

MADISON, MAINE

Incorporated March 7, 1804

2025 ANNUAL REPORT FOR THE 2024 FISCAL YEAR



Cover Photo is the Sugar House at North Star Orchards. Photo taken by Jennifer Dimock

*Madison, Maine is a beautiful town in the Kennebec Valley with a population of 4,725,
known for being a great place to live, work, and play.*

Town Meeting: June 9, 2025 7PM Main Street Middle School Auditorium

Local Election: June 10, 2025 8AM to 8PM Old Point School

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DEDICATION

Albert Veneziano



2005-2025 Select Board
2009-2010 Vice Chair
2011-2025 Chair of the
Madison Select Board
2004 Budget Advisory and
Recycling Committee
1985-2001 Rec Director

Al is no stranger to the people of Madison. In addition to his longtime public service as a teacher and coach, he has been a member of the Madison Select Board for two decades. Al has always been a champion for the Town of Madison and its youth, known as “Mr. Madison” at his alma mater, Thomas College, where he was inducted into their athletic Hall of Fame in 2014.

Coach V, as he is affectionately called by his former players, brought the Lady Bulldogs to three of their Class C State Championship titles in softball, as well as seven regional titles. He is also well respected and appreciated for his basketball coaching, having accumulated 418 wins, four regional championships, four league championships, several “Coach of the Year” awards, and inducted into the Maine Basketball Hall of Fame in 2023.

Mr. V is looking forward to retirement from the Select Board and having his Monday and Wednesday evenings open for family “stuff”. His wife Debbie, stepdaughters Ashley and Breanna, and his grandchildren know and understand that Al is all about his community and family.

His leadership and guidance on the Board will be greatly missed!

Congratulations and best of luck in “retirement” to both Al and Ron!

Ronald Moody

Ron is a lifelong Madison resident with a long list of public service to his home town community, the State of Maine and the United States. A graduate of Madison High School, he worked for Madison Paper until he enlisted in the US Marine Corps to serve in Viet Nam for thirteen months. He joined the Maine State Police and served as a member of their Tactical Team as well as Firearms Instructor at the Maine Criminal Justice Academy. After he retired from the State Police, Ron worked for the Somerset County Sheriff’s Office retiring as Chief Deputy after ten years of service.

In 1995, Ron was responsible for developing the Veterans Memorial that stands beside the Madison Public Library on Pleasant Street. He has been a dedicated member of the Madison Select Board for many years, and served as Chairman of the Budget Advisory Board.

Ron enjoys hunting, fishing, and watching his grandchildren playing sports. Ron’s wife Sally, his daughter Kim and son Ronald, and his step-daughter Suzanne are happy he is finally making time for himself. His dry wit and wry humor, as well as town leadership, will be missed!



1999-2004 Select Board
2017-2025 Select Board
1997-1998 Budget Advisory
2005-2006 Budget Advisory

DIRECTORY OF DEPARTMENTS

Town Office is open Monday through Friday 7:30am to 4:00pm 26 Weston Avenue (PO Box 190)

Town Manager, Welfare Director: Denise Ducharme 696 3971 townmanager@madisonmaine.com

Town Clerk, Treasurer , Voter Registrar, Living Well Coordinator

and Deputy Welfare Director: Cheyenne Stevens 696 5622 townclerk@madisonmaine.com

Tax Collector: Julie Rich 696 3971 deputyclerk@madisonmaine.com

Administrative Assistant: Deb Chandler 696 3971 admin@madisonmaine.com

Animal Control Officer: Finley Savoy 696-3971

Assessors Agent: Shirley Bartlett sbartlett213@yahoo.com

Code Enforcement Officer, Health Officer, EMA, E-911

and Plumbing Inspector: Jeffery Drew 696-3971 code@madisonmaine.com

Recreation Director: Daniel Moreshead 612 1889 madisonme.recreation@gmail.com

Finance Officer Vacant 696 3971 finance@madisonmaine.com

Highway Department is open Monday through Thursday 6:00am to 4:30pm 140 Madison Avenue

Road Commissioner: Jeffrey Wright 696 5378 highway@madisonmaine.com

Foreman: Matt Fourcaudot foreman@madisonmaine.com

Equipment Operators: Peter Dow, Peter Oakes, Nick Daigle **Mechanic:** Brent Clifford

Seasonal Workers: Meagan Corson, Nick Rollins

Police (Madison Division of the Somerset County Sheriff's Office) 26 Weston Avenue

Sheriff : Dale Lancaster 474 9591

Dispatcher: Sharon Carey 696 5373

Fire Department (Paid On-Call)

Fire Chief, Company 1 Don French 431 1435 **26 Weston Ave**

Deputy Chief,

Company 2 Dan Bosworth 431 0813 **1110 East Madison Road**

Madison Public Library is open Monday through Friday 9:00am to 5:30pm, Saturday 9:00am to 2:00pm

Head Librarian Julie Forbus 696 5626 julie@madison.lib.me.us

Assistant Librarians: Jane Shaw, Cindy Daigle

Madison Electric Works is open Monday through Friday 6:30am to 4:00pm 6 Business Park Drive

Superintendent: Marty Berry 696 4401 mberry@madelec.net

Collections Clerk : Brooke Friend **Bookkeeper:** Robin Dimock

Billing Clerk: Carmen Wilkinson **Meter Reader:** Lee Locke

Linemen: Scott Lloyd, Mark Mantor, Dan Reuille, Tyler Savage, & Owen Mercier

LOCAL BOARDS AND COMMITTEES

Select Board, Assessors and Overseers of the Poor (Meet 2nd and 4th Mondays of the Month)

Albert A. Veneziano, Chair (2025) Sally Dwyer, Vice Chair (2026) Shawn Bean (2027)
 Kathy Estes (2026) Ronald Moody (2025)

SAD #59 Board of Directors (Meet 3rd Monday of the Month)

Superintendent: Bonnie Levesque Irene Christopher, Chair (2025) Timothy Curtis (2027)
 Carla Franzose (2027) Joseph N. Hayden, Jr. (2027) Angela McKenney (2025)
 Jo Anne Spaulding (2026) Bruce E. Thebarg (2025)

Library Trustees (Meet 4th Tuesday of the Month)

Barbara Moody, Head Trustee (2029) Phil Daigle (2026) Kimberley Harper (2025)
 Christine Stratton (2027) Ann Withee-Heald (2028)

Anson-Madison Sanitary District Trustees (Meet 3rd Wednesday of the Month)

Plant Manager: Dale Clark

Elected Representatives from Madison:

Brock Hagopian, Chair (2027) Marty Berry (2026) Robert Hagopian (2025)
 Chuck Worster (2026)

Anson-Madison Water District (Meet 2nd Thursday of the Month)

Executive Director, Maine Rural Water Association: Kirsten Hebert

Elected Representatives from Madison:

Phil Curtis (2025) Jack Ducharme (2027) Jeff Lloyd (2026)
 Derek Rossignol (2025)

Madison Electric Works Board of Directors

Superintendent: Marty Berry

Richard Bartlett (2026) Peter Elias (2025) Craig Parker (2026)
 Richard Smith (2029) Chuck Worster (2027)

Planning Board (Meet 2nd and 4th Tuesday of the Month)

Mary Tomlinson, Chair (2026) Mark Doty, Vice Chair (2026) Don Skillings (2026)
 Robin Turek (2027) Elwyn "Jay" Watt, Jr. (2027)
 Richard Cormier –Associate Member (2026)

Advisory Board (Appointed Annually) (Budget Meetings Held in March/April)

Richard Bartlett	David Bernard	Randy Bliss	Richard Cormier
Patrick Dolan	Jack Ducharme	Peter Elias	Kristie LeBlanc
Jeff Lloyd	Kenneth Moore	Robert Shibley	Bruce Thebarg
Mary Tomlinson	Robin Turek	Shawn Young	

Board of Appeals (Appointed 3 Year Terms) (Meet as Needed)

Andrew Ketterer, Chair (2027) Brian Hale (2027) Michael Pike (2025)
 Cheryl West (2026) Shawn Young (2026)

Board of Ethics (Appointed 3 Year Terms)

Corey Estes (2025) John Kenney (2025) Eric Lahti (2025)
 Kimberley Solberg (2026)

Madison Historical & Genealogical Society

Judy Mantor (President)
 Shirley Vigneault (Vice President)

East Madison Historical Association

Eric Lahti (Past President)

Recreation Committee (Appointed 3 Year Terms)

Joseph N. Hayden Jr. (Chair) (2026) Whitney Davis (2026) Jason Furbush (2025)
 Kristie LeBlanc (2026) Amber Noyes (2025)

Somerset Community Television (Channel 11) Board of Directors

Station Manager: John Harlow

Randy Bliss (Madison) Raine Miller (Anson) Ronald Moody (Madison)
 Jim Smith (Anson) Betty Vining (Madison)

Municipal Solid Waste and Recycling Advisory Committee* (* Was not active during fiscal year)

MADISON SELECT BOARD REPORT

To the Citizens of the Town of Madison:

It is with great pleasure that I get to write this report for the Select Board. Another year has come and gone. It has been a pleasure and honor to serve the citizens of the Town of Madison as Chairman of the Select Board.

I would like to express my heartfelt appreciation to all the hardworking town employees for all the dedication, expertise and kindness that these individuals bring to their work each day. The level of service provided by our town office staff was outstanding each and every day.

Our highway crew deserves a lot of credit for doing such a great job this past winter keeping our roads and sidewalks clear after each snow storm. Jeff Wright brings a great deal of professionalism to the position of Road Commissioner. Dealing with road conditions in Maine is a constant issue for our road crew. Their commitment to excellence and customer service is evident in all they do for our citizens.

The library, as always, is a very friendly and inviting place to go in town. A big thanks to Julie Forbes and her staff for their hard work and dedication during this year. Please take a moment to stop in to see this great library and the staff.

The Recreation Department under the direction of Danny Moreshead worked hard to provide a program for our youth to get them to enjoy the outside. We have also seen a move to adult recreation which I see as exploding in the coming years.

Our Fire Department is under the direction of Chief Don French. His group of professional firefighters have done a great job in protecting our community from many potentially dangerous situations.

I would also like to thank all the citizens who volunteer their time to serve on a board or committee in the town of Madison. We could not provide the level of service that we do without the good people of Madison taking part in the process.

Respectfully Submitted,

Albert A. Veneziano

Chairman, Select Board



Albert Veneziano



Sally Dwyer



Kathy Estes



Shawn Bean



Ronald Moody

TOWN MANAGER'S REPORT

To the Citizens of Madison:

Spring – a time for rebirth of vegetation, flowers, hopes and dreams. For many, it is also “mud season” as the snow melts and the ground thaws. For the Town of Madison, it is a time to reflect on what we have accomplished since last spring and what still needs to be done.

The Fire Department, led by Don French as Chief and Danny Bosworth as Deputy Chief, has been very busy. Over the last several years, they have averaged about 2,500 manhours responding to fires, accidents, gas leaks, lift assists, and other incidents requiring their special gear and training. We are so grateful for their dedication and service to our Town.

At last year's Town Meeting, we voted to approve a full-time recreation director with hopes of expanding the recreation and leisure activity opportunities available to people of all ages. Danny Moreshead has been hard at work doing just that. You'll read in his report what he's been doing with the support of the Recreation Committee and what they hope to bring to Madison in the near future, including a new and permanent location for the ice rink.

With a seasoned leader behind the wheel of the Highway Department, winter road plowing and maintenance was better managed, fall and spring clean-ups went smoothly, and the crew seemed more content. Jeff Wright's report will give additional details of what they have accomplished and how they are moving forward.

Our Librarian, Julie Forbus, received recognition last year for her outstanding work efforts and volunteer service to the people of Madison. She strives to keep the public library accessible to all, while maintaining peace and comfort inside its walls. Her dedication to reaching folks of all ages speaks volumes of her devotion to and passion for the art of reading – whatever form it may take.

I cannot say enough about the hard work and dedication of the Town Office staff who show up to serve the public each and every day. They are committed to providing the best customer service possible while still learning and growing in their positions. Cheyenne, Deb, Julie, Angela and Jeff are true public servants!

Since July 2024, town officials have been working with Plymouth Engineering on a structural building review of all town-owned buildings. The Select Board authorized a building committee to review the engineering findings and develop a 5-10 year plan on what should be done with each facility. While rumors spread like wildfires, remember that just because it's on Facebook, doesn't mean it's true. Read their report for the real inside news.

Change is a constant and there has been some staffing changes since last year. The position of Finance Officer became vacant in early April. The ACO position had been vacant since last fall but has recently been filled. There will be new faces on the Select Board as both Chairman Al Veneziano and Selectman Ron Moody retire from their seats after the June election. Even in the face of these changes, we will continue to serve the Town of Madison and move our community forward with the collaboration and confidence that our citizens have come to expect and deserve.

