

Dedication of the 2019 Annual Report



Each year the Town of Madawaska bestows honor on an individual or individuals, an organization or volunteers nominated by the Madawaska Board of Selectmen, and dedicate the annual town report to the nominee.

Madawaska was incorporated in 1869,
a small farming community of Acadian French settlers and Indigenous people
who were inhabitants along the fertile river banks of the Saint John.

The world had memorable events that year unbeknownst to this little quite town in extreme northern Maine. Elizabeth Blackwell and Florence Nighingale opened the Women's Medical College in England, War and Peace as well as Mark Twain's first book, The Innocents Abroad were published, Jesse James was robbing banks, Ulysses S. Grant inaugurated as the 18th President of the United States, the first Transcontinental Railroad is completed, Thomas Edison patents the electric vote recorder, Wild Bill Hickok is elected sheriff of Ellis County, Kansas. Black Friday created a financial panic on September 24th and Gandhi was born in India. The Suez Canal opened and John Campbell approves the first law granting women the right to vote.

On Tuesday, May 14, 2019, the Madawaska Board of Selectmen approved
to dedicate the 2019 Annual Madawaska Town Report to Past, Present and Future

CITIZENS AND INHABITANTS

of the

TOWN OF MADAWASKA

IN HONOR OF MADAWASKA'S SESQUICENTENNIAL

Denise Duperre, Chairwoman, *Donald Chasse*, Vice Chairman *Gary M. Picard*, Town Manager
Brenda Theriault, Board Member *Alan Nash-Pelletier*, Board Member *Danielle Campbell*, Board Member

SUSAN M. COLLINS
MAINE

WASHINGTON SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1504
(202) 224-2532
(202) 224-2600 (FAX)

United States Senate
WASHINGTON, DC 20510-1504

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

Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

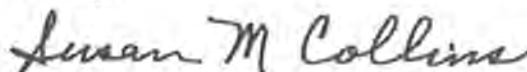
Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



Roland Danny Martin

P.O. Box 97

Sinclair, ME 04779

(207) 543-6165

Danny.Martin@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Dear Madawaska Residents:

It is an honor to serve as your State Representative. Over the next two years, I will be working hard on your behalf to provide responsive constituent services, be your advocate in the State House and advance legislation that improves life in our district and in our state.

Over the coming months, we expect to take up over 2,000 separate pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, expanding access to renewable energy, reducing student debt, fighting and dealing with the effects of climate change, repairing our roads and bridges, increasing protections for workers and consumers, getting prescription drug costs under control, protecting the independence of seniors and making sure we are caring for our neighbors with disabilities.

We will also be balancing the state budget for the next two years and will work to do so in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I am again serving as House chair of the State and Local Government Committee, where we will tackle policy relating to municipal governments, the operation of state government and Maine's unorganized territories.

Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is Danny.Martin@legislature.maine.gov. My phone number is (207) 231-1358. Thank you again for giving me the honor of representing you in Augusta.

Respectfully,

Roland "Danny" Martin
State Representative

District 150 Frenchville, Grand Isle, Madawaska, St. Agatha and Van Buren, plus the unorganized territory of Square Lake (including Cross Lake, Madawaska Lake and Sinclair Townships)

Administration Reports





FROM THE MANAGER'S OFFICE

May 15, 2019

Dear Madawaska Residents and Business People,

The year 2018 in Madawaska for many will be remembered as a year of economic ups-and-downs. I submit to you this letter with optimism of all the positive projects upon us such as downtown revitalization, and the International Bridge / US Land Port of Entry Project, my optimism however tempered by the recent losses of businesses and jobs in our community. My office, the Office of Economic and Community Development, and your elected officials hear from many, the concerns about our community be it the lack of new business or existing struggling business, and the aging population to name a few. The Community of Madawaska is not unlike any other Rural Maine community, as we all face the same issues and concerns. Out-migration, decline in retail, aging population, business creation, business retention, shrinking school enrollment, and a workforce in short supply are real issues not only for our community, but for most of the rural communities that make up roughly 488 Towns and Cities throughout Maine.

These challenges are daunting, but more critical than the issues themselves is what we, a small rural Maine community collectively choose to do about it. This community can progress, but we will never fully do so unless we as residents, students, business people, town officials, and friends, all come together as a team.

I write this letter to you, concerned about tone it sends, concerned with the overall message, but do so because it is my hope that it sends a strong message; which is that we are much better off working together as a team than we could ever be individually existing within our own silos. The success of your community relies not solely of the efforts of the municipal offices, but also with people supporting the community by supporting one another, supporting local business, joining a civic organization, volunteering, serving on a municipal board, and last but not least, participating at town meetings.

I'll end this letter like I always do, with the invitation of an open door to anyone who has a request, a concern, or to just share an idea. I'm fortunate to have had many people visit my office this past year, to discuss various matters, to get information on things they may have heard, or sometimes just to chat. The opportunity of a discussion with someone, in-person, for me is one I will never pass-up.

Yours Truly,

A handwritten signature in dark ink, appearing to read "Gary M. Picard".

Gary M Picard

Madawaska Town Manager

TOWN CLERK'S OFFICE

It is my pleasure to submit this report covering July 1, 2017 – June 30, 2018. The following are duties of the Town Clerk's position in Madawaska: issuance, oversight and protection of vital records; preparing for municipal and state elections; hunting and fishing licensing; boat, snowmobile, and ATV registrations; dog licensing; issuing yearly Entertainment, Liquor, Tavernkeeper/Innkeeper licenses; preparing and completing required monthly State reports for: Inland Fisheries & Wildlife, 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.

The Town Clerk is responsible for preparing the warrants for elections and Town meetings, recording of minutes at Town meetings; administering all oaths of office to elected and appointed officials as required by Maine Statute; attending elections and Town Clerk workshops to remain updated with State laws.

The Town of Madawaska recorded the following Vital Statistics during the 2017-2018 fiscal year, excluding those who were born or died in Canada, or any other state, or country.

VITAL STATISTICS

Births	22
Deaths	7
Marriages	27

DOG LICENSES **522**

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 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.

Respectfully submitted,


Amy Ouellette

Certified Town Clerk



TOWN OF MADAWASKA
328 St. Thomas Street Suite 101
Madawaska, Maine 04756
207-728-6351

To the Citizens of Madawaska:

For the 2017/2018 fiscal year, the Town of Madawaska was fortunate to receive approximately \$1,006,000 in grant funding from the following: Maine Department of Environmental Protection's Clean Water State Revolving Fund for upgrades to our waste water treatment facility and collection system, and Maine Community Foundation to help our local food pantry install a new door to their facility. Since I was not yet hired for this fiscal year the credit must all go to my predecessor, Suzie Paradis. In her time working for the Town of Madawaska – she brought in millions of dollars' worth of grants from various state and federal agencies. I would like to thank her for all that she's done for Madawaska and wish her the best of luck in her new position!

Since my arrival in October 2018 – I have been working hard to get up to speed on the many projects going on in town. I am very excited about our downtown revitalization project and have applied for a \$300,000 CDBG Downtown Revitalization grant. I am also working on an NBRC Public Infrastructure grant, as well as an EDA Planning grant – which also ties into the work being done on our Main Street.

I have been to trainings and meetings with state agencies to help me better understand what tools I have available to help our town. I am involved with the Maine Downtown Center and the Maine Community Development Association. I am also working towards becoming a certified Maine tax assessor. I plan to attain this certification by fall of 2019 and will be taking over the assessing for the Town.

I feel blessed to be in this position – and I will continue to work diligently to move Madawaska forward. I would like to thank Gary Picard, Town Manager, our Board of Selectmen and all the Department Heads and staff. Everyone has been so welcoming and kind – and made for such an easy transition for me.

Lastly, thank you to all the citizens of Madawaska for your incredible support. I appreciate all the feedback that I have received so far. Please feel free to reach out to me with any questions, concerns or ideas.

Sincerely,

Keith Cyr
Economic & Community Development Director
Director of Codes and Assessing



TOWN OF MADAWASKA

328 St. Thomas Street, Suite 101, Madawaska, Maine 04756-1299
Tel — (207) 728-6351 • Fax — (207) 728-3611

CODE ENFORCEMENT

July 1, 2017 to June 30, 2018

TYPE OF PERMIT	QUANTITY 2017-2018
Renovations	4
Dwellings	1
Condo Units	0
Mobile Homes	2
Garages	7
Storage Sheds	6
Deck/Porches	8
Pools	0
Additions	3
Foundation	3
Home Occupation	1
New Business	2
Miscellaneous	21
Total of all types	58
Total estimated construction cost by property owners	1,560,050

Applications for land-use permits are available at the Town Office from
8:00 a.m. to 3:00 p.m., Monday through Friday.

Please do not hesitate to visit or call the office when a question arises.

Code Enforcement Officer may be reached at (207)728-6351 and (207)316-4930.

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 the Madawaska, Frenchville and St. Agatha communities.

We at Madawaska EMS have been busy over the last year providing EMS coverage to the communities of Madawaska, Frenchville and Saint Agatha. I'm proud to report that we have done so with Paramedic coverage near 99% of the time. This past year we have been busy behind the scenes with continuing education. The world of EMS is forever changing therefore requiring us to continuously train to maintain our certifications. We've also been very proactive with Aroostook Region V who has recently reestablished a Quality Assurance program in conjunction with our Regional Medical Director Dr. Beth Collamore. I'm very proud to say that two of our Paramedic's, Jessica Pelletier and Kristopher Albert serve on this committee. This committee serves to identify areas of improvement needed throughout our region. With this the appropriate education can be provided to the Region's Services which makes the care we provide that much better. Also, just recently Kristopher Albert has just become a Certified Prehospital Trauma Life Support instructor along with a few other providers within our Region, this will make it easier to this have this program in our area which requires a recertification every 4 years.

This past year has also seen a change in our dispatching services. Twin Rivers in conjunction with their security department, Veterans Securing America, have decided that given the complex requirements of providing emergency dispatch services, they would need to discontinue this service to the town. With this, the town and its officials looked out to other sources of dispatching and The Aroostook County Sheriff's Office was chosen to do just that. I am very happy to report that this change went flawlessly and that dispatching has been none other than extraordinary. We certainly would like to thank Twin River's and The Veteran's Securing America organization for providing us with 24/7 dispatching for the countless years that you have done so, the appreciation is priceless.

At Madawaska EMS we continue to maintain a staff of six full time, four of which are Paramedic's, one who is currently finalizing the requirements needed to complete the Advanced EMT program and one Basic EMT who is now nearing completion of Nursing School. We have twelve part time staff members ranging from the Advanced EMT, Basic EMT and down to a small pool of drivers which we could not be more thankful for.

As has been for many years, the service continues to provide blood pressure clinics at various sites throughout the community on a weekly basis, we also provide Medical support at school or private sporting activities as well as community events.

In closing I wish to thank The Aroostook County Sheriff's office for the 24/7 dispatch service, the Police and Fire departments for your continued support and assistance, the Public Works Department for having our backs during those major winter storms that we have seen, the Town Manager and Board of Select Persons for your continued support and certainly the citizens of Madawaska. Lastly thank you to all the EMS Crew, no matter what your role is, you all play a role in the lives of those we help. This community is a better place because of each and every one of you, keep up the good work!

Respectfully Submitted

Eric Cyr

Eric Cyr, EMT-P, RN BSN
Service Chief
Madawaska EMS



TO: The Citizens of Madawaska,

This year we have no major incident. we had very few calls with CO and Smoke Detector calls this year.

The Hazardous Material Team and the (CST) Civil Support Team out of Waterville This year had an exercise at Customs in Madawaska. This exercise went very well. The CST team is a great asset to the community should we need them in a real emergency.

The Madawaska EOC Center has been training every month. The EOC (Emergency Operation Center) is located at the Safety Complex. Should Madawaska or any surrounding communities have a Small or large-scale emergency this center would be activated and could help in getting resources to surrounding communities. Anyone interested in becoming a member of the EOC Center please call the Madawaska Fire Station.

The Fire Prevention Program is still ongoing in our school system. With the help of the teachers, we can present this program to all students in the school system at three separate levels. With a good Fire Prevention Program, we can reduce the amount of fires we have each year by teaching the students about Fire Prevention.

In closing, I would like to thank the citizens of Madawaska, the Board of Selectmen, and the Town Manager for their support. I also want to thank the Ambulance Service, the Police Department, Public Works, and all the other departments that help us throughout the year. Finally, I want to personally thank the members and family members of the Madawaska Fire Department for all the hard work you do to keep the community safe.

Respectfully Submitted,

JAMES P. SOUCY

James P. Soucy
Fire Chief

ANNUAL REPORT OF THE MADAWASKA FIRE DEPARTMENT

The following is a brief summary of the activities of the Madawaska Fire Department for the year
2018

	Carbon Monoxide	Smoke Detector	Fire Other	Structure Fires	Chimney Fires	Vehicle Fires	Mutual aid Fires	Forest Grass Fires	Ambulance Asst.	Haz-Mat Calls	Investigate Only	Rescue Emergencys	TOTAL No of Alarms	Estimated Fire Loss
January			2		1				1	2	1		7	
February			2										2	
March	1		3								2		6	
April										1			1	
May											3		3	
June			3								3	1	7	
July			1							1	1		3	
August														
September			1	1							1		3	
October										1	1	1	3	
November			3							1	1		5	
December			2	1					3		1		7	\$ 1,000.00
Totals			17	2	1				4	6	14	2	47	\$ 1,000.00

Number of Firefighters in Department

Officers--13

Safety Officers -- 2

Training Officers --1

Firefighters -- 22

Student Program -- 0

TOTAL -- 38

APPROPRIATION
\$ 111,545.00

POPULATION: 4035
Cost of Fire Protection Per Capita: \$27.64

**Madawaska Public Library
2019-2020 Annual Report**

2019-2020 Library Board of Trustees:

Representative of the Town Parish: Father James Plourde

Representative of the Board of Selectmen: Don Chasse

Elected: Vacant (2019)

Elected: Roger Corbin (2020)

Elected: Leonette St. Onge (2021)

Library Hours:

Monday-Friday 10 am- 7pm

Saturday 10 am- 2pm

Attendance 2018: 15967

Circulation 2018: 17456

New Books: 689

Staff:

Director: Ken Theriault, Jr.

Library Aide: Rolande MacWhinnie

Library Aide: Mary Scott

Library Aide: Bernadette Michaud

The Madawaska Public Library is proud to report that we circulated 17456 items to 15967 patrons last year. At an average value of books and movies at \$20, that means the library has returned a value to Madawaska of approximately \$349120. This does not include other services the library provides, such as free wireless high-speed internet access, genealogical materials and services, and free use of the meeting room by civic groups.

The library offers 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. Anyone with a wireless ready portable computer or device may simply enter the library and get connected. There are no fees or passwords involved.

The Library has completed its digitization of the back issues of the St. John Valley Times. We are currently creating indexes for the obituaries and marriages. The digital scans of the paper will be made available within the library and will replace the microfilmed copies of the paper. Thank you to Dan Berube of Saint David for volunteering to undertake this massive project.

The Library has expanded its annual book sale to now maintain a year-round schedule every Saturday. The sale is open to the public, in the library basement, every Saturday from 10am until 1:30pm. Used

books and videos donated to the library and culled from the borrowing collection are available for purchase at bargain prices.

The Library Board has given the go-ahead to begin the process of turning the front lawn of the library grounds into a small park where people will be able to sit, read, and use our wi-fi access. We have undertaken this project in conjunction with the Town's decision create a Main Street beautification project as part of "Grand Plan Madawaska".

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. We would also like to express my gratitude to the volunteers, especially Rachelle DeFarges, who took the reins of the book sale and turned it into a much better project.

Respectfully submitted,

Ken Theriault, Jr.

To the Citizens of Madawaska:

Our mission is to promote recreation as a necessary and basic fulfillment of human needs including health, education, and welfare. The Madawaska Parks and Recreation Department provides opportunities and facilities to satisfy the recreational needs of all citizens of the community. Recreational facilities and activities will be offered to include every possible participant regardless of age and ability.

Our recreational programs continue to have tremendous growth. Existing programs are well attended. Our six-week summer day camp continues to be a very popular program that children enjoy. We continue to offer a food program to our summer campers that feed them breakfast and lunch daily. This benefit helps to ensure that campers have two balanced meals. This program is provided free of charge through a grant from the Maine Department of Health and Human Services.

In the fall we offer youth soccer for grades K-6, with instruction and game time activities and we also have grades 4-6 travel soccer.

With such great weather this winter we were able to run all our traditional ice skating programs. A successful youth hockey program which has continued to grow with great participation numbers. We were able to run special programs like Characters on Ice, Cool Kids and Teen Night.

Our staff continues to maintain many acres of parks and, also the upkeep of the Multi-Purpose Center. We have made several cosmetic improvements in the parks for ex., the addition to a playground in Bi – Centennial Park which we hope can be taken advantage of by the residents of Madawaska. We also have beautiful tennis courts and a renovated softball field with new dugouts for the community to enjoy.

Finally, the community gym is a recreation facility that we operate and are getting record number of users from year to year, this is a great asset to our community.

A special thank you to the Madawaska Civic Organizations, business establishments, town departments and many other agencies, volunteers, staff and individuals too numerous to mention for their positive contributions to our town and department. Together we are creating community through people, parks and programs.

Respectfully submitted,

Director of Parks and Recreation



Town of Madawaska, Maine

INCORPORATED 1869

Police Department

Ross M. DuBois
Chief of Police

428 MAIN STREET MADAWASKA, ME 04756
TELEPHONE (207) 728-6356 FAX 92070 728-3609
e-mail: rdubois@madawaskapolice.com

Jamie Pelletier
Lieutenant
Matthew Derosier
Sergeant

To the Citizens of Madawaska,

Madawaska is a great place to live and work due to the high quality of life here and the safe environment we all enjoy thanks to the dedicated efforts from all the Town of Madawaska employees.

During the past year, we've seen major changes to our dispatching service. After decades of dispatching for the Police, Fire and Ambulance Departments, the Twin Rivers Paper Company determined they were unable to provide this service to the Municipality moving forward. The Municipality has contracted with the Aroostook County Sheriff's Department to provide dispatching services. The transition to the Sheriff's Department has been seamless. Residents can still reach the Police Department by calling 728-6356 or 911 for Emergency calls.

Early in the year, we set about crafting a revitalized mission statement and core values that will serve as a framework to guide our organization into the future. While we have always been an organization with a strong commitment to community partnerships, 2018 saw us double down on those efforts in order to take our relationship with the community to an even higher level. Staff members from our department took part in a number of community events in 2018 and we look to do even more of that in 2019 and beyond. We consider ourselves extremely fortunate to have a community that is very engaged and active in partnering with us to achieve our collective public safety goals.

During the past year, Officer Sam Dechaine graduated from the Maine Criminal Justice Academy's 18 week Law Enforcement certification course. We also welcomed aboard Officer Garrett Albert. Officer Albert, a Fort Kent native, had been working for the Brunswick Police Department and wanted to return to the County. Both officers are great assets for our community.

Please continue to support your police department by being involved in your community and being a good neighbor.

Thank you for the opportunity to serve as your Police Chief, and I hope you find this Annual Report for 2018 useful.

Respectfully submitted,

Ross M. DuBois

Ross M. DuBois
Chief of Police



PUBLIC WORKS DEPARTMENT 2018 ANNUAL REPORT

To the Citizens of Madawaska,

The 2018 Fiscal year has come to an end. The Public Works Dept. has kept busy this year in completing several projects and routine maintenance such as:

- \$350,000 of hot top was placed in Town and Secondary roads.
- Assisted in Farmer's Market Project.
- Spring cleanup filling of pot holes, road stripping, roadside mowing, and routine road maintenance.
- Assisted in ground work for Bicentennial Park bathrooms.
- Flushed all sewer mainlines for annual preventative maintenance.
- The Department continues to work with Woodward & Curran Engineers on the sewer line project.
- A new 2018 GMC 2500 pickup was purchased.

On behalf of the Public Works Department and myself, I wish to thank the Citizens of Madawaska, The Town Manager, Board of Select People, Budget Committee for all the support allowing us to provide the best possible service to the residents of Madawaska.

I especially want to thank the Public Works staff for their dedication and professionalism displayed throughout the year on serving the community.

In closing I would like to recognize Yves Lizotte for 42 years of service and dedication to the Public Works Department and wish him a happy retirement.

Respectfully submitted by

Kevin Dube

Public Works Director



POLLUTION CONTROL 2017-2018 ANNUAL REPORT

TO THE CITIZENS OF MADAWASKA

I am pleased to report that the year was very productive for the Madawaska Pollution Control department. The department is actively seeking and implementing innovative methods in meeting challenges associated with treatment plant operations. Examples of these include, conversion of lighting fixtures to LED technology, reducing building heat loss through vent management, streamlining dewatering process, and performing in-house assembly and installation of sludge site storage building doors. All of which, have provided significant savings.

Focusing to the future, we have been anticipating the completion of collection system improvements, and the May 2019 start of treatment plant, main pump station, and Saint David pump station upgrades. The community's investment of these upgrades, will increase the town's wastewater treatment systems overall effectiveness to remain in compliance, with current, and future, State and Federal regulations.

As always, I would like to extend my sincere thanks to home owners and local businesses for your combined effort of reducing and eliminating "Flushable Wipes" from being introduced into the town's sewer system. Your efforts contribute in keeping our town's collection system, pump stations, and treatment facility, operating at peak efficiencies. Thus, reducing maintenance costs, and improving overall reliability of the Madawaska's sewer system infrastructure.

The department would like to extend our gratitude and appreciation to the Board of Selectmen, Town Manager, and all employees of the Town for their valued support throughout the year. I will also take this opportunity to thank my staff, Walter Parker, and Seth Lagasse for their dedication, professionalism, and integrity. As a team, we will continue to strive to make department operations, cost effective, efficient, and environmentally compliant.

Submitted by,

Mark J. Madore

Mark J Madore
Superintendent



2018 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 2018 calendar year (January 1 – December 31).

2018 MSW Tonnage by Town

Town	Tonnage	Expense
Madawaska	3,789	\$ 443,332.89
Frenchville	636	\$ 74,409.66
Fort Kent	3,103	\$ 363,082.59
St. Agatha	577	\$ 67,520.70
TOTAL	8,105	\$ 948,345.84

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.

2018 C&D & Special Waste Tonnage

	Tonnage	Revenue
Construction & Demo Debris	925	\$ 116,732.16
Tires	146	\$ 15,106.65
Universal & Out of District	122	\$ 18,976.70
TOTAL	1,193	\$ 150,815.51

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 2018, a total of

642.7 tons of recyclable materials were processed and generated revenue in the amount of \$64,440.20. 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 2018 and look forward to serving you in the coming years.

Sincerely,

Gary M Picard

Gary M. Picard, Administrator
Valley Recycling Facility Inc.

2018 VRF Board of Directors:

January 2018 – December 2018
Beurmond Banville, St. Agatha – Chairman
Danny Nicolas, Fort Kent – Vice Chairman
Ryan E. Pelletier, Frenchville – Secretary
Dana Gendreau, Madawaska – Treasurer
Fort Kent
John Bouchard – Voting Member
Suzie Paradis – Alternate
Madawaska
Dana Gendreau – Voting Member
Gary M. Picard - VRF Administrator
Brenda Theriault – Alternate
St. Agatha
Aubrie Michaud – Voting Member
Danny Bechard - Alternate
Frenchville
Yvan Dube – Voting Member
Ryan E. Pelletier – Alternate
Craig Lawrence – Alternate



Annual Report to Madawaska

2018 Activity Summary

- 58 - Critical Care and Ambulatory Medical flights compared to 59 in 2017
- 70 – Business Flights compared to 103 in 2017 (Qualitatively up)
- 160 – Pleasure Flights compared to 144 in 2017 (an increase of 11%)
- 16 – Pilot Training compared to 26 in 2017 (Restarting spring 2019)
- 986 Recorded Flight Ops compared to 1302 in 2017 (Down 24% compared to 2017)
- **20-Charter Flights compared to 41 in 2017 (higher than the 14 in 2016)**
- 15-International Flights (down from 24 in 2017 no Pattison Sign Group in 2018)

Looking ahead to 2019

Based on the recently completed Airport Master Plan Update (AMPU) December 2018 and the Airport Capital Improvement Program (ACIP) of July 2018, the airport anticipates Federal and State funding for a construction design project in FY 2019. This project paves the way for a FY 2020 construction project to build a partial parallel taxiway, reconstruct the airport apron, install a Precision Approach Path Indicator on RWY 14 as well as replace the aging RWY14 Runway End Identifier Lights (REIL), and make Runway Safety Area (RSA) improvements to meet B/II standards. This design and permitting project has an estimated cost of \$300,000.

