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Town of Trenton Maine Annual Report 2019

Trenton, Me.

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Town of Trenton



2019-2020 Annual Report

DEDICATION



W. Arthur LaBelle, Sr.

We would like to recognize W. Arthur LaBelle, Sr. who passed earlier this year. He moved to the Town of Trenton in the fall of 1959, and loved living in Trenton. He always said this was his home.

Arthur was plumbing inspector for the Town of Trenton for approximately 45 years. During that time, he worked with contractors, the Town, State and property owners to get the best results for everyone. He also served on the Trenton School Board for several years, which included serving on the School building committee during the design and building of the current Trenton Elementary school. His goal was always to do his best for the Town he loved and called home. W. Arthur LaBelle, Sr. was a man of high moral character who served the Town and its citizens faithfully. We will sorely miss him.

Annual Report

2018-2019

And

Warrant

2019-2020

of the

Municipal Officers

Town of Trenton, Maine

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MUNICIPAL OFFICE HOURS

Monday - Thursday: 9:00 a.m. – 5:00 p.m.

Friday: 9:00 a.m. – 1:00 p.m.

e-mail: townoffice@trentonme.com

website: trentonme.com

RECYCLING-SALTY SAND WAY

Trenton Residents

Open: Sunday: 12 noon -4pm; Wednesday: 12:00 p.m. – 3:00 p.m.

Thursday: 8:00 a.m. – 2:00 p.m.; Saturday: 8:00 a.m. – 2:00 p.m.

CLOSED: Monday, Tuesday & Friday

Fire-Police-Medical Emergency

DIAL 911

Notice

ALL TAXPAYERS SHOULD READ THE FOLLOWING REQUIREMENTS AND COMPLY WITH THEM

Maine Revised Statutes Annotated, Title 36, Section 706.

Before making an assessment, the assessors shall give reasonable notice in writing to all people liable to taxation in the municipality to furnish to the assessors true and perfect lists of their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

The notice to residents may be given by posting notification in some public place in the municipality or in such other way as the municipality directs.

The notice to nonresident owners may be by mail directed to the last known address of the taxpayers or by any other method that provides reasonable notice to the taxpayer.

IF ANY PERSON, AFTER SUCH NOTICE, DOES NOT FURNISH SUCH LIST, HE IS THEREABY BARRED OF HIS RIGHT TO MAKE APPLICATION TO THE ASSESSORS OR THE COUNTY COMMISSIONERS FOR ANY ABATEMENT OF HIS TAXES, UNLESS HE FURNISHES SUCH LIST WITH HIS APPLICATION AND SATISFIES THEM THAT HE WAS UNABLE TO FURNISH IT AT THE TIME APPOINTED.

The assessors, or any one of them, may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and any of them may require him to answer un writing all proper inquiries as to the nature, situation and a value of this property liable to be taxed in the State, and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal to the County Commissioners, but such list and answers shall not be conclusive upon the assessors.

Veterans entitled to Tax exemptions shall file application and documentary proof of entitlement on or before April 1.

MUNICIPAL OFFICIALS

Boards & Committees

Selectmen & Overseers of the Poor

R. Frederick Ehrlenbach, Chairman
Mark Remick, Vice Chairman
Carlene Hanscom
John Bennett
Susan Starr

**Administrator Town Clerk, Tax Collector
Treasurer, Welfare Director & Registrar of Voters**
Carol Reed Walsh

Administrative Assistant/Deputy Registrar of Voters
Jamie Church

Deputy Clerk
Christine Soper

Assessor
R J D Associates, LLC

Code Enforcement/Sign Control Officer/LPI
Angela Chamberlin
266-9336 (evenings: 288-3523)

Superintendent of Schools
Marc Gousse
288-5040

School Board
Jennifer Bonilla, Chairman
Andrea Pepler
Peter Finger
Gary Burr
Sarah Cantanese

Surveyor of Wood, Bark & Lumber
Charles Swanson
667-5487

Fence Viewer
Floyd Ober
667-4451

Boards & Committees

Planning Board

John Whetstone, Chairman
Maureen McKerns
Charles Starr
Charlotte Winger
Richard Sprague
Stuart Siddons

Board of Appeals

John Pratt, Chairman
Jennifer Bonilla
Rachel Nobel
Laura McKerns

Harbormaster

John Bennett – 460-8592

Harbor Committee

Bruce Cameron
Mark Remick
William Stockman

Solid Waste Committee

Cynthia Cullinane
Reginald Farley
Michael Gilmartin
Robert Kates
Rachel Nobel
Martha Higgins

Health Officer

John Bennett

E-911 Addressing Officer

Carlene Hanscom

Acadia Disposal District

Martha Higgins

ANP Advisory Committee

R. Frederick Ehrlenbach

Animal Control Officer

Marie Zwicker
266-5027

Budget Committee

R. Frederick Ehrlenbach
Steve Corson
Douglas Monson
Mike Hodgkins
Carol Walsh
Mark Remick

Bruce Cameron
Carlene Hanscom
Jennifer Bonilla
Susan Starr
John Bennett
Mike Gilmartin

Danielle Cole





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,

Janet T. Mills
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov

SUSAN M. COLLINS
SENATOR
103 SENATORIAL OFFICE BUILDING
WASHINGTON, DC 20510-1064
(202) 224-6997
(202) 224-6997 (FAX)

United States Senate
WASHINGTON, DC 20510-1064

COMMITTEES
SPECIAL COMMITTEE
ON AGING
CONSUMER
APPROPRIATIONS
HEALTH, EDUCATION,
LAW, AND REVENUE
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

January 3, 2019

Dear Friends,

Representing Maine in the United States Senate is an honor.

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

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

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

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

May 2019 be a good year for you, your family, your community and our great State.

Best,



Angus S. King
United States Senator

JARED F. GOLDEN
2ND DISTRICT, MAINE



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

WASHINGTON OFFICE
1223 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE (202) 225-4306

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/JAREDGOLDEN
TWITTER: @JFGolden

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

129th Legislature
**Senate of
Maine**
Senate District 7

Senator Louis Luchini
3 State House Station
Augusta, ME 04333-0003
(207)287-1515

Dear Friends and Residents of Trenton,

Thank you for the opportunity to serve as your state senator. I am honored to have been chosen to represent you and your community in Augusta, and I promise to work hard on your behalf.

During this legislative session, I'm looking forward to working in a bipartisan manner on the issues that matter most to you and your families. I have been named chair of the Veterans and Legal Affairs Committee. On the committee, I will work to ensure that those who have fought for our country receive the care they have earned. Having served with honor, veterans across Maine deserve the highest quality care and most meaningful recognition we can provide.

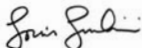
Access to broadband is another issue I hear about often. When rural communities lack high speed internet, it is more difficult to start a business, succeed in school, or move to the region. By improving access to broadband, we can help revitalize rural communities, take advantage of new economic opportunities, and attract and retain qualified young people. I've introduced legislation to create a plan and funding mechanism to expand broadband in rural communities.

If you have any other concerns or ideas for legislation, I am always available. Please feel free to call or email me anytime. We face challenges, but with this group of smart, talented, and committed lawmakers, I'm hopeful we can get things done. And while we may not always agree, I am always willing to listen and learn from all sides.

I can be reached at (207) 287-1515 or Louis.Luchini@legislature.maine.gov. I also encourage you to sign up to receive my regular legislative updates. Go to www.mainesenate.org to join my mailing list.

I look forward to working with you in this year!

Sincerely,



Louie Luchini
State Senator

ASSESSORS' VALUATION REPORT

July 1, 2017 – June 30, 2018

Assessments:

1.County Tax	\$ 132,050.00
2.Municipal Appropriations	896,883.00
3.Local Educational Appropriations	3,385,072.00
4.Overlay	28.23
5.Total Assessments	\$ 4,414,005.00

Deductions:

7.State Municipal Revenue Sharing	\$ 45,000.00
8.Homestead Reimbursement	41,645.25
9.BETE Reimbursement	4,154.99
10.Other Revenue	1,290,372.00
11.Total Deductions	1,355,372.00
12.Net Assessment for Commitment	3,078,633.00

Mil Rate : .010035 Per \$1,000 of Valuation

Please be advised an Assessors' Agent from RJD Appraisal is generally available Tuesdays 9:00am to 3:00pm for Assessment related questions. Please call the Town Office (207)667-7207 to schedule an appointment if you wish to meet with an Assessors' Agent.

Respectfully Submitted,

RJD Appraisal
Assessors' Agent
Town of Trenton

GENERAL GOVERNMENT REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Description	Appropriation	Receipts	Expenditures	Unexpended (Overdraft)
Fees, Applications and Permits	\$0	\$9,800	\$0	\$9,800
Building Permits	\$0	\$9,853	\$0	\$9,853
Plumbing Permits	\$0	\$6,370	\$7,635	(\$1,265)
Selectman's Salary	\$11,000	\$0	\$10,000	\$1,000
Assessor Contract	\$32,000	\$0	\$29,667	\$2,333
Administrative Assist.	\$40,000	\$0	\$39,008	\$992
Assessor's Salary	\$18,740	\$0	\$10,144	\$8,596
RE Tax Dist Volunteers	\$500	\$0	\$1,785	(\$1,285)
Fire Chief	\$4,000	\$0	\$2,000	\$2,000
Code Enforcement Officer	\$15,000	\$0	\$15,000	\$0
Code Enforcement Mileage	\$1,000	\$0	\$89	\$911
Sign Control Officer	\$0	\$0	\$1,240	(\$1,240)
Front Desk Clerk	\$0	\$0	\$11,224	(\$11,224)
Town Office Assistants	\$25,300	\$0	\$29,591	(\$4,291)
Road Commissioner	\$1,200	\$0	\$1,200	\$0
Election Clerks	\$2,000	\$0	\$1,040	\$960
Cash Over / Short	\$0	\$0	\$100	(\$100)
Supplies	\$7,500	\$0	\$9,438	(\$1,938)
Computer Repairs / Upgrades	\$5,000	\$0	\$2,025	\$2,975
Training	\$2,600	\$0	\$244	\$2,356
Legal Services	\$4,500	\$0	\$589	\$3,911
Street Lights	\$2,600	\$0	\$2,782	(\$182)
Route 230 Intersection	\$1,000	\$0	\$444	\$556
Insurance	\$18,000	\$0	\$13,940	\$4,060
MMMA - Health Insurance	\$10,000	\$0	\$12,899	(\$2,899)
FICA Town	\$10,000	\$0	\$11,189	(\$1,189)
Unemployment	\$2,000	\$0	\$837	\$1,163
Advertising	\$5,000	\$0	\$3,464	\$1,536
Liens & Discharges	\$4,000	\$0	\$2,367	\$1,633
Tax Bills	\$2,000	\$0	\$2,000	\$0
Tax Mapping	\$2,500	\$0	\$1,350	\$1,150
Audit	\$9,500	\$0	\$8,548	\$952
Maine Municipal Association	\$8,500	\$0	\$4,878	\$3,622
MDI League of Towns	\$400	\$0	\$420	(\$20)
Town Reports	\$2,500	\$0	\$1,675	\$825
Hancock County Planning	\$2,500	\$0	\$1,250	\$1,250
Rebinding Books	\$750	\$0	\$564	\$186
Miscellaneous Expenditures	\$0	\$0	\$6,749	(\$6,749)
Mileage Reimbursement	\$3,500	\$0	\$1,183	\$2,317
Software Fees	\$9,000	\$0	\$10,082	(\$1,082)
Municipal Building - Fuel	\$5,000	\$0	\$4,795	\$205
Municipal Building - Telephone	\$3,800	\$0	\$3,217	\$583
Municipal Building - Internet	\$2,200	\$0	\$2,167	\$33
Municipal Building - Computer Repair	\$1,000	\$0	\$0	\$1,000
Municipal Building - Lights	\$5,000	\$0	\$4,831	\$169
Municipal Building - Janitor	\$4,000	\$0	\$3,600	\$400
Municipal Building - Trash Disposal	\$4,000	\$0	\$4,721	(\$721)
Municipal Building - Maintenance	\$3,200	\$0	\$2,200	\$1,000
Municipal Building - Supplies	\$1,000	\$0	\$0	\$1,000
Municipal Building - Lawn Care	\$3,000	\$0	\$2,325	\$675
Municipal Building - Security	\$2,500	\$0	\$299	\$2,201
Municipal Building - Miscellaneous	\$1,000	\$0	\$2,302	(\$1,302)
Municipal Building - Equipment	\$0	\$0	(\$922)	\$922
	<u>\$299,790</u>	<u>\$26,024</u>	<u>\$288,177</u>	<u>\$37,636</u>

TAX COLLECTORS REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Taxable Valuation:		
Land and Buildings	\$290,676,300	
Personal Property	\$11,552,000	
Total Taxable Valuation		\$302,228,300
Tax Rate		\$0.01004
Tax Commitment		\$3,032,861
Add Supplemental Taxes		\$25,165
Total to be Collected		\$3,058,026
Collections and Adjustments:		
Cash Collections, less overpayments refunded	\$2,904,115	
Abatements Applied	\$15,183	
Total Collections and Adjustments		\$2,919,298
Uncollected Taxes, June 30		\$138,728

TREASURERS REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Property Taxes	\$3,037,016	\$3,037,016	\$3,037,603	\$587
Excise Taxes	\$343,000	\$343,000	\$361,835	\$18,835
State Revenue Sharing	\$45,000	\$45,000	\$41,170	(\$3,830)
Homestead Exemption	\$41,645	\$41,645	\$41,725	\$80
Interest Earned	\$0	\$0	\$33,977	\$33,977
Interest on Delinquent Taxes	\$0	\$0	\$26,325	\$26,325
Other Revenues	\$1,080	\$1,080	\$15,063	\$13,983
Total Revenues	<u>\$3,467,741</u>	<u>\$3,467,741</u>	<u>\$3,557,697</u>	<u>\$89,956</u>
Expenditures (Net of Departmental Revenues):				
General Government	\$314,790	\$314,790	\$293,502	\$21,288
Protection	\$105,600	\$105,600	\$52,530	\$53,070
Health & Sanitation	\$258,213	\$258,213	\$228,850	\$29,363
Highways & Bridges	\$90,068	\$90,068	\$74,648	\$15,420
Education	\$2,824,841	\$2,824,841	\$2,927,581	(\$102,740)
Unclassified	\$28,280	\$28,280	\$23,673	\$4,607
Assessments and Debt Service	\$132,078	\$132,078	\$132,049	\$29
Total Expenditures	<u>\$3,753,870</u>	<u>\$3,753,870</u>	<u>\$3,732,834</u>	<u>\$21,037</u>
Excess of Revenues over Expenditures	<u>(\$286,129)</u>	<u>(\$286,129)</u>	<u>(\$175,137)</u>	<u>\$110,992</u>
Beginning Fund Balance	<u>\$2,230,378</u>	<u>\$2,230,378</u>	<u>\$2,230,378</u>	<u>\$0</u>
Ending Fund Balance	<u>\$1,944,249</u>	<u>\$1,944,249</u>	<u>\$2,055,241</u>	<u>\$110,992</u>

CEMETERY TRUST REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Principal Balance 7/1/2017	Income Balance 7/1/2017	Income		Income Balance 6/30/2018	Principal Balance 6/30/2018
			Earned	Expended		
<i>Cemetery Trust Funds:</i>						
Haynes, Melvin and Ralph	\$3,000.97	\$133.14	\$88.13	\$88.13	\$133.14	\$3,089.10
Grindle Lot	\$883.84	\$41.12	\$25.96	\$25.96	\$41.12	\$909.80
E. Young Lot	\$500.00	\$65.68	\$14.68	\$23.96	\$56.40	\$500.00
Bird, Walter	\$300.00	\$181.89	\$8.81	\$14.35	\$176.35	\$300.00
Bunker, John	\$360.02	\$20.96	\$10.57	\$10.33	\$21.20	\$360.02
Copp, Frederick	\$400.00	\$130.93	\$11.75	\$11.48	\$131.20	\$400.00
Hopkins, Lester and Dora	\$500.00	\$945.15	\$14.68		\$959.83	\$500.00
Marshall, Arno	\$217.60	\$74.81	\$6.39		\$81.20	\$217.60
McCarthy Lot	\$300.00	\$246.36	\$8.81	\$8.61	\$246.56	\$300.00
Smith, G. Maynard	\$500.00	\$106.04	\$14.68	\$14.35	\$106.37	\$500.00
Tower Lot	\$300.00	\$66.55	\$8.81	\$8.61	\$66.75	\$300.00
Tucker Lot	\$400.00	\$82.20	\$11.75	\$14.35	\$79.60	\$400.00
Lehard, Arthur	\$500.00	\$156.38	\$14.68		\$171.06	\$500.00
Cousins, Eugena Lucy	\$600.00	\$264.40	\$17.62	\$17.21	\$264.81	\$600.00
Stanley, Lionel and James	\$500.00	\$135.42	\$14.68	\$14.35	\$135.75	\$500.00
Carter Lot	\$500.00	\$153.18	\$14.68	\$35.23	\$132.63	\$500.00
Davis Lot	\$500.00	\$55.75	\$14.68		\$70.43	\$500.00
H Young Lot	\$500.00	\$68.96	\$14.68	\$14.35	\$69.29	\$500.00
Copp, Irving and Margaret	\$700.00	\$171.22	\$20.56	\$20.08	\$171.70	\$700.00
Douglas, Carroll and Kathleen	\$500.00	\$480.27	\$14.68		\$494.95	\$500.00
Steinhilber Lot	\$500.00	\$354.34	\$14.68		\$369.02	\$500.00
Reiniger Lot	\$750.00	\$615.51	\$22.03		\$637.54	\$750.00
Trufty/Dunbar Lot	\$750.00	\$62.81	\$22.03	\$21.52	\$63.32	\$750.00
Grant, Walter	\$1,000.00	\$188.17	\$29.37	\$28.69	\$188.85	\$1,000.00
Royal-Hopkins Lot	\$1,000.00	\$80.92	\$21.61		\$102.53	\$1,000.00
Bodgkins-Grindle Lot	\$1,000.00	\$38.50	\$20.90		\$59.40	\$1,000.00
<i>Total Cemetery Funds</i>	<u>\$16,962.43</u>	<u>\$4,920.66</u>	<u>\$481.92</u>	<u>\$371.56</u>	<u>\$5,031.02</u>	<u>\$17,076.52</u>
Ministerial School Lot	\$700.00	\$3.45	\$0.40		\$3.85	\$700.00
<i>Total Trust Funds</i>	<u>\$17,662.43</u>	<u>\$4,924.11</u>	<u>\$482.32</u>	<u>\$371.56</u>	<u>\$5,034.87</u>	<u>\$17,776.52</u>

TOWN OF TRENTON, MAINE
SCHEDULE OF UNCOLLECTED TAX LIENS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	2013	2014	2015	2016
Bouffard, Robert				\$ 191.48
Closson, Christopher				\$ 563.41
Dougherty, Michael				\$3890.35
Dougherty, Michael				\$ 237.84
Fitch, Matthew	\$ 122.55	\$ 578.37	\$ 568.39	\$ 549.84
Gott, Helen			\$ 322.57	\$ 321.63
Greenlaw, Nancy				\$ 492.06
Greenlaw, Nancy	\$ 115.08	\$ 79.44	\$	\$ 113.44
Greenlaw, Nancy				\$ 109.91
King, Paul, Estate	\$ 868.46	\$ 956.26	\$ 914.72	\$ 862.73
Lawson, Karla				\$1094.46
Leathers, James	\$1784.78	\$1789.76	\$1721.57	\$1610.86
Libitzki, Edward			\$ 327.50	\$1777.90
Robbins, Daniel				\$ 306.42
Shady Lane Realty Trust			\$ 138.38	\$2606.02
Shelton, Richard				\$3291.83
Connor, Alana Tedesco		\$2766.64	\$2632.18	\$2469.97
Urquhart, Stacy & Stephanie		\$2766.64	\$2632.18	\$2469.97
Totals	\$2890.87	\$8937.10	\$9257.49	\$22,960.12

RE Collection Account Status List
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Order By: Name As Of Date: 04/01/2019

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
1118	ADAMS, TROY 2018-1	1,620.46	0.00	-64.64	1,620.46	1,685.10	0.00
1275	ADLER, LORETTA MARIA ADLER, MATTHEW HOWARD 2018-1	3,593.84	1.92	-143.28	3,591.92	3,735.20	0.00
11	ALBEE, BRIAN S. 2018-1	1,805.53	0.00	-72.02	1,805.53	1,877.55	0.00
12	ALBERT, PAUL 2018-1	8,311.02	0.00	-331.53	8,311.02	8,642.55	0.00
22	ALLEY, LOREN E. JR. ALLEY, BRENDA J. 2018-1	420.72	0.00	-16.78	420.72	437.50	0.00
34	ARANGO, STEVEN J. 2018-1	682.18	0.00	-27.21	682.18	709.39	0.00
41	ATKINSON BUILDERS INC. 2018-1	830.67	0.00	-33.14	830.67	863.81	0.00
40	ATKINSON BUILDERS INC. 2018-1	264.70	0.00	-10.56	264.70	275.26	0.00
1327	ATKINSON, JOHN 2018-1	190.45	0.00	-7.60	190.45	198.05	0.00
43	AUSTIN, RICHARD T 2018-1	1,689.32	720.65	-38.64	968.67	1,007.31	0.00
253	BAR HARBOR REALTY, LLC 2018-1	985.62	0.00	-39.32	985.62	1,024.94	0.00
70	BEALLOR, JUNE L. & DRAGON, JACKSON BEALLOR-SNYDER, SUSAN & SNYDER, STUART 2018-1	462.68	0.00	-18.46	462.68	481.14	0.00
77	BEDARD, PETER; DALY, MARY JANE; LUNDBERG, REBECCA JEAN; BLAND, BETH ANN 2018-1	2,275.74	1,709.99	-22.70	566.00	588.45	0.00
78	BELKAKIS, DONNA H 2018-1	309.89	0.00	-12.36	309.89	322.25	0.00
205	BENSON, ERIC FILLMORE, MICHAEL 2018-1	1,310.57	500.00	-46.58	846.76	857.15	0.00
25	BIG CAT'S CATERING, LLC 2018-1	4,617.12	0.00	-184.18	4,617.12	4,801.30	0.00
91	BIRON, ROBERT BIRON, MARCIA 2018-1	2,602.84	0.00	-103.83	2,602.84	2,706.67	0.00
1352	BLETHEN, CRAIG WAITE, STEPHANIE 2018-1	494.96	0.00	-19.74	494.96	514.70	0.00
105	BOUFFARD, ROBERT A. 2018-1	205.52	0.00	-8.20	205.52	213.72	0.00
128	BUNKER, JOHN D. TRUSTEE PENNYPACKER, DEAN O. IRREVOCABLE TRUST 2018-1	2,782.54	0.00	-111.00	2,782.54	2,893.54	0.00

RE Collection Account Status List
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Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
137	BUTLER, MILDRED E. 2018-1	749.97	18.69	-29.17	731.28	760.45	0.00
1109	CIMENO, JOHN 2018-1	3,609.98	0.00	-144.00	3,609.98	3,753.98	0.00
1108	CIMENO, JOHN SKOFIELD, MICHAEL-TIMOTHY 2018-1	215.20	0.00	-8.58	215.20	223.78	0.00
700	CLOSSON, CHRISTOPHER CLOSSON, NENA 2018-1	526.16	0.00	-20.99	526.16	547.15	0.00
999	CONARY, JASON 2018-1	129.12	0.00	-5.15	129.12	134.27	0.00
211	CONARY, THOMAS 2018-1	1,085.68	0.00	-43.31	1,085.68	1,128.99	0.00
816	CONNER, ALANA M. 2018-1	2,198.27	0.00	-87.69	2,198.27	2,285.96	0.00
212	COOMBS, HAROLD F. III 2018-1	1,339.62	471.87	-46.26	914.01	914.01	0.00
217	COURCHESNE, BARBARA COURCHESNE, MARK 2018-1	5,367.09	0.00	-214.10	5,367.09	5,581.19	0.00
246	DAMON, BONNIE ETAL 2018-1	3,999.49	3,000.00	-40.11	999.93	1,039.60	0.00
245	DAMON, BONNIE ETAL 2018-1	103.30	0.00	-4.12	103.30	107.42	0.00
244	DAMON, DOYLE Y. 2018-1	1,421.40	0.00	-56.70	1,421.40	1,478.10	0.00
250	DANIELL, JAMES PARKER 2018-1	816.68	0.00	-32.58	816.68	849.26	0.00
1449	DAY, JOHN S. JR DAY, STEPHEN L. 2018-1	545.53	0.00	-21.76	545.53	567.29	0.00
270	DIGBY, DIANNE 2018-1	7,342.62	0.00	-292.90	7,342.62	7,635.52	0.00
262	DIMARCO, LORRAINE W. 2018-1	648.83	0.00	-25.88	648.83	674.71	0.00
292	DOLLIVER, DARRELL W. 2018-1	228.11	0.00	-9.10	228.11	237.21	0.00
290	DOUGHERTY, MICHAEL RACE 2018-1	2,692.15	0.00	-107.39	2,692.15	2,799.54	0.00
733	ESTATE OF MACGREGOR, JESSIE 2018-1	307.74	0.00	-12.28	307.74	320.02	0.00
441	FERNANDEZ, CHRISTOPHER B. DYER, JESSICA L. 2018-1	1,182.52	0.00	-47.17	1,182.52	1,229.69	0.00

