Dedication Page

With sincere appreciation to all the volunteers who have spent countless hard-working hours enabling the Acadia Festival to continue since 1978.

The Board of Selectmen, the Town's People, and the entire Valley benefit from all your dedication.

Merci Beaucoup



Janet T. Mills
GOVERNOR

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Spring 2024

Dear Maine Resident:

Since my first day in office, I have been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has invested in what people need to succeed — job training, child care, health care, education, broadband, and housing.

Those investments are working — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers — all encouraging signs that are reflected in the strength of our economy. In fact, Maine has the best rate of economic growth in New England and one of the best rates in the nation.

At the same time, we have our challenges. In late October, a gunman took the lives of 18 innocent citizens and injured many more in an act of senseless and unconscionable violence. Then, in December and January, heavy rains and powerful winds brought massive flooding that destroyed homes and businesses, roads, and bridges, and changed the very landscape of our coast.

I have proposed legislation to address both issues — first, to rebuild from these storms and prepare for those to come; and, second, to expand mental health services and keep weapons out of the hands of dangerous people to better protect public safety.

We have made good progress over the past five years to ensure that every person can find a good-paying job in Maine; have affordable health insurance; have the peace of mind that their children are safe at home and at school; breathe clean air and drink clean water and enjoy the rolling hills, lush forests, mighty rivers, and bold coast of Maine.

There are still plenty of challenges, particularly when it comes to the affordability of housing, child care, energy, and other things, but thanks to the resilience and the resolve of Maine people, I am more confident than ever before in the future of our state.

It is my honor to serve as your governor.

Sincerely,

Janet T. Mills
Governor

Troy D. Jackson
President of the Senate

THE MAINE SENATE
131st Legislature

3 State House Station
Augusta, Maine 04333

January 18, 2023

To the Residents of Madawaska,

I am in my final year serving as your State Senator and representative in Augusta. This past year has been extremely busy, and I am proud to be able to look back at the work my colleagues and I have done and know that we have made progress for the working people of Aroostook County.

We expanded access to affordable child care and increased salary stipends for child care workers, allowing parents to go to work with peace of mind. We addressed the critical workforce shortages by removing barriers to community colleges and establishing a loan repayment program for healthcare workers that not only helps them afford their education but encourages them to live and work here in Maine. We've also made crucial steps to drive down heating costs, both in the form of direct checks and through the Home Energy Assistance Program.

This year we also delivered for some of the state's most vulnerable residents. We lowered health care costs for older Mainers by removing barriers that prevented them from joining the Drugs for the Elderly Program, and made sure they can afford to stay in their homes through the Property Tax Fairness Credit. We are also seeking justice for Maine veterans who were exposed to harmful chemicals during their service to their State and Country by establishing the Gagetown Commission.

While my colleagues and I can be proud of what we've accomplished this past year, we know there is still much to be done. I will continue to fight for the County and other rural communities across Maine with the remaining time I have as you State Senator.

As always, it is an absolute privilege to represent the people of Maine. If you have questions or concerns, feel free to call or email me at any time. You can also stay up to date with what I'm working on in Augusta by going to www.troyjackson.org or by signing up for my newsletter.

Sincerely,

Troy Jackson
Senate District 1
Maine Senate President

*State House (207) 287-1500 * TTY (207) 287-1583 * Fax (207) 287-5862 * Toll Free 1-800-423-6900*
*Email:Troy.Jackson@legislature.maine.gov * Web Site: TroyJackson.org*

SUSAN M. COLLINS
MAINE

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

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
Vice Chair
HEALTH, EDUCATION, LABOR, AND PENSIONS
SELECT COMMITTEE ON INTELLIGENCE

Dear Friends:

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress – the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old – that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly $590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,

Susan M Collins

Susan M. Collins
United States Senator

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

Roger C. Albert
289 19th Avenue Unit 12
Madawaska, ME 04756
Residence: (207) 436-9156
Roger.Albert@legislature.maine.gov

January 2024

Madawaska Town Office
328 St. Thomas St.
Madawaska ME, 04756

Dear Friends and Neighbors,

As the second Regular Session of the Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve Madawaska, and all of House District 2, in the Maine House of Representatives.

The First Regular Session of the Legislature was a busy one, as lawmakers faced many difficult issues and decisions. I believe you will be pleased with some of the accomplishments of the 131st Legislature so far. My colleagues and I were able to pass multiple bi-partisan spending agreements that included supporting hospitals and long-term care facilities, working to stabilize highway and road funding, and improving the efficient delivery of government services. I continue to support legislation that would reduce high-energy costs while shoring up supply resiliency and capacity, as well as procurement and generation priorities. As a member of the Legislature's Joint Standing Committee on Transportation, I look forward to continuing my work on that committee during the Second Regular Session as we tackle matters that are crucial to our community.

I was elected to the Maine Legislature on the promise to represent you, the people of District 2. To do this, I will be seeking your input regularly and want to hear from you with your comments and concerns. Please call me anytime at **(207) 436-9156** or email at Roger.Albert@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by signing up at the town office or emailing me directly with your request.

Again, thank you for giving me the honor of serving you in Augusta!

Sincerely,

Roger C. Albert
State Representative

Washington Office
1710 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's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act,* which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including $35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, $460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly $8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2024. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress

ADMINISTRATION REPORTS



TOWN CLERK'S OFFICE

Staff: Nathalie Morneault, Certified Town Clerk
Donna Leonard, Deputy Clerk/GA Administrator
Roxy Levesque, Deputy Clerk

The Town Clerk's office provides issuance, oversight and protection of vital records; preparing for municipal and state elections; oversight of polling activities; drafting and printing ballots; entering and updating voter lists; reporting of official election results to news media and State Election Bureau; hunting and fishing licensing; boat, snowmobile, and ATV registrations; dog licensing; issuing yearly Entertainment, Liquor, Tavernkeeper/Innkeeper licenses and Pinball permits; business licenses; preparing and/or completing the required monthly State reports for: Inland Fisheries & Wildlife(which include hunting/fishing, snowmobile, ATV, and boats); Vital Statistics, Animal Welfare; and Bureau of Elections.

Additional duties include the collection of real estate, property, and personal property taxes; motor vehicle registration fees; transfer of plates or issuing of new plate and stickers; excise tax for newly and/or registered automobiles and boats; collecting payments of sewer, ambulance, and general revenue.

Vital Statistics

The following Vital Statistics were recorded in the Town Clerk's Office:

Births – 28
Deaths - 84
Marriages – 22



NOTICE TO ALL DOG OWNERS

The license fee for a neutered or spayed dog is $6.00 and a non-neutered or non-spayed dog is $11.00. Kennel licenses are $41.00 and must be approved by the Animal Control Officer. A current rabies certificate and neutered or spayed certificate must be shown at the time of licensing. There is a $25.00 late fee in addition to the annual license fee after January 31 in accordance with Section 3923-C, subsection 1. If you no longer have your dog, please notify the clerk's office at (207) 728-6351.

CEO
A Code Enforcement Officer conducts inspections and investigates complaints for compliance with state and municipal codes and ordinances. The Officer seeks to obtain compliance with codes through citations and warning notices while assuring due process of those in violation. The position is an appointment by the municipality and the work is performed under general supervision which requires initiative, independent judgement, and organizational skills. The CEO must deal effectively with the public, property owners and contractors to obtain compliance.

CODE ENFORCEMENT OFFICE
The St. John Valley
MADAWASKA
ACADIAN RIVER COUNTRY

2023 Annual Report
from the Code Enforcement Officer

To the Citizens of Madawaska,

2023 was busy and productive for the Madawaska Code Enforcement Office, which meant that the town was seeing citizens investing in their homes and properties. Madawaska had a total of 160 permitted uses, 1 notice of violation, 13 septic applications, 12 internal plumbing applications, issued 2 Certificates of Occupancy, and processed over 35 land use requests.

Just a reminder that all renovations or builds that are happening, both interior and exterior need a building permit issued by my office, if total labor and material costs, combined, are $1,000 or higher. Also, once you have permits you must advise the CEO of when the build is ready for inspections. There are also permits that need to be applied with Land Use such as fences or cutting trees within the Shoreland zone.

Please check in with your town office or code enforcement office before purchasing land or building, to see what is needed to comply with state and federal laws should you decide to develop or build.

Also, I'm pleased that the Town of Madawaska has a brand new functional and informative website, where you can find a lot of answers within. There is also the capability of signing up for E-Notify, a service that allows you to sign up for all or specific notifications of news or events, either by text or by email. We encourage you to look at all the individual departments and their forms as many things are now available for you to do online.

Other applications that are processed through this office are Home Occupations, Freedom of Access, E-911 Addressing, Demolition Permits, Shoreland Tree Cutting, RV Parking Permits, all applications that need to go to the Planning Board or Board of Appeals such as variances, special exceptions, sub-divisions and more.

In closing, 2024-2025 promises to be a good year for growth and change for our community, so please come in early to get the processes and steps completed so you can get your permitting done and commence work on your home, place of business, or land use sooner than later.

Respectfully submitted,

Denise Duperré

Denise Duperré, CEO / Administrative Specialist

CODE ENFORCEMENT OFFICE
The St. John Valley
MADAWASKA
ACADIAN RIVER COUNTRY

2023 Annual Report
from the Code Enforcement Officer

328 St-Thomas Street, Suite 1,
Madawaska, ME 04756

www.townofmadawaska.com

dduperre@madawaska.me
(207) 728-3612 or (207) 728-6531

TYPE OF PERMIT	2023 TOTALS
Change of Use	2
Variance	1
New Residential	10
Renovate Residential	60
New Commercial	2
Duplex / Housing Units	1
Renovate Commercial	19
Addition	2
Garage	10
Accessory Building	15
Foundation or Slab	2
Demolition	6
Mineral Extraction/Gravel Pit	3
Deck, Porch	1
Driveway	4
Miscellaneous / Land Use	20
Home Occupations	0
New or Replaced Mobile Home	2
Certificates of Occupancy	3
New Signs	1
Septic	
Total estimated construction cost by property owners	$3,711,311.30

Permit applications available from Code Enforcement office located inside the Town Office. Commercial or Residential: New Builds, Renovations, Garage & Accessory Buildings, Sub-Divisions, Mobile Homes, Demolition, Camper on Lot, Shoreland Building, Change of Use, Shoreland Tree Removal, Home Occupations, Additions, Certificate of Occupancy, Signs, New or Renovated Commercial, Home Occupations, FOAA Requests, 911 Addressing, Variance, Special Exception and others are available at the Madawaska Town Office or online at www.townofmadawaska.com

Any new or renovations to plumbing or septic needs a permit. Plumbing & Septic Permitting – Call 207-316-8457

All construction, new or renovations over $1000 (including labor & materials) needs a permit issued by the Code Officer, as well as any land use activities, especially in Shoreland zoning areas (250' from lakes, 75' from rivers & streams).

PUBLIC WORKS DEPARTMENT
2023 ANNUAL REPORT

To the Citizens of Madawaska

The Public Works Department would like to start by thanking everyone for allowing our department to serve the towns' people and community to the best of our ability. In the past year we've been faced with several challenges such as:

- Staffing Changes
- Price Increases: Fuel, Heating Oil, Electricity & Parts

Please keep in mind, the Public Works crew always puts safety and what's best for the community first.

Here is some of the projects the Public Works crew has been working on over the past year:

- Grading Dirt Roads, Ditching, Cutting of Branches and Trees
- Continued Yearly Maintenance, Patching of Potholes, Paint Striping, Road Signs Replacement, Brush Hogging and Various other Duties.
- Service / Maintenance of most departments' equipment

On behalf of the Public Works Department, they wish to thank the Citizens of Madawaska, The Town Manager, Board of Selectmen and Finance Committee for all their support allowing us to provide the best possible service throughout the year.

Respectfully submitted by

Public Works Staff

To the Citizens of Madawaska

The mission at Madawaska EMS is to evolve a cost effective, collaborative, and outcome-based EMS delivery system that produces clinically superior and culturally competent care, while achieving high levels of patient satisfaction from the people of our community.

This past year has been very busy providing EMS coverage to the communities of Madawaska, Frenchville, Saint Agatha and Grand Isle. We have in fact have seen record numbers of emergency calls. Most noticeably right here in Madawaska, we had a total of 846 calls for service and a total of 1,225 calls for service within our territory.

With the Covid 19 pandemic being within our rearview mirror it certainly has been a breath of fresh air moving forward. This past year Maine EMS has rolled out an updated protocol which included a Narcan Leave Behind program enabling EMS providers to leave Narcan behind with patients and or their family to use in case of an overdose emergency. In person training has resumed and has been welcome to the EMS community. With the resumption of training, we also have two full-time providers that have begun their endeavor to acquire their Paramedic Certification. Alex Levesque and Andrew Guerrette have been attending Northern Maine Community College and are set to graduate in May of 2025. We also have three other EMT Basic's, all of which are full-time staff are enrolled in the same Paramedic Program and looking to start their endeavor in the fall of 2024. We at Madawaska EMS couldn't be prouder of our staff and are very excited about the future of our department.

We continuously maintain a staff of eight full time, three of which are Paramedic's, five Basic EMT's and one full time position remains open. We have eleven part-time staff members ranging from the Advanced EMT to Basic EMT level and down to a small pool of drivers. As always, we are continually looking for new people to join our team, if anyone would be interested you can reach out to us for more information on how to become a part of this great organization.

I would like to take the time to thank The Aroostook County Sheriff's office for dispatching services, the Madawaska Police and Fire Departments for your continued support and assistance, the Public Works Department for being there when needed, The Town Manager and Board of Select Persons for your continued support and certainly the citizens of Madawaska.

Most importantly, a big thank you goes out to the entire crew of the Ambulance Department. These last 4 years have been none other than extremely stressful on our minds, body and souls! The town should be proud of the emergency services that were provided through these years, the number of lives that we have impacted over this time is countless.

Respectfully Submitted

Eric Cyr, Service Chief

Town of Madawaska, Maine

INCORPORATED 1869

Police Department

428 MAIN STREET MADAWASKA, ME 04756
TELEPHONE (207) 728-6356 FAX (207) 728-3609

Jamie L. Pelletier
Chief of Police

e-mail: jpelletier@madawaska.me
sdechaine@madawaska.me

Samuel M. Dechaine
Sergeant

To the citizens of Madawaska:

On behalf of the dedicated and committed employees of your Police Department, I am submitting this Department's Annual Report. We are hopeful that we will be better able to serve you by providing this medium for current information on our programs, staffing and department resources.

In the past year, like many other Departments in Maine, we have experienced some turnover of our Police Officers, but I'm happy to announce that the Police Department is currently fully staffed. Two officers have joined the ranks of our full-time staff, Xavier Denis and Austin Roy. In December 2023, Officer Paul Roy graduated from the Maine Criminal Justice Academy's 18-week Basic Law Enforcement Training Program. Officers Denis and Roy will be attending the Maine Criminal Justice Academy from August through December of 2024. Sgt. Sam Dechaine completed 200 hours of Method of Instruction and Firearms Instructor Certification. All the officers maintain their certifications by completing several hours of in-service and annual mandatory training.

Also joining our ranks for the first time in our history is Police K9 Luka. Beginning in June, K9 Luka and his handler, Officer Seth Querze, will embark on a rigorous training program consisting of 600 hours of drug detection and human tracking. It is common knowledge that there is a nationwide problem with illegal drugs and we are confident that employing a drug detection dog will deter illicit drug activity in our community.

During 2023, the Police Department saw an uptick in calls for service. Officers responded to 3,607 calls for service, 791 more than in 2022. The Madawaska Police Department takes all criminal complaints very seriously and we will work together with Local, State and Federal agencies to prosecute all cases within our jurisdiction. We take pride in having well trained, professional officers to provide quality-policing services to all the citizens of the Town of Madawaska.

I am a firm believer in the philosophy of community policing. In the coming year, we have plans of developing community related initiatives such as educating the elderly about on-line scams, developing positive relationships with our youth and other programs aimed at community-oriented policing.

As always, our goal at the Police Department, as well as our mission statement, is to create an atmosphere of partnership with the community toward a common goal of protecting life, property and enhancing the overall quality of life through mutual trust and respect and the fair and equitable enforcement of law while carefully safeguarding the dignity of all we serve. This is only accomplished with the help of you, the citizens of Madawaska.

I would like all citizens of the Town of Madawaska to understand that no phone call is unimportant to us. If you have a need for the Police Department, even if it is a simple question or minor concern, then you should feel free to contact our Communications Center. I encourage you to report any information concerning criminal activity. I consider our citizens to be the eyes and ears of the Police Department and together, the Community and the Police, can provide the best protection and service possible for everyone. Your support contributes to our success.

I ask you to join me in thanking our dedicated workforce for what they have done in the past and by supporting them now and into the future. They truly deserve this support as they go about the business of protecting and serving our community. It is very important that our Police Department provides the highest quality police service for our residents as well as those who work, visit, and travel through our Town.

I would also like to invite you to contact me if you have any comments or suggestions which could be helpful in the betterment of the Police Department. We are always looking for ways to improve services and appreciate any concerns you have.

Lastly, I would like to thank our Madawaska Public Safety counterparts, the Madawaska Ambulance Service and the Madawaska Fire Department for their continued support. Thanks also goes out to the Maine State Police, Maine Warden Service, Aroostook County Sheriff's Office, U.S. Customs and Border Protection, US Border Patrol, Fort Kent Police Department, and our Canadian Law Enforcement partners for their continued cooperation.

As your newly appointed Police Chief, I am honored to serve this community. I greatly appreciate the support and confidence that has been extended to me by our elected officials, the Madawaska Town Manager, and the residents of this town. My family and I are proud to call Madawaska our home.

Respectfully submitted,

Jamie L Pelletier

Jamie L. Pelletier
Chief of Police

MADAWASKA PARKS & RECREATION DEPARTMENT

The Madawaska Recreation Department has been offering events, programs, activities, and educational opportunities for decades to this beautiful community in an effort to promote a healthy life-style through example and experiences. We are extremely proud to bring another year of opportunities to our citizens, particularly our youth, to demonstrate that "Madawaska Pride" felt though the generations of local residents.

We provide many seasonal activities, in the winter our skating rink hosts events and collaborates with other organizations such as Twin Rivers, MES PTA, and The Madawaska Police Union. We work hard to establish trusting relationships amongst community members and local organizations, and to provide healthy activities and opportunities for our citizens. We are proud to provide indoor activities like basketball and hockey for both youth and adults, and recently introduced cheer as another way to keep busy and stay healthy throughout our long winters. We strive to create an environment of fun, trust, and growth, where confidence is built and life-long memories are created. We work hard to give our youth the necessary support and skills to thrive as successful adults. That is our mission.

Our Summer Camp Program continues to be a huge success, providing many activities from sports, to learning opportunities for our youth through both indoor and outdoor experiences. Thanks to a grant we receive through the Maine DHHS all children are provided two balanced meals a day; both breakfast and lunch. They have the opportunity to take weekly field trips, and explore various ways to grow physically and intellectually during summer vacation. These activities provide the foundation of skills, experiences, and confidence that will support their future. We work with the Acadian Festival and the Madawaska Beautification Committee to provide and support events and activities for all residents to enjoy and participate in, bringing tourism back to our town through top notch events.

There are many ways the Madawaska Rec. Department provides opportunities for all community members as well, not just our youth. We run many adult leagues such as basketball, volleyball, softball, and hope to provide many more. We have the community gym facilities that offer a variety of equipment, and adult classes such as yoga and zumba. We are here to support the community at large, and strive to encourage a healthy lifestyle for all.

Lastly, we would like to send a huge thank you to all community members who support our programs and facilities. Those who volunteer, staff members such as season support, and the maintenance crew who make our programs possible. Together we are creating an environment of health and success, that we can share with our children, and the community at large. We appreciate you!

Rebecca Cyr
Program Director
Madawaska Parks and Recreation

TO: The Citizens of Madawaska,

On behalf of the devoted members of the Madawaska Fire Department, it is my honor to present the 2023 Fire Department Annual Report. This report represents the department's commitment to providing quality emergency services to the residents, visitors, and businesses within our community. The Fire Department is comprised of 32 paid call Firefighters. They are devoted to serving and protecting the public and deserve to be recognized for their outstanding contributions. All are motivated by a sense of duty, tradition, and pride to train and prepare themselves, and to be available to respond when they are called upon.

This year the Madawaska Fire Department was very fortunate to receive two grants.

1. Stephen & Tabitha King Foundation: for $11,000.00. This grant is for a new Battery-Operated Hurst Ram tool. This tool is used for vehicle extrication.

2. Maine Forestry Grant: for $4824.20. This grant is for portable radios and pagers that we badly need.

Over the past year, we have continued to strengthen our working relationships with our surrounding mutual aid departments, which improves response time, increases first responder safety, and assures adequate resources are available to mitigate the event.

Finally, I would like to thank all the members of the Department for their professionalism, dedication, and cooperation at every level of the organization. I would also like to thank our Elected Officials, Town Manager, Department Heads, and the rest of our outstanding Town Staff, for their continued supportive efforts. And while this annual report is meant to be reflective of the fire department, it would be difficult to deliver our services without the tremendous support of the community as a whole. Thank you and please be safe.

Respectfully Submitted,

JAMES P. SOUCY

James P. Soucy
Fire Chief



MADAWASKA POLLUTION CONTROL DEPARTMENT
2022-2023 ANNUAL REPORT

To the citizens of Madawaska. The past year has been, to say the least, a challenging, but productive year. Accomplished were numerous repairs and improvements, to include repair of treatment plant pumps, building roofs, and various other structure and equipment. Repairs were performed by department staff, consistent with our daily efforts to keep department expenses to a minimum and within budget.

The department purchased a new Hyundai forklift and a Cub Cadet zero-steer riding lawn mower. Purchase of forklift, utilizing a bid process, was through Maine Material Handling located in Bangor, Maine. The lawn mower was purchased via a local vendor, Mike & Son's of Fort Kent. The decision was made to purchase these items, due to the old equipment had become unsafe to operate, as well as increased difficulty and costs to acquire parts to perform repair maintenance. Also to allow for the continuance of our department to attain and improve self-sufficiency.

This past year will also be noted for the development of new proactive operational strategies, to deal with the treatment process of biosolids production and disposal. The ongoing changes to standards presented by governing governmental agencies in contending with PFAS, demanded a new approach. The new "Standard Operating Procedures" will allow for cost savings in the long term. Savings that will be realized in areas of labor time management, fuel, and equipment costs.

The Pollution Control Department will continue to explore and put into practice different options to obtain positive and beneficial results. Thus, equating to cost savings, while ensuring the town's wastewater treatment systems function properly, and remain in compliance with current and future, State and Federal regulations.

I would also like to extend my sincere gratitude and thanks to homeowners and local businesses for your continued efforts in reducing and eliminating "Flushable Wipes" from being introduced into the town's sewer system. Your efforts are very important to keeping the Town of Madawaska's sewer infrastructure operating at peak efficiencies and eliminating operational complications.

The Madawaska Pollution Control department appreciates the Board of Selectpersons, Town Manager, and all employees of the Town for their valued support given throughout the year. The Madawaska Pollution Control department will continue to strive to make day to day operational costs to a minimum, efficient, and environmentally compliant.

Submitted by,
Mark J. Madore
Mark J Madore, Superintendent

Madawaska Public Library
2023-2024 Annual Report

2023-2024 Library Board of Trustees:

Representative of the Town Parish: Don Chasse
Representative of the Board of Selectmen: Jason Boucher
Elected: Fran Gendreau (2024)
Elected: Ann Beaulieu (2025)
Elected: Gisele Dionne (2025)
Elected: Bob Bellefleur (2026)
Elected: Suzanne Gendreau (2026)

Library Hours:

Monday-Wednesday 10 am- 3pm
Thursday- Friday 10 am- 7pm
Saturday- 10am-3pm

Attendance 2023: 7577
Circulation 2023: 7287
New Books: 639

Staff:

Director: Ken Theriault, Jr.
Library Aide: Jessicah Girard
Library Aide: Bernadette Michaud
Library Aide: Mary Scott

Report:

There was some very exciting news for the community this year as the Madawaska Library has entered into a partnership with the Aroostook Agency on Aging. The Library will provide a space for for AAA functions, meetings, classes, informational sessions and activities, which are geared towards the Town's senior population. The AAA in return provided the library with state of the art technology equipment which will facilitate online outreach and allow library programs to be received by folks who may not be able to make it to the Library. The equipment is also available for any community groups (non-profit) to use for online meetings and programming.

The Library collaboration with the Maine State Library to digitize and make available online many of the local Family Reunion Genealogy Books has begun in earnest. These books are out of print and there are not many copies available for sale anymore. Many of the ones held at the library are falling apart from use. Numerous items have been scanned and may be viewed at the Madawaska Historical Society website and will eventually be made available in the Maine State Library's Digital Archives.

Volunteers continue to put on an extremely successful booksale every weekend in the Library basement meeting area. The sale takes place on Saturdays from 1030am-1230 pm. The set up is shopper friendly and there is something there for everyone. This is the Library's main fundraising activity for the year and all funds are put to use in the library general fund.

The Library continues to offer access at no charge to patrons to the Maine State Infonet Download Library. The Download Library offers access to thousands of downloadable books for your e-readers, ipads or other computer devices. Audio books in the form of mp3s are also available. Patrons may access the Download Library with their Madawaska Library card number.

The Library continues to provide free walk-in-wireless service to its visitors. The library internet connection is a high speed fiber optic system that offers very high download and upload speeds. Anyone with a wireless ready portable computer or device may simply enter the library and get connected. There are no fees or passwords involved.

I would like to thank our patrons, the Madawaska Town Selectmen, everyone at the Town Office, my Board of Directors, and especially the citizens of the town for their continued support.

Respectfully submitted,
Ken Theriault, Jr.

Northern Aroostook Regional Airport

Connecting "The Valley" to the World

Annual Report to Madawaska

2023 Activity Summary

- 76 - Critical Care and Ambulatory Medical flights compared to 60 in 2022
- 140 – Business Flights compared to 279 in 2022
- 356 – Pleasure Flights compared to 185 in 2022
- 1215 - Recorded Flight Ops compared to 1098 in 2022
- 2 - International Flights compared to 2 in 2022
- 16,393.7 gallons of fuel sold, (Jet-A/100LL) compared to 13,448.6 gallons in 2022

Looking back at 2023

- Continued relationship with the St. John Valley Technology Center forestry students while they do some timber harvesting and land management practices on NARAA's property.
- Renewed agreements with local snowmobile/atv clubs to access the property for recreational activities
- Local pilot has continued giving flight instruction from NARAA (Aroostook Aviation LLC), 5 student solo's
- Sold Sweeper Truck and Tractor to purchase a more modern and reliable tractor for brush mowing, snow removal and tug large aircraft.
- Completed numerous Terminal building upgrades including new Terminal Hangar Door, Upgraded exterior lighting, New ADA compliant entrance with ADA compliant bathroom.
- Terminal lobby also got revamped to better serve our clients
- Other improvements to the facility include modified vehicle gate for easier access to the Apron and a credit card machine for both 100LL and Jet-A fuels.
- Life Flight of Maine provided the airport with a De-icing cart with Type 1 and 4 fluids and a work platform to increase the ability for the fixed wing aircraft to land at FVE.

Looking into 2024

- Work on advertising/promoting NARAA to increase air traffic/fuel sales
- Use AIP and BIL Funding to Plan and construct a taxiway to accommodate new private hangar leases. Also crack seal and pavement markings are set to be touched up.
- Get a Fly-in scheduled.
- Get another Flight Instructor at FVE

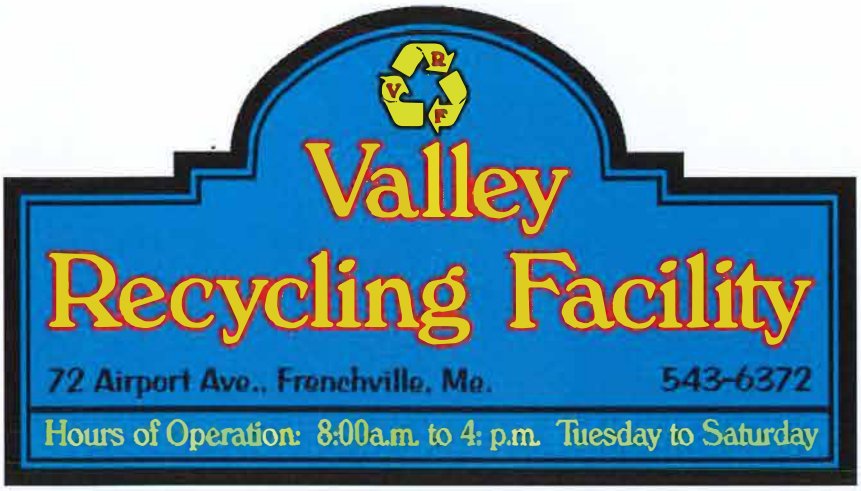
Thank You for your continued support, and don't forget to check us out and follow us on Facebook **(Northern Aroostook Regional Airport Authority)**

You may contact the airport manager Matt Derosier for more information regarding this report at 543-6300 or 436-0715 or by email frenchvilleairport@gmail.com.

You may also speak with the Airport Authority directors in person. The directors of Northern Aroostook Regional Airport also known as NARAA are as follows President and chairman Steve Ouellette, Vice President Adam Paradis, Treasurer Keith Pelletier, Secretary Cliff Cyr, Don Berube, Carroll Theriault, Paul Chasse, Jason Boucher, Richard Marston Alternate is Peter Parent.

Respectfully submitted,

Matthew Derosier
Airport Manager



2023 Annual Report

The purpose of this report is to highlight recycling accomplishments and actual costs for disposal of Municipal Solid Waste (MSW) for the communities of Fort Kent, Frenchville, St. Agatha and Madawaska in the 2023 calendar year (January 1 – December 31).

2023 MSW Tonnage by Town

Town	Tonnage	Expense
Madawaska	4025	$ 528,887.63
Frenchville	797	$ 104,725.80
Fort Kent	3,282	$ 431,191.73
St. Agatha	703	$ 92,391.28
TOTAL:	**8,807**	**$ 1,157,196.44**

Construction & Demolition Debris (C&D) is collected at the Valley Recycling Facility and cost of disposing is billed directly to the resident, business or contractor. While VRF is responsible for the ultimate disposal of C&D materials, the broad property taxpayer base is not charged for the collection and disposal of C&D.

2023 C&D & Special Waste Tonnage

	Quantity	Revenue
Construction & Demo Debris	1,150 tons	$157,178.35
Tires	4,973 tires	$ 19,113.00
Universal & Out of District	N/A	$ 34,222.38
TOTAL:		**210,533.73**

Recycling generates additional revenue for the VRF. In addition, all materials that are recycled are not disposed of in the landfill, thereby saving the local taxpayers additional expense. In 2023, a total of 566

tons of recyclable materials were processed and generated revenue in the amount of $25,790.93. VRF strongly encourages all residents of our communities to continue to be proactive with recycling. Recycling containers (yellow and red igloos, cardboard dumpsters, and glass recycling totes) are placed in various locations in our owner communities for your convenience. Please contact your local town office for additional information.

Also, any business that wishes to start a recycling program whereby VRF will pick up recyclables onsite, should contact the VRF Supervisor at 543-6372 to learn more about recycling options for your business.

In closing, we thank the residents and businesses for your support in 2023 and look forward to serving you in the coming years.

Sincerely,

Gary M Picard

Gary M. Picard, Administrator
Valley Recycling Facility Inc.

2023 VRF Board of Directors:

January 2023 December 2023
Mark Chamberland, St Agatha – Chairman
Dave Cyr, Frenchville -Vice Chairman
Michelle Bernier, St Agatha - Secretary
Caryl Albert, Madawaska -Treasurer
Fort Kent
John Bouchard – Voting Member
Suzie Paradis – Alternate
Danny Nicolas – Voting Member
Madawaska
Caryl Albert – Voting Member
Gary Picard – Alternate & VRF Administrator
Chris Michaud – Voting Member
St. Agatha
Michelle Bernier – Voting Member
Mark Chamberland – Alternate
Frenchville
Nancy Dube – Voting Member
David Cyr – Alternate

Treasurer's Report

Pursuant to Title 30-A § 2801(1): Record of financial transactions. The report shall contain a record of all financial transactions of the municipality during the last municipal year. It may include an itemized list of receipts and disbursements indicating to whom and for what purpose each amount was paid.



ACCOUNT		BEGINNING BALANCE	BEG BAL ADJUSTMENT	BEG BAL NET	---- Y T D ---- DEBITS	CREDITS	BALANCE NET
10 - MUNICIPAL GENERAL FUND (OOB)		-625,196.00	26,524.37	-598,671.63	69,552,201.79	69,525,003.31	-571,473.15
Assets		**4,784,187.94**	**135,029.20**	**4,919,217.14**	**47,271,418.32**	**42,549,400.93**	**9,641,234.53**
11010-01	CASH-EDUCATION	5,050.43	0.00	5,050.43	0.00	0.00	5,050.43
11011-00	KATAHDIN TRUST TOWN OPERATING	7,328,285.95	358,292.54	7,686,578.49	21,123,000.26	21,357,593.63	7,451,985.12
11016-00	PAYROLL KATAHDIN TRUST	3,289.31	-113.80	3,175.51	1,702,146.36	1,700,950.05	4,371.82
11030-00	PETTY CASH	700.00	0.00	700.00	0.00	0.00	700.00
11040-00	CHANGE CASH	400.00	0.00	400.00	0.00	0.00	400.00
11100-00	CREDIT MEMO	325.26	0.00	325.26	14,674.40	14,674.40	325.26
11200-02	A/R POLICE SEAT BELTS	-4,245.17	0.00	-4,245.17	0.00	1,433.81	-5,678.98
11200-04	A/R AMBULANCE FEES	308,637.73	238,207.91	546,845.64	750,968.89	898,675.85	399,138.68
11200-05	A/R EDUCATION	-799,884.74	799,884.74	0.00	1,346,012.57	991,586.31	354,426.26
11200-06	A/R FUEL TAX REFUND	-787.65	0.00	-787.65	0.00	0.00	-787.65
11201-16	2016 REAL ESTATE TAXES	22.44	0.00	22.44	0.00	0.00	22.44
11201-18	2018 REAL ESTATE TAXES	0.54	0.00	0.54	0.00	0.00	0.54
11201-20	2020 REAL ESTATE TAXES	703.81	-825.68	-121.87	989.94	868.07	0.00
11201-21	2021 REAL ESTATE TAXES	401,715.91	-626.11	401,089.80	3,115.85	401,430.75	2,774.90
11201-22	2022 REAL ESTATE TAXES	-20,390.70	537.11	-19,853.59	6,160,488.37	5,735,098.34	405,536.44
11201-23	2023 REAL ESTATE TAXES	0.00	0.00	0.00	2,958.87	18,497.68	-15,538.81
11202-03	2003 PERSONAL PROP TAXES	48.84	0.00	48.84	0.00	0.00	48.84
11202-04	2004 PERSONAL PROP TAXES	57.00	0.00	57.00	0.00	0.00	57.00
11202-05	2005 PERSONAL PROP TAXES	1,122.54	0.00	1,122.54	0.00	0.00	1,122.54
11202-06	2006 PERSONAL PROP TAXES	1,151.44	0.00	1,151.44	0.00	0.00	1,151.44
11202-07	2007 PERSONAL PROP TAXES	2,035.34	0.00	2,035.34	0.00	0.00	2,035.34
11202-08	2008 PERSONAL PROP TAXES	2,055.42	0.00	2,055.42	0.00	0.00	2,055.42
11202-09	2009 PERSONAL PROP TAXES	1,990.46	0.00	1,990.46	0.00	0.00	1,990.46
11202-10	2010 PERSONAL PROP TAXES	1,593.95	0.00	1,593.95	0.00	0.00	1,593.95
11202-11	2011 PERSONAL PROP TAXES	2,157.33	0.00	2,157.33	0.00	0.00	2,157.33
11202-12	2012 PERSONAL PROP TAXES	2,960.95	0.00	2,960.95	0.00	53.62	2,907.33
11202-13	2013 PERSONAL PROP TAXES	4,856.45	0.00	4,856.45	0.00	481.15	4,375.30
11202-14	2014 PERSONAL PROP TAXES	5,005.84	0.00	5,005.84	0.00	416.88	4,588.96
11202-15	2015 PERSONAL PROP TAXES	5,079.61	0.00	5,079.61	0.04	0.00	5,079.65
11202-16	2016 PERSONAL PROP TAXES	5,084.17	0.00	5,084.17	0.00	0.00	5,084.17
11202-17	2017 PERSONAL PROP TAXES	4,229.88	0.00	4,229.88	0.00	1.57	4,228.31
11202-18	2018 PERSONAL PROP TAXES	4,093.85	0.00	4,093.85	0.00	12.58	4,081.27
11202-19	2019 PERSONAL PROP TAXES	5,292.17	0.00	5,292.17	0.00	23.20	5,268.97
11202-20	2020 PERSONAL PROP TAXES	8,676.38	0.00	8,676.38	0.00	1,774.18	6,902.20
11202-21	2021 PERSONAL PROP TAXES	14,357.02	0.00	14,357.02	324.72	1,997.89	12,683.85
11202-22	2022 PERSONAL PROP TAXES	0.00	0.00	0.00	1,176,913.09	1,170,045.73	6,867.36
11202-23	2023 PERSONAL PROP TAXES	0.00	0.00	0.00	0.00	0.51	-0.51
11203-13	2013 TAX LIENS	21.48	0.00	21.48	0.00	0.00	21.48
11203-14	2014 TAX LIENS	618.00	0.00	618.00	0.00	0.00	618.00
11203-15	2015 TAX LIENS	664.02	0.00	664.02	0.00	0.00	664.02
11203-16	2016 TAX LIENS	685.94	0.00	685.94	0.00	0.00	685.94
11203-17	2017 TAX LIENS	2,429.37	0.00	2,429.37	0.00	2,186.64	242.73
11203-18	2018 TAX LIENS	11,871.54	0.00	11,871.54	0.00	7,413.40	4,458.14
11203-19	2019 TAX LIENS	17,369.61	0.00	17,369.61	426.65	9,952.57	7,843.69
11203-20	2020 TAX LIENS	95,943.17	0.00	95,943.17	10,448.16	89,245.78	17,145.55
11203-21	2021 TAX LIENS	0.00	0.00	0.00	181,235.97	115,430.31	65,805.66
11260-00	INT/PENALTIES RECVBL-TAXES	189.50	0.00	189.50	6.70	0.00	196.20
11270-01	PRINCIPAL WRITE OFF	-4,475.35	0.00	-4,475.35	964.19	0.00	-3,511.16
11530-00	OTHER ACCOUNTS RECEIVABLE	19,496.75	-18,718.37	778.38	45,941.74	16,297.10	30,423.02
11530-04	SERVICE AGREEMENT	22,067.66	0.00	22,067.66	22,810.68	22,067.66	22,810.68
11530-05	ENHANCED BORDER PROTECTION	-5,584.24	0.00	-5,584.24	0.00	0.00	-5,584.24
11920-00	DEFERRED EXPNDTR/EXPENSES	0.00	0.00	0.00	0.00	89,911.00	-89,911.00

ACCOUNT		BEGINNING BALANCE	BEG BAL ADJUSTMENT	BEG BAL NET	---- Y T D ---- DEBITS	CREDITS	BALANCE NET
10 - MUNICIPAL GENERAL FUND (OOB) CONT'D							
13000-00	DUE TO / DUE FROM	0.00	-161,228.93	-161,228.93	0.00	0.00	-161,228.93
13000-11	DUE TO/DUE FROM OUI DETAIL	5,339.96	0.00	5,339.96	1,902.54	1,036.65	6,205.85
13000-12	DUE TO/DUE FROM MDEA	-5.25	0.00	-5.25	0.00	0.00	-5.25
13000-13	SEAT BELT DUE TO/DUE FROM SEAT	4,938.01	0.00	4,938.01	867.98	0.00	5,805.99
13000-14	FARMER'S MARKET	-4,362.85	0.00	-4,362.85	1,096.26	2,000.00	-5,266.59
13000-16	DUE TO/DUE FROM COMMUNITY GYM	-52,549.46	0.00	-52,549.46	22,036.21	31,201.48	-61,714.73
13000-19	DUE TO/DUE FROM ME COMM. GRANT	-884.02	0.00	-884.02	0.00	0.00	-884.02
13000-24	DUE TO / DUE FROM ENHAN BORDER	14,267.75	0.00	14,267.75	6,266.11	0.00	20,533.86
13000-25	DUE TO / DUE FROM DEP SEPTIC S	-3,750.43	0.00	-3,750.43	0.00	0.00	-3,750.43
13000-29	DUE TO / DUE FROM MEMA RADIO	-1,297.28	0.00	-1,297.28	0.00	0.00	-1,297.28
13000-31	DUE TO / DUE FROM 12/14 LOAN	2,039.96	-3,198.96	-1,159.00	0.00	0.00	-1,159.00
13000-32	DUE TO / DUE FROM DIST DRIVING	-1,705.01	0.00	-1,705.01	2,100.63	2,935.03	-2,539.41
13000-34	DUE TO / DUE FROM SPEED DETAIL	883.64	0.00	883.64	3,670.70	0.00	4,554.34
13000-40	DUE TO / DUE FROM CAPITAL PROJ	-1,261,411.17	-126,586.55	-1,387,997.72	700,168.96	494,005.22	-1,181,833.98
13000-41	DUE TO / DUE FROM RIVER ACCESS	-2,709.38	0.00	-2,709.38	0.00	0.00	-2,709.38
13000-42	DUE TO / DUE FROM PUBLIC FACIL	-338.50	0.00	-338.50	0.00	0.00	-338.50
13000-44	DUE TO / DUE FROM EDA CSO	28,966.09	0.00	28,966.09	0.00	0.00	28,966.09
13000-48	DUE TO / DUE FROM NBRC GRANT	-299.87	0.00	-299.87	0.00	0.00	-299.87
13000-49	DUE TO / DUE FROM MICRO-ENTERP	9,081.70	0.00	9,081.70	0.00	0.00	9,081.70
13000-50	DUE TO / DUE FROM ARPA GRAN	-386,815.14	0.00	-386,815.14	0.00	0.00	-386,815.14
13000-51	DUE TO / DUE FROM PAVING	-599,066.29	0.00	-599,066.29	522,540.58	522,540.58	-599,066.29
13000-60	DUE TO / DUE FROM POLL CONTROL	-641,534.55	7,018.88	-634,515.67	997,204.03	804,944.22	-442,255.86
13000-61	DUE TO / DUE FROM HAZ MAT	-32,256.40	0.00	-32,256.40	8,263.42	1,443.00	-25,435.98
13000-62	DUE TO / DUE FROM UDAG	95,839.17	0.00	95,839.17	0.00	0.00	95,839.17
13000-64	DUE TO / DUE FROM ACADIAN FEST	-29,993.71	0.00	-29,993.71	39,431.02	38,192.53	-28,755.22
13000-66	DUE TO / DUE FROM BIRCH POINT	-7,978.42	0.00	-7,978.42	0.00	0.00	-7,978.42
13000-70	DTF MUNICIPAL INTERNAL SVC FUN	-6,100.00	20,100.00	14,000.00	0.00	14,000.00	0.00
13000-71	DUE TO / DUE FROM TIF	-80,447.96	0.00	-80,447.96	0.00	0.00	-80,447.96
13000-72	DUE TO /DUE FROM UNDERAG DRINK	-49.33	0.00	-49.33	0.00	0.00	-49.33
13000-74	DUE TO / DUE FROM EXPO	-1,115.38	0.00	-1,115.38	0.00	0.00	-1,115.38
13000-76	DUE TO/DUE FROM WWTF RD GRANT	-203,143.09	-27,635.93	-230,779.02	89,952.00	89,952.00	-230,779.02
13000-77	DUE TO/DUE FROM DOWNTOWN REVIT	527,428.49	-300,000.00	227,428.49	221,447.09	122,425.47	326,450.11
13000-78	DUE TO/DUE FROM COPS GRANT	0.02	0.00	0.02	0.00	31,435.76	-31,435.74
13000-79	DUE TO/DUE FROM FACADE	0.00	22,449.58	22,449.58	7,626.00	60,525.58	-30,450.00
13000-81	DUE TO/DUE FROM EDUCATION	0.00	-672,527.23	-672,527.23	12,080,726.94	7,678,996.75	3,729,202.96
13000-82	UNKNOWN	0.00	0.00	0.00	19,200.00	4,200.00	15,000.00
13000-83	DUE TO/DUE FROM GAZEEBO	0.00	0.00	0.00	3,490.40	1,446.00	2,044.40
13001-00	DUE TO / DUE FROM SCHOOL GRANT	-43,752.57	0.00	-43,752.57	0.00	0.00	-43,752.57
Liabilities		**1,242,689.21**	**6,430.83**	**1,249,120.04**	**1,779,695.84**	**1,793,187.45**	**1,262,611.65**
24110-01	BMV REG FEES	7,766.75	0.00	7,766.75	186,471.42	178,704.67	0.00
24110-02	BMV SALES TAX	2,072.25	0.00	2,072.25	189,075.94	187,003.69	0.00
24110-03	VITALS STATE FEES	-0.20	0.00	-0.20	1,193.60	1,193.60	-0.20
24110-51	IFW REG FEES	-1.00	0.00	-1.00	105,917.21	105,918.21	0.00
24110-75	ANIMAL LICENSES	0.00	0.00	0.00	2,758.00	2,758.00	0.00
24210-00	ACCOUNTS PAYABLE	0.00	18,014.05	18,014.05	18,076.30	8,048.30	7,986.05
24610-00	ACCRUED PAYROLL	544,501.73	0.00	544,501.73	0.00	37,570.85	582,072.58
24710-01	PY DED&W/H-FEDERAL TAX	4,394.79	-4,359.29	35.50	231,502.71	227,632.64	-3,834.57
24710-02	PY DED&W/H-STATE TAX	2,097.34	0.00	2,097.34	124,359.80	122,232.29	-30.17
24710-03	PY DED&W/H- FICA	6,858.98	-6,942.12	-83.14	312,928.68	312,807.56	-204.26
24710-04	PY DED&W/H- MEDICARE	1,604.00	-1,623.44	-19.44	73,185.70	73,157.38	-47.76
24710-05	HEALTH INSURANCE	-7,515.77	1,215.27	-6,300.50	55,777.02	52,169.11	-9,908.41
24710-06	WAGE INSURANCE	-319.19	126.36	-192.83	23,420.43	22,151.06	-1,462.20
24710-07	POLICE/FIREFIGHTER HEALTH INS	0.00	0.00	0.00	3,282.08	3,282.08	0.00