Your humble servant,

Denise Ducharme, Town Manager



TOWN CLERK/TREASURER'S REPORT

To the Citizens of Madison:

It is truly a pleasure serving as the Town Clerk/Treasurer/Voter Registrar for the Town of Madison. This past year has flown by as it was a very busy year in the clerk's office with a presentational election, recall election, and citizens petition taking place last year among many other things. I look forward to the coming year and all of the things that I will learn, so as to better serve our municipality.

Some of the duties that I take care of in my capacity are: the care and preservation of municipal records, agent for Inland Fisheries and Wildlife, administrator of elections and administrator of voter registration, the issuance of vital records, the safe-keeping and proper disbursement of public money, the responsibility to receive and account for late property tax payments being made after a tax lien mortgage has been filed in the registry of deeds, the foreclosure process, the daily cash receipting activities and depositing funds in the appropriate bank or trust fund accounts, and any other additional duties I can do in my position to help serve the greater community of Madison.

Vital Records

During the 2023-2024 Fiscal Year the Clerk's Office received the following vital records:

40 Births 77 Deaths 67 Marriages

The fee schedule for vital records is as following:

Marriage License \$40.00 (Please call 696-5622 to make an appointment)

Birth, Death, or Marriage Certificate \$15.00

Each Additional Copy of Certificate \$6.00 (same day)

Dog Licenses

During the 2023-2024 Fiscal Year the Clerk's Office issued the following dog licenses:

2 Kennel Licenses 57 Unaltered Dogs 325 Neutered or Spayed Dogs (382 Total Licensed)

Dog licenses are \$6.00 for neutered or spayed and \$11.00 for unaltered dogs. Dog licenses expire December 31st of every year and late fees of \$25.00 per dog goes into effect on February 1st if the owners fail to renew licenses by January 31st.

Sporting Licenses and Recreational Vehicle Registrations sold in 2023-2024 Fiscal Year were:

Sporting Licenses (Hunting, Fishing, Etc) 300

Boats & Personal Watercraft 304

ATVs 215

Snowmobiles 197

You must have proof of having held a previous hunting license or of having taken a Hunter's Safety Course in order to Purchase a Hunting License. Please provide prior registration and your driver's license when purchasing.

Elections

The annual town meeting and election are held each year in June.

Madison has a total of 3,098 registered voters. Please call the clerk's office if you have any questions about voter registration or elections. All elections are held at 108 Old Point Avenue and there is parking behind the building at 23 Locust Street. Absentee ballots are available 30 days prior to any election and in-person absentee voting is conducted at the Town Office (26 Weston Avenue) during office hours within those 30 days.

TOWN CLERK/TREASURER'S REPORT

General Fund Balance

The General Fund balance was \$2,924,332.42 as of June 30, 2024.

Cemetery Trust. This trust is to be used for management, maintenance and improvement of the Forest Hills cemetery. The cemetery fund balance for perpetual care was \$196,146.43 as of June 30, 2024. The account for lot sales had a balance of \$103,915.74 as of June 30, 2024.

George B Jacobs Trust. This trust is used to award a scholarship for attending an Industrial Arts program to one or more Madison Area High School students. The George B. Jacobs Trust balance as of June 30, 2024 was \$7,819.19.

Dorothy Brown School Endowment Trust. This is an expendable trust, which is to be used solely for public schools in the Town of Madison. We expended \$2,013.16 from this fund for such purpose this fiscal year. The balance in this fund as of June 30, 2024 was \$59,102.29.

Revaluation Fund. The balance in the Revaluation Fund as of June 30, 2024 was \$93,298.05.

I would also like to thank the public and fellow colleagues in their support as it is a great honor to serve the Town of Madison coming into another fiscal year.

Please contact me at the town office at 696-5622 or by email at townclerk@madisonmaine.com if you have any questions.

Respectfully Submitted,

Cheyenne Stevens

Town Clerk/Treasurer/Registrar of Voters/Deputy Welfare Director

Town of Madison



GENERAL ASSISTANCE REPORT

To the Citizens of Madison

Each Municipality in the State is responsible for helping to provide the basic needs for residents in great need through General Assistance. Each year the Town sets aside money from the budget as a match to the General Assistance funds received from the state. These funds can be granted to qualifying individuals to help with heat, rent, electricity, food, household & personal care items, medication and burials. When applying for General Assistance it is important to know that the Town is considered a last resort and if there are other resources available, those have to be exhausted before the Town can provide assistance. In FY24 the Town spent \$21,897.77 on General Assistance.

Respectfully Submitted,

Madison General Assistance Administrator/Welfare Director

Denise Ducharme

MUNICIPAL EMPLOYEES



Debra Chandler: (Deputy Clerk, Deputy Tax Collector, Administrative Assistant, BMV Agent)

Deb is a full time employee in the office, who works Monday through Friday. She is also Madison's BMV Agent and issues fire permits along with her other roles as deputy clerk and deputy tax collector.



Julie Rich (Tax Collector, Deputy Clerk)

Julie is a full time employee who works Monday through Friday and in addition to being a deputy clerk, she is Madison's Tax Collector.



Angela Moen (Deputy Clerk, Deputy Tax Collector)

Angela is a part-time employee who primarily works on Mondays and Tuesdays. She also helps cover vacations as a deputy clerk and deputy tax collector.

The Finance Officer position is currently vacant.

PLANNING BOARD

Dear Residents of Madison,

The Planning Board, consisting of five voting Members and two associate members, has been very busy this past year. (FYI... the two associate member positions are currently available.) In 2024/2025, the Planning Board finalized Site Reviews on many new and challenging projects. Simply Storage of Madison and Lakewood Renewable LLC Solar Array projects met the challenging standards of the Site Review ordinance and were the subject of some of the public hearings. Other challenges were the Shoreland Zoning applications for camp repairs around Wesserunsett Lake and a couple of subdivision applications as well. Most recently was the Site Plan Review and approval of the Goodfellas Restaurant at the old Taylors Drug Store location. Additionally, the Planning Board, with the assistance of KVCOG's Melanie Weston, finalized numerous town ordinances and held public hearings for Chapter 170 - Outpatient Substance Use Disorder Treatment Programs and, Chapter 180 – Drug and Drug Paraphernalia – Articles I & II.

Respectfully Submitted,

Jeff Drew

CEO, Secretary of Planning Board

CODE ENFORCEMENT

The full-time Code Enforcement Officer (Jeff Drew) wears many hats: Building Inspector, License Plumbing Inspector, Health & Safety Officer, Town EMA Director, E-911, Notary, and Facilities Maintenance of Town-owned properties. He was instrumental in coordinating the floor resurfacing at the Old Point Avenue meeting room and hallways, and with the assistance of Channel 11's Station Manager, John Harlow, the ceiling by the Historical Society was repainted as well. Jeff also serves as advisor to our Planning Board and serves as their secretary. In addition to the 72 building permits, 55 plumbing permits issued, and inspections conducted, fielding neighborhood complaints seems to be a large portion of what he does for you. Some of the larger projects around town have been the construction of the new Animal Hospital and the completion of the 55 Weston LLC apartments. Our Municipal Codes, Ordinances, and Permits can be located on the town website at www.madisonmaine.com/government/code-enforcement. In 2024, the total estimated value of the building projects was \$7.2M.



MADISON HIGHWAY REPORT

To the Residents of Madison,

September of 2024 to now has just flown by! Upon my re-election to the position of Road Commissioner on September 7, 2024, I immediately began to prepare for the winter season, bringing equipment and trucks up to par, evaluating plow routes, working with new employees, as well as taking inventories and assessing the current condition of the roads. The Highway Department was fortunate to add a new mechanic and driver, Brent Clifford, after the retirement of Bill Pierce. Throughout the summer, the road crew worked on several projects, including repairing damage from flooding and the rain storms of 2023 and 2024 on Eames Hill Road, River Road and to the public boat landing off of Nathan Street. The Highway Department was also able to take delivery of a new single-axle truck and plow gear in 2024. We have some paving and ditching projects planned for the spring and summer of 2025.

The Madison highway Department full-time personnel are Peter Dow (Equipment Operator), Matt Fourcaudot (Foreman), Nick Daigle (Truck Driver), Peter Oakes (Truck Driver), and Brent Clifford (Mechanic, Truck Driver). Our full-time seasonal winter personnel are Nick Rollins (Equipment Operator), and Meagan Corson Truck Driver). A well-deserved thank you to each of you!

I would personally like to thank the Madison residents for their many positive comments and support throughout this past winter. They are very much appreciated. Please know that I am reachable at the highway garage at 696-5378, that the answering machine is checked multiple times daily and I will return your calls and address your concerns as soon as I am able. Just leave a detailed message with the reason for the call, your name, and a call-back number.

Respectfully Submitted,

Jeff Wright

Road Commissioner



MADISON TOWN LIBRARY

To the Citizens of Madison:

The library is a community hub. If you haven't been to the library in a while—or ever—I encourage you to visit. There's something here for everyone and we welcome residents and visitors to the area. Peruse the book stacks, get copies made or print out your mailing labels, meet with your career or literacy counselor, or simply admire the beautiful architecture. We do our best to meet the needs of all our patrons.

Story times, book clubs and summer programs were all well attended. Library checkouts were consistent, compared to previous years. Total checkouts for 2024 were as follows:

Print books	11,541
Ebooks	1,259
Digital audiobooks	817
Total	13,617



Total circulation dropped very slightly, on average about 2 books per business day. This change in readership is not cause for alarm; people read around their schedules, and a child's simple switch from picture books to longer, more complex chapter books may result in fewer checkouts at any given time.

We hosted two summer programs, one for elementary school children, the other our junior readers book club. Average attendance for the younger group was 34 people—23 children and 11 adults—with 6 middle schoolers attending book club each week. Attendance for the younger group once again increased, while the book club held steady.

Story time continues to be offered every Tuesday at 10AM. Life is busy. Many different families attend when they can; not every family attends every week. Children of all ages are welcome but stories are geared toward kids ages 3-8.

New exterior benches were installed this summer. They look beautiful and are well-used, a comfortable place to use Wi-Fi, have lunch on a sunny day, or simply rest and recharge while doing errands on foot.

The VFW Auxiliary installed new flag poles around the monument on our side lawn. The military flags are flown from Memorial Day to Veterans Day and then packed away, safe from the winter weather.

The Madison Christmas Celebration was held on December 7th. We doubled our gift bags since we ran out so soon last year; 101 gift bags and books were given out this year. The remainders were delivered to the local food cupboard, to be distributed to area children. Hopefully they made Christmas a little brighter for them.

We have a very generous community. As always, my thanks to the patrons and taxpayers of Madison, Anson, North Anson, Starks, and Embden and to our trustees. Your generous financial support and timely advice is much appreciated, especially during the many challenges we have all faced these past few years.

Business hours are as follows:

Monday through Friday 9AM – 5:30PM Saturday 9AM – 2:00PM

Rest assured, we will continue to provide library services—in whatever forms they may take—to the people of Madison and its surrounding towns. We serve the community of readers!

Respectfully submitted,

Julie Forbus

Head Librarian

MSAD #59 SUPERINTENDENT'S REPORT

Maine School Administrative District No.59

486 Main Street, Madison, ME 04950

Tel. (207) 696-3323 Fax (207) 696-5631

Dear Citizens of Madison:

The 2024 -2025 school year is well under way with students settling in comfortably to their new surroundings. The transition of grades from one building to another went smoothly last year, and students came back this fall acting like it had always been this way. Many thanks to the parents and the staff for their support in accepting the change, and continuing in their efforts to do what is best for the students.

Madison Girls Soccer Team brought home the GOLD for the second year in a row! Sports teams continue to flourish in MSAD59. We might not be the biggest “fish” on the Kennebec, but we are mighty! Once again – thank you for all the community support.

MSAD59 was able to add a School Resource Officer to the staff in January. Officer Michael Pike comes to us from the Somerset County Sheriff’s Office as a result of a grant the Sheriff’s Office received in the fall. We were very excited to welcome him to the team. His efforts in the morning to keep traffic under control by the middle school, meeting with students, spending time in the lunch rooms, visiting classrooms, and even Christmas caroling have not gone unnoticed! His presence puts a very positive spin on what law enforcement should be all about for the youth in our schools.

I wish I had great news about the school budget for next year but, unfortunately, many changes in wage laws may have a substantial impact on the MSAD59 school budget. The Board and the Administrative Team will be working with determination to keep the budget as manageable as possible. I encourage you to attend the District Budget Meeting on May 12, 2025 to better understand how your tax dollars are spent.

Thank you for your continued support with the education of the students in MSAD59.