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Order By: Name As Of Date: 04/01/2019

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345	FITCH, MATTHEW R. 2018-1	441.16	0.00	-17.60	441.16	TA : 01/04/2013 458.76	0.00
783	FORGET, JEAN-MAURICE LUPPIEN, LISE 2018-1	3,326.99	0.00	-132.72	3,326.99	3,459.71	0.00
350	FORREST, EVETTE 2018-1	949.03	0.00	-37.86	949.03	986.89	0.00
351	FORREST, JOHN FORREST, EVETTE 2018-1	365.84	0.00	-14.59	365.84	380.43	0.00
360	FREEMAN, WILLIAM 2018-1	401.35	0.00	-16.01	401.35	417.36	0.00
755	GALLANT, FARLEY, AMANDA 2018-1	2,209.03	0.00	-88.12	2,209.03	2,297.15	0.00
1148	GATEWAY ESTATES, LLC 2018-1	3,304.40	0.00	-131.81	3,304.40	3,436.21	0.00
632	GATEWAY ESTATES, LLC 2018-1	743.52	0.00	-29.66	743.52	773.18	0.00
410	GOTT, HELEN GOTT, MARK 2018-1	232.42	0.00	-9.27	232.42	241.69	0.00
437	GRANITE SHOP, THE 2018-1	4,903.33	0.00	-195.60	4,903.33	5,098.93	0.00
118	GRAY, KIMBERLY ANN 2018-1	1,148.09	0.00	-45.80	1,148.09	1,193.89	0.00
448	GREENLAW, NANCY GREENLAW, FREDRICK 2018-1	1,010.36	0.00	-40.30	1,010.36	1,050.66	0.00
446	GREENLAW, NANCY 2018-1	26.90	0.00	-1.07	26.90	27.97	0.00
447	GREENLAW, NANCY 2018-1	30.13	0.00	-1.20	30.13	31.33	0.00
1385	HANSON, LOGAN LAWSON, DUSTIN 2018-1	326.03	0.00	-13.01	326.03	339.04	0.00
498	HARPER, SHERYL E. 2018-1	2,869.69	0.00	-114.47	2,869.69	2,984.16	0.00
489	HARRIS, PAMELA J. HARRIS, BRIAN C. 2018-1	530.47	0.00	-21.16	530.47	551.63	0.00
578	HARTSON, PETER M. CARLISLE, HEATHER R. 2018-1	2,555.50	69.99	-99.15	2,485.51	2,584.66	0.00
513	HENDERSON, GEORGE 2018-1	1,405.26	0.00	-56.06	1,405.26	1,461.32	0.00
515	HENDERSON, GEORGE HENDERSON, AMBER 2018-1	625.16	0.00	-24.94	625.16	650.10	0.00

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552	HERBEST, VIRGINIA 2018-1	372.30	0.00	-14.85	372.30	387.15	0.00
535	HN PROPERTIES #2 LLC SIREN MANAGEMENT CORP. 2018-1	8,758.64	0.00	-349.39	8,758.64	9,108.03	0.00
553	HOLLAND, MICHAEL D. HOLLAND, DONNA L. 2018-1	1,076.00	0.00	-42.92	1,076.00	1,118.92	0.00
559	HOOPER, MARIE E. 2018-1	420.72	0.00	-16.78	420.72	437.50	0.00
676	JONES, PETER S. 2018-1	1,884.08	25.81	-74.94	1,876.85	1,933.21	0.00
516	KING, LASS HENDERSON, GEORGE 2018-1	2,466.19	0.00	-98.38	2,466.19	2,564.57	0.00
642	KING, PAUL 2018-1	726.30	0.00	-28.97	726.30	755.27	0.00
7	KISMA PRESERVE 2018-1	3,198.95	0.00	-127.61	3,198.95	3,326.56	0.00
671	LARSEN, PAUL E. 2018-1	2,100.35	0.00	-83.78	2,100.35	2,184.13	0.00
192	LAWRENCE COLLIER LLC 2018-1	49.50	0.00	-1.97	49.50	51.47	0.00
193	LAWRENCE COLLIER LLC 2018-1	85.00	0.00	-3.39	85.00	88.39	0.00
196	LAWRENCE COLLIER LLC 2018-1	172.16	0.00	-6.87	172.16	179.03	0.00
191	LAWRENCE COLLIER LLC 2018-1	37.66	0.00	-1.50	37.66	39.16	0.00
679	LEATHERS, JAMES 2018-1	1,404.18	0.00	-56.01	1,404.18	1,460.19	0.00
363	LELAND, CHRISTOPHER T. RAY, MACKENZIE 2018-1	1,762.49	0.00	-70.31	1,762.49	1,832.80	0.00
706	LIBITZKI, EDWARD M. LIBITZKI, CHERYL G. 2018-1	4,078.04	0.00	-162.67	4,078.04	4,240.71	0.00
570	LIBITZKI, EDWARD M. LIBITZKI, CHERYL G. 2018-1	1,564.50	0.00	-62.41	1,564.50	1,626.91	0.00
725	LYNK, PETER O. 2018-1	377.68	0.00	-15.07	377.68	392.75	0.00
727	LYON FAMILY TRUST LYON, A.C. & M.K. JR. 2018-1	1,336.39	0.00	-53.31	1,336.39	1,389.70	0.00
746	MADORE, LIONEL 2018-1	476.67	0.00	-19.01	476.67	495.68	0.00

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938	MALCOLM, WILLIAM J. MALCOLM, RACHEL D. 2018-1	2,660.95	1,800.00	-105.03	965.35	965.98	0.00
1243	MARKWOOD, SCOTT E. MARKWOOD, PAMELIA A. 2018-1	1,565.58	0.00	-62.45	1,565.58	1,628.03	0.00
766	MAXIM, GREY MAXIM, CHRISTINA 2018-1	1,771.10	0.00	-70.65	1,771.10	1,841.75	0.00
785	MCGARR, NICOLE 2018-1	1,495.64	0.00	-59.66	1,495.64	1,555.30	0.00
798	MERCHANT, GLEN E. 2018-1	1,764.64	0.00	-70.39	1,764.64	1,835.03	0.00
800	METZ, MARGARET 2018-1	2,140.16	0.00	-85.37	2,140.16	2,225.53	0.00
826	MITCHELL, TROY S. MITCHELL, BRIA J. 2018-1	2,561.96	0.00	-102.20	2,561.96	2,664.16	0.00
828	MONTAGUE, STEVEN A. 2018-1	229.19	0.00	-9.14	229.19	238.33	0.00
45	MT. DESERT HOLDING COMPANY, LLC 2018-1	3,796.13	0.00	-151.43	3,796.13	3,947.56	0.00
856	MURPHY, RONALD A. 2018-1	5,891.10	0.00	-235.00	5,891.10	6,126.10	0.00
876	NORWOOD, MARK A. NORWOOD, TRACYE E. 2018-1	286.22	0.00	-11.42	286.22	297.64	0.00
877	NORWOOD, MARK A. 2018-1	286.22	0.00	-11.42	286.22	297.64	0.00
878	NORWOOD, MARK A. . 2018-1	1,889.46	0.00	-75.37	1,889.46	1,964.83	0.00
884	NOYES DEVELOPMENT, LLC 2018-1	349.70	0.00	-13.95	349.70	363.65	0.00
895	O'NEILL, MELISSA M. O'NEILL, ADAM E. 2018-1	643.45	0.00	-25.67	643.45	669.12	0.00
905	OSIER, ROYCE BRIDGES, SARAH B. 2018-1	597.18	597.18	-22.31	22.25	22.31	0.00
906	OSIER, VERA 2018-1	322.80	0.00	-12.88	322.80	335.68	0.00
924	PARADY, SCOTT M. 2018-1	1,679.64	1,679.64	-13.30	12.88	13.30	0.00
923	PARADY, SCOTT M. 2018-1	317.42	317.42	-2.52	2.44	2.52	0.00
922	PARADY, SCOTT M. 2018-1	333.56	333.56	-2.64	2.56	2.64	0.00

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920	PARSONS, ERIC B. 2018-1	173.24	0.00	-6.91	173.24	180.15	0.00
550	PERREAULT, CAROL 2018-1	2,830.96	0.00	-112.93	2,830.96	2,943.89	0.00
365	PETTEGROW FAMILY TRUST 2018-1	1,683.94	0.00	-67.17	1,683.94	1,751.11	0.00
260	PIACENTINI, AARON A. 2018-1	2,101.43	0.00	-83.83	2,101.43	2,185.26	0.00
937	PIERSON, GEORGE 2018-1	2,116.49	0.00	-84.43	2,116.49	2,200.92	0.00
968	RAY, ROBERT A. JR. 2018-1	1,275.06	0.00	-50.86	1,275.06	1,325.92	0.00
1000	ROBBINS, DANIEL E. 2018-1	465.91	0.00	-18.59	465.91	484.50	0.00
1119	ROBERTS, T. WILLIAMS, III 2018-1	498.19	0.00	-19.87	498.19	518.06	0.00
1041	SANCHEZ, MARK 2018-1	1,501.02	0.00	-59.88	1,501.02	1,560.90	0.00
1435	SARGENT, ALEC 2018-1	179.69	57.88	-7.04	128.51	128.85	0.00
1043	SAWYER, RHONDA L. 2018-1	245.33	0.00	-9.79	245.33	255.12	0.00
1064	SAWYER, WAYNE E. 2018-1	1,135.18	0.00	-45.28	1,135.18	1,180.46	0.00
295	SAWYER, WAYNE E. SAWYER, ANNA M. 2018-1	92.54	0.00	-3.69	92.54	96.23	0.00
304	SEAVEY, CODY M. SEAVEY, JESSICA 2018-1	2,036.87	0.00	-81.25	2,036.87	2,118.12	0.00
1083	SEAVEY, DONALD JR. JORDAN, EDWARD 2018-1	458.38	229.19	-9.14	229.19	238.33	0.00
1033	SEAVEY, KARLA M. LAWSON 2018-1	882.32	0.00	-35.20	882.32	917.52	0.00
661	SHADY LANE REALTY TRUST RICHARD A. KRUEGER JR., TRUSTEE 2018-1	2,325.24	0.00	-92.75	2,325.24	2,417.99	0.00
630	SHANNON, PATRICK C. ROSBOROUGH, KAYLIE A. 2018-1	447.62	0.00	-17.86	447.62	465.48	0.00
1090	SHAW, JENNIFER 2018-1	359.38	0.00	-14.34	359.38	373.72	0.00
1097	SHELTON, LINDA TRUSTEE MDS TRUST, SAS TRUST 2018-1	4,200.70	0.00	-167.57	4,200.70	4,368.27	0.00

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RE Collection Account Status List
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Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
1098	SHELTON, RICHARD A. 2018-1	2,917.04	0.00	-116.36	2,917.04	3,033.40	0.00
1099	SHELTON, RICHARD A. 2018-1	282.99	0.00	-11.29	282.99	294.28	0.00
1096	SHERMAN, JEANNE L. 2018-1	5,310.06	0.00	-211.82	5,310.06	5,521.88	0.00
522	SHIPMAN, DAVID G. 2018-1	1,015.74	0.00	-40.52	1,015.74	1,056.26	0.00
1120	SNOWMAN, SCOTT 2018-1	2,578.10	0.00	-102.84	2,578.10	2,680.94	0.00
1125	SPRAGUE, KENNETH W 2018-1	762.88	0.00	-30.43	762.88	793.31	0.00
814	SPRAGUE, RICHARD SPRAGUE, VALERIE 2018-1	587.50	0.00	-23.44	587.50	610.94	0.00
1128	SPRAGUE, RICHARD D. & VALERIE J. SPRAGUE FAMILY PROPERTIES, LLC 2018-1	670.35	0.00	-26.74	670.35	697.09	0.00
38	STAPLES, PATRICIA STAPLES, TODD 2018-1	905.99	93.33	71.64	712.59	741.02	0.00
433	STAPLES, TODD M. STAPLES, PATRICIA E. 2018-1	322.80	0.00	-12.88	322.80	335.68	0.00
1167	STUTMAN, JEANNE A. 2018-1	168.93	0.00	-6.74	168.93	175.67	0.00
467	TAYLOR, II WAYNE A. 2018-1	648.83	0.00	-25.88	648.83	674.71	0.00
281	UNION BAY HOMEOWNERS' ASSOCIATION 2018-1	116.21	0.00	-4.64	116.21	120.85	0.00
1224	URQUHART, STACY & SUSAN STANLEY DUNAS, STEPHANIE URQUART 2018-1	3,307.62	0.00	-131.94	3,307.62	3,439.56	0.00
1236	VOGLER, DEBRA L. 2018-1	1,817.36	0.00	-72.50	1,817.36	1,889.86	0.00
1255	WALLACE, WRIGHT EARL 2018-1	484.20	0.00	-19.31	484.20	503.51	0.00
1266	WENTWORTH, JACK 2018-1	837.13	0.00	-33.39	837.13	870.52	0.00
1276	WHITE, JAMES R. WHITE, KIMBERLY 2018-1	2,538.28	0.00	-101.25	2,538.28	2,639.53	0.00
475	WINGER, LISA E. WINGER, TODD C. 2018-1	2,034.72	0.00	-81.17	2,034.72	2,115.89	0.00
476	WINGER, LISA E. 2018-1	1,337.47	0.00	-53.35	1,337.47	1,390.82	0.00

Trenton
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RE Collection Account Status List
Tax Year: 2018-1, Show Interest
Order By: Name As Of Date: 04/01/2019

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Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
1210	WINGER, TROY WINGER, CHARLOTTE 2018-1	220.58	0.00	-8.80	220.58	229.38	0.00
1288	WINGER, TROY G WINGER, CHARLOTTE P 2018-1	1,210.50	0.00	-48.29	1,210.50	1,258.79	0.00
1425	WINGER, TROY G. WINGER, CHARLOTTE P. 2018-1	319.57	0.00	-12.75	319.57	332.32	0.00
1287	WINGER, TROY G. WINGER, CHARLOTTE P. 2018-1	2,033.64	0.00	-81.12	2,033.64	2,114.76	0.00
1306	YOUNG, DOROTHY 2018-1	1,140.56	0.00	-45.50	1,140.56	1,186.06	0.00
Total for 145		218,878.93	11,627.12	-8,304.04	207,404.69	215,555.85	0.00

Payment Summary				
Type	Principal	Interest	Costs	Non Int.
P - Payment	11,060.64	252.95	0.00	11,060.64
Y - Prepayment	313.53	0.00	0.00	313.53
Subtotal	11,374.17	252.95	0.00	11,374.17
A - Abatement	100.07	0.00	0.00	100.07
I - Interest Charged	0.00	-252.95	0.00	0.00
Z - Current Interest	0.00	-8,151.16	0.00	0.00
Total	11,474.24	-8,151.16	0.00	11,474.24

	Non-Interest Due	Balance Due
2018-1	207,404.69	215,555.85
Total	207,404.69	215,555.85

PP Collection Account Status List
Tax Year: 2018-1, Balance Due >, Show Interest
Order By: Name As Of Date: 04/01/2019

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
147	A T & T MOBILITY, LLC 2018-1 Location : 0	290.52	0.00	-11.59	290.52	302.11	0.00
10	ACADIA AIR TOURS 2018-1 Location : 968 BAR HARBOR RD	191.53	0.00	-7.64	191.53	199.17	0.00
188	ACADIA FIRE FC 2018-1 Location : 150 BAR HARBOR RD	217.35	0.00	-8.67	217.35	226.02	0.00
131	ACADIA FUEL, LLC 2018-1 Location : 711 BAR HARBOR ROAD	181.84	0.00	-7.25	181.84	189.09	0.00
126	ACADIA WORLD TRADERS 2018-1 Location : 438 BAR HARBOR RD	23.67	0.00	-0.94	23.67	24.61	0.00
223	ARTISTIC DESIGN 2018-1 Location : 0	11.84	0.00	-0.47	11.84	12.31	0.00
198	BAR HARBOR BIOTECHNOLOGY 2018-1 Location : 0	1,410.64	0.00	-56.27	1,410.64	1,466.91	0.00
14	BELLA SALON 2018-1 Location : 151 OAK POINT RD.	10.76	0.00	-0.43	10.76	11.19	0.00
215	BIG CATS CATERING 2018-1 Location : 163 BAR HARBOR RD	117.28	0.00	-4.68	117.28	121.96	0.00
23	COUNTRY STORE ANTIQUES 2018-1 Location : 410 BAR HARBOR RD	269.00	0.00	-10.73	269.00	279.73	0.00
171	ELDRIDGE, LARRY 2018-1 Location : 16 TIMBERLAND ACRES	25.82	0.00	-1.03	25.82	26.85	0.00
45	GRANITE SHOP 2018-1 Location : 8 INDUSTRIAL WY	16.14	0.00	-0.64	16.14	16.78	0.00
174	HAZELTON, BOBBY 2018-1 Location : 19 TIMBERLAND ACRES	390.59	0.00	-15.58	390.59	406.17	0.00
206	HENDERSON AUTO REPAIR 2018-1 Location : 25 HENDERSON LANE	103.30	0.00	-4.12	103.30	107.42	0.00

PP Collection Account Status List
Tax Year: 2018-1, Balance Due >, Show Interest
Order By: Name As Of Date: 04/01/2019

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
199	HERICK, MARK 2018-1 Location : 27 TIMBERLAND	97.92	0.00	-3.91	97.92	101.83	0.00
62	J & P FARM MARKET 2018-1 Location : 634 BAR HARBOR RD	174.31	0.00	-6.95	174.31	181.26	0.00
204	KVK AUTOMOTIVE CUSTOMIZING, DBA 2018-1 Location : 513 BAR HARBOR ROAD	76.40	0.00	-3.05	76.40	79.45	0.00
164	MCALLISTER, LEISA 2018-1 Location : 6 TIMBERLAND ACRES	102.22	0.00	-4.08	102.22	106.30	0.00
70	MDI YACHT TRANSPORT 2018-1 Location : 12 INDUSTRIAL WY	477.74	0.00	-19.06	477.74	496.80	0.00
58	METAL MAGIC 2018-1 Location : 979 BAR HARBOR RD	128.04	0.00	-5.11	128.04	133.15	0.00
196	NICE GRASS 2018-1 Location : 0	250.71	0.00	-10.00	250.71	260.71	0.00
220	ODONNELL, DEB 2018-1 Location : 0 10 Narrows Too	112.98	0.00	-4.51	112.98	117.49	0.00
137	POSEIDON FIREARMS 2018-1 Location : 211 BAR HARBOR ROAD	40.89	0.00	-1.63	40.89	42.52	0.00
207	ROSS WOODWORKING 2018-1 Location : 92 GOOSE COVE ROAD	39.81	0.00	-1.59	39.81	41.40	0.00
179	SAUNDERS, WALTER 2018-1 Location : 32 TIMBERLAND ACRES	80.70	0.00	-3.22	80.70	83.92	0.00
141	SHEAR DESIGNS 2018-1 Location : 211 BAR HARBOR ROAD	32.28	0.00	-1.29	32.28	33.57	0.00
142	T C CUSTOMS 2018-1 Location : 0	16.14	0.00	-0.64	16.14	16.78	0.00
99	T&L C-STORES, INC. 2018-1 Location : 1007 BAR HARBOR RD	936.12	0.00	-37.34	936.12	973.46	0.00

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PP Collection Account Status List
Tax Year: 2018-1, Balance Due >, Show Interest
Order By: Name As Of Date: 04/01/2019

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Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
109	WINGERS WELDING						
	2018-1	26.90	0.00	-1.07	26.90	27.97	0.00
	Location : 22 OLD BREWER FARM RD						
Total for 29		5,853.44		-233.49		6,086.93	
			0.00		5,853.44		0.00

Payment Summary

Type	Principal	Interest	Costs	Non Int.	Total
Z - Current Interest	0.00	-233.49	0.00	0.00	-233.49
Total	0.00	-233.49	0.00	0.00	-233.49

	Non-Interest Due	Balance Due
2018-1	5,853.44	6,086.93
Total	5,853.44	6,086.93

! - This account is a deleted account.

Municipal Officers' Report

Again this year, the Municipal Officers would like to thank those individuals who are serving on the various Town Boards and Committees. If anyone is interested in serving on any of the boards or committees, please contact Carol at the Town Office.

As we approach the end of the fiscal year 2018-2019, the Municipal Officers are once again pleased to report that the financial condition of the Town remains in good standing. At the end of the fiscal year June 30, 2019, the Town of Trenton will have an estimated Unassigned Fund balance of approximately \$602,911.00 and an Assigned Fund Balance (dedicated reserves) of \$ 1,277,475.00 for a total of \$ 1,880,386.00 in reserves and the Selectmen feel this is a very healthy reserve for a community the size of Trenton. The Budget Committee is proposing to apply \$180,247.00 of the Unassigned Fund balance to offset taxation for the 2019-20 fiscal year. This will leave an estimated balance of \$492,189.00 as of June 30, 2020 which includes anticipated revenues during the 2019-20 fiscal year and a total estimated Fund Balance of \$1,667,719.00.

The voters of the Town will be asked to support a Municipal Operations Budget (all expenditures except County Tax and Education) of \$896,652.00, a County Tax of \$138,115.00 and an Education Budget of \$3,971,410.00 with an additional \$50,000.00 for the Pre-K program for a total of \$4,021,410.00 for a total budget of \$5,056,177.00.

The proposed Budget draws \$1,272,578.00 from Assigned Funds and anticipated revenues; and \$180,247.00 from Unassigned Funds (surplus) leaving \$ 3,783,599.00 to be raised from property and personal property taxes. This is an increase of \$527,159.00 (16%) or 1.7 mill increase. This raises the mill rate from 10.760 to 12.46.

The Municipal Budget of \$896,652.00 is an increase of \$10,943.00 (1.3%). The County Tax of \$138,115.00 is up \$1,726.00 (1.3%) so the total Municipal Budget (with County Tax) is \$1,034,767.00 an increase of \$12,669.00 (1.2%) from last years budget and an increase of \$28,597.00 from the 2014-15 budget or 3.3%. The Municipal Budget is 17.7% of the total budget. The County Tax is 2.7% of the total budget.

The School Committee is proposing a budget of \$3,971,410.00 and requesting an additional \$50,000.00 to continue the Pre Kindergarten class for a total of \$4,021,410.00. This is an increase of \$391,184.00 (10.8%) over last years Education Budget and an increase of \$960,389.00 (30.8%) from the \$3,115,021.00 in 2014-15 budget. Since the amount of "carry forward" is less, the amount to be raised from taxation is up 14.6%. The projected increase for next year is 8% or \$321,000.00. This is of great concern to the Selectmen.

The total real value for the town as of 06/30/2018 is \$332,887,000.00. Of this amount, \$41,738,900.00 is exempt for taxation. (Hancock County/Bar Harbor Airport, Acadia National Park, Maine Dept of Transportation, Religious and Conservation Entities). Add personal property tax of \$11,495,000 and take into consideration the Homestead Exemption of \$8,360,000.00 and the reimbursement of \$5,225,000.00 from the State and you have a taxable base of \$308,274,300.00. (The State Valuation is \$306,950,000.00 putting us at 100.4%) That means you can raise \$308,274.30 per mill to

pay for town services. If the school budget increases by 7.5% per year, the mill rate goes up 1 mill per year.

Currently, we have \$138,728.00 in uncollected taxes (4% of last year's tax commitment). Some of these are in foreclosure/lien. As the mill rate increases, this amount will undoubtedly increase. If you are a Trenton resident on Social Security, the average benefit is \$1,000.00 per month. Deduct the cost of Medicare of \$139.00 per month and you have \$861.00 to live on. A home with a value of \$100,000.00 will have a property tax of \$1,246.00 or \$103.83 per month leaving \$757.17 to live on.

So what is the answer? Currently the State is wrestling with the 55% funding of education. The problem is the only revenue from the State Trenton receives is 45% of the cost of special education. If the State were to fund 100% of the cost of education, under the current funding formula, Trenton would not receive any funds. So additional State funding is not an option. We have to find a way to control education expense. The Selectmen have requested the School Committee to look at options to include withdrawal from AOS 91; having a superintendent/principal; joining another school unit; more collaboration of services, to tuition out elementary students. The only way we can determine if we have the best option is to look at all the options.