ACCOUNT	BEGINNING BALANCE	BEG BAL ADJUSTMENT	BEG BAL NET	---- Y T D ---- DEBITS	CREDITS	BALANCE NET
10 - MUNICIPAL GENERAL FUND (OOB) CONT'D						
24710-13 AFLAC	0.00	0.00	0.00	3,196.20	3,196.20	0.00
24710-14 STUDENT FINANCIAL ASSISTANCE	-278.75	0.00	-278.75	0.00	111.50	-167.25
24710-17 SUPPLEMENTAL	-76.50	0.00	-76.50	244.80	91.80	-229.50
24710-20 MAINE STATE RETIREMENT SYS	31,883.69	0.00	31,883.69	426,842.33	433,530.97	38,572.33
24710-24 CHILD SUPPORT	0.00	0.00	0.00	3,848.00	3,848.00	0.00
24710-30 VISION	36.82	0.00	36.82	1,180.14	1,255.87	112.55
24710-31 DENTAL	409.93	0.00	409.93	11,247.48	11,375.67	538.12
24710-35 457 DEFERRED COMPENSATION MPRS	40.00	0.00	40.00	2,120.00	2,080.00	0.00
24710-37 NEW ENGLAND POLICE ASSOCIATION	0.00	0.00	0.00	3,068.00	3,068.00	0.00
25900-00 OTHER LONG-TERM LIABILITIES	646,155.34	0.00	646,155.34	0.00	0.00	646,155.34
25900-02 RESERVE - FIRE DEPARTMENT	3,059.00	0.00	3,059.00	0.00	0.00	3,059.00
Fund Balance	**4,166,694.73**	**102,074.00**	**4,268,768.73**	**20,501,087.63**	**25,182,414.93**	**8,950,096.03**
37230-00 DESIGNATED RSRV-REG EDUCATION	625,709.81	0.00	625,709.81	0.00	0.00	625,709.81
37300-00 UNRESERVED FUND BALANCE	3,265,269.35	192,775.00	3,458,044.35	3,554.53	4,027,808.00	7,482,297.82
37301-00 DES FB CARRY FORWARDS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
37310-00 EXPENSE CONTROL	0.00	0.00	0.00	8,236,122.14	8,555,451.65	319,329.51
37320-00 REVENUE CONTROL	0.00	0.00	0.00	12,261,410.96	12,557,068.47	295,657.51
37330-28 DES FB CAPITAL EQUIPMENT	9,028.94	0.00	9,028.94	0.00	0.00	9,028.94
37330-29 DES FB ENGINEERING / SURVEYING	10,975.00	0.00	10,975.00	0.00	0.00	10,975.00
37330-31 DES FB BEAUTIFICATION	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
37330-32 DES FB COINS	1,312.10	0.00	1,312.10	0.00	0.00	1,312.10
37330-34 DES FB ANIMAL	2,393.00	0.00	2,393.00	0.00	0.00	2,393.00
37330-35 DES FB BOAT LANDING INSURANCE	18,473.32	0.00	18,473.32	0.00	0.00	18,473.32
40010-00 REC ADVERTISING CARRY FORWARD	-82.99	0.00	-82.99	0.00	0.00	-82.99
40020-00 REC BASEBALL CARRY FORWARD	9,658.10	-3,869.87	5,788.23	0.00	180.00	5,968.23
40030-00 REC SOCCER CARRY FORWARD	19,718.65	-8,055.07	11,663.58	0.00	670.00	12,333.58
40040-00 REC YOUTH ACT CARRY FORWARD	116,805.05	-40,309.14	76,495.91	0.00	30,307.29	106,803.20
40041-00 REC ADULT ACT CARRY FORWARD	0.00	0.00	0.00	0.00	120.00	120.00
40050-00 REC HOCKEY CARRY FORWARD	983.25	-3,114.12	-2,130.87	0.00	0.00	-2,130.87
40060-00 REC BASKETBALL CARRY FORWARD	2,778.98	0.00	2,778.98	0.00	470.00	3,248.98
40070-00 REC SKATE RENTAL CARRY FORWARD	13,428.92	-4,837.54	8,591.38	0.00	699.00	9,290.38
40080-00 REC CROSS COUNTRY SKIING CF	372.06	0.00	372.06	0.00	0.00	372.06
40090-00 REC SWIM PASS FEES CARRY FORW	3,037.29	0.00	3,037.29	0.00	0.00	3,037.29
40100-00 REC CARNIVAL PROCEEDS CARRY FO	-260.26	0.00	-260.26	0.00	0.00	-260.26
40110-00 REC CONCESSIONS CARRY FORWARD	21,486.96	-2,773.50	18,713.46	0.00	9,640.52	28,353.98
40120-00 REC FOOD PROGRAM CARRY FORWARD	57,058.35	-22,435.33	34,623.02	0.00	0.00	34,623.02
40121-00 COVID-19 STIMULUS CARES ACT	-13,651.15	-5,306.43	-18,957.58	0.00	0.00	-18,957.58
11 - OUI ALCOHOL DETAIL PROGRAM	0.00	0.00	0.00	2,939.19	2,939.19	0.00
Assets	**-5,339.96**	**0.00**	**-5,339.96**	**1,036.65**	**1,902.54**	**-6,205.85**
13000-10 Due To / Due From General Fund	-5,339.96	0.00	-5,339.96	1,036.65	1,902.54	-6,205.85
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**-5,339.96**	**0.00**	**-5,339.96**	**1,902.54**	**1,036.65**	**-6,205.85**
37300-00 Fund Balance	-5,339.96	0.00	-5,339.96	0.00	0.00	-5,339.96
37310-00 Expense Control	0.00	0.00	0.00	1,902.54	0.00	-1,902.54
37320-00 Revenue Control	0.00	0.00	0.00	0.00	1,036.65	1,036.65
12 - MDEA	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**5.25**	**0.00**	**5.25**	**0.00**	**0.00**	**5.25**
13000-10 DUE TO / DUE FROM GENERAL FUND	5.25	0.00	5.25	0.00	0.00	5.25
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**5.25**	**0.00**	**5.25**	**0.00**	**0.00**	**5.25**
37300-00 Fund Balance	5.25	0.00	5.25	0.00	0.00	5.25

ACCOUNT	BEGINNING BALANCE	BEG BAL ADJUSTMENT	BEG BAL NET	---- Y T D ---- DEBITS	CREDITS	BALANCE NET
13 - SEAT BELT CONT'D						
13 - SEAT BELT	0.00	0.00	0.00	867.98	867.98	0.00
Assets	**-4,938.01**	**0.00**	**-4,938.01**	**0.00**	**867.98**	**-5,805.99**
13000-10 DUE TO / DUE FROM GENERAL FUND	-4,938.01	0.00	-4,938.01	0.00	867.98	-5,805.99
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**-4,938.01**	**0.00**	**-4,938.01**	**867.98**	**0.00**	**-5,805.99**
37300-00 Fund Balance	-4,938.01	0.00	-4,938.01	0.00	0.00	-4,938.01
37310-00 Expense Control	0.00	0.00	0.00	867.98	0.00	-867.98
14 - FARMER'S MARKET	0.00	0.00	0.00	3,096.26	3,096.26	0.00
Assets	**4,362.85**	**0.00**	**4,362.85**	**2,000.00**	**1,096.26**	**5,266.59**
13000-10 DUE TO/FROM GENERAL FUND	4,362.85	0.00	4,362.85	2,000.00	1,096.26	5,266.59
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**4,362.85**	**0.00**	**4,362.85**	**1,096.26**	**2,000.00**	**5,266.59**
37300-00 Fund Balance	4,362.85	0.00	4,362.85	0.00	0.00	4,362.85
37310-00 Expense Control	0.00	0.00	0.00	1,096.26	0.00	-1,096.26
37320-00 Revenue Control	0.00	0.00	0.00	0.00	2,000.00	2,000.00
16 - COMMUNITY GYM (OOB)	0.00	0.00	0.00	53,475.41	53,345.68	129.73
Assets	**52,549.46**	**0.00**	**52,549.46**	**31,201.48**	**22,036.21**	**61,714.73**
13000-10 DUE TO/FROM GENERAL FUND	52,549.46	0.00	52,549.46	31,201.48	22,036.21	61,714.73
Liabilities	**202.86**	**0.00**	**202.86**	**0.00**	**107.99**	**310.85**
24610-00 Salary Accrual	202.86	0.00	202.86	0.00	107.99	310.85
Fund Balance	**52,346.60**	**0.00**	**52,346.60**	**22,273.93**	**31,201.48**	**61,274.15**
37300-00 Fund Balance	52,346.60	0.00	52,346.60	0.00	0.00	52,346.60
37310-00 Expense Control	0.00	0.00	0.00	22,273.93	512.23	-21,761.70
37320-00 Revenue Control	0.00	0.00	0.00	0.00	30,689.25	30,689.25
19 - MAINE COMMUNITY GRANT	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**884.02**	**0.00**	**884.02**	**0.00**	**0.00**	**884.02**
13000-10 DUE TO / DUE FROM GENERAL FUND	884.02	0.00	884.02	0.00	0.00	884.02
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**884.02**	**0.00**	**884.02**	**0.00**	**0.00**	**884.02**
37300-00 Fund Balance	884.02	0.00	884.02	0.00	0.00	884.02
24 - GRANT ENHANCED BORDER PROT	0.00	0.00	0.00	6,266.11	6,266.11	0.00
Assets	**-20,158.63**	**0.00**	**-20,158.63**	**0.00**	**6,266.11**	**-26,424.74**
11530-05 A/R ENHANCED BORDER	-5,890.88	0.00	-5,890.88	0.00	0.00	-5,890.88
13000-10 DUE TO / DUE FROM GENERAL FUND	-14,267.75	0.00	-14,267.75	0.00	6,266.11	-20,533.86
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**-20,158.63**	**0.00**	**-20,158.63**	**6,266.11**	**0.00**	**-26,424.74**
37300-00 Fund Balance	-20,158.63	0.00	-20,158.63	0.00	0.00	-20,158.63
37310-00 Expense Control	0.00	0.00	0.00	6,266.11	0.00	-6,266.11
25 - GRANT - DEP SEPTIC SYSTEMS	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**3,750.43**	**0.00**	**3,750.43**	**0.00**	**0.00**	**3,750.43**
13000-10 DUE TO/FROM GENERAL FUND	3,750.43	0.00	3,750.43	0.00	0.00	3,750.43
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**3,750.43**	**0.00**	**3,750.43**	**0.00**	**0.00**	**3,750.43**
37300-00 Fund Balance	3,750.43	0.00	3,750.43	0.00	0.00	3,750.43
29 - MEMA RADIO GRANT	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**1,297.28**	**0.00**	**1,297.28**	**0.00**	**0.00**	**1,297.28**
13000-10 DUE TO / DUE FROM GENERAL FUND	1,297.28	0.00	1,297.28	0.00	0.00	1,297.28
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

ACCOUNT	BEGINNING BALANCE	BEG BAL ADJUSTMENT	BEG BAL NET	---- Y T D ---- DEBITS	CREDITS	BALANCE NET
29 - MEMA RADIO GRANT CONT'D						
Fund Balance	**1,297.28**	**0.00**	**1,297.28**	**0.00**	**0.00**	**1,297.28**
37300-00 FUND BALANCE	1,297.28	0.00	1,297.28	0.00	0.00	1,297.28
31 - ALLAGASH DAY CAMP	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**-2,039.96**	**3,198.96**	**1,159.00**	**0.00**	**0.00**	**1,159.00**
13000-10 DUE TO / DUE FROM GENERAL FUND	-2,039.96	3,198.96	1,159.00	0.00	0.00	1,159.00
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**-2,039.96**	**3,198.96**	**1,159.00**	**0.00**	**0.00**	**1,159.00**
37300-00 Fund Balance	-2,039.96	3,198.96	1,159.00	0.00	0.00	1,159.00
32 - DISTRACTIVE DRIVING	0.00	0.00	0.00	5,035.66	5,035.66	0.00
Assets	**2,043.51**	**0.00**	**2,043.51**	**2,935.03**	**2,100.63**	**2,877.91**
13000-10 DUE TO / DUE FROM GENERAL FUND	2,043.51	0.00	2,043.51	2,935.03	2,100.63	2,877.91
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**2,043.51**	**0.00**	**2,043.51**	**2,100.63**	**2,935.03**	**2,877.91**
37300-00 Fund Balance	2,043.51	0.00	2,043.51	0.00	0.00	2,043.51
37310-00 Expense Control	0.00	0.00	0.00	2,100.63	0.00	-2,100.63
37320-00 Revenue Control	0.00	0.00	0.00	0.00	2,935.03	2,935.03
34 - POLICE SPEED DETAIL	0.00	0.00	0.00	3,670.70	3,670.70	0.00
Assets	**-883.64**	**0.00**	**-883.64**	**0.00**	**3,670.70**	**-4,554.34**
13000-10 Due To / Due From General Fund	-883.64	0.00	-883.64	0.00	3,670.70	-4,554.34
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**-883.64**	**0.00**	**-883.64**	**3,670.70**	**0.00**	**-4,554.34**
37300-00 Fund Balance	-883.64	0.00	-883.64	0.00	0.00	-883.64
37310-00 Expense Control	0.00	0.00	0.00	3,670.70	0.00	-3,670.70
40 - MUNICIPAL CAPITAL PROJECTS FUN	0.00	0.00	0.00	1,648,477.08	1,648,477.08	0.00
Assets	**1,261,496.02**	**126,586.58**	**1,388,082.60**	**494,005.34**	**700,168.96**	**1,181,918.98**
11110-00 FIRE DEPT INVESTMENT	84.85	0.03	84.88	0.12	0.00	85.00
13000-10 DUE TO / DUE FROM CAPITAL PROJ	1,261,411.17	126,586.55	1,387,997.72	494,005.22	700,168.96	1,181,833.98
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**1,261,496.02**	**126,586.58**	**1,388,082.60**	**1,154,471.74**	**948,308.12**	**1,181,918.98**
37330-00 FUND BALANCE CAPITAL PROJECT	0.00	0.00	0.00	300,000.00	0.00	-300,000.00
37330-01 AMBULANCE RESERVE	346,905.71	126,586.58	473,492.29	442,954.86	143,611.21	174,148.64
37330-02 AMBULANCE VEHICLE RESERVE	-121,476.85	0.00	-121,476.85	86,017.60	207,494.45	0.00
37330-04 AMBULANCE TRAINING RESERVE	521.54	0.00	521.54	0.00	0.00	521.54
37330-05 COMPUTER RESERVE	1,516.65	0.00	1,516.65	0.00	0.00	1,516.65
37330-06 EMPLOYEE APPRECIATION RESERVE	788.12	0.00	788.12	0.00	0.00	788.12
37330-07 FIRE DEPARTMENT RESERVE	19,352.09	0.00	19,352.09	37,330.55	40,000.00	22,021.54
37330-08 DEFERRED COMP RESERVE	46,004.10	0.00	46,004.10	0.00	0.00	46,004.10
37330-10 DEFERRED SICK LEAVE RESERVE	30,600.90	0.00	30,600.90	6,861.63	0.00	23,739.27
37330-12 POLICE CAR & EQUIPMENT RESERVE	3,559.55	0.00	3,559.55	0.00	5,257.46	8,817.01
37330-14 PUBLIC WORKS AUCTION RESERVE	9,364.00	0.00	9,364.00	5,346.75	0.00	4,017.25
37330-17 DEFERRED VACATION RESERVE	81,289.29	0.00	81,289.29	0.00	0.00	81,289.29
37330-18 DOCUMENT PRESERVATION RESERVE	2,151.12	0.00	2,151.12	0.00	0.00	2,151.12
37330-19 WEBSITE UPDATE RESERVE	11,168.03	0.00	11,168.03	0.00	0.00	11,168.03
37330-22 PUBLIC WORKS EQUIPMENT RESERVE	86,309.73	0.00	86,309.73	0.00	25,000.00	111,309.73
37330-23 COMMUNICATION TOWER	3,013.26	0.00	3,013.26	0.00	0.00	3,013.26
37330-27 TENT SUPPLY RESERVE	14,137.44	0.00	14,137.44	0.00	0.00	14,137.44
37330-29 TIMEWARNER	26,724.47	0.00	26,724.47	0.00	0.00	26,724.47
37330-31 CAPITAL PURCHASES	75,359.89	0.00	75,359.89	100,451.20	28,945.00	3,853.69
37330-32 APPRAISAL PROJECT & STAFF	-114,861.63	0.00	-114,861.63	0.00	0.00	-114,861.63
37330-33 SIDEWALK MATCH RESERVE	64,031.00	0.00	64,031.00	0.00	48,000.00	112,031.00

ACCOUNT	BEGINNING BALANCE	BEG BAL ADJUSTMENT	BEG BAL NET	---- Y T D ---- DEBITS	CREDITS	BALANCE NET
40 - MUNICIPAL CAPITAL PROJECTS FUN CONT'D						
37330-35 ROAD PROJECT RESERVE	277,857.16	0.00	277,857.16	142,102.82	225,000.00	360,754.34
37330-36 RECREATION DEPT RESERVE	15,000.00	0.00	15,000.00	0.00	5,000.00	20,000.00
37330-37 SAFETY COMPLEX ROOF REPAIR RES	5,298.16	0.00	5,298.16	5,298.16	0.00	0.00
37330-38 GRADER REBUILD RESERVE	17,403.37	0.00	17,403.37	17,403.37	0.00	0.00
37330-39 FIRE TRUCK RESERVE	50,000.00	0.00	50,000.00	0.00	25,000.00	75,000.00
37330-40 EMERGENCY GENERATOR RESERVE	9,126.00	0.00	9,126.00	9,126.00	0.00	0.00
37330-41 TRACTOR REPLACEMENT RESERVE	352.92	0.00	352.92	0.00	0.00	352.92
37330-42 CREDIT RESERVE-EMERGENCY	300,000.00	0.00	300,000.00	0.00	150,000.00	450,000.00
37330-43 FIRE STATION #2 BLDING REPAIR	0.00	0.00	0.00	0.00	15,000.00	15,000.00
37330-44 PW GARAGE HEATING BLDING REPAI	0.00	0.00	0.00	1,578.80	25,000.00	23,421.20
37330-45 LIBRARY RESERVE	0.00	0.00	0.00	0.00	5,000.00	5,000.00
41 - CAPITAL RIVER ACCESS BOAT LAND	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**2,709.38**	**0.00**	**2,709.38**	**0.00**	**0.00**	**2,709.38**
13000-10 DUE TO/FROM GENERAL FUND	2,709.38	0.00	2,709.38	0.00	0.00	2,709.38
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**2,709.38**	**0.00**	**2,709.38**	**0.00**	**0.00**	**2,709.38**
37300-00 BOAT LANDING FUND BALANCE	174,217.11	0.00	174,217.11	0.00	0.00	174,217.11
37300-01 RIVER ACCESS FUND BALANCE	-171,507.73	0.00	-171,507.73	0.00	0.00	-171,507.73
44 - EDA CSO	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**-28,966.09**	**0.00**	**-28,966.09**	**0.00**	**0.00**	**-28,966.09**
13000-10 DUE TO/FROM GENERAL FUND	-28,966.09	0.00	-28,966.09	0.00	0.00	-28,966.09
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**-28,966.09**	**0.00**	**-28,966.09**	**0.00**	**0.00**	**-28,966.09**
37300-00 Fund Balance	-28,966.09	0.00	-28,966.09	0.00	0.00	-28,966.09
48 - NBRC GRANT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**299.87**	**0.00**	**299.87**	**0.00**	**0.00**	**299.87**
13000-10 Due To / Due From General Fund	299.87	0.00	299.87	0.00	0.00	299.87
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**299.87**	**0.00**	**299.87**	**0.00**	**0.00**	**299.87**
37300-00 Fund Balance	299.87	0.00	299.87	0.00	0.00	299.87
49 - MICRO ENTERPRISE GRANT	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**-9,081.70**	**0.00**	**-9,081.70**	**0.00**	**0.00**	**-9,081.70**
13000-10 DUE TO/DUE FROM GENERAL FUND	-9,081.70	0.00	-9,081.70	0.00	0.00	-9,081.70
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**-9,081.70**	**0.00**	**-9,081.70**	**0.00**	**0.00**	**-9,081.70**
37300-00 Fund Balance	-9,081.70	0.00	-9,081.70	0.00	0.00	-9,081.70
50 - AMERICAN RESCUE PLAN	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**386,815.14**	**0.00**	**386,815.14**	**0.00**	**0.00**	**386,815.14**
13000-10 Due To / Due From General Fund	386,815.14	0.00	386,815.14	0.00	0.00	386,815.14
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**386,815.14**	**0.00**	**386,815.14**	**0.00**	**0.00**	**386,815.14**
37300-00 Fund Balance	386,815.14	0.00	386,815.14	0.00	0.00	386,815.14
51 - PAVING PROJECT	0.00	0.00	0.00	1,045,081.16	1,045,081.16	0.00
Assets	**0.00**	**0.00**	**0.00**	**522,540.58**	**522,540.58**	**0.00**
13000-10 DUE TO/DUE FROM GENERAL FUND	0.00	0.00	0.00	522,540.58	522,540.58	0.00
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**0.00**	**0.00**	**0.00**	**522,540.58**	**522,540.58**	**0.00**
37310-00 Expense Control	0.00	0.00	0.00	522,540.58	0.00	-522,540.58
37320-00 Revenue Control	0.00	0.00	0.00	0.00	522,540.58	522,540.58

ACCOUNT		BEGINNING BALANCE	BEG BAL ADJUSTMENT	BEG BAL NET	---- Y T D ---- DEBITS	CREDITS	BALANCE NET
60 - POLLUTION CONTROL (OOB) CONT'D							
60 - POLLUTION CONTROL (OOB)		-394.66	0.00	-394.66	5,318,179.36	5,314,450.42	3,334.28
Assets		**725,088.95**	**-8,061.65**	**717,027.30**	**3,275,697.52**	**3,491,587.39**	**501,137.43**
11100-00	CREDIT MEMO	0.00	0.00	0.00	420.00	420.00	0.00
11160-00	ACCRUED COMPENSATED ABSENCES	-5,913.21	0.00	-5,913.21	0.00	0.00	-5,913.21
11203-00	CURR SEWER	0.00	0.00	0.00	1,584,883.69	1,584,883.69	0.00
11203-12	2012 SEWER LIENS	368.50	0.00	368.50	0.00	0.00	368.50
11203-13	2013 SEWER LIENS	552.00	0.00	552.00	0.00	0.00	552.00
11203-14	2014 SEWER LIENS	831.30	0.00	831.30	0.00	0.00	831.30
11203-15	2015 SEWER LIENS	552.00	0.00	552.00	0.00	0.00	552.00
11203-16	2016 SEWER LIENS	827.80	0.00	827.80	0.00	0.00	827.80
11203-17	2017 SEWER LIENS	1,662.51	0.00	1,662.51	0.00	541.91	1,120.60
11203-18	2018 SEWER LIENS	2,172.00	0.00	2,172.00	0.00	1,380.00	792.00
11203-19	2019 SEWER LIENS	3,300.03	-165.99	3,134.04	256.24	2,214.11	1,176.17
11203-20	2020 SEWER LIENS	24,057.42	-3,692.39	20,365.03	1,663.03	19,883.46	2,144.60
11203-21	2021 SEWER LIENS	55,000.94	2,815.61	57,816.55	13,214.56	60,412.58	10,618.53
11203-22	2022 SEWERS	0.00	0.00	0.00	783,950.06	737,532.91	46,417.15
11204-00	LIEN SEWER	0.00	0.00	0.00	85,759.09	85,759.09	0.00
11260-00	INT/PENALTIES RECVBL-SEWERS	6.16	0.00	6.16	53.04	50.47	8.73
11270-00	ALLOW/UNCOLL INTEREST & PENALT	0.00	0.00	0.00	0.00	553.91	-553.91
11270-01	PRINCIPAL WRITE OFF	136.95	0.00	136.95	553.59	751.23	-60.69
13000-10	DUE TO / DUE FROM GENERAL FUND	641,534.55	-7,018.88	634,515.67	804,944.22	997,204.03	442,255.86
Liabilities		**4,849.93**	**0.00**	**4,849.93**	**0.00**	**3,038.88**	**7,888.81**
24610-00	ACCRUED SALARIES & BENEFITS	4,849.93	0.00	4,849.93	0.00	3,038.88	7,888.81
Fund Balance		**720,633.68**	**-8,061.65**	**712,572.03**	**2,042,481.84**	**1,819,824.15**	**489,914.34**
37300-00	UNRESERVED FUND BALANCE	668,962.25	-8,061.65	660,900.60	0.00	0.00	660,900.60
37301-00	DES FB CARRY FORWARD	5,201.43	0.00	5,201.43	0.00	0.00	5,201.43
37310-00	EXPENSE CONTROL	-1,956,360.00	1,956,360.00	0.00	1,005,109.25	1,046,585.52	41,476.27
37320-00	REVENUE CONTROL	1,956,360.00	-1,956,360.00	0.00	1,037,372.59	773,238.63	-264,133.96
37330-04	DES FB REPAIR/REPLACE RESERVE	46,470.00	0.00	46,470.00	0.00	0.00	46,470.00
61 - HAZARDOUS MATERIALS		0.00	0.00	0.00	9,706.42	9,706.42	0.00
Assets		**12,256.40**	**0.00**	**12,256.40**	**1,443.00**	**8,263.42**	**5,435.98**
11530-00	OTHER ACCOUNTS RECEIVABLE	-20,000.00	0.00	-20,000.00	0.00	0.00	-20,000.00
13000-10	DUE TO / DUE FROM GENERAL FUND	32,256.40	0.00	32,256.40	1,443.00	8,263.42	25,435.98
Liabilities		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance		**12,256.40**	**0.00**	**12,256.40**	**8,263.42**	**1,443.00**	**5,435.98**
37300-00	Unreserved Fund Balance	12,256.40	0.00	12,256.40	0.00	0.00	12,256.40
37310-00	Expense Control	0.00	0.00	0.00	8,263.42	0.00	-8,263.42
37320-00	Revenue Control	0.00	0.00	0.00	0.00	1,443.00	1,443.00
62 - UDAG		0.00	0.00	0.00	16,519.54	16,519.54	0.00
Assets		**180,049.03**	**617.14**	**180,666.17**	**10,408.35**	**6,121.19**	**184,953.33**
11010-00	CASH	171,164.62	616.97	171,781.59	10,405.56	10.00	182,177.15
11110-00	INVESTMENTS	2,016.52	0.17	2,016.69	2.79	0.00	2,019.48
11530-01	LOANS RECEIVABLES	102,707.06	0.00	102,707.06	0.00	6,111.19	96,595.87
13000-10	DUE TO / DUE FROM GENERAL FUND	-95,839.17	0.00	-95,839.17	0.00	0.00	-95,839.17
Liabilities		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance		**180,049.03**	**617.14**	**180,666.17**	**6,111.19**	**10,398.35**	**184,953.33**
37300-00	REVOLVING LOAN FUND BALANCE	180,049.03	617.14	180,666.17	0.00	0.00	180,666.17
37320-00	Revenue Control	0.00	0.00	0.00	6,111.19	10,398.35	4,287.16
64 - ACADIAN FESTIVAL		0.00	0.00	0.00	77,861.91	77,861.91	0.00
Assets		**30,248.71**	**0.00**	**30,248.71**	**38,311.71**	**39,550.20**	**29,010.22**
11030-00	PETTY CASH	255.00	0.00	255.00	0.00	0.00	255.00

ACCOUNT	BEGINNING BALANCE	BEG BAL ADJUSTMENT	BEG BAL NET	---- Y T D ---- DEBITS	CREDITS	BALANCE NET
64 - ACADIAN FESTIVAL CONT'D						
11100-00 CREDIT MEMO	0.00	0.00	0.00	119.18	119.18	0.00
13000-10 DUE TO / DUE FROM GENERAL FUND	29,993.71	0.00	29,993.71	38,192.53	39,431.02	28,755.22
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**30,248.71**	**0.00**	**30,248.71**	**39,550.20**	**38,311.71**	**29,010.22**
37300-00 Fund Balance	30,248.71	0.00	30,248.71	0.00	0.00	30,248.71
37310-00 Expense Control	0.00	0.00	0.00	39,550.20	369.18	-39,181.02
37320-00 Revenue Control	0.00	0.00	0.00	0.00	37,942.53	37,942.53
66 - BIRCH POINT DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**7,978.42**	**0.00**	**7,978.42**	**0.00**	**0.00**	**7,978.42**
13000-10 DUE TO / DUE FROM GENERAL FUND	7,978.42	0.00	7,978.42	0.00	0.00	7,978.42
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**7,978.42**	**0.00**	**7,978.42**	**0.00**	**0.00**	**7,978.42**
37300-00 Fund Balance	7,978.42	0.00	7,978.42	0.00	0.00	7,978.42
70 - MUNICIPAL INTERNAL SERVICE FUN	0.00	0.00	0.00	14,000.00	14,000.00	0.00
Assets	**6,100.00**	**-20,100.00**	**-14,000.00**	**14,000.00**	**0.00**	**0.00**
13000-10 DUE TO / DUE FROM GENERAL FUND	6,100.00	-20,100.00	-14,000.00	14,000.00	0.00	0.00
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**6,100.00**	**-20,100.00**	**-14,000.00**	**0.00**	**14,000.00**	**0.00**
37300-00 FUND BALANCE	6,100.00	-20,100.00	-14,000.00	0.00	0.00	-14,000.00
37320-00 REVENUE CONTROL	0.00	0.00	0.00	0.00	14,000.00	14,000.00
71 - TAX INCREMENT FINANCING	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**80,447.96**	**0.00**	**80,447.96**	**0.00**	**0.00**	**80,447.96**
13000-10 DUE TO / DUE FROM GENERAL FUND	80,447.96	0.00	80,447.96	0.00	0.00	80,447.96
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**80,447.96**	**0.00**	**80,447.96**	**0.00**	**0.00**	**80,447.96**
37300-00 Fund Balance	80,447.96	0.00	80,447.96	0.00	0.00	80,447.96
72 - Under Age Drinking	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**49.33**	**0.00**	**49.33**	**0.00**	**0.00**	**49.33**
13000-10 DUE TO / DUE FROM GENERAL FUND	49.33	0.00	49.33	0.00	0.00	49.33
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**49.33**	**0.00**	**49.33**	**0.00**	**0.00**	**49.33**
37300-00 Fund Balance	49.33	0.00	49.33	0.00	0.00	49.33
74 - EXPO FUND	0.00	0.00	0.00	0.00	0.00	0.00
Assets	**1,115.38**	**0.00**	**1,115.38**	**0.00**	**0.00**	**1,115.38**
13000-10 DUE TO / DUE FROM GENERAL FUND	1,115.38	0.00	1,115.38	0.00	0.00	1,115.38
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**1,115.38**	**0.00**	**1,115.38**	**0.00**	**0.00**	**1,115.38**
37300-00 Fund Balance	1,115.38	0.00	1,115.38	0.00	0.00	1,115.38
76 - WWTF RD Grant System Upgrade	0.00	0.00	0.00	179,904.00	179,904.00	0.00
Assets	**203,143.09**	**27,635.93**	**230,779.02**	**89,952.00**	**89,952.00**	**230,779.02**
13000-10 DUE TO / DUE FROM GENERAL FUND	203,143.09	27,635.93	230,779.02	89,952.00	89,952.00	230,779.02
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**203,143.09**	**27,635.93**	**230,779.02**	**89,952.00**	**89,952.00**	**230,779.02**
37300-00 Fund Balance	203,143.09	27,635.93	230,779.02	0.00	0.00	230,779.02
37320-00 Revenue Control	0.00	0.00	0.00	89,952.00	89,952.00	0.00
77 - DOWNTOWN REVITALIZATION	0.00	0.00	0.00	345,934.57	345,934.57	0.00
Assets	**285,609.74**	**574,832.96**	**860,442.70**	**141,387.48**	**343,872.56**	**657,957.62**
11011-00 Katahdin Downtown Revit Cash	813,038.23	274,832.96	1,087,871.19	18,962.01	122,425.47	984,407.73

ACCOUNT	BEGINNING BALANCE	BEG BAL ADJUSTMENT	BEG BAL NET	---- Y T D ---- DEBITS	CREDITS	BALANCE NET
77 - DOWNTOWN REVITALIZATION CONT'D						
13000-10 DUE TO / DUE FROM GENERAL FUND	-527,428.49	300,000.00	-227,428.49	122,425.47	221,447.09	-326,450.11
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**285,609.74**	**574,832.96**	**860,442.70**	**204,547.09**	**2,062.01**	**657,957.62**
37300-00 Fund Balance	285,609.74	574,832.96	860,442.70	0.00	0.00	860,442.70
37310-00 Expense Control	0.00	0.00	0.00	204,547.09	0.00	-204,547.09
37320-00 Revenue Control	0.00	0.00	0.00	0.00	2,062.01	2,062.01
78 - COPS Grant	0.00	0.00	0.00	63,435.76	63,435.76	0.00
Assets	**-0.02**	**0.00**	**-0.02**	**31,435.76**	**0.00**	**31,435.74**
13000-10 DUE TO / DUE FROM GENERAL FUND	-0.02	0.00	-0.02	31,435.76	0.00	31,435.74
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**-0.02**	**0.00**	**-0.02**	**32,000.00**	**63,435.76**	**31,435.74**
37300-00 Fund Balance	-0.02	0.00	-0.02	0.00	32,000.00	31,999.98
37320-00 Revenue Control	0.00	0.00	0.00	32,000.00	31,435.76	-564.24
79 - FACADE UPGRADES PROJECT	0.00	0.00	0.00	68,151.58	68,151.58	0.00
Assets	**-22,449.58**	**0.00**	**-22,449.58**	**60,525.58**	**7,626.00**	**30,450.00**
13000-10 DUE TO / DUE FROM GENERAL FUND	-22,449.58	0.00	-22,449.58	60,525.58	7,626.00	30,450.00
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**-22,449.58**	**0.00**	**-22,449.58**	**7,626.00**	**60,525.58**	**30,450.00**
37300-00 Fund Balance	-22,449.58	0.00	-22,449.58	0.00	22,449.58	0.00
37310-00 Expense Control	0.00	0.00	0.00	7,626.00	0.00	-7,626.00
37320-00 Revenue Control	0.00	0.00	0.00	0.00	38,076.00	38,076.00
81 - EDUCATION	0.00	0.00	0.00	39,135,285.89	39,135,285.89	0.00
Assets	**23,742.35**	**2,006,051.00**	**2,029,793.35**	**21,077,752.78**	**25,756,386.19**	**-2,648,840.06**
11011-00 Katahdin Education Operating	23,742.35	-23,692.35	50.00	12,974,353.79	12,653,367.14	321,036.65
11200-05 A/R Education	0.00	1,193,151.65	1,193,151.65	424,402.24	1,000,372.94	617,180.95
13000-10 DUE TO / DUE FROM EDUCATION	0.00	836,591.70	836,591.70	7,678,996.75	12,102,646.11	-3,587,057.66
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**23,742.35**	**2,006,051.00**	**2,029,793.35**	**18,057,533.11**	**13,378,899.70**	**-2,648,840.06**
37300-00 Fund Balance	23,742.35	2,006,051.00	2,029,793.35	4,059,808.00	4,115.02	-2,025,899.63
37310-00 Expense Control	0.00	0.00	0.00	10,351,210.26	4,924,604.05	-5,426,606.21
37320-00 Revenue Control	0.00	0.00	0.00	3,646,514.85	8,450,180.63	4,803,665.78
82 - EV CHARGING STATIONS	0.00	0.00	0.00	23,400.00	23,400.00	0.00
Assets	**0.00**	**0.00**	**0.00**	**4,200.00**	**19,200.00**	**-15,000.00**
13000-10 Due To/Due From General Fund	0.00	0.00	0.00	4,200.00	19,200.00	-15,000.00
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**0.00**	**0.00**	**0.00**	**19,200.00**	**4,200.00**	**-15,000.00**
37310-00 Expense Control	0.00	0.00	0.00	19,200.00	4,200.00	-15,000.00
83 - GAZEEBO PROJECT	0.00	0.00	0.00	6,382.40	6,382.40	0.00
Assets	**0.00**	**0.00**	**0.00**	**1,446.00**	**3,490.40**	**-2,044.40**
13000-10 Due To/Due From General Fund	0.00	0.00	0.00	1,446.00	3,490.40	-2,044.40
Liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund Balance	**0.00**	**0.00**	**0.00**	**4,936.40**	**2,892.00**	**-2,044.40**
37310-00 Expense Control	0.00	0.00	0.00	3,490.40	0.00	-3,490.40
37320-00 Revenue Control	0.00	0.00	0.00	1,446.00	1,446.00	0.00
37330-00 Gazeebo	0.00	0.00	0.00	0.00	1,446.00	1,446.00
Final Totals	-625,590.66	26,524.37	-599,066.29	117,579,872.77	117,548,815.62	-568,009.14

Audit Report

Pursuant to Title 30-A § 2801(3): 3. Post audit report. The report shall contain the statement that the complete post audit report for the last municipal year is on file at the municipal office and the following excerpts from the report:

A. Name and address of the auditor;

B. Auditor's comments and suggestions for improving the financial administration;

C. Comparative balance sheet;

D. Statement of departmental operations.



Chester M. Kearney
Certified Public Accountants

12 Dyer Street, Presque Isle, Maine 04769-1550
207-764-3171 Fax 207-764-6362

Barbara E. McGuire, CPA, CGMA
Timothy P. Poitras, CPA, CGMA

To the Selectboard of
Town of Madawaska, Maine

INDEPENDENT AUDITORS' REPORT

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Madawaska, Maine, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Madawaska, Maine, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (*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 Madawaska, 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 these 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 Madawaska 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 GAAS 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 GAAS 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 Madawaska, 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 Madawaska, 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 on pages 4 through 12, the budgetary comparison information on page 76 and the pension and OPEB schedules on Pages 77 to 86 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 regarding 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 Madawaska Maine's basic financial statements. The accompanying supplementary information on pages 87 to 116 and the accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 financial statements or to the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated January 12, 2024 on our consideration of the Town of Madawaska'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 Madawaska'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's internal control over financial reporting and compliance.

Chester M. Kearney

Presque Isle, Maine
January 12, 2024

REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

(UNAUDITED)

The following management's discussion and analysis of Town of Madawaska, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Madawaska's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, pension and OPEB related information and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flow.

Both of the above-mentioned financial statements have separate columns for the two different types of Town activities. The types of activities presented for the Town of Madawaska are:

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, protection, health, sanitation and public works, library, recreation, education, agencies, unclassified and program expenditures.

- *Business-type activities* - These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities for the Town of Madawaska include the water pollution fund, the school lunch program and the community gym fund.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Madawaska, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Madawaska can be divided into three categories: governmental, proprietary and fiduciary funds.

Governmental funds: Most of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Madawaska presents seven columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental funds are the general fund, the paving project fund and the Downtown Revitalization fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Nonmajor Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund - Budget and Actual - Education Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Proprietary Funds: The Town of Madawaska maintains three proprietary funds; the Water Pollution Control fund, the School Lunch fund and the Community Gym fund. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the Town of Madawaska. These funds are not reflected in the government- wide financial statements because the resources of these funds are not available to support the Town's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Net Position - Fiduciary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - Education Fund, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions - Pensions, a Schedule of Proportionate Share of the Net OPEB Liability - Group Life, a Schedule of Changes in Net OPEB Liability - MMEHT Health Plan, a Schedule of Changes in Net OPEB Liability - MEABT Health Plan, a Schedule of Changes in Net OPEB Liability and Related Ratios - MMEHT Health Plan, a Schedule of Changes in Net OPEB Liability and Related Ratios - MEABT Health Plan, a Schedule of Contributions - OPEB - Group Life, a Schedule of Contributions - OPEB - Health Plans and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities is $26,211,686 compared to $27,974,701 in the prior year, a decrease of $1,763,015. For the business-type activities total net position is $517,386 as compared to $606,928 in the prior year, a decrease of $89,542.

Unrestricted net position - the part of net position that can be used to finance day-to- day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - is $8,677,669 at the end of this year for governmental activities. The business-type activities unrestricted net position is $543,294.