We also have plans to replace our nearly 50-year-old terminal hangar door this spring. It may be eligible for reimbursement, but due to Federal Aviation Administration guide lines which classify it as a revenue generating project we cannot request funding until FY 2021 without jeopardizing discretionary funding for the FY 2020 construction project described in the preceding paragraph.

We have signed long term lease agreements with two aviation communication organizations. Our location was selected for its proximity to international Victor airways. This is recurring net income of approximately \$7,000 annually to the operation.

The FY 2019 budget includes basic health care compensation for the manager of \$10,400 annually, takes a small step to bring the manager's earned compensation up to par with the national average, and funded 40 hours a week for an operations assistant.

We are pleased to be able to serve the people of the Valley. Thank you for your support in 2019.

Fort Kent directors are Leland Roix, Clifton Cyr, and Alan Pelletier. Please feel free to speak with them for more information. You may also contact the manager, David Fernald at 436-1379.

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.



YEAR END

Fund(s): ALL
ALL

Account	Beg Bal Net	YTD Net	Balance Net
10 - MUNICIPAL GENERAL FUND	-4,363,486.58	4,363,486.58	0.00
Assets	-619,519.44	3,506,803.19	2,887,283.75
11010-01 CASH-EDUCATION	0.00	828.38	828.38
11010-04 TD BANKNORTH	43,252.92	171.18	43,424.10
11011-00 KATAHDIN TRUST TOWN OPERAT	50.00	3,798,262.84	3,798,312.84
11016-00 PAYROLL KATAHDIN TRUST	50.00	956.43	1,006.43
11030-00 PETTY CASH	700.00	0.00	700.00
11040-00 CHANGE CASH	400.00	0.00	400.00
11100-00 CREDIT MEMO	325.26	0.00	325.26
11200-04 A/R AMBULANCE FEES	74,605.70	13,790.22	88,395.92
11200-05 A/R EDUCATION	63,944.48	-54,387.21	9,557.27
11200-06 A/R FUEL TAX REFUND	6,431.86	607.77	7,039.63
11201-14 2014 REAL ESTATE TAXES	3.48	0.00	3.48
11201-15 2015 REAL ESTATE TAXES	-901.39	908.61	7.22
11201-16 2016 REAL ESTATE TAXES	385,066.27	-381,058.62	4,007.65
11201-17 2017 REAL ESTATE TAXES	-6,052.06	411,650.37	405,598.31
11201-18 2018 REAL ESTATE TAXES	0.00	-7,897.12	-7,897.12
11202-03 2003 PERSONAL PROP TAXES	48.84	0.00	48.84
11202-04 2004 PERSONAL PROP TAXES	57.00	0.00	57.00
11202-05 2005 PERSONAL PROP TAXES	1,648.76	0.00	1,648.76
11202-06 2006 PERSONAL PROP TAXES	1,677.66	0.00	1,677.66
11202-07 2007 PERSONAL PROP TAXES	2,546.08	0.00	2,546.08
11202-08 2008 PERSONAL PROP TAXES	2,575.55	0.00	2,575.55
11202-09 2009 PERSONAL PROP TAXES	2,553.60	0.00	2,553.60
11202-10 2010 PERSONAL PROP TAXES	2,040.74	0.00	2,040.74
11202-11 2011 PERSONAL PROP TAXES	2,584.72	0.00	2,584.72
11202-12 2012 PERSONAL PROP TAXES	3,388.48	0.00	3,388.48
11202-13 2013 PERSONAL PROP TAXES	4,938.43	-44.03	4,894.40
11202-14 2014 PERSONAL PROP TAXES	6,033.16	-140.77	5,892.39
11202-15 2015 PERSONAL PROP TAXES	5,825.47	-212.22	5,613.25
11202-16 2016 PERSONAL PROP TAXES	11,165.50	-5,088.61	6,076.89
11202-17 2017 PERSONAL PROP TAXES	0.00	11,964.75	11,964.75
11202-18 2018 PERSONAL PROP TAXES	0.00	-4.62	-4.62
11203-09 2009 TAX LIENS	172.09	0.00	172.09
11203-12 2012 TAX LIENS	2,639.70	-562.06	2,077.64
11203-13 2013 TAX LIENS	3,377.80	-562.06	2,815.74
11203-14 2014 TAX LIENS	7,618.74	-3,254.52	4,364.22
11203-15 2015 TAX LIENS	116,348.76	-108,278.22	8,070.54
11203-16 2016 TAX LIENS	0.00	121,943.84	121,943.84
11530-00 OTHER ACCOUNTS RECEIVABLE	227.32	7,571.04	7,798.36
11530-02 GENERAL ASSIST-STATE OF MAIN	4,528.55	-4,351.91	176.64
11530-04 SERVICE AGREEMENT	16,652.35	4,046.02	20,698.37
13000-12 DUE TO/DUE FROM MDEA	-749.85	0.00	-749.85
13000-14 FARMER'S MARKET	265.60	-1,125.95	-860.35
13000-16 DUE TO/DUE FROM COMMUNITY	-21,306.83	-9,326.28	-30,633.11
13000-17 DUE TO/DUE FROM VALLEYUNITE	-2,632.42	0.00	-2,632.42
13000-18 DUE TO/DUE FROM ACADIAN DAY	0.00	-3,399.67	-3,399.67
13000-19 DUE TO/DUE FROM ME COMM. GF	0.00	-6,924.83	-6,924.83
13000-23 DUE TO / DUE FROM FOUR SEASC	-891.20	0.00	-891.20
13000-24 DUE TO / DUE FROM ENHAN BORI	-1,304.79	8,882.83	7,578.04
13000-25 DUE TO / DUE FROM DEP SEPTIC	-3,750.43	0.00	-3,750.43
13000-29 DUE TO / DUE FROM MEMA RADIC	-1,297.28	0.00	-1,297.28

YEAR END

Fund(s): ALL
ALL

05/20/2019

Page 2

Account	Beg Bal Net	YTD Net	Balance Net
10 - MUNICIPAL GENERAL FUND CONT'D			
13000-40 DUE TO / DUE FROM CAPITAL PR	-1,111,508.30	-258,498.62	-1,370,006.92
13000-41 DUE TO / DUE FROM RIVER ACCE	-2,709.38	0.00	-2,709.38
13000-44 DUE TO / DUE FROM EDA CSO	109,760.55	80,794.46	28,966.09
13000-48 DUE TO / DUE FROM NBRC GRAN	-299.87	0.00	-299.87
13000-60 DUE TO / DUE FROM POLI. CONF	-262,280.67	-166,478.00	-428,758.67
13000-61 DUE TO / DUE FROM HAZ MAT	-39,042.28	3,983.87	-35,058.41
13000-62 DUE TO / DUE FROM UDAG	118,927.05	46,191.21	165,118.26
13000-64 DUE TO / DUE FROM ACADIAN FE	25,958.51	-3,390.28	-29,348.79
13000-66 DUE TO / DUE FROM BIRCH POTM	-7,978.42	0.00	-7,978.42
13000-71 DUE TO / DUE FROM TIF	-76,841.34	14,569.82	-62,271.52
13000-72 DUE TO / DUE FROM UNDERAG DF	0.00	489.01	489.01
13000-74 DUE TO / DUE FROM EXPO	-1,662.25	546.87	-1,115.38
13000-76 DUE TO/DUE FROM WWTF RD GR	0.00	27,431.02	27,431.02
13000-77 DUE TO/DUE FROM DOWNTOWN	0.00	131,723.88	131,723.88
13000-78 DUE TO/DUE FROM COPS GRANT	0.00	1,768.88	1,768.88
13001-00 DUE TO / DUE FROM SCHOOL GR	-54,784.64	-8,705.59	-63,490.23
Liabilities	1,340,957.01	-359,217.07	981,739.94
24110-75 ANIMAL LICENSES	-34.00	-13.00	-47.00
24210-00 ACCOUNTS PAYABLE	213,769.72	-106,845.41	106,924.31
24610-00 ACCRUED PAYROLL	616,954.94	-283,239.77	333,715.17
24710-01 PY DED&W/H-FEDERAL TAX	-71.23	60.14	-11.09
24710-02 PY DED&W/H-STATE TAX	564.60	-582.21	-17.61
24710-03 PY DED&W/H- FICA	-1,008.70	983.14	-25.56
24710-04 PY DED&W/H- MEDICARE	30.47	24.49	-5.98
24710-05 HEALTH INSURANCE	12,057.84	-7,148.93	4,908.91
24710-06 WAGE INSURANCE	-661.02	2,394.12	1,733.10
24710-17 SUPPLEMENTAL	-197.18	213.08	15.90
24710-20 MAIN STATE RETIREMENT SYS	7,538.44	7,538.51	-0.07
24710-30 VISION	-53.73	164.43	110.70
24710-31 DENTAL	157.80	301.36	459.16
25900-00 OTHER LONG-TERM LIABILITIES	491,970.00	42,010.00	533,980.00
Fund Balance	2,403,010.13	-497,466.32	1,905,543.81
37230-00 DESIGNATED RSRV-REG EDUCATI	372,867.00	-51,771.14	321,095.86
37300-00 UNRESERVED FUND BALANCE	1,925,131.85	67,614.37	1,992,746.17
37301-00 DES FB CARRY FORWARDS	1,000.00	25,897.87	26,897.87
37310-00 EXPENSE CONTROL	0.00	-3,733,705.42	-3,733,705.42
37320-00 REVENUE CONTROL	0.00	3,214,772.24	3,214,772.24
37330-28 DES FB CAPITAL EQUIPMENT	31,528.94	-22,500.00	9,028.94
37330-29 DES FB ENGINEERING / SURVEYIN	10,975.00	0.00	10,975.00
37330-31 DES FB BEAUTIFICATION	1,200.00	0.00	1,200.00
37330-32 DES FB COINS	1,312.10	0.00	1,312.10
37330-34 DES FB ANIMAL	2,393.00	0.00	2,393.00
40010-00 REC ADVERTISING CARRY FORWA	-132.99	50.00	-82.99
40020-00 REC BASEBALL CARRY FORWARD	5,212.17	794.39	6,006.56
40030-00 REC SOCCER CARRY FORWARD	3,877.81	-556.67	3,321.14
40040-00 REC YOUTH ACT CARRY FORWARD	10,453.83	2,088.62	12,542.45
40050-00 REC HOCKEY CARRY FORWARD	1,052.90	290.00	1,342.90
40060-00 REC BASKETBALL CARRY FORWARD	769.94	5.00	774.94
40070-00 REC SKATE RENTAL CARRY FORWA	5,196.43	1,077.55	6,273.98
40080-00 REC CROSS COUNTRY SKIING CF	372.06	0.00	372.06

Account	Beg Bal Net	YTD Net	Balance Net
10 - MUNICIPAL GENERAL FUND CONT'D			
40090-00 REC SWIM PASS FEES CARRY FOR	5,458.29	0.00	5,458.29
40100-00 REC CARNIVAL PROCEEDS CARRY	166.74	0.00	166.74
40110-00 REC CONCESSIONS CARRY FORWA	7,994.79	-350.70	7,644.09
40120-00 REC FOOD PROGRAM CARRY FOR	16,180.27	3,827.62	20,007.89
12 - MDEA	0.00	0.00	0.00
Assets	749.85	0.00	749.85
13000-10 DUE TO / DUE FROM GENERAL FL	749.85	0.00	749.85
Liabilities	0.00	0.00	0.00
Fund Balance	749.85	0.00	749.85
37300-00 Fund Balance	749.85	0.00	749.85
14 - FARMER'S MARKET	0.00	0.00	0.00
Assets	-265.60	1,125.95	860.35
13000-10 DUE TO/FROM GENERAL FUND	-265.60	1,125.95	860.35
Liabilities	0.00	0.00	0.00
Fund Balance	-265.60	1,125.95	860.35
37300-00 Fund Balance	-265.60	0.00	-265.60
37310-00 Expense Control	0.00	-1,268.05	-1,268.05
37320-00 Revenue Control	0.00	2,394.00	2,394.00
16 - COMMUNITY GYM	1,235.66	-1,235.66	0.00
Assets	21,306.83	9,326.28	30,633.11
13000-10 DUE TO/FROM GENERAL FUND	21,306.83	9,326.28	30,633.11
Liabilities	0.00	91.13	91.13
24610-00 SALARY ACCRUAL	0.00	91.13	91.13
Fund Balance	20,071.17	10,470.81	30,541.98
37300-00 Fund Balance	20,071.17	0.00	20,071.17
37310-00 Expense Control	0.00	-20,248.19	-20,248.19
37320-00 Revenue Control	0.00	30,719.00	30,719.00
17 - VALLEY UNITED SOCCER CLUB	0.00	0.00	0.00
Assets	2,632.42	0.00	2,632.42
13000-10 DUE TO/FROM GENERAL FUND	2,632.42	0.00	2,632.42
Liabilities	0.00	0.00	0.00
Fund Balance	2,632.42	0.00	2,632.42

Account	Beg Bal Net	YTD Net	Balance Net
17 - VALLEY UNITED SOCCER CLUB CONT'D			
37300-00 Fund Balance	2,632.42	0.00	2,632.42
18 - ACADIAN DAY	0.00	0.00	0.00
Assets	0.00	3,399.67	3,399.67
13000-10 DUE TO/FROM GENERAL FUND	0.00	3,399.67	3,399.67
Liabilities	0.00	0.00	0.00
Fund Balance	0.00	3,399.67	3,399.67
37310-00 Expense Control	0.00	-15,079.16	-15,079.16
37320-00 Revenue Control	0.00	18,478.83	18,478.83
19 - MAINE COMMUNITY GRANT	0.00	0.00	0.00
Assets	0.00	6,924.83	6,924.83
13000-10 DUE TO / DUE FROM GENERAL FU	0.00	6,924.83	6,924.83
Liabilities	0.00	0.00	0.00
Fund Balance	0.00	6,924.83	6,924.83
37310-00 Expense Control	0.00	-75.17	-75.17
37320-00 Revenue Control	0.00	7,000.00	7,000.00
23 - GRANT FOUR SEASONS TRAIL	0.00	0.00	0.00
Assets	891.20	0.00	891.20
13000-10 DUE TO / DUE FROM GENERAL FU	891.20	0.00	891.20
Liabilities	0.00	0.00	0.00
Fund Balance	891.20	0.00	891.20
37300-00 Fund Balance	891.20	0.00	891.20
24 - GRANT ENHANCED BORDER PROT	0.00	0.00	0.00
Assets	1,304.79	-1,304.79	0.00
11530-05 A/R ENHANCED BORDER	0.00	7,578.04	7,578.04
13000-10 DUE TO / DUE FROM GENERAL FU	1,304.79	-8,882.83	-7,578.04
Liabilities	0.00	0.00	0.00
Fund Balance	1,304.79	-1,304.79	0.00
37300-00 Fund Balance	1,304.79	0.00	1,304.79
37310-00 Expense Control	0.00	-19,282.47	-19,282.47
37320-00 Revenue Control	0.00	17,977.68	17,977.68

YEAR END

Fund(s): ALL
ALL

Account	Beg Bal Net	YTD Net	Balance Net
25 - GRANT - DEP SEPTIC SYSTEMS CONT'D			
25 - GRANT - DEP SEPTIC SYSTEMS	0.00	0.00	0.00
Assets	3,750.43	0.00	3,750.43
13000-10 DUE TO/FROM GENERAL FUND	3,750.43	0.00	3,750.43
Liabilities	0.00	0.00	0.00
Fund Balance	3,750.43	0.00	3,750.43
37300-00 Fund Balance	3,750.43	0.00	3,750.43
29 - MEMA RADIO GRANT			
29 - MEMA RADIO GRANT	0.00	0.00	0.00
Assets	1,297.28	0.00	1,297.28
13000-10 DUE TO / DUE FROM GENERAL FU	1,297.28	0.00	1,297.28
Liabilities	0.00	0.00	0.00
Fund Balance	1,297.28	0.00	1,297.28
37300-00 FUND BALANCE	1,297.28	0.00	1,297.28
40 - MUNICIPAL CAPITAL PROJECTS FUN			
40 - MUNICIPAL CAPITAL PROJECTS FUN	46,395.67	-46,395.67	0.00
Assets	1,111,592.40	258,498.71	1,370,091.11
11110-00 FIRE DEPT INVESTMENT	84.07	0.12	84.19
13000-10 DUE TO / DUE FROM CAPITAL PRI	1,111,508.33	258,498.59	1,370,006.92
Liabilities	0.00	0.00	0.00
Fund Balance	1,065,196.73	304,894.38	1,370,091.11
37330-01 AMBULANCE RESERVE	716,988.00	112,329.96	829,317.96
37330-02 AMBULANCE VEHICLE RESERVE	90,000.00	-42,295.37	47,704.63
37330-04 AMBULANCE TRAINING RESERVE	520.41	1.13	521.54
37330-05 COMPUTER RESERVE	22,347.65	-15,831.00	6,516.65
37330-06 EMPLOYEE APPRECIATION RESER	888.51	-0.39	888.12
37330-07 FIRE DEPARTMENT RESERVE	7,100.29	0.36	7,100.65
37330-08 DEFERRED COMP RESERVE	47,651.24	-16,647.14	31,004.10
37330-10 DEFERRED SICK LEAVE RESERVE	27,618.00	-7,017.10	20,600.90
37330-12 POLICE CAR & EQUIPMENT RESEF	54,465.51	29,338.48	83,803.99
37330-14 PUBLIC WORKS AUCTION RESERV	9,364.00	0.00	9,364.00
37330-17 DEFERRED VACATION RESERVE	15,775.28	-4,485.99	11,289.29
37330-18 DOCUMENT PRESERVATION RESE	2,151.12	0.00	2,151.12
37330-19 WEBSITE UPDATE RESERVE	11,168.03	0.00	11,168.03
37330-22 PUBLIC WORKS EQUIPMENT RESE	29,582.04	0.00	29,582.04
37330-23 COMMUNICATION TOWER	3,013.26	0.00	3,013.26
37330-26 HEALTH	6,974.98	0.00	6,974.98
37330-27 TENT SUPPLY RESERVE	11,056.12	1,400.00	12,456.12
37330-28 EMERGENCY GENERATOR	780.00	0.00	780.00
37330-29 TIMEWARNER	7,752.29	3,474.57	11,226.86

Account	Beg Bal Net	YTD Net	Balance Net
40 - MUNICIPAL CAPITAL PROJECTS FUN CONT'D			
37330-30 FEASIBILITY STUDY	0.00	20,000.00	20,000.00
37330-31 CAPITAL PURCHASES	0.00	70,546.86	70,546.86
37330-32 APPRAISAL PROJECT & STAFF	0.00	134,080.01	134,080.01
37330-33 SIDEWALK MATCH	0.00	15,000.00	15,000.00
37330-34 TOWN 150TH	0.00	5,000.00	5,000.00
41 - CAPITAL RIVER ACCESS BOAT LAND	0.00	0.00	0.00
Assets	2,709.38	0.00	2,709.38
13000-10 DUE TO/FROM GENERAL FUND	2,709.38	0.00	2,709.38
Liabilities	0.00	0.00	0.00
Fund Balance	2,709.38	0.00	2,709.38
37300-00 BOAT LANDING FUND BALANCE	174,217.11	0.00	174,217.11
37300-01 RIVER ACCESS FUND BALANCE	-171,507.73	0.00	-171,507.73
44 - EDA CSO	-80,794.46	80,794.46	0.00
Assets	-109,760.55	80,794.46	-28,966.09
13000-10 DUE TO/FROM GENERAL FUND	-109,760.55	80,794.46	-28,966.09
Liabilities	0.00	0.00	0.00
Fund Balance	-28,966.09	0.00	-28,966.09
37300-00 Fund Balance	-28,966.09	0.00	-28,966.09
47 - DRUG FORFEITURE	-22,898.54	22,898.54	0.00
Assets	0.00	0.00	0.00
Liabilities	0.00	0.00	0.00
Fund Balance	22,898.54	-22,898.54	0.00
37300-00 Fund Balance	22,898.54	0.00	22,898.54
37310-00 Expense Control	0.00	-22,898.54	-22,898.54
48 - NBRC GRANT REIMBURSEMENT	0.00	0.00	0.00
Assets	299.87	0.00	299.87
13000-10 Due To / Due From General Fund	299.87	0.00	299.87
Liabilities	0.00	0.00	0.00
Fund Balance	299.87	0.00	299.87
37300-00 Fund Balance	299.87	0.00	299.87

YEAR END

Fund(s): ALL
ALL

Account	Beg Bal Net	YTD Net	Balance Net
49 - MICRO ENTERPRISE GRANT CONT'D			
49 - MICRO ENTERPRISE GRANT	0.00	0.00	0.00
Assets	0.00	0.00	0.00
Liabilities	0.00	0.00	0.00
Fund Balance	0.00	0.00	0.00
37310-00 Expense Control	0.00	-200,000.00	-200,000.00
37320-00 Revenue Control	0.00	200,000.00	200,000.00
60 - POLLUTION CONTROL	-6,225.11	6,225.11	0.00
Assets	481,964.71	27,636.25	509,600.96
11160-00 ACCRUED COMPENSATED ABSENC	-12,491.00	329.03	-12,161.97
11203-12 2012 SEWER LIENS	632.50	0.00	632.50
11203-13 2013 SEWERS LIENS	1,341.41	-176.44	1,164.97
11203-14 2014 SEWERS LIENS	2,418.36	-879.96	1,538.40
11203-15 2015 SEWERS LIENS	26,222.17	-23,696.59	2,525.58
11203-16 2016 SEWERS LIENS	201,560.60	-181,399.18	20,161.42
11203-17 2017 SEWERS	0.00	66,981.39	66,981.39
13000-10 DUE TO / DUE FROM GENERAL FU	262,280.67	166,478.00	428,758.67
Liabilities	2,492.04	356.01	2,848.05
24610-00 ACCRUED SALARIES & BENEFITS	2,492.04	356.01	2,848.05
Fund Balance	485,697.78	21,055.13	506,752.91
37300-00 UNRESERVED FUND BALANCE	450,697.78	0.23	450,698.01
37301-00 DES FB CARRY FORWARD	0.00	5,201.43	5,201.43
37310-00 EXPENSE CONTROL	0.00	25,268.98	25,268.98
37320-00 REVENUE CONTROL	0.00	-9,415.51	-9,415.51
37330-04 DES FB REPAIR/REPLACE RESERV	35,000.00	0.00	35,000.00
61 - HAZARDOUS MATERIALS	0.00	0.00	0.00
Assets	39,042.28	6,016.13	45,058.41
11530-00 OTHER ACCOUNTS RECEIVABLE	0.00	10,000.00	10,000.00
13000-10 DUE TO / DUE FROM GENERAL FU	39,042.28	-3,983.87	35,058.41
Liabilities	0.00	120.00	120.00
24610-00 ACCRUED SALARIES & BENEFITS	0.00	120.00	120.00
Fund Balance	39,042.28	5,896.13	44,938.41
37300-00 Unreserved Fund Balance	39,042.28	0.00	39,042.28
37310-00 Expense Control	0.00	18,526.90	18,526.90
37320-00 Revenue Control	0.00	-12,630.77	-12,630.77
62 - UDAG	674.71	-674.71	0.00

Account	Beg Bal Net	YTD Net	Balance Net
62 - UDAG CONT'D			
Assets	281,903.58	-30,351.44	251,552.14
11010-00 CASH	174,005.30	55,111.00	229,116.30
11110-00 INVESTMENTS	1,998.18	4.21	2,002.39
11530-01 LOANS RECEIVABLES	224,827.15	-39,275.44	185,551.71
13000-10 DUE TO / DUE FROM GENERAL FU	-118,927.05	-46,191.21	-165,118.26
Liabilities	0.00	0.00	0.00
Fund Balance	281,228.87	-29,676.73	251,552.14
37300-00 REVOLVING LOAN FUND BALANCE	281,228.87	0.00	281,228.87
37310-00 Expense Control	0.00	-69,273.89	-69,273.89
37320-00 Revenue Control	0.00	39,597.16	39,597.16
63 - DARE PROGRAM	-65.63	65.63	0.00
Assets	0.00	0.00	0.00
Liabilities	0.00	0.00	0.00
Fund Balance	65.63	-65.63	0.00
37300-00 Fund Balance	65.63	0.00	65.63
37310-00 Expense Control	0.00	-65.63	-65.63
64 - ACADIAN FESTIVAL	0.00	0.00	0.00
Assets	26,213.51	3,390.28	29,603.79
11030-00 PETTY CASH	255.00	0.00	255.00
13000-10 DUE TO / DUE FROM GENERAL FU	25,958.51	3,390.28	29,348.79
Liabilities	0.00	0.00	0.00
Fund Balance	26,213.51	3,390.28	29,603.79
37300-00 Fund Balance	26,213.51	0.00	26,213.51
37310-00 Expense Control	0.00	-40,738.19	-40,738.19
37320-00 Revenue Control	0.00	44,128.47	44,128.47
66 - BIRCH POINT DEVELOPMENT	0.00	0.00	0.00
Assets	7,978.42	0.00	7,978.42
13000-10 DUE TO / DUE FROM GENERAL FU	7,978.42	0.00	7,978.42
Liabilities	0.00	0.00	0.00
Fund Balance	7,978.42	0.00	7,978.42
37300-00 Fund Balance	7,978.42	0.00	7,978.42