The Selectmen are also putting on this year's warrant an article to see if the Town wants to return to a School Budget Referendum to be held after town meeting in June during the State elections/bond referendums. If approved, it would take effect after the Town Meeting of 2020 and would be for three (3) years. This allows those who can not attend the Town Meeting an opportunity to vote.

As a result of the changes in the recycling requirements, the Selectmen will be looking at the possible closing of the recycling center. Currently the cost is about \$8,000.00 to recycle. With the new restrictions in place that cost will increase dramatically as will the tonnage into the municipal waste stream. When the new facility in Hampden comes on line this summer, it will have a single sort recycling system. If that is the case, we will not need our recycling center.

This year, the Annual Town Meeting, as last year, will be held during the work week. Voting for Municipal Officers will be on Monday, May 20th from 3:00 PM – 7:00 PM. The open Town Meeting will be on Tuesday, May 21st starting at 6:00 PM at the Trenton Elementary School. The Selectmen encourage all residents to attend. The 8th grade will be providing a supper at the school beginning at 4:30 PM.

Respectfully submitted,

R. Frederick Ehrlenbach, Chairman

Susan Starr

Mark Remick

Carlene Hanseem

John Bennett

MUNICIPAL CLERK'S REPORT

Births: 13

Deaths: 16

Over the past seven years, we have made great strides bringing services to the residents of our Town. Going from hand written vehicle registrations and sending you off to Ellsworth for license plates, we are now able to not only complete your registration process in-house, but have also added to the list of on-line services that you may use. Once you have registered your vehicle, boat, etc. here at the Town Office, you may in future years do the same registration on-line. The same is true for registering your dog each year. This may also be done on-line and you would pick up the tags here at the Town Office.

Additionally, we have implemented the acceptance of credit and debit cards as you requested. Using that option, while convenient, does come with a fee of 2.5% that goes to the processing vendor. We are able to tell you how much that would be prior to finalizing the transaction. As always you may pay by cash or check. We have joined the 21st century by signing on to the DS200 voting machine that is used for all state and national elections, saving hours of "counting" time for tired people who have been working the election process for over 14 hours. Sadly it doesn't eliminate the State required paperwork after the election. Local elections still require hand counting, and we urge anyone interested in volunteering for that to contact the Town Office.

Updating the TRIO program that we, and most municipalities, use to process town government work, we have added the sketch program in the real estate section, and can e-mail property card information when requested. Additionally, the program allows residents to pay ahead on their property tax if they wish. All of these services come with extra accounting and paperwork, and we have added a Deputy Clerk to help with the many types of record keeping that is required. We are proud of the fact that we have so many services that we are able to offer you.

All of our staff are Notary Public certified and we are happy to notarize your documents for free if you are a resident of the Town. We have also signed on to automatic check deposit with our bank. This eliminates several trips to the bank to make deposits during the week.

If you are contemplating a new car purchase, call us and we can give you a ballpark figure of how much it would cost to register the vehicle with either transfer plates or new plates. We can also tell you how much your re-registration fee will be for the upcoming year.

HELPFUL INFORMATION

- For emergencies do not call the Town Office/Fire Department – Call 911
- Recycling is located on Salty/Sand Way – hours of operation are posted, and also on the Town website: trentonme.com Household waste is not allowed. That must be transported to EMR on the Long Pond Road in Southwest Harbor, or you may contract with a private carrier. A list of acceptable recycling items is available on the website and at the Town Office.
- Forms are available at the Town Office for: Homestead exemption, Tax abatements, Veterans exemption, Blind exemption, Poverty abatements, address changes for real estate mailings, Building Permit applications, Planning Board and Board of Appeal applications, General Assistance applications.
- The Code Officer takes appointments on Tuesday's beginning at 2:30.
- The Assessor's Agent is in the office every Tuesday from 8am – 4pm

Emergency Management

Dear Neighbors,

We continue to be in good standing with the local Emergency Management Agency and MEMA (Maine Emergency Management Agency) by completing our town's emergency plan and in compliance with the Federal National Incident Management Systems, which in turn means the town is now compliant and our town agencies are eligible to apply for grants.

Thank you to the Trenton Fire Department members for all the hard work and dedication to the fire department and town as they continue to train and provide a great service to our community. Next time you see them, please give them a big THANK YOU! Let's also give a big thank you to their families that see them leave during family gatherings and holidays to answer the call.

Please make sure that you are ready for an emergency when it arrives – it is important to be ready when it happens. You can prepare by doing the following:

- Practice your exit drills with your family and have designated meeting area for everyone & please do not let anyone re-enter a building once it has been evacuated
- Prepare for storms or events by having enough supplies including water, food, pet supplies, etc. on hand.
- In the event that you have to leave your home due to prolonged power outage, hurricanes, etc, be prepared and have a "to go" bag for the family and don't forget to include a "to go" bag for your pets and their needs.
- Most importantly, the Emergency Number is 9-1-1; this is extremely important in getting the correct response to the situation at hand in a timely manner. If you have a seasonal rental property, please make sure the Emergency Number is listed where the renters can see it, but more importantly, that they are aware of the address including the town.
- MEMA (Maine Emergency Management Agency) has great information on how to prepare for emergencies or please ask how you can prepare. Don't hesitate to ask before you need it.
- Hancock County Emergency Management Agency and Trenton Fire both have great Facebook pages that you can "LIKE" to keep up to date on incidents happening.

Thank you for staying safe!

Sincerely,

Lisa Hanscom-Winger
Trenton Emergency Management Director



TRENTON VOLUNTEER FIRE DEPARTMENT

59 OAK POINT ROAD
Trenton, Maine 04605
(207) 669-4131

firechief@trentonme.com

Steve Corson, Chief Steve Heckman, Deputy Chief Kevin Hallett, Asst. Chief

To the Residents of Trenton,

As we closed 2018, the department witnessed the 2nd busiest on record for the Trenton Volunteer Fire Department, finishing seven calls under our 2017 record. All twenty-three fire department members dedicate many hours for the well-being of our friends, neighbors, and visitors. We are a 24/7/365 volunteer fire department providing fire and rescue services to the community we all call home.

I would like to acknowledge the top responders in 2018: Chief Steve Corson responded to 85% of calls, Assistant Chief Kevin Hallett responded to 73% of calls, Deputy Chief Steve Heckman responded to 48% of calls, Firefighter Rachel Malcolm responded to 43% of calls, and Lieutenant Amanda Corson responded to 42% of calls.

During the 60th year of the fire department, members responded to 122 calls of service, which represents over 770 total man-hours. The calls are broken down as follows:

Accidents/Traffic Control- 26, False Alarms/Investigations -16, Assist EMS 5, False Alarms/water leaks- 2, Public Assistance/Service- 5, Accidents/leaking fluids- 2, Chimney fires -2 (mutual aid called), Vehicle fire- 1, Structure fire- 1 (mutual aid called), Hazardous calls -18 (Propane valve leak- 1, Vehicle leaking fluid- 1, wires across road -7, trees on wires - 4, trees in roadways- 5), Mutual Aid/station coverage - Ellsworth- 5, Mount Desert- 1, Mutual Aid Vehicle Extrication - Bar Harbor- 1, Mutual Aid/Canceled Enroute- 13 (Ellsworth 8, Mt. Desert- 1, Bar Harbor- 3, Hancock- 1) Mutual Aid/Woods Fire -2 (Bar Harbor & Ellsworth), Mutual Aid/ Manpower -1, Mutual Aid/Structure Fire -10 (Ellsworth -7, Bar Harbor -1, Hancock- 1, Mariaville- 1), CO Alarms -2, Wildland fire- 1 (6 towns responded for mutual aid), Grass fire- 2, Unattended burn/unpermitted/investigation- 1, Permitted burn/investigation- 1, Odor investigation- 1, Public Service/Education- 2

Members logged almost 3,200 hours at the station performing a variety of duties including vehicle maintenance, fundraising, and training.

Members William Malcolm and Lucas Jones successfully completed the Hancock County Firefighters Academy in June 2018. With that accomplishment, both are now Firefighter I & II certified. This is a six month commitment for these members and we thank them for their dedication. We now have a total of ten interior certified firefighters.

Many members put efforts into miscellaneous duties and committees (internal & county related), such as instruction at the Hancock County Fire Academy, Hancock County Training & Education Committee, and an in-house standard operating guideline committee, just to name a few. We stay up to date on the training mandated by the State Department of Labor and OSHA and we include other training to ensure we stay proficient in the use of our equipment and with current fire suppression methods. Throughout the year, members spend at least two nights per month training in house and are offered additional weekend trainings.

In April, seven members attended a class on hostile incidents. We had three members complete the Advanced Fire Officer class in Bucksport. In-house training included boat training, ladders, water supply, and mandated Department of Labor training.

We always invite you to stop by to watch our training at a safe distance, view our apparatus or equipment, or have tour of the station.

We continue to do a number of community events such as the Bar Harbor Fourth of July Parade, Ellsworth Holiday Parade, fire extinguisher training with community businesses, Touch a Truck Fundraiser, Trenton Marketplace's Annual Customer Appreciation Day, and fire prevention education at Trenton Elementary School as well as other civic groups. Department members also represented during Wreaths across America. Several members also volunteered to valet park at Maine Coast Memorial Hospital Chef's Gala and Poinsettia Ball.

Thank you to all those people who attended our fundraising pancake breakfasts & donated returnable bottles to our donation box. The money we raise from these efforts helps us purchase tools and other safety equipment necessary to do our jobs safely and efficiently. The 75' ladder truck that now protects the town was made possible exclusively by these donations.

Mark your calendars now for the 2019 fundraising breakfasts: **June 8, July 13, August 10, September 21 & Hunter's Breakfast – November 2nd.** Come with your friends and neighbors for great food and company.

We also continue to apply for funding on both the state and federal levels to upgrade and purchase new equipment, such as the Assistance to Firefighter's Grant (AFG), Maine Municipal, the Maine Forest Service, and The Stephen and Tabitha King Foundation.

This is a good time to remind everyone to stay safe and be prepared!! Don't forget to change the batteries in your smoke detectors and test them at least once a month. Also, if a detector is more than ten years old, it should be replaced. The fire department has a limited numbers of detectors available free of charge should need any. For those that have rentals houses for weekly occupancy, place local emergency numbers near the phone along with the actual address and directions to the property.

We encourage businesses and seasonal residents to have a Knox Box Rapid Entry System. These are high security boxes with the Fire Department holding a master key. This allows first responders to have quick entry access without delays awaiting a key holder during an emergency. If you are interested, please contact the fire department at 669-4131 and leave a detailed message.

I would like to extend a sincere thank you to the select-board and the town office staff for their continued support as well as to the families of our members who sacrifice many hours when their loved ones are responding to calls; we couldn't do this without you. I have much appreciation toward our members that go above and beyond every day responding to calls, training, and maintaining our equipment and fire station.....24/7/365.

Ever thought of becoming a member? Give us a call or stop by and visit! We are always in need of volunteers... and you don't need to fight fires to be a vital part of our team.

Look for Trenton Vol. Fire Dept. on Facebook – check it out and follow us!! You can stay up to date on our call volume, training, emergency events, and any other newsworthy items.

Safety is important for all of us – stay safe, practice safety!

Respectfully,

Steve Corson, Fire Chief, Trenton Volunteer Fire Department

CODE ENFORCEMENT

The Town of Trenton adopted the International Codes in the year 2003. All new construction permitted since that time has been in accordance with those codes. All ongoing implementation has been without incident.

The Code Enforcement Officer attended a variety of training programs in 2018 to maintain all required certifications and to stay informed of state and federal regulations. It is the goal of the Code Enforcement Department to remain informed of Federal, State, and local codes as they relate to providing safety and code compliance.

Building Permits by Category	2018	Value
New Dwellings	24	\$2,521,381
Commercial/Industrial Permits	8	\$201,900
Garages/Additions/Other	37	\$699,150
Totals	69	\$3,422,431

Building Permit Activity	2018	2017
Total Value of Building Permits	\$3,422,431	\$4,727,614
Number of Building Permits	69	64
Number of New Dwellings	24	21
Number of Site Inspections	45	21
Violation Letters	8	7

Angela M Chamberlain
Code Enforcement Officer

2018 Acadia Disposal District Annual Report

March 1, 2019

The Acadia Disposal District (ADD) is an independent quasi-municipal, tax-exempt solid waste corporation with its main office located in the Town of Mount Desert. It received its Certificate of Organization from the State of Maine in 2003. The purpose of the ADD is to assist with the cost-effective, environmentally friendly, efficient and lawful management, disposal and recycling of waste materials on behalf of its member towns. The ADD has an adopted set of by-laws by which the district is operated and each member community has signed an interlocal agreement as a requirement for joining. Charter Members of the ADD include the towns of Cranberry Isles, Mount Desert and Trenton; Frenchboro and Tremont have since joined and are active participants. We would welcome additional member communities.

Board of Directors: In conformance with the interlocal agreements, the Board of Directors consists of one representative per member town. Each director has one vote regardless of the population or evaluation of the town they represent. We encourage anyone with solid waste related questions or comments to contact their local director. They are:

Cranberry Isles: Jim Fortune at james@cranberryisles-me.gov

Frenchboro: Robert Roxby at rroxy@maine.edu

Mount Desert: Tony Smith, Chairman at director@mtdesert.org

Tremont: Carey Donovan, Clerk at carey3d@gmail.com

Trenton: Martha Higgins at atmainiac@comcast.net

Treasurer, Kathi Mahar: Kathi is also the full-time treasurer for the Town of Mount Desert. She does an excellent job in both capacities, for the Town and the ADD.

ADD Website: We are pleased to report that the new ADD website went on line in February 2019. The directors feel it is attractive, is informative and serves our purposes. Work started on it in late 2018 so I am taking the liberty to discuss it here without fear of repercussion plus, we would like to get the word out. We worked with a company called Barndog Creative Web Design located in Eddington. The designer was great to work; the costs to build the site were very fair. All of our interaction to build the site was by e-mail or telephone which proved to be a pretty efficient way to do this type of work. We can be found at <https://acadiadisposal.org/>. We encourage everyone to check it out.

ADD-Ellsworth Regional Recycling Update - Change is upon us: The materials we recycle at our recycling center are sent to the City of Ellsworth's recycling center. Four of the five member towns of the ADD recycle with Ellsworth. This is done through an agreement we have with them that has been in place since 2011. We pay an annual fee to Ellsworth, do not pay an additional tipping fee and in return receive 80% of the revenue realized when the materials are sold. Ellsworth is a member of the Maine Resource Recovery Association (MRRRA) which helps them manage and identify markets that will purchase their recyclables, including the ones we send them. Revenue from the sale of the materials helps with the costs associated with the towns recycling programs. As of March 1, 2019, the types of materials we can send to Ellsworth will have changed. Enclosed is a copy of a table that identifies what is and what is not acceptable to send to them. People can also go to our ADD website, <https://acadiadisposal.org/> for additional information, including a link to the Ellsworth homepage that directs people to a short video about the changes.

As we are aware, there is a very limited demand for recycled items here in the U.S. and abroad. With such a worldwide abundance of recyclables, the companies that buy the materials for processing can be very fussy. Our agreement with Ellsworth has always been to send sorted, clean, acceptable materials to them e.g. those that they can readily sell. If materials that are not acceptable are mixed in with those that are, the entire load in that container faces the risk of being rejected. If rejected, we will not receive any revenue for any of the load and we will have to pay for it as trash at their current tipping fee of \$110 per ton plus our costs of transportation to get the materials to Ellsworth. Through the end of February 2018, the recycling center staff will have been removing unacceptable material from some of our loads when they have time rather than rejecting the load. They have been doing this for us as a courtesy. This is going to be ending. They do not

have the staffing to continue to do this, it could be harmful to the staff depending on what is in the load, and, as noted above, our agreement is for sorted acceptable, clean materials.

There are copies of the informational sheets mentioned above at member town offices and at local recycling centers that describe acceptable and unacceptable materials and other pertinent information.

Fiberight dba Coastal Resources of Maine (Coastal): Following is a brief point form update on Coastal, the state-of-the-art facility located in Hampden we chose to send our municipal solid waste (MSW) to for processing. The MRC (more on them below) takes great pride in being able to work with a company that will only be accepting in-state waste - NO out of state waste will be permitted into the facility.

- Coastal is not really a disposal facility. They are a "Materials Recovery Facility" or MRF (murf). They pull materials out of the MSW to be recycled. They estimate they will be able to use approximately 80% of the materials sent to them once they are up and running with the kinks and bugs all worked out.
- They had planned to be up and running April 1, 2018, the time when the municipal contracts with PERC and the requirement that Emera pay them four to five times the going rate per kilowatt hour for the power they generated ended. The DEP permit that was issued to Coastal for their operations was appealed. The appeal took seven months to resolve - in favor of Coastal. Add these seven months to April 2018 and we are at the first of November 2018. Add one to two more months to get the investors squared away and we are at December - January timeframe. For a project of this size, I am very comfortable with the extension to the original schedule and am very pleased with where we are to date.
- Coastal is now scheduled to begin the facility start-up process in March 2019. They will receive a limited amount of single-sort recycling in March and ramp up to be accepting MSW and single sort recyclables on a regular, fully operating basis by the end of June.
- Regarding costs of the plant, there is \$20-25 million private investment in the plant and a FAME supported loan of \$40 million in place for the financing.
- Some people still question the technology - say it is unproven. Coastal is a combination of successful technologies that have been in use in Europe for decades e.g. it was interesting to see large sections of the anaerobic digesters in storage with "Made in Holland" stamped on them. This is the first facility of its kind that has pulled some of these technologies together and put them all under one roof. There are a number of other areas in the country keeping a close watch on this project as they are interested in developing one of their own.
- Not opening on time is not hurting the joining members of Coastal - the ADD towns are all joining members. We are not incurring any additional costs due to the plant not being open. Anticipating that the plant might not open on time or that it might have to close down periodically for scheduled maintenance or for unanticipated reasons, the MRC prepared a back-up plan. This plan called for our MSW to be taken to the Crossroads landfill in Norridgewock. The MRC also set up a contingency fund to offset additional transportation costs to member towns if the plant was not open on time and the distance to Crossroads was further from a town than it was from that town to Coastal in Hampden. For example, for us, EMR, who hauls our trash, is being paid the additional costs associated with hauling the longer distance from Southwest Harbor to the JRL landfill in Old Town as opposed to hauling to Hampden. The landfill was the backup plan and was reviewed and approved by DEP.
- You will note in the previous bullet that I first mentioned the Crossroads landfill in Norridgewock as our backup plan then changed a line or two later to the JRL landfill in Old Town. Crossroads was the original back up plan. The staff of the MRC identified that MSW from southern Maine was being

shipped to Old Town while our MSW was being shipped south to Norridgewock - the MSW waved at each other as they passed on I-95. Working with the DEP and operators of the two landfills, the MRC negotiated a "swap" on behalf of its members. Our trash could go to JRL while southern MSW could go to Norridgewock. Savings all around.

- As we are aware, Ellsworth changed what it can accept at their recycling facility based on supply and demand worldwide. They will no longer accept things like # 3 through #7 plastics, boxboard (cereal and cracker boxes for example), yellow cardboard or office paper. The sky is falling! Actually, it isn't. These materials are a hot commodity for Fiberight – they want them.

When the trash is dumped on the tipping floor of the plant, the bags of MSW are torn apart by mechanical equipment. It is then fed into a series of conveyors, blowers, and other equipment that will pull paper, plastics, metals and other "commodities" out of the waste stream for Coastal's use. They can convert the plastics to either a briquette that can be sold to be burned to fire kilns for cement production or converted to saleable liquid No. 2 fuel. Paper type products will be pulled out of the trash and used to produce cellulose in the pulper or added to the anaerobic digester to produce bio-gas. They have local market for these products. Regarding the bio-gas, it is interesting to note that the location of Coastal in Hampden - MRC owns the property and Coastal is our tenant - is within a stone's throw of the former jet fuel pipe line that runs from Searsport to the former Loring AFB in Limestone. This line will be retrofitted to pipe the biogas to the local natural gas supplier.

Glass has never been successfully recycled locally or across the nation. Returnable glass beer and soda bottles are typically trashed – although I can attest that New Brunswick does sell beer in recycled glass bottles - they are pretty dinged up at times. The glass in our glass bin at the highway garage goes to EMR and is crushed then used as fill material in holes that develop on their site. Based on my experience with Fiberight these last five or six years and what I see at the plant today – I believe they will develop a use for recycled glass at some point. They have worked very hard at identifying marketable products and markets for them. An example is textiles - clothing. They really don't want them because they are hard to deal with through the series of conveyors and other processing equipment but will take them. What is great is they are working with a national company; veteran owned I believe, to recycle the clothing before it gets into the MSW stream. One other thing of note is that other than their boilers, nothing is incinerated at Coastal hence, no emissions. Aha you ask, what about the smell - a different type of emission - in the middle of a hot humid day in July. As they anticipated doing, and as required by their permit, Coastal has installed a state-of-the-art odor control system at the facility. They have been, and will continue to make great effort, to be a very good neighbor.

- Our tipping fee will be \$70.00 per ton when Coastal opens in June with a \$5.00 rebate to the towns based on performance buying the tip fee down to \$65.00. Coastal will also accept single sort recyclables at a tipping fee of \$35 per ton or, half of the going rate per ton for MSW. We do not get a share of the revenue they realize from the sale of the materials but it does figure into the rebates we will receive. Some ADD towns are working on a cost comparison of continuing doing what they do now for recycling with Ellsworth under our agreement with them that expires June 30, 2020, change to single-sort and go to Coastal or, do away with recycling altogether and send the materials to Coastal in our MSW for them to pull out of the mix.
- One of the costs of doing business: Coastal had a large piece of equipment go to the bottom of the Atlantic Ocean when a cargo ship it was on sank within the last couple of months. Aside from the obvious, the loss of the piece of equipment did not cause any major problems since it was not on any critical path for construction. A replacement was ordered and is either on site or will be.

Municipal Review Committee (MRC): The MRC is a group of 115 Maine cities and towns, the members, who have joined together as a nonprofit organization to manage their municipal solid waste (MSW) issues. Since it was founded in 1991, it has proactively addressed long-term challenges on behalf of its members.

The MRC is managed by a nine member Board of Directors (the "Board"). The Board is typically comprised of town managers, public works directors and finance directors from member communities that are elected to staggered three-year terms by the members. The Board meets regularly on a quarterly basis, with additional meetings and subcommittee meetings scheduled as needed. All members of the Board serve the membership on an at-large basis with a focus on implementation of the MRC mission for the benefit of the entire region.

The management of MRC includes an executive director and administrative assistant that work out of a centrally located office. Support services are provided by an outside bookkeeper, Maine-based counsel (Eaton Peabody with a principal office in Bangor, Maine), a solid waste industry consultant with technical and financial expertise (Commonwealth Resource Management Corporation of Boston, Massachusetts), a civil engineering firm (CES, Inc., of Brewer, Maine), and specialists in public relations and governmental relations. MRC also maintains relationships with the Maine Municipal Association, the Maine Resource Recovery Association, the University of Maine and other Maine-based regional and public-sector organizations involved in solid waste management. The MRC operating budget is supported by dues assessed on the members (currently \$1.25 per ton delivered); fees from counterparty business arrangements; and support for special projects from reserve funds.

The MRC was instrumental in identifying and bringing Fiberight to the area. In 2013 they issued a Request for Expressions of Interest worldwide and received 13 responses. Performance of due diligence of the RFEI's resulted in the decision to work with Fiberight to address our long-term, environmentally sound means of managing our MSW. Pilot studies, a review by members of the pulp and paper department of UMaine of the technology, review of the technology in Europe and more all pointed to the potential for a successful facility. We look forward to full operations in June.

MSW Disposal: As mentioned above, Coastal was not able to open as scheduled on April 1, 2018 as hoped. Issues with the DEP permitting process, a warmer than expected winter that turned the job site into a quagmire of mud making it difficult to work and, problems with the delivery of the building, set the project back. The problem with building delivery is interesting. The building is a pre-engineered steel building and was to have been shipped in order of being assembled, very much like Step 1 do this, Step 2, do that, Step 3 this, etc. For some reason, the supplier got out of synch with the steps and some portions were shipped to the site out of order causing delays. Once identified, the schedule was modified until they were able to get the materials delivered in the proper order.