Table 1
Town of Madawaska, Maine
Net Position
June 30,

	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
Assets:				
Current Assets	$ 9,584,026	$ 10,467,250	$ 577,359	$ 790,322
Noncurrent Assets - Capital Assets	28,624,327	29,565,871	7,764,315	7,917,778
Total Assets	38,208,353	40,033,121	8,341,674	8,708,100
Deferred Outflows of Resources:				
Deferred Outflows Related to OPEB	920,088	953,907	-	-
Deferred Outflows Related to Pensions	233,283	248,685	-	-
Total Deferred Outflows of Resources	1,153,371	1,202,592	-	-
Liabilities:				
Current Liabilities	1,328,340	1,302,871	312,354	311,154
Noncurrent Liabilities	11,207,721	10,044,540	7,511,934	7,790,018
Total Liabilities	12,536,061	11,347,411	7,824,288	8,101,172
Deferred Inflows of Resources:				
Deferred Inflows Related to OPEB	518,690	1,869,490	-	-
Deferred Inflows Related to Pensions	95,287	44,111	-	-
Total Deferred Inflows of Resources	613,977	1,913,601	-	-
Net Position:				
Net Investment in Capital Assets	16,300,964	17,253,444	(25,908)	(146,442)
Restricted	1,233,053	1,416,843	-	-
Unrestricted	8,677,669	9,304,414	543,294	753,370
Total Net Position	$26,211,686	$ 27,974,701	$ 517,386	$ 606,928

Revenues and Expenses

Revenues for the Town's governmental activities decreased by 14.83%, while total expenses increased by 9.61%. The Town incurred the largest revenue decrease in operating grants and contributions. The Town's expenses increased primarily in Education.

Revenues for the business-type funds decreased by 3.65%, while expenses increased by 0.18%.

Table 2
Town of Madawaska, Maine
Changes in Net Position
For the Years Ended June 30,

	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
Revenues				
Program Revenues				
Charges for services	$ 1,201,555	$ 926,744	$ 840,508	$ 875,749
Grants and Contributions	4,991,448	5,238,802	311,478	317,471
General Revenues				
Taxes	8,169,297	7,825,439	-	-
Grants and contributions not restricted to specific programs	2,184,857	2,995,447	-	-
Miscellaneous	29,892	2,477,650	13,496	16,424
Total Revenues	16,577,049	19,464,082	1,165,482	1,209,644
Expenses				
Current:				
General government	975,178	836,143	-	-
Protection	1,805,269	1,384,675	-	-
Health, sanitation and public works	2,728,041	2,516,234	869,562	927,963
Library	122,128	103,160	-	-
Recreation	440,850	457,669	21,835	29,414
Education	8,252,178	7,643,910	440,800	372,416
County tax	521,431	498,643	-	-
Agencies	19,827	19,765	-	-
Unclassified	2,544,839	2,409,646	-	-
Capital outlay	220,495	210,731	-	-
State of Maine - on-behalf payments	478,359	461,554	-	-
Interest expense	154,296	120,017	-	-
Total Expenses	18,262,891	16,662,147	1,332,197	1,329,793
Transfers	(77,173)	(140,235)	77,173	140,235
Change in net position	(1,763,015)	2,661,700	(89,542)	20,086
Net Position - July 1	27,974,701	25,313,001	606,928	586,842
Net Position - June 30	26,211,686	27,974,701	517,386	606,928

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year and the net resources available for spending.

Table 3
Town of Madawaska, Maine Fund
Balances - Governmental Funds
June 30,

	2023	2022	Change
Major Funds:			
General Fund			
Non-spendable	$ 112,636	$ 143,241	$ (30,605)
Committed	330,000	240,000	90,000
Assigned	1,267,102	1,809,099	(541,997)
Unassigned	3,578,087	3,016,212	561,875
Total General Fund	5,287,825	5,208,552	79,273
Downtown Revitalization Fund			
Restricted	657,958	860,443	(202,485)
Total Downtown Revitalization Fund	657,958	860,443	(202,485)
Total Major Funds	$ 5,945,783	$ 6,068,995	$ 123,212
Nonmajor Funds:			
Restricted	575,095	556,400	18,695
Committed	1,616,377	1,793,904	(177,527)
Assigned	113,919	104,129	9,790
Unassigned	(213,203)	(211,332)	(1,871)
Total Nonmajor Funds	$ 2,092,188	$ 2,243,101	($150,913)

The changes to total fund balances for the general fund, paving project fund, downtown revitalization fund and nonmajor funds occurred due to the regular activity of operations.

Proprietary funds: The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The net position of the water pollution control fund decreased to $456,186, decreasing by $98,395, while the school lunch fund had a net position of $0, unchanged from the prior year. Likewise, the net position of the community gym fund increased to $61,200 from $52,347, an increase of $8,853.

Budgetary Highlights

There were no differences between the original and final budget for the general fund.

The general fund's actual revenues exceeded budgeted revenues by $762,753. All revenue categories exceeded budget.

The general fund appropriations exceeded actual expenditures by $928,784. All expenditure categories were within or under budget with the exception of Library, debt service and transfers to capital project funds.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2023, the net book value of capital assets recorded by the Town's Governmental Activities decreased by $917,716. This was a result of current year capital additions of $961,131 less depreciation expense of $1,878,847.

Table
4
Town of Madawaska, Maine
Capital Assets (Net of Depreciation)
June 30,

	2023	2022
Land and construction in progress	$ 2,989,672	$ 2,989,672
Buildings and improvements	5,575,765	5,927,405
Equipment, furniture and vehicles	1,454,659	1,564,931
Infrastructure	22,628,283	23,237,550
Total	$ 32,648,379	$33,719,558

Debt

On June 30, 2023, the Town had $16,373,323 in bonds and notes from direct borrowings outstanding versus $16,612,556 last year, a net decrease of 1.44%. Refer to Note 7 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions or Conditions

The COVID-19 state of emergency has been lifted and the town continues to assess the financial impact of the pandemic.

At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

Economic Factors and Next Year's Budgets and Rates

For the 2024 fiscal year, the Town continues to be faced with the uncertainty of state funding, along with reductions in certain other revenues and tax base.

In light of future economic uncertainties, the Town adopted a fund balance policy on May 1, 2012 to provide for the sound financial management of the Town's unassigned fund balance. The policy established targeted levels of 30-, 60- and 90-days of unassigned fund balance based on the current year's approved expense budget. Calculation of each tier will be reported to the Selectboard on an annual basis, prior to May 1st. The policy also provides for corrective actions to be taken should the balance fall below targeted minimums. Advance voter authorization is required for any change in use of unassigned fund balance with the exception of emergency funding, which is subject to approval by the Selectboard.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Finance Department at 328 St. Thomas Street, Suite 101, Madawaska, Maine 04756.

TOWN OF MADAWASKA, MAINE

STATEMENT OF NET POSITION

JUNE 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current Assets			
Cash and cash equivalents	$ 8,900,053	$ -	$ 8,900,053
Accounts receivable (net of allowance for uncollectibles)			
Taxes	416,277	-	416,277
Liens	112,636	-	112,636
Notes	96,596	-	96,596
Other	108,431	64,795	173,226
Due from other governments	-	22,640	22,640
Bond funds available to draw	417,317	-	417,317
Internal balances	(467,284)	489,924	22,640
Total current assets	9,584,026	577,359	10,161,385
Noncurrent assets			
Investment in joint venture - VRF	291,880	-	291,880
Investment in joint venture - NARAA	3,448,383	-	3,448,383
Capital assets			
Land and other assets not being depreciated	2,984,372	5,300	2,989,672
Depreciable assets, net of accumulated depreciation	21,899,692	7,759,015	29,658,707
Total Capital assets	24,884,064	7,764,315	32,648,379
Tontal noncurrent assets	28,624,327	7,764,315	36,388,642
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension expense	920,088	-	920,088
Deferred outflows related to OPEB	233,283	-	233,283
Total deferred outflows of resources	1,153,371	-	1,153,371
Total assets and deferred outflows of resources	39,361,724	8,341,674	47,703,398
LIABILITIES			
Current Liabilities			
Accounts payable	34,598	311	34,909
Accrued expenses	637,831	11,114	648,945
Due to other funds	-	22,640	22,640
Current portion of long-term obligations	655,911	278,289	934,200
Total current liabilities	1,328,340	312,354	1,640,694
Noncurrent liabilities			
Noncurrent portion of long-term obligations			
Bonds payable	7,759,609	7,511,934	15,271,543
Notes payable	167,580	-	167,580
Net pension liability	1,252,375	-	1,252,375
OPEB Liability	2,028,157	-	2,028,157
Total noncurrent liabilities	11,207,721	7,511,934	18,719,655
Total liabilities	12,536,061	7,824,288	20,360,349
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension expense	518,690	-	518,690
Deferred inflows related to OPEB	95,287	-	95,287
Total deferred inflows of resources	613,977	-	613,977
NET POSITION			
Invested in capital assets, net of related debt	16,300,964	(25,908)	16,275,056
Restricted	1,233,053	-	1,233,053
Unrestricted	8,677,669	543,294	9,220,963
Total net position	$ 26,211,686	$ 517,386	$ 26,729,072

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MADAWASKA, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services / Dept Revenues	Program Revenues: Operating Grants & Contributions	Program Revenues: Capital Grants & Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	$ 975,178	$ 144,350	$ -	$ -	$ (830,828)		$ (830,828)
Education	8,252,178	386,143	3,955,335	-	(3,910,700)		(3,910,700)
Protection	1,805,269	666,034	35,408	-	(1,103,827)		(1,103,827)
Health, sanitation, and public works	2,728,041		88,936	-	(2,639,105)		(2,639,105)
Library	122,128	-	-	-	(122,128)		(122,128)
Recreation	440,850	5,028	-	-	(435,822)		(435,822)
County tax	521,431	-	-	-	(521,431)		(521,431)
Agencies	19,827	-	-	-	(19,827)		(19,827)
Unclassified	2,544,839	-	394,704	-	(2,150,135)		(2,150,135)
Capital outlay	220,495	-	-	38,706	(181,789)		(181,789)
State of maine - on behalf payments	478,359	-	478,359	-	-		-
Interest expense	154,296	-	-	-	(154,296)		(154,296)
Total Governmental activities	18,262,891	1,201,555	4,952,742	38,706	(12,069,888)	-	(12,069,888)
Business-type acitvities							
Water pollution control	869,562	757,671	-	-	-	(111,891)	(111,891)
School lunch	440,800	52,149	311,478	-	-	(77,173)	(77,173)
Community gym	21,835	30,688	-	-	-	8,853	8,853
Total Business-type activities	1,332,197	840,508	311,478	-	-	(180,211)	(180,211)
Total Government	$ 19,595,088	$ 2,042,063	$ 5,264,220	$ 38,706	(12,069,888)	(180,211)	(12,250,099)
Changes in net position							
Net (expense) revenue					(12,069,888)	(180,211)	(12,250,099)
General revenues:							
Property taxes					7,315,720	-	7,315,720
Excise taxes					853,577	-	853,577
Government grants and contributions not restricted to specific programs					2,184,857	-	2,184,857
Interest income					39,140	13,496	52,636
Net investment gain (loss)					(23,828)	-	(23,828)
Miscellaneous					14,580	-	14,580
Transfers					(77,173)	77,173	-
Total general revenues and transfers					10,306,873	90,669	10,397,542
Change in net position					(1,763,015)	(89,542)	(1,852,557)
Net position - July 1, 2022					27,974,701	606,928	28,581,629
Net position - June 30, 2023					$ 26,211,686	$ 517,386	$ 26,729,072

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MADAWASKA, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023

	Major Funds				
	General Fund	Paving Project	Downtown Revitalization Fund	Other Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 7,731,194	$ -	$ 984,408	$ 184,451	$ 8,900,053
Receivables					
Taxes	416,277	-	-	-	416,277
Liens	112,636	-	-	-	112,636
Notes	-	-	-	96,596	96,596
Other	108,431	-	-	-	108,431
Due from other funds	635,492	-	-	2,120,183	2,755,675
TOTAL ASSETS	9,004,030	-	984,408	2,401,230	12,389,668
LIABILITIES					
Accounts payable	$ 34,598	$ -	$ -	$ -	$ 34,598
Due to other funds	2,587,467	-	326,450	309,042	3,222,959
Accrued payroll and compensated absences	637,831	-	-	-	637,831
TOTAL LIABILITIES	3,259,896	-	326,450	309,042	3,895,388
DEFERRED INFLOWS OF RESOURCES					
Unavailable property tax revenue	456,309	-	-	-	456,309
TOTAL DEFERRED INFLOWS OF RESOURCES	456,309	-	-	-	456,309
FUND BALANCES					
Non-spendable	112,636	-	-	-	112,636
Restricted	-	-	657,958	575,095	1,233,053
Committed	330,000	-	-	1,616,377	1,946,377
Assigned	1,267,102	-	-	113,919	1,381,021
Unassigned	3,578,087	-	-	(213,203)	3,364,884
TOTAL FUND BALANCES	5,287,825	-	657,958	2,092,188	8,037,971
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 9,004,030	$ -	$ 984,408	$2,401,230	$ 12,389,668

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MADAWASKA, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

	Total Governmental Funds
Total Fund Balances	$ 8,037,971
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Investments in joint ventures are not record in the fund financial statements	
Investment in joint venture-VRF	291,880
Investment in joint venture-NARAA	3,448,383
	3,740,263
Capital assets used in governemntal activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	24,884,064
Property taxes receivable that are not available soon enough to pay for the current period's expenditures are deferred in the funds	456,309
Long term obligations are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bond funds available to draw	417,317
Bonds payble	(8,239,224)
Notes payble	(343,876)
	(8,165,783)
Amounts reported related to net pension liabilty under GASB #68 are used in governmental activities and therefore are not reported in the funds	
Net pension liability	(1,252,375)
Deferred outflows of resources	920,088
Deferred inflows of resources	(518,690)
	(850,977)
Amounts reported related to net OPEB liabilty under GASB #75 are used in governmental activities and therefore are not reported in the funds	
Net OPEB liability	(2,028,157)
Deferred outflows of resources	233,283
Deferred inflows of resources	(95,287)
	(1,890,161)
Net position of governmental activities	$ 26,211,686

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MADAWASKA, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2023

	Major Funds				
	General Fund	Paving Project	Downtown Revitalization Fund	Other Nonmajor Funds	Total Governmental Funds
REVENUES					
Taxes					
Property taxes	$ 7,316,591	$ -	$ -	$ -	$ 7,316,591
Less: Abatements	(871)	-	-	-	(871)
Decrease in property taxes unavailable for use	21,413	-	-	-	21,413
Excise taxes	853,577	-	-	-	853,577
Intergovernmental	5,778,262	-	-	964,633	6,742,895
Charges for services/other fees	1,101,784	-	-	-	1,101,784
Investment income	37,078	-	2,062	-	39,140
Other revenues	491,889	522,541	-	83,562	1,097,992
TOTAL REVENUES	15,599,723	522,541	2,062	1,048,195	17,172,521
EXPENDITURES					
Current:					
General government	921,024	-	-	-	921,024
Education	7,915,750	-	-	-	7,915,750
Protection	1,822,968	-	-	-	1,822,968
Health, sanitation, and public works	1,399,577	-	-	-	1,399,577
Library	122,128	-	-	-	122,128
Recreation	411,556	-	-	-	411,556
County tax	521,431	-	-	-	521,431
Agencies	19,827	-	-	-	19,827
Unclassified	1,064,909	-	-	1,291,565	2,356,474
Debt service					
Principal	691,022	-	-	-	691,022
Interest	154,296	-	-	-	154,296
Capital outlay	-	522,541	204,547	306,332	1,033,420
TOTAL EXPENDITURES	15,044,488	522,541	204,547	1,597,897	17,369,473
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	555,235	-	(202,485)	(549,702)	(196,952)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	327,121	-	-	725,910	1,053,031
Operating transfers (out)	(803,083)	-	-	(327,121)	(1,130,204)
TOTAL OTHER FINANCING SOURCES (USES)	(475,962)	-	-	398,789	(77,173)
NET CHANGE IN FUND BALANCES	79,273	-	(202,485)	(150,913)	(274,125)
FUND BALANCES - JULY 1, 2022	5,208,552	-	860,443	2,243,101	8,312,096
FUND BALANCES - JUNE 30, 2023	$ 5,287,825	$ -	$ 657,958	$ 2,092,188	$ 8,037,971

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MADAWASKA, 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 JUNE 30, 2023

Net change in fund balances - total governmental funds	$ (274,125)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Property taxes unavailable for use in the current period are are reported in the funds but not in the governmental activities	(21,413)
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets.	
Capital asset purchases	961,131
Depreciation expense	(1,878,847)
	(917,716)
Loss from change in value of joint ventures is not recoginzed in the funds	(23,828)
Debt proceeds provide current financial recources to governmental funds, but increases long-term obligations in the Statement of Net Position.	(724,786)
Use of undrawn bond proceeds are recognized in governmental funds but decrease assets in the Statement of Net Position	(522,541)
Repayment of long-term debt principal is an expenditure in the governmental funds, reduces long-term liabilities in the Statement of Net Position.	691,022
OPEB (expense) recovery reported under GASB #75 is not reported in the governmental funds	(40,237)
Pension (expense) recovery reported under GASB #68 is not reported in the governmental funds	70,609
Change in net position of governmental activities	$ (1,763,015)

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MADAWASKA, MAINE

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

YEAR ENDED JUNE 30, 2023

	WATER POLLUTION CONTROL	COMMUNITY GYM	SCHOOL LUNCH	TOTAL
ASSETS				
Current Assets				
Accounts receivable (net)	64,795	-	-	64,795
Due from other governments	-	-	22,640	22,640
Due from other funds	428,413	61,511	-	489,924
	493,208	61,511	22,640	577,359
Noncurrent assets				
Land	5,300	-	-	5,300
Buildings & improvements	3,529,719	-	-	3,529,719
Equipment	284,361	-	-	284,361
Infrastructure	8,125,288	-	-	8,125,288
Total capital assets	11,944,668	-	-	11,944,668
Less: accumulated depreciation	(4,180,353)	-	-	(4,180,353)
Capital assets (net)	7,764,315	-	-	7,764,315
TOTAL ASSETS	8,257,523	61,511	22,640	8,341,674
LIABILITIES				
Current Liabilities				
Accounts payable	-	311	-	311
Accrued expenses	11,114	-	-	11,114
Due to other funds	-	-	22,640	22,640
Current portion of long-term obligations	278,289	-	-	278,289
	289,403	311	22,640	312,354
Noncurrent liabilites				
Noncurrent portion of long-term obligations:				
Long-term debt	7,511,934	-	-	7,511,934
	7,511,934	-	-	7,511,934
TOTAL LIABILITIES	7,801,337	311	22,640	7,824,288
NET POSITION				
Invested in capital assets, net of related debt	(25,908)	-	-	(25,908)
Unrestricted	482,094	61,200	-	543,294
TOTAL NET POSITION	456,186	61,200	-	517,386

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MADAWASKA, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

YEAR ENDED JUNE 30, 2023

	WATER POLLUTION CONTROL	COMMUNITY GYM	SCHOOL LUNCH	TOTAL
OPERATING REVENUES				
Intergovernmental revenue	-	-	311,478	311,478
Charges for services	757,671	30,688	-	788,359
Other income	-	-	52,149	52,149
TOTAL OPERATING REVENUES	757,671	30,688	363,627	1,151,986
OPERATING EXPENSES				
Salaries	183,614	6,199	189,613	379,426
Employee benefits	79,893	451	-	80,344
Supplies	20,530	10,991	-	31,521
Services	53,879	-	-	53,879
Repairs & maintenance	96,814	802	-	97,616
Utilities	109,442	3,392	-	112,834
Equipment	1,636	-	-	1,636
Food	-	-	181,651	181,651
Depreciation	175,958	-	-	175,958
Other expenses	26,785	-	69,536	96,321
TOTAL OPERATING EXPENSES	748,551	21,835	440,800	1,211,186
OPERATING INCOME (LOSS)	9,120	8,853	(77,173)	(59,200)
NONOPERATING REVENUES (EXPENSES)				
Interest income	13,496	-	-	13,496
Interest expense	(121,011)	-	-	(121,011)
TOTAL NONOPERATING REVENUES (EXPENSES)	(107,515)	-	-	(107,515)
INCOME (LOSS) BEFORE TRANSFER AND CONTRIBUTIONS	(98,395)	8,853	(77,173)	(166,715)
TRANSFER (TO) FROM PRIMARY GOVERNMENT	-	-	77,173	77,173
CHANGE IN NET POSITION	(98,395)	8,853	-	(89,542)
TOTAL NET POSITION - JUNE 30, 2022	554,581	52,347	-	606,928
TOTAL NET POSITION - JUNE 30, 2023	456,186	61,200	-	517,386

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MADAWASKA, MAINE

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

YEAR ENDED JUNE 30, 2023

	WATER POLLUTION CONTROL	COMMUNITY GYM	SCHOOL LUNCH	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	781,164	30,688	52,149	864,001
Intergovernmental receipts	-	-	311,478	311,478
Cash paid to suppliers for goods and services	(391,318)	(15,185)	(251,187)	(657,690)
Cash paid to employees for services	(183,614)	(6,542)	(189,613)	(379,769)
Net cash provided by (used in) operating activities	206,232	8,961	(77,173)	138,020
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Interest received	13,496	-	-	13,496
Net cash received from (paid to) General Fund	197,775	(8,961)	77,173	265,987
Net cash provided by (used in) non-capital financing activities	211,271	(8,961)	77,173	279,483
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal paid on bonds and notes	(273,997)	-	-	(273,997)
Interest paid on bonds and notes	(121,011)	-	-	(121,011)
Net cash used in capital and related financing activities	(395,008)	-	-	(395,008)
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash paid for capital assets	(22,495)	-	-	(22,495)
Net cash used in investing activities	(22,495)	-	-	(22,495)
NET CHANGE IN CASH AND EQUIVALENTS	-	-	-	-
CASH - JULY 1, 2022	-	-	-	-
CASH - JUNE 30, 2023	-	-	-	-
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating income (loss)	9,120	8,853	(77,173)	(59,200)
Adjustments to reconcile loss to net cash provided by operating activities				
Depreciation	175,958	-	-	175,958
Changes in assets and liabilities:				-
(Increase) decrease in accounts receivable	23,493	-	-	23,493
Increase (decrease) in accounts payable	(4,850)	108	-	(4,742)
Increase (decrease) in accrued expenses	2,511	-	-	2,511
	197,112	108	-	197,220
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	206,232	8,961	(77,173)	138,020

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MADAWASKA, MAINE

BUDGETARY COMPARISON SCHEDULE

BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance Positive
	Original	Final	Actual	(Negative)
Budgetary Fund Balance, June 30, 2022	$ 1,612,264	$ 1,612,264	$ 5,208,552	3,596,288
Resources (Inflows)				
Taxes				
Property taxes	7,120,243	7,120,243	7,316,591	196,348
Less: Abatements	-	-	(871)	(871)
Change in deferred taxes			21,413	21,413
Excise taxes	775,000	775,000	853,577	78,577
Intergovernmental revenues	5,694,833	5,694,833	5,778,262	83,429
Charges for services	1,052,942	1,052,942	1,101,784	48,842
Interest income	21,500	21,500	37,078	15,578
Other revenues	172,452	172,452	491,889	319,437
Amounts Available for Appropriation	16,449,234	16,449,234	20,808,275	4,359,041
Charges to Appropriations (Outflows):				
General government	982,022	982,022	921,024	60,998
Education	8,523,255	8,523,255	7,915,750	607,505
Protection	1,834,411	1,834,411	1,822,968	11,443
Public works	1,467,987	1,467,987	1,399,577	68,410
Library	121,735	121,735	122,128	(393)
Recreation	505,120	505,120	411,556	93,564
County tax	521,431	521,431	521,431	-
Agencies	20,127	20,127	19,827	300
Unclassified	1,294,364	1,294,364	1,064,909	229,455
Debt service				
Pricipal	691,022	691,022	691,022	-
Interest	74,760	74,760	154,296	(79,536)
Transfers to other funds	413,000	413,000	475,962	(62,962)
Total Charges to Approprations	16,449,234	16,449,234	15,520,450	928,784
Budgetary Fund Balance, June 30, 2023	-	-	5,287,825	3,430,257

See accompanying independent auditors' report and notes to financial statements.

Tax Collector's Report



Pursuant to Title 30-A § 2801(2): Statement of assets and liabilities; delinquent taxpayers. The report shall contain a detailed statement of the assets and liabilities of the municipality including a list of all delinquent taxpayers and the amount due from each. It shall also contain any engineering and survey reports relating to the boundaries of the municipality and all related proceedings and actions of the municipal officers, together with any other information that the municipal officers consider to be a historical significance.

2022 Outstanding Real Estate Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
2809	*	AINBINDER, MICHAEL	2022	1,078.35	0	1,078.35
68		ALBERT, ROLAND C	2022	182.00	0	182.00
608	*	AROOSTOOK RENEWABLES LLC	2022	195.65	7.31	188.34
3085		BAKER, WAYNE	2022	484.58	0	484.58
935	*	BARBEE, MICHAEL LEE	2022	370.83	0	370.83
111	*	BARON, ALLEN	2022	511.88	0	511.88
112	*	BARON, ALLEN M	2022	455.00	0	455.00
114	*	BARON, ALLEN M	2022	1,979.25	0	1,979.25
1535	*	BEARSE, JERRID M	2022	288.93	0	288.93
1536	*	BEARSE, JERRID M	2022	43.23	0	43.23
131	*	BEAULIEU, CHERYL	2022	803.08	0	803.08
1430		BEAULIEU, CHRISTINA	2022	81.90	0	81.90
172	*	BEAULIEU, HEIRS OF LUKE	2022	193.38	0	193.38
173	*	BEAULIEU, HEIRS OF LUKE	2022	45.50	0	45.50
181		BEAULIEU, JACQUELINE	2022	5,974.15	0	5,974.15
954	*	BEAULIEU, ROGER J JR	2022	1,829.10	0	1,829.10
2691	*	BEAULIEU, ROGER JR	2022	834.93	0	834.93
2764	*	BEAULIEU, ROGER JR	2022	1,019.20	0	1,019.20
676	*	BEAUPRE, ALEX	2022	921.38	0	921.38
211		BELANGER, JACQUELINE L	2022	72.80	0	72.80
218	*	BELLANTONI, BRENDA	2022	118.30	0	118.30
234	*	BERNIER, BRUCE P	2022	1,305.85	0	1,305.85
1872	*	BOONE, JESSICA & MARTY	2022	423.15	0	423.15
514	*	BORDERTOWN PROPERTIES LLC	2022	1,501.50	890.95	610.55
2255	*	BOUCHARD, NIKO	2022	2,056.60	32.79	2,023.81
1401	*	BOUCHARD, RAYMOND	2022	345.80	0	345.80
2374	*	BOUCHER, JASON ROBERT	2022	571.03	0	571.03
2239	*	BOUCHER, SHARON	2022	787.15	0	787.15
2818	*	BOUCHER, TINA	2022	2,061.15	0	2,061.15
327	*	BOURGOIN, MICHAEL	2022	1,824.55	7.21	1,817.34
317	*	BOURGOIN, PAULINE	2022	721.18	0	721.18
333		BOURGOIN, PETER	2022	236.60	0	236.60
339	*	BOURGOIN, VALMONT	2022	9,930.38	5,395.38	4,535.00
2906	*	BROOKS-PFEFFER, EDITH	2022	2,172.63	0	2,172.63
358		BROWN, ANDREA LAVERTU	2022	352.63	0	352.63
936	*	BROWN, WILLIAM	2022	50.05	48.38	1.67
2577	*	BURRESS, SIERRA	2022	1,399.13	0	1,399.13
375	*	CAMPAGNA, JUANITA E	2022	461.83	300.42	161.41
390		CARPENTER, FLORENCE C	2022	1,507.87	0	1,507.87
394		CARRIER, RYAN J	2022	561.92	0	561.92
133		CARTER, EMILY JANE	2022	4,133.22	0	4,133.22
401	*	CASEY, CECILE P	2022	1,603.88	0.76	1,603.12
452	*	CHASSE, JACQUELINE	2022	819.00	0	819.00
467	*	CLAVETTE, ALPHIE	2022	482.30	0	482.30
2251		CLINCH, DENISE E	2022	561.92	0	561.92
2740		CLINCH, WILLIAM	2022	1,481.03	0	1,481.03
531	*	CORRIVEAU, ROBERT C	2022	304.85	0	304.85
541		COTE, ERNEST	2022	625.63	0	625.63
3204	*	COTE, JAMES P	2022	1,694.88	1,639.00	55.88
551	*	COTE, JORDYN L	2022	2,268.17	0	2,268.17
1392	*	COUTURIER, DANIEL G	2022	1,405.95	0	1,405.95

1658		CRAWFORD, MELISSA	2022	1,342.25	0	1,342.25
2909		CRAWFORD, RONALD	2022	245.70	0	245.70
2544		CRAWFORD, RONALD IV	2022	602.88	0	602.88
523	*	CYR - MARQUIS, NANCY	2022	3,794.70	1,966.72	1,827.98
993	*	CYR, APRIL M	2022	1,076.08	3.68	1,072.40
2041	*	CYR, DANA	2022	1,574.30	878.24	696.06
657		CYR, DANNY G SR	2022	345.80	0	345.80
658		CYR, DANNY G SR	2022	40.95	0	40.95
681	*	CYR, GEORGE	2022	593.78	0	593.78
682	*	CYR, GEORGE	2022	95.55	0	95.55
684	*	CYR, GEORGE	2022	1,267.18	0	1,267.18
680	*	CYR, GEORGE JR	2022	5,173.35	3	5,170.35
666		CYR, HEIRS OF LEOLA D	2022	1,815.45	82.17	1,733.28
426	*	CYR, JAMIE	2022	1,053.33	3.36	1,049.97
757		CYR, JARED D	2022	1,531.08	0	1,531.08
739	*	CYR, PAUL	2022	1,207.57	0	1,207.57
761		CYR, PAUL A	2022	1,899.63	0	1,899.63
2389	*	CYR, RANDY J	2022	273.00	0	273.00
1631	*	CYR, RENA V	2022	996.45	395.73	600.72
791		CYR, ROGER J	2022	505.05	0.55	504.50
797	*	CYR, RONALD JOSEPH	2022	627.90	0	627.90
798	*	CYR, RONALD JOSEPH	2022	766.68	0	766.68
427		CYR, TOBEY	2022	1,703.98	0	1,703.98
2673		DAIGLE, ANN L	2022	1,678.95	0	1,678.95
827	*	DAIGLE, BRYAN M	2022	2,375.10	0	2,375.10
532	*	DAIGLE, CHASTETY	2022	2,186.28	0	2,186.28
264	*	DAVIS, CHASE	2022	1,437.80	0	1,437.80
2918	*	DC AT LONG LAKE LLC	2022	3,906.18	3,606.18	300.00
2053	*	DEBOTTIS, JOHN P	2022	932.75	310.08	622.67
899	*	DECHAINE, ALSIME MRS	2022	518.70	0	518.70
911	*	DECHAINE, JOSEPH J	2022	1,992.90	1,225.22	767.68
3118		DEROCHE, WILLIAM	2022	245.70	0	245.70
2117		DESJARDINS, CHARLES C	2022	739.38	0	739.38
985	*	DESJARDINS, LOUIS DAN	2022	473.20	0	473.20
986		DESJARDINS, LOUIS DAN	2022	4.55	0	4.55
2420	*	DESROSIERS, MARY A	2022	623.35	400.27	223.08
1962	*	DEVOE, JESSICA S	2022	677.95	0	677.95
1074		DIONNE, KELLY J	2022	914.55	0	914.55
374	*	DIONNE, LUC	2022	3,194.10	0.81	3,193.29
1036	*	DIONNE, ODETTE	2022	204.75	0	204.75
1037	*	DIONNE, ODETTE	2022	222.95	0	222.95
1038	*	DIONNE, ODETTE	2022	5,073.25	0	5,073.25
1497	*	DIONNE, ROBERT	2022	1,783.60	0	1,783.60
1948	*	DIONNE, SAMUEL	2022	1,187.55	0	1,187.55
2	*	DOUCETTE, BRUNO	2022	1,244.43	0	1,244.43
1848	*	DOUCETTE, JACOB HR	2022	3,760.58	3,000.00	760.58
1122	*	DUBE, EDWINA E	2022	2,688.60	970.76	1,717.84
1126	*	DUBE, GORMAN & BRENDA (LIFE	2022	534.63	0	534.63
2017		DUBE, REGINALD	2022	1,562.93	16.93	1,546.00
349	*	DUBOIS, ROSS M	2022	1,205.75	0	1,205.75
1170	*	DUFOUR, HEIRS OF GILMAN	2022	532.35	0	532.35
1173	*	DUFOUR, HEIRS OF GILMAN	2022	3,956.23	0	3,956.23
1203	*	DUFOUR, JOEL N	2022	1,738.10	1,194.34	543.76
1205	*	DUFOUR, JOHN PAUL	2022	555.10	0	555.10
109	*	DUGAL, ANDREW J	2022	188.83	0	188.83
1226	*	DUGAL, ANNE A	2022	2,122.57	0	2,122.57
2264	*	DUGAL, ANNE A	2022	709.80	0	709.80
1234	*	DUMAIS, ANDY	2022	1,481.03	0	1,481.03

491	*	DUMAIS, DYLAN	2022	311.68	0	311.68
3134	*	DUMAIS, DYLAN	2022	29.58	0	29.58
1262		DUMONT, MARK V	2022	423.15	0	423.15
1475	*	DUREPO, PAUL	2022	1,069.25	0	1,069.25
1964	*	DUREPO, PAUL	2022	455.00	0	455.00
1504	*	EL-HACHEM, ROBIN	2022	1,587.95	794.87	793.08
1283	*	FONGEMIE, GERALD D	2022	2,497.95	1,989.70	508.25
1284	*	FONGEMIE, JOEL H	2022	1,064.70	0	1,064.70
306		FONTAINE, LOGAN N	2022	1,574.30	0	1,574.30
2561	*	FORTIN, MICHAEL GASTON	2022	1,688.05	900	788.05
1319	*	FRALLICCIARDI, VINCENT	2022	6,718.08	0	6,718.08
1381	*	GAGNON, JASON J	2022	1,501.50	0	1,501.50
3089		GANDELSMAN, ISHAI	2022	461.83	0	461.83
2118	*	GANDOLFO, JOAN	2022	370.83	0	370.83
1014	*	GANDOLFO, NATALE	2022	1,085.18	529.11	556.07
1400	*	GAUVIN, ANDREW	2022	2,716.35	2,035.68	680.67
1423	*	GENDREAU, DEBORAH	2022	748.48	0	748.48
1476	*	GIRARD, GABRIEL L	2022	768.95	0	768.95
1366		GRAY, ROLAND ADAM	2022	675.68	0	675.68
2328	*	GREENIER, RETA	2022	3,851.58	0	3,851.58
2329	*	GREENIER, RETA	2022	320.77	0	320.77
1500	*	GRIVOIS, GORDON	2022	445.90	0	445.90
568	*	GUERRETTE, KIRK	2022	1,565.20	0.57	1,564.63
1519	*	GUERRETTE, MICHAEL S	2022	327.60	0	327.60
1139		GUILLEMETTE, THAD	2022	505.05	0	505.05
1005	*	GULLICK, WILLIAM	2022	5,293.93	1,290.45	4,003.48
2019		GYENES, KAREN A	2022	1,865.50	0	1,865.50
2718		HAND, JAMES E	2022	575.57	0	575.57
2407		HAND, TABATHA S	2022	805.35	0	805.35
1540	*	HARTT, ARMANDE (LIFE ESTATE)	2022	2,334.15	0	2,334.15
582	*	HAYES, JONATHAN	2022	796.25	0	796.25
2291	*	HAZELTON, KATRINA	2022	625.63	0	625.63
1541	*	HEBERT GOLF LLC	2022	11,040.58	0	11,040.58
2752		HEFFERMAN, MAUREEN A	2022	254.80	0	254.80
242	*	HILLEGASS NORMAN L.	2022	261.63	0	261.63
1513	*	HILLEGASS, NORMAN L	2022	163.80	0	163.80
3187	*	HILLEGASS, NORMAN L	2022	534.63	0	534.63
2317	*	HOOD, JOSEPH	2022	2,168.07	0	2,168.07
1634	*	HOWLETT, CHRISTOPHER M	2022	1,012.38	299.11	713.27
2084	*	HUGHES, DAVID	2022	1,069.25	0	1,069.25
2905	*	JAMIE THIBAULT	2022	241.15	0	241.15
2692		JEFF'S PIZZA, LLC	2022	4,010.83	0	4,010.83
1612	*	KEATING, ELIZABETH J	2022	796.25	0	796.25
1629		KELLY, KARL	2022	1,353.63	0	1,353.63
1630		KELLY, KARL	2022	6,190.28	0	6,190.28
2915		KELLY, SUSAN (FKA: THIBEAULT)	2022	50.05	0	50.05
1516	*	KRUPA, ROBERT	2022	1,351.35	50.49	1,300.86
3163	*	LAGASSE, THOMAS J., JR	2022	450.45	0	450.45
1688		LAJOIE, SCOTTY K	2022	1,278.55	0	1,278.55
2473		LAST LAKE, LLC	2022	753.03	0	753.03
2474		LAST LAKE, LLC	2022	2,031.58	0	2,031.58
3110	*	LAVERTU, JAMES L	2022	384.48	0	384.48
1746	*	LAVERTU, L JAMES	2022	36.40	0	36.40
1747	*	LAVERTU, L JAMES	2022	34.13	0	34.13
1748	*	LAVERTU, L JAMES	2022	36.40	0	36.40
1753	*	LAVERTU, L JAMES	2022	125.13	0	125.13
1754	*	LAVERTU, L JAMES	2022	129.67	0	129.67
1755	*	LAVERTU, L JAMES	2022	141.05	0	141.05

1756	*	LAVERTU, L JAMES	2022	111.48	0	111.48
1757	*	LAVERTU, L JAMES	2022	81.90	0	81.90
1758	*	LAVERTU, L JAMES	2022	93.28	0	93.28
1759	*	LAVERTU, L JAMES	2022	86.45	0	86.45
1760	*	LAVERTU, L JAMES	2022	154.70	0	154.70
1761	*	LAVERTU, L JAMES	2022	154.70	0	154.70
1762		LAVERTU, L JAMES	2022	4,554.10	0	4,554.10
1764	*	LAVERTU, L JAMES	2022	11.38	0	11.38
1765	*	LAVERTU, L JAMES	2022	177.45	0	177.45
1766	*	LAVERTU, L JAMES	2022	20.47	0	20.47
1767		LAVERTU, L JAMES	2022	384.48	0	384.48
1768	*	LAVERTU, L JAMES	2022	34.13	0	34.13
1769	*	LAVERTU, L JAMES	2022	34.13	0	34.13
1770	*	LAVERTU, L JAMES	2022	34.13	0	34.13
1771	*	LAVERTU, L JAMES	2022	34.13	0	34.13
1775		LAVERTU, L JAMES	2022	1,528.80	0	1,528.80
1776	*	LAVERTU, L JAMES	2022	145.60	0	145.60
1777	*	LAVERTU, L JAMES	2022	145.60	0	145.60
2432	*	LAVERTU, L JAMES	2022	11.38	0	11.38
2129	*	LAVOIE, FELIX & DOREEN (LIFE	2022	243.43	0	243.43
1227	*	LEIGHTON, RUSSELL O	2022	6,486.03	7.2	6,478.83
679	*	LEVESQUE, AMY M	2022	950.95	0	950.95
3010	*	LEVESQUE, ANDREW	2022	1,119.30	0	1,119.30
1538	*	LEVESQUE, DAVID A	2022	1,080.63	0	1,080.63
1847	*	LEVESQUE, DIANA R	2022	414.05	0	414.05
3177	*	LEVESQUE, HERVIN	2022	15.93	0	15.93
1864	*	LEVESQUE, HERVIN J	2022	3,323.78	974.14	2,349.64
1852	*	LEVESQUE, SARA	2022	429.98	0	429.98
1884	*	LEVESQUE, SCOTT C	2022	2,213.57	0	2,213.57
2130	*	LILLY, DARIN	2022	1,408.23	0	1,408.23
585		LIZOTTE, MAURICE	2022	935.03	0	935.03
828		LOCKE, JULIE	2022	1,517.43	0	1,517.43
102	*	LOVE, JUSTIN LOUIS	2022	3,307.85	3,000.00	307.85
3081		MACINTYRE, WILLIAM J III	2022	475.48	0	475.48
3082		MACINTYRE, WILLIAM J III	2022	480.03	0	480.03
3083		MACINTYRE, WILLIAM J III	2022	482.30	0	482.30
1932	*	MADORE, EILEEN	2022	384.48	0	384.48
2547	*	MAINE STATE HOUSING AUTHORITY	2022	1,358.18	0	1,358.18
1957	*	MARQUIS, DANIEL F	2022	482.30	0	482.30
1505		MARTIN ACADIAN HOMESTEAD AND	2022	1,244.43	0	1,244.43
1971		MARTIN, BERNICE	2022	996.00	0	996.00
1972		MARTIN, BERNICE	2022	373.10	0	373.10
1969	*	MARTIN, KEITH	2022	2,627.63	7.94	2,619.69
1989	*	MARTIN, KEITH G	2022	2,054.32	0	2,054.32
930	*	MARTIN, NEIL E	2022	1,271.72	0	1,271.72
1994		MARTIN, PATRICIA	2022	543.73	0	543.73
2005	*	MARTIN, RICHARD JR	2022	375.38	0	375.38
2341		MARTINS MOTEL LLC	2022	516.42	0	516.42
2342		MARTINS MOTEL LLC	2022	5,462.28	0	5,462.28
3027	*	MCBREAIRTY, DARRELL	2022	1,945.13	0	1,945.13
2027	*	MCCAULEY, SIDNEY	2022	937.30	316.77	620.53
1111	*	MCCULLAR, JEFFERY M	2022	1,323.60	0	1,323.60
2024	*	MCHENRY, EDWARD	2022	1,244.43	1,243.75	0.68
3131		MCINNIS, LORI	2022	59.15	0	59.15
2055		MICHAUD, CHAD A	2022	766.68	0	766.68
122		MIGNEAULT, CHRISTOPHER J	2022	2,543.45	0	2,543.45
3087	*	MORIN, DANIEL JAMES	2022	477.75	0.92	476.83
1552	*	MORIN, DEVIN	2022	1,396.85	0	1,396.85

