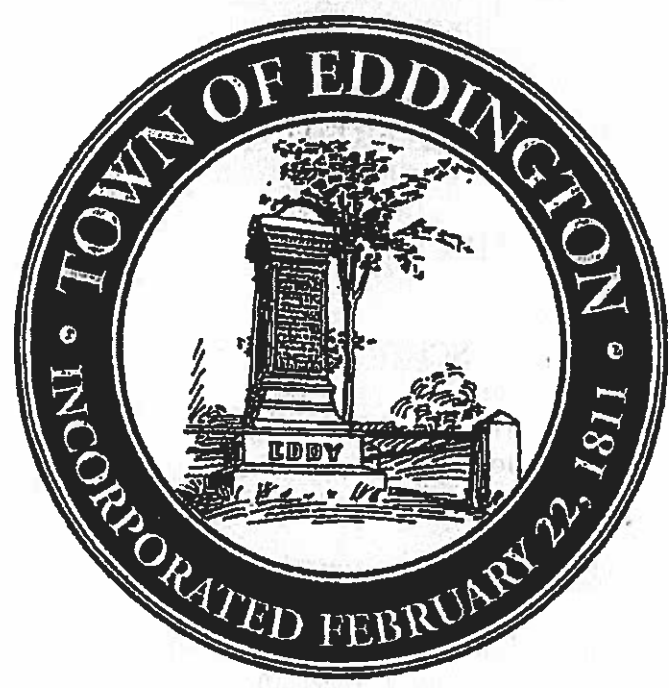


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2019 - 2020

MUNICIPAL
OFFICERS



R
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P
O
R
T

EDDINGTON
MAINE

TOWN OFFICE ADDRESS

F.A. Wood Municipal Office
906 Main Road
Eddington, ME 04428
Town website: www.eddingtonmaine.gov
Email: townofeddington@roadrunner.com
Facebook: Eddington Maine

OFFICE HOURS

Monday – Friday
7:30 a.m. – 4:00 p.m.

All State Holidays are observed – Office will be closed

TELEPHONE NUMBERS

Office: 843-5233
Fax: 843-7758

FIRE DEPARTMENT

Non-emergency: 843-5251

FIRE WARDEN

843-5251

SCHOOLS

Eddington: 843-6010
Holden: 843-7828
Holbrook: 843-7769
Superintendent: 843-7851

EDDINGTON POST OFFICE

843-6519
Hours: Monday-Friday 12:30-4:30
Saturday: 8:30-11:30

SELECTMEN'S MEETINGS

Third Tuesday at 6:00 p.m.
First Tuesday As Needed

PLANNING BOARD MEETINGS

Second & Fourth Tuesday at 6:00 p.m.

Trash: Pine Tree Waste 368 Emerson Hill Road, Hampden, ME 04444 862-7111

Trash: Each Friday

All major Holiday's will change the above schedule, these include; **Christmas, New Year's Day, Memorial Day and 4th of July.** If these fall on a Friday, trash will be picked up on the following Saturday.

TABLE OF CONTENTS

Reference Phone Numbers	2
Town Officers	3
State Officials Letters to Citizens	6
Recognitions	11
Town Managers Report	14
Selectmen's Report	16
Planning Board Report	17
Assessor's Report	18
Code Enforcement Report	20
Road Commissioner's Report	21
Solid Waste/Recycling Report	22
Fire Department Report	23
Penobscot County Sheriff's Office Report	25
Treasurer's Report	26
Perpetual Care Trust – Cemetery Report	27
Tax Collector's Report – Surplus Fund	28
Town Clerk/Registrar of Voter's Report	30
General Assistance	31
Animal Welfare Report	32
Holbrook Regional Recreation	33
Request for Committee and Board Members	35
Historical Society Report	37
Eddington-Clifton Civic Center (Comins Hall) Report	38
Trash and Recycling	39
Sample Ballot	45
Warrant	46
Appropriations	51
Unpaid Taxes	54
Auditor's Report	59
Town Information and Office Hours	Inside Front Cover
In Memoriam	Inside Back Cover

REFERENCE PHONE NUMBERS

Interim Town Manager – Shawna L. Hinkley	843-5233
Town Office	843-5233
Fax #	843-7758
Fire/Police Emergency	911
Fire Station Non-Emergency	843-5251
Police Non-Emergency	947-4585
Eddington Post Office	843-6519
Brewer Post Office	989-3855
Comins Hall – Susan Dunham-Shane	843-6441
Josh Parda	949-3453
Website: cominshall.org	
Email: info@cominshall.org	
Superintendent of School’s Office	843-7851
Eddington School	843-6010
Holbrook School	843-7769
Holden School	843-7828
Trash Pickup	
Pine Tree Waste	862-7111
Miscellaneous Trash Disposal	
Pine Tree Waste Transfer Station	862-4200
Animal Control – Ann Greenlaw	(Dispatch) 945-4636
Maine DOT – Eddington	843-5510
Maine DOT – Bangor	941-4500
Motor Vehicle Bureau – Augusta	(General Info) 287-3330
	(Sales Tax) 624-9693
	(Titles) 624-9000
Motor Vehicle Bureau – Bangor	942-1319
Fire Warden	843-5251
Burn Permits – Weekdays – Town Office	843-5233
Burn Permits – Weekends – Eddington Fire Dept.	843-5251
Inland Fisheries & Wildlife – Augusta	287-8000
Warden Services – Bangor	941-4440

2019-2020 ANNUAL REPORT

Please Bring This Book to Town Meeting

TOWN MEETING SCHEDULE

Tuesday, September 15, 2020
6:30 p.m. – Meet at the Eddington Municipal Building
to act on articles on the annual warrant.

TOWN OFFICERS JULY 2019 – JUNE 2020

Moderators: Shawna L. Hinkley, David Johnson

SELECTMEN

Mark Carriera – Chairman (2021) Ray Wood, Jr. – Vice Chairman (2022)
Pamela Chapman (2023) David Mccluskey (2023) Deana Doughty (2022)

Town Manager, Tax Collector, Town Clerk, General Assistance:

Deputy Tax Collector, Deputy Town Clerk, Registrar of Voters:
Shawna L. Hinkley

Deputy Tax Collector, Deputy Town Clerk, Treasurer:
Denise M. Knowles

Deputy Tax Collector, Deputy Town Clerk, General Assistance Administrator:
Theresa M. Clair

Town Tax Assessor:
Benjamin Birch

Code Enforcement Officer and Health Officer:
Dean Bennett

Licensed Plumbing Inspector:
Rick Leavitt

Road Commissioner:
Shawna L. Hinkley

Superintendent of Schools:
Susan Smith

Principals:
Eddington School – Don Spencer
Holbrook School – Ashley Allen

School Administrative District Directors:

Robin James (2023) Steven Carr (2021)

Fire Department:

James Ellis, Fire Chief

Fire Warden &

Local Emergency Management Agency Director:

James Ellis

Board of Assessors:

Roscoe Kent, Chairman (2020)

Mary Lynn Hunter (2019) Leo Robichaud (2021)

Benjamin Birch – Town Tax Assessor

Animal Control Officer:

Ann Greenlaw

Cemetery Board:

Margaret Dougherty (2019) Wendy Giguere (2020) Molly Alley (2021)

Surveyor of Wood and Bark (1 year term):

Timothy Higgins

Surveyor of Lumber (1 year term):

Rodney Buswell

Fence Viewer (1 year term):

Jonathan Weed

Sealer of Weights and Measures:

State of Maine

Recreation Committee:

Chris Nile (2020) Jaime Pangburn (2021) Lindsey Lowery (2022)

Scholarship Committee:

Ann Marie Wheeler (2021) Donna Oliver (2019) Joseph Sekera (2020)

Comprehensive Plan Committee:

Dean Bennett, Consultant

Ray Wood, Jr., Tom Vanchieri, Joan Brooks, Hilma Adams

Board of Appeals:

Cynthia McDonald Melanson, Chairman (2021)
Jeff Thurlow, Vice-Chair (2020)
Gary Poisson (2021) Timothy Higgins (2022)

Planning Board:

David Peppard, Chairman (2024)
Craig Knight, Vice-Chair (2022)
Susan Dunham-Shane (2021) Jeff Argleben (2021) Kristin Wilson (2023)
Heather Grass, Alt. (2024) James McLeod, Alt. (2024)

Veterans Memorial Committee:

Scott Baillaregeon - Jason Willard - Louie Dougherty
Charles Knowlen - Charles Baker, Jr. - Daniel Morrison

Historical Society:

Margaret Dougherty, President
Sylvia Decker, Vice-President
Margaret Joyal, Secretary Lou Higgins, Treasurer

Representative to the Legislature District 129:

Peter Lyford (R)
197 Jarvis Gore Drive
Eddington, ME 04428
Business Phone: 848-3335 Capital Telephone: 1-800-423-2900
plhouse20@gmail.com

State Senator District 8:

Kimberly C. Rosen (R)
P.O. Box 877
Bucksport, ME 04416
Home Phone: 944-9179 Senate Telephone: 287-1505
Kimberly.rosen@legislature.gov

Congress of the United States

House of Representatives:

Jared Golden
Bangor – 249-7400 Washington – (202) 225-6306
<https://golden.house.gov>

United States Senate:

Susan M. Collins
Bangor – 945-0417 Washington – (202) 224-2523
<http://collins.senate.gov>

Angus King
Bangor – 945-0432 Washington – (202) 224-5344
<https://www.king.senate.gov>



Janet T. Mills
GOVERNOR

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

Dear Friends:

When I took the oath of office to become Maine's 75th governor, I never imagined that we would face a global pandemic. But that is our current reality, and it is my solemn responsibility to guide our state through this unprecedented time to keep Maine people safe and healthy.

COVID-19 is wreaking havoc on our national economy, dealing heavy losses to businesses of all sizes, while millions of people find themselves newly unemployed. Here in Maine it has taken the lives of over 100 people and sickened many more. While we all dream of going back to the way things were, the fact is that our lives will not return to normal soon. Instead, we have to invent a new normal – a different way of doing business, shopping, traveling, and enjoying the Maine outdoors – one that keeps us all safe.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine's economy, and we recently released a Rural Reopening Plan for those counties where no community transmission is present. My Administration has also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge a stronger state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.

Please take care,

Janet T. Mills
Governor

P.S. For the latest information and guidance on Maine's response to COVID-19, as well as resources for assistance during this time, please visit www.maine.gov/covid19/.



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510 1904
(202) 224-2423
(202) 224-2603 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGRIC.
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the “Military Widow’s Tax,” an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people’s health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine’s Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation’s premiere biomedical research institution, including significant boosts for Alzheimer’s disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation’s crumbling infrastructure and ensure that Maine’s housing needs are addressed. For Maine’s roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee’s Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS’ Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

Washington Office
1223 Longworth House Office Building
Washington, D.C. 20515
Phone (202) 225-6306
Fax (202) 225-2943
www.golden.house.gov



Committee on Armed Services
Committee on Small Business
Chairman, Subcommittee on Contracting
and Infrastructure

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

Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,

Jared Golden

6 State Street, Suite 101
Bangor, ME 04410
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Bangor, ME 04410
Phone: (207) 492-6000

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6767

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(207) 224-5344
Website: <https://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2020

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear friends,

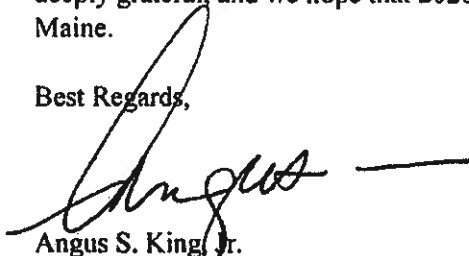
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King, Jr.
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20750
Bangor, ME 04401
(207) 945-8600

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5216

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124



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

Peter A. Lyford
197 Jarvis Gore Drive
Eddington, ME 04428
Residence: (207) 843-7759
Peter.Lyford@legislature.maine.gov

May 2020

Dear Friends & Neighbors:

How things have changed since last I submitted a letter for inclusion in this report! It is my hope that this communication finds you and your family in good health and good spirits.

So many of us have friends and/or family who are hurting right now, whether it be due to sickness, the loss of a loved one, a failing small business, lack of income, or some other unforeseen obstacle caused by this pandemic. Nonetheless, previous generations have suffered and endured similar periods of shortage and anxiety. Let us reflect upon their resiliency, allowing ourselves the opportunity to grow through this situation, not just go through it.

Similar to how Mainers and other Americans have responded in the past, now is the time to pull together and support our neighbors. I am proud to serve as your State Representative, and I want to assure you that I am here to lend my own support in areas where I can be of assistance. There are a vast amount of beneficial resources out there, which I continue to share and make available via my regular e-newsletter. If you have any interest in receiving this publication, please send me your e-mail address.

Thank you for the honor and privilege of being your voice in Augusta. I encourage you to not lose hope during these days of trial, for as Winston Churchill once said, "*Success is not final, failure is not fatal: it is the courage to continue that counts.*"

Sincerely,

Peter A. Lyford
State Representative

Municipal Resolution

The 2020 Eddington, Maine Spirit of America Foundation Tribute honors Alice “Lou” Higgins for commendable community service.

A resolution by the Selectmen of the Town of Eddington reads as follows:

Whereas, Lou has dedicated 20 years as the Treasurer for the Eddington Historical Society along with being a life-time member.

Whereas, Lou has been a devoted volunteer for the East Eddington Community Church, former Choir Member, Sunday School Teacher, Ladies Aid Member, Vacation Bible School Teacher.

Whereas, Lou has shared her many talents as a crafter, cook and organizer for many fundraisers.

Whereas, Lou was a PTA volunteer, room mother and helped the nurse give vaccines during her children’s elementary school years.

Whereas, Lou was active in the East Eddington Grange #301 and filled many Grange offices, entered cooking and sewing contests and participated in skits and was awarded the Maine State Grange Young Couple of the Year in 1970.

Whereas, Lou was in the Patriotic Drill Team, organized Historical Exhibits and other festivities in her 1800’s period clothing for Eddington’s Sesquicentennial Celebration.

Whereas, Lou helped raise money and collected and arranged the historical exhibits during Eddington’s Bicentennial Celebration in 2011.

Whereas, Lou is a member and had various office positions in the Penobscot County Extension.

Whereas, Lou is still very active in the East Eddington Extension group, which is the only Penobscot County Extension group.

Be it Resolved by the Eddington Selectmen that Alice “Lou” Higgins is hereby recognized for her exemplary citizenship and outstanding achievements and honors brought upon this community, with the 2020 Eddington Spirit of America Foundation Tribute.

Selectmen: Mark Carreira, David McCluskey, Ray Wood, Pam Chapman, Deana Doughty

Town Office Staff: Shawna Hinkley, Denise Knowles and Theresa Clair

Municipal Resolution

The 2020 Eddington, Maine Spirit of America Foundation Tribute honors Joan Brooks for commendable community service.

A resolution by the Selectmen of the Town of Eddington reads as follows:

Whereas, Joan dedicated 20 years on the Board of Selectmen for the Town of Eddington, including 13 years as their Chairperson and also was a member of the Eddington Planning Board for 20 years of which she served as chairperson for 4 years.

Whereas, Joan, along with raising her seven children, worked on many committees during their school years such as a Substitute Teacher and member of the PTA of Eddington Elementary School and member of the MSAD 63 School Board.

Whereas, Joan went back to college in 1976 and went on to earn her BS in Chemistry in 1977, MS in Resource Utilization field study of sphagnum peat moss for the treatment of residential waste water in 1980 and PhD in Peat Engineering and Science in 1988, the only degree in this field in the USA at the time.

Whereas, Joan has volunteered for many years as a 4-H Leader, a Cub Scout Leader for the Boy Scouts of America and with Dollars for Scholars for many years.

Whereas, Joan served as the Camp Director for Somerset County Extension Service in Skowhegan at the Wilderness Camp located in Wyman Plantation for 2 years.

Whereas, Joan served on many Boards and received many awards for her outstanding achievements in Peat Research and Technology such as the U.S. National Committee and Canadian Nation Committee for the International Peat Society, Maine Peatland Advisory Committee, Canadian Society for Peat and Peatlands, in 1993 the Maryann Hartman Award, in 1990 the Todd Andrews Personal Award and in 1986 the Outstanding Leader in the Peat Industry Award from the Down East Resource Conservation and Development Council.

Whereas, Joan served as an advisor to the UMO engineering team that built and raced concrete toboggans in the US and Canada for several years and taught a Civil Engineering Course "Onsite Waste Water Treatment and Disposal" for several years, which was one of the only two such courses offered in the United States at the time.

Whereas, Joan was a volunteer organizer of publicity, fund raising and other county wide events in Penobscot County, including a member of the Youth Program Review Steering Committee of the Unity Way of Penobscot Valley.

Whereas, Joan volunteered with the Penobscot County Extension Service, was a member of the Board of Directors and served as the Archives Director at the Northeast Archives of Folklore and Oral History at the University of Maine at Orono, and was a member and panelist for the American Association of University Women.

Whereas, Joan served as the representative for seven state of Maine Bookmobiles on the Northeast Regional Library Board for 11 years and volunteered as a librarian to help run the Town of Clifton Library for many years. She also received an Outstanding Citizen Award for giving the generous gift of time, talent and energy as a volunteer from the Town of Clifton.

Whereas, Joan was a member and served as the Editor for the Maine Association of Site Evaluators for several years, was a member of the Board of Directors of the National Onsite Waste Water Recycling Association and was a member of the Water Environment Federation and Association of Engineers.

Whereas, Joan was a local Correspondent for the Bangor Daily News in Bangor Maine for 12 years, published many other articles and publications and 39 papers in “Scientific Journal” and was featured as the cover story of Maine Business Digest “Joan L. Brooks and Brooks Technologies.”

Be it Resolved by the Eddington Selectmen that Joan Brooks is hereby recognized for her exemplary citizenship and outstanding achievements and honors brought upon this community, with the 2020 Eddington Spirit of America Foundation Tribute.

Selectmen: Mark Carreira, David McCluskey, Ray Wood, Pam Chapman, Deana Doughty

Town Office Staff: Shawna Hinkley, Denise Knowles and Theresa Clair

At the Annual Town Meeting September 15, 2020.

TOWN MANAGERS REPORT

The annual report is a collection of information, budget figures and various other activities based on the previous year. As many of you know already, Russell J. Smith held the Town Manager position until June 30, 2020, when the fiscal year ended; therefore, this year's Town Manager report will be different from the norm. With that said, I, along with Denise and Theresa, present the 2019-2020 Annual Town Report with great pleasure.

First, I'd like to thank Russell for being our Boss but more so part of our municipal family for the last 16 years. We have certainly made some great memories, and we genuinely wish you the best in whatever your future holds. Your Birthday is two days after Town Meeting; I will make sure you get a chocolate cake because you know its the law.

To bring you all up to date as far as the office goes, the select board appointed me as the Interim Town Manager on June 9, 2020. I will admit I was a bit hesitant (a little resistant, too); I jumped in headfirst, and so far, I have mostly enjoyed the opportunity. I have learned a lot in a short amount of time. I will continue to do my best to make my hometown proud. Thank you to Mark, Ray, David, Pam & Deana for your support and all the extra time spent working through the Budget process. Our daily office life has been somewhat hectic the past ten weeks; I am very proud to say we have pulled together to accomplish what needs to get done during this transitional phase. We have vowed to keep each other in check with communication and lots of humor.