Anticipating some type of a delay in a construction project of this magnitude, the MRC arranged for alternative disposal sites for members' trash. Presently, some towns' MSW will be taken to the alternative site at the Norridgewock landfill and some will go to the JRL landfill in Old Town. Some haul distances to the alternative sites for some communities are longer than going to Coastal; some distances are shorter. Longer haul distances typically translate into higher transportation costs. For those towns like ours, whose haul distance is longer going to Norridgewock than to Coastal in Hampden, the increased distance to the alternative disposal site will be cost-neutral. These additional costs will be covered by Fiberight and/or the MRC. If they are covered by the MRC, the funds will come from a reserve account set up for just this reason.

2018 HHW & UW Collection Day: The ADD sponsored another successful HHW&UW (Household Hazardous Waste & Universal Waste) collection event in September of 2018. The collection was open from 9:00 AM to 10:00 AM for truckloads of materials from the outer islands then from 10:00 AM to 1:00 PM for the general public. Financial assistance from the League of Towns, the great location once again provided us by MDIHS and the roll-off containers once again provided to us at no cost by Gott's Disposal helped make this a very successful event. Materials were delivered to us from the same towns as last year plus a small load from Ellsworth including Cranberry Isles, Frenchboro, Swans Island, Tremont, Trenton, Mount Desert, Southwest Harbor, Lamoine and Bar Harbor. Using the same vendors we have successfully worked with in the past, we accepted:

- 478 units of Household Hazardous Waste items in 2018 compared to 492 in 2017 with one unit being equal to 10 gallons or 40 pounds, as applicable. This was another very high volume and weight single day/single location for the HHW vendor. The waste materials include oil based paint,

turpentine, varnish, stains, auto fluids, paint removers and strippers, swimming pool and photo chemicals, adhesives, solvents, fertilizer, oven and drain cleaner, fungicides, herbicides, pesticides, acids and linseed oil. We do not record amounts of the specific waste material; we estimate the number of units of each.

- The summary of universal waste collected in 2017 and 2018 is shown below. Some of the waste is measured per each item; some by weight.

UW Summary		2017		2018	
Item		Units	Weight	Units	Weight
	Each	Pounds		Each	Pounds
Fluorescent Lights	651	NA		537	NA
Batteries:					
Alkaline	NA	199		NA	158
Lead Acid	NA	1,709		NA	1,537
Lithium	NA	2		NA	11
NiCD	NA	26		NA	25
NiMH	NA	0		NA	11
Button Cell Battery	NA	8		NA	3
Ballasts, Non PCB	NA	5		NA	17
CFL	84	NA		85	NA
U lamp	1	NA		0	NA
Crushed lamps	NA	0		NA	0
Circle lamps	3	NA		0	NA
HID lamps (SV, MV & MH)	48	NA		9	NA
Incandescent lamps	20	NA		0	NA
UV lamps	1	NA		0	NA
CPU's and Laptops	NA	902		NA	960
Miscellaneous, Circuit Boards & Drives	NA	672		NA	1,350
Monitors	NA	352		NA	0
Printers	NA	262		NA	1,607
UPS Battery Backups	0	0		0	0
Televisions	NA	3,701		NA	4,936
Air Conditioners	4	NA		2	NA
Microwaves for recycling	NA	216		NA	142
Smoke Detectors	0	NA		16	NA
Wire and Cable	NA	0		0	NA
Cell Phones	15	NA		0	NA
Freon containing	2	NA		0	NA
Transformers (PCB)	0	0		0	0
Mercury Containing Devices	NA	0		NA	2
Totals	829	8,054		649	10,759

Town Hill: The ADD decided to not pursue an on island solid waste facility years ago for many reasons. It was decided, however, to pursue the \$350,000 in funding to be used for other purposes that was set aside by Congress in 1986 to be used towards development of a solid waste facility. With legal counsel we prepared language that was to have been included in a bill to go before Congress in 2018 requiring the funds to be provided to us for use in other ways related to solid waste management. The language was deleted from the bill and never considered because it was deemed to be an "earmark" - a provision inserted into a discretionary spending appropriations bill that directs funds to a specific recipient while circumventing the

merit-based or competitive funds allocation process. We tended to disagree with this but others had the final say.

Student Grants: As reported in the past, the ADD established a student grant program for schools located in ADD member towns. The grant must be applied for before implementation of a project and, there is no deadline for our receipt of an application. We do not have a formal application form but the request for a grant must be made to us in writing. If you have any questions about the grants or the process, please contact Tony Smith at director@mtdesert.org.

Insurance: ADD purchases volunteer, liability and workers compensation insurance from MMA. We are required to carry the workers compensation insurance even though we do not have any employees. The insurance is to cover any lost time suffered by a volunteer should they be hurt while participating in an ADD function e.g. a Board of Directors meeting, the HHW&UW collection, etc. Each year we have received a rebate from MMA for not having any claims filed against us.

Financial Audit: We had another successful audit in 2018 using the services of James W. Wadman CPA in Ellsworth.

Summary: In summary, the Board of Directors of the ADD would like to encourage all residents and taxpayers in our member towns to become active in learning about solid waste issues. We particularly encourage our municipal officials and officers to do so. Even though each director works with the understanding that they would like to become the solid waste expert in their community thereby lightening the workload of town officials, nothing can replace firsthand knowledge. Our meetings are open to the general public and are usually held at 9:30 A.M. on the third Thursday of the month in the Somesville fire station meeting room. We have added teleconferencing capabilities to our meetings. The process to attend the meetings via teleconferencing is included at the top of our meeting agendas and here as well.

- Dial the access number: 1-800-444-2801
- Enter the conference code: 9678291#
- Once the meeting opens, or if you join us after we have started, we ask that you identify yourself so you can be included in the minutes of the meeting.

Thank you for your support.

Trenton Solid Waste Report

The Trenton Solid Waste Committee has been in a bit of a holding pattern this year with the delays in the implementation of the new Coastal Resources of Maine (CRM) (formerly Fiberight) delays. As many are aware, on March 1, 2019, changes to the items that were acceptable for recycling were implemented. Our recyclables currently go to Ellsworth in accordance with a contract through Acadia Disposal District (ADD), along with those of Mt. Desert and Tremont and are sold by Ellsworth to recyclers who are able to turn them into other products. Since there is currently no market for many items such as #3-#7 plastics, white /office paper, and boxboard, those items should be disposed of as trash.

CRM expects to be accepting some recyclable at the end of March and municipal solid waste by June and those items that are not currently being able to be recycled will be able to be included in your trash and will be sorted mechanically at the Hampden CRM plant. The plant is an engineering marvel and we expect it to be very successful in dealing with, and making usable, much of our MSW. There is an anaerobic digester for food waste, a pulper for paper and cardboard, sorters for metals and plastics, with room for other processes as the technology evolves. The #3-#7 plastics will be made into briquettes which can be sold as fuel and a new process can make #1 & #2 plastics into #2 heating oil, which is a great development!

As the program evolves, look for updates on the Town of Trenton website, Trenton Town Crier on Facebook, and the ADD website acadiadisposal.org. There will be more changes when CRM is fully operational so your flexibility in adapting to the changes will be important. Thank you.

As always, you can contact any of your Solid Waste Committee with questions or suggestions.

Martha B. Higgins 667-9775
Michael Gilmartin 667-2421
Rachel Nobel 290-4459
Cynthia Cullinane 619-0538

Planning Board

The Trenton Planning Board approved a subdivision application that we worked on for many months. We worked with the Select Board on a new Electronic Sign Ordinance. Six applications were approved.

Many thanks to members Maureen McKerns, Chuck Starr, Stuart Siddons, Charlotte Winger and Richard Sprague for volunteering their time and expertise.

Carl Olson resigned from the Board in October. Charlotte Winger accepted the permanent member position. She was approved by the Select Board. We now have five members and one alternate.

We continue to work very closely with Angie Chamberlin, Trenton's Code Enforcement Officer. Angie provided much needed expertise on several applications. John worked with Angie on reformatting the Land Use Ordinance.

The Planning Board meets the second Wednesday of every month at 7:00 p.m. in the Trenton Town Office. These meetings are open to the public and we encourage anyone with land use, zoning or other questions to come in for an informal discussion before application.

Respectfully submitted,

John Whetstone- Chairman

Trenton Planning Board



The Trenton Chamber of Commerce

The Trenton Chamber of Commerce promotes its member businesses and strives to be a good neighbor to all. Since its inception in 1976, the Chamber endeavors to be the business community's voice. Volunteer members donate their time executing the tasks involved in our promotional efforts. By participation and involvement with the Acadia Regional Chambers of Commerce and DownEast & Acadia Regional Tourism, positive attention and economic rewards are brought to Trenton.

Chamber funds are carefully budgeted to cover the cost of our undertakings. We are proud to say this past year one of our accomplishments was refurbishing the Welcome To Trenton Signs on Route 3 at our north and south borders. You may have also noticed the addition to the northern sign indicating the start of the Acadia All American Road a National Scenic Byway. The Chamber was instrumental in gaining this recognition for Trenton and our involvement on the Byway Committee reaps community benefits. It helps to encourage conservation, wise management, positive attention and economic rewards to Trenton by taking advantage of this very beautiful place we live.

The Chamber's website, www.trentonmaine.com has been totally revamped and is now responsive to all the different size devices capable of accessing it. Visitors to it can now easily access all of our members' business information through this ever popular method.

The American flags along the Bar Harbor Road and other locations throughout town is probably the Chamber's most noticed *project*. The flags and all of the mounting hardware are purchased with Chamber funds. Displaying them is accomplished by Chamber members who donate their time to place the flags, mend, clean, remove and store them each year. We have been putting up the flags since 2007, and have learned we can expect to get an average of three seasons use from each flag. Fierce winds, accidents and unfortunately vandalism have resulted in the loss of both flags and hardware. Thanks must go to our dedicated Flag Committee Chairman Carroll Leland for making this program a success. We hope that you, the citizens of Trenton value our annual American flag endeavor as much as we do, and sincerely thank you for the support you have given.

Our members are proud to be part of the Trenton community. We are grateful to the residents of Trenton for their continuing support. Your patronage helps maintain a healthy local economy. Your questions and comments are welcome. The Trenton Chamber of Commerce can be reached through our website, www.trentonmaine.com, by phone at 207-667-1259, or by mail at the Trenton Chamber of Commerce, Box 102, 1007 Bar Harbor Road, Trenton, ME 04605.

Peter Lazas
President

Annual Report for the MDIRSS/AO91 Board

December 2018

This report focuses on the collective achievements of students, teachers and administrators across our K-8 schools and/or at the MDI High School during the 2017-2018 school year. Once again, the generous support of our local communities resulted in our being able to make and sustain enhancements to many aspects of our educational programming. We increased the number of high school electives, added curriculum-based grade level hands-on science experiences in collaboration with our Education Partners, and expanded professional development opportunities for teachers and ed techs. We improved safety and security at all schools. Our students continued to be recognized at the regional and state level in sports and the performing arts. All nine MDIRSS schools scored above the state average in reading and math on the state assessments. More students met their growth targets in reading and math on the NWEA assessments and more students met or exceeded the benchmark in writing on our local writing assessment over the previous year. Student enrollments held steady. While we recognize there is always more to be done to address the needs of all of our learners, we feel that the combined efforts of MDIRSS educators continue to improve our educational program at all levels.

Big Picture

Looking back, we... (September 2017 - August 2018)	Looking ahead, we plan to... (September 2018 to August 2019)
<ul style="list-style-type: none"> Negotiated successor collective bargaining agreements. Completed initial stage of a Long-Range Planning Process with community visioning and input from stakeholders. Completed final phase of Department of Education Special Education Program Audit. Developed 11 budgets approved by the boards that oversee them as well as town councils; completed successful annual audit process. 	<ul style="list-style-type: none"> Provide recommendations related to potential program alignment, sharing of personnel, facilities, transportation, pre-K, strategic use of resources and reorganization of services. Work with partners to help deliver services and programming. Maintain a steady focus on effective standards-based teaching, learning, tracking and reporting. Launch a district-wide Health and Wellness Initiative.

Goal 1: Improve Student Achievement and Engagement in School

Rationale: Success in the 21st century requires students to leave their K-12 educational experience with high levels of literacy and numeracy. As a district, we need to be engaged in a cycle of continuous improvement to best serve all of our students each year. Programming (curriculum, course of study, pathways, RTI (Response to Intervention), etc.), therefore, must be specifically targeted to improving reading, writing, mathematics, critical thinking and student engagement. New and existing programs of study must be measured by how well they contribute to improvement in these five areas. Parents need to be informed and actively involved as partners with the school system in supporting their children's education.

Looking back, we... (September 2017 to August 2018)	Looking ahead, we plan to... (September 2018 to August 2019)
<ul style="list-style-type: none"> Provided instructional staff with professional development and strategies for addressing the needs of students with anxiety. Developed and began to implement a district-wide arts-integration initiative. Added student representation to the MDIHS Board. Expanded use of Design Thinking in conjunction with high school classes and added an Advanced Design Thinking course. Completed initial implementation of a common report card and reporting system across schools. Implemented a full set of curriculum-aligned common grade level field trips and opportunities with the help of our Education Partners. Added a part-time district ELL Coordinator. 	<ul style="list-style-type: none"> Start Pre-K program in one school; explore implementation of Pre-K programs in other towns. Focus attention on social emotional learning/mindfulness, improving Habits of Work and strengthening students' executive function and self-regulation. Continue to strengthen the Response-to-Intervention (RTI) program in all MDIRSS schools, K-12. Improve attendance data; form an Attendance Task Force to examine chronic absenteeism in our schools. Connect middle and high school eligibility requirements for participation in extracurricular activities to Habits of Work. Complete grant requirements for Active Learning Center. Implement a Parent Education series and reinvestigate the Parent-School Compact. Review expectations and consistency across schools for homework and use of electronic devices/screen time.

Goal 2: Improve Teaching and Learning

Rationale: Research shows that quality teaching is the most important variable in student achievement. Skilled teachers who are supported by administrators, have quality teaching materials, have access to, and utilize timely data about student learning, and who actively participate in ongoing professional development make a positive difference for students. Therefore, it is important that the district prioritize teacher professional development, support, supervision and evaluation.

Looking back, we... (September 2017 to August 2018)	Looking ahead, we plan to... (September 2018 to August 2019)
<ul style="list-style-type: none"> Provided instructional coaching to middle and high school teachers through the addition of part-time middle and high school instructional coach positions. Established/strengthened School Leadership Teams at the larger schools. Provided timely feedback to teachers based on individual and school-wide goals. Successfully implemented a Math Workshop model in K-5 classrooms. Expanded professional development offerings including many with our Education Partners. Strengthened the use of data to inform instruction. 	<ul style="list-style-type: none"> Add a part-time elementary instructional coach to the district coaching team. Continue a focus on improving K-8 math instruction and K-12 reading instruction. Begin curriculum review of middle school/high school Science and Social Studies and high school Family and Consumer Science courses and options. Expand Senior Ex pathways. Explore expansion of computer science opportunities. Support teachers to participate in Literacy Master's Cohort, present at state and national conferences, and work toward National Board Certification.

Goal 3: Strategic Allocation of Resources, Use of Personnel and Financial Planning

Rationale: The Mount Desert Island Regional School System (MDIRSS) is committed to providing students with an excellent education. However, resources are not unlimited and must be used strategically. Maintenance and utility costs, health insurance and employee benefits must be considerations when seeking to maximize available resources. Advances in technology enable us to think differently about course delivery, communication, professional development, resource sharing and infrastructure upgrades. Our communities offer resources that MDIRSS schools can effectively utilize to further collaborate for collective impact. Preparing students for careers, college and citizenship in the 21st century requires strategic planning, coordinated resource management and accountability.

Looking back, we... (September 2017 to August 2018)	Looking ahead, we plan to... (September 2018 to August 2019)
<ul style="list-style-type: none"> Implemented MOUs with all Education Partners and formalized Education Partnerships. Developed and shared initial Long Range Planning Report and Recommendations with AOS Board. Continued to explore and evaluate sustainability/green initiatives district-wide. Provided each MDIRSS employee with a personalized annual total compensation report. Implemented DocuSign to streamline the voucher approval process. Held Board Retreat and provided professional development to AOS Board members. Expanded the sharing of personnel across schools. 	<ul style="list-style-type: none"> Convene Long Range Planning subcommittees to explore a variety of priorities identified by the AOS Board. Implement new approach to address rising health care costs. Launch a district-wide public relations campaign. Continue to implement cooperative initiatives among schools and towns to improve efficiency and effectiveness. Develop and implement MDIRSS financial procedure manual. Undertake a comprehensive review of job descriptions and develop a district-wide employee handbook. Complete a middle-level extra-curricular handbook. Continue to improve safety and security in all schools.

Marc Edward Gousse, Ed.D., Superintendent of Schools
Julie Meltzer, Ph.D., Director of Curriculum, Assessment and Instruction
Melissa Beckwith, Director of Special Services
Nancy Thurlow, Business Manager

At Trenton Elementary School, we strive for continuous improvement!

This is our first year as a pre-k – 8 elementary school. I have been very proud to make that statement when asked to describe our school. I am incredibly grateful for the community support that made this addition to the educational experience of Trenton students possible. I believe we are already seeing the fruits of pre-k in our school. The pre-k teaching staff have already covered essential aspects of early learning that have had to wait until kindergarten in previous years. Most important among these is the ability of students to work together and follow classroom norms and procedures. Students are also showing success in their ability to understand and show early numeracy and literacy concepts and skills and will be well on their way to reading as they enter kindergarten. Thank you!

You should be very proud of your school! Students at Trenton Elementary continue to receive a high-quality educational experience on top of the core academic subjects and specials offered here at Trenton. We continue to provide a robust academic program encompassing the core academic subjects as well as those in art, music, physical education, health, guidance, library, and Spanish. Our students have had the opportunity to participate in multiple sports including soccer, cross-country, boys and girls basketball, baseball, softball, and track. This year our show choir is presenting a mash-up show entitled, Another Love Story?? This is the third year we have fielded a Jazz Band with participating students from grades 6-8. Both ensembles showcased their skills at local performances as well as performing in district and state competitions.

We continue to use our area as a learning laboratory for students across the grade spans. Some examples of these experiences include:

Schoodic Education Adventure (SEA)
Challenger Learning Center
Junior Ranger Program
Acadia National Park – science and historical programming
Mount Desert Island Biological Laboratory
Jackson Laboratory
Somes Meynell Wildlife Sanctuary

We live in an area rich with resources to explore! Our school greenhouse and gardens provide a real-life opportunity for students to learn about growing food and bringing it to the table to enjoy at lunch as part of our school lunch program. We have promoted a harvest of the month and taste tests to encourage healthy habits. This year the Trenton Elementary School hosted the Maine School Garden Networks 10th Annual Conference.

This year our school population has averaged 145 students in grades pre-k - 8. This spring we will be promoting 11 students to high school, most of whom will be attending Mount Desert Island High School. We anticipate 14 new kindergarteners next year based on our pre-k enrollment. We are also expecting 16 students in pre-k!

The After School Program (ASP) continues to be a popular part of our school program. ASP operates from 3pm-5pm four days a week and includes a recess, a free snack, academic support, and a fun activity. We began collecting a fee for ASP last year to help support its continuation later into the school year and start earlier at the start of school. With the use of those funds, we were also able to start a Gr. 5 – 8 Homework Club staffed by a teacher Monday through Thursday 3:15 to 4:15 to support student homework/assignment completion.

We continue to appreciate the support our community provides for our Trenton School. Thank you for showing pride in your school by attending concerts, sporting events, assemblies, and community celebration dinners.

I am honored to be your school's principal and look forward to working with you to provide a great educational experience for the children of Trenton.

Mike Zboray
Principal

Trenton Elementary School
Accolades
2017-2019

- ◆ TES ranked in the top 25% of schools on the MEA
- ◆ TES had 81% of its students meet or exceed the standards on the science MEA (A multi-year trend)
- ◆ The Trentons show choir consistently ranks in the top 3 at both district and state level competitions
- ◆ Percentage of students meeting or exceeding their NWEA growth is consistently above 60%
- ◆ Received Healthy Acadia Grant to expand the school garden program
- ◆ Two years in a row a Trenton 1st grader won the Maine Garden Club Poetry Award
- ◆ Received Friends of Acadia grant to revitalize trails and outdoor classroom- In partnership with Acadia National Park
- ◆ TES Robotics team won 2nd place for Robot design at the district competition
- ◆ The first MDIRSS school to start a pre-k program in partnership with Head Start
- ◆ Hosting the Maine School Garden Network 10th Annual Maine School Garden Day
- ◆ Maine School Garden of the month two times and recently asked by the state to choose the artist for Maine's Harvest of the Month Program
- ◆ Hosted Friends of Acadia National Trail Day
- ◆ School lunch program recognized for quality offerings and connection to school and local farms
- ◆ Perloff Foundation Grants for 3 - 3D Printers / 1 Cricket Paper Cutter -
- ◆ Multiple year recipients of Emery Science Grant
- ◆ Donated

TES in the NEWS

- ◆ After School Program recognized for the role it plays in providing a needed service to parents and students
- ◆ Recycling and Composting recognized in print and on TV for teaching stewardship of the environment
- ◆ TES recognized for its Farm to school program
- ◆ Grade 3 recognized for its Buddy Bench idea
- ◆ Fantastic 1st-grade project in support of Trenton SPCA

Student Experiences

- ◆ Future of Maine Scholars- Grade 6
- ◆ Girls Day at the State House -students participated (2017, 2018)
- ◆ DARE Program - Partnership with Hancock County Sheriff's Office
- ◆ Arsenic well water testing program
- ◆ Floating Classroom
- ◆ Schoodic Education experience
- ◆ DNA day at JAX
- ◆ MDI Biolab experience
- ◆ Gulf of Maine Research Institute
- ◆ Chewonki Foundation presentations (Paid for by Downeast Audubon)

Trenton: What story do the data tell?

In 2017-2018 Trenton's state assessment scores and quality of programming placed the school in the top 25% of elementary schools statewide. State and district assessments indicate that Trenton is doing a great job of providing appropriate and challenging education for its strongest students, helping more students to become on track for college and career over the past five years, and excelling in supporting students with disabilities to maximize their academic potential. Trenton's investment in quality educational programming and supports is clearly paying off in terms of student opportunities, academic growth, academic performance, extracurricular options and participation in district-sponsored grade level experiences. Trenton continues to see improvements in student achievement and growth despite having more than 50% of students coming from families facing economic stress, and having a more transient school population than any other schools in the MDI Regional School System, which typically results in higher levels of trauma and stress among students. Trenton's recent decision to implement a pre-K program in partnership with Head Start is a solid move toward ensuring more students enter kindergarten ready for learning.

Trenton's focus on developing a strong positive school culture for learning is seen in school-wide event planning, school-wide monthly meetings, inter-grade reading buddies and an emphasis on caring and random acts of kindness. An emphasis on health and wellness can be seen through the *Growing Up Green* healthy food initiative, movement breaks, physical education and health education, an award-winning cafeteria program, an emphasis on maintaining recess, opportunities to hike in Acadia and use of the onsite greenhouse. Environmental stewardship is supported through the developing outdoor classroom program in partnership with Acadia National Park and Friends of Acadia, participation in the well testing program with MDI Biological Laboratory, and the school's recycling program. In the past year, Trenton middle school students participated in many district-wide grade level initiatives such as the Floating Classroom, DNA Day at the Jackson Laboratory, the 7th Grade Read, the 8th Grade Big Event, and SEA. Students of all grade levels went on many field trips connected to all parts of the curriculum including to live performances at the Grand and the Criterion, the Vintage Schoolhouse, the Gulf of Maine Research Center, the state house and Acadia National Park. Students benefit from onsite after-school programming and extracurricular offerings ranging from sports to show choir to robotics.

Trenton teachers seek out professional development and welcome the opportunity to work with instructional coaches. The school has invested in training the math interventionist to be a math coach as well, working side by side with teachers to improve math teaching and learning K-8. Trenton teachers serve on district-wide task forces, participate in grant-funded professional development, and frequently host teachers from other schools who want to observe the math, reading and writing workshop approach used at the school.

