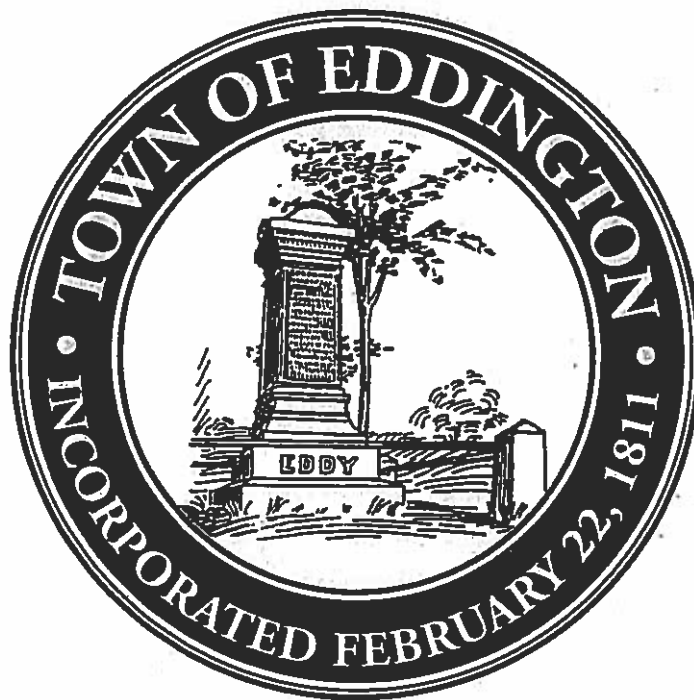


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2017 - 2018

MUNICIPAL
OFFICERS



EDDINGTON
MAINE

R
E
P
O
R
T

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

Trash: Each Friday, **Recycling:** 1st & 3rd Friday of each month.

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

Town Manager’s Report14

Selectmen’s Report16

Planning Board Report17

Trash and Recycling Information18

Assessor’s Report24

Code Enforcement Officer/Plumbing Inspector’s Report 26

Road Commissioner’s Report27

Solid Waste/Recycling Report 29

Fire Department Report30

Penobscot County Sheriff’s Office Report 32

Request for Committee and Board Members 33

Treasurer’s Report34

Perpetual Care Trust – Cemetery Report35

Historical Society Report36

Eddington-Clifton Civic Center (Comins Hall) 37

Tax Collector’s Report – Surplus Fund 38

Town Clerk/Registrar of Voters’ Report40

Holbrook Regional Recreation 41

General Assistance44

Animal Welfare Report 45

Sample Ballot 46

Warrant47

Appropriations 51

Unpaid Taxes 54

Auditor’s Report59

Town Information and Office Hours Inside Front Cover

In Memoriam Inside Back Cover

REFERENCE PHONE NUMBERS

Town Manager – Russell J. Smith	944-4587
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 – Sara Yasner	843-5716
Kerry Anderson	370-7377
Info@cominshall.org	
Superintendent of School’s Office	843-7851
Eddington School	843-6010
Holbrook School	843-7769
Holden School	843-7828
Trash & Recycling 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

2017-2018 ANNUAL REPORT

Please Bring This Book to Town Meeting

TOWN MEETING SCHEDULE

Tuesday, June 19, 2018
6:30 p.m. – Meet at the Eddington School
to act on articles on the annual warrant.

TOWN OFFICERS JULY 2016 - JUNE 2017

Moderators: Shawna L. Hinkley, David Johnson

SELECTMEN

Mark Carriera – Chairman (2018) Ray Wood, Jr. – Vice Chairman (2019)
Joseph Powell (2019) Pamela Chapman (2020) Vacant (2020)

Town Manager, Tax Collector, Town Clerk, General Assistance:
Russell J. Smith

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

Code Enforcement Officer and Health Officer:
Dean Bennett

Licensed Plumbing Inspector : Rick Leavitt

Road Commissioner
Russell J. Smith

Superintendent of Schools
Susan Smith

Principals:
Eddington School – Don Spencer
Holbrook School – Richard Modery

School Administrative District Directors

David McCluskey (2018) Steven Carr (2018) Rusty Gagnon (2019)

Fire Department

James Ellis, Fire Chief

**Fire Warden &
Local Emergency Management Agency Director**

James Ellis

Assessors

Roscoe Kent, Chairman (2020)
Vacant (2018) Mary Lynn Hunter (2019)
Benjamin Birch, Assessors' Agent

Animal Control Officer

Ann Greenlaw

Cemetery Board

Wendy Giguere (2020) Carol Alley (2018) Sandra Cookson (2019)

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 (2017) Jaime Panburn (2018) Joseph Sekera (2019)

Scholarship Committee

Vacant (2020) Ann Marie Wheeler (2018) Donna Oliver (2019)

Comprehensive Plan Committee

Dean Bennett, Consultant

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

Board of Appeals

Cynthia McDonald Melanson, Chairman (2018)
Gary Poisson (2018)
Timothy Higgins (2019) Patricia Wilking (2019)
Jeff Thurlow (2017)

Planning Board

David McCluskey – Chairman (2021) Mark Perry - Vice Chairman (2018)
Craig Knight - (2022) Susan Dunham Shane - (2021) David Peppard (2019)
Alternates: Deana Dougherty - (2018) Vacant - (2018)

Veterans Memorial Committee

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

Historical Society

Margaret Dougherty, President
Sylvia Fish, Vice President
Alice 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

Kimberley C. Rosen(R)
P.O. Box 877
Bucksport, ME 0416
Home Phone: 944-9179 Senate Telephone: 287-1505
Kimberley.rosen@legislature.gov

Congress of the United States

House of Representatives

Bruce Poliquin
Bangor – 942-0583 Washington – (202) 225-6306
www.house.gov/poliquin

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



Paul R. LePage
GOVERNOR

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

Dear Citizen of Eddington:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,


Paul R. LePage
Governor



RECYCLING

TTY USERS CALL 711
www.maine.gov

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2323
(202) 224-2882 (FAX)

United States Senate

WASHINGTON, DC 20510-1804

Dear Friends:

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

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction

for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make “catch-up” contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Penobscot County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor office at 207-945-0417 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

COMMITTEE ON
FINANCIAL SERVICES

COMMITTEE ON
VETERANS' AFFAIRS

Congress of the United States
House of Representatives
Washington, DC 20515-1902

Town of Eddington
906 Main Rd.
Eddington, ME 04428

Fellow Mainers,

It is a true honor to serve on behalf of the honest and hardworking men and women of our Great State. As your Representative, I am proud that, by working with everyone – Republicans, Democrats, and Independents – we were able to achieve some major victories for Maine in 2017.

Creating and protecting jobs has been and remains one of my top priorities in Congress, and this year we had some big successes. Continuing our work from last Congress, I joined forces with Senators Collins and King to fight to ensure the Department of Defense uses American tax dollars to purchase American made products, like the shoes made by the nearly 900 hardworking Mainers at New Balance. Too often in the past, our foreign competitors made these shoes for our troops, but we won the fight this year and now those shoes can be made in the Pine Tree State. This is a huge victory for the 900 hardworking Mainers at New Balance in Skowhegan, Norway, and Norridgewock.

In addition, the House of Representatives voted 418 – 1 to pass my bill to help business development and job creation in Old Town, and the House Natural Resources Committee voted unanimously in favor of my bill to help worm and clam harvesters settle boundary disputes with Acadia National Park. These are two more big wins for job creation in Maine, and I will not let up one inch until they become law.

Thankfully, this year we stopped the Trans-Pacific Partnership (TPP) in its tracks and fought against other unfair trade deals. I testified before the International Trade Commission (ITC) on behalf of Colombia Forest Products in Aroostook County when illegal Chinese products were hurting their business and threatening its 161 workers. I was thrilled the ITC ruled in favor of Mainers and against illegal Chinese manufacturers. Mainers are the hardest working people in the world and we can compete and win against anyone, but the rules must be fair.

As a new member of the House Veterans Affairs Committee, I created a Veterans Advisory Panel comprised of Maine Veterans from all corners of our Great State. This panel gives Maine Veterans a direct seat at the table and a voice in Washington, D.C. Together, we worked to address malpractice at Togus, resolved numerous late payments from the Department of Veterans Affairs (VA) to several rural Maine hospitals, and settled dozens of Maine Veteran's disability claims at the VA.

Unacceptably, this past year multiple members of Congress committed sexual harassment in the workplace. This is reprehensible behavior and should not be tolerated anywhere. As the lead Republican, I joined Democrats and Republicans to pass a resolution that significantly changes outdated sexual harassment procedures in the House of Representatives. Employees should always feel safe and comfortable in their own workplace, and it is past time Congress resolves this issue.

Lastly, I am extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is helping a Veteran navigate the bureaucracy at the

VA, assisting an elderly Mainer with Medicare issues, or advising a Mainer with a case at the IRS, my office is always available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Caribou (492-1600)—or visit my website at Polliquin.House.Gov.

We have made great progress, but our work is far from over. The Great State of Maine and our Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington D.C. for our families, Veterans, elderly Mainers, local small businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

A handwritten signature in black ink that reads "Bruce Polliquin". The signature is written in a cursive, slightly slanted style.

Bruce Polliquin
Maine's 2nd District Congressman

ANGUS S. KING, JR.
MAINE

133 HAMP SENATE OFFICE BUILDING
1202 OSA BLDG
CONGRESS BUILDING FLOOR 500

United States Senate

WASHINGTON, DC 20510

COMMITTEE ON
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

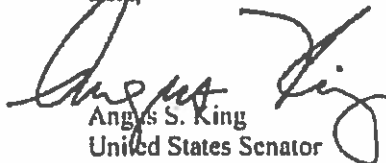
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King
United States Senator

ANGUSTA
4 Gabriel Drive Suite F1
Augusta, ME 04330
(207) 622-8282

WASHINGTON
200 Capitol Hill, Suite 500
Washington, DC 20540
(202) 512-0110
(202) 512-4400

PORTLAND
1000 Commercial Street
Portland, ME 04101
(207) 774-1320

WASHINGTON
22410 Woodloch Avenue SE
Burien, WA 98148
(206) 834-1585

SENATE REGISTRATION April 2017
Maine House of Representatives

128th Legislature
Senate of
Maine
Senate District 8

Senator Kimberley Rosen
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Annual Report to the Town of Eddington
A Message from Senator Kimberley Rosen

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

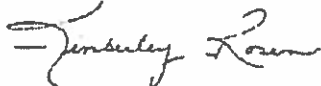
Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state’s economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after much hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens can continue to use their driver’s licenses to board commercial airplanes and access certain federal buildings.

While we accomplished much, there is still a lot of work ahead of us next session. Again, thank you for putting your trust in me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached at home, 469-3779, in Augusta at 287-1505, or by email at Kimberley.Rosen@legislature.maine.gov.

Sincerely,



Kimberley Rosen
State Senator, District 8



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

June 2018

Dear Friends & Neighbors:

As one of Eddington's legislators, my gratefulness for the opportunity to work on the many pressing issues most important to you is ongoing. Should you wish to discuss any subject matter taken up during the preceding months at the State House, or if you experience an impasse with respect to any State agency, I hope you will not hesitate to contact me.

With Memorial Day passed and the summer travel season nearly upon us, I hope you are able to take advantage of Maine's numerous outdoor offerings. Whether it is taking a drive along Maine's rugged coastline, enjoying scenic views from our state's western mountains, visiting one of our various historic and cultural museums, going to an agricultural fair or festival, or even quenching a need for speed by going to one of several area racetracks, there are activities for everyone to take advantage of. The Maine Office of Tourism's Web site, <https://visitmaine.com/>, has an assortment of useful information to help fill your calendar with things to do and places to go.

Before closing, I want to encourage you to visit the Office of the Maine State Treasurer's Web site, <https://www.maineunclaimedproperty.gov/>, to search the unclaimed property list for property that may belong to you. Unclaimed property consists of money and other personal assets that are considered lost or abandoned when an owner cannot be located after a specified period of time. It includes checking accounts, certificates of deposit, overpayments, gift certificates, paid-up life insurance policies, unpaid wages, commissions, uncashed checks, death benefits, dividends, insurance payments, money orders, refunds, savings accounts, stocks, and contents of safe deposit boxes. Unclaimed property does not include real estate, animals, or vehicles.

Again, thank you for the privilege of serving the good people of District 129.

Sincerely,

A handwritten signature in black ink that reads "Peter A. Lyford".

Peter A. Lyford
State Representative

District 129 Brewer (part), Clifton, Eddington, Holden and Veazie

TOWN MANAGER'S REPORT

To the Municipal Officers and Citizens of Eddington, I respectfully submit the Annual Report for the 2017-2018 fiscal year. Included are reports on the municipal appropriations and expenditures, an audit report and a report from each department or committee on their activities during the year.

I would like to thank my Office Staff, Shawna Hinkley, Denise Knowles and Theresa Clair for their commitment and professionalism that they provide to the citizens of Eddington and dealing with the public and in some instances when citizens can be rude to them. They treat the citizens with the utmost respect and I would expect that the citizens would treat them the same way. They will go over and above their duties to accommodate but with lack of respect from a few we will not go over and above for you. So remember the next time that you may come into the office treat the Office Staff the way that you would like to be treated.

I would like to thank the Board of Selectmen, Planning Board, Board of Assessors, Board of Appeals, Cemetery Board and all other various committees and the people that serve on them. Their time is greatly appreciated and I would encourage any citizens who would like to serve on the various boards or committees to please let the Town Office know. We currently have a position open on the Board of Assessors and in July there will be two alternate openings on the Planning Board. If anyone is interested in serving on the Board of Assessors or Planning Board please contact the Town Office. I would encourage people to get involved with your Town and not leave it up to the direction of a few. Your help is greatly appreciated and encouraged.

I would like to thank Charles Norburg, Jr., our former Code Enforcement Officer and Licensed Plumbing Inspector for almost 15 years of service to the Town of Eddington. Charlie left in April 2018 and I would like to wish him well and the very best in his future endeavors. His uniqueness will be greatly missed by the Office Staff and residents of the Town. Thank you Charlie for your service.

I would like to thank our Fire Chief, Jim Ellis, the Eddington Fire Department & EMS for their continued dedication and support to the residents of Eddington. Their many hours of time that is put in for training and responding to calls is greatly appreciated. It is a great commitment that they provide to the citizens of Eddington. Capt. Craig Russell continues to be a great asset to the Department and Town. He has applied for numerous grants, which the town has received without having to ask the taxpayers for money to fund the equipment and gear purchased. A great savings to the Town. Like many small towns across the state and the nation personnel is very limited at times. The Town is looking to add another full time position to ease the stress of those that are active on the department. I would encourage any residents that are interested in joining the Fire & EMS Department to contact the station. Your help would be greatly appreciated.

I would like to thank Chris Watson, our contract Deputy with the Sheriff's Department, who continues to provide the Town of Eddington for great coverage and dealing with the issues that evolve. He is a great asset and will go over and above his duties in helping out whether it be putting up a sign or working on the traffic speed sign that the Town received through a grant from MDOT that can be placed around town in different spots to alert drivers if they are speeding.

Ben Birch has been appointed as the Town's Assessor and I would like to thank him for his work that he has accomplished thus far this year. Ben has been involved in assessing for a very long time and brings a lot of knowledge with him. He is available every Wednesday 7:30 to 4:00 and every Friday from 7:30 to 12:00. I would encourage anyone that has questions to call the office and make an appointment if they wish to speak with him.

The Board of Selectmen has appointed a Comprehensive Plan Committee to begin work on the Land Use of the Town. Dean Bennett has been hired as the Consultant to work with the Committee. I would urge the residents of Eddington to give your input on the future of Eddington.