Respectfully submitted,

Bonnie C. Levesque

Superintendent of Schools

MSAD59

ANSON, MADISON, STARKS AMBULANCE SERVICE

Anson/Madison & Starks Ambulance Service

P.O. Box 277
Madison, Maine 04950
(207) 696-5332

To the citizens of Madison, the ambulance service did 1807 calls for the year 2024. We also received our new remounted ambulance in November. A remounted ambulance is when the box of the retiring ambulance is refurbished and then mounted on a new chassis. This saved the service about \$100,000.

Most of us do not think we will need an ambulance, until it happens. There are a few things you can do to make finding your address, accessing the patient and getting them to the ambulance easier:

- Make sure your house number is visible from all directions.
- Keep the entrance to the house easy to access, including the steps cleaned off and salted in the winter.
- Also please put dogs in a separate room as even very friendly dogs can bite when they get stressed.

This will help you or your loved one get the help they need quicker and keep the ambulance crew safer. Thank you for your cooperation and have a safe and healthy 2025.



MADISON FIRE DEPARTMENT

To the Residents of Madison,

Madison Fire responded to 290 calls in 2024 and we continue to serve the community by protecting lives and property. The residents of Madison should be very proud that they have the firefighters we do. I personally would like to thank my crew for all they do for the Town of Madison, in emergency situations, and more. Deputy Fire Chief, Dan Bosworth, and the crew added an addition to the garage at Company Two station to house the new side-by-side. We would also like to thank all of the mutual aid we receive. When we have a structure fire in the Town of Madison, we call in RIT (Rapid Intervention Team) out of Waterville. A RIT Team is a specially trained and equipped firefighter crew that stands by during firefighter operations to rescue injured, trapped, or missing firefighters.

The town has been putting money away to replace Engine 74 tanker (30 years old) in Company Two station. We soon will need to put a committee together to build a new tanker; after ordering a new tanker truck, it will take at least 2-3 years to receive it.

Respectfully Submitted,

Don French, Madison Fire Chief

Don French	Fire Chief
Dan Bosworth	Deputy Fire Chief
Scott King	Captain
Geoff Holbrook	Lieutenant
Marty Berry	Lieutenant
Brian Gordan	Lieutenant
Brad Bosworth	Firefighter
Jayson Bosworth	Firefighter
Brian Dickey	Firefighter
Austin Gross	Firefighter
Damien Kelley	Firefighter
Patrick Magurn	Firefighter
Devin Provencal	Firefighter
Ashton Scott	Firefighter
Brittany Skrabak	Firefighter



Dan & Brad Bosworth using Rescue Alive Sled to save a deer.



SOMERSET SHERIFF'S REPORT

Madison 2024 Annual Law Enforcement Report



Dale P. Lancaster
Sheriff

The Somerset County Sheriff's Office has provided law enforcement services to the Town of Madison for 9 years. As your Sheriff, it is an honor and privilege to serve the residents and visitors of Madison.

The Somerset County Sheriff's Office continues to be accredited through the Maine Law Enforcement Accreditation Program. The significance of the accreditation is that the Sheriff's Office follows best practices for policing in the State of Maine.

The Town of Madison budgets for 3 Deputies and one 32-hour Secretary/Dispatcher. To ensure coverage for the Town, the Shift Supervisor assigns a Deputy to the Madison Community every shift. In addition to the funded Deputy position, Madison citizens benefit from additional services provided by the Sheriff's Office; supplemental deputies on high risk calls, detectives, accident reconstruction, canines, and drone operation (UAV Unmanned Aerial Vehicle). In 2024 the Sheriff's Office has worked aggressively to recruit and hire new Deputies. At the time of this report the Sheriff's Office has 2 patrol openings, with several conditional job offers pending.

In 2024, Deputies handled 5,436 calls for service, which represents a 9% decrease from 2023.

In 2024 Deputies stopped 419 vehicles, covered 280 motor vehicle crashes, charged 17 individuals with Operating Under the Influence. The Sheriff's Office completed 186 property checks, assisted 183 citizens, and completed 103 welfare checks. Deputies also responded to 54 domestic violence related calls, 50 theft complaints, 19 scam reports. The Sheriff's Office receives other call for service request such as burglaries, criminal threatening, harassment and other public safety complaints. Secretary/Dispatcher Sharon Carey, who is assigned to the Sheriff's Office at the Municipal building in Madison, processed 121 [complaints from individuals who requested police services in person](#).

In 2024, the State of Maine experienced approximately 567 overdose deaths. Deputies and Detectives unfortunately investigated overdose deaths in Madison. The Deputies that patrol in and around the Town of Madison are issued and trained in the use of Narcan. The Sheriff's Office collaborates with Somerset Public Health to provide a Care Coordinator for Substance Use Disorder. When Deputies respond to incidents that have addiction related components, they now have an imbedded caseworker that can process referrals for treatment. In 2024 the Criminal Division executed 6 drug search warrants in Madison, 2 of those warrants were for illegal marijuana cultivation activities. The Sheriff's Office wants to acknowledge and thank Code Enforcement Office Jeff Drew for his assistance. Detectives also investigated a number of death cases. In 2024, the Sheriff's Office investigated 14 sex offense complaints in the Town of Madison. Deputy Michael Pike assumed his duties as School Resource Officer in Madison's schools. Every school morning, Deputy Pike conducts crossing guard duty to ensure the children's safety. Deputy Pike will be working with Madison schools to develop school safety plans.

An activity report is generated each month that reflects the activities of the Deputies assigned to Madison. The monthly report is presented to the Town Manager and Selectpersons and is available to the public at the Town Office to review.

The Somerset County Sheriff's Office remains committed to our core values:

INTEGRITY-RESPECT-FAIRNESS-DEDICATION.

Respectfully Submitted,

Sheriff Dale P. Lancaster

TAX ASSESSOR'S REPORT



Fiscal Year 2024 TOWN OF MADISON ASSESSORS NOTICE TO TAXPAYERS

By the authority of M.S.R.A. Title 36, Section 706 and the Assessors of the Town of Madison hereby give notice to all persons liable to taxation in said Town, that their agent will be in session at the Town Office in said Town, on the **3rd day of April from 8:00 a.m. to 4:00 p.m.** for the purpose of receiving lists of all real and personal property not exempt that they owned or purchased, including any land division, deed transfers or agreements made from April 1 through March 31.

All persons hereby notified to make and bring to said Assessors or their agent, a true and perfect list of all their estates, real and personal, which they were in possession of, or which they held as administrator, executor, guardian, lessee/lessor, trustee, or any owner, on April 1st, and be prepared to make oath to the truth of the same. Failure to file such list by April 30 may bar any appeal of taxes levied for that fiscal year.

When estates of persons deceased have been divided during the past year or have changed ownership from any cause, the administrator, executor, or other persons interested, and hereby warned to give notice of such change, and in default of such notice will be liable under state law to pay the taxes assessed even though the estate is divided. (*Assessors may continue to assess and to bill the last known owner of record.*)

Homestead or Veteran exemption applications* are due in our office no later than the **April 1** deadline. Any blind person, or veteran, widow, minor child or widowed parent of a veteran who desires to secure a tax exemption under M.S.R.A. Title 36, Section 651, exemptions, including organizations, institutions or corporations shall on or before the first day of April, 2023, furnish written proof of entitlement to the Town of Madison Assessors. Persons wishing to file under the Maine Tree Growth Tax or Farm and Open Space laws must file a request for state classification, no later than **April 1st**, (extension to April 30th).

**(Exemption amount is currently \$25,000 and is set by the State Legislature)*

** Call 207-696-3971 or email sbartlett213@yahoo.com for information regarding exemptions.*

Signed,

Shirley Bartlett

Shirley Bartlett, CMA DATED: January 10, 2023

TAX ASSESSING CONTINUED:

TOWN OF MADISON MUNICIPAL VALUATION REPORT

(figures pursuant to FY 2024 Municipal Valuation Return)

Property in Maine is assessed according to rules embedded in the State Constitution, Maine Statutes (mostly Title 36), and case law. Thus the Assessors act as an agent of the State.

These rules direct the Assessors to approximate the market value of taxable property within the town, using a similar system for each property class. The market tends to oscillate over time, but as long as properties are valued proportionately, then the system is considered fair. Annually the state's Property Tax Division audits the work of the Assessor to ensure compliance with legal practices.

VALUATION

Real Estate

Total Taxable Valuation of Real Estate	\$ 389,945,900.00
Total Taxable Valuation of Machinery/Equipment, Furniture/Fixtures, Misc. (Used in Business only)	<u>\$ 32,902,000.00</u>
TOTAL TAXABLE VALUATION OF ALL REAL & PERSONAL PROPERTY	\$ 422,847,900.00

ASSESSMENTS

FY 2024 County Assessment	\$ 898,440.00
Municipal Assessment	\$ 3,938,445.07
TIF Financial Plan Amount	\$ 962,303.43
RSU 59 Assessment	\$ 4,973,487.68
FY 2024 Total Property Tax Levy, Including Overlay, Net of other revenues	\$ 10,929,491.34
FY 2024 Property Tax Rate Per \$1,000.00	\$ 16.70

HOMESTEAD EXEMPTION REIMBURSEMENT

Total number of homestead exemptions granted	1,074
Total Exempt Values for all homestead exemptions	\$ 26,578,400.00
Total assessed value of all homestead properties	\$ 151,723,900.00

MISC. TAX INFORMATION

Total value of exempt properties for FY 2024	\$ 37,911,600.00
Total number of land parcels	2,917
Total land acreage	30,091
Last town-wide revaluation	04/01/1993
FY 2024 Certified Ratio relative to market value	100%

TAX COLLECTION

For the 2024/2025 fiscal year \$7,759,240.02 was committed for taxes to be raised to fund the budgets approved for the school, county and municipal governments. Julie Rich serves as Tax Collector. Of the taxes collected, \$5,280,124.92 funds the local portion of the MSAD#59 School Budget, \$935,907.01 funds the Town's portion of the Somerset County Budget, and the remainder goes toward the Municipal Budget of \$4,077,272.00.

The strong housing market prompted an increase in property values resulting in a reduction in the mill rate (property tax rate) from **\$16.70 to \$16.10**.

Tax Club: For the 16th consecutive year the Town is pleased to offer taxpayers in good standing the opportunity to join the Tax Club. The enrollment period is from July 1st through the second Friday in September. Sign up forms are available at the Town Office and online at www.madisonmaine.com. Tax Club members receive a monthly payment book and are not charged interest on the outstanding balance. Payments are due by the 5th of each month.

Updates: Residents who have a change of address regarding where their tax bill should be sent must make sure Town records are updated. Keep in mind that property bought or sold after April 1st of the current year remains in the name of the previous owner until records are updated the following year.

Unpaid Taxes: Each year the good people and businesses of Madison do their civic duty by paying their taxes on time. But due to a variety of circumstances, there are some property owners that fall behind. The following pages provide the public record of uncollected taxes in the Town of Madison as of January 31, 2025. If taxes remain unpaid for 3 years, then the Town assumes ownership as Tax Acquired Property. Each year the Select Board is responsible for disposing of this tax-acquired property, in accordance with Maine Law. I report that as of this printing, there were seven tax foreclosed properties on the books.

As of January 31, 2025 the total amount of unpaid Personal Property Tax was \$1,996.49.