**Town of Trenton
Salary Information**

Employee	Position	Salary
SELECTMEN		
Bennett, John	Board of Selectmen	\$ 2,000.00
Ehrlenbach, R. Frederick	Board of Selectmen, Chair	\$ 3,000.00
Hanscom, Carlene	Board of Selectmen/911 Ofcr	\$ 4,062.50
Remick, Mark	Board of Selectmen, V Chair	\$ 2,000.00
Starr, Susan	Board of Selectmen	\$ 2,000.00
		\$ 13,062.50
OFFICE STAFF		
Church, Jamie	Assistant to Administrator	\$ 35,323.35
Soper, Christin	Deputy Clerk	\$ 25,940.26
Walsh, Carol	Administrator	\$ 38,796.55
		\$ 100,060.16
RECYCLING ATTENDANT		
Pelletier, Craig	Recycle Attendant	\$ 12,060.00
CEO/LPI/SIGN WARDEN		
Chamberlin, Angela	Code Enforcement, LPI, Sign	\$ 18,000.00
LaBelle, William Arthur	Licensed Plumbing Inspect.	\$ 5,775.00
ROAD COMMISSIONER		
Monson, Douglas	Road Commissioner	\$ 1,200.00
ANIMAL CONTROL/FORMER ASSESSOR		
Zwicker, Marie	Animal Control	\$ 571.00
Muise, Janet	Assessor	\$ 528.00
		\$ 38,134.00
VOLUNTEER FIRE DEPARTMENT		
Broad, Mia	Fire Department	\$ 140.00
Brown, Lee	Fire Department	\$ 25.00
Corson, Amanda	Fire Department	\$ 1,150.00
Corson, Stephen	Fire Department	\$ 6,400.00
DaRosa, Zachary	Fire Department	\$ 45.00
De Los Santos, Dianna	Animal Control	\$ 38.00
George, Joshua	Fire Department	\$ 45.00
Hallet, Kevin	Fire Department	\$ 990.00
Heckman, Diane	Fire Department	\$ 660.00
Heckman, Steve	Fire Department	\$ 1,090.00
Jones, Lucas	Fire Department	\$ 340.00
LaJoie, Matthew	Fire Department	\$ 25.00
Leavitt, Brandon	Fire Department	\$ 430.00
Leavitt, Taylor	Fire Department	\$ 135.00
Light, Nathaniel	Fire Department	\$ 330.00
Lipski, Mark	Fire Department	\$ 15.00
Malcolm, Rachel	Fire Department	\$ 520.00

Malcolm, William	Fire Department	\$ 560.00
Molnar, Adam	Fire Department	\$ 347.00
Morse, John	Fire Department	\$ 325.00
Seavey, Karla	Fire Department	\$ 175.00
Seavey, Kathleen	Fire Department	\$ 225.00
Winger, Lisa	Fire Department	\$ 970.00
		\$ 14,980.00

TOTAL: TOWN OFFICE/FIRE DEPARTMENT \$ 166,236.66

Health Insurance		
1 employee	Annual	\$ 2,340.00
1 employee	Annual	\$ 9,572.76
1 employee	Declined Health Insurance	
Total Health Insurance Cost 2018		\$ 11,912.76

Trenton School Department

Name	Position	2018-19 Salary	2019-20 Salary
Bonilla	School Committee, chair	700.00	700.00
Pepler	School Committee	500.00	500.00
Finger	School Committee	500.00	500.00
Burr	School Committee	500.00	500.00
Cantanses	School Committee	500.00	500.00
Zboray	Principal	93,982.00	97,271.00
Roguski	Office Manager	39,854.00	42,375.00
DeMaine	Library Ed. Tech	15,238.00	16,455.00
Beal	Reg. Instr. Ed Tech	22,742.00	24,412.00
Bracy	Spec. Ed. Ed Tech	19,695.00	21,365.00
Ciancetta	Spec. Ed. Ed Tech	21,828.00	23,498.00
Dow	Spec. Ed. Ed Tech	20,304.00	21,974.00
Foster	Spec. Ed. Ed Tech	26,214.00	27,928.00
Linek	Spec. Ed. Ed Tech	11,523.00	12,358.00
Smith	Spec. Ed. Ed Tech	21,523.00	23,193.00
Young	Spec. Ed. Ed Tech	25,533.00	27,203.00
Zerrien	Spec. Ed. Ed Tech	23,351.00	25,021.00
Linek	Spec. Ed. Secretary	10,000.00	10,835.00
Colbeth	Head Custodian	42,973.00	45,822.00
Wadsworth	Custodian	37,773.00	40,622.00
Gray	Food Svcs. Director	35,022.00	37,159.00
Rossi	Food Asst.	12,674.00	13,672.00
Morse	Kindergarten Teacher	51,222.00	56,200.00
Braun	1st Grade Teacher	51,076.00	55,950.00
Rhode	2nd Grade Teacher	54,608.00	59,950.00
Rossi	3rd Grade Teacher	62,209.00	65,950.00
Clark	4th Grade Teacher	65,616.00	66,950.00
Baldrige	5th Grade Teacher	50,206.00	55,000.00
Schlag	6th Grade Teacher	40,746.00	44,200.00
Bailey	7th Grade Teacher	39,300.00	42,200.00
Murdoch	8th Grade Teacher	66,616.00	68,200.00
Barnes	Art Teacher (60%)	32,332.00	35,520.00

Barnes	Gifted & Talented (40%)	21,554.00	23,680.00
deKning	Music Teacher (82%)	33,217.00	36,244.00
Johnson	Physical Ed. Teacher	42,472.00	46,200.00
dePhilips	World Language Teacher (45%)	23,040.00	25,177.00
Lambert	Technology Teacher (60%)	41,020.00	41,970.00
Dunn	Math Specialist Teacher	45,838.00	49,950.00
Keene	Literacy Specialist Teacher	66,616.00	68,200.00
Eddy	Guidance	63,109.00	66,950.00
Whitby	Speech Teacher	65,616.00	66,950.00
Boucher	Special Ed. Teacher	43,338.00	47,200.00
Cross	Special Ed. Teacher	38,500.00	41,400.00
	Total	\$ 1,481,180.00	1,577,904.00
2018-19 Health Benefits	All Employees	352,937.00	
2019-20 Health Benefits	All Employees		399,821.00
	Totals	\$ 1,834,117.00	\$ 1,977,725.00

Town of Trenton
2019/2020 Budget Review
Estimated Expenses

Account	2018-19 Proposed Budget	2019-20 Proposed Budget	Taxes	Excise Tax	Carry Fwd/Other	Unassigned Funds	Reserve Accounts
Town Office Expense	319,300.00	338,370.00	-	338,370.00	-	-	-
Animal Control	2,000.00	2,000.00	-	-	-	-	2,000.00
Fire Protection	71,800.00	71,800.00	58,170.00	13,630.00	-	-	-
Fire Truck Reserve	30,000.00	30,000.00	30,000.00	-	-	-	-
Fire Dept Bldg Reserve	30,000.00	10,000.00	10,000.00	-	-	-	-
ES111 - Dispatch	1,500.00	4,000.00	4,000.00	-	-	-	-
EMA/911	1,500.00	1,500.00	1,500.00	-	-	-	-
County Ambulance	13,329.00	13,329.00	-	-	-	13,329.00	-
Cemeteries	1,150.00	1,150.00	-	-	1,150.00	-	-
Town Roads	15,000.00	15,000.00	-	-	13,072.00	1,928.00	-
Snow Removal	62,500.00	62,500.00	62,500.00	-	-	-	-
Salt/Sand Stock	25,000.00	20,000.00	-	-	-	20,000.00	-
Maint/Veteran Graves	1,080.00	1,080.00	-	-	1,080.00	-	-
Septic Waste	6,000.00	7,500.00	-	-	-	7,500.00	-
Solid Waste	250,000.00	260,000.00	-	-	111,592.00	118,408.00	30,000.00
Plumbing Inspection	6,850.00	8,350.00	-	-	8,350.00	-	-
Acadia Disposal District	4,000.00	3,884.00	-	-	-	3,884.00	-
General Assistance	5,000.00	5,000.00	2,500.00	-	2,500.00	-	-
Parks & Rec.	-	-	-	-	-	-	-
YMCA	2,500.00	2,500.00	2,500.00	-	-	-	-
Harbor Committee	-	-	-	-	-	-	-
Trenton Historical Soc.	-	-	-	-	-	-	-
Trenton Chamber	2,500.00	2,500.00	2,500.00	-	-	-	-
County Tax	136,389.00	138,115.00	138,115.00	-	-	-	-
TIF Repayment (last year)	-	-	-	-	-	-	-
Abatements	15,000.00	15,000.00	-	-	-	15,000.00	-
Education	3,572,226.00	3,971,410.00	3,400,823.00	-	-	-	270,587.00
Pre-K program	58,000.00	50,000.00	50,000.00	-	300,000.00	-	-
Down East Transportation	198.00	198.00	-	-	-	198.00	-
Island Explorer Shuttle	1,000.00	1,000.00	1,000.00	-	-	-	-
Non Profit/Public Service	15,202.00	16,691.00	16,691.00	-	-	-	-
Business Park Reserve	-	-	-	-	-	-	-
Shellfish Program	3,300.00	3,300.00	3,300.00	-	-	-	-
	4,652,324.00	5,056,177.00	3,783,599.00	352,000.00	437,744.00	180,247.00	302,587.00

Town of Trenton
2019/2020 Budget Review
Estimated Reserve Accounts

Account	Balance on 6/30/2017	Balance on 6/30/2018	Apply to 2019-20 Budget	Est. Balance on 6/30/2019	Est. Balance on 06/30/2020
10430-00 Ministerial School Fund	700.00	704.00	-	704.00	704.00
10450-00 Cemetery Trust	16,962.00	17,077.00	-	17,077.00	17,077.00
24530-00 State Revenue Sharing	36,614.00	35,651.00	-	35,651.00	35,651.00
24539-00 - 24560-00 Cem. Lots	4,805.00	4,805.00	-	4,805.00	4,805.00
24580-00 Animal Control Reserve	8,375.00	11,559.00	2,000.00	9,559.00	7,559.00
24589-00 Bus. Park infrastructure	49,860.00	49,860.00	-	43,000.00	43,000.00
24590-00 Parks & Rec. Reserve	3,901.00	3,439.00	-	3,439.00	3,439.00
24591-00 Solid Waste Reserve	67,063.00	97,559.00	30,000.00	77,559.00	47,559.00
24600-00 Education Reserve	903,174.00	800,283.00	270,587.00	400,283.00	129,696.00
24610-00 Town Road Reserve	55,018.00	61,257.00	-	61,257.00	61,257.00
24611-00 Fire Truck Reserve	13,393.00	57,375.00	(30,000.00)	87,375.00	117,375.00
24766-00 Veteran's Graves Reserve	12,444.00	11,975.00	-	11,975.00	11,975.00
Veteran's Memorial	19,283.00	18,785.00	-	18,785.00	18,785.00
24770-00 Building Renovations Res.	932.00	932.00	-	932.00	932.00
49229-00 Harbor Committee	84,951.00		-	84,951.00	87,951.00
Total Reserve Accounts	1,277,475.00		-	1,277,475.00	587,765.00
29000-00 Unassigned Fund Bal.	971,579.00	818,041.00	180,247.00	602,911.00	492,189.00
	2,249,054.00		452,834.00	1,880,386.00	1,667,719.00

2019/2020 Budget Review
Estimated Revenues

Account	Balance on 6/30/2018	Budgeted Revenues 2018-19	Budgeted Revenues 2019-20	Estimated Revenues	Apply to Budget	To Unassigned Funds 2017-18	To Restricted Funds
BETE Reimbursement	-	4,155.00	4,371.00		4,371.00	-	
Excise Tax	-	350,000.00	350,000.00		350,000.00	-	
Boat Excise Tax	-	2,000.00		3,000.00	2,000.00	-	
From Carry Fwd Accts				Animal + Solid Waste	32,000.00	-	
Interest on Checking	-	22,000.00			-	35,000.00	
Taxes - Interest	-	26,812.00			-	12,000.00	
Lien Interest	-	10,686.00			-	10,000.00	
Tax Commitment	-	10,000.00			-	-	
Veteran's Reimbursement	-	3,269,823.00		3,783,599.00	3,783,599.00	-	
From Unassigned Funds	971,579.00	1,080.00	1,080.00		1,080.00	-	
Concealed Weapons	-	294,655.00	180,247.00		180,247.00	-	
Dog Licenses	-	500.00	500.00		-	500.00	
Hunting Licenses	-	150.00	150.00		-	150.00	
Vital Records Fees	-	350.00	350.00		-	350.00	
Glam Agent	-	1,200.00	1,200.00		-	1,200.00	
Sign Applications	-	50.00	50.00		-	50.00	
Photo Copies	-	100.00	100.00		-	100.00	
Clam Licenses	-	100.00	100.00		-	100.00	
Plumbing Fees	-	6,850.00	8,350.00		8,350.00	-	
Revenue Sharing	35,651.00	45,000.00	45,000.00		45,000.00	-	
State Aid to Roads	-	13,072.00	13,072.00		13,072.00	-	
State Aid to Education	-	225,000.00	300,000.00		300,000.00	-	
Education Balance Fwd	400,283.00	400,000.00	270,587.00		270,587.00	-	
Hot Lunch	1,267.00	30,000.00	30,000.00		-	-	30,000.00
State General Assist.	-	2,500.00	2,500.00		2,500.00	-	
Fiberite	-	15,000.00	6,000.00		6,000.00	-	
Building Permits	-	3,000.00	3,000.00		-	3,000.00	
Cemetery Savings Interest	-	1,150.00	1,150.00		-	-	
Homestead Reimbursement	-	56,221.00	56,221.00		56,221.00	-	
Tree Growth Reimbursement	-	7,000.00	7,000.00		-	7,000.00	
Mooring Fees	-	25.00	25.00		-	25.00	
		4,788,529.00	5,156,702.00		5,056,177.00	69,525.00	30,000.00

TRENTON SCHOOL DEPARTMENT										SC Approved 3/12/2019	
		17-18 Actual Expend	18-19 Current Budget	18-19 Anticipated Expend	19-20 Proposed Budget	\$ Difference (97,897)	% Difference -25.55%	Explanation			
0000-0000-450000	Carryover	618,346	368,394	507,686	270,587						
0000-0000-450001	Town Surplus	-	-	-	-			#DIV/0!			
0000-0000-450002	Monies	-	-	-	-			#DIV/0!			
0000-0000-419000	Transfer from Special Ed. Reserve	-	-	110,000	-			#DIV/0!			
0000-0000-431000	State Rev - NBCT Monies	250,128	225,000	-	300,000			#DIV/0!			
0000-0000-430010	State Subsidy	-	268,662	-	-			#DIV/0!			
0000-0000-412110	Town Appropriation w/o Pre-K	2,759,841	2,953,832	2,953,832	3,402,823						
0000-0000-412120	Diet Service Appropriation	-	-	-	-						
Articles 24.25 & 26		EPS, Diet Svc. and Additional Local Funds Anticipated	\$ 3,402,823	\$ 3,402,823	\$ 3,402,823						
Total Revenues		3,646,661	3,813,394	3,813,394	3,971,410	424,184	11.96%				
Regular Educatic											
1100-1000-510100	Teacher's Salaries 3-8	481,091	492,558	501,592	535,591	43,003	8.74%	9 pag. Classroom Tch'r & Specials			
1100-1000-510100	Negotiated Agreements	17,000	17,000	17,000	17,000	-	-100.00%	7.14% Holiday			
1100-1000-520100	Benefits (Medicare/Retire) - Teachers 3-8	28,568	28,568	30,000	2,000	1,432	5.01%	100 days			
1100-1000-520100	Benefits (SS/Med/Ret) - Subs	2,140	2,100	2,300	2,300	200	9.52%	100 days			
1100-1000-521100	BC/BS - Tchs. 3-8	125,162	147,724	144,504	14,011	3,213	-2.15%	10% Rate Incr. /82% \$1000 Plan			
1100-1000-525100	Tuition Reimb. - Taxable & Non-Taxable	7,258	12,000	10,000	4,500	14,500	120.83%	#DIV/0!			
1100-1000-526000	Unemployment	-	-	-	-	-	-100.00%	(4,000)			
1100-1000-527100	Workers Comp. Insurance	15,104	18,000	19,000	20,000	2,000	11.11%	Decrease in mod. Rate from 1.63 to 1.54			
1100-1000-543000	Contr. Svcs. Equip. Repair	-	500	250	500	-	-100.00%				
1100-1000-560000	Staff Travel 3-8	413	2,000	2,000	1,500	(500)	-25.00%				
1100-1000-561000	Teaching Supplies 3-8	13,781	13,500	13,500	13,500	-	-100.00%	Incl. Copier/Printer Paper & Toner			
1100-1000-570000	Replacement/Repur of Equip 3-8	2,462	2,200	2,700	3,000	300	13.64%	Replacement Texts & Curric. Alignment			
1100-1000-581000	Dues, Fees, Conf. 3-8	1,683	3,600	3,600	4,355	755	20.97%				
1100-1000-510100	Teachers Salaries K-2	21,115	21,114	22,512	24,212	2,698	12.78%	#DIV/0!			
1100-1000-510100	Salaries Ed. Techs K-2	11,969	11,881	12,115	13,481	1,600	13.47%	#DIV/0!			
1100-1000-520100	Benefits (Med/Retire) - Tchs. K-2	48,722	48,722	48,722	48,722	-	-100.00%	3 Teachers & Reading Recovery			
1100-1000-520100	Benefits (SS/Med/Retire) - Ed. Techs. K-2	48,722	48,722	48,722	48,722	-	-100.00%	1 Ed. Tech minus Tied Out Grant			
1100-1000-521100	BC/BS - Ed. Techs. K-2	3,741	7,500	4,462	5,600	1,058	14.10%	minus Tied Out Grant			
1100-1000-525100	Deductible Coverage	-	-	-	-	-	-100.00%				
1100-1000-543000	Repair & Maintenance	-	10,000	3,000	11,000	1,000	10.00%				
1100-1000-560000	Staff Travel K-2	-	500	500	500	-	-100.00%				
1100-1000-561000	Teaching Supplies K-2	3,780	4,800	5,000	3,650	(1,150)	-23.96%				
1100-1000-570000	Replacement/Repur of Equip K-2	1,100	3,500	2,500	2,245	(1,255)	-35.86%	Replacement Texts & Curric. Alignment			
1100-1000-581000	Dues, Fees, Conf. K-2	182	1,900	1,900	2,100	200	10.53%				

TRENTON SCHOOL DEPARTMENT						
	17-18	18-19	18-19	19-20		
	Actual	Current	Anticipated	Proposed	\$	%
	Expend.	Budget	Expend.	Budget	Difference	Difference
Special Education						
2200-1000-510100 Teacher Salaries - Res. Rm.	87,669	95,910	81,838	88,600	(7,210)	-7.53% 2 Teachers
2200-1000-510200 Teacher Salaries - Res. Rm.	108,166	134,475	132,753	145,320	10,845	8.06% 7.5 Ed. Techs. minus Local Entitlem. Grl.
2200-1000-512300 Substitute Wages	8,475	8,475	8,475	8,475	(2,000)	-100.00%
2200-1000-510800 Secretary Salary	9,345	9,774	10,000	10,935	1,161	11.87% 1/2 time secretary for spec paperwork
2200-1000-520100 Benefits (Medicare/Retiree) - Teacher	5,233	5,193	4,438	4,871	(222)	-4.27%
2200-1000-520200 Benefits (Medicare/Retiree) - Ed. Techs.	5,754	7,288	7,195	8,153	865	11.87%
2200-1000-520300 Benefits (SS/Med.) - Substitutes	486	150	765	829	81	38.01%
2200-1000-520600 Benefits (SS/Med.) - Secretary	15,951	15,920	22,047	21,971	6,051	38.01%
2200-1000-521000 BC/BS - Ed. Techs.	59,811	79,467	78,775	85,198	5,711	7.18%
2200-1000-521200 BC/BS - Ed. Techs.	603	-	-	-	9,600	#DNV01
2200-1000-521800 BC/BS - Secretary	-	-	-	-	2,000	50.00%
2200-1000-525100 Tuition Reimb. - Res. Rm.	-	4,000	4,000	6,000	2,000	50.00%
2200-1000-525100 Tuition Reimb. - Res. Rm.	12,117	12,117	2,117	12,117	70,950	#DNV01 KP
2200-1000-556000 Special Education Tuition / Reserve	-	-	-	-	-	0.00% Add to Reserves - Local & AOS 91
2200-1000-558000 Staff Travel - Speech	-	350	350	350	-	0.00%
2200-1000-558000 Textbooks - Res. Rm.	1,428	1,400	1,400	2,000	200	11.11%
2200-1000-564000 Textbooks - Res. Rm.	1,345	1,400	1,400	1,400	-	0.00%
2200-1000-573000 Replacem. Purch. Of Equipment	182	300	1,500	540	240	80.00%
2200-1000-581000 Dues, Fees, Conf. - Res Rm	1,598	1,500	1,500	1,600	100	6.67%
2200-1000-590001 Contingency - Safety Factor	-	5,000	-	5,000	-	0.00%
2500-2330-534400 Assessment Special Svcs	54,034	40,458	40,458	45,116	4,660	11.52%
2500-2330-581200 Dues & Fees-IEP Anywhere	999	950	950	950	-49	-4.90%
2810-1000-510100 Spec. Ed. : Summ. Schl.	937	5,800	3,000	3,500	(2,300)	-39.66%
2810-1000-520100 Benefits Summer School	51	315	163	186	(119)	-37.78%
2800-2140-530000 Prof. Svcs. : Psych. Counsel/Consultants	4,333	10,000	6,000	10,000	-	0.00%
2800-2150-534400 Purch. Speech Path. Svcs.	11,578	7,000	15,000	15,000	8,000	114.29% MOES
2800-2150-534400 Prof. Svcs. : Occup. Therapy	3,143	8,000	2,000	3,000	(5,000)	-62.50% MOES
2800-2180-534400 Prof. Svcs. : Other	63,412	64,534	65,816	66,950	3,500	5.43% KP
2800-2150-510100 Teacher Sal. : Speech	3,525	3,498	3,756	3,756	258	7.38%
2800-2150-520100 Benefits (Medicare/Retiree) - Speech	2,000	2,000	2,000	5,000	3,000	150.00%
2800-2150-521100 BC/BS - Speech	-	73,000	75,000	75,000	-	#DNV01
2800-2150-525100 Interpreter/contracted services	-	2,000	-	2,000	-	0.00%
2800-2150-530000 Tuition Reimbursement	-	200	200	500	300	150.00%
2800-2150-543000 Res. & Materials	288	300	300	300	-	0.00%
2800-2150-558000 Staff Travel - Speech	1,137	1,200	1,200	1,100	(20)	-1.67%
2800-2150-561000 Teaching Supplies - Speech	294	300	300	300	-	0.00%
2800-2150-564000 Textbooks - Speech	-	250	250	500	250	100.00%
2800-2150-573000 Replacem. Purch. Of Equipment	-	750	650	650	(100)	-13.33%
2800-2150-581000 Dues, Fees, Conf.	-	650	-	650	-	0.00%
Total Special Education	457,737	525,665	651,117	748,482	222,817	42.39%

TRENTON SCHOOL DEPARTMENT						
	17-18	18-19	18-19	19-20		
	Actual	Current	Anticipated	Proposed	\$	%
	Expend.	Budget	Expend.	Budget	Difference	Difference
Special Education Grades 9-12						
2300-1000-510200 Salaries - Ed. Tech. - SC - Secondary	24,978	43,000	1.5	43,000	-	0.00% 2 ET
2300-1000-520200 Benefits - Ed. Tech. - SC - Secondary	1,354	2,331	1,800	2,412	81	3.47%
2300-1000-521200 BC/BS - Ed. Tech. - SC - Secondary	8,782	35,000	29,500	35,000	-	0.00%
2200-1000-556150 Tuition to LEA's Within ME	24,096	35,000	22,000	30,000	(5,000)	-14.29% Spec Ed. Surcharge
2800-2140-530050 Purchased Psychol Svcs.	-	1,500	1,000	1,000	(500)	-33.33%
2800-2150-530050 Purch. Speech Path. Svcs.	-	2,000	1,000	1,000	(1,000)	-50.00%
2800-2160-534400 Purch. Occupational Therapy Svcs	589	2,000	1,000	1,000	(1,000)	-50.00%
2800-2180-530050 Purch. Physical Therapy Svcs	-	2,000	1,000	1,000	(1,000)	-50.00%
Total Special Education Grades 9-12	59,799	122,831	90,300	114,412	(8,419)	-6.85%
Special Education				\$ 852,894		
Article 14						
Other Instruction						
Article 15						
Career & Technical Education						
9100-1000-515000 Salaries - Co-Curricular	13,301	10,500	12,777	13,129	2,629	25.04%
9100-1000-520000 Benefits (SS/Med/Ret) - Co-Curricular	865	865	710	750	65	9.46%
9100-1000-521000 Staff Travel - Co-Curricular	29,425	22,000	22,000	22,000	-	0.00%
9100-1000-543000 Equip. - Co-Curricular	731	1,200	1,200	1,200	-	0.00%
9100-1000-560000 Gen'l Supplies-Co-Curric	1,604	2,885	2,500	2,000	(885)	-30.92%
9100-1000-560500 Equipment	512	1,500	1,500	1,500	-	0.00%
9100-1000-581000 Dues / Fees / Conferences	375	1,500	1,000	(500)	(500)	-33.33%
9200-1000-515000 Salaries Athletic	18,766	19,500	21,108	23,253	3,753	19.25%
9200-1000-520000 Benefits (SS/Med/Ret) - Athletic Stipends	1,320	1,255	1,400	1,525	270	21.51%
9200-1000-550000 Other Purch. Svcs. - Officials	2,334	2,800	2,500	2,500	(300)	-10.71% Officials
9200-1000-558000 Staff Travel	-	100	100	100	-	0.00%
9200-1000-560000 Supplies	882	1,300	1,300	1,300	-	0.00%
9200-1000-560500 Purch. Equipment / Uniforms	2,425	2,500	2,500	1,000	(1,500)	-60.00%
9200-1000-561000 Dues / Fees / Conferences	320	345	345	300	50	20.00%
Total Co-Curricular	63,855	67,985	70,940	71,557	3,572	5.25%
Other Instruction						
4300-1000-510100 Summer School - Reg.-Tchr.	4,769	4,800	4,400	-	(4,800)	-100.00%
4300-1000-510200 Summ. Schl. - Ed. Techs.	2,210	2,500	3,330	-	(2,500)	-100.00%
4300-1000-520100 Benefits - Summ Schl. Tchr.	258	261	239	-	(261)	-100.00%
4300-1000-520200 Benefits - Summ Schl. ET	128	136	225	-	(136)	-100.00%
4300-1000-561000 Instructional Supplies	-	-	-	-	-	#DNV01
Total Summer School	7,365	7,897	8,194	-	(7,897)	-100.00%
Other Instruction				\$ 71,557		
Article 16						

