

2014

2013-2014 Municipal Officers Eddington Maine Annual Report

Easton, Me.

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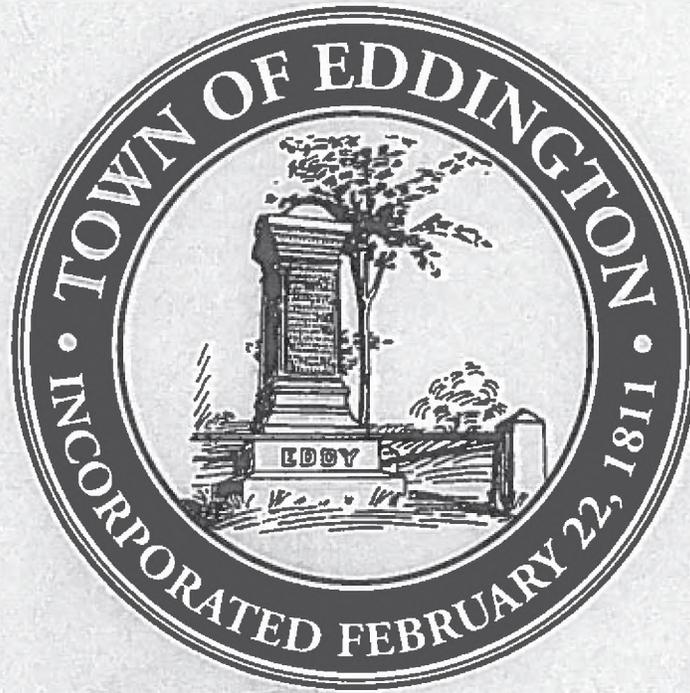
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2013 - 2014

MUNICIPAL
OFFICERS



EDDINGTON
MAINE

R
E
P
O
R
T

TOWN OFFICE ADDRESS

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

OFFICE HOURS

Monday – Friday
7:30 a.m. – 4:00 p.m.

All State Holidays are observed – Office will be closed

TELEPHONE NUMBERS

Office: 843-5233
Fax: 843-7758

FIRE DEPARTMENT

Non-emergency: 843-5251

FIRE WARDEN

843-5251

EDDINGTON SCHOOL

843-6010

EDDINGTON POST OFFICE

843-6519

Hours 10:00 a.m.-12:00 p.m. & 2:30 p.m.-4:30 p.m.

SELECTMEN'S MEETINGS

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

PLANNING BOARD MEETINGS

Second & Fourth Thursday at 6:30 p.m.

Trash & Recycling: Maine Waste Systems, 1161 Stetson Rd., Exeter, ME 659-2381

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

Holidays that will move pick-up to Saturday: New Years Day, Memorial Day, July 4th, Labor Day, Thanksgiving, Christmas, (except when the holiday falls on Saturday).

TOWN OF EDDINGTON INFORMATION CHANNEL

Time-Warner Cable Customers – Channel 7

REFERENCE PHONE NUMBERS

Town Manager – Russell J. Smith	944-4587
Town Office	843-5233
Fax #	843-7758
Fire/Police Emergency	911
Fire Station Non-Emergency	843-5251
Police Non-Emergency	947-4585
Eddington Post Office	843-6519
Brewer Post Office	989-3855
Comins Hall – Sara Yasner	843-5716
Kerry Anderson	370-7377
Info@cominshall.org	
Superintendent of School’s Office	843-7851
Eddington School	843-6010
Holbrook School	843-7769
Trash & Recycling Pickup	
Maine Waste Systems	659-2381
Miscellaneous Trash Disposal	
Waste Management	989-2654
Pine Tree Waste	862-4200
Animal Control – Robert & Denise Stanley	(Dispatch) 945-4636
Maine DOT – Eddington	843-5510
Maine DOT – Bangor	941-4500
Motor Vehicle Bureau – Augusta	(General Info) 287-3330
	(Sales Tax) 624-9693
	(Titles) 624-9000
Motor Vehicle Bureau – Bangor	942-1319
Fire Warden	843-5251
Burn Permits – Weekdays – Town Office	843-5233
Burn Permits – Weekends – Eddington Fire Dept.	843-5251
Inland Fisheries & Wildlife – Augusta	287-8000
Warden Services – Bangor	941-4440

2013-2014 ANNUAL REPORT

Please Bring This Book to Town Meeting

TOWN MEETING SCHEDULE

Tuesday, June 17, 2014
7:00 p.m. – Meet at the Eddington School
to act on articles on the annual warrant.

TOWN OFFICERS MARCH 2013 - JUNE 2014

Moderators: Shawna L. Hinkley, Charles Gilbert III, Gene Kelso

SELECTMEN

Joan Brooks – Chairman (2014) Donn Goodwin (2014)
Charles Grover Jr. – Vice Chairman (2015)
Peter Lyford (2016) Charles Baker Jr. (2016)

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

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

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

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

Code Enforcement Officer, Plumbing Inspector and Health Officer:
Charles Norburg Jr.

Alternate LPI : Rick Leavitt

Road Commissioner
Russell J. Smith

Superintendent of Schools
David Anderson

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

School Administrative District Directors

David McCluskey (2015) Jeff Thurlow (2014) Rusty Gagnon (2016)

Fire Department

James Ellis, Fire Chief

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

James Ellis

Assessors

Roscoe Kent, Chairman (2014)
Robert Dorr (2015) Mary Lynn Hunter (2016)
Elizabeth Morin, Assessors' Agent – Hamlin Associates Inc.

Animal Control Officer

Robert & Denise Stanley

Cemetery Board

Wendy Giguere (2014) Carol Alley (2015) Sandra Cookson (2016)

Surveyor of Wood and Bark (1 year term)

Timothy Higgins

Surveyor of Lumber (1 year term)

Rodney Buswell

Fence Viewer (1 year term)

Vernon Shaw Jonathan Weed

Sealer of Weights and Measures:

State of Maine

Recreation Committee

Rodney Buswell (2014) Claude Berthiaume (2015) Joseph Sekera (2016)

Scholarship Committee

Ralph Russell (2014) Ann Marie Wheeler (2015) Donna Oliver (2016)

Board of Appeals

Cynthia McDonald Melanson, Chairman (2015)
Gary Poisson (2015)
Timothy Higgins (2016) Patricia Wilking (2016)

Planning Board

Thomas Vanchieri, Chairman (2014)
Susan Dunham-Shane, Vice-Chairman (2016)
Frank Higgins (2017) Henry Hodges (2016) Gretchen Heldmann (2018)
Alternates: Michael Shephard – Craig Knight

Economic Development Committee

Peter Lyford Charles Baker, Jr. Robbie Dorr Rodney Buswell, Sr. Ray Wood, Sr.

WEB Masters

Gretchen Heldman
Craig Russell

Historical Society

David Peppard, President
Richard Bowden, Vice President
Alice Higgins, Treasurer
Denise Knowles, Secretary

Representative to the Legislature

David Johnson
Home Phone 843-6929 Capital Telephone 1-800-423-6900
djhouse20@gmail.com

State Senator

Edward Youngblood
735 North Main Street
Brewer, ME 04412
Home Telephone 478-1715 Senate Telephone 287-1505
edmyoungblood@gmail.com

Congress of the United States

House of Representatives

Michael H. Michaud
Bangor – 942-6935 Washington – (202) 225-6306
www.house.gov/michaud

United States Senate

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

Angus King

Bangor – 945-0432 Washington – (202)224-5344

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING
RANKING MEMBER
APPROPRIATIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10th DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

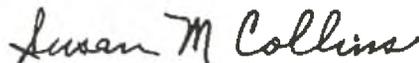
Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,



Susan M. Collins
United States Senator

MICHAEL H. MICHAUD
2ND DISTRICT MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306
FAX: (202) 225-2943

www.michaud.house.gov

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

COMMITTEES:

VETERANS' AFFAIRS
RANKING MEMBER

TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROADS, PIPELINES, AND
HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT, PUBLIC
BUILDINGS, AND EMERGENCY MANAGEMENT
SUBCOMMITTEE ON WATER RESOURCES AND ENVIRONMENT

January 2014

Dear Friends:

Last year saw some of the most bitterly partisan political fighting in Washington in recent memory. However, the gridlock in Washington has not slowed my efforts to fight for Maine's businesses and industries on the national and international level. I will continue to visit and speak with Maine's small businesses and manufacturers to hear firsthand about their successes and challenges. This is an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing and support job growth in our state.

In 2014, it will be my great honor to continue serving our nation's veterans as the Ranking Member of the House Veterans' Affairs Committee. Over the course of the last year, I worked with Representative Jeff Miller (R-Florida), the committee's chairman, to pass a number of bills important to veterans. Some that we passed would reduce the VA's disability claims backlog, help get veterans their compensation faster, and improve training and educational opportunities. One critical measure we advanced through the committee would ensure that all VA programs receive funding a year in advance so no veterans will have to worry about services being disrupted.

While I am proud of these accomplishments, I know there is still so much to do. I will continue to fight for new advances in areas such as veteran employment, veterans' health care, and the ongoing concerns with the VA claims backlog.

I believe Washington is at a crossroads. There are many members of Congress on both sides of the aisle that truly want to get things done for the people they represent. Congress needs to work together to get things done and make Washington work again. I continue to be committed to making that happen, and continue to regularly meet with Democrats, Republicans, and Independents to forge a way forward.

As we move forward into a new year, my highest priority remains ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website (www.house.gov/michaud), where you can email me as well as connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

BANGOR:
6 STATE STREET, SUITE 101
BANGOR, ME 04401
PHONE: (207) 942-6935
FAX: (207) 942-5907

LEWISTON:
179 LESION STREET, GROUND FLOOR
LEWISTON, ME 04240
PHONE: (207) 782-3704
FAX: (207) 782-5330

PRESQUE ISLE:
445 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 764-1036
FAX: (207) 764-1060





Annual Report to the Town of Eddington

A Message from Senator Edward M. Youngblood

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent the Town of Eddington in the Maine Senate. It has been an honor serving on your behalf during the past year to make Maine an even better place to live, work and conduct business.

The 126th Legislature adjourned its First Regular Session on July 10, 2013. The year began with a daunting task: covering an \$880 million shortfall in the state's two-year budget that was caused mainly by cost overruns in Maine's Medicaid program. We were able to bridge this gap without reversing the largest income tax cut passed in state history by the previous Legislature. These tax reductions benefitted low and moderate-income residents most, and taking them away would have represented a big step back for a state that has historically had one of the highest tax burdens in the country.

One of the Legislature's most significant achievements this session was finally paying off Maine's massive debt to its hospitals, which totaled \$484 million at the beginning of 2013. The Legislature approved a plan that allows the state to use a revenue bond to pay off the debt and use the proceeds from a renegotiated state liquor contract to pay off the bond. The debt was the result of Medicaid services provided by 39 Maine hospitals for which they were never reimbursed, dating back to 2009.

The Legislature also approved the bipartisan Omnibus Energy Bill, which addresses reducing the cost of energy in Maine, cutting back on greenhouse emissions, and making money available to insulate Maine homes. As a member of the Energy, Utilities and Technology Committee, I can attest to the long days and many weeks the Committee spent on this initiative. I am proud of the final version enacted; it will increase natural gas capacity and improve connection to underserved areas of Maine, provide funding to help companies cut back on greenhouse emissions and give rebates to homeowners who switch from oil to natural gas or other more efficient heating systems, and provide funding to help homeowners improve insulation.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my assistance in navigating the state bureaucracy. I would be happy to help in any way that I can. Additionally, please let me know if you would like to receive periodic updates on legislative matters. I may be reached in Brewer at 478-1715, in Augusta at 287-1505, or by e-mail at edmyoungblood@gmail.com.

Sincerely,

Edward M. Youngblood
Senate District 31



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

David Johnson
107 Rooks Road
Eddington, ME 04428
(207)843-6929
djhouse20@gmail.com

January 2014

Dear Friends and Neighbors,

As the Second Regular Session of the Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve the citizens of Eddington, and all of District 20, in the Maine House of Representatives. I look forward to continuing to serve on the Veterans and Legal Affairs Committee as we work on the legislation that has been submitted for our consideration.

The process for submitting bills for the second session is different than it was for those submitted to the first. During the first session, there are no formal limitations on the type or number of bills that may be submitted. In contrast, bills introduced in the second regular session are limited by the Constitution to budgetary matters, legislation of an emergency nature that must receive approval by the Legislative Council and Governor's bills.

Throughout this session, I will continue to advocate for greater government efficiency and accountability when issues concern the use of taxpayer dollars. In addition, job creation and making Maine a better place to do business will remain top priorities of mine.

I encourage you to visit the Legislature's website at <http://www.maine.gov/legis> for up-to-date bill status information, public hearing dates, and roll call votes on legislation. If you would like to sign up to receive my weekly e-newsletter, please send an e-mail to djhouse20@gmail.com.

Please do not ever hesitate to contact me with any questions, concerns, or thoughts that you have regarding legislative or state matters. It is with your input that I am best able to represent you.

Sincerely,

David Johnson
State Representative

TOWN MANAGER'S REPORT

To the Municipal Officers and Citizens of Eddington, I respectfully submit the Annual Report for the 2013-2014 fiscal year. Included are reports on the municipal appropriations and expenditures, an audit report and a report from each department or committee on their activities during the year.

It is an honor serving the Town of Eddington and its citizens. I would encourage the citizens of Eddington to become involved in municipal government. Your input is greatly appreciated.

I would like to personally thank the Office Staff, Shawna Hinkley, Denise Knowles and Theresa Clair, for their dedication to the Town and residents for going above and beyond their duties to accommodate the citizens of the Town. They are very much admired, appreciated and a tremendous asset to the Town. We are grateful to have them. It takes very special people to deal with the public and they are the best employees the Town could ask for.

This past year has been challenging as the Town implemented the fiscal year change so the budget was for 17 months to get the Town in line with the State and School. This coming year we will be back to a 12 month budget and our fiscal year will run from July 1st to June 30th with two tax payments, one in the fall of 2014 for 6 months and one in the spring for 6 months.

I would like to thank the Board of Selectmen, Planning Board, Board of Assessors, Cemetery Board and all other various committees and the people that serve on them. Their time is greatly appreciated and I would encourage any citizens who would like to serve on the various boards or committees to please let the Town Office know.

I would like to especially thank the Planning Board for the tremendous amount of time that has been put in this past year on reviewing several Quarry applications. Their efforts are greatly appreciated. A moratorium was voted on at a Special Town Meeting in April 2014, and passed, which will allow the Planning Board to come up with better guidelines than are currently written in the ordinance.

Charles Plummer passed away this passed year. He served on the Board of Assessors for many years and will be greatly missed. He was a long time resident of the Town of Eddington and had served on the Board of Selectmen and Planning Board in the past. He spent many years serving his community. Our thoughts go out to his wife Jane Plummer and family.

I would like to thank Charles Norburg, Jr., our Code Enforcement Officer and Licensed Plumbing Inspector. The economy is still sluggish and Permits for new building is still down. He is available on Tuesdays 8 am to 3 pm and Friday mornings to answer questions, issue building permits and do plumbing inspections. Any violations can be reported directly to Charlie at the office.

