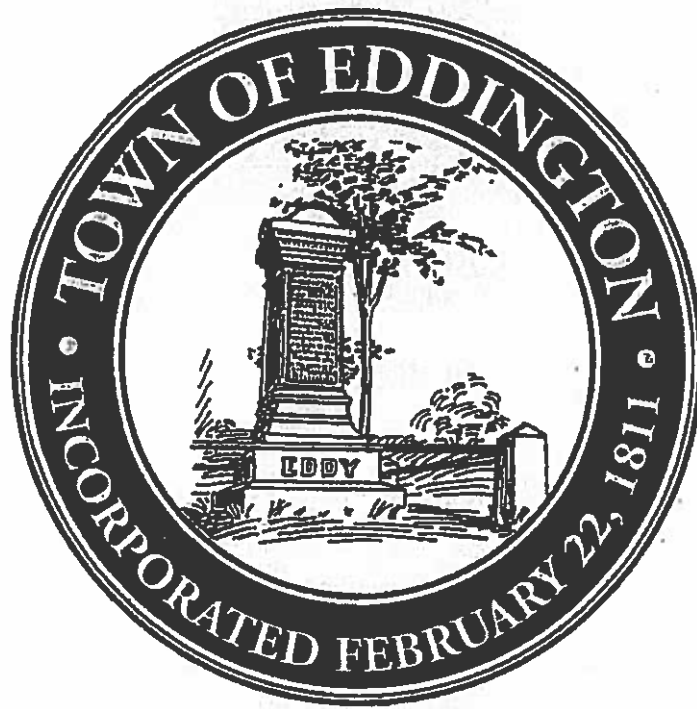


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2018 - 2019

MUNICIPAL
OFFICERS



EDDINGTON
MAINE

R
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P
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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.

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REFERENCE PHONE NUMBERS

Town Manager – Russell J. Smith	843-5233
Town Office	843-5233
Fax #	843-7758
Fire/Police Emergency	911
Fire Station Non-Emergency	843-5251
Police Non-Emergency	947-4585
Eddington Post Office	843-6519
Brewer Post Office	989-3855
Comins Hall – Susan Dunham-Shane	843-6441
Josh Parda	949-3453
Website: cominshall.org	
E-mail: sue@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

2018-2019 ANNUAL REPORT

Please Bring This Book to Town Meeting

TOWN MEETING SCHEDULE

Tuesday, June 18, 2019
6:30 p.m. – Meet at the Eddington Municipal Building
to act on articles on the annual warrant.

TOWN OFFICERS JULY 2018 – JUNE 2019

Moderators: Shawna L. Hinkley, David Johnson

SELECTMEN

Mark Carriera – Chairman (2021) Ray Wood, Jr. – Vice Chairman (2019)
Joseph Powell (2019) Pamela Chapman (2020) David Mccluskey (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

Town Tax Assessor:

Benjamin Birch

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:

Rusty Gagnon (2019) Christina McLeod (2020) Steven Carr (2021)

Fire Department:

James Ellis, Fire Chief

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

James Ellis

Board of Assessors:

Roscoe Kent, Chairman (2020)
Mary Lynn Hunter (2019) Leo Robichaud (2021)
Benjamin Birch – Town Tax Assessor

Animal Control Officer:

Ann Greenlaw

Cemetery Board:

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

Surveyor of Wood and Bark (1 year term):

Timothy Higgins

Surveyor of Lumber (1 year term):

Rodney Buswell

Fence Viewer (1 year term):

Jonathan Weed

Sealer of Weights and Measures:

State of Maine

Recreation Committee:

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

Scholarship Committee:

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

Comprehensive Plan Committee:

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

Board of Appeals:

Cynthia McDonald Melanson, Chairman (2021)
Jeff Thurlow, Vice-Chair (2020)
Gary Poisson (2021) Timothy Higgins (2019) Patricia Wilking (2019)

Planning Board:

David Peppard, Chairman (2019)
Deana Doughty, Vice-Chair (2023)
Craig Knight (2022) Susan Dunham-Shane (2021)
Vacant (2019) 2 Vacant Alternate's (2019)

Veterans Memorial Committee:

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

Historical Society:

Margaret Dougherty, President
Rob Dorr, Vice-President
Lou Higgins, Treasurer

Representative to the Legislature District 129:

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

State Senator District 8:

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

Congress of the United States

House of Representatives:

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

United States Senate:

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

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



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

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next four years, I will do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

That is why on my first day in office I directed the Maine Department of Health and Human Services to implement Medicaid expansion as quickly and efficiently as possible. My Administration will ensure that it is paid for sustainably; that the cost of health insurance is controlled; and that the cost of prescription drugs is reined in. In addition to creating a Director of Opiate Response to marshal the collective power and resources of state government to stem the tide of the opioid epidemic, we will make Narcan widely available, increase access to medication assisted treatment and recovery coaches, and expand drug courts.

We also need a healthy environment. My Administration will embrace clean energy; change our modes of transportation; weatherize homes and businesses; and reach a goal of 50 percent of our energy coming from Maine renewable resources. By reducing the impacts of climate change, we will create good-paying jobs, preserve our environment, and protect our state's farming, fishing, and forestry industries.

We will also develop a world-class workforce starting with Pre-K for every 4-year-old in Maine and more post-high school options that result in a valued credential. Attracting talented young people to move here and make Maine their home will be top priorities of my Administration.

Maine communities, especially rural communities, are confronting a severe workforce shortage and an aging and declining population. It is time for bold, dynamic ideas that will change Maine for the better. That is why I, along with people ranging from small business owners, innovators and entrepreneurs, to economists and every day, hard-working Mainers, developed an economic plan designed to make it easier for small businesses to grow, for people to come and stay, and for Maine to thrive.

I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, happy people, and prosperous communities

Thank you,

A handwritten signature in black ink, appearing to read 'Janet T. Mills'.

Janet T. Mills
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov

SUSAN M. COLLINS
MAINE

410 BINGHAM SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1004
(202) 224-2523
(202) 224-2400 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES
SPECIAL COMMITTEE
ON AGRICULTURE
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

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

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

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

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

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

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

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

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

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

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

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

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

Sincerely,



Susan M. Collins
United States Senator



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

WASHINGTON OFFICE
1223 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306

LEWISTON DISTRICT OFFICE
179 LISBON STREET
LEWISTON, ME 04240
PHONE: (207) 241-6767

CARIBOU DISTRICT OFFICE
7 HATCH DRIVE
SUITE 230
CARIBOU, ME 04736
PHONE: (207) 492-6009

FACEBOOK: FACEBOOK.COM/REP.GOLDEN
TWITTER: @JRGOLDEN

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

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

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,

Jared Golden
Member of Congress

United States Senate

WASHINGTON, DC 20510

January 3, 2019

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

Dear Friends,

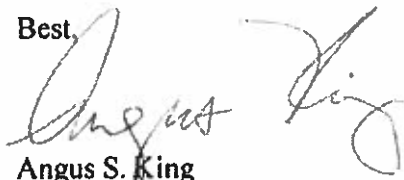
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets) – that's because at our heart, we're one big community. It's not only a pleasure to serve you – it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King
United States Senator

129th Legislature
Senate of Maine
Senate District 8

Senator Kimberley C. Rosen
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505
Kimberley.Rosen@legislature.maine.gov

Criminal Justice & Public Safety Committee
Ranking Member

May 2019

Dear Friends and Neighbors:

Thank you for the opportunity to represent you at the State House in Augusta. It truly is an honor to serve the constituents of District 8 in the Maine Senate. I am eager to continue my work to make Maine become an even better place to live and raise a family.

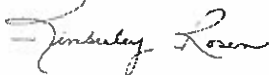
During my four years in the Maine Senate, it has been encouraging to see the significant progress that has occurred. The State of Maine closed the fiscal year that ended on June 30, 2018 with a budget surplus of more than \$126 million and a 'rainy day fund' totaling more than \$274 million, allowing our state to have a better borrowing capacity and long-term financial stability. Following years of budget shortfalls and high spending, the significance of these economic achievements cannot be overstated. Maine's unemployment is near an all-time low, and the state's jobless rate has been below four percent for a record 38 consecutive months through March of 2019.

As we move further into the current session, we are looking forward to building on the successes of the prior session, chief among them was passing tax conformity. In doing so, we ensured that Maine citizens would not see their tax burden increase as a result of the federal changes to the tax code. Additionally, the tax conformity legislation included a \$300 child credit and increased the property tax fairness credit.

I am pleased to have been reappointed to serve on the Criminal Justice and Public Safety Committee for the 129th Legislature. My prior experience has prepared me well for topics that come before the committee, including criminal law and criminal procedure, the Department of Public Safety, law enforcement, victims' rights, fire safety and arson, and firearms. I thoroughly enjoy listening to all viewpoints and closely examining critical legislation as I believe we have a responsibility to safeguard the best interests of all Maine citizens.

Thank you again for trusting me to be your voice in Augusta. Please feel free to contact me at 287-1505 or kimberley.rosen@legislature.maine.gov if you have comments, questions or if you would like assistance with a state-related matter.

Sincerely,



Kimberley C. Rosen
State Senator

Fax: (207) 287-1527 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate



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

April 2019

Dear Friends & Neighbors:

It is an ongoing honor and pleasure serving the good people of Eddington, and I wish to take this opportunity to thank you for allowing me to be your voice in Augusta. Our economy remains strong with record low unemployment, but my colleagues and I are somewhat reluctant about the sustainability of the new Governor's proposed budget. Rest assured, there are many of us at the State House with strong reservations about expanding government too much, too quickly. With a change in course from tested successes, guarded progression is prudent to make certain we do not revert back to past times of perpetual shortfalls.

Now in my third term in Maine's House of Representatives, I have assumed a new role as a member of the Joint Standing Committee on Environment and Natural Resources. This panel's jurisdiction includes air and water quality; natural resource protection; site location of development laws, shoreland zoning, subdivisions, and growth management; management and disposal of solid, hazardous, biomedical, and special wastes; returnable containers; hydropower and dams; waste-to-energy facilities; mining; wind energy development; and general environmental policy, including oversight of the Department of Environmental Protection.

As more than 2,000 legislative requests have been filed for consideration during the 129th Legislature's First Regular Session, I encourage you to take an active interest in the events unfolding under the capitol dome. You can always monitor committee proceedings and floor debate in the House and Senate via the Web, <http://legislature.maine.gov/>, while my regular e-newsletter contains beneficial administrative insight and public service announcements. If you have not yet signed up to receive this publication, please send me your e-mail address.

Again, the faith and trust you have placed in me to serve you is appreciated. Should you have questions or concerns about State Government, or if I can be of assistance in navigating the oftentimes overwhelming State bureaucracy, feel free to contact my office, 287-1440.

Sincerely,

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 2018-2019 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 dedication to the citizens of Eddington and going above and beyond to take care of their needs.

I would like to thank the Board of Selectmen, Planning Board, Board of Assessors, Board of Appeals, Comprehensive Plan Committee, 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 openings on the Planning Board and would urge anyone interested to contact the Town Office or fill out and turn in the application in this report. I would encourage people to get involved with your Town. Your help is greatly appreciated and encouraged.

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. I would like to thank, Capt. Craig Russell, as he 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. Tyler Clark has been hired for the second full time person to the fire department and we are able to provide coverage every day of the week from 7 am to 7 pm. 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.

I would like to thank Assessor Ben Birch for his continued work accomplishments in updating the property records. 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 Comprehensive Plan Committee continues to work on the Land Use of the Town. Dean Bennett is working with the Committee to get the Comp Plan updated. I would urge the residents of Eddington to give your input on the future of Eddington.

I would like to thank Dean Bennett for his continued commitment to the Town as Code Enforcement Officer and working with the Planning Board to update the Zoning Ordinance to make things a little easier on everyone. He is available on Tuesday's from 7:30 to 3:30.

I would like to thank Rick Leavitt, 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 heartfelt thank you to the following: Russell Smith, Town Manager; The office staff: Shawna Hinkley, Denise Knowles, and Theresa Clair; Dean Bennett, Code Enforcement Officer; Ben Birch, Assessor; 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.

Last year a committee was put in place to update the towns comprehensive plan. This committee has been having regular monthly meetings and hopes to be wrapped up some time this year. This comprehensive plan is a guide to be used for future growth and development of the town for the next 10 to 20 years. We are very grateful to those who continue to volunteer their time, talents and knowledge to see this plan completed.

Some of you may have noticed that due to the skyrocketing price of recycling many towns including Eddington had to stop their recycling programs. Unfortunately, the cost more than doubled and it wasn't in the budget to continue to pay for the recycling. The good news is that after a late start, the new Fiberright facility in Hampden has started taking limited trash and is on schedule to take all of the MRC trash by July 1st.

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. We would also like to encourage participation in town boards and committees. There are always areas to serve and if there is interest please let us know and/or fill out an application!

On a final note, the selectmen are working hard to ensure that our town office runs as positively and efficiently as possible. 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. This continues to be a problem and we ask that you please try to respect this request as we strive to make things run smoothly.

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, Selectmen Pamela Chapman, Selectmen David McCluskey, Selectmen

EDDINGTON PLANNING BOARD

ANNUAL REPORT

July 2018 to June 2019

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

This year, Mark Perry, Chairman, was not reappointed to the Board, leaving 4 current members on the Board. There are still a vacancies on the Planning Board for a full time member and two alternate positions. Any resident interested in serving on the Planning Board is urged to contact the Town Office and fill out an application.

This year has been a fairly quiet one with minimal meetings and just a few applications and subdivision amendments to review. The Board continued to finalize the Zoning Ordinance changes that have been worked on over the past several years. We are in hopes of having this completed and be able to present to the citizens for comment and send to the Selectmen to be voted on at a Town Meeting. We are also in hopes of finalizing the update to the Shoreland Zone Ordinance and Map.

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

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

Respectfully submitted,

David Peppard, Planning Board Chairman

Deana Doughty, Vice Chair

Susan Dunham Shane

Craig Knight

Vacant

Vacant (Alternate)

Vacant (Alternate)

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 FY2019/2020 tax commitment and mailing of the tax bills.

As your Assessor's Agent, I am charged with the authority to administer the property tax equitably and fairly according to the law.

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

We must assess upon the estates in Eddington, all their due proportion of taxes, make accurate lists of the taxable property and persons to be taxed, and commit the lists, when complete and signed, to the Eddington Tax Collector.

The commitment of taxes to the tax collector gives the collector legal authority to begin collecting tax payments. It is crucial to the validity of any collection actions taken by the tax collector, such as the use of property tax liens for delinquent taxes.

Below, I have provided two short excerpts of information in my opinion, may help you, to have a better perception of the services Eddington provides and your understanding of your rights as a taxpayer.

Maine Municipal Association's – Guide to Property Tax

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 sometime more depending on where you live.

The level of services that 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.

Your Rights As A Taxpayer Brochure

Most people understand they have a duty to pay all taxes imposed by the State of Maine when those taxes are due. Many people, however, do not know that the law gives them some important rights as taxpayers and places important obligations on the State in its dealings with them.

Maine Revenue Services (MRS) believes that everyone benefits when taxpayers know their rights under the tax laws. To help you understand what you may expect of MRS this brochure has been prepared to describe your rights and MRS obligations.

The goal of MRS is to collect all taxes that are legally due to the State of Maine. You can help achieve that goal by understanding your rights as a taxpayer. Where can I get more information? At www.maine.gov/revenue or call (207) 624-5600 for information on this brochure.

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

Are you new to town? Have you applied for you 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 Vete3ran'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 Office Annual Report 2018 – 2019

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

It has been a pleasure serving the citizens of Eddington as your Code Enforcement Officer over the past year. I strive to provide information, guidance, and facilitation to the residents of Eddington in their efforts to secure the proper permits during the planning phase of projects. Allowing me to be a part of your project in the early phases is beneficial to all. It has been and will continue to be my goal to expedite the permitting process and minimize delays in project approvals. This can only be accomplished if we work together. I encourage all residents to inquire about land use regulations ahead of time, so compliance is part of the project, not an obstacle to approval.

Land use regulation/provisions are forever changing to meet the needs of the citizens. The Planning Board has been busy updating ordinances to meet minimum state requirements, as well as clarifying local ordinance provisions. The Comprehensive Plan Committee is working diligently on the development of a consistent, State approved, comprehensive plan that will serve the residents in the coming years.

Priorities for 2020:

Property clean-up is at the top of the list. Property that is unsightly, covered with debris, back-yard junk piles and junk car collections not only pose an environmental threat, but as importantly, pose a threat to neighboring property values and ability for citizens to sell their homes. Seldom does activity on one property not affect another. Once property maintenance standards are drafted and adopted, a systematic street by street review of properties will be initiated. Willful compliance is the preferred approach. I encouraged all residents to assess the need for property clean up and act accordingly. I intend to work with the citizens of Eddington toward this town wide goal. Debris on property typically didn't happen overnight. Property clean-up will be a process, and I ask for your cooperation.

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

Email: townofeddingtonceo@roadrunner.com

Phone: 207-843-5233

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

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

ROAD COMMISSIONERS REPORT

For the fiscal year 2018-19 the Town of Eddington general road work consisted of replacing culverts, sign replacement, ditching, roadside mowing, grading of dirt roads etc.