Dean Bennett has also been appointed to fill the position of Code Enforcement Officer. He is available on Tuesday's from 7:30 to 3:30. He is in the process of getting familiarized with the Town and will begin dealing with various code violations and working with the Planning Board. I would like to thank him for his time so far and looking forward to a great 2018 -2019 year.

Rick Leavitt has been appointed the Licensed Plumbing Inspector for the Town. Anyone that needs a new septic system, failed septic system or replacement, interior plumbing, new construction you will need a Plumbing Permit. Rick can be reached at 949-6775 for any questions or inspections.

As always I am open for comments and suggestions from the citizens. I would ask that if a resident would like to see me to set up an appointment as at times it can be very difficult to get my work done when residents stop in unannounced.

Together we can continue to make Eddington a great place to live. Thank you for all your support.

Respectfully submitted,
Russell J. Smith,
Town Manager

Selectmen's Report

To the Citizens of Eddington,

The board would like to give a grateful thank you to the following: Russell Smith, Town Manager; The office staff: Shawna Hinkley, Denise Knowles, and Theresa Clair; Jim Ellis, Fire Chief; Captain Craig Russell and all of our Firefighters and EMT's; and Chris Watson, Deputy Sheriff; their hard work and dedication to the citizens of this town keep our town running 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.

The board would like to give a special thanks to our former CEO & LPI, Charles Norburg Jr. Charles served the town for 15 years as CEO and put in countless hours for its citizens and has served our town well. We would also like to take this opportunity to welcome Deane Bennett who will be serving as our new CEO. He will be available at the town office on Tuesdays from 8am-4pm and is looking forward to serving our citizens.

The Selectmen are committed to the welfare and sound municipal development of the town and its citizens. For this reason, it is necessary to develop and update the towns comprehensive plan from time to time. Comprehensive planning is a process that determines community goals and aspirations in terms of community development. It is a guide to be used for future growth and development for the next 10 to 20 years. We are pleased that a committee has been formed and this process is underway. We are very grateful to those who have volunteered their time, talents and knowledge to get this accomplished.

The selectmen are the elected governing body in the town and sincerely strive to act in the best interest of the town and its citizens. We work for you. 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. Without your voice we can only assume we are doing the job that you elected us to do in a way that is satisfactory to our citizens.

On a final note, the selectmen are working hard to ensure that our town office runs as positively and efficiently as possible. The Staff at the town office is a wonderful group and deserve to be treated with dignity and respect. They are there to do a job and will bend over backwards for you to get it done if treated respectfully. If you have official town business with the manager please try to make an appointment when possible as he also has a job to do and "drop ins" can be disruptive.

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 Joseph Powell Pamela Chapman

EDDINGTON PLANNING BOARD

ANNUAL REPORT

July 2017 to June 2018

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

It is spring again in Eddington Maine, a small town just outside of the Bangor and Brewer Regions. We know it is spring because the lawn mowers are beginning to hum, the American Flags are up on every other telephone pole, and there are pie sales taking place at Comins Hall.

Although it was a relatively quiet year when compared to the past 4-5 years, the members of the Planning Board worked diligently to make adjustments to the Town's Land Use Ordinances. In great detail, thorough conversation, and at times, in debate, members picked away. At the close of each meeting, members left with homework on topics needing research, and more time to flush out the proper phrasing. Certainly not interesting for the ever faithful citizens who are in regular attendance, but nonetheless, a good use of time, and important work.

This year we said good bye to Planning Board member Pam Chapman, who is now serving proudly as a Town Selectman. We welcomed the newest alternate member, Deana Doughty, to the Board. Other members of the Board are Mark Perry (Vice Chair), Susan Dunham-Shane, Craig Knight, David Peppard, and James White (alternate).

The Planning Board wishes all the best to the Town's long-time Code Enforcement Officer, Charles Norburg, Jr. and welcomes Dean Bennett to the CEO role. Mr. Bennett arrives with many years of experience in small town land use, and has promised to help the Planning Board streamline their application processes by keeping much of the application review process out of Planning Board meetings. This is a change that both citizens, and Planning Board members, can rally behind.

It is not appropriate to conclude this report without mentioning our ever faithful minute taker, Denise Knowles. We are very appreciative of the great detail, and accuracy, in which Mrs. Knowles records Planning Board minutes. Thank you, Denise.

Respectfully submitted,

David McCluskey, Planning Board Chairman

TRASH AND RECYCLING

5/18

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 (862-7111)

SOME ITEMS NOT ACCEPTED AT ROADSIDE PICKUP can be taken to Pine Tree Transfer and Recycling 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, 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.

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

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

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	

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.

PLEASE NOTE:

We understand that the disposal of all Trash and Recycling is becoming harder and harder each year and appreciate the extra time and effort that each of you puts into disposing of all items correctly. Hopefully our Recycling percentage will continue to grow each year as more and more people realize the importance of Recycling and maybe the cost for disposing of regular Trash will decrease.

ZERO-SORT RECYCLING

(Recycling Made Easy)

ZERO-SORT RECYCLING is picked up roadside on the First and Third Friday of each month. Zero-Sort Recycling offers an expanded list of items accepted and **all of the items can be put in one container and do NOT need to be sorted out.** All you have to do is keep it separate from your regular trash. You can use your recycling bin or you can put your items into a regular trashcan as you will find the amount of your recyclable items will increase. Please put your trash on one side of your driveway and the recycling on the other side so there will be no confusion. We have Free Recycle Stickers available at the Town Office. If you do not have a sticker, place a blue bin beside your recycling container so they will know what to recycle and what is trash. Below you will find a list of items that they DO and DON'T RECYCLE.

Our Recycling and Trash are currently picked up by Pine Tree Waste (862-7111). They have more information about Recycling at their website, www.casella.com/Services/Recycling/Zero-Sort Recycling. Casella has a flyer you can print that is a Guide to Recycling. If non-recyclable items are mixed with your recyclables, they may not be accepted for pickup.

DO RECYCLE
PAPER, PLASTIC, METAL, AND GLASS CAN ALL BE MIXED TOGETHER.
PAPER
Newspapers & Inserts
Magazines
Mail & Catalogs
Paper Bags
Office Paper & Envelopes
File Folders
Junk Mail
Wrapping Paper
Phone Books
Soft Cover Books
Paper Plates (clean)
Milk & Juice Cartons
Boxes: (Broken Down)
Cereal, Drink, Gift, Pizza,
Egg, Corrugated Cardboard
PLASTIC
Water Bottles
Milk Jugs
Detergent Bottles
All containers marked with
a #1- #7 (except Styrofoam)
5-Gallon Pails
METAL
Tin Cans
Aerosol Cans (empty)
Aluminum Cans/Foil
GLASS
All glass Bottles & Jars
(all colors)
Empty all containers

DON'T RECYCLE
Batteries, alkaline
Bubble-wrap
Clothing & Shoes
Diapers
Envelopes, plastic or Tyvek®
Food (but you can compost it)
Hangers
Kitty litter
Knives
Light bulbs,
incandescent (trash),
compact fluorescent
light bulbs (return to store)
Needles & sharps
Paper Napkins & Towels
Plastic bags:
Shopping, Bread, frozen
vegetable, snack/sandwich,
trash bags
Plastic wrap, film & utensils
Potato chip bags
Ribbon & bows
Straws or stirrers
Styrofoam® or
polystyrene foam
(even if marked #6)
Tarps
Trash/waste
Vinyl (siding, bumper
stickers, etc.)
Waxed boxes, cups & paper
Wood
Plus Next Column

Universal Waste

Items categorized as "Universal Waste" cannot be included with your curbside pickup. Items can be taken to Electronics End, LLC, 173 Robertson Blvd, East-West Industrial Park, Brewer ME. 922-2094
www.electronicsend.com

Universal Waste Items:

Cell Phones/Telephones
 Computers & Peripherals
 Desk-top Printers
 DVD/VCR Players
 Fax Machines/Copiers/Scanners
 Florescent Bulbs
 Game Consoles
 Laptops
 Mercury Devices
 Thermostats/Thermometers
 Microwaves
 PBC Ballasts
 Televisions
 Typewriters

Hazardous Waste

Items categorized as "Hazardous Waste" must be disposed of carefully and cannot be included with your curbside pickup.

Unluckily there is no longer a yearly Household Hazardous Waste Day. Please contact Pesticide Control at 287-2731 for information about collections in our area.

Hazardous waste Items:

Anti-freeze	Herbicides
Brake Fluid	Oil Based Paint
Chemicals	Old Gasoline
Fertilizers	Paint Thinner
Fuel	Pesticides
Fungicides	

*****SAVE THIS PAGE FOR QUICK REFERENCE*****

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.

What you should, and shouldn't, put in your compost bin?

As a general rule you can compost most uncooked kitchen waste such as fruit scraps and vegetable peelings, egg shells, teabags and coffee grounds, leaves and grass, but not animal or dairy products. 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 Boxes
 - Fruit waste
 - Teabags
 - Pet Hair
- Raw vegetable peelings
 - Brown paper bags
 - Toilet roll tubes
 - Coffee grounds

- Egg shells
- Scrunched up newspaper
- Vacuum cleaner bag contents
(only if you have wool carpets!)

Don't compost these:

- Meat
- Cooked vegetables
- Dairy products
- Dog or cat poo
- Nappies

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' (e.g. vegetable peelings) and 'browns' (e.g. 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) 83 Washington 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: Tuesday – Saturday: 9:00 am to 5:00 pm

Donations accepted during business hours: Tuesday – 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

Efficiency Maine, a program through the Maine Public Utilities Commission, has launched a statewide CFL bulb-recycling program. 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. Lowe's, Walmart and Home Depot all participate in the program and will accept used bulbs.

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

Ink Cartridges can be turned in at Staples Office Supply Stores (947-9225) 180 Bangor Mall Boulevard, Bangor, ME at no charge.

LEAVES OR GRASS

Eddington residents can no longer dispose of leaves or grass at the Brewer Landfill. 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!!!!

Complete the form below if you have any items containing Freon.

The fee must be paid at the Town Office before the items can be dropped off.

Refrigerator(s) ___ Air conditioner Unit(s) ___ Total Items ___ x \$15.00 = \$_____ Amount due at Town Office

Name: _____ Address: _____

Lakeman and Sons (989-2780) 134 Levensellar Rd, Holden, ME – They will accept metal Appliances, including microwave ovens, washers, dryers, hot water heaters, refrigerators, (There is a \$10.00 charge for items with freon), copper, propane tanks, etc. They are currently buying tire rims and car batteries. Call them to check to see if they will accept any other metal items you need to dispose of.

Onesteel Recycling, Inc (formerly Industrial Metal Recycling Inc) (947-3710) 2630 Outer Broadway, Bangor. They will accept metal appliances at no charge. They will also take red metals, iron, copper, brass, radiators, heater cores, insulated copper wire, car, lawnmower and boat batteries, motor blocks and cars. There is a Sheet at the Town Office listing items accepted. (Depending on the market, they will pay a small amount for some items.)

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.

PESTICIDE DISPOSAL

The Board of Pesticides Control (BPC) and the Department of Environmental Protection provide citizens with a responsible, free solution to their obsolete pesticide problem. Once a year, these agencies collect obsolete pesticides brought to sites across Maine.

How to participate...

Go to their website, Maine.gov/Board of Pesticides Control/Pesticide Collection for complete instructions. They will direct you to a Registration Form that needs to be completed and mailed or emailed to them.

On the registration form, identify the common name of the pesticide active ingredients shown on each product's label. Common names are often listed on the front of the label followed by the chemical name. Store obsolete pesticides properly until the next annual collection drive.

The BPC will contact you several weeks prior to that drive to inform you of your local collection date and location. Can't make an upcoming drive? No problem...the BPC will keep your name on file for the next collection. After your inventory form is received, the BPC will mail a map and instructions 10 days before your collection date. Bring your obsolete pesticides to the assigned site. Once there, stay in your vehicle and present shipping papers to officials. They will direct you to place obsoletes in an appropriate receptacle.

PLASTIC BAGS

You cannot dispose of plastic bags in your regular road-side recycling. The bags get caught up in the machinery and create problems. Take your plastic bags to a local retail store that has a bin available to collect them. Walmart in Brewer and Hannaford in Brewer both have containers for plastic bags. (This includes shopping bags, newspaper bags and bottled water bags)

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 to recycle:

Lowes, (299-9039)-3 Arista Drive, Brewer, (Small equipment & tool rechargeable batteries)
Best Buy, (942-3434) 45 Bangor Mall Blvd, (General electronics & rechargeable batteries)

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 Amy Kessler at 843-6010 or email her at akessler@sad63.k12.me.us.

Report from the Assessor's Agent

Greetings to the Citizens of Eddington,

Another year is upon us and there is still much assessing work to do prior to the completion of the 2018 tax commitment and mailing of the tax bills.

Property taxes in Maine generate \$2.4 billion a year to fund local government services and a majority share of the cost of K-12 public education. Property taxes currently account for 45% of the revenues in Maine generated by three major taxes. The income taxes (corporate and personal) generate 31%, and the sales generate 23% of the total.

As the fundamental structure of our economic system has evolved from an agricultural economy to a manufacturing economy to a service-based economy, the patterns of ownership have changed and the property tax has become quite regressive because it is no longer necessarily based on a person's wealth or ability to pay.

Local assessors are required by law to "ascertain as nearly as may be the nature, amount and value as of the first day of April of the real estate and personal property subject to be taxed...." This means that if on the 1st day of April you own property that is subject to taxation, then you are liable to pay those taxes to your municipality.

The Maine Constitution says that property shall be assessed at its "just value." The courts have interpreted "just value" to mean fair market value or in other words "what the property is worth. " A property's worth is commonly looked at as "what a willing buyer would pay a willing seller" for a particular piece of property.

Property taxes on average fund 60% of the cost of local governments. The remainder of the revenue comes from state assistance, primarily in the form of school subsidy, as well as other sources of municipal revenue (e.g., motor vehicle excise taxes, fees, fund balances, etc.) The biggest sting of our property tax dollars is used to fund education. The average Maine community uses 68% of its property taxes for that purpose.

The total statewide cost K-12 education, which is approximately \$2.2 billion annually, is funded by both the state and local governments. The Local Education appropriation for Eddington this year is \$1,705,690.00.

Maine communities provide a vast array of services, including police and fire protection, winter and summer road maintenance, code enforcement, planning and land use regulation, economic and community development, issuance of licenses, solid waste collection and disposal, water and sewer services, emergency medical services, health and human services, and sometimes more depending on where you live.

The level of services a community provides is determined by the legislative body. In a municipality that is governed by the town meeting such as Eddington, the residents are the legislative body and through their votes at town meeting they determine the amount of property taxes that will need to be raised

******ATTENTION******

Are you new to town? Have you applied for your Homestead Exemption? The exemption is currently worth \$20,000 off your assessed value. You must be a resident of Eddington, own your home, which is your primary residence and file an application prior to April 1st. Applications are available at the Town Office

******VETERANS******

Veterans who have served in a Federally recognized war period, have reached the age of 62, or are receiving a government compensation for a service connected disability may be eligible for a Veteran's Property Tax Exemption. Applications are available at the Town Office. You need to bring with you your DD Form 214. If you are an un-remarried spouse of a deceased Veteran who may have met this criterion, you may also be eligible. This is a onetime application.

Respectfully,



Benjamin F. Birch Jr.