Two weeks before Russell got through, we said goodbye to our contract Deputy, Chris Watson. He was a much-respected part of our community for six years; we received many compliments on handling people in various situations. Dep. Watson decided (not due to his age) to "get off the road" when a job in the Civil Department became available. We are happy for him yet miss him terribly. Deputy Watson was replaced by Deputy Jon Carson, who was only with us for two months before accepting a position with the Town of Veazie.

Penobscot County will continue to provide us with the same weekly coverage as we look forward to a new contract Deputy in the coming weeks. While adding COVID into the mix of changes, this year has been full of lessons.

Speaking of COVID, we have had privacy glass installed at our counter and do our best to follow CDC guidelines.

The July election took place in the Fire Bays, and even though it was an entirely different setup, it went very smoothly. The November election will be held in the same area. Absentee Ballot requests have increased significantly from a year ago.

We received well over a hundred applications for the November Election by the end of August. Absentees require a lot of time and attention; Theresa has taken them off my plate for November, and I couldn't be more appreciative of her willingness to handle it.

Our Fire Chief, Jim Ellis, and his crew are like family to us, and I can't say enough about how kind, caring and dedicated they are to this community. Many of them have been called away from their home life over fifteen times in the last week alone.

Our Deputy Fire Chief, Craig Russell, has been a driving force; he rolled up his sleeves and dove right to help with the Budget and anything else we needed in Russell's absence. I would almost fight a (small) grizzly bear for that guy.

I appreciate and have much confidence in both our Assessor, Ben Birch, and our Code Enforcement Officer Dean Bennett; they have adapted just fine being outnumbered by females. They are top-notch employees and significant assets to this town. Rick Leavitt, our Licensed Plumbing Inspector, doesn't hold office hours here, but he is also a great and very personable guy. Rick is available by phone at 949-6775 should you need an inspection or a general plumbing related question answered.

I can't express how extra supportive and helpful everyone in this building has been during the last ten weeks. Denise and Theresa have been right by my side, and I couldn't wish for a more supportive team. Morale is essential to any workplace, and sometimes we have to take an extra deep breath and remind ourselves that even the worst days have only twenty-four hours.

Last but never least, I would like to thank the citizens of this town for your trust and patience. Eddington is a unique town; we should all be proud of it.

Moving forward, we will try our best to keep things fair, attended to, and safe, to keep Eddington a great place to live.

Respectfully Submitted,

Shawna L. Hinkley
Interim Town Manager

SELECTMEN'S REPORT
To the Citizens of Eddington

The board would like to give a huge thank you to the following: Russell Smith, former Town Manager; Shawna Hinkly, Interim Town Manager, The office staff: Denise Knowles, and Theresa Clair; Deane Bennett, Code Enforcement Officer; Ben Birch, Tax Assessor; Jim Ellis, Fire Chief; Deputy Fire Chief Craig Russell and all of our Firefighters and EMTs; and the Penobscot County Sheriff's Department; their hard work and dedication to the citizens of this town keep our town running safely and efficiently throughout the year. The Selectmen would also like to thank the many citizens of our town that sacrifice countless hours to serve on the planning board, school board, and various other boards and committees for the town. Your hard work and dedication are very much appreciated.

As many of you are aware, Russell Smith, our town manager of 16 years retired in June. Russell has faithfully served the town for over 30 years and we owe him a huge debt of gratitude. Russell Started on the Cemetery Board in 1986. He served as a Town Selectman for 11 years until he was appointed as Interim Town Manager in 2004, and Finally Served as Manager for 16 Years. Russell was truly dedicated to this town and its people. He was a real people person and would always do whatever he could for the people of this town. Russell was a pleasure to work with and will be deeply missed by the Selectmen and Townspeople. Thank you Russell, for all your years of faithful service to the town!

The Selectmen would also like to recognize and thank Shawna Hinkley. Shawna has also faithfully served this town for over 24 years in the Town office. Shawna has graciously accepted the position as Interim Town Manager and has done a wonderful job filling the position. She is full of energy and determination and has worked countless hours ensuring that the towns needs were met, and continue to be during the transition. We are truly lucky to have her in this town and we are truly grateful for the hard work and dedication she has put in to ensure the transition goes off without a hitch.

The selectmen are the elected governing body in the town and strive to act in the best interest of the town and its citizens. We encourage active participation of all citizens in our Annual Town Meeting to express their opinions and vote on important town matters. We also welcome all to our regular monthly meetings and to participate in public access in a positive professional manner. We would also like to encourage participation in town boards and committees. There are always areas to serve and if there is interest please let us know and/or fill out an application!

On a final note, the Town office Staff is working hard to ensure that our town office runs as efficiently as possible during these difficult times of Covid-19. You may notice new glass and restrictions on numbers of people in the office conducting business. We ask that you respect these restrictions and understand that we are going through a transitional period so please be patient. Thank you very much for working with us throughout the year; we look forward to serving our citizens as your elected officials.

Respectfully submitted,

Mark Carreira, Chairman Ray Wood Jr., Vice Chairman Pamela Chapman David
McCluskey Deana Doughty

**EDDINGTON PLANNING BOARD
ANNUAL REPORT
JULY 2019 TO JUNE 2020**

The Planning Board presents the following report to the Citizens of Eddington:

This year has been a fairly quiet one with minimal meetings and just a few applications and subdivision amendments to review. The Board continued to finalize the Zoning Ordinance changes that have been worked on over the past several years. We are in hopes of having this completed and be able to present to the citizens for comment, which will then be forwarded to the Selectmen for their review. Voters will be asked to vote on recommended changes at a Special Town Meeting hopefully by the end of the year.

Code Enforcement Officer, Dean Bennett has been a big asset in guiding the Planning Board through several Site Plan Applications this year and amendments to past subdivisions. He has saved the Board time in the review process and has helped in the update process of the current Zoning Ordinance. Dean will be very beneficial to the Board and any applicants that come forward to do a project and make the process a little easier for everyone involved.

We would also like to recognize Denise Knowles for taking the minutes at all the meetings for the Board. We are very appreciative of the great detail and accuracy in which Denise records Planning Board minutes. Thank you, Denise.

Respectfully submitted,

David Peppard, Planning Board Chairman

Craig Knight, Vice Chair

Susan Dunham-Shane

Kristin Wilson

Jeff Argleben

James McLeod, Alternate

Heather Grass, Alternate

Report from the Assessor Agent

Greetings to the Citizens of Eddington

As Assessor's Agent, representing the Eddington Board of Assessors, Roscoe Kent, Mary Lynne Hunter and Leo Robichaud, I am charged with the authority to administer the property tax equitably and fairly according to Maine's Property Tax Laws.

Assessors are public officials whose principal duties are to discover and list all taxable property within their municipality, to value taxable property according to "just value" and to assess each taxpayer his or her fair portion of the state, county and municipal taxes.

Every year, the assessment cycle process requires that assessments be determined based on the current market values. This requires a systematic analysis of the assessment of all properties and changes in real property markets each year. This systematic analysis begins with making sure you have complete, accurate and current data on all properties as well as the recent sales, at the time of sale. The accuracy of property assessments depends on the accuracy of the data.

Please be advised, that I have met three times with the Eddington Board of Assessors where I gave my reasoning for requesting a town-wide revaluation. The Board of Assessors were in agreement that the Town of Eddington needs a Town-Wide Revaluation.

Together, we were given the opportunity to meet with the Eddington Board of Selectmen and gave a presentation or update of the assessing function and provided suggestions and information to assist them in their consideration for changing from a manual assessing process which only utilized the TRIO Assessing Software "short maintenance" program where only the values are entered for issuing tax bills, to the TRIO Software (computer-assessed "mass appraisal system" where complete assessments can be calculated.

For the FY2018/2019 Appropriations and Expenditures the Board of Selectmen approved \$25,000 for Mapping updates and Revaluation – Tax Equalization Appraisal Project.

We are moving forward, working with Eddington's Town Manager to Request for Proposals (RFP) for Eddington's Tax Equalization Appraisal Project to be completed as soon as possible.

Last year was a busy time for the Assessor Agent and Board of Assessors, together we issued “Supplemental Tax Certificates” for Emera Maine’s omission of declaring values for the steel structures in place for the Penobscot River Crossing. Emera Maine filed their April 1, 2018 Property Declaration without showing the value of the Line 64 Rebuild Project.

We issued Supplemental Tax Certificates FY2015, having an assessed value of \$1,656,734.35 with a tax amount of \$23,658.17, FY 2 016 having an assessed value of \$1,600,254.77 with tax amount of \$24,083.83 and FY2017 having an assessed value of \$1,543,775.19 with a tax amount of \$24,777.59. Combined these three Supplemental Tax Certificates added \$72,519.59 in tax dollar.

Lastly, the Assessor Agent submitted information regarding the Act to Return Funds to Maine Property Tax Payers. This Act required municipal Tax Assessors to send a list to the State Treasurer by January 1st, containing names and addresses of all property taxpayers who qualified on or before April 1, 2019 for the homestead exemption. Eddington’s report was sent on November 13, 2019.

I would urge anyone that has questions regarding their property assessment to call the office and make an appointment, I am available Wednesday 7:30 to 4:00 and every Friday from 7:30 to 12:00.

Respectfully submitted.

Benjamin F. Birch Jr.

Assessor Agent

Code Enforcement Office Annual Report 2019 – 2020

It is the duty of the Code Enforcement Officer to administer and enforce the provisions of the Town of Eddington Zoning Ordinance, Shoreland Zoning Ordinance, Subdivision Ordinance as well as various State Statutes within which jurisdiction is granted.

It has been a pleasure serving the citizens of Eddington as your Code Enforcement Officer for the past years. I strive to provide information, guidance, and facilitation to the residents of Eddington in their efforts to secure the proper permits during the planning phase of projects.

Allowing me to be a part of your project in the early phases is beneficial to all. It has been and will continue to be my goal to expedite the permitting process and minimize delays in project approvals. This can only be accomplished if we work together. I encourage all residents to inquire about land use regulations ahead of time, so compliance is part of the project, not an obstacle to approval.

Priorities for 2021:

A number of ordinance amendments will be forthcoming in late 2020 or early 2021. The Planning Board, with assistance from the Code Enforcement Officer, has been working on ordinance changes and language clarity while ensuring that the land use regulations in Eddington are reasonable and enforceable.

Property clean-up is at the top of the priority list. Property that is unsightly, covered with debris, back-yard junk piles and junk car collections not only pose an environmental threat, but as importantly, pose a threat to neighboring property values and ability for citizens to sell their homes. Seldom does activity on one property not affect another. With the adoption of more inclusive "junk" ordinance provisions, Eddington should begin to see a gradual clean-up of these properties throughout the community.

Willful compliance is the preferred approach. I encouraged all residents to assess the need for property clean up and act accordingly. I intend to work with the citizens of Eddington toward this town wide goal. Debris on property typically didn't happen overnight. Property clean-up will be a process, and I ask for your cooperation.

Please direct your land use questions to the Code Enforcement Office.

Email: townofeddingtontceo@roadrunner.com

Phone: 207-843-5233

Office Hours: Tuesdays 7:30am – 3:30pm

Regards,
Dean L. Bennett, Code Enforcement Officer
Town of Eddington

ROAD COMMISSIONERS REPORT

For the fiscal year 2019-20, general road work consisted of replacing culverts, sign replacement, ditching, roadside mowing, grading of dirt roads etc. Work began on the Merrill Rd in preparation for paving. This included cross culverts, driveway culverts, ditching, and adding fill.

General Road Work

Roadside Mowing	\$4,737.50
Guardrail Repairs	\$2,974.00
Culvert Replacements - townwide	\$8,693.57
Signs	\$475.90
Merrill Rd – ditching, cross culverts, driveway culverts, etc.	\$70,072.00
Pave Culvert Replacements	\$7,345.00
Blackcap Rd – grading	\$2,166.00
Street Sweeping	\$4,200.00
Line Striping	\$475.00
Storm Cleanups	\$6,656.50
Davis Rd Stream Crossing Engineering	\$8,500.00
Brush Cleanup	\$2,323.50
Pot Hole Fixes	\$2,477.63
Davis Rd – Third bridge temporary repair	\$1,200.00
Davis Rd – Culverts, driveway entrance repairs, paving	\$6,245.00
Clewleyville Rd & Davis Rd – Washout repair	\$750.00
Levenseller Rd – Driveway entrance repairs, paving	\$2,300.00
Misc. Supplies	\$663.92
Straw Blankets & Erosion Control	\$3,129.21
Ledge/Rock/Reclaim	\$667.71
Chemo Pond Rd – Brush cutback	\$2,100.00
Brush Haul away – Meadowbrook Cemetery	\$3,020.00
Spring Cleanup – Municipal building & cemeteries	\$2,323.50
Blackcap Rd & Sweets Hill Rd - grading	\$3,170.00
Jonathan Eddy Cemetery – lawn fix	\$1,214.86
Total Cost	\$147,880.50

Winter Road Maintenance Costs

Contract for Plowing and Sanding	\$98,000.00
Winter Sand - 1,484 yards of sand, delivered, mixed, put in shed	\$20,034.00
203.51 tons of salt to mix with sand @ \$51.07/ton	\$11,299.44
Total Cost	\$129,333.44

All questions concerning Routes 9, 46 & 178 should be directed to the Maine Department of Transportation at 941-4500. All other town road questions should be directed to the Road Commissioner at 843-5233.

Respectfully submitted,
Shawna L. Hinkley, Road Commissioner

SOLID WASTE AND RECYCLING REPORT

Solid Waste is a major part of the municipal budget. From July 1, 2019 to June 31, 2020, the Town generated 755.41 tons of solid waste that was disposed of at the new Fiberight Plant. This represents a decrease of 8.03 tons below the previous year. The recycling program was suspended in the Fall of 2018 due to the rising costs per ton. For a program that at one time we received dividends monthly from, it skyrocketed to over \$140 per ton to dispose of and we were only paying \$71.44 per ton for trash tonnage. The costs to the Town of Eddington for the fiscal year 2019-2020 are as follows.

Tonnage to Coastal:	50,235.50	Income:	
Contract for roadside trash pickup:	62,456.23		
Contract for roadside recycling pickup:	15,134.06	MRC Dividends:	3,976.95
Municipal Review Committee:	1,010.65	Total Income:	3,976.95
Total Costs:	\$128,836.44	Actual Costs:	\$124,859.49

Solid Waste pickup is for residents only. All businesses are responsible for their own solid waste and are not to put their solid waste at roadside for pickup. It is not the responsibility of the citizens of Eddington to have to pay for their solid waste pickup. The Town of Eddington will be enforcing this to keep costs down to its residents. As other towns go to pay per bag, we may be seeing people that may try to drop their trash in our town at our expense. If anyone should see anyone or suspect anyone of doing this, please let the Town Office know so appropriate action can be taken.

Each and every one of us needs to become more responsible in the way we dispose of Solid Waste. If everyone does their part, we can reduce the costs for solid waste to the town.

2019 Eddington Fire Department Report

During 2019 the Eddington Fire Department responded to 429 calls for service. 242 calls were within the Town of Eddington, 87 calls were in the Town of Clifton under a contractual agreement and 97 calls were to assist neighboring communities. Requests for emergency medical services remain our most frequently requested service accounting for more than 70% of our incident volume.

We responded to several structure fires in Eddington during the year. Fortunately these fires were detected and extinguished early and none involved serious injury or death. We also responded to 24 motor vehicle crashes throughout the year. Sadly one of these crashes resulted in a death. The opioid epidemic continues to have a significant impact in our communities and we did respond to several opioid overdoses in both Clifton and Eddington in 2019.

In 2019 we were very fortunate to receive several grants. In the past 10 years we have received more than half a million dollars in grant awards to help purchase valuable lifesaving equipment.

As always I would like to thank the citizens of our community, the Board of Selectmen and Town staff for their continued support. I also would like to extend a special thank you to the members of the Eddington Fire Department for their support, dedication and professionalism during the past year. The quality of fire protection and delivery of emergency medical services in Eddington and Clifton is directly related to community support and the commitment of our members.

During 2019 the Eddington Fire Department responded to the following calls for assistance:

EMS	238
Motor Vehicle Crash	24
Utility Line Down	8
Tree in Roadway	8
Fire/Smoke/Odor Investigation	8
Fire/Smoke Alarm Activation	7
Flooded Basement	7
Tree on Utility Line	5
Unpermitted Open Burn	5
Service Call	4
Structure Fire	3
Water Rescue	3
Flooded Roadway	3
ATV Accident	2
Pellet Stove Malfunction	1
Elec Transformer Fire	1
False Alarm/Good Intent	1
Debris Fire	1

Electrical Problem	1
Fuel Spill	1
Vehicle Fire	1
Mutual Aid to Holden	54 (Received 32)
Mutual Aid to Orrington	16 (Received 4)
Mutual Aid to Brewer	13 (Received 4)
Mutual Aid to Bradley	6
Mutual Aid to Dedham	2 (Received 5)
Mutual Aid to Milford	2
Mutual Aid to Mariville	1
Mutual Aid to Old Town	1
Mutual Aid to Orono	1
Mutual Aid to Hudson	1
TOTAL FIRE & EMS	429

Respectfully Submitted
James L. Ellis
Fire Chief



85 Hammond Street
Bangor, ME 04401
(207) 947-4585

Troy J. Morton
Sheriff

William R. Birch
Chief Deputy

Greetings:

It is the mission of the Penobscot County Sheriff's Office to safeguard the lives and property of the citizens we serve, to reduce the incidence and fear of crime, to enhance public safety and to meaningfully improve the lives of the citizens of Penobscot County.

In 2019 the Penobscot County Sheriff's Office responded to 1,577 calls for service in the Town of Eddington. These statistics do not include the number of calls the Maine State Police responded to in Eddington during this time. Enforcing traffic laws, including speed enforcement on roadways and passing stopped school buses, remains a focus for our patrol deputies.

The opioid epidemic continues to significantly impact our county and sadly effects nearly every family in Penobscot County. Working in partnership with many groups and services we hope to positively impact this situation. Together we will continue to make this the best place to live, raise a family and work.

Deputy Christopher Watson has been assigned to the Town of Eddington since March 2015. In 2019, aside from answering complaints and attending to other patrol responsibilities, D/S Watson stopped 617 vehicles for motor vehicle traffic infractions. He issued 61 tickets and 556 warnings. Deputy Watson continues to be part of the community, school and businesses and is having a positive impact.

The following is a list of the most common calls for service for the Town of Eddington in 2019:

Directed Patrol	578	Criminal Traffic Offense	31
Property Check	170	Motorist Assist	26
Public Service	84	Alarm	25
Information	85	Suspicious	21
Agency Assist	85	Family Fight / Assault	11
Welfare Check	83	Juvenile Problem	6
Motor Vehicle Crash	57	Theft	5
Adult Arrest	34	Death Investigation	3

On behalf of Chief Deputy William Birch and myself, I would like to thank the citizens of Eddington for their continued support of our office. We look forward to providing the highest level of service possible.