General Road Work

Paving of Rooks Road	61,169.50
Radar Speed Trailer & Accessories	726.99
Signs	264.89
Shoulder work Davis Road	4,500.00
Road side mowing	2,000.00
Brush Removal Nickerson Road	1,062.00
Merrill Road fix end of road for winter plowing	1,200.00
Grading Blackcap & Sweets Hill Roads	725.00
Guardrail Repair Clewleyville Road	1,983.00
Grindings to hold road in place from washouts Sweets Hill, Blackcap & Hatcase	4,392.00
Washouts from heavy rains in October and January. Clewleyville & Levenseller intersection, Hatcase Pond, Blackcap & Sweets Hill.	20,154.00
Prime patch, hot top for potholes & Labor for fixing	1,795.17
Digging ice out of ditches Davis, Levenseller & Clewleyville Roads	1,955.37
Road Sweeping of Winter Sand	3,950.00
Culverts Thawed	1,737.50
Spring Cleanup	2,323.50
Bridge Cleanup of Sand & Brush Davis & Clewleyville Roads	600.00
Misc.	544.06
Total Cost	\$105,932.98

Winter Road Maintenance Costs

Contract for Plowing and Sanding	\$98,000.00
1,572 yards of winter sand @ \$13.50/yard	21,222.00
203.51 tons of salt to mix with sand @ \$51.07/ton	10,393.27
Salt Shed Electricity	840.12
Total Cost	\$130,455.39

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, 2018 to June 31, 2019, the town generated 763.44 tons of solid waste that was disposed of at the Juniper Ridge Landfill until the new Fiberight Plant is open, which is expected to be July 1, 2019. This represents an increase of 43.79 tons over the previous year. The recycling program was suspended in the fall of 2018 due to the rising costs per ton. For a program that at one time we received dividends monthly from skyrocketed to over \$140 per ton and we are only paying \$70 per ton for trash tonnage. The costs to the Town of Eddington for the fiscal year 2018-19 are as follows:

Tonnage to Coastal:	53,440.80	Income:	
Tonnage for Recycling:	3,341.80		
Contract for roadside trash pickup:	60,836.04		
Contract for roadside recycling pickup:	23,320.88	MRC Dividends:	3,767.00
Municipal Review Committee:	1,082.88	Total Income:	3,767.00
Total Costs:	\$142,026.40	Actual Costs:	\$138,259.40

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.

2018 Fire Department Report

During 2018 the Eddington Fire Department responded to 443 calls for service. 313 calls were within the Town of Eddington, 87 calls were in the Town of Clifton under a contractual agreement and 43 calls were to assist neighboring communities. Requests for emergency medical services remain our most frequently requested service.

We responded to several major structure fires in both Eddington and Clifton during the year. We also responded to 29 motor vehicle crashes throughout the year. Again this past year we were very fortunate to receive several grants which help fund valuable lifesaving equipment.

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

During 2018 the Eddington Fire Department responded to the following calls for assistance:

Emergency Medical Services	272
Motor Vehicle Crash	29
Fire/Smoke/Odor Investigation	20
Service Call	13
Fire/Smoke Alarm Activation	13
Flooded Basement	9
Structure Fire	8
Vehicle Fire	4
Tree on Utility Line	4
Tree Down in Roadway	4
Grass/Brush/Woods Fire	4
Fuel Spill	3
Unpermitted Open Burn	3
Utility Line Down	2
Traffic Hazard	2
Chimney Fire	2
Carbon Monoxide Alarm/Incident	2
Agency Assist	2
False Alarm – Good Intent	1
Water Rescue	1
Electrical Fire	1
Unattended Open Burn	1
Mutual Aid to Holden	21
Mutual Aid to Brewer	13

Mutual Aid to Orrington	5
Mutual Aid to Bradley	1
Mutual Aid to Mariaville	1
Mutual Aid to Corinth	1
Mutual Aid to Hudson	1

TOTAL FIRE & EMS 443

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 2018 the Penobscot County Sheriff's Office responded to 1,537 calls for service in the Town of Eddington. These statistics do not include the number of calls the Maine State Police responded to in Eddington during this time. Enforcing traffic laws, including speed enforcement on roadways and passing stopped school buses, remains a focus for our patrol deputies.

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. Scams remain a constant threat to both individuals and businesses. Unfortunately scams never go away. The names and tactics of the scams may change but the ultimate goal of the scams remain the same, to take your money! 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 2018, aside from answering complaints and attending to other patrol responsibilities, D/S Watson stopped 710 vehicles for motor vehicle traffic infractions. He issued 122 tickets (17%) and 588 warnings (83%). It's clear that Deputy Watson continues to be part of the community, school and businesses and is having a positive impact.

The following is a list of the most common calls for service for the Town of Eddington in 2018:

Directed Patrol	534	Criminal Traffic Offense	34
Property Check	296	Adult Arrest	33
Public Service	86	Motorist Assist	27
Information	76	Suspicious	19
Welfare Check	71	Family Fight / Assault	11
Motor Vehicle Crash	38	Hang-Up/Misdial 911	8
Alarm	38	Theft	7

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

2019 TREASURERS RECEIPTS & EXPENDITURES

Checking Account

Beginning Balance May 31, 2018		\$ 657,959.78
State of Maine	\$ 217,747.10	
Tax Payments	2,624,415.89	
Misc. Income	<u>1,273,352.10</u>	
Total receipts:		\$4,115,515.09
Total Warrants	\$ 4,004,468.75	
Service Charges	<u>60.00</u>	
Total Expenditures:		(\$4,004,528.75)
Checking Account		
Ending Balance May 31, 2019		\$ 768,946.12

2019 TOWN SAVINGS

BANK NAME	BALANCE 5/31/18	DEPOSITS	INTEREST	WITH- DRAWALS	BALANCE 05/31/19
Bangor Savings Bank	\$ 23,950.81	\$ 0.00	\$ 22.37	\$ 0.00	\$ 23,973.18
Machias Savings Bank	132,472.49	0.00	60.98	0.00	132,533.47
Merrill Bank	100,000.00	0.00	0.00	0.00	100,000.00
Merrill Bank-Checkbook	657,959.78	4,114,061.76	\$ 1,453.33	(4,004,528.75)	768,946.12
MISCELLANEOUS RESERVE					
TD Bank North	\$ 101,181.41	\$ 0.00	\$ 904.33	\$ 0.00	\$102,085.74
TOWN ROAD RESERVE	\$ 40,824.84	\$ 0.00	\$ 5.37	\$ 40,769.01	\$ 61.20
MAJOR ROAD RESERVE	\$ 25,034.23	\$ 0.00	\$ 3.30	\$ 18,000.53	\$ 7,037.00
FOUNDERS DAY					
Brewer Federal Credit Union	\$ 6,185.08	\$ 150.00	\$ 53.49	\$ 0.00	\$ 6,388.57
CEMETERY TRUST					
TD Bank North	\$ 74,013.36	\$ 1,650.00	\$ 184.93	\$ (200.00)	\$ 75,648.29
CAPITAL ACCOUNTS					
Bangor Savings Bank					
Municipal Office	\$ 21,365.76	\$ 3,500.00	\$ 19.72	0.00	\$ 24,885.48
Municipal Building	\$ 30,960.59	\$ 5,000.00	38.60	0.00	\$ 35,999.19
Fire Department	\$ 38,372.94	\$ 0.00	107.72	0.00	\$ 38,480.66
Fire Department Equipment	\$ 31,663.35	\$ 15,000.00	40.82	17,115.90	\$ 29,588.27
Fire Dept-Fire Truck	\$ 60,089.69	\$ 20,000.00	135.65	0.00	\$ 80,225.34
Fire Dept-Rescue Truck	\$ 30,029.07	\$ 7,500.00	37.26	0.00	\$ 37,566.33

2018-2019 PERPETUAL CARE TRUST FUNDS

Cemetery Name	Principal	Interest Balance 05/30/18	New Interest	Less Expense	Interest Balance 05/30/19
Blackman/Riverside Cemetery	\$ 3,750.00	\$ 3,210.02	\$ 17.77	\$ 0.00	\$ 3,227.79
Jonathan Eddy Cemetery	20,500.00	1,085.59	\$ 50.27	0.00	\$ 1,135.86
Meadow Brook Cemetery	10,075.00	8,471.66	\$ 46.41	0.00	\$ 8,518.07
Pine Tree Cemetery	9,595.88	18,775.21	\$ 70.48	0.00	\$ 18,845.69

Individual information is available at the Treasurer's office.

Respectfully submitted,

Denise M. Knowles
Treasurer

CEMETERY BOARD REPORT

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

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

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

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

Respectfully submitted,

Wendy Giguere
Molly Alley
Margaret Dougherty

<u>Current Cemetery Lot Prices</u>	
Single Lot	Resident: 250.00 Non-Res: 500.00
2-Plot Lot	Resident: 400.00 Non-Res: 800.00
4-Plot Lot	Resident: 700.00 Non-Res: 1400.00

TAX COLLECTOR'S REPORT

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

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

The Eddington Town Office also works as an agent for the Bureau of Motor Vehicles and is authorized to renew vehicle registrations and issue new registrations to vehicles under 26,000 pounds. If a resident is required to file 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 \$447,553.49 in excise taxes, during the 2018-2019 fiscal year. The tax money stays here in town and helps reduce the amount of money to be raised from property tax.

2018 VALUATION & ASSESSMENT

Real Estate Valuation	\$ 165,330,605.00
Personal Property Valuation	6,279,535.00
Homestead Valuation	7,682,519.00
BETE Valuation	<u>70,037.00</u>
Total Valuation:	\$ 179,362,696.00

Appropriations:	
County Tax	241,601.00
Municipal	1,441,140.00
Education Tax	1,707,545.00
Overlay	<u>37,772.05</u>
Total Appropriations:	\$3,428,058.05

Deductions:	
State Revenue Sharing	100,000.00
Appropriation from Surplus	530,000.00
Homestead Reimbursement	119,847.29
BETE Reimbursement	<u>1,092.58</u>
Total Deductions:	\$750,939.87

Amount to be raised from Taxes: \$ 2,677,118.18

2018 Taxes Collected	\$ 2,434,299.22
2018 Taxes Abated	49,173.77
2018 Taxes Supplemented	0.00
2018 Taxes Outstanding	235,529.84

SURPLUS FUND ACCOUNT

Balance June 30, 2018	\$ 532,942.50
Additions:	
Interest	25,758.80
Excise Taxes	447,553.49
Miscellaneous Fee & Income	37,976.40
Supplemental Taxes	0.00
Unexpended Dept. Balances	25,936.11
Unexpended Overlay	37,772.05
Deductions:	
Revenue Funds	530,000.00
Abatements	49,173.77
Return Checks & Fees	0.00
Balance June 30, 2019	\$ 528,765.58

TOWN CLERK & REGISTRAR OF VOTERS REPORT

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

Certified copies are \$15.00

Marriage Licenses are \$40.00

Statistics Recorded July 1st, 2018 - June 1st, 2019

Births: 8 Females, 7 Males Deaths: 7 Females, 16 Males

Marriage Licenses Issued: 18

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Inland Fisheries & Wildlife – Registrations Processed

**Boats: 144      Snowmobiles: 108      ATV's: 98**

**Hunting & Fishing Licenses: 227      (resident & non-resident)**

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Total Dogs Registered 227
(Spayed/Neutered & Male/Female)

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Motor Vehicle Excise Transactions: 2410

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### **Voter Registration & Election Information**

Total Registered Voters: 1671

**Democrats: 395    Republicans: 624    Unenrolled: 560**  
**Green Independent: 92**

### Upcoming Election Dates

November 5th, 2019 – State Referendum  
June 11<sup>th</sup> 2019 Municipal Officers & School Board

Eddington is a small town, which makes it unique. The office staff enjoys seeing, chatting with, and helping residents on a daily basis. I hope we make you feel at home when you have business to tend to here. Even though it usually costs you money to be here, we hope you leave with a smile.

Respectfully Submitted,

Shawna L. Hinkley  
Dep. Town Clerk / Registrar of Voters

## GENERAL ASSISTANCE

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

From July 1, 2018 to May 31, 2019, we served 10 households with expenses totaling \$2,485.30. The State reimbursement is \$1,739.71.

The Town of Eddington donated \$2,750.00 out of the General Assistance Account to the Clifton Food Cupboard.

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

Respectfully submitted,

Theresa Clair  
General Assistance Administrator

**ANNUAL ANIMAL WELFARE REPORT – 2018-19**  
**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 2018 - 19 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, 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



## HOLBROOK RECREATION COMMITTEE REPORT

MARCH 2019

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

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

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

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

Tee Ball sessions started Saturday April, 21<sup>st</sup> and ended on Saturday May, 26<sup>th</sup>. Saturday morning activities included stations with skill/fundamentals and games.

Tee Ball had 4 teams with a total of 55 players and many volunteer coaches and the Sponsors were as follows:

Work Store  
Peavey Manufacturing  
Award, Signage & Trophies  
Darlings

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

Farm League season began on April 16<sup>th</sup> and ended on June 7<sup>th</sup> with the championship game. Farm league schedule consisted of 1 practice and 1 or 2 games per week with each team playing an 8 game schedule.

Farm League had 3 teams and a total of 42 players and the Team Sponsors were as follows:

Haverlock, Esty & Curran  
Peavey Manufacturing  
Care Free Homes

**Fall Soccer:** ONE HUNDRED-SIXTEEN pre-K-gr. 6 participants were involved in this program. [88 children in pre-K-gr. 2] The younger group was sponsored by Nor'easter Energy, while the two teams in the older (gr. 3-6) group were supported by Tires, Batteries, & Accessories.

**Shooting Stars Basketball** for students ages 5 through 8 years old is held at Eddington school. This year we began in February with two groups, ages 5-6 at 5:30 and ages 7-8 at 6:30. These students are taught drills for offense and defense and then play scrimmages. Fundraising is

done to purchase t-shirts so that each child can have one, they all receive medals, and they receive team pictures. We are thankful to our wonderful volunteer organizer Nichole Girard who recruits helpers and has ensured the major success of the program. This year we have 80+ participants who are enjoying our 6-week program.

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

**Pee Wee Basketball** Holbrook Recreation Pee Wee Basketball program started with new player evaluations on Monday October 22, 2018. Pee Wee program had 4 boys' teams and 2 girls' teams with a total of 76 kids for the 2018/2019 season.

Practices started on October 24<sup>th</sup> with each team scheduled one practice per week. Regular season Games started on Saturday, November 10<sup>th</sup> and ended on Saturday, January 12<sup>th</sup>, 2019.

Playoffs began with the semi-finals on Thursday, January 17<sup>th</sup> and 18<sup>th</sup> with the winners playing the championship game on Monday, January 21<sup>st</sup>, both boys and girls.

We concluded the season with our banquet/team recognitions night on Wednesday, January 23<sup>rd</sup> with a brown bag dinner and certificates for participants.

Sponsors:      Nor'easter Heating - Coach Jason Pangburn  
                     Brewer Veterinarian Clinic- Matt Smith  
                     Parks Pond Campground- Mallorie Grant  
                     Peavey Manufacturing- Jason Czapiga  
                     G & M- Nate Phinney  
                     Darlings- Matt Smith

**Holbrook Ski & Snowboard Club** was held again this year with sign-ups and registrations. We had Holbrook Rec continuing to supply 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 91 total students participants this year, with no more than 87 on the mountain at once.

Parents are responsible for the discounted fee and to pick students up at the mountain. This has continued to be a very popular addition and we thank Jaime Pangburn and Carson Kelley for their dedication along with the parent volunteers and the bus personnel for their support of this opportunity for our students!

Respectfully submitted,

*Tina Ferrill*

Tina Ferrill, Rec Committee Chair

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

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

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

We appreciate your interest and cooperation.

---

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

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

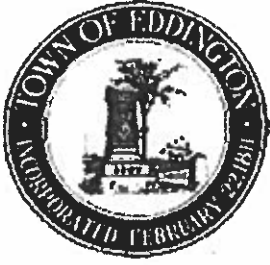
Full Name \_\_\_\_\_

Address \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Phone # \_\_\_\_\_

Email \_\_\_\_\_



# Town of Eddington

906 Main Road Eddington, Maine 04428

## **Eddington Board/Committee Applicant Questionnaire**

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

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

Name: \_\_\_\_\_ Phone Number# \_\_\_\_\_

Address: \_\_\_\_\_

**Board or Committee being applied for:** \_\_\_\_\_

**Do you?**

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

**What is your occupation?** \_\_\_\_\_

**Why are you interested in becoming a member of the Eddington \_\_\_\_\_ committee/board?**

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

**Briefly describe your experience work with ordinances or state regulations.**

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

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Date

**EDDINGTON HISTORICAL SOCIETY REPORT 2019**

**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.**

**The Historical Society's main goal is to have a permanent place to store and display our historical collections. E.H.S. members have raised funds this year with Fishing calendars, Chowder and Chat with Eddington families, The Princess Tea Party, pie sales, Sam's Club sales, Quilt Raffle, Bean-Hole-Bean supper and Ellsworth Fall Fair.**

**New fundraising events are April 19<sup>th</sup>- Pie Sale at Eddington Town Office 4to6pm.**

**May 11<sup>th</sup> at Comins Hall 1 to 3 Hawiian Tea Party, May tour at Peavey Mfg.,**

**June 29<sup>th</sup> Bean-Hole-Bean supper at Comins Hall 5 to 6pm. We hope to see you there.**

**Please look at the Historical Society display case on your right as you enter the town office. Primitive pottery, hat and hair pins, old barn pegs, wooden knitting needles & family items are on display. 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:** \_\_\_\_\_

**Donation to building fund** \_\_\_\_\_

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



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

May 1, 2019

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 2019 - 2020. The Board of the ECCC respectfully requests a donation of \$2,000 from the Town of Eddington. This contribution will aid us, as in years past, to meet our annual operating budget and additionally help us as we raise money to continue the work needed to realize our goal of making the Eddington Clifton Civic Center (Comins Hall) open year round by becoming more energy efficient and maintaining this 140 year old grand meeting place of our communities.