1976	*	MORIN, DUSTIN	2022	1,842.75	0	1,842.75
1979	*	MORIN, DUSTIN A	2022	398.13	0	398.13
2250	*	MORNEAULT, JESSE	2022	1,458.28	0	1,458.28
809	*	MULLER, LOIS J	2022	1,892.80	0	1,892.80
1444	*	MURPHY, SAMUEL A	2022	1,506.05	0	1,506.05
2269	*	MYERS, RONALD J	2022	1,346.80	0	1,346.80
2475	*	NADEAU, DUSTIN	2022	2,570.75	637	1,933.75
2270		NADEAU, GILMAN & CARON, BETTY	2022	871.33	0	871.33
2290	*	NADEAU, PHILIP K	2022	464.10	0	464.10
2216	*	NADEAU, RAYMOND J	2022	1,121.58	0	1,121.58
1403	*	NADEAU, RICKY	2022	3,933.48	0	3,933.48
1531		NADEAU, RICKY N	2022	1,942.85	0	1,942.85
1115	*	NCI MADAWASKA FD LLC	2022	9,793.88	0	9,793.88
2295	*	NECULAE, ILIE	2022	659.75	659.39	0.36
2297	*	NECULAE, ILIE	2022	3,628.63	3,626.64	1.99
2877	*	NECULAE, ILIE	2022	639.28	638.93	0.35
2298		NELSON, DARLEEN PELLETIER	2022	150.15	150.07	0.08
3090	*	NELSON, EMERICK P	2022	455.00	454.3	0.70
2301	*	NELSON, RICHARD	2022	1,949.68	0	1,949.68
2834	*	NELSON, RICHARD G	2022	1,567.48	0	1,567.48
2307	*	NORTHERN COMPUTERS INC	2022	3,344.25	0	3,344.25
1815	*	O'BRIEN, KERRY A	2022	1,189.83	0	1,189.83
3032	*	O'CONNELL, WILLIAM	2022	1,101.10	1.75	1,099.35
2899	*	ODDO, RHONDA	2022	1,785.88	19.65	1,766.23
3105	*	O'GARA, DONNA M	2022	411.78	0	411.78
1752		OSGOOD, BARBARA L	2022	1,615.25	101.34	1,513.91
1793		OSGOOD, BARBARA L	2022	120.58	0	120.58
1650	*	OUELLETTE, ALLEN D	2022	1,715.35	0	1,715.35
2323	*	OUELLETTE, ALLEN D	2022	737.10	0	737.10
297	*	OUELLETTE, ARMAND	2022	723.45	723.05	0.40
2325	*	OUELLETTE, DALE	2022	1,456.00	0	1,456.00
2343	*	OUELLETTE, JEAN	2022	284.38	0	284.38
2344	*	OUELLETTE, JEAN	2022	307.13	0	307.13
529	*	OUELLETTE, KAREN	2022	11.38	0	11.38
2351	*	OUELLETTE, KAREN LIVING TRUST	2022	5,214.30	4,468.57	745.73
2362		OUELLETTE, REGINALD	2022	1,084.72	0	1,084.72
1906		PAGE, JARED	2022	1,597.05	0	1,597.05
2373	*	PAGE, TIMOTHY	2022	600.60	0	600.60
2379		PARADIS, DEBORAH JOAN	2022	707.53	0	707.53
2403	*	PARENT, PATRICK L	2022	814.45	2.98	811.47
2428	*	PELLETIER, AUDREY	2022	823.55	0	823.55
2455	*	PELLETIER, GARY A	2022	3,162.25	1,983.71	1,178.54
2471	*	PELLETIER, J CLARENCE	2022	2,395.57	0	2,395.57
2524	*	PELLETIER, MURIEL	2022	191.10	0	191.10
1090	*	PELLETIER, ROBERT E	2022	338.98	0	338.98
1333		PELLETIER, ROBERT E	2022	507.33	0	507.33
2536	*	PELLETIER, ROBERT E	2022	2,452.45	0	2,452.45
2537	*	PELLETIER, ROBERT E	2022	2,602.60	0	2,602.60
3217	*	PELLETIER, ROBERT E	2022	40.95	0	40.95
3218	*	PELLETIER, ROBERT E	2022	45.50	0	45.50
3219	*	PELLETIER, ROBERT E	2022	40.95	0	40.95
3220	*	PELLETIER, ROBERT E	2022	45.50	0	45.50
3222	*	PELLETIER, ROBERT E	2022	143.32	0	143.32
2554	*	PELLETIER, TERRENCE J	2022	698.43	0	698.43
160	*	PETIT MAITRE, ELODIE B	2022	1,087.45	0	1,087.45
279	*	PICARD, GARY	2022	3,614.98	0	3,614.98
897	*	PICARD, GARY	2022	1,847.30	0	1,847.30
2558	*	PICARD, GARY	2022	373.10	0	373.10

2808	*	PICARD, GARY	2022	803.08	0	803.08
2580		PICARD, THERESE (LIFE ESTATE)	2022	409.50	0	409.50
2766	*	PINEAU, BARBARA	2022	650.65	0	650.65
2583	*	PINEAU, BARBARA L	2022	652.92	0	652.92
282		PLOURDE, TOMMIE	2022	1,219.40	0	1,219.40
2885	*	PRT HOLDINGS LLC	2022	1,660.75	0	1,660.75
2725	*	PRT INVESTMENTS LLC	2022	1,474.20	0	1,474.20
2990	*	PRT INVESTMENTS LLC	2022	1,624.35	0	1,624.35
848	*	PRT INVESTMENTS, LLC	2022	1,035.13	0	1,035.13
2782	*	PRT INVESTMENTS, LLC	2022	1,030.58	0	1,030.58
78	*	QUERZE, SHAWN S	2022	3,319.23	0	3,319.23
1151		RACCUGLIA, ANTHONY J	2022	853.13	0	853.13
2879	*	RACCUGLIA, ANTHONY J	2022	1,801.80	9.03	1,792.77
769	*	RAE, CYNTHIA	2022	1,663.03	0	1,663.03
2172		RAYMOND, GERARD JACQUES	2022	2,136.23	2,000.00	136.23
3183	*	RIOUX, GABRIEL Y	2022	1,592.50	1,098.82	493.68
2674	*	ROSSIGNOL, NICHOLAS N	2022	1,824.55	0	1,824.55
1894	*	ROY, CHRISTINA M.	2022	1,776.78	0	1,776.78
301	*	SALAZAR, DOUGLAS A	2022	2,714.08	0	2,714.08
319		SCHLICHER, SARA	2022	1,169.35	0	1,169.35
2747		SERITAGE SRC FINANCE LLC	2022	24,206.61	4	24,202.61
163		SIMEONE, MICHELLE	2022	0.00	2.32	(2.32)
2771		SIROIS, MICHAEL	2022	548.28	0	548.28
2772		SIROIS, MICHAEL	2022	1,078.35	0	1,078.35
465	*	SIROIS, NICHOLAS	2022	409.50	0	409.50
2779	*	SIROIS, ROBERT	2022	1,567.48	1,296.34	271.14
48	*	SKURIS, KAREN	2022	375.38	0	375.38
49	*	SKURIS, KAREN	2022	2,707.25	2,090.73	616.52
2789	*	SKYLANDIA ORGANIC FARM	2022	218.40	218.03	0.37
2790	*	SKYLANDIA ORGANIC FARMS	2022	1,326.33	1,324.26	2.07
270	*	SMITH, PHILIP	2022	1,797.25	0	1,797.25
542		SOUCY, TIMMY J	2022	593.78	0	593.78
2416	*	SPINNEY, JAMES	2022	1,233.05	0	1,233.05
2415	*	ST. PIERRE, ROBERT	2022	1,151.15	449.45	701.70
2396	*	SULLIVAN, THOMAS K	2022	209.30	0	209.30
2845	*	TARDIF, EVELYN	2022	2,197.65	0	2,197.65
2380		TD BANK	2022	987.35	0	987.35
2857	*	THERIAULT, CHARLES	2022	1,815.45	0	1,815.45
951	*	THIBEAULT, DONALD	2022	721.18	98.74	622.44
1980	*	VEZINA, BRANDON	2022	948.68	35.45	913.23
2151	*	WAHEED, TARIQ	2022	9,514.05	0	9,514.05
737	*	WALLACE, KATIE	2022	106.93	0	106.93
3005	*	WALTMAN, CAROL A	2022	1,967.88	0	1,967.88
2739		WEATHERSPOON, FITZROY P	2022	789.43	0	789.43
3018	*	WHARTON, HEIRS OF JEANNINE P	2022	1,553.83	0.99	1,552.84
1266	*	WHITE, ASHLEY	2022	4,342.97	1,835.98	2,506.99
1265		WITHERSPOON, FITZROY P	2022	2,188.55	0	2,188.55
324	*	YOUNG, DEREK	2022	2,482.03	0	2,482.03
				464,224.98	**59,752.46**	**404,472.52**

* Paid after books closed on June 30, 2023 and time given to printer.

2021 Outstanding Real Estate Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
769	*	ACADIA FEDERAL CREDIT UNION	2021	1,278.07	188.56	1,089.51
68		ALBERT, ROLAND C (ESTATE OF)	2021	176.00	0.00	176.00
3085	*	BAKER, WAYNE	2021	554.10	0.00	554.10
1430		BEAULIEU, CHRISTINA	2021	149.08	0.00	149.08
211		BELANGER, JACQUELINE L	2021	139.92	0.00	139.92
1872	*	BOONE, JESSICA & MARTY	2021	1,083.02	194.68	888.34
306	*	BOUCHER, JOHN P	2021	1,650.16	0.00	1,650.16
333	*	BOURGOIN, PETER	2021	304.68	177.14	127.54
390		CARPENTER, FLORENCE C	2021	1,569.16	0.00	1,569.16
394	*	CARRIER, RYAN J	2021	631.90	0.00	631.90
2473	*	CHAMPAGNE, TONYA L	2021	824.11	0.00	824.11
2474	*	CHAMPAGNE, TONYA L	2021	1,675.33	0.00	1,675.33
452	*	CHASSE, JACQUELINE	2021	879.03	0.00	879.03
2251	*	CLINCH, DENISE E	2021	631.90	0.00	631.90
2740		CLINCH, WILLIAM	2021	1,556.34	0.00	1,556.34
541	*	COTE, ERNEST	2021	695.97	0.00	695.97
1658		CRAWFORD, MELISSA	2021	1,416.76	0.00	1,416.76
2544	*	CRAWFORD, RONALD IV	2021	673.08	0.00	673.08
657		CYR, DANNY G SR	2021	414.51	0.00	414.51
658		CYR, DANNY G SR	2021	107.89	0.00	107.89
427		CYR, TOBEY	2021	1,780.59	0.00	1,780.59
3118		DEROCHE, WILLIAM	2021	313.83	0.00	313.83
2718		DIONNE, ADAM J	2021	645.62	0.00	645.62
1074		DIONNE, KELLY J	2021	986.57	0.00	986.57
1038	*	DIONNE, ODETTE	2021	5,158.04	0.00	5,158.04
2396	*	DUMOND, JERRY G	2021	277.22	0.00	277.22
3089	*	GANDELSMAN, ISHAI	2021	531.21	383.82	147.39
1366		GRAY, ROLAND ADAM	2021	746.31	0.00	746.31
1535	*	H S TEJAS LTD	2021	357.31	0.00	357.31
1536	*	H S TEJAS LTD	2021	110.18	0.00	110.18
2407		HAND, TABATHA S	2021	876.74	500.00	376.74
1540	*	HARTT, ARMANDE (LIFE ESTATE)	2021	2,402.99	0.00	2,402.99
2752		HEFFERMAN, MAUREEN A	2021	322.98	0.00	322.98
1513	*	HILLEGASS, NORMAN L	2021	231.45	0.00	231.45
3187	*	HILLEGASS, NORMAN L	2021	604.44	0.00	604.44
2692	*	JEFF'S PIZZA, LLC	2021	4,100.87	3964.50	136.37
1688	*	LAJOIE, SCOTTY K	2021	1,341.25	0.00	1,341.25
1762	*	LAVERTU, L JAMES	2021	4,633.11	0.00	4,633.11
679	*	LEVESQUE, AMY M	2021	1023.18	0.00	1,023.18
1894	*	LIZOTTE, DAVID A	2021	1,252.87	992.48	260.39
828	*	LOCKE, JULIE	2021	1,592.96	0.00	1,592.96
3081		MACINTYRE, WILLIAM J III	2021	544.94	0.00	544.94
3082		MACINTYRE, WILLIAM J III	2021	549.52	0.00	549.52
3083		MACINTYRE, WILLIAM J III	2021	551.81	0.00	551.81
1957	*	MARQUIS, DANIEL F	2021	830.97	0.00	830.97
1505	*	MARTIN ACADIAN HOMESTEAD AND LEARNINC	2021	1,318.37	0.00	1,318.37
2055	*	MICHAUD, CHAD A	2021	837.84	0.00	837.84
676	*	MICHAUD, DAVID A	2021	993.44	986.44	7.00
809	*	MULLER, LOIS J	2021	1,970.52	647.29	1,323.23
2269	*	MYERS, RONALD J	2021	1,421.34	0.00	1,421.34
2270		NADEAU, GILMAN & CARON, BETTY ANN NADE	2021	942.65	0.00	942.65

2290	*	NADEAU, PHILIP K	2021	533.50	0.00	533.50
1403	*	NADEAU, RICKY	2021	4,023.07	0.00	4,023.07
1531		NADEAU, RICKY N	2021	2,020.86	0.00	2,020.86
2301	*	NELSON, RICHARD	2021	2,016.28	0.00	2,016.28
2834	*	NELSON, RICHARD G	2021	1,643.30	0.00	1,643.30
1793	*	OSGOOD, BARBARA L	2021	187.98	0.00	187.98
1650	*	OUELLETTE, ALLEN D	2021	1,792.03	0.00	1,792.03
2323	*	OUELLETTE, ALLEN D	2021	796.65	0.00	796.65
2362		OUELLETTE, REGINALD	2021	1,154.99	0.00	1,154.99
1906	*	PAGE, JARED	2021	1020.90	0.00	1,020.90
2379		PARADIS, DEBORAH JOAN	2021	778.34	0.00	778.34
2380		PARADIS, EDDIE L	2021	903.28	0.00	903.28
160	*	PETIT MAITRE, ELODIE B	2021	57.13	0.00	57.13
2580	*	PICARD, THERESE (LIFE ESTATE)	2021	465.95	0.00	465.95
319	*	SCHLICHER, SARA	2021	1,130.80	0.00	1,130.80
2019	*	SHELTON, SAMUEL A	2021	1,005.83	0.00	1,005.83
2771	*	SIROIS, MICHAEL	2021	618.17	0.00	618.17
2772	*	SIROIS, MICHAEL	2021	1,139.89	0.00	1,139.89
2909		THIBEAULT, PERCY	2021	313.83	0.00	313.83
2739	*	WEATHERSPOON, FITZROY P	2021	860.72	0.00	860.72
1265		WEATHERSPOON, FITZROY P	2021	2,267.99	0.00	2,267.99
1151		WJV HOLDINGS, LLC	2021	924.79	16.93	907.86
				80,040.34	**8,051.84**	**73,266.57**

* Paid after books closed on June 30, 2023 and time given to printer.

2020 Outstanding Real Estate Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
1430		BEAULIEU, CHRISTINA	2020	152.38	0.00	152.38
211		BELANGER, JACQUELINE L	2020	142.76	0.00	142.76
390		CARPENTER, FLORENCE C	2020	1,623.29	0.00	1,623.29
452	*	CHASSE, MONTFORT	2020	901.92	0.00	901.92
2740		CLINCH, WILLIAM	2020	1,632.20	0.00	1,632.20
657		CYR, DANNY G SR	2020	431.50	0.00	431.50
658		CYR, DANNY G SR	2020	109.07	0.00	109.07
1074		DIONNE, KELLY J	2020	1033.05	0.00	1,033.05
1038	*	DIONNE, ODETTE	2020	2,069.76	1,338.47	731.29
1540	*	HARTT, ARMANDE (LIFE ESTATE)	2020	2,504.45	1958.94	545.51
3081		MACINTYRE, WILLIAM J III	2020	568.66	0.00	568.66
3082		MACINTYRE, WILLIAM J III	2020	573.47	0.00	573.47
3083		MACINTYRE, WILLIAM J III	2020	575.87	0.00	575.87
2269	*	MYERS, RONALD J	2020	1,490.23	0.00	1,490.23
2290	*	NADEAU, PHILIP K	2020	556.62	0.00	556.62
3118		NORTHERN AROOSTOOK REGIONAL	2020	325.63	271.11	54.52
1793	*	OSGOOD, BARBARA L	2020	193.29	0.00	193.29
2379		PARADIS, DEBORAH JOAN	2020	814.09	0.00	814.09
2380		PARADIS, EDDIE L	2020	237.32	0.00	237.32
2771	*	SIROIS, MICHAEL	2020	645.66	0.00	645.66
2772	*	SIROIS, MICHAEL	2020	1,168.27	0.00	1,168.27
2739	*	WEATHERSPOON, FITZROY P	2020	900.71	0.00	900.71
1265		WEATHERSPOON, FITZROY P	2020	2,380.52	0.00	2,380.52
2664	*	ZAKOUR, BRANDON	2020	1,483.02	0.00	1,483.02
3162	*	ZAKOUR, BRANDON	2020	506.10	0.00	506.10
			Total:	**23,019.84**	**3,568.52**	**19,451.32**

* Paid after books closed on June 30, 2023 and time given to printer.

2019 Outstanding Real Estate Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
1430		BEAULIEU, CHRISTINA	2019	152.80	150.71	2.09
211		BELANGER, JACQUELINE L	2019	143.03	0.00	143.03
390		CARPENTER, RONALD W.	2019	1,769.09	0.00	1,769.09
657		CYR, DANNY G SR	2019	436.01	0.00	436.01
658		CYR, DANNY G SR	2019	108.85	0.00	108.85
1074		DIONNE, KELLY J.	2019	1046.40	0.00	1,046.40
3081		MACINTYRE, WILLIAM J. III	2019	575.18	0.00	575.18
3082		MACINTYRE, WILLIAM J. III	2019	580.06	0.00	580.06
3083		MACINTYRE, WILLIAM J. III	2019	582.50	0.00	582.50
2379		PARADIS, DEBORAH JOAN	2019	824.22	0.00	824.22
2380		PARADIS, EDDIE L	2019	362.77	0.00	362.77
2771	*	SIROIS, MICHAEL	2019	653.31	0.00	653.31
2664	*	ZAKOUR, BRANDON	2019	1,502.96	0.00	1,502.96
3162	*	ZAKOUR, BRANDON	2019	511.70	0.00	511.70
			Total:	**9,248.88**	**150.71**	**9,098.17**

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2018 Outstanding Real Estate Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
211		BELANGER, JACQUELINE L	2018	132.01	0.00	132.01
657		CYR, DANNY G SR	2018	307.04	306.50	0.54
1074		DIONNE, KELLY J.	2018	917.07	0.00	917.07
2379		PARADIS, DEBORAH JOAN	2018	732.52	0.00	732.52
3081		MACINTYRE, WILLIAM J. III	2018	511.14	0.00	511.14
3082		MACINTYRE, WILLIAM J. III	2018	508.49	0.00	508.49
3083		MACINTYRE, WILLIAM J. III	2018	510.60	0.00	510.60
2771	*	SIROIS, MICHAEL	2018	578.44	0.00	578.44
2664	*	ZAKOUR, BRANDON	2018	1303.54	0.00	1,303.54
			Total:	**5,500.85**	**306.50**	**5,194.35**

* Paid after books closed on June 30, 2023 and time given to printer.

2017 Outstanding Real Estate Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
246		BELANGER, JACQUELINE L	2017	123.41	0.00	123.41
3081		MACINTYRE, WILLIAM J. III	2017	493.58	428.83	64.75
3082		MACINTYRE, WILLIAM J. III	2017	490.99	442.37	48.62
3083		MACINTYRE, WILLIAM J. III	2017	493.04	445.53	47.51
2771	*	SIROIS, MICHAEL	2017	559.20	486.69	72.51
			Total:	**2,160.22**	**1,803.42**	**356.80**

* Paid after books closed on June 30, 2023 and time given to printer.

2016 Outstanding Real Estate Taxes

as of: 06/30/2023

Acct	Name	Year	Original Tax	Payment / Adjustments	Amount Due
211	BELANGER, JACQUELINE	2016	99.91	0.00	99.91
779	CYR, RICHARD J	2016	733.46	0.00	733.46
2481	PELLEITER, JAMES M	2016	22.44	0.00	22.44
		Total:	**855.81**	**0.00**	**855.81**

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2022 Personal Property Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
350		AT&T MOBILITY LLC	2022	57.56	0.00	57.56
318		BAY COMMUNICATIONS II, LLC	2022	165.39	0.00	165.39
22	*	CANXUS BROADCASTING CORP	2022	937.53	0.00	937.53
219		CATALINA MARKETING CORP.	2022	105.79	0.00	105.79
299	*	CIGARET SHOPPER	2022	42.09	0.00	42.09
28		COCA-COLA BOTTLING CO OF NNE,	2022	146.74	0.00	146.74
345	*	Context Media Health LLC	2022	26.16	0.00	26.16
160		GATEWAY HOSPITALITY, LLC	2022	470.02	0.00	470.02
104		HEDRICH VENDING INC	2022	19.56	0.00	19.56
227	*	HIGI SH LLC	2022	33.90	0.00	33.90
266		INTERIOR ACCENTS	2022	79.40	0.00	79.40
110		JEFF PIZZA & SUB	2022	2,128.26	0.00	2,128.26
122		LAVERTU, L JAMES	2022	46.18	0.00	46.18
119	*	LONG LAKE COUNTRY CLUB INC	2022	337.61	0.00	337.61
298		LOU AM LANDWORKS	2022	86.45	0.00	86.45
296		MAD TOWN CLOTHING	2022	10.69	0.00	10.69
138		MARTIN'S MOTEL	2022	200.43	0.00	200.43
348		MORNEAULT, CHAD M	2022	243.20	0.00	243.20
42		NORTHERN MAINE SURVEYORS	2022	352.63	0.00	352.63
268		PARTY STARTERS & MORE	2022	51.42	0.00	51.42
239		PAWS & CLAWS	2022	87.13	0.00	87.13
168		PETE'S CAR WASH & REDEMPTION	2022	69.16	0.00	69.16
282		ROB'S AUTO REPAIR & SALVAGE	2022	81.90	0.00	81.90
349		SMUCKER FOODSERVICE, INC.	2022	5.69	0.00	5.69
344	*	Studio 1	2022	33.21	0.00	33.21
198	*	SUBWAY	2022	759.40	0.00	759.40
77	*	UNITED INSURANCE	2022	277.32	0.00	277.32
			Total:	**6,854.82**	**0.00**	**6,854.82**

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2021 Personal Property Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
350		AT & T MOBILITY LLC	2021	570.90	0.00	570.90
318		BAY COMMUNICATIONS II, LLC	2021	159.94	0.00	159.94
13	*	BEAULIEU, LARRY A	2021	5334.12	0.00	5,334.12
22	*	CANXUS BROADCASTING CORP	2021	824.34	0.00	824.34
219		CATALINA MARKETING CORP.	2021	95.04	0.00	95.04
299	*	CIGARET SHOPPER	2021	44.88	0.00	44.88
345	*	Context Media LLC DBA: Outcome Hlt	2021	29.48	0.00	29.48
36		CUT & CURL	2021	184.14	122.54	61.60
291		DAISIES FLOWERS & GIFTS	2021	138.16	0.00	138.16
330		FILE N STYLE SALON	2021	55.66	0.00	55.66
160		GATEWAY HOSPITALITY, LLC	2021	459.14	0.00	459.14
104		HENDRICH VENDING INC	2021	18.92	0.00	18.92
227	*	HIGI SH LLC	2021	32.78	0.00	32.78
266		INTERIOR ACCENTS	2021	76.78	0.00	76.78
110		JEFF'S PIZZA & SUBS	2021	1870.88	0.00	1,870.88
122		LAVERTU, L JAMES	2021	564.52	0.00	564.52
348		MORNEAULT, CHAD M	2021	216.04	8.47	207.57
42		NORTHERN MAINE SURVEYORS	2021	597.08	0.00	597.08
268		PARTY STARTERS & MORE	2021	49.72	0.00	49.72
239		PAWS & CLAWS	2021	76.78	0.00	76.78
168		PETE'S CAR WASH & REDEMPTION	2021	66.88	0.00	66.88
185	*	RIVERVIEW TERRACE APT	2021	365.20	235.62	129.58
341		THE BAKERY ON MAIN	2021	1,172.16	0.00	1,172.16
			Total:	**13,003.54**	**366.63**	**12,066.01**

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2020 Personal Property Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
318		BAY COMMUNICATIONS II, LLC	2020	145.78	0.00	145.78
22	*	CANXUS BROADCASTING CORP	2020	751.01	0.00	751.01
219		CATALINA MARKETING CORP.	2020	86.60	0.00	86.60
299	*	CIGARET SHOPPER	2020	358.11	51.95	306.16
345	*	Context Media LLC DBA: Outcome Hlt	2020	75.66	0.00	75.66
160		GATEWAY HOSPITALITY, LLC	2020	1,394.35	0.00	1,394.35
104		HENDRICH VENDING INC	2020	25.41	17.33	8.08
266		INTERIOR ACCENTS	2020	69.85	0.00	69.85
118		J & N WATER DISTRIBUTORS	2020	25.66	0.00	25.66
122		LAVERTU, L JAMES	2020	243.81	0.00	243.81
144		MODERN TOUCH	2020	75.93	0.00	75.93
42		NORTHERN MAINE SURVEYORS	2020	990.52	0.00	990.52
333		ORCHIDS	2020	634.96	0.00	634.96
268		PARTY STARTERS & MORE	2020	36.33	0.00	36.33
239		PAWS & CLAWS	2020	69.85	0.00	69.85
168		PETE'S CAR WASH & REDEMPTION	2020	67.82	0.00	67.82
169		PETE'S LAUNDROMAT	2020	117.08	0.00	117.08
341		THE BAKERY ON MAIN	2020	1,067.99	0.00	1,067.99
335		TOMRA MAINE	2020	734.76	0.00	734.76
			Total:	**6,971.48**	**69.28**	**6,902.20**

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2019 Personal Property Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
318		BAY COMMUNICATIONS II, LLC	2019	133.17	0.00	133.17
20		BRY'S QUICK STOP	2019	122.26	0.00	122.26
22	*	CANXUS BROADCASTING CORP	2019	686.02	0.00	686.02
219		CATALINA MARKETING CORP.	2019	79.11	0.00	79.11
160		GATEWAY HOSPITALITY, LLC	2019	1,273.68	0.00	1,273.68
227		HIGI SH LLC	2019	73.08	0.00	73.08
266		INTERIOR ACCENTS	2019	63.80	0.00	63.80
118		J & N WATER DISTRIBUTORS	2019	23.43	0.00	23.43
122		LAVERTU, L JAMES	2019	222.72	0.00	222.72
144		MODERN TOUCH	2019	69.37	0.00	69.37
42		NORTHERN MAINE SURVEYORS	2019	904.80	0.00	904.80
333		ORCHIDS	2019	580.00	0.00	580.00
268		PARTY STARTERS & MORE	2019	33.18	0.00	33.18
239		PAWS & CLAWS	2019	63.80	0.00	63.80
168		PETE'S CAR WASH & REDEMPTION	2019	61.94	0.00	61.94
169		PETE'S LAUNDROMAT	2019	106.95	0.00	106.95
335		TOMRA MAINE	2019	748.43	0.00	748.43
259		WESTERN UNION FINANCIAL SVCS, INC	2019	23.20	0.00	23.20
			Total:	**5,268.94**	**0.00**	**5,268.94**

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2018 Personal Property Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
318		BAY COMMUNICATIONS II, LLC	2018	115.95	0.00	115.95
20		BRY'S QUICK STOP	2018	106.45	0.00	106.45
22	*	CANXUS BROADCASTING CORP	2018	597.31	0.00	597.31
219		CATALINA MARKETING CORP.	2018	68.88	0.00	68.88
160		GATEWAY HOSPITALITY, LLC	2018	1,108.98	0.00	1,108.98
227		HIGI SH LLC	2018	74.13	12.58	61.55
266		INTERIOR ACCENTS	2018	55.55	0.00	55.55
118		J & N WATER DISTRIBUTORS	2018	20.40	0.00	20.40
122		LAVERTU, L JAMES	2018	193.92	0.00	193.92
42		NORTHERN MAINE SURVEYORS	2018	787.80	0.00	787.80
333		ORCHIDS	2018	505.00	0.00	505.00
268		PARTY STARTERS & MORE	2018	28.89	0.00	28.89
239		PAWS & CLAWS	2018	55.55	0.00	55.55
168		PETE'S CAR WASH & REDEMPTION	2018	53.93	0.00	53.93
169		PETE'S LAUNDROMAT	2018	93.12	0.00	93.12
189		ROSSIGNOL INC, L E	2018	131.70	0.00	131.70
335		TOMRA MAINE	2018	733.06	636.77	96.29
			Total:	**4,730.62**	**649.35**	**4,081.27**

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2017 Personal Property Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
318		BAY COMMUNICATIONS II, LLC	2017	113.08	0.00	113.08
11		BEAULIEU, ALAN	2017	129.63	0.00	129.63
22	*	CANXUS BROADCASTING CORP	2017	582.53	0.00	582.53
219		CATALINA MARKETING CORP.	2017	67.18	0.00	67.18
160		GATEWAY HOSPITALITY, LLC	2017	1,081.53	0.00	1,081.53
266		INTERIOR ACCENTS	2017	54.18	0.00	54.18
118		J & N WATER DISTRIBUTORS	2017	19.90	0.00	19.90
122		LAVERTU, L JAMES	2017	189.12	0.00	189.12
42		NORTHERN MAINE SURVEYORS	2017	768.30	0.00	768.30
239		PAWS & CLAWS	2017	54.18	44.30	9.88
168		PETE'S CAR WASH & REDEMPTION	2017	52.60	0.00	52.60
169		PETE'S LAUNDROMAT	2017	90.82	0.00	90.82
171		PINE STATE TRADING INC	2017	148.14	0.00	148.14
300		ROGER BEAULIEU	2017	21.67	0.00	21.67
194		SHAW REAL ESTATE	2017	123.32	0.00	123.32
200		SURE WINNER FOODS	2017	78.60	0.00	78.60
311		TIMEPAYMENT CORP	2017	124.11	0.00	124.11
210		WHITCOMB, SHARON	2017	139.28	0.00	139.28
292		WICKED WATER GRAPHICS	2017	433.40	0.00	433.40
			Total:	**4,271.57**	**44.30**	**4,227.27**

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2016 Personal Property Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
11		BEAULIEU, ALAN	2016	123.05	0.00	123.05
22	*	CANXUS BROADCASTING CORP	2016	552.96	0.00	552.96
240		CWC SERVICES	2016	102.85	0.00	102.85
160		GATEWAY HOSPITALITY, LLC	2016	1,026.63	0.00	1,026.63
266		INTERIOR ACCENTS	2016	51.43	0.00	51.43
118		J & N WATER DISTRIBUTORS	2016	18.89	0.00	18.89
122		LAVERTU, L JAMES	2016	179.52	0.00	179.52
42		NORTHERN MAINE SURVEYORS	2016	729.30	0.00	729.30
168		PETE'S CAR WASH & REDEMPTION	2016	49.93	0.00	49.93
169		PETE'S LAUNDROMAT	2016	86.21	0.00	86.21
300		ROGER BEAULIEU	2016	20.57	0.00	20.57
194		SHAW REAL ESTATE	2016	117.06	0.00	117.06
200		SURE WINNER FOODS	2016	74.61	0.00	74.61
311		TIMEPAYMENT CORP	2016	546.04	0.00	546.04
163		TRENZ PLUS	2016	108.65	0.00	108.65
8		VISION CARE OF MAINE	2016	752.86	0.00	752.86
210		WHITCOMB, SHARON	2016	132.21	0.00	132.21
292		WICKED WATER GRAPHICS	2016	411.40	0.00	411.40
			Total:	**5,084.17**	**0.00**	**5,084.17**

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2015 Personal Property Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
11		BEAULIEU, ALAN	2015	122.39	0.00	122.39
22	*	CANXUS BROADCASTING CORP	2015	550.00	0.00	550.00
240		CWC SERVICES	2015	102.30	0.00	102.30
99		FROM HAIR TO THERE	2015	86.86	0.00	86.86
160		GATEWAY HOSPITALITY, LLC	2015	1,021.16	0.00	1,021.16
69		GENTLE TOUCH DAY SPA & TANNING	2015	295.18	0.00	295.18
118		J & N WATER DISTRIBUTORS	2015	18.79	0.00	18.79
122		LAVERTU, L JAMES	2015	178.56	0.00	178.56
42		NORTHERN MAINE SURVEYORS	2015	725.40	0.00	725.40
168		PETE'S CAR WASH & REDEMPTION	2015	49.66	0.00	49.66
169		PETE'S LAUNDROMAT	2015	85.75	0.00	85.75
194		SHAW REAL ESTATE	2015	116.44	0.00	116.44
311		TIMEPAYMENT CORP	2015	437.84	0.00	437.84
8		VISION CARE OF MAINE	2015	748.84	0.00	748.84
210		WHITCOMB, SHARON	2015	131.50	0.00	131.50
292		WICKED WATER GRAPHICS	2015	409.20	0.00	409.20
			Total:	**5,079.87**	**0.00**	**5,079.87**

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2014 Personal Property Taxes

as of: 06/30/2023

Acct		Name	Year	Original Tax	Payment / Adjustments	Amount Due
11		BEAULIEU, ALAN	2014	114.49	0.00	114.49
22	*	CANXUS BROADCASTING CORP	2014	514.52	0.00	514.52
245		CHARLES-THOMAS HAIR COLOR	2014	19.14	0.00	19.14
240		CWC SERVICES	2014	95.70	0.00	95.70
99		FROM HAIR TO THERE	2014	81.26	0.00	81.26
69		GENTLE TOUCH DAY SPA & TANNING	2014	276.14	0.00	276.14
118		J & N WATER DISTRIBUTORS	2014	17.57	0.00	17.57
258		JERRY T'S TAVERN	2014	417.60	0.00	417.60
122		LAVERTU, L JAMES	2014	167.04	0.00	167.04
42		NORTHERN MAINE SURVEYORS	2014	678.60	0.00	678.60
160		NORTHERN MAINE TRAVEL INC	2014	592.64	0.00	592.64
239		PAWS & CLAWS	2014	47.85	0.00	47.85
168		PETE'S CAR WASH & REDEMPTION	2014	51.16	0.00	51.16
169		PETE'S LAUNDROMAT	2014	80.21	0.00	80.21
178		RADIO SHACK/MUSIC CENTER	2014	105.44	0.00	105.44
194		SHAW REAL ESTATE	2014	108.92	41.17	67.75
8		VISION CARE OF MAINE	2014	700.52	0.00	700.52
210		WHITCOMB, SHARON	2014	123.02	0.00	123.02
292		WICKED WATER GRAPHICS	2014	438.31	0.00	438.31
			Total:	**4,630.13**	**41.17**	**4,588.96**

* Paid after books closed on June 30, 2023 and time given to printer.

Proposed 2024-2025 Municipal Budget



Town of Madawaska

FY 2024-2025

Expense Budget Summary

Department	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	2023-2024 Approved Expense Budget	Projected Expenses to 6/30/2024	2024-2025 Proposed Expense Budget	Increase / (Decrease) from Previous Yr Budget	Increase / (Decrease) %
Gov Body	60,646	58,748	65,707	112,719	116,319	$50,612	77.03%
Town Admin	502,980	565,533	604,612	583,522	671,763	$67,150	11.11%
Public Health & Gen Assist	4,739	5,458	23,091	8,931	17,791	($5,300)	-22.95%
Maint-Parks/Bldg	322,449	367,646	431,939	447,034	481,107	$49,168	11.38%
Elections	4,346	3,987	14,792	6,633	12,436	($2,356)	-15.93%
Dev / Code	145,145	173,300	228,870	203,363	226,677	($2,193)	-0.96%
Ambulance	675,670	1,017,893	1,103,217	1,074,065	1,165,365	$62,148	5.63%
Police Dept	616,310	664,880	731,838	683,458	804,967	$73,129	9.99%
Fire	136,389	132,187	151,075	138,727	164,434	$13,359	8.84%
EMA	5,132	8,009	7,766	6,743	11,043	$3,277	42.19%
Library	103,160	128,932	133,244	130,837	140,659	$7,415	5.57%
Public Works	1,190,700	1,399,577	1,656,792	1,381,752	1,687,480	$30,688	1.85%
Recreation Department	173,912	131,188	236,239	155,564	197,527	($38,712)	-16.39%
Insurance	78,823	144,331	172,609	186,164	197,901	$25,292	14.65%
Intergov *Includes County Ta	1,414,626	1,495,321	1,577,566	1,620,205	1,768,154	$190,588	12.08%
Social Service	19,465	20,127	21,536	21,536	20,335	($1,201)	-5.58%
Debt Service	496,204	765,782	762,119	761,757	821,284	$59,165	7.76%
Capital & Reserves	550,000	413,000	523,315	421,315	549,240	$25,925	4.95%
	$ 6,500,697	**$ 7,495,898**	**$ 8,446,326**	**$ 7,944,328**	**$ 9,054,480**	**$608,154**	**7.20%**

Town of Madawaska

Revenue

	Actual FY 2021-2022 Revenue	Actual FY 2022-2023 Revenue	Approved FY 2023-2024 Budget	Projected Revenue to 6/30/2024	Proposed FY 2024-2025 Budget	*Proposed +/- from FY 2024 Budget*
100 - Governing Body						
115 - Veteran Tax Exemption	8,043	7,473	6,000	7,410	7,000	1,000
120 - Penalties/Interest on Deliquent	23,654	23,155	21,500	21,756	21,500	0
122 - Lien Costs & Interest	22,022	18,230		21,282	19,000	19,000
125 - Tree Growth	10,076	11,798	6,500	12,696	11,500	5,000
140 - Municipal Revenue Sharing	963,841	1,079,452	1,214,551	1,218,603	1,695,708	481,157
155 - La Maison Acadian	22,068	22,811	20,000	22,811	22,000	2,000
158 - Land Lease-Inn of Acadia	250	250		250	0	0
159 - Lease-Reed & Reed	6,000	3,000		3,000		0
Transfer from Undesignated Fund		375,429	277,680	277,680		(277,680)
	1,055,953	1,541,598	1,546,231	1,585,487	1,776,708	230,477
110 - Town Admin.						
100 - Animal License	3,387	4,601	0	2,500	3,000	3,000
105 - Motor Vechicle Excise Taxes	827,715	853,577	775,000	850,000	850,000	75,000
110 - Boats Excise Tax	3,754	4,203	2,000	4,407	4,000	2,000
120 - IFW Agent Fee	1,911	1,750	0	2,384	2,000	2,000
125 - Motor Vechicle Fee	20,132	20,060	12,000	18,000	18,000	6,000
130 - Vital Statistics	5,200	6,769	0	6,538	6,000	6,000
156 - Tavern Keepers	35	55		5		
158 - Vendors	90	70		160		
159 - Farmer's Market Permits	510	475		140		
160 - Printing/Duplicating Services	85	212		62		
200 - VRF Administration	21,930	22,370	22,818	22,818	31,000	8,182
215 - Pollution Control Admin	42,500	42,500	55,000	55,000	55,000	0
900 - Miscellaneous	319	2,576		572		
995 - Interest Earnings	11,899	13,923	0	80,000	145,000	145,000
	939,466	973,142	866,818	1,042,586	1,114,000	247,182
120 - Public Health & General Assist						
100 - GA Reimbursement 70% State Reimb.	4,819	4,335	5,000	4,692	6,444	1,444
	4,819	4,335	5,000	4,692	6,444	1,444
200 - Development Codes & Assessing						
100 - Building Permits	2,755	4,235	2,000	7,105	5,000	3,000
110 - Inspection Fees	530	735	0	490	0	0
115 - Plumbing Permits	2,925	1,935	1,000	2,930	2,200	1,200
	6,210	6,905	3,000	10,525	7,200	4,200
300 - Ambulance						
100 - Billing Revenue #	375,000	610,000	610,000	710,000	710,000	100,000
500 - Contracted Services - St. Agatha	9,412	9,412	11,062	11,062	11,062	0
501 - Contracted Services - Frenchville	10,085	13,446	17,119	17,119	17,119	(0)
502 - Contracted Services - Grand Isle	0	8,067	8,067	13,168	13,168	5,101
503 -Mutual Aid Services - Van Buren	7,500	6,750	3,000	9,000	7,500	4,500
504 - Contracted Services - County	0	3,096	6,191	6,191	6,191	0
	401,997	650,771	655,439	766,540	765,040	109,601
310 - Police Department						
225 - Court Fines	420	0	0	641	0	0
	420	0	0	641	0	0
320 - Fire Department						
100 - Miscellaneous	89	872		300		0
200 - Mutual Aid	50	895				0
300 - Contracted Fire Protection	1,400	1,000	1,000	1,548	1,530	530
	1,539	2,767	1,000	1,847	1,530	530
500 - Public Works						
200 - Fuel Tax Refund	5,470	11,470	6,000	10,889	10,000	4,000
300 - Misc Income	960	1,026		98		0
400 - Scrap Metal	477	275		624		0
500 - Local Roads Assistance Prog. (LRAP)	89,620	88,936	82,000	102,564	90,000	8,000
	96,527	101,707	88,000	114,174	100,000	12,000
600 - Parks Recreation & Maintenance						
300 - Tent Rental	0	0	2,500	0	0	(2,500)
810 - Bldg Rental Multi Purpose	517	1,575	2,000	265	500	(1,500)
	517	1,575	4,500	265	500	(4,000)
700 - Town Wide Insurance						
100 - Insurance Premium Refund	18,151	3,336	5,000	9,257	5,000	0
	18,151	3,336	5,000	9,257	5,000	0
Transfers from Reserve Accounts						
Ambulance	250,000					
Grader Rebuild Reserve		17,403	0	0	0	0
Safety Complex Roof Repair Reserve		5,298	0	0	0	0
Rec Dept. Tractor Reserve			0	0	0	0
	250,000	22,701	0	0	0	0
Grand Total--Revenues	$ 2,775,598	$ 3,308,838	$ 3,174,988	$ 3,536,015	$ 3,776,422	601,434

Town of Madawaska

Governing Body Expense - Dept 100

			Current Year Proposed Budget			
	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
100 - Governing Body						
05 - Salaries & Wages	**11,326**	**11,326**	**11,750**	**11,326**	**11,326**	**(424)**
10 - Employee Benefits						
300 - Employer Social Security	702	739	775	702	703	**(72)**
400 - Employer Medicare	164	173	175	164	165	**(10)**
	866	**912**	**950**	**866**	**868**	**(82)**
25 - Other Insurance						
300 - Public Officials & Liability	**2,754**	**6,650**	**7,182**	**7,182**	**8,200**	**1,018**
35 - Operating Expenses						
150 - Audit	12,500	12,875	13,500	12,500	23,600	**10,100**
300 - Dues/Subscription/Memberships	0	122	1,325	530	1,325	**0**
600 - Legal	28,946	24,161	25,000	75,500	65,000	**40,000**
750 - Miscellaneous	3,092	1,239	1,000	1,334	1,000	**0**
900 - Travel & Training	278	170	3,500	2,839	3,500	**0**
	44,816	**38,567**	**44,325**	**92,703**	**94,425**	**50,100**
40 - Supplies						
200 - General Supplies	**884**	**792**	**1,000**	**642**	**1,000**	**0**
55 - Minor Equipment						
650 - Upgrade	**0**	**500**	**500**	**0**	**500**	**0**
100 - Governing Body	**$ 60,646**	**$ 58,748**	**$ 65,707**	**$ 112,719**	**$ 116,319**	**50,612**