Account	Beg Bal Net	YTD Net	Balance Net
68 - BUSINESS ASSISTANT GRANT CONT'D			
68 - BUSINESS ASSISTANT GRANT	0.00	0.00	0.00
Assets	0.00	0.00	0.00
Liabilities	0.00	0.00	0.00
Fund Balance	0.00	0.00	0.00
37310-00 Expense Control	0.00	-119,500.00	-119,500.00
37320-00 Revenue Control	0.00	119,500.00	119,500.00
71 - TAX INCREMENT FINANCING	0.00	0.00	0.00
Assets	76,841.34	-14,569.82	62,271.52
13000-10 DUE TO / DUE FROM GENERAL FU	76,841.34	-14,569.82	62,271.52
Liabilities	0.00	0.00	0.00
Fund Balance	76,841.34	-14,569.82	62,271.52
37300-00 Fund Balance	76,841.34	28,330.18	105,171.52
37310-00 Expense Control	0.00	-42,900.00	-42,900.00
72 - Under Age Drinking	0.00	0.00	0.00
Assets	0.00	0.00	0.00
11530-00 OTHER ACCOUNTS RECEIVABLE	0.00	489.01	489.01
13000-10 DUE TO / DUE FROM GENERAL FU	0.00	-489.01	-489.01
Liabilities	0.00	0.00	0.00
Fund Balance	0.00	0.00	0.00
37310-00 Expense Control	0.00	-2,150.78	-2,150.78
37320-00 Revenue Control	0.00	2,150.78	2,150.78
74 - EXPO FUND	0.00	0.00	0.00
Assets	1,662.25	-546.87	1,115.38
13000-10 DUE TO / DUE FROM GENERAL FU	1,662.25	-546.87	1,115.38
Liabilities	0.00	0.00	0.00
Fund Balance	1,662.25	-546.87	1,115.38
37300-00 Fund Balance	1,662.25	0.00	1,662.25
37310-00 Expense Control	0.00	-1,196.87	-1,196.87
37320-00 Revenue Control	0.00	650.00	650.00

YEAR END
Fund(s): ALL
ALL

Account	Beg Bal Net	YTD Net	Balance Net
75 - WELLNESS GRANT CONT'D			
75 - WELLNESS GRANT	2,246.35	-2,246.35	0.00
Assets	0.00	0.00	0.00
Liabilities	0.00	0.00	0.00
Fund Balance	-2,246.35	2,246.35	0.00
37300-00 Fund Balance	-2,246.35	0.00	-2,246.35
37310-00 Expense Control	0.00	2,246.35	2,246.35
76 - WWTF RD Grant System Upgrade	0.00	0.00	0.00
Assets	0.00	271,607.72	271,607.72
11530-00 AR	0.00	299,038.74	299,038.74
13000-10 DUE TO / DUE FROM GENERAL FU	0.00	-27,431.02	-27,431.02
Liabilities	0.00	271,607.72	271,607.72
24210-00 AP	0.00	271,607.72	271,607.72
Fund Balance	0.00	0.00	0.00
37310-00 Expense Control	0.00	-791,751.60	-791,751.60
37320-00 Revenue Control	0.00	791,751.60	791,751.60
77 - DOWNTOWN REVITALIZATION	0.00	0.00	0.00
Assets	0.00	0.00	0.00
11530-00 AR	0.00	134,723.88	134,723.88
13000-10 DUE TO / DUE FROM GENERAL FU	0.00	-134,723.88	-134,723.88
Liabilities	0.00	0.00	0.00
Fund Balance	0.00	0.00	0.00
37310-00 Expense Control	0.00	-134,723.88	-134,723.88
37320-00 Revenue Control	0.00	134,723.88	134,723.88
78 - COPS Grant	0.00	0.00	0.00
Assets	0.00	0.00	0.00
11530-00 OTHER ACCOUNTS RECEIVABLE	0.00	1,768.88	1,768.88
13000-10 DUE TO / DUE FROM GENERAL FU	0.00	-1,768.88	-1,768.88
Liabilities	0.00	0.00	0.00
Fund Balance	0.00	0.00	0.00
37310-00 Expense Control	0.00	-12,959.79	-12,959.79

YEAR END
Fund(s): ALL
ALL

Account	Beg Bal Net	YTD Net	Balance Net
78 - COPS Grant CONT'D			
37320-00 Revenue Control	0.00	12,959.79	12,959.79
Final Totals	-4,422,917.93	4,422,917.93	0.00

YEAR TO DATE REVENUE

Fund: 10

ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
100 - Governing Body	8,019,278.59	7,129,540.40	889,738.19	88.91
100 - RE & PP Tax Commitment	6,133,760.38	6,096,558.91	37,201.47	99.39
105 - BETE Reimb	505,016.85	505,055.00	-38.15	100.01
110 - Homestead Exemption	261,001.36	220,020.00	40,981.36	84.30
115 - Veteran Tax Exemption	5,000.00	4,364.00	636.00	87.28
120 - Penalties/Intrest on Delinquent	30,000.00	18,961.16	11,038.84	63.20
122 - Lien Costs & Intrest	0.00	19,430.48	-19,430.48	---
125 - Tree Growth	6,000.00	6,063.06	-63.06	101.05
140 - Municipal Revenue Sharing	235,000.00	237,839.42	-2,839.42	101.21
155 - La Maison Acadian	15,000.00	20,698.37	-5,698.37	137.99
157 - Rent/Cote Endico	0.00	300.00	-300.00	---
158 - Land Lease Acadia Inn	0.00	250.00	-250.00	---
998 - Utilization DFB-Carryforwards	22,500.00	0.00	22,500.00	0.00
999 - Utilization of Undesignated FB	806,000.00	0.00	806,000.00	0.00
110 - Town Administration	777,500.00	961,175.94	-183,675.94	123.62
100 - Animal License	0.00	1,741.00	-1,741.00	---
105 - Motor Vehicle Excise Taxes	700,000.00	842,347.87	-142,347.87	120.34
110 - Boats Excise Tax	2,000.00	3,822.00	-1,822.00	191.10
120 - IPW Agent Fee	0.00	1,709.25	-1,709.25	----
125 - Motor Vehicle Fee	10,000.00	13,056.35	-3,056.35	130.56
130 - Vital Statistics	0.00	5,911.20	-5,911.20	----
154 - Entertainment Permit	0.00	100.00	-100.00	----
156 - Tavern Keepers	0.00	50.00	-50.00	----
158 - Vendors	0.00	70.00	-70.00	----
159 - Farmer's Market Permits	0.00	90.00	-90.00	----
160 - Printing/Duplicating Services	0.00	310.87	-310.87	----
200 - VRF Administration	18,000.00	18,000.00	0.00	100.00
210 - Contracted Clerk	5,000.00	0.00	5,000.00	0.00
215 - Pollution Control Admin	42,500.00	42,500.00	0.00	100.00
300 - Safety Complex Bldg Rental	0.00	197.50	-197.50	----
900 - Miscellaneous	0.00	6,371.13	-6,371.13	----
995 - Investment Earnings	0.00	24,924.42	-24,924.42	----
999 - Cash Short/Over	0.00	-25.65	25.65	----
120 - Public Health & General Assist	10,000.00	12,387.27	-2,387.27	123.87
100 - GA Reimbursement	10,000.00	12,387.27	-2,387.27	123.87
200 - Development Codes & Assessing	25,000.00	21,727.50	3,272.50	86.91
100 - Building Permits	6,500.00	3,770.00	2,730.00	58.00
110 - Inspection Fees	500.00	130.00	370.00	26.00
115 - Plumbing Permits	2,500.00	2,502.50	-2.50	100.10
200 - CED Contracted Services	9,000.00	8,645.00	355.00	96.06
205 - Community Dev Contracted Serv.	6,500.00	6,680.00	-180.00	102.77
300 - Ambulance	300,000.00	333,454.80	-33,454.80	111.15
100 - Billing Revenue	300,000.00	310,596.60	-10,596.60	103.53
500 - Contract Service St. Agatha	0.00	9,412.20	-9,412.20	----
501 - Contract Service Frenchville	0.00	13,446.00	-13,446.00	----
310 - Police Department	1,000.00	830.33	169.67	83.03
150 - Boat Landing/Campground	0.00	273.75	-273.75	----
200 - Byrne/Jag Fed Recovery Fund	0.00	23.00	-23.00	----
225 - Court Fines	1,000.00	0.00	1,000.00	0.00

YEAR TO DATE REVENUE

Fund: 10

ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
310 - Police Department CONT'D				
270 - Police Assignment Wages	0.00	533.58	-533.58	---
320 - Fire Department	1,000.00	2,455.00	-1,455.00	245.50
100 - Miscellaneous Rev	0.00	1,110.00	-1,110.00	---
300 - Contracted Fire Protection	1,000.00	1,345.00	-345.00	134.50
500 - Public Works	95,000.00	99,872.25	-4,872.25	105.13
200 - Fuel Tax Refund	10,000.00	11,902.25	-1,902.25	119.02
300 - Misc Income	0.00	750.00	-750.00	----
500 - Urban Road Init Prgm	85,000.00	87,220.00	-2,220.00	102.61
600 - Parks Recreation & Maintenance	7,000.00	11,721.00	-4,721.00	167.44
300 - Tent Rental	5,000.00	5,000.00	0.00	100.00
810 - Bldg Rental Multi Purpose	2,000.00	2,556.00	-556.00	127.80
820 - Skating Fee	0.00	4,165.00	-4,165.00	----
615 - Snowmobile/ATV Club	56,384.55	56,384.55	0.00	100.00
100 - Salaries Reimb	56,384.55	4,810.00	51,574.55	8.53
120 - FICA Reimb	0.00	298.22	-298.22	---
130 - Medicare Reimb	0.00	69.92	-69.92	---
200 - Tucker Fuel Reimb	0.00	6,643.49	-6,643.49	---
400 - ATV Grant	0.00	17,500.00	-17,500.00	---
500 - Snowmobile Grant	0.00	27,062.92	-27,062.92	----
700 - Town Wide Insurance	10,000.00	9,222.37	777.63	92.22
100 - Insurance Premium Refund	10,000.00	0.00	10,000.00	0.00
200 - WComp Refund/Reimb	0.00	9,222.37	-9,222.37	----
800 - Education	0.00	3,878,163.97	-3,878,163.97	---
100 - General	0.00	3,427,444.58	-3,427,444.58	---
200 - Adult Ed	0.00	89,906.88	-89,906.88	---
300 - Title 1A	0.00	111,491.00	-111,491.00	---
500 - Local Ent	0.00	138,819.42	-138,819.42	---
700 - Title IIA DDE/CSR	0.00	30,247.61	-30,247.61	----
750 - Title 4A	0.00	1,977.00	-1,977.00	----
800 - Reap	0.00	5,128.00	-5,128.00	----
900 - School Lunch Revenue	0.00	73,149.48	-73,149.48	----
Final Totals	9,302,163.14	12,516,935.38	-3,214,772.24	134.56

YEAR TO DATE REVENUE

Department(s): 912 - 978

ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
914 - Farmers Market	0.00	2,394.00	-2,394.00	---
100 - Transfer In	0.00	2,000.00	-2,000.00	---
200 - Maine Federation Market (SNAP)	0.00	250.00	-250.00	---
300 - Market Sales	0.00	144.00	-144.00	---
916 - Community Gym Fund	0.00	30,719.00	-30,719.00	---
100 - Gym Memberships	0.00	30,719.00	-30,719.00	---
918 - Acadian Day	0.00	18,478.83	-18,478.83	---
100 - Sponsorship	0.00	18,478.83	-18,478.83	---
919 - Maine Community Grant	0.00	7,000.00	-7,000.00	---
100 - Maine Community Foundation Gnt	0.00	6,000.00	-6,000.00	---
200 - Bicycle Coalition of Maine	0.00	1,000.00	-1,000.00	---
924 - Enhanced Border Protection	0.00	17,977.68	-17,977.68	---
100 - State of Maine	0.00	17,977.68	-17,977.68	---
940 - Capital Project	0.00	320,000.00	-320,000.00	---
101 - Feasibility Study	0.00	20,000.00	-20,000.00	---
102 - Capital Purchases	0.00	300,000.00	-300,000.00	---
949 - Micro Enterprise CDBG	0.00	200,000.00	-200,000.00	---
100 - Revenue	0.00	200,000.00	-200,000.00	---
960 - Pollution Control	821,589.00	812,173.49	9,415.51	98.85
100 - Sewer Billing	821,589.00	793,226.90	28,362.10	96.55
120 - Lien Cost & Interest	0.00	18,573.74	-18,573.74	---
130 - Sewerage Charges	0.00	370.00	-370.00	---
140 - Interest Income	0.00	2.85	-2.85	---
961 - Hazard Materials	31,705.00	19,074.23	12,630.77	60.16
100 - Twin Rivers	10,000.00	10,000.00	0.00	100.00
200 - Madawaska Water District	1,000.00	1,000.00	0.00	100.00
300 - Madawaska Pollution Control	1,000.00	1,000.00	0.00	100.00
400 - Grand Isle Water Treatment	1,000.00	1,000.00	0.00	100.00
500 - Albert Farms	1,000.00	1,000.00	0.00	100.00
600 - State of Maine	6,000.00	4,162.20	1,837.80	69.37
900 - Other	0.00	912.03	-912.03	---
999 - Utilization of UDFB	11,705.00	0.00	11,705.00	0.00
962 - UDAG	0.00	39,597.16	-39,597.16	---
100 - Interest	0.00	2,470.54	-2,470.54	---
101 - Transfer In	0.00	31,000.00	-31,000.00	---
105 - Admin Fee Revenue	0.00	1,324.71	-1,324.71	---
200 - Ricky Nadeau	0.00	980.49	-980.49	---
201 - Roger Beaulieu	0.00	964.07	-964.07	---
202 - Valley Realty	0.00	919.00	-919.00	---
204 - Gateway Hospitality, LLC	0.00	204.28	-204.28	---
209 - Daisies Flower's & Gifts	0.00	108.62	-108.62	---
210 - Muskie Moose	0.00	158.90	-158.90	---
211 - Marc Albert	0.00	131.76	-131.76	---
212 - Orchids	0.00	1,334.79	-1,334.79	---

YEAR TO DATE REVENUE

Department(s): 912 - 978
ALL

Account	Budget Net	YTD Net	Uncollected Balance	Percent Collected
964 - Acadian Festival CONT'D				
964 - Acadian Festival	0.00	44,128.47	-44,128.47	----
100 - Transfer In	0.00	12,500.00	-12,500.00	----
105 - Sponsors	0.00	20,680.00	-20,680.00	----
110 - Craft Fair	0.00	625.00	-625.00	----
120 - Misc Revenue	0.00	10,323.47	-10,323.47	----
968 - Business Assistance	0.00	119,500.00	-119,500.00	----
100 - Drawdown Revenue	0.00	119,500.00	-119,500.00	----
972 - Under Age Drinking	0.00	2,150.78	-2,150.78	----
100 - Grant Detail	0.00	2,150.78	-2,150.78	----
974 - EXPO	0.00	650.00	-650.00	----
105 - Sponsors	0.00	650.00	-650.00	----
976 - WWTF Upgrade CSU RD Grant	0.00	791,751.60	-791,751.60	----
100 - Interim Finance-First National	0.00	791,751.60	-791,751.60	----
977 - Downtown Revitalization	0.00	134,723.88	-134,723.88	----
100 - Interim Financing	0.00	134,723.88	-134,723.88	----
978 - COPS Grant	0.00	12,959.79	-12,959.79	----
100 - State of ME Dept of Justice	0.00	12,959.79	-12,959.79	----
Final Totals	853,294.00	2,573,278.91	-1,719,984.91	301.57

YEAR TO DATE EXPENSES

Fund: 10
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
100 - Governing Body	368,525.00	367,075.17	1,449.83	99.61
05 - Salaries & Wages	11,750.00	11,326.00	424.00	96.39
10 - Employee Benefits	950.00	967.20	-17.20	101.81
25 - Other Insurance	4,000.00	3,659.00	341.00	91.48
35 - Operating Expenses	50,325.00	50,908.20	-583.20	101.16
40 - Supplies	1,000.00	214.77	785.23	21.48
55 - Minor Equipment	500.00	0.00	500.00	0.00
94 - Capital Project Reserve	300,000.00	300,000.00	0.00	100.00
110 - Town Administration	499,407.00	480,507.28	18,899.72	96.22
05 - Salaries & Wages	274,574.00	260,665.65	13,908.35	94.93
10 - Employee Benefits	148,733.00	138,599.08	10,133.92	93.19
30 - Unfunded Liabilities	35,000.00	35,000.00	0.00	100.00
35 - Operating Expenses	27,900.00	32,738.19	-4,838.19	117.34
40 - Supplies	9,000.00	10,124.45	-1,124.45	112.49
55 - Minor Equipment	4,200.00	3,379.91	820.09	80.47
115 - TIF	34,616.84	34,616.84	0.00	100.00
81 - TIF (Tax Increment Financing)	34,616.84	34,616.84	0.00	100.00
120 - Public Health & General Assist	23,630.00	22,201.99	1,428.01	93.96
05 - Salaries & Wages	3,000.00	2,291.63	708.37	76.39
10 - Employee Benefits	230.00	175.34	54.66	76.23
35 - Operating Expenses	3,300.00	2,877.99	422.01	87.21
40 - Supplies	500.00	150.80	349.20	30.16
45 - GA Services	16,600.00	16,706.23	-106.23	100.64
130 - Municipal Building	74,100.00	69,785.83	4,314.17	94.18
35 - Operating Expenses	1,000.00	1,717.40	-717.40	171.74
40 - Supplies	2,000.00	592.65	1,407.35	29.63
50 - Utilities	28,200.00	25,816.96	2,383.04	91.55
55 - Minor Equipment	29,700.00	28,962.93	737.07	97.52
60 - Vehicle & Equipment	5,900.00	5,900.00	0.00	100.00
65 - General Maintenance	0.00	0.00	0.00	---
70 - Building Repairs & Maintenance	7,300.00	6,795.89	504.11	93.09
135 - Safety Complex	33,800.00	33,399.47	400.53	98.82
40 - Supplies	2,700.00	2,423.09	276.91	89.74
50 - Utilities	26,100.00	26,740.09	-640.09	102.45
70 - Building Repairs & Maintenance	4,000.00	4,139.07	-139.07	103.48
75 - Program Expenses	1,000.00	97.22	902.78	9.72
85 - Special Projects/Events	0.00	0.00	0.00	---
140 - Elections	10,505.00	3,561.17	6,943.83	33.90
05 - Salaries & Wages	6,500.00	2,750.80	3,749.20	42.32
10 - Employee Benefits	505.00	195.29	309.71	38.67
35 - Operating Expenses	3,000.00	597.07	2,402.93	19.90
40 - Supplies	500.00	18.01	481.99	3.60
150 - Four Season Trail & Four Corner	0.00	0.00	0.00	---
50 - Utilities	0.00	0.00	0.00	---
200 - Development Codes & Assessing	209,538.00	198,315.08	11,222.92	94.64
05 - Salaries & Wages	88,661.00	87,378.54	1,282.46	98.55
10 - Employee Benefits	44,927.00	45,297.90	-370.90	100.83
35 - Operating Expenses	13,200.00	11,891.07	1,308.93	90.08
40 - Supplies	1,000.00	884.71	115.29	88.47
50 - Utilities	500.00	850.44	-350.44	170.09
80 - Assessing	61,250.00	52,012.42	9,237.58	84.92
82 - Loan / Grants	0.00	0.00	0.00	---

YEAR TO DATE EXPENSES

Fund: 10
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
201 - DEP/SRF LOAN CONT'D				
201 - DEP/SRF LOAN	0.00	0.00	0.00	----
82 - Loan / Grants	0.00	0.00	0.00	----
300 - Ambulance	529,743.00	566,636.96	-36,893.96	106.96
05 - Salaries & Wages	338,733.00	351,496.31	-12,763.31	103.77
10 - Employee Benefits	125,700.00	124,204.85	1,495.15	98.81
30 - Unfunded Liabilities	0.00	0.00	0.00	----
35 - Operating Expenses	25,600.00	35,339.54	-9,739.54	138.05
40 - Supplies	12,300.00	26,877.99	-14,577.99	218.52
50 - Utilities	3,100.00	2,292.45	807.55	73.95
55 - Minor Equipment	13,810.00	10,774.53	3,035.47	78.02
60 - Vehicle & Equipment	10,500.00	15,651.29	-5,151.29	149.06
310 - Police Department	507,236.00	519,474.98	-12,238.98	102.41
05 - Salaries & Wages	341,890.00	353,964.25	-12,074.25	103.53
10 - Employee Benefits	123,011.00	131,018.90	-8,007.90	106.51
25 - Other Insurance	6,000.00	5,882.00	118.00	98.03
35 - Operating Expenses	12,885.00	8,879.16	4,005.84	68.91
40 - Supplies	1,450.00	1,327.73	122.27	91.57
50 - Utilities	5,400.00	5,098.41	301.59	94.42
55 - Minor Equipment	600.00	430.00	170.00	71.67
60 - Vehicle & Equipment	16,000.00	12,874.53	3,125.47	80.47
320 - Fire Department	111,545.00	110,318.20	1,226.80	98.90
05 - Salaries & Wages	64,600.00	64,860.98	-260.98	100.40
10 - Employee Benefits	4,960.00	5,325.74	-365.74	107.37
35 - Operating Expenses	13,110.00	13,319.81	-209.81	101.60
40 - Supplies	3,200.00	4,305.23	-1,105.23	134.54
50 - Utilities	5,700.00	5,645.63	54.37	99.05
55 - Minor Equipment	6,475.00	6,923.50	-448.50	106.93
60 - Vehicle & Equipment	12,500.00	8,877.95	3,622.05	71.02
70 - Building Repairs & Maintenance	1,000.00	1,059.36	-59.36	105.94
85 - Special Projects/Events	0.00	0.00	0.00	----
325 - Emergency Mngt Assoc	5,600.00	5,039.82	560.18	90.00
05 - Salaries & Wages	5,200.00	4,161.48	1,038.52	80.03
10 - Employee Benefits	400.00	318.36	81.64	79.59
35 - Operating Expenses	0.00	0.00	0.00	----
55 - Minor Equipment	0.00	559.98	-559.98	----
400 - Library	104,388.00	104,938.45	-550.45	100.53
05 - Salaries & Wages	41,524.00	41,643.00	-119.00	100.29
10 - Employee Benefits	22,113.00	22,544.45	-431.45	101.95
35 - Operating Expenses	40,751.00	40,751.00	0.00	100.00
50 - Utilities	0.00	0.00	0.00	----
500 - Public Works	1,328,627.00	1,136,661.14	191,965.86	85.55
05 - Salaries & Wages	389,207.00	381,270.07	7,936.93	97.96
10 - Employee Benefits	187,670.00	168,141.63	19,528.37	89.59
30 - Unfunded Liabilities	0.00	0.00	0.00	----
35 - Operating Expenses	64,700.00	71,624.74	-6,924.74	110.70
40 - Supplies	41,950.00	27,163.49	14,786.51	64.75
50 - Utilities	25,600.00	26,169.38	-569.38	102.22
55 - Minor Equipment	2,000.00	1,867.76	132.24	93.39
60 - Vehicle & Equipment	126,500.00	136,793.28	-10,293.28	108.14
65 - General Maintenance	486,000.00	316,332.13	169,667.87	65.09
70 - Building Repairs & Maintenance	5,000.00	7,298.66	-2,298.66	145.97