Respectfully
Sheriff Troy Morton
Proud Eddington Residence

2020 TREASURERS RECEIPTS & EXPENDITURES

Checking Account

Beginning Balance May 31, 2018		\$ 768,946.12
State of Maine	\$ 287,769.53	
Tax Payments	2,953,352.33	
Misc. Income	<u>820,660.84</u>	
Total receipts:		\$4,061,782.70
Total Warrants	\$ 3,894,219.17	
Service Charges	<u>46.25</u>	
Total Expenditures:		(\$3,894,265.42)
Checking Account		
Ending Balance May 31, 2019		\$ 936,463.40

2020 TOWN SAVINGS

BANK NAME	BALANCE 5/31/19	DEPOSITS	INTEREST	WITH- DRAWALS	BALANCE 06/30/20
Bangor Savings Bank	\$ 23,973.18	\$ 0.00	\$ 19.31	\$ 0.00	\$ 23,992.49
Machias Savings Bank	132,489.91	0.00	49.02	0.00	132,538.93
Bar Harbor Bank & Trust	100,000.00	0.00	0.00	(100,000.00)	0.00
Bar Harbor Bank-Checkbook	768,946.12	759,787.00	\$ 333.29	(1,521,359.58)	7,706.83
Machias Savings Bk-Ckbook	300,157.88	2,997,710.92	3,747.36	(2,372,859.39)	928,756.57
MISCELLANEOUS RESERVE					
TD Bank North	\$ 102,085.74	\$ 0.00	\$ 755.40	\$ 0.00	\$102,841.74
TOWN ROAD RESERVE	\$ 61.20	\$ 62,034.58	\$ 0.00	\$ 0.00	\$ 62,095.78
MAJOR ROAD RESERVE	\$ 7,037.00	\$ 50,000.00	\$ 0.00	\$ 0.00	\$ 57,037.00
FOUNDERS DAY					
Brewer Federal Credit Union	\$ 6,388.57	\$ 0.00	\$ 145.62	\$ 0.00	\$ 6,534.19
CEMETERY TRUST					
TD Bank North	\$ 75,648.29	\$ 450.00	\$ 198.21	\$ (150.00)	\$ 76,146.50
Pine Tree Cemetery Trust Fund	\$ 5,529.00	\$ 0.00	\$ 133.86	\$ 0.00	\$ 5,662.86
CAPITAL ACCOUNTS					
Bangor Savings Bank					
Municipal Office	\$ 24,885.48	\$ 3,500.00	\$ 19.90	0.00	\$ 28,405.38
Municipal Building	\$ 35,999.19	\$ 5,000.00	36.98	0.00	\$ 41,036.17
Fire Department	\$ 38,480.66	\$ 0.00	39.85	0.00	\$ 38,520.51
Fire Department Equipment	\$ 29,588.27	\$ 28,337.85	37.49	20,000.00	\$ 37,963.61
Fire Dept-Fire Truck	\$ 80,225.34	\$ 20,000.00	189.81	0.00	\$100,415.15
Fire Dept-Rescue Truck	\$ 37,566.33	\$ 7,500.00	38.46	0.00	\$ 45,104.79

2019-2020 PERPETUAL CARE TRUST FUNDS

Cemetery Name	Principal	Interest Balance 05/30/19	New Interest	Less Expense	Interest Balance 06/30/2020
Blackman/Riverside Cemetery	\$ 3,750.00	\$ 3,227.79	\$ 18.30	\$ 0.00	\$ 3,246.09
Jonathan Eddy Cemetery	20,750.00	1,135.86	\$ 56.37	0.00	\$ 1,192.23
Meadow Brook Cemetery	10,075.00	8,518.07	\$ 48.78	0.00	\$ 8,566.85
Pine Tree Cemetery	9,595.88	18,845.69	\$ 74.76	0.00	\$ 18,920.45

Individual information is available at the Treasurer's office.

Respectfully submitted,

Denise M. Knowles
Treasurer

CEMETERY BOARD REPORT

The Cemetery Board would like to remind everyone that there are rules and regulations for the cemeteries in Eddington and are available at the Town Office if someone would like a copy. There are also State Laws regarding cemeteries. Cemeteries are to be held in the highest regard when people are visiting and treated with respect. Cemeteries are closed from sunset to sunrise.

Regular visits are made to the cemeteries to check for downed trees, broken stones, lawn mowing and general upkeep. If there are any problems that arise please report them to the Town Office so that the Board can be apprised of any problems.

Mowing and trimming of the cemeteries continues to be the top priority. Trees and bushes have been trimmed back at all the cemeteries. Special thanks to Dan Morrison for his work trimming brush and raking leaves and improving the Cemeteries.

Special thanks to the East Eddington Community Church Youth Group for the placement of flags on all the Veteran's lots in the cemeteries and to Louis and Margaret Dougherty and the volunteers for placing wreaths at each of the cemeteries in regards to Wreaths Across America.

Respectfully submitted,

Wendy Giguere
Molly Alley
Margaret Dougherty

Current Cemetery Lot Prices

Single Lot	Resident: \$250.00 Non-Res: \$500.00
2-Plot Lot	Resident: \$400.00 Non-Res: \$800.00
4-Plot Lot	Resident: \$700.00 Non-Res: \$1400.00

TAX COLLECTOR'S REPORT

One area of tax collection is the collection of excise tax. The definition of excise tax is: For the privilege of operating a motor vehicle on public highways an excise tax must be paid each registration year as a prerequisite to registration. Excise tax must be paid to the municipal tax authorities of the community in Maine where the registrant lives.

Excise tax is determined by applying a mil rate to the factory or manufacturer's list price of the vehicle. Effective September 17, 1997, new legislation was passed that states that any new vehicle purchased from a motor vehicle dealer licensed in any state, requires the owner shall submit the manufacturer's suggested list price sticker (also known as the Monroney Label) or a copy of the sticker to the excise tax collector. The mil rate decreases as a vehicle gets older until the sixth model year. Once the vehicle is in its sixth model year, the mil rate stays the same. (First or current year a sum equal to 24 mils on each dollar of the maker's list price, 17.5 mils for the second year, 13.5 mils for the third year, 10 mils for the fourth year, 6.5 mils for the fifth year and 4 mils for the sixth and succeeding years).

The Eddington Town Office also works as an agent for the Bureau of Motor Vehicles and is authorized to renew vehicle registrations and issue new registrations to vehicles under 26,000 pounds. If a resident is required to file and SR22 certificate of insurance with the Bureau of Motor Vehicles, we are not authorized to issue the registration. IT MUST BE PROCESSED AT A BRANCH OFFICE. I know this is often an inconvenience, but we cannot change this regulation. The registration can only be processed at a Motor Vehicle Branch Office.

The Town of Eddington collected \$428,914.03 in excise taxes, during the 2019-2020 fiscal year. The tax money stays here in town and helps reduce the amount of money to be raised from property tax.

2019 VALUATION & ASSESSMENT

Real Estate Valuation	\$ 166,262,381.00
Personal Property Valuation	5,524,401.00
Homestead Valuation	8,032,519.00
BETE Valuation	<u>325,170.00</u>
Total Valuation:	\$ 180,144,471.00

Appropriations:	
County Tax	250,996.00
Municipal	1,519,967.00
Education Tax	1,894,964.00
Overlay	<u>24,770.49</u>
Total Appropriations:	\$3,690,697.49

Deductions:	
State Revenue Sharing	165,554.53
Appropriation from Surplus	555,807.17
Homestead Reimbursement	97,763.00
BETE Reimbursement	<u>2,733.00</u>
Total Deductions:	\$821,857.70

Amount to be raised from Taxes: \$2,868,839.79

2019 Taxes Collected	\$2,648,572.62
2019 Taxes Abated	5,679.37
2019 Taxes Supplemented	4,251.76
2019 Taxes Outstanding	<u>214,587.80</u>
Total Commitment:	\$2,873,091.55

SURPLUS FUND ACCOUNT

Balance June 30, 2019	\$528,765.58
Additions:	
Interest	31,262.50
Excise Taxes	428,917.03
Miscellaneous Fess & Income	38,111.49
Supplemental Taxes	4,251.76
Unexpended Dept. Balances	33,521.88
Unexpended Overlay	24,770.49
Deductions:	
Revenue Funds	\$555,807.17
Abatements	5,679.37
Return Checks & Fees	
Balance June 30, 2020	\$528,114.19

TOWN CLERK & REGISTRAR OF VOTERS REPORT

Birth, Death & Marriage records are maintained in the municipal office. Please call ahead to see if the record you need is on file here, or with the State. Records can be purchased through www.vitalcheck.com or by calling 207.287.5795 Debit/Credit Cards accepted.

Certified copies are \$15.00

Marriage Licenses are \$40.00

Statistics Recorded July 1st, 2019 - June 30th, 2020

Births: 13 Females, 5 Males

Deaths: 5 Females, 16 Males

Marriage Licenses Issued: 12

Inland Fisheries & Wildlife – Registrations Processed

Boats: 160

Snowmobiles: 136

ATV's: 150

Hunting & Fishing Licenses: 221 (resident & non-resident)

Total Dogs Registered 224

(Spayed/Neutered & Male/Female)

Motor Vehicle Excise Transactions: 2461

Voter Registration & Election Information

Total Registered Voters: 1721

Democrats: 424 Republicans: 657 Unenrolled: 544

Green Independent: 96

Upcoming Election Dates

November 3rd, 2020 – General Election

Absentee Ballot Requests can be made online at www.maine.gov. You can also call our office to have one mailed, or stop in to vote in person.

Eddington is a small town, which allows us to be unique. The office staff enjoys seeing, chatting with, and helping residents daily. We try our best to make you feel welcomed when you walk in. Even though it usually costs you money to be here, we hope you leave with a smile.

Respectfully Submitted,

Shawna L. Hinkley

Dep. Town Clerk / Registrar of Voters

GENERAL ASSISTANCE

The Town of Eddington administers a program of general assistance that is available to all persons who are eligible to receive assistance in accordance with the standards of eligibility under Title 22, M.R.S.A., Section 4301, et al. The guidelines are strict and documentation of information is required. All information is confidential.

From July 1, 2019 to June 30, 2020, we served 7 households with expenses totaling \$2,175.78. The State reimbursement is \$1,523.03.

The Town of Eddington donated \$3,750.00 out of the General Assistance Account to the Clifton Food Cupboard.

Applications for assistance are taken, Monday through Friday, 8:00 a.m. to 3:00 p.m.

Respectfully submitted,

Theresa M. Clair
General Assistance Administrator

ANNUAL ANIMAL WELFARE REPORT – 2019-2020
Town of Eddington

The Town of Eddington has entered into its seventh yearly contract with Penobscot County for its Animal Control Officer. Ann Greenlaw is our current Animal Control Officer. She can be reached by contacting Penobscot County Dispatch at 947-4636.

The Town of Eddington has a contract with the Bangor Humane Society. Stray cats or dogs are taken there should the owner not be found.

In 2019-2020 there were a number of calls that were handled by the ACO ranging from dogs roaming at large, barking dogs, dog trespass, stray cats and kennel inspection.

It can't be stressed enough how important it is to keep your pets contained. When a call about an animal hit by a car, a vast majority of the time the animal dies at the scene or has to be euthanized. It is traumatizing to the driver of the car and upsetting to the pet owners. Loose pets also create a danger to drivers. Please don't assume your pets aren't leaving your yard. Take steps to make sure they can't get into trouble.

Animal abuse and neglect can be prosecuted to the fullest extent of the law. By state law, you must provide food, water, shelter, medical attention and clean living conditions to your animals. If you can't take care of your animal, find it a home that can take care of it. That is the best solution for you and the animal. The alternative is having your pet taken away from you and possible jail time for you.

There have been calls about barking dogs. Dog owners need to be considerate of their neighbors. If you hear your dogs barking, speak to them. It may be necessary to bring them inside or invest in an electronic control. Neighbors need to be a little more understanding. It is understandable that dogs bark, but also understand that people do not want to listen to a neighbor's dog barking.

Dog licensing is another issue. State law requires all dogs to be licensed within 10 days of becoming 6 months old and then by January 31 of each subsequent year. The license itself is relatively inexpensive but the penalties for not licensing your dog are stiff.

Respectfully Submitted,

Theresa M. Clair
Deputy Clerk



HOLBROOK RECREATION COMMITTEE REPORT

MARCH 2020

The Holbrook Recreation Committee is committed to enabling the children and adults in our communities to engage in sports and activities. We have continued to support the programs previously offered while also supporting growth of new programs.

Our committee members met for meetings on a regular basis and we have also met additionally to ensure that all decisions are made in a process that reflects the best opportunities for our community members and their families.

Our Director, Tom Smith, continued overseeing both our winter and summer programs with much assistance and many volunteer parents at each event. We have also had Jaime Pangburn and Carson Kelley continue in their rolls as directors of our Ski & Snowboard Club.

Farm League, Tee Ball and Softball started on April 11th at the Holbrook School gym with baseball/softball fun nights which took place on Wednesdays for 3 weeks. Fun nights were designed to introduce kids to the game and make it a fun experience with skill stations and lots of prizes for all participants.

Tee Ball - An introduction to baseball for girls and boys ages 5-7 and is devoted to teaching fair play, sportsmanship, fundamental skills and having fun.

Tee ball started with skill sessions and games on Saturday morning May 4th with 4 teams at Holbrook School fields. Softball and Farm league had one practice a week and one or two games. The season concluded with playoffs on Friday, June 7th at Holden School.

Farm League - A developmental league the next step up from Tee Ball, which is designed to continue building on baseball fundamentals, sportsmanship, and fair play. This league is coach pitch and is an introduction to a more competitive environment. Farm league is for ages 7-9.

Farm League, Tee Ball and Softball had a total of 82 kids participating in the programs.

Fall Soccer: Our Soccer Program started on September 14th and was divided into two groups, Pre-K through 2nd Grade and 3rd through 6th Grade. Soccer Season ran for 6 weeks with skills stations, games and lots of smiles.

Soccer registrations just keep growing with an amazing 143 kids participating.

Shooting Stars Basketball for students ages 5 through 8 years old is held at Eddington school. This year we begin in February with two groups, ages 5-6 at 5:30 and ages 7-8 at 6:30. These students are taught drills for offense and defense and then play scrimmages. Fundraising is done to purchase t-shirts so that each child can have one, they all receive medals, and they receive team pictures. This year's sponsors are Autoworks, G & M, and Stonewall Stables. We

are thankful to our faithful volunteer organizer Nichole Girard who recruited 8 helpers this year and has ensured the major success of the program. This year we have 80+ participants who are enjoying our 6-week program.

Cheering has been organized once again and the Rec Committee members continued with rave reviews to Samantha Hammond's cheerleaders; they have been cheering at the boys' Pee Wee Basketball games and were enjoyed by all.

Pee Wee Basketball Pee Wee Basketball Program started with evaluations on Monday, October 21st, 2019. With our numbers growing rapidly each year we added two new teams this year, giving us 4 girls' and 4 boys' teams.

Boys' teams played their 8-game schedule at Holbrook School and the girls' teams played their 8-game schedule at the Dedham School. We had a total number of 92 kids participating in our rec basketball program for the 2019/2020 season.

The program concluded with our annual banquet on Jan 23rd in the Holbrook School Gymnasium.

Holbrook Ski & Snowboard Club is being held again this year with sign-ups and registrations. We had Holbrook Rec continuing to supply the bus(es) for the participants from Holbrook School (along with equipment) to Hermon Mountain. We have two 4-week sessions scheduled for ski/snowboard time, lessons and/or equipment rental through January, February and March. There were 86 total student-participants in the first session this year, with **over 100** participating this current, second session (which has required a second bus to get all the participants and their equipment to the mountain). We have participants in Kindergarten through 8th Grade.

Parents are responsible for the discounted fee and to pick students up at the mountain. This has continued to be a very popular addition and we thank Jaime Pangburn and Carson Kelley for their dedication along with the parent volunteers and the bus personnel for their support of this opportunity for our students! As they say continually, *this is getting our children out of the house, into the fresh air, and this is a win for everyone!*

Respectfully submitted,

Tina Ferrill

Tina Ferrill, Rec Committee Chair

**“We would Appreciate Your Support”
Request for Committee and
Board Members**

It is sometimes very difficult for the Board of Selectmen to find individuals who are interested in donating their free time and expertise to serve on the numerous committees and boards, which are part of the administrative process of this community.

In order to have a cross representation of as many ideas as possible of individuals of this community, any person interested in serving on any of the committees or boards listed below should place a check mark adjacent to the committee or board which you are interested in serving on and fill out the application on the next page and return to the Town Office or e-mail your information to the townofeddington@roadrunner.com.

We appreciate your interest and cooperation.

I would be interested and would like to serve on the following committees or boards when a position is available:

- | | |
|--|---|
| <input type="checkbox"/> Planning Board | <input type="checkbox"/> Recreation Committee |
| <input type="checkbox"/> Board of Appeals | <input type="checkbox"/> Cemetery Board |
| <input type="checkbox"/> Scholarship Committee | <input type="checkbox"/> Fence Viewer |
| <input type="checkbox"/> Surveyors of Lumber | <input type="checkbox"/> Surveyors of Wood and Bark |
| <input type="checkbox"/> Election Clerk | <input type="checkbox"/> Veteran's Monument Committee |
| | <input type="checkbox"/> Comprehensive Plan Committee |

Full Name _____

Address _____

Signature _____ Date _____

Phone # _____

Email _____



Town of Eddington

906 Main Road Eddington, Maine 04428

Eddington Board/Committee Applicant Questionnaire

The Town of Eddington is very pleased you are considering a position on a Town of Eddington Board or Committee. At times the work of a board can be difficult and time consuming. It is important those joining a board know the commitment they are making.

The purpose of this questionnaire is to help the Town of Eddington Selectmen determine if an applicant understands the commitment and the scope of being a member of a Town of Eddington Board or Committee. Please answer each question in a brief yet complete manner.

Name: _____ Phone Number# _____

Address: _____

Board or Committee being applied for: _____

Do you?

own a home in Eddington own land in Eddington rent a place to live in Eddington

What is your occupation? _____

Why are you interested in becoming a member of the Eddington _____ committee/board?

In your opinion, what is the scope of a town's _____ committee/board?

Briefly describe your experience work with ordinances or state regulations.

Are you able to commit to minimally 2 meetings each month and when required, complete work needed outside of meeting dates and times (occurs only during large projects)? Yes No

Applicant Signature

Date

Eddington Historical Society Report 2020

The Eddington Historical Society goals and objectives are to collect and preserve items, biographies, pictures, programs, events, account books and manuscript material which illustrates the past and present history of Eddington. Our main goal now is to have a permanent place to store and display Eddington's historical collection. Our purpose is to preserve artifacts and educate children and adults about the historical importance of Eddington in the growth of the State of Maine.

Eddington Historical Society meetings are on the third Sunday of each month at 1:00 pm in the Town Office meeting room. Thank you to all active members who support our meetings and events. Please look at the Historical Society Display case on your right as you enter the Town Office. Come help us grow as we gather historic information and share it with future generations. We look forward to hearing your stories and ideas as we share Eddington's great history.

If you want to become a new member of the Historical Society or need to renew your membership, please complete this membership card and mail it or bring it to a meeting.

Respectfully submitted,

Margaret Dougherty, President

Sylvia Decker, Vice-President, Margaret Joyal, Secretary, Lou Higgins, Treasurer

.....

EDDINGTON HISTORICAL SOCIETY MEMBERSHIP CARD

Name: _____

Mailing Address: _____

Phone Number: _____

Email Address: _____

1 Year Membership, \$10.00: _____

Lifetime Membership: _____

Donation to building fund: _____

Eddington Historical Society, C/O Eddington Town Office, 906 Main Rd., Eddington, ME 04428



1387 Main Road (Rt. 9) P.O Box 306
East Eddington, ME 04428



Eddington – Clifton Civic Center

The chain to denote strength from unity --- the darkened portions of the chain spell out ECCC

May 25, 2020

To the Town of Eddington Board of Selectmen:

The Board of Directors of the Eddington-Clifton Civic Center is grateful for the support that the Town of Eddington has shown to the Hall for over forty years. Your support is vitally important. We once again ask for your support as you vote regarding your town budget for 2020. The Board of the ECCC respectfully requests a donation of \$2,000 from the Town of Eddington. This contribution will aid us, as in years past, to meet our annual operating budget and additionally help us as we raise money to continue the work needed to realize our goal of making the Eddington Clifton Civic Center (Comins Hall) open year round by becoming more energy efficient and maintaining this 141 year old grand meeting place of our communities.