TRENTON SCHOOL DEPARTMENT									
School Administration	17-18 Actual Expend.	18-19 Current Budget	18-19 Anticipated Expend.	19-20 Proposed Budget	\$ Difference	%	Explanation		
0000-2410-510400 Salaries: Principal	91,050	91,050	93,882	97,271	6,221	6.83%			
0000-2410-511000 Salaries: Secretaries	40,470	39,260	39,854	42,375	3,115	7.93%	Move to Category V		
0000-2410-511500 Salaries: Substitutes	3,164	1,500	1,500	1,500	-	0.00%			
0000-2410-520000 Benefits (SS:Med.)	2,560	2,793	3,049	3,242	449	16.28%			
0000-2410-520300 Benefits (SS:Med.): Secretaries	264	115	192	115	-	0.00%			
0000-2410-520300 Benefits: Subs	14,086	14,087	14,087	14,086	-	-0.35%			
0000-2410-521400 BC-BE: Principal	14,086	14,087	14,087	14,086	-	-0.35%			
0000-2410-521400 BC-BE: Secretaries	-	-	-	3,200	3,200	#DIV/0!			
0000-2410-525400 Tuition Reimbursement	-	1,500	-	-	(1,500)	-100.00%			
0000-2410-544400 Copier Lease/Purchase	6,109	6,110	6,110	-	-	0.00%			
0000-2410-544400 Copier Lease/Purchase	2,797	2,797	2,797	2,797	-	0.00%			
0000-2410-546000 Office Supplies / Postage	483	400	400	400	-	0.00%			
0000-2410-546000 Office Supplies / Postage	2,797	4,000	3,500	3,500	(500)	-12.50%			
0000-2410-546000 Books & Periodicals	34	200	200	200	-	0.00%			
0000-2410-546000 Books & Periodicals	15	1,000	1,000	2,000	1,000	#DIV/0!			
0000-2410-581000 Dual/FleetCard	2,188	2,800	2,800	2,800	-	0.00%			
0000-2410-586000 Miscellaneous - Celebrations/Drivers	187,888	185,837	189,355	198,246	12,409	6.69%			
Total Office of Principal				\$ 198,246					
Transportation and Buses									
0000-2700-551400 Contr. Student Transp. - Private	120,000	133,333	133,000	141,967	8,334	6.25%	Year 3 of 3 Year Contract		
0000-2700-551400 Contr. Student Transp. - Private	9,512	11,000	11,000	11,000	-	0.00%			
0000-2700-551400 Transp. Purchased & Private	129,512	150,333	150,000	158,967	8,334	5.54%	Spec. Ed. Transportation		
Total Transportation				\$ 158,967					
Facilities Maintenance									
0000-2800-511800 Salaries: Custodians	92,129	86,296	89,748	95,445	9,189	10.65%	2 Custodians +Addtl. 600 Hours		
0000-2800-520000 Benefits (SS:Med.): Custodians	7,030	6,599	6,866	7,302	703	10.65%			
0000-2800-521100 Health Insurance	15,918	15,920	15,920	15,918	-	-0.36%			
0000-2800-521100 Health Insurance	25,309	22,000	25,000	25,000	-	0.00%			
0000-2800-543000 Contr. Svc. - Building	5,287	10,000	9,000	10,000	-	0.00%	Field Maint./Mowing/Septic		
0000-2800-543000 Contr. Svc. - Grounds	2,284	2,500	2,500	2,500	-	0.00%			
0000-2800-543000 Contr. Svc. - Grounds	4,629	5,500	5,431	6,000	500	9.09%			
0000-2800-552000 Insurance/Bldg/Equip.	2,712	2,800	2,800	3,000	200	7.14%			
0000-2800-553200 Telephone	10,792	10,100	10,100	10,100	-	0.00%			
0000-2800-553200 Telephone	21,683	26,000	23,000	23,000	(3,000)	-11.54%			
0000-2800-562200 Electricity	26,797	32,000	32,000	34,000	2,000	6.25%	11,000 g @ \$2.75 & overage gal		
0000-2800-573000 Replace/Purchase Equipment	102	1,500	1,500	1,500	-	0.00%			
0000-2800-581000 Data/Fleet Card	215,265	222,475	225,563	237,113	14,638	6.58%			
Total Oper. & Maint.				\$ 237,113					

TRENTON SCHOOL DEPARTMENT									
Facilities Maintenance	17-18 Actual Expend.	18-19 Current Budget	18-19 Anticipated Expend.	19-20 Proposed Budget	\$ Difference	%	Explanation		
Capital Outlay	8,100	-	-	-	-	-			
0000-2690-445002 Land & Improvements	9,191	20,000	20,000	20,000	-	0.00%	#DIV/0!		
0000-2690-445001 Buildings	5,000	5,000	5,000	7,500	2,500	50.00%			
0000-2690-590000 Transf. to Maint. Reserve	-	-	-	-	-	-	(5,000)	-100.00%	Currently \$55K in Reserve
0000-2690-545003 Equipment	22,291	23,500	25,000	27,500	2,000	8.51%	114.23% Floor Scrubber		
Total Capital Outlay				\$ 264,613					
Debt Service									
0000-5100-483200 Interest	-	-	-	-	-	-	#DIV/0!		
0000-5100-483200 Principal	-	-	-	-	-	-	#DIV/0!		
Total Debt Service									
All Other Expenditures									
Food Services	33,000	33,000	33,000	33,000	-	0.00%			
0000-3100-591000 Food Services Transfer	33,000	33,000	33,000	33,000	-	0.00%			
Total Food Services				\$ 33,000					
Grand Totals:									
	3,121,228	3,547,226	3,640,321	3,971,410	424,184	11.96%			
			(93,096)						
Total Expenditures				\$ 3,971,410					
Additional Items:									
None									Included in Cost Center.
Reserves:									
Maintenance	Balance	Prej. Balance							
Special Education	6/30/2018	6/30/2019							
	\$ 55,000	\$ 60,000							
	\$ 113,372	\$ 3,372							

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.
Amy E. Atherton, C.P.A.

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Trenton
Trenton, ME 04605

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An 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 Trenton, Maine, as of June 30, 2018, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension disclosure schedules on pages 3 through 7 and 25 through 27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Trenton, Maine's financial statements as a whole. The supplementary information and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine Department of Education.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
December 3, 2018

TOWN OF TRENTON, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2018

Management of the Town of Trenton, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2018. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Trenton, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34 and related subsequent statements.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at fiscal year ending June 30, 2018 by \$5,991,743 (presented as "net position"). Of this amount, \$1,392,234 was reported as "unrestricted net position". Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position decreased by \$235,195 (a 3.8% decrease) for the fiscal year ended June 30, 2018.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2018, the Town's governmental funds reported a combined ending fund balance of \$2,055,241 with \$818,041 being general unassigned fund balance. This unassigned fund balance represents approximately 21% of the total general fund expenditures for the year.

Long-term Debt:

The Town has no general long-term debt obligations during the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison and pension disclosures) and supplementary information. These components are described below:

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities (if applicable) separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

The government-wide financial statements can be found on pages 8-9 of this report.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type (if applicable) and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's

own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach.

The basic governmental fund financial statements can be found on pages 10-11 of this report. The fiduciary fund financial statements can be found on pages 12-13 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 14-24 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). This section also includes pension disclosure schedules as required by GASB statement #68. Required supplementary information can be found on page 25-27 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

63% of the Town's net position reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, parking lots and other immovable assets), less any related debt used to acquire those assets that are still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

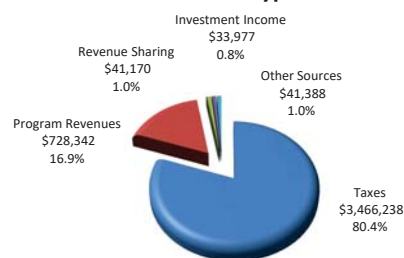
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total 2018</u>	<u>Total 2017</u>
Current Assets and Other	2,618,079	-	2,618,079	2,711,270
Capital Assets	3,782,055	-	3,782,055	3,878,338
<u>Total Assets and Other</u>	<u>6,400,134</u>	<u>-</u>	<u>6,400,134</u>	<u>6,589,607</u>
Current Liabilities and Other	341,239	-	341,239	273,453
Long-Term Liabilities	67,151	-	67,151	89,216
<u>Total Liabilities and Other</u>	<u>408,390</u>	<u>-</u>	<u>408,390</u>	<u>362,669</u>
<u>Net Position:</u>				
Invested in Capital Assets	3,782,055	-	3,782,055	3,878,338
Restricted	817,454	-	817,454	943,923
Unrestricted	1,392,234	-	1,392,234	1,404,677
<u>Total Net Position</u>	<u>5,991,743</u>	<u>-</u>	<u>5,991,743</u>	<u>6,226,938</u>
<u>Total Liabilities & Net Position</u>	<u>6,400,134</u>	<u>-</u>	<u>6,400,134</u>	<u>6,589,607</u>

Changes in Net Position

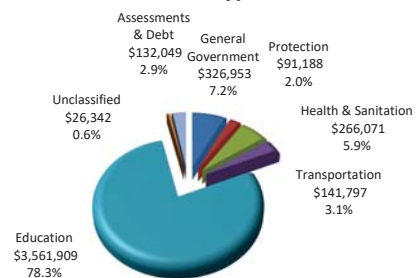
Approximately 79 percent of the Town's total revenue came from property and excise taxes, approximately 17 percent came from State subsidies and grants, and approximately 4 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-type activity assets represents \$179,196 of the total expenses for the fiscal year.

	<i>Governmental Activities</i>	<i>Business-type Activities</i>	<i>Total 2018</i>	<i>Total 2017</i>
Revenues:				
Taxes	3,466,238		3,466,238	3,442,255
Program Revenues	728,342		728,342	501,772
Investment Income	33,977		33,977	26,812
Revenue Sharing	41,170		41,170	35,892
Other	41,387		41,387	27,373
Total	4,311,114	-	4,311,114	4,034,104
Expenses:				
General Government	326,953		326,953	264,069
Protection	91,188		91,188	108,545
Health / Sanitation	266,071		266,071	267,087
Transportation	141,797		141,797	126,505
Education	3,561,909		3,561,909	3,417,962
Unclassified	26,342		26,342	29,948
Assessments & Debt Service	132,049		132,049	123,970
Total	4,546,309	-	4,546,309	4,338,086
Changes in Net Position	(235,195)	-	(235,195)	(303,982)

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$2,055,241, a decrease of \$175,137 in comparison with the prior year. Approximately 40 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$89,956 positive variance in revenues. Excise tax revenue exceeded budget by \$18,835. In addition, the Town collected and earned over \$60,000 of unbudgeted revenue.
- \$123,777 positive variance in departmental expenditures. All department operated within budget overall.
- \$102,740 negative variance in education expenditures. Budget was to reduce education fund balance by \$445,231.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental and business-like activities amounts to \$6,954,663, net of accumulated depreciation of \$3,172,608 leaving a net book value of \$3,782,055. Current year additions include \$70,600 for paving the school parking lot, \$6,025 in building improvements, and \$6,288 for Fire Truck improvements. Current year retirements or deletions include the trade of the 1995 Fire Truck.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Trenton, 59 Oak Point Road, Trenton, ME 04605.

TOWN OF TRENTON, MAINE
STATEMENT OF NET POSITION
JUNE 30, 2018

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets & Deferred Outflows</u>	
<u>Assets</u>	
Cash and Cash Equivalents	\$2,246,047
Accounts Receivable, net of Allowance for Uncollectible Accounts	\$69,445
Inventories, at Cost	\$1,918
Taxes Receivable	\$148,418
Tax Liens and Tax Acquired Property	\$75,106
<u>Capital Assets</u>	
Land	\$193,177
Other Capital Assets, net of Accumulated Depreciation	\$3,588,878
<u>Total Assets</u>	<u>\$6,322,989</u>
<u>Deferred Outflows of Resources</u>	
Related to Pensions	\$77,145
<u>Total Deferred Outflows of Resources</u>	<u>\$77,145</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$6,400,134</u>
<u>Liabilities, Deferred Inflows and Net Position</u>	
<u>Liabilities</u>	
<u>Current Liabilities:</u>	
Accrued Salaries & Benefits	\$193,950
Accounts Payable	\$50,921
<u>Long-Term Liabilities:</u>	
Net Pension Liability	\$67,151
<u>Total Liabilities</u>	<u>\$312,023</u>
<u>Deferred Inflows of Resources:</u>	
Related to Pensions	\$29,892
Property Taxes Collected in Advance	\$66,476
<u>Total Deferred Inflows of Resources</u>	<u>\$96,368</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$3,782,055
Restricted	\$817,454
Unrestricted	\$1,392,234
<u>Total Net Position</u>	<u>\$5,991,743</u>
<u>Total Liabilities, Deferred Inflows & Net Position</u>	<u>\$6,400,134</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

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

(Exhibit II)

		<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
<u>Functions/Programs</u>		<u>Charges for Services</u>	<u>Operating & Capital Grants</u>	<u>Governmental Activities</u>
<u>Primary Government</u>	<u>Expenses</u>			
<u>Governmental Activities</u>				
General Government	\$326,953	\$26,024		(\$300,929)
Protection	\$91,188	\$1,094		(\$90,094)
Health & Sanitation	\$266,071	\$37,221		(\$228,850)
Highways & Bridges	\$141,797		\$9,432	(\$132,365)
Education	\$3,561,909	\$23,125	\$630,034	(\$2,908,750)
Unclassified	\$26,342		\$1,412	(\$24,930)
Assessments and Debt Service	\$132,049			(\$132,049)
<u>Total Governmental Activities</u>	<u>\$4,546,308</u>	<u>\$87,464</u>	<u>\$640,878</u>	<u>(\$3,817,967)</u>
<u>Total Primary Government</u>	<u>\$4,546,308</u>	<u>\$87,464</u>	<u>\$640,878</u>	<u>(\$3,817,967)</u>
<u>General Revenues:</u>				
Tax Revenues				\$3,062,678
Excise Taxes				\$361,835
State Revenue Sharing				\$41,170
Homestead Exemption				\$41,725
Interest Earned				\$33,977
Interest on Delinquent Taxes				\$26,325
Other Revenues				\$15,063
<u>Total Revenues</u>				<u>\$3,582,772</u>
<u>Changes in Net Position</u>				<u>(\$235,195)</u>
<u>Net Position - Beginning</u>				<u>\$6,226,938</u>
<u>Net Position - Ending</u>				<u>\$5,991,743</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF TRENTON, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018

(Exhibit III)

	<u>General Fund</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$2,246,047
Accounts Receivable	\$67,039
Inventories, at Cost	\$1,918
Due from Fiduciary Funds	\$2,406
Taxes Receivable	\$148,418
Tax Liens & Tax Acquired Property	\$75,106
<u>Total Assets</u>	<u>\$2,540,934</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>	
<u>Liabilities:</u>	
Accrued Salaries & Benefits	\$193,950
Accounts Payable	\$50,921
<u>Total Liabilities</u>	<u>\$244,872</u>
<u>Deferred Inflows of Resources</u>	
Property Taxes Collected in Advance	\$66,476
Unavailable Property Tax Revenue	\$174,345
<u>Total Deferred Inflows of Resources</u>	<u>\$240,821</u>
<u>Fund Balances:</u>	
Nonspendable	\$1,418
Restricted	\$835,934
Committed	\$396,760
Assigned	\$3,089
Unassigned	\$818,041
<u>Total Fund Balances</u>	<u>\$2,055,241</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$2,540,934</u>
<u>Total Fund Balances - Governmental Funds</u>	\$2,055,241
<i>Net Position reported for Governmental Activities in the Statement of Net Position is different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	\$3,782,055
Deferred Inflows and Outflows related to Pension Plans	\$47,253
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds	\$174,345
Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds	
This amount represents net pension liability	(\$67,151)
<u>Net Position of Governmental Activities</u>	<u>\$5,991,743</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF TRENTON, MAINE
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit IV)

	<u>General Fund</u>
<u>Revenues:</u>	
Property Taxes	\$3,037,603
Excise Taxes	\$361,835
State On-Behalf Contributions	\$134,850
State Revenue Sharing	\$41,170
Homestead Exemption	\$41,725
Interest Earned	\$33,977
Interest on Delinquent Taxes	\$26,325
Other Revenues	\$15,063
<u>Total Revenues</u>	<u>\$3,692,547</u>
<u>Expenditures (Net of Departmental Revenues):</u>	
General Government	\$293,502
Protection	\$52,530
Health & Sanitation	\$228,850
Highways & Bridges	\$74,648
Education	\$2,927,581
Unclassified	\$23,673
Assessments and Debt Service	\$132,049
State On-Behalf Contributions	\$134,850
<u>Total Expenditures</u>	<u>\$3,867,684</u>
<u>Excess of Revenues over Expenditures</u>	<u>(\$175,137)</u>
<u>Beginning Fund Balance</u>	<u>\$2,230,378</u>
<u>Ending Fund Balance</u>	<u>\$2,055,241</u>
<u>Reconciliation to Statement of Activities, changes in Net Position:</u>	
Net Change in Fund Balances - Above	(\$175,137)
Unavailable Revenue	\$25,075
Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows)	\$11,150
Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense	\$82,913
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.	(\$179,196)
<u>Changes in Net Position of Governmental Activities</u>	<u>(\$235,195)</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF TRENTON, MAINE
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2018

(Exhibit V)

	<u>Nonexpendable Trust Funds</u>		<u>Agency Funds</u>	
	<u>Cemetery</u>	<u>Ministerial</u>	<u>Student</u>	
	<u>Trust</u>	<u>School Fund</u>	<u>Activities</u>	<u>Totals</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$24,513	\$704	\$27,643	\$52,860
<u>Total Assets</u>	<u>\$24,513</u>	<u>\$704</u>	<u>\$27,643</u>	<u>\$52,860</u>
<u>Liabilities and Net Position</u>				
<u>Liabilities:</u>				
Due to Student Groups	\$0	\$0	\$27,643	\$27,643
Due to General Fund	\$2,406	\$0	\$0	\$2,406
<u>Total Liabilities</u>	<u>\$2,406</u>	<u>\$0</u>	<u>\$27,643</u>	<u>\$30,049</u>
<u>Net Position:</u>				
Reserve for Endowments	\$17,077	\$700	\$0	\$17,777
Unrestricted	\$5,031	\$4	\$0	\$5,035
<u>Total Net Position</u>	<u>\$22,108</u>	<u>\$704</u>	<u>\$0</u>	<u>\$22,811</u>
<u>Total Liabilities and Net Position</u>	<u>\$24,513</u>	<u>\$704</u>	<u>\$27,643</u>	<u>\$52,860</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF TRENTON, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit VI)

	<u>Nonexpendable Trust Funds</u>		
	<u>Cemetery</u>	<u>Ministerial</u>	
	<u>Trust</u>	<u>School Fund</u>	<u>Totals</u>
<u>Additions</u>			
Perpetual Care	\$114	\$0	\$114
Interest Earned	\$482	\$0	\$482
<u>Total Additions</u>	<u>\$596</u>	<u>\$0</u>	<u>\$596</u>
<u>Reductions</u>			
Perpetual Care	\$372	\$0	\$372
School Purposes	\$0	\$0	\$0
<u>Total Liabilities</u>	<u>\$372</u>	<u>\$0</u>	<u>\$372</u>
<u>Changes in Net Position</u>	<u>\$224</u>	<u>\$0</u>	<u>\$225</u>
<u>Beginning Net Position</u>	<u>\$21,883</u>	<u>\$703</u>	<u>\$22,586</u>
<u>Ending Net Position</u>	<u>\$22,108</u>	<u>\$703</u>	<u>\$22,811</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF TRENTON, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Trenton, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Trenton, Maine which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, as amended *The Financial Reporting Entity*. The Town is governed under a Administrative Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, police and fire protection, health and sanitation, highways and bridges and education. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the Town. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized when transactions occur and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports unearned revenue on its governmental fund financial statements. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Permanent funds are used to account for assets held in a perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

In the Statement of Activities, amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Position or Fund Balance

Deposits

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any one fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Accounts Receivable and Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, parking lots, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Infrastructure	10-50
Equipment	5-20

Interfund Receivable and Payables

Interfund receivables and payables arise from interfund transactions and are recorded by all funds effected in the period in which transactions are executed.

Pensions

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System (the System) and additions to / deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred.

Accumulated Unpaid Vacation and Sick Leave

Employees are granted vacation and sick leave in varying amounts based on length of service. The value of accumulated vacation and sick leave at June 30 for the school department employees is recorded on the financial statements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities when applicable. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

The Town has identified June 30, 2018 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Trust Funds</u>	<u>Total</u>
<u>Nonspendable</u>			
Cemetery Trust Principal		\$17,077	\$17,077
School Lunch Program Inventory	\$1,418		\$1,418
<u>Restricted</u>			
Education Fund	\$800,283		\$800,283
Revenue Sharing	\$35,651		\$35,651
Ministerial School Lot		\$700	\$700
<u>Committed</u>			
Business Park Infrastructure	\$49,860		\$49,860
Fire Truck Reserve	\$57,375		\$57,375
Animal Control Fund	\$11,559		\$11,559
Solid Waste Disposal	\$97,559		\$97,559
Town Roads	\$61,257		\$61,257
Recreation	\$3,439		\$3,439
Veteran's Graves	\$11,975		\$11,975
Harbor Committee	\$84,951		\$84,951
Veteran's Memorial	\$18,785		\$18,785
<u>Assigned</u>			
Fire Department	\$3,089		\$3,089
Cemetery Trust Income		\$5,031	\$5,031
Ministerial School Lot		\$4	\$4
<u>Unassigned</u>	\$818,041		\$818,041
<u>Total Fund Balances</u>	<u>\$2,055,241</u>	<u>\$22,811</u>	<u>\$2,078,053</u>

In accordance with GASB Statement 54, the Town classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors or creditors, or amounts constrained due to constitutional provisions or enabling legislation.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Town through formal action at the highest level of decision making authority and does not lapse at the end of the year.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered Restricted nor Committed. The Board of Selectmen are authorized to make assignments pursuant to their appointment.

Unassigned - includes fund balance amounts that are not considered to be Non-spendable, Restricted, Committed or Assigned.

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

Net Position

Net position is required to be classified into three components - net investment in capital assets, restricted; and unrestricted. These classifications are defined as follows:

Net Investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$817,454 of restricted net position, of which enabling legislation restricts \$0.

Unrestricted - This component consists of net position that do not meet the definition of "restricted" or "net investment in capital assets".

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$17,077 for cemetery purposes. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institutions holding the Town's cash accounts are participating in the Federal Deposit Insurance Corporation (FDIC) program. For interest and non-interest bearing cash accounts, the Town's cash deposits, including certificates of deposit, are insured up to \$250,000 each (interest bearing and non-interest bearing) by the FDIC. In order to avoid exceeding the \$250,000 FDIC limits, the Town obtains bank collateral protection.

At year end, the carrying value of the Town's deposits was \$2,271,264 and the bank balance was \$2,377,521. The Town has no uninsured and uncollateralized deposits as of June 30, 2018.