I would like to thank Daren Mason, our contract Deputy with the Sheriff's Department, for his continued diligence to the Town in his patrolling and assistance to the residents on various matters. Our community can feel safer for his attention to detail and we appreciate everything he has done for us.

I would like to thank our Fire Chief, Jim Ellis, the Eddington Fire Department & EMS for their dedication and time that has been put in this past year. Firefighter Craig Russell is a great asset to the Department and Town. He has applied for numerous grants, which the town has received without having to ask the taxpayers for money to fund the equipment and gear purchased. A great savings to the Town.

The I-395 connector route to Route 9, 2B-2, preferred by MDOT, is still being worked on. Periodic updates to the Town have been given in the past year. Nothing has been heard since January on anything new. Studies are still being evaluated and no decisions have been made at this time. The Draft Environmental Impact Statement can be reviewed on the Town's Website at www.eddingtonmaine.gov and the I395 Route 9 Study Website at www.i395-rt9-study.com. I would urge all citizens to keep informed of the possibility of a new route that will effect a number of properties on the Lambert, Clewleyville and Levenseller Roads and connecting onto Route 9 at the foot of Meadowbrook Hill.

As always I am open for comments and suggestions from the citizens. Together we can continue to make Eddington a great place to live.

Respectfully submitted,

Russell J. Smith,
Town Manager

SELECTMEN'S REPORT

To the Citizens of Eddington,

It takes a lot of dedicated people to keep the Town running smoothly and the Board thanks all of them: Russell Smith, Town Manager; the office staff Shawna Hinkley, Denise Knowles and Theresa Clair; Jimmy Ellis, Fire Chief; Lt. Craig Russell and all the firemen; Daren Mason, Deputy Sheriff; Charles Norburg, Jr., CEO & LPI; and members of the Planning Board.

Members of the various boards and committees put in long hours and sometimes endure unwarranted negative attacks when decisions made are not what some individuals want to hear. Everyone should remember that as time passes, ordinances must be updated to keep up with the times. For example, 55 years ago, there were 6 farms and only 12 residences on the west end of Rte. 9 and now there are over 60 residences and no farms in the same area. The character of that end of town has changed from rural to suburban. The increased density results in more services being required for the same area than it did when it was rural in character.

With 2,150 residents, it is not possible that any decision will please everyone. The Board strives to make decisions that will be for the better of the entire town, and not just for a small group or those in a limited local area.

The Board regularly meets the third Tuesday of every month to act on the business of the Town. All of the Town's citizens are welcome to attend these meetings and express their concerns. In addition to regular meetings, public hearings are held on specific topics and we urge everyone to attend and state their approval or concerns about the proposal under consideration.

It is said that a low turnout at meetings indicates that residents are satisfied with how the Town is being run and the costs of services. Only if they are upset about a proposed project or policy change will they attend and raise their voices against it. More than 400 people attended the special Town Meeting to vote on the proposed moratorium on rock quarry projects. Very few people attended to support the quarry proposals. Approximately 1,700 citizens did not express their opinion. The moratorium was approved and is in place now.

The majority of funding for the Town budget is raised by taxes on residential property. Eddington needs more commercial businesses and must take care that the Town does not become known as one that responds to any proposal by reacting to it with a moratorium. If anyone has any ideas about encouraging commercial development, please share those ideas with your selectmen.

We urge the inhabitants of Eddington to attend the annual Town Meeting to vote on the articles on the Town warrant. Hopefully, a large number of citizens will attend the annual Town Meeting to express their views and vote. We look forward to seeing you there.

Respectfully submitted

Joan L. Brooks, Chairman

Charles Grover, Jr., Vice Chairman

Charles Baker, Jr.

Don Goodwin

Peter Lyford

PLANNING BOARD REPORT

April 2013 to May 2014

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

During the eighteen months since its last report the Board has continued its regular work of reviewing applications for business start ups, expansions of existing businesses, and projects in the Shoreland Zone. For the fourth year no applications for subdivisions were received

The Board completed its research regarding Fee Schedules and forwarded a suggested revised Fee Schedule to the Board of Selectmen. The revised schedule was adopted by the Selectmen. For any questions regarding Fees please consult the town CEO.

Two requests were received from property owners regarding a change of zoning from Rural Residential to Commercial or Mixed Use. One request was refused after review, public hearing, and final review. The other request has not been formalized and will possibly come back before the Board in the coming year.

The Board also adopted a set of Planning Board Bylaws. These bylaws set out procedures and practices in a clear and concise document. In November the Board hosted a workshop to gain information about Rights Based Ordinances. The workshop was most informative. A goodly number of citizens attended the event. The Board has no plans to pursue this subject further at this time.

For the first time since adoption of the revised Zoning Ordinance in 2012 the Board received one inquiry and two applications for ledge quarry projects in Eddington. During the review processes the Board discovered that the current ordinance does not adequately address some of the complexities that are part of this type of project. The Board felt that there was a need to request a moratorium on quarry applications until these deficiencies could be researched and addressed. As it did with the creation of the Wind Ordinance, the Board felt the need to compare the rules of other municipalities and to investigate industry information. A Moratorium Ordinance was adopted by a vote of the registered voters of Eddington at a special town meeting April 8, 2014. The Board is currently working on revisions to the existing appropriate sections of the Zoning Ordinance. The revisions and the form they will take will be presented to the Town when they are complete. As always, the voters of Eddington will decide to accept or reject the Boards' proposed changes.

The Board is still working on other identified updates needed to the Zoning Ordinance in response to statute updates, definitions, and suggestions from the public.

The Board continues to track the progress of the DOT proposed extension of Rt 395 to Rt. 9.

The Planning Board meets the 2nd and 4th Thursdays of the month. Minutes and meeting notices are posted on the Town website. Click on "Planning Board" to access information. Any residents who would like to give input are encouraged to attend meetings or contact the Town Office.

Respectfully submitted,

Tom Vanchieri, Chairman
Susan Dunham Shane, Vice Chairman
Gretchen Heldmann
Frank Higgins

Henry Hodges
Michael Shepherd, alternate
Craig Knight, alternate

REPORT FROM THE ASSESSORS' AGENT

Hello once again. We hope you have all had a prosperous year that included good health and many happy memories of family and friends. There is not much to report on the assessing. We will be out and about come spring to check on building permits and to review any structures that were under construction this past year. One of our assessors is in the Eddington Town Office on the first Monday of the month, so if you have questions pertaining to your assessed values please make an appointment.

*****ATTENTION*****

Are you new to town? Have you applied for your Homestead Exemption? This exemption is currently worth up to \$10,000 off your assessed value. You must be a resident of Eddington, own your home which is your primary residence and file an application prior to April 1st. Applications are available at the Town Office.



*****VETERANS*****

Veterans who have served in a Federally recognized war period, have reached the age of 62, or are receiving government compensation for a service connected disability may be eligible for a Veteran's Property Tax Exemption. Applications are available at the Town Office. Please bring with you your DD214. If you are an unmarried spouse of a deceased Veteran who may have met this criteria you may also be eligible. This is a onetime application.

TREE GROWTH

If your land is classified in the Maine Tree Growth Tax Program by law you must every ten years update your forest Management Plan. If this has not been done or if you are unsure please contact your Assessors' Agent at 876-3300. Failure to update your plan could cause you tax penalties.



Questions relative to your assessed values may be directed to Hamlin Associates, Inc. at 207-876-3300.

Elizabeth Morin, Assessors' Agent
Roscoe Kent
Mary Lynn Hunter
Robert Dorr
Board of Assessors

Code Enforcement Officer/Plumbing Inspector's Report

For the Year 2013

The year 2013 continued the downswing in construction with five less permits issued than in 2012, a new low. Of these, only three were for home construction, less than half of 2012. To repeat what I said last year, hopefully 2014 will see a turnaround.

Plumbing permits issued dropped to sixteen. This reflects the drop in house construction. One follows the other. The following table shows the different types of construction and the number of permits issued for each, by year. Hopefully we will see an upturn in the coming year.

	Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Homes:										
Stick-built	20	8	9	5	4	4	7	5	3	
Cottage (Including Replacement)					1	0	2	0	0	
Modular	7	6	1	0	3	2	1	2	0	
Manufactured Housing	13	2	2	2	6	1	5	2	0	
Other Permits:										
House Addns, Recons. and Renovs			10	3	12	5	4	3	4	
Manufactured Housing Additions			1	0	1	2	0	0	1	
Garages: Stand-alone & attached:			15	6	11	7	9	6	8	
Garage additions:			2	1	2	1	0	0	0	
Outbuildings: sheds, pole barns, wrk shops, util			18	7	12	7	13	9	12	
Decks & Deck Roofs			4	4	1	6	3	8	4	
Closed in porches:			0	2	5	0	0	0	0	
Fire Escape:			1	0	0	0	0	0	0	
Pool:			1	0	1	1	0	1	0	
Dance Hall:			1	0	0	0	0	0	0	
Canvas, Plastic Buildings			0	3	0	0	0	0	0	
Ramp:			0	2	0	2	1	0	0	
Slab:			0	1	0	0	0	0	0	
Wind Generator: Private			0	0	1	0	0	0	0	
Agricultural: Green house, Storage:			1	0	0	3	0	0	0	
Commercial			1 ¹	0	1 ²	3 ³	3 ⁴	3 ⁵	1 ⁶	
Cell Towers: (Co-locations)			2	2	1	0	0	0	0	
Miscellaneous									1 ⁷	

¹Dance Hall. ²Pump Sta. ³Store Addn., 2 Storage Bldgs. ⁴Store Patio, Garage Add'n, Storage Bldg. ⁵Office Bldg., 2 Garages. ⁶Sign. ⁷Dam.

F.Y.I. All houses must have house numbers either at the front door if it is visible from the street, or at the road end of the driveway. Numbers should be four inches (4") in height. Numbers are obtainable through the Town Office.

Code Enforcement, Health & Addressing Officer & Plumbing Inspector

ROAD COMMISSIONERS REPORT

For the fiscal year 2013-14 the Town of Eddington general road work consisted of sweeping roads, replacing culverts, sign replacement, ditching, roadside mowing, grading of dirt roads, downed trees, fixing numerous washouts throughout the year from heavy rains, etc.

General Road Work

Windstorm, ice storm damage cleanup	3,615.00
Hatcase Pond Road, 5% Retainage paid in 2013	9,095.00
Roadside Trimming of Brush	6,400.00
Ice Removal & Culvert thawing	1,175.00
Road Sweeping	3,140.00
Road side mowing	2,000.00
Bangor Area Comprehensive Transportation System (BACTS)	45.26
Culverts, Erosion Control Blankets, Grade Stakes	1,739.28
Grading Blackcap & Sweets Hill Roads, addition of gravel	10,469.50
Beaver Replacement, USDA & Labor cleaning out debris	227.50
Washouts, Clewleyville, Levenseller, Sweets Hill	492.00
Prime patch, hot top for potholes & Labor for fixing	2,086.52
Rip rap for culvert ends	510.00
Misc. street signs, road signs, posts, town signs & installation	359.18
Replacement of Driveway culverts & ditching Clewleyville Road, Davis Road, etc	14,008.00
Misc supplies	379.09
Total Cost	\$55,741.33

The Hatcase Pond Road will have the surface coat of pavement put on in 2014. We are anticipating repaving Hill Street, shim and overlay of the Clewleyville and Levenseller Roads.

Winter Road Maintenance Costs

Contract for Plowing and Sanding	\$133,450.00
1,102 yards of winter sand @ \$13.50/yard	14,877.00
130.97 tons of salt to mix with sand @ \$63.67/ton	8,301.93
Misc. supplies, mileage, labor	
Total Cost	\$156,429.93

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

Respectfully submitted,
Russell J. Smith, Road Commissioner

SOLID WASTE AND RECYCLING REPORT

Solid Waste is a major part of the municipal budget. From February 1, 2013 to May 31, 2014, covering 16 months, the town generated 1,147.11 tons of solid waste that was disposed of at the PERC plant in Orrington. The costs to the Town of Eddington for the fiscal year 2013 are as follows:

Tonnage to PERC:	\$96,692.53	Income:	
Contract for roadside trash pickup:	63,962.50	Recycling Reimbursement:	\$0.00
Contract for roadside recycling pickup:	18,742.50	PERC Reimbursement:	\$12,333.26
Household Hazardous Waste costs:	489.66	MRC Dividends:	\$33,160.32
Municipal Review Committee:	1,500.26	Total Income:	\$45,493.58
Total Costs:	\$181,387.45	Actual Costs:	\$135,893.87

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

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

2013
EDDINGTON FIRE DEPARTMENT REPORT

During 2013 the Eddington Fire Department responded to 405 calls for assistance, a 25% increase from 2012. 91 calls were to the Town of Clifton under a contractual agreement.

As you can see 67% of our calls for service in 2013 were for medical assistance. The original concept of Emergency Medical Technicians was intervention in life-threatening emergencies to reduce morbidity and mortality. Over time it has evolved in a way that wasn't originally conceived. Today EMT's are responding to situations that are not always life-threatening. Many of our calls for service now are for chronic medical problems. For many people EMS now serves as an entry point into the health care system. This paradigm shift is primarily responsible for the dramatic increase in demands for service for fire departments all across the nation. Small, essentially volunteer departments such as ours are greatly impacted with the ever increasing demand for service. In the coming years we need to look at new and potentially innovative ways to provide fire and EMS services to our residents at reasonable costs.

I am very pleased to report that in 2013 the fire department received eight grant awards totaling \$133,956.76 from Federal, State and private foundation grants programs. These grants allowed us to purchase new self contained breathing apparatus, a SCBA fill station, a thermal imaging camera, water rescue equipment, turn-out gear, nozzles, vehicle stabilization struts and traffic safety equipment. Lt. Craig Russell developed, wrote and managed these eight grant projects. Without these grants we would have been unable to purchase this critical equipment without significantly impacting our operating budget and reserve accounts.

In addition to responding to emergency incidents members of the fire department spent many more hours each month training, maintaining apparatus and equipment, pre-incident planning, working in the community presenting fire, injury prevention and CPR programs, assisting property owners with fire safety issues, issuing open burning permits, keeping the fire station clean and simply maintaining a high level of readiness to be able to respond to emergency incidents 24-hours a day, 7 days a week.

As always I would like to thank the citizens of our community, the Board of Selectmen and the Town staff for their continued support of the Eddington Fire Department.

Finally, I would like to extend a special thank-you to the members of the Eddington Fire Department for their support, dedication and professionalism during the past year. The quality of fire protection and delivery of emergency medical services in Eddington and Clifton is directly related to community support and the commitment of our members.