Respectfully Submitted,

Julie Rich, Tax Collector

TAX COLLECTION CONTINUED

UNPAID 2022 REAL ESTATE TAXES AS OF 1/31/2025	
NAME	AMOUNT
BACHEDER, RENEE	66.29
BARTOS, EVELYN	111.15
BOUCHER, AVERY & WATSON, JULIANNA	653.02
GUERIN, BRITTANY L	1,143.61
SALVO, DEAN C	1,095.73
TAYLOR, BRAD	187.82
TRUNDY, MATTHEW E & PORTIE, DEANNA	1,265.22
WILLIAMS, KELLY JO & FRYE, MATTHEW	597.33
TOTAL 2022 TAXES UNPAID	\$5,120.17

UNPAID 2023 REAL ESTATE TAXES AS OF 1/31/2025	
NAME	AMOUNT
ACEVEDO, SONIA	390.81
ADAMS, SHARON C	752.39
ASHBY, LAWRENCE E JR & ASHBY, DEBORAH	922.98
BACHELDER, RENEE	149.16
BARTOS, EVELYN	101.89
BENNER, SANDRA	202.02
BISHOP, SCOTTY D & BISHOP, JENNIFER A	331.83
BIXBY, BEVERLY Life Estate BIXBY, RICHARD II JAMES A & KELLY L	558.76
BOOKHEIM, WILLIAM & BOOKHEIM, THERESA	665.30
BOUCHER, AVERY W & WATSON, JULIANNA	1,465.53
BOWERSOX, STEVEN	1,256.26
BOYD, JOHN J & BOYD, LESLIE A	891.93
BURRILL, BRANDIE	181.99
CALLAHAN, WESLEY & CALLAHAN, CATHERINE	92.89
CHAPMAN, LETITIA	671.75
CHESLEY, BETTE A	2,912.93
CLARK, DALE	428.18
CRAWFORD, ROBERT LEE JR	880.53
CUSHING, NORMA	210.05
CYR, NICOLE R	364.36
DEPOALA, DAVID M	1,074.10
DEROSA, CHRISTOPHER J & DEROSA, DOREEN	1,496.49
DEROSA, CHRISTOPHER J & DEROSA, DOREEN	1,699.11
DYAR, CAROL Y	905.70
EMERY, ERWIN & EMERY, SHIRLEY	95.30
ENAIRE, CHAD E	2,820.07
ESTES, COREY S & ESTES, PENNY L	1,389.06
FINNEY, LORI & FINNEY, ISAAH	547.54
FORD, BRUCE E & BENOIT, EMILY R	2,804.65
FOSTER, CHRISTIE L	2,576.65
FOWLER, KEITH S & FOWLER, ROBERT W	855.28
FRANZOSE, SCOTT	2,614.57
GEHRKE, ANGELINA M	1,157.85
GORDON, ELWOOD B JR. & GORDON, BAMBI	654.48
GRIVOIS, TERRI	289.41
GUERIN, BRITTANY L	2,115.49
HEALD, KIRK A & HEALD, DEBORAH	1,049.85
KANE, CECIL; ESTATE OF C/O CANDACE JONES	2,096.17
KELLEY, DAMIEN L & KELLEY, HOLLY A	1,786.50
KING, JANET & HART, JANE & MOLLEY, SUSAN	1,115.97

TAX COLLECTION CONTINUED

UNPAID 2023 REAL ESTATE TAXES AS OF 1/31/2025		UNPAID 2023 REAL ESTATE TAXES AS OF 1/31/2025	
NAME	AMOUNT	NAME	AMOUNT
KITTREDGE, DENNIS	731.58	WALKER, KIMBERLY A	1,143.28
MCDUGAL, ARLO & MARTIN, ELIZABETH	20,360.46	WALTON, MAX E & WALTON, PAULA H	1,404.17
MCMANUS, JOSEPH A SR.	784.07	WEBB, JAY & WEBB JANNA L	2,328.51
MCNEAR, BRENT & MCALOON, CAITLIN	852.03	WESTON, EDWIN & WESTON, MARCIA	1,415.67
MOORE, JAMES G	277.15	WESTON, THOMAS B	3,189.66
MUDIE, CARLENE Y & MUDIE, LLOYD R	1,528.99	WESTON, THOMAS B	666.28
NELSON, RANDY A	513.35	WHEELER, WILLIAM & CATHERINE	1,988.59
NICHOLS, MARK E	679.03	WIINIKAINEN, SIMON E	719.57
NICHOLS, MARK E	2,743.10	WILFRED POORE PROPERTIES LLC	4,171.51
NICHOLS, MARK E	3,128.30	WILLIAMS, KELLY & FRYE, MATTHEW	1,027.55
NICHOLS, MARK E	1,554.74	WITHEE, HAROLD S & SKILLIN, NEIL R	1,679.63
NV FUND II LLC	441.59	WITHEE, STEVEN & WITHEE, REBECCA L	256.30
NV FUND II LLC	446.06		
OBERT, KATHERINE M	95.13	TOTAL 2023 TAXES UNPAID	\$125,149.40
OBERT, KATHERINE M	3,066.40		
O'BRIEN, THOMAS & O'BRIEN, STACY A	1,378.15		
O'BRIEN, THOMAS & O'BRIEN, STACY A	1,634.86		
O'BRIEN, THOMAS & O'BRIEN, STACY A	1,947.99		
O'DONNELL, MATTHEW J	1,450.39		
PAWLOWSKI, ROBERT & PAWLOWSKI, GWEN	2,013.53		
PETERS, DENNIS J	571.60		
PINKHAM, MARY	1,471.53		
POTVIN, MELISSA A	1,294.53		
PRATCSHLER, WILLIAM JR & VEILLEUX, DOREEN	1,228.86		
PRICE, GARY & PRICE, RUBY M	622.50		
QUIMBY, EDWARD A C/O KNIGHT, ANGEL	1,212.48		
RALSTON, FRANCES C; CONNERS, SHARON L			
OGDEN, HENRY C & DENNIS & STUMP, SUSAN	542.48		
RUIZ, ROLANDO JR.	90.96		
RUMAN, MICHAEL ESTATE OF	49.26		
SALVO, DEAN C	1,156.03		
SEELEY, THEODORE E	164.32		
SEELEY, THEODORE E	1506.13		
ST. PETER-BARUCH, MARLA	1,764.11		
TAYLOR, BRAD	152.86		
TESSIER, ANTHONY L	27.78		
THEBARGE, KRIS A	347.67		
THEBARGE, KRIS A	1,030.40		
TRUNDY, MATTHEW E & PORTIE DEANNA D	1,382.32		
VEILLEUX, LEO & VEILLEUX, CATHERINE	1,434.42		
VON HUSEN, ROBERT W	905.76		

LIVING WELL IN MADISON REPORT

The Madison Living Well Committee consists of 6 members: Randy Bliss, Sally Dwyer, Julie Forbus, John Harlow, Laurie Manzer, and Danny Moreshead. The committee also partners with organizations such as Catholic Charities, Spectrum Generations, Wesserunsett Arts Council, and KVCAP. The committee and partner organizations work together to focus on ways to help make the community more age-friendly to all residents.

The past year has been a great year for Living Well, with such successes as— a continuation of the pilot transportation program with KVCAP, receiving a \$3,000 grant to offer Wellness Events for the community (as well as other free events) and offering file of life cards/vials at the Madison Town Office. Last fiscal year we also offered resource packets for our local resources to the public on Election Day.

As the Living Well Coordinator, I would like to thank the community for their support, and thank the committee members and partner organizations for their time and dedication to help make the community more age-friendly.

If you would like to be involved in Living Well please send an email to:

livingwellmadisonmaine@gmail.com

Respectfully,

Cheyenne Stevens, Living Well Coordinator



SOMERSET COMMUNITY TELEVISION

Somerset Community TV 11, also known as Channel 11 is a 501c3 non-profit organization serving Madison, Skowhegan, and Anson. Under the management of John Harlow and the board of directors, the station continues to provide municipal, cultural, educational, and local governmental programming on Cable TV as well as Youtube and Facebook. After many years of service, Jeff Evans has retired from our board this year. This year we are navigating the change over from Bee Line Cable to Spectrum, which has been a long process. We are proud to be able to provide information and entertainment to our wide range of viewers on these different platforms. It is important to us to provide video coverage to the events, meetings, people and places that are important to our community! SCTV 11 has been able to keep up with the ever-changing landscape of community media and we hope to continue to adapt to best serve our community.

Station Manager John Harlow & SCTV Board of Directors

MADISON HISTORICAL AND GENEALOGICAL SOCIETY

The Madison Historical & Genealogical Society would like to thank the residents of Madison for their continued support. We appreciate you attending our events and donating artifacts to preserve the history of our town.

Our twenty-fifth anniversary celebration went well with great attendance. Several outside sources contributed to our celebration. Visitors enjoyed our many events. We had demonstrations in spinning and blacksmithing, as well as games and root beer floats for the kids. East Madison Historical Association brought a 1926 Model T Ford for display. Also on display were a variety of antique items. Inside we gave guided tours, had a slide show of early Madison history, and a quilt show. A special thank you to all those who made it possible.



Les Vigneault (Left). Rodney Arno (Right)

In August we had a display to commemorate the 300th anniversary of the Fr. Sebastian Rasle & Indian Massacre. We had visitors from all over New England. In December, we participated in the town's Christmas Celebration. The event was a success. A steady stream of families met Santa, received a gift bag and had a photo taken with him,. They also made Christmas ornaments to take home. An addition to our event was a Christmas story reading nook. We are hoping to make it bigger and better again next year.

We lost a valued member of our society in January of 2025, Rodney Arno. He was one of our first members. He was a true historian. He loved to give tours and educate our visitors on the history of our town. One item he especially loved was the old "torch light." It was lit for night time parades in the 1920s. Everyone could see his delight talking about history. He is surely missed. He and his wife Lena were our "wise" ones, always reading, researching, and remembering when things took place.

We are open every Saturday 10-2, weather permitting and continue to welcome new members.

Sincerely,

The Madison Historical & Genealogical Society



Rodney Arno (Left), Lena Arno (Right)

EAST MADISON HISTORICAL ASSOCIATION

To the Citizens of the Town of Madison:

EMHA has had a busy and productive year. We continue to make progress organizing and cataloging our collection. This is a slow process as each artifact must be described, photographed, labeled and entered into our computer system. We have also had many donations to add to the inventory. Our reference library continues to grow as well. These references are for use in-house.

The free library has grown beyond our wildest expectations. We have had to declare a moratorium on donations until we catch up with the many boxes of books recently arrived! We hope to have volunteer help this summer to get these shelved according to genre. Remember with the free library concept, one doesn't need to return books taken out. Add them to your own shelves or pass them on for others to enjoy.

Our summer yard sales continue to attract crowds from a wide area. We particularly want to thank the lake community for their generous contributions of items and patronage at our events.

We continue to collaborate with other local organizations. With the Grange, we co-sponsor East Madison Days in July, have a presence at the Witches Fair in October and this summer will help celebrate the 125th anniversary of the Grange Hall. We also work with Somerset Woods Trustees and the Lake Wesserunnett Association to promote their goals. Last summer we brought one of our antique vehicles to the 25th birthday celebration of the Madison Historical Society.

We continue to welcome new members and volunteers. We particularly seek anyone who has mechanical abilities to help with maintaining our collection of Model Ts and antique tractors and farm equipment.

Pay us a visit! We are open by chance or appointment. Call 474-5006 or 474-5961. Thank you for your support.

Respectfully submitted,

Eric Lahti, Past President



Photo (Above) is a 1920's Model T Huckster

PEOPLE WHO CARE FOOD CUPBOARD



P.O. Box 316 • Madison, Maine 04950

People Who Care would like to thank the Town of Madison for your continued support of your local food pantry. People Who Care can feed thousands of residents from the Town of Madison. We are located at 876 Lakewood Road in Madison. People Who Care is open every Wednesday 9AM to 12PM. If residents are unable to make the pantry hours, we accommodate them. We also host Farmers Markets every Saturday 9AM to 11Am at our Lakewood Road location.

With the support of the Town of Madison, People Who Care feeds over 1,500 residents of Madison. People Who Care is committed to ending hunger in the towns we serve in Somerset County. We welcome all residents of the Town of Madison to utilize your local food pantry for all your food needs including fresh vegetables, fresh fruit, dairy, meat, and household items.

People Who Care does offer monthly deliveries to Madison residents. Contact Shannon with questions at: 207-399-0452.

Respectfully,

Shannon Blouin Drury

Director

People Who Care Food Cupboard

MADISON RECREATION

Recreation Department 2024-2025 Town Report

With the 2024-2025 Fiscal Year being the first year of a full-time Recreation Director, the Madison Recreation Department is happy to provide the huge successes we have had this year.

Madison recreation was able to put out a schedule for the following sports: soccer, fall cheering, football, wrestling, basketball (girls and boys), and competition cheering with baseball and softball coming up this spring. Each sport was able to field competitive teams and play a full schedule within their respective leagues. We are excited to grow our rec sports programs and get more children in our community involved. Thank you to the following volunteer coaches that have contributed to our sports program so far (excluding spring sport); Bart Barnum, Shawn Bean, Allen Bonito, Shyre Bonito, Brianna Burnham, Garret Davis, Whitney Davis, Matt Dyer, Candace Ebnetter, Jacob Elliot, Erin Furbush, Cassidy Giles, Marina Gilman, Justin Grant, Scott Hooley, Anthony Munn, Amber Noyes, Rollin Noyes, Scot Padelford, Seth Padelford, Tia Plummer, Katie Savage, Alexis Taylor, Nathan VanGorden, Mark Voisine, Kelly Wallace, Chad Weese, and Sterling Weese.

In October, the Recreation Department hosted its first tackle football game under the new set of lights at our football field located at the Preble Avenue Sports Complex. Big thank you to the following contributors for their donations of supplies and labor to get this job done; Davis Electric, Cipp's Powerline Construction, Trenchworks, Price Building & Remodeling, Scott Hooley, and Chad Weese.

This winter had some of the best conditions for the Weston Avenue ice rink in recent memory, thanks to the proper ground work from Jim Peters and Fine Line Paving, as well as Jeff Wright and the Madison Highway Department. The Madison Ice Rink opened on December 22nd and closed on February 27th. With the help of Joe Hayden, the Madison Rec Department was also able to secure a significant grant from the Somerset County Community Grant in an effort to move and upgrade the Ice Rink to the Main Street playground for the 2025-2026 Winter Season. The Rec Department is also thankful to have received donations from Bob's Cash Fuel and Skowhegan Savings Bank to help support our efforts.