Credit risk - credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/investments in insured commercial banks, insured credit union and direct debt securities of the United States Government unless such an investment is expressly prohibited by law.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2017 and committed on July 12, 2017. Interest of 7% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$174,345 of the property taxes receivable have been classified as unavailable tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2018 was as follows:

	<u><i>Beginning Balance</i></u>	<u><i>Increases</i></u>	<u><i>Decreases</i></u>	<u><i>Ending Balance</i></u>
<u><i>Governmental Activities:</i></u>				
<u><i>Capital assets not being depreciated</i></u>				
Land	\$193,177			\$193,177
<u><i>Capital assets being depreciated</i></u>				
Buildings & Improvements	\$3,412,776	\$76,625		\$3,489,401
Equipment	\$1,254,899	\$6,288	\$110,000	\$1,151,187
Infrastructure	\$2,120,898			\$2,120,898
<u><i>Total capital assets being depreciated</i></u>	<u>\$6,788,573</u>	<u>\$82,913</u>	<u>\$110,000</u>	<u>\$6,761,486</u>

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u><i>Less Accumulated Depreciation for</i></u>				
Buildings & Improvements	\$1,284,147	\$78,259		\$1,362,406
Equipment	\$637,895	\$46,701	\$110,000	\$574,596
Infrastructure	\$1,181,370	\$54,236		\$1,235,606
<i>Total accumulated depreciation</i>	<u>\$3,103,412</u>	<u>\$179,196</u>	<u>\$110,000</u>	<u>\$3,172,608</u>
<i>Net capital assets being depreciated</i>	<u>\$3,685,161</u>	<u>(\$96,283)</u>	<u>\$0</u>	<u>\$3,588,878</u>
<u><i>Governmental Activities, Capital Assets, net</i></u>	<u>\$3,878,338</u>	<u>(\$96,283)</u>	<u>\$0</u>	<u>\$3,782,055</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

<u><i>Governmental Activities:</i></u>	
General Government	\$7,428
Protection	\$43,852
Education	\$68,943
Public Transportation, including depreciation of general infrastructure assets	\$57,716
Unclassified	<u>\$1,257</u>
Total Depreciation Expense - Governmental Activities	<u>\$179,196</u>

Note 5 - Long-Term Debt

The Town of Trenton, Maine has no outstanding debt for the fiscal year ended June 30, 2018.

Note 6 - Participation in Public Entity Risk Pool

The Town participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for participation in the respective programs.

The Town is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries municipal and commercial insurance. The Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2018.

Note 7 - Obligation Under Contracted Salaries

An obligation for July and August salaries for employees under September through August contracts is being recorded on the general fund balance sheet. This obligation represents generally accepted accounting principles reporting for the Town.

Note 8 - Defined Benefit Employee Pension Plan

A. Plan Description

Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan. The plan is a multiple-employer, cost-sharing pension plan with a special funding situation. The State of Maine is the non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for their teacher members.

B. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit for State employees and teachers. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to members' accounts is set by the System's Board of Trustees.

C. Member and Employer Contributions

Retirement benefits are funded by contributions from members, employers, State contributions and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the Plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2018, the member contribution rate was 7.65% and the employer contribution rate was 3.97% of applicable member compensation. The employer is also responsible for contributing 11.68% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 11.08% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2018 and the previous two years are as follows:

<i>For the year ended June 30,</i>	<i>Employee Contributions</i>	<i>Employer Contributions</i>	<i>State of Maine Contributions</i>	<i>Applicable Member Compensation</i>
2018	\$95,836	\$55,586	\$133,256	\$1,252,762
2017	\$97,375	\$48,727	\$121,893	\$1,272,871
2016	\$95,047	\$48,035	\$118,531	\$1,242,446

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school systems on behalf of their employees. This leaves contributions toward the net pension liability of the Plan as the basis of allocation. This method of allocation properly distribute, the collective net pension liability between the State of Maine as the non-employer contributing entity and those School Systems contributing toward the net pension liability of the Plan using grant funding.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the School Department reported a net pension liability of \$67,151. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2018, the School Department's proportion was .004623%, which was a decrease of 0.000427% from its proportion measured at June 30, 2017.

For the fiscal year ended June 30, 2018, the School Department recognized pension expense of \$44,433. At June 30, 2018, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$2,824	\$0
Changes in Assumptions	\$0	\$1,049
Net Difference between projected between projected and actual earnings on pension plan investments	\$18,735	\$19,722
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$0	\$9,121
Employer contributions made subsequent to measurement date	\$55,586	\$0
	<u>\$77,145</u>	<u>\$29,892</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<i>Year ended June 30,</i>	
2018	\$47,692
2019	\$2,707
2020	\$449
2021	(\$3,595)

F. Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense
Cost of Livings Increases	2.20%

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.

The actuarial assumptions used in the June 30, 2017 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
Public Equities	30.0%	6.0%
U.S. Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%
	<u>100%</u>	

G. Discount Rate

The discount rate used to measure the total pension liability was 6.875%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.875%, as well as what the School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.875%) or 1 percentage point higher (7.875%) than the current rate:

	<i>1% Decrease (5.875%)</i>	<i>Current Discount Rate (6.875%)</i>	<i>1% Increase (7.875%)</i>
Proportionate Share of the Net Pension Liability	\$117,830	\$67,151	\$25,308

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the System's 2017 Comprehensive Annual Financial Report available online at www.mainepeps.org or by contacting the System at (207) 512-3100.

Note 9 - Other Post Employment Benefits (OPEB)

A. Plan Description - School Department Employees Plan

Qualifying personnel of the School Department participate in the Group Life Insurance Plan for Retired State Employees and Teachers as provided by the Maine Public Employees Retirement System (SET Plan). The plan is a multiple-employer, cost sharing plan with a special funding situation. As of June 30, 2017 there were 220 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

B. Benefits

The Group Life Insurance Plans (the Plans) provide basis group life insurance benefits, during retirement to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10 year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at a rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

C. Funding Policy

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution.

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2017, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

Projections of benefits for financial reporting purposes are based on the provisions of the Plans in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of the assets, consistent with the long-term perspective of the funding methodologies. Costs are developed using the individual entry age normal cost method based on a level percentage of payroll. Experience gains and losses, i.e., actual decreases or increases in the liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense
Participation Rates for Future Retirees	100% of those currently enrolled
Conversion Charges	Apply to the cost of active group life insurance, not retiree group life insurance
Form of Benefit Payment	Lump Sum
For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.	

E. On-Behalf Payments

As mentioned in Section A. above, contributions are made by the System for participating retired teachers. The summary below provides the School Department's allocation of these contributions as well as the proportionate share of the Net OPEB liability. The Net OPEB Liability is not recorded on the Town financial statements since it is a liability of the State of Maine and not a liability of the Town.

	Allocation of:		
	On-Behalf Payments	Benefits Expense	Net OPEB Liability
2017	\$1,594	\$1,957	\$17,588

TOWN OF TRENTON, MAINE

(Exhibit VII)

REQUIRED SUPPLEMENTARY INFORMATION**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET (BUDGET BASIS) AND ACTUAL - GENERAL FUND****FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Property Taxes	\$3,037,016	\$3,037,016	\$3,037,603	\$587
Excise Taxes	\$343,000	\$343,000	\$361,835	\$18,835
State Revenue Sharing	\$45,000	\$45,000	\$41,170	(\$3,830)
Homestead Exemption	\$41,645	\$41,645	\$41,725	\$80
Interest Earned	\$0	\$0	\$33,977	\$33,977
Interest on Delinquent Taxes	\$0	\$0	\$26,325	\$26,325
Other Revenues	\$1,080	\$1,080	\$15,063	\$13,983
<u>Total Revenues</u>	<u>\$3,467,741</u>	<u>\$3,467,741</u>	<u>\$3,557,697</u>	<u>\$89,956</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
General Government	\$314,790	\$314,790	\$293,502	\$21,288
Protection	\$105,600	\$105,600	\$52,530	\$53,070
Health & Sanitation	\$258,213	\$258,213	\$228,850	\$29,363
Highways & Bridges	\$90,068	\$90,068	\$74,648	\$15,420
Education	\$2,824,841	\$2,824,841	\$2,927,581	(\$102,740)
Unclassified	\$28,280	\$28,280	\$23,673	\$4,607
Assessments and Debt Service	\$132,078	\$132,078	\$132,049	\$29
<u>Total Expenditures</u>	<u>\$3,753,870</u>	<u>\$3,753,870</u>	<u>\$3,732,834</u>	<u>\$21,037</u>
<u>Excess of Revenues over Expenditures</u>	<u>(\$286,129)</u>	<u>(\$286,129)</u>	<u>(\$175,137)</u>	<u>\$110,992</u>
<u>Beginning Fund Balance</u>	<u>\$2,230,378</u>	<u>\$2,230,378</u>	<u>\$2,230,378</u>	<u>\$0</u>
<u>Ending Fund Balance</u>	<u>\$1,944,249</u>	<u>\$1,944,249</u>	<u>\$2,055,241</u>	<u>\$110,992</u>

TOWN OF TRENTON, MAINE

(Exhibit VIII)

REQUIRED SUPPLEMENTARY INFORMATION**SCHEDULE OF HISTORICAL PENSION INFORMATION****SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY****MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - TEACHER AND STATE EMPLOYEE PLAN****FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Last 10 Fiscal Years	<i>For the Fiscal Year Ended June 30,</i>			
	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>
Proportion of Net Pension Liability	0.004623%	0.005050%	0.006134%	0.005426%
Proportionate Share of the Net Pension Liability (Asset)	\$67,151	\$89,216	\$82,816	\$58,619
Covered Employee Payroll	\$1,252,762	\$1,272,871	\$1,242,446	\$1,199,649
Proportionate Share of the Net Pension Liability (Asset) as a % Of Its Covered Employee Payroll	5.360%	7.009%	6.666%	4.886%
Plan Total Pension Liability	\$13,484,886,512	\$13,069,954,948	\$12,616,287,054	\$12,320,158,783
Plan Fiduciary Net Position	<u>\$10,893,291,864</u>	<u>\$9,960,335,390</u>	<u>\$10,242,097,022</u>	<u>\$10,337,615,927</u>
Plan Net Pension Liability	<u>\$2,591,594,648</u>	<u>\$3,109,619,558</u>	<u>\$2,374,190,032</u>	<u>\$1,982,542,856</u>
Plan Fiduciary Net Position as a % Of the Total Pension Liability	80.781%	76.208%	81.182%	83.908%
Plan Covered Employee Payroll	\$1,860,230,663	\$1,816,435,084	\$1,699,160,889	\$1,676,857,294
Plan Net Pension Liability as a % Of the Covered Employee Payroll	139.316%	171.194%	139.727%	118.230%

* Amounts presented for each fiscal year were determined as of June 30 of the previous fiscal year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF TRENTON, MAINE

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF HISTORICAL PENSION INFORMATION

SCHEDULE OF EMPLOYER CONTRIBUTIONS

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - TEACHER AND STATE EMPLOYEE PLAN

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Exhibit IX)

Last 10 Fiscal Years	For the Fiscal Year Ended June 30,			
	2018	2017	2016	2015
Contractually required contribution	\$55,586	\$48,727	\$48,035	\$41,624
Actual Contribution	\$55,586	\$48,727	\$48,035	\$41,624
Contribution Deficiency	\$0	\$0	\$0	\$0
Covered Employee Payroll	\$1,252,762	\$1,272,871	\$1,242,446	\$1,199,649
Contributions as a % of Covered Employee Payroll	4.437%	3.828%	3.866%	3.470%

* Amounts presented for each fiscal year were determined as of June 30 of the previous fiscal year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF TRENTON, MAINE

NOTES TO HISTORICAL PENSION INFORMATION

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Note 1 - Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date, June 30, 2017, is as follows:

A. Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost rate for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

B. Asset Valuation Method

An actuarial value of assets is used for determining employer contributions. The use of an actuarial value of assets for this purpose helps mitigate volatility in contribution rates that might otherwise occur due to fluctuations in market conditions. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

C. Amortization

The net pension liability is amortized on a level percentage of payroll over the amortization period then in effect in statutory and constitutional requirements. The statutory and constitutional requirements include an amendment to the Maine Constitution approved in November 1995 that requires the State of Maine to fund the unfunded actuarial liability existing on June 30, 1996, over a period not to exceed 31 years beginning on July 1, 1997, and not later than June 30, 2028. The Amendment prohibits the creation of new unfunded liabilities in the Plan except those arising from experience losses, which must be funded over a period of not more than ten years. In addition, the amendment requires the use of actuarially sound current cost accounting, reinforcing existing statutory requirements.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2017 are as follows:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.875%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the fiscal year ended June 30, 2017.

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

(Schedule 1)

<i>Department</i>	<i>Beginning Balance</i>	<i>Approp- riations</i>
<i>General Government:</i>		
Administration (Schedule 7)	\$0	\$299,790
Abatements	\$0	\$15,000
Municipal Building Reserve	\$932	\$0
	<u>\$932</u>	<u>\$314,790</u>
<i>Protection:</i>		
Fire Department	\$0	\$69,300
Fire Truck Reserve	\$13,393	\$30,000
E-911 / Emergency Management	\$0	\$3,000
Animal Control	\$8,375	\$3,300
	<u>\$21,769</u>	<u>\$105,600</u>
<i>Health & Sanitation:</i>		
Ambulance	\$0	\$13,329
Septic Waste Disposal	\$0	\$6,000
Acadia Disposal District	\$0	\$3,884
Solid Waste Disposal	\$67,063	\$250,000
	<u>\$67,063</u>	<u>\$273,213</u>
<i>Highways & Bridges:</i>		
Town Roads	\$55,018	\$15,000
Snow Removal	\$0	\$57,500
Salt / Sand	\$0	\$25,000
Salt / Sand Shed Lights	\$0	\$2,000
	<u>\$55,018</u>	<u>\$99,500</u>
<i>Education:</i>		
School Department	\$904,441	\$2,759,841
School Parking Lot	\$0	\$65,000
	<u>\$904,441</u>	<u>\$2,824,841</u>
<i>Unclassified:</i>		
General Assistance	\$0	\$2,500
Recreation	\$3,901	\$0
Harbor Committee	\$84,951	\$0
Veteran's Graves	\$12,099	\$1,080
Veteran's Memorial	\$19,283	\$0
Community Service Agencies	\$0	\$24,700
	<u>\$120,234</u>	<u>\$28,280</u>
<i>Assessments and Debt Service</i>		
Hancock County Taxes	\$0	\$132,050
Overlay	\$0	\$28
	<u>\$0</u>	<u>\$132,078</u>
<u>TOTALS</u>	<u>\$1,169,458</u>	<u>\$3,778,302</u>

<i>Receipts</i>	<i>Total Available</i>	<i>Expenditures/ Transfers Out</i>	<i>Unexpended (Overdraft)</i>	<i>Ending Balance</i>
\$26,024	\$325,814	\$288,177	\$37,636	\$0
\$0	\$15,000	\$30,416	(\$15,416)	\$0
\$0	\$932	\$932	\$0	\$0
<u>\$26,024</u>	<u>\$341,746</u>	<u>\$319,526</u>	<u>\$22,220</u>	<u>\$0</u>
\$653	\$69,953	\$66,864	\$0	\$3,089
\$20,270	\$63,663	\$6,288	\$0	\$57,375
\$0	\$3,000	\$184	\$2,817	\$0
\$1,094	\$12,769	\$1,211	\$0	\$11,559
<u>\$22,017</u>	<u>\$149,386</u>	<u>\$74,547</u>	<u>\$2,817</u>	<u>\$72,022</u>
\$0	\$13,329	\$13,329	\$0	\$0
\$0	\$6,000	\$7,133	(\$1,133)	\$0
\$0	\$3,884	\$3,884	\$0	\$0
<u>\$37,221</u>	<u>\$354,284</u>	<u>\$256,724</u>	<u>\$0</u>	<u>\$97,559</u>
<u>\$37,221</u>	<u>\$377,497</u>	<u>\$281,071</u>	<u>(\$1,133)</u>	<u>\$97,559</u>
\$9,432	\$79,450	\$18,194	\$0	\$61,257
\$0	\$57,500	\$57,500	\$0	\$0
\$0	\$25,000	\$15,691	\$9,309	\$0
<u>\$0</u>	<u>\$2,000</u>	<u>\$2,127</u>	<u>(\$127)</u>	<u>\$0</u>
<u>\$9,432</u>	<u>\$163,950</u>	<u>\$93,512</u>	<u>\$9,182</u>	<u>\$61,257</u>
\$518,309	\$4,182,591	\$3,380,891	\$0	\$801,701
\$0	\$65,000	\$65,000	\$0	\$0
<u>\$518,309</u>	<u>\$4,247,591</u>	<u>\$3,445,891</u>	<u>\$0</u>	<u>\$801,701</u>
\$0	\$2,500	\$0	\$2,500	\$0
\$0	\$3,901	\$462	\$0	\$3,439
\$0	\$84,951	\$0	\$0	\$84,951
\$0	\$13,179	\$1,204	\$0	\$11,975
\$1,908	\$21,190	\$2,405	\$0	\$18,785
<u>\$0</u>	<u>\$24,700</u>	<u>\$21,509</u>	<u>\$3,191</u>	<u>\$0</u>
<u>\$1,908</u>	<u>\$150,422</u>	<u>\$25,581</u>	<u>\$5,691</u>	<u>\$119,150</u>
\$0	\$132,050	\$132,049	\$1	\$0
<u>\$0</u>	<u>\$28</u>	<u>\$0</u>	<u>\$28</u>	<u>\$0</u>
<u>\$0</u>	<u>\$132,078</u>	<u>\$132,049</u>	<u>\$29</u>	<u>\$0</u>
<u>\$614,910</u>	<u>\$5,562,670</u>	<u>\$4,372,176</u>	<u>\$38,805</u>	<u>\$1,151,689</u>

TOWN OF TRENTON, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 2)

<u>Revenues:</u>		
Tax Commitment	\$3,032,861	
Excise Taxes	\$343,000	
State Revenue Sharing	\$45,000	
Solid Waste Revenue	\$15,000	
Homestead Exemption & BETE Reimbursement	\$45,800	
State Road Assistance	\$9,432	
Other Revenues	\$1,080	
Unassigned Fund Balance	\$286,129	
<u>Total Revenues</u>		\$3,778,302
<u>Expenditures:</u>		
General Government	\$299,790	
Abatements on Taxes	\$15,000	
Fire Department	\$69,300	
Fire Truck Reserve	\$30,000	
E-911 / Emergency Management	\$3,000	
Animal Control	\$3,300	
Town Roads	\$15,000	
Snow Removal	\$57,500	
Salt/Sand	\$25,000	
Salt/Sand Shed Lights	\$2,000	
General Assistance	\$2,500	
Septic Waste	\$6,000	
Solid Waste	\$250,000	
Education	\$2,759,841	
School Parking Lot	\$65,000	
Acadia Disposal District	\$3,884	
County Tax	\$132,050	
Overlay	\$28	
Community Service Agencies	\$24,700	
County Ambulance	\$13,329	
Veteran's Graves	\$1,080	
<u>Total Expenditures</u>		\$3,778,302

TOWN OF TRENTON, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 3)

<u>Taxable Valuation:</u>		
Land and Buildings	\$290,676,300	
Personal Property	\$11,552,000	
<u>Total Taxable Valuation</u>		\$302,228,300
<u>Tax Rate</u>		
		\$0.01004
<u>Tax Commitment</u>		
Add Supplemental Taxes		\$3,032,861
		\$25,165
<u>Total to be Collected</u>		
		\$3,058,026
<u>Collections and Adjustments:</u>		
Cash Collections, less overpayments refunded	\$2,904,115	
Abatements Applied	\$15,183	
<u>Total Collections and Adjustments</u>		\$2,919,298
<u>Uncollected Taxes, June 30</u>		
		\$138,728

TOWN OF TRENTON, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 4)

<u>Beginning Unassigned Fund Balance</u>			\$971,579
<u>Increases:</u>			
Lapsed Balances - Schedule of Departmental Operations	\$38,805		
Interest Earned	\$33,977		
Interest on Unpaid Taxes and Liens	\$26,325		
Excise Taxes - Net of Appropriation	\$18,835		
Supplemental Taxes	\$25,632		
State Reimbursements - Net of Appropriation	\$4,652		
Gain on Sale of Tax Acquired Property	\$7,200		
Miscellaneous Revenues (Expenses)	\$2,241		
<u>Total Increases</u>			\$157,666
<u>Decreases:</u>			
Appropriations from Unassigned Fund Balance	\$286,129		
Increase in Unavailable Tax Revenues	\$25,075		
<u>Total Decreases</u>			\$311,204
<u>Ending Unassigned Fund Balance</u>			\$818,041

TOWN OF TRENTON, MAINE

SCHEDULE OF UNCOLLECTED PRIOR YEAR PROPERTY TAXES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 5)

	2009	2010	2011	2012	2013	2014	2015
<u>Uncollected Taxes:</u>							
AT & T					\$18.41	\$376.38	\$422.28
Acadia Fire FC							\$92.21
Alley, Hope						\$56.10	
Alley, Sid						\$0.74	
Bar Harbor Biotechnology							\$898.48
Bickford, Darlene						\$58.14	
Braley, Dale							\$80.58
Davidson, Jackie			\$17.33	\$16.13		\$15.30	
Demuro, Leonard	\$316.88						
EchoStar Satellite, LLC	\$37.28						
Eldridge, Larry							\$24.48
Fitzpatrick, Floyd							\$232.56
GE Capital						(\$7.00)	
Gross, Donald						\$98.94	
Heartworks							\$16.32
Henderson Auto Repair							\$125.46
Herrick, Mark							\$92.82
J&P Farm Market							\$165.24
KVK Automotive							\$72.42
Lehto, Andrew	\$15.21	\$144.90	\$145.53	\$135.45	\$131.04		
Lemoine, Richard						\$92.82	
Libitzki, Edward						\$70.38	
Mawson, Jason						\$49.98	\$49.98
Mayo, Peter		\$147.20	\$147.84	\$137.60	\$133.12	\$130.56	
McAllister, Leisa							\$96.90
McClellan, Brian						\$138.72	
Metal Magic							\$145.86
Mitchell, Gloria				\$48.37	\$46.80	\$45.90	\$11.88
Ross Woodworking							
Roy, Michael						\$114.24	
TC Customs							\$22.44
<u>Totals</u>	<u>\$369.37</u>	<u>\$292.10</u>	<u>\$310.70</u>	<u>\$337.55</u>	<u>\$329.37</u>	<u>\$1,241.20</u>	<u>\$2,549.91</u>

TOWN OF TRENTON, MAINE

SCHEDULE OF UNCOLLECTED TAX LIENS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 6)

Page 1 of 2

	2009	2010	2011	2012	2013	2014	2015	2016
Albee, Brian								\$1,741.34
Alley, Lorene								\$161.73
Bouffard, Robert								\$191.48
Caruso, Jessica								\$68.56
Closson, Christopher							\$636.48	\$563.41
Conary, Thomas								\$97.14
Courchesne, Barbara								\$5,061.62
Dougherty, Michael Race								\$1,438.85
Dougherty, Michael Race								\$500.00
Dougherty, Michael Race								\$3,432.80
Denmark Holding	\$41.50							
Fitch Matthew R.					\$74.63	\$418.20	\$418.20	\$411.03
Forrest, Evette								\$983.45
Forrest, John								\$340.85
Gott, Helen							\$220.32	\$216.54
Greenlaw, Faith			\$2.00					
Greenlaw, Nancy					\$29.12	\$28.56		\$25.06
Greenlaw, Nancy								\$28.07
Greenlaw, Nancy							\$194.69	\$1,228.06
Hooper, Marie								\$391.98
Hyde, Michael								\$4,095.21
King, Paul				\$617.05	\$596.96	\$705.84	\$696.66	\$677.69
Lawson, Karla								\$875.18
Leathers, James				\$1,219.47	\$1,366.56	\$1,340.28	\$1,345.38	\$1,315.28
Libitzki, Edward							\$1,483.08	\$1,457.64
Libitzki, Edward								\$3,834.56
Lynk, Peter								\$357.89
McGarr, Nicole								\$664.19
Merchant, Glen								\$1,630.07
Montague, Steven								\$213.53
Norwood, Mark							\$271.32	\$266.67
Norwood, Mark							\$271.32	\$266.67
Norwood, Mark								\$1,815.53
Noyes Development								\$325.81
Osier, Vera								\$323.55
Owner Unknown							\$186.66	\$183.46
Ray, Robert								\$1,234.08
Robbins, Daniel								\$270.00
Rich, Douglas	\$660.56		\$21.33					
Sargent, Stephen								\$332.83
Shady Lane Realty Trust							\$104.50	\$2,163.40
Shelton, Linda								\$3,926.79
Shelton, Richard								\$2,736.83
Shelton, Richard								\$263.66
Sherman, Jeanne								\$883.71

TOWN OF TRENTON, MAINE

SCHEDULE OF UNCOLLECTED TAX LIENS / PROPERTY TAXES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 6)