YEAR TO DATE EXPENSES

Fund: 10
ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
600 - Parks Recreation & Maintenance CONT'D				
600 - Parks Recreation & Maintenance	388,019.00	391,015.17	-2,996.17	100.77
05 - Salaries & Wages	208,574.00	211,969.02	-3,395.02	101.63
10 - Employee Benefits	105,745.00	106,630.12	-885.12	100.84
30 - Unfunded Liabilities	0.00	0.00	0.00	----
35 - Operating Expenses	2,375.00	1,561.59	713.41	69.96
40 - Supplies	3,950.00	2,605.78	1,344.22	65.97
50 - Utilities	32,750.00	34,222.77	-1,472.77	104.50
55 - Minor Equipment	900.00	900.00	0.00	100.00
60 - Vehicle & Equipment	11,525.00	8,510.52	3,014.48	73.84
65 - General Maintenance	1,650.00	1,526.52	123.48	92.52
70 - Building Repairs & Maintenance	13,000.00	11,747.99	1,252.01	90.37
75 - Program Expenses	7,550.00	5,505.09	2,044.91	72.92
85 - Special Projects/Events	0.00	5,735.77	-5,735.77	----
615 - Snowmobile/ATV Club	56,384.55	56,384.55	0.00	100.00
05 - Salaries & Wages	56,384.55	4,810.00	51,574.55	8.53
10 - Employee Benefits	0.00	368.14	-368.14	----
60 - Vehicle & Equipment	0.00	6,643.49	-6,643.49	----
82 - Loan / Grants	0.00	44,562.92	-44,562.92	----
700 - Town Wide Insurance	150,530.00	154,038.20	-3,508.20	102.33
15 - Unemployment Compensation	9,300.00	8,799.12	500.88	94.61
20 - Workers Compensation	58,000.00	68,847.08	-10,847.08	118.70
25 - Other Insurance	83,230.00	76,392.00	6,838.00	91.78
710 - Intergovernmental	1,369,973.75	1,514,880.72	-144,906.97	110.58
35 - Operating Expenses	458,973.75	387,295.62	71,678.13	84.38
90 - Intergovernmental	911,000.00	877,585.10	33,414.90	96.33
99 - Transfer Out	0.00	250,000.00	-250,000.00	----
720 - Social Service	13,085.00	13,043.00	42.00	99.68
93 - Social Services	13,085.00	13,043.00	42.00	99.68
730 - Municipal Debt Service	165,090.00	165,058.88	31.12	99.98
97 - Debt Service	165,090.00	165,058.88	31.12	99.98
800 - Education	3,317,820.00	2,088,915.66	3,771,095.66	213.66
88 - Education	3,317,820.00	7,088,915.66	-3,771,095.66	213.66
Final Totals	9,302,163.14	13,035,868.56	-3,733,705.42	140.14

YEAR TO DATE EXPENSES

Department(s): 912 - 978

ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
912 - MDEA	0.00	0.00	0.00	---
05 - Salaries & Wages	0.00	0.00	0.00	---
10 - Employee Benefits	0.00	0.00	0.00	---
914 - Farmers Market	0.00	1,268.05	-1,268.05	---
35 - Operating Expenses	0.00	282.00	-282.00	---
40 - Supplies	0.00	986.05	-986.05	---
916 - Community Gym Fund	0.00	20,248.19	-20,248.19	---
05 - Salaries & Wages	0.00	4,738.56	-4,738.56	---
10 - Employee Benefits	0.00	362.42	-362.42	---
35 - Operating Expenses	0.00	1,200.00	-1,200.00	---
40 - Supplies	0.00	1,595.48	-1,595.48	---
50 - Utilities	0.00	2,677.96	-2,677.96	---
55 - Minor Equipment	0.00	9,673.77	-9,673.77	---
917 - Valley United Soccer Club	0.00	0.00	0.00	---
40 - Supplies	0.00	0.00	0.00	---
918 - Acadian Day	0.00	15,079.16	-15,079.16	---
40 - Supplies	0.00	15,079.16	-15,079.16	---
919 - Maine Community Grant	0.00	75.17	-75.17	---
35 - Operating Expenses	0.00	75.17	-75.17	---
924 - Enhanced Border Protection	0.00	19,282.47	-19,282.47	---
05 - Salaries & Wages	0.00	13,684.88	-13,684.88	---
10 - Employee Benefits	0.00	2,331.59	-2,331.59	---
20 - Workers Compensation	0.00	349.06	-349.06	---
60 - Vehicle & Equipment	0.00	1,612.16	-1,612.16	---
99 - Transfer Out	0.00	1,304.78	-1,304.78	---
929 - Maine Emergency Mangt Grant	0.00	0.00	0.00	---
10 - Employee Benefits	0.00	0.00	0.00	---
20 - Workers Compensation	0.00	0.00	0.00	---
35 - Operating Expenses	0.00	0.00	0.00	---
933 - RTP Grant	0.00	0.00	0.00	---
82 - Loan / Grants	0.00	0.00	0.00	---
940 - Capital Project	0.00	0.00	0.00	---
94 - Capital Project Reserve	0.00	0.00	0.00	---
947 - Federal Asset Forfeiture	0.00	22,898.54	-22,898.54	---
35 - Operating Expenses	0.00	16,730.54	-16,730.54	---
85 - Special Projects/Events	0.00	6,168.00	-6,168.00	---
949 - Micro Enterprise CDBG	0.00	200,000.00	-200,000.00	---
83 - Business Assistance	0.00	200,000.00	-200,000.00	---
960 - Pollution Control	821,589.00	796,320.02	25,268.98	96.92
05 - Salaries & Wages	147,783.00	151,652.43	-3,869.43	102.62
10 - Employee Benefits	66,206.00	67,671.79	-1,465.79	102.21
15 - Unemployment Compensation	700.00	662.30	37.70	94.61
20 - Workers Compensation	3,000.00	5,266.79	-2,266.79	175.56
25 - Other Insurance	6,500.00	6,500.00	0.00	100.00
30 - Unfunded Liabilities	0.00	0.00	0.00	---
35 - Operating Expenses	62,900.00	57,038.38	5,861.62	90.68
40 - Supplies	12,000.00	12,253.01	-253.01	102.11
50 - Utilities	76,100.00	66,904.27	9,195.73	87.92
60 - Vehicle & Equipment	74,000.00	71,203.43	2,796.57	96.22
65 - General Maintenance	64,500.00	45,956.05	18,543.95	71.25
70 - Building Repairs & Maintenance	2,000.00	1,709.60	290.40	85.48

YEAR TO DATE EXPENSES

Department(s): 912 - 978

ALL Months

Account	Budget Net	YTD Net	Unexpended Balance	Percent Spent
960 - Pollution Control CONT'D				
80 - Assessing	8,100.00	12,408.20	-4,308.20	153.19
97 - Debt Service	297,800.00	297,093.77	706.23	99.76
961 - Hazard Materials	31,705.00	13,178.10	18,526.90	41.56
05 - Salaries & Wages	12,985.00	9,979.03	3,005.97	76.85
10 - Employee Benefits	1,170.00	754.50	415.50	64.49
25 - Other Insurance	1,300.00	0.00	1,300.00	0.00
35 - Operating Expenses	6,100.00	1,144.27	4,955.73	18.76
40 - Supplies	500.00	0.00	500.00	0.00
55 - Minor Equipment	8,850.00	1,300.30	7,549.70	14.69
60 - Vehicle & Equipment	800.00	0.00	800.00	0.00
962 - UDAG	0.00	69,273.89	-69,273.89	---
35 - Operating Expenses	0.00	38,815.32	-38,815.32	---
82 - Loan / Grants	0.00	30,458.57	-30,458.57	---
963 - DARE	0.00	65.63	-65.63	---
40 - Supplies	0.00	65.63	-65.63	---
964 - Acadian Festival	0.00	40,738.19	-40,738.19	---
35 - Operating Expenses	0.00	263.10	-263.10	---
40 - Supplies	0.00	1,637.68	-1,637.68	---
50 - Utilities	0.00	10,086.83	-10,086.83	---
85 - Special Projects/Events	0.00	28,750.58	-28,750.58	---
968 - Business Assistance	0.00	119,500.00	-119,500.00	---
83 - Business Assistance	0.00	119,500.00	-119,500.00	---
971 - TIF	0.00	42,900.00	-42,900.00	---
99 - Transfer Out	0.00	42,900.00	-42,900.00	---
972 - Under Age Drinking	0.00	2,150.78	-2,150.78	---
05 - Salaries & Wages	0.00	1,675.78	-1,675.78	---
10 - Employee Benefits	0.00	246.94	-246.94	---
20 - Workers Compensation	0.00	43.58	-43.58	---
60 - Vehicle & Equipment	0.00	184.48	-184.48	---
974 - EXPO	0.00	1,196.87	-1,196.87	---
85 - Special Projects/Events	0.00	1,196.87	-1,196.87	---
975 - Wellness Grant	0.00	-2,246.35	2,246.35	---
82 - Loan / Grants	0.00	-2,246.35	2,246.35	---
976 - WWTF Upgrade CSU RD Grant	0.00	791,751.60	-791,751.60	---
82 - Loan / Grants	0.00	791,751.60	-791,751.60	---
977 - Downtown Revitalization	0.00	134,723.88	-134,723.88	---
82 - Loan / Grants	0.00	7,654.51	-7,654.51	---
85 - Special Projects/Events	0.00	127,069.37	-127,069.37	---
978 - COPS Grant	0.00	12,959.29	-12,959.29	---
05 - Salaries & Wages	0.00	10,019.32	-10,019.32	---
10 - Employee Benefits	0.00	2,679.98	-2,679.98	---
20 - Workers Compensation	0.00	260.49	-260.49	---
Final Totals	853,294.00	2,301,363.98	-1,448,069.98	269.70

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 of historical significance.



2017 Outstanding Real Estate Taxes

as of: 06/30/2018

Acct	Name	Year	Original Tax	Payment / Adjustments	Amount Due
53	* ALBERT, MARC E	2017	1,585.85	0.00	1,585.85
74	ALBERT, MATTHEW S.	2017	356.57	0.00	356.57
75	ALBERT, MATTHEW S.	2017	246.25	0.00	246.25
76	ALBERT, MATTHEW S.	2017	559.48	0.00	559.48
77	* ALBERT, MATTHEW S.	2017	309.29	293.65	15.64
66	* ALBERT, ROGER P	2017	1,333.69	2.18	1,331.51
3036	* ARISTOTLE, LLC	2017	197.00	0.00	197.00
3090	* ARISTOTLE, LLC	2017	394.00	0.00	394.00
92	* AROOSTOOK BROADCASTING CORP	2017	7.88	0.00	7.88
1322	* AUBUT HOLDINGS LIMITED	2017	4,631.47	4,621.70	9.77
1745	* AUBUT, PAUL M	2017	171.39	171.03	0.36
1749	* AUBUT, PAUL M	2017	171.39	171.03	0.36
1750	* AUBUT, PAUL M	2017	342.78	342.06	0.72
1751	* AUBUT, PAUL M	2017	342.78	342.06	0.72
1763	* AUBUT, PAUL M	2017	305.35	304.71	0.64
98	BAGLEY, CARROLL & GERALDINE	2017	827.40	0.00	827.40
1742	* BARATI-DARMIAN, PAYMON	2017	100.47	0.00	100.47
3189	* BAY COMMUNICATIONS II, LLC	2017	118.20	0.00	118.20
125	BEAULIEU, ALAN	2017	2,452.65	0.00	2,452.65
126	BEAULIEU, ALAN	2017	63.04	0.00	63.04
2076	BEAULIEU, ALAN	2017	193.06	0.00	193.06
131	* BEAULIEU, CHERYL	2017	695.41	0.00	695.41
134	BEAULIEU, COLLIN	2017	315.20	314.16	1.04
138	* BEAULIEU, CONRAD	2017	1,069.71	494.87	574.84
141	* BEAULIEU, DANIEL A	2017	2,933.33	2,932.21	1.12
158	BEAULIEU, GAETANE	2017	1,077.59	538.80	538.79
160	* BEAULIEU, GERARD J	2017	488.56	0.00	488.56
165	* BEAULIEU, LARRY	2017	6,595.56	0.00	6,595.56
166	* BEAULIEU, LARRY A	2017	878.62	0.00	878.62
167	* BEAULIEU, LARRY A	2017	3,804.07	0.00	3,804.07
168	* BEAULIEU, LARRY A	2017	145.78	0.00	145.78
169	* BEAULIEU, LARRY A	2017	449.16	0.00	449.16
181	* BEAULIEU, PAUL	2017	4,720.12	0.00	4,720.12
954	BEAULIEU, ROGER J. JR.	2017	1,583.88	0.00	1,583.88
749	BEAULIEU, ROGER JR.	2017	1,392.79	0.00	1,392.79
2691	BEAULIEU, ROGER JR.	2017	722.99	0.00	722.99
2764	BEAULIEU, ROGER JR.	2017	882.56	0.00	882.56
1654	* BEAULIEU, SCOTT M.	2017	1,109.11	0.00	1,109.11
195	BEAUPRE, ALAN J.	2017	4,012.89	0.00	4,012.89
211	BELANGER, JACQUELINE L	2017	63.04	0.00	63.04
234	* BERNIER, BRUCE P	2017	1,154.42	0.00	1,154.42
246	BINETTE, NORMAND	2017	285.65	0.00	285.65
1736	* BLACKWELL, SANDRA G.	2017	900.29	0.00	900.29
2885	* BLACKWELL, TIMOTHY W.	2017	1,438.10	0.00	1,438.10
1158	BOSSE, DONALD	2017	405.82	0.00	405.82
1401	BOUCHARD, RAYMOND	2017	397.94	0.00	397.94
299	* BOUCHARD, SIMONE (LIFE ESTATE)	2017	2,046.83	0.00	2,046.83
305	* BOUCHER, JAMIE A	2017	2,125.63	0.00	2,125.63
8	BOUCHER, TINA	2017	1,004.70	0.00	1,004.70
2818	* BOUCHER, TINA	2017	1,627.22	0.00	1,627.22
332	BOURGOIN, PETER	2017	2,139.42	0.00	2,139.42
333	BOURGOIN, PETER	2017	204.88	0.00	204.88

2017 Outstanding Real Estate Taxes

as of: 06/30/2018

Acct	Name	Year	Original Tax	Payment / Adjustments	Amount Due
334	BOURGOIN, PETER	2017	3,211.10	0.00	3,211.10
336	BOURGOIN, REGINALD	2017	246.25	0.00	246.25
337	BOURGOIN, REGINALD	2017	1,140.63	0.00	1,140.63
344	* BOUTOT, JAMES	2017	265.95	0.00	265.95
345	* BOUTOT, JAMES	2017	141.84	0.00	141.84
347	* BOUTOT, JAMES	2017	514.17	0.00	514.17
348	* BOUTOT, JAMES J	2017	130.02	0.00	130.02
480	* C/O CLAVETTE, RONALD JOSEPH	2017	1,540.54	0.15	1,540.39
385	CANXUS BROADCASTING CORP	2017	98.50	0.00	98.50
394	CARRIER, RYAN J	2017	33.49	0.00	33.49
401	* CASEY, CECILE P	2017	1,487.35	0.00	1,487.35
1832	CHARETTE, GENE N SR	2017	693.44	0.00	693.44
439	* CHASSE, DONALD	2017	1,853.77	1,081.29	772.48
2923	* CHASSE, JESSICA M	2017	1,574.03	214.66	1,359.37
2589	* CHASSE, JOHN R.	2017	701.32	471.06	230.26
459	* CHASSE, RODNEY M	2017	1,107.14	5.53	1,101.61
466	* CLAVET, GLENN	2017	2,336.42	2,333.89	2.53
467	* CLAVETTE, ALPHIE	2017	854.98	0.00	854.98
468	* CLAVETTE, AUREL & MARTINE (LIFE	2017	1,018.49	596.00	422.49
1599	* CLAVETTE, PHILIP S	2017	163.51	0.00	163.51
1600	* CLAVETTE, PHILIP S	2017	163.51	0.00	163.51
485	CLAVETTE, PHILIP S.	2017	858.92	0.00	858.92
469	CLAVETTE, ROLAND	2017	1,067.74	0.00	1,067.74
2335	* CORRIVEAU, BRUCE M.	2017	4,716.18	0.00	4,716.18
522	* CORRIVEAU, GUY	2017	157.60	0.00	157.60
541	* COTE, ERNEST	2017	541.75	0.00	541.75
548	COTE, JAMES P	2017	545.69	0.00	545.69
549	COTE, JAMES P	2017	3.94	0.00	3.94
550	COTE, JAMES P	2017	1,229.28	0.00	1,229.28
555	COTE, JAMES P	2017	1,008.64	0.00	1,008.64
536	COTE, JAMES P.	2017	1,954.24	0.00	1,954.24
551	COTE, JORDYN L.	2017	2,515.69	0.00	2,515.69
566	* COUTURE, DAVID	2017	713.14	124.74	588.40
1392	* COUTURIER, DANIEL G.	2017	1,217.46	0.00	1,217.46
1658	CRAWFORD, MELISSA	2017	1,162.30	0.00	1,162.30
2544	CRAWFORD, RONALD IV	2017	522.05	0.00	522.05
2882	CYR, MARC R.	2017	1,560.24	0.00	1,560.24
747	* CYR, MICHAEL P	2017	1,981.82	0.00	1,981.82
739	* CYR, PAUL	2017	1,140.63	0.00	1,140.63
761	* CYR, PAUL A	2017	1,627.22	0.00	1,627.22
764	* CYR, PETER A.	2017	2,332.48	2,331.14	1.34
792	* CYR, REBECCA C.	2017	1,156.39	0.00	1,156.39
776	* CYR, RICHARD A	2017	63.04	0.00	63.04
1631	* CYR, RODNEY	2017	1,414.46	1,323.94	90.52
795	* CYR, RONALD J	2017	482.65	0.00	482.65
248	* CYR, SCOTT B	2017	1,518.87	0.00	1,518.87
427	CYR, TOBEY	2017	1,475.53	0.00	1,475.53
2673	* DAIGLE, ANN L.	2017	1,552.36	1,456.64	95.72
822	DAIGLE, ANNE MARIE	2017	1,489.32	0.00	1,489.32
827	* DAIGLE, BRYAN M	2017	2,056.68	0.00	2,056.68
848	DAIGLE, HAROLD J	2017	896.35	0.00	896.35
2006	* DALGO, LEE ANN	2017	1,327.78	0.00	1,327.78

2017 Outstanding Real Estate Taxes

as of: 06/30/2018

Acct	Name	Year	Original Tax	Payment / Adjustments	Amount Due
656	* DAY, BRENDA	2017	947.57	0.00	947.57
624	DE CROIX, ANNETTE M	2017	1,349.45	0.00	1,349.45
899	* DECHAIINE, ALSIME MRS	2017	449.16	0.00	449.16
923	* DEPREY, RAYMOND	2017	1,572.06	1,372.00	200.06
395	DEROSIER, LISA	2017	591.00	0.00	591.00
2581	DEROSIER, LISA	2017	1,773.00	0.00	1,773.00
949	* DESCHAIINE, GUY	2017	994.85	0.00	994.85
950	* DESCHAIINE, GUY	2017	1,426.28	0.00	1,426.28
907	* DESCHAIINE, GUY D	2017	1,310.05	0.00	1,310.05
908	* DESCHAIINE, GUY D	2017	2,582.67	0.00	2,582.67
952	* DESCHAIINE, GUY D	2017	2,501.90	0.00	2,501.90
948	* DESCHAIINE, GUY D.	2017	2,101.99	0.00	2,101.99
971	* DESCHENES, DONALD J	2017	1,085.47	1,071.95	13.52
450	* DESJARDINS, JEREMY	2017	486.59	0.00	486.59
451	* DESJARDINS, JEREMY	2017	719.05	0.00	719.05
366	DEVOE, DANIELLE D.	2017	1,126.84	0.00	1,126.84
1962	* DEVOE, JESSICA S.	2017	685.56	0.00	685.56
2261	* DEVOST, HELEN	2017	386.12	41.45	344.67
2718	DIONNE, ADAM J.	2017	498.41	0.00	498.41
1036	* DIONNE, KENNETH	2017	177.30	0.00	177.30
1037	DIONNE, KENNETH	2017	193.06	0.00	193.06
1038	DIONNE, KENNETH A	2017	4,491.60	0.00	4,491.60
1059	* DIONNE, MARCEL A	2017	1,357.33	9.10	1,348.23
1497	* DIONNE, ROBERT	2017	1,544.48	475.12	1,069.36
2	* DOUCETTE, BRUNO	2017	1,077.59	0.00	1,077.59
1698	* DUBAY, PIERRE M.	2017	141.84	0.00	141.84
1126	* DUBE, GORMAN & BRENDA (LIFE	2017	462.95	0.00	462.95
2377	* DUBE, YVES	2017	1,408.55	0.00	1,408.55
647	DUFOUR, CHARLENE J.	2017	1,057.89	0.00	1,057.89
1188	* DUFOUR, JOEL	2017	206.85	22.06	184.79
1206	* DUFOUR, KEVIN	2017	669.80	0.00	669.80
1224	DUGAL, ANDREW J	2017	1,166.24	0.00	1,166.24
109	DUGAL, ANDREW J.	2017	163.51	0.00	163.51
2264	* DUGAL, ANNE A.	2017	713.14	0.00	713.14
1225	* DUGAL, CECIL	2017	935.75	0.00	935.75
1242	* DUMAIS, THERESE MARIE	2017	825.43	720.11	105.32
1454	* DUMOND, PIERRETTE	2017	821.49	724.62	96.87
1262	DUMONT, MARK V	2017	366.42	0.00	366.42
1263	* DUMONT, MARK V	2017	149.72	0.00	149.72
2137	* EASTERN MAINE RAILWAY CO.	2017	7,974.56	0.00	7,974.56
2133	* EASTERN MAINE RAILWAY COMPANY	2017	555.54	0.00	555.54
2136	* EASTERN MAINE RAILWAY COMPANY	2017	1,467.65	0.00	1,467.65
1365	FLECKNER, BRYAN E	2017	533.87	0.00	533.87
1283	* FONGEMIE, GERALD D	2017	2,163.06	0.00	2,163.06
2071	* FONGEMIE, PHILIP L	2017	175.33	0.63	174.70
3091	* FREEMAN, CHARLES	2017	390.06	0.00	390.06
1362	* FRENNETTE, ROSE MARIE	2017	2,235.95	2,166.22	69.73
1369	GAFFNEY-PICARD, GINETTE	2017	919.99	1.06	918.93
2329	* GAGNON RENTAL PROPERTIES LLC	2017	277.77	272.62	5.15
1387	* GAGNON, REGINALD	2017	1,329.75	0.00	1,329.75
2917	GATEWAY HOSPITALITY, LLC	2017	13,169.45	0.00	13,169.45
1462	GERVAIS, ANTOINETTE D	2017	453.10	0.00	453.10

2017 Outstanding Real Estate Taxes

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Acct	Name	Year	Original Tax	Payment / Adjustments	Amount Due
1463	GERVAIS, ANTOINETTE D	2017	98.50	0.00	98.50
820	GIRARD, BRIAN R.	2017	1,095.32	0.00	1,095.32
1476	GIRARD, GABRIEL L	2017	1,217.46	0.00	1,217.46
1489	* GOLEMBESKY, WADE J	2017	1,704.05	0.00	1,704.05
1488	* GOLEMBESKY, WADE J.	2017	892.41	0.00	892.41
568	GUERRETTE, KIRK	2017	1,355.36	0.00	1,355.36
1139	GUILLEMETTE, THAD	2017	437.34	0.00	437.34
2407	HAND, TABATHA S.	2017	697.38	0.00	697.38
2576	* HEBERT, NORA	2017	703.29	0.00	703.29
2113	* HILL, GARY E.	2017	1,097.29	0.00	1,097.29
242	HILLEGASS NORMAN L.	2017	226.55	0.00	226.55
1513	HILLEGASS, NORMAN L	2017	141.84	0.00	141.84
3187	HILLEGASS, NORMAN L.	2017	462.95	0.00	462.95
365	* HOWE, SHAWN L.	2017	500.38	0.00	500.38
521	* JACKSON, KATHRYN L.	2017	892.41	0.00	892.41
1624	JORDAN, MICHAEL J	2017	2,348.24	0.00	2,348.24
1629	* KELLY, KARL	2017	1,172.15	0.00	1,172.15
1630	KELLY, KARL	2017	5,360.37	0.00	5,360.37
2915	* KELLY, SUSAN (FKA: THIBEAULT)	2017	43.34	0.00	43.34
1666	LAGASSE, CONRAD	2017	2,202.46	0.00	2,202.46
1681	* LAGASSE, SHAWN	2017	2,691.02	0.00	2,691.02
3111	* LAGASSE, SHAWN	2017	2,438.86	0.00	2,438.86
3163	* LAGASSE, THOMAS J., JR	2017	390.06	0.00	390.06
817	* LAGASSE, THOMAS N., JR.	2017	1,308.08	0.00	1,308.08
1688	LAJOIE, SCOTTY K	2017	1,205.64	0.00	1,205.64
1634	* LARKIN, PAMELA J	2017	876.65	295.68	580.97
1781	* LAVERTU, ALLEN M	2017	522.05	0.00	522.05
1732	* LAVERTU, ALLEN M.	2017	2,462.50	0.00	2,462.50
1779	* LAVERTU, ALLEN M.	2017	557.51	0.00	557.51
1733	LAVERTU, BRIAN J	2017	3,390.37	0.00	3,390.37
1734	LAVERTU, BRIAN J	2017	579.18	0.00	579.18
1735	LAVERTU, BRIAN J	2017	1,333.69	0.00	1,333.69
1783	LAVERTU, BRUCE R.	2017	305.35	0.00	305.35
1787	* LAVERTU, BRUCE R.	2017	2,547.21	0.00	2,547.21
3110	LAVERTU, JAMES L.	2017	332.93	0.00	332.93
3128	* LAVERTU, JAMES L.; ROY,	2017	17.73	0.00	17.73
1744	LAVERTU, L JAMES	2017	975.15	0.00	975.15
1746	* LAVERTU, L JAMES	2017	31.52	0.00	31.52
1747	* LAVERTU, L JAMES	2017	29.55	0.00	29.55
1748	* LAVERTU, L JAMES	2017	31.52	0.00	31.52
1753	* LAVERTU, L JAMES	2017	108.35	0.00	108.35
1754	* LAVERTU, L JAMES	2017	112.29	0.00	112.29
1755	* LAVERTU, L JAMES	2017	122.14	0.00	122.14
1756	* LAVERTU, L JAMES	2017	96.53	0.00	96.53
1757	* LAVERTU, L JAMES	2017	70.92	0.00	70.92
1758	* LAVERTU, L JAMES	2017	80.77	0.00	80.77
1759	* LAVERTU, L JAMES	2017	74.86	0.00	74.86
1760	* LAVERTU, L JAMES	2017	133.96	0.00	133.96
1761	LAVERTU, L JAMES	2017	133.96	0.00	133.96
1762	LAVERTU, L JAMES	2017	4,038.50	0.00	4,038.50
1765	LAVERTU, L JAMES	2017	153.66	0.00	153.66
1767	LAVERTU, L JAMES	2017	332.93	0.00	332.93