Spring and summer of 2019 saw a busy time of completing needed repairs to the Hall, funded by two grants and extra fundraising projects. By fall, the original clapboards had been repaired, scraped and painted, the 140 year old chimneys rebuilt, and the 30 year old roof shingles removed and replaced. How wonderful to have a sparkling white building and no threats of water damage! Additionally, in response to our fundraising mailing we were gifted a lightly used handicap ramp by a resident of Eddington. We were able to adapt it to replace our worn out rear exit ramp with minimal cost. What a great gift!

This year we will be working on obtaining funds for our next structural project: replacing the rear ring beam of the original structure. (A need discovered when the foundation blocks were reset in 2018).

In 2019 the Board raised funds through multiple Pie and Bean Hole Bean sales, our popular Summer Supper Series, a 2nd wonderful Ice Cream Social (thank you Parks Pond for hosting), October Variety show, our bottle shed, and event rentals. In spring 2019 we sent out letters for a major membership/donation drive in celebration of the 140th birthday of Comins Hall and to finish funding the above projects. We are grateful for the response to the drive. We succeeded in covering all cost gaps in our projects. To finish out the year we took on a new fundraiser – selling wreaths. A great project to be continued this year.

As mandated in our mission statement, the ECCC serves Eddington by managing Comins Hall in order to enhance the cultural, social, educational, and recreational opportunities in the community at large. The dedication of past and present Boards, the commitment of countless volunteer hours, membership donations from both towns' citizens, and contributions from both the Towns of Clifton and Eddington have facilitated the necessary upkeep needed to provide our towns with a welcoming community space.

What is happening at the Hall? Regular users include Grange #301 since 1889, the Airline ATV Club, the Hopkins Pond Association, the Chemo Pond Association and the Chemo Pond Road Association. The Eddington Historical Society held a traditional Bean Supper Fundraiser. Additionally the Hall was the venue for baby showers, anniversary & birthday parties, family reunions, memorial receptions, and wonderful weddings. Remember, the Hall is available at no charge to community groups and at extremely affordable rates for private events.

We hope that you agree that the ECCC is a special shared resource and worthy of your contribution toward our ongoing restoration and preservation work.

Sincerely,
Eddington-Clifton Civic Center Board of Directors
Susan A. Dunham Shane – President

Sue@cominshall.org

TRASH AND RECYCLING

REGULAR DOMESTIC HOUSEHOLD WASTE is picked up weekly on Fridays. Trash should be in heavy-duty trash bags or covered containers and be roadside by 7:00 am each Friday to ensure pickup. Containers should not weigh more than 40 pounds. (Pieces of carpet must be cut into 4-foot sections, 1 tire not on a rim, aerosol cans that are empty, opened-dried-out cans of latex paint, and regular alkaline batteries are also accepted in the weekly pickup.) (Recycling information on the next page) (Furniture, leaves, grass and branches are not accepted) Our Trash and Recycling are currently picked up by Pine Tree Waste

SOME ITEMS NOT ACCEPTED AT ROADSIDE PICKUP can be taken to Pine Tree Transfer and Recycling and Brewer Transfer Station. You do not need a permit.

Please call first to verify hours, rates and items accepted as they are subject to change.

Pine Tree Transfer and Recycling, 368 Emerson Mill Road, Hampden, Maine, 862-4200. (They are no longer a Landfill and do not accept all the items they used to) They accept demolition and/or regular debris, scrap metal, white goods, furniture, shingles and small tree stumps. Their hours are Monday through Friday from 7:30 am to 4:30 pm and Saturday from 7:30 am to 12:00 pm. Closed All Sundays. The cost is \$142.00 per ton, prorated for most items, except for shingles that are \$96.00 per ton No food waste. There is a sheet from Pine Tree at the Town Office listing the items accepted and not accepted.

All loads must be secured with tarps or coverings and tied in place. Entering and leaving residents must drive onto the scales (center lane) to weigh in and out and must pay the tipping fee. At the railroad track, entering and leaving traffic must stop, look both ways, and listen for train whistle before crossing. After crossing the railroad track, follow the signs to the appropriate dumping area. **PLEASE! Children must remain in vehicle.** No dump picking is allowed.

Brewer Transfer Station and Landscape Products, 198 Dirigo Drive, Brewer, ME 04412, 989-4000. Hours: Monday-Friday 7:00-4:30, Saturday 8:00-Noon

They accept many items that will not be taken with your regular trash. Such as: Mattress (includes box spring) \$20.00 – Commercial tires \$25.00 Appliances \$10.00 each – Appliances with Freon \$12.00 – Minimum Charge, 300 pounds and under (and small items not weighed) \$20.00 – They also have 15 yard and 30 yard Roll-off Containers available, Delivery fee (within Bangor-Brewer Lines) \$90.00 - Transportation \$175.00 – Disposal Fee \$127.00 per ton - Container Rental Fee \$3.00 per day. Please call them for any changes in prices or hours of operation.

They also sell Mulch, 2" minus stone, 3/8 stone dust, 1 1/2 crushed stone, 3/8 pea stone, 3/4 stone, crusher dust, Loan, Regrind by the yard and Seafood compost by a 50 pound bag. They deliver to Bangor, Brewer and Holden for \$75.00 and all other surrounding towns for \$90.00. Call for prices.

UNIVERSAL WASTE items will not be accepted in your regular trash, but are not considered hazardous waste. These items can be taken to Electronics End LLC (922-2094) at 173 Robertson Blvd, East-West Industrial Park, Brewer. Their hours are Monday-Friday, 8:00 am to 4:00 pm. Some items now have a fee to dispose of them, like TVs which is \$5.00 each. If you have any questions you can call them or check out their website at www.electronicsend.com.

Universal waste items are:

Copiers/Printers/Scanners	Game Consoles	Televisions	Microwaves
Computer Peripherals	Fax Machines	Typewriters	Lead batteries
Mercury Thermostat/Thermometers	DVD/VCR Players	Florescent Bulbs	PBC Ballasts

HOUSEHOLD HAZARDOUS WASTE items will not be accepted in your regular trash or at the Pine Tree Landfill or Brewer Transfer Station.

Household Hazardous Waste Items are:

Oil based paint	Transmission Fluid	Liquid mercury	Varnish
Turpentine	Old Gasoline	Used Antifreeze	Linseed Oil
Brake Fluid	Paint Remover & Thinners	Chemical Fertilizer	Pesticides

There is no longer a yearly Household Hazardous Waste Day offered in Bangor. You can call Pesticide Control at 287-2731 to find out when they are having a collection in our area. You can find more information at Maine.gov/Board of Pesticides Control/obsolete pesticide collection.

RECYCLING

There currently is not a recycling program available in the area. All of our trash and recyclables are currently going to PERC in Orrington. If Fiberright reopens in Hampden, the facility may again separate items for recycling and producing pulp engineered fuel and renewal gas. We will keep you informed as to any changes in the current system.

If you would like to learn more about a program in which you can recycle many items by boxing them up, printing off mailing labels and mailing them free of charge, go to teracycle.com.

COMPOSTING

Have you ever thought of composting your yard waste (leaves and grass) and food scraps to create rich fertilized soil to use later to plant your vegetables or flowers into? Up to a third of all the rubbish that's thrown away each year could be transformed into compost. Just think what a reduction to the amount of rubbish being sent to landfill we could make if we all composted this waste at home! We participate in a program in which we purchase compost bins for \$41.00 each and Kitchen Pails for \$10.50 and sell them for the same price. We have a bin and pail on display at the Office. You do not have to purchase one of these containers to participate. Many people make their own Compost Containers. More information about composting is available at the State Planning Office website at www.recyclemaine.com and many other websites online. After 6 – 12 months all this waste could turn into a fantastic free nutritious fertilizer for your flower beds, vegetable plots, hanging baskets and patio planters.

Compost these:

Egg Shells & Boxes
Fruit & Vegetable waste
Coffee Grounds
Teabags

Brown paper bags
Scrunched up newspaper
Toilet roll tubes
Leaves and Grass

Don't compost these:

Meat
Cooked vegetables
Dairy products
Dog or cat poo

Tips for top compost:

- 1) Have a caddy in the kitchen to help you get into the composting habit.
- 2) Get a good mix of 'greens' (vegetable peelings) and 'browns' (scrunched up cardboard)
- 3) In your compost bin, try to create alternating layers of greens and browns – this will help create air pockets for the microbes that break the material down to breathe, and that speeds up the rotting process.
- 4) You can add even more air by occasionally mixing the compost in the bin with a fork or broom handle.
- 5) Keep it up for 6-12 months, and you'll have beautiful, rich compost to improve the soil on your plant or vegetable beds – and all for free!
- 6) If your compost bin is becoming a restaurant for local wildlife, sprinkling red pepper flakes around it may help to keep your visitors away.

NEW OR REUSABLE BUILDING SUPPLIES & APPLIANCES

Habitat for Humanity of Greater Bangor, (992-0704) 378 Harlow Street, Bangor, Me 04401

A Program of Habitat for Humanity, the ReStore accepts donations of new or reusable Building supplies, furniture and appliances from individuals, contractors and businesses. The ReStore then sells these items at discount prices to the general public. Proceeds help fund new Habitat home construction for local low-income families.

The Habitat ReStore may be able to help you. If you donate, you earn tax deductions, help the environment by diverting reusable materials from area landfills and best of all, help build homes for families in your community. As a customer, you could save 50% and more off retail prices on home improvement materials of all kinds. Get more information on line at www.HabitatBangor.org.restore or follow their Facebook page, Habitat Store, where they post incoming donations.

Store Hours – Open to the Public: Wednesday – Saturday: 10:00 am to 4:00 pm

Donations accepted during business hours: Wednesday – Saturday: 10:00 am to 4:00 pm

Here are some examples of the kinds of things they will take:

Lumber(no nails)	Plumbing & Bathroom Fixtures	Windows/Doors(no cracked/broken glass)
Tools	Electrical Fixtures & Hardware	Flooring/Tiles(no broken or with grout)
Latex Paint	Kitchen & Bathroom Cabinets	Working Appliance(10 yrs/newer-cleaned)

****They will not take mattresses, box springs, clothing, linens, TVs or computers, storm doors, single-pane windows, mini or vertical blinds, furnaces or baby related items. Please call them if you have any questions.****

MISCELLANEOUS DISPOSAL/RECYCLE ITEMS

If you have other items to dispose of that are not addressed on this list, please contact the Town Office at 843-5233 and we will look into it for you

CELL PHONES AND OTHER GENERAL ELECTRONICS

You can turn in your old cell phones to the Bangor Police Department, 947-7382, at the front counter at 240 Main Street, Bangor. They will distribute these phones to homeless, needy or battered women in the area. You can get a receipt for your donation from them. Best Buy, 45 Bangor Mall Blvd, Bangor, 942-3434 will also accept cell phones. Best Buy, 942-3434, also accepts electric cords, keyboards, and most electric items. You can check their website for a complete list of items they accept at no charge. (TVs and computer monitors have a \$25.00 fee)

CFL BULB RECYCLING

You can now bring your used (unbroken) CFL bulbs to any participating store for free recycling. Note: CFL bulbs must be recycled and cannot be disposed of in the trash because they contain small amounts of mercury. Aubuchon, Lowe's and Home Depot all participate in the program and will accept used bulbs. For more information on mercury-added light bulbs, go to lamprecycle.org or maine.gov/dep/helpmecycle.

FIREWORKS

Completely submerge fireworks in a large bucket of water and soak until thoroughly saturated. This may take 15 minutes for small fireworks or as long as overnight for larger one. Double wrap the completely soaked fireworks in plastic wrap or two plastic bags so they do not dry out. Place the double-bagged fireworks in the household trash or take them to your local solid waste facility.

If you plan to store unused fireworks that have not yet expired, keep them in a cool, dry place such as a garage and out of the reach of children. Never place fireworks on top of an electrical appliance, such as a refrigerator or freezer. The appliance could be struck or damaged through extreme weather events such as lightning or power surges, resulting in the possible ignition of the fireworks.

For more information on safe fireworks handling and disposal, please contact the State Fire Marshal's office at (207) 626-3880 or (207)626-3870 or the Maine DEP Division of Materials Management at the nearest regional office.

INK CARTRIDGES

Staples Office Supply Stores (947-9225) 180 Bangor Mall Boulevard, Bangor, ME at no charge.

LEAVES OR GRASS

This may be a good time to consider composting these along with food scraps to create your own fertilizer for future planting.

MISCELLANEOUS METALS, APPLIANCES, VEHICLE BATTERIES, ETC:

Libby's Salvage (991-0245) 304 Main Road, Eddington, ME - No charge for metal items, sheet metal, iron, copper, aluminum, tin, metal appliances (unless they have freon and then there is a \$15.00 charge to be paid at the Town Office), drums and barrels and vehicles. (1995 and newer must have the title) No Tires will be accepted. Please call to set up a time and get instructions on where to drop items inside the gate. Items should not be left outside the gate!!!!

Lakeman and Sons (989-2780) 134 Levensellar Rd, Holden, ME - They buy anything metal: Aluminum - Brass - Copper Pipe - Metal Door Knobs - Hinges - Locks - Keys - Extension Cords - Christmas Tree Lights - Metal Fencing - Soup Cans/Cat&Dog Food Cans(must be clean) - Washing Machines - Dryers - Stoves - Hot Water heaters - Metal Screen Doors - Microwave Ovens - Toasters - Pots - Pans - Silverware - VCR's - Computer Parts - Satellite Dishes - BBQ Grills - Lawn Movers - Rototillers - Weedwackers - Chain Saws - Bicycles - Snowmobiles - Automobile Battery's - Metal Gas Cans (must be empty) - radiators - Rims without tires - Cars - Trucks - Vans (2000 & up must have title)

They accept but do not pay for: Refrigerators - Propane Cans - Air Conditioners. Call for more information

MOTOR OIL

Advanced Auto (989-8999) 1 Vista Way, Brewer-only motor oil or transmission fluid-5 gallon limit-no charge

Autoworks (843-5757) - 1328 Main Rd, Eddington - (will also recycle kerosene, heating oil, and some gas) will not accept anything contaminated by water or antifreeze - no charge

PAINTS, LATEX AND OIL BASED

Aubuchon Hardware (989-5669) 484 Wilson Street, Brewer, ME

Color Concepts (942-9625) 840 Hammond St, Bangor, ME

Sherman Williams (942-8119) 625-B Broadway, Bangor, ME

Labels must be on the containers and they cannot be leaking. Please call the business before you take items in for any further instructions. For more information go to paintcare.org.

PLASTIC BAGS

Walmart in Brewer and Hannaford in Brewer both have containers for plastic bags. Plastic bag recycling bins are not just for plastic shopping bags. Many types of thin, flexible plastic are accepted. An easy way to tell if a plastic film can go in the bin is to see if it is labeled with a #2 or #4. **The important point to remember is that in order to be considered recyclable, all items must be EMPTY, CLEAN and DRY.**

All the following items are OK to recycle in the plastic bag recycling bins located at retail stores:

- | | | |
|--|--------------------------|-------------|
| • Plastic grocery and retail bags | Dry Cleaning Bags | Bread Bags |
| • Zip Lock & other reclosable bags | Newspaper Sleeves | Ice Bags |
| • Mattress bags | Produce Bags | Pellet Bags |
| • Furniture Wrap | Cereal Bags | Bubble Wrap |
| • Case over-wrap (diapers, toilet paper, etc.) | Stretch film/pallet wrap | Salt Bags |

Some plastics require a bit of preparation before being placed in the recycling bin. For example, when recycling wood pellet bags, the top of the bag should be cut off completely, and the bag should be turned inside out and shaken thoroughly to ensure that the bag is empty. Plastic bags used to hold bread or other food items may also need to be shaken out to remove any crumbs. Please note that any film or bags labeled as compostable, pre-washed salad mix bags, and frozen food bags are NOT acceptable.

PROPANE TANKS

Lakeman and Sons (989-2780), 134 Levensellar Road, Holden, ME will accept small propane tanks. Give them a call to see if they have any special rules in regards to propane tanks.

RECHARGEABLE BATTERIES The following businesses accept rechargeable batteries:

Lowes, (299-9039)-3 Arista Drive, Brewer, (Small equipment & tool rechargeable batteries)

Best Buy, (942-3434) 45 Bangor Mall Blvd, (General electronics & rechargeable batteries)

For more information go to call2recycle.org.

SMOKE DETECTORS

Some smoke detectors have a label on them, which states that the detector contains radioactive material and should not be disposed of in your regular trash. First check the detector for a phone number or address of a disposal service or the manufacturer who can be contacted for further instructions on disposal. If there is no information available, wrap the detectors separately and dispose of it in your regular trash. (the radioactive material in the detector would only cause concern if there were a large number of detector.)

VEHICLE LICENSE PLATES

Any unused or expired license plates can be returned to the Town Office and we will return them to the State of Maine Bureau of Motor Vehicles where they will be recycled.

Miscellaneous School Fundraising items to save!!!

Various Businesses and Organizations offer Fundraising Programs for students that allow the schools to purchase educational items. The collected items can be dropped off at the Eddington Elementary School or the Town Office.

Box Tops 4 Education:

Eddington Elementary School is collecting Box Top Coupons from participating products such as General Mills Cereals, Pillsbury and Yoplait refrigerated items, Betty Crocker, Old El Paso and "Helper" meals and sides, Pillsbury, Green Giant and Totino's frozen items, Betty Crocker and various brands of Fruit Snacks, and Bisquick and Betty Crocker Baking Items. The Box Tops can be dropped off at the Eddington School or Town Office. There are also Collection Sheets available if you want to keep track of your box tops and turn them in on the sheet. **A complete list of products is available at the School, Town Office or Online at www.boxtops4education.com**

Hannaford Helps Schools

From September through November of each year, Hannaford Supermarkets offer a program to help schools raise money. Whenever you purchase at least 3 eligible General Mills products, you will automatically receive "Hannaford School dollars" with you cash register tape at checkout. The more you buy at one time, the greater the "dollars" value. Just send your "Hannaford Dollars" to the Eddington School by the first week of December and they can turn them in for cash. For more information, check their website at www.hannaford.com.

If you would like more information about any of these programs, contact Tina Ferrill at 843-6010 or email her at tferrill@rsu63.org.

**STATE OF MAINE, TOWN OF EDDINGTON
OFFICIAL BALLOT JULY 14, 2020 MUNICIPAL & REFERNDUM ELECTION**

Shawna Hinkley,
Town Clerk, Town of Eddington

INSTRUCTIONS TO VOTERS

Make a cross (X) or a check mark (✓) at the left of the name of the candidate for whom you wish to vote. To have your vote count, do not erase or cross out your choice. If you make a mistake, ask for a new ballot. Follow directions as to the number of candidates to be voted on for each office. You may vote for a person who does not appear on the ballot by writing it in the proper blank space and filling in the proper box.

SELECTMEN 3 YEAR TERMS VOTE FOR TWO (2)

- CHAPMAN, PAMELA
 MCCLUSKEY, DAVID

Write in

SCHOOL BOARD DIRECTOR 3 YEAR TERM VOTE FOR ONE (1)

- _____
Write in

Write in

INSTRUCTIONS TO VOTERS

Vote "yes" or "no" by making a cross (X) or check mark (✓) in the square of your choice at the left of each Question.

Yes No Question 1: Shall this municipality authorize the State to issue licenses for the sale of liquor to be consumed on the premises of licensed establishments on days other than Sunday?