Assessor Agent

Code Enforcement Officer/Plumbing Inspector's Report

For the Year 2017 - 2018

The following table shows the different types of construction and the number of permits issued for each, for the last twelve years. Other than housing, there is not much permit information before 2007

		Comparison by Year											
		06	07	08	09	10	11	12	13	14	15	2016	2017
Homes:													
Stick-built		8	9	5	4	4	7	5	3	7	4	1	4
Cottage (Including Replacement)					1	0	2	0	0	0	1 ⁹		
Modular		6	1	0	3	2	1	2	0	1	0	2	0
Manufactured Housing		2	2	2	6	1	5	2	0	1	1	2	4
Other Permits:													
House Add'ns., Recons. and Renov's.		10		3	12	5	4	3	4	4	4	3	5
Manufactured Housing Additions		1		0	1	2	0	0	1	1	0	1	0
Garages: Stand-alone & attached:		15		6	11	7	9	6	8	3	9	7	9
Garage additions:			2	1	2	1	0	0	0	1	0	1	0
Outbuildings: sheds, pole barns, workshops,		18		7	12	7	13	9	12	11	5	4	12
Decks & Deck Roofs			4	4	1	6	3	8	4	0	4	2	5
Closed in porches:			0	2	5	0	0	0	0	0	1	1	1
Fire Escape:			1	0	0		0	0	0	0	0	0	
Pool:			1	0	1		1	0	1	0	0	0	1
Canvas, Plastic Buildings			0	3	0	0	0	0	0	0	0		
Ramp:			0	2	0	2	1	0	0	0	1		
Slab:			0	1	0	0	0	0	0	0	0		
Wind Generator: Private			0	0	1	0	0	0	0	0	0		
Agricultural: Green house, Storage:		1		0	0	3	0	0	0	0	0		
Commercial			1 ¹	0	1 ²	3 ³	3 ⁴	3 ⁵	1 ⁶	1 ⁸	1	1 ¹⁰	
Cell Towers: (incl. Co-locations)			2	2	1	0	0	0	0	1	1	2	1
Miscellaneous									1 ⁷				
Plumbing Permits			44	24	40	33	29	29	16	19	16	17	18

¹Dance Hall. ²Pump Sta. ³Store Addn., 2 Storage Bldgs. ⁴Store Patio, Garage Add'n, Storage Bldg. ⁵Office Bldg., 2 Garages. ⁶Sign. ⁷Dam. ⁸UV Water Treatment Bldg. ⁹Duplex. ¹⁰Store, Dollar General.

F.Y.I. All Principal Structures on a property must have building numbers either at the front door if it is visible from the street, or at the road end of the driveway. Numbers must be at least four inches (4") in height and of a contrasting color to the background. Numbers are obtainable through the Town Office.

Remember, it is less expensive to get a permit before you start construction than after!



Charles H. Norburg, Jr.
Code Enforcement, Health & Addressing Officer & Plumbing Inspector

ROAD COMMISSIONERS REPORT

For the fiscal year 2017-18 the Town of Eddington general road work consisted of replacing culverts, sign replacement, ditching, roadside mowing, grading of dirt roads etc.

General Road Work

Rooks Road Project Box Culvert	
American Concrete Box Culvert	\$ 34,088.00
American Concrete Rental of Jersey Barriers	1,980.00
Sunbelt Message Board Rental (2)	2,017.86
Roller Rental	2,650.00
Pump Rental & Hoses	500.00
Sand Bags & Spilldam	3,017.90
Overflow Culverts	1,674.00
Guard Rails Removal and Installation	7,410.00
Reclaim and Put down Base Pavement	17,800.00
Rip Rap for ends of Box Culvert and Bank	1,054.00
Installation and Contractor Fee of Box Culvert Project	62,052.00
105 yards of Loam	2,100.00
Erosion Control Blanket	626.75
Hydroseeding	600.00
Total Cost of Project	\$137,570.51
Lambert Road Asphalt Overlay	5,404.22
Replacement of Driveway Culverts, Ditching, Tree Trimming, Clewleyville, Davis & Rooks Roads	20,415.00
Road side mowing	2,000.00
Brush Removal	1,700.00
Road Utility Trailer Ramps & Misc Parts	356.49
Culverts, Erosion Control Blankets, Grade Stakes, Rip Rap	2,208.46
Grading Blackcap & Sweets Hill Roads	920.00
Flaggers	1,320.00
October Windstorm Damage Cleanup, Clewleyville, Davis, Chemo & Rooks Roads	3,550.00
Winter Washouts	395.00
Prime patch, hot top for potholes & Labor for fixing	1,618.22
Re-Stripe Town Office Parking Lot	475.00
Town Office Parking Lot Sweeping	320.00
Wood Debris Disposal Cost from Davis Pond	113.37
Spring Cleanup	2,332.50
Hydro seeding	400.00
Paving Cross Trench and Driveway Lips, Clewleyville & Merrill Roads	3,300.00
Total Cost	\$ 46,828.26
Grand Total Costs in 2017-2018	\$184,398.77

Winter Road Maintenance Costs

Contract for Plowing and Sanding	\$98,000.00
1436 yards of winter sand @ \$13.50/yard	19,386.00
162.63 tons of salt to mix with sand @ \$58.05/ton	9,440.66
Road side sweeping of winter sand	3,850.00
Salt Shed Inspection	330.00
Total Cost	\$131,006.66

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,
Russell J. Smith, Road Commissioner

SOLID WASTE AND RECYCLING REPORT

Solid Waste is a major part of the municipal budget. From July 1, 2017 to June 31, 2018, the town generated 719.65 tons of solid waste that was disposed of at the PERC plant in Orrington until March 31, 2018. On April 1, 2018, the new Fiberright Plant in Hamden was not ready for operation, so the MRC, which represents the towns, had an alternative plan until the plant is up and running. This represents a decrease of 61.61 tons over the previous year. The costs to the Town of Eddington for the fiscal year 2017 as of June 30, 2018 are as follows:

Tonnage to PERC:	\$ 61,700.00	Income:	
Tonnage to Coastal:	12,010.10		
Contract for roadside trash pickup:	58,385.86	PERC Reimbursement:	\$11,722.32
Contract for roadside recycling pickup:	28,599.96	MRC Dividends:	27,417.56
Municipal Review Committee:	1,086.48	Total Income:	39,139.88
Total Costs:	\$161,782.40	Actual Costs:	\$122,642.52

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.

2017 Fire Department Report

During 2017 the Eddington Fire Department responded to 453 calls for assistance. 324 calls were in the Town of Eddington while 76 calls were to the Town of Clifton under a contractual agreement. An additional 53 calls were to assist our neighboring communities as part of our mutual aid agreements. We received assistance from our mutual aid partners 39 times. The majority of our calls for service, nearly 70%, were for emergency medical services.

We responded to several major structure fires in both Eddington and Clifton during the year, but fortunately no one was seriously injured in any of the fires. We also responded to nearly 30 motor vehicle crashes throughout the year. Sadly one person was killed in a head-on crash on Riverside Dr. in December. Outdoor recreation in our area has been increasing over the past few years. We now find ourselves responding to several wilderness and water rescue calls each year. This requires additional training and equipment to meet the demands of these incidents. We have been very fortunate to receive several grants to fund equipment which helps us meet this emerging need.

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 2017 the Eddington Fire Department responded to the following calls for assistance:

Emergency Medical Services:

General Weakness / Illness	60
Trauma – Falls / Wound etc	51
Respiratory Emergency	43
Cardiac Emergency	39
Motor Vehicle Crash	29
Abdominal Pain	15
Behavioral	15
Seizure	9
Welfare Check	9
Lift Assist	6
Cardiac Arrest	5
Assault	5
Unattended Death	4
CVA (Stroke)	4
Diabetic Emergency	4
Overdose	4
Syncope	4
Anaphylaxis	3
Back Pain	3

Gunshot	1
Epistaxis	1
Choking	1
Total EMS	315

Fire/Rescue:

Utility Line Down	15
Tree Down in Roadway	11
Carbon Monoxide Incident/Alarm	9
Fire Alarm/Smoke Detector Activation	7
Tree on Utility Line	6
Structure Fire	5
Fire / Smoke / Odor Investigation	5
Service Call	5
Woods / Brush / Grass Fire	4
Electrical Equipment Fire	3
Fuel Spill	3
Wilderness Rescue	2
Unpermitted Open Burn	2
LP Gas Fire	1
Flooded Basement	1
Furnace Malfunction	1
Water Rescue	1
Vehicle Fire	1
Oven Fire	1
Traffic Hazard	1
Chimney Fire	1
Mutual Aid to Holden	22
Mutual Aid to Brewer	13
Mutual Aid to Orrington	6
Mutual Aid to Bradley	5
Mutual Aid to Dedham	3
Mutual Aid to Milford	3
Mutual Aid to Mariaville	1

TOTAL FIRE 138

TOTAL FIRE & EMS 453

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 2017 the Penobscot County Sheriff's Office responded to 1,321 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. The opioid epidemic continues to significantly impact our region and has become a major challenge for communicates and local law enforcement across Maine.

Although our state and county remains one of the safest places to live, we ask citizens to continue to be vigilant. Please secure your homes, garages, vehicles etc. Please report suspicious activity or circumstances. 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 2017, aside from answering complaints and attending to other patrol responsibilities, D/S Watson stopped 455 vehicles for motor vehicle traffic infractions. He issued 107 tickets (23%) and 348 warning (77%). It's clear that Deputy Watson has become 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 2017:

Directed Patrol	359	Adult Arrests	19
Property Check	254	Suspicious	17
Information	91	Motorist Assist	16
Public Service	77	Criminal Traffic Offense	14
Motor Vehicle Crash	47	Fraud	4
Welfare Check	34	Death Investigation	4
Hang-Up /Misdial 911	33	Burglary	3
Alarm	22		
Family Fight/Assault	21		

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

**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 return the bottom portion to the Town Office or e-mail your information to the townofeddington@roadrunner.com prior to April 15, 2019.

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:

Planning Board

Recreation Committee

Board of Appeals

Cemetery Board

Scholarship Committee

Fence Viewer

Surveyors of Lumber

Surveyors of Wood and Bark

Election Clerk

Veteran’s Monument Committee

Comprehensive Plan Committee

Full Name _____

Address _____

Signature _____ Date _____

Phone # _____

Email _____

2018 TREASURERS RECEIPTS & EXPENDITURES

Checking Account		
Beginning Balance May 31, 2017		\$ 669,250.23
State of Maine	\$ 224,393.17	
Tax Payments	2,536,734.18	
Misc. Income	<u>660,394.37</u>	
Total receipts:		\$3,421,521.72
Total Warrants	\$ 3,432,812.17	
Service Charges	<u>0.00</u>	
Total Expenditures:		(\$3,432,812.17)
Checking Account		
Ending Balance May 31, 2018		\$ 657,959.78

2018 TOWN SAVINGS

BANK NAME	BALANCE 5/31/17	DEPOSITS	INTEREST	WITH- DRAWALS	BALANCE 05/31/18
Bangor Savings Bank	\$ 23,931.66	\$ 0.00	\$ 19.15	\$ 0.00	\$ 23,950.81
Camden National Bank	132,291.33	0.00	181.16	0.00	132,472.49
Merrill Bank	100,000.00	0.00	0.00	0.00	100,000.00
Merrill Bank-Checkbook	669,250.23	3,420,257.55	1,264.17	(3,432,812.17)	657,959.78
MISCELLANEOUS RESERVE					
TD Bank North	\$ 100,507.34	\$ 0.00	\$ 674.07	\$ 0.00	\$101,181.41
TOWN ROAD RESERVE					
Camden National Bank	\$ 40,769.01	\$	\$ 55.83	\$ 0.00	\$ 40,824.84
MAJOR ROAD RESERVE					
Camden National Bank	\$ 25,000.00	\$	\$ 34.23	\$ 0.00	\$ 25,034.23
FOUNDERS DAY					
Brewer Federal Credit Union	\$ 6,141.94	\$	\$ 43.14	\$ 0.00	\$ 6,185.08
FIRE DEPT EQUIPMENT					
Bangor Savings Bank	\$ 21,984.29	\$ 22,620.00	\$ 17.59	\$ (12,958.53)	\$ 31,663.35
CEMETERY TRUST					
TD Bank North	\$ 73,529.99	\$ 300.00	\$ 183.37	\$ 0.00	\$ 74,013.36
CAPITAL ACCOUNTS					
Bangor Savings Bank					
Fire Department	\$ 74,448.94	\$ 0.00	\$ 74.49	\$ (36,150.49)	\$ 38,372.94
Municipal Office	\$ 17,851.47	3,500.00	14.29	0.00	\$ 21,365.76
Municipal Building	\$ 25,939.83	5,000.00	20.76	0.00	\$ 30,960.59
Fire Dept-Fire Truck	\$ 60,029.54	\$ 20,000.00	60.15	(20,000.00)	\$ 60,089.69
Fire Dept-Rescue Truck	\$ 22,511.05	\$ 7,500.00	18.02	0.00	\$ 30,029.07

2017-2018 PERPETUAL CARE TRUST FUNDS

Cemetery Name	Principal	Interest Balance 05/30/17	New Interest	Less Expense	Interest Balance 05/30/18
Blackman/Riverside Cemetery	\$ 3,750.00	\$ 3,193.02	\$17.00	\$ 0.00	\$ 3,210.02
Jonathan Eddy Cemetery	19,350.00	1,035.86	49.73	0.00	1,085.59
Meadow Brook Cemetery	10,075.00	8,425.33	46.33	0.00	8,471.66
Pine Tree Cemetery	9,295.88	18,704.90	70.31	0.00	18,775.21

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 Margaret & Louis Dougherty for overseeing the placement of flags on all the Veteran's lots in the cemeteries and placing wreaths at each of the cemeteries in regards to Wreaths Across America.

Respectfully submitted,

Carol Alley
Wendy Giguere
Sandra Cookson

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

EDDINGTON HISTORICAL SOCIETY REPORT 2018

The Eddington Historical Society meetings are on the third Sunday of each month at 1pm in the Eddington Town Office meeting room. Thank-you to all active members who support our meetings and events. We hope more Eddington residents will join our membership as we strive to preserve our towns history.

During the winter months we had speakers and displays. Dr. Rebecca White shared her research on "Taking Care of Our Own: Poor Relief in Rural Maine, 1880-1920." Sam Ford (a.k.a.) Leonard H. Ford IV, talked about his great grandfather's WWI service and displayed Dr. Ford's medical bag with medicines from the early 20th century. He shared family memorabilia, photographs and Dr. Ford's letters to home while he was in France.

The Historical Society main goal is to have a permanent place to store and display the historical collections. E.H.S. members have raised funds this year with the Eddington Barn Calendar sales, E.H.S. newsletter contributions, Chowder and Chat with Eddington families, The Princess Tea Party, donated raffle items, pie sale and Barns of Eddington Embroidered Quilt raffle. Tickets are still available at the Eddington Town Office or from Eddington Historical Society members. The quilt and tickets will be at our next fund raiser a Bean-hole bean supper at Comins Hall (ECCC) on June 23 from 5 to 6pm.

Quilt tickets : 1 for \$5 or 5 for \$20. Supper by donation. We hope to see you at the supper.

Please look at the display case on your right as you enter the town office. Some of our members will be at the Voting Polls selling items and asking all residents to join EHS. Please 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, V. President- Rebecca White, Secretary- Lou Higgins, Treasurer

**EDDINGTON HISTORICAL SOCIETY
MEMBERSHIP CARD**

Name: _____

Mailing Address: _____

Phone Number: _____

Email Address: _____

1 Year Membership, \$10.00: _____

Lifetime Membership, \$50.00: _____

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

April 28, 2018

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 2018/2019. 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. As reported in our 2017 request we were fortunate to receive a grant from the Maine Community Foundation which helped to restore all 56 of the 139 year old original windows and install storm windows where needed. We are grateful that the MCF awarded us this grant. The grant, combined with a targeted window donation drive, special events, the support from the Town of Eddington and special fundraisers made this all possible. But our work is not done.

