

2017

# 2016-2017 Municipal Officers Eddington Maine Annual Report

Eddington, Me.

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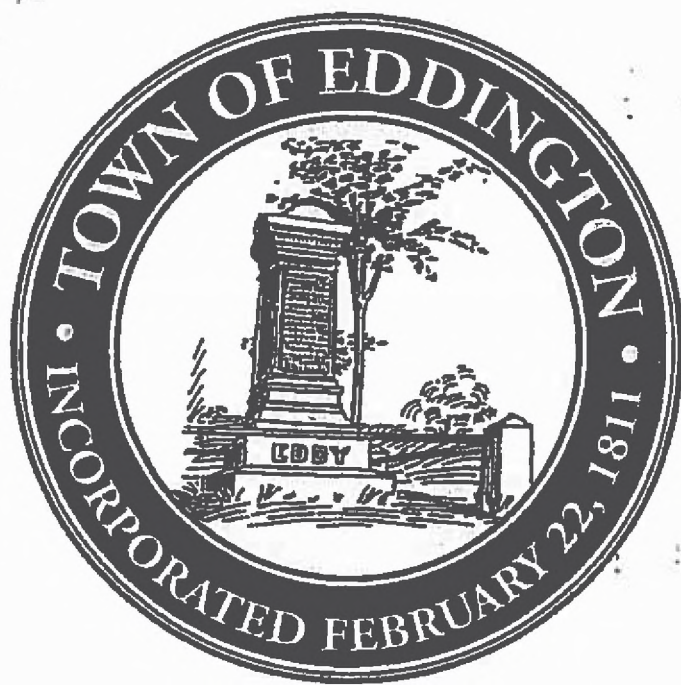
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2016 - 2017

MUNICIPAL

OFFICERS



EDDINGTON

MAINE

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### **TOWN OFFICE ADDRESS**

F.A. Wood Municipal Office  
906 Main Road  
Eddington, ME 04428  
Town website: [www.eddingtonmaine.gov](http://www.eddingtonmaine.gov)  
Email: [townofeddington@roadrunner.com](mailto:townofeddington@roadrunner.com)  
Facebook: Eddington Maine

### **OFFICE HOURS**

Monday – Friday  
7:30 a.m. – 4:00 p.m.

*All State Holidays are observed – Office will be closed*

### **TELEPHONE NUMBERS**

Office: 843-5233  
Fax: 843-7758

### **FIRE DEPARTMENT**

Non-emergency: 843-5251

### **FIRE WARDEN**

843-5251

### **SCHOOLS**

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

### **EDDINGTON POST OFFICE**

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

### **SELECTMEN'S MEETINGS**

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

### **PLANNING BOARD MEETINGS**

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

**Trash & Recycling: Sullivan's Waste & Recycling P.O. Box 119, Troy, ME 04987 948-2658**

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

There are only 2 Holiday's that will change the above schedule; **Christmas** and **New Year's Day**. If these fall on a Friday, trash will be picked up on the following Saturday.

## 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
<a href="mailto:Info@cominshall.org">Info@cominshall.org</a>	
Superintendent of School's Office	843-7851
Eddington School	843-6010
Holbrook School	843-7769
Holden School	843-7828
Trash & Recycling Pickup	
Sullivan's Waste & Recycling	948-2658
Miscellaneous Trash Disposal	
Pine Tree Waste	862-4200
Animal Control – Ann Greenlaw	(Dispatch) 945-4636
Maine DOT – Eddington	843-5510
Maine DOT – Bangor	941-4500
Motor Vehicle Bureau – Augusta	(General Info) 287-3330
	(Sales Tax) 624-9693
	(Titles) 624-9000
Motor Vehicle Bureau – Bangor	942-1319
Fire Warden	843-5251
Burn Permits – Weekdays – Town Office	843-5233
Burn Permits – Weekends – Eddington Fire Dept.	843-5251
Inland Fisheries & Wildlife – Augusta	287-8000
Warden Services – Bangor	941-4440