Page 2 of 2

	2009	2010	2011	2012	2013	2014	2015	2016
Scott, Elsie	\$290.09	\$286.35	\$287.60					
Taylor, Wayne								\$342.24
Tedesco, Alana M.						\$2,083.86	\$2,093.04	\$2,064.15
Urquhart, Stacy & Stephanie								\$3,082.69
<u>Totals</u>	<u>\$992.15</u>	<u>\$286.35</u>	<u>\$310.93</u>	<u>\$1,836.52</u>	<u>\$2,067.27</u>	<u>\$4,848.06</u>	<u>\$7,921.65</u>	<u>\$52,485.28</u>

TOWN OF TRENTON, MAINE
SCHEDULE OF ADMINISTRATION ACCOUNT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 7)

<i>Description</i>	<i>Appropriation</i>	<i>Receipts</i>	<i>Expenditures</i>	<i>Unexpended (Overdraft)</i>
Fees, Applications and Permits	\$0	\$9,800	\$0	\$9,800
Building Permits	\$0	\$9,853	\$0	\$9,853
Plumbing Permits	\$0	\$6,370	\$7,635	(\$1,265)
Selectman's Salary	\$11,000	\$0	\$10,000	\$1,000
Assessor Contract	\$32,000	\$0	\$29,667	\$2,333
Administrative Assist.	\$40,000	\$0	\$39,008	\$992
Assessor's Salary	\$18,740	\$0	\$10,144	\$8,596
RE Tax Dist Volunteers	\$500	\$0	\$1,785	(\$1,285)
Fire Chief	\$4,000	\$0	\$2,000	\$2,000
Code Enforcement Officer	\$15,000	\$0	\$15,000	\$0
Code Enforcement Mileage	\$1,000	\$0	\$89	\$911
Sign Control Officer	\$0	\$0	\$1,240	(\$1,240)
Front Desk Clerk	\$0	\$0	\$11,224	(\$11,224)
Town Office Assistants	\$25,300	\$0	\$29,591	(\$4,291)
Road Commissioner	\$1,200	\$0	\$1,200	\$0
Election Clerks	\$2,000	\$0	\$1,040	\$960
Cash Over / Short	\$0	\$0	\$100	(\$100)
Supplies	\$7,500	\$0	\$9,438	(\$1,938)
Computer Repairs / Upgrades	\$5,000	\$0	\$2,025	\$2,975
Training	\$2,600	\$0	\$244	\$2,356
Legal Services	\$4,500	\$0	\$589	\$3,911
Street Lights	\$2,600	\$0	\$2,782	(\$182)
Route 230 Intersection	\$1,000	\$0	\$444	\$556
Insurance	\$18,000	\$0	\$13,940	\$4,060
MMA - Health Insurance	\$10,000	\$0	\$12,899	(\$2,899)
FICA Town	\$10,000	\$0	\$11,189	(\$1,189)
Unemployment	\$2,000	\$0	\$837	\$1,163
Advertising	\$5,000	\$0	\$3,464	\$1,536
Liens & Discharges	\$4,000	\$0	\$2,367	\$1,633
Tax Bills	\$2,000	\$0	\$2,000	\$0
Tax Mapping	\$2,500	\$0	\$1,350	\$1,150
Audit	\$9,500	\$0	\$8,548	\$952
Maine Municipal Association	\$8,500	\$0	\$4,878	\$3,622
MDI League of Towns	\$400	\$0	\$420	(\$20)
Town Reports	\$2,500	\$0	\$1,675	\$825
Hancock County Planning	\$2,500	\$0	\$1,250	\$1,250
Rebinding Books	\$750	\$0	\$564	\$186
Miscellaneous Expenditures	\$0	\$0	\$6,749	(\$6,749)
Mileage Reimbursement	\$3,500	\$0	\$1,183	\$2,317
Software Fees	\$9,000	\$0	\$10,082	(\$1,082)
Municipal Building - Fuel	\$5,000	\$0	\$4,795	\$205
Municipal Building - Telephone	\$3,800	\$0	\$3,217	\$583
Municipal Building - Internet	\$2,200	\$0	\$2,167	\$33
Municipal Building - Computer Repair	\$1,000	\$0	\$0	\$1,000
Municipal Building - Lights	\$5,000	\$0	\$4,831	\$169
Municipal Building - Janitor	\$4,000	\$0	\$3,600	\$400
Municipal Building - Trash Disposal	\$4,000	\$0	\$4,721	(\$721)
Municipal Building - Maintenance	\$3,200	\$0	\$2,200	\$1,000
Municipal Building - Supplies	\$1,000	\$0	\$0	\$1,000
Municipal Building - Lawn Care	\$3,000	\$0	\$2,325	\$675
Municipal Building - Security	\$2,500	\$0	\$299	\$2,201
Municipal Building - Miscellaneous	\$1,000	\$0	\$2,302	(\$1,302)
Municipal Building - Equipment	\$0	\$0	(\$922)	\$922
	<u>\$299,790</u>	<u>\$26,024</u>	<u>\$288,177</u>	<u>\$37,636</u>

TOWN OF TRENTON, MAINE
SCHEDULE OF FIDUCIARY FUND TRANSACTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 8)

	<i>Principle Balance 7/1/2017</i>	<i>Income Balance 7/1/2017</i>	<i>Income</i>		<i>Income Balance 6/30/2018</i>	<i>Principal Balance 6/30/2018</i>
			<i>Earned</i>	<i>Expended</i>		
<u>Cemetery Trust Funds:</u>						
Haynes, Melvin and Ralph	\$3,000.97	\$133.14	\$88.13	\$88.13	\$133.14	\$3,089.10
Grindle Lot	\$883.84	\$41.12	\$25.96	\$25.96	\$41.12	\$909.80
E. Young Lot	\$500.00	\$65.68	\$14.68	\$23.96	\$56.40	\$500.00
Bird, Walter	\$300.00	\$181.89	\$8.81	\$14.35	\$176.35	\$300.00
Bunker, John	\$360.02	\$20.96	\$10.57	\$10.33	\$21.20	\$360.02
Copp, Frederick	\$400.00	\$130.93	\$11.75	\$11.48	\$131.20	\$400.00
Hopkins, Lester and Dora	\$500.00	\$945.15	\$14.68		\$959.83	\$500.00
Marshall, Arno	\$217.60	\$74.81	\$6.39		\$81.20	\$217.60
McCarthy Lot	\$300.00	\$246.36	\$8.81	\$8.61	\$246.56	\$300.00
Smith, G. Maynard	\$500.00	\$106.04	\$14.68	\$14.35	\$106.37	\$500.00
Tower Lot	\$300.00	\$66.55	\$8.81	\$8.61	\$66.75	\$300.00
Tucker Lot	\$400.00	\$82.20	\$11.75	\$14.35	\$79.60	\$400.00
Leland, Arthur	\$500.00	\$156.38	\$14.68		\$171.06	\$500.00
Cousins, Eugena Lucy	\$600.00	\$264.40	\$17.62	\$17.21	\$264.81	\$600.00
Stanley, Lionel and James	\$500.00	\$135.42	\$14.68	\$14.35	\$135.75	\$500.00
Carter Lot	\$500.00	\$153.18	\$14.68	\$35.23	\$132.63	\$500.00
Davis Lot	\$500.00	\$55.75	\$14.68		\$70.43	\$500.00
H. Young Lot	\$500.00	\$68.96	\$14.68	\$14.35	\$69.29	\$500.00
Copp, Irving and Margaret	\$700.00	\$171.22	\$20.56	\$20.08	\$171.70	\$700.00
Douglas, Carroll and Kathleen	\$500.00	\$480.27	\$14.68		\$494.95	\$500.00
Steinhilber Lot	\$500.00	\$354.34	\$14.68		\$369.02	\$500.00
Heiniger Lot	\$750.00	\$615.51	\$22.03		\$637.54	\$750.00
Trufry/Dunbar Lot	\$750.00	\$62.81	\$22.03	\$21.52	\$63.32	\$750.00
Grant, Walter	\$1,000.00	\$188.17	\$29.37	\$28.69	\$188.85	\$1,000.00
Royal-Hopkins Lot	\$1,000.00	\$80.92	\$21.61		\$102.53	\$1,000.00
Hodgkins-Grindle Lot	\$1,000.00	\$38.50	\$20.90		\$59.40	\$1,000.00
<u>Total Cemetery Funds</u>	<u>\$16,962.43</u>	<u>\$4,920.66</u>	<u>\$481.92</u>	<u>\$371.56</u>	<u>\$5,031.02</u>	<u>\$17,076.52</u>
Ministerial School Lot	\$700.00	\$3.45	\$0.40		\$3.85	\$700.00
<u>Total Trust Funds</u>	<u>\$17,662.43</u>	<u>\$4,924.11</u>	<u>\$482.32</u>	<u>\$371.56</u>	<u>\$5,034.87</u>	<u>\$17,776.52</u>

TOWN OF TRENTON, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

(Schedule 9)

<u>Federal Grantor/Pass-Through</u>				
<u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass-Through Number</u>	<u>Program Award Amount</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>				
Rural Education Achievement Program	84.358	013-05A-6336-13	\$15,605	\$11,333
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
Title IA - Disadvantaged	84.010	013-05A-3107-13	\$37,350	\$40,244
Title IA - Program Improvement	84.010	013-05A-3106-13	\$20,300	\$12,459
Title IIA - Teacher Quality	84.367	013-05A-3042-11	\$1,705	\$1,705
Title IVA - SSAE	84.424	013-05A-3345-13	\$2,058	\$2,058
Local Entitlement	84.027	013-05A-3046-12	\$54,288	\$58,243
<u>Total State of Maine Department of Education</u>			\$115,701	\$114,709
<u>Total U.S. Department of Education</u>			\$131,306	\$126,042
<u>U.S. Department of Agriculture:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
National School Lunch Program - Lunch	10.555	-	\$34,923	\$34,923
National School Lunch Program - Breakfast	10.555	-	\$15,447	\$15,447
National School Lunch Program - Other	10.555	-	\$1,035	\$1,035
National School Lunch Program - After School	10.582	-	\$3,147	\$3,147
Food Distribution - Donated Commodities	10.550	-	\$4,842	\$4,842
<u>Total U.S. Department of Agriculture</u>			\$59,394	\$59,394
<u>Totals</u>			\$190,700	\$185,436

WARRANT

HANCOCK, ss

STATE OF MAINE

To the Constable, Town of Trenton in said County of Hancock,

Greetings:

In the name of the State of Maine, you are hereby directed to notify and warn the Inhabitants of said Town of Trenton qualified by law to vote in Town affairs to meet in the Municipal Building in said Town, on Monday the 20th day of May, A.D. 2019 at 3:00 p.m. in the afternoon to act on the following Articles, to wit:

ARTICLE ACTION TAKEN BY THE TOWN

1. To choose a Moderator to preside at said meeting.
2. To elect by secret ballot the following Officers and Employees for the ensuing year(s): *One Selectmen and Overseer of the Poor for a three-year term; Two School Committee Members for a three-year term*
3. To vote by secret ballot to determine the reinstatement of the school budget validation referendum process in the Trenton School Department for the next three years. Polls will be closed at 7:00 p.m. on May 20, 2019

Note: Following the closing of the polls, the meeting will be recessed to reconvene for consideration of the remaining Articles at **6:00 p.m.** Tuesday, May 21, 2019 at the Trenton Elementary School.
Note: The 8th Grade will serve a Dinner at 4:30 p.m.

4. To hear the report of the Town Officers for the past year.
5. To see what sum of money the voters of the Town of Trenton will vote to raise and appropriate for **General Government** for the fiscal year 2019-20.
 Budget Committee recommends that \$338,370.00 be appropriated and taken from Excise Tax revenues.
6. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Animal Control** for the fiscal year 2019-20.
 Budget Committee recommends that \$ 2,000.00 be appropriated and taken from the Animal Control Reserve Account.
7. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Fire Protection** for the fiscal year 2019-20.
 Budget Committee recommends that \$ 71,800.00 be appropriated and that \$58,170.00 be raised from Taxes; \$13,630.00 be taken from Excise Tax revenues.
8. To see what sum of money the voters of the Town of Trenton will raise and appropriate for the **Fire Truck Reserve Account** for the fiscal year 2019-20.
 Budget Committee recommends that \$ 30,000.00 be appropriated and raised from Taxes.
9. To see what sum of money the voters of the Town of Trenton will raise and appropriate for the Fire Dept. Building Reserve Account.
 Budget Committee recommends that \$10,000.00 be raised from Taxes.

10. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Ambulance Service** for the fiscal year 2019-20.
- Budget Committee recommends \$ 13,329.00 be appropriated and taken from Unassigned Funds.
11. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Care of Cemeteries** for the fiscal year 2019-20.
- Budget Committee recommends that Annual Interest on Cemeteries Savings be appropriated.
12. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Town Roads** for the fiscal year 2019-20.
- Budget Committee recommends that \$ 15,000.00 be appropriated and that \$13,072.00 be taken from State Aid to Roads and that \$1,928.00 be taken from Unassigned Funds.

Education Articles

Note: Articles 13 through 23 authorize expenditures in cost center categories

13. To see what sum the School Committee is authorized to expend for **Regular Instruction** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.
- School Committee recommends **\$ 2,015,685**
Note: 2018-19 Amount was \$1,826,547
14. To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.
- School Committee recommends **\$ 862,894**
Note: 2018-19 Amount was \$ 675,346
15. To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.
- School Committee recommends **\$ -0-**
Note: 2018-19 Amount was \$ -0-
16. To see what sum the School Committee is authorized to expend for **Other Instruction** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.
- School Committee recommends **\$ 71,557**
Note: 2018-19 Amount was \$ 75,682
17. To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.
- School Committee recommends **\$ 289,219**
Note: 2018-19 Amount was \$ 272,394
18. To see what sum the School Committee is authorized to expend for **System Administration** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.
- School Committee recommends **\$ 77,529**
Note: 2018-19 Amount was \$ 77,112

19. To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.
- School Committee recommends **\$ 198,246**
Note: 2018-19 Amount was \$ 185,837
20. To see what sum the School Committee is authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.
- School Committee recommends **\$ 158,667**
Note: 2018-19 Amount was \$ 150,333
21. To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.
- School Committee recommends **\$ 264,613**
Note: 2018-19 Amount was \$ 250,975
22. To see what sum the School Committee is authorized to expend for **Debt Service and Other Commitments** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.
- School Committee recommends **\$ -0-**
Note: 2018-19 Amount was \$ -0-
23. To see what sum the School Committee is authorized to expend for **All Other Expenditures** for the fiscal year beginning July 1, 2019 and ending June 30, 2020.
- School Committee recommends **\$ 33,000**
Note: 2018-19 Amount was \$ 33,000
- Note: Articles 13 – 23 authorize a total budget of \$ 3,971,410**
Note: 2018-19 Amount was \$ 3,547,226

Note: Articles 24 – 26 raise funds for the Proposed School Budget

Hand Count

24. To see what sum the voters of the Town of Trenton will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$2,144,269**) and to see what sum the voters of the Town of Trenton will raise as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688 for the period July 1, 2019 to June 30, 2020.
- School Committee recommends **\$1,810,689**
- Explanation: The Town of Trenton's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.*

Hand Count

25. To see what sum the voters of the Town of Trenton will raise and appropriate for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, non-state funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of the Town of Trenton's contribution to the total

cost of funding public education from kindergarten to grade 12 for the period July 1, 2019 to June 30, 2020.

School Board recommends **\$ -0-**.

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the Town of Trenton's long-term debt for major capital school construction projects and minor capital renovation projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters.

Written Ballot Vote Required

26. To see what sum the voters of the Town of Trenton will raise and appropriate in additional local funds for school purposes (**Recommend: \$ 1,590,134**) for the period July 1, 2019 to June 30, 2020, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$1,590,134**) as required to fund the budget recommended by the school committee.

The School Committee recommends raising **\$1,590,134** in additional local funds from taxation and appropriating the following: \$368,394 from Carryover and \$225,000 from State Subsidy. The School Committee gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$ 1,590,134**: The State funding model underestimates the actual costs to fully fund the 2019-2020 budget.

Explanation: The additional local funds are those locally raised funds over and above the Town of Trenton's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town of Trenton's budget for educational programs.

Note: Articles 24, 25, & 26 raise a total town appropriation of \$ 3,400,823

Note: 2018-19 Amount was \$ 2,953,832

Note: Article 27 summarizes the proposed school budget and does not authorize any additional expenditures

Hand Count

27. To see what sum the voters of the Town of Trenton will authorize the School Committee to expend for the fiscal year beginning July 1, 2019 and ending June 30, 2020 from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee recommends **\$ 3,971,410**

Note: 2018-19 Amount was \$ 3,547,226

28. In addition to the amount in Articles 13 – 27, shall the School Committee be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year 2019-2020 for school purposes provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

Est. Current Year Totals: \$178,638

School Committee recommends passage.

29. To see if the voters of the Town of Trenton will vote to raise and appropriate fifty thousand dollars (\$50,000) for the Pre-K program at the Trenton Elementary School for the 2019-2020 year.

School Committee recommends passage.

30. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Snow Removal** for the fiscal year 2019-20.

Budget Committee recommends that \$ 62,500.00 be appropriated and raised from Taxes.

31. To see what sum of money the voters of the Town of Trenton will raise and appropriate for the purchase of **Salt/Sand** for the fiscal year 2019-20.

Budget Committee recommends that \$ 20,000.00 be appropriated and taken from Unassigned Funds.

32. To see what sum of money the voters of the Town of Trenton will raise and appropriate for the **Veteran's Graves Account** for the fiscal year 2019-20.

Budget Committee recommends \$ 1,080.00 be appropriated and taken from State Reimbursement for Veteran's Graves.

33. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Septic Waste Disposal** for the fiscal year 2018-20.

Budget Committee recommends that \$ 7,500.00 be appropriated and taken from Unassigned Funds.

34. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Solid Waste Disposal** for the fiscal year 2019-2020.

Budget Committee recommends that \$ 260,000.00 be appropriated and that \$ 4,371.00 be taken from BETE Reimbursement, \$ 45,000.00 be taken from Revenue Sharing, \$ 56,221.00 be taken from the Homestead Reimbursement, \$ 6,000.00 be taken from Fiberright Revenue, \$30,000.00 be taken from the Solid Waste Reserve and \$ 118,408.00 be taken from Unassigned Funds.

35. To see what sum of money the voters of the Town of Trenton will raise and appropriate as the Town's anticipated assessment for membership to the **Acadia Disposal District** for the fiscal year 2019-20.

Budget Committee recommends \$ 3,884.00 be appropriated and taken from Unassigned Funds.

36. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Welfare** for the fiscal year 2019-20.

Budget Committee recommends that \$ 5,000.00 be appropriated, that \$ 2,500.00 be raised from Taxes and \$2,500.00 be taken from State Reimbursement for General Assistance.

37. To see what sum of money the voters of the Town of Trenton will raise and appropriate for the **YMCA** for the fiscal year 2019-20.

Budget Committee recommends \$ 2,500.00 be appropriated and that \$2,500.00 be raised from Taxes.

38. To see what sum of money the voters of the Town of Trenton will raise and appropriate for payment of the **County Tax** for the fiscal year 2019-20.

Budget Committee recommends that \$ 138,115.00 be appropriated and raised from Taxes.

39. To see what sum of money the voters of the Town of Trenton will raise and appropriate for **Tax Abatements** for the fiscal year 2019-20.

Budget Committee recommends that \$ 15,000.00 be appropriated and taken from Unassigned Funds.

40. To see what sum of money the Town will vote to raise and appropriate in support of **NonProfit/Public Service Agencies**. The following agencies requested funding for the 2019-20 fiscal year:

AGENCY	REQUEST
Northern Light Home Health Hospice	\$ 500.00
Yesterday's Children	\$ 300.00
WIC	\$ 1,260.00
Hospice of Hancock County	\$ 600.00
Downeast Horizons	\$ 1,000.00
Community Health & Counseling	\$ 795.00
PAWS	\$ 500.00
Downeast Aids Network	\$ 500.00
Red Cross	\$ 1,500.00
Eastern Agency on Aging	\$ 200.00
Ellsworth Public Library	\$ 6,534.00
MPBN	\$ 100.00
Loaves & Fisheries	\$ 1,500.00
Life Flight	\$ 800.00
Friends in Action	\$ 1,000.00
Families First Community Center	\$ 500.00
Emmaus Center	\$ 1,200.00
Open Door Recovery Center	\$ 1,000.00
TOTAL REQUESTED	\$19,789.00

Total funds available for supporting Non-Profit/Public Service agencies are \$ 16,691.00 (1/2 of 1% of 2018-19 Tax Commitment). Budget Committee recommends that \$ 16,691.00 appropriated and raised from Taxes and that the Selectmen be authorized to allocate funding for the Non-Profit/Public Service agencies in an amount not to exceed \$ 16,691.00. If approved, Selectmen will allocate funding at their second regularly scheduled meeting in June (June 18, 2019).

41. To see what sum of money the Town will vote to raise and appropriate for Emergency Management for the fiscal year 2019-20.

Budget Committee recommends that \$ 1,500.00 be appropriated and raised from Taxes.

42. To see what sum of money the Town will vote to raise and appropriate for Downeast Transportation for the fiscal year 2019-20.

Budget Committee recommends that \$ 198.00 be appropriated and taken from Unassigned Funds.

43. To see what sum of money the Town will vote to raise and appropriate for Downeast Transportation - Island Explorer Shuttle for the fiscal year 2019-20.

Budget Committee recommends that \$ 1,000.00 be appropriated and raised from Taxes.

44. To see what sum of money the Town will vote to raise and appropriate for the Trenton Chamber of Commerce for the fiscal year 2019-20.

Budget Committee recommends \$ 2,500.00 be appropriated and raised from Taxes.

45. To see what sum of money the voters of the Town of Trenton will raise and appropriate in support of the Frenchman's Bay Regional Shellfish Conservation Program for the fiscal year 2019-20.

Budget Committee recommends that \$3,300.00 be appropriated and raised from Taxes.

46. To see what sum of money the voters of the Town of Trenton will raise and appropriate for E-911 dispatch for the fiscal year 2019-20.

Budget Committee recommends that \$ 4,000.00 be appropriated and raised Taxes.

47. To see if the voters of the Town of Trenton will authorize the Selectmen, on behalf of the Town, for the fiscal year 2019-20, to sell or dispose of any Real Estate acquired by the Town for nonpayment of taxes thereon, and to dispose of such property on such terms as they may deem advisable, and to execute a Quit Claim Deed for such property.

48. To see if the voters of the Town of Trenton will authorize the Selectmen, for the fiscal year 2019-20, to borrow money in anticipation of taxes as they consider it necessary for the conduct of Town business.

49. To see what date the voters of the Town of Trenton will establish when taxes are due and payable, and what rate of interest shall be charged on any unpaid balance after said date.

The Selectmen recommend that taxes be due October 1, 2019 and that any unpaid balance after that date bear interest at the rate of 9% per annum. (Set By State)

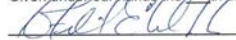
50. To see if the voters of the Town of Trenton will vote to set the interest rate to be paid by the Town on Abated Taxes at the rate of 2% per annum for the fiscal year July 1, 2019 to June 30, 2020.

51. To see if the voters of the Town of Trenton will authorize the tax collector or treasurer, for the fiscal year 2019-20, to accept pre-payments of taxes not yet committed, pursuant to 36 M.R.S.A., Section 506.

52. To see if the voters of the Town of Trenton will authorize the Selectmen, for the fiscal year 2019-20, to contract for services for multiple years, in amounts not to exceed appropriations for same, under such terms and conditions as it deems advisable.

53. To see if the voters of the Town of Trenton will increase the property tax levy limit by \$0.00 since the municipal budget approved at the May 20, 2019 Town Meeting resulted in a tax commitment that is greater than the property tax levy limit. This is for the 2019 property tax commitment year. Our tax levy for this year is \$289,711.00 set by State Law

Given under our hands the 2nd day of April 2019.


R. Frederick Ehlenbach


Susan Starr


Mark Remick


Carlene Hanscom


John Bennett

Municipal Officers, Town Of Trenton,

STATE OF MAINE

Return
April __, 2019

Pursuant to this Warrant to me directed, I have notified and warned the Inhabitants of said Town, qualified as therein expressed, to assemble at said time and place, and for the purpose therein named, by posting attested copies of this Warrant at:

Municipal Building
Trenton Market Place

The same being public and conspicuous places in said Town on the __ day of April, A.D. 2019, being at least seven days before the meeting.

Resident, Town of Trenton

[illegible]

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slight shadow on its right side, suggesting it's resting on a surface.



Looking out from Goose Cove

Photos courtesy of Susan Garver & Peter Laza Trenton Chamber of Commerce