In 2018 we must move forward with the next needs to maintain this grand meeting place of our communities. Targeted projects include resetting the granite blocks on which the Hall rests, replacing the main roof shingles (which took a bad hit in the October 2017 wind storm), painting the outside of the building to conserve the clapboards and the resetting of the chimneys. We were fortunate to receive a grant from the Davis Family Foundation for the granite block project and are perusing grants for aid in the other projects. But grants can't cover everything and we work constantly to raise funds to reach our goal of making the Hall available all year round.

As stated 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 communities 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, Boy Scouts Troop #23 since the 1940s, the Airline ATV Club, and Story Time (which joins us May – November on Fridays at 9:30) Ten Bucks Theatre held its 6th annual New Play Festival in September. The Eddington Historical Society held two fundraisers: a Mad Hatter Tea Party and a traditional Bean Supper. Additionally the Hall hosted baby showers, family reunions, memorial receptions, a family Thanksgiving dinner, the Hopkins Pond Association, and new to the community – the Chemo Pond Association. Remember, the Hall is available at no charge to community groups and at extremely affordable rates for private events.

In 2017 the Board raised funds through its annual membership drive, multiple pie and BHB sales and our popular summer supper series. There are additional special events slated for 2018.

We hope that you agree that the ECCC is a special shared resource and worthy of your contribution toward our annual expenses.

Sincerely,

Eddington-Clifton Civic Center Board of Directors

Josh Parda – President

josh@cominshall.org

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 an 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 \$447,052.76 in excise taxes, during the 2017-2018 fiscal year. The tax money stays here in town and helps reduce the amount of money to be raised from property tax.

2017 VALUATION & ASSESSMENT

Real Estate Valuation	\$ 157,220,575.00
Personal Property Valuation	4,273,810.00
Homestead Valuation	6,726,015.00
BETE Valuation	<u>137,805.00</u>
Total Valuation:	\$ 168,358,205.00

Appropriations:	
County Tax	225,793.00
Municipal	1,314,819.00
Education Tax	1,705,690.00
Overlay	<u>19,847.19</u>
Total Appropriations:	\$3,293,149.19

Deductions:	
State Revenue Sharing	106,000.00
Appropriation from Surplus	485,000.00
Homestead Reimbursement	107,952.54
BETE Reimbursement	<u>2,211.77</u>
Total Deductions:	\$701,164.31

Amount to be raised from Taxes: \$ 2,591,984.88

2017 Taxes Collected	\$ 2,309,094.26
2017 Taxes Abated	24,748.64
2017 Taxes Supplemented	589.36
2017 Taxes Outstanding	211,079.34

SURPLUS FUND ACCOUNT

Balance June 30, 2017	\$ 698,111.67
Additions:	
Interest	17,438.22
Excise Taxes	447,052.76
Miscellaneous Fee & Income	37,221.32
Supplemental Taxes	589.36
Unexpended Dept. Balances	10,552.52
Unexpended Overlay	19,847.19
Deductions:	
Revenue Funds	485,000.00
Abatements	24,748.64
Return Checks & Fees	0.00
Balance June 30, 2018	\$ 721,064.40

TOWN CLERK & REGISTRAR OF VOTERS REPORT

If someone resided in Eddington when they were born, got married or passed away, the Vital Record would be filed at this office. You can purchase records online through www.vitalcheck.com, or by calling 207.287.5795 Debit/Credit accepted.

A certified copy is \$15.00 Marriage Licenses are \$40.00

Statistics Recorded from July 1st, 2017 - June 1st, 2018

Births – 11 Males, 12 Females Deaths – 11 Males, 14 Females

Marriage Licenses Issued - 18

Inland Fisheries & Wildlife – Registrations Processed

Boats: 182 Snowmobiles: 92 ATV's: 91

Hunting & Fishing Licenses: 245 (resident & non-resident)

Dogs Registered 148

MOTOR VEHICLE EXCISE TRANSACTIONS 2320

VOTER REGISTRATION & ELECTION INFORMATION

Total Registered Voters 1618

D – 373 R- 592 G - 80 U- 561 L -11

The General Election will be held on Tuesday, November 6th, 2018.

Absentees will be available 45 days prior, please call to request one, if needed.

We will always try our best to help our residents, in any way we can. Please understand we have rules to follow and sometimes we don't even agree with the "why's" or "how's" of them.

Thanks to the many residents who have surprised us with special treats, or other items, whether it's during a Holiday, or "just because". You may not realize what those gestures mean, on any given day. In these trying times, a smile or a kind word can be so rare. I wish everyone could be part of the Community we are proud to live and work in.

Thank you for being you, and for appreciating us.

Respectfully Submitted,

Shawna L. Hinkley, Deputy Clerk / Registrar of Voters

HOLBROOK RECREATION COMMITTEE REPORT

FEBRUARY 2018

The Holbrook Recreation Committee has continued to work through the past year to maximize the varied opportunities available to the children and adults in our communities. We have continued to build on our new and previous offerings with numbers blooming in some programs and decreased in others.

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.

We have enjoyed various members continuing in leadership roles helping to ensure that as many as want to participate may do so. There has been continued growth in the number of participants as well as volunteers.

Our Director, Tom Smith, continued overseeing both our winter and summer programs with much assistance and many volunteer parents at each event. Tom also oversaw the setting up of a new Holbrook Recreation web site that can be used for news, announcements and registrations for all our programs in one place. We are very thankful for his leadership and support while overseeing our Holbrook Rec offerings.

T-ball Holbrook Recreation 2017 Tee Ball started on Saturday, April 22nd and ended on Saturday, June 3rd. Tee Ball had a 6-session schedule with games and skill development on Saturday mornings from 9:00-10:00 at Holbrook School. The Sessions went as follows:

9:00-9:30 – Skills with each team given a practice plan that they could use as a guide line.

9:30-10:00 – Teams played a game.

10:00-10:15 – Popsicle had out to participants, siblings and parents!

Tee Ball had an amazing turnout this year with 61 kids registered, which allowed us to add a team for a total of 4 teams. Once again this year we had a great group of parent volunteers who make the program one in which the kids learned baseball skills and had fun doing so! The last session Coaches presented all participants with a certificate of participation.

A big thank you to the team sponsors:

Sponsor	Coach
Peavey	Jamie Bangs
Darlings	Kevin Faulkner
Work Store	Tom Tardiff
Award, Signage & Trophies	Einar Mattson

Farm League program Farm league team evaluations took place on April 19th at the Holbrook School fields with 36 kids participating. Kids were evaluated using baseball skills stations for team placement. It was determined that we would break the kids into 3 of 12.

Season schedule was posted on April 20th for games and practices. Games/practices started on April 25th with each team playing an 8-game schedule.

Playoffs semi-finals started on June 6th between Peavey and Glidden with Glidden advancing to the championship on Friday, June 9th to battle with the No. 1 seeded Green Point team (postponed due to weather).

Semi-final playoff game was played at the little league field located at the Holden school.

Championship game was rescheduled for Thursday, June 15th at the Holbrook School.

Green Point outlasted Glidden 15 – 13 in a back and forth battle!! Each participant received a certificate and awards medal.

Thank you to sponsors:

Team Sponsor

Peavey Manufacturing

Glidden Auto Body

Greenpoint Auto

Coaches

Brandi Cullen

Mike Clark

Sarah & Wes Shurtleff.

Rec Softball continued with great participation and the girls and the community really came together to support this program.

Major League Softball Team had another memorable season, with continued growth of the girls and the program. We are very hopeful this will continue to grow and be supported for our softball players.

Between T-ball, Farm League, Rec Softball and Major League Softball, there were close to 100 students playing ball this past spring and summer. Thanks go to all the coaches, parents, students, volunteers and all that sponsor our teams and programs.

Soccer Program –Holbrook Rec offered a soccer league fall 2017 for Grades 3-6 and the regular Saturday soccer program for Pre-K through 2nd grade. There were approximately 80 children participating in the groups. We had two local businesses sponsor our soccer programs and we are very appreciative of their support.

Shooting Stars Basketball for students ages 5 through 8 years old is held at both Eddington and Holden schools. This year we have it scheduled to begin in March, and are excited to begin. These students are divided into ages at separate times and 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. We thank our wonderful volunteer organizers who recruit helpers and help with the major success of the program. Each site has had up to 100 participants each year, but with this year we have sent out emails and newsletter notifications and asked to have the registrations done on-line, and as of today there have only been 60 students registered.

Cheering has been organized once again and the cheerleaders have been cheering at the boys' Pee Wee Basketball games.

Pee Wee Basketball

2017/2018 HOLBROOK RECREATION BOYS' & GIRLS' BASKETBALL

Holbrook Pee Wee evaluations were held on Thursday, October 26th at the Holbrook School Gym with the following schedule: Girl's – 5:00 PM – 6:00 PM and Boy's- 6:00 PM – 7:00 PM

We had roughly 21 girls attend evaluations and added 3 more as the season progressed. The Number of girls registered was up as we had 9 girls last season. (Girls' program had 2 teams.)

Boys' numbers were down a bit as we had 12 boy's attend evaluations adding 4 boys late that did not attend evaluations. With a high number of 6th graders moving on from the previous season we had a decrease in from 6 teams to 4 teams.

Games began on November 11th with a 2-game schedule for boy's games only. On November 18th the girls began playing games, we had 3 games on Saturday mornings until January 13th which was the last regular season game. Boys had playoffs with semi-final games played on Monday, January 15th. The higher seeds prevailed with Husson and MMA moving on to the championship game. Championship was played on Thursday, January 18th at Holbrook School and it was a battle to the end with Husson getting a thrilling win after trailing the entire game. Awards banquet with brown bag dinner and certificate presentation was held on Wednesday, January 24th from 6:00 PM – 8:00 PM

Thank you to our 2017/2018 Pee Wee team sponsors:

Parks Pond Campground

Aaron Newcomb Builders

Trade Winds Variety

Peavey Manufacturing

Darlings

G & M Market

As in years past we had great support for our basketball program with many volunteers. We are looking for bigger and better things going forward and are excited to launch our new Rec website.

Holbrook Ski & Snowboard Club was begun again this year with sign-ups and arrangements. We had Holbrook Rec continuing to paying for the bus 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 are 77 total student participants this year, with 63 during the first session and 72 registered for the second session.

Parents are responsible for the discounted fee and to pick students up at the mountain. This has been a very popular addition and we thank all the rec committee volunteers, the parent volunteers and the bus personnel for their support of this opportunity for our students!

We thank you for the privilege of serving our towns on the wonderful committee. We welcome service our communities while providing opportunities to all community members who wish to take part.

Respectfully submitted,

Tina Ferrill

Tina Ferrill, Rec Committee Chair

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, 2017 to May 31, 2018, we served 17 households with expenses totaling \$2,974.64. The State reimbursement is \$2,082.24.

The Town of Eddington donated \$2,500.00 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 Clair
General Assistance Administrator

ANNUAL ANIMAL WELFARE REPORT – 2017-18
Town of Eddington

The Town of Eddington has entered into its sixth 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 2017 there were a number of calls that were handled by the ACO ranging from dogs roaming at large, barking dogs, dog trespass, dog in road, stray cats, feral cat, cows in road, removal of pigs, guinea hens 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 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.

Russell Smith
Town Manager

STATE OF MAINE, TOWN OF EDDINGTON
OFFICIAL BALLOT JUNE 12, 2018 MUNICIPAL ELECTION



Russell J. Smith
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 TERM VOTE FOR ONE (1)

- CARREIRA, MARK L.
- _____
Write in

SELECTMEN 2 YEAR TERM VOTE FOR ONE (1)

- MCCLUSKEY, DAVID M.
- _____
Write in

SAMPLE BALLOT

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

- _____
Write in

SCHOOL BOARD DIRECTOR 2 YEAR TERM VOTE FOR ONE (1)

- _____
Write in

WARRANT FOR TOWN MEETING

STATE OF MAINE

PENOBSCOT, SS

To: Chris Watson, Deputy Sheriff, 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 12th day of June A.D. 2018, 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 19th day of June A.D. 2018, 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 – One 3-year term

One 2-year term

School District Director – One 3-year term

One 2-year term

NOTE: The polls for voting will be open Tuesday, June 12, 2018, 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, June 19, 2018, at which time the Moderator will call the meeting to order at the Eddington Municipal Building, Meeting Room, 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 2018 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 to the annual town meeting should the annual town meeting not be held in June before the books close on June 30th, 2019.

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: 8%

Taxes are due upon completion of the tax commitment. Half due September 30th and the other half due March 31st. Interest on unpaid 2018 taxes will start on October 1, 2018 and April 1, 2019 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.

ARTICLE 10. To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to enter up to three 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 raise and appropriate the sum of \$50,080.00 for GENERAL GOVERNMENT.

Recommended by Board of Selectmen

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of \$376,362.00 for ADMINISTRATIVE SALARIES AND EXPENSES.

Recommended by Board of Selectmen

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$279,900.00 for HIGHWAYS. Plus State Highway Funds.

Recommended by Board of Selectmen

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$386,231.00 for PROTECTION. Plus Capital 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 18. To see if the Town will vote to raise and appropriate the sum of \$178,034.00 for HUMAN SERVICES. Plus PERC Reimbursement Funds, Municipal Review Committee Dividends, General Assistance Reimbursement funds.

Recommended by Board of Selectmen

ARTICLE 19. 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 2018-19

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 20. To see if the Town will vote to use the following source of funds to reduce the Town's 2018 fiscal year tax commitment. Plus Revenue Sharing and Homestead Reimbursement Funds. **RECOMMENDED: \$530,000.00**

REVENUE FUNDS	2016-2017	2017-2018	2018-2019 Estimated
Excise Taxes	432,547.26	447,052.76	\$450,000.00
Miscellaneous Fees & Income	38,326.38	37,221.32	35,000.00
Supplemental Taxes Collected	3,714.19	589.36	2,500.00
Interest	17,687.51	17,438.22	18,000.00
Unexpended Department Balances	19,506.32	10,552.52	10,000.00
Unexpended Overlay	30,552.16	19,847.19	15,000.00
TOTAL	542,333.82	532,701.37	530,500.00
Revenue Appropriated	\$475,000.00	\$485,000.00	\$530,000.00
Revenue Sharing	101,517.39	96,342.51	100,000.00
Homestead Reimbursement	46,821.00	114,501.00	75,000.00

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of \$68,130.00 for the Municipal Building Bond payment.

Recommended by Board of Selectmen

ARTICLE 22. 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 23. To see if the Town will vote to raise and appropriate the sum of \$26,403.00 for Fire Truck Bond payment. Plus \$26,000.00 from the Clifton Fire Contract.

Recommended by Board of Selectmen

ARTICLE 24. To see if the Town will vote to take up to \$94,100.00 from unappropriated surplus to pay the abatement from Emera for the 2012 tax year of \$80,007.72 plus interest of \$14,072.59 as of July 16, 2018. Note: This abatement was denied by the Town of Eddington in 2015. Emera appealed to the State Property Tax Board, which granted the abatement. Town appealed to Superior Court and then to the Maine Supreme Court. The decision of both courts was to grant the abatement to Emera and must be paid by the Town of Eddington.


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, 2018 to June 30, 2019 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. To see if the Town will vote to raise and appropriate \$20,000.00 for a new electronic digital message sign for the Municipal Building.