The Madison Rec Department started its initiative for adult programming for the year by offering an adult pick up basketball league that takes place on Sunday evenings. Thank you to Rollin Noyes for volunteering his time to run this program. Adult programming will be the point of emphasis for the 2025-2026 fiscal year.

Thank you to Devon Watt on his outstanding work on the Preble Avenue Sports Complex. He has been responsible for the general maintenance as well as field preparation for its various sports.

Another thank you to the members of the Recreation Committee that have served as advisors for the 2024-2025 fiscal year; Jason Furbush, Joe Hayden, Kristie LeBlanc, Amber Noyes, and Whitney Davis.

The Madison Recreation Department is proud of the achievements we have had this past year and are excited about the opportunities to come.

Respectfully submitted,

Danny Moreshead

Madison Recreation Director



LAKE WESSERUNSETT ASSOCIATION

To the Select Board and Citizens of Madison:

The members of Lake Wesserunsett Association wish to thank the citizens of Madison for their continued support of our efforts to provide good stewardship of Madison's most valuable natural resource. The combined properties around the lake are the second largest taxpayer in Madison. Association activities include: courtesy boat inspections to prevent the spread of invasive aquatic plants, extensive program of water quality testing, assisting with acquisition of wetlands and uplands around the lake to protect water quality, invasive aquatic plant surveys, camp road maintenance surveys, placement and maintenance of navigational markers and educational programs.

The Courtesy Boat Inspection Program, to thwart the introduction of damaging invasive aquatic plants, conducted 966 boat inspections and logged 1,060 hours manning the boat landing at the outlet dam in 2024, an increase of 200 hours over 2023. This program is especially important as the infested waterbodies creep closer and closer to our lake. LWA continues to increase the boat inspection hours at the East Madison boat launch in response to the increasing threat of invasive aquatic species.

The boat inspection program in the fall of 2023 found the potential introduction of an invasive aquatic plant. The Maine Warden Service is following up with enforcement action still in the courts, and the Maine Department of Environmental Protection, Lakes Society of Maine and LWA conducted plant surveys in 2024.

The water quality sampling program for Lake Wesserunsett continued for the 43rd consecutive year in 2024. Colby College in its 2001 report about the lake stated that its future water quality was "uncertain" and that it had reached "... the threshold at which ecologically detrimental algal blooms can occur" and our sampling data indicate this is still the situation 23 years later. Runoff from roads, bank erosion and lawns contribute phosphorus to the lake which in excess quantities reduces water quality.

Placing of navigational markers is another important function of LWA that helps insure the safety of all users of the lake. Please remember that not all hazards are marked and fluctuation in water levels can change conditions. Remember when boating to observe caution around boat launching and swimming areas and to observe the **200 foot no-wake zone along shorelines**.

In 2025, we expect to expand many of our programs to provide stewardship for the lake. We are fortunate to have such a valuable resource within town boundaries. We thank the town in advance for their continued support.

Respectfully submitted,

Mark Doty

President, LWA

LAKE WESSERUNSETT WATER QUALITY REPORT

The Lake Stewards of Maine (LSM) Volunteer Lake Monitoring Program (VLMP) water quality sampling program for Wesserunsett continued for the 43rd consecutive year in 2024. The program was run by the Lake Wesserunsett Association (LWA) Water Quality Committee, whose members are listed at the end of this report.

Program Purpose: The primary purpose of this sampling program is to monitor selected biological, chemical and physical parameters over both the short- and the long-term in order to detect any changes and trends. A warming climate and increased development both can accelerate the lake eutrophication process. However, if monitoring results indicate existing or potential problems, actions may possibly be taken in time to prevent or at least reduce increases in nutrient loading or to reverse unwanted changes.

Sampling: Lake sampling was done seven times from May through September by John Bonsall and Mark Doty, who are trained and certified as monitors by the Maine Department of Environmental Protection (MDEP)/VLMP. Their measurements included Secchi Disk depth (water clarity), Total Phosphorus (a nutrient), Color, Surface Temperature, Dissolved Oxygen/Temperature profiles taken at one-meter intervals and *Gloeotrichia echinulata* (a cyanobacteria) density. In addition to the normal sampling site “Deep Hole”, phosphorus samples were twice done near Black Point and in North Cove to compare results with Deep Hole phosphorus readings. The findings were that all three sites had basically the same readings. This information documented the phosphorus level is consistent throughout Lake Wesserunsett

Results: Seven **Secchi Disk** readings averaged 20.2ft. The long-term average is 19.2 ft. The **Phosphorus** (TP) samples averaged 6.0 ppb. This is less than the average of 6.92 ppb for 16 previous years of sampling for that nutrient. **Color** ranged from 10 to 18 SPU, averaging 15.6 SPU. The average SPU for 15 years is 20.3. All Color levels were low enough so as not to interfere with Secchi Disk readings or TP levels. **Surface Temperature** was highest on July 7 when it was 80.6F. This is within the normal range for mid-summer. **Dissolved Oxygen/Temperature** profiles were typical for Wesserunsett with both oxygen and temperature being lower near the bottom at times due to weak partial stratification. *Gloeotrichia* was absent on 7 occasions. **Ice-Out** was on April 16. **Ice-In** was on Dec. 23. **Open Water Duration** (measured as Ice-Out to final Ice-In) was 251 days (69% of the year). The average of 236 days (64.6%) represents the average for 38 years of data

New Dissolved Oxygen Meter: The current dissolved oxygen meter is over 10 years old and is no longer supported by the manufacturer. Equipment readings are not always reliable. A funding request to replace the equipment was made to the town of Madison and funding was approved for half the purchase price and LWA will provide the other half. With this funding a new dissolved oxygen meter will be purchased in the spring of 2025.

Conclusions: The results for water quality in 2024 were encouraging regarding water clarity, phosphorus readings and overall *Gloeotrichia* densities. Continuation of the lake monitoring program and retention of all data for future analysis are important so that any trends and changes over the long-term may be identified. Controlling runoff, improving shoreline buffers, and reducing erosion and sedimentation from such sources as camp roads and driveways are areas taken by LWA to reduce phosphorus input. Lake Wesserunsett is an important economic and environmental resource in Madison that deserves protection. Continued financial support from the town of Madison is essential in this effort and is much appreciated.

Water Quality Committee Members and Responsibilities

John Bonsall, Primary Monitor and Mark Doty, Monitor



TOWN OF MADISON
DEPARTMENT OF ELECTRIC WORKS
6 BUSINESS PARK DR.
MADISON, MAINE 04950
207-696-4401
FAX: 207-696-5627
Email: mberry@madelec.net

March 22, 2025

The year of 2024 has proven to be a relatively average year for Madison Electric, with challenges primarily stemming from storms causing weather-related outages. After restoring power to our customers, we have helped CMP in our area to restore power in our neighboring communities in need.

In light of the Storm of December 2023, we have applied for funding through FEMA to enhance our electric system's resilience against future extreme weather conditions. We have submitted \$347,371 worth of projects and are currently awaiting their approval.

Additionally, I am please to share that we have been awarded \$510,000 in grants from the Dept of Energy for Grid resiliency initiatives. These funds are managed through the State of Maine's Energy office. We look forward to their review and acceptance of our system upgrade projects.

Furthermore, we remain committed to providing affordable rates to our customers, through careful management and strategies like peak shaving. This is done by dispatching our battery storage we have in the Business Park and running our Cat generator at Jones Street substation when the system peak is high. Peak shaving in 2024 we saved our customers \$265,203 in 2023 \$230,069. Resulting in close to half a million dollars over the past two years of energy costs savings after all expenses.

Thank you to all of our loyal customers!

Martin Berry

Martin Berry
Superintendent

To the Board of Directors
The Town of Madison,
Department of Electric Works
Madison, Maine

Opinion

We have audited the accompanying financial statements of the Town of Madison, Department of Electric Works (Electric Works) as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the Electric Works' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Electric Works as of December 31, 2024 and 2023, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standard generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Madison, Department of Electric Works, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Madison, Department of Electric Works' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of Madison, Department of Electric Works's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Madison, Department of Electric Works's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, the Schedule of Changes in the Town of Madison, Department of Electric Works' Total MMEHT Plan OPEB Liability and Related Ratios, and the Notes to the Schedule, as noted in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Town of Madison, Department of Electric Works' basic financial statements. The accompanying supplemental information for the years ended December 31, 2024 and 2023, on pages 22 and 23, is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The accompanying supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Purdy Poirous & Company

Statements of Revenues, Expenses, and Changes in Net Position
Town of Madison, Department of Electric Works
For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Electric Operating Revenues	\$ 5,506,264	\$ 5,865,768
Operating Expenses		
Operations and maintenance	5,205,146	5,608,642
Depreciation and amortization	345,851	358,226
Total Operating Expenses	<u>5,550,997</u>	<u>5,966,868</u>
Net Operating Loss	(44,733)	(101,100)
Other Income (Expenses)		
Interest income	54,765	54,253
Interest expense	(18,887)	(23,116)
Gain on disposal of property and equipment	15,000	25,388
Net Other Income	<u>50,878</u>	<u>56,525</u>
Increase (Decrease) in Net Position	6,145	(44,575)
Contributions in Aid of Construction	<u>44,504</u>	<u>48,858</u>
Change in Net Position	50,649	4,283
Net position at beginning of year	<u>7,836,710</u>	<u>7,832,427</u>
Net Position at End of Year	<u>\$ 7,887,359</u>	<u>\$ 7,836,710</u>

Statements of Cash Flows (1 of 2)

Town of Madison, Department of Electric Works

For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash Flows from Operating Activities		
Cash receipts:		
Cash receipts from customers	\$ 5,340,819	\$ 5,081,571
Other operating cash receipts	645,412	429,776
Cash disbursements:		
Cash payments to and on behalf of employees	(1,815,958)	(1,654,374)
Cash payments to suppliers and vendors	(3,338,924)	(3,777,983)
Net Cash Provided by Operating Activities	831,349	78,990
Cash Flows from Capital and Related Financing Activities		
Purchases of property, plant and equipment	(178,806)	(93,748)
Proceeds from sale of property, plant and equipment	15,000	25,388
Contributions in aid of construction received	27,387	30,763
Debt interest payments	(19,974)	(24,241)
Debt principal payments	(145,000)	(150,000)
Lease principal payments	(47,492)	(46,082)
Payments received on note receivable	199,897	193,996
Net Cash Used by Capital and Related Financing Activities	(148,988)	(63,924)
Cash Flows from Investing Activities		
Interest income received	55,766	55,224
Net Cash Provided by Investing Activities	55,766	55,224
Increase in Cash and Cash Equivalents	738,127	70,290
Cash and cash equivalents at beginning of year	1,386,446	1,316,156
Cash and Cash Equivalents at End of Year	\$ 2,124,573	\$ 1,386,446

Statements of Cash Flows (2 of 2)

Town of Madison, Department of Electric Works

For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Reconciliation of Net Operating Loss to		
Net Cash Used by Operating Activities:		
Net operating loss	\$ (44,733)	\$ (101,100)
Adjustments to reconcile net operating loss to net cash used by operating activities:		
Depreciation	310,282	322,658
Right of use amortization	45,556	45,232
Change in allowance for doubtful accounts	15,000	15,000
(Increase) decrease in operating assets:		
Accounts receivable	464,967	(369,420)
Materials and supplies	(104,488)	(47,260)
Prepaid expenses	10,965	(23,485)
Deferred outflows related to OPEB	(2,916)	10,374
Increase (decrease) in operating liabilities:		
Accounts payable	59,974	(36,898)
Other current and accrued liabilities	(13,892)	2,829
Customer deposits	29,114	249,131
Accrued paid leave	41,042	18,721
Net OPEB liability	(2,363)	(3,519)
Deferred inflows related to OPEB	22,841	(3,273)
Net Cash Provided by Operating Activities	\$ 831,349	\$ 78,990

AUDITED FINANCIAL STATEMENTS

The following pages contain highlights of the audit of the Town of Madison finances for the fiscal year that ended June 30, 2024. A full copy will be available to view at the treasurers office at the town office.



Proven Expertise & Integrity

INDEPENDENT AUDITOR'S REPORT

Select Board
Town of Madison
Madison, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Madison, Maine, as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Town of Madison, Maine as of June 30, 2024 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.

We did not audit the financial statements of Madison Electric Works, which represent 100% and 100%, respectively, of the assets and revenues of the business-type activities as of December 31, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Madison Electric Works, is based solely on the report of the other auditors.