In 2018 we faced four challenging projects that could no longer be put off. One, reset the granite block foundation stones and regrade to keep water away from the stones. Two, rebuild the 4 original chimneys. Three, repair & paint the clapboards on the sides of the Hall. Four, replace the over 30 year old roof shingles. Our Grant Committee worked diligently to leverage funds for all 4 projects. Huge thanks go to the Davis Family Foundation, The Morton Kelly Fund, and - for the second time- the Maine Community Foundation for giving us grants that will go a long way help to make these repairs possible. We of the ECCC are working continuously to raise the balance of funds needed for these projects. All work will be completed by Fall 2019.

In 2018 the Board raised funds through multiple Pie and Bean Hole Bean sales, our popular Summer Supper Series, a wonderful Ice Cream Social (thank you Parks Pond for hosting), our bottle shed, and event rentals. In mid May we will be sending out letters for a major membership/donation drive in celebration of the 140<sup>th</sup> birthday of Comins Hall and to finish funding of the above projects. The Board will be announcing additional targeted fundraising events in the near future.

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

What is happening at the Hall? We did a trial run of a Senior's Drop In program in early fall and will try it again in warmer weather. We are also looking into a gamers program for youth and adults. Regular users include Grange #301 since 1889, the Airline ATV Club, the Hopkins Pond Association, the Chemo Pond Lake Association and the Chemo Pond Road Association. The Eddington Historical Society held two fundraisers: a Princess Tea Party and a traditional Bean Supper. Additionally the Hall was the venue for baby showers, anniversary & birthday parties, family reunions, memorial receptions, and wonderful weddings. Remember, the Hall is available at no charge to community groups and at extremely affordable rates for private events.

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

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

Sue@cominshall.org



Eddington - Clifton Civic Center

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

# TRASH AND RECYCLING

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

# ZERO-SORT RECYCLING

**Recycling is currently suspended. We will update the information when it starts up again.**

**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). You can find more information about Recycling at Coastal Resources of Maine or Fiberright online. If non-recyclable items are mixed with your recyclables, they may not be accepted for pickup.

| <b>DO RECYCLE</b>                                           |
|-------------------------------------------------------------|
| <b>PAPER, PLASTIC AND METAL, CAN ALL BE MIXED TOGETHER.</b> |
| <b>PAPER</b>                                                |
| Clean Cardboard & Pizza Boxes                               |
| Clean Paper Plates & Paperboard                             |
| Newspaper                                                   |
| Newspaper Inserts                                           |
| Magazines                                                   |
| Catalogs                                                    |
| Mail & Envelopes                                            |
| Office Paper                                                |
| Phone Books                                                 |
| Books                                                       |
| Paper Bags                                                  |
| Milk & Juice Cartons & Drink Boxes                          |
| Shredded Paper (bagged in clear bag only)                   |
| <b>PLASTIC</b>                                              |
| Water Bottles                                               |
| Milk Jugs                                                   |
| Detergent Bottles                                           |
| All rigid containers with a #1 or #2 only                   |
| <b>METAL</b>                                                |
| Tin Cans                                                    |
| Aluminum Cans                                               |
| Clean Aluminum Containers                                   |
| Aerosol Cans (empty)                                        |
| Pots & Pans                                                 |
| <b>Empty all containers</b>                                 |

| <b>DON'T RECYCLE</b>                                                        |
|-----------------------------------------------------------------------------|
| Aluminum Foil                                                               |
| Batteries:alkaline-rechargeable                                             |
| Bedding & Pillow Toys – Plastic or Plush                                    |
| Bubble-wrap                                                                 |
| Clothing & Shoes                                                            |
| Diapers                                                                     |
| Envelopes, plastic or Tyvek®                                                |
| Food or Plants                                                              |
| Food Contaminated Paper Products                                            |
| Garden Hose                                                                 |
| Gas Cylinders, Propane                                                      |
| Glass Bottles & Jars                                                        |
| Kitty litter                                                                |
| Knives & other blades                                                       |
| Large Metal Parts                                                           |
| Light bulbs                                                                 |
| Needles & sharps                                                            |
| Paper Napkins & Towels                                                      |
| Pipes – Plastic or Metal                                                    |
| Plastic bags: Shopping, Bread, frozen vegetable, snack/sandwich, trash bags |
| Plastic Containers: #3 - #7                                                 |
| Plastic wrap, film & utensils                                               |
| Rope, String or Chain                                                       |
| Straws or stirrers                                                          |
| Styrofoam – polystyrene foam                                                |
| Tarps or Boat Wrap                                                          |
| Trash & Garbage                                                             |
| Vinyl Siding or Shutters                                                    |
| Wood & Lumber                                                               |
| <b>Plus Next Column</b>                                                     |

| <b>Universal Waste</b>                                                                                                                                                                                                        |                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 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<br>www.electronicsend.com |                 |
| <b>Universal Waste Items:</b>                                                                                                                                                                                                 |                 |
| 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                                                                                                                                                                                                                   |                 |
| <b>Hazardous Waste</b>                                                                                                                                                                                                        |                 |
| 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.                                                              |                 |
| <b>Hazardous waste Items:</b>                                                                                                                                                                                                 |                 |
| 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](http://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   | Raw vegetable peelings | Egg shells                       |
| - Fruit waste | Brown paper bags       | Scrunched up newspaper           |
| - Teabags     | Toilet roll tubes      | Vacuum cleaner bag contents      |
| - Pet Hair    | Coffee grounds         | (only if you have wool carpets!) |

#### **Don't compost these:**

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

#### **Tips for top compost:**

- 1) Have a caddy in the kitchen to help you get into the composting habit.
- 2) Get a good mix of 'greens' (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](http://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

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

### FIREWORKS

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

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

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

### INK CARTRIDGES

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

### LEAVES OR GRASS

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

### MISCELLANEOUS METALS, APPLIANCES, VEHICLE BATTERIES, ETC:

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

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

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

**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. For more information go to [paintcare.org](http://paintcare.org).

### **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](http://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.

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**

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

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

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

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

### **PROPANE TANKS**

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

**RECHARGEABLE BATTERIES** The following businesses accept rechargeable batteries 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)

For more information go to [call2recycle.org](http://call2recycle.org).

### **SMOKE DETECTORS**

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

### **VEHICLE LICENSE PLATES**

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

## **Miscellaneous School Fundraising items to save!!!**

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

### **Box Tops 4 Education:**

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

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

**STATE OF MAINE, TOWN OF EDDINGTON  
SAMPLE BALLOT JUNE 11, 2019 MUNICIPAL ELECTION**

**Instructions to Voters**

Fill in the oval to the left, like this: ● 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 in the proper blank space and filling in the proper oval.

| <b>SELECTMEN</b><br>3 YEAR TERMS<br>VOTE FOR TWO (2) | <b>SCHOOL BOARD DIRECTOR</b><br>3 YEAR TERM<br>VOTE FOR ONE (1) |
|------------------------------------------------------|-----------------------------------------------------------------|
| <input type="radio"/> DOUGHTY, DEANA J.              | <input type="radio"/> BAKER, CHARLES L., JR.                    |
| <input type="radio"/> HODGINS, DEBORAH A.            | <input type="radio"/><br>Write-in                               |
| <input type="radio"/> TIBBETTS, DANIEL H.            |                                                                 |
| <input type="radio"/> WEBB, MICHAEL J.               |                                                                 |
| <input type="radio"/> WOOD, RAY S., JR.              |                                                                 |
| <input type="radio"/><br>Write-in                    |                                                                 |
| <input type="radio"/><br>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 11<sup>th</sup> day of June A.D. 2019, 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 18<sup>th</sup> day of June A.D. 2019, at 6:30 p.m. then and there to act on the remaining Articles.

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

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

Selectmen – Two 3-year terms

School District Director – One 3-year term

**NOTE:** The polls for voting will be open Tuesday, June 11, 2019, 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 18, 2019, 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 2019 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 30<sup>th</sup>, 2020.

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

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

**RECOMMENDED: 9%**

Taxes are due upon completion of the tax commitment. Half due September 30<sup>th</sup> and the other half due March 31<sup>st</sup>. Interest on unpaid 2019 taxes will start on October 1, 2019 and April 1, 2020 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: 5%**

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

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

**ARTICLE 10.** To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to enter up to 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 \$74,080.00 for GENERAL GOVERNMENT.

Recommended by Board of Selectmen

**ARTICLE 15.** To see if the Town will vote to raise and appropriate the sum of \$397,764.00 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 \$329,900.00 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 \$394,879.00 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 \$172,440.00 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 2019-20

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 2019 fiscal year tax commitment. Plus Revenue Sharing and Homestead Reimbursement Funds. **RECOMMENDED: \$530,000.00**

| <b>REVENUE FUNDS</b>           | 2017-2018         | 2018-2019         | 2019-2020 Estimated |
|--------------------------------|-------------------|-------------------|---------------------|
| Excise Taxes                   | 447,052.76        | 447,553.49        | \$450,000.00        |
| Miscellaneous Fees & Income    | 37,221.32         | 37,976.40         | 35,000.00           |
| Supplemental Taxes Collected   | 589.36            | 0.00              | 2,500.00            |
| Interest                       | 17,438.22         | 25,758.80         | 18,000.00           |
| Unexpended Department Balances | 10,552.52         | 25,936.11         | 10,000.00           |
| Unexpended Overlay             | 19,847.19         | 0.00              | 15,000.00           |
| <b>TOTAL</b>                   | <b>532,701.37</b> | <b>537,224.80</b> | <b>530,500.00</b>   |
| Revenue Appropriated           | \$485,000.00      | \$530,000.00      | \$530,000.00        |
| Revenue Sharing                | 96,342.51         | 102,319.73        | 145,000.00          |
| Homestead Reimbursement        | 114,501.00        | 101,266.00        | 100,000.00          |



**ARTICLE 21.** To see if the Town will vote to raise and appropriate the sum of \$68,501.00 for the Municipal Building Bond payment.

Recommended by Board of Selectmen

**ARTICLE 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 raise funds matching money raised by the Historical Society in the fiscal year July 1, 2019 to June 30, 2020 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)

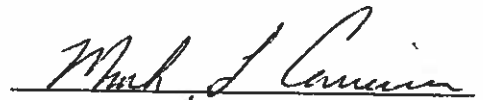
**ARTICLE 25.** To see if the Town will vote to adopt the Fire Department Cost Recovery Ordinance. A copy of which is on display at the Town Office.


Recommended by Board of Selectmen


(Explanation: This is an Ordinance for the Town of Eddington, for the Fire Department to recover costs the Department incurs while performing rescue, safety, and fire suppression services in response to incidents through the billing of insurance companies.)


**ARTICLE 26.** Adjournment.

**GIVEN UNDER OUR HAND THIS  
4<sup>th</sup> DAY OF JUNE 2019**

  
Mark Carreira, Chair

  
Ray Wood, Jr., Vice-Chair

Joseph Powell  
  
Pamela Chapman

  
David McCluskey  
Eddington Board of Selectmen

## 2018/2019 APPROPRIATIONS AND EXPENDITURES

### GENERAL GOVERNMENT

| ACCOUNT          | APPROPRIATION<br>2018-2019 | INCOME/<br>TRANSFER | EXPENSES         | BALANCE<br>REMAINING | REQUEST<br>2019-2020 | INCREASE/<br>DECREASE |
|------------------|----------------------------|---------------------|------------------|----------------------|----------------------|-----------------------|
| Selectmen        | 6,200                      |                     | 5,600.00         | 0                    | 6,200                |                       |
| Planning Board   | 5,880                      |                     | 910.00           | 4,970.00             | 3,880                | -2,000                |
| Elections        | 1,800                      | 373.83              | 1,998.66         | 175.17               | 2,800                | +1,000                |
| Bd. of Assessors | 950                        |                     | 950.00           | 0                    | 950                  |                       |
| Assessors' Agent | 35,100                     |                     | 35,100.00        | 0                    | 35,100               |                       |
| Assessors' Exp.  | 150                        |                     | 150.00           | 0                    | 150                  |                       |
| Mapping, Reval * | 0                          |                     |                  |                      | 25,000               | +25,000               |
| <b>Total</b>     | <b>50,080</b>              |                     | <b>44,708.66</b> | <b>5,145.17</b>      | <b>74,080</b>        | <b>+24,000</b>        |

Transferred from SAD #63 Reimbursement for Referendum Election \$373.83

Transferred to Surplus: \$5,145.17

### ADMINISTRATIVE SALARIES AND EXPENSES

| ACCOUNT            | APPROPRIATION<br>2018-2019 | INCOME/<br>TRANSFER | EXPENSES   | BALANCE<br>REMAINING | REQUEST<br>2019-2020 | INCREASE/<br>DECREASE |
|--------------------|----------------------------|---------------------|------------|----------------------|----------------------|-----------------------|
| Office Supplies    | 3,000                      |                     | 2,574.16   | 425.84               | 3,000                |                       |
| Postage            | 2,250                      |                     | 2,150.00   | 100.00               | 2,250                |                       |
| Deed Copies        | 350                        |                     | 163.27     | 186.73               | 350                  |                       |
| Lien Rcd. & Disch. | 1,200                      | 2,182.00            | 3,382.00   | 0.00                 | 1,200                |                       |
| Legal Notices/Ads  | 1,500                      |                     | 217.86     | 1,282.14             | 1,500                |                       |
| Printing           | 1,800                      |                     | 81.36      | 1,718.64             | 1,800                |                       |
| Miscellaneous      | 600                        |                     | 397.31     | 202.69               | 600                  |                       |
| Profession/Legal * | 25,000                     |                     | 10,804.22  | 14,195.78            | 25,000               |                       |
| Town Manager       | 54,042                     |                     | 54,042.00  | 0.00                 | 54,042               |                       |
| Office Salaries    | 103,284                    |                     | 103,224.29 | 59.71                | 106,383              | +3,099                |
| Retirement         | 7,883                      |                     | 7,876.72   | 6.28                 | 8,021                | +138                  |
| Code Enforcement   | 23,390                     | 4,604.01            | 27,994.01  | 0.00                 | 25,940               | +2,550                |
| Town Officials Exp | 800                        |                     | 800.00     | 0.00                 | 1,200                | +400                  |
| Workshop/Dues      | 1,500                      |                     | 1,802.08   | -302.08              | 1,500                |                       |
| Income Protection  | 2,014                      |                     | 1,856.16   | 157.84               | 2,014                |                       |
| Health Insurance   | 37,987                     |                     | 38,343.06  | -356.06              | 39,683               | +1,696                |
| FICA               | 20,750                     |                     | 22,021.79  | -1,271.79            | 23,100               | +2,350                |
| M. B. Equipment    | 19,500                     |                     | 19,655.07  | -155.07              | 19,500               |                       |
| IT Computer        | 0                          |                     |            |                      | 10,000               | +10,000               |
| Utilities          | 29,000                     |                     | 30,604.72  | -1,604.72            | 29,000               |                       |
| Insurance          | 12,500                     |                     | 10,703.90  | 1,796.10             | 12,500               |                       |
| Pub. Official Ins. | 4,900                      |                     | 4,900.00   | 0.00                 | 4,900                |                       |
| Unemployment Tax   | 100                        |                     | 194.04     | -94.04               | 200                  | +100                  |
| Auditor            | 7,450                      |                     | 7,650.00   | -200.00              | 7,450                |                       |
| MMA Dues           | 2,950                      |                     | 2,956.00   | -6.00                | 2,975                | +25                   |
| Computer Lic Fees  | 12,612                     |                     | 14,666.44  | -2,054.44            | 13,656               | +1,044                |
| <b>TOTAL</b>       | <b>376,362</b>             |                     |            | <b>-108.24</b>       | <b>397,764</b>       | <b>+21,402</b>        |

Transferred from Lien Costs: \$2,182.00

Transferred to Legal/Professional Services: \$14,195.78

Transferred from CEO Contingency & Bradley Ins. Reimbursement: \$1,004.01 & \$3,600.00 = \$4,604.01

Transferred from Surplus \$108.24

**HIGHWAYS**

| ACCOUNT                | APPROPRIATION<br>2018-2019 | INCOME/<br>TRANSFER | EXPENSES   | BALANCE<br>REMAINING | REQUEST<br>2019-2020 | INCREASE/<br>DECREASE |
|------------------------|----------------------------|---------------------|------------|----------------------|----------------------|-----------------------|
| Winter Maint.          | 129,900                    |                     | 128,955.39 | 944.61               | 129,900              |                       |
| General Maintenance*   | 125,000                    | 14,200              | 113,557.58 | 25,642.42            | 175,000              | +50,000               |
| Major Roads & Bridges* | 25,000                     |                     | 0.00       | 25,000.00            | 25,000               |                       |
| Road Loan              | 0                          |                     |            |                      | 0                    |                       |
| <b>TOTAL</b>           | <b>279,900</b>             |                     |            |                      | <b>329,900</b>       | <b>+50,000</b>        |