ARTICLE 27. Adjournment.


**GIVEN UNDER OUR HAND THIS
5th DAY OF JUNE 2018**



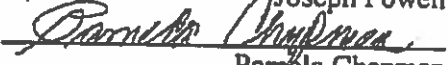
Mark Carreira, Chair



Ray Wood, Jr. Vice-Chair



Joseph Powell



Pamela Chapman
Eddington Board of Selectmen

2017/2018 APPROPRIATIONS AND EXPENDITURES

GENERAL GOVERNMENT

ACCOUNT	APPROPRIATION 2017-2018	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2018-2019	INCREASE/ DECREASE
Selectmen	6,200		5,600.00	600.00	6,200	
Planning Board	5,880		2,275.00	3,605.00	5,880	
Elections	1,800		1,800.00	0	1,800	
Bd. of Assessors	950		950.00	0	950	
Assessors' Agent	19,500	23,000.00	42,550.00	-50.00	35,100	+15,600
Assessors' Exp.	150		150.00	0	150	
Total	34,480	23,000.00	53,325.00	4,155.00	50,080	+15,600

Transferred from Surplus from Special Town Meeting: \$23,000.00

Transferred to Surplus: \$4,155.00

ADMINISTRATIVE SALARIES AND EXPENSES

ACCOUNT	APPROPRIATION 2017-2018	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2018-2019	INCREASE/ DECREASE
Office Supplies	3,000		3,000.00	0	3,000	
Postage	2,250	1,006.70	3,256.70	0	2,250	
Deed Copies	350		135.65	214.35	350	
Lien Rcd. & Disch.	1,200	1,745.00	2,945.00	0	1,200	
Legal Notices/Ads	1,500		737.60	762.40	1,500	
Printing	1,800		789.61	1,010.39	1,800	
Miscellaneous	600		752.92	-152.92	600	
Profession/Legal *	25,000	1,988.77	26,988.77	0	25,000	
Town Manager	54,042		54,042.00	0	54,042	
Office Salaries	100,764		100,894.07	-130.07	103,284	+2,520
Retirement	7,705		7,763.96	-58.96	7,883	+178
Code Enforcement	13,390	954.83	14,344.83	0	23,390	+10,000
CEO Contingency*	10,000	6,600.00	16,600.00	0	0	-10,000
Town Officials Exp	800		788.95	11.05	800	
Workshop/Dues	1,500		1,494.92	5.08	1,500	
Income Protection	1,675		1,833.87	-158.87	2,014	+339
Health Insurance	37,408		37,222.74	185.26	37,987	+579
FICA	18,250		17,941.39	308.61	20,750	+2,500
M. B. Equipment	18,000		19,875.21	-1,875.21	19,500	+1,500
Utilities	28,000		30,484.25	-2,484.25	29,000	+1,000
Insurance	10,000		10,790.15	-790.15	12,500	+2,500
Pub. Official Ins.	4,850		4,850.00	0	4,900	+50
Unemployment Tax	100		73.96	26.04	100	
Auditor	7,450		7,450.00	0	7,450	
MMA Dues	2,925		2,912.00	13.00	2,950	+25
Computer Lic Fees	9,240		10,818.36	-1,578.36	12,612	3,372
TOTAL	361,799	12,295.30	378,786.91	-4,692.61	376,362	+14,563

Transferred from Lien Costs: \$1,006.70 and \$1,745.00

Transferred from Legal/Professional Services: \$1,988.77

Transferred from CEO Contingency: \$954.83 and \$6,600.00

Transferred from Surplus \$4,692.61

HIGHWAYS

ACCOUNT	APPROPRIATION 2017-2018	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2018-2019	INCREASE/ DECREASE
Winter Maint.	129,900		127,156.66	2,743.34	129,900	
General Maintenance*	125,000	32,128	159,871.27	0	125,000	
Major Roads & Bridges*	25,000		25,000.00	0	25,000	
Road Loan	0				0	
TOTAL	279,900	34,871	312,027.93	0	279,900	

Transferred from State Highway Funds: \$12,084.00

Transferred from Road Reserve \$20,043.93

PROTECTION

ACCOUNT	APPROPRIATION 2017-2018	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2018-2019	INCREASE/ DECREASE
Animal Control	5,100		4,743.03	356.97	5,100	
Pen. Co. S.O. Con.	87,210		87,210.00	0	88,954	+1,744
F. D. Operations	25,100		24,969.47	130.53	28,475	+3,375
F.D Compensation	52,820	8,111.38	60,931.38	0	34,320	-18,500
Firefighter Comp	50,000	1,610.22	51,610.22	0	100,000	+50,000
Fire Fighter I & II	5,000		3,552.69	1,447.31	5,000	
Fire Chief	20,000		20,000.00	0	20,000	
Deputy Fire Chief	0				0	
Fire Chief Expense	200		92.00	108.00	200	
F. D. Equipment *	12,000		9,891.75	2,108.25	12,500	+500
F. D. Physicals *	1,000		314.50	685.50	1,000	
F. D. Insurance	17,000	1,993.40	22,720.65	-3,727.25	20,500	+3,500
F. D. Truck Loan	10,759		10,759.00	0	10,759	
Bangor Water	23,103		23,102.40	.60	25,263	+2,160
Brewer Water	31,160		31,159.72	.28	31,160	
Street Lights	3,000		2,754.03	245.97	3,000	
TOTAL	343,452	11,715.00	353,810.84	-1,437.59	386,231	+42,779

Transferred from Capital Ambulance Reimbursement \$8,715.00

Transferred from Clifton Fire Contract \$3,000.00

Transferred to Fire Dept. Equipment Reserve \$2,108.25

Transferred to Physical Testing Reserve \$685.50

Transferred from Surplus \$1,437.59

HUMAN SERVICES

ACCOUNT	APPROPRIATION 2017-2018	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2018-2019	INCREASE/ DECREASE
General Assistance	8,500	2,172.64	6,135.59	4,536.95	8,500	
Cemetery Mowing	9,000		8,241.06	758.94	9,000	
Cemetery Maintenance*	7,500	1,000.00	11,154.30	-2,654.30	7,500	
Veteran's Memorial*	1,000		771.12	228.88	1,000	
Task Force Aging	500		500.00	0	500	
United Way	1,000		1,000.00	0	1,000	
Historical Society	1,000		1,000.00	0	1,000	
Eddington/Clifton Civic Ctr	2,000		2,000.00	0	2,000	
Regional Recreation	9,835		9,835.00	0	11,240	+1,405
Municipal Field Recreation*	2,000		0	2,000.00	2,000	
Solid Waste Disposal	41,000	32,710.10	73,710.10	0	41,000	

Solid Waste Contingency	3,000		1,086.48	1,913.52	3,000	
Trash Collection	61,720		59,228.77	2,491.23	60,836	-884
Recycling	28,600	1,383.68	29,983.68	0	29,458	+858
TOTAL	176,655	37,266.42	204,646.10	7,275.22	178,034	+1,379

Transferred from GA Reimbursement \$2,172.64

Transferred to Municipal Field Recreation \$2,000.00

Transferred from Cemetery Land Sales and Donation \$1,000.00

Transferred from PERC Reimbursement \$11,722.32

Transferred from Recycling Reserve \$1,383.68

Transferred from Municipal Review Committee Dividends \$20,987.78

Transferred to Surplus \$7,275.22

CAPITAL IMPROVEMENT

ACCOUNT	APPROPRIATION 2017-2018	INCOME	EXPENSES	REQUEST 2018-2019
Munic. Building	5,000			5,000
Munic Office	3,500			3,500
Fire Truck	20,000			20,000
Rescue Unit	7,500			7,500
Fire Equipment	15,000			15,000
TOTAL	51,000			51,000

MUNICIPAL BUILDING

ACCOUNT	APPROPRIATION 2017-2018	INCOME	EXPENSES	BALANCE REMAINING	REQUEST 2018-2019	INCREASE/ DECREASE
Loan Payment	68,130		68,500.42	-370.42	68,130	

NEW FIRE TRUCK NOTE 323

ACCOUNT	APPROPRIATION 2017-2018	INCOME	EXPENSES	BALANCE REMAINING	REQUEST 2018-2019	INCREASE/ DECREASE
Loan Payment	26,403	26,000	52,403.00	0	26,403	

Transferred from Clifton Fire Contract Reimbursement \$26,000

Note new truck payment is \$52,403. Clifton Fire Contract \$26,000 will go towards payment.

HISTORICAL SOCIETY

ACCOUNT	APPROPRIATION 2017-2018	INCOME	EXPENSES	BALANCE REMAINING	REQUEST 2018-2019	INCREASE/ DECREASE
Building Fund Request	0				5,000	+5,000

MUNICIPAL BUILDING ELECTRONIC DIGITAL MESSAGE SIGN

ACCOUNT	APPROPRIATION 2017-2018	INCOME	EXPENSES	BALANCE REMAINING	REQUEST 2018-2019	INCREASE/ DECREASE
Sign Request	0				20,000	+20,000

TOTAL BUDGET AMOUNT

INCREASE/DECREASE

BUDGET YEAR	BUDGET AMOUNT	INCREASE OVER PREVIOUS YEAR
2016-2017	1,288,876	+60,336
2017-2018	1,341,819	+52,943
2018-2019	1,441,140	+99,321

TAXES RECEIVABLE

	2015 TAXES	2016 TAXES	2017 TAXES
Adams, Richard D.**			2,413.44
Air Cell	517.39	532.62	481.50
Anderson, Bonnie Ann	506.64	530.24	398.84
April Fool's Inc.**			479.81
Arisimeek, Frank			2,725.77
Arisimeek, Frank			361.13
Arisimeek, Frank			361.13
Arisimeek, Frank			390.02
Arisimeek, Frank			459.35
Arisimeek, Frank			372.68
Arisimeek, Frank			906.02
Arisimeek, Frank			51.36
Arisimeek, Frank			660.62
Arisimeek, Mary (Heirs Of)			332.24
Arnold, Lula & John**			755.39
Bagley (Hammond), Crystal J.**			200.78
Bagley, Ellen & Bagley, Hazen**		53.85	413.13
Baillargeon, Joshua T.**			444.76
Baker Jr., Charles**			103.40
Baker, Dina	285.38	287.82	233.37
Barronton, Wilbur & Wendy		2,127.22	1,203.97
Bates, Dorothy J.**			55.59
Beatham, David**	518.82	635.48	498.83
Bemis, Derwood & Audrey	345.71	351.47	297.89
Bishevsky, Catherine V.			2,361.76
Boober, Gregory A.**			214.48
Brandow, Carl C.**			468.55
Buckley, Donald & Eleanor			1,528.28
Bull Sr., James R.**			535.24
Bunker, David A. & Karen L.**			995.66
Cameron, Jason E.			2,245.23
Carson, Grita M., Heirs Of**			1,231.21
Cohen, Michael & Gail	2,676.52	2,731.52	2,630.11
Collins, Michael			361.13
Coulombe, Reginald & Julie**			600.35
Cunningham, Kevin & Deborah**			1,135.58

* Indicates Taxes Paid in Full after May 31, 2018

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

2015 TAXES 2016 TAXES 2017 TAXES

Curtis, Catherine R.			598.27
Darragh III, Michael J.**			872.66
Degraff, Priscilla**			314.42
Denning, Michael A.**			491.77
Dennis Jr., Edward J.			2,831.86
Derau Jr., Frederick C.**			1,073.44
Drake, Michael L.			361.13
Dumond, Richard & Viner, Laura			1,869.66
Dunham, Alan E.**			254.08
Dunkle, Benjamin L. & Sandi E.**			693.35
Edgecomb, Nicole&Edgecomb, Renee		2,967.61	2,949.67
Eye, Patricia M.			2,438.00
Faloon, Kevin R.**			171.23
Flint, Christine & Jason	3,021.69	3,174.88	3,159.76
Flint, Jason	873.37	908.21	862.21
Flint, Jason A. & Reed, Sandra	3,080.23	3,236.64	3,222.36
Ford IV, Leonard			2,190.34
Fowler, April*			209.45
Fox, Nicholas Dale			361.13
Francis, Joan M. (Devises Of)**		305.01	1,596.01
Gibula, Rebecca M.	919.86	870.78	737.34
Ginn, Kelly A.			361.13
Ginn, Kelly A.			561.59
Goodrich, Dawn M.**			905.22
Goodwin, Bradford & Delores**			180.56
Goodwin, Bradford & Delores**			12.28
Goodwin, Bradford & Delores**			1,507.57
Goodwin, Bradford & Delores**			115.56
Goodwin, Donn C. Devises Of**			166.95
Grant, Terry J. & Harrison, Sally			2,253.58
Graves, Joshua & Loch, Kimberly**			583.02
Griffin, Joshua R. & Kalyn D.**			914.34
Grindle, Miles K.**			503.60
Hancock, James A.			686.94
Hancock, James A.			433.83
Hancock, James A.			1,085.78
Hancock, Laurie S.			2,105.60
Hasey, Harland I. & Gilbert, Sally E.			761.97
Hawkins, John**		177.37	413.13
Hawkins, Scott			1,377.68

*Indicates Taxes Paid in Full after May 31, 2018
 **Indicates a Partial Payment
 ***Indicates Land Purchase Agreement

	2015 TAXES	2016 TAXES	2017 TAXES
Hayden, James H. & Lianna M.**			1,949.11
Hayden, James H. & Lianna M.**			261.21
Higgins, David L. & Heather L.		425.26	372.68
Hodgins, Deborah		4,171.59	4,083.12
Horten, Cynthia, Heirs Of			1,626.99
Howard, Rick			1,150.62
Izaijs, Vilnis Devisees Of		756.31	701.55
Jenkins, Ronald E.**			1,314.97
Jenner Jr., Robert K.			2,754.34
Joy, Suzanne			768.80
Kearns, Michael			3,384.45
Kelleher III, John C.		538.79	487.76
Kelleher III, John C.		624.61	574.75
Lakeman Jr., David H.			786.77
Lee Jr., Ardie & Darlene R.**			144.77
Libby Jr., Seth**			3,596.80
Libby Jr., Wilbur O.**		520.38	919.67
Limacher, David			333.52
Long, Marcia D.			526.44
Maine Entities, LLC			6,401.38
Manzo, Michael A.**		867.64	876.33
McGovern, Jennifer L.**			1,161.22
McGovern, Jennifer L.**			78.32
McIntyre, Gregory L.**			514.81
McLain Sr., Richard W.**		90.50	1,598.26
McRae, Gordon P., (Heirs Of)	1,205.34	1,258.46	1,217.23
Melanson, Anthony J.**			380.10
Meyers, Hal A. & Laurie A.**			2,623.19
Mitchell, Sandra**			474.65
Monahan, James F. & Katherine L.			736.37
Moore, David G.**		726.56	1,348.20
Morang, Jennnifer W.**			391.81
Morgan, Erlene M.**		57.69	16.05
Morgan, Erlene M.**		57.39	2,057.13
Morse, Veniene			2,618.40
Moshfegh, Dubravka**		3,275.60	6,778.40
Moulton, Victor & Rhonda**			1,336.35
Mulldune, Charles & Mary**			694.88
Murray, Nancy L.**			1,342.66
Nadeau, Arthur & Deborah			1,893.42