## **2016-2017 ANNUAL REPORT**

*Please Bring This Book to Town Meeting*

### **TOWN MEETING SCHEDULE**

**Tuesday, June 20, 2017**

**6:30 p.m. – Meet at the Eddington School  
to act on articles on the annual warrant.**

#### **TOWN OFFICERS JULY 2016 - JUNE 2017**

**Moderators:** Shawna L. Hinkley, Gene Kelso, David Johnson

#### **SELECTMEN**

Mike Shepherd – Chairman (2017)    Joan Brooks – Vice Chairman (2017)  
Mark Carriera (2018)    Ray Wood, Jr. (2019)    Joseph Powell (2019)

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

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

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

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

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

**Alternate LPI :** Rick Leavitt

**Road Commissioner**  
Russell J. Smith

**Superintendent of Schools**  
Susan Smith

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

**School Administrative District Directors**

David McCluskey (2018)

Nicole More (2017)

Rusty Gagnon (2019)

**Fire Department**

James Ellis, Fire Chief

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

James Ellis

**Assessors**

Roscoe Kent, Chairman (2017)

Robert Dorr (2018) Mary Lynn Hunter (2019)

Elizabeth Morin, Assessors' Agent – Hamlin Associates Inc.

**Animal Control Officer**

Ann Greenlaw

**Cemetery Board**

Wendy Giguere (2017)

Carol Alley (2018)

Sandra Cookson (2019)

**Surveyor of Wood and Bark (1 year term)**

Timothy Higgins

**Surveyor of Lumber (1 year term)**

Rodney Buswell

**Fence Viewer (1 year term)**

Vernon Shaw

Jonathan Weed

**Sealer of Weights and Measures:**

State of Maine

**Recreation Committee**

Chris Nile (2017)

Jaime Panburn (2018)

Joseph Sekera (2019)

**Scholarship Committee**

Ralph Russell (2017)

Ann Marie Wheeler (2018)

Donna Oliver (2019)

**Board of Appeals**

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

**Planning Board**

Mark Perry – Chairman (2018) Susan Dunham-Shane - Vice Chairman (2021)  
Craig Knight (2017) David McCluskey (2021) David Peppard (2019)  
Alternates: Pamela Chapman (2017) James White (2017)

**Veterans Memorial Committee**

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

**Historical Society**

Margaret Dougherty, President  
Sylvia Fish, Vice President  
Alice Higgins, Treasurer

**Representative to the Legislature District 129**

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

**State Senator District 8**

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

**Congress of the United States**

**House of Representatives**

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

**United States Senate**

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

**Angus King**

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



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

PAUL R. LePAGE

GOVERNOR

Dear Citizens of Eddington:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at [www.maine.gov/governor](http://www.maine.gov/governor).

Sincerely,

Paul R. LePage  
Governor



SUSAN M. COLLINS  
MAINE

413 CHURCH SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1004  
(202) 224-2523  
(202) 224-2593 (FAX)

United States Senate  
WASHINGTON, DC 20510-1004

Dear Friends:

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

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

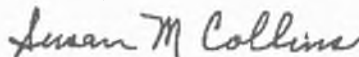
I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21<sup>st</sup> Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236<sup>th</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Penobscot County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor state office at (207) 945-0417 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

ANGUS S. KING, JR.  
MAINE

103 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.king.senate.gov>

United States Senate  
WASHINGTON, DC 20510

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

Dear Friends of Eddington:

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent. In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

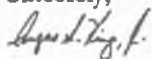
One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government. Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada. While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. Please call my toll-free line at 1-800-432-1599 or local office: (207) 622-8292, or write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact). It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr., United States Senator

*128th Legislature*  
*Senate of*  
*Maine*  
*Senate District 8*

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

Dear Friends and Neighbors:

Let me begin by thanking you for the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me for a second term and can assure you I will continue to work tirelessly on your behalf. Please let me provide you with a recap of the 127<sup>th</sup> Legislature, as well as my hopes for the upcoming 128<sup>th</sup> Legislature, which convenes in December.

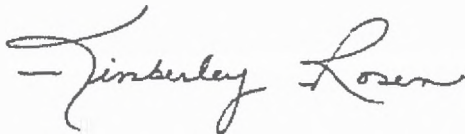
Last year we continued the work of reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done in reforming our welfare system, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them.

The Legislature also worked in a bipartisan fashion to begin addressing the drug crisis affecting our state. We approved putting 10 new drug enforcement agents on the street, as well as provided funding for treatment programs and drug use prevention efforts. I believe such a comprehensive approach is essential.