Yes No Question 2: Shall this municipality authorize the State to issue licenses for the sale of liquor to be consumed on the premises of licensed establishments on Sundays?

WARRANT FOR TOWN MEETING

STATE OF MAINE

PENOBSCOT, SS

To: Shawna L. Hinkley, Town Clerk, in the Town of Eddington, in the County of Penobscot:

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Eddington, qualified by law to vote in Town affairs, to assemble at the Eddington Municipal Building, 906 Main Road, Eddington, on Tuesday, the 14th day of July A.D. 2020, at 8:00 a.m. then and there to act on Articles one (1) and two (2), then to adjourn and reassemble at the Eddington Municipal Building, 906 Main Road, Eddington, on Tuesday, the 15th day of September A.D. 2020, at 6:30 p.m. then and there to act on the remaining Articles.

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

ARTICLE 2. To elect officers by secret ballot as follows:

Selectmen – Two 3-year terms

School District Director – One 3-year term

NOTE: The polls for voting will be open Tuesday, July 14, 2020, from 8:00 a.m. to 8:00 p.m. at the Eddington Municipal Building, 906 Main Road. At the closing of the polls the meeting will adjourn until 6:30 p.m. Tuesday, September 15th, 2020, at which time the Moderator will call the meeting to order at the Eddington Municipal Building, for the purpose of transacting further business on the remaining Articles.

ARTICLE 3. To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans within the 2020 taxable year in anticipation of taxes for the purpose of paying obligations of the town, such loans to be paid during said year.

ARTICLE 4. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 2/12 of the budgeted amount in each budget category of the annual budget during the period from July 1, 2021 to the annual town meeting should the annual town meeting not be held in June before the books close on June 30th, 2021.

ARTICLE 5. To see if the Town will authorize the Selectmen to appoint, on behalf of the Town, any and all necessary town officers required by law and not chosen at said meeting.

ARTICLE 6. To see if the Town will fix a date when taxes will be due and payable, and see if the Town will fix a rate of interest to be paid on all taxes unpaid after said date.

RECOMMENDED: 9%

Taxes are due upon completion of the tax commitment. Half due October 31st and the other half due March 31st. Interest on unpaid 2020 taxes will start on November 1, 2020 and April 1, 2021 or thirty (30) days from commitment, whichever is later.

ARTICLE 7. To see if the Town will vote to fix a rate of interest to be paid on abated taxes.

RECOMMENDED: 4%

ARTICLE 8. To see if the Town will vote to authorize the tax collector or the treasurer to accept payment of real estate and personal property taxes before the commitment date.

ARTICLE 9. To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to sell and dispose of any real estate acquired by the Town through non-payment of taxes thereon, subject to the advertising of same for three consecutive days in a local paper and town website or other publications, on such terms as they deem advisable and to execute quit-claim deed for such property: except the Board of Selectmen shall allow the immediate previous owner or heirs (one generation) up to 30 days to redeem such property by payment of all unpaid taxes on said property plus interest, lien costs and recording fees. Authorize the Board of Selectmen to enter into installment payment arrangements for delinquent taxes for a period not to exceed one year.

ARTICLE 10. To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to enter up to five year contracts. (Example: trash & recycling, snow removal, cemetery mowing.)

ARTICLE 11. To see if the Town will vote to authorize the Board of Selectmen to apply for and accept state and federal grants and grants from nonprofit organizations on behalf of the Town for municipal purposes, including when necessary, the authority to sign the grant applications and contracts and accept the conditions that accompany grant funds, and to appropriate and expend grant funds for the authorized purposes with the understanding that no grant that requires longer than two years or longer financial commitment will be accepted unless approved at a Special Town Meeting.

ARTICLE 12. To see if the Town will vote to authorize the Board of Selectmen to make transfers and disbursements from Unappropriated Surplus, Reserve Funds and Capital Improvement Funds for the purpose of local matching funds up to \$5,000.00 for the year should the Town receive a grant or grants requiring matching funds.

ARTICLE 13. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of money and personal and real property to the Town and to appropriate such gifts for such public purposes as the Selectmen deems to be in the best interest of the Town.

ARTICLE 14. To see if the Town will vote to authorize the Board of Selectmen to appropriate and expend Reserve Funds available in the carryover accounts for General Road Maintenance, Major Road/Bridges, F.D. Equipment, Municipal Building and Municipal Office.

(Explanation: This would authorize the Board of Selectmen to approve expenditures for roadwork, building & equipment repairs, and unexpected purchases from existing reserve accounts, for the same category or line item. Thus, eliminating the need for a Special Town Meeting(s) to spend reserve funds only. Without this article, if we have \$150,000 in the Major Roads/Bridges Account, the Board of Selectmen would have to schedule a Special Town Meeting to spend this money to repair a road.)

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of \$76,766.00 for GENERAL GOVERNMENT.

Recommended by Board of Selectmen

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$411,147.00 for ADMINISTRATIVE SALARIES AND EXPENSES.

Recommended by Board of Selectmen

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$404,900.00 for HIGHWAYS. Plus State Highway Funds.

Recommended by Board of Selectmen

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$490,185.00 for PROTECTION. Plus Northern Light Ambulance Reimbursement Funds, any grant funds and Clifton Fire Contract funds not appropriated towards the fire truck bond payment.

Recommended by Board of Selectmen

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$197,042.00 for HUMAN SERVICES. Plus Trash Disposal Reimbursement Funds, Municipal Review Committee Dividends, General Assistance Reimbursement funds.

Recommended by Board of Selectmen

ARTICLE 20. To see what sum of money, if any, the Town will vote to authorize the Selectmen to use from Unappropriated Surplus, as they deem advisable to meet unanticipated expense and emergencies that occur during fiscal year 2020-21.

Recommended by Board of Selectmen: \$7,500.00

(Explanation: The creation of some form of contingency account can often avoid the necessity for calling for a special town meeting during the year when relatively minor issues can be resolved with the expenditure of minor sums.)

ARTICLE 21. To see if the Town will vote to use the following source of funds to reduce the Town's 2020-21 fiscal year tax commitment. Plus Revenue Sharing and Homestead Reimbursement Funds. **RECOMMENDED: \$514,000.00**

REVENUE FUNDS	2018-2019	2019-2020	2020-2021 Estimated
Excise Taxes	\$447,553.49	\$428,917.03	\$436,500.00
Miscellaneous Fees & Income	\$37,976.40	\$36,831.50	\$35,000.00
Supplemental Taxes Collected	\$0.00	\$76,938.42	\$2,500.00
Interest	\$25,758.80	\$31,262.50	\$20,000.00
Unexpended Department Balances	\$25,936.11	\$0.00	\$5,000.00
Unexpended Overlay	\$0.00	\$16,242.93	\$15,000.00
TOTAL	\$537,224.80	\$590,192.38	\$514,000.00
Revenue Appropriated	\$530,000.00	\$530,000.00	\$514,000.00
Revenue Sharing	\$102,860.62	\$165,554.53	\$165,554.00
Homestead Reimbursement	\$101,266.00	\$97,763.00	\$160,000.00

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$68,501.00 for the Municipal Building Bond payment.

Recommended by Board of Selectmen

ARTICLE 23. To see if the Town will vote to raise and appropriate \$51,000.00 for the CAPITAL IMPROVEMENT ACCOUNT (a continuing account)

Recommended by Board of Selectmen

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$22,500.00 for Fire Truck Bond payment. Plus \$26,000.00 from the Clifton Fire Contract.

Recommended by Board of Selectmen

ARTICLE 25. To see if the Town will vote to raise funds matching money raised by the Historical Society in the fiscal year July 1, 2020 to June 30, 2021 for the Historical Society Building Fund up to \$5,000.00 . Funds to be held in a Reserve account by the Town until property is acquired. (Explanation: For every dollar raised by the Historical Society towards the Building Fund in the fiscal year the Town will match up to \$5,000.00)

ARTICLE 26. Shall the Town (1) approve a capital project consisting of road reconstruction and repair, including transaction costs and other expenses reasonably related thereto; (2) appropriate the sum of \$750,000.00 to fund this project; (3) authorize the Town Treasurer and the Chair of the Select Board to issue general obligation securities of the Town in an aggregate principal amount not to exceed \$750,000.00 to fund the appropriation; and (4) delegate to the Treasurer and the Chair of the Select Board the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), for and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

(Explanation: Potential projects include but not limited to and not listed in order of priority are: Clewleyville Bridge Replacement, Davis Road Bridge Replacement, Merrill Road, Chemo Pond Rd and Davis Road.)

FINANCIAL STATEMENT

Total Town Indebtedness:

A. Outstanding principal balance of loan previously issued:	\$703,242.00
B. Loans authorized and unissued:	\$ 0
C. Anticipated amount of loans to be issued:	\$ 750,000.00

Costs: At an estimated net interest rate of 2.85% for a (7) year maturity, the estimated cost of this loan issue will be:

Total Principal:	\$750,000.000
Interest:	\$78,185.00
Total Debt Service:	\$828,184.00

Validity: The validity of the loan and the voter's ratification of the loan may not be affected by any errors in the above estimates, the ratification by the voters is nonetheless conclusive and the validity of the loan is not affected by reason of the variance.

Denise M. Knowles
Treasurer
Town of Eddington

Recommended by Board of Selectmen

ARTICLE 27. Adjournment.

GIVEN UNDER OUR HAND THIS
1st DAY OF SEPTEMBER 2020


Mark Carreira, Chair


Ray Wood, Jr., Vice-Chair


Deana Doughty


Pamela Chapman


David McCluskey

Eddington Board of Selectmen

GENERAL GOVERNMENT ACCOUNT	Appropriation 2019/20	Income/ Transfer	Expenses	Balance Remaining	Request 2020/21	Increase/ Decrease
Selectmen	6,200		6,200	0	6,200	0
Planning Board	3,880		1,134	2,746	3,880	0
Elections	2,800		756	2,044	2,800	0
Bd of Assessors	950		950	0	950	0
Assessors Agent	35,100		35,100	0	37,786	2,686
Assessors' Expense	150		150	0	150	0
Mapping, Reval\$	25,000		1,068	23,932	25,000	0
Total\$\$	74,080		45,358	4,790	76,766	2,686

\$Transferred to Mapping/Revaluation Reserve \$23,932

\$\$Transferred to Surplus \$4790 Remaining Balance Net

ADMINISTRATIVE SALARIES & EXPENSES ACCOUNT	Appropriation 2019/20	Income/ Transfer	Expenses 2019/20	Balance Remaining	Request 2020/21	INC/DEC
Office Supplies*	3,000	252	3,182	70	3,000	0
Postage	2,250		2,000	250	2,250	0
Deed Copies	350		251	99	350	0
Lien Rod & Disc.**	1,200	2,619	3,819	0	1,200	0
Legal Notices/Ads	1,500		454	1,046	1,500	0
Printing	1,800		816	984	1,800	0
Miscellaneous	600		244	356	600	0
Profession/Legal\$	25,000		13,645	11,355	10,000	-15,000
Town Manager	54,042		55,081	-1,039	75,000	20,958
Office Salaries	106,383		108,381	-1,998	109,587	3,204
Retirement	8,021		8,169	-148	9,540	1,519
Code Enforcement***	25,940	4,195	29,133	1,002	28,352	2,412
Town Officials Exp.	1,200		1,232	-32	1,200	0
Workshop/Dues	1,500		1,249	251	1,500	0
Income Protection****	2,014	1,034	2,910	138	2,500	486
Health Insurance	39,683		39,681	2	40,874	1,191
FICA*****	23,100	10,420	29,904	3,616	14,121	-8,979
M.B. Equipment	19,500		19,531	-31	20,000	500
IT Computer	10,000		18,278	8,278	15,000	5,000
Utilities	29,000		26,955	2,045	29,000	0
Insurance	12,500		8,589	3,911	13,123	623
Pub. Official Ins.	4,900		5,313	-413	5,500	600
Unemployment Tax	200		73	127	200	0
Auditor	7,450		7,650	-200	7,650	200
MMA Dues	2,975		2,995	-20	3,050	75
Computer Lic Fees	13,656		15,487	-1,831	14,250	594
Total*****	397,764	18,520	405,022	-93	411,147	13,383

\$Transferred to Legal/Professional Services Reserve \$11,355

*Transferred from Office Reimbursement \$252

**Transferred from Lien Costs \$2619

***Transferred from CEO Insurance \$4,195

****Transferred from Fire Dept Payroll \$1,034

*****Transferred from Fire Department Payroll \$10,420

*****Transferred from Surplus \$93 Remaining Balance Net

HIGHWAYS ACCOUNT	Appropriation 2019/20	Income/ Transfer	Expenses 2019/20	Balance Remaining	Request 2020/21	INC/DEC
Winter Maint. \$\$\$	129,900		129,333	567	129,900	0
General Maint. *\$	175,000	12,084	145,881	41,203	175,000	0
Major Rds & Bridges \$\$	25,000		0	25,000	50,000	25,000
Road Loan					50,000	50,000
Total	329,900		275,214	66,770	404,900	75,000

*Transfer from State Highway Funds \$12,084

\$Transferred to Town Road Reserve \$41,203

\$\$Transferred to Major Roads & Bridges Reserve \$25,000

\$\$\$Transferred to Surplus \$567

PROTECTION ACCOUNT	Appropriation 2019/20	Income/ Transfer	Expenses 2019/20	Balance Remaining	Request 2020/21	INC/DEC
Animal Control*	5,000	540	6,039	-499	5,500	500
Pen. Co. S.O. Con.	90,734		90,733	1	94,363	3,629
F.D Operations**	28,475	4,062	32,537	0	33,875	5,400
Call FF Comp**	34,320	19,080	53,400	0	40,000	5,680
Full Time Comp***	105,500	19,650	125,150	0	92,265	-13,235
Retirement					10,050	10,050
Health Insurance					44,049	44,049
Vacation/Sick Pay					3,150	3,150
FICA					13,100	13,100
Perdiem Coverage	0		0		21,672	21,672
Fire Fighter I & II	5,000		2,156	2,844	5,000	0
Fire Chief	20,000		20,000	0	20,600	600
Fire Chief Expense	200		95	105	200	0
F.D. Equipment**\$	12,500	1,468	12,974	994	12,500	0
F.D. Physicals \$\$	1,000		654	346	1,000	0
F.D Insurance	20,500		17,906	2,594	21,210	710
F.D Truck Loan	10,759		10,759	0	10,759	0
Bangor Water	26,431		26,732	-1	26,732	301
Brewer Water	31,160		31,160	0	31,160	0
Street Lights	3,000		2,815	185	3,000	0
Total \$\$\$	394,879	44,800	433,110	5,229	490,185	95,606

*Transferred from Animal Control \$540

**Transferred from Capital Ambulance Reimbursement \$5040

**Transferred from Clifton Fire Contract \$12,000

**Transferred from Burn Permit Reimbursement \$200

**Transferred from Fire Dept Insurance Payments Received \$5,775

**Transferred from Fire Department Reimbursement \$1468

***Transferred from Fire Department Equipment Reserve Account \$20,000

\$Transferred to Fire Department Equipment Reserve \$994

\$\$Transferred to Physical Testing Reserve \$346

\$\$\$Transferred to Surplus \$5,229 Remaining Balance Net

HUMAN SERVICES ACCOUNT	Appropriation 2019/20	Income/ Transfer	Expenses 2019/20	Balance Remaining	Request 2020/21	INC/DEC
General Assistance*	5,750	418	2,176	3,992	5,750	0
Cemetery Mowing	9,070		9,124	-54	9,400	330
Cem/Town Maint**	14,000	500	16,068	-1,568	14,000	0
Veteran's Mem\$	1,500		714	786	1,500	0
Road Side Flags\$\$	1,000		665	335	1,000	0
Task Force Aging	500		500	0	500	0
United Way	0		0	0	0	0
Historical Society	1,000		1,000	0	1,000	0
ECCC	2,000		2,000	0	2,000	0
Clifton Food Pantry	3,750		3,750	0	3,750	0
Regional Recreation	10,537		10,537	0	11,942	1,405
Muni Field Rec\$\$\$	2,000		1,562	438	2,000	0
Solid Waste Disp.***	41,000	3,977	50,235	-5,258	60,000	19,000
Solid Waste Cont.	3,000		1,011	1,989	3,000	0
Trash Collection	62,604		62,456	148	81,200	18,596
Recycling****	14,729	405	15,134	0		-14,729
Total*****	172,440	5,300	176,931	-751	197,042	24,602

*Transferred from General Assistance Reimbursement \$418
**Transferred from Cemetery Lot Sales \$500
***Transferred from Municipal Review Committee Dividends \$3,977
****Transferred from Recycling Reserve \$405
*****Transferred from Surplus \$751 Remaining Balance Net
\$Transferred to Veteran's Memorial Reserve \$786
\$\$Transferred to Road Side Flags Reserve \$335
\$\$\$Transferred to Municipal Field Recreation Reserve \$438

CAPITAL IMPROVEMENT ACCOUNT	Appropriation 2019/20	Income/ Transfer	Expenses 2019/20	Balance Remaining	Request 2020/21	INC/DEC
Muni. Building	5,000		5,000	0	5,000	0
Muni. Office	3,500		3,500	0	3,500	0
Fire Truck	20,000		20,000	0	20,000	0
Rescue Unit	7,500		7,500	0	7,500	0
Fire Equipment	15,000		15,000	0	15,000	0
Total	51,000		51,000	0	51,000	0

All Capital Improvement Funds are Transferred to their appropriate Reserve Account

MUNICIPAL BUILDING ACCOUNT	Appropriation 2019/20	Income/ Transfer	Expenses 2019/20	Balance Remaining	Request 2020/21	INC/DEC
Loan Payment	68,501		68,501	0	68,501	0

NEW FIRE TRUCK NOTE ACCOUNT	Appropriation 2019/20	Income/ Transfer	Expenses	Balance Remaining	Request 2020/21	INC/DEC
Loan Payment*	26,403	26,000	52,403	0	22,500	-3,903

*Transferred from Clifton Fire Contract Reimbursement \$26,000

HISTORICAL SOCIETY ACCOUNT	Appropriation 2019/20	Income/ Transfer	Expenses 2019/20	Balance Remaining	Request 2020/21	INC/DEC
Building Fund Req.	5,000		5,000	0	5,000	0

Funds are transferred to the Historical Society Building Fund Reserve

TOTAL BUDGET AMOUNT		
Budget Year	Budget Amount	Increase over Previous Year
2020-2021	1,727,041.00	207,074.00

TAXES RECEIVABLE

	<u>2017 TAXES</u>	<u>2018 TAXES</u>	<u>2019 TAXES</u>
Air Cell	641.40	587.19	521.23
Andrle, Gloria T. Living Trust**			325.33
Arisimeek, Frank II			390.92
Arisimeek, Frank II			422.19
Arisimeek, Frank II			497.24
Arisimeek, Frank II			403.43
Arisimeek, Frank R.			933.88
Arisimeek, Frank R.		1,783.16	1,705.45
Arisimeek, Frank R.		1,051.31	980.78
Arisimeek, Frank R.			508.20
Arisimeek, Frank R.		713.18	671.16
Arisimeek, Frank R.			359.39
Arisimeek, Frank R.			2,950.67
Arisimeek, Frank R.			390.92
Arisimeek, Frank R.			715.12
Arisimeek, Mary (Heirs Of)			359.64
Bagley (Hammond), Crystal J.			434.70
Bagley, Ellen		512.44	447.22
Baillargeon, Joshua T.			807.73
Baker, Dina	345.71	315.92	54.14
Beatham, David	675.65	612.95	540.00
Bemis, Derwood	422.58	386.47	322.47
Benner, Charles**			1,225.55
Bishevsky, Catherine V.			2,544.12
Bosworth, Bradley		1,146.46	2,226.86
Breindel, Timothy J.			1,681.83
Bunker, David A. & Karen L.**		286.18	2,135.64
Cameron, Jason E.			2,430.48
Cohen, Michael P.	2,901.54	2,936.15	2,847.12
Connor, Robert S.			2,041.30
Corro, Zachary A.			316.26
Corro, Zachary A.			601.13
Currier, Peter S., Personal Rep		2,923.34	2,834.43
Denning, Michael A.**			567.44
Dennis, Edward J. Jr.**			1,509.37
Deroche, Leo J., Jr.**			363.91
Doak, Vernon, Devisees Of			865.16
Doody, Paul & Joanne			243.06
Drake, Michael L.			365.82