Transferred from State Highway Funds: \$11,976.00

Transferred from Accident Insurance Reimbursement: \$2,224.00

Transferred to Town Road Reserve: \$50,642.42

Transferred to Surplus: \$944.61

**PROTECTION**

| ACCOUNT             | APPROPRIATION<br>2018-2019 | INCOME/<br>TRANSFER | EXPENSES  | BALANCE<br>REMAINING | REQUEST<br>2019-2020 | INCREASE/<br>DECREASE |
|---------------------|----------------------------|---------------------|-----------|----------------------|----------------------|-----------------------|
| Animal Control      | 5,100                      | 670.48              | 5,167.36  | 603.12               | 5,000                | -100                  |
| Pen. Co. S.O. Con.  | 88,954                     |                     | 88,951.00 | 0.00                 | 90,734               | +1,780                |
| F. D. Operations    | 28,475                     |                     | 28,580.48 | -105.48              | 28,475               |                       |
| F.D Compensation    | 34,320                     | 7,000.00            | 38,390.76 | 2,929.24             | 34,320               |                       |
| Firefighter Comp    | 100,000                    |                     | 92,718.53 | 7,281.47             | 105,500              | +5,500                |
| Fire Fighter I & II | 5,000                      |                     | 2,819.96  | 2,180.04             | 5,000                |                       |
| Fire Chief          | 20,000                     |                     | 20,000.00 | 0.00                 | 20,000               |                       |
| Deputy Fire Chief   | 0                          |                     |           |                      | 0                    |                       |
| Fire Chief Expense  | 200                        |                     | 120.00    | 80.00                | 200                  |                       |
| F. D. Equipment *   | 12,500                     | 8,790.00            | 6,411.56  | 14,878.44            | 12,500               |                       |
| F. D. Physicals *   | 1,000                      |                     | 809.00    | 191.00               | 1,000                |                       |
| F. D. Insurance     | 20,500                     |                     | 16,696.60 | 3,803.40             | 20,500               |                       |
| F. D. Truck Loan    | 10,759                     |                     | 10,759.00 | 0.00                 | 10,759               |                       |
| Bangor Water        | 25,263                     |                     | 25,264.80 | -1.80                | 26,731               | +1,468                |
| Brewer Water        | 31,160                     |                     | 31,159.72 | .28                  | 31,160               |                       |
| Street Lights       | 3,000                      |                     | 2,882.40  | 117.60               | 3,000                |                       |
| <b>TOTAL</b>        | <b>386,231</b>             |                     |           | <b>31,956.91</b>     | <b>394,879</b>       | <b>+8,648</b>         |

Transferred from Animal Control Reimbursement: 670.48

Transferred from Capital Ambulance Reimbursement \$8,790.00

Transferred from Clifton Fire Contract \$7,000.00

Transferred to Fire Dept. Equipment Reserve \$14,878.44

Transferred to Physical Testing Reserve \$191.00

Transferred to Surplus \$16,887.47

**HUMAN SERVICES**

| ACCOUNT               | APPROPRIATION<br>2018-2019 | INCOME/<br>TRANSFER | EXPENSES  | BALANCE<br>REMAINING | REQUEST<br>2019-2020 | INCREASE/<br>DECREASE |
|-----------------------|----------------------------|---------------------|-----------|----------------------|----------------------|-----------------------|
| General Assistance    | 8,500                      | 1,510.49            | 5,885.30  | 4,125.19             | 5,750                | -2,750                |
| Cemetery Mowing       | 9,000                      |                     | 8,858.13  | 141.87               | 9,070                | +70                   |
| Cemetery, Town Maint* | 7,500                      |                     | 10,972.54 | -3,472.54            | 14,000               | +6,500                |
| Veteran's Memorial*   | 1,000                      |                     | 2,887.29  | -1,887.29            | 1,500                | +500                  |
| Road Side Flags       | 0                          |                     |           |                      | 1,000                | +1,000                |
| Task Force Aging      | 500                        |                     | 500.00    | 0.00                 | 500                  |                       |
| United Way            | 1,000                      |                     | 1,000.00  | 0.00                 | 0                    | -1,000                |

|                             |                |          |           |                 |                |               |
|-----------------------------|----------------|----------|-----------|-----------------|----------------|---------------|
| Historical Society          | 1,000          |          | 1,000.00  | 0.00            | 1,000          |               |
| Eddington/Clifton Civic Ctr | 2,000          |          | 2,000.00  | 0.00            | 2,000          |               |
| Clifton Food Pantry         | 0              |          |           |                 | 3,750          | +3,750        |
| Regional Recreation         | 11,240         |          | 11,240.00 | 0.00            | 10,537         | -703          |
| Municipal Field Recreation* | 2,000          |          | 588.00    | 1,412.00        | 2,000          |               |
| Solid Waste Disposal        | 41,000         | 3,767.00 | 52,506.40 | -7,739.40       | 41,000         |               |
| Solid Waste Contingency     | 3,000          |          | 1,082.88  | 1,917.12        | 3,000          |               |
| Trash Collection            | 60,836         |          | 60,836.04 | -.04            | 62,604         | +1,768        |
| Recycling                   | 29,458         |          | 20,996.05 | 8,461.95        | 14,729         | -14,729       |
| <b>TOTAL</b>                | <b>178,034</b> |          |           | <b>2,958.86</b> | <b>172,440</b> | <b>-5,594</b> |

Transferred from GA Reimbursement: \$1,510.49

Transferred to Municipal Field Recreation: \$1,412.00

Transferred from Municipal Review Committee Dividends: \$3,767.00

Transferred to Surplus: \$2,958.86

**CAPITAL IMPROVEMENT**

| ACCOUNT         | APPROPRIATION<br>2018-2019 | INCOME | EXPENSES | REQUEST<br>2019-2020 |
|-----------------|----------------------------|--------|----------|----------------------|
| 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               |
| <b>TOTAL</b>    | <b>51,000</b>              |        |          | <b>51,000</b>        |

**MUNICIPAL BUILDING**

| ACCOUNT      | APPROPRIATION<br>2018-2019 | INCOME | EXPENSES  | BALANCE<br>REMAINING | REQUEST<br>2019-2020 | INCREASE/<br>DECREASE |
|--------------|----------------------------|--------|-----------|----------------------|----------------------|-----------------------|
| Loan Payment | 68,130                     |        | 68,500.42 | -370.42              | 68,501               | +371                  |

**NEW FIRE TRUCK NOTE 323**

| ACCOUNT      | APPROPRIATION<br>2018-2019 | INCOME | EXPENSES  | BALANCE<br>REMAINING | REQUEST<br>2019-2020 | INCREASE/<br>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<br>2018-2019 | INCOME | EXPENSES | BALANCE<br>REMAINING | REQUEST<br>2019-2020 | INCREASE/<br>DECREASE |
|-----------------------|----------------------------|--------|----------|----------------------|----------------------|-----------------------|
| Building Fund Request | 5,000                      |        |          |                      | 5,000                | 0                     |

**MUNICIPAL BUILDING ELECTRONIC DIGITAL MESSAGE SIGN**

| ACCOUNT      | APPROPRIATION<br>2018-2019 | INCOME | EXPENSES | BALANCE<br>REMAINING | REQUEST<br>2019-2020 | INCREASE/<br>DECREASE |
|--------------|----------------------------|--------|----------|----------------------|----------------------|-----------------------|
| Sign Request | 20,000                     |        |          |                      | 0                    | -20,000               |

**TOTAL BUDGET AMOUNT**

**INCREASE/DECREASE**

| BUDGET YEAR | BUDGET AMOUNT | INCREASE OVER PREVIOUS YEAR |
|-------------|---------------|-----------------------------|
| 2019-2020   | 1,519,967     | +78,827                     |

## TAXES RECEIVABLE

|                              | 2016 TAXES | 2017 TAXES | 2018 TAXES |
|------------------------------|------------|------------|------------|
| Adams, Richard D.**          |            |            | 1,753.05   |
| Air Cell                     | 542.47     | 564.20     | 468.00     |
| Anderson, Bonnie Ann**       | 540.09     | 477.25     | 387.66     |
| Arisimeek, Frank             |            |            | 2,649.35   |
| Arisimeek, Frank             |            |            | 351.00     |
| Arisimeek, Frank             |            |            | 351.00     |
| Arisimeek, Frank             |            |            | 379.08     |
| Arisimeek, Frank             |            |            | 446.47     |
| Arisimeek, Frank             |            |            | 362.23     |
| Arisimeek, Frank             |            |            | 838.50     |
| Arisimeek, Frank             |            | 1,010.76   | 880.62     |
| Arisimeek, Frank             |            |            | 532.74     |
| Arisimeek, Frank             |            |            | 1,531.30   |
| Arisimeek, Frank             |            |            | 456.30     |
| Arisimeek, Frank             |            |            | 580.81     |
| Arisimeek, Frank             |            |            | 367.85     |
| Arisimeek, Frank             |            |            | 642.10     |
| Arisimeek, Mary (Heirs Of)   |            |            | 322.92     |
| Bagley (Hammond), Crystal J. |            |            | 390.31     |
| Bagley, Ellen                |            | 129.18     | 401.54     |
| Baker, Dina                  | 297.67     | 303.19     | 226.82     |
| Beatham, David               | 652.18     | 589.13     | 484.85     |
| Bemis, Derwood & Audrey      | 361.32     | 371.05     | 289.54     |
| Bishevsky, Catherine V.      |            |            | 2,267.51   |
| Brandow, Carl C.**           |            |            | 301.59     |
| Breindel, Timothy J.**       |            |            | 1,510.08   |
| Bull Jr., James**            |            | 132.93     | 2,052.34   |
| Bunker, David A. & Karen L.  |            |            | 1,917.55   |
| Cameron, Jason E.            |            |            | 2,182.28   |
| Carruthers, Karen M.**       |            |            | 463.78     |
| Clark, Bonnie                |            |            | 359.74     |
| Clark, Carol-Ann**           |            |            | 1,013.37   |
| Cohen, Michael & Gail        | 2,741.37   | 2,824.36   | 2,556.37   |
| Collins, Michael             |            |            | 351.00     |
| Derau Jr., Frederick C.**    |            |            | 1,011.02   |
| Drake, Michael L.            |            |            | 361.13     |

\* Indicates Taxes Paid in Full after May 31, 2019

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

|                                   | 2016 TAXES | 2017 TAXES | 2018 TAXES |
|-----------------------------------|------------|------------|------------|
| Deroche, Mark**                   |            |            | 1,086.23   |
| Deroche, Mark**                   |            |            | 335.16     |
| Deroche, Mark**                   |            |            | 315.35     |
| Doody, Paul & Joanne              |            |            | 218.24     |
| Dore, Michael & Cynthia**         |            |            | 643.89     |
| Drake, Michael L.                 |            |            | 351.00     |
| Dumond, Richard & Viner, Laura**  |            | 1,211.24   | 1,817.24   |
| Dunham, Alan E.**                 |            |            | 299.82     |
| Edgecomb, Nicole&Edgecomb, Renee  | 2,977.46   | 3,160.50   | 2,866.97   |
| Eye, Patricia M.**                |            | 1,620.95   | 2,369.64   |
| Fenderson, Margaret**             |            |            | 2,381.03   |
| Flint, Christine & Jason          | 3,184.73   | 3,381.50   | 2,826.75   |
| Flint, Jason                      | 918.06     | 964.68     | 990.60     |
| Flint, Jason A. & Reed, Sandra    | 3,246.49   | 3,447.36   | 3,132.01   |
| Ford IV, Leonard**                |            |            | 248.66     |
| Fowler, April**                   |            |            | 203.58     |
| Fox, Nicholas                     |            |            | 351.00     |
| Gargan Living Trust               |            |            | 2,176.20   |
| Gibula, Rebecca M.                | 887.48     | 840.02     | 716.66     |
| Gideon, Jeffrey & Tracey          |            |            | 4,502.63   |
| Ginn, Kelly A.                    |            |            | 351.00     |
| Ginn, Kelly A.                    |            |            | 545.84     |
| Ginn, Terri                       |            |            | 583.75     |
| Grant, Marylyn                    |            |            | 1,213.52   |
| Grant, Terry J. & Harrison, Sally |            |            | 2,190.40   |
| Graves, Joshua & Loch, Kimberly   |            |            | 2,106.16   |
| Griffin, Joshua R. & Kalyn D.**   |            |            | 914.34     |
| Grindle, Miles K., Heirs Of       |            |            | 2,550.91   |
| Hall, William S. II**             |            |            | 621.03     |
| Hancock, James A.                 |            |            | 667.68     |
| Hancock, James A.                 |            |            | 421.76     |
| Hawkins, John                     |            | 492.28     | 401.54     |
| Hawkins, Scott                    |            |            | 1,428.02   |
| Henderson, Allen                  |            |            | 659.57     |
| Higgins, David L. & Heather L.    |            | 449.73     | 362.23     |
| Higgins, Seamus F.**              |            |            | 314.43     |
| Hodgins, Deborah                  |            | 4,359.50   | 3,968.64   |
| Hughes, Cathy A.                  |            |            | 3,575.99   |
| Jenkins, Ronald E.**              |            |            | 2,297.82   |
| Joy, Suzanne                      |            |            | 747.24     |

\*Indicates Taxes Paid in Full after May 31, 2019

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

|                                              | <b>2016 TAXES</b> | <b>2017 TAXES</b> | <b>2018 TAXES</b> |
|----------------------------------------------|-------------------|-------------------|-------------------|
| Kearns, Michael                              |                   | 3,617.86          | 3,289.57          |
| Kelleher, Linda**                            |                   |                   | 85.95             |
| Kinney, Gerry D.                             |                   |                   | 675.48            |
| Lawrence, Dustin D.**                        |                   |                   | 1,222.41          |
| Libby Jr., Seth                              |                   |                   | 6,991.92          |
| Libby Jr., Wilbur O.**                       | 530.23            | 1,025.11          | 893.88            |
| Limacher, David                              |                   |                   | 324.17            |
| Long, Marcia D.**                            |                   | 361.65            | 511.68            |
| Lufkin, Daniel & Tina-Lou**                  |                   |                   | 903.16            |
| MacDonald, Eleanor                           |                   |                   | 648.02            |
| Maine Entities, LLC                          |                   |                   | 6,221.90          |
| Mannisto, Joseph**                           |                   | 37.07             | 62.52             |
| McCoubrey, Justin R.**                       |                   |                   | 466.20            |
| McLain Sr., Richard W.                       |                   |                   | 2,592.17          |
| McRae, Gordon P., (Heirs Of)                 | 1,268.31          | 1,338.13          | 871.10            |
| Michaud, Francis J.**                        |                   |                   | 1,253.15          |
| Miller, Donald R.                            |                   |                   | 1,251.43          |
| Monahan, James F. & Katherine L.**           |                   |                   | 699.66            |
| Moore, David G., Heirs Of                    |                   | 1,475.90          | 1,249.25          |
| Morgan, Erlene M.**                          |                   |                   | 970.88            |
| Morin, Kimberly S.                           |                   |                   | 414.02            |
| Morin, Virginia                              |                   |                   | 961.43            |
| Morse, Veniene                               |                   |                   | 2,544.98          |
| Moshfegh, Dubravka**                         |                   | 3,948.87          | 6,588.35          |
| Muldoon, Mark**                              |                   |                   | 811.35            |
| Mulldune, Charles & Mary**                   |                   |                   | 675.40            |
| Murray, Nancy L.**                           |                   |                   | 1,305.02          |
| Murray, Randy                                |                   |                   | 570.02            |
| Nadeau, Arthur & Deborah                     |                   |                   | 1,840.33          |
| Nadeau, Deborah A.                           |                   |                   | 603.75            |
| Nadeau, Lise                                 |                   |                   | 1,137.71          |
| Pelkey, Raymond J.                           | 841.30            | 1,844.46          | 1,650.95          |
| Pelkey, Lisa M. & Raymond J.                 | 2,742.17          | 2,825.21          | 2,557.15          |
| Perkins, Lucille A.                          |                   |                   | 1,243.94          |
| Perry, Tylor                                 |                   | 211.55            | 155.22            |
| Phillips, Darlene & Faloon, Kevin & George** |                   |                   | 281.72            |
| Platt, Mary Jane & Randall                   | 1,904.69          | 1,932.25          | 1,732.07          |
| Plummer, Charles J., Heirs Of**              |                   |                   | 1,012.67          |
| Prewitt, Glenn & Ann                         |                   |                   | 1,178.27          |
| Prewitt, Michael**                           | 397.90            | 957.24            | 831.17            |