Emphasis of Matter

As discussed in Note 1 of Notes to Financial Statements, the financial statements of the Madison Electric Works are intended to present the financial position and the changes in financial position of only the business-type activities of the Town of Madison, Maine that is attributable to the transactions of the Madison Electric Works which are presented as of their last audited financial statements for the period ending December 31, 2023. They do not purport to and do not present fairly the financial position of the Madison Electric Works as of June 30, 2024 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Madison, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Madison, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of Financial Statements

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

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Madison, Maine's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise doubt about the Town of Madison, Maine's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and OPEB information on pages 5 through 12 and 73 through 79 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Madison, Maine's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual General Fund Revenues, 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. 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 Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules 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 May 13, 2025, on our consideration of the Town of Madison, Maine'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* in considering the Town of Madison, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
May 13, 2025

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities decreased by \$65,758 from \$10,286,568 to \$10,220,810. For the business-type activities, total net position increased by \$4,283 from \$7,832,427 to \$7,836,710.

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 - decreased for governmental activities to a balance of \$2,333,025 and increased for the business-type activities to a balance of \$2,865,910.

Table 1
Town of Madison, Maine
Net Position
June 30 and December 31

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2024</u>	<u>2023 (Restated)</u>	<u>2023</u>	<u>2022</u>
Assets				
Current Assets	\$ 3,840,801	\$ 3,980,648	\$ 3,577,141	\$ 3,058,631
Noncurrent Assets:				
Capital Assets	6,708,686	6,771,347	5,612,448	5,886,590
Other	446,889	500,156	392,905	592,832
Total Assets	<u>10,996,376</u>	<u>11,252,151</u>	<u>9,582,494</u>	<u>9,538,053</u>
Deferred Outflows of Resources:				
Deferred Outflows Related to OPEB	50,362	50,579	18,497	28,871
Total Deferred Outflows of Resources	<u>50,362</u>	<u>50,579</u>	<u>18,497</u>	<u>28,871</u>
Liabilities				
Current Liabilities	156,315	228,263	1,087,485	877,138
Noncurrent Liabilities	175,712	229,419	631,733	809,023
Total Liabilities	<u>332,027</u>	<u>457,682</u>	<u>1,719,218</u>	<u>1,686,161</u>
Deferred Inflows of Resources				
Prepaid Taxes	29,379	52,748	-	-
Deferred Revenue	208,321	280,000	-	-
Deferred Inflows Related to leases	100,993	105,566	-	-
Deferred Inflows Related to OPEB	155,208	120,166	45,063	48,336
Total Deferred Inflows of Resources	<u>493,901</u>	<u>558,480</u>	<u>45,063</u>	<u>48,336</u>
Net Position				
Net Investment in Capital Assets	6,708,686	6,771,347	4,970,800	5,048,860
Restricted	1,179,099	1,014,078	-	-
Unrestricted	2,333,025	2,501,143	2,865,910	2,783,567
Total Net Position	<u>\$ 10,220,810</u>	<u>\$ 10,286,568</u>	<u>\$ 7,836,710</u>	<u>\$ 7,832,427</u>

Table 2
Town of Madison, Maine
Change in Net Position
For the Years Ended June 30 and December 31

	Governmental Activities		Business-type Activities	
	2024	2023	2023	2022
Revenues				
<i>Program revenues:</i>				
Charges for services	\$ 151,864	\$ 131,702	\$ 5,865,768	\$ 4,852,834
Operating grants and contributions	73,032	210,687	-	-
<i>General revenues:</i>				
Taxes	8,012,920	7,723,828	-	-
Grants and contributions not restricted to specific programs	2,061,286	1,979,130	-	-
Miscellaneous	220,726	302,238	54,253	26,141
Total Revenues	<u>10,519,828</u>	<u>10,347,585</u>	<u>5,920,021</u>	<u>4,878,975</u>
Expenses				
General government	768,229	696,984	-	-
Public safety	925,708	726,625	-	-
Public works	1,291,504	1,616,066	-	-
Parks and recreation	81,906	75,979	-	-
Cemeteries	38,895	42,330	-	-
Community and social agencies	211,154	196,409	-	-
Education	4,973,488	4,761,923	-	-
County tax	898,439	798,452	-	-
Town property	33,633	31,204	-	-
Unclassified	911,405	1,287,653	5,989,984	5,177,365
Capital outlay	451,225	211,431	-	-
Total Expenses	<u>10,585,586</u>	<u>10,445,056</u>	<u>5,989,984</u>	<u>5,177,365</u>
Special and extraordinary items:				
Gain (loss) on disposal of capital assets	-	-	25,388	-
Contributions in aid of construction	-	-	48,858	18,948
Total special and extraordinary items	<u>-</u>	<u>-</u>	<u>74,246</u>	<u>18,948</u>
Change in Net Position	<u>(65,758)</u>	<u>(97,471)</u>	<u>4,283</u>	<u>(279,442)</u>
Net Position - July 1/January 1, as reported	10,566,568	10,664,039	7,832,427	8,111,869
Fund Balance Correction - ARPA	<u>(280,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position - July 1/January 1, as restated	<u>10,286,568</u>	<u>10,664,039</u>	<u>7,832,427</u>	<u>8,111,869</u>
Net Position - June 30/December 31	<u>\$ 10,220,810</u>	<u>\$ 10,566,568</u>	<u>\$ 7,836,710</u>	<u>\$ 7,832,427</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 1.66%, while total expenses increased by 1.35%. Revenue increased primarily due to taxes. The largest increases in expenses were in public safety, education and capital outlay, offset by decreases in public works and unclassified.

TOWN OF MADISON, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 3,575,367
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	6,708,686
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	220,355
Lease receivable	100,993
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	50,362
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Accrued compensated absences	(30,399)
Net OPEB liability	(148,353)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	
OPEB	(155,208)
Lease receivable	<u>(100,993)</u>
Net position of governmental activities	<u><u>\$ 10,220,810</u></u>

TOWN OF MADISON, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	<i>Moved to Nonmajor Fund</i> NBRC Fund	ARPA Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Property taxes	\$ 7,042,611	\$ -	\$ -	\$ -	\$ 7,042,611
Excise taxes	951,360	-	-	-	951,360
Intergovernmental	2,062,639	-	71,679	-	2,134,318
Charges for services	151,864	-	-	-	151,864
Miscellaneous revenues	97,015	-	-	123,711	220,726
TOTAL REVENUES	10,305,489	-	71,679	123,711	10,500,879
EXPENDITURES					
Current:					
General government	766,181	-	-	-	766,181
Public safety	870,751	-	-	-	870,751
Public works	1,306,976	-	-	-	1,306,976
Parks and recreation	81,746	-	-	-	81,746
Cemeteries	38,895	-	-	-	38,895
Community and social agencies	211,154	-	-	-	211,154
Education	4,973,488	-	-	-	4,973,488
County tax	898,439	-	-	-	898,439
Town property	33,633	-	-	-	33,633
Unclassified	16,943	-	21,686	872,776	911,405
Capital outlay	401,232	-	49,993	-	451,225
TOTAL EXPENDITURES	9,599,438	-	71,679	872,776	10,543,893
EXCESS REVENUES OVER (UNDER) EXPENDITURES	706,051	-	-	(749,065)	(43,014)
OTHER FINANCING SOURCES					
Transfers in	120,000	-	-	1,022,303	1,142,303
Transfers (out)	(1,012,303)	-	-	(130,000)	(1,142,303)
TOTAL OTHER FINANCING SOURCES (USES)	(892,303)	-	-	892,303	-
NET CHANGE IN FUND BALANCES	(186,252)	-	-	143,238	(43,014)
FUND BALANCES - JULY 1, AS PREVIOUSLY REPORTED	2,400,108	-	280,000	1,218,273	3,898,381
FUND BALANCE CORRECTIONS	-	-	(280,000)	-	(280,000)
FUND BALANCES - JULY 1, AS RESTATED	2,400,108	-	-	1,218,273	3,618,381
FUND BALANCES - JUNE 30	\$ 2,213,856	\$ -	\$ -	\$ 1,361,511	\$ 3,575,367

TOWN OF MADISON, 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, 2024

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (43,014)</u>
<p>Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:</p>	
<p>Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:</p>	
Capital asset acquisitions	331,568
Depreciation expense	<u>(394,229)</u>
	<u>(62,661)</u>
<p>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</p>	
	<u>(217)</u>
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:</p>	
Taxes and liens receivable	18,949
Lease receivable	<u>(4,573)</u>
	<u>14,376</u>
<p>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</p>	
OPEB	(35,042)
Lease receivable	<u>4,573</u>
	<u>(30,469)</u>
<p>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:</p>	
Accrued compensated absences	25,201
Net OPEB liability	<u>31,026</u>
	<u>56,227</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ (65,758)</u></u>

SOMERSET COUNTY REPORT

Somerset County Government provides everyday public safety services to the residents and visitors throughout our 4,095 square miles. Nearly 80% of our employees are directly involved in taking calls for service, responding to those calls, prosecuting violations of the law and providing incarceration and corrections. Furthermore, County Government secures property rights through the Registry of Deeds and protects family rights in Probate Court.

In a partnership with each of our towns, plantations and townships, Somerset County seeks to strike a balance of services and costs to the taxpayer. The budget put into effect July 1, 2024 was a modest 3.1% increase over the past year thanks to the diligent work of Department Heads, County Commissioners and the Budget Committee.

Throughout the State there was significant turnover in County Commissioners in 2024. In Somerset however, we were fortunate to return Robert Sezak in District One and Cyp Johnson in District Two through re-election. Sitting Commissioners Scott Seekins of District Three, Joel Stetkis in District Four and John Alsop in District Five compose a board of experienced leadership for the County.

A priority for these Commissioners has been providing funding to Towns and agencies that are on the front lines of community service. Early in 2024, the Commissioners provided \$108,500 in Community Benefit Funds to Towns impacted by the significant flooding in the December 2023 storms. Since the fall of 2023, over 35 entities have received \$330,000 in Community Benefit Grants impacting 20 different Somerset Communities. These matching grants have spurred over \$700,000 in local development.

More information on the Community Benefit Matching Grant Program, and many other programs and services offered can be found at www.somersetcounty-me.org.

In 2024, the County formed an official partnership with Somerset Public Health to provide a Care Coordinator within the Sheriff's Office and County Jail to assist with recovery of substance abuse issues. This trained professional processes referrals from Sheriff's Deputies for individuals and families in need of resources, and coordinates with Jail Administration to connect inmates to services within the facility and refer and make appointments to community resources upon release.

This past year the County also embarked on a study of Animal Control resources in Somerset. Pulling together a committee that included ACOs for various towns, law enforcement, Commissioners, Town Managers and Select Board members, the study has compiled pay rates for Animal Control Officers, and is assessing the capacity of the Somerset Humane Society's shelter in Skowhegan. This ongoing study seeks to make necessary improvements to the area's Animal Control infrastructure.

While staffing remains a challenge in the current economy, Somerset headed in to 2025 with a workforce near full capacity for the first time in over a decade. On behalf of all County employees, it is our pleasure to serve our communities.

Tim Curtis, Somerset County Administrator

LEGISLATIVE REPRESENTATIVES FOR MADISON

Somerset County Commissioners

District 1 - Robert Sezak
sezak@somersetcountny-me.org

District 2 - Cyprien Johnson
Cyp.Johnson@somersetcounty-me.org

District 3 - Scott Seekins
scott.seekins@somersetcounty-me.org

District 4 - John Alsop
John.alsop@somersetcounty-me.org

District 5 - Joel Stetkis
joel.stetkis@somersetcounty-me.org

Maine State Representative

District #71 Representative Jack Ducharme - R
34 Heald Street, Madison 04950
Jack.Ducharme@legislature.maine.gov

Maine State Senator

Senate District #3 Bradlee T. Farrin - R
PO Box 687, Norridgewock 04976
Bradlee.Farrin@legislature.maine.gov

Federal Government

Second Congressional District - Jared Golden - D
Bangor Office, 6, State Street, Suite 101, Bangor, ME 04401
(207) 249-7400 www.golden.house.gov

Senator Susan Collins - R
68 Sewell St, Room 107, Augusta 04330
(202) 224-2523 (Washington DC)

Senator Angus King - I
40 Western Ave, Suite 412, Augusta 04330
(202) 224-5344 (Washington DC)

SUSAN COLLINS, UNITED STATES SENATOR

Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,

Susan M. Collins

United States Senator

ANGUS KING, UNITED STATES SENATOR

January 1, 2025

Dear Friends,

Each year comes with renewed hope – to celebrate each other’s successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine’s combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2025.

Best Regards,

ANGUS S. KING, JR.
United States Senate

JARED GOLDEN, UNITED STATES REPRESENTATIVE

Dear Friends,

I hope this letter finds you well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. Thank you for the opportunity to share an update on the work I've been doing for the people of the Second Congressional District.