* Indicates Taxes Paid in Full after June 30, 2020

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

	2017 TAXES	2018 TAXES	2019 TAXES
Edgecomb, Nicole&Edgecomb, Renee	3,582.70	3,285.50	3,193.05
Elliott, Terri		1,425.74	1,351.54
Eye, Patricia**		987.91	2,639.15
Flint, Jason	3,833.06	3,240.26	2,800.76
Flint, Jason	1,095.10	1,175.00	1,103.27
Flint, Jason A. & Reed, Sandra	3,907.67	3,583.62	3,488.23
Ford IV, Leonard			2,371.07
Fox, Nicholas		455.60	390.92
Frey, Jeremy			1,333.14
Froehlich, Jeffrey			499.53
Frost, Rachel			200.65
Gardner, Gary L.**			324.92
Gargan Living Trust			2,423.71
Gibula, Rebecca M.	959.88	873.69	798.18
Ginn, Kelly A.			607.92
Ginn, Kelly A.			390.92
Glidden, Jr., Kenneth**			938.43
Grant, Terry J. & Harrison, Sally			2,439.52
Graves, Joshua & Loch, Kimberly			2,345.70
Hancock, James A.		541.88	469.63
Hawkins, John		401.97	447.22
Henderson, Allen		809.47	734.59
Higgins, David L. & Heather L.		468.22	403.43
Joy, Suzanne			832.23
Kelleher, John C. III			528.00
Kelleher, John C. III			622.18
Kelleher, Linda			94.26
Kinney, Gerry D.			1,063.83
Lane, Alicia**			1,531.74
Lane, Lorna**			1,467.87
Lawrence, Brandon**			1,419.20
Libbey, Colleen			346.88
Libby Jr., Wilbur O.**			456.45
Limacher, David			534.79
Long, Anthony R.**			570.57
Long, Marcia D.**		547.23	569.88
Maine Entities, LLC			6,929.55
Martin, Norris**			192.47
Martin, Norris**			346.20
Martin, Norris**			192.47
Martin, Norris**			198.04
McDonald, John W.**			930.05

*Indicates Taxes Paid in Full after June 30, 2020

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

	2017 TAXES	2018 TAXES	2019 TAXES
McGinley, Kathleen			981.12
McLain Sr., Richard W.**			1,829.77
McRae, Gordon P., (Heirs Of)		998.21	970.18
Melanson, Anthony J.**			397.78
Melanson, Anthony J.**			307.96
Meucci, William**			156.54
Morin, Kimberly S.			461.12
Morin, Virginia		1,148.99	1,070.78
Morse, Veniene			2,544.98
Moshfegh, Dubravka**			6,452.10
Murray, Randy		708.74	634.86
Nadeau, Arthur & Deborah			2,049.64
Nadeau, Deborah A.			672.39
Nigro, Dianne			458.68
Nile, Chris & Jackie			541.04
Oliver, Craig D.			3,490.49
Paulus, William J.**			2,750.46
Pelkey, Lisa		2,127.27	2,847.98
Pelkey, Raymond J.		36.20	1,838.72
Phillips, Darlene & Faloon, Kevin & George**			318.31
Platt, Mary Jane & Randall	2,191.24	2,008.99	1,929.06
Prewitt, Glenn & Ann			1,312.28
Prewitt, Michael		889.02	925.71
Rennebu, Chirstopher & Robin			1,849.31
Robbins, Petra A.	2,150.71	1,966.14	1,879.90
Robertson, David Arthur**		1,271.14	2,062.51
Robertson, Jaremy	459.70	653.61	586.99
Robertson, Jaremy	1142.15	1,040.91	963.75
Robertson, Paige & Heather	246.25	224.68	162.28
Robertson, Paige & Heather	86.73	78.35	17.37
Rogers, Ryan**		202.04	2,223.39
Rolfe, Deborah D.	818.13	749.33	681.77
Roy, Stephen D.			1,483.24
Runnells, Nathan	538.69	492.97	427.93
Runnells Properties, LLC**			1,782.43
Rybitski, Craig**			220.96
Sanders, Gail Marie			1,828.30
Sechrest, Jory W.	479.42	432.92	361.73
Shawley, Heidi J.			530.09
Shawley, Heidi J.			338.80
Smith, Christopher M.			508.20
Smith, Martha Peppard	2,226.10	2,050.05	1,969.72

*Indicates Taxes Paid in Full after June 30, 2020

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

	2017 TAXES	2018 TAXES	2019 TAXES
Smith, Nicholas		546.49	480.92
Smith, Vivian G. (Heirs Of)	1,643.26	1,506.28	1,431.29
Spellman, David		1,482.42	1,407.65
Spencer, Herbert Richard (Personal Rep)			1,916.47
Tardiff, Michael F.**			903.24
Thibeault, Daniel		455.60	390.92
Thibeault, Gilman		452.39	390.92
Thomas, Donald E.**			1,716.58
Trimm, Stephen		5,835.40	5,420.79
Trimm, Stephen		624.71	551.64
Trimm, Stephen		863.16	787.76
Trimm, Stephen A. & Elizabeth M.		2,956.11	2,860.15
Trimm, Stephen A. & Elizabeth M.**		2,257.41	2,168.31
Unknown		791.79	723.81
Upp, Kathleen			1,654.91
Veilleux, Linda**	793.83	1,833.31	1,625.05
Webb Jr., Jeffery Lynn	513.18	448.55	361.14
Weed, Lawrence L.**			627.43
Weed, Lawrence L.**			316.21
Wentworth, Tony E.			1,103.70
Wentworth, Tony E.			111.54
Wheelden, Catherine			847.57
White, James		2,127.36	1,906.16
Whitmore, Heidi	383.81	395.03	311.69
Willette, David L.**			389.46
Williams, John			1,069.22
Williams, John M.			51.01
Williams, John M.			695.23
Williams, John M.			516.52
Williams Jr., Leonard P.			2,382.74
Williamson, Jennifer A.**			419.67
Wood Irrevocable Trust			3,230.76
Woodman, Melody & Dean**			429.96
Woodman, Melody & Dean**			629.02

*Indicates Taxes Paid in Full after June 30, 2020

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

PERSONAL PROPERTY TAXES RECEIVABLE

Fairpoint Communications	126.80		131.96
Key Bank National Association		13.26	
Rimm, Dianne	12.84	12.48	8.35
Runnell's Properties, LLC			16.70
SBA Towers III, LLC			617.90
Shorey, Cheryl		15.60	16.70
Spellman, David & Gail	8.03	7.80	8.35
Verizon New England, Inc	126.80		131.93

TOWN OF EDDINGTON, MAINE
FINANCIAL STATEMENTS
For the Year Ended June 30, 2019

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1 & 2
BASIC FINANCIAL STATEMENTS:	
<i>GOVERNMENT-WIDE FINANCIAL STATEMENTS:</i>	
Statement of Net Position	3
Statement of Activities	4
<i>FUND FINANCIAL STATEMENTS:</i>	
Balance Sheet - Governmental Funds	5
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	6
Statement of Fiduciary Net Position - Fiduciary Funds	7
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	8
NOTES TO FINANCIAL STATEMENTS	9 - 20
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Budget Basis - General and Capital Projects Funds	Schedule 1 21
Notes to Required Supplementary Information	22
OTHER SUPPLEMENTARY INFORMATION:	
Schedule of Departmental Operations	Schedule 2 24 - 26
Combining Balance Sheet - Capital Projects Fund	Schedule 3 27
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Capital Projects Fund	Schedule 4 28

LG&H

CERTIFIED PUBLIC ACCOUNTANTS

Leo M. Loiselle, CPA
Glenn D. Goodwin, CPA
Christopher S. Hinds, CPA
Angel R. Caron, CPA
Andrea S. White, CPA
Leslie J. Poake, CPA, CGMA
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Independent Auditors' Report

To the Board of Selectmen of
Town of Eddington, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Eddington, Maine, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Eddington, Maine, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on Page 21 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Eddington, Maine's basic financial statements. The schedule of departmental operations and combining capital projects fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of departmental operations and the combining capital projects fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of departmental operations and the combining capital projects fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



LG&H

Bangor, Maine
February 24, 2020

**TOWN OF EDDINGTON
STATEMENT OF NET POSITION
JUNE 30, 2019**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 1,237,416
Investment in Corporate Stock	5,589
Receivables:	
Current-Year Taxes Receivable	210,623
Other Receivables	23,565
Prior-Year Taxes Receivable, net of allowance of \$11,726	207,424
Inventory	22
Capital Assets:	
Investment in Joint Venture	146,671
Land	72,816
Land Improvements, Net of Depreciation	595,897
Buildings, Net of Depreciation	859,684
Equipment, Net of Depreciation	581,770
Total Capital Assets	<u>2,256,838</u>
 Total Assets	 <u>3,941,477</u>
LIABILITIES	
Current Liabilities:	
Accounts and Other Payables	28,455
Accrued Expenses	6,518
Prepaid Taxes	6,584
Current Portion of Lease Obligation	1,629
Current Portion of General Bond Obligation	107,005
Total Current Liabilities	<u>150,191</u>
Long-Term Liabilities:	
Lease Obligation	6,623
General Bond Obligation	631,015
Total Long-Term Liabilities	<u>637,638</u>
Total Liabilities	<u>787,829</u>
NET POSITION	
Invested in Capital Assets, Net of Related Debt	1,510,566
Restricted for:	
Nonexpendable Trust Principal	41,005
Cemetery Purposes	40,188
Fire Department Association	2,351
Subsequent Years' Expenditures	427,983
Unrestricted	<u>1,131,555</u>
 Total Net Position	 <u>\$ 3,153,648</u>

**TOWN OF EDDINGTON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
General Government	\$ 45,931	-	-	-	\$ (45,931)
Administrative	394,822	\$ 22,597	-	-	(372,225)
Highway	286,331	-	-	\$ 11,976	(274,355)
Protection	624,576	45,757	\$ 206,635	-	(372,184)
Human Services	182,148	4,195	135	-	(177,818)
Education: SAD #63	1,707,545	-	-	-	(1,707,545)
Veteran's Memorial	426	-	1,253	-	827
Special Assessments	242,342	-	-	-	(242,342)
Interest on Long-Term Debt	23,200	-	-	-	(23,200)
Total Governmental Activities	\$ 3,507,321	\$ 72,549	\$ 208,023	\$ 11,976	(3,214,773)
General Revenues:					
Property Taxes					2,712,779
Excise Taxes					449,861
Grants and Contributions Not Restricted to Specific Programs					232,237
Interest Income					3,627
Appreciation (Depreciation) of Investments					60
Miscellaneous Income					75,399
Total General Revenues					3,473,963
Increase (Decrease) in Investment in Joint Venture					(9,160)
Gain (Loss) on Sale of Capital Asset					(3,956)
Contribution to Cemetery Trust Fund					1,000
					247,074
Change in Net Position					247,074
NET POSITION—Beginning					2,906,574
NET POSITION—Ending					\$ 3,153,648

**TOWN OF EDDINGTON
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019**

	MAJOR FUNDS			
	GENERAL	CAPITAL PROJECTS FUND	PERMANENT	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash - On Hand and in Bank	\$ 907,348	\$ 254,404	\$ 75,664	\$ 1,237,416
Investment in Corporate Stock	5,589	-	-	5,589
Receivables				
Current-Year Taxes Receivable	210,623	-	-	210,623
Other Receivables	23,565	-	-	23,565
Prior-Year Taxes Receivable, net of allowance of \$11,726	207,424	-	-	207,424
Due (to) from other Funds	(93,046)	93,046	-	-
Inventory	22	-	-	22
TOTAL ASSETS	<u>\$ 1,261,525</u>	<u>\$ 347,450</u>	<u>\$ 75,664</u>	<u>\$ 1,684,639</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts and Other Payables	\$ 28,455	-	-	\$ 28,455
Accrued Expenses	6,518	-	-	6,518
Prepaid Taxes	6,584	-	-	6,584
Total Liabilities	41,557	-	-	41,557
<i>Deferred Inflows of Resources</i>				
Property Tax Revenue	340,627	-	-	340,627
<i>Fund Balances:</i>				
Nonspendable	22	-	\$ 41,005	41,027
Restricted	7,880	-	34,659	42,539
Committed	80,533	\$ 347,450	-	427,983
Unassigned	790,906	-	-	790,906
Total Fund Balances	<u>879,341</u>	<u>347,450</u>	<u>75,664</u>	<u>1,302,455</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,261,525</u>	<u>\$ 347,450</u>	<u>\$ 75,664</u>	<u>\$ 1,684,639</u>
Total Fund Balances—Total Governmental Funds (from above)				\$ 1,302,455
Amounts reported for governmental activities in the statement of net assets are different because				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds				2,256,838
Property taxes receivable not available in 60 days are deferred in the funds				340,627
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds				<u>(746,272)</u>
Net Position of Governmental Activities				<u>\$ 3,153,648</u>

**TOWN OF EDDINGTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	CAPITAL PROJECTS FUND	PERMANENT	
REVENUES				
Property Taxes	\$ 2,288,837	-	-	\$2,288,837
Supplemental Taxes	370,963	-	-	370,963
Interest and Penalties	30,838	-	-	30,838
Excise Taxes	449,861	-	-	449,861
Licenses and Permits	12,105	-	-	12,105
Intergovernmental	268,462	\$ 14,200	-	282,662
Interest Income	3,086	346	\$ 185	3,627
Dividend Income	87	-	-	87
Appreciation (Depreciation) of Stock	60	-	-	60
Agent Fees	9,430	-	-	9,430
Grants	204,745	-	-	204,745
Cemetery Land Sales	-	-	1,000	1,000
Donations	5,338	-	-	5,338
Meridian Mobile	8,955	-	-	8,955
Sale of Fixed Assets	1,575	-	-	1,575
Miscellaneous	22,286	23,736	-	46,022
Total Revenues	3,676,638	38,282	1,185	3,716,105
EXPENDITURES				
Current				
General Government	45,294	-	-	45,294
Administrative	370,071	-	-	370,071
Highway	246,269	-	-	246,269
Protection	557,812	-	-	557,812
Human Services	180,484	-	-	180,484
Education SAD #63	1,707,545	-	-	1,707,545
Special Assessments	242,342	-	-	242,342
Debt Service	131,662	-	-	131,662
Capital Outlays	53,971	-	-	53,971
Total Expenditures	3,535,450	-	-	3,535,450
Excess (Deficiency) of Revenues over Expenditures	141,188	38,282	1,185	180,655
OTHER FINANCING SOURCES (USES)				
Proceeds from Long-Term Debt	-	-	-	-
Operating Transfers In	555	101,187	450	102,192
Operating Transfers (Out)	(101,637)	(555)	-	(102,192)
Total Other Financing Sources (Uses)	(101,082)	100,632	450	-
Change in Fund Balances	40,106	138,914	1,635	180,655
FUND BALANCES—Beginning	839,235	208,536	74,029	1,121,800
FUND BALANCES—Ending	\$ 879,341	\$ 347,450	\$ 75,664	\$ 1,302,455
Net Change in Fund Balances—Total Governmental Funds (from above)				\$ 180,655
<i>Amounts reported for governmental activities in the statement of activities are different because.</i>				
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$136,410) exceeds capital outlays (\$53,971) in the current period.				(82,439)
Governmental funds report the proceeds from sales of capital assets. However, in the the statement of activities the disposition of those assets is reported as a gain or loss based on the basis of the asset.				(5,532)
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.				110,571
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.				43,819
Change in Net Position of Governmental Activities				\$ 247,074

The accompanying notes are an integral part of these financial statements.

**TOWN OF EDDINGTON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2019**

	<u>SCHOLARSHIP</u>
ASSETS	
Cash in Bank	\$ 6,400
NET POSITION	
Restricted for:	
Nonexpendable Principal	284
Future Scholarships	<u>6,116</u>
Total Net Position	<u>\$ 6,400</u>

**TOWN OF EDDINGTON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>SCHOLARSHIP</u>
ADDITIONS	
Interest Income	\$ 64
Contribution from the General Fund	<u>150</u>
Total Additions	214
DEDUCTIONS	
Bank Charge	-
Scholarships Awarded	<u>-</u>
Total Deductions	<u>-</u>
Change in Net Position	214
NET POSITION—Beginning of Year	<u>6,186</u>
NET POSITION—End of Year	<u>\$ 6,400</u>

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Eddington, Maine was incorporated in 1811 under the laws of the State of Maine. The Town operates under a board of selectmen. The Town's major operations include protection, public works, health and sanitation, education, and general government services.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Town are discussed below.

B. Basis of Accounting/Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

1.) Government-Wide Statements

The Town's government-wide financial statements include a statement of net position and a statement of activities. These statements present summaries of governmental and business-type activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements. The Town engages in no business-type activities.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying statement of net position. The statement of activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the statement of net position have been eliminated.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

2.) Governmental Fund Financial Statements

Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheets. (The Town's deferred inflows of resources are noncurrent.) The statement of revenues, expenditures and changes in fund balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

The Town has governmental and fiduciary funds; it does not have any proprietary funds. An emphasis is placed on major funds within the governmental category. The Town has the following major governmental funds:

a) Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

- a. **General Fund** - The General Fund is the general operating fund of the Town. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the Fund are paid the general operating expenditures and the capital improvement costs not paid through other funds.
- b. **Capital Projects Fund** – This fund is used to account for receipts and expenditures of funds for various capital projects, including equipment purchases.

The Town also has the following nonmajor funds:

- a. **Permanent Fund** – The Permanent Fund accounts for assets held by the Town pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund and are transferred to the general fund as needed.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

b) Fiduciary Fund

Fiduciary funds are used to account for assets which the Town holds while acting in a trustee capacity or as an agent for individuals or private organizations. The reporting focus is on net position and changes in net position, and is accounted for using the economic resources measurement focus and the accrual basis of accounting. The following is a description of the fiduciary funds:

Scholarship Fund includes resources restricted for scholarship support.

Property taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

Investment in corporate stock is accounted for at its fair market value at the balance sheet date; increases (decreases) in market value during the year are recorded as appreciation (depreciation) of investments.

The Town of Eddington is an equity member in a joint venture, Municipal Review Committee. Equity in earnings (losses) of the joint venture is recorded as income (loss) each year. The asset account, Investment in Joint Venture, records Eddington's initial investment plus the cumulative earnings, less the cumulative losses of the Town's share of the joint venture since inception.

C. Assets, Liabilities, Equity, Revenues, and Expenditures

1.) Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received if over \$2,500. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	50 years
Land Improvements	20 - 50 years
Equipment	7 - 20 years

2.) Long-Term Debt

All long-term debt is reported as liabilities in the government-wide statements. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements; payments of principal and interest are reported as expenditures.