\*Indicates Taxes Paid in Full after May 31, 2019

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

|                                    | 2016 TAXES | 2017 TAXES | 2018 TAXES |
|------------------------------------|------------|------------|------------|
| Rennebu, Chirstopher & Robin**     |            |            | 1,050.79   |
| Rimm, Michael & Diane              |            |            | 2,286.02   |
| Rimm, Michael & Diane              |            |            | 1,282.63   |
| Rimm, Michael & Diane              |            |            | 2,712.06   |
| Robbins, Petra A.                  |            | 1,891.17   | 1,687.92   |
| Robertson, David Arthur            |            | 1,060.80   | 1,851.88   |
| Robertson, Jaremy                  | 471.22     | 403.81     | 527.05     |
| Robertson, Jaremy                  | 959.20     | 1,000.91   | 865.33     |
| Robertson, Kenneth**               |            |            | 837.95     |
| Robertson, Paige & Heather         | 215.34     | 215.39     | 145.70     |
| Robertson, Paige & Heather         | 83.27      | 74.58      | 15.60      |
| Rogers, Raymond L, Jr.             |            |            | 1,996.33   |
| Rolfe, Deborah D.                  | 735.02     | 720.20     | 612.14     |
| Roy, Stephen D.                    |            |            | 1,331.77   |
| Runnells, Nathan                   |            | 473.54     | 384.23     |
| Runnells Properties, LLC**         |            |            | 1,633.01   |
| Sechrest, Jory W.                  | 489.72     | 415.91     | 324.79     |
| Shawley, Heidi J.                  |            |            | 304.20     |
| Smith, Laura L.                    |            |            | 203.27     |
| Smith, Martha Peppard**            | 1,852.72   | 1,971.76   | 1,768.57   |
| Smith, Nicholas                    |            | 525.03     | 431.81     |
| Smith, Vivian G. (Heirs Of)        |            | 1,448.54   | 1,285.13   |
| Spellman, Gail & David             | 1,429.51   | 1,425.58   | 1,263.91   |
| Spellman, Gail & David             |            |            | 1,641.59   |
| Stover, Billie-Jo**                |            |            | 814.77     |
| Sturgeon, John & Cynthia**         |            |            | 1,060.95   |
| Tardiff, Michael F.**              |            |            | 2,318.72   |
| Thibeault, Daniel                  |            |            | 351.00     |
| Thibeault, Gilman                  |            | 437.58     | 351.00     |
| Thomas, Donald E.                  |            |            | 2,920.01   |
| Trimm, Stephen                     |            | 5,356.93   | 4,867.22   |
| Trimm, Stephen                     |            | 600.45     | 495.30     |
| Trimm, Stephen                     |            | 829.89     | 707.30     |
| Trimm, Stephen A. & Elizabeth M.   |            | 2,843.72   | 2,568.07   |
| Trimm, Stephen A. & Elizabeth M.** | 1,899.10   | 2,171.43   | 1,946.88   |
| Tripp, Lori A. (Personal Rep)      |            |            | 1,495.42   |
| US Bank National Association       |            |            | 2,152.49   |
| Veilleux, Linda**                  | 793.83     | 1,833.31   | 1,625.05   |
| Violette, Michael P.**             |            |            | 167.25     |

\*Indicates Taxes Paid in Full after May 31, 2019

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement



|                               | <b>2016 TAXES</b> | <b>2017 TAXES</b> | <b>2018 TAXES</b> |
|-------------------------------|-------------------|-------------------|-------------------|
| Walker, Lorin M.**            |                   |                   | 1,155.83          |
| Ware, Philip (Unknown)        |                   |                   | 649.90            |
| Walton, Carroll E.**          |                   |                   | 2,234.40          |
| Way, Stewart C. & Claude H.** |                   |                   | 239.38            |
| Way, Stewart C.**             |                   |                   | 56.24             |
| Webb Jr., Jeffery Lynn        | 513.18            | 448.55            | 361.14            |
| Weed, Lawrence L.**           |                   |                   | 627.43            |
| Weed, Lawrence L.**           |                   |                   | 316.21            |
| Wentworth, Tony E.            |                   |                   | 1,103.70          |
| Wentworth, Tony E.            |                   |                   | 111.54            |
| White, James                  |                   | 606.85            | 503.88            |
| White, James                  |                   | 2,127.36          | 1,906.16          |
| Whitmore, Heidi               | 383.81            | 395.03            | 311.69            |
| Wilcox, Michael D.**          |                   |                   | 389.76            |
| Wilcox, Michael D.**          |                   |                   | 103.43            |
| Williams, John                |                   |                   | 1,069.22          |
| Williams, John M.             |                   |                   | 51.01             |
| Williams, John M.             |                   |                   | 695.23            |
| Williams, John M.             |                   |                   | 516.52            |
| Williams Jr., Leonard P.      |                   |                   | 2,382.74          |
| Wood Irrevocable Trust        |                   |                   | 3,230.76          |
| Woodman (Cates), Delia**      |                   |                   | 1,548.69          |
| Wyman, Kerri A.               |                   |                   | 397.02            |
| Yanofsky, Jennifer L.**       |                   |                   | 1,175.30          |

\*Indicates Taxes Paid in Full after May 31, 2019

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

PERSONAL PROPERTY TAXES RECEIVABLE

|                                   |        |        |          |
|-----------------------------------|--------|--------|----------|
| Bangor Cellular Telephone         |        |        | 1,214.46 |
| Bell Atlantic, Property Tax Dept. | 928.59 | 990.29 | 962.52   |
| Fairpoint Communications          |        |        | 123.24   |
| Key Equipment Finance             | 15.50  |        |          |
| Key Bank National Association     |        |        | 13.26    |
| Michaud, Wayne & Pamela           |        | 710.85 | 690.92   |
| Rimm, Dianne                      |        | 12.84  | 12.48    |
| Runnell's Properties, LLC         | 15.05  |        | 15.60    |
| Skytel Corporation                | 57.19  |        |          |
| Spellman, David & Gail            | 7.53   | 8.03   | 7.80     |
| Verizon New England, Inc          | 118.90 | 126.80 |          |
| Viasat, Inc.                      |        |        | 4.84     |

TOWN OF EDDINGTON, MAINE  
COMMUNICATION OF DEFICIENCIES  
IN INTERNAL CONTROL

For the Year Ended June 30, 2018

To the Board of Selectmen and Management of the  
Town of Eddington

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Eddington as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Town of Eddington's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Eddington's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Eddington's internal control.

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

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

*Finding:* The Town of Eddington, like other small governments, has historically relied on the independent auditors to propose certain year-end adjusting entries and to assist in the preparation of financial statements in accordance with generally accepted accounting principles (GAAP), including the adjustments to convert the funds statements to government-wide statements, capitalizing and depreciating capital assets, and drafting notes that provide the required disclosures. Management feels that it is more cost-effective to outsource these functions to the independent auditors than to incur the time and expense of having the employees and/or management obtain the necessary training and expertise required to perform this task internally. Without the assistance on the part of the independent auditors, the Entity's financial statements could be materially misstated. This reliance is generally considered a material weakness in the internal control of the governmental entity under the auditing standards generally accepted in the United States of America, AU-C Section 265, *Communicating Internal Control Related Matters Identified in an Audit*.

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

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

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

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

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



LG&H

Bangor, Maine

January 3, 2019

TOWN OF EDDINGTON, MAINE  
FINANCIAL STATEMENTS  
For the Year Ended June 30, 2018

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# LG&H

CERTIFIED PUBLIC ACCOUNTANTS

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## Independent Auditors' Report

To the Board of Selectmen of  
Town of Eddington, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Eddington, Maine, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Eddington, Maine, as of June 30, 2018, 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 20 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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



LG&H

January 3, 2019  
Bangor, Maine

**TOWN OF EDDINGTON  
STATEMENT OF NET POSITION  
JUNE 30, 2018**

|                                                           | <u>Governmental<br/>Activities</u> |
|-----------------------------------------------------------|------------------------------------|
| <b>ASSETS</b>                                             |                                    |
| Cash                                                      | \$ 1,177,752                       |
| Investment in Corporate Stock                             | 5,442                              |
| Receivables:                                              |                                    |
| Current-Year Taxes Receivable                             | 197,071                            |
| Other Receivables                                         | 37,467                             |
| Prior-Year Taxes Receivable, net of allowance of \$11,726 | 117,643                            |
| Inventory                                                 | 601                                |
| Due from Fiduciary Fund                                   | 100                                |
| Capital Assets:                                           |                                    |
| Investment in Joint Venture                               | 155,831                            |
| Land                                                      | 72,816                             |
| Land Improvements, Net of Depreciation                    | 635,692                            |
| Buildings, Net of Depreciation                            | 884,377                            |
| Equipment, Net of Depreciation                            | 596,346                            |
| Total Capital Assets                                      | <u>2,345,062</u>                   |
| <br>Total Assets                                          | <br><u>3,881,138</u>               |
| <br><b>LIABILITIES</b>                                    |                                    |
| Current Liabilities:                                      |                                    |
| Accounts and Other Payables                               | 112,919                            |
| Accrued Expenses                                          | 6,226                              |
| Prepaid Taxes                                             | 7,548                              |
| Current Portion of Lease Obligation                       | 1,454                              |
| Current Portion of General Bond Obligation                | 105,530                            |
| Total Current Liabilities                                 | <u>233,677</u>                     |
| <br>Long-Term Liabilities:                                |                                    |
| General Bond Obligation                                   | 740,952                            |
| Total Liabilities                                         | <u>974,629</u>                     |
| <br><b>NET POSITION</b>                                   |                                    |
| Invested in Capital Assets, Net of Related Debt           | 1,497,126                          |
| Restricted for:                                           |                                    |
| Nonexpendable Trust Principal                             | 39,355                             |
| Cemetery Purposes                                         | 39,520                             |
| Fire Department                                           | 5,428                              |
| Subsequent Years' Expenditures                            | 270,537                            |
| Unrestricted                                              | <u>1,054,543</u>                   |
| <br>Total Net Position                                    | <br><u>\$ 2,906,509</u>            |

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

**TOWN OF EDDINGTON  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018**

| Functions/Programs                                           | Expenses     | Program Revenues           |                                          |                                        | Net (Expense)<br>Revenue and<br>Changes in<br>Net Position |
|--------------------------------------------------------------|--------------|----------------------------|------------------------------------------|----------------------------------------|------------------------------------------------------------|
|                                                              |              | Charges<br>for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                                 |
| General Government                                           | \$ 55,104    | -                          | -                                        | -                                      | \$ (55,104)                                                |
| Administrative                                               | 408,752      | \$ 20,826                  | -                                        | -                                      | (387,926)                                                  |
| Highway                                                      | 220,127      | -                          | -                                        | \$ 12,084                              | (208,043)                                                  |
| Protection                                                   | 436,305      | 45,428                     | \$ 40,309                                | -                                      | (350,568)                                                  |
| Human Services                                               | 208,159      | 3,613                      | 13,013                                   | -                                      | (191,533)                                                  |
| Education: SAD #63                                           | 1,705,689    | -                          | -                                        | -                                      | (1,705,689)                                                |
| Veteran's Memorial                                           | 427          | -                          | 525                                      | -                                      | 98                                                         |
| Special Assessments                                          | 225,879      | -                          | -                                        | -                                      | (225,879)                                                  |
| Interest on Long-Term Debt                                   | 25,287       | -                          | -                                        | -                                      | (25,287)                                                   |
| Total Governmental Activities                                | \$ 3,285,729 | \$ 69,867                  | \$ 53,847                                | \$ 12,084                              | (3,149,931)                                                |
|                                                              |              |                            |                                          |                                        |                                                            |
| General Revenues:                                            |              |                            |                                          |                                        |                                                            |
| Property Taxes                                               |              |                            |                                          |                                        | 2,479,700                                                  |
| Excise Taxes                                                 |              |                            |                                          |                                        | 447,832                                                    |
| Grants and Contributions Not Restricted to Specific Programs |              |                            |                                          |                                        | 252,317                                                    |
| Interest Income                                              |              |                            |                                          |                                        | 3,204                                                      |
| Appreciation (Depreciation) of Investments                   |              |                            |                                          |                                        | 596                                                        |
| Miscellaneous Income                                         |              |                            |                                          |                                        | 65,824                                                     |
| Total General Revenues                                       |              |                            |                                          |                                        | 3,249,473                                                  |
| Increase (Decrease) in Investment in Joint Venture           |              |                            |                                          |                                        | (8,963)                                                    |
| Gain (Loss) on Sale of Capital Asset                         |              |                            |                                          |                                        | 8,620                                                      |
| Contribution to Cemetery Trust Fund                          |              |                            |                                          |                                        | 700                                                        |
| Change in Net Position                                       |              |                            |                                          |                                        | 99,899                                                     |
| <b>NET POSITION—Beginning</b>                                |              |                            |                                          |                                        | <b>2,806,610</b>                                           |
| <b>NET POSITION—Ending</b>                                   |              |                            |                                          |                                        | <b>\$ 2,906,509</b>                                        |

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

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

|                                                                                                                                       | MAJOR FUNDS                |                             |                         |                                |
|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------|-------------------------|--------------------------------|
|                                                                                                                                       | GENERAL                    | CAPITAL<br>PROJECTS<br>FUND | PERMANENT               | TOTAL<br>GOVERNMENTAL<br>FUNDS |
| <b>ASSETS</b>                                                                                                                         |                            |                             |                         |                                |
| 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                            |
| <b>TOTAL ASSETS</b>                                                                                                                   | <b><u>\$ 1,208,964</u></b> | <b><u>\$ 260,751</u></b>    | <b><u>\$ 73,545</u></b> | <b><u>\$ 1,543,260</u></b>     |
| <b>LIABILITIES AND FUND BALANCES</b>                                                                                                  |                            |                             |                         |                                |
| <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>               |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>                                                                                            | <b><u>\$ 1,208,964</u></b> | <b><u>\$ 260,751</u></b>    | <b><u>\$ 73,545</u></b> | <b><u>\$ 1,543,260</u></b>     |
| <b>Total Fund Balances—Total Governmental Funds (from above)</b>                                                                      |                            |                             |                         | <b>\$ 1,239,069</b>            |
| <b>Amounts reported for governmental activities in the statement of net assets are different because:</b>                             |                            |                             |                         |                                |
| 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>               |
| <b>Net Position of Governmental Activities</b>                                                                                        |                            |                             |                         | <b><u>\$ 2,806,471</u></b>     |

The accompanying notes are an integral part of these financial statements

**TOWN OF EDDINGTON  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2018**

|                                                                                                                                       | MAJOR FUNDS         |                             |                  |                                |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------|------------------|--------------------------------|
|                                                                                                                                       | GENERAL             | CAPITAL<br>PROJECTS<br>FUND | PERMANENT        | TOTAL<br>GOVERNMENTAL<br>FUNDS |
| <b>ASSETS</b>                                                                                                                         |                     |                             |                  |                                |
| Cash - On Hand and in Bank                                                                                                            | \$ 891,169          | \$ 212,554                  | \$ 74,029        | \$ 1,177,752                   |
| Investment in Corporate Stock                                                                                                         | 5,442               | -                           | -                | 5,442                          |
| Receivables:                                                                                                                          |                     |                             |                  |                                |
| Current-Year Taxes Receivable                                                                                                         | 197,071             | -                           | -                | 197,071                        |
| Other Receivables                                                                                                                     | 37,467              | -                           | -                | 37,467                         |
| Prior-Year Taxes Receivable, net of allowance of \$11,726                                                                             | 117,643             | -                           | -                | 117,643                        |
| Due (to) from other Funds                                                                                                             | 4,118               | (4,018)                     | -                | 100                            |
| Inventory                                                                                                                             | 601                 | -                           | -                | 601                            |
| <b>TOTAL ASSETS</b>                                                                                                                   | <u>\$ 1,253,511</u> | <u>\$ 208,536</u>           | <u>\$ 74,029</u> | <u>\$ 1,536,076</u>            |
| <b>LIABILITIES AND FUND BALANCES</b>                                                                                                  |                     |                             |                  |                                |
| <i>Liabilities:</i>                                                                                                                   |                     |                             |                  |                                |
| Accounts and Other Payables                                                                                                           | \$ 112,919          | -                           | -                | \$ 112,919                     |
| Accrued Expenses                                                                                                                      | 6,226               | -                           | -                | 6,226                          |
| Prepaid Taxes                                                                                                                         | 7,548               | -                           | -                | 7,548                          |
| Total Liabilities                                                                                                                     | 126,693             | -                           | -                | 126,693                        |
| <i>Deferred Inflows of Resources:</i>                                                                                                 |                     |                             |                  |                                |
| Property Tax Revenue                                                                                                                  | 287,648             | -                           | -                | 287,648                        |
| <i>Fund Balances:</i>                                                                                                                 |                     |                             |                  |                                |
| Nonspendable                                                                                                                          | 601                 | -                           | \$ 39,355        | 39,956                         |
| Restricted                                                                                                                            | 10,274              | -                           | 34,674           | 44,948                         |
| Committed                                                                                                                             | 62,001              | 208,536                     | -                | 270,537                        |
| Unassigned                                                                                                                            | 766,294             | -                           | -                | 766,294                        |
| Total Fund Balances                                                                                                                   | 839,170             | 208,536                     | 74,029           | 1,121,735                      |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>                                                                                            | <u>\$ 1,253,511</u> | <u>\$ 208,536</u>           | <u>\$ 74,029</u> | <u>\$ 1,536,076</u>            |
| <b>Total Fund Balances—Total Governmental Funds (from above)</b>                                                                      |                     |                             |                  | <b>\$ 1,121,735</b>            |
| Amounts reported for <i>governmental activities</i> 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.               |                     |                             |                  | 2,345,062                      |
| Property taxes receivable not available in 60 days are deferred in the funds.                                                         |                     |                             |                  | 287,648                        |
| Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. |                     |                             |                  | (847,936)                      |
| <b>Net Position of Governmental Activities</b>                                                                                        |                     |                             |                  | <u><b>\$ 2,906,509</b></u>     |