*Indicates Taxes Paid in Full after May 31, 2018

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

	2015 TAXES	2016 TAXES	2017 TAXES
Nadeau, Deborah A.**			621.14
Oliver, Kevin & Donna			1,163.46
Padilla, Luis & Clara**			197.89
Pelkey, Raymond J.	1,655.41	1,733.33	1,698.57
Pelkey, Lisa M. & Raymond J.	2,677.27	2,732.32	2,630.92
Penobscot Properties**			4,625.77
Penobscot Properties**			88.11
Penobscot River Restoration Trust**			1,133.53
Perkins, Lucille A.**	292.12	1,405.98	1,279.83
Perry, Tylor			159.70
Phillips, Darlene & Faloon, Kevin & George**			298.50
Platt, Mary Jane & Randall	2,077.27	1,894.84	1,782.03
Prewitt, Michael		1,217.92	855.14
Rimm, Michael & Diane			2,351.97
Rimm, Michael & Diane			1,319.63
Rimm, Michael & Diane			2,790.29
Robbins, Petra A.			1,736.61
Robertson, David Arthur**			952.65
Robertson, Jaremy	524.90	461.37	329.03
Robertson, Jaremy	912.80	942.50	890.29
Robertson, Paige & Heather	207.35	205.49	149.91
Robertson, Paige & Heather	82.18	73.42	16.05
Rockwell, Linda		791.92	657.41
Rogers, Anita M.			1,493.45
Rolfe, Deborah D.	737.71	725.17	629.80
Rolfe, Guy & Deborah			1,184.49
Roy, Stephen D.**		368.95	1,370.19
Runnells, Nathan		437.80	395.31
Russell, Kelley D.**			204.31
Sawyer, David V.**			145.69
Sechrest, Jory W.	542.87	473.02	334.16
Shane, Mark R.**			1,226.71
Sherwood, Robert E.**			609.34
Smart, Monika			862.69
Smith, Christopher M.			468.58
Smith, Laura L.			209.13
Smith, Martha Peppard**	726.49	1,852.72	1,819.59
Smith, Nicholas		495.88	444.26
Smith, Vivian G. (Heirs Of)**			1,322.20

*Indicates Taxes Paid in Full after May 31, 2018

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	2015 TAXES	2016 TAXES	2017 TAXES
Spellman, Gail & David			1,688.32
Tardiff, Michael F.			3,080.48
Tetreault, Arthur & Ines			735.73
Thibeault, Gilman	404.84	413.86	361.13
Tozier, Charles D.		1,795.78	2,082.81
Trimm, Stephen	4,630.53	5,187.20	5,112.57
Trimm, Stephen	563.3	566.92	509.59
Trimm, Stephen	760.78	782.11	727.71
Trimm, Stephen A. & Elizabeth M.	2,557.34	2,670.82	2,642.15
Trimm, Stephen A. & Elizabeth M.	1,953.27	2,040.30	2,003.04
Tucker, Edward**			171.01
Veilleux, Linda**		783.98	1,687.98
Violette, Michael P.			620.12
Walker, Lorin M.			2,337.20
Webb Jr., Jeffery Lynn	608.34	503.33	371.56
Wells Fargo Bank, NA			1,962.59
Wheeldon, Catherine D.	934.90	777.41	649.38
White, James		571.32	518.42
White, James		2,032.02	1,961.15
Whitmore, Heidi	367.02	373.96	320.68
Williams, John			780.99
Williams, John M.			52.48
Williams, John M.			692.08
Williams, John M.			531.42
Williams Jr., Leonard P.			2,451.48
Wood Irrevocable Trust			3,323.96
Wyman, Kerri A.			408.47

*Indicates Taxes Paid in Full after May 31, 2018

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

PERSONAL PROPERTY TAXES RECEIVABLE

Aktem Business Park, LLC			710.85
Bell Atlantic, Property Tax Dept.	881.08	928.59	990.29
CIT Group Inc. & Subsidiaries	258.47		
Key Equipment Finance	14.71	15.50	
Penobscot Properties, Inc.**	19.42	67.73	72.23
Rimm, Dianne			12.84
Shorey, Cheryl	14.28	15.05	
SBA Properties, Inc.			301.74
Skytel Corporation	54.26	57.19	
Spellman, David & Gail	7.14	7.53	7.53
Verizon New England, Inc.	112.81	118.90	126.80

TOWN OF EDDINGTON, MAINE
COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL

For the Year Ended June 30, 2017

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 the Town of Eddington as of and for the year ended June 30, 2017, 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 the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses 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 deficiencies in internal control to be material weaknesses:

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 deficiencies in internal control to be significant deficiencies:

Finding: As noted last year, the Town of Eddington does not include in its annual town report a balance sheet prepared by the Town's auditor for the prior year as required by Maine Revised Statutes 30-A, Section 2801. The annual town report should include two balance sheets for comparative purposes, the current year and the preceding year.

Recommendation: We recommend that this item be included in the Town's annual report along with a copy of the auditor's report, current year balance sheet, current year statement of revenues, expenditures, and changes in fund balances, and current year copy of the auditor's communication of deficiencies in internal control letter to comply with this State statute.

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

Loiselle Goodwin Hinds

Loiselle, Goodwin & Hinds

Bangor, ME

December 13, 2017

TOWN OF EDDINGTON, MAINE

FINANCIAL STATEMENTS

For the Year Ended June 30, 2017

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1 & 2
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Statement of Net Position	3
Statement of Activities	4
FUND FINANCIAL STATEMENTS:	
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 Fund	Schedule 1 21
Notes to Required Supplementary Information	22
OTHER SUPPLEMENTARY INFORMATION:	
Schedule of Departmental Operations	Schedule 2 24 – 27
Combining Balance Sheet – Capital Projects Fund	Schedule 3 28
Statement of Revenues, Expenditures, and Changes in Fund Balances – Capital Projects Fund	Schedule 4 29

LG&H

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website: www.lghcpa.com

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, 2017, 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.

Auditor's 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An 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, 2017, 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 combining capital projects fund 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 combining capital projects fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Loiselle, Goodwin & Hinds

December 13, 2017
Bangor, Maine

**TOWN OF EDDINGTON
STATEMENT OF NET POSITION
JUNE 30, 2017**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 1,244,166
Investment in Corporate Stock	4,683
Receivables:	
Current-Year Taxes Receivable	180,552
Due from State	15
Other Receivables	4,867
Prior-Year Taxes Receivable, net of allowance of \$11,726	108,276
Inventory	601
Due from Fiduciary Fund	100
Capital Assets:	
Investment in Joint Venture	164,794
Land	72,816
Land Improvements, Net of Depreciation	535,623
Buildings, Net of Depreciation	909,070
Equipment, Net of Depreciation	<u>570,290</u>
Total Capital Assets	<u>2,252,593</u>
 Total Assets	 <u>3,795,853</u>
LIABILITIES	
Current Liabilities:	
Accounts and Other Payables	22,400
Accrued Expenses	5,168
Prepaid Taxes	5,409
Current Portion of Lease Obligation	2,094
Current Portion of General Bond Obligation	<u>103,346</u>
Total Current Liabilities	138,417
Long-Term Liabilities:	
Lease Obligation	1,454
General Bond Obligation	<u>849,511</u>
Total Long-Term Liabilities	<u>850,965</u>
Total Liabilities	<u>989,382</u>
NET POSITION	
Invested in Capital Assets, Net of Related Debt	1,296,188
Restricted for:	
Nonexpendable Trust Principal	39,055
Cemetary Purposes	39,266
Fire Department	4,770
Residents Assistance Program	210
Subsequent Years' Expenditures	330,924
Unrestricted	<u>1,096,058</u>
 Total Net Position	 <u>\$ 2,806,471</u>

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

Page 3

**TOWN OF EDDINGTON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

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	\$ 33,082	\$ 21,693	-	-	\$ (11,389)
Administrative	388,370	55	-	-	(388,315)
Highway	217,790	-	\$ 11,892	-	(205,898)
Protection	421,425	37,480	-	\$ 40,808	(343,137)
Human Services	183,187	10,236	14,516	-	(158,435)
Education: SAD #63	1,656,343	-	-	-	(1,658,343)
Veteran's Memorial	786	-	425	-	(361)
Special Assessments	213,936	-	-	-	(213,936)
Interest on Long-Term Debt	36,279	-	-	-	(36,279)
Total Governmental Activities	\$ 3,151,198	\$ 69,464	\$ 26,833	\$ 40,808	(3,014,093)
General Revenues:					
Property Taxes					2,503,559
Excise Taxes					432,547
Grants and Contributions Not Restricted to Specific Programs					154,558
Interest Income					2,773
Appreciation (Depreciation) of Investments					2,192
Miscellaneous Income					44,266
Total General Revenues					3,139,895
Increase (Decrease) in Investment in Joint Venture					(28,059)
Contribution to Cemetery Trust Fund					950
					98,693
Change in Net Position					98,693
NET POSITION—Beginning					2,707,778
NET POSITION—Ending					\$ 2,806,471

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

**TOWN OF EDDINGTON
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016**

	MAJOR FUNDS			
	GENERAL	CAPITAL PROJECTS FUND	PERMANENT	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash - On Hand and in Bank	\$ 689,689	\$ 213,505	\$ 73,520	\$ 976,714
Receivables:				
Current-Year Taxes Receivable	164,722	-	-	164,722
Other Receivables	31,839	-	-	31,839
Prior-Year Taxes Receivable, net of allowance of \$3,469	104,796	-	-	104,796
Due from State	15	-	-	15
Due (to) from other Funds	(71,769)	71,769	-	-
Inventory	621	-	-	621
	<u>\$ 919,913</u>	<u>\$ 285,274</u>	<u>\$ 73,520</u>	<u>\$ 1,278,707</u>
TOTAL ASSETS				
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts and Other Payables	\$ 33,556	-	-	\$ 33,556
Accrued Expenses	2,892	-	-	2,892
Prepaid Taxes	6,439	-	-	6,439
Total Liabilities	42,887	-	-	42,887
<i>Deferred Inflows of Resources:</i>				
Property Tax Revenue	239,370	-	-	239,370
<i>Fund Balances:</i>				
Nonspendable	621	-	\$ 39,055	39,676
Restricted	7,296	-	34,465	41,761
Committed	68,227	285,274	-	353,501
Unassigned	561,512	-	-	561,512
Total Fund Balances	637,656	285,274	73,520	996,450
	<u>\$ 919,913</u>	<u>\$ 285,274</u>	<u>\$ 73,520</u>	<u>\$ 1,278,707</u>
TOTAL LIABILITIES AND FUND BALANCES				
Total Fund Balances—Total Governmental Funds (from above)				\$ 996,450
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				2,211,143
Property taxes receivable not available in 60 days are deferred in the funds.				239,370
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.				<u>(739,185)</u>
Net Position of Governmental Activities				<u>\$ 2,707,778</u>

**TOWN OF EDDINGTON
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2017**

	MAJOR FUNDS			
	GENERAL	CAPITAL PROJECTS FUND	PERMANENT	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash - On Hand and in Bank	\$ 882,087	\$ 288,534	\$ 73,545	\$ 1,244,166
Investment in Corporate Stock	4,683	-	-	4,683
Receivables:				
Current-Year Taxes Receivable	180,552	-	-	180,552
Other Receivables	4,867	-	-	4,867
Prior-Year Taxes Receivable, net of allowance of \$11,726	108,276	-	-	108,276
Due from State	15	-	-	15
Due (to) from other Funds	27,883	(27,783)	-	100
Inventory	601	-	-	601
TOTAL ASSETS	<u>\$ 1,208,964</u>	<u>\$ 260,751</u>	<u>\$ 73,545</u>	<u>\$ 1,543,260</u>
LIABILITIES AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts and Other Payables	\$ 22,400	-	-	\$ 22,400
Accrued Expenses	5,168	-	-	5,168
Prepaid Taxes	5,409	-	-	5,409
Total Liabilities	<u>32,977</u>	-	-	<u>32,977</u>
<i>Deferred inflows of Resources:</i>				
Property Tax Revenue	271,214	-	-	271,214
<i>Fund Balances:</i>				
Nonspendable	601	-	\$ 39,055	39,656
Restricted	9,756	-	34,490	44,246
Committed	70,173	260,751	-	330,924
Unassigned	824,243	-	-	824,243
Total Fund Balances	<u>904,773</u>	<u>260,751</u>	<u>73,545</u>	<u>1,239,069</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,208,964</u>	<u>\$ 260,751</u>	<u>\$ 73,545</u>	<u>\$ 1,543,260</u>
Total Fund Balances—Total Governmental Funds (from above)				\$ 1,239,069
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.				2,252,593
Property taxes receivable not available in 60 days are deferred in the funds				271,214
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.				<u>(956,405)</u>
Net Position of Governmental Activities				<u>\$ 2,806,471</u>

TOWN OF EDDINGTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	CAPITAL PROJECTS FUND	PERMANENT	
REVENUES				
Property Taxes	\$ 2,468,002	-	-	\$ 2,468,002
Supplemental Taxes	3,714	-	-	3,714
Interest and Penalties	14,937	-	-	14,937
Excise Taxes	432,547	-	-	432,547
Licenses and Permits	9,975	-	-	9,975
Intergovernmental	190,871	\$ 11,892	-	202,863
Interest Income	2,493	144	\$ 136	2,773
Dividend Income	58	-	-	58
Appreciation (Depreciation) of Stock	2,192	-	-	2,192
Agent Fees	9,286	-	-	9,286
PERC	10,670	-	-	10,670
Grants	40,808	-	-	40,808
Cemetery Land Sales	-	-	950	950
Donations	8,096	-	-	8,096
Meridian Mobile	7,315	-	-	7,315
Miscellaneous	31,569	-	-	31,569
Total Revenues	3,232,633	12,036	1,086	3,245,755
EXPENDITURES				
Current:				
General Government	32,445	-	-	32,445
Administrative	382,584	-	-	382,584
Highway	189,923	-	-	189,923
Protection	361,444	-	-	361,444
Human Services	181,523	-	-	181,523
Education: SAD #63	1,656,343	-	-	1,656,343
Veterans' Memorial	360	-	-	360
Unanticipated Expense and Emergencies	-	-	-	-
Special Assessments	213,936	-	-	213,936
Debt Service	132,084	-	-	132,084
Capital Outlays	187,867	-	-	187,867
Total Expenditures	3,318,489	-	-	3,318,489
Excess (Deficiency) of Revenues over Expenditures	(85,856)	12,036	1,086	(72,734)
OTHER FINANCING SOURCES (USES)				
Proceeds from Long-Term Debt	315,000	-	-	315,000
Operating Transfers In	89,628	51,000	-	140,628
Operating Transfers (Out)	(51,855)	(87,559)	(1,061)	(140,275)
Total Other Financing Sources (Uses)	352,973	(36,559)	(1,061)	315,353
Change in Fund Balances	267,117	(24,523)	25	242,619
FUND BALANCES—Beginning	637,656	285,274	73,520	996,450
FUND BALANCES—Ending	\$ 904,773	\$ 260,751	\$ 73,545	\$ 1,239,069
Net Change in Fund Balances—Total Governmental Funds (from above)				\$ 242,619
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>				
<p>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 capital outlays (\$187,867) exceeds depreciation (\$118,358) in the current period.</p>				69,511
<p>Proceeds from a loan is revenue in the governmental funds, but it is a long-term liability in the statement of net assets.</p>				(315,000)
<p>Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.</p>				97,780
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>				3,783
Change in Net Position of Governmental Activities				\$ 98,693

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

TOWN OF EDDINGTON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2017

	<u>SCHOLARSHIP</u>
ASSETS	
Cash in Bank	\$6,149
LIABILITIES	
Due to General Fund	<u>100</u>
NET POSITION	
Restricted for:	
Nonexpendable Principal	(56)
Future Scholarships	<u>6,105</u>
Total Net Position	<u>\$6,049</u>

TOWN OF EDDINGTON
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>SCHOLARSHIP</u>
ADDITIONS	
Interest Income	\$ 26
Contribution from the General Fund	<u>200</u>
Total Additions	<u>226</u>
DEDUCTIONS	
Bank Charge	5
Scholarships Awarded	<u>100</u>
Total Deductions	<u>105</u>
Change in Net Position	121
NET POSITION—Beginning of Year	<u>5,928</u>
NET POSITION—End of Year	<u>\$6,049</u>

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

**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, 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. Basic Financial Statements – Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Town's general fund and nonexpendable trust fund are classified as governmental activities.