In the upcoming session, it is clear that we must continue to do all we can to attract more jobs to our state. To that end, I will work to advocate for proposals which will expand economic opportunity for all Mainers. We must also continue to fight the drug epidemic threatening our state and hurting our families. It is my hope the Legislature can once again work together to find good solutions to this widespread problem.

You have my sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or [Kimberlev.Rosen@legislature.maine.gov](mailto:Kimberlev.Rosen@legislature.maine.gov) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,



Kimberley Rosen  
State Senator, District 8



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

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

April 2017

Dear Friends & Neighbors:

Augusta lawmakers continue to mull over hundreds of bills submitted for consideration. Referencing most of these proposals to one or more of the 16 joint standing committees is nearly complete, while public hearings and work sessions are ongoing and being held at an ever-increasing pace. Keeping that in mind, there is still a great deal to be done prior to our statutory adjournment date of June 21, 2017.

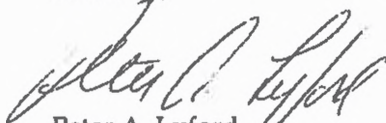
What an honor it is for me to have this opportunity to share with you some of the details about what I am working on during the First Regular Session of the 128<sup>th</sup> Legislature. Above all else, my focus is to ensure that the people of Eddington are well-represented, as I know citizens strongly desire lower property taxes, more affordable healthcare, and an economy that will induce the creation of high-paying jobs with good benefits.

In being reappointed to the Committee on Inland Fisheries and Wildlife, I am in a position to influence the many regulations pertaining to the Department of Inland Fisheries and Wildlife; inland fisheries and wildlife research and management; hunting; fishing; trapping; hunter safety; fish hatcheries; game wardens; guides; taxidermist licensing; ATVs; snowmobiles; watercraft registration and boater safety; and whitewater rafting. I remain hopeful that my colleagues, on both sides of the aisle, are willing to reach some consensus on implementing sound policies to promote the enjoyment of our pristine environment by sportsmen from Maine and away.

Since it is always my focus to maintain an open line of communication with constituents, I encourage you to send me your e-mail address so that I can provide you with a copy of my regular e-newsletter. This publication includes topics of interest related to State Government and other public service announcements.

As warmer weather arrives and spring becomes more and more evident, I hope you and your families realize good health, contentment, and prosperity during the remainder of 2017.

Sincerely,



Peter A. Lyford  
State Representative



## TOWN MANAGER'S REPORT

To the Municipal Officers and Citizens of Eddington, I respectfully submit the Annual Report for the 2016-2017 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 and attendance at Selectmen, Planning Board, School Board or any other meetings is greatly appreciated.

The office staff goes above and beyond their duties to assist the citizens of Eddington and accommodate the citizens in any way that they can. I am very proud to have such office staff, especially at times when things can get very stressful. I have the greatest respect for them and appreciate all that they do. Thank you to Shawna Hinkley, Denise Knowles and Theresa Clair.

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 thank Charles Norburg, Jr., our Code Enforcement Officer and Licensed Plumbing Inspector. 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. In the coming year it will be a priority to address all the code violations, such as junk yards and get the residents to come into compliance so we can clean up the town and make it more presentable to the citizens.

I would like to thank our Fire Chief, Jim Ellis, the Eddington Fire Department & EMS for their continued dedication and support to the residents of Eddington. Their many hours of time that is put in for training and responding to calls is greatly appreciated. It is a great commitment that they provide to the citizens of Eddington. Lt. Craig Russell continues to be a great asset to the Department and Town. He has applied for numerous grants, which the town has received without having to ask the taxpayers for money to fund the equipment and gear purchased. A great savings to the Town.

I would like to thank Chris Watson, our contract Deputy with the Sheriff's Department, who has served the Town this past year. The residents have become familiarized with him and has been a great asset to the town.

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,

The board thanks all of the following: Russell Smith, Town Manager; the office staff: Shawna Hinkley, Denise Knowles and Theresa Clair; Jim Ellis, Fire Chief; Lt. Craig Russell and all of our firemen; Chris Watson, Deputy Sheriff; and Charles Norburg, Jr., CEO & LPI; their hard work and dedication allows our town to run efficiently throughout the year. The Selectmen also thank the many citizens of the town that sacrifice countless hours of their personal time to volunteer and serve on the various committees and other town boards.