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

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

|                                                                                                                                                                                                                                                                                                                                  | MAJOR FUNDS  |                             |           | TOTAL<br>GOVERNMENTAL<br>FUNDS |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------|-----------|--------------------------------|
|                                                                                                                                                                                                                                                                                                                                  | GENERAL      | CAPITAL<br>PROJECTS<br>FUND | PERMANENT |                                |
| <b>REVENUES</b>                                                                                                                                                                                                                                                                                                                  |              |                             |           |                                |
| Property Taxes                                                                                                                                                                                                                                                                                                                   | \$ 2,463,266 | -                           | -         | \$ 2,463,266                   |
| Interest and Penalties                                                                                                                                                                                                                                                                                                           | 21,468       | -                           | -         | 21,468                         |
| Excise Taxes                                                                                                                                                                                                                                                                                                                     | 447,832      | -                           | -         | 447,832                        |
| Licenses and Permits                                                                                                                                                                                                                                                                                                             | 10,094       | -                           | -         | 10,094                         |
| Intergovernmental                                                                                                                                                                                                                                                                                                                | 286,395      | \$ 12,084                   | -         | 298,479                        |
| Interest Income                                                                                                                                                                                                                                                                                                                  | 2,738        | 282                         | \$ 184    | 3,204                          |
| Dividend Income                                                                                                                                                                                                                                                                                                                  | 93           | -                           | -         | 93                             |
| Appreciation (Depreciation) of Stock                                                                                                                                                                                                                                                                                             | 596          | -                           | -         | 596                            |
| Agent Fees                                                                                                                                                                                                                                                                                                                       | 9,257        | -                           | -         | 9,257                          |
| PERC                                                                                                                                                                                                                                                                                                                             | 11,722       | -                           | -         | 11,722                         |
| Grants                                                                                                                                                                                                                                                                                                                           | 37,359       | -                           | -         | 37,359                         |
| Cemetery Land Sales                                                                                                                                                                                                                                                                                                              | -            | -                           | 700       | 700                            |
| Donations                                                                                                                                                                                                                                                                                                                        | 8,127        | -                           | -         | 8,127                          |
| Meridian Mobile                                                                                                                                                                                                                                                                                                                  | 12,600       | -                           | -         | 12,600                         |
| Sale of Fixed Assets                                                                                                                                                                                                                                                                                                             | 8,620        | -                           | -         | 8,620                          |
| Miscellaneous                                                                                                                                                                                                                                                                                                                    | 44,740       | -                           | -         | 44,740                         |
| Total Revenues                                                                                                                                                                                                                                                                                                                   | 3,364,907    | 12,366                      | 884       | 3,378,157                      |
| <b>EXPENDITURES</b>                                                                                                                                                                                                                                                                                                              |              |                             |           |                                |
| Current:                                                                                                                                                                                                                                                                                                                         |              |                             |           |                                |
| General Government                                                                                                                                                                                                                                                                                                               | 54,468       | -                           | -         | 54,468                         |
| Administrative                                                                                                                                                                                                                                                                                                                   | 384,319      | -                           | -         | 384,319                        |
| Highway                                                                                                                                                                                                                                                                                                                          | 182,358      | -                           | -         | 182,358                        |
| Protection                                                                                                                                                                                                                                                                                                                       | 375,623      | -                           | -         | 375,623                        |
| Human Services                                                                                                                                                                                                                                                                                                                   | 206,495      | -                           | -         | 206,495                        |
| Education: SAD #63                                                                                                                                                                                                                                                                                                               | 1,705,689    | -                           | -         | 1,705,689                      |
| Special Assessments                                                                                                                                                                                                                                                                                                              | 225,879      | -                           | -         | 225,879                        |
| Debt Service                                                                                                                                                                                                                                                                                                                     | 131,662      | -                           | -         | 131,662                        |
| Capital Outlays                                                                                                                                                                                                                                                                                                                  | 229,137      | -                           | -         | 229,137                        |
| Total Expenditures                                                                                                                                                                                                                                                                                                               | 3,495,630    | -                           | -         | 3,495,630                      |
| Excess (Deficiency) of Revenues over Expenditures                                                                                                                                                                                                                                                                                | (130,723)    | 12,366                      | 884       | (117,473)                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                                                                                                                                                                                                                                                                                            |              |                             |           |                                |
| Proceeds from Long-Term Debt                                                                                                                                                                                                                                                                                                     | -            | -                           | -         | -                              |
| Operating Transfers In                                                                                                                                                                                                                                                                                                           | 125,981      | 61,000                      | -         | 186,981                        |
| Operating Transfers (Out)                                                                                                                                                                                                                                                                                                        | (61,000)     | (125,581)                   | (400)     | (186,981)                      |
| Total Other Financing Sources (Uses)                                                                                                                                                                                                                                                                                             | 64,981       | (64,581)                    | (400)     | -                              |
| Change in Fund Balances                                                                                                                                                                                                                                                                                                          | (65,742)     | (52,215)                    | 484       | (117,473)                      |
| <b>FUND BALANCES—Beginning</b>                                                                                                                                                                                                                                                                                                   | 904,912      | 260,751                     | 73,545    | 1,239,208                      |
| <b>FUND BALANCES—Ending</b>                                                                                                                                                                                                                                                                                                      | \$ 839,170   | \$ 208,536                  | \$ 74,029 | \$ 1,121,735                   |
| <b>Net Change in Fund Balances—Total Governmental Funds (from above)</b>                                                                                                                                                                                                                                                         |              |                             |           | \$ (117,473)                   |
| Amounts reported for <i>governmental activities</i> in the statement of activities are different because:                                                                                                                                                                                                                        |              |                             |           |                                |
| 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 (\$229,136) exceeds depreciation (\$127,705) in the current period. |              |                             |           | 101,431                        |
| Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.                                                                                                                                                                         |              |                             |           | 108,469                        |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.                                                                                                                                                                                               |              |                             |           | 7,472                          |
| <b>Change in Net Position of Governmental Activities</b>                                                                                                                                                                                                                                                                         |              |                             |           | \$ 99,899                      |

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

**TOWN OF EDDINGTON**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2018**

|                         | <u>SCHOLARSHIP</u> |
|-------------------------|--------------------|
| <b>ASSETS</b>           |                    |
| Cash in Bank            | \$6,186            |
| <b>LIABILITIES</b>      |                    |
| Due to General Fund     | <u>100</u>         |
| <b>NET POSITION</b>     |                    |
| Restricted for:         |                    |
| Nonexpendable Principal | 75                 |
| Future Scholarships     | <u>6,111</u>       |
| Total Net Position      | <u>\$6,086</u>     |

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

TOWN OF EDDINGTON  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

|                                       | <u>SCHOLARSHIP</u> |
|---------------------------------------|--------------------|
| <b>ADDITIONS</b>                      |                    |
| Interest Income                       | \$ 38              |
| Contribution from the General Fund    | -                  |
| Total Additions                       | <u>38</u>          |
| <b>DEDUCTIONS</b>                     |                    |
| Bank Charge                           | -                  |
| Scholarships Awarded                  | -                  |
| Total Deductions                      | <u>-</u>           |
| Change in Net Position                | 38                 |
| <b>NET POSITION—Beginning of Year</b> | <u>6,048</u>       |
| <b>NET POSITION—End of Year</b>       | <u>\$ 6,086</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, education, and general government services.

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

**B. Basis of Accounting/Measurement Focus**

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

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

**1.) Government-Wide Statements**

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

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

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

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**2.) Governmental Fund Financial Statements**

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

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

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

**a) Governmental Funds**

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

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

The Town also has the following nonmajor fund:

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

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**b) Fiduciary Fund**

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

**Scholarship Fund** includes resources restricted for scholarship support.

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

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

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

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

**1.) Capital Assets**

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

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

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

**2.) Long-Term Debt**

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

**3.) Net Position**

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

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

governmental fund resources. Restricted net position consists of equity with constraints placed upon its use either by (1) external groups such as creditors or the laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation. The Town utilizes restricted resources first to finance qualifying activities. \$270,537 of net position is restricted by enabling legislation as of June 30, 2018.

**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

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

individual governmental funds have been eliminated.

**6.) Expenditures**

Expenditures are recognized when the related fund liability is incurred.

**7.) Revenues**

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

**D. Inventory**

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

**2. DEPOSITS AND INVESTMENTS**

**A. Custodial Credit Risk—Deposits**

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Town's Policy is to invest available funds at the highest possible rate, in conformity with legal and administrative guidelines, while avoiding unreasonable risk. As of June 30, 2018, none of the Town's bank balance of \$1,359,379 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, 2018, \$5,442 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, 2018, \$5,442 (194 shares of common stock of a bank) was exposed to custodial credit risk.

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**3. PROPERTY TAXES**

Property taxes for the current year were committed on October 18, 2017, 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 18, 2017 and April 1, 2018. 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 \$19,847 for the year ended June 30, 2018.

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 2016 delinquent property taxes on October 23, 2017.

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<br/>July 1, 2017</u> | <u>Increases</u> | <u>Decreases</u>  | <u>Balance<br/>June 30, 2018</u> |
|------------------------------------------------------|---------------------------------|------------------|-------------------|----------------------------------|
| <b>Governmental Activities</b>                       |                                 |                  |                   |                                  |
| <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                                    | 643,212                         | \$137,571        | -                 | 780,783                          |
| Equipment                                            | <u>977,419</u>                  | <u>91,566</u>    | <u>\$(20,000)</u> | <u>1,048,985</u>                 |
| Total Capital Assets Being Depreciated               | <u>2,855,284</u>                | <u>229,137</u>   | <u>(20,000)</u>   | <u>3,064,421</u>                 |
| <i>Less accumulated depreciation for:</i>            |                                 |                  |                   |                                  |
| Buildings                                            | (325,583)                       | (24,693)         | -                 | (350,276)                        |
| Land Improvements                                    | (107,589)                       | (37,502)         | -                 | (145,091)                        |
| Equipment                                            | <u>(407,129)</u>                | <u>(65,510)</u>  | <u>20,000</u>     | <u>(452,639)</u>                 |
| Total Accumulated Depreciation                       | <u>(840,301)</u>                | <u>(127,705)</u> | <u>20,000</u>     | <u>(948,006)</u>                 |
| <i>Net Capital Assets Being Depreciated</i>          | <u>2,014,983</u>                | <u>101,432</u>   | <u>-</u>          | <u>2,116,415</u>                 |
| <i>Investment in Joint Venture</i>                   | <u>164,794</u>                  | <u>-</u>         | <u>(8,963)</u>    | <u>155,831</u>                   |
| <b>Governmental Activities - Capital assets, net</b> | <u>\$2,252,593</u>              | <u>\$101,432</u> | <u>\$ (8,963)</u> | <u>\$2,345,062</u>               |

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

Depreciation expense for the current year was recorded for the Administrative, General Government, Highways, Human Services, Protection, and Veterans' Memorial at \$26,527, \$637, \$37,769, \$1,664, \$60,682, and \$426, respectively.

**5. LONG-TERM LIABILITIES**

The Town has issued unsecured General Obligation Bonds to purchase fire trucks and to expand the municipal building. A schedule of changes in the bonds outstanding as of June 30, 2018, follows:

|                                                                                                                                  | <u>Original<br/>Amount</u> | <u>Principal<br/>Balance<br/>07/01/17</u> | <u>Increases<br/>(Decreases)</u> | <u>Principal<br/>Balance<br/>06/30/18</u> | <u>Amount<br/>due within<br/>one year</u> |
|----------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------|----------------------------------|-------------------------------------------|-------------------------------------------|
| 2001 Fire Truck Bond, annual payments of principal and interest of \$10,759 through August 2021; interest rate is 2.85%          | \$ 175,000                 | \$ 43,750                                 | \$ (9,490)                       | \$ 34,260                                 | \$ 8,750                                  |
| 2008 Municipal Building Bond, annual payments of principal and interest of \$68,500 through January 2027; interest rate is 2.85% | 950,000                    | 639,107                                   | (50,826)                         | 588,281                                   | 51,780                                    |
| 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>270,000</u>                            | <u>(46,059)</u>                  | <u>223,941</u>                            | <u>45,000</u>                             |
| Totals                                                                                                                           | <u>\$1,440,000</u>         | <u>\$ 952,857</u>                         | <u>\$(106,375)</u>               | <u>\$ 846,482</u>                         | <u>\$105,530</u>                          |

The annual debt service requirements to maturity of bonded debt as of June 30, 2018, are shown in the following schedule:

| <u>Year Ending<br/>June 30</u> | <u>Principal</u> | <u>Interest</u>  | <u>Total</u>     |
|--------------------------------|------------------|------------------|------------------|
| 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                           | 102,940          | 11,699           | 114,639          |
| 2023-2028                      | <u>312,400</u>   | <u>27,474</u>    | <u>339,874</u>   |
| Totals                         | <u>\$846,482</u> | <u>\$118,884</u> | <u>\$965,366</u> |

**6. CAPITAL LEASE**

During the year ended June 30, 2014, the Town entered into a five-year capital lease agreement for a photocopier. The asset and the liability were recorded at the fair market value of the asset, \$9,840. Depreciation expense of \$984 for the year ended June 30, 2018, has been included in depreciation expense and accumulated depreciation totaled \$4,182 at June 30, 2018. Lease payments totaled \$2,222.

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

Minimum future lease obligations under the capital lease at June 30, 2018, are as follows:

| Year Ending<br><u>June 30</u><br>2019   | <u>Amounts</u>  |
|-----------------------------------------|-----------------|
|                                         | 1,665           |
| LESS: Amount Representing Interest      | <u>(211)</u>    |
| Present Value of Minimum Lease Payments | <u>\$ 1,454</u> |

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

The following summarizes the fund balances as of June 30, 2018:

|                                     | <u>General<br/>Fund</u> | <u>Capital<br/>Projects Fund</u> | <u>Permanent<br/>Fund</u> |
|-------------------------------------|-------------------------|----------------------------------|---------------------------|
| Nonspendable:                       |                         |                                  |                           |
| Inventory                           | \$ 601                  | -                                | -                         |
| Cemetery Trust Fund                 | -                       | -                                | \$39,355                  |
| Restricted:                         |                         |                                  |                           |
| Cemetery Trust Fund Income          | -                       | -                                | 34,674                    |
| Pinetree Cemetery                   | 4,846                   |                                  |                           |
| Eddington Fire & Rescue Association | 5,428                   | -                                | -                         |
| Committed:                          |                         |                                  |                           |
| Fire Department Truck Reserve       | -                       | \$ 60,094                        | -                         |
| Fire Department Reserve             | -                       | 38,435                           | -                         |
| Municipal Building Reserve          | -                       | 30,962                           | -                         |
| Fire Department Rescue Unit Reserve | -                       | 30,031                           | -                         |
| Municipal Office Reserve            | -                       | 21,367                           | -                         |
| Fire Equipment Reserve              | -                       | 14,549                           | -                         |
| Major Road & Bridge Construction    | -                       | 7,037                            | -                         |
| Fire Department Capital Reserve     | -                       | 6,000                            | -                         |
| Summer Roads                        | -                       | 61                               | -                         |
| Professional Service Reserve        | 12,955                  | -                                | -                         |
| Capital Improvement Reserve         | 10,518                  | -                                | -                         |
| Respiratory/Physical Reserve        | 6,121                   | -                                | -                         |
| Historical Society Building         | 5,000                   | -                                | -                         |
| Animal Welfare Reserve              | 4,638                   | -                                | -                         |
| Business Park Reserve               | 3,930                   | -                                | -                         |
| Municipal Recreation Reserve        | 3,694                   | -                                | -                         |
| MB/PB Building Fund Reserve         | 2,920                   | -                                | -                         |
| Restore Old Records Reserve         | 2,195                   | -                                | -                         |
| Recycling Income Reserve            | 2,140                   | -                                | -                         |
| CEO Contingency                     | 2,080                   | -                                | -                         |
| Right of Way Reserve                | 1,851                   | -                                | -                         |
| Bicentennial Fund Reserve           | 1,283                   | -                                | -                         |
| Veteran's Memorial Brick Sales      | 1,097                   | -                                | -                         |
| Public Accessibility Reserve        | 750                     | -                                | -                         |
| Veteran's Memorial                  | 529                     | -                                | -                         |
| Civil Defense Reserve               | 300                     | -                                | -                         |
| Unassigned                          | <u>766,294</u>          | <u>-</u>                         | <u>-</u>                  |
| Total Fund Balances                 | <u>\$839,170</u>        | <u>\$208,536</u>                 | <u>\$74,029</u>           |



**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

The composition of interfund balances as of June 30, 2018, is as follows:

Due to/from other funds:

| <u>Receivable Fund</u>        | <u>Payable Fund</u>    | <u>Amount</u>   |
|-------------------------------|------------------------|-----------------|
| General Fund                  | Fire Equipment Reserve | \$17,116        |
| General Fund                  | Scholarship Fund       | 100             |
| Total General Fund Receivable |                        | <u>17,216</u>   |
| Road Account                  | General Fund           | 7,098           |
| Fire Department Reserve       | General Fund           | 6,000           |
| Total General Fund Payable    |                        | <u>13,098</u>   |
| Total General Fund            |                        | <u>\$ 4,118</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, 2018, \$34,674 of the endowment is available for expenditure and is reported as a restricted fund balance. The Town's policy is to expend money from the restricted funds of the cemetery trust fund for cemetery maintenance, when it is voted to do so at a Town meeting.