2017 Outstanding Real Estate Taxes

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Acct	Name	Year	Original Tax	Payment / Adjustments	Amount Due
1768	* LAVERTU, L JAMES	2017	29.55	0.00	29.55
1769	* LAVERTU, L JAMES	2017	29.55	0.00	29.55
1770	* LAVERTU, L JAMES	2017	29.55	0.00	29.55
1771	* LAVERTU, L JAMES	2017	29.55	0.00	29.55
1775	LAVERTU, L JAMES	2017	1,323.84	0.00	1,323.84
1776	* LAVERTU, L JAMES	2017	126.08	0.00	126.08
1777	LAVERTU, L JAMES	2017	126.08	0.00	126.08
2432	* LAVERTU, L JAMES	2017	9.85	0.00	9.85
3124	LAVERTU, L JAMES	2017	159.57	0.00	159.57
1809	* LAVOIE, PAUL	2017	1,444.01	0.00	1,444.01
1810	* LAVOIE, PAUL	2017	1,312.02	0.00	1,312.02
1227	* LEIGHTON, RUSSELL O.	2017	6,168.07	0.00	6,168.07
1880	LEVESQUE, DALE	2017	648.13	0.00	648.13
3177	* LEVESQUE, HERVIN	2017	13.79	0.00	13.79
1864	LEVESQUE, HERVIN J	2017	2,878.17	0.00	2,878.17
1863	* LEVESQUE, HERVIN J.	2017	835.28	0.00	835.28
1878	* LEVESQUE, RENALD	2017	183.21	0.00	183.21
1882	LEVESQUE, ROY	2017	193.06	0.00	193.06
1884	* LEVESQUE, SCOTT C	2017	1,916.81	1,355.60	561.21
583	LILLY, DARIN	2017	3,217.01	0.00	3,217.01
1892	LIZOTTE, DANIEL J	2017	945.60	940.52	5.08
3081	MACINTYRE, WILLIAM J. III	2017	411.73	0.00	411.73
3082	MACINTYRE, WILLIAM J. III	2017	415.67	0.00	415.67
3083	MACINTYRE, WILLIAM J. III	2017	417.64	0.00	417.64
369	* MAINS, NANCY J	2017	890.44	718.68	171.76
370	* MAINS, NANCY J	2017	1,245.04	1,004.88	240.16
1964	* MARQUIS, ROBERT M.	2017	394.00	0.00	394.00
1966	* MARSHALL, EDWARD	2017	1,002.73	0.00	1,002.73
1973	* MARTIN, BRUCE	2017	969.24	1.38	967.86
2106	* MARTIN, MARK Y	2017	305.35	0.00	305.35
2005	* MARTIN, RICHARD JR	2017	252.16	0.00	252.16
2089	* MAVOR, DARLENE	2017	640.25	0.00	640.25
3027	* MCBREAIRTY, DARRELL	2017	1,684.35	972.46	711.89
2027	* MCCAULEY, SIDNEY & SCOTT,	2017	358.54	0.00	358.54
2055	MICHAUD, CHAD A.	2017	663.89	0.00	663.89
1307	* MICHAUD, GARY	2017	455.07	255.07	200.00
2036	* MICHAUD, MILFORD	2017	202.91	0.00	202.91
1625	* MICHAUD, PAUL J.	2017	736.78	735.23	1.55
122	MIGNEAULT, CHRISTOPHER J.	2017	2,202.46	0.00	2,202.46
1478	* MISHAAN, MICHELLE L.	2017	218.67	0.00	218.67
1039	* MORIN, ALAN	2017	27.58	0.00	27.58
1042	* MORIN, ALAN	2017	25.61	0.00	25.61
1045	* MORIN, ALAN	2017	133.96	0.00	133.96
1046	* MORIN, ALAN	2017	133.96	0.00	133.96
1047	* MORIN, ALAN	2017	130.02	0.00	130.02
2144	* MORIN, ALAN J	2017	3,067.29	0.00	3,067.29
2149	* MORIN, DAVID	2017	2,261.56	0.00	2,261.56
1552	MORIN, DEVIN	2017	1,761.18	0.00	1,761.18
29	MORIN, ERIC P	2017	994.85	0.00	994.85
30	MORIN, ERIC P	2017	3,849.38	0.00	3,849.38
2193	* MORIN, JOHN D	2017	1,341.57	0.00	1,341.57
2234	* MORIN, ROBERT J	2017	2,468.41	0.00	2,468.41

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Acct	Name	Year	Original Tax	Payment / Adjustments	Amount Due
2239	* MORIN, RONALDO & WAREENA (LIFE	2017	644.19	0.00	644.19
2146	* MORIN-DAIGLE, CINDY	2017	25.61	0.00	25.61
298	MORNEAULT, KAREN S.	2017	531.90	0.00	531.90
1505	* MULLER, PAUL E	2017	624.49	130.33	494.16
2269	MYERS, RONALD J.	2017	1,166.24	0.00	1,166.24
2290	* NADEAU, PHILIP K	2017	401.88	0.00	401.88
1403	NADEAU, RICKY	2017	3,406.13	0.00	3,406.13
3192	NASH, SCOTT E	2017	1,471.59	0.00	1,471.59
2298	* NELSON, DARLEEN PELLETIER	2017	130.02	0.00	130.02
2299	* NELSON, DARLEEN PELLETIER	2017	892.41	0.00	892.41
2301	NELSON, RICHARD	2017	1,786.79	0.00	1,786.79
2834	NELSON, RICHARD G.	2017	1,357.33	0.00	1,357.33
2303	NICKERSON, FREDERICK	2017	165.48	115.85	49.63
1649	NORTH BORDER PROPERTIES INC	2017	3,624.80	0.00	3,624.80
1652	NORTH BORDER PROPERTIES LLC	2017	5,506.15	0.00	5,506.15
3105	O'GARA, DONNA M.	2017	356.57	0.00	356.57
1333	ORCHIDS, LLC	2017	439.31	0.00	439.31
1336	ORCHIDS, LLC	2017	6,156.25	1,648.89	4,507.36
1752	OSGOOD, BARBARA L.	2017	1,497.20	0.00	1,497.20
2325	* OUELLETTE, DALE	2017	1,359.30	0.00	1,359.30
2367	OUELLETTE, DAVID A.	2017	7,533.28	0.00	7,533.28
2332	* OUELLETTE, GERARD	2017	3,384.46	0.00	3,384.46
3159	OUELLETTE, GERARD	2017	3.94	0.00	3.94
2341	* OUELLETTE, JEAN	2017	447.19	0.00	447.19
2342	* OUELLETTE, JEAN	2017	4,276.87	0.00	4,276.87
2362	* OUELLETTE, REGINALD	2017	482.65	0.00	482.65
2403	* PARENT, PATRICK L	2017	661.92	0.00	661.92
2422	* PELLETIER, DAVID	2017	941.66	928.94	12.72
2408	PELLETIER, GEORGETTE	2017	358.54	0.00	358.54
3154	* PELLETIER, JOEY	2017	1,107.14	933.44	173.70
2536	* PELLETIER, ROBERT E	2017	2,123.66	0.00	2,123.66
2537	* PELLETIER, ROBERT E	2017	2,253.68	0.00	2,253.68
1090	* PELLETIER, ROBERT E.	2017	293.53	0.00	293.53
1332	* PELLETIER, ROBERT E.	2017	2,657.53	0.00	2,657.53
1813	* PELLETIER, ROBERT E.	2017	3,827.71	0.00	3,827.71
2539	* PELLETIER, ROBERT E.	2017	1,975.91	1,944.08	31.83
2550	PELLETIER, RONALD J	2017	1,156.39	0.00	1,156.39
2557	* PERRAMOND ASSOCIATES	2017	18,171.28	17,937.79	233.49
2569	* PICARD, LEO J	2017	667.83	666.19	1.64
93	PICARD, ROLAND G.	2017	738.75	0.00	738.75
94	* PJM PROPERTIES, INC	2017	776.18	0.00	776.18
282	PLOURDE, TOMMIE	2017	1,055.92	0.00	1,055.92
78	* QUERZE, SHAWN S	2017	2,972.73	9.90	2,962.83
1855	* RAYMOND, MARLA	2017	3,388.40	2,965.19	423.21
2610	* REMALIA, ELIZABETH MARTIN	2017	2,476.29	2,473.44	2.85
2541	RINGDALE, ROLF	2017	841.19	0.00	841.19
2990	* ROGERS, CARA M.	2017	1,406.58	0.00	1,406.58
2675	* ROSSIGNOL, RICHARD J	2017	4,436.44	0.00	4,436.44
2674	* ROSSIGNOL, RICHARD J.	2017	1,579.94	0.00	1,579.94
2692	* ROY, DONALD	2017	3,473.11	0.00	3,473.11
2719	RUEST, KENNETH	2017	394.00	0.00	394.00
2725	SACRE, LAWRENCE R	2017	823.46	0.00	823.46

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Acct	Name	Year	Original Tax	Payment / Adjustments	Amount Due
799	* SALAZAR, CHANTAL	2017	1,282.47	1,279.27	3.20
319	SCHLICHER, SARA	2017	1,012.58	0.00	1,012.58
1111	* SFERRAZZA, BARTLO F.	2017	689.50	0.00	689.50
2752	* SFERRAZZA, MURIELLE M	2017	220.64	0.00	220.64
2771	SIROIS, MICHAEL	2017	474.77	0.09	474.68
2772	SIROIS, MICHAEL	2017	1,032.28	0.23	1,032.05
2774	* SIROIS, MICHAEL	2017	3,611.01	0.00	3,611.01
2779	* SIROIS, ROBERT	2017	1,455.83	1,094.25	361.58
2782	* SIROIS, RYAN M	2017	892.41	892.23	0.18
1117	SORENSEN, PAULA JUDITH	2017	202.91	100.09	102.82
2416	SPINNEY, JAMES	2017	1,067.74	0.00	1,067.74
3031	* THE INN OF ACADIA, LLC	2017	13,453.13	0.00	13,453.13
3156	* THE INN OF ACADIA, LLC	2017	204.88	0.00	204.88
2875	* THERIAULT, PAUL	2017	524.02	0.00	524.02
3164	* THIBEAU, KIRK	2017	951.51	946.96	4.55
2906	THIBEAULT, JEFFREY	2017	1,428.25	0.00	1,428.25
997	TMC OF MAINE	2017	2,107.90	0.00	2,107.90
578	* TMC OF MAINE, LLC	2017	971.21	0.00	971.21
1860	* TMC OF MAINE, LLC	2017	953.48	0.00	953.48
2873	* TMC OF MAINE, LLC	2017	579.18	0.00	579.18
573	* VACHON, KEVIN M	2017	3,467.20	0.00	3,467.20
3175	* VIOLETTE, JULIA	2017	4,515.24	4,514.38	0.86
2739	WEATHERSPOON, FITZROY P	2017	683.59	19.74	663.85
3019	WHITCOMB, SHARON	2017	187.15	0.00	187.15
3030	WINTERS, TIMOTHY S.	2017	411.73	0.00	411.73
1267	WITHERSPOON, FITZROY P	2017	2,612.22	146.63	2,465.59
1265	WITHERSPOON, FITZROY P.	2017	1,895.14	0.00	1,895.14
494	* WJV HOLDINGS LLC	2017	701.32	0.00	701.32
584	WJV HOLDINGS, LLC	2017	1,731.63	0.00	1,731.63
1151	WJV HOLDINGS, LLC	2017	738.75	3.53	735.22
2879	WJV HOLDINGS, LLC	2017	1,560.24	0.00	1,560.24
3087	* WU-RORRER, BILLY RAY	2017	413.70	0.00	413.70
324	YOUNG, DEREK	2017	2,247.77	0.00	2,247.77
Total:			457,041.97	72,375.38	384,666.59

* Paid after books closed on June 30, 2018 and time given to printer.

2016 Outstanding Real Estate Lien Taxes

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Acct	Name	Year	Original Tax	Payment / Adjustments	Amount Due
53	* ALBERT, MARC E	2016	127.05	0.00	127.05
74	* ALBERT, MATTHEW S.	2016	338.47	336.03	2.44
75	* ALBERT, MATTHEW S.	2016	233.75	232.06	1.69
76	* ALBERT, MATTHEW S.	2016	531.08	527.24	3.84
3090	* ARISTOTLE, LLC	2016	374.00	87.88	461.88
125	* BEAULIEU, ALAN	2016	394.69	68.65	463.34
126	* BEAULIEU, ALAN	2016	59.84	66.42	126.26
2076	* BEAULIEU, ALAN	2016	183.26	64.44	247.70
160	* BEAULIEU, GERARD J	2016	585.31	79.48	664.79
954	* BEAULIEU, ROGER J. JR.	2016	1,503.48	127.00	1,630.48
749	* BEAULIEU, ROGER JR.	2016	1,322.09	120.21	1,442.30
2691	* BEAULIEU, ROGER JR.	2016	686.29	96.44	782.73
2764	* BEAULIEU, ROGER JR.	2016	837.76	143.07	980.83
211	BELANGER, JACQUELINE L	2016	40.79	59.12	99.91
246	BINETTE, NORMAND	2016	271.15	67.73	338.88
1158	* BOSSE, DONALD	2016	193.95	0.00	193.95
299	* BOUCHARD, SIMONE (LIFE ESTATE)	2016	522.66	75.83	598.49
8	* BOUCHER, TINA	2016	1,075.25	97.80	1,173.05
332	* BOURGOIN, PETER	2016	2,152.37	144.67	2,297.04
333	* BOURGOIN, PETER	2016	194.48	71.45	265.93
334	* BOURGOIN, PETER	2016	3,048.10	178.17	3,226.27
336	* BOURGOIN, REGINALD	2016	233.75	66.33	300.08
385	* CANXUS BROADCASTING CORP	2016	33.52	0.00	33.52
394	* CARRIER, RYAN J	2016	153.34	77.36	230.70
401	* CASEY, CECILE P	2016	1,533.40	1,531.34	2.06
1832	* CHARETTE, GENE N SR	2016	105.85	0.00	105.85
485	* CLAVETTE, PHILIP S.	2016	137.46	0.00	137.46
2335	* CORRIVEAU, BRUCE M.	2016	4,476.78	231.60	4,708.38
551	* COTE, JORDYN L.	2016	2,387.99	153.49	2,541.48
1658	* CRAWFORD, MELISSA	2016	1,103.30	105.44	1,208.74
2544	* CRAWFORD, RONALD IV	2016	495.55	82.71	578.26
2882	* CYR, MARC R.	2016	1,481.04	60.67	1,541.71
779	CYR, RICHARD J	2016	645.15	88.31	733.46
795	* CYR, RONALD J	2016	579.70	79.27	658.97
427	* CYR, TOBEY	2016	1387.99	95.06	1483.05
822	* DAIGLE, ANNE MARIE	2016	83.53	0.00	83.53
848	* DAIGLE, HAROLD J	2016	490.85	75.95	566.80
2006	* DALGO, RONALD	2016	1,381.93	115.86	1,497.79
624	* DE CROIX, ANNETTE M	2016	1,194.54	57.80	1,252.34
899	* DECHaine, ALSIME MRS	2016	14.36	0.00	14.36
395	* DEROSIER, LISA	2016	561.00	101.39	662.39
2581	* DEROSIER, LISA	2016	1,683.00	127.12	1,810.12
908	* DESCHaine, GUY D	2016	1,022.89	0.00	1,022.89
952	* DESCHaine, GUY D	2016	2,496.45	157.54	2,653.99
366	* DEVOE, DANIELLE D.	2016	1,069.64	104.18	1,173.82
1126	* DUBE, GORMAN	2016	439.45	74.02	513.47
1224	* DUGAL, ANDREW J	2016	1,094.62	0.00	1,094.62
109	DUGAL, ANDREW J.	2016	155.21	63.39	218.60
1225	* DUGAL, CECIL	2016	1,015.41	95.56	1,110.97
1262	* DUMONT, MARK V	2016	347.82	77.19	425.01
1263	* DUMONT, MARK V	2016	263.67	74.04	337.71
2137	* EASTERN MAINE RAILWAY CO.	2016	69.68	59.55	129.23
2136	* EASTERN MAINE RAILWAY COMPANY	2016	12.82	57.95	70.77

2016 Outstanding Real Estate Lien Taxes

as of: 06/30/2018

Acct	Name	Year	Original Tax	Payment / Adjustments	Amount Due
2133	* EASTERN MAINE RAILWAY COMPANY	2016	527.34	522.49	4.85
1283	* FONGEMIE, GERALD D	2016	951.26	0.00	951.26
2917	* GATEWAY HOSPITALITY, LLC	2016	12,500.95	531.68	13,032.63
820	* GIRARD, BRIAN R.	2016	1,039.72	103.06	1,142.78
1476	* GIRARD, GABRIEL L	2016	1,079.34	0.00	1,079.34
1139	* GUILLEMETTE, THAD	2016	415.14	73.12	488.26
365	* HOWE, SHAWN L.	2016	71.04	0.00	71.04
1624	JORDAN, MICHAEL J	2016	2,229.04	2,102.93	126.11
1666	* LAGASSE, CONRAD	2016	723.62	91.24	814.86
1733	* LAVERTU, BRIAN J	2016	3,364.13	342.08	3,706.21
1734	* LAVERTU, BRIAN J	2016	549.78	109.63	659.41
1735	* LAVERTU, BRIAN J	2016	1,265.99	168.83	1,434.82
1783	* LAVERTU, BRUCE R.	2016	289.85	88.14	377.99
1787	* LAVERTU, BRUCE R.	2016	2,417.91	264.06	2,681.97
1744	* LAVERTU, L JAMES	2016	925.65	92.21	1,017.86
1762	* LAVERTU, L JAMES	2016	3,960.66	225.48	4,186.14
1880	* LEVESQUE, DALE	2016	295.84	0.00	295.84
1864	* LEVESQUE, HERVIN J	2016	2,732.07	166.35	2,898.42
1863	* LEVESQUE, HERVIN J.	2016	914.43	98.38	1,012.81
1878	* LEVESQUE, RENALD	2016	184.78	0.00	184.78
1882	* LEVESQUE, ROY	2016	97.70	0.00	97.70
583	* LILLY, DARIN	2016	3,053.71	178.38	3,232.09
3081	* MACINTYRE, WILLIAM J. III	2016	49.65	0.00	49.65
3082	* MACINTYRE, WILLIAM J. III	2016	43.45	0.00	43.45
3083	* MACINTYRE, WILLIAM J. III	2016	40.47	0.00	40.47
1966	* MARSHALL, EDWARD	2016	48.00	0.00	48.00
122	* MIGNEAULT, CHRISTOPHER J.	2016	2,090.66	244.20	2,334.86
1552	* MORIN, DEVIN	2016	324.09	0.00	324.09
30	* MORIN, ERIC P	2016	3,653.98	194.24	3,848.22
2269	MYERS, RONALD J.	2016	1,107.04	112.17	1,219.21
1403	* NADEAU, RICKY	2016	3,233.23	54.99	3,288.22
3192	* NASH, SCOTT E	2016	928.50	71.30	999.80
2301	* NELSON, RICHARD	2016	1,817.64	220.68	2,038.32
2834	* NELSON, RICHARD G.	2016	1,288.43	170.26	1,458.69
1752	* OSGOOD, BARBARA L.	2016	970.89	0.00	970.89
2367	* OUELLETTE, DAVID A.	2016	7,150.88	331.60	7,482.48
2332	* OUELLETTE, GERARD	2016	3,334.21	188.87	3,523.08
3159	OUELLETTE, GERARD	2016	3.74	0.00	3.74
2362	* OUELLETTE, REGINALD	2016	585.31	79.48	664.79
2408	* PELLETIER, GEORGETTE	2016	467.50	75.07	542.57
93	* PICARD, ROLAND G.	2016	701.25	90.40	791.65
94	* PJM PROPERTIES, INC	2016	359.78	0.00	359.78
282	* PLOURDE, TOMMIE	2016	1,002.32	101.66	1,103.98
2541	* RINGDALE, ROLF	2016	798.49	87.45	885.94
2990	* ROGERS, CARA M.	2016	1,335.18	107.52	1,442.70
2675	* ROSSIGNOL, RICHARD J	2016	2,956.60	90.26	3,046.86
2674	* ROSSIGNOL, RICHARD J.	2016	1,499.74	120.27	1,620.01
2718	ROY, VERNON	2016	473.11	75.28	548.39
2719	RUEST, KENNETH	2016	374.00	0.00	374.00
2725	SACRE, LAWRENCE R	2016	903.18	91.37	994.55
319	SCHLICHER, SARA	2016	961.18	93.54	1,054.72
2416	* SPINNEY, JAMES	2016	1,013.54	77.43	1,090.97
2875	* THERIAULT, PAUL	2016	618.97	87.33	706.30

2016 Outstanding Real Estate Lien Taxes

as of: 06/30/2018

<u>Acct</u>	<u>Name</u>	<u>Year</u>	<u>Original Tax</u>	<u>Payment / Adjustments</u>	<u>Amount Due</u>
3019	* WHITCOMB, SHARON	2016	177.65	72.86	250.51
584	* WJV HOLDINGS, LLC	2016	1,400.59	0.00	1,400.59
2879	* WJV HOLDINGS, LLC	2016	1,328.73	0.00	1,328.73
324	* YOUNG, DEREK	2016	2,255.22	148.52	2,403.74
Total:			127,714.66	14,601.62	131,812.10

* Paid after books closed on June 30, 2018 and time given to printer.

2015 Outstanding Real Estate Lien Taxes

as of: 06/30/2018

<u>Acct</u>	<u>Name</u>	<u>Year</u>	<u>Original Tax</u>	<u>Payment / Adjustments</u>	<u>Amount Due</u>
246	BINETTE, NORMAND	2015	269.70	100.48	370.18
2544	* CRAWFORD, RONALD IV	2015	492.90	144.39	637.29
779	CYR, RICHARD J	2015	641.70	159.06	800.76
795	* CYR, RONALD J	2015	1,080.66	219.62	1,300.28
2362	* OUELLETTE, REGINALD	2015	684.48	160.05	844.53
2719	RUEST, KENNETH	2015	372.00	109.25	481.25
319	SCHLICHER, SARA	2015	956.04	210.79	1,166.83
		Total:	4,497.48	1,103.64	5,601.12

* Paid after books closed on June 30, 2018 and time given to printer.