During 2013 the Eddington Fire Department responded to the following calls for assistance:

Emergency Medical Services:

General Weakness / Illness	54
Behavioral Emergency	43
Trauma – Falls / Wounds etc.	38
Cardiac Emergency	30
Respiratory Emergency	23
Motor Vehicle Crash	18
Seizure	9
Lift Assist	9
Abdominal Pain	8
CVA (Stroke)	8
Diabetic Emergency	7
Assault	6
Lifeline / Welfare Check	5
Back Pain	4
Anaphylaxis	4
Unattended Death	3
Suicide Attempt	2
Cardiac Arrest	1
Overdose	1
TOTAL EMS	273

Fire:

Tree Down in Roadway	17
Smoke / Fire / Odor Investigation	12
Tree on Utility Lines	12
Service Call	9
Utility Line Down	8
Fire / Smoke Alarm Activation	5
Chimney Fire	4
Vehicle Fire	3
Grass/Brush/Woods Fire	3
Structure Fire	3
CO Incident	2
Unattended Open Burn	2
Stove/Oven Fire	2
Electrical Transformer Fire	2
Fuel Spill	2
Flooded Basement	2
Assist Police	2
Prescribed Burn	1
Wood Boiler Fire	1
Malicious False Alarm	1
EMS Agency Assist	1
Lawn Mower Fire	1
LP Gas Leak	1

Mutual Aid to Holden	19
Mutual Aid to Orrington	7
Mutual Aid to Bradley	2
Mutual Aid to Brewer	2
Mutual Aid to Dedham	5
Mutual Aid to Amherst	1

TOTAL FIRE	132
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TOTAL EMS & FIRE	405
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Respectfully Submitted
James L. Ellis
Fire Chief



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

Glenn C. Ross
Sheriff

Troy J. Morton
Chief Deputy

Greetings:

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

In 2013 our agency alone responded to 1,091 calls for service in the Town of Eddington, this is a slight increase over the 1,046 responded to in 2012. These statics do not include the number of calls the Maine State Police responded to in Eddington during this time. The Town of Eddington has again experienced far too many tragic motor vehicle crashes causing loss of life, serious injury and property damage. These troubling crash statistics have been experienced by several surrounding communities. We will continue to work with these communities in an effort to reduce the number of crashes and gain voluntary compliance with traffic safety.

Substance abuse continues to be a driving factor in most of the crimes investigated throughout our county. Along with education and awareness, the law enforcement community is working closely to help reduce this serious social problem.

Although our state and county remains one of the safest places to live, we ask citizens to continue to be vigilant. Please secure your homes, garages, vehicles etc. Please report suspicious activity or circumstances. Together we will continue to make this the best place to live, raise a family and work.

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

1) Property Check	84	6) Traffics crashes	34
2) Criminal Traffic Offense	52	7) Warrant Arrest	12
3) Alarms	18	8) Theft	10
4) Burglaries	10	9) Suspicious	16
5) Assaults	12	10)Threatening	06

On behalf of Sheriff Glenn Ross and myself, I would like to thank the citizens of Eddington for their continued support of our agency. We look forward to providing the highest level of service possible.

Respectfully
Chief Deputy Troy Morton
Proud Eddington Residence

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

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

In order to have a cross representation of as many ideas as possible of individuals of this community, any person interested in serving on any of the committees or boards listed below should place a check mark adjacent to the committee or board which you are interested in serving on, and return the bottom portion to the Town Office or e-mail your information to the townofeddington@roadrunner.com prior to April 15, 2013.

We appreciate your interest and cooperation.

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

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

Full Name _____

Address _____

Signature _____ Date _____

Phone # _____

Email _____

2013 TREASURERS RECEIPTS & EXPENDITURES

Checking Account

Beginning Balance February 1, 2013		\$ 650,951.60
State of Maine	\$ 199,628.69	
Tax Payments	3,007,436.70	
Misc. Income	<u>1,131,366.91</u>	
Total receipts:		\$ 4,338,432.30
Total Warrants	\$ 4,321,364.81	
Service Charges	<u>0.00</u>	
Total Expenditures:		(\$ 4,321,364.81)
Checking Account		
Ending Balance January 31, 2013		\$ 668,019.09

2013 TOWN SAVINGS

BANK NAME	BALANCE 01/31/13	DEPOSITS	INTEREST	WITH- DRAWALS	BALANCE 4/30/14
Bangor Savings Bank	\$ 23,878.18	\$ 0.00	\$ 16.32	\$ 0.00	\$23,894.50
TD Bank North	131,741.27	0.00	149.71	0.00	131,890.98
Merrill Bank	100,000.00	0.00	0.00	0.00	100,000.00
Merrill Bank-Checkbook	650,951.60	4,336,195.65	2,236.65	4,321,364.81	668,019.09
MISCELLANEOUS RESERVE					
TD Bank North	\$ 0.00	\$ 100,000.00	\$	\$	\$100,000.00
TOWN ROAD RESERVE					
Camden National Bank	\$ 34,477.38	\$ 0.00	\$ 25.75	\$	\$34,503.13
FOUNDERS DAY					
Brewer Federal Credit Union	\$ 7,057.51	\$ 0.00	\$ 33.82	\$ (300.00)	\$ 6,791.33
FIRE DEPT EQUIPMENT					
Bangor Savings Bank	\$ 17,050.92	\$ 0.00	\$ 10.61	\$	\$17,061.53
CEMETERY TRUST					
TD Bank North	\$ 69,443.29	\$ 1,575.00	\$ 105.47	\$ (150.00)	\$70,973.76
CAPITAL ACCOUNTS					
Bangor Savings Bank					
Fire Department	\$ 74,190.47	\$ 0.00	\$73.86	\$ 0.00	\$74,264.33
Municipal Office	\$ 7,332.05	0.00	4.56	0.00	\$ 7,336.61
Municipal Building	\$ 10,894.69	0.00	10.84	0.00	\$10,905.53

2013 PERPETUAL CARE TRUST FUNDS

Cemetery Name	Principal	Interest Balance 01/31/13	New Interest	Less Expense	Interest Balance 04/30/14
Blackman/Riverside Cemetery	\$ 3,600.00	\$ 3,268.68	\$11.11	\$ 0.00	\$ 3,274.79
Jonathan Eddy Cemetery	16,875.00	1,321.04	61.09	0.00	1,382.13
Meadow Brook Cemetery	10,075.00	8,598.34	25.07	0.00	8,623.41
Pine Tree Cemetery	9,295.88	18,722.01	75.54	0.00	18,797.55

Individual information is available at the Treasurer's office.

Respectfully submitted,

Denise M. Knowles
Treasurer

CEMETERY BOARD REPORT

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

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

Mowing and trimming of the cemeteries continues to be the top priority. Trees and bushes have been trimmed back at all the cemeteries. Special thanks to Dan Morrison for his work trimming brush and raking leaves at Jonathan Eddy and Meadowbrook Cemeteries. Fill has been added in the back of Meadowbrook Cemetery to make more room.

Special thanks to Darrell Crawford, Mike Dorr and Mark & Sue Shane for placing flags on the Veterans lots each year.

Respectfully submitted,

Carol Alley
Wendy Giguere
Sandra Cookson

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

2013 EDDINGTON HISTORICAL SOCIETY

Do you have an interest in History? Do you want to share stories about living in Eddington? Do you have old pictures of people, places or events from around town that you would like to share for our Calendars? Do you have any old artifacts you would like to donate to the Historical Society so that some day we can have a complete display that shows Eddington's History? Would you like to write about an event, or about what it was like growing up in town, or just a special memory to share with the group or have it printed in our Newsletter? Are you free the third Monday of each month to attend our meetings? Do you have ideas of activities for the Historical Society to help us be more visible and encourage more participation in the Group? Do you have any suggestions for a place where the Society could call home and store the historic artifacts that have been donated to them? Do you have any fund raising ideas so that someday we can purchase a building or build one to display our artifacts? Do you have any ideas of activities or items we could produce to introduce the Town's history to school students?

If you answered yes to any of the above questions, we would love to hear from you. The Eddington Historical Society has a small active group, but we would welcome any new members or ideas. The more people we have participate, the more ideas we can share to help the Society grow. We understand that it is sometimes hard to attend a monthly meeting, (the 3rd Monday of each month at 6:30 pm at the Town Office) so if you would like to participate in any of the activities we listed above, please contact us with the details.

We have a new display case in the lobby at the Town Office. It came from the old Knox Store and we have it on loan from Greg Smith. (Thank you Greg) The current contents are old shoes, bags and purses. Stop by and check it out, it is very nice. (Thank you Susan Dunham-Shane and Lou Higgins.) In the near future, we will be hanging a copy of a map that we had preserved that shows the property owners of Eddington in 1822. It is very interesting.

Having a place to call home for the Historical Society continues to be our main goal. Just think how nice it would be to someday have a Historical Society Building to share with future generations and show them all of the important items from our past and give them a true sense of what it has been like growing up in this great Town over the last 200 years. If we all chip in, I am sure we can create a place that will be enjoyed for many generations to come.

If you would like to become a member of the Historical Society or need to renew your membership, please complete the membership card below and bring it to a meeting or mail it in. We look forward to hearing from you with your stories and ideas as we work to share our towns great history.

Respectfully Submitted by
Denise Knowles, Secretary

Officers: David Peppard, President – Richard Bowden,
Vice President – Lou Higgins, Treasurer

EDDINGTON HISTORICAL SOCIETY MEMBERSHIP CARD

Name: _____

Mailing Address: _____

Phone Number: (optional) _____

Email Address: (optional) _____

1 Year Membership, \$10.00: _____

Lifetime Membership, \$50.00: _____



1387 Main Road (Rt. 9)
East Eddington, ME



Eddington – Clifton Civic Center

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

December 27, 2013

To the Town of Eddington Board of Selectmen:

The Board of Directors of the Eddington-Clifton Civic Center is grateful for the dependable funding received from the Town of Eddington for over forty years. This year the board is respectfully requesting a \$1,500 contribution from the Town of Eddington.

The ECCC serves Eddington by managing Comins Hall in order to enhance the cultural, social, educational, and recreational opportunities in the community. The dedication of past boards, the commitment of countless volunteer hours, membership donations from both towns citizens, and contributions from both the towns of Eddington and Clifton have facilitated the necessary upkeep needed to provide our towns with a community space. We are fortunate to again have an ambitious and talented Board of Directors that are committed to the hard work of maintaining and improving a beautiful old hall. With the help of the Penobscot county Sheriff's Community service Program the area above the stage was insulated, the ramps weatherproofed, and trees and brush trimmed and removed. The Ten Bucks Theater continues to call ECCC their home with a spring and fall performance in 2013. Other groups meeting on a regular schedule include Boy Scouts, Grange, Sewing Guild, and the ATV Club. Comins Hall facilities are available at no charge to community organizations. For private use, the hall is available to Eddington residents at incredibly low rates.

Birthday celebration in 2014, the Hall will be celebrating 135 years and the Grange will be celebrating 125 years. The Grange and the Hall will work together to make a special celebration.

We hope that you agree that the ECCC is a special shared resource and worth Eddington's \$1,500 contribution to our operating expenses of \$11,456.92 (2012 - 2013). MAJOR projects we are considering are foundation work, windows, insulation in auditorium ceiling and heating and cooling for the auditorium. We continue to work winterizing the Hall to enhance year round use of the hall.

Sincerely,
ECCC Officers and Board of Directors

TAX COLLECTOR'S REPORT

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

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

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

The Town of Eddington collected \$477,116.40 in excise taxes, during the 2013-2014 fiscal year. The tax money stays here in town and helps reduce the amount of money to be raised from property tax.

2013 VALUATION & ASSESSMENT

Real Estate Valuation	\$ 165,436,111.00
Personal Property Valuation	6,166,110.00
Homestead Valuation	3,465,000.00
BETE Valuation	<u>186,200.00</u>
Total Valuation:	\$ 175,253,421.00

Appropriations:	
County Tax	201,351.00
Municipal	1,419,218.00
Education Tax	2,182,479.00
Overlay	<u>23,353.81</u>
Total Appropriations:	\$ 3,826,401.81
Deductions:	
State Revenue Sharing	81,000.00
Appropriation from Surplus	575,000.00
Homestead Reimbursement	62,716.50
BETE Reimbursement	<u>1,685.11</u>
Total Deductions:	\$ 720,401.61
Amount to be raised from Taxes:	\$ 3,106,000.20
2013 Taxes Collected	\$ 2,850,692.35
2013 Taxes Abated	11,195.04
2013 Taxes Supplemented	3,368.90
2013 Taxes Outstanding	255,307.85

SURPLUS FUND ACCOUNT

Balance January 31, 2013	\$ 722,647.79
Additions:	
Interest	20,245.81
Excise Taxes	481,758.00
Miscellaneous Fee & Income	50,324.37
Supplemental Taxes	10,258.73
Unexpended Dept. Balances	33,728.47
Unexpended Overlay	17,568.44
Deductions:	
Revenue Funds	575,000.00
Abatements	5,785.37
Return Checks & Fees	18.40
Balance May 31, 2014	\$755,727.84

TOWN CLERK & REGISTRAR OF VOTERS REPORT

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

Certified copies are \$15.00

Marriage Licenses are \$40.00

Statistics Recorded February 1st, 2013 - June 1st, 2014

Births: 4 Females, 10 Males

Deaths: 9 Females, 14 Males

Marriage Licenses Issued: 15

Inland Fisheries & Wildlife – Registrations Processed

Boats: 299

Snowmobiles: 157

ATV's: 128

Hunting & Fishing Licenses: 435 (resident & non-resident)

Total Dogs Registered 157
(Spayed/Neutered & Male/Female)

Motor Vehicle Excise Transactions: 3504

Voter Registration & Election Information

Total Registered Voters: 1619

Democrats: 390 Republicans: 555 Unenrolled: 596

Green Independent: 78

Upcoming Election Dates

June 10th – Primary, Municipal & School Referendum

November 4th – Referendum

Another year in the books. Thank you for being such a fun & caring community. I certainly enjoy being part of this great little town, and look forward to new memories in the coming year.

Respectfully Submitted,

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

GENERAL ASSISTANCE

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

In 2013 we served 11 households with expenses totaling \$6,630.93. The State reimbursement is \$3,315.46.

The Town of Eddington donated \$2,500.00 out of the General Assistance Account to the Clifton Food Cupboard

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

Respectfully submitted,

Theresa Clair
General Assistance Administrator

STATE OF MAINE, TOWN OF EDDINGTON
 OFFICIAL BALLOT
 JUNE 10, 2014
 MUNICIPAL ELECTION

Russell J. Smith
 Russell J. Smith
 Town Clerk, Town of
 Eddington

INSTRUCTIONS TO VOTERS

Fill in the oval next to your choice, like this: . To have your vote count, do not erase or cross out your choice. If you make a mistake, ask for a new ballot. Follow directions as to the number of candidates to be voted on for each office. You may vote for a person who does not appear on the ballot by writing it in the proper blank space and filling in the proper oval.