**10. INVESTMENT IN JOINT VENTURE**

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

At March 31, 2018, the joint venture had \$18,214,742 in net assets. The Town of Eddington's share in the equity of the joint venture at March 31, 2018, was approximately 0.86% or \$155,831. Financial statements are available for the joint venture at MRC's administrative office, 395 State Street, Ellsworth, ME 04605. (See also Note 11.)

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**11. LONG-TERM CONTRACTS**

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

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

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

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

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

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

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

**12. INSURANCE**

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

**13. DEFERRED COMPENSATION PLAN**

On June 14, 1991, the Town of Eddington implemented a deferred compensation plan pursuant to Section 457 of the Internal Revenue Code for the Town's employees. Eligible employees may defer part of their compensation and the Town will match up to 6%, not to exceed the maximum allowed contribution of \$16,500. The Town paid \$7,764 for deferred compensation during the year ended June 30, 2018.

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**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. The outcome was decided during the year ended June 30, 2018, and was in Emera's favor. The Town has accrued an abatement of \$87,537 which is included in accounts payable.

**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.

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, 2018, of \$5,442. (See Note 2.)

**TOWN OF EDDINGTON**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL**  
**BUDGET BASIS**  
**GENERAL AND CAPITAL PROJECTS FUND**  
**FOR THE YEAR ENDED JUNE 30, 2018**

| <b>REVENUES</b>                                                            | <b>BUDGETED AMOUNTS</b> |                   | <b>ACTUAL AMOUNTS</b> | <b>VARIANCE FAVORABLE (UNFAVORABLE)</b> |
|----------------------------------------------------------------------------|-------------------------|-------------------|-----------------------|-----------------------------------------|
|                                                                            | <b>ORIGINAL</b>         | <b>FINAL</b>      |                       |                                         |
| <i>Taxes:</i>                                                              |                         |                   |                       |                                         |
| General Property                                                           | 2,591,985               | 2,591,985         | \$ 2,591,986          | \$ 1                                    |
| Change in Deferred Property Taxes                                          | -                       | -                 | (16,434)              | (16,434)                                |
| Supplemental Taxes                                                         | 2,500                   | 2,500             | -                     | (2,500)                                 |
| Abatements                                                                 | -                       | -                 | (112,286)             | (112,286)                               |
| Interest and Penalties                                                     | 20,000                  | 20,000            | 21,468                | 1,468                                   |
| Excise                                                                     | 390,000                 | 390,000           | 447,832               | 57,832                                  |
| <b>Total Taxes</b>                                                         | <b>3,004,485</b>        | <b>3,004,485</b>  | <b>2,932,566</b>      | <b>(71,919)</b>                         |
| <i>Licenses and Permits</i>                                                | -                       | -                 | 10,094                | 10,094                                  |
| <i>Intergovernmental Revenues:</i>                                         |                         |                   |                       |                                         |
| <i>State of Maine:</i>                                                     |                         |                   |                       |                                         |
| Revenue Sharing                                                            | 106,000                 | 106,000           | 95,022                | (10,978)                                |
| BETE Reimbursement                                                         | 2,212                   | 2,212             | 2,232                 | 20                                      |
| Homestead Reimbursement                                                    | 107,953                 | 107,953           | 147,505               | 39,552                                  |
| General Assistance                                                         | -                       | -                 | 1,813                 | 1,813                                   |
| Tree Growth                                                                | -                       | -                 | 7,558                 | 7,558                                   |
| Local Road Assistance Program                                              | -                       | -                 | 12,084                | 12,084                                  |
| Other State of Maine                                                       | -                       | -                 | 3,265                 | 3,265                                   |
| Town of Clifton - Fire Protection                                          | -                       | -                 | 29,000                | 29,000                                  |
| <b>Total Intergovernmental Revenues</b>                                    | <b>216,165</b>          | <b>216,165</b>    | <b>298,479</b>        | <b>82,314</b>                           |
| <i>Other Revenues:</i>                                                     |                         |                   |                       |                                         |
| Interest                                                                   | -                       | -                 | 3,020                 | 3,020                                   |
| Dividends                                                                  | -                       | -                 | 93                    | 93                                      |
| Appreciation (Depreciation) of Stock                                       | -                       | -                 | 596                   | 596                                     |
| Agent Fees                                                                 | -                       | -                 | 9,257                 | 9,257                                   |
| PERC                                                                       | -                       | -                 | 11,722                | 11,722                                  |
| Grants                                                                     | -                       | -                 | 37,359                | 37,359                                  |
| Donations                                                                  | -                       | -                 | 8,127                 | 8,127                                   |
| Meridian Mobile                                                            | -                       | -                 | 12,600                | 12,600                                  |
| Sale of Fixed Assets                                                       | -                       | -                 | 8,620                 | 8,620                                   |
| Miscellaneous                                                              | 35,000                  | 35,000            | 44,740                | 9,740                                   |
| <b>Total Other Revenues</b>                                                | <b>35,000</b>           | <b>35,000</b>     | <b>136,134</b>        | <b>101,134</b>                          |
| <b>TOTAL REVENUES</b>                                                      | <b>3,255,650</b>        | <b>3,255,650</b>  | <b>3,377,273</b>      | <b>121,623</b>                          |
| <b>EXPENDITURES</b>                                                        |                         |                   |                       |                                         |
| General Government                                                         | 34,480                  | 57,480            | 54,468                | 3,012                                   |
| Administrative                                                             | 370,299                 | 370,299           | 384,319               | (14,020)                                |
| Highway                                                                    | 309,947                 | 309,947           | 319,929               | (9,982)                                 |
| Protection                                                                 | 571,314                 | 571,314           | 530,351               | 40,963                                  |
| Human Services                                                             | 220,576                 | 220,576           | 206,495               | 14,081                                  |
| Education: SAD #63                                                         | 1,705,690               | 1,705,690         | 1,705,689             | 1                                       |
| Capital Improvement Reserve                                                | -                       | -                 | -                     | -                                       |
| Municipal Building Interest Payment                                        | 68,130                  | 68,130            | 68,500                | (370)                                   |
| Veteran's Memorial                                                         | -                       | -                 | -                     | -                                       |
| Unanticipated Expense and Emergencies                                      | 7,500                   | 7,500             | -                     | 7,500                                   |
| Matching Funds for Grants Received                                         | 5,000                   | 5,000             | -                     | 5,000                                   |
| Special Assessments                                                        | 245,640                 | 245,640           | 225,879               | 19,761                                  |
| <b>Total Expenditures</b>                                                  | <b>3,538,576</b>        | <b>3,561,576</b>  | <b>3,495,630</b>      | <b>65,946</b>                           |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                   | <b>(282,926)</b>        | <b>(305,926)</b>  | <b>(118,357)</b>      | <b>187,569</b>                          |
| <b>OTHER FINANCING SOURCES (USES)</b>                                      |                         |                   |                       |                                         |
| Proceeds from Long-Term Debt                                               | -                       | -                 | -                     | -                                       |
| Budget Transfer (to) from Other Funds                                      | 90,000                  | 90,000            | 400                   | (89,600)                                |
| <b>Total Other Financing Sources</b>                                       | <b>90,000</b>           | <b>90,000</b>     | <b>400</b>            | <b>(89,600)</b>                         |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b> | <b>(192,926)</b>        | <b>(215,926)</b>  | <b>(117,957)</b>      | <b>97,969</b>                           |
| <b>FUND BALANCE - July 1, 2017</b>                                         | <b>1,165,663</b>        | <b>1,165,663</b>  | <b>1,165,663</b>      | <b>-</b>                                |
| <b>FUND BALANCE - June 30, 2018</b>                                        | <b>\$ 972,737</b>       | <b>\$ 949,737</b> | <b>\$ 1,047,706</b>   | <b>\$ 97,969</b>                        |

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 and Capital Projects Fund and is not required for the other funds. The original budget and related estimated revenues and expenditures represent the spending authority enacted at the town meeting where the budget was discussed and approved by the residents of the Town on June 13, 2017, and at a special town meeting on May 1, 2018, and includes estimated approved budgetary carry-forwards from the prior fiscal year. The final budget represents the original budget with additions from special Town meetings, where additional expenditures are discussed and approved by the residents of the Town. This budget is established in accordance with the various laws which govern the Town's operations.

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

**Budgetary Compliance**

Expenditures may not legally exceed budgeted appropriations without approval of the townspeople at a special Town meeting. There are two exceptions regarding expenditures in excess of budgeted appropriations. Municipal officers are legally obligated to provide financial assistance to eligible applicants of the general assistance program even if doing so creates an overdraft. Another exception is provided by Title 23, Section 2705, M.R.S.A. which allows road maintenance accounts to be overdrawn by not more than 15% of the budgeted appropriation. The following accounts had actual expenditures that exceeded budgeted appropriations as of June 30, 2018:

|                                      |          |
|--------------------------------------|----------|
| Administration                       | \$14,020 |
| Highway                              | \$9,982  |
| Municipal Building: Interest Payment | \$370    |

SUPPLEMENTARY  
INFORMATION

TOWN OF EDDINGTON, MAINE  
SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2018

|                                      | BALANCES<br>07/01/17 | APPROPRIATIONS | OTHER<br>CREDITS<br>AND<br>TRANSFERS | TOTAL<br>AVAILABLE | EXPENDITURES | OVERDRAFT | LAPSED TO SURPLUS<br>UNEXPENDED | CONTINUING<br>06/30/18 |
|--------------------------------------|----------------------|----------------|--------------------------------------|--------------------|--------------|-----------|---------------------------------|------------------------|
| <b>General Government:</b>           |                      |                |                                      |                    |              |           |                                 |                        |
| Selectmen Salaries                   | -                    | \$ 6,200.00    | -                                    | \$ 6,200.00        | \$ 5,600.00  | -         | 600.00                          | -                      |
| Planning Board Salaries              | -                    | 5,880.00       | -                                    | 5,880.00           | 2,755.00     | -         | \$ 3,125.00                     | -                      |
| Ballot Clerks and Moderator          | -                    | 1,800.00       | -                                    | 1,800.00           | 1,787.69     | -         | 12.31                           | -                      |
| Board of Assessors                   | -                    | 950.00         | -                                    | 950.00             | 950.00       | -         | -                               | -                      |
| Assessor's Agent                     | -                    | 42,500.00      | -                                    | 42,500.00          | 43,225.00    | 725.00    | -                               | -                      |
| Assessor's Expenses                  | -                    | 150.00         | -                                    | 150.00             | 150.00       | -         | -                               | -                      |
| Business Park                        | \$ 3,929.96          | -              | -                                    | 3,929.96           | -            | -         | -                               | \$ 3,929.96            |
| Public Accessibility                 | 750.00               | -              | -                                    | 750.00             | -            | -         | -                               | 750.00                 |
| Total                                | 4,679.96             | 57,480.00      | -                                    | 62,159.96          | 54,467.69    | 725.00    | 3,737.31                        | 4,679.96               |
| <b>Administrative:</b>               |                      |                |                                      |                    |              |           |                                 |                        |
| Office Supplies                      | -                    | 3,000.00       | -                                    | 3,000.00           | 2,652.75     | -         | 347.25                          | -                      |
| Office Postage                       | -                    | 2,250.00       | 1,006.70                             | 3,256.70           | 3,256.70     | -         | -                               | -                      |
| Deeds and Liens                      | -                    | 350.00         | -                                    | 350.00             | 136.38       | -         | 213.62                          | -                      |
| Lien Discharge Notices               | -                    | 1,200.00       | 1,745.00                             | 2,945.00           | 2,945.00     | -         | -                               | -                      |
| Legal Notices                        | -                    | 1,500.00       | -                                    | 1,500.00           | 737.60       | -         | 762.40                          | -                      |
| Printing                             | -                    | 1,800.00       | -                                    | 1,800.00           | 1,321.66     | -         | 478.34                          | -                      |
| Miscellaneous                        | -                    | 600.00         | -                                    | 600.00             | 752.92       | 152.92    | -                               | -                      |
| Professional Services                | 14,678.49            | 25,000.00      | -                                    | 39,678.49          | 26,723.37    | -         | -                               | 12,955.12              |
| Town Manager                         | -                    | 54,042.00      | -                                    | 54,042.00          | 54,042.00    | -         | -                               | -                      |
| Office Salaries                      | -                    | 100,764.00     | -                                    | 100,764.00         | 100,894.04   | 130.04    | -                               | -                      |
| Retirement                           | -                    | 7,705.00       | -                                    | 7,705.00           | 7,763.96     | 58.96     | -                               | -                      |
| Code Enforcement Officer             | -                    | 13,390.00      | 3,460.00                             | 16,850.00          | 16,777.33    | -         | 72.67                           | -                      |
| Code Enforcement Officer Contingency | 10,000.00            | 10,000.00      | -                                    | 20,000.00          | 17,920.00    | -         | -                               | 2,080.00               |
| Town Official Expenses               | -                    | 800.00         | -                                    | 800.00             | 632.95       | -         | 167.05                          | -                      |
| Workshops and Dues                   | -                    | 1,500.00       | -                                    | 1,500.00           | 1,494.92     | -         | 5.08                            | -                      |
| Employees Income Protection          | -                    | 1,675.00       | -                                    | 1,675.00           | 1,833.87     | 158.87    | -                               | -                      |
| Employees Health Insurance           | -                    | 37,408.00      | -                                    | 37,408.00          | 37,222.74    | -         | 185.26                          | -                      |
| F.I.C.A. Taxes                       | -                    | 18,250.00      | -                                    | 18,250.00          | 18,789.95    | -         | -                               | -                      |
| Municipal Building / Equipment       | -                    | 18,000.00      | -                                    | 18,000.00          | 19,831.31    | 539.95    | -                               | -                      |
| Utilities                            | -                    | 28,000.00      | -                                    | 28,000.00          | 31,695.18    | 1,831.31  | -                               | -                      |
| Comprehensive Insurance              | -                    | 10,000.00      | -                                    | 10,000.00          | 10,790.15    | 790.15    | -                               | -                      |
| Public Official Insurance            | -                    | 4,850.00       | -                                    | 4,850.00           | 4,850.00     | -         | -                               | -                      |
| Unemployment Taxes                   | -                    | 100.00         | -                                    | 100.00             | 73.96        | -         | 26.04                           | -                      |
| Auditor                              | -                    | 7,450.00       | -                                    | 7,450.00           | 7,450.00     | -         | -                               | -                      |
| Maine Municipal Dues                 | -                    | 2,925.00       | -                                    | 2,925.00           | 2,912.00     | -         | 13.00                           | -                      |
| Computer Licensing Fee               | -                    | 9,240.00       | -                                    | 9,240.00           | 10,818.36    | 1,578.36  | -                               | -                      |
| MB/PB Building Fund                  | 2,919.74             | -              | -                                    | 2,919.74           | -            | -         | -                               | 2,919.74               |
| Municipal Office Reserve             | 17,851.47            | 3,500.00       | 15.51                                | 21,366.98          | -            | -         | -                               | 21,366.98              |
| Municipal Building Reserve           | 25,939.83            | 5,000.00       | 22.52                                | 30,962.35          | -            | -         | -                               | 30,962.35              |
| Right-of-Way Reserve                 | 1,851.00             | -              | -                                    | 1,851.00           | -            | -         | -                               | 1,851.00               |
| Total                                | 73,240.53            | 370,299.00     | 6,249.73                             | 449,789.26         | 384,319.10   | 8,935.74  | 2,270.71                        | 72,135.19              |
| <b>Highway:</b>                      |                      |                |                                      |                    |              |           |                                 |                        |
| Winter Maintenance                   | -                    | 129,900.00     | -                                    | 129,900.00         | 129,900.00   | -         | -                               | -                      |
| Summer Roads                         | 9,944.01             | 125,000.00     | 30,047.00                            | 164,991.01         | 165,028.54   | 37.53     | -                               | -                      |
| Major Road & Bridge Construction     | 25,000.00            | 25,000.00      | (17,963.00)                          | 32,037.00          | 25,000.00    | -         | -                               | 7,037.00               |
| Town Road Reserve                    | -                    | -              | 61.20                                | 61.20              | -            | -         | -                               | 61.20                  |
| Total                                | 34,944.01            | 279,900.00     | 12,145.20                            | 326,989.21         | 319,928.54   | 37.53     | -                               | 7,098.20               |