Fisheries: This spring, the Atlantic States Marine Fisheries Commission (ASMFC) announced a gauge increase for lobsters caught in the Gulf of Maine beginning in January 2025. Maine fishermen warned that this decision is founded on incomplete and inaccurate data. Additionally, this gauge increase could put Mainers at a competitive disadvantage to Canadian fishermen with looser regulations. That's why I sent a [letter](#) to the ASMFC urging them to delay their decision until they can evaluate data with fishermen, whose proactive stewardship provides invaluable insight. I have also submitted an amendment to this year's funding bill that would block federal funding from being used to implement and enforce a gauge increase. Because of these efforts, the ASFMC made the decision to delay the implementation of this new requirement. I'll always stand with Maine lobstermen against unfair, unnecessary regulations that threaten their livelihoods and industry.

Veterans: The first meeting I attended as an elected official was with a large group of veterans and the former Director of the Maine Bureau of Veterans Services. We discussed a lot, but one issue rose above the rest: how little was being done for Maine veterans who needed treatment for mental health issues or substance use. At the time, there were no in-patient treatment beds in Maine, so veterans had to wait for a bed to open up at an out-of-state facility. Fast forward 10 years, through unending red tape, and I'm delighted to report we just broke ground on a treatment facility at the Togus VA Medical Center in Augusta. This was the direct result of the tireless advocacy of veterans from across our state — this win is theirs.

Postal Service: This spring, the U.S. Postal Service (USPS) announced plans to consolidate and move some processing operations from the Eastern Maine Processing & Distribution Center in Hampden to Scarborough. This would have caused significant mail delivery delays that disproportionately harm rural communities. That's why I introduced the *Timely Mail Delivery and Postal Services Protection Act*, which would have halted this planned consolidation across the country. Following these efforts, the USPS announced they have scrapped their plan entirely. While this is a win for Maine, it is also evidence that we cannot become complacent. That's why I recently introduced the bipartisan *Postmaster General Reform Act*, which would establish term limits for the United States Postal Service's (USPS) postmaster general and require nominations to be confirmed by the Senate.

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

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

I wish you a healthy and prosperous year to come.

Respectfully,



Jared Golden

Member of Congress

BRAD FARRIN, MAINE STATE SENATOR

Dear Friends and Neighbors:

I am deeply honored and humbled to continue serving as your State Senator for a fourth term. The trust you have placed in me is something I do not take lightly. I remain committed to being a strong voice for you, your family and our community in Augusta.

As I continue my work on the Transportation Committee, I am also pleased to announce that I have been appointed to the Government Oversight Committee. In this new role I will focus on ensuring accountability in key state programs, with a particular emphasis on the Office of Child and Family Services (OCFS), as well as advocating for policies that support our veterans. Maine's veterans have sacrificed so much. I will continue to work hard to ensure they receive the care, respect and benefits they deserve.

The First Regular Session of the 132nd Maine State Legislature began on December 4, 2024 with our swearing-in ceremony led by Governor Janet Mills. It was a day filled with tradition, attended by family and friends of incoming members, as we set the stage for the work ahead.

Many of you have reached out to me about the challenges you are facing—rising costs of energy, housing, child care, concerns about education, mental health, substance abuse, workforce development and community safety. As your State Senator, I am committed to working with my colleagues to find commonsense solutions to these pressing issues.

In addition, addressing Maine's anticipated budget gap and setting priorities for the next biennium will be a significant focus this session. I am confident that, through collaboration, we can work to balance fiscal responsibility with investments in the well-being of all Mainers.

Once again, I want to thank you for re-electing me to represent you in the State Senate. Please don't hesitate to reach out to me with any questions, comments or concerns. I am here to help, whether it's navigating state programs or working to address issues important to you and our community.

You can reach me at (207) 287-1505 or by email at Brad.Farrin@legislature.maine.gov.

Sincerely,



Brad Farrin
State Senator

JACK DUCHARME, MAINE STATE REPRESENTATIVE

December 2024

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative for my third term. I am deeply honored that you have entrusted me to represent District 71 in Augusta. As we enter the first regular session of the 132nd Maine Legislature, I am committed to addressing the challenges ahead with diligence and integrity.

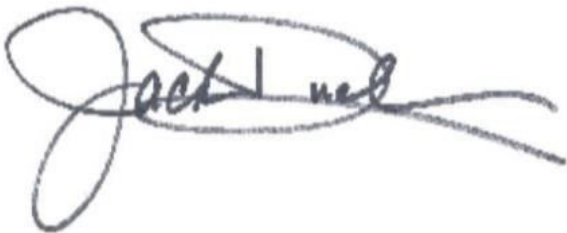
I am pleased to announce that I have been selected by leadership to serve as the Lead on the Joint Standing Committee on Appropriations and Financial Affairs. With my background in banking, I believe I can bring valuable insights and expertise to the important work of this committee. I am grateful for the opportunity to serve the state in this capacity.

As the 132nd Legislature gets underway, we face significant challenges that require thoughtful and collaborative solutions. Maine is currently grappling with a nearly billion-dollar budget shortfall, and I am committed to ensuring that your tax dollars are spent wisely and effectively. As the Legislature works through the budget process I will continue to fight against transitioning costs to local taxpayers. I'm concerned that the State may try to balance the budget gap on the backs of the local property taxpayer in areas of General Purpose Aid to Education or Municipal Revenue Sharing. I am determined to advocate for reforms that prevent this. Additionally, Maine's high energy costs remain a burden on families and businesses, and I am optimistic that bipartisan cooperation can lead to meaningful progress in this area.

My goal is to make Maine a better place to live, work, and thrive. I will continue working on common-sense legislation that benefits all Mainers, ensuring that your voices are heard in Augusta. Your feedback and input are essential to my work as your representative.

Thank you once again for the privilege of serving you and the people of District 71. You can contact me at (207) 287-1440 or by email at Jack.Ducharme@legislature.maine.gov.

Sincerely,

A handwritten signature in black ink that reads "Jack Ducharme". The signature is stylized with a large loop at the beginning and a long horizontal stroke at the end.

Jack Ducharme

State Representative

GUIDELINES FOR THE TOWN MEETING

All comments or questions will be directed to the Moderator.

No one may speak until recognized by the Moderator.

No smoking/vaping is allowed on school grounds.

Each article will be read in full and the recommendation of the budget committee will be stated as necessary. An affirmative motion will be made by an identified voter and seconded by an identified voter. No negative motions, including a motion to pass over, will be accepted. Vote will be by a show of hands, unless a written (secret) ballot is in order. The results of the vote will be announced. Vote counts may be challenged by a minimum of 7 voters.

Any decision by the moderator may be challenged and overruled by a majority vote of voters present.

General provisions for Town Meeting are in accordance with the Maine Revised Statutes Title 30:

Qualified voter: Every registered voter in the town may vote in the election of all town officials and in all town affairs.

Moderator elected and sworn: The clerk, or in the clerk's absence, a selectperson or constable shall open the meeting by:

- A. Calling for the election of a moderator by written ballot
- B. Receiving and counting votes for moderator
- C. Swearing in the moderator

Moderator presides: As soon as they have been elected and sworn in, the moderator shall preside over and supervise the voting at the meeting and may appoint a deputy moderator to assist. If the moderator is absent or unable to carry out the duties, the clerk, or in the clerk's absence, a selectperson or constable may call for the election of a deputy moderator to act in the absence of the moderator.

- All persons shall be silent at the moderator's command. A person may not speak before being recognized by the moderator.
- A person who is not a voter in the town may speak at the meeting only with the consent of 2/3 of the voters present.
- If any person, after a command for order by the moderator, continues to act in a disorderly manner, the moderator may direct that person to leave the meeting. If the person refuses to leave, the moderator may have that person removed by a constable until the meeting is adjourned. That person may also be fined.
- When a vote declared by the moderator is immediately questioned by at least 7 voters, the moderator will make certain by polling the voters or by a method directed by the municipal legislative body.
- The moderator shall serve until the meeting is adjourned. The moderator is subject to the same penalties for neglect of official duty as other town officials.

Votes recorded by the clerk: The clerk shall accurately record the votes of the meeting. If the clerk is absent, the moderator shall appoint and swear in a temporary clerk.

Written ballots: The clerk shall prepare the written (secret) ballots. Ballots shall be of uniform size and color, and must be blank except that 2 squares with 'yes' by one and 'no' by the other may be printed on them.

TOWN MEETING WARRANT 2025

To: Kathy Estes, a resident in the Town of Madison in the County of Somerset, State of Maine:

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Madison, in said County and State, qualified by law to vote in Town affairs, to meet at the Madison Main Street Middle School Auditorium, in said Town, on Monday, the ninth (9th) day of June, 2025 A.D. at seven o'clock in the evening (7PM), then and there to act upon Article 1 and Articles 3 through 42 as set out below to wit:

And, to notify and warn said inhabitants to meet at the Old Point School Election Room in said Town, on Tuesday, the tenth (10th) day of June 2025 A.D. at eight o'clock in the morning (8AM) until eight o'clock in the evening (8PM):

Article 1

To choose a moderator to preside at said meeting.

Article 2

To elect all Municipal Officers, Directors for S.A.D. #59 and other Municipal Officials as are required to be elected:

- 2 Select Board, Assessor and Overseer of the Poor for 3 years
- 2 Directors for SAD #59 for 3 Years
- 1 Directors for SAD #59 for remaining 1 Year (due to resignation)
- 1 Trustee for Anson-Madison Sanitary District for 3 years
- 1 Trustee for Anson-Madison Water District for 3 years
- 1 Trustee for Anson-Madison Water District for 2 years
- 1 Trustee for Madison Public Library for 5 Years
- 1 Director for Madison Electric Works for 5 Years

Article 3

To see if the Town will vote to pay the Directors of the Department of Electric Works \$10,200 for the ensuing year, said sum to be paid from the funds of the department.

Select Board Recommends YES

Article 4

To see if the Town will vote to raise and appropriate the sum of \$11,200.00 to pay its Select Board*.

Advisory Board Recommends YES * *Compensation is included under Article 6.*

Article 5

To see if the Town will vote to authorize the Select Board to use up to \$25,000 from undesignated revenue in the event of overdrafts, unforeseen events or emergencies. Any use of this contingency arrangement must be voted on at a Select Board meeting and the expenditures made will be listed in the subsequent town report. Total transfer of undesignated revenues shall not exceed \$25,000 within the fiscal year. Transfer of undesignated revenues in excess of \$25,000 must be authorized by a town meeting vote.

Select Board Recommends YES

Advisory Board Recommends YES

Article 6

To see what sum the Town will vote to raise and appropriate for the **General Government** account in the General Fund.

Administration	\$ 672,619.75
Planning Board	\$ 6,610.00
Code Enforcement/Facilities Maint	\$ 98,271.51
Boards and Committees	\$ 20,471.00
Elections	\$ 9,000.00
Assessing	\$ 50,000.00
Total expenses	\$ 856,972.26
Approved revenue from TIF	(\$ 30,000.00)
Total Raised by Taxation	\$ 826,972.26

Select Board Recommends \$ 826,972.26

Advisory Board Recommends \$ 826,972.26

Article 7

To see what sum the Town will vote to raise and appropriate for **Public Safety** in the General Fund.

Ambulance	\$ 108,675.00
Police	\$ 567,187.20
School Resource Officer	\$ 40,000.00
Fire Department	\$ 185,753.28
<u>Animal Control</u>	<u>\$ 6,155.00</u>
Total Expenses	\$ 907,770.48
<u>Approved revenue from TIF</u>	<u>(\$ 20,000.00)</u>
Total Raised by Taxation	\$ 887,770.48

Select Board Recommends	\$ 887,770.48
Advisory Board Recommends	\$ 887,770.48

Article 8

To see what sum the town will vote to raise and appropriate for the **Public Utilities** account in the General Fund.

Streetlights	\$ 60,000.00
Hydrants/Fire Protection	\$ 245,000.00
Storm water	\$ 75,000.00
<u>Waste Disposal</u>	<u>\$ 270,000.00</u>
Total Expenses	\$ 650,000.00
<u>Approved revenue from TIF</u>	<u>(\$ 30,000.00)</u>
Total Raised by Taxation	\$ 620,000.00

Select Board Recommends	\$ 620,000.00
Advisory Board Recommends	\$ 620,000.00

Article 9

To see what sum the Town will vote to raise and appropriate for the **Public Works** account in the General Fund:

Highway	\$ 759,465.42
Winter Roads	\$ 60,125.00
<u>Summer Roads</u>	<u>\$ 82,225.00</u>
Total Public Works	\$ 901,815.42
<u>Approved Revenue from TIF</u>	<u>(\$ 35,000.00)</u>
Total Raised by Taxation	\$ 866,815.42

Select Board Recommends	\$ 866,815.42
Advisory Board Recommends	\$ 866,815.42

Article 10

To see what sum the Town will vote to raise and appropriate for the **Recreation** account In the General Fund.