2017 Outstanding Personal Property Taxes

as of: 06/30/2018

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
12	* BEAULIEU, LARRY A	2017	485.41	0.00	485.41
13	* BEAULIEU, LARRY A	2017	1,703.85	0.00	1,703.85
22	CANXUS BROADCASTING CORP	2017	582.53	0.00	582.53
219	CATALINA MARKETING CORP.	2017	67.18	0.00	67.18
35	* CHEZ HELEN RESTAURANT	2017	383.17	0.00	383.17
32	COTE FARM	2017	1,136.10	0.00	1,136.10
325	* Dell Equipment Funding	2017	188.25	188.22	0.03
67	* DUFOUR AUTO BODY INC	2017	62.65	0.00	62.65
68	DUFOUR FARM	2017	815.78	0.00	815.78
262	* ELISE MARTIN	2017	17.53	0.00	17.53
160	GATEWAY HOSPITALITY, LLC	2017	1,081.53	0.00	1,081.53
167	* GRAYHAWK LEASING, LLC	2017	512.20	512.08	0.12
101	* H & S GARAGE INC	2017	406.02	0.00	406.02
265	* HEAD TO TOE	2017	40.78	40.57	0.21
227	HIGI SH LLC	2017	79.19	0.00	79.19
266	INTERIOR ACCENTS	2017	54.18	0.00	54.18
118	J & N WATER DISTRIBUTORS	2017	19.90	0.00	19.90
110	* JEFF PIZZA & SUB	2017	1,322.26	0.00	1,322.26
113	KEY BANK N A	2017	2,010.58	2,009.63	0.95
120	* LARRY'S SERVICE CENTER	2017	79.39	0.00	79.39
122	LAVERTU, L JAMES	2017	189.12	0.00	189.12
131	* LONG LAKE CONSTRUCTION	2017	682.01	0.00	682.01
296	MAD TOWN CLOTHING	2017	21.87	0.00	21.87
138	MARTIN'S MOTEL	2017	298.06	0.00	298.06
297	MUZAK, LLC	2017	13.59	13.50	0.09
42	NORTHERN MAINE SURVEYORS	2017	768.30	0.00	768.30
268	PARTY STARTERS & MORE	2017	28.17	0.00	28.17
239	PAWS & CLAWS	2017	54.18	0.00	54.18
168	PETE'S CAR WASH & REDEMPTION	2017	52.60	0.00	52.60
169	PETE'S LAUNDROMAT	2017	90.82	0.00	90.82
170	PIERRETTE FLORIST	2017	118.79	0.00	118.79
171	PINE STATE TRADING INC	2017	148.14	0.00	148.14
282	ROB'S AUTO REPAIR & SALVAGE	2017	50.83	0.00	50.83
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
228	WABASHA LEASING LLC	2017	83.92	83.22	0.70
210	WHITCOMB, SHARON	2017	139.28	0.00	139.28
292	WICKED WATER GRAPHICS	2017	433.40	0.00	433.40
Total:			14,811.97	2,847.22	11,964.75

* Paid after books closed on June 30, 2018 and time given to printer.

2016 Outstanding Personal Property Taxes

as of: 06/30/2018

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
101	* H & S GARAGE INC	2016	385.41	0.00	385.41
227	* HIGI SH LLC	2016	87.89	72.07	15.82
266	INTERIOR ACCENTS	2016	51.43	0.00	51.43
118	J & N WATER DISTRIBUTORS	2016	18.89	0.00	18.89
120	* LARRY'S SERVICE CENTER	2016	75.36	0.00	75.36
122	LAVERTU, L JAMES	2016	179.52	0.00	179.52
296	MAD TOWN CLOTHING	2016	20.76	0.00	20.76
138	MARTIN'S MOTEL	2016	282.93	0.00	282.93
42	NORTHERN MAINE SURVEYORS	2016	729.30	0.00	729.30
239	PAWS & CLAWS	2016	51.43	0.00	51.43
168	PETE'S CAR WASH & REDEMPTION	2016	49.93	0.00	49.93
169	PETE'S LAUNDROMAT	2016	86.21	0.00	86.21
170	PIERRETTE FLORIST	2016	112.76	0.00	112.76
282	ROB'S AUTO REPAIR & SALVAGE	2016	48.25	0.00	48.25
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:			6,148.96	72.07	6,076.89

* Paid after books closed on June 30, 2018 and time given to printer.

2015 Outstanding Personal Property Taxes

as of: 06/30/2018

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
101	* H & S GARAGE INC	2015	383.35	0.00	383.35
266	INTERIOR ACCENTS	2015	51.15	0.00	51.15
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
239	PAWS & CLAWS	2015	51.15	0.00	51.15
168	PETE'S CAR WASH & REDEMPTION	2015	49.66	0.00	49.66
169	PETE'S LAUNDROMAT	2015	85.75	0.00	85.75
282	ROB'S AUTO REPAIR & SALVAGE	2015	47.99	0.00	47.99
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:			5,613.51	-	5,613.51

* Paid after books closed on June 30, 2018 and time given to printer.

2014 Outstanding Personal Property Taxes

as of: 06/30/2018

<u>Acct</u>	<u>Name</u>	<u>Year</u>	<u>Original Tax</u>	<u>Payment / Adjustments</u>	<u>Amount Due</u>
11	BEAULIEU, ALAN	2014	114.49	0.00	114.49
14	BEAUREGARD, JULIEN	2014	840.25	0.00	840.25
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
101	* H & S GARAGE INC	2014	358.61	0.00	358.61
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
296	MAD TOWN CLOTHING	2014	19.14	0.00	19.14
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
241	RAGG'S MUSIC / RENTAL CENTRAL	2014	40.54	0.00	40.54
282	ROB'S AUTO REPAIR & SALVAGE	2014	44.89	0.00	44.89
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:			5,933.56	41.17	5,892.39

* Paid after books closed on June 30, 2018 and time given to printer.

Audit Report

Pursuant to Title 30-A § 2801(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.



Audited Financial Statements and
Other Supplementary Information

Town of Madawaska, Maine

June 30, 2018



Proven Expertise and Integrity



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Madawaska, Maine
Madawaska, Maine

Report on the Financial Statements

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, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

3 Old Orchard Road Buxton, Maine 04093
Tel (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Madawaska, Maine as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information and pension and OPEB information on pages 4 through 11 and 60 through 65 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other 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 Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 20-A MRSA §6051, Sub-chapter 1(K) of the Maine Revised Statutes as amended, and is also not a required part of the basic financial statements.

The Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2018 on our consideration of the Town of Madawaska's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in considering the Town of Madawaska, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
October 12, 2018

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

(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, 2018. 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, 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 flows.

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, public works, education, health and sanitation, recreation and unclassified.
- *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 school lunch program, water pollution fund 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 five 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 UDAG fund, the WWTF RD Grant fund and the Capital Reserve fund. All other funds are shown as nonmajor and are combined in the "Other Governmental 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 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 School Lunch Fund, Water Pollution Control 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 Fiduciary 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 - General Fund Revenues, 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 and a Schedule of Contributions - OPEB.

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 funds are \$26,272,389 compared to \$27,680,385 in the prior year, a decrease of \$1,407,996. For the business-type activities total net position is \$1,027,197 as compared to \$947,006 in the prior year, an increase of \$80,191.

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 \$4,988,697 at the end of this year for governmental activities, a decrease of \$128,540. The business-type activities unrestricted net position is \$549,403, an increase of \$34,841.

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Assets:				
Current Assets	\$ 7,777,167	\$ 8,134,553	\$ 564,504	\$ 531,503
Capital Assets	26,171,155	27,185,130	477,794	624,419
Total Assets	<u>33,948,322</u>	<u>35,319,683</u>	<u>1,042,298</u>	<u>1,155,922</u>
Deferred Outflows of Resources:				
Deferred Outflows Related to Pensions	1,195,783	1,306,976	-	-
Total Deferred Outflows of Resources	<u>1,195,783</u>	<u>1,306,976</u>	<u>-</u>	<u>-</u>
Liabilities:				
Current Liabilities	1,066,163	1,292,499	5,021	198,563
Long-term Debt Outstanding	7,018,094	7,107,352	10,080	10,353
Total Liabilities	<u>8,084,257</u>	<u>8,399,851</u>	<u>15,101</u>	<u>208,916</u>
Deferred Inflows of Resources:				
Prepaid Taxes	7,902	6,052	-	-
Deferred Inflows Related to Pensions	779,557	540,371	-	-
Total Deferred Inflows of Resources	<u>787,459</u>	<u>546,423</u>	<u>-</u>	<u>-</u>
Net Position:				
Net Investment in Capital				
Assets	20,737,891	21,990,757	477,794	432,444
Restricted	545,801	572,391	-	-
Unrestricted	4,988,697	5,117,237	549,403	514,562
Total Net Position	<u>\$ 26,272,389</u>	<u>\$ 27,680,385</u>	<u>\$ 1,027,197</u>	<u>\$ 947,006</u>

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

	Governmental Activities		Business-type Activities	
	2018	2017	2018	2017
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 454,675	\$ 445,758	\$ 897,465	\$ 853,755
Operating grants and contributions	1,181,419	1,259,546	131,724	116,880
<i>General Revenues:</i>				
Taxes	6,984,739	6,825,853	-	-
Grants and contributions not restricted to specific programs	5,331,575	3,943,102	-	-
Investment income	53,654	27,557	-	-
Miscellaneous	292,171	185,963	23,778	820
Total Revenues	14,298,233	12,687,779	1,052,967	971,455
Expenses				
<i>Current:</i>				
General government	1,021,418	822,243	-	-
Protection	1,169,642	1,122,186	-	-
Health, sanitation & public works	2,242,514	2,561,615	750,970	570,060
Library	104,938	102,622	-	-
Recreation	429,031	410,180	20,248	14,352
Education	6,996,705	7,131,010	250,127	242,949
County tax	368,772	358,953	-	-
TIF	6,288	20,099	-	-
Agencies	13,043	13,101	-	-
Other	988,975	1,054,267	-	-
Capital outlay	103,883	-	-	-
Program expenditures	1,548,511	282,513	-	-
State of Maine - on-behalf payments	640,475	654,980	-	-
Interest expense	23,465	71,751	-	-
Total Expenses	15,657,660	14,605,520	1,021,345	827,361
Excess / (Deficiency) before Special Items / Transfers / Other	(1,359,427)	(1,917,741)	31,622	144,094
<i>Special item - loan forgiveness</i>	-	93,896	-	-
Transfers	(48,569)	52,165	48,569	(52,165)
Change in joint ventures	-	13,304	-	-
Change in Net Position	(1,407,996)	(1,758,376)	80,191	91,929
Net Position - July 1	27,680,385	29,438,761	947,006	855,077
Net Position - June 30	\$ 26,272,389	\$ 27,680,385	\$ 1,027,197	\$ 947,006

Revenues and Expenses

Revenues for the Town's governmental activities increased by 12.69%. Likewise, total expenses increased by 7.20%. The Town incurred the largest revenue increases in grants and contributions not restricted to specific programs. The Town's expenses increased primarily in general government and programs expenditures.

Income for the business-type funds increased by 8.39% while expenses increased by 23.45%.

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,

	<u>2018</u>	<u>2017</u>
Major Funds:		
General Fund		
Restricted	\$ 321,095	\$ 372,867
Committed	-	35,000
Assigned	115,635	479,011
Unassigned	<u>1,468,815</u>	<u>1,516,132</u>
Total General Fund	<u>1,905,545</u>	<u>2,403,010</u>
UDAG		
Committed	<u>251,552</u>	<u>281,229</u>
Total UDAG Fund	<u>251,552</u>	<u>281,229</u>
Capital Reserve Fund		
Committed	<u>70,547</u>	-
Total EDA CSO Fund	<u>70,547</u>	-
Total Major Funds	<u>\$ 2,227,644</u>	<u>\$ 2,684,239</u>
Nonmajor Funds:		
Special Revenue Funds		
Restricted	\$ 224,706	\$ 231,547
Assigned	86,120	78,205
Unassigned	(28,966)	(31,662)
Capital Projects Funds		
Committed	1,268,541	1,063,942
Assigned	<u>31,004</u>	<u>47,651</u>
Total Nonmajor Funds	<u>\$ 1,581,405</u>	<u>\$ 1,389,683</u>

The general fund total fund balance decreased by \$497,465 from the prior fiscal year due to over-received revenues and underspent appropriations that were exceeded by budgeted uses of fund balance. The other major funds, UDAG and the Capital Reserve fund had the following changes: UDAG decreased by \$29,677 and the Capital Reserve fund increased by \$70,547. The UDAG fund's decrease was due to expenditures in excess of miscellaneous revenue and transfers from other funds. The Capital Reserve fund increased due to miscellaneous revenue and net transfers in excess of expenditures. The WWTF RD Grant fund had no change as revenues equaled expenditures. The nonmajor fund balances increased by \$191,722 from the prior fiscal year as a result of an excess for the year in nonmajor special revenue funds of \$3,770 and an increase in nonmajor permanent funds of \$187,952.

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 school lunch fund had a net position of \$12,108, a modest increase of \$3,315 from the prior year, while the net position of the water pollution control fund increased to \$984,547, rising by \$66,405. Likewise, the net position of the community gym fund increased to \$30,542 from \$20,071.

Budgetary Highlights

There were significant differences between the original and final budget for the general fund. These differences were budget adjustments done by the town for special town meetings, application of revenues, use of fund balance or adjustments to various departments.

The general fund actual revenues were over budget by \$172,336. Nearly all revenue categories exceeded budget with the exception of property taxes and intergovernmental revenues.

The general fund actual expenditures were under budget by \$671,973. Most of the savings can be attributed to health, sanitation and public works, education and other expenditures all being underspent.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2018 the net book value of capital assets recorded by the Town decreased by \$1,160,600. This was a result of current year capital additions of \$605,043 offset by depreciation expense of \$1,765,643.

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

	<u>2018</u>	<u>2017</u>
Land	\$ 207,263	\$ 207,263
Buildings	7,764,048	8,284,908
Equipment	1,476,698	1,060,421
Infrastructure	17,200,940	18,256,957
Total	<u>\$ 26,648,949</u>	<u>\$ 27,809,549</u>

Debt

At June 30, 2018, the Town had \$5,433,264 in bonds and capital leases outstanding versus \$5,538,283 million last year, a net decrease of 1.90%, as shown in Note 6 of Notes to Financial Statements. Other obligations include accrued compensated absences and net pension liability. Refer to Note 6 of Notes to Financial Statements for more detailed information.

Economic Factors and Next Year's Budgets and Rates

For the 2018 fiscal year, the Town will 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 Board of Selectmen 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 Board of Selectmen.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and 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, 2018

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 4,076,129	\$ -	\$ 4,076,129
Accounts receivable (net of allowance for uncollectibles):			
Taxes	463,180	-	463,180
Liens	139,444	-	139,444
Notes	185,552	-	185,552
Other	250,018	93,004	343,022
Due from other governments	511,437	6,737	518,174
Inventory	-	5,371	5,371
Internal balances	(459,392)	459,392	-
Investment in joint venture - VRF	241,135	-	241,135
Investment in joint venture - NARAA	2,369,665	-	2,369,665
Total current assets	<u>7,777,167</u>	<u>564,504</u>	<u>8,341,671</u>
Noncurrent assets:			
Capital assets:			
Land, infrastructure, and other assets not being depreciated	201,963	5,300	207,263
Buildings and equipment, net of accumulated depreciation	25,969,192	472,494	26,441,686
Total noncurrent assets	<u>26,171,155</u>	<u>477,794</u>	<u>26,648,949</u>
TOTAL ASSETS	<u>33,948,322</u>	<u>1,042,298</u>	<u>34,990,620</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	1,195,783	-	1,195,783
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,195,783</u>	<u>-</u>	<u>1,195,783</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 35,144,105</u>	<u>\$ 1,042,298</u>	<u>\$ 36,186,403</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 378,652	\$ -	\$ 378,652
Accrued interest	-	2,939	2,939
Other liabilities	340,836	-	340,836
Current portion of long-term obligations	346,675	2,082	348,757
Total current liabilities	<u>1,066,163</u>	<u>5,021</u>	<u>1,071,184</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	4,891,683	-	4,891,683
Capital leases payable	235,156	-	235,156
Accrued compensated absences	120,749	10,080	130,829
Net pension liability	1,770,506	-	1,770,506
Total noncurrent liabilities	<u>7,018,094</u>	<u>10,080</u>	<u>7,028,174</u>
TOTAL LIABILITIES	<u>8,084,257</u>	<u>15,101</u>	<u>8,099,358</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	7,902	-	7,902
Deferred inflows related to pensions	779,557	-	779,557
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>787,459</u>	<u>-</u>	<u>787,459</u>
NET POSITION			
Net investment in capital assets	20,737,891	477,794	21,215,685
Restricted	545,801	-	545,801
Unrestricted	4,988,697	549,403	5,538,100
TOTAL NET POSITION	<u>26,272,389</u>	<u>1,027,197</u>	<u>27,299,586</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 35,144,105</u>	<u>\$ 1,042,298</u>	<u>\$ 36,186,403</u>

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

STATEMENT B

TOWN OF MADAWASKA, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Functions/Programs	Program Revenues			Net (Expense, Revenue & Changes in Net Position)			
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business- type Activities	Total
Governmental activities:							
General government	\$ 1,021,418	\$ 105,463	\$ -	\$ -	\$ (915,955)	\$ -	\$ (915,955)
Protection	1,169,642	336,741	-	-	(832,901)	-	(832,901)
Health, sanitation & public works	2,242,514	750	99,607	-	(2,142,157)	-	(2,142,157)
Library	104,938	-	-	-	(104,938)	-	(104,938)
Recreation	429,031	11,721	-	-	(417,310)	-	(417,310)
Education	6,996,705	-	360,157	-	(6,636,548)	-	(6,636,548)
County tax	368,772	-	-	-	(368,772)	-	(368,772)
TIF	6,288	-	-	-	(6,288)	-	(6,288)
Agencies	13,043	-	-	-	(13,043)	-	(13,043)
Other	988,975	-	-	-	(988,975)	-	(988,975)
Capital outlay	103,883	-	-	-	(103,883)	-	(103,883)
Program expenditures	1,548,511	-	81,180	-	(1,467,331)	-	(1,467,331)
State of Maine - on-behalf payments	640,475	-	640,475	-	-	-	-
Interest expense	23,465	-	-	-	(23,465)	-	(23,465)
Total governmental activities	15,657,660	454,675	1,181,419	-	(14,021,566)	-	(14,021,566)
Business-type activities:							
Water pollution control	750,970	793,597	-	-	-	42,627	42,627
Community gym	20,248	30,719	-	-	-	10,471	10,471
School lunch	250,127	73,149	131,724	-	-	(45,254)	(45,254)
Total business-type activities	1,021,345	897,465	131,724	-	-	7,844	7,844
Total government	\$ 16,679,005	\$ 1,352,140	\$ 1,313,143	\$ -	(14,021,566)	7,844	(14,013,722)

STATEMENT B (CONTINUED)
TOWN OF MADAWASKA, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

	Governmental Activities	Business- type Activities	Total
Changes in net position:			
Net (expense) revenue	(14,021,566)	7,844	(14,013,722)
General revenues:			
Taxes:			
Property taxes, levied for general purposes	6,138,569	-	6,138,569
Excise taxes	846,170	-	846,170
Grants and contributions not restricted to specific programs	5,331,575	-	5,331,575
Net investment gain (loss)	53,654	-	53,654
Miscellaneous	292,171	23,778	315,949
Transfers	(48,569)	48,569	-
Total general revenues, special items and transfers	12,613,570	72,347	12,685,917
Change in net position	(1,407,996)	80,191	(1,327,805)
NET POSITION - JULY 1	27,680,385	947,006	28,627,391
NET POSITION - JUNE 30	\$ 26,272,389	\$ 1,027,197	\$ 27,299,586

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

STATEMENT C

TOWN OF MADAWASKA, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018

	General Fund	UDAG Fund	WWTF RD Grant	Capital Reserve	Other Governmental Funds	Totals Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 3,844,672	\$ 231,118	\$ -	\$ -	\$ 339	\$ 4,076,129
Receivables (net of allowance for uncollectibles):						
Taxes	463,180	-	-	-	-	463,180
Liens	139,444	-	-	-	-	139,444
Notes	-	185,552	-	-	-	185,552
Other	133,981	-	-	-	20,078	154,059
Due from other governments	-	-	299,039	-	212,398	511,437
Due from other funds	386,069	-	-	70,547	1,542,230	1,998,846
TOTAL ASSETS	\$ 4,967,356	\$ 416,670	\$ 299,039	\$ 70,547	\$ 1,775,045	\$ 7,528,657
LIABILITIES						
Accounts payable	\$ 106,924	\$ -	\$ 271,606	\$ -	\$ 120	\$ 378,652
Accrued expenses	340,836	-	-	-	-	340,836
Due to other funds	2,072,169	165,118	27,431	-	193,520	2,458,238
TOTAL LIABILITIES	2,519,929	165,118	299,039	-	193,640	3,177,726
DEFERRED INFLOWS OF RESOURCES						
Prepaid taxes	7,902	-	-	-	-	7,902
Deferred tax revenue	533,980	-	-	-	-	533,980
TOTAL DEFERRED INFLOWS OF RESOURCES	541,882	-	-	-	-	541,882
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	321,095	-	-	-	224,706	545,801
Committed	-	251,552	-	70,547	1,268,541	1,590,640
Assigned	115,635	-	-	-	117,124	232,759
Unassigned	1,468,815	-	-	-	(28,966)	1,439,849
TOTAL FUND BALANCES (DEFICITS)	1,905,545	251,552	-	70,547	1,581,405	3,809,049
TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 4,967,356	\$ 416,670	\$ 299,039	\$ 70,547	\$ 1,775,045	\$ 7,528,657

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, 2018

	Total Governmental Funds
Total Fund Balances	\$ 3,809,049
Amounts reported for governmental activities in the statement are different because:	
Investment in joint venture - NARIF	241,135
Investment in joint venture - NARAA	2,369,665
Due from MMBB	95,949
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	26,171,155
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	533,980
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	1,195,783
Long-term liabilities shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(5,055,194)
Capital leases payable	(378,070)
Accrued compensated absences	(160,999)
Net pension liability	(1,770,506)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(779,557)
Net position of governmental activities	<u>\$ 26,272,389</u>

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

STATEMENT E

TOWN OF MADAWASKA, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	UDAG Fund	WWTF RD Grant	Capital Reserve	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Property taxes	\$ 6,096,559	\$ -	\$ -	\$ -	\$ -	\$ 6,096,559
Excise taxes	846,170	-	-	-	-	846,170
Intergovernmental revenues	4,653,063	-	791,752	-	808,585	6,253,400
Charges for services	454,675	-	-	-	-	454,675
Investment income	45,057	8,597	-	-	-	53,654
Miscellaneous revenues	184,566	-	-	30,000	77,585	292,171
TOTAL REVENUES	12,280,110	8,597	791,752	30,000	886,170	13,996,629
EXPENDITURES						
Current:						
General government	875,066	-	-	-	-	875,066
Protection	1,072,268	-	-	-	-	1,072,268
Health, sanitation & public works	1,158,863	-	-	-	-	1,158,863
Library	104,938	-	-	-	-	104,938
Recreation	389,616	-	-	-	-	389,616
Education	6,378,070	-	-	-	282,207	6,660,277
County tax	368,772	-	-	-	-	368,772
TIF	6,288	-	-	-	-	6,288
Agencies	13,043	-	-	-	-	13,043
Unclassified	988,975	-	-	-	-	988,975
Program expenditures	-	69,274	791,752	-	870,618	1,731,644
State of Maine - on-behalf payments	380,881	-	-	-	-	380,881
Debt service:						
Principal	141,594	-	-	-	-	141,594
Interest	23,465	-	-	-	-	23,465
Capital outlay	-	-	-	244,453	52,790	297,243
TOTAL EXPENDITURES	11,901,839	69,274	791,752	244,453	1,205,615	14,212,933
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	378,271	(60,677)	-	(214,453)	(319,445)	(216,304)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	31,000	-	300,000	568,209	899,209
Transfers (out)	(875,736)	-	-	(15,000)	(57,042)	(947,778)
TOTAL OTHER FINANCING SOURCES (USES)	(875,736)	31,000	-	285,000	511,167	(48,569)
NET CHANGE IN FUND BALANCES	(497,465)	(29,677)	-	70,547	191,722	(264,873)
FUND BALANCES - JULY 1	2,403,010	281,229	-	-	1,389,683	4,073,922
FUND BALANCES - JUNE 30	\$ 1,905,545	\$ 251,552	\$ -	\$ 70,547	\$ 1,581,405	\$ 3,809,049

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, 2018

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (264,873)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocated those expenditures over the life of the assets:	
Capital asset acquisitions	605,043
Depreciation expense	<u>(1,619,018)</u>
	<u>(1,013,975)</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>(111,193)</u>
Debt proceeds provide current financial resources to governmental funds, but long-term liabilities in the Statement of Net Position.	<u>(411,683)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	<u>324,727</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>(239,186)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Taxes and liens receivable	<u>42,010</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(42,095)
Net pension liability	<u>308,272</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ (1,407,996)</u></u>