In the government-wide statement of net position, both the governmental and business-type activities columns are presented on a consolidated basis by column, and are reported on a full-accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Fiduciary type funds are excluded from the government-wide statements. The Town engages in no business-type activities.

The government-wide statement of activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general revenues. The statement of activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function (general government, public safety, highways and streets, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants column reflects capital-specific grants.

The net costs (by function/program or business-type activity) are normally covered by general revenue (assessments from municipalities, interest income, etc.) The Town does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's assets resulting from the current year's activities.

C. Basic Financial Statements - Fund Financial Statements

The financial transactions of the Town are reported in individual fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures. The various funds are reported by generic classification within the financial statements.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

The following fund types are used by the Town:

1.) 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** – This 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.
- c.) **Capital Projects Fund** – This fund is used to account for receipts and expenditures of funds for various capital projects, including equipment purchases.
- b.) **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.

2.) 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.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. 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. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

judgments, are recorded only when payment is due. The Town does not have any compensated absences or claims and judgments.

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.

E. 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 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.

\$330,924 of net position is restricted by enabling legislation as of June 30, 2017.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

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.

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 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.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

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.

F. 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, 2017, none of the Town's bank balance of \$1,332,761 was exposed to custodial credit risk.

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, 2017, \$4,683 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, 2017, \$4,683 (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 24, 2016, 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 7% on all taxes unpaid as of November 28, 2016 and April 1, 2017.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

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 \$30,433 for the year ended June 30, 2017.

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 2015 delinquent property taxes on October 18, 2016.

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.

4. CAPITAL ASSETS

A summary of changes in capital assets follows:

	<u>Balance July 1, 2016</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2016</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	514,895	\$128,317	-	643,212
Equipment	<u>945,189</u>	<u>62,033</u>	<u>\$(29,803)</u>	<u>977,419</u>
Total Capital Assets Being Depreciated	<u>2,694,737</u>	<u>190,350</u>	<u>(29,803)</u>	<u>2,855,284</u>
<i>Less accumulated depreciation for:</i>				
Buildings	(300,886)	(24,697)	-	(325,583)
Land Improvements	(77,344)	(30,245)	-	(107,589)
Equipment	<u>(371,033)</u>	<u>(63,417)</u>	<u>27,321</u>	<u>(407,129)</u>
Total Accumulated Depreciation	<u>(749,263)</u>	<u>(118,359)</u>	<u>27,321</u>	<u>(840,301)</u>
<i>Net Capital Assets Being Depreciated</i>	<u>1,945,474</u>	<u>71,991</u>	<u>(2,482)</u>	<u>2,014,983</u>
<i>Investment in Joint Venture</i>	<u>192,853</u>	<u>-</u>	<u>(28,059)</u>	<u>164,794</u>
Governmental Activities - Capital assets, net	<u>\$2,211,143</u>	<u>\$ 71,991</u>	<u>\$(30,541)</u>	<u>\$2,252,593</u>

Depreciation expense for the current year was recorded for the Administrative, General Government, Highways, Human Services, Protection, and Veterans' Memorial at \$27,784, \$637, \$30,467, \$1,664, \$57,381, and \$426, respectively.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

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, 2017, follows:

	<u>Original Amount</u>	<u>Principal Balance 07/01/16</u>	<u>Increases (Decreases)</u>	<u>Principal Balance 06/30/17</u>	<u>Amount due within one year</u>
2001 Fire Truck Bond, annual principal payments of \$8,750 plus interest through August 2021; interest rate is 2.85%	\$ 175,000	\$ 52,500	\$ (8,750)	\$ 43,750	\$ 8,750
2008 Municipal Building Bond, annual payments of principal and interest of \$68,581 over a 20-year period; interest rate is 2.85%	950,000	681,142	(42,035)	639,107	49,596
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>-</u>	<u>270,000</u>	<u>270,000</u>	<u>45,000</u>
Totals	<u>\$1,440,000</u>	<u>\$ 733,642</u>	<u>\$219,215</u>	<u>\$ 952,857</u>	<u>\$103,346</u>

The annual debt service requirements to maturity of bonded debt as of June 30, 2017, are shown in the following schedule:

Year Ending <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 103,346	\$ 27,633	\$ 130,979
2019	105,530	24,144	129,674
2020	107,005	21,361	128,366
2021	108,523	18,537	127,060
2022	110,084	15,669	125,753
2023-2027	351,689	37,273	388,962
2028	<u>66,680</u>	<u>1,900</u>	<u>68,580</u>
Totals	<u>\$952,857</u>	<u>\$146,517</u>	<u>\$1,099,374</u>

During the year ended June 30, 2017, the Town amended the terms of the 2001 Fire Truck Bond and 2008 Municipal Building Bond to change the interest rates to a fixed 2.85% interest rate for the remainder of the bonds.

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.

Depreciation expense of \$984 for the year ended June 30, 2017, has been included in depreciation expense and accumulated depreciation totaled \$3,198 at June 30, 2017. Lease payments totaled \$2,220.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

Minimum future lease obligations under the capital lease at June 30, 2017, are as follows:

Year Ending <u>June 30</u>	<u>Amounts</u>
2018	\$ 2,220
2019	<u>1,665</u>
Total Minimum Lease Payments	3,885
LESS: Amount Representing Interest	<u>(337)</u>
Present Value of Minimum Lease Payments	<u>\$ 3,548</u>

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

The following summarizes the fund balances as of June 30, 2017:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Permanent Fund</u>
Nonspendable:			
Inventory	\$ 601	-	-
Cemetery Trust Fund	-	-	\$39,055
Restricted:			
Cemetery Trust Fund Income	-	-	34,490
Pinetree Cemetery	4,776	-	-
Eddington Fire & Rescue Association	4,429	-	-
Fire Department Grants	341	-	-
Resident Assistance Program	210	-	-
Committed:			
Fire Department Reserve	-	\$ 74,449	-
Fire Department Truck Reserve	-	60,030	-
Municipal Building Reserve	-	25,940	-
Major Road & Bridge Construction	-	25,000	-
Fire Department Rescue Unit Reserve	-	22,511	-
Fire Equipment Reserve	-	19,026	-
Municipal Office Reserve	-	17,851	-
Summer Roads	-	9,944	-
Fire Department Capital Reserve	-	6,000	-
Professional Service Reserve	14,678	-	-
Capital Improvement Reserve	10,518	-	-
CEO Contingency	10,000	-	-
Respiratory/Physical Reserve	5,435	-	-
Historical Society Building	5,000	-	-
Recycling Income Reserve	4,440	-	-
Business Park Reserve	3,930	-	-
Animal Welfare Reserve	3,859	-	-
MB/PB Building Fund Reserve	2,920	-	-
Restore Old Records Reserve	2,195	-	-
Right of Way Reserve	1,851	-	-
Bicentennial Fund Reserve	1,731	-	-
Municipal Recreation Reserve	1,694	-	-
Veteran's Memorial Brick Sales	872	-	-
Public Accessibility Reserve	750	-	-
Civil Defense Reserve	300	-	-
Unassigned	<u>824,243</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>\$904,773</u>	<u>\$260,751</u>	<u>\$73,545</u>

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2017, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Road Account	\$30,825
General Fund	Fire Equipment Reserve	2,958
General Fund	Scholarship Fund	100
Total General Fund Receivable		<u>33,883</u>
Fire Department Reserve	General Fund	6,000
Total General Fund Payable		<u>6,000</u>
Total General Fund		<u>\$27,883</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, 2017, \$34,490 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, along with certain other municipalities that are members of the Municipal Review Committee, Inc. ("MRC"), has entered into a joint venture to handle its present and projected volumes of municipal solid waste. The joint venture is administered by MRC, a nonprofit corporation that was formed by municipalities with waste disposal agreements with Penobscot Energy Recovery Company Limited Partnership ("PERC"). The Board of Directors of MRC is elected from among its member municipalities. In exchange for certain guarantees made by its members in 1998, the joint venture receives one-third of the Net Distributable Cash from the operation of PERC's waste-to-energy facility through 2018, and received \$2,000,000 in cash, warrants to acquire Bangor Hydro-Electric, Inc. common stock, and an option to acquire a limited partnership interest in PERC for up to 50% of the partnership. As of December 31, 2006, the joint venture had exercised all of the warrants and had acquired a 25.02% interest in PERC. From its cash flows, the joint venture pays an amount to its members to offset the difference between the tipping fee paid to PERC for each ton of municipal solid waste delivered and a target price set by MRC.

As part of MRC's post-2018 planning and in exchange for certain guarantees, on December 14, 2016, MRC entered into an agreement to sell the joint venture's interest in PERC for \$1,500,000, at substantially less than its carrying value.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

On March 21, 2017, the Town of Eddington signed the Municipal Joinder Agreement (Agreement) to continue with the Municipal Review Committee and Fiberight after the expiration of the PERC Agreements on March 31, 2018. This Agreement is for 15 years from the date of commencement with the right to extend the Agreement for up to five consecutive terms of five years each.

At December 31, 2016, the joint venture had \$31,415,550 in net assets, which decreased by \$5,365,167 from December 31, 2015. The Town of Eddington's share in the equity of the joint venture at December 31, 2016, was approximately 0.52% or \$164,794. 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

The Town of Eddington has entered into an agreement with Penobscot Energy Recovery Company (PERC) expiring in March 31, 2018, to dispose of its municipal solid waste. The contract rate per ton is adjusted quarterly. As part of this contract, the Town of Eddington, along with the other towns belonging to the Municipal Review Committee, has formed a joint venture to stabilize the contractual tip fee and to manage certain assets, which includes a limited partnership equity interest in PERC. (See also Note 10.)

During the year ended June 30, 2017, the Town of Eddington entered into a 15-year agreement with the Municipal Review Committee. At the termination of its agreement with PERC, the Town of Eddington will deliver its municipal solid waste to the Fiberight 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.

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.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

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 \$7,574 for deferred compensation during the year ended June 30, 2017.

14. LOSS CONTINGENCY

During the year ended June 30, 2015, Emera Maine filed an application with the Town for a tax abatement for personal property. For the tax assessment year of April 1, 2012, Emera Maine claimed on the declaration of property values form that they had 9.87 miles of transmission line. Emera Maine filed the abatement request on June 19, 2015, stating that they did not in fact own all of that line, and that there had been a mistake on the original declaration of property values form. As of October 2, 2017, the case is currently in appeals with the Maine Supreme Judicial Court and is likely to be heard in November 2017 with a decision to come 60 to 120 days later. The outcome is uncertain. The Town has not accrued a loss contingency since the outcome of the case won't be known until the Supreme Court makes a decision or settle. The maximum loss the Town could sustain would be to refund the "overpaid" taxes plus interest, which is probably in excess of \$80,000.

15. 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.

**TOWN OF EDDINGTON
NOTES TO FINANCIAL STATEMENTS**

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, 2017, of \$4,683. (See Note 2.)

TOWN OF EDDINGTON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL
BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
<i>Taxes:</i>				
General Property	2,520,162 17	2,520,162 17	\$ 2,499,845	\$ (20,317)
Change in Deferred Property Taxes	-	-	(31,843)	(31,843)
Supplemental Taxes	2,500 00	2,500 00	3,714	1,214
Interest and Penalties	20,000 00	20,000 00	14,937	(5,063)
Excise	390,000 00	390,000 00	432,547	42,547
Total Taxes	2,932,662 17	2,932,662 17	2,918,200	(13,462)
<i>Licenses and Permits</i>	-	-	9,975	9,975
<i>Intergovernmental Revenues:</i>				
<i>State of Maine:</i>				
Revenue Sharing	106,000 00	106,000 00	101,517	(4,483)
BETE Reimbursement	1,484 61	1,484 61	2 853	1,368
Homestead Reimbursement	75,000 00	75,000 00	46 821	(28,179)
General Assistance	-	-	8,086	8,086
Tree Growth	-	-	3,366	3,366
Other State of Maine	-	-	2,328	2,328
Town of Clifton - Fire Protection	-	-	28,000	28,000
Total Intergovernmental Revenues	182,484 61	182,484 61	190 971	8,488
<i>Other Revenues:</i>				
Interest	-	-	2,493	2,493
Dividends	-	-	58	58
Appreciation (Depreciation) of Stock	-	-	2,192	2,192
Agent Fees	-	-	9,286	9,286
PERC	-	-	10 670	10,670
Grants	-	-	40,808	40,808
Donations	-	-	8,086	8,086
Mendan Mobile	-	-	7,315	7,315
Miscellaneous	35,000 00	35,000 00	31,569	(3,431)
Total Other Revenues	35,000 00	35,000 00	112,487	77,487
TOTAL REVENUES	3,150,146 78	3,150,146 78	3,232,633	82,488
EXPENDITURES				
General Government	34,480 00	34,480 00	32,445	2,035
Administrative	353,172 00	353,172 00	362,584	(9,412)
Highway	291,792 00	291,792 00	318,240	(26,448)
Protection	511,656 00	511,656 00	484,558	27,098
Human Services	184,510 91	184,510 91	181,523	2,988
Education - SAD #83	1,656,343 00	1,656,343 00	1,656,343	-
Capital Improvement Reserve	-	-	-	-
Municipal Building Interest Payment	68,130 00	68,130 00	68,500	(370)
Veteran's Memorial	-	-	360	(360)
Unanticipated Expense and Emergencies	7,500 00	7,500 00	-	7,500
Matching Funds for Grants Received	5,000 00	5,000 00	-	5,000
Special Assessments	242,376 63	242,376 63	213,936	28,441
Total Expenditures	3,354,980 54	3,354,980 54	3,318,489	36,472
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(204,813 76)	(204,813 76)	(85,856)	118,958
OTHER FINANCING SOURCES (USES)				
Proceeds from Long-Term Debt	-	-	315,000	315,000
Budget Transfer (to) from Other Funds	42,500	42,500	37,973	(4,527)
Total Other Financing Sources	42,500	42,500	352,973	310,473
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(162,314)	(162,314)	267,117	429,431
FUND BALANCE - July 1, 2016	637,856	637,856	637,856	-
FUND BALANCE - June 30, 2017	\$ 475,342	\$ 475,342	\$ 904,773	\$ 429,431

The accompanying notes are an integral part of these financial statements

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

Budgetary Information

A budget is adopted for the General Fund only 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 July 28, 2016, 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 in the General Fund as of June 30, 2017:

Highway	\$26,448
Administration	\$9,412
Municipal Building: Interest Payment	\$370
Veteran's Memorial	\$360