Select Board Recommends	\$ 154,567.08
Advisory Board Recommends	\$ 154,567.08

Article 11

To see what sum the Town will vote to raise and appropriate for the **Cemeteries** in the General Fund.

Select Board Recommends	\$ 52,575.00
Advisory Board Recommends	\$ 52,575.00

Article 12

To see what sum the Town will vote to raise and appropriate for the **Madison Public Library** in the General Fund.

Select Board Recommends	\$ 154,567.00
Advisory Board Recommends	\$ 154,567.00

Article 13

To see what sum the Town will vote to raise and appropriate for **Community Services** in the General Fund.

<u>General Assistance</u>	<u>\$ 31,125.00</u>
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Community Programs	
Community Recycling	\$ 1,000.00
Lake Association	\$ 15,000.00
American Legion	\$ 750.00
People Who Care Food Cupboard	\$ 16,500.00
Recycling/Household Hazardous Waste	\$ 1,000.00
Kennebec Behavioral Health	\$ 500.00
Lakewood Theatre	\$ 5,000.00
St. Sebastian Cemetery	\$ 1,000.00
Madison Business Alliance	\$ 7,500.00
The LifeFlight Foundation	\$ 1,200.00
Maine Public Radio & TV	\$ 100.00
American Legion VFW	\$ 750.00
Total Community Programs	\$ 50,300.00

Service Organizations	
Anson Madison Senior Citizens	\$ 4,500.00
Spectrum Generations	\$ 5,000.00
Somerset Humane Society	\$ 12,500.00
Hospice Volunteers of Somerset County	\$ 3,000.00
Literacy Volunteers	\$ 150.00
Service Organizations	\$ 25,150.00
Grand Total Community Services	\$106,575.00
Approved revenue from TIF	(\$ 5,000.00)

Select Board Recommends	\$101,575.00
Advisory Board Recommends	\$101,575.00

Article 14

To see what sum the Town will vote to raise and appropriate for **Town Owned Property** in the General Fund.

Select Board Recommends	\$ 42,245.00
Advisory Board Recommends	\$ 42,245.00

Article 15

To see what sum the Town will vote to raise and appropriate for **Highway Equipment Purchases**. Purchase price of proposed equipment is \$203,950. \$41,000 of FY 2025 funds will be used as a down payment on the equipment. FY 2026 would be \$162,950.00.

Select Board Recommends	\$162,950.00
Advisory Board Recommends	\$162,950.00

Article 16

To see what sum the Town will vote to raise and appropriate for **Culverts**.

Select Board Recommends	\$ 7,500.00
Advisory Board Recommends	\$ 7,500.00

Article 17

To see what sum the Town will vote to raise and appropriate for **Road Surface Projects**.

Select Board Recommends	\$185,628.00
Advisory Board Recommends	\$185,628.00

Article 18

To see what sum the Town will vote to raise and appropriate for **Sidewalk Maintenance**.

Select Board Recommends	\$ 70,000.00
Advisory Board Recommends	\$ 70,000.00

Article 19

To see what sum the Town will vote to raise and appropriate for **Fire Department SCBA Equipment Purchases.**

Select Board Recommends	\$ 25,000.00
Advisory Board Recommends	\$ 25,000.00

Article 20

To see what sum the Town will vote to raise and appropriate for **Fire Department Vehicle Purchase.**

Select Board Recommends	\$100,000.00
Advisory Board Recommends	\$100,000.00

Article 21

To see what sum the Town will vote to raise and appropriate for **Repairs & Maintenance of Municipal Building.**

Select Board Recommends	\$ 75,000.00
Advisory Board Recommends	\$ 75,000.00

Article 22

To see what sum the Town will vote to raise and appropriate for **Repairs & Maintenance of Madison Public Library.**

Select Board Recommends	\$ 25,000.00
Advisory Board Recommends	\$ 25,000.00

Article 23

To see what sum the Town will vote to raise and appropriate for **Repairs & Maintenance of Old Point Avenue Building.**

Select Board Recommends	\$ 5,000.00
Advisory Board Recommends	\$ 5,000.00

Article 24

To see what sum the Town will vote to raise and appropriate for **Repairs & Maintenance of Cemeteries.**

Select Board Recommends	\$ 42,000.00
Advisory Board Recommends	\$ 42,000.00

Article 25

To see if the Town will vote to authorize the Select Board to carry forward \$100,000 in previously designated unspent capital funds for the purchase of Fire Equipment (vehicle) .

Select Board Recommends	YES
Advisory Board Recommends	YES

Article 25

To see if the Town will vote to use **\$500,000.00 from undesignated fund balance** to offset taxes.

Select Board Recommends	YES
Advisory Board Recommends	YES

Article 26

To see if the Town will vote to allocate the balance of the snowmobile excise tax refund to the Abnaki Snow Riders Snowmobile Club.

Select Board Recommends	YES
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Article 27

To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes for the year 2025-2026 not yet due or assessed.

Select Board Recommends YES

Article 28

To see if the Town will vote the date of September 15, 2025 or 30 days after commitment, whichever is later, as the date when the first one-half of taxes assessed for the current year shall become due and payable, and the date of March 15, 2026, when the second one-half of taxes assessed for the current year shall become due and payable, with taxes unpaid after said dates to bear interest at the rate of eight percent (8.00%) per annum from said dates.

Select Board Recommends YES

Article 29

To see if the Town will vote to authorize the Tax Collector to enter into a standard agreement with residential taxpayers establishing a “tax club” payment plan for property taxes, whereby: (1) the taxpayer agrees to pay specified monthly payments to the town based on his/her estimated and actual tax obligation for the current year property taxes; (2) the town agrees not to charge interest on timely payments made pursuant to the tax club agreement; (3) the town authorizes the collector to accept tax club payments for current taxes which may be due prior to the commitment of those taxes; (4) the agreement is automatically terminated if a scheduled payment is late, and the taxpayer then becomes subject to the same due dates and interest dates and rates as other taxpayers who are not participating in a tax club; (5) only taxpayers who do not have any outstanding tax obligations for prior tax years are eligible to participate in the tax club program; and (6) taxpayers wishing to participate in a tax club for a particular property tax year shall enter into an agreement with the town by a publicly-advertised deadline determined by the Tax Collector.

Select Board Recommends YES

Article 30

To see if the Town will vote to authorize the Select Board to advertise and sell Town-owned personal property at public sale.

Select Board Recommends YES

Article 31

To see if the Town will vote to authorize the Select Board to dispose of Town-owned real property, *not tax-acquired*, in any manner that the Selectmen deem to be in the best interest of the Town.

Select Board Recommends YES

Article 32

To see if the Town will vote to authorize the Select Board to dispose of tax-acquired property as they deem in the best interests of the Town, except that they shall first use the sale process in 36 M.R.S.A. § 943-C if they choose to sell the property to anyone other than the former owner. For sales to someone other than the former owner, excess sale proceeds, as defined in 36 M.R.S.A. § 943-C, shall be returned to the former owner.

Select Board Recommends YES

Article 33

To see if the Town will vote to authorize the Select Board to approve all wages and salaries for the coming year, except for those already provided for.

Select Board Recommends YES

Article 34

To see if the Town will vote to authorize the Town Manager, under the direction of the Select Board, to apply for grant monies and to expend monies received for the stated grant purposes.

Select Board Recommends YES

Article 35

To see if the Town, in accordance with 36 M.R.S.A. Section 506-A, will vote to fix the rate of four percent (4.00%) interest to be paid on overpaid or abated taxes.

Select Board Recommends YES

Article 36

To see if the Town will vote to authorize the Select Board to accept any money or property, real or personal, from any Donor and such money or property shall be utilized as specified by the Donor.

Select Board Recommends YES

Article 37

Shall an ordinance entitled “**Animals**” (Chapter 148) be amended?

Select Board Recommends YES

Article 38

Shall an ordinance entitled “**Site Review, §28 Signs**” (Chapter 484) be amended?

Select Board Recommends YES

Article 39

Shall an ordinance entitled “**Animal Control**” (Chapter 514) be amended?

Select Board Recommends YES

Article 40

Shall an ordinance entitled “**Tax-Acquired Property, Disposition of**” (Chapter 720) be amended?

Select Board Recommends YES

Article 41

Shall an ordinance entitled “**Treasurer’s Disbursement Warrants**” (Chapter 742) be amended?

Select Board Recommends YES

Article 42

Shall an ordinance entitled “**Site Review**” (Chapter 484) be amended?

Select Board Recommends YES

MUNICIPAL CALENDAR

January

Dog licenses due, grace period starts • Tax liens mature • Ice skating, Competition Cheer, Wrestling, Basketball (Madison Rec)

February

Dog license late fee goes into effect • Competition Cheer, Wrestling, Basketball (Madison Rec) • Municipal Budget Preparations

March

Nomination papers for local elections become available • Advisory Board meets to review Town budget

2nd installment of tax bill due March 15th • Competition Cheer, Wrestling, Basketball (Madison Rec)

April

(4/1) Deadline for filing Homestead Exemption • Baseball, Softball begins (Madison Rec) • Open water fishing

Nomination papers due • Moose application deadline (mail) • Spring Cleanup (Brush/Leaves)

May

Personal property business equipment lists due 5/1 • ATV registrations available • Baseball, Softball

SAD #59 Annual Meeting • Moose application deadline (online) • Summer Rec Registrations (Madison Rec)

June

Annual Town Meeting & Elections • Moose Drawing • ATV registrations expire • Snowmobile registrations expire

30-day lien notices mailed • Summer Rec Registrations (Madison Rec)

July

Madison Fiscal Year begins • Real Estate taxes go to lien • Appointments to local Boards/Committees

Summer Rec (Madison Rec) • East Madison Days

August

Madison-Anson Days celebration • Soccer Registration (Madison Rec) • Tax bills mailed

September

1st installment of tax bill • Co-ed Soccer (grades 2,3,4,5,6) begins (Madison Rec) • Fall Cheering begins (Rec)

Tackle Football (grades 3,4,5,6) begins (Madison Rec) • Flag Football (grades 1,2) begins (Madison Rec)

October

Co-ed Soccer (grades 2,3,4,5,6) (Madison Rec) • Dog licenses available for new year 10/15 • Hunting season opens (small game)

• Fall Leaf Pickup

November

Hunting season (large game) • State/Federal election • Basketball (grades 3,4,5,6) (Madison Rec) • Thanksgiving Food Baskets

• Competition Cheer (Madison Rec)

December

Madison Christmas Celebration (1st Saturday) • Christmas Food Baskets/Christmas Giving Tree

Snowmobile registrations available • Sporting licenses available for new year • Competition Cheer (Madison Rec)

Boat registrations expire • Foreclosure notices (30-day notice) mailed • Wrestling (K-8) (Madison Rec)

MUNICIPAL DIRECTORY

AMS AMBULANCE		696 5332
ANIMAL CONTROL	(Call Madison Division SO for initial report)	696 5373
ANIMAL HOSPITAL		696 5200
ANSON-MADISON SANITARY	(Mon-Fri 8:00-4:00)	696 5211
ANSON-MADISON WATER	(Mon-Fri 8:00-4:00)	696 4221
CHANNEL 11 (SCTV):	(Mon-Fri 10:00-4:00)	696 4145
DEPT OF TRANSPORTATION	Dixfield Office	562 4228
FIRE DEPT COMPANY 1	Madison	696 4146
FIRE DEPT COMPANY 2	East Madison	474 8336
HIGHWAY DEPARTMENT	(Mon-Thurs 6:00-4:30)	696 5378
KVCAP	Fuel Assistance, Transportation	474 8487
MADISON ELECTRIC WORKS	(Mon-Thurs 7:30-4:00)	696 4401
MADISON HEALTH CENTER		696 3992
MADISON PUBLIC LIBRARY	(Opens at 9am Mon-Sat)	696 5626
MADISON ELEMENTARY SCHOOL		696 4607
MADISON MAIN STREET MIDDLE SCHOOL		696 3381
MADISON JUNIOR/SENIOR HIGH SCHOOL		696 3395
POLICE (MADISON DIVISION OF SHERIFF'S OFFICE)		696 5373
POST OFFICE		696 3045
SOMERSET CO-OP EXTENTION		474 9622
SOMERSET COUNTY COMMISSIONERS		474 9861
TOWN OFFICE	(Mon-Fri 7:30-4:00)	696 3971
TREE WARDEN		612 1939

The Municipal Offices of the Town observe the following holidays:

New Years Day	MLK Jr. Day	Presidents Day	Patriots Day
Memorial Day	Juneteenth	Independence Day	Labor Day
IP (Columbus) Day	Veterans Day	Thanksgiving Day	Friday after Thanksgiving
	Christmas Eve	Christmas Day	