Town of Madawaska

Town Administration Expense - Dept 110

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Current Year Proposed Budget & Current Activity: Projected Expenses to 6/30/2024	Current Year Proposed Budget & Current Activity: Proposed FY 2024-2025 Budget	+/- of Previous Budget
110 - Town Administration						
05 - Salaries & Wages	**292,782**	**338,968**	**363,719**	**363,987**	**406,683**	**42,964**
10 - Employee Benefits						
100 - MSRS	29,248	36,158	37,099	35,000	40,262	**3,162**
200 - Health Insurance	115,259	119,532	124,519	114,999	138,043	**13,524**
300 - Employer Social Security	18,760	21,296	22,551	22,567	25,214	**2,664**
400 - Employer Medicare	4,387	4,981	5,274	5,278	5,897	**623**
500 - Paid Family & Medical Leave-PFML	0	0	0	0	2,033	**2,033**
600 - Dental	1,356	1,356	1,750	904	1,750	**0**
	169,010	**183,323**	**191,193**	**178,748**	**213,199**	**22,007**
30 - Unfunded Liabilities						
200 - Deferred Compensation	**8,320**	**7,133**	**7,600**	**5,099**	**7,600**	**0**
35 - Operating Expenses						
075 - Animal Welfare	0	92	300	100	300	**0**
300 - Dues/Subscription/Memberships	1,322	1,125	1,500	1,700	1,680	**180**
750 - Miscellaneous	405	936	1,000	167	1,000	**0**
755 - Bank Fees	0	0	0	10	0	**0**
780 - Postage	3,158	2,919	4,000	2,521	4,000	**0**
800 - Printing & Advertising	4,110	5,680	6,000	4,520	6,000	**0**
900 - Travel & Training	7,641	11,582	14,000	14,400	14,000	**0**
	16,634	**22,334**	**26,800**	**23,418**	**26,980**	**180**
40 - Supplies						
100 - Office Supplies	**10,021**	**9,880**	**9,500**	**7,500**	**11,500**	**2,000**
55 - Minor Equipment						
100 - Software/Computer/Phone	3,485	1,195	3,000	2,070	3,000	**0**
550 - Rental - Copier	2,727	2,700	2,800	2,700	2,800	**0**
	6,212	**3,895**	**5,800**	**4,770**	**5,800**	**0**
110 - Town Administration	**$ 502,980**	**$ 565,533**	**$ 604,612**	**$ 583,522**	**$ 671,763**	**67,150**

Town of Madawaska

Public Health & General Assistance - Dept 120

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
120 - Public Health & GA						
05 - Salaries & Wages	**2,292**	**2,500**	**2,500**	**2,500**	**2,500**	**0**
10 - Employee Benefits						
300 - Employer Social Security	142	155	155	155	155	**0**
400 - Employer Medicare	33	36	36	36	36	**0**
	175	**191**	**191**	**191**	**191**	**0**
35 - Operating Expenses						
400 - Employee Saftey/Wellness	**1,210**	**300**	**3,300**	**425**	**2,000**	**(1,300)**
40 - Supplies						
100 - Office Supplies	**90**	**40**	**500**	**40**	**500**	**0**
45 - GA Services 70% Reimb.						
100 - Rental Assistance	317	2,345	12,000	4,650	8,000	**(4,000)**
200 - Electrical Service	0	0	1,000	0	1,000	**0**
300 - Heating Assistance	75	0	1,000	0	1,000	**0**
400 - Household/Personal Supplies	90	82	750	100	750	**0**
500 - Medical/Prescription	0	0	350	0	350	**0**
600 - All Other Assistance	491	0	1,500	1,025	1,500	**0**
	973	**2,427**	**16,600**	**5,775**	**12,600**	**(4,000)**
120 - Public Health & GA	**$ 4,739**	**$ 5,458**	**$ 23,091**	**$ 8,931**	**$ 17,791**	**(5,300)**

Town of Madawaska

Maintenance-Parks & Building Expense - Dept 130

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
130 - Maintenance-Parks & Building						
05 - Salaries & Wages	**103,769**	**120,013**	**130,001**	**147,186**	**174,280**	**44279**
10 - Employee Benefits						
100 - MSRS	9,105	7,603	7,638	11,900	17,254	**9616**
200 - Health Insurance	26,635	32,192	39,800	44,814	39,142	**(658)**
300 - Employer Social Security	6,566	7,441	8,060	9,600	10,805	**2745**
400 - Employer Medicare	1,421	1,740	1,885	2,260	2,527	**642**
500 - Paid Family & Medical Leave-PFML	0	0	0	0	871	**871**
	43,727	**48,976**	**57,383**	**68,574**	**70,599**	**13217**
130 - Municipal Building						
35 - Operating Expenses						
750 - Miscellaneous	**207**	**557**	**1,000**	**400**	**1,000**	**0**
40 - Supplies						
300 - Janitorial Supplies	**1,453**	**638**	**2,000**	**1,000**	**2,000**	**0**
50 - Utilities						
100 - Electricity	4,081	4,961	7,350	7,500	8,000	**650**
200 - Telephone	8,448	8,416	8,200	7,900	8,200	**0**
250 - Trash	600	600	600	600	660	**60**
270 - Sewer	308	308	320	350	350	**30**
300 - Heating Fuel	8,030	11,525	8,700	8,700	8,700	**0**
350 - Water Fees	738	787	800	835	800	**0**
400 - Internet/Website	1,750	2,040	2,040	8,100	2,100	**60**
	23,954	**28,636**	**28,010**	**33,985**	**28,810**	**800**
55 - Minor Equipment						
100 - Software/Computer	**27,275**	**27,928**	**38,000**	**40,290**	**42,370**	**4,370**
70 - Building Repair & Maintenance						

Town of Madawaska

Maintenance-Parks & Building Expense - Dept 130

			Current Year Proposed Budget & Current Activity			
	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
200 - Municipal Building	2,904	825	1,000	750	3,500	2,500
85 - Special Projects/Events						
751 - Light Replacement			5,000	5,000		(5,000)
100 - Software/Computer			3,600	3,500		(3,600)
	-	-	8,600	8,500	-	(8,600)
130 - Municipal Building	55,792	58,584	78,610	84,925	77,680	(930)

Town of Madawaska

Elections - Dept 140

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
140 - Elections						
05 - Salaries & Wages						
300 - Ballot Clerk	2,270	1,467	8,800	3,153	6,500	(2,300)
310 - Moderator	105	360	500	105	500	0
320 - Warden	303	346	400	598	400	0
05 - Salaries & Wages	**2,679**	**2,174**	**9,700**	**3,856**	**7,400**	(2,300)
10 - Employee Benefits						
300 - Employer Social Security	166	135	601	239	459	(143)
400 - Employer Medicare	39	32	141	56	107	(33)
	205	**166**	**742**	**295**	**566**	(176)
35 - Operating Expenses						
300 - Dues/Subscription/Memberships	0	0	0	0	120	120
720 - Meals	182	240	500	413	500	0
780 - Postage	0	240	350	264	350	0
800 - Printing & Advertising	230	210	2,000	705	2,000	0
	412	**690**	**2,850**	**1,382**	**2,970**	120
40 - Supplies						
200 - General Supplies	**1,050**	**956**	**1,500**	**1,100**	**1,500**	0
140 - Elections	**$ 4,346**	**$ 3,987**	**$ 14,792**	**$ 6,633**	**$ 12,436**	(2,356)

Town of Madawaska

Development, Codes & Assessing - Dept 200

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Current Year Proposed Budget & Current Activity: Projected Expenses to 6/30/2024	Current Year Proposed Budget & Current Activity: Proposed FY 2024-2025 Budget	+/- of Previous Budget
200 - Development, Codes & Assessing						
05 - Salaries & Wages	**70,578**	**79,967**	**84,025**	**83,178**	**88,018**	**3,993**
10 - Employee Benefits						
100 - MSRS	6,734	7,471	8,040	7,933	8,151	110
200 - Health Insurance	13,993	13,377	14,303	12,775	14,910	607
300 - Employer Social Security	4,379	4,886	5,210	5,157	5,457	248
400 - Employer Medicare	1,024	1,143	1,218	1,206	1,276	58
500 - Paid Family & Medical Leave-PFML	0	0	0	0	440	440
	26,130	**26,877**	**28,771**	**27,071**	**30,234**	**1,463**
35 - Operating Expenses						
300 - Dues/Subscription/Memberships	1,419	1,042	1,500	1,823	1,800	300
750 - Miscellaneous	50	47	400	0	400	0
780 - Postage	325	1,202	400	443	500	100
800 - Printing & Advertising	1,166	2,164	2,500	2,148	2,500	0
900 - Travel & Training - Comm Dev Director	1,975	3,991	7,000	3,096	5,000	(2,000)
902 - Asssessing Contract	0	7,121	25,000	24,671	28,000	3,000
903 - NMDC/Professional Services Agreement	24,150	24,150	25,000	24,150	26,250	1,250
	29,085	**39,716**	**61,800**	**56,331**	**64,450**	**2,650**
40 - Supplies						
100 - Office Supplies	**948**	**1,112**	**750**	**775**	**1,000**	250
50 - Utilities						
201 - Digital Sign	**39**	**0**	**1,000**	**0**	**1,000**	0
80 - Assessing & Development						
100 - Abatements	5,000	10,105	5,000	3,308	5,000	0
400 - Business Development Activity	0	0	4,000	201	1,000	(3,000)
500 - Community Development Activity	0	900	3,000	277	1,000	(2,000)

Town of Madawaska

Development, Codes & Assessing - Dept 200

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Current Year Proposed Budget & Current Activity: Projected Expenses to 6/30/2024	Current Year Proposed Budget & Current Activity: Proposed FY 2024-2025 Budget	+/- of Previous Budget
550 - Engineering	0	500	3,000	0	1,000	(2,000)
600 - Lien Cost & Filing Fee	11,286	9,223	15,000	11,000	12,000	(3,000)
650 - Code Enforcement Services	0	0	5,624	0	0	(5,624)
700 - Property Mapping & Zoning Updates	2,081	4,900	16,900	21,221	21,975	5,075
	18,366	**25,628**	**52,524**	**36,008**	**41,975**	(10,549)
200 - Development, Codes & Assessing	**145,145**	**173,300**	**228,870**	**203,363**	**226,677**	(2,193)

Town of Madawaska

Ambulance Expense - Dept 300

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
300 - Ambulance Department						
05 - Salaries & Wages	379,080	588,708	616,131	641,426	672,000	**55,869**
10 - Employee Benefits						
100 - MSRS	25,036	66,489	78,865	82,103	86,016	**7,151**
200 - Health Insurance	123,185	152,860	193,197	157,550	174,709	**(18,488)**
300 - Employer Social Security	23,627	35,988	38,200	39,768	41,664	**3,464**
400 - Employer Medicare	5,527	8,416	8,934	9,301	9,744	**810**
500 - Paid Family & Medical Leave-PFML	0	0	0	0	3,360	**3,360**
	177,374	263,752	319,196	288,721	315,493	**(3,703)**
35 - Operating Expenses						
030 - Admin & Billing Service	10,139	44,387	42,000	38,000	42,000	**0**
200 - Clothing & Safety Equipment	2,131	12,125	5,000	8,000	9,000	**4,000**
220 - Contracted Services - ASI	32,250	8,250	10,000	2,250	10,000	**0**
225 - Contracted Services - Emerg. Dispatch	11,728	12,314	13,650	12,891	13,572	**(78)**
300 - Dues/Subscription/Memberships	1,102	0	500	435	500	**0**
700 - License/Permit/Certification	175	635	1,000	581	1,000	**0**
780 - Postage	23	0	50	0	50	**0**
800 - Printing & Advertising	288	596	50	0	50	**0**
900 - Travel & Training	2,925	6,144	11,000	4,600	11,000	**0**
	60,761	84,451	83,250	66,757	87,172	**3,922**
40 - Supplies						
100 - Office Supplies	1,163	416	800	500	800	**0**
200 - General Supplies	380	419	1,000	1,000	1,500	**500**
400 - Medical Supplies	21,190	31,262	30,000	22,000	30,000	**0**
500 - Oxygen	1,699	3,893	2,500	5,600	4,000	**1,500**

Town of Madawaska

Ambulance Expense - Dept 300

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
	24,432	35,989	34,300	29,100	36,300	**2,000**
50 - Utilities						
200 - Telephone	2,523	1,332	2,600	1,436	1,800	**(800)**
400 - Internet	480	490	720	513	600	**(120)**
	3,003	1,822	3,320	1,949	2,400	**(920)**
55 - Minor Equipment						
100 - Software/Computer	2,520	2,379	2,520	3,675	4,500	**1,980**
300 - Minor Equipment	1,926	3,743	5,000	2,200	5,000	**0**
600 - Repair	181	1,199	2,000	1,750	2,000	**0**
	4,627	7,322	9,520	7,625	11,500	**1,980**
60 - Vehicle & Equipment						
450 - Gas/Diesel/Propane	15,738	27,734	27,500	22,000	27,500	**0**
500 - Repair/Maint	10,655	8,116	10,000	16,487	13,000	**3,000**
	26,393	35,850	37,500	38,487	40,500	**3,000**
300 - Ambulance Department	**675,670**	**1,017,893**	**1,103,217**	**1,074,065**	**1,165,365**	**62,148**

Town of Madawaska

Police Expense - Dept 310

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
310 - Police Department						
05 - Salaries & Wages	**399,288**	**430,156**	**450,491**	**436,435**	**495,642**	**45,151**
10 - Employee Benefits						
100 - MSRS	51,381	55,100	48,630	55,864	63,442	**14,812**
200 - Health Insurance	69,256	79,416	115,523	68,172	86,070	**(29,453)**
300 - Employer Social Security	25,190	27,044	27,930	27,059	30,730	**2,799**
400 - Employer Medicare	5,890	6,325	6,532	6,328	7,187	**655**
500 - Paid Family & Medical Leave-PFML	0	0	0	0	2,478	**2,478**
500 - Police Physical Fitness Benefit	0	0	0	0	2,568	2,568
	151,717	**167,886**	**198,616**	**157,423**	**192,475**	**(6,141)**
25 - Other Insurance						
400 - Police Liability Ins	**1,492**	**6,200**	**6,696**	**6,696**	**7,640**	**944**
35 - Operating Expenses						
070 - Animal Control	650	600	650	650	800	**150**
200 - Clothing & Safety Equipment	5,738	9,111	14,000	14,400	21,100	**7,100**
220 - K-9 Vet and Training					945	**945**
225 - Contracted Services	12,320	13,011	14,175	13,634	14,225	**50**
300 - Dues/Subscription/Memberships	325	355	325	325	400	**75**
420 - Evidence	0	434	1,000	328	2,000	**1,000**
600 - Legal				6,680		
800 - Printing & Advertising	219	606	250	120	500	**250**
820 - Prisoner Meals/Transport	929	1,167	1,500	2,500	3,000	**1,500**
900 - Travel & Training	163	11,822	15,000	11,525	28,500	**13,500**

Town of Madawaska

Police Expense - Dept 310

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
	20,345	**37,108**	**46,900**	**50,162**	**71,470**	**24,570**
40 - Supplies						
100 - Office Supplies	223	658	1,400	1,380	2,000	**600**
200 - General Supplies	164	237	175	257	500	**325**
	387	**895**	**1,575**	**1,637**	**2,500**	**925**
50 - Utilities						
200 - Telephone	2,709	1,332	2,710	1,436	5,590	**2,880**
400 - Internet	600	987	1,200	1,621	1,200	**0**
	3,309	**2,319**	**3,910**	**3,057**	**6,790**	**2,880**
55 - Minor Equipment						
100 - Software/Computer	4,200	3,965	5,050	5,229	5,050	**0**
200 - Electronic Equipment	171	348	500	569	800	**300**
600 - Repair	0	0	100	0	100	**0**
	4,371	**4,313**	**5,650**	**5,798**	**5,950**	**300**
60 - Vehicle & Equipment						
450 - Gas/Diesel/Propane	12,229	10,589	13,500	15,750	13,500	**0**
500 - Repair/Maint	23,171	5,415	4,500	6,500	9,000	**4,500**
	35,400	**16,004**	**18,000**	**22,250**	**22,500**	**4,500**
310 - Police Department	**$ 616,310**	**$ 664,880**	**$ 731,838**	**$ 683,458**	**$ 804,967**	**73,129**

Town of Madawaska

Fire Dept. Expense - Dept 320

			Current Year Proposed Budget & Current Activity			
	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
320 - Fire Department						
05 - Salaries & Wages	**64,592**	**66,980**	**71,138**	**66,993**	**76,825**	**5,687**
10 - Employee Benefits						
100 - MSRS	456	594	0	594	1,148	**1,148**
300 - Employer Social Security	4,005	4,153	4,411	4,153	4,763	**353**
400 - Employer Medicare	936	971	1,031	971	1,114	**83**
500 - Paid Family & Medical Leave-PFML	0	0	0	0	58	**58**
	5,397	**5,718**	**5,442**	**5,718**	**7,084**	**1,642**
35 - Operating Expenses						
200 - Clothing & Safety Equipment	3,756	2,698	4,500	2,698	4,500	**0**
210 - Background Checks	31	62	200	75	200	**0**
225 - Contracted Services - Emerg. Dispatch	11,728	12,314	13,650	12,891	14,000	**350**
300 - Dues/Subscription/Memberships	720	865	800	1,119	800	**0**
350 - Employee Physical	1,501	15	1,500	175	1,500	**0**
500 - Fire Prevention	569	568	750	631	750	**0**
750 - Miscellaneous	635	290	700	250	700	**0**
850 - Professional Fee	3,597	1,826	4,000	3,347	4,000	**0**
900 - Travel & Training	697	1,135	750	288	750	**0**
	23,233	**19,773**	**26,850**	**21,474**	**27,200**	**350**
40 - Supplies						
100 - Office Supplies	1,171	983	1,000	932	1,000	**0**
200 - General Supplies	1,559	2,091	1,500	1,348	2,100	**600**
	2,730	**3,074**	**2,500**	**2,280**	**3,100**	**600**

Town of Madawaska

Fire Dept. Expense - Dept 320

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
50 - Utilities						
100 - Electricity	876	1,019	1,200	1,243	1,200	**0**
200 - Telephone	3,673	2,502	2,200	2,734	2,600	**400**
300 - Heating Fuel	1,984	3,661	3,200	3,462	3,600	**400**
400 - Internet	480	450	620	513	500	**(120)**
	7,013	**7,632**	**7,220**	**7,952**	**7,900**	**680**
55 - Minor Equipment						
100 - Software/Computer	4,076	4,762	4,025	2,883	4,025	**0**
600 - Repair	5,653	5,384	7,000	5,375	7,000	**0**
	9,729	**10,146**	**11,025**	**8,257**	**11,025**	**0**
60 - Vehicle & Equipment						
450 - Gas/Diesel/Propane	1,249	2,729	4,000	1,583	4,000	**0**
500 - Repair/Maint	9,308	9,134	9,500	12,195	12,000	**2,500**
	10,556	**11,863**	**13,500**	**13,778**	**16,000**	**2,500**
70 - Building Repairs & Maintenance						
300 - Saftey Building & Station #2	**269**	**1,003**	**1,000**	**3,411**	**1,400**	**400**
85 - Special Projects/Events						
100 - Hoses	4,553	5,995	4,500	4,864	6,000	**1,500**
000 - Yearly Forestry Grant 50/50		0	4,000	4,000	4,000	**0**
000 - 4" Stortz Coupling Sets $195.00 Ea	0	0	3,900		3,900	**0**
000 - 4.5 Ska-Pak Entry/Egress W/Poly ($2615.00 Ea	0	0	0			**0**

Town of Madawaska

Fire Dept. Expense - Dept 320

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
550 - SCBA Compressor Lease	8,315					0
	12,868	5,995	12,400	8,864	13,900	1,500
320 - Fire Department	$ 136,389	$ 132,187	$ 151,075	$ 138,727	$ 164,434	13,359

Town of Madawaska

EMA - Dept 325

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
325 - EMA						
05 - Salaries & Wages	3,815	4,314	5,356	4,539	8,400	**3044**
						0
	3,815	**4,314**	**5,356**	**4,539**	**8,400**	**3044**
10 - Employee Benefits						
300 - Employer Social Security	246	281	332	281	521	**189**
400 - Employer Medicare	58	66	78	66	122	**44**
	304	**347**	**410**	**347**	**643**	**233**
35 - Operating Expenses						
900 - Travel & Training	153	225		212		**0**
650 - Upgrade	-	-	-	-	-	**0**
	153	**225**	**-**	**212**	**-**	**0**
55 - Minor Equipment						
600 - Repair	861	2,882	2,000	1,645	2,000	**0**
650 - Upgrade	-	-	-	-	-	**0**
	861	**2,882**	**2,000**	**1,645**	**2,000**	**0**
75 - Program Expenses						
600 - Infrastructure Comm. Tower	-	240		-		**0**
000 - Elementary School Generator						**0**
	-	**240**	**-**	**-**	**-**	**0**
325 - EMA	**$ 5,132**	**$ 8,009**	**$ 7,766**	**$ 6,743**	**$ 11,043**	**3277**

Town of Madawaska

Library Expense - Dept 400

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Proposed Budget & Current Year Activity: Proposed FY 2023-2024 Budget	Proposed Budget & Current Year Activity: Projected Expenses to 6/30/2024	Proposed Budget & Current Year Activity: Proposed FY 2024-2025 Budget	+/- of Previous Budget
400 - Library						
05 - Salaries & Wages	**44,061**	**46,564**	**50,045**	**50,043**	**51,285**	**1,240**
10 - Employee Benefits						
100 - MSRS	4,538	4,813	5,155	4,856	5,282	**128**
200 - Health Insurance	17,828	18,447	19,723	17,617	20,561	**838**
300 - Employer Social Security	2,732	2,840	3,103	3,103	3,180	**77**
400 - Employer Medicare	639	664	726	726	744	
500 - Paid Family & Medical Leave-PFML	0	0	0		256	**256**
	25,737	**26,764**	**28,706**	**26,301**	**30,023**	**1,317**
35 - Operating Expenses						
630 - Library Operations	35,862	55,604	54,493	54,493	59,351	**4,858**
	(2,500)					
	$ 103,160	**$ 128,932**	**$ 133,244**	**$ 130,837**	**$ 140,659**	**7,415**

Library Provided Detail to support Line: 630 - Library Operations	Library Provided YTD Expenses as of 06/30/2022	Library Provided YTD Expenses as of 06/30/2023	Approved FY 2023-2024 Budget		Proposed FY 2024-2025 Budget	+/- of Current Budget Spent
Library Aide Wages	16,295	16,945	19,293		20,036	743
Library Aide FICA	663	2,781	1,300		1,300	0
Workers Compensation		332	1,400		1,400	0
Office Supplies	694	1,492	1,200		1,300	100
Books & Periodicals	6,856	9,975	8,500		8,500	0
Fuel Oil	3,777	5,144	5,985		5,000	(985)
Accountant	275	300	750		750	0
Bookkeeper	2,400		3,000		1,700	(1,300)
Spring Cleaning	-		1,200		1,200	0
Electricity	1,463	2,221	3,000		4,500	1,500
Water	299	627	500		500	0
Sanitation	240	240	320		320	0
Copier Service Contract	575	-	385		385	0
General Repair & Maint.	402	9,620	1,200		1,300	100
Lawn Care/Snow Removal	-	3,340	700		1,100	400
Internet	-		-		-	0
Building/Casualty Insurance	-	2,379	2,200		2,500	300
Training/Travel	-	-	300		300	0
Corp.Registration Fees			60		60	0
Misc.		208	1,200		1,300	100
Major Building Repairs			4,000		4,000	0
Sewer	308		400		400	0
New CPUs (3)					3,900	3,900
(Less Anticipated Revenue)			(2,400)		(2,400)	0
630 - Library Operations	$ 34,247	$ 55,604	$ 54,493	$ -	$ 59,351	4,858

Town of Madawaska

Public Works Expense - Dept 500

			Proposed Budget & Current Year Activity			
	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
500 - Public Works Department						
05 - Salaries & Wages	408,325	506,971	616,070	534,302	638,383	**22,313**
10 - Employee Benefits						
100 - MSRS	43,058	52,825	62,839	53,581	63,200	**361**
200 - Health Insurance	137,058	136,096	173,284	100,537	191,078	**17,794**
300 - Employer Social Security	25,871	31,755	38,196	33,127	39,580	**1,383**
400 - Employer Medicare	6,051	7,427	8,933	7,747	9,257	**324**
500 - Paid Family & Medical Leave-PFML	0	0	0	0	3,192	**3,192**
	212,037	228,102	283,252	194,993	306,307	**23,054**
35 - Operating Expenses						
170 - Books & Periodicals	40	117	200	40	200	**0**
200 - Clothing & Safety Equipment	1,787	3,050	3,000	4,000	4,000	**1,000**
220 - Contracted Services	46,754	71,348	100,000	30,997	75,000	**(25,000)**
350 - Employee Physical/Drug Testing	800	361	1,200	550	1,200	**0**
550 - Lease Parking Lot	0	0	0	0	0	**0**
700 - License/Permit/Certification	328	25	1,000	0	750	**(250)**
780 - Postage	0	20	100	9	100	**0**
800 - Printing & Advertising	193	777	500	4,911	500	**0**
900 - Travel & Training	1,413	1,656	1,500	589	1,500	**0**
	51,315	77,353	107,500	41,096	83,250	**(24,250)**
40 - Supplies						
100 - Office Supplies	155	742	750	533	750	**0**
200 - General Supplies	19,146	30,771	30,000	23,568	30,000	**0**
300 - Janitorial Supplies	1,648	2,212	2,200	2,119	2,200	**0**
600 - Street Supplies	5,604	7,238	9,000	8,573	9,000	**0**
	26,553	40,962	41,950	34,793	41,950	**0**

Town of Madawaska

Public Works Expense - Dept 500

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Proposed Budget & Current Year Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
50 - Utilities						
100 - Electricity	7,093	10,723	11,700	13,766	11,700	**0**
200 - Telephone / Internet	2,223	2,661	2,200	2,964	2,200	**0**
270 - Sewer	1,340	25	1,500	718	900	**(600)**
300 - Heating Fuel	13,241	14,938	15,000	13,929	15,000	**0**
350 - Water Fees	1,600	1,305	1,600	1,555	1,700	**100**
	25,497	29,653	32,000	32,932	31,500	**(500)**
55 - Minor Equipment						
100 - Software/Computer	2,520	2,379	2,520	2,590	3,340	**820**
300 - Minor Equipment	0	1,000	1,000	411	1,000	**0**
600 - Repair	1,682	885	1,000	750	9,400	**8,400**
	4,202	4,264	4,520	3,751	13,740	**9,220**
60 - Vehicle & Equipment						
450 - Gas/Diesel/Propane	108,688	125,767	125,000	81,576	125,000	**0**
500 - Repair/Maint	64,747	87,857	125,000	94,000	125,000	**0**
	173,434	213,623	250,000	175,576	250,000	**0**
65 - General Maintenance						
100 - Sand & Gravel	14,970	29,956	30,000	34,750	30,000	**0**
150 - Chemicals	151,165	137,395	155,000	148,589	155,000	**0**
200 - Asphalt/Cold Patch	88,651	94,956	100,000	110,043	100,000	**0**
250 - Signs	1,500	1,625	5,000	4,750	5,000	**0**
300 - Construction Materials	2,816	6,547	6,500	1,859	6,500	**0**
350 - Oils & Lubricants	7,468	8,309	8,500	8,652	9,350	**850**
400 - Tools	2,013	2,259	2,000	1,915	2,000	**0**

Town of Madawaska

Public Works Expense - Dept 500

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Proposed Budget & Current Year Activity: Approved FY 2023-2024 Budget	Proposed Budget & Current Year Activity: Projected Expenses to 6/30/2024	Proposed Budget & Current Year Activity: Proposed FY 2024-2025 Budget	+/- of Previous Budget
450 - Guardrails	12	0	500	0	500	**0**
500 - Sidewalks	11,553	7,942	2,000	1,600	2,000	**0**
600 - Road Striping	3,914	2,823	5,000	2,800	5,000	**0**
625 - Water District Pump House Maint.	1,655	1,431	2,000	1,112	2,000	**0**
	285,718	293,245	316,500	316,070	317,350	**850**
70 - Building Repairs & Maintenance						
100 - PW Garage	3,619	5,403	5,000	48,240	5,000	**0**
500 - Public Works Department	**$ 1,190,700**	**$ 1,399,577**	**$ 1,656,792**	**$ 1,381,752**	**$ 1,687,480**	**30,687**

Town of Madawaska

Recreation Expense - Dept 600

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Proposed Budget & Current Year Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
600 -Recreation						
05 - Salaries & Wages	**121,838**	**104,292**	**171,778**	**105,214**	**133,292**	**(38,486)**
10 - Employee Benefits						
100 - MSRS	4,619	3,914	9,487	15,103	13,196	**3,709**
200 - Health Insurance	34,330	10,946	34,254	14,114	30,315	**(3,939)**
300 - Employer Social Security	7,554	6,466	10,650	13,317	8264	**(2,386)**
400 - Employer Medicare	1,682	1,512	2,491	3,115	1933	**(558)**
500 - Paid Family & Medical Leave-PFML	0	0	0	0	666	**666**
	48,184	**22,838**	**56,882**	**45,649**	**54,374**	**(2,508)**
35 - Operating Expenses						
210 - Background Checks	62			0	150	
300 - Dues,Subscriptions,Memberships	287	50	300	614.33	320	**20**
800 - Printing & Advertising	1388	420	1,500	1,380	2150	**650**
900 - Travel & Training	507	913	1,400	956.47	1941	**541**
	2,244	**1,383**	**3,200**	**2,951**	**4,561**	**1,361**
40 - Supplies						
100 - Office Supplies	821	1,053	1,300	249.9	1,300	**0**
200 - General Supplies	194	59	79		1000	**0**
	1,016	**1,112**	**1,379**	**250**	**2,300**	**921**
75 - Program Expenses						
300 - Special Programs	630	1,564	3,000	1500	3,000	**0**
	630	**1,564**	**3,000**	**1,500**	**3,000**	**0**
600 -Recreation	**173,912**	**131,188**	**236,239**	**155,564**	**197,527**	**(38,712)**

Town of Madawaska

Town Wide Insurance Expense - Dept 700

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Current Year Proposed Budget & Current Activity: Projected Expenses to 6/30/2024	Current Year Proposed Budget & Current Activity: Proposed FY 2024-2025 Budget	+/- of Previous Budget
700 - Insurance Expense						
15 - Unemployment Compensation	**4,304**	**3,977**	**10,000**	**4,212**	**4,700**	**(5,300)**
20 - Workers Compensation	**40,533**	**43,329**	**53,000**	**62,761**	**60,420**	**7,420**
25 - Other Insurance						
100 Prop & Casualty	31,348	89,723	101,022	104,121	120,600	19,578
200 Bond & Excess	2,638	7,302	8,587	15,071	12,181	3,594
	33,986	**97,025**	**109,609**	**119,192**	**132,781**	**23,172**
700 - Insurance Expense	**$ 78,823**	**$ 144,331**	**$ 172,609**	**$ 186,164**	**$ 197,901**	**25,292**

Town of Madawaska

Intergovernmental Expense - Dept 710

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Current Year Proposed Budget & Current Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- of Previous Budget
710 - Intergovernmental						
35 - Operating Expenses						
250 County Tax	498,643	521,431	575,062	575,062	650,062	75,000
250 County Tax-6 months					53,607	
999 - Overlay	45,945	44,282	0	24,038		0
	544,588	**565,713**	**575,062**	**599,100**	**703,669**	**128,607**
710 - Intergovernmental						
90 - Intergovernmental						
100 VRF	460,883	479,878	526,795	545,000	575,852	49,057
200 Northern Regional Airport	58,161	57,158	57,158	57,158	57,158	0
300 Hydrant Rent	287,096	317,396	327,495	327,495	337,620	10,125
400 Street Light	20,995	25,840	28,000	29,281	30,000	2,000
450 - Madawaska Beautification Committee	0	0	14,000	12,597	14,000	0
500 NMDC	8,517	8,816	8,536	8,816	8,620	84
600 MMA	4,422	4,520	4,520	4,758	5,235	715
700 Chamber	10,765	15,000	15,000	15,000	15,000	0
800 Acadian Fest	13,200	15,000	15,000	15,000	15,000	0
900 Four Seasons	4,000	4,000	4,000	4,000	4,000	0
950 Farmers Mkt	2,000	2,000	2,000	2,000	2,000	0
	870,038	**929,608**	**1,002,504**	**1,021,105**	**1,064,485**	**61,981**
710 - Intergovernmental	**$ 1,414,626**	**$ 1,495,321**	**$ 1,577,566**	**$ 1,620,205**	**$ 1,768,154**	**190,588**

Town of Madawaska

Social Service Expense - Dept 720

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Proposed Budget & Current Year Activity: Approved FY 2023-2024 Budget	Proposed Budget & Current Year Activity: Proposed FY 2024-2025 Budget	+/- of Previous Budget
720 - Social Service					
93 - Social Service					
100 - American Legion Decorations	700	700	700	-	(700)
150 - Maine Acadian Heritage Council	200	200	200	200	0
200 - St John Valley Assoc.	3,000	3,000	3,000	3,000	0
250 - Aroostook Agency on Aging	2,300	2,300	2,300	2,300	0
300 - American Red Cross	300	300	300	300	0
350 - Aroostook County Action Prog	807	1,469	1,469	1,468	(1)
400 - Homeless Services of Aroostook	1,050	1,050	1,050	1,050	0
450 - Northern Maine Vets Cemetery	100	100	100	100	0
600 - Community Health & Counseling	100	100	100	-	(100)
650 - Life Flight	1,008	1,008	967	967	0
651 - United Way	100	100	100	100	0
654 - Paws Animal Welfare	200	200	400	400	0
655 - Health Equity Alliance	500	500	500	-	(500)
657 - Madawaska Historcial Society	9,000	9,000	9,000	9,000	0
658 - Maine Public Radio/TV	100	100	100	-	(100)
660 - Northern Light Home Care & Hospice			1,250	1,250	0
661 - Patient Airlift Services (PALS)				200	
720 - Social Service	$ 19,465	$ 20,127	$ 21,536	$ 20,335	(1,201)

Town of Madawaska

Municipal Debt Expense - Dept 730

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Proposed Budget & Current Year Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- previous budget
730 - Municipal Debt						
97 - Debt Service						
301 - PW 2020 Single Axel Truck/Box Lease	53,539	0	0	0	0	**0**
400 - Paving CSO	117,176	0	0	0	0	**0**
410 - Downtown Loan	241,111	234,016	230,282	230,281	226,412	**(3,870)**
501 - Payloader Lease	36,082	0	0	0	0	**0**
502 - PW Pickup Truck Lease	7,173	7,173	13,000	12,641	12,641	**(359)**
502 - PW White Dump Body Truck Lease	10,610	10,610	10,611	10,610	0	**(10,611)**
503 - Street Light Project Lease	30,513	30,513	30,514	30,513	30,514	**0**
504 -2021 GO Paving Bond		346,122	346,122	346,122	346,122	**0**
505 -2021 Firetruck		89,911	0	0	94,531	**94,531**
506 -2023 Plow Truck		47,437	45,572	45,572	45,572	**0**
507 -2022 Demers Ambulance			86,018	86,018	65,492	**(20,526)**
730 - Municipal Debt	$ 496,204	$ 765,782	762,119	761,757	821,284	**59,165**

Town of Madawaska

Capital Purchases & Reserves

	Approved FY 2021-2022	Approved FY 2022-2023	Approved FY 2023-2024	Proposed FY 2024-2025	+/- Previous Budget
CAPITAL REQUESTS					
600 - Parks & Maintenance					
145 - John Deer 1575 Terrian Cut Tractor/front mower/broom/snow blower	**42,500.00**	**0.00**	**0.00**	**0.00**	**0**
130- Surveillance Cameras	**0**	**0**	**0**	**30,000**	**30,000**
310- Police Department Vehicle	**0**	**0**	**0**	**65,000**	**65,000**
320 - Fire Department G: 40-37330-07					
039 - Fire Truck Reserve	25,000	25,000	25,000	25,000	0
007 - Capital Repairs to fire trucks	40,000	40,000	48,315	40,000	(8,315)
007 - SCBA Tanks (2)	0	0	0	3,240	3,240
028 - Generator Transfer Switch Reserve Account	0	0	0		0
043- Fire Station #2 Building Repairs Reserve Account	0	15,000	15,000	15,000	0
Total Fire Department	**65,000**	**80,000**	**88,315**	**83,240**	**(5,075)**
TOTAL CAPITAL REQUESTS	**$ 107,500**	**$ 80,000**	**$ 88,315**	**$ 178,240**	**$ (5,075)**
RESERVE REQUESTS					
12-Police Car & Equipment Reserve	0	0	0	15,000	15,000
22-Equipment Reserve	25,000	25,000	25,000	25,000	0
35-Road Project Reserve	364,500	225,000	225,000	125,000	(100,000)
33-MDOT 2021 Sidewalk Project Match-Extended to Sept 2025	48,000	48,000	48,000	48,000	0
36-Recreation Department Facilities Reserve	5,000	5,000	5,000	5,000	0
37-Multi-Purpose Sprinkler System Reserve Account	0	0	25,000	80,000	55,000
44-Public Works Garage Heating Building Repair Account	0	25,000	25,000	25,000	0
39-Library Capital Repairs Reserve Account	0	5,000	5,000	5,000	0
40-Multi-Purpose Heating System Reserve Account	0	0	40,000	40,000	0
01-EMS Dept. Dorms Improvement Reserve Account	0	0	34,000		(34,000)
25-EMA Generator Reserve	0	0	3,000	3,000	0
TOTAL RESERVE REQUESTS	**442,500**	**333,000**	**435,000**	**371,000**	**(64,000)**
GRAND TOTAL: CAPITAL AND RESERVES	**$ 550,000**	**$ 413,000**	**$ 523,315**	**$ 549,240**	**25,925**

Town of Madawaska

Pollution Control Expense - Dept 960

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Proposed Budget & Current Year Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- previous budget
960 - Pollution Control						
05 - Salaries & Wages	**153,612**	**183,614**	**193,427**	**157,968**	**201,738**	**8,311**
10 - Employee Benefits						
100 - MSRS	15,452	17,177	18,196	16,113	19,128	**932**
200 - Health Insurance	40,489	45,233	48,628	31,528	61,573	**12,945**
300 - Employer Social Security	9,589	11,233	11,992	9,794	12,508	**515**
400 - Employer Medicare	2,243	2,627	2,805	2,291	2,925	**121**
500 - Paid Family & Medical Leave-PFML	0	0	0	-	1,009	**1,009**
	67,772	**76,271**	**81,621**	**59,725**	**97,142**	**15,521**
15 - Unemployment Compensation						
900 PC	**347**	**321**	**840**	**340**	**949**	**109**
20 - Workers Compensation						
900 PC	**3,088**	**3,301**	**6,189**	**4,575**	**6,995**	**806**
25 - Other Insurance						
500 Pollution Control Dept	**5,461**	**12,281**	**13,263**	**13,263**	**15,000**	**1,737**
35 - Operating Expenses						
030 Admin/Bill	42,500	42,500	55,000	55,000	55,000	**0**
150 Audit	-	-	500	500	900	**400**
200 Clothing/Saf	119	1,433	2,000	1,800	2,000	**0**
210 Background Checks	31	-				
300 Dues/Subs/Me	1,714	4,469	2,250	3,522	2,250	**0**
750 Misc	373	862	500	1,559	500	**0**

Town of Madawaska

Pollution Control Expense - Dept 960

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Proposed Budget & Current Year Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- previous budget
780 Postage	1,108	904	4,100	1,860	2,000	(2,100)
800 Printing/Adv	1,214	813	1,650	1,309	1,100	(550)
850 Prof Fee	19,996	11,379	20,000	22,000	15,000	(5,000)
900 Travel/Train	915	1,050	2,700	1,500	2,500	(200)
	67,970	**63,410**	**88,700**	**89,050**	**81,250**	(7,450)
40 - Supplies						
100 - Office Supplies	422	782	1,200	1,000	1,100	(100)
200 - General Supplies	12,837	18,314	17,500	16,000	18,000	500
	13,259	**19,097**	**18,700**	**17,000**	**19,100**	400
50 - Utilities						
100 - Electricity	57,729	79,506	83,000	76,000	92,057	9,057
200 - Telephone / Internet	3,868	5,804	5,300	5,826	5,300	0
300 - Heating Fuel	11,844	18,626	21,600	19,500	21,600	0
350 - Water Fees	7,283	5,505	9,800	8,971	9,200	(600)
	80,725	**109,442**	**119,700**	**110,297**	**128,157**	8,457
55 - Minor Equipment						
100 - Software/Computer	**4,909**	**1,636**	**5,000**	**2,323**	**3,000**	(2,000)
60 - Vehicle & Equipment						
450 - Gas/Diesel/Propane	4,934	5,703	6,000	6,000	6,000	0
500 - Repair/Maint	38,307	21,750	37,500	37,500	36,500	(1,000)
600 - Pump Purchases	16,295		22,000	19,711		
601 - Utility Trailer, Snow Blower	-	-			9,000	9,000

Town of Madawaska

Pollution Control Expense - Dept 960

	Actual FY 2021-2022 Expenditures	Actual FY 2022-2023 Expenditures	Proposed Budget & Current Year Activity: Approved FY 2023-2024 Budget	Projected Expenses to 6/30/2024	Proposed FY 2024-2025 Budget	+/- previous budget
	59,535	**27,453**	**65,500**	**63,211**	**51,500**	**8,000**
65 - General Maintenance						
150 - Chemicals	17,824	26,458	42,000	15,000	40,000	(2,000)
300 - Construction Materials	9,514	2,512	10,000	700	5,000	(5,000)
350 - Oils & Lubricants	135	326	3,000	1,000	2,100	(900)
650 - Line Maintenance	53,207	16,837	25,000	43,975	52,250	**27,250**
700 - Endico Site Maintenance	33,133	22,842	33,200	56,000	62,000	**28,800**
	113,814	**68,976**	**113,200**	**116,675**	**161,350**	**48,150**
70 - Building Repairs & Maintenance						
500 - Pollution Control Building	**94**	**384**	**2,000**	**1,800**	**1,500**	(500)
80 - Assessing						
100 - Abatements	932	871	2,500	87	1,500	(1,000)
600 - Lien Cost & Filing Fee	5,579	5,536	5,600	2,375	5,600	**0**
	6,511	**6,408**	**8,100**	**2,462**	**7,100**	(1,000)
97 - Debt Service						
200 - Sewer Debt	**395,011**	**395,008**	**393,241**	**395,008**	**390,979**	(2,262)
99 - Transfer Out To PC Reserve						
100 - Transfer Out	**91,446**	**22,495**	-	**34,551**	-	**0**
960 - Pollution Control	**1,063,554**	**990,094**	**1,109,482**	**1,068,248**	**1,165,760**	**56,279**

ANNUAL TOWN MEETING

WARRANT

TUESDAY, JUNE 25TH, 2024

6:30 PM

MADAWASKA HIGH SCHOOL

CAFETERIA

TOWN OF MADAWASKA
2024 ANNUAL TOWN MEETING WARRANT & NOTICE OF ELECTION

AROOSTOOK, SS
STATE OF MAINE

TO: Jamie Pelletier, a constable in the Town of Madawaska, County and State aforementioned.

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Madawaska, in said County, qualified by law to vote in said Town affairs to meet at the **Knights of Columbus Hall** in said Town on **Tuesday, June 11th, 2024** at **7:45 am,** to act on Articles 1 and Article 2 and will **close at 8:00 PM;** and there to warn said voters to meet at the **Madawaska High School Cafeteria** in said town on **Tuesday, the 25th of June, 2024 at 6:30 pm,** then and there to act on the remaining Articles 3-48.

Article 1 To choose a moderator to preside at said meeting.

Article 2 To elect all necessary officers as are required to be elected by secret ballot.
(Title 30-A M.R.S.A. § 2528)

Article 3 To elect in open meeting those officials not required to be elected by secret ballot.

Library Board of Trustees – to choose one (1) member of the Madawaska Library Board of Trustees for a term of three (3) years.