The Selectmen are the elected governing body of the town, and as such, strive to act in the best interest of all citizens of Eddington. It is often the case that the board relies on input from townspeople to make educated decisions on town business. We encourage all citizens to take an active role in our community and attend the annual Town Meeting to express their opinions and vote on the articles of the town warrant. We welcome all citizens to attend our regular monthly meeting and take part in public access; functional participation from the public plays an essential role in the work we do.

The Selectmen are committed to the safety, health, and general welfare of all town citizens as well as sound municipal development. In this task, it is critical that the town Comprehensive Plan be updated to match the current needs of the town. As the board continues discussion on this topic, consider taking part in the process-we need input from everyone and will be asking for volunteers for the upcoming Comprehensive Plan committee.

A major part of sound municipal development also involves reviewing and updating ordinances from time to time. Remember, ordinances are not etched in stone-if you don't like one, bring a proposal forward to change it. There are multiple ways an ordinance can be amended: A proposal by the Selectmen through the Planning Board, through the Planning Board by a majority vote, an individual-through a request to the Planning Board, or by written petition of a number of Eddington voters equal to at least 10% of the voters in the last gubernatorial election.

Thank you very much for working with us throughout the year; we are honored to be your elected voice.

Respectfully submitted,

Michael Shepherd, Chairman  
Ray Wood Jr.

Joan L. Brooks, Vice Chairman  
Joseph Powell

Mark Carreira

## PLANNING BOARD REPORT

July 2016 to June 2017

Fellow residents of Eddington:

Nearly twenty years have passed since I last wrote this report, and much has changed. I remember bemoaning the fact that one couldn't buy a gallon of gas in town, and now we are very well served. The schools had been expanded, and there was every expectation that they would soon be expanded again. Subdivisions were everywhere. Where there once were bass, we now have alewives. The dam was going to be renovated and expanded; today it's gone.

Important things remain unchanged. We have clean air and water, good, well-drained soil, a convenient system of good roads, skilled people, good schools for our children, and all the snow you could want to shovel.

The Planning Board does some of the work of keeping things on track. We are myself, Vice-Chairman David McCluskey, Susan Dunham-Shane, David Peppard, Craig Knight, and two alternates, Pam Chapman and James White. The Board meets at least once a month, ordinarily on the second and fourth Tuesdays at 6:00 at the Town Office. Meeting notices and minutes are posted on the Town's web-site; click on "Planning Board".

So what are we supposed to do? Coming back to it after so long away, I looked up "Planning and Land Use Regulation" in Title 30-A, and found a "Statement of Findings, Purpose and Goals". The first one reads: "To encourage orderly growth and development in appropriate areas of each community and region while protecting the State's rural character, making efficient use of public services and preventing development sprawl."

It seems to me that the new Dollar General Store is an example of what we should be looking for. Avoiding a trip to town saves gas, wear on your car, pollution, time, traffic congestion, and even reduces car accidents. We now have a post office, general store and (I hope soon) a restaurant all near each other. I appreciate the convenience (and the tax revenue!).

Besides revising the Shoreland Ordinance and addressing situations that weren't properly before us, we've done little during the past year but continue to process the Hughes Brothers, Inc. application. There is an end in sight, however, and we all look forward to working on new projects.

We are fortunate to have responsible people on the Board who work well together. Let me take this opportunity to thank them, and the members who have retired, for their valuable time and efforts. We would be lost without Denise Knowles, who keeps the minutes, and Town Manager Russell Smith, who keeps it all together. Thank you!

Respectfully submitted,

Mark Perry, Chairman

# TRASH AND RECYCLING

7/16

**REGULAR DOMESTIC HOUSEHOLD WASTE** is picked up weekly on Fridays. Trash should be in heavy-duty trash bags or covered containers and be roadside by 7:00 am each Friday to ensure pickup. Containers should not weigh more than 40 pounds. (pieces of carpet must be cut into 4-foot sections, 1 tire not on a rim, aerosol cans that are empty, opened-dried-out cans of latex paint, and regular alkaline batteries are also accepted in the weekly pickup.) (Recycling information on the next page) (furniture, leaves, grass and branches are not accepted) Our Trash and Recycling are currently picked up by Sullivan's Waste Disposal & Recycling Services, Inc. Their phone number is 948-2658.