3.) Net Position

Equity in government-wide financial statements is classified as net position. Net position is further classified as invested in capital assets, restricted, and unrestricted. Capital assets are assets that are associated with governmental activities and arise from expenditures of

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

governmental fund resources. Restricted net position consists of equity with constraints placed upon its use either by (1) external groups such as creditors or the laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation. The Town utilizes restricted resources first to finance qualifying activities.

The amount of net position that is restricted by enabling legislation as of June 30, 2019, is \$419,603.

4.) Fund Balances

Governmental fund equity is classified as fund balances. The fund balances are further classified as either nonspendable, restricted, committed, or unassigned. The following is a description of the fund balances of the Town:

- a) **Nonspendable Fund Balance** – The nonspendable fund balance consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally required to remain intact.
- b) **Restricted Fund Balance** – The restricted fund balance consists of amounts that are legally restricted by external parties or laws to be used for a specific purpose.
- c) **Committed Fund Balance** – The committed fund balance consists of amounts that can only be used for a specific purpose pursuant to constraints imposed by residents through voting for the articles proposed during a town meeting. The constraints on these amounts may only be modified or rescinded by a vote of the residents at a town meeting.
- d) **Unassigned Fund Balance** – The unassigned fund balance consists of amounts that have not been assigned to other funds or restricted, committed, or assigned to a specific purpose within the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds and then unassigned funds, as needed, unless the townspeople have provided otherwise in its commitment actions.

The Town's policy is to use restricted resources first when expenditures are made for a purpose for which amounts are available in more than one fund balance classification. The policy for unrestricted fund balances is to use committed resources first when expenditures are made for a purpose for which amounts are available in more than one fund balance classification.

5.) Interfund Transactions

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. The balances result from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made. In the government-wide financial statements, interfund loans

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

receivable and payable are eliminated because the governmental funds have been combined.

Interfund transfers are used to move revenues from one fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and are indicative of funding for cemetery maintenance, school purposes, road maintenance, and equipment purchases. For the purpose of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

6.) Expenditures

Expenditures are recognized when the related fund liability is incurred.

7.) Revenues

Property tax revenue is recognized when it becomes measurable and available. Available property taxes include those property tax receivables expected to be collected within 60 days after year end.

8.) Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and revenue and expenses during the period reported. These estimates include assessing the collectability of accounts and taxes receivable within the first 60 days following the end of the current year and the useful lives and impairment of tangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

D. Inventory

Inventories are valued at cost using the first-in/first-out (FIFO) method, which approximates market value. The Town's inventory consists of compost and recycling bins that are recorded as expenditures when consumed rather than when purchased.

2. DEPOSITS AND INVESTMENTS

A. Custodial Credit Risk—Deposits

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Town's Policy is to invest available funds at the highest possible rate, in conformity with legal and administrative guidelines, while avoiding unreasonable risk. As of June 30, 2019, none of the Town's bank balance of \$1,440,482 was exposed to custodial credit risk.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

B. Credit Risk—Investments

Maine statutes authorize the municipal officers of a Town to invest its Municipal Revenues and Trust Fund Monies in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and prime commercial paper, as well as certain corporate stocks as long as investments in a single corporation's stock does not exceed the greater of \$20,000 or 5% of the total investments in the account.

Concentration of Credit Risk – An increased risk of loss occurs as more investments are acquired from one issuer (i.e., lack of diversification). The Town does not have an investment policy for managing its exposure to a concentration of credit risk. At June 30, 2019, \$5,589 was invested in the common stock of a single bank. (See Note 15.)

Custodial Credit Risk – Custodial credit risk for investments exists when, in the event of the failure of the counterparty to a transaction, a government may be unable to recover the value of investments that are in the possession of an outside party. The Town does not have a policy for managing custodial credit risk. At June 30, 2019, \$5,589 (194 shares of common stock of a bank) was exposed to custodial credit risk.

3. PROPERTY TAXES

Property taxes for the current year were committed on October 29, 2018, on the assessed value listed as of the prior April 1 for all real and personal property located in the Town. Interest was charged at 8% on all taxes unpaid as of November 30, 2018 and April 1, 2019. The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$37,772 for the year ended June 30, 2019.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid. Liens were placed on 2017 delinquent property taxes on October 24, 2018.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and expected to be collected in the first sixty days following the end of the fiscal year have been recorded as revenue. The remaining receivables have been recorded as deferred inflows of revenue.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported. However, personal property taxes are not secured via the tax lien process, an allowance \$11,726 has been net against prior-year taxes receivable.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

4. CAPITAL ASSETS

A summary of changes in capital assets follows:

	<u>Balance July 1, 2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2019</u>
Governmental Activities				
<i>Capital assets not being depreciated:</i>				
Land	\$ 72,816	-	-	\$ 72,816
<i>Capital assets being depreciated:</i>				
Buildings	1,234,653	-	-	1,234,653
Land Improvements	780,783	-	-	780,783
Equipment	<u>1,048,985</u>	<u>\$ 62,876</u>	<u>\$(23,838)</u>	<u>1,088,023</u>
Total Capital Assets Being Depreciated	3,064,421	62,876	(23,838)	3,103,459
<i>Less accumulated depreciation for:</i>				
Buildings	(350,276)	(24,693)	-	(374,969)
Land Improvements	(145,091)	(39,795)	-	(184,886)
Equipment	<u>(452,639)</u>	<u>(71,922)</u>	<u>18,308</u>	<u>(506,253)</u>
Total Accumulated Depreciation	<u>(948,006)</u>	<u>(136,410)</u>	<u>18,308</u>	<u>(1,066,108)</u>
<i>Net Capital Assets Being Depreciated</i>	2,116,415	(73,534)	(5,530)	2,037,351
<i>Investment in Joint Venture</i>	<u>155,831</u>	<u>-</u>	<u>(9,160)</u>	<u>146,671</u>
Governmental Activities - Capital assets, net	<u>\$2,345,062</u>	<u>\$(73,534)</u>	<u>\$(14,690)</u>	<u>\$2,256,838</u>

Depreciation expense for the current year was recorded for the Administrative, General Government, Highways, Human Services, Protection, and Veterans' Memorial at \$26,857, \$637, \$40,062, \$1,664, \$66,764, and \$426, respectively.

5. LONG-TERM LIABILITIES

The Town has issued unsecured General Obligation Bonds to purchase fire trucks and to expand the municipal building. A schedule of changes in the bonds outstanding as of June 30, 2019, follows:

	<u>Original Amount</u>	<u>Principal Balance 07/01/18</u>	<u>Increases (Decreases)</u>	<u>Principal Balance 06/30/19</u>	<u>Amount due within one year</u>
2001 Fire Truck Bond, annual payments of principal and interest of \$10,759 through August 2021; interest rate is 2.85%	\$ 175,000	\$ 34,260	\$ (9,764)	\$ 24,496	\$ 8,750
2008 Municipal Building Bond, annual payments of principal and interest of \$68,500 through January 2027; interest rate is 2.85%	950,000	588,281	(51,542)	536,739	53,255

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

2016 Fire Truck Bond, annual principal payments of \$45,000 plus interest through July 2023; interest rate is 2.35%

	<u>315,000</u>	<u>223,942</u>	<u>(47,157)</u>	<u>176,785</u>	<u>45,000</u>
Totals	<u>\$1,440,000</u>	<u>\$ 846,483</u>	<u>\$(108,463)</u>	<u>\$ 738,020</u>	<u>\$107,005</u>

The annual debt service requirements to maturity of bonded debt as of June 30, 2019, are shown in the following schedule:

Year Ending <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$107,005	\$20,727	\$127,732
2021	108,523	17,858	126,381
2022	108,330	15,054	123,384
2023	99,725	11,842	111,567
2024	59,591	9,117	68,708
2025-2028	<u>254,846</u>	<u>18,854</u>	<u>273,700</u>
Totals	<u>\$738,020</u>	<u>\$93,452</u>	<u>\$831,472</u>

6. CAPITAL LEASE

During the year ended June 30, 2014, the Town entered into a five-year capital lease agreement for a photocopier. The asset and the liability were recorded at the fair market value of the asset, \$9,840. During the year ended June 30, 2019, the Town entered into a five-year capital lease agreement for a new photocopier to replace the old photocopier. The asset and the liability were recorded at the fair market value of the asset, \$8,905. Depreciation expense of \$1,316 for the year ended June 30, 2019, has been included in depreciation expense and accumulated depreciation totaled \$742 at June 30, 2019. A loss on the old photocopier was recorded for \$5,084. Lease payments totaled \$2,145.

Minimum future lease obligations under the capital lease at June 30, 2019, are as follows:

Year Ending <u>June 30</u>	<u>Amounts</u>
2020	\$ 2,040
2021	2,040
2022	2,040
2023	2,040
2024	<u>1,190</u>
Total Minimum Lease Payments	9,350
LESS: Amount Representing Interest	<u>(1,098)</u>
Present Value of Minimum Lease Payments	<u>\$ 8,252</u>

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

7. NONSPENDABLE, RESTRICTED, COMMITTED, AND UNASSIGNED FUND BALANCES

The following summarizes the fund balances as of June 30, 2019:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Permanent Fund</u>
Nonspendable:			
Inventory	\$ 22	-	-
Cemetery Trust Fund	-	-	\$41,005
Restricted:			
Cemetery Trust Fund Income	-	-	34,659
Pinetree Cemetery	5,529		
Eddington Fire & Rescue Association	2,351		
Committed:			
Fire Department Truck Reserve	-	\$ 80,247	-
Fire Department Reserve	-	38,485	-
Fire Department Rescue Unit Reserve	-	37,570	-
Fire Equipment Reserve	-	45,592	-
Municipal Building Reserve	-	36,003	-
Major Road & Bridge Construction	-	32,037	-
Municipal Office Reserve	-	24,887	-
Sand & Salt Shed Reserve	-	23,736	-
Summer Roads	-	22,893	-
Fire Department Capital Reserve	-	6,000	-
Professional Service Reserve	27,150	-	-
Capital Improvement Reserve	10,518	-	-
Historical Society Building	10,000	-	-
Respiratory/Physical Reserve	6,312	-	-
Animal Welfare Reserve	5,291	-	-
Municipal Recreation Reserve	5,106	-	-
Business Park Reserve	3,930	-	-
MB/PB Building Fund Reserve	2,920	-	-
Restore Old Records Reserve	2,195	-	-
Right of Way Reserve	1,851	-	-
Recycling Income Reserve	1,561	-	-
Bicentennial Fund Reserve	1,327	-	-
Veteran's Memorial Brick Sales	1,274	-	-
Public Accessibility Reserve	750	-	-
Civil Defense Reserve	300	-	-
Town Picnic	48	-	-
Unassigned	790,906	-	-
Total Fund Balances	<u>\$879,341</u>	<u>\$347,450</u>	<u>\$75,664</u>

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2019, is as follows:

Due to/from other funds:

Road Account	General Fund	\$ 78,666
Fire Equipment	General Fund	8,380
Fire Department Reserve	General Fund	6,000
Total General Fund Payable		<u>\$ 93,046</u>

9. CEMETERY TRUST FUND

The cemetery trust fund is considered a donor-restricted endowment fund under Maine state law, thus endowments are classified as nonspendable or expendable under restricted net position. Appreciation of true and term endowments that can be spent is classified as expendable. This does not apply to or change the status of the endowment, only the appreciation associated with that endowment when the appreciation can be expended.

As June 30, 2019, \$34,659 of the endowment is available for expenditure and is reported as a restricted fund balance. The Town's policy is to expend money from the restricted funds of the cemetery trust fund for cemetery maintenance, when it is voted to do so at a Town meeting.

10. INVESTMENT IN JOINT VENTURE

The Town of Eddington is a member of an inter-local solid waste agreement with other participating municipalities. The Municipal Review Committee, Inc. ("MRC") is a quasi-municipal non-profit, non-capital stock corporation established to own and operate a solid waste system to service its member municipalities. The Town joined in 1991 and signed an agreement on March 21, 2017, to stay in the joint venture until April 2033 with the right to extend the agreement for up to five consecutive periods of five years each. MRC's Board of Directors annually considers distributing cash in excess of Board designated reserves back to the member municipalities.

At March 31, 2019, the joint venture had \$17,366,785 in net assets. The Town of Eddington's share in the equity of the joint venture at June 30, 2019, was approximately 0.84% or \$146,671. Financial statements are available for the joint venture at MRC's administrative office, 395 State Street, Ellsworth, ME 04605. (See also Note 11.)

11. LONG-TERM CONTRACTS

During the year ended June 30, 2017, the Town of Eddington entered into a 15-year agreement with the Municipal Review Committee to deliver its municipal solid waste to the Fiberright disposal facility in Hampden at an initial tip fee of \$70 per ton and may expect a rebate of not less than \$5 per ton for the first three years. Five 5-year extensions are available at the Town's election. (See also Note 10.)

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

During the year ended June 30, 2017, the Town entered into the following contracts:

A three-year contract with Pine Tree Waste for refuse and recycling pickup and disposal. The contract price for 2018, 2019, and 2020 is \$85,800, \$88,374, and \$91,025, respectively, to be paid monthly.

A three-year contract with Meridian Mobile Health, LLC dba Capital Ambulance with automatic renewals of one-year each, unless either party provides written notice to the other of such party's intention not to renew at least 60 days prior to the expiration of the initial term or the then-current renewal term. Capital Ambulance will pay the Town \$45 per call for the Town's provision of first responder services.

A three-year contract with L.P. Williams Construction for snow removal and sanding of 13.0 miles of town ways. The contractor will supply and screen up to 1,600 cubic yards of sand and mix it with 150 tons of salt that will be supplied by the Town. The contract price for 2018, 2019, 2020 is \$98,000 for each of the three years and is payable as follows: \$14,700 in December and January, \$24,500 payable in February and March, and \$19,600 payable in May.

A three-year contract with the Penobscot County Sheriff's Office for supplemental law enforcement services. The contract is payable in equal monthly installments for law enforcement services and incidental expenses, not to exceed the total contract figures of \$87,210, \$88,954, and \$90,733 for 2018, 2019, and 2020, respectively.

A three-year contract with the Town of Clifton for fire protection. The Town of Eddington will respond to and handle all fire and emergency medical incidents in the Town of Clifton. The Town of Clifton will pay annual payments to the Town of Eddington of \$29,000, \$33,000, and \$38,000 for 2018, 2019, and 2020, respectively.

12. INSURANCE

The Town is exposed to a variety of risks in the ordinary course of its daily activities. Some of these risks include workers' compensation, fire, and accidents. The Town of Eddington has purchased commercial insurance policies to cover potential claims.

13. DEFERRED COMPENSATION PLAN

On June 14, 1991, the Town of Eddington implemented a deferred compensation plan pursuant to Section 457 of the Internal Revenue Code for the Town's employees. Eligible employees may defer part of their compensation and the Town will match up to 6%, not to exceed the maximum allowed contribution of \$16,500. The Town paid \$7,877 for deferred compensation during the year ended June 30, 2019.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

14. FAIR VALUE MEASUREMENTS

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Fair value is the amount that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date (i.e., the exit price).

Market price observability is impacted by a number of factors, including the type of asset or liability, the characteristics specific to the asset or liability, and the state of the marketplace (including the existence and transparency of transactions between market participants). Assets and liabilities with readily-available actively quoted prices or for which fair value can be measured from actively-quoted prices in an orderly market will generally have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value.

The fair value hierarchy is based on the valuation inputs used to measure the fair value of the asset and are classified and disclosed in one of the following categories:

Level 1 - Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2 - Pricing inputs are observable for the assets or liabilities, either directly or indirectly, as of the reporting date, but are not the same as those used in Level 1. Fair value is derived principally from observable market data or other valuation methodologies.

Level 3 - Pricing inputs are unobservable for the assets or liabilities and include situations where there is little, if any, market activity. The inputs into the determination of fair value require significant judgment or estimation.

The Town's only investment is in common stock of a single bank valued at Level 1 inputs with a value at June 30, 2019, of \$5,589. (See Note 2.)

TOWN OF EDDINGTON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL
BUDGET BASIS
GENERAL AND CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
<i>Taxes:</i>				
General Property	2,677,118	2,677,118	\$ 2,677,118	\$ -
Change in Deferred Property Taxes	-	-	(52,979)	(52,979)
Supplemental Taxes	2,000	2,000	370,963	368,963
Abatements	-	-	(335,302)	(335,302)
Interest and Penalties	18,000	18,000	30,838	12,838
Excise	450,000	450,000	449,861	(139)
Total Taxes	3,147,118	3,147,118	3,140,499	(6,619)
<i>Licenses and Permits</i>	-	-	12,105	12,105
<i>Intergovernmental Revenues</i>				
State of Maine				
Revenue Sharing	100,000	100,000	102,881	2,881
BETE Reimbursement	1,093	1,093	1,109	16
Homestead Reimbursement	119,847	119,847	119,847	-
General Assistance	-	2,195	2,195	-
Tree Growth	-	-	8,417	8,417
Local Road Assistance Program	-	-	11,976	11,976
Other State of Maine	-	-	3,257	3,257
Town of Clifton - Fire Protection	-	33,000	33,000	-
Total Intergovernmental Revenues	220,940	256,135	282,662	26,527
<i>Other Revenues</i>				
Interest	-	-	3,442	3,442
Dividends	-	-	87	87
Appreciation (Depreciation) of Stock	-	-	60	60
Agent Fees	-	-	9,430	9,430
Grants	-	204,745	204,745	-
Donations	-	47	5,338	5,291
Meridian Mobile	-	8,955	8,955	-
Sale of Fixed Assets	-	-	1,575	1,575
Miscellaneous	35,000	38,767	46,022	7,255
Total Other Revenues	35,000	252,514	279,854	27,140
TOTAL REVENUES	3,403,058	3,655,767	3,714,920	59,153
EXPENDITURES				
General Government	50,080	50,080	45,294	4,786
Administrative	404,882	404,882	388,785	16,097
Highway	279,900	270,713	246,269	24,444
Protection	455,134	701,834	656,251	45,583
Human Services	183,034	189,043	180,484	8,559
Municipal Building Interest Payment	68,130	68,130	68,500	(370)
Education- SAD #63	1,707,545	1,707,545	1,707,545	-
Unanticipated Expense and Emergencies	7,500	7,500	-	7,500
Matching Funds for Grants Received	5,000	5,000	-	5,000
Maine Emera Abatement	94,100	94,100	-	94,100
Special Assessments	279,373	279,373	242,342	37,031
Total Expenditures	3,534,858	3,778,180	3,535,450	242,730
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(131,800)	(122,413)	179,470	301,883
OTHER FINANCING SOURCES (USES)				
Proceeds from Long-Term Debt	-	-	-	-
Budget Transfer (to) from Other Funds	-	-	(450)	(450)
Total Other Financing Sources	-	-	(450)	(450)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(131,800)	(122,413)	179,020	301,433
FUND BALANCE - July 1, 2018	1,047,771	1,047,771	1,047,771	-
FUND BALANCE - June 30, 2019	\$ 916,171	\$ 925,358	\$ 1,226,791	\$ 301,433

**TOWN OF EDDINGTON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING**

Budgetary Information

A budget is adopted for the General Fund and Capital Projects Fund and is not required for the other funds. The original budget and related estimated revenues and expenditures represent the spending authority enacted at the town meeting where the budget was discussed and approved by the residents of the Town on June 12, 2018, and includes estimated approved budgetary carry-forwards from the prior fiscal year. The final budget represents the original budget with additions from special Town meetings, where additional expenditures are discussed and approved by the residents of the Town. This budget is established in accordance with the various laws which govern the Town's operations.