Article 4 To see if the Town will vote to appropriate $125,000.00 to a **Road Projects Reserve Account.** **Current Balance: $585,754.34**

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 5 To see if the Town will vote to appropriate $5,000.00 to the **Recreation Facilities Reserve Account.** **Current Balance: $25,000.00**

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 6 To see if the Town will vote to appropriate $25,000.00 to the **Public Works Equipment Reserve Account.** **Current Balance: $126,659.65**

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 7 To see if the Town will vote to appropriate $25,000.00 to the **Fire Truck Reserve Account.** **Current Balance: $100,000.00**

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 8 To see if the Town will vote to appropriate $43,240 to the **Fire Department Capital Repairs Reserve Account.** **Current Balance: $49,538.11**

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 9 To see if the Town will vote to appropriate $48,000.00 to the **MDOT 2021 Sidewalk Project Match Reserve Account.** **Current Balance: $113,391.14**

EXPLANATION: The 2023 Town/MDOT Sidewalk Project is Approved Listed in the MDOT 3-Year Workplan. The Project is an 80% MDOT/20% Town Cost Share, the Town's Share Estimated to be $161,391.14.

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 10 To see if the Town will vote to appropriate $15,000.00 to the **Fire Station #2 Building Repairs Reserve Account.** **Current Balance: $17,726.57**

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 11 To see if the Town will vote to appropriate $25,000.00 to the **Public Works Garage Building Repair Reserve Account.** **Current Balance: $17,665.87**

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 12 To see if the Town will vote to appropriate $5,000.00 to the **Public Library Capital Repair Reserve Account.** **Current Balance: $10,000.00**

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 13 To see if the Town will vote to appropriate $80,000.00 to the **Multi-Purpose Sprinkler System Repair Reserve Account.** **Current Balance: $0.00**

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 14 To see if the Town will vote to appropriate $40,000.00 to the **Multi-Purpose Heating System Reserve Account.** **Current Balance: $0.00**

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 15 To see if the Town will vote to appropriate $3,000.00 to the **EMA Generator Reserve Account.** **Current Balance: $0.00**

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 16 To see if the Town will vote to appropriate $15,000.00 to the **Police Car Reserve Account.** **Current Balance: $8,817.01**

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 17 To see if the Town will vote to appropriate the following general fund estimated revenue sources to be used toward the FY 2023-2024 budget appropriations thereby decreasing the amount required to be raised in property taxes.

Veteran's Exemption	$	7,000.00
Interest & Penalties	$	21,500.00
Lien Costs & Interest	$	19,000.00
Tree Growth Exemption	$	11,500.00
Municipal Revenue Sharing	$	1,695,708.00
PILOT La Maison Acadian	$	22,000.00
Animal License	$	3,000.00
Vehicle Excise Taxes	$	850,000.00
Boats Excise Taxes	$	4,000.00
IFW Agent Fee	$	2,000.00
Motor Vehicle Fee	$	18,000.00

Vital Statistics	$	6,000.00	
VRF Administration	$	31,000.00	
Pollution Control Administration	$	55,000.00	
Interest Earnings	$	145,000.00	
General Assistance Reimbursement	$	6,444.00	
Building Permits	$	5,000.00	
Plumbing Permits	$	2,200.00	
Ambulance Billing Fees	$	10,000.00	
Ambulance Contract – Frenchville	$	17,119.00	YEAR 2 OF 2
Ambulance Contract – St. Agatha	$	11,062.00	YEAR 2 OF 2
Ambulance Contract – Grand Isle	$	13,168.00	YEAR 2 OF 2
Ambulance Mutual Aid Revenue	$	7,500.00	
Ambulance Contract- County of Aroos.	$	6,191.00	
Contracted Fire Protection	$	1,530.00	
Fuel Tax Refund	$	10,000.00	
Local Roads Assistance Program (LRAP)	$	90,000.00	
Multi-Purpose Building Rental	$	500.00	
Insurance Premium Refund	$	5,000.00	

RECOMMENDED BY FINANCE COMMITTEE $3,776,422.00
RECOMMENDED BY BOARD OF SELECTMEN $3,776,422.00

Article 18 To see if the Town will vote to authorize the transfer of $150,000.00 from the Town's Undesignated Fund **(June 20, 2023, Balance: $3,578,087.00)** to be used toward the FY 2024-2025 budget appropriations thereby decreasing the amount required to be raised in property taxes.

RECOMMENDED BY THE FINANCE COMMITTEE
RECOMMENDED BY THE BOARD OF SELECTMEN

Article 19 To see what sum of money if any the Town will vote to raise and appropriate for the
GENERAL GOVERNMENT DEPARTMENT
(Gov. Body, Town Admin, General Assist, Elections)

RECOMMENDED BY THE FINANCE COMMITTEE $ 818,309.00
RECOMMENDED BY THE BOARD OF SELECTMEN $ 818,309.00

Article 20 To see what sum of money if any the Town will vote to raise and appropriate for the
DEVELOPMENT, CODES & ASSESSING DEPARTMENT

RECOMMENDED BY THE FINANCE COMMITTEE $ 226,677.00
RECOMMENDED BY THE BOARD OF SELECTMEN $ 226,677.00

Article 21 To see what sum of money if any the Town will vote to raise and appropriate for **PUBLIC SAFETY**
(Ambulance Dept, Police Dept, Fire Dept, EMA Dept)

RECOMMENDED BY THE FINANCE COMMITTEE	**$**	**2,145,809.00**
RECOMMENDED BY THE BOARD OF SELECTMEN	**$**	**2,145,809.00**

Article 22 To see what sum of money if any the Town will vote to raise and appropriate for the **MADAWASKA PUBLIC LIBRARY**

RECOMMENDED BY THE FINANCE COMMITTEE	**$**	**140,659.00**
RECOMMENDED BY THE BOARD OF SELECTMEN	**$**	**140,659.00**

Article 23 To see what sum of money if any the Town will vote to raise and appropriate for the **PUBLIC WORKS DEPARTMENT**

RECOMMENDED BY THE FINANCE COMMITTEE	**$**	**1,687,480.00**
RECOMMENDED BY THE BOARD OF SELECTMEN	**$**	**1,687,480.00**

Article 24 To see what sum of money if any the Town will vote to raise and appropriate for the **RECREATION & MAINTENANCE OF PARKS & BUILDINGS**

RECOMMENDED BY THE FINANCE COMMITTEE	**$**	**678,634.00**
RECOMMENDED BY THE BOARD OF SELECTMEN	**$**	**678,634.00**

Article 25 To see what sum of money if any the Town will vote to raise and appropriate for **TOWN WIDE INSURANCES**

RECOMMENDED BY THE FINANCE COMMITTEE	**$**	**197,901.00**
RECOMMENDED BY THE BOARD OF SELECTMEN	**$**	**197,901.00**

Article 26 To see what sum of money if any the Town will vote to raise and appropriate for the **INTERGOVERNMENTAL DEPARTMENT**

RECOMMENDED BY THE FINANCE COMMITTEE	**$**	**1,768,154.00**
RECOMMENDED BY THE BOARD OF SELECTMEN	**$**	**1,768,154.00**

Article 27 To see what sum of money if any the Town will vote to raise and appropriate for **SOCIAL SERVICES**

RECOMMENDED BY THE FINANCE COMMITTEE	**$**	**20,335.00**
RECOMMENDED BY THE BOARD OF SELECTMEN	**$**	**20,335.00**

Article 28 To see what sum of money if any the Town will vote to raise and appropriate for **DEBT SERVICE**

RECOMMENDED BY THE FINANCE COMMITTEE	**$**	**821,284.00**
RECOMMENDED BY THE BOARD OF SELECTMEN	**$**	**821,284.00**

Article 29 To see if the Town will vote to ratify the Pollution Control (Sewer) Operation and Maintenance (O & M) and Debt Service Budget in the amount of **$1,165,760.00** and further authorize the Board of Selectmen to determine the due date for sewer bill payments and to set the rate of interest at 8% per annum on the unpaid balance of sewer bills.

RECOMMENDED BY THE FINANCE COMMITTEE	**$**	**1,165,760.00**
RECOMMENDED BY THE BOARD OF SELECTMEN	**$**	**1,165,760.00**

Article 30 To see if the Town will vote to ratify funds collected from memberships, donations, and other non-property tax revenue to fund and operate the **Community Gym**.

RECOMMENDED BY BOARD OF SELECTMEN

Article 31 To see if the Town will vote to authorize the Board of Selectmen, at their discretion, to accept gift donations of money or other valuables, including real property or land, from individuals, other governmental bodies, or other organizations, provided the gifts do not obligate the Town in any way, and that such donations do not exceed a maximum gift amount of $100,000 during any fiscal year.

RECOMMENDED BY BOARD OF SELECTMEN

Article 32 To see if the Town will authorize the Treasurer, under the direction of the Board of Selectmen, to sell and/or dispose of any property acquired though the tax lien mortgage foreclosure process, after first offering the property to the previous owners for payment of all back taxes, fees and interest, on such terms as they deem advisable and in the best interest of the Town and to sign and execute municipal quit claim deeds on such property. Except that if the Board of Selectmen sells property tax-acquired from certain qualifying senior, low-income taxpayers they shall use the sale process required by Title 36 M.R.S. § 943-C if they sell such property to anyone other than the former owner(s).

RECOMMENDED BY BOARD OF SELECTMEN

Article 33 To see if the Town will authorize the Treasurer, under the direction of the Board of Selectmen, to sell and/or dispose of any property acquired by **SEWER LIEN**, after first offering the property to the previous owners for payment of all back fees, and interest, on such terms as they deem advisable and in the best interest of the Town and to sign and execute municipal quit claim deeds on such property.

RECOMMENDED BY BOARD OF SELECTMEN

Article 34 To see if the Town will vote to authorize the Board of Selectmen to set the date that real and personal property taxes for the fiscal year of July 1, 2024, to June 30, 2025 will be due and payable by (March 15, 2025) and to fix the rate of interest at 8% per annum to be charged on the unpaid amounts beginning March 16, 2025.

RECOMMENDED BY THE BOARD OF SELECTMEN

Article 35 To see if the Town will vote to authorize the Board of Selectmen to set the date that sewer-user bills for the fiscal year of July 1, 2024, to June 30, 2025 will be due and payable by (March 15, 2025) and to fix the rate of interest at 8% per annum to be charged on the unpaid amounts beginning March 16, 2025.

RECOMMENDED BY BOARD OF SELECTMEN

Article 36 To see if the Town will vote to authorize the Board of Selectmen to sell, or otherwise dispose of, surplus owned town personal property on such terms and conditions as they deem advisable.

RECOMMENDED BY THE BOARD OF SELECTMEN

Article 37 To see if the Town will vote to authorize the Treasurer, with the advice and consent of the Board of Selectmen, to transfer funds received from the State of Maine for the 2024-2025 snowmobile registration funds to the Madawaska Snowmobile Club for the purpose of maintaining their snowmobile trails.

RECOMMENDED BY BOARD OF SELECTMEN

Article 38 To see if the Town will vote to authorize the Town Manager with the advice and consent of the Board of Selectmen to apply for snowmobile trail grants from the State of Maine

on behalf of the Madawaska Snowmobile Club to maintain trails, and to transfer such funds to the Madawaska Snowmobile Club.

RECOMMENDED BY BOARD OF SELECTMEN

Article 39 To see if the Town will vote to authorize the Town Manager, with the advice and consent of the Board of Selectmen to apply for ATV trail grants from the State of Maine on behalf of the Madawaska ATV Club to maintain trails and transfer such funds to the Madawaska ATV Club.

RECOMMENDED BY BOARD OF SELECTMEN

Article 40 To see if the Town will vote to credit the Police Department receipts to include all fees and fines, parking violations, 25% of campsite rental fees, sex offender fees, dog violation fees, court officer/witness for service fees reimbursed by the State, and all funds received from the Department of Justice and other State and Governmental agencies as restitution, to the Police Car Reserve Fund, and to further authorize the Board of Selectmen to draw from the Police Car Reserve Fund as may be deemed necessary to purchase a police vehicle and/or police equipment.

RECOMMENDED BY BOARD OF SELECTMEN

Article 41 To see if the Town will vote to authorize the Board of Selectmen, on behalf of the town, to apply for Federal, State and private foundation grant funds for various projects to benefit the Town, such as for housing, roads, or general economic and Community development purposes; and to further authorize the Selectmen to accept and expend such grant funds for their intended purpose only, provided that the grants do not oblige the Town to provide matching funds or other contributions that have not been previously approved by the voters.

RECOMMENDED BY BOARD OF SELECTMEN

Article 42 Shall the Town of Madawaska vote to approve 2024-2025 Community Development Grant applications and to submit same to the Department of Economic and Community Development, and/or USDA Rural Development; and/or Maine DOT; and/or Maine DOC; and/or Maine Community Foundation; and/or STK Foundation and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such programs; and, fund our local matching share through un-appropriated reserves and/or in-kind services.

RECOMMENDED BY BOARD OF SELECTMEN

Article 43 To see if the Town will vote to transfer insurance revenues generated from Fire Department Calls to the Fire Department Equipment Reserve.

RECOMMENDED BY BOARD OF SELECTMEN

Article 44 To See if the Town will vote to authorize the Board of Selectmen to enter into lease/own agreements for Town fleet equipment, and to withdraw up to **$250,000.00** from the Town Undesignated Fund **(June 20, 2023, balance: ($3,578,087.00)** for the initial lease/own payments on such lease/own agreements.

RECOMMENDED BY BOARD OF SELECTMEN

Article 45 To see if the voters of the Town of Madawaska will authorize the Treasurer and the Chair of the Select Board, in the name of and on behalf of the Town, to borrow an amount not to exceed **$1,000,000** (**with up to 100% of such borrowing expected to be forgiven**), the proceeds of such borrowing to be appropriated and used to finance the costs (including soft costs, legal and other professional fees) for wastewater treatment facility and collection system upgrades and if necessary to issue the Town's general obligation bonds (and notes in anticipation thereof) therefore, which bonds and notes shall have a term not to exceed the maximum term permitted by law with such other terms and conditions, including the rate of interest to be borne by such bonds or notes and provisions for early redemption or prepayment, as may be approved by the Treasurer, and to further authorize the Treasurer and the Chair of the Select Board, in the name of and on behalf of the Town, to take any and all other action, including designating such debt as bank qualified under Internal Revenue Code Section 265(b) and to sign such other documents, loan agreements, instruments and certificates as may be necessary or convenient to accomplish such borrowing.

RECOMMENDED BY BOARD OF SELECTMEN

Article 46 Shall the Town adopt amendments to the Town of Madawaska Land Use Ordinance to place the Solar Farm Ordinance within, and to be known as Section 209 Solar Energy Systems, and with proposed amendments pertaining to Small Scale Solar and Large-Scale Solar Systems.

RECOMMENDED BY BOARD OF SELECTMEN

Article 47 Shall the Town adopt amendments to the Town of Madawaska Land Use Ordinance language pertaining to certain requirements of State Legislation LD2003, (Title 30-A §4364, Title 30-A §4364-A, and Title 30-A §4364-B), and to be known as Section 207 Accessory Dwelling Units and Section 208 Affordable Housing Development, with proposed amendments pertaining to LD2003.

Article 48 Shall the Town adopt the newly codified Town of Madawaska Land Use Ordinance, inclusive of the adopted Land Use Ordinances, Warrant Article 46 and Warrant Article 47.

CHAPTER 1 Zoning Regulations

SECTION 101 Definitions

Solar Energy System. A solar photovoltaic cell, module, or array, or solar hot air or water collector device, including all solar related equipment, which relies upon solar radiation as an energy source for collection, inversion, storage, and distribution of solar energy for electricity generation or transfer of stored heat.

1) Small-scale Solar Energy System. A solar energy system that generates a nameplate capacity of less than 50kW.
2) Large-scale Solar Energy System. A solar energy system that generates a nameplate capacity of 50kW or more.

SECTION 106 Rural Farm and Forest – RF

106-A: **Permitted Uses**

6) Small-scale Solar Energy Systems
7) Large-scale Solar Energy Systems

SECTION 107 Low Density Residential – LDR

107-B: **Permitted Uses**

4) Small-scale Solar Energy Systems
5) Large-scale Solar Energy Systems

SECTION 108 Medium Density Residential – MDR

108-B: **Permitted Uses**

4) Small-scale Solar Energy Systems

SECTION 109 High Density Residential – HDR

109-B: **Permitted Uses**

5) Small-scale Solar Energy Systems

SECTION 110 Resource Protection – RP

110-B: **Permitted Uses**

3) Small-scale Solar Energy Systems

SECTION 111 Commercial – C

111-B: **Permitted Uses**

7) Small-scale Solar Energy Systems
8) Large-scale Solar Energy Systems

SECTION 112 Industrial – I

112-B: **Permitted Uses**

6) Small-scale Solar Energy Systems
7) Large-scale Solar Energy Systems

CHAPTER 2 General Standards

SECTION 209 Solar Energy Systems

209-A: **Review Authority.**

1) Small-scale Solar Energy Systems are subject to review by the Code Enforcement Officer and shall meet any base zoning requirements.
2) Large-scale Solar Energy Systems are subject to Site Plan Review by the Planning Board and shall meet any zoning requirements as in addition to the requirements of this section.

209-B: In addition to the site plan review application requirements identified in Chapter 3, the Applicant shall submit the following supporting materials:

1) Name of the owner and operator of the facility, and the names of the owner of the property.
2) Solar system specifications, including dimensions and number of panels, mounting, estimated power generation, and facility size.
3) Certification that the solar energy system is compliant with all applicable industry standards, including National Electrical Code and fire and life safety codes.
4) A letter from the electrical utility confirming the substation and transmission line capacity to accept energy generated from the solar energy system.
5) A plan which must include location of proposed system, any fencing and screening, access roads and turnout locations, substations, accessory equipment to the system, overhead utility lines, and all electric cabling from the system to other structures, substations, or utility grid connections.
6) A visual impact assessment, in accordance with section XX below.
7) A maintenance and operations plan to include regular operation and maintenance of the facility, revegetation monitoring, rehabilitation of disturbed soils, invasive plant removal, the frequency and method of vegetation management, and the frequency and scope of regular inspections.
8) An emergency action plan for all anticipated hazards approved by the Fire Chief or designee.
9) A solar glare analysis prepared by a professional with relevant experience.
10) A decommissioning plan that includes:
    a) Restoration measures to stabilize the site and mitigate erosion issues;
    b) Above-ground structure removal and disposal of below grade equipment;
    c) Regrading;

d) Drainage structure repair;

e) Access roads;

f) Restorative work on adjacent lands;

g) Revegetation;

h) Property owner notification; and

i) Timeline for the process and an engineer's cost estimate for decommissioning the system.

209-C: Dimensional Standards for Large-scale Solar Energy Systems

1) **Height.** The maximum height of solar energy system structures is 35 feet. For solar panels, height shall be measured at maximum tilt.

2) **Setbacks.** Solar energy systems shall be subject to minimum front, side, and rear setbacks as noted below. Minimum setbacks shall not be applicable to internal property lot lines within a Large-scale Solar Energy System located on contiguous lots under the common control of one developer by virtue of ownership, lease, or easement.

a) Rural Farm & Forest – 100 feet

b) Low Density Residential – 150 feet

c) Commercial – 100 feet

d) Industrial – 50 feet

3) At least a portion of the setback is subject to the Buffer Area standards in subsection 2) below.

209-D: Performance Standards for Large-Scale Solar Energy Systems

1) Siting

a) Preference should be given to locating the Large-scale Solar Energy System on previously developed, degraded, or marginally productive portions of the property.

b) Large-scale Solar Energy Systems should be sited to minimize or negate any solar glare onto nearby properties or roadways, without unduly affecting the functionality or efficiency of the Large-scale Solar Energy System.

2) Buffer Area

a) A vegetated buffer area of fifty (50) feet must be provided around the Large-scale Solar Energy System to provide screening to soften and naturalize the visual impact of all Large-scale Solar Energy Systems.

b) This vegetated buffer may consist of undisturbed woods and shrubby vegetation. In areas where existing vegetation is not adequate for screening purposes, the Planning Board may require plantings of native trees.

c) Along any portions of the Large-scale Solar Energy Systemw that abut pasture or meadow conditions, the applicant must plant at

minimum a staggered double row of evergreen trees for a visual buffer.

d) Access drives may cross the buffer area, but parking areas or internal access drives may not be located within this area.

3) Visual Impact Assessment

a) The visual impact assessment must be prepared by a Maine licensed landscape architect or other professional with relevant experience.

b) The visual impact assessment shall include:

(i) visual description of the project covering all elements visible from public viewpoints,

(ii) identification and characterization of publicly accessible scenic resources near or potentially impacted by the proposed project,

(iii) determination of the type and extent of any impact on the identified scenic resources as identified in the Comprehensive Plan, and

(iv) proposed mitigation measures such as buffers and screening to minimize potential visual impacts from the project.

4) Land Clearing

a) Clearing of natural vegetation shall be limited to what is necessary for the construction, operation and maintenance of ground-mounted Large-scale Solar Energy Systems or as otherwise prescribed by applicable laws, regulations, and bylaws/ordinances.

b) Removal of mature trees shall be avoided to the extent possible.

c) No prime Farmland soil or topsoil shall be removed from the site for installation of the system.

d) Native, pollinator-friendly seed mixtures shall be used to revegetate cleared areas following construction and installation of the system.

5) Protection of Natural Resources

a) If any portion of the Large-scale Solar Energy System lies within an area identified by the Maine Natural Areas Program (MNAP) as containing rare or exemplary natural communities, including any critically imperiled (S1) or imperiled (S2) natural communities or plant species, the applicant shall demonstrate that the proposal will cause no or minimal impact to any such identified resources. The plan shall provide for protection of the identified resources in a manner acceptable to MNAP or in accordance with the recommendations of a biologist with demonstrated experience with the identified resources.

b) If any portion of the Large-scale Solar Energy System lies within an area identified and mapped by the Maine Department of Inland Fisheries and Wildlife (MDIFW) as containing rare, endangered, threatened, and special concerned species; designated essential and significant wildlife habitat; or fisheries habitat concern, the applicant shall demonstrate that the proposal will cause no or minimal impact to any such identified resources. The plan shall provide for protection of the identified resources in a manner acceptable to MDIFW or in accordance with the recommendations of a wildlife biologist with demonstrated experience with the identified resources.

6) Vegetation Management

a) Vegetation growth will be maintained under and around the installation at levels needed to reduce the risk of ignition from the electrical system while minimizing mowing to the extent practicable.

b) Any herbicide and pesticide application must be carried out by a licensed applicator. Details regarding herbicide or pesticide application must be detailed in the operations and maintenance plan.

7) Ownership changes

a) If the applicant sells the project to another party before development or operation the new owner must demonstrate financial and technical capacity before the new owner can begin development of the project. This process will follow procedures for an Amended Site Plan with the Planning Board, and the scope of review will be limited to financial and technical capacity only

209-E: Any physical modification to any solar energy system, whether or not existing prior to the effective date of this ordinance, shall require review and approval under this ordinance.

CHAPTER 2 General Standards

SECTION 207 Accessory Dwelling Units

207-A: **Purpose.** Accessory Dwelling Units encourage a diversity of housing options that help maintain a viable year round population; provide homeowners with a means of obtaining, through tenants in either the accessory dwelling unit or the single family dwelling, rental income, companionship, security and services; develop housing units in single-family neighborhoods that are appropriate for people at a variety of stages in life; and protect neighborhood stability, property values and the single-family residential appearance of the property and the neighborhood by ensuring that accessory dwelling units are installed under the conditions of this section.

207-B: The single-family dwelling and the accessory dwelling unit must be owned by the same person and may not be sold separately.

207-C: The owner must occupy either the single-family dwelling or the accessory dwelling unit as their primary or legal residence.

207-D: The accessory dwelling unit shall contain a minimum total floor area of 190 square feet and contain a maximum total floor area of 1200 square feet.

207-E: Only one (1) accessory dwelling unit is allowed per lot.

207-F: The applicant shall comply with all applicable zoning, building, plumbing, electrical, and fire safety codes in effect at the time of permit application.

207-G: An accessory dwelling unit that complies with the requirements of this Section shall not be counted towards net residential density.

SECTION 208 Affordable Housing Development

208-A: Multi-family development designated as affordable housing and intended to meet the requirements of 30-A MRSA §4364 is eligible for a density bonus.

208-B: A density bonus of up to 250% of the base residential density shall be allowed in multi-family developments if the project meets the affordable project definitions in 30-A MRSA §4364.

208-C: The Planning Board may determine the appropriate amount of off-street parking not to exceed two spaces per three dwelling units.

CHAPTER 1 Zoning Regulations

SECTION 103 Definitions

Accessory Dwelling Unit. A self-contained dwelling unit located within, attached to or detached from a single-family dwelling unit located on the same parcel of land. Accessory dwelling units are designed to be occupied by a person or persons living independently from the person(s) occupying the principal dwelling.

MADAWASKA
LAND USE ORDINANCE

Adopted at the Annual Town Meeting | (date approved)

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CHAPTER 1 ZONING REGULATIONS

SECTION 101 GENERAL

101-A: **Purpose.** The purposes of this Code are to promote the general welfare of the Town of Madawaska (herein referred to as "the Town") to protect the health of its inhabitants, to encourage the most appropriate use of land within the Town, to conserve the value of said land; further, it is designed to fulfill all the purposes of zoning embraced in Maine Revised Statutes.

101-B: **Establishment of Zones**

1) To implement the provisions of this Code, the Town of Madawaska is hereby divided into the following type of zoning districts:

Table 101-1

Section	Zoning District	Abbreviation
106	RURAL FARM AND FOREST	RF
107	LOW DENSITY RESIDENTIAL	LDR
108	MEDIUM DENSITY RESIDENTIAL	MDR
109	HIGH DENSITY RESIDENTIAL	HDR
110	RESOURCE PROTECTION	RP
111	COMMERCIAL	C
112	INDUSTRIAL	I

101-C: **Zoning Maps.** The location and boundaries of the above districts are hereby established as shown on the urban and rural maps entitled "Zoning Map of the Town of Madawaska, dated, prepared by the Madawaska Planning Board, which map with all explanatory matter thereon, shall be deemed to be, and is hereby made part of this Code. When uncertainty exists with respect to district boundaries as shown upon such map, the following rules shall apply:

1) Unless otherwise indicated, district boundary lines are the center lines, plotted at the time of adoption of this Code of streets, alleys, parkways, waterways, or separate rights-of-way of public utilities and railroad or such lines extended.

2) Other district boundary lines which are not listed in the preceding paragraph shall be considered as lines paralleling a street and at distances from center lines of such streets as indicated by the official zoning map on file in the office of the Town Clerk. In the absence of a

written dimension, the graphic scale on the official zoning map shall be used.

3) Where physical or cultural features existing on the ground are at variance with those shown on the official zoning map, or other circumstances not covered by 1 or 2 above, the Board of Appeals shall interpret the District boundaries.

4) Where a question arises in regard to the limits of the Resource Protection District as it affects an existing or proposed land use, the applicant shall obtain a topographic survey from a registered land surveyor based on the nearest U.S.G.S. benchmarks.

101-D: Conformity

1) No building or structure shall be erected, altered, enlarged, rebuilt, moved or used and no premise shall be used unless in conformity with the provisions of this Code except those existing at the time of adoption of this Code which by the provisions of this chapter become legally nonconforming.

2) The regulations specified by this Code for each type of district shall be minimum requirements and shall apply uniformly to each type of district and kind of structure and/or land.

3) Land within the right-of-way lines of a street on which a lot abuts shall not be considered as part of such lot for the purposes of meeting the area requirements of this chapter notwithstanding the fact that the fee to such land may run the owner of such lot.

4) No part of a yard, or other space, or off-street parking or loading space, about or in connection with any building and required for the purpose of complying with this Code shall be included as part of a yard, open space or off-street parking or loading space similarly required for any other building except as authorized in Chapter 2 of this Code.

5) Where a zoning district boundary line divides a lot, the regulations applicable to the less restricted portion of such lot may extend not more than 50 feet into the more restricted portion.

6) In any district, notwithstanding limitations imposed by other sections of this Code, single lots of record, created and recorded as legally buildable lots before the adoption of this Code, may be built upon consistent with the zoning provision of this Code. These provisions shall apply even though such lots fail to meet the minimum requirements for area and/or width, which are applicable in the district, provided that yard dimensions and other requirements, not involving are and/or width, of the lot shall conform to the regulation for the district in which such lot is located. Variance of yard and other requirements not involving area or width shall be obtained only through action of the Board of Appeals.

7) In the Resource Protection District, single lots legally created and recorded may have a single-family dwelling unit built thereon

provided other spatial standards such as minimum area per dwelling and water setback requirements are maintained.

101-E: **Conflict with other Ordinances.** Where the requirements of this Code are at variance with the requirements of any other lawfully adopted rules, regulations, ordinances, deed restrictions or covenants, the most restrictive or that imposing the higher standards shall govern.

101-F: **Separability.** In the event that any section, subsection or any portion of this Code shall be declared by any court of competent jurisdiction to be invalid for any reason, such decision shall not be deemed to affect the validity of any other section, subsection or other portion of this Code; to this end, the provisions of this Code are hereby declared to be severable.

101-G: **Amendments.** This Code may be amended by a majority vote of the registered voters of the Town voting at a regular Town meeting legally warned, called and conducted, provided that a public hearing shall first be held.

SECTION 102 NONCONFORMANCE

102-A: The lawful use of premises existing at the time of the adoption of this Code may be continued although such use does not conform to the provisions hereof, and such premises may be reconstructed or structurally altered subject to the following regulations:

102-B: A nonconforming use may not be extended, except to a building or portion thereof which is at the time of the adoption of this Code primarily arranged or designed for such nonconforming use.

102-C: An existing non-conforming use may be changed to another nonconforming use provided that the Board of Appeals shall find that the proposed use is equally or more appropriate to the zoning district than the existing nonconforming use.

102-D: Whenever a nonconforming use is changed to a permitted use, such use shall not thereafter revert to nonconforming status notwithstanding any other provisions of this chapter.

102-E: Whenever any change in the exterior character of any nonconforming use is proposed including replacement, partial rebuilding, or enlargement, except for normal maintenance related operations, the Board of Appeals shall review all permit applications. In reviewing all such applications, the Board of Appeals shall use the criteria established herein for the consideration of special exceptions.

102-F: A nonconforming building damaged by fire, explosion, hurricane, earthquake, or similar uncontrollable event may be repaired or rebuilt, provided that such repairing or rebuilding shall be completed within twenty-four (24) months after the occurrence of such damage.

102-G: A nonconforming use which is discontinued for a period of twelve (12) consecutive months may not be resumed. The uses of the land, building or structure shall thereafter conform to the provisions of this Code.

SECTION 103 DEFINITIONS

103-A: Except where specifically defined herein, all words used in this Code shall carry their customary meanings. Words used in the present tense include the future, and the plural includes the singular; the word "lot" includes the word "plot"; the word "building" includes the word "structure"; the word "shall" is always mandatory; "occupied" or "used" shall be considered as though followed by the words "or intended, arranged, or designed to be used/occupied". The terms Code and Ordinance are to be considered interchangeable.

Accessory Dwelling Unit. A self-contained dwelling unit located within, attached to or detached from a single-family dwelling unit located on the same parcel of land. Accessory dwelling units are designed to be occupied by a person or persons living independently from the person(s) occupying the principal dwelling.

Accessory Use. A use customarily incidental and subordinate to the principle building or use and located on the same lot with such principle building or use.

Accessory Building. A subordinate building or a portion of the main building, the use of which is incidental to that of the principle building or main portion thereof.

Acre. Shall be considered equal to 43,560 sq. ft. of land area.

Apartment Building. A building arranged, intended, or designed to be occupied by three (3) or more families each living in its own separate dwelling unit.

Basement. An area below the first floor having part but not more than one-half of its height above average mean grade of the immediately adjoining building. A basement shall not be used as the sole living quarters within a dwelling.

Billboard. The surface of any building or structure which is available for hire for advertising goods or services not provided on the premises.

Building. Any structure having a rigid roof supported by columns or walls and intended for the shelter, housing, or enclosure of persons, animals or chattel. Each portion of a building, on separate lots and separated from other portions by a fire wall, or a common wall shall be considered as a separate structure.

Campground. Any area or tract of land used to accommodate two (2) or more

parties, including tents, trailers or other camping outfits.

Code Enforcement Officer. The person duly authorized by the Town to carry out the duties as prescribed herein and shall be used synonymously with the term Building Inspector.

Corner Yard. In districts where yards are required:

1) Such corner yards, located at the intersection of two (2) streets, shall be deemed to have a side rather than a front yard between the principle building and side street. Such side yard shall not be less than the front yard requirements of uses located on the side street.
2) Such corner yards, located at the intersection of two (2) streets, shall be deemed to have a side rather than a rear yard between the principle building and the abutting property on the side street. Such side yard shall not be less than the side yard requirements of uses located on the side street.
3) All such side yards described above shall conform with the specific regulations related to yard space and related building height contained in the district provisions of this Code.

Coverage. That percentage of the plot or lot area covered by the building area.

Dwelling. A building designed or used as the living quarters for one (1) or more families. The term shall not be deemed to include motel, rooming house, lodging house, hotel, inn, or trailer.

Dwelling Unit. A room or group of rooms forming a habitable unit for one (1) family with facilities for living, sleeping, cooking, and eating. It shall comprise at least 650 square feet of habitable floor space, not including the basement. The term shall not be deemed to include trailer.

Family. An individual, or two (2) or more persons related by blood, marriage or adoption, living together as a single household unit, or a group of not more than three (3) persons, who are not related by blood, marriage or adoption, living together as a single housekeeping unit.

Half Story. Shall be construed as meaning one-half (1/2) of the habitable floor area of the floor beneath and under a pitched roof.

Height of Building. The height of buildings shall be the vertical measurement from average mean grade of the immediately adjoining ground to the highest point of the structure. This shall not be deemed to include chimneys, spires or other similar non-habitable structures.

Home Occupation. An occupation or profession which is: customarily carried on in a dwelling unit or in a building or other structure accessory to a dwelling unit; carried on by a member of the family residing in the dwelling unit; clearly incidental and secondary to the use of the dwelling unit for residential purposes;

conforms with the following conditions:

1) The occupation or profession shall be carried on wholly within the principle building or within a building or other structure accessory thereto.
2) Not more than one (1) person outside the family shall be employed in the home occupation.
3) There shall be no exterior display, no exterior sign (except as expressly permitted by the regulations of this document), no exterior storage of materials and no other exterior indication of the home occupation or variation from the residential character of the principal building.
4) No nuisance, offensive noise, vibration, smoke, dust, odors, heat, glare, traffic or parking shall be generated.

Hotel. A building of ten (10) or more rooms in which lodging or boarding and lodging capabilities are provided and offered to the public for compensation and in which ingress and egress to and from rooms are made primarily through a common entrance or lobby or office. As such, it is open to the public in contradistinction to a Lodging House or a Motel, which are herein separately defined.

Junk Yard. A lot or part thereof, in any way exposed to the elements, which is used for the sale or for the storage of secondhand products or materials, or for the storage of two or more automobiles or trucks which cannot pass the State inspection test in their existing conditions and/or are inoperable.

Lodging House. A building other than a hotel or motel with more than three (3), but less than ten (10) rooms where lodging with or without meals are provided for compensation.

Lot. A recorded parcel of land having frontage upon an approved street or private right-of-way.

Mobile Home. A detached totally self-contained and non-sectional residential dwelling unit designed for transportation, after fabrication, on streets or highways arriving at the site where it is to be occupied as a dwelling complete and ready for occupancy, except for location on jacks or other temporary or permanent foundations and connections to approved utilities. A mobile home shall contain not less than 650 square feet of floor area. Mobile homes manufactured after September 1, 1974, shall be approved and certified by the Maine State Housing Authority or a State approved agent prior to locating in Madawaska.

Mobile Home Park. A contiguous parcel of land having a minimum area of ten (10) acres and plotted for the development of a minimum of ten (10) mobile home lots which are to be rented, leased or sold.

Motel. A building or group of detached or connected buildings designed, intended or used primarily to provide sleeping accommodations for travelers and having a parking space adjacent or convenient to a sleeping room. An automobile court, a tourist court, or motor lodge with more than one (1) unit shall be deemed to be a Motel.

Net Residential Acreage. The gross available acreage less the area required for streets or access and less the areas of any portions of the site which are unsuitable for development because of topography, natural drainage or subsoil conditions.

Net Residential Density. Net residential density shall mean the number of dwelling units per net residential acre.

Nonconforming Use. A building, structure, or use of land existing at the time of adoption of this Code and which does not conform to the regulations of the district zone in which it is situated.

Normal High-Water Mark. That line on the shores and banks of non-tidal waters which is apparent because of the contiguous different character of the soil or the vegetation due to the prolonged action of the water. In places where the shore or bank cannot be easily determined (rock slides, ledges, rapidly eroding or slumping banks), the normal high-water mark shall be estimated from places where it can be determined by the above method.

Parking Space. Parking space shall mean an area of not less than 200 square feet, exclusive of drives or aisles giving access thereto, accessible from streets or aisles leading to streets and usable for the storage or parking of passenger vehicles. Parking space or access thereto shall be constructed as to be usable year-round and all parking spaces shall be suitably surfaced with bituminous binder, concrete, asphalt, gravel, or crushed stone.

Piggery. A building or area or portion thereof or an enclosure used or designed for the keeping of one (1) or more pigs for commercial purposes.

Project Cost. Project cost will be materials and labor necessary to complete the project. Local cost for materials and labor shall be used regardless of the source of material and labor.

Public Uses. Any building or use held, used or controlled exclusively for public purposes by any department or branch of government, state, county, or municipal.

Public Utility. Include every common carrier, gas company, natural gas pipeline company, electrical company, telephone company, telegraph company, water company, public heating company, wharfinger and warehouseman, as those terms are defined in this section, and each thereof is declared to be a public

utility.

Renovations. Repairs and upkeep that do not change the existing external square footage.

Rooming House. Any dwelling in which more than three (3) persons, whether individually or as families is housed for compensation with or without meals. This shall be deemed to include fraternities and sororities.

Setback from Water. The minimum horizontal distance from the normal high-water mark to the nearest part of the structure.

Shore Frontage. The width of the lot as it fronts the shore as measured in a straight line between the points of intersection of the side lot lines with the shoreline at normal high-water mark.

Sign. Any structure of part of the structure attached thereto or painted or represented thereon, which shall display or include any letter, word, model, banner, flag, pennant, insignia, device or representation used as, or which is in the nature of an announcement, direction or advertisement. The word 'sign' does not include the flag, pennant or insignia of any nation, state, city or other political unit. Temporary display of any political, educations, charitable, philanthropic, civic, professional, religious or like campaign, drive, movement, or event is not considered a sign.

Solar Energy System. A solar photovoltaic cell, module, or array, or solar hot air or water collector device, including all solar related equipment, which relies upon solar radiation as an energy source for collection, inversion, storage, and distribution of solar energy for electricity generation or transfer of stored heat.

1) Small-scale Solar Energy System. A solar energy system that generates a nameplate capacity of less than 50kW.

Large-scale Solar Energy System. A solar energy system that generates a nameplate capacity of 50kW or more.

Street. A way established or maintained under public authority, or a private way approved by the Planning Board and plotted, dedicated and recorded, or a way shown on a plan of a subdivision duly approved by the Planning Board.

1) Arterial Streets
   a) Major traffic routes connecting communities or substantial portions of communities.
4) Collector Streets
   a) Any street that carries the traffic to and from the major arterial streets to local access streets, or directly to destinations, or to serve local traffic generators.
5) Local Residential Streets

a) Any street which affords direct access to houses and places of business which do not generate significant amounts of traffic. These streets are always to be designed and constructed so as to discourage through traffic of any type.

Street Line. The exterior line of a street right-of-way which separates it from abutting lots.

Street Frontage. The width of the lot as it fronts the street.

Structure. Any production or piece of work, artificially built up or composed of parts, and joined together in some definite manner.

Trailer. Trailer shall mean any vehicle including campers used or so constructed as to permit its being used as a conveyance on the public streets and highways and may be duly licensed such, and constructed in such a manner as will permit occupancy thereof as a temporary dwelling for one or more persons. A trailer shall not be construed as a mobile home for the purpose of this Code.

Trailer Park. An area occupied or designed to be occupied by trailers for seasonal use only from May through October.

Variance. A variance is a relaxation of the term of this Code where such relaxation will not be contrary to public interest and where, owing to conditions peculiar to the property and not the result of the actions of the applicant, a literal enforcement of the Code will result in unnecessary or undue hardship.

As used in this Code, a variance is authorized only for height area, and size of structure or size of yard and open spaces. Establishment or expansion of a use otherwise prohibited shall not be allowed by variance, not shall a variance be granted because of the presence of nonconforming uses in the particular district or adjoining district.

Yard. An unoccupied space, open to the sky, on the same lot with a building or structure.

Yard Front. An open space on the same lot with the building between the front line of the building and the front line of the lot and extending the full width of the lot as it abuts long a public or private street.

Yard Rear. An open space on the same lot with the building between the rear line of the building and the rear line of the lot and extending the full width of the lot.

Yard Side. An open space on the same lot with the building situated between the building and the side line of the lot and extending from the front yard to the rear yard. Any lot line non a rear line or a front line shall be deemed a side yard.

SECTION 104 ADMINISTRATION

104-A: **Enforcement Officer.** It shall be the duty of the Code Enforcement Officer to enforce the provisions of this Code. If the Code Enforcement Officer shall find that any of the provisions of this Code are being violated, he shall notify by certified mail the person (s) responsible for such violations. Indicating the nature of the violation and ordering the action necessary to correct it. He shall order discontinuance of illegal use of land, buildings, or structures, removal of illegal buildings or structures or of additions, alterations, or structural changes thereto; discontinuance of any illegal activity; or shall take any other action authorized by this Code to ensure compliance with or to prevent violation of its provisions.

104-B: **Legal Actions and Violations.** When a violation of any provisions of this Code is found to exist, the attorney for the Town upon notice from the Town Manager or Code Enforcement Officer as directed by the Board of Selectmen, is hereby authorized and directed to institute any and all actions and proceedings either legal or equitable that may be appropriate or necessary for the enforcement of the provisions of this Code, the same to be brought in the name of the Town.

104-C: **Fines.** Any person, firm or corporations being the owner of or having control or use of any building or premise, who violates provisions hereof, shall be guilty of a misdemeanor and on conviction thereof shall be fined not less than $20.00 nor more than $200.00 for each day such violation is permitted to exist after notification thereof. All fines collected hereunder shall inure to the Town.

104-D: **Building Permit.** No building or other structure shall be erected, moved, added to, or externally enlarged without a permit therefor, issued by the Code Enforcement Officer. No building permit shall be issued except in conformity with the provisions of this Code, except after written order from the Board of Appeals. The Code Enforcement Office shall maintain a public record of all building permits. A permit for which work has not commenced within one year shall expire. If the building or part is substantially completed within two (2) years of the issuing of the permit, the permit shall lapse. It may be renewed upon application. The building permit shall not be required if market value of the work is $1,000.00 or less.

Any accessory building or structure that does not exceed 500 square feet of usable floor space and does not exceed 21 feet in height, meets all required setbacks, and must not be used for habitation, will not require a permit.

104-E: **Application**

1) Any increase in external square footage, an application and building permit will be required. No building permit or application is needed for renovations, upkeep, maintenance, and repairs of existing

structures not to exceed a fair market value of $1,000; this will include materials and labor.

2) Wherever on-site subsurface disposal is contemplated, the approval of building permit applications shall be subject to evidence of satisfactory subsurface soil conditions for drainage and sewage disposal, and shall be subject to prior obtainment of a plumbing permit. Such evidence shall be furnished in compliance with the Maine State Plumbing Code.

3) All developments shall be in conformance with the procedures, standards and requirements of this and other applicable Town and State rules and regulations.

4) A developer or his authorized agent shall obtain the Planning Board's final approval when any development (excluding a single dwelling on an oversized lot) is proposed in which the total contiguous area is:

   a) Equal to, or greater than, three (3) times the minimum lot size for that district or

   b) At least 60,000 square feet or more and located in a business or industrial zone.