SELECTMEN 3 YEAR TERMS VOTE FOR TWO (2)	SCHOOL DISTRICT DIRECTOR 3 YEAR TERM VOTE FOR ONE (1)
<input type="radio"/> BROOKS, JOAN L.	<input type="radio"/>Write-in
<input type="radio"/> CARREIRA, MARK L.	
<input type="radio"/> GOODWIN, DONN C.	
<input type="radio"/> SHEPHERD, MICHAEL S.	
<input type="radio"/>Write-in	
<input type="radio"/>Write-in	

SAMPLE



WARRANT FOR TOWN MEETING

STATE OF MAINE

PENOBSCOT, SS

To: Russell Smith, Town Clerk, in the Town of Eddington, in the County of Penobscot:

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Eddington, qualified by law to vote in Town affairs, to assemble at the Eddington Municipal Building, 906 Main Road, Eddington, on Tuesday, the 10th day of June A.D. 2014, at 8:00 a.m. then and there to act on Articles one (1) and two (2), then to adjourn and reassemble at the Eddington School, 440 Main Road, Eddington, on Tuesday, the 17th day of June A.D. 2014, at 7:00 p.m. then and there to act on the remaining Articles.

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

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

Selectmen – Two 3-year terms

School District Director – One 3-year term

NOTE: The polls for voting will be open Tuesday, June 10, 2014, from 8:00 a.m. to 8:00 p.m. at the Eddington Municipal Building, 906 Main Road. At the closing of the polls the meeting will adjourn until 7:00 p.m. Tuesday, June 17, 2014, at which time the Moderator will call the meeting to order at the Eddington School Gym for the purpose of transacting further business on the remaining Articles.

ARTICLE 3. To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans within the 2014 taxable year in anticipation of taxes for the purpose of paying obligations of the town, such loans to be paid during said year.

ARTICLE 4. To see if the Town will authorize the Selectmen to appoint, on behalf of the Town, any and all necessary town officers required by law and not chosen at said meeting.

ARTICLE 5. To see if the Town will fix a date when taxes will be due and payable, and see if the Town will fix a rate of interest to be paid on all taxes unpaid after said date.

RECOMMENDED: 7%

Taxes are due upon completion of the tax commitment. Half due September 30th and the other half due March 30th. Interest on unpaid 2014 taxes will start on October 1, 2014 and April 1, 2015 or thirty (30) days from commitment, whichever is later.

ARTICLE 6. To see if the Town will vote to fix a rate of interest to be paid on abated taxes.

RECOMMENDED: 3%

ARTICLE 7. To see if the Town will vote to authorize the tax collector or the treasurer to accept payment of real estate and personal property taxes before the commitment date.

ARTICLE 8. To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to sell and dispose of any real estate acquired by the Town through non-payment of taxes thereon, subject to the advertising of same for three consecutive days in a local paper **and** town website or other publications, on such terms as they deem advisable and to execute quit-claim deed for such property: except the Board of Selectmen **shall** allow the immediate previous owner or heirs (one generation) up to 30 days to redeem such property by payment of all unpaid taxes on said property plus interest, lien costs and recording fees.

ARTICLE 9. To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to enter up to three year contracts. (Example: trash & recycling, snow removal, cemetery mowing.)

ARTICLE 10. To see if the Town will vote to authorize the Board of Selectmen to apply for and accept state and federal grants and grants from nonprofit organizations on behalf of the Town for municipal purposes, including when necessary, the authority to sign the grant applications and contracts and accept the conditions that accompany grant funds, and to appropriate and expend grant funds for the authorized purposes with the understanding that no grant that requires a **two years or longer** financial commitment will be accepted unless approved at a Special Town Meeting.

ARTICLE 11. To see if the Town will vote to authorize the Board of Selectmen to make transfers and disbursements from Unappropriated Surplus, Reserve Funds and Capital Improvement Funds for the purpose of local matching funds up to \$5,000.00 for the year should the Town receive a grant **or grants** requiring matching funds.

ARTICLE 12. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of money and personal and real property to the Town and to appropriate such gifts for such public purposes as the Selectmen deems to be in the best interest of the Town.

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of \$33,180.00 for GENERAL GOVERNMENT.

Recommended by Board of Selectmen

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of \$316,432.00 for ADMINISTRATIVE SALARIES AND EXPENSES.

Recommended by Board of Selectmen

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of \$279,900.00 for HIGHWAYS. Plus State Highway Funds.

Recommended by Board of Selectmen

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$320,617.00 for PROTECTION. Plus Capital Ambulance Reimbursement Funds and Clifton Fire Contract funds exceeding what is put towards the Municipal Building Payment and any grant funds.

Recommended by Board of Selectmen

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$137,879.00 for HUMAN SERVICES. Plus PERC Reimbursement Funds, Municipal Review Committee Dividends, General Assistance Reimbursement funds.

Recommended by Board of Selectmen

ARTICLE 18. To see what sum of money, if any, the Town will vote to authorize the Selectmen to use from Unappropriated Surplus, as they deem advisable to meet unanticipated expense and emergencies that occur during fiscal year 2014-15

Recommended by Board of Selectmen: \$7,500.00

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

ARTICLE 19. To see if the Town will vote to use the following source of funds to reduce the Town's 2014 fiscal year tax commitment. Plus Revenue Sharing and Homestead Reimbursement Funds. **RECOMMENDED: \$475,000.00**

REVENUE FUNDS	2012-2013	2013-2014	2014-2015 Estimated
Excise Taxes	344,291.00	481,758.00	\$365,000
Miscellaneous Fees & Income	58,582.00	50,324.37	50,000
Supplemental Taxes Collected	4,431.00	10,258.73	2,500.00
Interest	19,670.00	20,245.81	20,000.00
Unexpended Department Balances	4,635.14	33,728.47	2,500.00
Unexpended Overlay	46,364.75	17,568.44	12,000.00
TOTAL	477,973.89	613,883.82	452,000.00
Revenue Appropriated	\$425,000.00	\$575,000.00	\$475,000.00
Revenue Sharing	102,190.00	105,193.95	68,000.00
Homestead Reimbursement	41,664.05	51,878.00	50,000.00

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of \$56,102.00 for the Municipal Building Bond payment. Plus \$20,000.00 from the Clifton Fire Contract.

Recommended by Board of Selectmen

ARTICLE 21. To see if the Town will vote to raise and appropriate \$51,000.00 for the CAPITAL IMPROVEMENT ACCOUNT (a continuing account)

Recommended by Board of Selectmen

ARTICLE 22. To see if the Town will vote to authorize the Board of Selectmen to refinance the current Municipal Bond Payment at a lesser interest rate.

Recommended by Board of Selectmen

ARTICLE 23. To see if the Town will vote to authorize the Board of Selectmen to secure the necessary funds up to \$350,000.00 to replace the current Fire Truck Tanker.

Recommended by Board of Selectmen

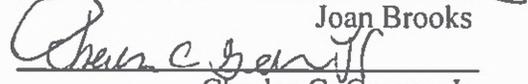
(Explanation: The current fire truck tanker is 1981 and does not meet current standards and does not pass the pump tests.)

ARTICLE 24. Adjournment.

**GIVEN UNDER OUR HAND THIS
9th DAY OF JUNE 2014**



Joan Brooks



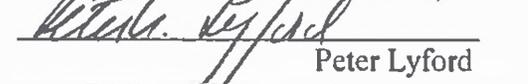
Charles C. Grover, Jr.



Donn C. Goodwin



Charles L. Baker, Jr.



Peter Lyford
Eddington Board of Selectmen

2013/2014 APPROPRIATIONS AND EXPENDITURES

GENERAL GOVERNMENT

ACCOUNT	APPROPRIATION 2012-2013	APPROP 2013-2014	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2014-2015	INCREASE/ DECREASE
Selectmen	3,100	4,400		4,400.00	0	6,200	+3,100
Planning Board	2,500	3,750		3,750.00	0	5,880	+3,380
Elections	1,500	1,500	458.08	2,033.51	-75.43	1,500	
Bd. of Assessors	650	950		950.00	0	950	+300
Assessors' Agent	17,400	17,900		17,900.00	0	18,500	+600
Assessors' Exp.	150	150		150.00		150	
Total	25,300	28,650		29,183.51	-75.43	33,180	+7,380

Transferred from SAD #63 Reimbursement for Primary Election \$458.08

Transferred from Surplus \$75.43

ADMINISTRATIVE SALARIES AND EXPENSES

ACCOUNT	APPROPRIATION 2012-2013	APPROP 2013-2014	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2014-2015	INCREASE/ DECREASE
Office Supplies	3,000	3,568		3,568	0	3,000	
Postage	2,250	2,275		2,332.67	-57.67	2,250	
Deed Copies	350	300		244.82	55.18	350	+50
Lien Rcd. & Disch.	1,200	1,232	869.82	2,101.82	0	1,200	-32
Legal Notices/Ads	1,500	1,700		1,277.08	422.92	1,500	
Printing	1,800	3,000		2,957.10	42.90	1,800	
Miscellaneous	600	850		801.34	48.66	600	
Profession/Legal *	10,000	12,500	8,544.35	21,044.35	0	15,000	+2,500
Town Manager	49,164	69,019		69,018.58	.42	50,639	+1,475
Office Salaries	85,630	123,254		126,547.57	-3,293.57	89,610	+2,610
Retirement	6,987	9,809		9,807.55	1.45	6,987	
Code Enforcement	13,000	17,725		17,593.26	131.74	13,390	+390
Town Officials Exp	800	1,200		1,200.00	0	800	
Workshop/Dues	1,500	1,750		1,660.58	89.42	1,500	
Income Protection	1,600	2,250		2,193.85	56.15	1,675	+75
Health Insurance	26,541	41,137		40,989.63	147.37	30,118	+872
FICA	17,000	25,000		24,901.13	98.87	17,000	

M. B. Equipment	12,000	22,500		22,819.88	-319.88	18,000	+3,000
Utilities	24,800	39,500		40,876.40	-1,376.40	28,000	+2,000
Insurance	8,163	13,163	11,950.00	22,909.40	2,203.60	8,163	
Pub. Official Ins.	4,500	4,537		4,537.00	0	4,650	+150
Unemployment Tax	2,268	3,468		1,872.00	396.00	2,268	
Auditor	6,950	6,950		6,950.00	0	7,450	+500
MMA Dues	2,511	5,189		5,187.00	2.00	2,682	+82
Computer Lic Fees	6,820	14,320		14,728.27	-408.27	7,800	+300
TOTAL	289,434	426,196		448,119.28	-1,759.41	316,432	+13,972

Transferred from Lien Costs \$869.82

Transferred from Legal/Professional Services \$8,544.35

Transferred from FD Insurance \$11,950.00

Transferred from Surplus \$1,759.41

HIGHWAYS

ACCOUNT	APPROPRIATION 2012-2013	APPROP 2013-2014	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2014-2015	INCREASE/ DECREASE
Winter Maint.	101,500	156,450		156,071.07	378.93	129,900	+28,400
General Maintenance*	75,000	100,000	19,508.00	56,707.63	43,292.37	125,000	+50,000
Major Roads & Bridges*	20,000	20,000			20,000.00	25,000	+5,000
Road Loan	0					0	
TOTAL	196,500	276,450		212,778.70	378.93	279,900	+83,400

Transferred from State Highway Funds \$19,508.00

Transferred to Major Road Reserve for the surface pavement on Hatcase Pond Road and Hill Street Project \$82,800.37

Transferred to Surplus \$378.93

PROTECTION

ACCOUNT	APPROPRIATION 2012-2013	APPROP 2013-2014	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2014-2015	INCREASE/ DECREASE
Animal Control	5,600	7,900		7,465.18	434.82	5,600	+400
Pen. Co. S.O. Con.	79,000	114,042		113,916.61	125.39	82,750	+2,250
F. D. Operations	15,000	24,500		24,448.23	51.77	21,725	+4,725
F.D Compensation	41,500	57,500	3,255.00	57,697.49	3,057.51	49,820	+9,820
Firefighter Comp	44,000	62,500	2,460.00	62,431.44	2,528.56	48,000	+4,000
Fire Fighter I & II	5,000	7,500		5,790.19	1,709.81	5,000	
Fire Chief	18,000	25,500		25,500.00	0	18,000	

Deputy Fire Chief	0					0	
Fire Chief Expense	200	200		202.00	-2.00	200	
F. D. Equipment *	12,000	19,500		12,456.62	7,043.38	12,000	
F. D. Physicals *	1,000	1,500		1,494.00	6.00	1,000	
F. D. Insurance	9,500	11,950		11,950.00	0	9,500	
F. D. Truck Loans	13,500	12,000		12,532.99	-532.99	12,000	
Bangor Water	20,862	26,078		26,077.20	.80	20,862	
Brewer Water	31,160	46,740		46,739.58	.42	31,160	
Street Lights	3,000	4,250		3,705.64	544.36	3,000	
TOTAL	299,322	421,660		412,407.17	7,918.45	320,617	+21,195

Transferred from Capital Ambulance Reimbursement \$3,255.00

Transferred from Capital Ambulance Reimbursement \$2,460.00

Transferred to Fire Dept. Equipment Reserve \$7,043.38

Transferred to Physical Testing Reserve \$6.00

Transferred to Surplus \$7,918.45

HUMAN SERVICES

ACCOUNT	APPROPRIATION 2012-2013	APPROP 2013-2014	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2014-2015	INCREASE/ DECREASE
General Assistance	8,500	12,500	3,489.65	9,479.30	6,511.35	8,500	
Cemetery Maintenance	7,375	10,905	1,910.00	15,089.92	-2,274.92	9,000	+1,095
Task Force Aging	500	500		500.00	0	500	
Hammond St. Senior Center	925	925		925.00	0	925	
United Way	1,000	1,000		1,000.00	0	1,000	
Historical Society	500	500		500.00	0	1,000	+500
Records Restoration*	1,000	1,000				0	-1,000
Eddington/Clifton Civic Ctr	1,500	1,500		1,500.00	0	1,500	
Regional Recreation	9,554	9,554		9,554.00	0	9,554	
Municipal Field Recreation*	4,000	4,000		13,123.00		4,000	
Solid Waste Disposal	41,000	61,500	45,493.58	89,168.42	17,825.16	41,000	
Solid Waste Contingency	3,000	3,300		1,500.26	1,799.74	3,000	
Trash Collection	43,470	62,283		60,340.00	1,943.00	43,470	
Recycling	13,230	18,743		18,742.50	.50	13,230	
Household Hazardous Waste	1,800	1,950		489.66	1,460.34	1,200	
TOTAL	137,354	190,160		221,912.06	9,439.51	137,879	+595

Transferred from GA Reimbursement \$3,489.65

Transferred from Cemetery Land Sales \$1,910.00
 Transferred from PERC Reimbursement \$12,333.26
 Transferred from Municipal Review Committee Dividends \$33,160.32
 Transferred to Surplus \$27,265.17

CAPITAL IMPROVEMENT

ACCOUNT	APPROPRIATION 2013-2014	INCOME	EXPENSES	REQUEST 2014-2015
Munic. Building	0			5,000
Munic Office	0			3,500
Fire Truck	0			20,000
Rescue Unit	0			7,500
Fire Equipment	0			15,000
TOTAL	0			51,000

MUNICIPAL BUILDING

ACCOUNT	APPROPRIATION 2013-2014	INCOME	EXPENSES	BALANCE REMAINING	REQUEST 2014-2015
Loan Payment	56,102	20,000	76,101.24	.76	56,102

Transferred from Clifton Fire Contract Reimbursement \$20,000.00

MUNICIPAL BUILDING GENERATOR

ACCOUNT	APPROPRIATION 2013-2014	EXPENSES	BALANCE REMAINING	REQUEST 2014-2015	INCREASE/ DECREASE
Generator	20,000	20,000.00	0	0	-20,000

Total Amount Transferred to Surplus \$33,728.47

TOTAL BUDGET AMOUNT

<u>INCREASE/DECREASE</u>	
BUDGET YEAR	BUDGET AMOUNT INCREASE OVER PREVIOUS YEAR
2012-2013	1,013,280 12 MONTHS
2013-2014	1,419,218 17 MONTHS
2014-2015	1,195,110 12 MONTHS 157,542

ANNUAL ANIMAL WELFARE REPORT – 2014
Town of Eddington

The Town of Eddington has entered into its second yearly contract with Penobscot County for its Animal Control Officer, Denise Stanley. She can be reached by contacting Penobscot County Dispatch at 947-4636.