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

STATEMENT G

TOWN OF MADAWASKA, MAINE

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
JUNE 30, 2018

	Enterprise Funds			
	Water Pollution Control	School Lunch	Community Gym	Total
ASSETS				
Current assets:				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Accounts receivable	93,004	-	-	93,004
Due from other governments	-	6,737	-	6,737
Inventory	-	5,371	-	5,371
Due from other funds	428,759	-	30,633	459,392
Total current assets	521,763	12,108	30,633	564,504
Noncurrent assets:				
Land and buildings	3,535,019	-	-	3,535,019
Equipment	191,530	-	-	191,530
Infrastructure	135,912	-	-	135,912
Total capital assets	3,862,461	-	-	3,862,461
Less: accumulated depreciation	(3,384,667)	-	-	(3,384,667)
Net capital assets	477,794	-	-	477,794
TOTAL ASSETS	\$ 999,557	\$ 12,108	\$ 30,633	\$ 1,042,298
LIABILITIES				
Current liabilities:				
Accrued expenses	\$ 2,848	\$ -	\$ 91	\$ 2,939
Current portion of long-term debt	2,082	-	-	2,082
Total current liabilities	4,930	-	91	5,021
Noncurrent liabilities:				
Accrued compensated absences	10,080	-	-	10,080
Total noncurrent liabilities	10,080	-	-	10,080
TOTAL LIABILITIES	15,010	-	91	15,101
NET POSITION				
Net investment in capital assets	477,794	-	-	477,794
Unrestricted	506,753	12,108	30,542	549,403
TOTAL NET POSITION	984,547	12,108	30,542	1,027,197
TOTAL LIABILITIES AND NET POSITION	\$ 999,557	\$ 12,108	\$ 30,633	\$ 1,042,298

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

TOWN OF MADAWASKA, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2018

	Enterprise Funds			
	Water Pollution Control	School Lunch	Community Gym	Total
OPERATING REVENUES				
Intergovernmental revenue	\$ -	\$ 131,724	\$ -	\$ 131,724
Charges for services, net	793,597	73,149	30,719	897,465
Other revenue	5,201	-	-	5,201
TOTAL OPERATING REVENUES	<u>798,798</u>	<u>204,873</u>	<u>30,719</u>	<u>1,034,390</u>
OPERATING EXPENSES				
Salaries	151,652	108,226	4,739	264,617
Employee benefits	73,601	41,266	362	115,229
Supplies	12,253	18,624	1,596	32,473
Property services	73,404	3,780	2,677	79,861
Contractual	-	3,275	1,200	4,475
Equipment	71,203	-	9,674	80,877
Food	-	69,046	-	69,046
Depreciation	146,625	-	-	146,625
Other expenses	179,271	5,910	-	185,181
TOTAL OPERATING EXPENSES	<u>708,009</u>	<u>250,127</u>	<u>20,248</u>	<u>978,384</u>
OPERATING INCOME (LOSS)	<u>90,789</u>	<u>(45,254)</u>	<u>10,471</u>	<u>56,006</u>
NONOPERATING REVENUES (EXPENSES)				
Interest income	18,577	-	-	18,577
Transfers (to) / from General Fund	-	48,569	-	48,569
Interest expense	(42,961)	-	-	(42,961)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(24,384)</u>	<u>48,569</u>	<u>-</u>	<u>24,185</u>
CHANGE IN NET POSITION	66,405	3,315	10,471	80,191
NET POSITION - JULY 1	<u>918,142</u>	<u>8,793</u>	<u>20,071</u>	<u>947,006</u>
NET POSITION - JUNE 30	<u>\$ 984,547</u>	<u>\$ 12,108</u>	<u>\$ 30,542</u>	<u>\$ 1,027,197</u>

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

TOWN OF MADAWASKA, MAINE

STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Enterprise Funds			
	Water Pollution Control	School Lunch	Community Gym	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 937,969	\$ 73,149	\$ 30,719	\$ 1,041,837
Intergovernmental receipts	-	129,416	-	129,416
Internal activity - receipts (payments) from / to other funds	(166,478)	-	(9,326)	(175,804)
Payments to employees	(225,582)	(149,492)	(5,101)	(380,175)
Payments to suppliers	(335,775)	(101,642)	(16,292)	(453,709)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>210,134</u>	<u>(48,569)</u>	<u>-</u>	<u>161,565</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating subsidies and transfers to / from other funds	-	48,569	-	48,569
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest income	18,577	-	-	18,577
Interest paid	(42,961)	-	-	(42,961)
Principal paid on bonds payable	(191,975)	-	-	(191,975)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(216,359)</u>	<u>-</u>	<u>-</u>	<u>(216,359)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(6,225)	-	-	(6,225)
CASH AND CASH EQUIVALENTS - JULY 1	<u>6,225</u>	<u>-</u>	<u>-</u>	<u>6,225</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ 90,789	\$ (45,254)	\$ 10,471	\$ 56,006
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	146,625	-	-	146,625
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable	139,893	-	-	139,893
(Increase) decrease in due from other governments	-	(2,308)	-	(2,308)
(Increase) decrease in inventory	-	(1,007)	-	(1,007)
(Increase) decrease in due from other funds	(166,478)	-	(9,326)	(175,804)
Increase (decrease) in prepaid accounts	(722)	-	-	(722)
Increase (decrease) in accrued expenses	356	-	1	357
Increase (decrease) in other liabilities	-	-	(1,146)	(1,146)
Increase (decrease) in accrued compensated absences	(329)	-	-	(329)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 210,134</u>	<u>\$ (48,569)</u>	<u>\$ -</u>	<u>\$ 161,565</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:				
Cash paid during the year for:				
Interest	<u>\$ 42,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,961</u>

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

SCHEDULE A

TOWN OF MADAWASKA, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
General Government -					
Governing body/legislative	\$ 68,525	\$ -	\$ 68,525	\$ 67,075	\$ 1,450
Municipal management	454,661	22,500	477,161	458,077	19,084
Other benefits	150,530	-	150,530	154,038	(3,508)
Elections	10,505	-	10,505	3,561	6,944
Economic development, codes & assessing	203,538	-	203,538	192,315	11,223
Subtotal General Government	887,759	22,500	910,259	875,066	35,193
Protection -					
Police	504,940	-	504,940	517,179	(12,239)
Fire	111,545	-	111,545	110,318	1,227
Ambulance	374,478	-	374,478	411,372	(36,894)
Town wide	33,800	-	33,800	33,399	401
Subtotal Protection	1,024,763	-	1,024,763	1,072,268	(47,505)
Health, Sanitation & Public Works -					
General assistance	23,630	-	23,630	22,202	1,428
Public works	1,328,627	-	1,328,627	1,136,661	191,966
Subtotal Health, Sanitation & Public Works	1,352,257	-	1,352,257	1,158,863	193,394

SCHEDULE A (CONTINUED)

TOWN OF MADAWASKA, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Library	104,388	-	104,388	104,938	(550)
Parks, recreation and maintenance	388,619	-	388,619	389,616	(2,997)
Education -					
General expenses	3,182,661	3,516,504	6,699,165	6,378,070	321,095
Subtotal Education	3,182,661	3,516,504	6,699,165	6,378,070	321,095
TIF	6,287	-	6,287	6,288	(1)
County tax	368,772	-	368,772	368,772	-
Debt service -					
Principal	141,594	-	141,594	141,594	-
Interest	23,496	-	23,496	23,465	31
Subtotal Debt Service	165,090	-	165,090	165,059	31

SCHEDULE A (CONTINUED)

TOWN OF MADAWASKA, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

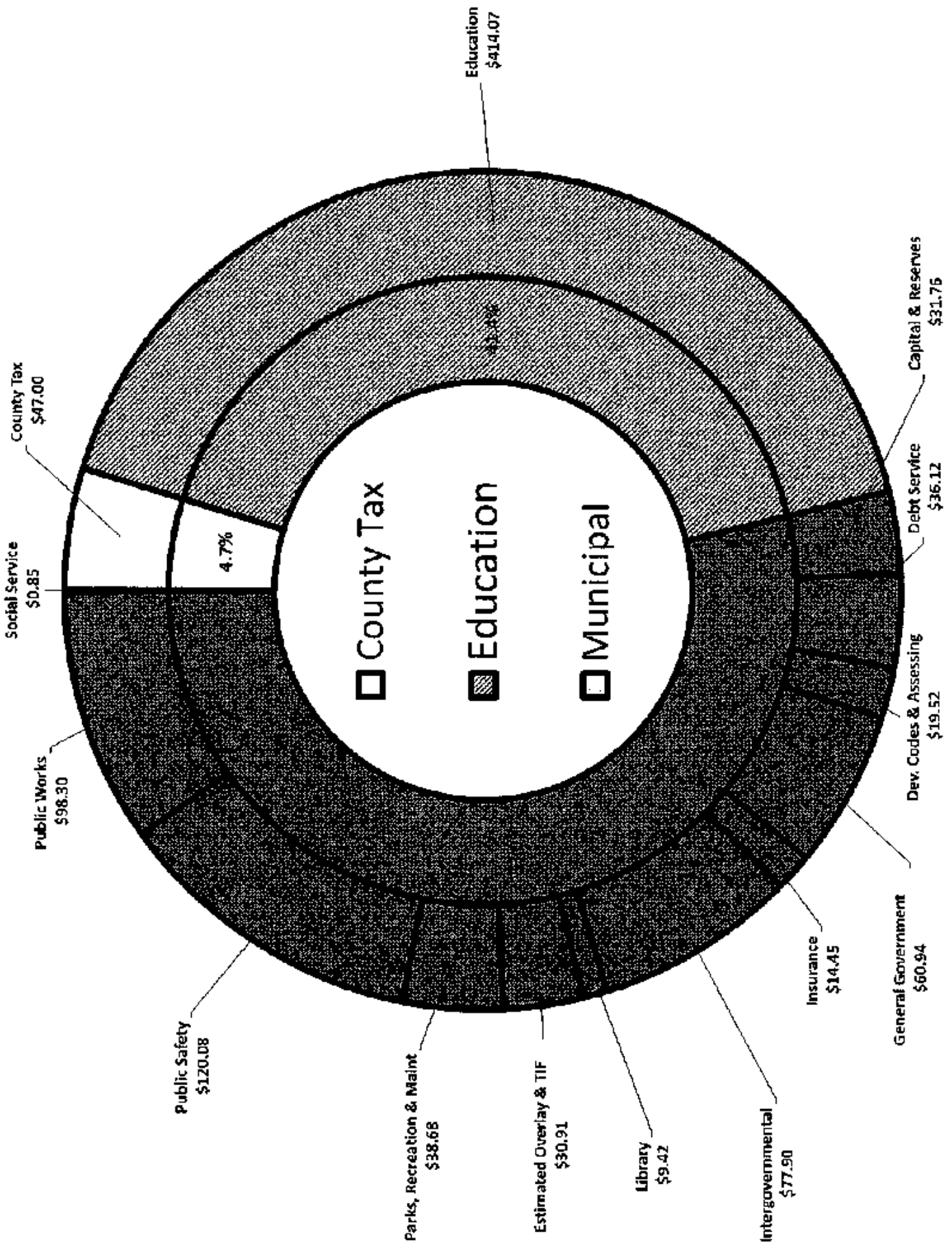
	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Agencies	13,085	-	13,085	13,043	42
Other -					
Municipal building maintenance	74,100	-	74,100	69,786	4,314
Overlay	90,202	-	90,202	18,524	71,678
EMA	5,600	-	5,600	5,040	560
Snowmobile/ATV club grants	-	56,385	56,385	56,385	-
Intergovernmental	898,553	-	898,553	839,240	59,313
Subtotal Other	1,068,455	56,385	1,124,840	988,975	135,865
Transfers -					
Special revenues	112,576	250,000	362,576	352,750	(184)
School lunch	86,159	-	86,159	48,569	37,590
Capital projects	464,407	-	464,407	464,407	-
Subtotal Transfers	663,142	250,000	913,142	875,736	37,406
Total Departmental Operations	\$ 9,223,278	\$ 3,845,389	\$ 13,068,667	\$ 12,396,594	\$ 671,973

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

Proposed 2019-2020 Municipal Budget



Tax Expenditure Illustration: Allocation per Thousand Dollars of Taxes Collected



Town of Madawaska

Capital Purchases & Reserves

	Proposed FY 2019-2020
500 - Public Works Department	
000 - Modine to Heat the School Side of the Garage	14,000
000 - Sander for Sidewalks (attachment to Bobcat)	3,850
000 - Trailer to Haul Tools Around 16' Trailer	5,000
Total Public Works Department	22,850
320 - Fire Department	
000 - Capital Repairs to fire trucks - waiting on information	40,000
000 - SCBA Tanks (8)	9,656
000 - Generator for ASD Tower - price not including cement pad	5,000
Total Fire Department	54,656
GRAND TOTAL CAPITAL RESERVES	\$ 77,506

	Approved FY 2018-2019	Proposed FY 2019-2020
Recreation Facility Reserve - Tennis Courts (Lake)	0	5,000
Deferred Comp Reserve	15,000	0
Deferred Sick Leave Reserve	10,000	0
Deferred Vacation Reserve	35,000	35,000
Road Project Reserve	190,000	264,500
150th Anniversary	30,000	0
GRAND TOTAL RESERVE REQUESTS	\$ 280,000	\$ 304,500

Town of Madawaska

Governing Body Expense - Dept 100

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
100 - Governing Body			
05 - Salaries & Wages	11,750	5,663	11,750
10 - Employee Benefits			
300 - Employer Social Security	775	388	775
400 - Employer Medicare	175	91	175
	<u>950</u>	<u>479</u>	<u>950</u>
25 - Other Insurance			
300 - Public Officials & Liability	4,000	0	4,240
35 - Operating Expenses			
150 - Audit	15,500	10,550	12,500
300 - Dues/Subscription/Memberships	1,325	4,055	1,325
600 - Legal	7,500	13,617	20,000
750 - Miscellaneous	1,000	857	1,000
900 - Travel & Training	5,000	1,955	5,000
	<u>30,325</u>	<u>31,034</u>	<u>39,825</u>
40 - Supplies			
200 - General Supplies	1,000	964	1,000
55 - Minor Equipment			
650 - Upgrade	500	0	500
	<u>\$ 48,525</u>	<u>\$ 38,140</u>	<u>\$ 58,265</u>

Town of Madawaska

Town Administration Expense - Dept 110

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
110 - Town Administration			
05 - Salaries & Wages	295,967	239,542	302,691
10 - Employee Benefits			
100 - MSRS	27,907	26,210	28,519
200 - Health Insurance	111,164	90,853	104,329
300 - Employer Social Security	18,573	16,273	18,990
400 - Employer Medicare	4,344	3,805	4,441
600 - Dental	1,750	904	1,750
	163,738	138,045	158,029
30 - Unfunded Liabilities			
200 - Deferred Compensation	56,600	20,293	56,600
35 - Operating Expenses			
075 - Animal Welfare	300	100	300
300 - Dues/Subscriptions/Memberships	1,500	1,047	1,500
750 - Miscellaneous	1,000	1,840	1,000
755 - Bank Fees	0	75	0
780 - Postage	4,000	2,838	4,000
800 - Printing & Advertising	6,000	5,324	6,000
900 - Travel & Training	16,100	16,439	16,100
	28,900	27,663	28,900
40 - Supplies			
100 - Office Supplies	9,500	7,586	9,500
55 - Minor Equipment			
100 - Software/Computer/Phone	1,500	0	1,500
550 - Rental	2,800	2,432	2,800
	4,300	2,432	4,300
	\$ 559,005	\$ 435,561	\$ 560,020

Town of Madawaska

Public Health & General Assistance - Dept 120

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
120 - Public Health & GA			
05 - Salaries & Wages	2,500	2,083	2,500
10 - Employee Benefits			
300 - Employer Social Security	155	129	155
400 - Employer Medicare	36	30	36
	191	159	191
35 - Operating Expenses			
400 - Employee Safety/Wellness	3,300	229	3,300
40 - Supplies			
100 - Office Supplies	500	55	500
45 - GA Services			
100 - Rental Assistance	12,000	7,989	12,000
200 - Electrical Service	1,000	210	1,000
300 - Heating Assistance	1,000	694	1,000
400 - Household/Personal Supplies	750	473	750
500 - Medical/Prescription	350	395	350
600 - All Other Assistance	1,500	394	1,500
	16,600	10,155	16,600
	\$ 23,091	\$ 12,682	\$ 23,091

Town of Madawaska

Municipal Building Expense - Dept 130

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
130 - Municipal Building			
35 - Operating Expenses			
750 - Miscellaneous	1,000	363	1,000
40 - Supplies			
300 - Janitorial Supplies	2,000	736	2,000
50 - Utilities			
100 - Electricity	6,000	3,143	6,000
200 - Telephone	6,300	6,608	6,300
250 - Trash	600	512	600
270 - Sewer	312	288	300
300 - Heating Fuel	10,500	10,208	11,375
350 - Water Fees	800	738	800
400 - Internet/Website	3,500	1,680	3,500
	<u>28,012</u>	<u>23,177</u>	<u>28,875</u>
55 - Minor Equipment			
100 - Software/Computer	44,600	36,619	44,600
60 - Vehicle/Equipment Purchase			
600 - Purchase	0	0	0
70 - Bldg Repairs & Maint			
200 - Municipal Bldg	2,500	1,442	4,500
85 - Special Projects/Events			
751 - Replacement of Lights to LED	1,000	855	0
	<u>\$ 79,112</u>	<u>\$ 63,192</u>	<u>\$ 80,975</u>

Town of Madawaska

Elections - Dept 140

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
140 - Elections			
05 - Salaries & Wages	6,430	1,954	6,625
10 - Employee Benefits			
300 - Employer Social Security	399	121	411
400 - Employer Medicare	93	28	96
	492	150	507
35 - Operating Expenses			
720 - Meals	500	237	500
780 - Postage	200	4	200
800 - Printing & Advertising	2,300	208	2,300
	3,000	449	3,000
40 - Supplies			
200 - General Supplies	500	51	500
	\$ 10,422	\$ 2,603	\$ 10,632

Town of Madawaska

Development, Codes & Assessing - Dept 200

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
200 - Development, Codes & Assessing			
05 - Salaries & Wages	99,468	79,682	103,557
10 - Employee Benefits			
100 - MSRS	9,427	5,303	9,836
200 - Health Insurance	32,189	26,697	33,777
300 - Employer Social Security	6,167	4,946	6,421
400 - Employer Medicare	1,442	1,157	1,502
	49,226	38,104	51,535
35 - Operating Expenses			
300 - Dues/Subsctiption/Memberships	2,000	945	2,000
750 - Miscellaneous	400	472	400
780 - Postage	400	20	400
800 - Printing & Advertising	1,800	1,837	1,800
900 - Travel & Training - Comm Dev Director	8,500	3,607	8,500
901 - Travel & Training - CEO St. Agatha	1,000	358	1,000
902 - Travel & Training - CEO Eagle Lake	1,000	496	1,000
	15,100	7,736	15,100
40 - Supplies			
100 - Office Supplies	750	104	750
50 - Utilities			
201 - Digital Sign	1,300	385	1,300
80 - Assessing & Development			
100 - Abatements	5,000	5,000	5,000
200 - Agent Fee (RE)	17,250	14,250	17,250
300 - Agent Fee (PP)	3,500	3,800	4,000
400 - Business Development Activity	6,500	404	6,500
500 - Community Development Activity	3,700	53	3,700
501 - Acadian Day/Congres tes forest	5,500	4,035	4,035
550 - Engineering	3,000	0	3,000
600 - Lien Cost & Filing Fee	15,000	12,365	15,000
700 - Property Mapping	4,000	0	4,000
	63,450	39,907	62,485
	\$ 229,294	\$ 165,918	\$ 234,727

Town of Madawaska

Ambulance Expense - Dept 300

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
300 - Ambulance Department			
05 - Salaries & Wages	396,767	320,505	401,399
10 - Employee Benefits			
100 - MSRS	17,826	17,820	23,000
200 - Health Insurance	97,146	83,764	105,995
300 - Employer Social Security	24,600	20,074	24,887
400 - Employer Medicare	5,753	4,695	5,820
	145,324	126,353	159,702
35 - Operating Expenses			
030 - Admin & Billing Service	22,000	15,555	22,000
200 - Clothing & Safety Equipment	2,880	3,617	2,000
220 - Contracted Services - ASI	9,000	3,750	9,000
225 - Contracted Services - Emerg. Dispatch	25,000	16,542	13,000
300 - Dues/Subscriptions/Memberships	500	474	500
700 - License/Permit/Certification	1,800	665	1,800
780 - Postage	50	-	50
800 - Printing & Advertising	150	-	150
900 - Travel & Training	4,200	2,819	4,200
	65,580	43,423	52,700
40 - Supplies			
100 - Office Supplies	200	204	300
200 - General Supplies	300	130	400
400 - Medical Supplies	20,000	15,800	28,000
500 - Oxygen	3,000	1,570	2,200
	23,500	17,705	30,900
50 - Utilities			
200 - Telephone	2,500	1,397	2,000
400 - Internet/Website	600	333	600
	3,100	1,731	2,600
55 - Minor Equipment			
300 - Minor Equipment	8,000	3,895	8,000
600 - Repair	2,250	450	2,250
	10,250	4,344	10,250

Town of Madawaska

Ambulance Expense - Dept 300

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
50 - Vehicle & Equipment			
450 - Gas/Diesel/Propane	10,000	6,911	10,000
500 - Repair/Maint	10,000	6,399	10,000
	20,000	13,311	20,000
	\$ 664,522	\$ 527,371	\$ 677,550

Town of Madawaska

Police Expense - Dept 310

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
310 - Police Department			
05 - Salaries & Wages	360,196	314,244	399,599
10 - Employee Benefits			
100 - MSRS	33,275	31,210	35,431
200 - Health Insurance	80,880	66,974	99,603
300 - Employer Social Security	22,332	19,972	24,775
400 - Employer Medicare	5,223	4,671	5,794
500 - Police Physical Fitness Benefit	2,450	0	2,100
	144,161	122,826	167,703
25 - Other Insurance			
400 - Police Liability Ins	6,200	5,097	6,200
35 - Operating Expenses			
070 - Animal Control	500	100	500
200 - Clothing & Safety Equipment	4,000	4,158	4,000
225 - Contracted Services	25,000	16,543	13,000
300 - Dues/Subscription/Memberships	435	325	350
420 - Evidence	200	17	500
800 - Printing & Advertising	500	120	250
820 - Prisoner Meals/Transport	350	510	500
900 - Travel & Training	7,500	2,789	8,000
775 - Officer Transfer	17,500	17,500	0
	55,985	42,062	27,100
40 - Supplies			
100 - Office Supplies	1,300	521	1,300
200 - General Supplies	150	48	150
	1,450	569	1,450
50 - Utilities			
200 - Telephone	5,000	6,224	2,500

Town of Madawaska

Police Expense - Dept 310

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
400 - Internet/Website	400	333	400
	5,400	6,557	2,900
55 - Minor Equipment			
200 - Electronic Equipment	500	498	500
600 - Repair	100	0	100
	600	498	600
60 - Vehicle & Equipment			
450 - Gas/Diesel/Propane	11,500	9,631	11,500
500 - Repair/Maint	3,500	4,362	3,500
	15,000	13,993	15,000
	\$ 588,992	\$ 505,846	\$ 620,552

Town of Madawaska

Fire Dept. Expense - Dept 320

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
320 - Fire Department			
05 - Salaries & Wages	64,600	36,496	64,600
10 - Employee Benefits			
300 - Employer Social Security	4,020	2,423	4,020
400 - Employer Medicare	940	526	940
	4,960	2,949	4,960
35 - Operating Expenses			
200 - Clothing & Safety Equipment	4,500	(37,289)	4,500
210 - Background Checks	310	124	310
225 - Contracted Services - Emerg. Dispatch	25,000	16,542	13,000
300 - Dues/Subsription/Memberships	800	828	800
350 - Employee Physical	750	225	750
500 - Fire Prevention	750	0	750
750 - Miscellaneous	500	312	500
850 - Professional Fee	4,000	3,047	4,000
900 - Travel & Training	1,000	635	750
	37,610	(15,576)	25,360
40 - Supplies			
100 - Office Supplies	300	935	1,000
200 - General Supplies	1,500	1,795	1,500
	1,800	2,730	2,500
50 - Utilities			
100 - Electricity	800	624	800
200 - Telephone	2,500	2,240	2,500
300 - Heating Fuel	3,500	784	3,500
400 - Internet/Website	400	333	400
	7,200	3,981	7,200
55 - Minor Equipment			
100 - Software/Computer	675	0	675
600 - Repair	5,800	5,636	5,800
	6,475	5,636	6,475
60 - Vehicle & Equipment			
450 - Gas/Diesel/Propane	3,900	2,078	4,000

Town of Madawaska

Fire Dept. Expense - Dept 320

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
500 - Repair/Maint	8,500	5,148	9,000
	12,400	7,226	13,000
70 - Building Repairs & Maintenance			
300 - Safety Building	1,000	355	1,000
85 - Special Projects/Events			
100 - Hoses	4,300	0	4,300
300 - Ford 550 Engine	5,000	2,456	0
525 - NFPA Code Book	1,400	0	0
550 - SCBA Compressor Lease	8,684	8,315	8,684
	19,384	10,772	12,984
	\$ 155,429	\$ 54,568	\$ 138,079