The Town's budget is prepared on a modified accrual basis, which is consistent with generally accepted accounting principles.

Budgetary Compliance

Expenditures may not legally exceed budgeted appropriations without approval of the townspeople at a special Town meeting. There are two exceptions regarding expenditures in excess of budgeted appropriations. Municipal officers are legally obligated to provide financial assistance to eligible applicants of the general assistance program even if doing so creates an overdraft. Another exception is provided by Title 23, Section 2705, M.R.S.A. which allows road maintenance accounts to be overdrawn by not more than 15% of the budgeted appropriation. The following accounts had actual expenditures that exceeded budgeted appropriations as of June 30, 2019:

Municipal Building: Interest Payment	\$370
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SUPPLEMENTARY INFORMATION

TOWN OF EDDINGTON, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2019

	BALANCES 07/01/18	APPROPRIATIONS	OTHER CREDITS AND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	OVERDRAFT	LAPSED TO SURPLUS UNEXPENDED	CONTINUING 06/30/19
General Government:								
Selectmen Salaries	-	\$ 6,200.00	-	\$ 6,200.00	\$ 6,200.00	-	-	-
Planning Board Salaries	-	5,880.00	-	5,880.00	1,108.51	-	\$ 4,771.49	-
Ballot Clerks and Moderator	-	1,800.00	373.83	2,173.83	1,785.66	-	388.17	-
Board of Assessors	-	950.00	-	950.00	950.00	-	-	-
Assessor's Agent	-	35,100.00	-	35,100.00	35,100.00	-	-	-
Assessor's Expenses	-	150.00	-	150.00	150.00	-	-	-
Business Park	\$ 3,929.96	-	-	3,929.96	-	-	-	\$ 3,929.96
Public Accessibility	750.00	-	-	750.00	-	-	-	750.00
Total	4,679.96	50,080.00	373.83	55,133.79	45,294.17	-	5,159.65	4,679.96
Administrative:								
Office Supplies	-	3,000.00	-	3,000.00	3,007.23	\$ 7.23	-	-
Office Postage	-	2,250.00	1,655.70	3,905.70	3,805.70	-	100.00	-
Deeds and Liens	-	350.00	-	350.00	177.32	-	172.68	-
Lien Discharge Notices	-	1,200.00	2,239.00	3,439.00	3,439.00	-	-	-
Legal Notices	-	1,500.00	-	1,500.00	599.71	-	900.29	-
Printing	-	1,800.00	-	1,800.00	1,009.36	-	790.64	-
Miscellaneous	12,955.12	600.00	-	13,555.12	600.00	-	135.70	-
Professional Services	-	25,000.00	-	25,000.00	10,804.22	-	-	-
Town Manager	-	54,042.00	-	54,042.00	54,042.00	-	-	-
Office Salaries	-	103,284.00	-	103,284.00	103,272.54	-	11.46	-
Retirement	-	7,883.00	-	7,883.00	7,876.72	-	6.28	-
Code Enforcement Officer	-	23,390.00	6,220.00	29,610.00	29,362.50	-	247.50	-
Code Enforcement Officer Contingency	2,080.00	-	-	2,080.00	2,080.00	-	-	-
Town Official Expenses	-	800.00	120.00	920.00	1,001.00	81.00	-	-
Workshops and Dues	-	1,500.00	-	1,500.00	1,574.98	74.98	-	-
Employees Income Protection	-	2,014.00	-	2,014.00	1,856.16	-	157.84	-
Employees Health Insurance	-	37,987.00	-	37,987.00	38,343.06	356.06	-	-
F.I.C.A. Taxes	-	20,750.00	-	20,750.00	18,087.80	-	2,662.20	-
Municipal Building / Equipment	-	19,500.00	-	19,500.00	16,605.37	-	2,894.63	-
Utilities	-	29,000.00	-	29,000.00	31,593.80	2,593.80	-	-
Comprehensive Insurance	-	12,500.00	-	12,500.00	10,703.90	-	1,796.10	-
Public Official Insurance	-	4,900.00	-	4,900.00	4,900.00	-	-	-
Unemployment Taxes	-	100.00	-	100.00	194.04	94.04	-	-
Auditor	-	7,450.00	-	7,450.00	7,650.00	200.00	-	-
Maine Municipal Dues	-	2,950.00	-	2,950.00	2,950.00	-	-	-
Computer Licensing Fee	-	12,612.00	-	12,612.00	14,666.44	2,054.44	-	-
Municipal Building Digital Sign	-	20,000.00	-	20,000.00	18,694.00	-	1,306.00	-
MB/PB Building Fund	2,919.74	-	-	2,919.74	-	-	-	2,919.74
Municipal Office Reserve	21,366.98	3,500.00	20.29	24,887.27	24,887.27	-	-	24,887.27
Municipal Building Reserve	30,962.35	5,000.00	40.67	36,003.02	-	-	-	36,003.02
Right-of-Way Reserve	1,851.00	-	-	1,851.00	-	-	-	1,851.00
Total	72,135.19	404,862.00	10,295.66	487,292.85	388,765.25	5,455.65	11,182.32	92,811.93
Highway:								
Winter Maintenance	-	129,900.00	555.39	130,455.39	130,455.39	-	-	-
Summer Roads	-	125,000.00	(9,186.77)	115,813.23	115,813.23	-	-	-
Major Road & Bridge Construction	7,037.00	25,000.00	-	32,037.00	-	-	-	32,037.00
Sand & Salt Shed Reserve	-	-	23,736.00	23,736.00	-	-	-	23,736.00
Town Road Reserve	61.20	-	22,831.38	22,892.58	-	-	-	22,892.58
Total	7,098.20	279,900.00	37,936.00	324,934.20	246,268.62	-	-	76,665.58

The accompanying notes are an integral part of these financial statements

	BALANCES 9/70/1/18		APPROPRIATIONS	OTHER CREDITS AND TRANSFERS		TOTAL AVAILABLE	EXPENDITURES	BALANCES	
		\$						LAPSED TO SURPLUS OVERDRAFT	UNEXPENDED
Protection:									
Animal Control		\$ 4,638.28	\$ 5,100.00	\$ 1,655.48	\$ 11,393.76	\$ 6,102.73	\$ 0.20	\$ 5,291.03	
Penobscot Sheriff's Contract		-	88,954.00	-	88,954.00	88,954.20	1.93	-	-
Fire Department Operations		-	28,475.00	-	28,475.00	28,475.93	-	\$ -	-
Fire Department Compensation		-	34,320.00	10,772.66	45,092.66	45,092.66	-	2,872.51	-
Firefighter Compensation		-	100,000.00	-	100,000.00	97,127.49	-	2,070.92	-
Firefighter Supplies (Fire Fighter I & II)		-	5,000.00	-	5,000.00	2,929.08	-	-	-
Fire Chief Salary		-	20,000.00	-	20,000.00	20,000.00	-	-	-
Fire Chief Supplies		-	200.00	-	200.00	120.00	-	80.00	-
Fire Department Equipment		-	12,500.00	1,890.00	14,390.00	17,052.49	2,662.49	-	-
Fire Department Grants		-	-	204,745.41	204,745.41	204,745.41	-	-	-
Respiratory/Physicals		6,120.61	1,000.00	-	7,120.61	609.00	-	-	6,311.61
Fire Department Insurance		-	20,500.00	-	20,500.00	16,696.60	-	3,803.40	-
Fire Department Note - 1992		-	10,759.00	-	10,759.00	10,759.00	-	-	-
Fire Hydrants - Bangor Water		-	25,263.00	-	25,263.00	25,716.44	453.44	-	-
Fire Hydrants - Brewer Water		-	31,160.00	-	31,160.00	31,159.72	-	0.28	-
Street Lights		-	3,000.00	-	3,000.00	2,882.40	-	117.60	-
New Fire Truck Note		5,427.72	26,403.00	25,000.00	52,403.00	52,403.00	-	-	-
Fire Department Association		60,084.47	20,000.00	2,146.67	7,574.39	5,223.59	-	-	2,350.80
Fire Truck Reserve		30,030.60	7,500.00	152.50	80,246.97	80,246.97	-	-	80,246.97
Rescue Unit Reserve		14,548.86	15,000.00	39.59	37,570.19	37,570.19	-	-	37,570.19
Fire Equipment Reserve		38,434.94	-	16,043.63	45,592.49	45,592.49	-	-	45,592.49
Fire Department Reserve		6,000.00	-	50.15	38,485.09	38,485.09	-	-	38,485.09
Fire Department Capital Reserve		300.00	-	-	6,000.00	6,000.00	-	-	6,000.00
Civil Defense Reserve		185,595.48	455,134.00	263,496.09	884,225.57	656,250.74	3,116.06	8,944.71	222,148.18
Total									
Human Services:									
Resident Assistance Program		-	100.00	100.00	100.00	100.00	-	100.00	-
General Assistance		-	8,500.00	2,194.70	10,694.70	6,203.30	-	4,491.40	-
Cemetery - Mowing		-	9,000.00	-	9,000.00	8,858.13	-	141.87	-
Cemetery - Maintenance		-	7,500.00	-	7,500.00	12,555.31	5,055.31	-	-
Cemetery - Bunsals		-	-	597.00	597.00	597.00	-	-	-
Veteran's Memorial		528.88	1,000.00	976.00	2,504.88	3,863.29	1,358.41	-	-
Pinefree Cemetery Reserve		4,848.12	-	682.88	5,529.00	5,529.00	-	-	5,529.00
Area Task Force on Aging		-	500.00	-	500.00	500.00	-	-	-
United Way		-	1,000.00	-	1,000.00	1,000.00	-	-	-
Historical Society		-	1,000.00	-	1,000.00	1,000.00	-	-	-
Restore Old Records Reserve		2,194.75	-	-	2,194.75	1,326.95	-	-	2,194.75
Bicentennial		1,283.15	-	43.80	1,326.95	1,326.95	-	-	1,326.95
Town Picnic		-	-	47.67	47.67	47.67	-	-	47.67
Eddington Clifton Civic Center		-	2,000.00	-	2,000.00	2,000.00	-	-	-
Regional Recreation Reserve		-	11,240.00	-	11,240.00	11,240.00	-	-	-
Solid Waste Disposal		-	41,000.00	3,767.00	44,767.00	54,685.40	9,918.40	-	-
Solid Waste Contingency		-	3,000.00	-	3,000.00	1,082.88	-	1,917.12	-
Trash Collection		-	60,836.00	-	60,836.00	54,735.78	-	6,100.22	-
Recycling		2,140.12	29,458.00	-	31,598.12	21,575.05	-	8,461.95	1,561.12
Municipal Field Recreation		3,694.31	2,000.00	-	5,694.31	5,694.31	-	-	5,106.31
Historical Society Reserve		5,000.00	5,000.00	-	10,000.00	588.00	-	-	10,000.00
Total		19,687.33	183,034.00	8,409.05	211,130.38	180,484.14	16,332.12	21,212.56	25,765.80

Schedule 2 Continued

	BALANCES	OTHER	TOTAL	EXPENDITURES	LAPSED TO SURPLUS	BALANCES
	07/01/18	CREDITS AND TRANSFERS	AVAILABLE		OVERDRAFT	06/30/19
Capital Improvement Reserve	\$ 10,518.32	-	\$ 10,518.32	-	-	\$ 10,518.32
Veteran's Memorial Brick Sales	1,096.50	\$ 177.00	1,273.50	-	-	1,273.50
Municipal Building: Interest Payment	-	-	68,130.00	\$ 68,500.42	\$ 370.42	-
Education: SAD #13	-	-	1,707,545.00	1,707,544.56	-	-
Unanticipated Expense and Emergencies	-	-	7,500.00	-	-	0.44
Matching Funds for Grants Received	-	-	5,000.00	-	-	7,500.00
Emera Abatement	-	-	94,100.00	-	-	5,000.00
Special Assessments:						
County Tax	-	-	241,601.00	242,342.28	741.28	-
Overtax	-	-	37,772.05	-	-	37,772.05
Total	-	-	279,373.05	242,342.28	741.28	-
Amounts Appropriated from Carryforwards	106,600.00	-	-	-	-	-
DEPARTMENT TOTALS	\$ 387,410.98	\$ 320,687.63	\$ 4,136,156.66	\$ 3,535,450.18	\$ 26,028.53	\$ 435,863.27

**TOWN OF EDDINGTON
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUND
JUNE 30, 2019**

	CAPITAL PROJECTS FUNDS							TOTAL CAPITAL PROJECTS FUNDS
	FIRE TRUCK	RESCUE UNIT	FIRE EQUIPMENT	FIRE DEPARTMENT	MUNICIPAL OFFICE	MUNICIPAL BUILDING	ROAD ACCOUNT	
ASSETS								
Cash and Cash Equivalents	\$ 80,247	\$ 37,570	\$ 37,212	\$ 38,485	\$ 24,887	\$ 36,003	\$ -	\$ 254,404
Due from other Funds	-	-	<u>8,380</u>	<u>6,000</u>	-	-	<u>78,666</u>	<u>93,046</u>
TOTAL ASSETS	<u>\$ 80,247</u>	<u>\$ 37,570</u>	<u>\$ 45,592</u>	<u>\$ 44,485</u>	<u>\$ 24,887</u>	<u>\$ 36,003</u>	<u>\$ 78,666</u>	<u>\$ 347,450</u>
LIABILITIES AND FUND BALANCES								
<i>Fund Balances:</i>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	80,247	37,570	45,592	44,485	24,887	36,003	78,666	347,450
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	<u>80,247</u>	<u>37,570</u>	<u>45,592</u>	<u>44,485</u>	<u>24,887</u>	<u>36,003</u>	<u>78,666</u>	<u>347,450</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 80,247</u>	<u>\$ 37,570</u>	<u>\$ 45,592</u>	<u>\$ 44,485</u>	<u>\$ 24,887</u>	<u>\$ 36,003</u>	<u>\$ 78,666</u>	<u>\$ 347,450</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF EDDINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2019**

		<u>FIRE TRUCK</u>	<u>RESCUE UNIT</u>	<u>FIRE EQUIPMENT</u>	<u>FIRE DEPARTMENT</u>	<u>MUNICIPAL OFFICE</u>	<u>MUNICIPAL BUILDING</u>	<u>ROAD ACCOUNT</u>	<u>TOTAL CAPITAL PROJECTS FUNDS</u>
REVENUES									
Intergovernmental	\$	153	\$ 39	\$ 43	\$ 50	\$ 20	\$ 41	\$ 14,200	\$ 14,200
Interest Income									346
Miscellaneous								23,736	23,736
Total Revenues		<u>153</u>	<u>39</u>	<u>43</u>	<u>50</u>	<u>20</u>	<u>41</u>	<u>37,936</u>	<u>38,282</u>
EXPENDITURES									
Excess (Deficiency) of Revenues over Expenditures		153	39	43	50	20	41	37,936	38,282
OTHER FINANCING SOURCES (USES)									
Operating Transfers In		20,000	7,500	31,000	-	3,500	5,000	34,187	101,187
Operating Transfers (Out)								(555)	(555)
Total Other Financing Sources		<u>20,000</u>	<u>7,500</u>	<u>31,000</u>	<u>-</u>	<u>3,500</u>	<u>5,000</u>	<u>33,632</u>	<u>100,632</u>
Net Change in Fund Balances		20,153	7,539	31,043	50	3,520	5,041	71,568	138,914
FUND BALANCES—Beginning		<u>60,094</u>	<u>30,031</u>	<u>14,549</u>	<u>44,435</u>	<u>21,367</u>	<u>30,962</u>	<u>7,098</u>	<u>208,536</u>
FUND BALANCES—Ending		<u>\$ 80,247</u>	<u>\$ 37,570</u>	<u>\$ 45,592</u>	<u>\$ 44,485</u>	<u>\$ 24,887</u>	<u>\$ 36,003</u>	<u>\$ 78,666</u>	<u>\$ 347,450</u>



TOWN OF EDDINGTON, MAINE
COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL
For the Year Ended June 2019

LG&H

CERTIFIED PUBLIC ACCOUNTANTS

Leo M. Loiselle, CPA
Glenn D. Goodwin, CPA
Christopher S. Hinds, CPA
Angel R. Caron, CPA
Andrea S. White, CPA
Leslie J. Poake, CPA, CGMA
Shawn L. Charest, CPA
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To the Board of Selectmen and Management of the
Town of Eddington

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Eddington as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered Town of Eddington's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Eddington's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Eddington's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in internal control to be a material weakness:

Finding: The Town of Eddington, like other small governments, has historically relied on the independent auditors to propose certain year-end adjusting entries and to assist in the preparation of financial statements in accordance with generally accepted accounting principles (GAAP), including the adjustments to convert the funds statements to government-wide statements, capitalizing and depreciating capital assets, and drafting notes that provide the required disclosures. Management feels that it is more cost-effective to outsource these functions to the independent auditors than to incur the time and expense of having the employees and/or management obtain the necessary training and expertise required to perform this task internally. Without the assistance on the part of the independent auditors, the Entity's financial statements could be materially misstated. This reliance is generally considered a material weakness in the internal control of the governmental entity under the auditing standards generally

accepted in the United States of America, AU-C Section 265, *Communicating Internal Control Related Matters Identified in an Audit*.

Recommendation: Whether or not it would be cost-effective to cure a control deficiency is not a factor in applying AU-C 265's reporting requirements. However, because prudent management requires that the potential benefits from an internal control should exceed its cost, it may not be practical to correct these deficiencies. In this case, we do not believe it would be cost-effective, so we recommend that no change be made in the present arrangement.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in internal control to be a significant deficiency:

Finding: The Town of Eddington has old taxes and personal property receivables on the books.

Recommendation: The Town of Eddington should try to collect old receivables, foreclose on property, or abate the taxes.

During our audit, we also became aware of the following deficiency in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency:

At this time, there is no review of journal entries that are made to the accounting records to reclassify expenditures from one account to another. We recommend that the Board of Selectmen review any journal entries that are made to reclassify expenditures from one category to another. Upon review, the Board should sign the journal entry to show that they reviewed it and agree with the reclassification.

The journal entries to adjust the reserve accounts are posted against revenue and expenses accounts. We recommend that the entry be posted against the surplus fund reserve account.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various governmental unit personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the Town of Eddington, and is not intended to be, and should not be, used by anyone other than these specified parties.



LG&H

Bangor, Maine

February 24, 2020

<u>In Memory Of</u>	<u>Date of Death</u>	<u>Age</u>
Bates, Roger D.	03/05/2020	69
Byers, Edward J.	02/19/2020	52
Clewley, Peter A.	06/22/2019	52
Corcoran, Theresa P.	05/29/2020	81
Dow, Thomas V.	10/22/2019	70
Drew, Tracy D.	09/26/2019	55
Erickson, Kim	02/20/2020	64
Ginn, Lois M.	06/23/2019	84
Harlow, Dana F.	12/31/2019	55
Hawkins, George W. III	02/20/2020	82
Knight, Mary Elizabeth	06/15/2020	90
Lane, Frank L. II	12/09/2019	40
Maquillan, Robert J. Sr.	12/02/2019	59
Merrill, Laurette M.	01/08/2020	79
Michaud, James F. Jr.	03/15/2020	69
Moro, Peggy A.	07/22/2019	79
Murray, Timothy F.	02/20/2020	59
Oxley, Edward E.	05/29/2020	90
Prewitt, Glenn M.	01/20/2020	80
Rockwell, Thomas E. Sr.	11/15/2019	63
Trueworthy, Brent M.	09/24/2019	70
Way, Arlene I.	06/08/2019	81

**TOWN OF EDDINGTON
906 MAIN ROAD
EDDINGTON, ME 04428**