**SOME ITEMS NOT ACCEPTED AT ROADSIDE PICKUP** can be taken to Pine Tree Transfer and Recycling. **You do not need a permit.** Waste Management of Maine Transfer Station has recently closed.

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

**Pine Tree Transfer and Recycling, 368 Emerson Mill Road, Hampden, Maine, 862-4200.**

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

**UNIVERSAL WASTE** items will not be accepted in your regular trash, but are not considered hazardous waste. These items can be taken to Electronics End, LLC at 173 Robertson Blvd, East-West Industrial Park, Brewer. Their hours are Monday-Friday, 8:00 am to 4:00 pm. Some items now have a fee to dispose of them, like TVs which is \$3.00 each. If you have any questions you can call them at 649-8921 or check out their website at [www.electronicSEND.com](http://www.electronicSEND.com).

## **Universal waste items are:**

TV's & Computer Monitors:	Mercury Thermometers	Mercury Devices	PBC Ballasts
Mercury-Containing Thermostat	Mercury Switch	Florescent Bulbs	Batteries

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

## **Household Hazardous Waste items are:**

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

There used to be a Household Hazardous Waste day offered in Bangor each fall. Last year they stopped offering this, thus eliminating a way to dispose of this waste. Hopefully this year something will be offered, or a new organization will start collecting these items. If you have any of the above listed items that you need to dispose of, please call us at the Town Office and we can let you know if there are any new options for them.

## **PLEASE NOTE:**

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



# SINGLE SORT RECYCLING

## (Recycling Made Easy)

**SINGLE SORT RECYCLING** is picked up roadside on the First and Third Friday of each month. Single Sort Recycling offers an expanded list of items accepted and **all of the items can be put in one container and do NOT need to be sorted out.** You can continue to use your recycling bins or you can start putting your items into a regular trashcan as you will find the amount of your recyclable items will increase. Please put your trash on one side of your driveway and the recycling on the other side so there will be no confusion. Until you have a sticker for your new container, place the blue bin beside it so they will know what to recycle and what is trash. Below you will find a list of items that they DO and DON'T RECYCLE.

EcoMaine is the company that will be processing the recyclable items. More information about Single Sort Recycling is available at [ecomaine.org](http://ecomaine.org). As we get more information about the system, we will post information on Cable Channel 7 and at [eddingtontmaine.gov](http://eddingtontmaine.gov). You can also email us at [townofeddington@roadrunner.com](mailto:townofeddington@roadrunner.com) if you have any questions. Our Trash and Recycling are currently picked up by Sullivan's Waste Disposal & Recycling Services, Inc. Their phone number is 948-2658.

### DO RECYCLE

**PAPER, PLASTIC, METAL, AND GLASS CAN ALL BE MIXED TOGETHER.**

#### PAPER

Newspapers & Inserts  
Magazines  
Mail & Catalogs  
Paper Bags  
Office Paper & Envelopes  
File Folders  
Wrapping Paper  
Phone Books  
Hard Cover Books  
Paper Plates (clean)  
Milk & Juice Cartons  
Boxes:  
Cardboard, Cereal, Drink,  
Gift, Pizza

#### PLASTIC

Water Bottles  
Milk Jugs  
Detergent Bottles  
All containers marked with  
a #1- #7 (except Styrofoam)  
Plastic Grocery/ Shopping  
Bags marked with a #2 or #4

#### METAL

Tin Cans  
Aerosol Cans (empty)  
Aluminum Cans/Foil  
Pots & Pans

#### GLASS

All glass Bottles & Jars  
(all colors)  
Empty all containers

### DON'T RECYCLE

Batteries, alkaline  
Bubble-wrap  
Clothing & shoes  
Diapers  
Envelopes, plastic or Tyvek®  
Food (but you can compost it)  
Kitty litter  
Knives  
Light bulbs,  
incandescent (trash),  
compact fluorescent  
light bulbs (return to store)  
Needles & sharps  
Paper napkins  
Paper towels  
Plastic bags:  
bread bags  
frozen vegetable,  
snack/sandwich,  
trash bags  
Plastic wrap or film  
Potato chip bags  
Ribbon & bows  
Styrofoam® or  
polystyrene foam  
(even if marked #6)  
Trash/waste  
Vinyl (siding, bumper  
stickers, etc.)  
Waxed boxes & paper  
Wood  
Plus Next Column