Town of Madawaska

EMA - Dept 325

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
325 - EMA			
05 - Salaries & Wages	5,200	3,468	5,200
10 - Employee Benefits			
300 - Employer Social Security	325	215	325
400 - Employer Medicare	75	50	75
	400	265	400
55 - Minor Equipment			
600 - Repair	2,500	-	2,500
650 - Upgrade	-	-	-
	2,500	-	2,500
	\$ 8,100	\$ 3,733	\$ 8,100

Town of Madawaska

Library Expense - Dept 400

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
400 - Library			
05 - Salaries & Wages	42,361	35,013	43,208
10 - Employee Benefits			
100 - MSRS	4,236	3,501	4,321
200 - Health Insurance	16,311	13,408	16,963
300 - Employer Social Security	2,626	2,171	2,679
400 - Employer Medicare	614	508	627
	23,788	19,588	24,590
35 - Operating Expenses			
630 - Library Operations	45,315	45,315	45,444
	\$ 111,464	\$ 99,916	\$ 113,242

Town of Madawaska

Public Works Expense - Dept 500

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
500 - Public Works Department			
05 - Salaries & Wages	413,825	364,147	416,231
10 - Employee Benefits			
100 - MSRS	36,670	32,663	41,623
200 - Health Insurance	130,862	99,758	149,685
300 - Employer Social Security	25,657	23,256	25,806
400 - Employer Medicare	6,000	5,439	6,035
	199,190	161,116	223,150
35 - Operating Expenses			
100 - Auction State Surplus	1,000	0	0
170 - Books & Periodicals	200	77	200
200 - Clothing & Safety Equipment	3,000	2,300	3,000
220 - Contracted Services	60,000	50,735	60,000
350 - Employee Physical	1,200	395	1,200
550 - Lease Parking Lot	1,400	1,400	1,400
700 - License/Permit/Certification	1,000	1,209	1,000
780 - Postage	100	0	100
800 - Printing & Advertising	500	221	500
900 - Travel & Training	1,000	941	2,250
	69,400	57,278	69,650
40 - Supplies			
100 - Office Supplies	750	248	750
200 - General Supplies	30,000	24,297	30,000
300 - Janitorial Supplies	2,200	1,446	2,200
600 - Street Supplies	9,000	5,958	9,000
	41,950	31,948	41,950
50 - Utilities			
100 - Electricity	7,500	5,417	7,500
200 - Telephone	2,500	3,060	3,500
270 - Sewer	1,040	288	1,040

Town of Madawaska

Public Works Expense - Dept 500

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
300 - Heating Fuel	17,000	16,753	17,000
350 - Water Fees	1,600	1,440	1,600
	29,640	26,957	30,640
55 - Minor Equipment			
300 - Minor Equipment	1,000	693	1,000
600 - Repair	1,000	175	1,000
	2,000	868	2,000
60 - Vehicle & Equipment			
450 - Gas/Diesel/Propane	75,000	82,592	75,000
500 - Repair/Maint	61,500	63,614	70,000
	136,500	146,207	145,000
65 - General Maintenance			
100 - Sand & Gravel	20,000	19,122	20,000
150 - Chemicals	90,000	115,069	100,000
200 - Asphalt/Cold Patch	350,000	304,598	100,000
250 - Signs	1,500	327	1,500
300 - Construction Materials	6,500	5,709	6,500
350 - Oils & Lubricants	8,000	6,879	8,500
400 - Tools	2,000	1,997	2,000
450 - Guardrails	500	0	500
500 - Sidewalks	1,000	1,125	1,200
600 - Road Striping	7,000	4,428	7,000
625 - Water District Pump House Maint.	1,500	1,165	1,500
	488,000	460,416	248,700
70 - Building Repairs & Maintenance			
100 - PW Garage	5,000	4,249	5,000
	\$ 1,385,504	\$ 1,253,186	\$ 1,182,321

Town of Madawaska

Parks, Recreation & Maintenance Expense - Dept 600

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
600 - Parks, Recreation & Maintenance			
05 - Salaries & Wages	219,452	153,475	228,922
10 - Employee Benefits			
100 - MSRS	17,500	9,568	15,000
200 - Health Insurance	75,000	58,759	78,500
300 - Employer Social Security	14,000	9,696	14,400
400 - Employer Medicare	3,300	2,268	3,395
	109,800	80,291	111,295
35 - Operating Expenses			
200 - Clothing & Safety Equip.	375	0	375
300 - Dues, Subscriptions, Memberships	300	238	300
800 - Printing & Advertising	300	537	300
900 - Travel & Training	1,400	886	1,400
	2,375	1,661	2,375
40 - Supplies			
100 - Office Supplies	1,300	647	1,300
200 - General Supplies	500	286	500
300 - Janitorial Supplies	2,150	1,135	2,150
	3,950	2,069	3,950
50 - Utilities			
100 - Electricity	21,450	19,660	21,450
200 - Telephone	2,600	1,341	2,600
250 - Trash	400	270	400
260 - Septic	1,200	350	1,200
270 - Sewer	500	198	500
300 - Heating Fuel	6,800	5,781	6,800
350 - Water Fees	1,300	1,287	1,300
400 - Internet/Website	2,100	3,000	3,500
	36,350	31,887	37,850
55 - Minor Equipment			
550 - Rental	1,200	946	1,200
60 - Vehicle & Equipment			
450 - Gas/Diesel/Propane	7,000	5,237	7,000
500 - Repair/Maintenance	4,525	4,915	4,525
	11,525	10,152	11,525

Town of Madawaska

Parks, Recreation & Maintenance Expense - Dept 600

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
65 - General Maintenance			
800 - Fire Alarm & Sprinkler	1,650	1,547	1,650
70 - Building Repair & Maintenance			
350 - Parks/Restrooms	9,000	5,259	9,000
400 - Multi Purpose Buildings	4,000	6,524	4,000
	13,000	11,783	13,000
75 - Program Expenses			
100 - Athletic Supplies	0	0	0
200 - Tent Supplies	1,000	0	1,000
300 - Special Programs	3,000	1,055	3,000
400 - American Flags	750	450	750
500 - Christmas Decorations	800	490	800
	5,550	1,995	5,550
	\$ 404,852	\$ 295,805	\$ 417,317

Town of Madawaska

Safety Complex Building Expense - Dept 135

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
135 - Safety Building			
40 - Supplies			
200 - General Supplies	700	599	700
300 - Janitorial Supplies	2,000	1,703	2,500
	2,700	2,302	3,200
50 - Utilities			
100 - Electricity	10,000	7,371	10,000
250 - Trash	700	495	700
270 - Sewer	1,560	1,140	1,560
300 - Heating Fuel	18,500	18,543	19,780
350 - Water Fees	2,100	2,018	2,100
	32,860	29,567	34,140
70 - Bldg Repairs & Maint			
300 - Safety Building	4,000	3,506	4,000
75 - Program Expenses			
600 - Infrastructure Comm. Tower	1,000	377	1,000
85 - Special Projects/Events			
751 - Replacement of Lights to LED	1,000	1,076	2,000
750 - Small Window Replacement	3,600	-	3,600
	4,600	1,076	5,600
	\$ 45,160	\$ 36,828	\$ 47,940

Town of Madawaska

Town Wide Insurance Expense - Dept 700

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
700 - Insurance Expense			
15 - Unemployment Compensation	9,300	5,424	9,858
20 - Workers Compensation	70,000	52,904	70,000
25 - Other Insurance			
100 Prop & Casualty	80,000	78,035	87,300
200 Bond & Excess	6,300	6,300	6,678
	86,300	84,335	93,978
	\$ 165,600	\$ 142,663	\$ 173,836

Town of Madawaska

Intergovernmental Expense - Dept 710

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
710 - Intergovernmental			
35 - Operating Expenses			
250 County Tax	408,287	408,287	427,312
710 - Intergovernmental			
90 - Intergovernmental			
100 VRF	457,938	302,563	447,000
200 Northern AAA Airport	44,247	44,247	56,688
300 Hydrant Rent	288,000	287,096	288,000
400 Street Light	100,000	97,589	80,000
500 NMDC	8,510	8,505	8,513
600 MMA	7,500	4,251	4,336
700 Chamber	10,000	10,000	10,765
702 Sesquicentennial 2019	35,000	35,000	0
000 Sidewalk Match	0	0	17,500
704 Broadband Coalition	5,000	15,000	5,000
800 Acadian Fest	12,500	12,500	13,200
900 Four Seasons	4,000	4,000	4,000
950 Farmers Mkt	2,000	2,000	2,000
	974,695	822,751	937,002
	\$ 1,382,982	\$ 1,231,038	\$ 1,364,314

Town of Madawaska

Social Service Expense - Dept 720

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
720 - Social Service			
93 - Social Service			
100 - American Legion Decorations	700	700	700
150 - Maine Acadian Heritage Trail	200	200	200
200 - St John Valley Assoc.	3,000	3,000	3,000
250 - Aroostook Agency on Aging	5,076	5,076	2,300
300 - American Red Cross	300	300	300
350 - Aroostook County Action Prog	807	807	807
400 - Homeless Services of Aroostook	1,050	1,050	1,050
450 - Northern Maine Vets Cemetery	100	100	100
550 - Arstk Council for Hlthy Family	200	200	-
600 - Community Health & Counseling	150	150	100
650 - Life Flight	1,000	1,000	1,000
651 - United Way	100	100	100
652 - L'association Francaise	-	-	-
653 - MHS Community Garden Project	-	-	-
654 - Paws Animal Welfare	100	100	200
655 - Health Equity Alliance	250	250	250
000 - Habitat for Humanity	-	-	100
	\$ 13,033	\$ 13,033	\$ 10,207

Town of Madawaska

Municipal Debt Expense - Dept 730

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
730 - Municipal Debt			
97 - Debt Service			
300 - PW Truck Lease	32,770	32,767	0
000 - PW 2019 Single Axel Truck/Box Lease	0	0	62,000
400 - Paving CSO	117,200	117,176	117,200
500 - Skid Steer Lease	15,120	15,090	15,100
501 - Payloader Lease	36,500	36,082	36,500
502 - PW Pickup Truck Lease	0	0	7,173
410 - Downtown Loan	47,000	47,475	196,500
	\$ 248,590	\$ 248,590	\$ 434,473

Town of Madawaska

Pollution Control Expense - Dept 960

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
960 - Pollution Control			
05 - Salaries & Wages	160,446	122,117	171,349
10 - Employee Benefits			
100 - MSR5	15,245	11,974	16,235
200 - Health Insurance	42,951	36,507	46,228
300 - Employer Social Security	9,948	7,637	10,624
400 - Employer Medicare	2,326	1,786	2,485
	70,470	57,904	75,571
15 - Unemployment Compensation			
900 PC	750	437	795
20 - Workers Compensation			
900 PC	5,525	4,051	5,857
25 - Other Insurance			
500 Pollution Control Dept	6,750	6,750	7,155
35 - Operating Expenses			
030 Admin/Bill	42,500	21,250	42,500
150 Audit	500	500	500
200 Clothing/Saf	2,000	723	2,100
300 Dues/Subs/Me	1,650	1,740	2,200
750 Misc	500	172	500
780 Postage	4,000	3,728	4,000
800 Printing/Adv	750	1,610	1,500
850 Prof Fee	10,000	8,608	10,000
900 Travel/Train	1,750	2,601	2,500
	63,650	40,932	65,800
40 - Supplies			
100 - Office Supplies	1,000	891	1,100
200 - General Supplies	11,000	10,717	12,000
	12,000	11,607	13,100
50 - Utilities			
100 - Electricity	52,500	34,989	52,500
200 - Telephone	3,000	2,578	3,200
300 - Heating Fuel	15,000	13,744	17,000

Town of Madawaska

Pollution Control Expense - Dept 960

	Approved FY 2018-2019 Budget	YTD Expensed as of 4/30/19	Proposed FY 2019-2020 Budget
350 - Water Fees	7,500	5,077	9,000
	78,000	56,388	81,700
55 - Minor Equipment			
100 - Software/Computer	1,800	-	1,800
60 - Vehicle & Equipment			
450 - Gas/Diesel/Propane	4,000	2,849	4,500
500 - Repair/Maint	36,000	16,815	36,000
600 - Truck Purchase	-	6,232	-
600 - Plow Purchase	7,500	-	-
	47,500	25,896	40,500
65 - General Maintenance			
150 - Chemicals	34,000	11,079	37,500
300 - Construction Materials	12,500	366	12,500
350 - Oils & Lubricants	1,000	312	1,500
650 - Line Maintenance	6,500	2,704	7,500
700 - Endico Site Maintenance	12,500	15,405	12,500
	66,500	29,867	71,500
70 - Building Repairs & Maintenance			
500 - Pollution Control Building	2,000	863	2,000
80 - Assessing			
100 - Abatements	2,500	3,522	2,500
600 - Lien Cost & Filing Fee	5,600	4,028	5,600
	8,100	7,550	8,100
97 - Debt Service			
200 - Sewer Debt	297,800	102,739	297,800
99 - Transfer Out To PC Reserve			
100 - Transfer Out	-	1,000	-
	821,291	468,102	843,027

Annual Town Meeting Warrant

Monday, June 10, 2019

6:30 PM

Madawaska High School Cafeteria



**TOWN OF MADAWASKA
2019 ANNUAL TOWN MEETING WARRANT**

**AROOSTOOK, SS
STATE OF MAINE**

TO: Ross Dubois, 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 **Madawaska High School Cafeteria** in said Town on **Monday, the 10th day of June, 2019 at 6:30 pm**, then and there to act on Articles 1-33 set out below to wit. And to notify and warn said inhabitants of the Town of Madawaska to meet at the Knights of Columbus Hall on Tuesday June 11, 2019 at 8:00 am then and there to act on Article 34 (The polls will be open at 8:00 am and close at 8:00 pm).

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

Article 2 To elect in open meeting those officials not required to be elected by secret ballot.

Finance Committee- to choose two (2) members of the Finance Committee for a term of three years (Previously held by Dave Morin and Tom Kent), and one (1) member of the Finance Committee for a term of two years (Previously held by Mark Cyr).

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

Article 3 To see what sum of money if any the Town will vote to raise and appropriate for **CAPTIAL RESERVES**

RECOMMENDED BY THE FINANCE COMMITTEE	\$	77,506.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	77,506.00

Article 4 To see if the Town will vote to appropriate \$264,500.00 to a **Road Projects Reserve Account**.

EXPLANATION: The Public Works Department Budget was reduced by \$224,500.00 for road projects and reallocated to the Road Projects Reserve Account.

RECOMMENDED BY THE FINANCE COMMITTEE	\$	264,500.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	264,500.00

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

RECOMMENDED BY THE FINANCE COMMITTEE	\$	5,000.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	5,000.00

Article 6 To see if the Town will vote to appropriate \$35,000.00 to the **Deferred Vacation Reserve Account.**

RECOMMENDED BY THE FINANCE COMMITTEE	\$	35,000.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	35,000.00

Article 7 To see if the Town will vote to appropriate the following general fund estimated revenue sources to be used toward the FY 2019-2020 budget appropriations thereby decreasing the amount required to be raised in property taxes.

Veteran's Exemption	\$	4,000.00	
Interest & Penalties	\$	21,500.00	
Tree Growth Exemption	\$	6,000.00	
Municipal Revenue Sharing	\$	240,000.00	
PILOT La Maison Acadian	\$	15,000.00	
Vehicle Excise Taxes	\$	700,000.00	
Boats Excise Taxes	\$	2,000.00	
Motor Vehicle Fee	\$	10,000.00	
VRP Administration	\$	18,000.00	
Pollution Control Administration	\$	42,500.00	
General Assistance Reimbursement	\$	5,000.00	
Building Permits	\$	4,000.00	
Inspection Fees	\$	100.00	
Plumbing Permits	\$	2,500.00	
CEO Contracted Services	\$	8,800.00	
Ambulance Billing Fees	\$	375,000.00	
Ambulance Contract – Frenchville	\$	13,000.00	YEAR 3 OF 3
Ambulance Contract – St. Agatha	\$	9,400.00	YEAR 3 OF 3
Contracted Fire Protection	\$	1,000.00	
Fuel Tax Refund	\$	10,000.00	
Local Roads Assistance Program (LRAP)	\$	85,000.00	
Tent Rentals	\$	2,500.00	
Multi-Purpose Building Rental	\$	2,000.00	
Insurance premium Refund	\$	<u>5,000.00</u>	

RECOMMENDED BY FINANCE COMMITTEE	\$1,582,300.00
RECOMMENDED BY BOARD OF SELECTMEN	\$1,582,300.00

Article 8 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, Municipal Bldg. & Elections Departments)

RECOMMENDED BY THE FINANCE COMMITTEE	\$	732,983.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	732,983.00

Article 9 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	\$	234,727.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	234,727.00

Article 10 To see what sum of money if any the Town will vote to raise and appropriate for
PUBLIC SAFETY
(Ambulance, Police, Fire & EMA Department)

RECOMMENDED BY THE FINANCE COMMITTEE	\$	1,444,281.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	1,444,281.00

Article 11 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	\$	113,242.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	113,242.00

Article 12 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	\$	1,182,321.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	1,182,321.00

Article 13 To see what sum of money if any the Town will vote to raise and appropriate for the
PARKS, RECREATION, MAINTENANCE & SAFETY COMPLEX DEPARTMENT

RECOMMENDED BY THE FINANCE COMMITTEE	\$	465,257.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	465,257.00

Article 14 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	\$	173,836.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	173,836.00

Article 15 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	\$	937,002.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	937,002.00

Article 16 To see what sum of money if any the Town will vote to raise and appropriate for
SOCIAL SERVICES

RECOMMENDED BY THE FINANCE COMMITTEE	\$	10,207.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	10,207.00

Article 17 To see what sum of money if any the Town will vote to raise and appropriate for
DEBT SERVICE

RECOMMENDED BY THE FINANCE COMMITTEE	\$	434,473.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	434,473.00

Article 18 To see if the Town will vote to Authorize the Board of Selectmen to borrow an amount of money not-to-exceed \$3,000,000.00 (Three Million Dollars and no cents) plus interest for a period of fifteen (15) years at the best terms available, for-the-purpose of a Road Repair and Paving Project. Said project would commence in 2019 with road preparation, including but not limited to: Culvert replacement, ditching, road base improvements as needed, with final paving to take place in 2020.

EXPLANATION: Final project size and scope will be variable based on bid pricing received. Proposed Project Details attached to the final page of this town warrant.

RECOMMENDED BY THE BOARD OF SELECTMEN

Article 19 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 **\$843,027.00** 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	\$	843,027.00
RECOMMENDED BY THE BOARD OF SELECTMEN	\$	843,027.00

Article 20 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 21 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, not 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 22 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 TAX LIEN, 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 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 23 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 24 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, 2019 to June 30, 2020 will be due and payable by (March 15, 2020) and to fix the rate of interest at 8% per annum to be charged on the unpaid amounts beginning March 16, 2020.

RECOMMENDED BY THE BOARD OF SELECTMEN

Article 25 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, 2019 to June 30, 2020 will be due and payable by (March 15, 2020) and to fix the rate of interest at 8% per annum to be charged on the unpaid amounts beginning March 16, 2020.

RECOMMENDED BY BOARD OF SELECTMEN

Article 26 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 27 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 2019-2020 snowmobile registration funds to the Madawaska Snowmobile Club for the purpose of maintaining their snowmobile trails.

RECOMMENDED BY BOARD OF SELECTMEN

Article 28 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 29 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 30 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 31 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 32 Shall the Town of Madawaska vote to approve 2019-2020 Community Development Block applications for the following:

- Micro-Enterprise Program
- Housing Assistance Program
- Downtown Revitalization Program
- Business Assistance Program
- Economic Development Fund Loan Program
- Public Infrastructure Program
- Maine Department of Conservation Recreational Trails Programs
- Maine DOT Safe Routes to School Program
- Maine DOT Quality Community Program
- STK Foundation Grant
- USDA Rural Development Programs
- Maine COPS Hiring Program
- Federal Emergency Management Grants
- FEMA Assistance to Firefighters Grants
- Grants.Gov-EMS Programs
- Maine Community Foundation
- Economic Development Administration
- Northern Borders Regional Commission
- DECD- Business Friendly

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 33 To see if the Town will vote to accept a private road currently known as Fairfield Street to become a town way. Acceptance shall be contingent upon a fully executed Deed of the subject property to the Town of Madawaska.

EXPLANATION:

PLANNING BOARD PUBLIC HEARING HELD SEPTEMBER 19, 2017

RECOMMENDED BY THE PLANNING BOARD ON SEPTEMBER 19, 2017

RECOMMENDED BY THE BOARD OF SELECTMEN ON NOVEMBER 26, 2018

Article 34 To elect all necessary officers as required by secret ballot. (Title 30-A M.R.S.A. § 2528)

Board of Selectmen (3-year term expiring June 2022)

**** An Article for the LD 1 Tax Levy Limit is not needed this year as the Town Budget has not exceeded the growth limitation factor. ****

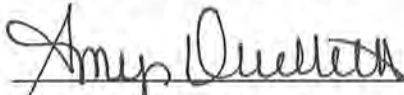
*** Reminder ***

Polls will open from 8 am – 8 pm at the Knights of Columbus Hall on June 11, 2019.

The Board of Selectmen hereby give notice that the Registrar of Voters will be at the Madawaska Town Office for the purpose of registering and correcting the list of voters at the Madawaska Town Office during regular business hours from 8:00 am to 4:00 pm.

Dated and signed at Madawaska, Maine this 20th Day of May, 2019


A TRUE AND ATTESTED COPY:


Amy Ouellette, Town Clerk
Town of Madawaska

Madawaska Board of Selectmen


Denise Duperre, Chairman


Don Chasse, Vice Chairman


Brenda Theriault, Selectman


Alan Nash-Pelletier, Selectman

Danielle Campbell, Selectman

PROPOSED 2019-2020 ROAD REPAIR & PAVING PROJECT

ROAD	LENGTH / FEET	WIDTH / FEET	ESTIMATED TONS	PER TON COST EST. \$82.00
Gagnon Road	35,376	22	7,121.18	\$583,936.76
Dufour Road	10,560	22	2,125.72	\$174,309.04
Aspen Road	12,144	22	2,444.58	\$200,455.56
Fongemie Road	2,450	22	493.18	\$40,440.76
Lake Shore Road	26,872	22	5,409.33	\$443,565.06
Old Post Office Road	3,168	22	637.71	\$52,292.22
Fournier Road	5,208	22	1,048.37	\$85,966.34
Dufour Trailer Park	3,696	45	1,521.82	\$124,789.24
Lavertu Road	12,672	22	2,550.87	\$209,171.34
Little Mountain Cross Over	2,145	22	431.78	\$35,405.96

TOTALS	114,291		23,784.54	\$1,950,332.28
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IN TOWN STREETS

Fox St. 25th Ave. to Mardens	330	45	135.87	\$11,141.34
Dionne Drive 21st Ave. to 19th Ave.	335	35	107.28	\$8,796.96
Dionne Drive 19th Ave. to 16th Ave.	1,085	30	297.83	\$24,422.06
Lavoie St. Parramont to Dead end	500	30	137.25	\$11,254.50
22nd Ave. Spruce St. to Dionne Dr.	840	40	307.44	\$25,210.08
21st Avenue	2,640	40	966.24	\$79,231.68
19th Avenue	5,808	45	2,391.44	\$196,098.08
14th Ave. Acadia to Fox St.	885	35	283.24	\$23,225.68
12th Ave Main to Acadia St.	503	35	161.08	\$13,208.56
11th Ave. Elem. School to Town Line	6,336	25	1,449.36	\$118,847.52
Pelletier Rd. (Paul Pelletier)	2,640	22	531.43	\$43,577.26
3 Barn Rd. Country Lane	2,640	22	531.43	\$43,577.26
Pleasant St. Saint Thomas to French St.	870	45	358.22	\$29,374.04
7th Ave French St. to Water Tank	2,740	45	1,128.19	\$92,511.58
Grandview	1,584	35	507.27	\$41,596.14
Brookwood	333	30	91.40	\$7,494.80
3rd Ave Gerard to Summer st.	1,153	35	369.24	\$30,277.68

**STREETS ON HOLD
DUE TO WATER DISTRICT PROJECTS**

Albert Street to Highview St.	2,640	35	845.46	\$69,327.72
18th Ave to Fox St.	965	45	397.33	\$32,581.06
25th Ave.	2,255	45	928.49	\$76,136.18

TOTALS	37,082		11,925.49	\$977,890.18
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PROJECT ESTIMATE	\$2,928,222.46
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