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

In 2013 there were 32 calls that were handled by the ACO ranging from dogs roaming at large, barking dogs, dog neglect, threatening dog, dog bite, dog trespass, dog in road, stray cats, cat neglect, horse in road, horse neglect to a found bird.

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

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

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

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

Russell Smith

HOLBROOK REGIONAL RECREATION

PO Box 23
Holden, Maine 04429-0023

December 30, 2013

Town of Clifton
135 Airline Rd
Clifton, ME 04428

Town of Dedham
2073 Main Rd, Ste A
Dedham, ME 04429

Town of Eddington
906 Main Rd
Eddington, ME 04428

Town of Holden
570 Main Rd
Holden, ME 04429

The Holbrook Regional Recreation program has met to prepare the budget for the Fiscal Year 2014-2015. This is for the Summer Program in 2014 and the Winter Program in 2014-2015. The amounts requested are as follows:

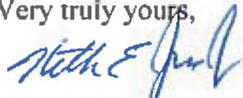
Clifton	\$4,727
Dedham	\$8,605
Eddington	\$11,352
Holden	\$15,716

The budgeted expenses total \$42,600. We have decided to use \$2,200 from surplus towards these expenses. Therefore, the amount to be raised from the Towns is \$40,400.

The allocations among the towns are based on the populations from the latest census which was the 2010 census.

If you have any questions, please feel free to call me at work (942-2324) or home (843-6943). We also will be glad to attend your budget hearings in order to answer any questions. Please let me when the meetings are scheduled.

Very truly yours,



Kenneth E. Jarvis, Jr.

HOLBROOK REGIONAL RECREATION
BUDGET WORKSHEET

	2014-2015 Budget	2013-2014 Estimated	2013-2014 Budget	2012-2013 Actual	2012-2013 Budget
REVENUE					
Revenue - Clifton (11.7%)	\$4,727.00	\$3,978.00	\$3,978.00	\$3,978.00	\$3,978.00
Revenue - Dedham (21.3%)	8,605.00	7,242.00	7,242.00	7,242.00	7,242.00
Revenue - Eddington (28.1%)	11,352.00	9,554.00	9,554.00	9,554.00	9,554.00
Revenue - Holden (38.9%)	15,716.00	13,226.00	13,226.00	13,226.00	13,226.00
Contributions					
Interest Income					
Total revenue	40,400.00	34,000.00	34,000.00	34,000.00	34,000.00
ADMINISTRATION					
Payroll Taxes	1,200.00	1,200.00	1,200.00	1,139.54	1,200.00
Worker's Comp Insurance	500.00	462.00	500.00	460.00	500.00
Liability Insurance	2,700.00	2,433.00	2,700.00	2,390.00	2,700.00
Maine Municipal Assn Dues	600.00	600.00	600.00	575.00	600.00
Audit	3,000.00	2,400.00	1,000.00	0.00	1,000.00
Background Checks	500.00	359.00	500.00	566.00	1,000.00
Other Administration Expenses	500.00	251.14	700.00	54.00	700.00
Total Administration	9,000.00	7,705.14	7,200.00	5,184.54	7,700.00
SUMMER					
Summer Director	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
Baseball and Softball	13,000.00	13,360.97	11,500.00	12,744.87	11,500.00
Field Maintenance	3,000.00	2,567.90	5,000.00	2,365.40	5,000.00
Instructional Soccer	2,200.00	2,200.00	2,200.00	1,754.30	2,200.00
Cheering	250.00	(104.00)	250.00	51.00	250.00
New Program	500.00	0.00	500.00	0.00	500.00
Total Summer Expenses	25,450.00	24,524.87	25,950.00	23,415.57	25,950.00
WINTER					
Winter Directors	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
PeeWee Basketball	1,700.00	1,400.00	1,400.00	1,590.75	1,200.00
Men's Night	350.00	350.00	350.00	300.00	350.00
Women's Night	100.00	100.00	100.00	0.00	100.00
Dribbling Devils/Shooting Stars	500.00	500.00	500.00	(62.97)	500.00
Co-Ed Volleyball	0.00	400.00	400.00	0.00	400.00
Snowmobiling	1,200.00	1,200.00	1,200.00	600.00	1,200.00
New Program	500.00	1,000.00	1,000.00	0.00	1,000.00
Total Winter Expenses	8,150.00	8,750.00	8,750.00	6,227.78	8,550.00
Total Operating Expenses	42,600.00	40,980.01	41,900.00	34,827.89	42,200.00
Operating revenue (loss)	(2,200.00)	(6,980.01)	(8,200.00)	(827.89)	(8,200.00)
Surplus Brought Forward	7,118.90	14,098.91	14,098.91	14,926.80	14,265.40
Surplus Available	\$4,918.90	\$7,118.90	\$5,898.91	\$14,098.91	\$6,065.40

HOLBROOK REGIONAL RECREATION
BUDGET WORKSHEET

	2013-2014 Estimated	2012-2013 Actual	2011-2012 Actual
MEMORIAL FUND			
Contributions	0.00	0.00	0.00
Concessions Income	0.00	0.00	0.00
Concession Casual Helpers	0.00	0.00	0.00
Interest Income	2.71	4.25	10.17
Contribution Given	0.00	0.00	0.00
Building Costs, Etc.	0.00	0.00	0.00
Net revenue (expense)	2.71	4.25	10.17
Memorial Fund Brought Forward	10,612.88	10,608.63	10,598.46
Total Memorial Fund	\$10,615.59	\$10,612.88	\$10,608.63
UNIFORM FUND			
Sponser Proceeds	1,500.00	900.00	1,800.00
Interest Income	0.00	1.18	4.29
Uniform Expense	(1,748.21)	(3,618.50)	(3,925.90)
Registrations	0.00	0.00	0.00
Net revenue (expense)	(248.21)	(2,717.32)	(2,121.61)
Uniform Fund Brought Forward	2,454.13	5,171.45	7,293.06
Total Uniform Fund	\$2,205.92	\$2,454.13	\$5,171.45
LITTLE LEAGUE FUNDS			
Contributions	0.00	500.00	500.00
Advertising	1,950.00	250.00	675.00
Concessions	1,423.11	1,800.00	2,275.00
Tournament	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Expenses	(2,736.42)	(3,004.55)	(3,849.00)
Net revenue (expense)	636.69	(454.55)	(399.00)
Little League Brought Forward	85.10	539.65	938.65
Total Little League Funds	\$721.79	\$85.10	\$539.65
FIELD RESERVE FUNDS			
Expenses	(6,000.00)	0.00	0.00
Annual allocation	2,000.00	2,000.00	2,000.00
Contribution	0.00	0.00	0.00
Interest	2.23	2.46	3.91
Net revenue (expense)	(3,997.77)	2,002.46	2,003.91
Field Reserve Brought Forward	8,679.97	6,677.51	4,673.60
Total Field Reserve Funds	\$4,682.20	\$8,679.97	\$6,677.51

TAXES RECEIVABLE

	2011 TAXES	2012 TAXES	2013 TAXES
Adams, Richard D.			5,624.99
Air Cell	435.95	436.81	543.00
AKTEM Business Park, LLC		5,981.41	8,446.00
Allen, John H.**			2,809.68
Anderson, Bonnie Ann	496.76	498.20	630.79
April Fool's Inc.			1,082.20
Arisimeek, Frank		1,299.48	1,776.70
Arisimeek, Frank**			1,554.50
Arisimeek, Frank R.**			205.97
Arisimeek, Frank**			205.97
Arisimeek, Frank**			222.44
Arisimeek, Frank**			261.98
Arisimeek, Frank**			212.55
Arisimeek, Frank**			516.74
Arisimeek, Frank**			376.77
Arisimeek, Mary**			956.64
Babcock, Vernon A., Jr.**			392.05
Baker, Dina	306.70	312.43	356.39
Bangor Savings Bank			1,094.15
Barronton, Wilbur & Wendy		1,775.54	2,448.75
Beatham, David**			408.94
Bemis, Derwood & Audrey	292.53	292.01	335.94
Bishevsky, Catherine V.**			1,582.24
Bishevsky-Weeks, Susan M.**			1,672.28
Boynton, Sheila M. (Stewart)			1,922.76
Brandow, Carl C.**			1,409.34
Brown, Andrew N. & Rachel Hill			1,995.16
Brown, James E.			1,170.71
Brown, May L.**			1,090.57
Buchanan, Annette			2,432.93
Bunker, David A. & Karen L.**			1,202.92
Chapman, Richard M.**			1,643.24
Clark, Bonnie R.S.			417.39
Clewley, Lawrence B, Devises		5,265.83	
Coffin, Richard M.*			1,520.40
Cohen, Michael & Gail		2,257.72	3,147.05
Collins, Michael**			203.62
Collins, Peter E.**			287.24

*Indicates Taxes Paid in Full after May 16, 2014

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

2011 TAXES 2012 TAXES 2013 TAXES

Comins Lane Home Owners Assoc.			151.50
Cotton, Wilbur & Kathryn			4,334.41
Curtis, Catherine R.**			366.07
Damboise, Gerald Jr.			903.55
Decker, (Fish) Sylvia A.**			1,457.86
Derau, Frederick C. Jr.**			2,002.26
Deroche, Mark C.**			388.88
Deroche, Mark C.**			365.89
Dodge, Marshall R.**			341.54
Dore, Martin R.**			463.19
Dunham, Alan E.			2,768.76
Dunkle, Benjamin L. & Sandi E.			1,768.73
Earle, Michael R. & Anne B.			453.95
Edgecomb, Carol J, Revocable Trust**			1,572.71
Emery, Robert G.			7,448.87
Eye, Patricia M.**			1,343.02
Flint, Christine & Jason**			1,781.67
Flint, Christine & Jason**			486.16
Fox, Audrey**			833.96
Fox, Audrey**			260.64
Fox, Nicholas Dale**			280.98
Francis, Joan**			290.43
French, Thomas M.**			305.71
Gainer, Joan**	45.7	1,612.61	2,224.49
Gardner, Gary L.**			687.75
Gargan Living Trust		1,656.44	2,278.43
Geel, Emmy J.**			895.28
Gibula, Rebecca M.		771.24	1,012.51
Gideon, Jeffrey R. & Tracey L.**			2,314.93
Gilbert, Carol L.*			1,247.99
Ginn, Kelly A.**			205.97
Ginn, Kelly A.**			320.29
Ginn, Terri L.			1,039.20
Golding, Denise S.		1,207.57	2,889.30
Goodrich, Dawn M.**		611.51	1,312.97
Goodwin, Bradford C & Delores			407.25
Goodwin, Bradford C. Sr.			27.69
Goodwin, Bradford C. Sr.			260.64
Grant, Brian			791.88
Grant, Marylyn			851.86
Grass, Eric M.**			689.25

*Indicates Taxes Paid in Full after May 16, 2014

**Indicates a Partial Payment

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	2011 TAXES	2012 TAXES	2013 TAXES
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Griffin, Joshua R.**			1,132.88
Grindle, Miles K.**			587.65
Hammond, Crystal J.			452.86
Hasey, Harland I Jr.**			628.46
Hawkins, Scott**			400.00
Hayden, James & Lianna			2,460.22
Hayden, James H.			4,577.13
Higgins, David L. & Heather L.**			210.14
Higgins, Seamus F.**			683.63
Holland, David E.**			473.50
Hopkins, Herbert**			1,568.36
Izaijs, Vilnis Devisees of			1,441.85
Izaijs, Vilnis Devisees of			638.39
Jenkins, Ronald E.**			3,562.17
Joy, Suzanne			1,047.99
Kenney, Rodney J.**			303.90
Kimball, Wayne & Shirley*			1,182.83
Lakeman, David H. Jr.**			443.63
Lancaster, Larry**			1,183.19
Leighton, Jeanne M.**			1,013.42
Libby, Lloyd B. Jr. & Ann M.			2,933.83
Libby, Wilbur O., Jr.		971.46	1,298.86
Libby, Wilbur O., Jr.**		693.48	1,037.13
Long, Norman J.**			955.68
Manzo, Michael A.**		836.86	1,169.26
Maquillan, Robert J. Sr.**			952.69
Marzilli, Vincent I.**			1,109.04
McDonald, Heather	403.10	403.65	314.58
McGinley, Upp, Kathleen Patricia			511.06
McLain, Richard W., Sr.**		1,300.82	1,983.40
McRae, Gordon P.**		1,051.67	1,372.70
Michaud, Francis J.			1,730.36
Moghaddas, Shadi**			206.88
Monahan, James & Katherine		1,331.20	1,804.57
Morang, Jennifer W.**			899.97
Morton, Buffy		267.87	292.68
Moshfegh, Dubravka**			6,666.13
Moshfegh, Farhound & Dubravaka			13.58
Moulton, Victor & Rhonda**			890.43
Murray, Randy**			330.68
Nadeau, Arthur & Deborah**		932.10	1,988.47

*Indicates Taxes Paid in Full after May 16, 2014

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

	2011 TAXES	2012 TAXES	2013 TAXES
Nelson, Katherine L.**			1,967.02
New Cingular Wireless PCS, LLC			362.00
Northern Trees, Inc.**			846.63
Pagnozzi, Matthew W.			2,078.42
Pelkey, Lisa M. & Raymond J.**		610.21	3,147.95
Pelletier, Gary M.**			627.14
Penobscot Properties**			5,216.60
Penobscot Properties**			99.37
Perkins, David**			1,378.22
Perkins, Lucille A.**			1,146.45
Platt, Mary Jane & Randall***	1,738.98	1,752.34	2,424.31
Poitras, Gail M. (Carr)*			4,317.94
Poitras, Gail M. (Carr)*			548.97
Rennebu, Christopher & Robin	1,543.31	1,543.07	2,107.56
Richway Associates**			2,584.95
Richway Associates**			1,100.48
Rimm, Michael & Diane*			1,488.18
Rimm, Michael & Diane*			3,327.69
Robertson, Herbert Jr.**			299.98
Robertson, Jaremy		443.14	552.05
Robertson, Jaremy**	472.03	759.17	1,004.01
Robertson, Paige & Heather		199.77	169.05
Robertson, Paige & Heather		88.10	18.10
Robinson, Joseph G S Jr., Devises			3,973.13
Rockwell, Charlene M.**			1,481.51
Rogers, Anita M.**			1,365.73
Rolfe, Deborah D	619.98	622.61	808.71
Rolfe, Guy & Deborah		1,398.63	1,874.80
Roy, Stephen D.			1,545.20
Runnells, Nathan	368.63	374.96	445.80
Russell, Charles, James & Robert			280.91
Russell, Stephen F.&Catherine A.**			1,061.48
Sechrest, Jory W.	458.09	444.39	557.84
Shane, Mark. R.			3,796.66
Shaw, Vernon, L.			2,202.95
Smith James & Jody**		339.23	1,743.21
Smith, Martha P.**		141.50	3,696.67
Smith, Martha Peppard**			589.08
Smith, Nicholas			501.01
Smith, Vivian G. (Heirs Of)**	598.49	1,099.76	1,491.08
Spearen, Christine L.			1,006.30