The accompanying notes are an integral part of these financial statements

Schedule 2 Continued

|                                            | BALANCES          | APPROPRIATIONS    | OTHER CREDITS AND TRANSFERS | TOTAL AVAILABLE   | EXPENDITURES      | OVERDRAFT        | BALANCES         |                   |
|--------------------------------------------|-------------------|-------------------|-----------------------------|-------------------|-------------------|------------------|------------------|-------------------|
|                                            | 07/01/17          |                   |                             |                   |                   |                  | 06/30/18         | LAPSED TO SURPLUS |
| <b>Protection:</b>                         |                   |                   |                             |                   |                   |                  |                  |                   |
| Animal Control                             | \$ 3,859.31       | \$ 5,100.00       | \$ 374.00                   | \$ 9,333.31       | \$ 4,695.03       | -                | -                | \$ 4,638.28       |
| Penobscot Sheriff's Contract               | -                 | 87,210.00         | -                           | 87,210.00         | 87,210.00         | -                | -                | -                 |
| Fire Department Operations                 | -                 | 25,100.00         | 2,450.00                    | 27,550.00         | 19,795.10         | -                | \$ 7,754.90      | -                 |
| Fire Department Compensation               | -                 | 52,820.00         | 14,714.53                   | 67,534.53         | 67,705.64         | 171.11           | -                | -                 |
| Firefighter Compensation                   | -                 | 50,000.00         | -                           | 50,000.00         | 54,422.54         | 4,422.54         | -                | -                 |
| Firefighter Supplies (Fire Fighter I & II) | -                 | 5,000.00          | -                           | 5,000.00          | 5,000.00          | -                | -                | -                 |
| Fire Chief Salary                          | -                 | 20,000.00         | -                           | 20,000.00         | 20,000.00         | -                | -                | -                 |
| Fire Chief Supplies                        | -                 | 200.00            | -                           | 200.00            | 119.24            | -                | 80.76            | -                 |
| Fire Department Equipment                  | -                 | 12,000.00         | 9,476.90                    | 21,476.90         | 21,495.90         | 19.00            | -                | -                 |
| Fire Department Grants                     | 341.28            | -                 | 37,358.60                   | 37,699.88         | 37,587.39         | -                | 112.49           | -                 |
| Respiratory/Physicals                      | 5,435.11          | 1,000.00          | -                           | 6,435.11          | 314.50            | -                | -                | 6,120.61          |
| Fire Department Insurance                  | -                 | 17,000.00         | -                           | 17,000.00         | 22,720.65         | 5,720.65         | -                | -                 |
| Fire Equipment Note - 1992                 | -                 | 10,759.00         | -                           | 10,759.00         | 10,759.00         | -                | -                | -                 |
| Fire Hydrants - Bangor Water               | -                 | 23,103.00         | -                           | 23,103.00         | 23,717.84         | 614.84           | -                | -                 |
| Fire Hydrants - Brewer Water               | -                 | 31,160.00         | -                           | 31,160.00         | 31,159.72         | -                | 0.28             | -                 |
| Street Lights                              | -                 | 3,000.00          | -                           | 3,000.00          | 2,754.03          | -                | 245.97           | -                 |
| New Fire Truck Note                        | -                 | 26,403.00         | 29,000.00                   | 55,403.00         | 52,403.00         | -                | 3,000.00         | -                 |
| Fire Department Association                | 4,428.55          | -                 | 3,396.15                    | 7,824.70          | 2,396.98          | -                | -                | 5,427.72          |
| Fire Truck Reserve                         | 60,029.54         | -                 | 64.93                       | 60,094.47         | -                 | -                | -                | 60,094.47         |
| Rescue Unit Reserve                        | 22,511.05         | 7,500.00          | 19.55                       | 30,030.60         | -                 | -                | -                | 30,030.60         |
| Fire Equipment Reserve                     | 19,025.76         | 15,000.00         | (19,476.90)                 | 14,548.86         | -                 | -                | -                | 14,548.86         |
| Fire Department Reserve                    | 74,448.94         | 20,000.00         | 10,080.46                   | 104,529.40        | 66,094.46         | -                | -                | 38,434.94         |
| Fire Department Capital Reserve            | 6,000.00          | -                 | -                           | 6,000.00          | -                 | -                | -                | 6,000.00          |
| Civil Defense Reserve                      | 300.00            | -                 | -                           | 300.00            | -                 | -                | -                | 300.00            |
| <b>Total</b>                               | <b>196,379.54</b> | <b>412,355.00</b> | <b>87,458.22</b>            | <b>696,192.76</b> | <b>530,351.02</b> | <b>10,948.14</b> | <b>11,194.40</b> | <b>165,595.48</b> |
| <b>Human Services:</b>                     |                   |                   |                             |                   |                   |                  |                  |                   |
| Resident Assistance Program                | 209.92            | -                 | -                           | 209.92            | 209.92            | -                | -                | -                 |
| General Assistance                         | -                 | 8,500.00          | 1,812.64                    | 10,312.64         | 6,135.59          | -                | 4,177.05         | -                 |
| Cemetery - Mowing                          | -                 | 9,000.00          | -                           | 9,000.00          | 12,191.67         | 3,191.67         | -                | -                 |
| Cemetery - Maintenance                     | -                 | 7,500.00          | -                           | 7,500.00          | 8,743.52          | 1,243.52         | -                | -                 |
| Cemetery - Burials                         | -                 | -                 | 600.00                      | 600.00            | 600.00            | -                | -                | -                 |
| Veteran's Memorial                         | -                 | 1,000.00          | 300.00                      | 1,300.00          | 771.12            | -                | -                | 528.88            |
| Meadowbrook Cemetery Reserve               | -                 | -                 | -                           | -                 | -                 | -                | -                | -                 |
| Pinetree Cemetery Reserve                  | 4,776.28          | -                 | 69.84                       | 4,846.12          | -                 | -                | -                | 4,846.12          |
| Eddy Cemetery Reserve                      | -                 | -                 | -                           | -                 | -                 | -                | -                | -                 |
| Area Task Force on Aging                   | -                 | 500.00            | -                           | 500.00            | 500.00            | -                | -                | -                 |
| United Way                                 | -                 | 1,000.00          | -                           | 1,000.00          | 1,000.00          | -                | -                | -                 |
| Historical Society                         | -                 | 1,000.00          | -                           | 1,000.00          | 1,000.00          | -                | -                | -                 |
| Restore Old Records Reserve                | 2,194.75          | -                 | -                           | 2,194.75          | -                 | -                | -                | 2,194.75          |
| Bicentennial                               | 1,731.12          | -                 | 2.03                        | 1,733.15          | 450.00            | -                | -                | 1,283.15          |
| Town Picnic                                | -                 | -                 | 2,968.00                    | 2,968.00          | 2,968.00          | -                | -                | -                 |
| Eddington Clifton Civic Center             | -                 | 2,000.00          | -                           | 2,000.00          | 2,000.00          | -                | -                | -                 |
| Regional Recreation Reserve                | -                 | 9,835.00          | -                           | 9,835.00          | 9,835.00          | -                | -                | -                 |
| Solid Waste Disposal                       | -                 | 41,000.00         | -                           | 41,000.00         | 68,081.87         | -                | 12,058.01        | -                 |
| Solid Waste Contingency                    | -                 | 3,000.00          | 39,139.88                   | 42,139.88         | 1,086.48          | -                | 1,913.52         | -                 |
| Trash Collection                           | -                 | 61,720.00         | -                           | 61,720.00         | 59,228.77         | -                | 2,491.23         | -                 |
| Recycling                                  | 4,439.71          | 28,600.00         | 793.80                      | 33,833.51         | 31,693.99         | -                | -                | 2,140.12          |
| Municipal Field Recreation                 | 1,694.31          | 2,000.00          | -                           | 3,694.31          | -                 | -                | -                | 3,694.31          |
| Historical Society Reserve                 | 5,000.00          | -                 | -                           | 5,000.00          | -                 | -                | -                | 5,000.00          |
| <b>Total</b>                               | <b>20,046.09</b>  | <b>176,655.00</b> | <b>45,686.19</b>            | <b>242,387.28</b> | <b>206,495.33</b> | <b>4,435.19</b>  | <b>20,639.81</b> | <b>19,687.33</b>  |

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



|                                              | BALANCES<br>07/01/17 | APPROPRIATIONS         | OTHER<br>CREDITS<br>AND<br>TRANSFERS | TOTAL<br>AVAILABLE     | EXPENDITURES           | BALANCES                       |                        |
|----------------------------------------------|----------------------|------------------------|--------------------------------------|------------------------|------------------------|--------------------------------|------------------------|
|                                              |                      |                        |                                      |                        |                        | LAPSED TO SURPLUS<br>OVERDRAFT | CONTINUING<br>06/30/18 |
| <i>Capital Improvement Reserve</i>           | 10,518.32            | -                      | -                                    | 10,518.32              | -                      | -                              | 10,518.32              |
| <i>Veteran's Memorial Brick Sales</i>        | 871.50               | -                      | 225.00                               | 1,096.50               | -                      | -                              | 1,096.50               |
| <i>Municipal Building: Interest Payment</i>  | -                    | 68,130.00              | -                                    | 68,130.00              | 68,500.42              | -                              | -                      |
| <i>Education: SAD #63</i>                    | -                    | 1,705,690.00           | -                                    | 1,705,690.00           | 1,705,689.36           | 0.64                           | -                      |
| <i>Unanticipated Expense and Emergencies</i> | -                    | 7,500.00               | (2,269.07)                           | 5,230.93               | -                      | 5,230.93                       | -                      |
| <i>Matching Funds for Grants Received</i>    | -                    | 5,000.00               | -                                    | 5,000.00               | -                      | 5,000.00                       | -                      |
| <i>Special Assessments:</i>                  |                      |                        |                                      |                        |                        |                                |                        |
| County Tax                                   | -                    | 225,793.00             | -                                    | 225,793.00             | 225,876.80             | 85.80                          | -                      |
| Overlay                                      | -                    | 19,847.19              | -                                    | 19,847.19              | -                      | -                              | -                      |
| Total                                        | -                    | 245,640.19             | -                                    | 245,640.19             | 225,876.80             | 85.80                          | -                      |
| Amounts Appropriated from Carryforwards      | (90,000.00)          | 90,000.00              | -                                    | -                      | -                      | -                              | -                      |
| <b>DEPARTMENT TOTALS</b>                     | <b>\$ 250,679.95</b> | <b>\$ 3,418,649.19</b> | <b>\$ 149,495.27</b>                 | <b>\$ 3,818,824.41</b> | <b>\$ 3,495,630.26</b> | <b>\$ 25,537.82</b>            | <b>\$ 280,810.98</b>   |

TOWN OF EDDINGTON  
 COMBINING BALANCE SHEET  
 CAPITAL PROJECTS FUND  
 JUNE 30, 2018

CAPITAL PROJECTS FUNDS

|                                            | FIRE TRUCK       | RESCUE UNIT      | FIRE EQUIPMENT   | FIRE DEPARTMENT  | MUNICIPAL OFFICE | MUNICIPAL BUILDING | ROAD ACCOUNT    | TOTAL CAPITAL PROJECTS FUNDS |
|--------------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-----------------|------------------------------|
| <b>ASSETS</b>                              |                  |                  |                  |                  |                  |                    |                 |                              |
| Cash and Cash Equivalents                  | \$ 60,094        | \$ 30,031        | \$ 31,665        | \$ 38,435        | \$ 21,367        | \$ 30,962          | \$ -            | \$ 212,554                   |
| Due from other Funds                       | -                | -                | -                | 6,000            | -                | -                  | 7,098           | 13,098                       |
| <b>TOTAL ASSETS</b>                        | <u>\$ 60,094</u> | <u>\$ 30,031</u> | <u>\$ 31,665</u> | <u>\$ 44,435</u> | <u>\$ 21,367</u> | <u>\$ 30,962</u>   | <u>\$ 7,098</u> | <u>\$ 225,652</u>            |
| <b>LIABILITIES AND FUND BALANCES</b>       |                  |                  |                  |                  |                  |                    |                 |                              |
| Due to other Funds                         | -                | -                | 17,116           | -                | -                | -                  | -               | 17,116                       |
| <i>Fund Balances:</i>                      |                  |                  |                  |                  |                  |                    |                 |                              |
| Nonspendable                               | -                | -                | -                | -                | -                | -                  | -               | -                            |
| Restricted                                 | -                | -                | -                | -                | -                | -                  | -               | -                            |
| Committed                                  | 60,094           | 30,031           | 14,549           | 44,435           | 21,367           | 30,962             | 7,098           | 208,536                      |
| Unassigned                                 | -                | -                | -                | -                | -                | -                  | -               | -                            |
| Total Fund Balances                        | <u>60,094</u>    | <u>30,031</u>    | <u>14,549</u>    | <u>44,435</u>    | <u>21,367</u>    | <u>30,962</u>      | <u>7,098</u>    | <u>208,536</u>               |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b> | <u>\$ 60,094</u> | <u>\$ 30,031</u> | <u>\$ 14,549</u> | <u>\$ 44,435</u> | <u>\$ 21,367</u> | <u>\$ 30,962</u>   | <u>\$ 7,098</u> | <u>\$ 225,652</u>            |

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

**TOWN OF EDDINGTON**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS FUND**  
**FOR THE YEAR ENDED JUNE 30, 2018**

CAPITAL PROJECTS FUNDS

|                                                   | FIRE TRUCK       | RESCUE UNIT      | FIRE EQUIPMENT   | FIRE DEPARTMENT  | MUNICIPAL OFFICE | MUNICIPAL BUILDING | ROAD ACCOUNT    | TOTAL CAPITAL PROJECTS FUNDS |
|---------------------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-----------------|------------------------------|
| <b>REVENUES</b>                                   |                  |                  |                  |                  |                  |                    |                 |                              |
| Intergovernmental                                 | 64               | 20               | 19               | 80               | 16               | 22                 | 12,084          | \$ 12,084                    |
| Interest Income                                   | 64               | 20               | 19               | 80               | 16               | 22                 | 61              | 282                          |
| Total Revenues                                    | <u>64</u>        | <u>20</u>        | <u>19</u>        | <u>80</u>        | <u>16</u>        | <u>22</u>          | <u>12,145</u>   | <u>12,366</u>                |
| <b>EXPENDITURES</b>                               |                  |                  |                  |                  |                  |                    |                 |                              |
| Excess (Deficiency) of Revenues over Expenditures | 64               | 20               | 19               | 80               | 16               | 22                 | 12,145          | 12,366                       |
| <b>OTHER FINANCING SOURCES (USES)</b>             |                  |                  |                  |                  |                  |                    |                 |                              |
| Operating Transfers In                            | -                | 7,500            | 15,000           | 30,000           | 3,500            | 5,000              | -               | 61,000                       |
| Operating Transfers (Out)                         | -                | -                | (19,496)         | (66,094)         | -                | -                  | (39,991)        | (125,581)                    |
| Total Other Financing Sources                     | <u>-</u>         | <u>7,500</u>     | <u>(4,496)</u>   | <u>(36,094)</u>  | <u>3,500</u>     | <u>5,000</u>       | <u>(39,991)</u> | <u>(64,581)</u>              |
| Net Change in Fund Balances                       | 64               | 7,520            | (4,477)          | (36,014)         | 3,516            | 5,022              | (27,846)        | (52,215)                     |
| <b>FUND BALANCES—Beginning</b>                    | <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>               |
| <b>FUND BALANCES—Ending</b>                       | <u>\$ 60,094</u> | <u>\$ 30,031</u> | <u>\$ 14,549</u> | <u>\$ 44,435</u> | <u>\$ 21,367</u> | <u>\$ 30,962</u>   | <u>\$ 7,098</u> | <u>\$ 208,536</u>            |

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

| <u>In Memory Of</u>       | <u>Date of Death</u> | <u>Age</u> |
|---------------------------|----------------------|------------|
| Bergmans, Henricus G.     | 02/12/2019           | 92         |
| Brown, Cody A.            | 11/20/2018           | 26         |
| Burke, George R.          | 09/26/2018           | 74         |
| Currier, Emile Ralph, Jr. | 11/18/2018           | 86         |
| Dennison, Cedric A.       | 08/29/2018           | 71         |
| Feero, Rosalita E.        | 10/10/2018           | 70         |
| Grindle, Miles K.         | 06/30/2018           | 89         |
| Hill, Eugene B. II        | 07/31/2018           | 54         |
| Hodgins, Edith L.         | 01/13/2019           | 79         |
| Hurley, Linda M.          | 08/27/2018           | 69         |
| Kearns, Dana E.           | 03/27/2019           | 64         |
| Kinens, Mildred L.        | 04/11/2019           | 88         |
| Legassie, Barbara A.      | 08/19/2018           | 64         |
| Manzo, Michael A.         | 09/07/2018           | 75         |
| McMann, Frederick E., Jr. | 12/08/2018           | 19         |
| Morse, Veniene M.         | 10/26/2018           | 86         |
| Plummer, Jane M.          | 11/07/2018           | 89         |
| Savage, Herbert C.        | 05/24/2019           | 65         |
| Soucy, Dennis G.          | 11/19/2018           | 77         |
| Sutherland, Scott A.      | 09/26/2018           | 60         |
| Tardiff, George D.        | 06/30/2018           | 69         |
| Taylor, Stephen C.        | 11/19/2018           | 44         |
| Voteur, Donald E.         | 09/19/2018           | 86         |

TOWN OF EDDINGTON  
906 MAIN ROAD  
EDDINGTON, ME 04428