SUPPLEMENTARY
INFORMATION

**TOWN OF EDDINGTON, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>BALANCES</u> <u>07/01/16</u>	<u>APPROPRIATIONS</u>	<u>OTHER</u> <u>CREDITS</u> <u>AND</u> <u>TRANSFERS</u>
General Government:			
Selectmen Salaries	-	\$ 6,200.00	-
Planning Board Salaries	-	5,880.00	-
Ballot Clerks and Moderator	-	1,800.00	\$ 392.57
Board of Assessors	-	950.00	-
Assessor's Agent	-	19,500.00	-
Assessor's Expenses	-	150.00	-
Business Park	\$ 3,929.96	-	-
Public Accessibility	750.00	-	-
Total	<u>4,679.96</u>	<u>34,480.00</u>	<u>392.57</u>
Administrative:			
Office Supplies	-	3,000.00	183.22
Office Postage	-	2,250.00	1,001.09
Deeds and Liens	-	350.00	-
Lien Discharge Notices	-	1,200.00	2,125.00
Legal Notices	-	1,500.00	-
Printing	-	1,800.00	-
Miscellaneous	-	600.00	-
Professional Services	30,017.99	20,000.00	-
Town Manager	-	52,982.00	-
Office Salaries	-	94,576.00	-
Retirement	-	7,217.00	-
Code Enforcement Officer	-	13,390.00	1,725.00
Code Enforcement Officer Contingency	-	10,000.00	-
Town Official Expenses	-	800.00	-
Workshops and Dues	-	1,500.00	-
Employees Income Protection	-	1,675.00	-
Employees Health Insurance	-	34,137.00	-
F.I.C.A. Taxes	-	17,500.00	-
Municipal Building / Equipment	-	18,000.00	-
Utilities	-	28,000.00	-
Comprehensive Insurance	-	8,163.00	-
Public Official Insurance	-	4,650.00	-
Unemployment Taxes	-	2,268.00	-
Auditor	-	7,450.00	-
Maine Municipal Dues	-	2,875.00	-
Computer Licensing Fee	-	8,789.00	-
MB/PB Building Fund	2,919.74	-	-
Municipal Office Reserve	14,344.57	3,500.00	6.90
Municipal Building Reserve	20,924.47	5,000.00	15.36
Right-of-Way Reserve	1,851.00	-	-
Total	<u>70,057.77</u>	<u>353,172.00</u>	<u>5,056.57</u>
Highway:			
Winter Maintenance	-	129,900.00	-
Summer Roads	40,769.01	125,000.00	11,892.00
Major Road & Bridge Construction	25,000.00	25,000.00	-
Town Road Reserve	-	-	-
Total	<u>65,769.01</u>	<u>279,900.00</u>	<u>11,892.00</u>

TOTAL AVAILABLE	EXPENDITURES	BALANCES		
		LAPSED TO SURPLUS OVERDRAFT	UNEXPENDED	CONTINUING 06/30/17
\$ 6,200.00	\$ 6,200.00	-	-	-
5,880.00	3,920.00	\$ -	\$ 1,960.00	-
2,192.57	1,875.07	-	317.50	-
950.00	950.00	-	-	-
19,500.00	19,500.00	-	-	-
150.00	-	-	150.00	-
3,929.96	-	-	-	\$ 3,929.96
750.00	-	-	-	750.00
<u>39,552.53</u>	<u>32,445.07</u>	<u>-</u>	<u>2,427.50</u>	<u>4,679.96</u>
3,183.22	2,982.68	-	200.54	-
3,251.09	3,251.09	-	-	-
350.00	174.05	-	175.95	-
3,325.00	3,325.00	-	-	-
1,500.00	651.70	-	848.30	-
1,800.00	2,838.60	1,038.60	-	-
600.00	609.04	9.04	-	-
50,017.99	35,339.50	-	-	14,678.49
52,982.00	53,314.45	332.45	-	-
94,576.00	98,715.14	4,139.14	-	-
7,217.00	7,573.88	356.88	-	-
15,115.00	15,784.76	669.76	-	-
10,000.00	-	-	-	10,000.00
800.00	423.88	-	376.12	-
1,500.00	1,650.79	150.79	-	-
1,675.00	1,662.60	-	12.40	-
34,137.00	35,294.04	1,157.04	-	-
17,500.00	17,867.28	367.28	-	-
18,000.00	21,207.47	3,207.47	-	-
28,000.00	27,567.90	-	432.10	-
8,163.00	8,163.00	-	-	-
4,650.00	4,796.00	146.00	-	-
2,268.00	28.85	-	2,239.15	-
7,450.00	7,450.00	-	-	-
2,875.00	2,897.00	22.00	-	-
8,789.00	9,015.32	226.32	-	-
2,919.74	-	-	-	2,919.74
17,851.47	-	-	-	17,851.47
25,939.83	-	-	-	25,939.83
1,851.00	-	-	-	1,851.00
<u>428,286.34</u>	<u>362,584.02</u>	<u>11,822.77</u>	<u>4,284.56</u>	<u>73,240.53</u>
129,900.00	125,522.67	-	4,377.33	-
177,661.01	167,717.00	-	-	9,944.01
50,000.00	25,000.00	-	-	25,000.00
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>357,561.01</u>	<u>318,239.67</u>	<u>-</u>	<u>4,377.33</u>	<u>34,944.01</u>

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

Schedule 3 Continued

	<u>BALANCES</u> <u>07/01/16</u>	<u>APPROPRIATIONS</u>	<u>OTHER</u> <u>CREDITS</u> <u>AND</u> <u>TRANSFERS</u>
Protection:			
Animal Control	\$ 3,473.48	\$ 5,100.00	\$ 368.00
Penobscot Sheriff's Contract	-	85,500.00	-
Fire Department Operations	-	24,500.00	-
Fire Department Compensation	-	51,820.00	-
Firefighter Compensation	-	50,000.00	-
Firefighter Supplies (Fire Fighter I & II)	-	5,000.00	-
Fire Chief Salary	-	18,000.00	-
Fire Chief Supplies	-	200.00	-
Fire Department Equipment	-	12,000.00	42,500.00
Fire Department Grants	-	-	43,766.59
Respiratory/Physicals	4,760.61	1,000.00	-
Fire Department Insurance	-	13,500.00	-
Fire Equipment Note - 1992	-	10,759.00	-
Fire Hydrants - Bangor Water	-	21,908.00	-
Fire Hydrants - Brewer Water	-	31,160.00	-
Street Lights	-	3,000.00	-
New Fire Truck Note	-	26,403.00	28,000.00
Fire Department Association	5,284.73	-	3,802.01
Fire Truck Reserve	40,000.00	20,000.00	29.54
Rescue Unit Reserve	15,000.00	7,500.00	11.05
Fire Equipment Reserve	48,843.28	15,000.00	(44,817.52)
Fire Department Reserve	74,393.28	-	55.66
Fire Department Capital Reserve	6,000.00	-	-
Civil Defense Reserve	300.00	-	-
Total	198,055.38	402,348.00	71,713.33
Human Services:			
Resident Assistance Program	754.66	-	105.00
General Assistance	-	8,500.00	8,086.09
Cemetery - Mowing	-	8,142.00	-
Cemetery - Maintenance	-	5,000.00	1,550.00
Cemetery - Burials	-	-	600.00
Meadowbrook Cemetery Reserve	-	-	-
Pinetree Cemetery Reserve	93.12	-	4,683.18
Eddy Cemetery Reserve	-	-	-
Area Task Force on Aging	-	500.00	-
United Way	-	1,000.00	-
Historical Society	-	1,000.00	-
Restore Old Records Reserve	2,194.75	-	-
Bicentennial	1,726.12	-	5.00
Town Picnic	1,256.60	-	1,687.89
Eddington Clifton Civic Center	-	2,000.00	-
Regional Recreation Reserve	-	11,352.00	-
Solid Waste Disposal	-	41,000.00	23,890.93
Solid Waste Contingency	-	3,000.00	-
Trash Collection	-	48,587.00	-
Recycling	5,154.92	13,765.00	-
Municipal Field Recreation	-	2,000.00	-
Historical Society Reserve	-	5,000.00	-
Total	11,180.17	150,848.00	40,608.07
Capital Improvement Reserve	10,518.32	-	-
Veteran's Memorial	806.50	-	425.00
Municipal Building: Interest Payment	-	88,130.00	-
Education: SAD #63	-	1,656,343.00	-
Unanticipated Expense and Emergencies	-	7,500.00	(496.82)
Matching Funds for Grants Received	-	5,000.00	-
Special Assessments:			
County Tax	-	211,944.00	-
Overlay	-	30,432.63	-
Total	-	242,376.63	-
Amounts Appropriated from Carryforwards	(42,500.00)	42,500.00	-
DEPARTMENT TOTALS	\$ 318,567.11	\$ 3,242,595.63	\$ 129,590.72

TOTAL AVAILABLE	EXPENDITURES	BALANCES		
		LAPSED TO SURPLUS OVERDRAFT	UNEXPENDED	CONTINUING 06/30/17
\$ 8,939.48	\$ 5,080.17	-	-	\$ 3,859.31
85,500.00	85,500.00	-	-	-
24,500.00	24,129.50	-	370.50	-
51,820.00	56,665.97	4,845.97	\$ -	-
50,000.00	49,275.82	-	724.18	-
5,000.00	4,708.59	-	291.41	-
18,000.00	18,000.00	-	-	-
200.00	267.00	67.00	-	-
54,500.00	54,685.88	185.88	-	-
43,766.59	43,425.31	-	-	341.28
5,760.61	325.50	-	-	5,435.11
13,500.00	17,011.30	3,511.30	-	-
10,759.00	11,160.51	401.51	-	-
21,908.00	23,351.10	1,445.10	-	-
31,160.00	31,159.72	-	0.28	-
3,000.00	2,750.20	-	249.80	-
52,403.00	52,403.00	-	-	-
9,086.74	4,658.19	-	-	4,428.55
60,029.54	-	-	-	60,029.54
22,511.05	-	-	-	22,511.05
19,025.76	-	-	-	19,025.76
74,448.94	-	-	-	74,448.94
6,000.00	-	-	-	6,000.00
300.00	-	-	-	300.00
<u>672,116.71</u>	<u>484,557.76</u>	<u>10,456.78</u>	<u>1,636.17</u>	<u>196,379.54</u>
859.68	649.74	-	-	209.92
16,586.09	14,996.64	-	1,589.45	-
8,142.00	8,020.00	-	122.00	-
6,550.00	8,166.07	1,616.07	-	-
600.00	600.00	-	-	-
-	-	-	-	-
4,776.28	-	-	-	4,776.28
-	-	-	-	-
500.00	500.00	-	-	-
1,000.00	1,000.00	-	-	-
1,000.00	1,000.00	-	-	-
2,194.75	-	-	-	2,194.75
1,731.12	-	-	-	1,731.12
2,944.49	2,944.49	-	-	-
2,000.00	2,000.00	-	-	-
11,352.00	9,835.00	-	1,517.00	-
64,890.93	68,990.19	4,099.26	-	-
3,000.00	1,088.77	-	1,911.23	-
48,587.00	46,946.20	-	1,640.80	-
18,919.92	14,480.21	-	-	4,439.71
2,000.00	305.69	-	-	1,694.31
5,000.00	-	-	-	5,000.00
<u>202,634.24</u>	<u>181,523.00</u>	<u>5,715.33</u>	<u>6,780.48</u>	<u>20,046.09</u>
10,518.32	-	-	-	10,518.32
1,231.50	380.00	-	-	871.50
68,130.00	68,500.42	370.42	-	-
1,656,343.00	1,656,342.72	-	0.28	-
7,003.18	-	-	7,003.18	-
5,000.00	-	-	5,000.00	-
-	-	-	-	-
211,944.00	213,935.85	1,991.85	-	-
30,432.63	-	-	30,432.63	-
<u>242,376.63</u>	<u>213,935.85</u>	<u>1,991.85</u>	<u>30,432.63</u>	<u>-</u>
-	-	-	-	-
<u>\$ 3,685,753.48</u>	<u>\$ 3,318,488.51</u>	<u>\$ 30,357.13</u>	<u>\$ 56,942.13</u>	<u>\$ 340,679.95</u>

The accompanying notes are an integral part of these financial statements

TOWN OF EDDINGTON
 COMBINING BALANCE SHEET
 CAPITAL PROJECTS FUND
 JUNE 30, 2017

CAPITAL PROJECTS FUNDS

	FIRE TRUCK	RESCUE UNIT	FIRE EQUIPMENT	FIRE DEPARTMENT	MUNICIPAL OFFICE	MUNICIPAL BUILDING	ROAD ACCOUNT	TOTAL CAPITAL PROJECTS FUNDS
ASSETS								
Cash and Cash Equivalents	\$ 60,030	\$ 22,511	\$ 21,984	\$ 74,449	\$ 17,851	\$ 25,940	\$ 65,769	\$ 288,534
Due from other Funds	-	-	-	6,000	-	-	-	6,000
TOTAL ASSETS	\$ 60,030	\$ 22,511	\$ 21,984	\$ 80,449	\$ 17,851	\$ 25,940	\$ 65,769	\$ 294,534
LIABILITIES AND FUND BALANCES								
Due to other Funds	-	-	2,958	-	-	-	30,825	33,783
<i>Fund Balances:</i>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	60,030	22,511	19,026	80,449	17,851	25,940	34,944	260,751
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	<u>60,030</u>	<u>22,511</u>	<u>19,026</u>	<u>80,449</u>	<u>17,851</u>	<u>25,940</u>	<u>34,944</u>	<u>260,751</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 60,030	\$ 22,511	\$ 19,026	\$ 80,449	\$ 17,851	\$ 25,940	\$ 34,944	\$ 294,534

TOWN OF EDDINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2017

CAPITAL PROJECTS FUNDS

	<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	-	-	-	-	-	-	-	-
Interest Income	30	11	25	56	6	16	11,892	\$ 11,892
Total Revenues	<u>30</u>	<u>11</u>	<u>25</u>	<u>56</u>	<u>6</u>	<u>16</u>	<u>11,892</u>	<u>12,036</u>
EXPENDITURES								
Excess (Deficiency) of Revenues over Expenditures	30	11	25	56	6	16	11,892	12,036
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	20,000	7,500	15,000	-	3,500	5,000	-	51,000
Operating Transfers (Out)	-	-	(44,842)	-	-	-	(42,717)	(87,559)
Total Other Financing Sources	<u>20,000</u>	<u>7,500</u>	<u>(29,842)</u>	<u>-</u>	<u>3,500</u>	<u>5,000</u>	<u>(42,717)</u>	<u>(36,559)</u>
Net Change in Fund Balances	20,030	7,511	(29,817)	56	3,506	5,016	(30,825)	(24,523)
FUND BALANCES—Beginning	<u>40,000</u>	<u>15,000</u>	<u>48,843</u>	<u>80,393</u>	<u>14,345</u>	<u>20,924</u>	<u>65,769</u>	<u>285,274</u>
FUND BALANCES—Ending	<u>\$ 60,030</u>	<u>\$ 22,511</u>	<u>\$ 19,026</u>	<u>\$ 80,449</u>	<u>\$ 17,851</u>	<u>\$ 25,940</u>	<u>\$ 34,944</u>	<u>\$ 260,751</u>

<u>In Memory Of</u>	<u>Date of Death</u>	<u>Age</u>
Arbo, Warren Avery	08/24/2017	86
Bodge, James Everett	09/14/2017	89
Bryant, George William, Jr.	11/20/2017	69
Buckley, Eleanor P.	04/07/2018	79
Bull, James R.	05/23/2018	75
Burke, Helmtrud E.	10/21/2017	70
Cook, Brandon A.	12/08/2017	18
Goodin, Peter J.	06/24/2017	54
Holland, Mary E.	07/07/2017	78
Moore, David G.	02/27/2018	63
Nadeau, Lise Y.	03/24/2018	83
Percival, Rand L.	10/03/2017	62
Pluard, Stanley D.	07/27/2017	80
Ramisch, Kasey M.	06/23/2017	30
Robertson, Philip D. Sr.	04/05/2018	80
Willette, David L.	01/09/2018	73