*Indicates Taxes Paid in Full after May 16, 2014

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

	2011 TAXES	2012 TAXES	2013 TAXES
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Spellman, Gail & David			1,647.46
Spellman, Gail & David			1,904.66
Tardiff, Michael & Lisa**			1,649.06
Tardiff, Michael F.**			2,334.27
Tardiff, Philip A.**			525.08
Tetreault, Arhur & Ines*			1,191.70
Thai, Tinh & Dani Thai**			1,166.09
Thai, Tinh & Dani Thai			6,986.60
Theriacult, Brent**			1,064.66
Theriacult, Donald (Heirs Of)		221.94	226.97
Theriacult, Donald (Heirs Of)		1,411.15	2,217.25
Thibeault, Daniel**			203.62
Thibeault, Gilman			407.25
Thomas, Donald E.			3,568.96
Thompson (Trundy), Julie A.**			507.34
Thurlow Living Trust**			2,690.83
Thurston, Ronald R.**			208.42
Tibbetts, Daniel & Traci J.**			1,542.30
Trimm, Stephen		4,221.44	5,946.57
Trimm, Stephen		465.07	574.68
Trimm, Stephen		637.08	820.65
Trimm, Stephen & Elizabeth		2,146.76	2,979.62
Trustees North Brewer Eddington**			1,524.92
Upp, Kathleen P.L.**			862.01
Veilleux, Linda	1,514.77	1,503.66	2,084.58
Violette, Sylvia**			861.50
Walker, Lorin M.			2,925.32
Ware, Pauline E.**			377.02
Watters, Harold B. & Ronda M.**			1,278.94
Webb, Jeffrey Lynn, Jr.			652.69
Weed, Lawrence L.**			727.98
Weed, Lawrence L.**			366.88
Wheeldon, Catherine D.			1,046.54
White, James			584.63
White, James			2,392.64
Whitmore, Heidi	189.53	184.97	180.64
Williams Jr., Leonard P.**			1,382.29
Williamson, Galan & Jennifer**			545.36
Wood Irrevocable Trust**			3,748.15
Wyman, Kerri A.			459.70

*Indicates Taxes Paid in Full after May 16, 2014

**Indicates a Partial Payment

***Indicates Land Purchase Agreement

PERSONAL PROPERTY TAXES RECEIVABLE

Bell Atlantic, Property Tax Dept.	734.23	734.23	1,116.77
LaPointe, Diane			48.87
Penobscot Properties, Inc.			40.72
Rimm, Dianne	9.52	9.52	14.48
Sargent Corporation			54.30
SBA Towers, Inc.**			625.39
Shorey, Cheryl	11.90	11.90	18.10
Skytel Corporation	44.98	44.98	68.42
Spellman, David & Gail	5.95	5.95	9.05
Verizon Credit Inc.		23.80	
Verizon New England, Inc.	23.80	23.80	36.20
Waterfront Communications		253.47	385.53
Waterfront Communications		122.62	195.48

TOWN OF EDDINGTON, MAINE
COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL
JANUARY 31, 2013

LOISELLE, GOODWIN & HINDS

CERTIFIED PUBLIC ACCOUNTANTS

Leo M. Loiseau, CPA
Glenn D. Goodwin, CPA
Donald E. Higgins, CPA
Christopher S. Hinds, CPA
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To the Board of Selectmen of the
Town of Eddington

In planning and performing our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Eddington, Maine as of and for the year ended January 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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

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

Recommendation: Whether or not it would be cost-effective to cure a control deficiency is not a factor in applying AU-C Section 265's reporting requirements. However, because prudent management requires that the potential benefits from an internal control should exceed its cost, it

may not be practical to correct these deficiencies. In this case, we do not believe it would be cost-effective, so we recommend that no change be made in the present arrangement.

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

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

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

Finding: The Town of Eddington does not have any procedures in place for how and when reclassifications of expenditures may be made, approved, and documented.

Recommendation: We recommend that the Town implement procedures for reclassifying expenditures and for when approval should be obtained.

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



Loiselle, Goodwin & Hinds

Bangor, Maine

March 7, 2013

TOWN OF EDDINGTON, MAINE

FINANCIAL STATEMENTS

JANUARY 31, 2013

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Independent Auditors' Report

To The Board of Selectmen
Town of Eddington, Maine

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Eddington, as of and for the year ended January 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 Eddington, as of January 31, 2013, and the respective

changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Accounting principles generally accepted in the United States of America require that the management's budgetary comparison information on Schedule 1 on Page 18 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The schedule of departmental operations and reconciliation of cash balances 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. Such 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 schedule of departmental operations and reconciliation of cash balances are fairly stated in all material respects in relation to the financial statements as a whole.

Loiselle, Goodwin & Hinds

Loiselle, Goodwin & Hinds

March 7, 2013
Bangor, Maine

**TOWN OF EDDINGTON
STATEMENT OF NET POSITION
JANUARY 31, 2013**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 1,121,775
Receivables:	
Current-Year Taxes Receivable	196,229
Due from State	13,393
Other Receivables	4,875
Prior-Year Taxes Receivable	68,797
Inventory	1,208
Capital Assets:	
Investment in Joint Venture	183,226
Land	72,816
Land Improvements, Net of Depreciation	231,840
Buildings, Net of Depreciation	1,014,627
Equipment, Net of Depreciation	168,054
Total Capital Assets	<u>1,670,563</u>
 Total Assets	 <u>3,076,840</u>
LIABILITIES	
Current Liabilities:	
Accounts and Other Payables	19,239
Prepaid Taxes	789
Current Portion of Lease Obligation	2,304
Current Portion of General Bond Obligation	45,461
Total Current Liabilities	<u>67,793</u>
Long-Term Liabilities:	
Lease Obligation	595
General Bond Obligation	827,911
Total Long-Term Liabilities	<u>828,506</u>
Total Liabilities	<u>896,299</u>
NET POSITION	
Invested in Capital Assets, Net of Related Debt	794,292
Restricted for:	
Nonexpendable Trust Principal	36,771
Cemetery Purposes	34,247
Subsequent Years' Expenditures	232,980
Unrestricted	<u>1,082,251</u>
 Total Net Position	 <u>\$ 2,180,541</u>

**TOWN OF EDDINGTON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JANUARY 31, 2013**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
General Government	\$ 26,438	\$ 17,574	-	-	\$ (8,864)
Administrative	314,261	-	-	-	(314,261)
Highway	155,460	-	\$ 13,224	-	(142,236)
Protection	342,070	31,282	-	\$ 18,848	(291,940)
Human Services	176,942	7,642	12,663	-	(156,637)
Education: SAD #63	1,402,425	-	-	-	(1,402,425)
Veteran's Memorial	5,306	-	520	-	(4,786)
Special Assessments	188,736	-	-	-	(188,736)
Interest on Long-Term Debt	46,355	-	-	-	(46,355)
Total Governmental Activities	<u>\$ 2,657,993</u>	<u>\$ 56,498</u>	<u>\$ 26,407</u>	<u>\$ 18,848</u>	<u>(2,556,240)</u>
General Revenues:					
Property Taxes					2,069,559
Excise Taxes					344,291
Grants and Contributions Not Restricted to Specific Programs					139,939
Interest Income					4,403
Miscellaneous Income					<u>58,582</u>
Total General Revenues					2,616,774
Increase (Decrease) in Investment in Joint Venture					(2,012)
In-Kind Donation					21,323
Gain (Loss) on Sale of Capital Asset					(1,007)
Contribution to Cemetery Trust Fund					<u>2,175</u>
Change in Net Position					81,013
 NET POSITION—Beginning					 <u>2,099,528</u>
 NET POSITION—Ending					 <u>\$ 2,180,541</u>

**TOWN OF EDDINGTON
BALANCE SHEET
GOVERNMENTAL FUNDS
JANUARY 31, 2012**

	MAJOR FUND		TOTAL GOVERNMENTAL FUNDS
	GENERAL	PERMANENT	
ASSETS			
Cash - On Hand and in Bank	\$ 1,188,631	\$ 68,761	\$ 1,255,392
Receivables:			
Current-Year Taxes Receivable	212,214	-	212,214
Other Receivables	8,010	-	8,010
Prior-Year Taxes Receivable, net of allowance \$1,220	58,702	-	58,702
Due from State	10,752	-	10,752
Inventory	1,443	-	1,443
TOTAL ASSETS	\$ 1,477,752	\$ 68,761	\$ 1,546,513
LIABILITIES AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts and Other Payables	\$ 25,588	-	\$ 25,588
Prepaid Taxes	765	-	765
Deferred Property Taxes	198,608	-	198,608
Total Liabilities	224,961	-	224,961
<i>Fund Balances:</i>			
Nonspendable	1,443	\$ 36,771	38,214
Restricted	-	31,990	31,990
Committed	368,443	-	368,443
Unassigned	882,905	-	882,905
Total Fund Balances	1,252,791	68,761	1,321,552
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,477,752	\$ 68,761	\$ 1,546,513
Total Fund Balances—Total Governmental Funds (from above)			\$ 1,321,552
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			1,500,740
Property taxes receivable not available in 60 days are deferred in the funds.			198,608
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			(921,372)
Net Assets of Governmental Activities			\$ 2,099,528

**TOWN OF EDDINGTON
BALANCE SHEET
GOVERNMENTAL FUNDS
JANUARY 31, 2013**

	<u>MAJOR FUND</u>		<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>GENERAL</u>	<u>PERMANENT</u>	
ASSETS			
Cash - On Hand and In Bank	\$ 1,050,757	\$ 71,018	\$ 1,121,775
Receivables:			
Current-Year Taxes Receivable	196,229	-	196,229
Other Receivables	4,875	-	4,875
Prior-Year Taxes Receivable	68,797	-	68,797
Due from State	13,393	-	13,393
Inventory	1,208	-	1,208
TOTAL ASSETS	\$ 1,335,259	\$ 71,018	\$ 1,406,277
LIABILITIES AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts and Other Payables	\$ 19,239	-	\$ 19,239
Prepaid Taxes	789	-	789
Total Liabilities	20,028	-	20,028
<i>Deferred Inflows of Resources:</i>			
Property Tax Revenue	211,740	-	211,740
<i>Fund Balances:</i>			
Nonspendable	1,208	\$ 36,771	37,979
Restricted	-	34,247	34,247
Committed	232,980	-	232,980
Unassigned	869,303	-	869,303
Total Fund Balances	1,103,491	71,018	1,174,509
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,335,259	\$ 71,018	\$ 1,406,277

Total Fund Balances—Total Governmental Funds (from above) \$ 1,174,509

Amounts reported for *governmental activities* in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 1,670,563

Property taxes receivable not available in 60 days are deferred in the funds. 211,740

Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (876,271)

Net Position of Governmental Activities \$ 2,180,541

TOWN OF EDDINGTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JANUARY 31, 2013

	<u>MAJOR FUND</u>		<u>TOTAL</u>
	<u>GENERAL</u>	<u>PERMANENT</u>	<u>GOVERNMENTAL FUNDS</u>
REVENUES			
Property Taxes	\$ 2,051,995	-	\$2,051,995
Supplemental Taxes	4,431	-	4,431
Interest and Penalties	19,670	-	19,670
Excise Taxes	344,291	-	344,291
Licenses and Permits	7,211	-	7,211
Intergovernmental	181,035	-	181,035
Interest Income	4,319	\$ 82	4,401
Agent Fees	9,565	-	9,565
PERC	12,549	-	12,549
Grants	18,848	-	18,848
Cemetery Land Sales	-	2,175	2,175
Sale of Capital Asset	1,632	-	1,632
Miscellaneous	51,398	-	51,398
Total Revenues	2,708,942	2,257	2,709,199
EXPENDITURES			
Current:			
General Government	26,198	-	26,198
Administrative	287,740	-	287,740
Highway	131,677	-	131,677
Protection	328,091	-	328,091
Human Services	176,942	-	176,942
Education: SAD #03	1,402,425	-	1,402,425
Veteran's Memorial	5,306	-	5,306
Special Assessments	188,736	-	188,736
Debt Service	76,101	-	76,101
Capital Outlays	233,026	-	233,026
Total Expenditures	2,856,242	-	2,856,242
Change in Fund Balances	(149,300)	2,257	(147,043)
FUND BALANCES—Beginning	1,252,791	68,761	1,321,552
FUND BALANCES—Ending	\$ 1,103,481	\$ 71,018	\$ 1,174,509
Net Change in Fund Balances—Total Governmental Funds (from above)			\$ (147,043)
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$233,026) exceeds depreciation (\$58,544) in the current period.			174,482
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.			45,100
Governmental funds report sales of capital assets as income. However, in the statement of activities the sale of those assets is reported as a gain or loss on sale based on the basis of the asset.			(2,639)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			11,113
Change in Net Position of Governmental Activities			\$ 81,013

**TOWN OF EDDINGTON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JANUARY 31, 2013**

	<u>SCHOLARSHIP</u>
ASSETS	
Cash in Bank	\$7,058
LIABILITIES	<u> -</u>
NET POSITION	
Held in Trust for Future Scholarships	<u>\$7,058</u>

**TOWN OF EDDINGTON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JANUARY 31, 2013**

	<u>SCHOLARSHIP</u>
ADDITIONS	
Interest Income	\$ 46
DEDUCTIONS	
Scholarships Awarded	<u>300</u>
Change in Net Position	(254)
NET POSITION—Beginning of Year	<u>7,312</u>
NET POSITION—End of Year	<u>\$7,058</u>

**TOWN OF EDDINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Basic Financial Statements – Government-Wide Statements

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

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

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

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

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

C. Basic Financial Statements - Fund Financial Statements

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

**TOWN OF EDDINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS**

The following fund types are used by the Town:

1.) Governmental Funds

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

- a.) **General Fund** - This fund is the general operating fund of the Town. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the Fund are paid the general operating expenditures and the capital improvement costs not paid through other funds.
- b.) **Permanent Fund** – The Permanent Fund accounts for assets held by the Town pursuant to a trust agreement. The principal portion of this fund type must remain intact, but the earnings may be used to achieve the objectives of the fund and are transferred to the general fund as needed.