5) The developer or his authorized agent shall also obtain final Planning Board approval before:

   a) Any contract or offer for the conveyance of the proposed development (or portion thereof) has been made,

   b) Any subdivision in three (3) or more lots has been recorded by the proper registry of deeds,

   c) A building permit for any structure within the development is issued, and

   d) Any improvements (including installations of roads or utilities) have been made.

6) The Code Enforcement Officer shall approve or deny an application for a Building Permit within fourteen (14) working days of receiving said application.

7) No building or other structure shall be erected and no alteration of the natural contour of the land by grading or filling for any purpose shall be permitted in an area subject to periodic flooding (Generally as described in Chapter 2, Section 205-210)

104-F: **Certificate of Occupancy.** It shall be unlawful to use or occupy or permit the use of the occupancy of, any building and/or premise, or both or part thereof hereafter created, erected, changed, converted, or wholly or partly altered or enlarged in its use or structure until a Certificate of Occupancy shall have been issued therefor by the Code Enforcement Office and endorsed to the effect that the proposed use of the building or land conforms with the requirements of this Chapter.

No building permit shall be issued until an application has been made

for a Certificate of Occupancy. The Certificate of Occupancy shall be issued by the Code Enforcement Officer in conformity with the provisions of this Code upon completion of the work.

A temporary Certificate of Occupancy may be issued by the Code Enforcement Officer for a period of six (6) months during construction or alterations for partial occupancy of a building pending its completion, provided that such temporary certificate may require such conditions and safeguards as will protect the safety of the occupants and the public.

104-G: **Fee.** Application for a building permit shall be accompanied by a fee which shall be established by the Board of Selectmen.

SECTION 105 APPEALS

105-A: **Board of Appeals**

1) A Board of Appeals, hereafter in this section designated as "the Board" is hereby established. The Board shall consist of five (5) members who shall be residents and registered voters of the Town of Madawaska and shall be appointed by the Board of Selectmen of the Town. The term of office of the members first appointed shall serve respectively for one (1) term of one year, two (2) terms of two (2) years, and two (2) terms of three (3) years. A vacancy in the office of a member shall be filled for the unexpired term only. No business of the Board shall be transacted under this Code unless three (3) members thereof are present. Any member of the Board may be removed for cause by the Board of Selectmen upon written charges and after public hearing, for which at least a ten (10) day notice shall be given in the same manner as the notice for meetings of the Town of Madawaska. The members of the Board shall receive no compensation for their services. The Board shall select a chairman and vice chairman, the Town shall provide a clerk as secretary and shall adopt from time to time such rules and regulations as it may deem necessary to carry out the duties conferred on it by this Code.

2) The Board shall keep minutes of its proceedings, recording the vote of each member upon each matter coming before the Board for vote, and indicating the absence, or failure to vote, as the case may be, of any member. The minutes of the Board's proceedings, and all the writings required by this Ordinance to be made by the Board shall be a public record.

3) A municipal officer or spouse thereof shall not serve as member.

4) Any question of whether a particular issue involves a conflict of interest sufficient to disqualify a member from voting thereon shall be decided by a majority vote of the members, except the member who is being challenged.

105-B: **Powers and Duties.** Appeals shall lie from the decision of the Code Enforcement Officer to the Board and from the Board to the Superior

Court in accordance with Maine Law. The Board shall have the following powers and duties:

1) Administrative Appeals: To hear and decide where it is alleged there is an error in any order, requirement, decision, or determination made by the Code Enforcement Office in the enforcement of this Code. The action of the Code Enforcement Officer may be modified or reversed by the Board by majority vote of those present and voting. In no case will any affirmative vote carry without at least (3) three members voting in the affirmative.

2) Special Exceptions: To hear and decide only those special exceptions which are authorized by this Chapter and which are specifically listed as special exceptions. To decide such questions as are involved in determining whether such special exceptions should be granted; and by majority vote of those present and voting to grant such special exceptions with such conditions and safeguards as are appropriate under this Code, or to deny such special exceptions when not in harmony with the purposes and intent of this Chapter. In no case will any affirmative vote carry without at least three (3) members voting in the affirmative.

3) Variance Appeals: To hear and decide, by majority vote of those present and voting upon appeal, in specific cases such variance from the terms of this Code will not be contrary to the public interest where, owing to special conditions, a literal enforcement of the provisions of this Code would result in unnecessary hardship. In granting any variance, the Board shall prescribe conditions and safeguards as are appropriate under this Code. In no case will any affirmative vote carry without at least three (3) members voting in the affirmative.

4) Miscellaneous Appeals: To hear and decide by majority vote of those present and voting those appeals specifically mentioned herein: 1) to permit variations in nonconformance as prescribed in Chapter 1, Section 2 of this Code, and ~~2~~3) permit variations in the Standards contained in Chapter 2, Section 202 of this Code. In no case will any affirmative vote carry without at least three (3) members voting in the affirmative.

105-C: **Conditions**

1) In hearing appeals under this Section, the Board shall determine:
   a) That the use will not prevent the orderly and reasonable use of adjacent properties or of properties in adjacent use districts;
   b) That the use will not prevent the orderly and reasonable use of permitted or legally established uses in the district wherein the proposed use is to be located or in adjacent use districts;
   c) That the safety, the health and welfare of the Town will not be adversely affected by the proposed use and its location; and

d) That the use will be harmony with and promote the general purposes and intent of this Code.

2) In making such determination, the Board of Appeals shall also give consideration, among other things, to:

a) The character of the existing and probably development of uses in the district and the peculiar suitability of such district for the location of any of such uses;

b) The conservation of property values and the encouragement of the most appropriate uses of land;

c) The effect that the location of the proposed use may have upon the congestion or undue increase of vehicular traffic congestion on public streets or highways;

d) The availability of adequate and proper public or private facilities for the treatment, removal or discharge of sewage, refuse or other effluent (whether liquid, solid, gaseous or otherwise) that maybe caused or created by or as a result of the use;

e) Whether the use, or materials incidental thereto or produced thereby, may give off obnoxious gases, odors, smoke, or soot;

f) Whether the use will cause disturbing emission of electrical discharges, dust, light, vibration or noise;

g) Whether the operations in pursuance of the use will cause undue interference with the orderly enjoyment by the public of parking or recreational facilities, existing, or proposed by the Town or by other competent Government agencies;

h) To the necessity for paved off-street parking;

i) Where a hazard to life, limb or property because of fire, flood, erosion or panic may be created by reason or use, or by the structures to be used therefor, or by the inaccessibility of the property or structures thereon for convenient entry and operation of fire and other emergency apparatus or by the undue concentration or assemblage of person upon such plot;

j) Whether the use, or the structures to be used therefor, will cause an overcrowding of land or undue concentration of population;

k) Whether the plot area is sufficient, appropriate and adequate for the use and the reasonably anticipated operation and expansion thereof;

l) Whether the proposed use will be adequately screened and buffered from contiguous properties;

m) The assurance of adequate landscaping and provision for natural drainage;

n) Whether the proposed use will provide for adequate pedestrian circulation;

o) Whether the proposed use anticipates and eliminates potential nuisances created by its location;

p) The satisfactory compliance with all applicable performance standard criteria contained in Chapter 2 of this Code.

105-D: Before granting any special exceptions, the Board may refer the appeal application to the Planning Board for a report prior to the closing of the agenda of its next regularly scheduled meeting. The Planning Board report shall be considered information in character and may take into consideration the effect of the appeal proposal upon the character of the neighborhood or any other pertinent data in respect to the Madawaska Comprehensive Plan.

105-E: The Planning Board shall be submitted to the Board for its consideration prior to the officially scheduled time of the public hearing on the appeal.

105-F: **Appeal Procedure**

1) In all cases, a party aggrieved by a decision of the Code Enforcement Officer shall commence his appeal within thirty (30) days after receipt of a written decision from the Code Enforcement Office by certified mail. The appeal shall be filed with the Madawaska Town Manager on forms to be approved by the Board, and the aggrieved party shall specifically set forth on said form the grounds for said appeal.
2) Following the filing of an appeal, the Town Manager/Code Enforcement Officer shall notify the forthwith the Board and Planning Board, and the appeal shall be in order to hearing at the next called meeting of the Board of Appeals following by at least ten (10) days mailing of notices but within thirty (30) days appeal.
3) Before making a decision on an appeal, the Board shall hold a public hearing. In all appeals the Town Manager shall notify by mail only the owners of property abutting the property and directly across the public right-of-way including waterways for which an appeal is taken, of the nature of the appeal and of the time and place of the public hearing thereon. Notice of all appeals shall be published in a newspaper of general circulation at least seven (7) days prior to the public hearing and in at least three (3) public places within the Town.
4) For the purpose of this section, the owners of property shall be considered to be the parties listed by the Tax Assessor for the Town as those against whom taxes are assessed. Failure of any property owner to receive a notice of public hearing shall not necessitate another hearing or invalidate any action by the Board.
5) The Code Enforcement Officer or his delegated alternate shall attend all hearings and may present to the Board all plans, photographs, or other material they deem appropriate for an understanding of the appeal.
6) The appellant's case shall be heard first. The aggrieved party may appear by agent or attorney. To maintain orderly procedure, each side shall proceed without interruption. Questions may be asked through the Chair. All persons at the hearing shall abide by the order of the Chairman. Hearings may be continued to other times.

7) Written notice of the decision of the Board shall be sent to the appellant, the Code Enforcement Officer, the Planning Board and the municipal officers within thirty (30) days of the date of the hearing of the appeal and within seven (7) days of the decision.

8) Appeals granted under the provision of this Chapter by the Board shall expire if the work or change involved is not commenced within six (6) months of the date on which the appeal is granted, and/or if the work or change is not substantially completed within one (1) year of the date on which such appeal is granted, unless as otherwise provided for the appeal.

9) If the Board shall deny an appeal, another appeal of a similar nature shall not be brought before the Board within one (1) year from the date of the denial, unless in the opinion of a majority of the Board, substantial new evidence shall be brought forward, or unless the Board finds, in its sole and exclusive judgment, that an error or mistake of law or misunderstanding of facts shall have been made.

10) The appellant shall pay a fee to the Town of Madawaska to cover the cost of notification and advertisements concerning an appeal. These fees to be determined by the Board of Selectmen.

11) In all appeals where the Planning Board has jurisdictional review, such review shall be conducted prior to the Board's hearing of the appeal. In cases involving development review powers (subdivision reviews), the Planning Board shall have issued its decision prior to the Board's hearing of the appeal.

SECTION 106 RURAL FARM AND FOREST – RF

106-A: **Purpose.** Much of the prevailing character of the Town of Madawaska is rural and is actively being farmed. It is the intent of this Section to protect the natural rural quality and farmland properties from development sprawl by prescribing the most appropriate uses and standards. To this end, the following shall apply.

106-B: **Permitted Uses**

1) Dwellings

2) Public and private open space recreational uses including only golf courses, ski areas, sportsmen and game clubs. All other recreational uses will be considered as special exceptions.

3) Any agricultural building or use except sawmills, piggeries, or the raising of livestock for commercial purposes.

4) Accessory uses and buildings.

5) Public utility facilities including substations, pumping stations and sewage treatment plants.

6) Small-scale Solar Energy Systems

7) Large-scale Solar Energy Systems

106-C: **Special Exceptions**

1) Cemeteries
2) Campgrounds
3) Sawmills, piggery, the raising of livestock for commercial purposes.
4) Rooming house
5) Riding stable, commercial kennel, or veterinary hospital
6) All other recreational uses
7) Schools, hospital, municipal building or use, church, or any other institution or educational, religious, philanthropic, fraternal or social nature.
8) Home occupations
9) Mineral resource extraction
10) Neighborhood commercial facilities not exceeding 1,000 ft2 in building area.

106-D: **Standards**

1) The general standards of performance of Chapter 2 shall be observed.
2) The following space standards shall apply:

Table 106-1: Space Standards in RF District	
Standard	Requirement
Net Residential Density (max.)	One (1) dwelling units/net residential acre
Land Area per Dwelling Unit (min.)	40,000 sq. ft.
Lot Size (min.)	40,000 sq. ft.
Street Frontage (min.)	150 ft.
Front Yard (min.)	50 ft.
Building Coverage (max.)	15%
Rear and Side Yard (min.)	5 ft.*
Building Height (max.)	35 ft.[1]
Setback from Streams (min.)	100 ft.
Distance Between Principal Buildings on the Same Lot (min.)	Height of Taller Building

[1]Buildings higher than 30 ft. shall have side and rear yards not less than 50% of the building height.

3) In the case of planned unit or clustered residential development, the above standards may be modified in accordance with special provisions of Chapter 2, Section 204 of this Code and with the condition that:
   a) Sewerage and water shall be provided.
   b) A minimum land area of ten (10) acres shall be provided.
   c) The maximum net density shall not exceed two (2) dwelling units per net residential acre.

SECTION 107 LOW DENSITY RESIDENTIAL – LDR

107-A: **Purpose.** To provide areas adjacent to the developed urban areas of Madawaska for future residential growth consistent with economic utility servicing. To this end, residential development shall not exceed the net residential development density allowable herein and may preferably occur in accordance with the provisions of Chapter 2, Section N of this Code.

107-B: **Permitted Uses**

1) Dwellings
2) Public open space recreational uses
3) Accessory uses and buildings
4) Small-scale Solar Energy Systems
5) Large-scale Solar Energy Systems

107-C: **Special Exceptions**

1) Rooming house
2) Public utility facilities including substations, pumping stations and sewage treatment facilities.
3) Cemeteries
4) Neighborhood convenience commercial facilities not exceeding 1000 square feet in building area intended to serve the immediate area in which it is constructed, excluding gas stations
5) Recreation activity buildings and grounds operated for profit
6) Home occupations
7) Hospitals, nursing homes, homes for the aged and similar buildings and uses
8) Schools (including day nursery), municipal or state buildings or use, church, or any other institutions of educational, religious, philanthropic, fraternal, political or social nature which is not used for residential occupancy.

107-D: **Standards**

1) The general standards of performance of Chapter 2 shall be observed.

2) The following space standards shall apply:

Table 107-1: Space Standards in LDR District	
Standard	Requirement
Net Residential Density (max.)	Two (2) dwelling units/net residential acre
Land Area per Dwelling Unit (min.)	20,000 sq. ft.
Lot Size (min.)	20,000 sq. ft.
Street Frontage (min.)	100 ft.
Front Yard (min.)	30 ft.
Building Coverage (max.)	25%
Rear and Side Yard (min.)	5 ft.*
Building Height (max.)	35 ft.[1]
Setback from Streams (min.)	100 ft.
Distance Between Principal Buildings on the Same Lot (min.)	Height of Taller Building
[1]Buildings higher than 30 ft. shall have side and rear yards not less than 50% of the building height.	

3) In the case of planned unit or clustered residential developments, the above standards may be modified in accordance with the special provisions of Chapter 2, Section 204 of this Code and with the conditions that:

   a) Sewerage and water shall be provided.

   b) A minimum of land area often (10) acres shall be provided except as otherwise prescribed herein.

   c) The maximum net density shall not exceed six (6) dwellings per net residential acre.

SECTION 108 MEDIUM DENSITY RESIDENTIAL – MDR

108-A: **Purpose.** To preserve the physical, aesthetic and social quality of Madawaska newly developed urban area and consistent with this stated goal, to provide therein for the location of a variety of residential uses in accordance with the standards of this Code. To this

end, residential development shall not exceed the net residential density allowable herein and may preferably occur in accordance with the provisions of Chapter 2, Section 204 of this Code.

108-B: **Permitted Uses**

1) Dwellings, exclusive of mobile homes
2) Public -owned open space residential uses
3) Accessory uses and buildings
4) Small-scale Solar Energy Systems

108-C: **Special Exceptions**

1) Rooming house or apartment building.
2) Professional offices
3) Funeral Homes
4) Private recreational uses exclusive of drive-in theaters
5) Public utility facilities including substations, pumping stations and sewage treatment facilities.
6) School (including day nursery), hospital, municipal or state building or use, church, or any other institution of educational, religious, philanthropic, fraternal, political or social nature, which is not used for residential occupancy.
7) Home occupations

108-D: **Standards**

1) The general standards of performance of Chapter 2 shall be observed.
2) The following space standards shall apply:

Table 108-1: Space Standards in MDR District

Standard	Requirement
Net Residential Density (max.)	Four (4) dwelling units/net residential acre
Land Area per Dwelling Unit (min.)	10,000 sq. ft.
Lot Size (min.)	10,000 sq. ft.
Street Frontage (min.)	100 ft.
Front Yard (min.)	30 ft.
Building Coverage (max.)	25%

Rear and Side Yard (min.)	5 ft.*
Building Height (max.)	30 ft.[1]
Setback from Streams (min.)	100 ft.
Distance Between Principal Buildings on the Same Lot (min.)	Height of Taller Building
[1]Buildings higher than 30 ft. shall have side and rear yards not less than 50% of the building height.	

3) In the case of planned unit or clustered residential developments, the above standards may be modified in accordance with the special provision of Chapter 2, Section 204 of this code and with the conditions that net residential:
   a) Sewage and water shall be provided
   b) A minimum land area of 1 acre shall be provided
   c) The maximum net density shall not exceed 10 dwelling units per net residential acre.

SECTION 109 HIGH DENSITY RESIDENTIAL – HDR

109-A: **Purpose.** To preserve the physical, aesthetic and social quality of Madawaska's urban area and, consistent with this stated goal, to provide therein for the location of residential uses in accordance with the standards of this code. To this end, residential development shall not exceed the net residential density allowable herein and may preferably occur in accordance with the provisions of Chapter 2, Section 204 of this code.

109-B: **Permitted Uses**

1) Dwellings, exclusive of mobile homes
2) Public-owned open space recreational uses
3) The taking of boarders or the leasing of rooms by resident families
4) Accessory uses and buildings
5) Small-scale Solar Energy Systems

109-C: **Special Exceptions**

1) Room house or apartment building
2) Professional offices
3) Funeral Homes
4) Private recreational uses exclusive of drive-in theaters
5) Public utility facilities including substations, pumping stations and sewage treatment facilities

6) School (including day nursery), hospital, municipal or state building or use, church, or any other institution of educational, religious, philanthropic, fraternal, political or social nature, which is not used for residential occupancy.

7) Home occupation

109-D: **Standards**

1) The general standards of performance of Chapter 2 shall be observed.

2) The following space standards shall apply:

Table 109-1: Space Standards in HDR District	
Standard	Requirement
Net Residential Density (max.)	Six (6) dwelling units/net residential acre
Land Area per Dwelling Unit (min.)	7,000 sq. ft.
Lot Size (min.)	7,000 sq. ft.
Street Frontage (min.)	50 ft.
Front Yard (min.)	30 ft.
Building Coverage (max.)	25%
Rear and Side Yard (min.)	5 ft.*
Building Height (max.)	35 ft.[1]
Setback from Streams (min.)	100 ft.
Distance Between Principal Buildings on the Same Lot (min.)	Height of Taller Building
[1]Buildings higher than 30 ft. shall have side and rear yards not less than 50% of the building height.	

3) In the case of planned unit or clustered residential developments, the above standards may be modified in accordance with the special provisions of Chapter 2, Section 204 of this code and with the conditions that net residential:

a) Sewage and water shall be provided

b) A minimum land area of 1 acre shall be provided

c) The maximum net density shall not exceed 10 dwelling units per net residential acre.

SECTION 110 RESOURCE PROTECTION – RP

110-A: **Purpose.** To further the maintenance of safe and healthful conditions, prevent and control potential water pollution sources, protect spawning grounds: fish, aquatic life, bird and other wildlife habitat, and conserve shore cover, visual as well as actual points of access to inland and coastal waters and natural beauty. To this end, no structures will be permitted except as herein defined.

110-B: **Permitted Uses**

1) Outdoor conservations and recreational uses not operated for profit
2) Piers, docks, wharves, breakwaters, causeways, and uses projecting into water bodies subject to proper state and federal laws, excluding those involving structures designed to be occupied or operated.
3) Small-scale Solar Energy Systems

110-C: **Special Exceptions**

1) Structures assessor to permitted uses and nonconforming uses
2) Agricultural uses and practices
3) Recreational uses operated for profit upon showing that water quality will not be adversely affected and potential flood damage would be at a minimum.
4) Conservation practices designed to stabilize or enhance natural or man-made conditions
5) Public facilities for educational, scientific or religious purposes
6) Public utilities

110-D: **Standards**

1) The general standards of performance of Chapter 2 shall be observed.
2) The following space standards shall apply:

Table 110-1: Space Standards in RP District

Standard	Requirement
Shore Frontage (min.)	150 ft.
Setback from Normal High Water of any Structure (min.)	100 ft. (other than B.2 or C.6 above)

3) All decisions on Special Exceptions and Variance Appeals or changes to district boundary lines shall be transmitted to the Maine State Planning Office with return receipts retained as a permanent record of the Board of Appeals.

SECTION 111 COMMERCIAL – C

111-A: **Purpose.** To provide general retail sales, services and business space within the Town of Madawaska in locations capable of conveniently serving community-wide and/or regional trade areas.

111-B: **Permitted Uses**

1) Dwellings
2) Professional offices
3) Retail and wholesale businesses and service establishments, but excluding used car lots and junk yards and those specifically mentioned under Subsection C following.
4) Accessory uses and buildings including home occupations
5) Public utility facilities including substations, pumping stations and sewage treatment facilities.
6) Public buildings
7) Small-scale Solar Energy Systems
8) Large-scale Solar Energy Systems

111-C: **Special Exceptions**

1) Used car lot
2) Motel, hotel, rooming house or apartment building
3) Gasoline station and/or repair garage provided: (a) it not be located within 1,000 feet of an existing station or private residence, and (b) it not be located within 150 feet of an existing structure.
4) Funeral home
5) Place of assembly, including theater
6) Transportation
7) Warehousing and storage
8) Research laboratories
9) Manufacturing operations provided that they conform to the provisions of Chapter 2.

111-D: **Standards**

1) The general standards of performance of Chapter 2 shall be
2) The following space standards shall apply:

Table 111-1: Space Standards in C District	
Standard	Requirement
Net Residential Density (max.)	

Land Area per Dwelling Unit (min.)	
Lot Size (min.)	40,000 sq. ft.
Street Frontage (min.)	75 ft.
Front Yard (min.)	10 ft.
Rear and Side Yard (min.)	10 ft.[1]*
Building Height (max.)	40 ft.[2]
Setback from Streams, Waterbodies, and Wetlands (min.)	75 ft.
Building or Outdoor (max.)	None[3]

[1]Except as may otherwise be required by the buffer provisions of this code and except where the side and/or rear yards abut a residential district in which case a minimum of 20 ft. shall be required.

[2]Buildings higher than 30 ft. shall have side and rear yards not less than 50% of the building height.

[3]Except that stored material coverage side, rear, and front yards shall be maintained.

3) For new construction, the standards for the rear, side, and front set back will be 10 ft. For existing structures, the standards for the rear, side and front set back will be 10 ft. or no less than the closest point of the building to the property line.

SECTION 112 INDUSTRIAL – I

112-A: **Purpose.** To provide areas within the Town of Madawaska for manufacturing, processing, treatment, and research, and to which end all the performance standards set forth in this Code shall apply.

112-B: **Permitted Uses**

1) Wholesale, retail and storage business uses
2) Manufacturing, processing and treatment
3) Research facilities
4) Accessory uses and buildings
5) Public utility facilities including substations, pumping stations and sewage treatment plants.
6) Small-scale Solar Energy Systems
7) Large-scale Solar Energy Systems

112-C: **Special Exceptions**

1) Municipal and Governmental uses
2) Billboards

112-D: **Standards**

1) The general standards of performance of Chapter 2 shall be observed.
2) The following space standards shall apply:

Table 112-1: Space Standards in I District	
Standard	Requirement
Lot Size (min.)	None
Street Frontage (min.)	None
Front Yard (min.)	50 ft.
Rear and Side Yard (min.)	30 ft.[1]*
Building Height (max.)	None
Distance Between Principal Buildings on the Same Lot (min.)	Height of Taller Building
Setback from Streams, Waterbodies, and Wetlands (min.)	100 ft.

[1]Except as may otherwise be required by the buffer provisions of this code and except where the side and/or rear yards abut a residential district in which case a minimum of 50 ft. or 50% of the building outdoor stored material height, whichever is greater, shall be required.

CHAPTER 2 GENERAL STANDARDS

SECTION 201 ENVIRONMENTAL

201-A: AGRICULTURE

1) All spreading or disposal of manure shall be accomplished in conformance with the "Maine Standards for Manure and Manure Sludge Disposal on Land", as amended or revised, published by the University of Maine and Maine Soil and Water Conservation Commission in July, 1972, as amended and/or revised.
2) Where soil is tilled, an untilled filter strip at least fifty (50) feet in width of natural vegetation shall be retained between the tilled ground and the normal high-water mark of the surface water areas.
3) Agricultural practices shall be conducted to minimize soil erosion, sedimentation and contamination, and to maximum nutrient enrichment of ground and surface waters.

201-B: AIR POLLUTION

1) All air pollution control shall comply with minimum State requirements and detailed plans shall be submitted to the State of Maine Department of Environmental Protection for approval, before a building permit is granted. No objectionable odor, dust or smoke shall be detectable beyond the property line. These requirements do not apply to residential structures.

201-C: BUFFER AREAS

1) Any nonresidential yard space abutting an existing or potential residential area shall be maintained as a buffer strip by the developer. Such buffer area shall be at least the depth of side and rear yards required under district provisions for the purpose of eliminating any adverse effects upon the environmental or aesthetic qualities of abutting properties or any type of nuisance affecting the health, safety, welfare and property values of the residents of Madawaska.

201-D: EARTH MATERIAL REMOVAL

1) Topsoil, rock, sand, gravel and similar earth materials may be removed from locations where permitted under the terms of this Code and provided that nothing herein shall be deemed to apply to normal excavation operations incidental to construction activities for which a valid permit is held. The following standards and requirements shall be met:
    a) The applicant shall submit to the Code Enforcement Officer plans of the proposed extraction site illustration showing the property lines and names of all abutting owners and ways, indicating by not greater than 5-foot contour intervals related to U.S. Geodetic Survey data the location and slope of the grades existing and as proposed upon completion of the extraction operation, and detailing proposed fencing, buffer strips, signs, lighting, parking, and loading areas, entrances and

exits, together with a written statement of the proposed method, regularity, working hours and total proposed rehabilitation and restoration of the site upon completion of the operation.'

b) Said plans and statement shall promptly be submitted with the recommendations of the Code Enforcement Officer to the Planning Board its consideration with respect to the effect of the proposed operation upon existing and foreseeable traffic patterns within the Town, upon existing or approved land uses which may be affected by the operation, and upon implementation of the Comprehensive Plan. The Planning Board may recommend changes to the applicant for resubmission to the Planning Board. The Planning Board shall promptly call and hold a public hearing on the final application in the same manner as provided for final subdivision review.

c) The Planning Board shall render a written decision as to whether, and under what conditions, the proposed operation may be permitted consistent with the intent and objectives of this Code. If the Planning Board approves the application, it may condition the Special Permit upon such alterations in the proposed operation, or upon the performance or omission of such acts, as it may deem proper to assure attainment of the objectives set forth in the preceding sentence, and it may require filing with the Town Clerk a commercial surety bond, a certified check or a savings account passbook payable to the Town in such amount and upon such conditions as the Planning Board may determine to be adequate to indemnify the Town against any claims arising from the proposed operation and to assure satisfactory performance to all conditions imposed or otherwise applicable.

2) The Planning Board shall impose such conditions upon any Special Permit issued under this Subsection D as they deem necessary or desirable to assure compliance with the following requirements:

a) No part of any extraction operation shall be permitted within 100 feet of any property or street line, and natural vegetation shall be left and maintained on the undisturbed land.

b) No standing water shall be permitted in any extraction site during or after extraction operations, except when permitted under strict conditions regarding fencing, safe levels of coliform bacteria count and treatment to prevent breeding of harmful insects.

c) No slopes steeper than 3 feet horizontal to 1 foot vertical shall be permitted at any extraction site unless a fence at least 3 feet high is erected to limit access to such locations.

d) Before commencing removal of any earth materials, the owner or operator of the extraction site shall present evidence to the Planning Board of adequate insurance against liability arising from the proposed extraction operations, and such insurance shall be maintained throughout the period of operations.

e) Any topsoil and subsoil suitable for purposes of revegetation shall, to the extent required for restoration, be stripped from the location of extraction operations and stockpiled for use in restoring the location after extraction operations have ceased.

f) Upon completion of active extraction operations, the land shall be left so that natural storm drainage and water courses leave the location at the

original natural drainage points and in a manner such that the amount of drainage at any point is not significantly increased.

g) The hours of operation at any extraction site shall be limited as the Planning Board deems advisable to ensure operational compatibility with residents of the Town.

h) Loaded vehicles shall be suitable covered to prevent dust and contents from spilling or blowing from the load and for any debris or soil left on the public ways the Town may require same to be removed at the expense of the operator and all trucking routes and methods shall be subject to approval by the Chief of Police.

i) All access/egress roads leading to/from the extraction site to public ways shall be treated with oil, stone, calcium or other suitable materials to reduce dust and mud for a distance of at least 100 feet from such public ways.

j) No equipment, debris, junk or other mate1ial shall be permitted at an extraction site except those directly relating to active extraction operations, and any temporary shelters or buildings erected for such operations and equipment used in connection therewith shall be removed within 30 days following completion of active extraction operations.

k) Following the completion of extraction operations at any extraction site or at any one or more locations within any extraction site, ground levels and grades shall be established in accordance with the approved plans filed with the Planning Board; all debris, stumps, boulders and similar materials shall be removed and disposed of in an approved location or, in the case of inorganic material, buried and covered with a minimum of 2 feet of soil. Sufficient top soil or loam shall be retained to cover all disturbed areas, so that they shall be reseeded and properly restored to a stable condition adequate to meet the provisions of the "Environmental Quality Handbook, Erosion and Sediment Control", as amended or revised, published by the Main Soil and Water Conservation Commission.

3) Issuance and Renewal of Permits. Special Permits shall be issued in accordance with the foregoing provisions for a period not to exceed one year, and they shall be renewable only upon application by the owner, after a finding by the Planning Board that the conduct of the operation has been substantially in accordance with any and all conditions imposed or material representations made in connection with the original Special Pe1mit; and upon such additional and altered conditions as the Planning Board may deem necessary in accordance with Subsection 1(c) above

201-E: **FLOOD PLAIN AREAS**

1) Land abutting the lakes, rivers, streams and ponds subject to flooding through storm or seasonal actions, generally referred to as flood plain areas, and may be used for woodland, grassland, agricultural or outdoor recreational use. The Code Enforcement Officer shall maintain a map showing known flood plain areas, and no building shall be constructed therein. Flood plain areas hall be

considered as those areas within the 100-year frequency flood plain as identified by an authorized Federal or State agency, or where such identification is not available, are located on flood plain soil identified as described in the Aroostook County Soil Survey to comprise the following soil types: Alluvial-Ondawa fsl; Podunk fsl; Rumney fsl; Saco sl.

201-F: **NOISE ABATEMENT.** During any consecutive 8-hour period noise may not exceed an average of 65 dba (re 20 micronewtons/m2) measured at any property boundary line. During the peak activity of 60 minutes in a 24-hour period a noise may not exceed 40 dba when measured at property boundary line.

201-G: **PREVENTION OF EROSION**

1) No person shall perform an act or use land in a manner which would case substantial or avoidable erosion, create a nuisance, or alter existing patterns of natural water flow in the Town. This shall not affect any extractive operations complying with the standards of performance specified elsewhere in the Code.

2) All development shall generally comply with the provisions of the "Environmental Quality Handbook Erosion and Sediment Control", as amended or revised, published by the Maine Soil and Water Conservation Commission. Special consideration will be given to the following:

   a) Select a site with the light soil properties, including natural drainage and topography, for the intended use.

   b) Utilize for open space those areas with soil unsuitable for construction.

   c) Preserve trees and other vegetation wherever possible

   d) Hold lot grading to a minimum by fitting the development to the natural contour of the land, and avoid substantial areas of excessive grade.

   e) Spread jute matting, straw or other suitable material in critical areas subject to erosion during construction

   f) Construct sediment basins to trap same from runoff waters during development. Expose as briefly as possible, as small an area of subsoil as possible during development and for as short a period as possible.

   g) Dispose of increased run-off caused by changed land formation, paving or construction and avoid sedimentation in run-off channels, on or off the site.

   h) Plant permanent vegetation and install structures as soon as possible for the purpose of soil stabilization and revegetation.

   i) Locate, construct and maintain logging or wood-lot roads in conformance with the erosion prevention provisions of "Pe1manent Logging Roads for better Woodlot Management", as amended or revised, published by the U.S. Department of Agriculture.

201-H: **RADIATION**

1) Dangerous radiation shall not exist at the property line in accordance with applicable State and Federal Laws.

201-I: SHORELAND AREA PROTECTION

1) The following standards are pursuant to Maine Revised Statutes, Part 7, Chapter 424, Section 4811, Shoreland Areas.
"To aid in the fulfillment of the state's role as trustee of its waters and to promote public health, safety and the general welfare, it is declared to be in the public interest that shoreland areas defined as those land areas any part of which are within 250 feet of the normal high-water mark of any pond, lake, river or salt water body be subjected to zoning and subdivision controls. The purpose of such controls shall be to further the maintenance of safe and healthful conditions; prevent and control water pollution; protect spawning grounds, fish, aquatic life, bird and other wildlife habitat; control building sites, placement of structures and land uses; and conserve shore cover, visual as well as actual points of access to inland and coastal waters and natural beauty."

   Shoreland areas intentionally embrace and overlay parts of other Madawaska Zoning Districts in order that the purpose of the Shoreland Control Law can best be served.

2) The following conditions, limitations, or standards shall apply to any use permitted in the Town of Madawaska on land located adjacent to the high-water mark of any shoreland area described above.

   a) The excavation of channels and boat basins, wildlife management impoundments and other such excavations are subject to the condition that no fill or other material shall be placed below the high-water mark of shoreline except as may be necessary for bank stabilization and as will not be an impediment to the natural flow of water even in the time of flood.

   b) Within 75 feet of the normal high water mark no principal building shall be constructed or placed except as otherwise provided in Chapter I of this code. No portion of any septic tank, leaching field or area, seepage pit or cesspool shall be located within I00 feet of the normal high-water mark and no refuse, garbage, trash, timber slash, rubbish, or debris shall be placed herein. Setbacks from shorelines for all subsurface sewage disposal shall not be reduced by variance.

   c) The guidelines of the Section I, Subsection G: "Erosion Prevention" shall be fully observed.

   d) Tree harvesting or other development operations shall be conducted in such a manner that a well distributed stand of trees is retained along the shoreline. Where such clearing extends to the shoreline, a cleared opening or openings not greater than 30 feet per every 100 feet of shoreline (measured along the normal high-water mark) may be created in a strip extending 50 feet inland from the normal high-water mark and paralleling the shoreline. Where natural vegetation is removed, it shall be replaced with other vegetation that is equally effective in retarding erosion and preserving natural beauty.

   e) Roads shall be located, constructed and maintained in such a manner that minimal erosion results. Additionally, road crossings of water

courses shall be kept to a minimum and bottoms of culverts shall be installed at stream bed elevation.

f) Wherever soil in excess of 20,000 sq. ft. is tilled and lies either wholly or partially within 250 feet, measured horizontally of the normal high-water mark, such tillage shall be carried out in conformance with the provisions of a conservation plan which meets the standards of the State Soil and Water Conservation District. The number of the plan shall be filed regardless of any nonconforming land uses existing at the effective date of this Code.

201-J: SOIL SUITABILITY

1) In all districts the approval of building permit applications shall be subject to evidence of satisfactory subsurface soil conditions for drainage and sewage disposal, and where on-site septic disposal is proposed, shall be subject to prior obtainment of a plumbing permit.

2) The requirements and standards of the State of Maine Department of Environmental Protection, Department of Health and Welfare, and the most current edition of the State Plumbing Code shall be met.

201-K: WASTE AND WATER POLLUTION

1) Waste water to be discharged into Madawaska Sewer System, should they be available, shall be in such quantities and/or of such quality as to be compatible with standards established by the Town.

2) To meet those standards, the Town may require that such wastes shall undergo pretreatment or full treatment at the site in order to render them acceptable for the sewage system.

3) The disposal of waste water by means other than a public system must comply with the laws of the State of Maine and the Town concerning water pollution. Where a public sanitary sewer system is located within 150 feet of the property line as measured along the public way the Town shall require participations in said sewer. Wherever the requirements of this Code are at variance with other rules and regulations of the Town, the most restrictive shall govern. In any case, entrance into the public sewers is mandatory if any portion of the building is within 150 feet of the public sewer line.

4) Proposed discharge of sanitary wastes to any water body shall be subject to the issuance of State of Maine Department of Environmental Protection licenses; further no such off-site discharge shall be allowed unless same is buried or not visible to a point below normal low water, and is secured against damage and uncovering by high flowage periods, erosion or other foreseeable action.

SECTION 202 PARKING, LOADING, AND TRAFFIC

202-A: ACCESS AND PARKING LAYOUT

1) General business district land uses shall be subject to requirements regarding the preparation and implementation of plans to eliminate visual and safety concerns associated with highway development. The

Planning Board shall review all plans and proposals under the term of this Code and after consulting with the Road Commissioner shall approve or deny plans prior to submission of a building permit application. Consideration shall be given to, but not limited to, the following standards:

a) Sight distances along the public right-of-way
b) Aesthetic and visual sighting from the public right-of-way
c) Disruptive effects on adjacent public access points
d) Overall traffic safety considerations
e) Traffic signalization requirements
f) Movement of vehicles related to use of the facility
g) Snow removal

2) In front of areas zoned or potentially zoned for commercial use, the street right-of-way and/or pavement width shall be increased by such amount on each side as may be deemed necessary to assure the free flow of through traffic without interference by parked or parking vehicles and to provide adequate and safe parking space. In no case shall the street have a right-of- way less than 60 feet in width, or have less than two 12-foot-wide travel lanes and two 8-foot parallel parking lanes.

3) The Town through the Code Enforcement Officer reserves the right to designate, in conjunction with the State of Maine Department of Transportation, all ingress and egress points to public highways and to select areas for the grouping and placement of signs and traffic directions.

4) Traffic flow in parking areas shall be clearly marked with signs and/or surface directions.

5) Off-street parking shall be constructed in accordance with State of Maine Department of Environmental Protection standards and guidelines.

202-B: **CORNER CLEARANCES.** For purpose of traffic safety in all districts, no structure other than public utility structures and traffic control devices may be erected and no vegetation other than shade trees, may be maintained at a height three feet above the plane through the curb grades of intersecting streets within a triangle two sides of which are the edges of the traveled public ways for twenty feet measured from their point of intersection or in the case of rounded street corners, the point of intersection of their tangents. The Town shall be held harmless with respect to violations and related accidents. However, the Town shall direct a continued program designed to identify intersections having traffic safety problems.

202-C: **OFF-STREET LOADING STANDARDS**

1) The following minimum off-street loading bays or berths shall be provided and maintained in the case of new construction, alterations,

and changes of use:

Table 202-1: Off Street Loading Requirements		
Category	Gross Floor Area	# of Bays Required
Office buildings, hotels, and motels	If more than 100,000 sq. ft.	1 Bay
Retail, wholesale, warehouse, and industrial operations[1]	5,001 to 40,000 sq. ft.	1 Bay
	40,0001 to 100,000 sq. ft.	2 Bays
	100,001 to 160,000 sq. ft.	3 Bays
	160,001 to 240,000 sq. ft.	4 Bays
	240,001 to 320,000 sq. ft.	5 Bays
	320,001 to 400,000[1] sq. ft.	6 bays
[1]Each 90,000 sq. ft. over 400,000 sq. ft. require one (1) additional bay.		

2) Each loading bay shall have minimum dimensions of 14 feet by 70 feet and may be located either within or without a building. Every pair of such loading bay shall be located completely off the street. In case motor vehicles larger than the dimensions of the minimum loading bay habitually serve a given building, additional space shall be provided so that such vehicle shall park or stand completely off the sheet.

3) The provisions of this section for off-street loading shall not be construed as prohibiting incidental curbside business deliveries, dispatches, or services provided that same are in compliance with all applicable State and local traffic regulations.

202-D: The Board of Appeals shall have full authority to waive the requirements of this Section where it may be shown that appropriate parking and loading spaces will be maintained sufficient for the intended use.

202-E: **OFF-STREET PARKING STANDARDS**

1) Off-street parking, in addition to being a permitted use, shall be considered as an accessory use when required or provided to serve conforming uses located in any district.

2) The following minimum off-street parking and loading requirements shall be provided and maintained in case of new construction,

expansions and changes of use which necessitate increased parking requirements. Such parking may be provided in the open air in spaces each ten feet wide by twenty feet long, or spaces each ten feet wide by twenty feet long, or spaces dimensioned as may be required to suit the particular use or in garages. All spaces shall be accessible from lanes of adequate size and locations:

Table 202-2: Off Street Parking Requirements	
Type	# of Parking Spaces Required
Automobile, truck and tractor repair	1 parking space for each regular employee, plus 1 space per 50 sq. ft. of floor area used for service work, tractor repair, and/or filling stations.
Dwellings	2 vehicle spaces for each dwelling unit
Motels, hotels, tourist, homes, sleeping room, rooming houses, or other rooming spaces associated with a permitted use	1 parking space for each sleeping room
Schools	• Nursery School: 2 parking spaces for each nursery room plus 1 space for each adult instructor • Elementary School: 1 parking space for each adult employee plus 15 parking spaces for each 100 students, or major fraction thereof of total enrollment • Senior High Schools: 1 parking space for each adult employee plus 20 parking spaces for each 10 0students, or major fraction thereof, of total enrollment.
Hospitals	1 parking space for each 500 sq. ft. of major fraction thereof, of floor area, exclusive of basement.
Nursing Homes	1 parking space for every 4 beds
Theaters, auditoria, churches, arenas	1 parking space for every 4 seats or for every 100 sq. ft., or major fraction thereof, of assemblage space if no fixed seats.
Mortuary Chapels	5 parking spaces for each chapel
Retail Stores	3 sq. ft. of parking for each sq. ft. of

	retail sales floor area.
Bowling Alley	4 parking spaces for each bowling lane
Restaurants	1 parking space for each sq. ft., or major fraction thereof, of floor area not used for storage or food preparation.
Drive-in restaurants, snack bars and diners	Minimum 25 parking spaces plus 4 sq. ft. of parking for each sq. ft. of floor space in excess of 2,500 sq. ft.
Offices, professionals, and public buildings	1 parking space for each 500 sq. ft., or major fraction thereof, of floor area exclusive of bulk storage area.
Mobile Homes	2 vehicle spaces per each mobile home
Transportation Terminals	In addition to meeting all applicable standards as enumerated above, transportation terminals shall meet the following: • 1 parking space for each employee and; • 1 parking space for each three seats of the terminal's major carrier vehicle and; • 1 parking space for each rented vehicle to be based on-site
Industries and Businesses	1 parking space for each 1,000 sq. ft. of floor area, or major fraction thereof, for that part of every business, manufacturing and industrial building not catering to retail trade.

3) Required off-street parking in all residential and business districts shall be located on the same lot as the principal building or within 100 feet measured along lines of access for business and industrial except that where it cannot reasonably be provided on the same lot, the Board of Appeals may authorize residential off-street parking to be located on another lot within 300 feet of the residential uses and a reasonable distance from business and industrial uses served as measured along lines of public access. Such parking areas shall be held under the same ownership or lease as the residential uses served and evidence of such control or lease shall be required.