2.) Fiduciary Fund

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

Scholarship Fund includes resources restricted for scholarship support.

D. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1.) Accrual

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. The permanent fund in the fund financial statements and the fiduciary fund also uses the accrual method of accounting.

2.) Modified Accrual

The general fund in the fund financial statements is presented on the modified accrual basis of accounting. Under this method, revenue generally is recorded as received except for assessments, which are recognized as revenue in the year for which assessments have been levied provided that they are collectible within 60 days of year end. Expenditures generally are recognized when they are paid or in the period in which the liability is incurred, if measurable. Encumbrances are generally not recorded. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**TOWN OF EDDINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS**

3.) Budgets and Budgeting Accounting

There are no material violations of finance-related legal and contractual provisions. Budgetary comparison schedules and related disclosures are reported as Required Supplementary Information (RSI).

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

1.) Capital Assets

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

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

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

1.) Long-Term Debt

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

2.) Net Position

Equity in government-wide financial statements is classified as net position. Net position is further classified as invested in capital assets, restricted, and unrestricted. Capital assets are assets that are associated with governmental activities and arise from expenditures of governmental fund resources. Restricted net position consists of equity with constraints placed upon its use either by (1) external groups such as creditors or the laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation. The Town utilizes restricted resources first to finance qualifying activities.

The amount of net position that is restricted by enabling legislation as of January 31, 2013, is \$232,980.

3.) Fund Balances

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

- a) Nonspendable Fund Balance** – The nonspendable fund balance consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally required to remain intact.

**TOWN OF EDDINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS**

Permanent Fund includes a principal amount to be held in perpetuity.

General Fund includes inventory.

- b) Restricted Fund Balance** – The restricted fund balance consists of amounts that are legally restricted by external parties or laws to be used for a specific purpose.

Permanent Fund includes resources restricted for cemetery maintenance.

- c) Committed Fund Balance** – The committed fund balance consists of amounts that can only be used for a specific purpose pursuant to constraints imposed by residents through voting for the articles proposed during a town meeting. The constraints on these amounts may only be modified or rescinded by a vote of the residents at a town meeting.

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

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

4.) Revenues

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

5.) Expenditures

Expenditures are recognized when the related fund liability is incurred.

2. PROPERTY TAXES

Property taxes for the current year were committed on August 8, 2012, on the assessed value listed as of the prior April 1 for all real and personal property located in the Town. Interest was charged at 7% on all taxes unpaid as of October 1, 2012.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$56,863 for the year ended January 31, 2013.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing

**TOWN OF EDDINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS**

of the lien if the tax liens and associated costs remain unpaid. Liens were placed on 2011 delinquent property taxes on July 23, 2012.

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

The following summarizes the property tax levy for the year ended January 31, 2013:

<i>Assessed Taxable Valuation:</i>	
Land	\$ 66,261,464
Buildings	102,299,300
Personal Property	<u>5,817,540</u>
Total Assessed Taxable Valuation	<u>\$174,378,304</u>
Assessed Taxable Valuation	\$174,378,304
Tax Rate (per \$1,000)	<u>11.90</u>
Tax Commitment	2,075,102
Supplemental Taxes Assessed	<u>4,431</u>
Total Taxes Levied	2,079,533
Less: Collections	1,872,806
Abatements	<u>10,498</u>
Current-Year Taxes Receivable	<u>\$ 196,229</u>
Due Date:	9/30/2012
Interest Rate on Delinquent Taxes	7.0%
Collection Rate	90.6%

3. CUSTODIAL CREDIT RISK—DEPOSITS

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Town's Policy is to invest available funds at the highest possible rate, in conformity with legal and administrative guidelines, while avoiding unreasonable risk. As of January 31, 2013, none of the Town's bank balance of \$1,149,664 was exposed to custodial credit risk.

4. INVESTMENT IN JOINT VENTURE

The Town of Eddington, along with certain other municipalities that are members of the Municipal Review Committee, Inc. ("MRC"), has entered into a joint venture to handle its present and projected volumes of municipal solid waste. The joint venture is administered by MRC, a nonprofit corporation that was formed by municipalities with waste disposal agreements with Penobscot Energy Recovery Company Limited Partnership ("PERC"). The Board of Directors of MRC is elected from among its member municipalities. In exchange for certain guarantees made by its members in 1998, the joint venture receives one-third of the Net Distributable Cash from the operation of PERC's waste-to-energy facility through 2018, and received \$2,000,000 in cash, warrants to acquire Bangor Hydro-Electric, Inc. common stock, and an option to acquire a limited partnership interest in PERC for up to

**TOWN OF EDDINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS**

50% of the partnership. As of December 31, 2006, the joint venture had exercised all of the warrants and had acquired a 25.02% interest in PERC. From its cash flows, the joint venture pays an amount to its members to offset the difference between the tipping fee paid to PERC for each ton of municipal solid waste delivered and a target price set by MRC.

At December 31, 2011, the joint venture had \$34,946,575 in net assets, which decreased by \$435,977 from December 31, 2010. The Town of Eddington's share in the equity of the joint venture at December 31, 2011, was approximately 0.52% or \$183,226. Financial statements are available for the joint venture at MRC's administrative office, care of Eastern Maine Development Corporation, 40 Harlow Street, Bangor, ME 04401. (See also Note 9.)

5. CAPITAL ASSETS

A summary of changes in capital assets follows:

	<u>Balance Feb. 1. 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance Jan. 31. 2013</u>
Governmental Activities				
<i>Capital assets not being depreciated:</i>				
Land	\$ 72,816	-	-	\$ 72,816
<i>Capital assets being depreciated:</i>				
Buildings	1,234,653	-	-	1,234,653
Land Improvements	40,524	\$ 203,223	-	243,747
Equipment	<u>595,500</u>	<u>29,803</u>	<u>\$ (15,855)</u>	<u>609,448</u>
Total Capital Assets Being Depreciated	<u>1,870,677</u>	<u>233,026</u>	<u>(15,855)</u>	<u>2,087,848</u>
<i>Less accumulated depreciation for:</i>				
Buildings	(195,332)	(24,694)	-	(220,026)
Land Improvements	(8,259)	(3,648)	-	(11,907)
Equipment	<u>(424,400)</u>	<u>(30,210)</u>	<u>13,216</u>	<u>(441,394)</u>
Total Accumulated Depreciation	<u>(627,991)</u>	<u>(58,552)</u>	<u>13,216</u>	<u>(673,327)</u>
<i>Net Capital Assets Being Depreciated</i>	<u>1,242,686</u>	<u>174,474</u>	<u>(2,639)</u>	<u>1,414,521</u>
<i>Investment in Joint Venture</i>	<u>185,238</u>	<u>-</u>	<u>(2,012)</u>	<u>183,226</u>
Governmental Activities - Capital assets, net	<u>\$1,500,740</u>	<u>\$ 174,474</u>	<u>\$ (4,651)</u>	<u>\$1,670,563</u>

Depreciation expense for the current year was recorded for the Administrative, General Government, Highways, and Protection at \$28,921, \$240, \$2,460, and \$26,931, respectively.

6. CAPITAL LEASE

During the year ended January 31, 2010, the Town entered into a five-year capital lease agreement for a photocopier. The asset and the liability were recorded at the fair market value of the asset, \$10,568.

Depreciation expense of \$1,057 for the year ended January 31, 2013, has been included in

**TOWN OF EDDINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS**

depreciation expense and accumulated depreciation totaled \$4,052 at January 31, 2013. Lease payments totaled \$2,400.

Minimum future minimum lease obligations under the capital lease at January 31, 2013, are as follows:

<u>Year Ending January 31</u>	<u>Amounts</u>
2014	\$ 2,400
2015	600
2016	-
Total Minimum Lease Payments	<u>3,000</u>
LESS: Amount Representing Interest	<u>(101)</u>
Present Value of Minimum Lease Payments	<u>\$ 2,899</u>

7. LONG-TERM LIABILITIES

The Town has issued unsecured General Obligation Bonds to purchase fire trucks and to expand the municipal building. A schedule of changes in the bonds outstanding as of January 31, 2013, follows:

	<u>Original Amount</u>	<u>Principal Balance 01/31/12</u>	<u>Increases (Decreases)</u>	<u>Principal Balance 01/31/13</u>	<u>Amount due within one year</u>
2001 Fire Truck Bond, annual principal payments of \$8,750 plus interest through August 2021; interest rate is 4.738%	\$ 175,000	\$ 87,500	\$ (8,750)	\$ 78,750	\$ 8,750
2008 Municipal Building Bond, annual payments of principal and interest of \$76,101 over a 20-year period, with interest at 4.98% for 15 years and thereafter adjusted to U.S. Treasury Bill rate in effect as of the adjustment date plus 35 basis points	<u>950,000</u>	<u>828,785</u>	<u>(34,162)</u>	<u>794,623</u>	<u>36,711</u>
Totals	<u>\$1,125,000</u>	<u>\$ 916,285</u>	<u>\$(42,912)</u>	<u>\$ 873,373</u>	<u>\$ 45,461</u>

The annual debt service requirements to maturity of bonded debt as of January 31, 2013, are shown in the following schedule:

<u>Year Ending January 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 45,461	\$ 43,121	\$ 88,582
2015	47,289	40,879	88,168
2016	49,208	38,545	87,753
2017	51,223	36,115	87,338
2018	53,338	33,586	86,924
2019-2023	293,545	126,108	419,653
2024-2028	<u>333,309</u>	<u>50,846</u>	<u>384,155</u>
Totals	<u>\$873,373</u>	<u>\$369,200</u>	<u>\$1,242,573</u>

**TOWN OF EDDINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS**

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

The following summarizes the fund balances as of January 31, 2013:

	<u>General Fund</u>	<u>Permanent Fund</u>
Nonspendable:		
Inventory	\$ 1,208	-
Cemetery Trust Fund	-	\$36,771
Restricted:		
Cemetery Trust Fund Income	-	34,247
Committed:		
Recycling	6,044	
Public Accessibility Reserve	750	-
Recreational Playground/Municipal Field	4,000	-
MB/PB Building Fund Reserve	2,920	-
Professional Service Reserve	41,827	-
Restore Old Records Reserve	1,195	-
Right of Way Reserve	1,851	-
Town Road Reserve	34,477	-
Veteran's Memorial Brick Sales	215	-
Fire Equipment Reserve	17,051	-
Respiratory/Physical Reserve	5,377	-
Civil Defense Reserve	300	-
Eddy Cemetery Reserve	882	-
Animal Welfare Reserve	1,621	-
Business Park Reserve	3,930	-
Bicentennial Fund Reserve	1,606	-
Capital Improvement Reserve	10,518	-
Fire Department Capital Reserve	6,000	-
Municipal Office Reserve	7,332	-
Municipal Building Reserve	10,895	-
Fire Department Reserve	74,190	-
Unassigned	<u>869,302</u>	-
Total Fund Balances	<u>\$1,103,491</u>	<u>\$71,018</u>

9. LONG-TERM CONTRACTS

The Town of Eddington has entered into an agreement with Penobscot Energy Recovery Company (PERC) expiring in 2018. The contract rate per ton is adjusted quarterly. As part of this contract, the Town of Eddington, along with the other towns belonging to the Municipal Review Committee, is acquiring an equity interest in PERC. (See also Note 4.)

The Town of Eddington has entered into a three-year contract with Leonard P. Williams Construction for snow removal and sanding of 13.0 miles of town ways and for supplying up to 1600 cubic feet of sand and to mix the sand with 80 tons of salt. The contract price for plowing and sanding is \$78,500 for each of the three years, payable in five monthly installments each December 1 through May 1. The contract price for the sand and salt is \$13.50 per cubic yard, payable upon completion.

**TOWN OF EDDINGTON, MAINE
NOTES TO FINANCIAL STATEMENTS**

As of February 16, 2010, the Town of Eddington entered into a three-year contract with the Town of Clifton to provide fire protection to the Town of Clifton. The price to be paid to the Town is \$21,000 for 2010, \$22,000 for 2011, and \$23,000 for 2012, which is due in October of each year.

10. CEMETERY TRUST FUND

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

As of January 31, 2013, \$34,247 of the endowment is available for expenditure and is reported as a restricted fund balance. The Town's policy is to expend money from the restricted funds of the cemetery trust fund for cemetery maintenance, when it is voted to do so at a Town meeting.

11. INSURANCE

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

12. DEFERRED COMPENSATION PLAN

On June 14, 1991, the Town of Eddington implemented a deferred compensation plan pursuant to Section 457 of the Internal Revenue Code for the Town's employees. Eligible employees may defer part of their compensation and the Town will match up to 6%, not to exceed the maximum allowed contribution of \$16,500. The Town paid \$6,963 for deferred compensation during the year ended January 31, 2013.

13. NEW GOVERNMENTAL ACCOUNTING STANDARDS

During the year ended January 31, 2013, the Town implemented Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position" and Statement No. 65, "Items Previously Reported as Assets and Liabilities." These Statements update and improve the existing standards regarding financial reporting and disclosure requirements of certain financial elements by standardizing their presentation and alleviating uncertainty about reporting said financial elements. As a result, deferred revenue is now displayed as Property Tax Revenue under the heading of Deferred Inflows of Resources on the balance sheet on page 5 and the statement of net assets is now called the statement of net position on page 3.

TOWN OF EDDINGTON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL
BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED JANUARY 31, 2013

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
<i>Taxes:</i>				
General Property	\$2,075,102	\$2,075,102	\$2,065,127	\$ (9,975)
Change in Deferred Property Taxes	-	-	(13,132)	(13,132)
Supplemental Taxes	2,500	2,500	4,431	1,931
Interest and Penalties	20,000	20,000	19,670	(330)
Excise	342,000	342,000	344,291	2,291
Total Taxes	2,439,602	2,439,602	2,420,387	(18,215)
<i>Licenses and Permits</i>	-	-	7,211	7,211
<i>Intergovernmental Revenues:</i>				
<i>State of Maine:</i>				
Revenue Sharing	118,000	118,000	102,190	(15,810)
Homestead Reimbursement	41,644	41,644	32,784	(8,860)
Local Road Assistance Grant	-	-	13,224	13,224
General Assistance	-	-	2,918	2,918
Tree Growth	-	-	4,965	4,965
Other State of Maine	1,559	1,559	1,954	395
Town of Clifton - Fire Protection	-	20,000	23,000	3,000
Total Intergovernmental Revenues	161,203	181,203	181,035	(168)
<i>Other Revenues:</i>				
Interest	-	-	4,319	4,319
Agent Fees	-	-	9,565	9,565
PERC	-	-	12,549	12,549
Grants	-	-	18,848	18,848
Sale of Capital Asset	-	-	1,632	1,632
Miscellaneous	50,000	50,000	51,396	1,396
Total Other Revenues	50,000	50,000	98,309	48,309
TOTAL REVENUES	2,650,805	2,670,805	2,708,942	38,137
EXPENDITURES				
General Government	25,300	25,300	26,198	(898)
Administrative	290,934	290,934	287,740	3,194
Highway	196,500	196,500	334,900	(138,400)
Protection	339,322	339,322	357,894	(18,572)
Human Services	138,104	138,104	176,942	(38,838)
Education: SAD #63	1,402,426	1,402,426	1,402,425	-
Capital Improvement Reserve	-	-	-	-
Municipal Building: Interest Payment	76,102	76,102	78,101	1
Veteran's Memorial	5,000	5,000	5,306	(306)
Unanticipated Expense and Emergencies	5,000	5,000	-	5,000
Special Assessments	248,368	248,368	188,738	59,632
Total Expenditures	2,727,055	2,727,055	2,858,242	(129,187)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(76,250)	(56,250)	(149,300)	(93,050)
FUND BALANCE - February 1, 2012	1,252,791	1,252,791	1,252,791	-
FUND BALANCE - January 31, 2013	\$ 1,176,541	\$ 1,196,541	\$ 1,103,491	\$ (93,050)

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

Budgetary Information

A budget is adopted for the General Fund only and is not required for the other funds. The original budget and related estimated revenues and expenditures represent the spending authority enacted at the town meeting where the budget was discussed and approved by the residents of the Town on March 19, 2012. This budget is established in accordance with the various laws which govern the Town's operations.

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

Budgetary Compliance

Expenditures may not legally exceed budgeted appropriations without approval of the townspeople at a special Town meeting. There are two exceptions regarding expenditures in excess of budgeted appropriations. Municipal officers are legally obligated to provide financial assistance to eligible applicants of the general assistance program even if doing so creates an overdraft. Another exception is provided by Title 23, Section 2705, M.R.S.A. which allows road maintenance accounts to be overdrawn by not more than 15% of the budgeted appropriation. The following accounts had actual expenditures that exceeded budgeted appropriations in the General Fund as of January 31, 2013:

Highway	\$138,400
Human Services	\$38,838
Protection	\$18,572
General Government	\$898
Veteran's Memorial Brick Sales	\$306

The unfavorable variances shown above do not necessarily represent unauthorized overspending. Schedule 3 shows the actual amount available to be spent in each department and whether or not any overspending has occurred. The Town uses carryover amounts to cover current year expenditures for some accounts.

**TOWN OF EDDINGTON, MAINE
RECONCILIATION OF CASH BALANCES - GENERAL FUND
JANUARY 31, 2013**

PEOPLE'S UNITED BANK

Demand Deposit - General Checking:

Balance per Bank Statement

\$ 673,599

ADD: Deposits in Transit

31,953

LESS: Outstanding Checks

(54,610)

Reconciled Balance

\$ 650,942

Checking Account - Compensating Balance

100,000

BANGOR SAVINGS BANK

Statement Savings Account - General Savings

23,878

Checking Account - Fire Department Equipment

74,190

Statement Savings Account - Fire Department

17,051

Statement Savings Account - Municipal Office

7,332

Checking Account - Municipal Building

10,895

CAMDEN NATIONAL BANK

Certificate of Deposit - Major Road

34,477

TD BANKNORTH

Certificate of Deposit - General Savings

131,742

CASH ON HAND250**TOTAL CASH**\$ 1,050,757

TOWN OF EDDINGTON, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JANUARY 31, 2013

	<u>BALANCES</u> <u>02/01/12</u>	<u>APPROPRIATIONS</u>	<u>OTHER CREDITS AND TRANSFERS</u>
General Government:			
Selectmen Salaries	-	\$ 3,100.00	-
Planning Board Salaries	-	2,500.00	-
Ballot Clerks and Moderator	-	1,500.00	-
Board of Assessors	-	650.00	-
Assessor's Agent	-	17,400.00	-
Assessor's Expenses	-	150.00	-
Business Park	\$ 3,929.96	-	-
Public Accessibility	750.00	-	-
CDBG Reserve	3,366.00	-	\$ (3,366.00)
Total	<u>8,045.96</u>	<u>25,300.00</u>	<u>(3,366.00)</u>
Administrative:			
Office Supplies	-	3,000.00	-
Office Postage	-	2,250.00	-
Deeds and Liens	-	350.00	-
Lien Discharge Notices	-	1,200.00	2,248.50
Legal Notices	-	1,500.00	-
Printing	-	1,800.00	-
Miscellaneous	-	600.00	-
Professional Services	33,476.17	10,000.00	-
Town Manager	-	49,164.00	-
Office Salaries	-	85,630.00	-
Retirement	-	6,987.00	-
Code Enforcement Officer	-	13,000.00	6,609.00
Town Official Expenses	-	800.00	-
Workshops and Dues	-	1,500.00	-
Employees Income Protection	-	1,600.00	-
Employees Health Insurance	-	26,541.00	-
F.I.C.A. Taxes	-	17,000.00	-
Municipal Building / Equipment	-	12,000.00	-
Utilities	-	24,800.00	-
Comprehensive Insurance	-	8,183.00	-
Public Official Insurance	-	4,500.00	-
Unemployment Taxes	-	2,268.00	-
Auditor	-	6,950.00	-
Maine Municipal Dues	-	2,511.00	-
Computer Licensing Fee	-	8,820.00	-
MB/PB Building Fund	2,919.74	-	-
Municipal Office Reserve	7,323.96	-	8.09
Municipal Building Reserve	10,878.22	-	16.47
Right-of-Way Reserve	1,851.00	-	-
Total	<u>56,449.09</u>	<u>290,934.00</u>	<u>8,882.06</u>
Highway:			
Winter Maintenance	-	101,500.00	-
Summer Roads	-	75,000.00	129,135.06
Major Road & Bridge Construction	92,883.69	20,000.00	(92,683.69)
Town Road Reserve	57,704.75	-	(23,227.37)
Total	<u>150,388.44</u>	<u>196,500.00</u>	<u>13,224.00</u>

TOTAL AVAILABLE	EXPENDITURES	BALANCES		CONTINUING 01/31/13
		LAPSED TO SURPLUS OVERDRAFT	UNEXPENDED	
\$ 3,100.00	\$ 3,100.00	-	-	-
2,500.00	2,155.00	-	\$ 345.00	-
1,500.00	2,743.38	\$ 1,243.38	-	-
650.00	650.00	-	-	-
17,400.00	17,400.00	-	-	-
150.00	150.00	-	-	-
3,929.96	-	-	-	\$ 3,929.96
750.00	-	-	-	750.00
-	-	-	-	-
<u>29,979.96</u>	<u>26,198.38</u>	<u>1,243.38</u>	<u>345.00</u>	<u>4,679.96</u>
3,000.00	2,958.89	-	41.11	-
2,250.00	2,133.53	-	116.47	-
350.00	187.02	-	162.98	-
3,448.50	3,448.50	-	-	-
1,500.00	1,355.70	-	144.30	-
1,800.00	1,368.03	-	431.97	-
600.00	507.03	-	92.97	-
43,476.17	1,649.47	-	-	41,826.70
49,164.00	49,163.92	-	0.08	-
85,630.00	85,630.00	-	-	-
6,987.00	6,962.75	-	24.25	-
19,609.00	17,240.00	-	2,369.00	-
800.00	825.00	25.00	-	-
1,500.00	1,305.93	-	194.07	-
1,800.00	1,476.15	-	123.85	-
26,541.00	26,708.51	165.51	-	-
17,000.00	17,000.00	-	-	-
12,000.00	14,054.61	2,054.61	-	-
24,800.00	24,264.95	-	535.05	-
8,163.00	6,964.00	-	1,199.00	-
4,500.00	4,450.00	-	50.00	-
2,268.00	2,268.00	-	-	-
6,950.00	6,950.00	-	-	-
2,511.00	2,511.00	-	-	-
6,820.00	6,359.25	-	460.75	-
2,919.74	-	-	-	2,919.74
7,332.05	-	-	-	7,332.05
10,894.69	-	-	-	10,894.69
1,851.00	-	-	-	1,851.00
<u>356,265.15</u>	<u>287,740.24</u>	<u>2,245.12</u>	<u>5,945.85</u>	<u>64,824.18</u>
101,500.00	101,500.00	-	-	-
204,135.06	213,400.37	9,265.31	-	-
20,000.00	20,000.00	-	-	-
34,477.38	-	-	-	34,477.38
<u>360,112.44</u>	<u>334,900.37</u>	<u>9,265.31</u>	<u>-</u>	<u>34,477.38</u>

Schedule 3 Continued

	<u>BALANCES</u> <u>02/01/12</u>	<u>APPROPRIATIONS</u>	<u>OTHER</u> <u>CREDITS</u> <u>AND</u> <u>TRANSFERS</u>
Protection:			
Animal Control	\$ 1,179.49	\$ 6,600.00	\$ 602.00
Penobscot Sheriff's Contract	-	79,000.00	-
Fire Department Operations	-	15,000.00	-
Fire Department Compensation	-	85,500.00	7,680.00
Firefighter Supplies (Fire Fighter I & II)	-	5,000.00	-
Fire Chief Salary	-	18,000.00	-
Fire Chief Supplies	-	200.00	-
Fire Department Equipment	-	12,000.00	53,282.77
Respiratory/Physicals	5,149.11	1,000.00	-
Fire Department Insurance	-	9,500.00	-
Fire Equipment Note - 1992	-	13,500.00	-
Fire Hydrants - Bangor Water	-	20,862.00	-
Fire Hydrants - Brewer Water	-	31,160.00	-
Street Lights	-	3,000.00	-
Fire Equipment Reserve	46,810.09	-	(29,759.17)
Fire Department Reserve	74,047.28	-	143.19
Fire Department Capital Reserve	6,000.00	-	-
Civil Defense Reserve	300.00	-	-
Total	<u>133,485.97</u>	<u>299,322.00</u>	<u>31,948.79</u>
Human Services:			
General Assistance	-	8,500.00	6,284.08
Cemetery - General Maintenance	-	7,375.00	4,724.10
Eddy Cemetery Reserve	1,081.87	-	-
Area Task Force on Aging	-	500.00	-
Hammond Street Senior Center	-	925.00	-
United Way	-	1,000.00	-
Historical Society	-	500.00	-
Restore Old Records Reserve	941.00	1,000.00	-
Bicentennial	1,492.12	-	114.00
Eddington Clifton Civic Center	-	1,500.00	-
Regional Recreation Reserve	-	9,554.00	-
Solid Waste Disposal	-	41,000.00	36,981.05
Solid Waste Contingency	-	3,000.00	-
Trash Collection	-	43,470.00	1,162.50
Recycling	6,040.45	13,230.00	-
Hazardous Waste Disposal	-	1,800.00	-
Municipal Field Recreation	-	4,000.00	-
Total	<u>9,555.44</u>	<u>137,354.00</u>	<u>49,265.73</u>
Capital Improvement Reserve	10,518.32	-	-
Veteran's Memorial	-	5,000.00	520.00
Municipal Building: Interest Payment	-	56,102.00	20,000.00
Education: SAD #63	-	1,402,425.00	-
Unanticipated Expense and Emergencies	-	5,000.00	-
Special Assessments:			
County Tax	-	188,737.00	-
Overlay	-	59,630.75	-
Total	<u>-</u>	<u>248,367.75</u>	<u>-</u>
Amounts Appropriated from Carryforwards	<u>40,750)</u>	<u>40,750</u>	<u>-</u>
DEPARTMENT TOTALS	<u>\$ 327,693.22</u>	<u>\$ 2,707,054.75</u>	<u>\$ 120,474.58</u>

TOTAL AVAILABLE	EXPENDITURES	BALANCES		CONTINUING 01/31/13
		LAPSED TO SURPLUS OVERDRAFT	UNEXPENDED	
\$ 7,381.49	\$ 5,760.00	-	-	\$ 1,621.49
79,000.00	79,000.00	-	-	-
15,000.00	18,080.49	\$ 3,080.49	-	-
93,180.00	88,733.78	-	\$ 4,446.22	-
5,000.00	5,235.10	235.10	-	-
18,000.00	18,000.00	-	-	-
200.00	42.95	-	157.05	-
65,282.77	65,282.77	-	-	-
6,149.11	772.50	-	-	5,376.61
9,500.00	9,500.00	-	-	-
13,500.00	12,954.48	-	545.52	-
20,862.00	20,861.79	-	0.21	-
31,160.00	31,159.72	-	0.28	-
3,000.00	2,509.97	-	490.03	-
17,050.92	-	-	-	17,050.92
74,190.47	-	-	-	74,190.47
6,000.00	-	-	-	6,000.00
300.00	-	-	-	300.00
<u>464,756.76</u>	<u>357,893.55</u>	<u>3,315.59</u>	<u>5,639.31</u>	<u>104,539.49</u>
14,784.08	15,816.66	1,032.58	-	-
12,099.10	14,397.70	2,298.60	-	-
1,081.87	200.00	-	-	881.87
500.00	500.00	-	-	-
925.00	925.00	-	-	-
1,000.00	1,000.00	-	-	-
500.00	500.00	-	-	-
1,941.00	746.25	-	-	1,194.75
1,606.12	-	-	-	1,606.12
1,500.00	1,500.00	-	-	-
9,554.00	9,554.00	-	-	-
77,981.05	71,937.24	-	-	6,043.81
3,000.00	1,231.96	-	1,768.04	-
44,632.50	44,632.50	-	-	-
19,270.45	13,072.50	-	6,197.95	-
1,800.00	928.04	-	871.96	-
4,000.00	-	-	-	4,000.00
<u>196,175.17</u>	<u>176,941.85</u>	<u>3,331.18</u>	<u>8,837.95</u>	<u>13,726.55</u>
10,518.32	-	-	-	10,518.32
5,520.00	5,305.50	-	-	214.50
76,102.00	76,101.24	-	0.76	-
1,402,425.00	1,402,425.00	-	-	-
5,000.00	-	-	5,000.00	-
188,737.00	188,736.36	-	0.64	-
59,630.75	-	-	59,630.75	-
<u>248,367.75</u>	<u>188,736.36</u>	<u>-</u>	<u>59,631.39</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 3,155,222.55</u>	<u>\$ 2,856,242.49</u>	<u>\$ 19,400.58</u>	<u>\$ 85,400.26</u>	<u>\$ 232,980.38</u>

IN MEMORY OF

February 1st, 2013 - June 1st, 2014

Janet Davis	02-12-2013
Angela Byther	02-16-2013
Charles Yuskis	03-11-2013
Brandon Cossette	04-01-2013
Wesley French	05-09-2013
Paul Jones	05-16-2013
Raymond Bragg	06-10-2013
Vilnis Izaijs	06-20-2013
Thelma Frye	07-07-2013
Drew Caron	07-19-2013
Ralph Sites	08-10-2013
Jesse Wood	08-19-2013
David Harlow	10-25-2013
Margaret White	12-13-2013
Alvin Worcester	12-13-2013
Avis Currier	12-23-2013

Carroll Frye	01-08-2014
Charles Plummer	01-12-2014
Dorothy Coulter	02-17-2014
Charles Pescarino	03-20-2014
Ellen Veilleux	04-22-2014
Merry Baker	05-03-2014
Ann Kent	05-30-2014