4) Where off-street parking for more than six vehicles is required or provided, the following construction requirements shall apply:

a) Appropriate driveways from streets or alleys, as well as maneuvering areas, shall be provided. Location and width of approaches over public sidewalks shall be approved by the Code Enforcement Officer. When access to parking areas is available from more than one street, the location of points of ingress and egress shall have the approval of the Planning Board.

b) The surface of driveways, maneuvering areas and parking areas shall be uniformly graded with a subgrade consisting of gravel or equivalent materials at least six inches in depth, well compacted and with a wearing surface equivalent in qualities of compaction and durability to fine gravel.

c) A system of surface drainage shall be provided in such a way that the water run-off shall not run over or across any public sidewalk or street or adjacent property.

d) Where artificial lighting is provided, it shall be shaded or screened so that no light source shall be visible from outside the area and its access driveways.

5) The Boards of Appeals may approve the joint use of a parking facility by two or more principal buildings or uses where it is clearly demonstrated that said parking facility will substantially meet the intent of the requirements by reasons of variation in the probably time of maximum use by patrons or employees among such establishments.

6) The Board of Appeals shall have full authority to waive the requirements of this Section where it may be shown that appropriate parking and loading spaces will be maintained sufficient for the intended use.

SECTION 203 SIGNS

203-A: **GENERAL**

1) All signs shall be painted and constructed so as to be in good taste and conformity to the general character and architecture of the area.

SECTION 204 RESIDENTIAL

204-A: **CLUSTERED OR PLANNED UNIT RESIDENTIAL DEVELOPMENT**
Notwithstanding other provisions of this Code relating to space and bulk, the Planning Board, in reviewing and approving proposed residential developments located in the Town, may modify said provisions related to space and bulk to permit innovative approaches to housing and environmental design in accordance with the following standards. This shall not be construed as granting variances to relieve hardship.

1) There shall be compliance with the State and local codes and ordinances.

2) Each building shall be an element of an overall plan for site development. Only developments having a total site plan for structures will be considered.

3) There shall be no approval, without appeal, of any proposed development which exceeds the allowable net residential densities permitted in the district in which it is located. For the purposes of this Code, net residential density shall be established by the area of residual space available for residential development after deduction of vehicular rights-of-way and land not buildable because of drainage, subsurface conditions or other natural impediments.

4) Residual open space shall be usable for recreational or other outdoor living purposes and for preserving large trees, tree groves, woods, ponds, streams, glens, rock outcrops, native plant life, wildlife cover and the like. The use of any open space may be further limited or controlled at the time of final approval where necessary to protect adjacent properties or uses. Residual open space shall be dedicated to the recreational amenity and environmental enhancement of the development and shall be recorded as such. Such dedications may include private covenants or arrangements to preserve the integrity of open spaces and their use for agricultural or conservation purposes.

5) The developer shall take into consideration the following points, and shall illustrate the treatment of spaces, paths, roads, service and parking areas and other features required in his proposal.

   a) Orientation: buildings and other improvements shall respect scenic vistas and natural features.

   b) Drainage: adequate provision shall be made for storm waters, with particular concern for the effects of any effluent draining from the site. Erosion resulting from any improvements on the site shall be prevented by landscaping or other means.

   c) Water Supply: adequate provision shall be made for both ordinary use as well as special fire needs.

   d) Utilities: utilities shall be installed underground wherever possible. Transfo1mer boxes, pumping stations, and meters shall be located so as not to be unsightly or hazardous to the public.

   e) Recreation: facilities shall be provided consistent with the development proposal.

   f) Buffering: planting, landscaping, disposition and form of buildings and other improvements, fencing and screening shall be utilized to integrate the proposed development with the landscape and the character of any surrounding development.

   g) Buildings: disposition of buildings shall recognize the need for natural light and ventilation

6) For purposes of this section, the tract or parcel of land involved must be either in single ownership, or the subject of an application filed jointly by the owners of all the property included.

7) The developer shall file with the town at the time of submission of final plans a performance guarantee. This may be tendered in the form of a certified check payable to the Town, a savings account

passbook issued in the name of the Town, or a faithful performance bond running to the Town and issued by a surety company acceptable to the municipality. The conditions and amount of such check, passbook or performance bond shall be determined by the Town Manager with the advice of concerned departments or agencies. The amount shall be at least equal to the total cost of furnishing, installing, connecting and completing the entire street grading, paving, storm drainage, and utilities or other improvements specified in the final plan, and shall guarantee the satisfactory completion of all specified improvements.

8) Common open space shall be dedicated after approval of the project. There shall be no further subdivision of this land nor buildings constructed upon it without further planning review which would cause the net residential density to exceed the density permitted in that district.

9) The common open space(s) shall be shown on the development plan and with appropriate notation on the face thereof to indicate that:
   a) it shall not be used for future building lots; and
   b) a part or all of the common open space may, at the option of the Town be dedicated for acceptance by the Town for operation as a municipal recreation facility.

10) If any or all of the common open space is to be reserved for use by the residents, the fo1mation and incorporation by the developer of a neighborhood association shall be required prior to final plot approval.

11) Covenants for mandatory membership in the association setting forth the owners' rights and interest and privileges in the association and the common land, shall be reviewed by the Planning Board and included in the deed for each lot.

12) This neighborhood association shall have the responsibility of maintaining the common open space(s).

13) The association shall levy annual charges against all property owners to defray the expenses connected with the maintenance of open space, neighborhood recreational facilities and Town assessments.

14) The developer or subdivider shall maintain control of such open space(s) and be responsible for their maintenance until development sufficient to support the association has taken place or, alternatively, the objectives of clustering have been met. Such determination shall be made by the Planning Board upon request of the neighborhood association or the developer or subdivider.

SECTION 205 SITE DESIGN STANDARDS

205-A: **MINIMUM STANDARD FOR STREET DESIGN AND CONSTRUCTION.** The design of streets shall provide for proper continuation of streets from adjacent development and for proper projection of streets into adjacent unsubdivided and open land.

205-B: **ACCEPTANCE OF STREETS AND WAYS**

1) A street or way constructed on private lands by the owner(s) thereof and not dedicated for public travel prior to the date of enactment of this ordinance shall be laid out and may be accepted as a public street or way by the Board of Selectmen only upon the following conditions:

   a) The owner(s) shall give the Town a deed to the property within the boundaries of the street at the time of its acceptance by the Town.

   b) A plan of said street or way shall be recorded in the Aroostook County Registry of Deeds at the time of its acceptance.

   c) A petition for the laying out and acceptance of said street or way shall be submitted to the Board of Selectmen upon a form to be prescribed by the Madawaska Road Commissioner. Said petition shall be accompanied by a plan, profile, and cross section of said street or way as follows:

      (i) A plan drawn when practical to a scale of 50 feet to 1 inch, and to be on one or more sheets of paper not exceeding 24 inches by 36 inches in size. Said plan shall show the north point, the location and ownership of all adjoining lots of land, passage ways, street lights, electric lines, boundary monuments, water ways, topography, and natural drainage courses with contour at not greater than 2 feet intervals, all angles, bearings, and radii necessary for the plotting of said street, lots, their reproduction on the ground, the distance to the nearest established street or way, together with the stations of their side lines.

      (ii) A profile of said street or way drawn to a horizontal scale of 50 feet to 1 inch, and a vertical scale of 5 feet to 1 inch. Said profile shall show the profile of the side lines and center line of said street or way and the proposed grades thereof. Any buildings abutting on said street or way shall be shown on said profile.

      (iii) A cross section of said street or way drawn to a horizontal scale of 5 feet to 1 inch and a vertical scale of 1 foot to 1 inch.

      (iv) The location and size of the proposed water and/or sewer mains in accordance with this Code.

2) Said street or way shall be previously constructed in accordance with the following specifications:

   a) General. All streets shall intersect at right angles wherever possible, but under no circumstances shall they intersect at an angle of less than sixty (60°) degrees. "T" intersections formed on opposite sides of the same collector street shall not be closer than 200 feet center line to center line. Street lines at intersections and curves shall be so designed as to permit adequate visibility for both pedestrian and vehicular traffic. Curves in general shall have a minimum center line radius of 100 feet. Curb lines radii at street intersections should be at least 20 feet. A dead-end street or cul-de- sac shall not exceed 1,000 feet in length and shall be provided with a suitable turn around at the closed end. When a turning circle is used, it shall have a minimum outside radius of 50 feet. Grades of all streets shall be reasonably minimized, but in no case shall the grade be less than 0.5% or more than 6%, for collector and arterial streets and not less than .5% or more than 10% for residential streets,

unless specifically approved by the Planning Board and the Madawaska Road Commissioner. The construction of all streets will include the removal of all stumps, roots, brush, perishable materials, and all trees not intended for preservation. All loam, loamy material, and clay shall be removed from the street or way to the depth specified by the Madawaska Road Commissioner. All streets shall have a crown to provide for proper drainage. The crown shall be a minimum of 1/8" per running foot to a maximum of¼" per running foot of roadway width. The right-of-way lines of all streets shall be marked with granite monuments sufficient to reproduce the right-of-way lines.

The developer will be responsible for street boundaries clearly defined and well staked out. The developer will install sewer pipes, manholes and water pipes. The developer will rough grade, as described later, all proposed new streets. The developer will install necessary culverts and storm sewers up to two feet in size. The Town will be responsible for culverts and storm sewers over two feet in size.

b) Local Residential Streets. All local residential streets shall have a minimum street right-of-way width of 50 feet. The street shall be graded to a subgrade of not less than 12 inches in the roadway location. The subgrade shall be carefully shaped and thoroughly compacted before gravel is set in place. When a minimum length of 300 feet (or the entire length of the street if it is less than 300 feet long) has been excavated to subgrade and this subgrade properly prepared for the gravel, the Madawaska Road Commissioner shall be notified. The roadway shall be built to a minimum thickness of 12 inches with heavy road gravel which meets the approval of the Madawaska Road Commissioner.

   The 50-foot minimum width of the street right-of-way shall be divided in the following manner: A 28-foot roadway consisting of two ten-foot lanes for traffic and 8' of space on one side of the roadway for curbside parking

c) Collector Streets. All collector streets shall be designed and constructed in accordance with the specifications for local residential streets, except that paved travelled surface shall be at least 32 feet in width.

d) Arterial Streets. All arterial streets shall have minimum right- of-way width of 68 feet and a roadway of 40 feet in width. The street shall be graded to a subgrade of not less than 12 inches in the roadway location. The subgrade shall be carefully shaped and thoroughly compacted before gravel is set in place. When a minimum length of 300 feet (or entire length of the street, if it is less than 300 feet long) has been excavated to subgrade, and this subgrade properly prepared for the gravel, the Madawaska Road Commissioner shall be notified. The roadway shall be built to a minimum thickness of 12 inches with heavy road gravel which meets the approval of the Road Commissioner.

3) All engineering work, including the setting of grade stakes necessary for the construction of the street and sidewalks, and storm sewers shall be performed by the developer at his expense.

4) Any sewers and appurtenances, drains, including house drains and catch basins which are to be built in the street or sidewalk and all

underground utilities, and their respective services, shall be constructed before any road material is placed. The sole exception shall be for house connections to serve lots where no construction has begun prior to the placing of such road materials.

5) Whenever it shall be deemed necessary by the Planning Board, after consulting with the Road Commissioner that a storm sewer shall be constructed to serve the street under consideration, such storm sewer shall be completed before the gravel or road material is placed thereon. Said sewer shall be built by the developer in accordance with the following method:

   a) The developer shall cause the steam sewers and appurtenances, including catch basins, to be built to the specifications of the Road Commissioner. When said street has been accepted, said sewers shall be deeded to the Town at no cost to the Town.

6) When reasonably available, a water main of at least 8 inches in diameter must exist for the use of buildings, residents and occupants of the street to be accepted. The Chief of the Madawaska Fire Department must, in writing, certify that adequate water service for sufficient fire protection exists. It shall be the policy of the Town to cause the installation of such fire hydrants as may be required for fire protection at the same time as the installation of the water main.

205-C: **ACCEPTANCE OF STREETS AND WAYS REQUIRED BY THE PUBLIC INTEREST.** Notwithstanding the provisions of any other Section hereof, the Town may at any time lay out and accept any street or way in the Town as a public street or way of said Town whenever the general public interest so requires. The cost of said street or way may be borne by said Town.

205-D: **EASEMENTS.** The Planning Board may require easements for sewerage, other utilities, drainage, and stream protection. In general, easements shall not be less than twenty feet in width. Wider easements may be required.

205-E: **NO STREET OR WAY TO BE ACCEPTED UNTIL AFTER REPORT BY THE PLANNING BOARD AND THE MADAWASKA ROAD COMMISSIONER.** No street or way shall be laid out and accepted by the Town Meeting until the Planning Board and the Road Commissioner shall have made a careful investigation thereof and shall have reported to the Board of Selectmen their recommendations in writing with respect thereto.

205-F: **PRIVATE STREET AND WAYS.** Private streets and ways may be constructed within the Town upon showing by the applicant that the public health, safety and welfare will be maintained. It shall be clearly demonstrated, in written form, that the proposed private street will be adequately maintained, will provide sufficient spaces for emergency vehicle access, will conveniently serve its intended properties and will not exceed the maximum permissible lengths established by the Town.

SECTION 206 MOBILE HOME PARKS, SEASONAL TRAILER PARKS AND CAMPGROUNDS

206-A: **LICENSES.** No person, firm, or corporation shall establish or maintain a mobile home park, seasonal trailer park or campground within the Town without a license issued in conformity with the provisions of this Code. A mobile home park, seasonal trailer park or campground in existence prior to the adoption of this Code may be enlarged only if the extension complies with the terms as specified herein.

1) Application for a mobile home park, seasonal trailer park and/or campground license shall be filed with the Code Enforcement Officer who shall, in turn, present said application to the Planning Board for review as a subdivision except that applications for license renewals are not subject to Planning Board review. The Planning Board shall review plans of the proposal and approve, approve with conditions, or deny approval of the proposal on the basis of standards contained herein, and as contained in Chapter 3 of this Code. The Planning Board shall in form the Code Enforcement Officer of its decision in writing and they shall act on the application.

2) Each application for a license or a renewal thereof shall be accompanied by a fee as established by the Board of Selectmen for a mobile home park, trailer park, or campground designed for the accommodation of no more than ten mobile homes, trailers, or tent sites, and an additional fee as established by the Board of Selectmen for each additional mobile home, trailer, or tent site in excess thereof. Each such license shall expire on the first day of April next following the date of issuance. Before any license shall be renewed, the premises shall be subject to inspection by the Health Officer and Code Enforcement Officer. If they shall find all requirements of this and other Village and State Ordinances and Laws have been complied with, they shall certify same.

3) Such licenses shall be conspicuously posted on the premises at all times and shall not be transferable.

4) The Board of Selectmen is hereby authorized to revoke any license issued pursuant to the terms of this Code if after due investigation they determine the holder thereof has violated any of the provisions of this or any applicable code, law or statute.

206-B: **TRAILER PARKS AND CAMPGROUNDS.** In any district where campgrounds or trailers parks are permitted under the terms of this Code, the following regulations and minimum standards shall apply:

1) A time limit is placed on tile occupancy of any one camping space on a continuing basis as follows: twelve weeks for the period May 15 to September 15 of each year, and two weeks for all other time. No trailers or mobile homes oilier than such as are camping units as

defined herein shall be permitted within any camper park, temporarily or otherwise.

2) A campground may not be constructed on less than 5 acres of land.

3) Each tent site must be provided with a masonry or metal fireplace approved by the Fire Chief.

4) Spaces in campgrounds and trailer parks may be used by travel trailers, equivalent facilities constructed in or on automobile vehicles, tents, or other short-term shelter devices.

5) A trailer park or campground shall provide water and sewerage systems, sanitary stations, and convenience facilities in accordance with the regulations of the State Plumbing Code and the State of Maine Department of Health and Welfare. In no case shall less than one toilet, lavatory, and shower be provided for each gender for every ten (10) camping and tent sites.

6) Trailers and tent sites shall be parked on sites containing a minimum of 4,200 square feet and having a minimum frontage along the traveled way of 70 feet, exclusive of drives and aisles.

7) Trailers shall be so parked in spaces that:

   a) There will be a minimum of 15 feet between vehicles.

   b) There will be a minimum of 15 feet between all trailers and the exterior boundary of the park.

   c) There will be a minimum of 25 feet between all trailers and all public rights-of-way located inside the boundaries of the trailer park or campground. Setbacks from roads outside the trailer park will be a minimum of 150 feet

   d) No camping unit or structure shall be located less than 100 feet from any residence.

   e) Buffering: planting, landscaping, disposition and form of buildings and other improvements, fencing, and screening shall be utilized to integrate the proposed development with the landscape and the character of any surrounding developments.

8) The storage, collection, and disposal of refuse shall not create health hazards, rodent harborage, insect breeding areas, accident hazards, air pollution, and the like.

9) No unoccupied camping unit shall be stored or exhibited for sale for commercial purposes within the park.

206-C: **MOBILE HOME PARKS.** Mobile home parks or subdivisions shall be constructed and installed in accordance with the following minimum standards and in accordance with Chapter 2 of this Code. Mobile home parks shall provide areas for the location and development of mobile homes, as defined in this code.

1) Streets - Design and construction of all mobile home park streets shall be in accordance with the specifications established in Chapter 2, Section 205, of this Code and with the provisions of Chapter 2 of this Code.

2) Utilities- Design and construction of all mobile home park utilities shall be in accordance with the specifications established in this Code. In addition, sewerage systems may be designed to collect sewage from each mobile home and dispose of it in a common septic tank disposal facility provided that the design, construction and operation of said facility are in compliance with the specifications of the State Plumbing Code. Water Systems shall be capable of delivering 250 gallons per day per lot.

3) Mobile home lot-A mobile home lot shall consist of a minimum of 10,000 square feet and shall have a minimum frontage of70 feet. There shall be a minimum frontage of 70 feet. There shall be a minimum distance of 20 feet between mobile homes. The density provisions of this Code shall be fully complied with.

4) Setback Requirements - There shall be a minimum distance of 150 feet between mobile home lot lines and public road rights-of-way located outside the boundaries of the mobile home park. There shall be a minimum distance of 25 feet between boundaries not fronting on a public right-of-way and mobile homes outside the park and mobile home stands. There shall be a minimum distance of 25 feet between interior park rights- of-way and mobile home stands.

5) Refuse Disposal- Each mobile home lot shall be provided with an area for refuse storage. Within a maximum of 150 feet from each mobile home lot, there shall be a fly tight, watertight, and rodent-proof container, capable of storing the amount of refuse that the mobile home for which it was designed could generate in one week. The park management shall dispose of refuse from said containers by transporting the refuse in a closed truck to the Town of Madawaska disposal area at least once a week.

6) Fire Protection- Fire extinguishers shall be kept in all service buildings. A mobile home park shall provide suitable ingress and egress so that every mobile home may be readily serviced in emergency situations.

7) Responsibilities of mobile home park management - The management of mobile home parks shall be responsible for operating their respective parks in accordance with all Town codes and ordinances and all State laws and regulations. The park management shall maintain a register of all park residents and notify the Assessors of all impending arrivals, or departures, or changes in ownership. The maintenance of all open space areas, roads, and utilities in a park shall be the responsibility of the park management.

8) Responsibilities of park occupants - Mobile home park occupants shall be responsible for maintaining their mobile home lots in an orderly condition and for preventing the accumulation of refuse on such lots or under the mobile home.

9) No unoccupied mobile home shall be stored or exhibited for sale for commercial purposes within a mobile home park.

10) Buffering-planting, landscaping, disposition and form of buildings, other improvements, fencing, and screening, shall be utilized to integrate the proposed development with the landscape and the character of any surrounding development.

SECTION 207 Accessory Dwelling Units

207-A: **Purpose.** Accessory Dwelling Units encourage a diversity of housing options that help maintain a viable year round population; provide homeowners with a means of obtaining, through tenants in either the accessory dwelling unit or the single family dwelling, rental income, companionship, security and services; develop housing units in single-family neighborhoods that are appropriate for people at a variety of stages in life; and protect neighborhood stability, property values and the single-family residential appearance of the property and the neighborhood by ensuring that accessory dwelling units are installed under the conditions of this section.

207-B: The single-family dwelling and the accessory dwelling unit must be owned by the same person and may not be sold separately.

207-C: The owner must occupy either the single-family dwelling or the accessory dwelling unit as their primary or legal residence.

207-D: The accessory dwelling unit shall contain a minimum total floor area of 190 square feet and contain a maximum total floor area of 1200 square feet.

207-E: Only one (1) accessory dwelling unit is allowed per lot.

207-F: The applicant shall comply with all applicable zoning, building, plumbing, electrical, and fire safety codes in effect at the time of permit application.

207-G: An accessory dwelling unit that complies with the requirements of this Section shall not be counted towards net residential density.

SECTION 208 Affordable Housing Development

208-A: Multi-family development designated as affordable housing and intended to meet the requirements of 30-A MRSA §4364 is eligible for a density bonus.

208-B: A density bonus of up to 250% of the base residential density shall be allowed in multi-family developments if the project meets the affordable project definitions in 30-A MRSA §4364.

208-C: The Planning Board may determine the appropriate amount of off-street parking not to exceed two spaces per three dwelling units.

SECTION 209 Solar Energy Systems

209-A: **Review Authority.**

1) Small-scale Solar Energy Systems are subject to review by the Code Enforcement Officer and shall meet any base zoning requirements.

2) Large-scale Solar Energy Systems are subject to Site Plan Review by the Planning Board and shall meet any zoning requirements as in addition to the requirements of this section.

209-B: In addition to the site plan review application requirements identified in Chapter 3, the Applicant shall submit the following supporting materials:

1) Name of the owner and operator of the facility, and the names of the owner of the property.
2) Solar system specifications, including dimensions and number of panels, mounting, estimated power generation, and facility size.
3) Certification that the solar energy system is compliant with all applicable industry standards, including National Electrical Code and fire and life safety codes.
4) A letter from the electrical utility confirming the substation and transmission line capacity to accept energy generated from the solar energy system.
5) A plan which must include location of proposed system, any fencing and screening, access roads and turnout locations, substations, accessory equipment to the system, overhead utility lines, and all electric cabling from the system to other structures, substations, or utility grid connections.
6) A visual impact assessment, in accordance with section XX below.
7) A maintenance and operations plan to include regular operation and maintenance of the facility, revegetation monitoring, rehabilitation of disturbed soils, invasive plant removal, the frequency and method of vegetation management, and the frequency and scope of regular inspections.
8) An emergency action plan for all anticipated hazards approved by the Fire Chief or designee.
9) A solar glare analysis prepared by a professional with relevant experience.
10) A decommissioning plan that includes:
    a) Restoration measures to stabilize the site and mitigate erosion issues;
    b) Above-ground structure removal and disposal of below grade equipment;
    c) Regrading;
    d) Drainage structure repair;
    e) Access roads;
    f) Restorative work on adjacent lands;
    g) Revegetation;
    h) Property owner notification; and

i) Timeline for the process and an engineer's cost estimate for decommissioning the system.

209-C: Dimensional Standards for Large-scale Solar Energy Systems

1) **Height.** The maximum height of solar energy system structures is 35 feet. For solar panels, height shall be measured at maximum tilt.

2) **Setbacks.** Solar energy systems shall be subject to minimum front, side, and rear setbacks as noted below. Minimum setbacks shall not be applicable to internal property lot lines within a Large-scale Solar Energy System located on contiguous lots under the common control of one developer by virtue of ownership, lease, or easement.

   a) Rural Farm & Forest – 100 feet

   b) Low Density Residential – 150 feet

   c) Commercial – 100 feet

   d) Industrial – 50 feet

3) At least a portion of the setback is subject to the Buffer Area standards in subsection 2) below.

209-D: Performance Standards for Large-Scale Solar Energy Systems

1) Siting

   a) Preference should be given to locating the Large-scale Solar Energy System on previously developed, degraded, or marginally productive portions of the property.

   b) Large-scale Solar Energy Systems should be sited to minimize or negate any solar glare onto nearby properties or roadways, without unduly affecting the functionality or efficiency of the Large-scale Solar Energy System.

2) Buffer Area

   a) A vegetated buffer area of fifty (50) feet must be provided around the Large-scale Solar Energy System to provide screening to soften and naturalize the visual impact of all Large-scale Solar Energy Systems.

   b) This vegetated buffer may consist of undisturbed woods and shrubby vegetation. In areas where existing vegetation is not adequate for screening purposes, the Planning Board may require plantings of native trees.

   c) Along any portions of the Large-scale Solar Energy Systemw that abut pasture or meadow conditions, the applicant must plant at minimum a staggered double row of evergreen trees for a visual buffer.

   d) Access drives may cross the buffer area, but parking areas or internal access drives may not be located within this area.

3) Visual Impact Assessment

a) The visual impact assessment must be prepared by a Maine licensed landscape architect or other professional with relevant experience.

b) The visual impact assessment shall include:

(i) visual description of the project covering all elements visible from public viewpoints,

(ii) identification and characterization of publicly accessible scenic resources near or potentially impacted by the proposed project,

(iii) determination of the type and extent of any impact on the identified scenic resources as identified in the Comprehensive Plan, and

(iv) proposed mitigation measures such as buffers and screening to minimize potential visual impacts from the project.

4) Land Clearing

a) Clearing of natural vegetation shall be limited to what is necessary for the construction, operation and maintenance of ground-mounted Large-scale Solar Energy Systems or as otherwise prescribed by applicable laws, regulations, and bylaws/ordinances.

b) Removal of mature trees shall be avoided to the extent possible.

c) No prime Farmland soil or topsoil shall be removed from the site for installation of the system.

d) Native, pollinator-friendly seed mixtures shall be used to revegetate cleared areas following construction and installation of the system.

5) Protection of Natural Resources

a) If any portion of the Large-scale Solar Energy System lies within an area identified by the Maine Natural Areas Program (MNAP) as containing rare or exemplary natural communities, including any critically imperiled (S1) or imperiled (S2) natural communities or plant species, the applicant shall demonstrate that the proposal will cause no or minimal impact to any such identified resources. The plan shall provide for protection of the identified resources in a manner acceptable to MNAP or in accordance with the recommendations of a biologist with demonstrated experience with the identified resources.

b) If any portion of the Large-scale Solar Energy System lies within an area identified and mapped by the Maine Department of Inland Fisheries and Wildlife (MDIFW) as containing rare, endangered, threatened, and special concerned species; designated essential and significant wildlife habitat; or fisheries habitat concern, the applicant shall demonstrate that the proposal

will cause no or minimal impact to any such identified resources. The plan shall provide for protection of the identified resources in a manner acceptable to MDIFW or in accordance with the recommendations of a wildlife biologist with demonstrated experience with the identified resources.

6) Vegetation Management
   a) Vegetation growth will be maintained under and around the installation at levels needed to reduce the risk of ignition from the electrical system while minimizing mowing to the extent practicable.
   b) Any herbicide and pesticide application must be carried out by a licensed applicator. Details regarding herbicide or pesticide application must be detailed in the operations and maintenance plan.
7) Ownership changes
   a) If the applicant sells the project to another party before development or operation the new owner must demonstrate financial and technical capacity before the new owner can begin development of the project. This process will follow procedures for an Amended Site Plan with the Planning Board, and the scope of review will be limited to financial and technical capacity only

209-E: Any physical modification to any solar energy system, whether or not existing prior to the effective date of this ordinance, shall require review and approval under this ordinance.

CHAPTER 3 DOCUMENTATION AND PLANNING REVIEW

SECTION 301 AUTHORITY AND ADMINISTRATION

301-A: **PURPOSE**. The purpose of this chapter of the Land Use and Development Code is to provide uniform procedures and standards for observance by the Planning Board, other Officers of the Town, and developers in regulating major new development of all kinds in the Town of Madawaska. It is not the intent of this chapter to regulate the construction of a single dwelling on an oversize lot.

301-B: **AUTHORITY.** In accordance with the provisions of Maine Revised Statues, the following regulations governing the development of the Town are adopted by the Town of Madawaska.

301-C: **ADMINISTRATION**

1) The Madawaska Planning Board, hereinafter called the Planning Board, shall administer this chapter.

2) Whenever development of any kind or use, exclusive of a single dwelling on an oversized lot, and whether occurring essentially at one time or over a period of years, is proposed for a parcel or assembly of parcels of land which in total contiguous area is equivalent to or greater in area than three times the minimum lot size as prescribed for that zone, and before any contract of offer for the conveyance of the proposed development or any portion thereof shall have been made, and before any plot of subdivision into three or more lots shall have been recorded by the proper registry of deeds, and before any permit for the erection of a structure within such development shall be issued, and before any improvements, including the installation of roads or utilities, shall be undertaken, and before the sale from the same ownership not an approved subdivision of a third lot by reference to metes and bounds shall have been made, the developer or his authorized agent shall obtain the endorsement of the Planning Board for Final Approval of such development. All developments shall be executed in strict conformance with approved plans.

3) As of any intended development, the developer or his authorized agent shall prepare and formally submit to the Planning Board both a Preliminary Plan for study, and modification where required, and a Final Plan. The Final Plan shall not be submitted until the developer has received from the Planning Board written notice that a legal majority of the Planning Board has approved the Preliminary Plan. These requirements may be waived by the Planning Board in accordance with Subsection F following.

301-D: **ENFORCEMENT.** When the violation of any provision of this chapter shall be found to exist, the Town Attorney upon notice from the Town Manager is hereby authorized and directed to institute in the name of the Town any and all actions and proceedings that may be

appropriate or necessary to the enforcement of the provisions of this chapter.

301-E: **FINES.** Any person, firm, corporation, or other legal entity who conveys or offers to convey, including by rental or lease, land within a proposed development as governed by this chapter before receiving Final Approval as required by this chapter, shall be punishable by a fine of not more than $1,000 for each conveyance, offering or agreement. Any person, firm, corporation, or other legal entity that otherwise violates any of the provisions of this chapter shall be guilty of a misdemeanor, and on conviction thereof, shall be fined not more than $100.00 for each offense. Each day such a violation is continued after notification thereof shall constitute a separate offense. All fines collected shall constitute a separate offense. All fines collected under this chapter shall be paid to the Town of Madawaska.

301-F: **VARIATION**

1) A variation in the strict application of this chapter or a provision thereof may be permitted only where in the opinion of the Planning Board, strict application to the developer and his property would cause undue hardship, or would not be in the best interest of the Town, or would be waived according to Paragraph 2 following.

2) The Planning Board may waive the procedures leading up to the Final Approval required under Sections 303 and 304 of this chapter when, in its opinion, the development is not of potential impact so as to require governance by this chapter or such provisions thereof. The developer may make such request in writing to the Planning Board without appearing in person before it. In so waiving the requirements of those sections, the Planning Board shall nonetheless require a satisfactory description of the nature and extent of the development proposed in drawing and otherwise as necessary to provide a basis on which to give approval.

The documents necessary to making application for a Building Permit may be sufficient for this purpose.

301-G: **CONFLICT WITH OTHER ORDINANCES.** In any case where a provision of this chapter is found to be in conflict with a provision of any other ordinance or code of the Town existing on the effective date of this Code, the provision which establishes the higher standard for the promotion of health and safety shall prevail.

301-H: **APPEALS.** An appeal from any order, relief, or denial of the Planning Board may be taken by any party to Superior Court in accordance with Maine Law.

301-I: **SEVERABILIY.** The invalidity of any section, subsection, paragraph, sentence, clause, phrase, or word of this chapter shall not be held to invalidate any other section, subsection, paragraph, sentence, clause,

phrase, or word of this chapter; to this end, the provisions of this chapter are hereby declared to be severable.

SECTION 302 PREAPPLICATION

302-A: **CONFERENCE**

1) Prior to formal application for approval, the developer may appear before the Planning Board to discuss the proposed development. No binding commitments shall be made between the Town and the developer at this conference.
2) If the developer chooses to meet with the Planning Board in this manner, he shall make request by due process that he be included upon the agenda of a regular meeting of the Planning Board. At that meeting he shall appear with information sufficient to:
3) Locate the site and identify the zoning classification
4) Describe the site: its area, shape, and existing features, both natural, and man-made
5) Describe the general intent of development.
6) The Planning Board shall respond generally by indicating to the developer its concerns and by making suggestions as to what may or may not be possible.

SECTION 303 PRELIMINARY PLAN

303-A: **APPLICATION.** Written application for approval shall be filed with the Secretary of the Planning Board, together with the Preliminary Plan, at least five business days prior to a regularly scheduled meeting. Such written application shall be on forms as prescribed by the Planning Board. To contribute to the costs of administration and inspection, a fee as established from time to time by the Madawaska Board of Selectmen shall be filed with the application. No fees shall be refundable.

303-B: **REQUIREMENTS.** The Preliminary Plan submitted by the developer shall consist of three copies of all materials necessary to provide the following information. Where practical, sheet size of drawings shall be 24" x 30". The developer may request a waiver of requirements not relevant or not of substantial import to his proposal, in which case he shall list them.

1) Names of: Project, Owner, Developer, Surveyor and/or Engineer and/or Architect.
2) Graphic and written scale, north point, date.
3) Location within the Town, abutting owners, boundaries of tract with accurate distances and bearings.
4) Zoning District classification, proposed uses, special exceptions and variances required.

5) As applicable: building areas, lot areas and lot coverage ratios; net residential density ratios; street frontages; front, side and rear setbacks; buffer strips; and distances between structures.

6) Proposed dedications to open space or public use, and proposed restrictive covenants.

7) Proposed construction schedule and phasing of improvements.

8) Identification, approximate dimensions locating and sizing major features of the development as proposed for approval, including as applicable, streets, drives, maneuvering space, parking areas, number of spaces, easements and rights-of-way, both within and adjacent to the development; lots or other divisions of land; heights and shapes of existing and proposed structures; and other improvements and facilities.

9) Widths and cross sections, including curbs and sidewalks, longitudinal profiles and radii of curves of all existing and proposed streets as prescribed in Chapter 2 of this Code; sight lines and angles of intersection of traveled ways; directions of traffic flow; means of access for general, service, and emergency vehicles.

10) Existing and proposed topography in contours of two-to-five-foot intervals (two-foot intervals will generally be required except that the Board may require, depending on the site, five-foot contours) with all elevations referred to U.S.G.S. datum, or known bench marks at the discretion of the Board, and indicating all known bench marks at the discretion of the Board, and indicating all grading and filling.

11) Location and boundaries of soil areas and their names in accord with the National Cooperative Soil Survey Classification, and identifying each soil for any separate area of one acre or larger in size. Such study shall be undertaken or approved as to its accuracy by a certified soil scientist, geologist, or Soils Engineer.

12) Location of any tests or studies made, such as sample borings, bearing studies, etc.

13) Location of existing and proposed modification of natural features such as water bodes, springs, streams, swamps, wetlands, woodlands, cleared areas, trees over 5-inch diameter, gullies, ravines, ledge, and outcroppings.

14) Proposed planting, including buffer and screening provisions as well as integration with natural features.

15) Existing pattern of surface drainage, modifications proposed to it; flow on and from existing and proposed areas.

16) Location, size, and type of existing and proposed sanitary and storm sewers identifying direction of flow. Description of proposed disposal of storm water and sewage, if connection to public storm and sanitary sewers is not proposed.

17) Location, size and type of existing and proposed water supply for both general consumption and fire protection.

18) Location of existing and proposed electric and telephone service.

19) Proposed means of snow removal, garbage and trash collection, and facilities necessary thereto.

20) Proposed storage areas, including facilities for maintenance of the proposed development.

21) Proposed outdoor recreation facilities.

22) Proposed conservation provisions.

23) Where application is made for approval of development of only a portion of a larger tract, the developer shall submit a plan indicating the general f01m of future development over the remainder and its relationship to the proposed development as submitted for approval.

303-C: **PRELIMINARY PLAN REVIEW**

1) The Planning Board shall review the Preliminary Plan of the proposed development as submitted. It shall verify the provision of all information as required under the preceding Subsection B, and shall accept or deny any waivers requested as listed by the developer to undertake further studies as it deems necessary to ascertain that the public convenience, safety, health and welfare are protected, that the Town will not in the future incur extraordinary expense as a result of the development, either on or off the site, and that the environment will not be harmed unduly.

2) The Planning Board shall include in its review the following general and specific requirements that the development as proposed for approval:

   a) Shall be in conformance with the applicable sections of the Comprehensive Plan of the Town, and with all pertinent State and local codes and ordinances, including the Performance Standards related to specific types of development which are stipulated in Chapter 2 of this Code.

   b) Will not cause congestion or unsafe conditions with respect to use of the highway or public roads, existing or proposed on or off the site.

   c) Will not place an unreasonable burden by either direct cause or subsequent effect on the ability of the Town to provide municipal services including utilities, waste removal, adequate roads, fire and police protection, school facilities, school transportation, recreational facilities, and others.

   d) Has sufficient water supply available for present and future needs as reasonably foreseeable.

   e) Will provide for adequate solid and sewage waste disposal for present and future needs as reasonably foreseeable.

   f) Will not result in undue pollution of air, or surficial or ground waters, either on or off the site. The Planning Board shall consider at least: the nature, location, and course of all potential contaminants to the air or

water; and particularly in respect of pollution of water, the elevation of the proposed development above bodies of water in the vicinity, the extent of flood plains, the nature of soil and subsoil both in their function as aquifers and in their ability to adequately support waste disposal - the topography of the land and its relation to the movement and disposal of effluents, and the availability, adequacy, and suitability of streams for the disposal of effluents.

g) Will not cause unreasonable soil erosion or reduction in the capacity of the land to hold water so that a dangerous or unhealthy condition may result.

h) Will not affect the shoreline of any body of water in consideration of pollution, erosion, flooding, destruction of natural features, and change of ground water table so that a dangerous or unhealthy condition may result.

i) Will respect fully the scenic or natural beauty of the area, trees, vistas, topography, historic sites and rare or in-replaceable natural or man-made assets.

3) The Planning Board may require the reservation of open space for recreation or school sites, drainage, or other purposes consistent with the Comprehensive Plan for the development of the Town of Madawaska. The Planning Board may require the developer to landscape such open space and to provide shade trees and ground cover.

4) The Planning Board shall decide on the acceptability of the Preliminary Plan and shall issue its approval, conditional approval, or denial. It shall note all specific aspects which do not meet with its approval either in specifically satisfying the criteria listed in Subsections B and C above, in meeting the Performance Standards stipulated in Chapter 2 of this Code, or in generally providing for the protection and preservation of the public's health, safety, and welfare. The Planning Board may grant its conditional approval of any or all aspects of the Preliminary Plan pending any changes required in order to bring it into conformance with its approval, or pending the results of further studies required of the developers as provided for in Subsection C:1 above.

5) The Planning Board shall issue a written notice directed to the applicant, through its minutes or otherwise, of its decision within forty-five days after application for a proposed development has been submitted. By mutual agreement between the Planning Board and the applicant, this period may be extended as necessary to permit the developer to seek an appeal on land use from the Zoning Board of Appeals.

SECTION 304 FINAL PLAN

304-A: **APPLICATION.** A request for Final Approval shall be made by the developer in writing to the Planning Board, and shall be accompanied by the Final Plan, a Performance Guarantee and other materials as described herein. Application for Final Approval shall be made on

forms as prescribed by the Planning Board.

304-B: **REQUIREMENTS**

1) The Final Plan shall include the original drawn on permanent transparency material and three dark-line prints, all prepared to the same scale as the Preliminary Plan unless otherwise prescribed by the Planning Board as being necessary to show all details clearly. The seal(s) of the registered professional surveyor and/or engineer, and/or architect responsible for the Final Plan shall be affixed to all sheets. The plan drawing shall list all others submitted with it to include them by reference as part of the Final Plan. It shall also provide space for the signature of a legal majority of the Planning Board and the date of approval following the words, "Approved: Town of Madawaska Planning Board". The following information shall be required:

   a) All information required of the Preliminary Plan.

   b) The identification and location of all monuments, existing and proposed.

   c) Information sufficient to establish on the ground the exact location, direction, width and length of every street and way line, easement, property line and boundary line

   d) The location, size and type of planting and landscaping for such parks, esplanades, or other open spaces as may be proposed or prescribed.

2) The Final Plan shall be accompanied by the following documents as applicable:

   a) Private restrictions and easements, conditions of sale and/or trusteeships, and their periods of existence.

   b) A statement from the Superintendent of the Madawaska Water District of conditions on which the District will supply water, and approving the size and location of mains, valves and hydrants proposed.

   c) A statement from the Fire Chief of the Town of Madawaska approving the number, size and location of hydrants and their supply mains proposed.

   d) A statement from the Town Engineer or Department of Public Works Director if connection to public storm sewers is proposed approving the location, diameter, slope, and invert elevations of the storm sewers proposed.

   e) Statements of approval of the means of sanita1y sewerage proposed from the appropriate State Agencies having jurisdiction, together with evidence of suitability of soil and/or water bodies to dispose of the effluent from the proposed treatment of sanitary wastes and from storm water run-off.

   f) Offers of cession in a form certified as satisfactory by the Town Attorney of all land included in streets, highways, parks, or other open space ultimately to be dedicated for public use, or not specifically reserved by the developer.

   g) Proof from the Board of Appeals of the granting of an appeal for a variance or special exception, if required, and any conditions imposed.

304-C: **PERFROMANCE GUARANTEE.** The Final Plan shall be accompanied by a Performance Guarantee, or at the approval of the Planning Board, a Conditional Agreement. A Perf01mance Guarantee may be tendered in the form of either a certified check payable to the Town of Madawaska, a savings account passbook issued in the name of the Town, or a faithful performance bond running to the Town of Madawaska and issued by a surety company acceptable to the Town Manager. It shall be in an amount of money to be dete1mined by the Town Manager with the advice of various Town Departments and agencies to be sufficient to cover the cost of at least famishing, installing, connecting, and completing all the street grading, paving, storm drainage, utilities, ai1d other improvements for public benefit or use specified in the Final Plan. It shall be conditioned upon the completion of all such improvements within two years from the date of such check or bond. A Conditional Agreement, if acceptable in lieu of a Performance Guarantee, shall be endorsed by the Planning Board on the Final Plan, and shall provide that no lot or parcel of land may be conveyed, and that no pe1mit may be issued by the Building Inspector for any building on any portion of the development until the completion of all street improvements for public benefit or use specified in the Final Plan. Completion shall be determined by the Municipal Officers to their satisfaction, who shall receive written certification signed by the Town Manager, the Planning Board, the Public Works Director, and the Superintendent of the Madawaska Water District, that all improvements assured by the Performance Guarantee have been constructed in conformance with the Final Plan, as well as all applicable codes and ordinances. In addition, the developer shall furnish at his own expense the signed certification by a registered surveyor or civil engineer that all permanent bounds or monuments have been installed, and are accurately in place in the locations designated in the Final Plan.

304-D: **FINAL PLAN REVIEW**

1) The Planning Board shall review the Final Plan of the proposed development as submitted. It shall verify the provision of all information as required under the above subsections, and the provision of any additional information requested during the Preliminary Review. It shall examine any changes made subsequent to the Preliminary Plan for satisfactory correction.
2) The Planning Board shall approve or deny the Final Plan, taking into consideration the general and specific requirements listed under this Chapter.
3) No Final Plan shall be approved by the Planning Board unless submitted by the developer or his authorized agent within 12 months from the issuance of Preliminary Approval.

4) The Planning Board shall issue a written notice directed to the applicant, through its minutes or otherwise, of its decision within 30 days after application for Final Approval has been submitted.