### Universal Waste

Items categorized as "Universal Waste" cannot be included with your curbside pickup. Items can be taken to Electronics End, LLC, 173 Robertson Blvd, East-West Industrial Park, Brewer ME. 659-8921  
[www.electronicSEND.com](http://www.electronicSEND.com)

#### Universal Waste Items:

All Batteries  
Cell Phones/Telephones  
Computers & Peripherals  
Digital Cameras & Picture Screens  
DVD/VCR Players  
Fax Machines/Copiers/Scanners  
Florescent Bulbs  
Game Consoles  
Mercury Devices  
Thermostats/Thermometers  
Microwaves  
PBC Ballasts  
TV's  
Typewriters

### Hazardous Waste

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

Unluckily there was not a Household Hazardous Waste Day last October. We are looking into other ways for residents to dispose of these types of items.

#### Hazardous waste Items:

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

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

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

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

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

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

Refrigerator(s) \_\_\_\_ Air conditioner Unit(s) \_\_\_\_ Total Items \_\_\_\_ x \$15.00 = \$ \_\_\_\_ Amount due at Town Office  
Name: \_\_\_\_\_ Address: \_\_\_\_\_

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

**Onesteel Recycling, Inc** (formerly Industrial Metal Recycling Inc) (947-3710) 2630 Outer Broadway, Bangor. They will accept metal appliances at no charge, unless they have freon and then there is a \$15.00 charge. They will also take red metals, iron, copper, brass, radiators, heater cores, insulated copper wire, car, lawnmower and boat batteries, motor blocks and cars. There is a Sheet at the Town Office listing items accepted. (Depending on the market, they will pay a small amount for some items.)

### NEW OR REUSABLE BUILDING SUPPLIES & APPLIANCES

**Habitat for Humanity of Greater Bangor, (942-8977) 83 Washington Street, Bangor, Me 04401**

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

The Habitat ReStore may be able to help you. If you donate, you earn tax deductions, help the environment by diverting reusable materials from area landfills and best of all, help build homes for families in your community. As a customer, you could save 50% and more off retail prices on home improvement materials of all kinds.

Store Hours – Open to the Public: Tuesday – Saturday: 9:00 am to 5:00 pm

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

For more information call 207-992-0704 or on line to [www.HabitatBangor.org.Restore](http://www.HabitatBangor.org.Restore)

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

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

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

### COMPOSTING

Have you ever thought of composting your yard waste (leaves and grass) and food scraps to create rich fertilized soil to use later to plant your vegetables or flowers into? We participate in a program in which we purchase compost bins for \$41.00 each and Kitchen Pails for \$10.50 and sell them for the same price. We have a bin and pail on display at the Office. More information about composting is available at the State Planning Office website at [www.recyclemaine.com](http://www.recyclemaine.com) and many websites online.

## Consider Composting

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

Do you have a garden? Then you should consider having a compost bin too! Up to a third of all the rubbish that's thrown away each year could be transformed into compost. Just think what a reduction to the amount of rubbish being sent to landfill we could make if we all composted this waste at home!

### **What goes in...**

As a general rule you can compost most uncooked kitchen waste such as fruit scraps and vegetable peelings, egg shells, teabags and coffee grounds, leaves and grass, but not animal or dairy products. After 6 – 12 months all this waste could turn into a fantastic free nutritious fertilizer for your flower beds, vegetable plots, hanging baskets and patio planters. So don't bin your household waste – compost it!

### **Compost these:**

- Egg Boxes	Raw vegetable peelings	Egg shells
- Fruit waste	Brown paper bags	Scrunched up newspaper
- Teabags	Toilet roll tubes	Vacuum cleaner bag contents
- Pet Hair	Coffee grounds	(only if you have wool carpets!)

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

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

### **Tips for top compost**

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

## MISCELLANEOUS DISPOSAL/RECYCLE ITEMS

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

### CELL PHONES AND OTHER GENERAL ELECTRONICS

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

### RECHARGEABLE BATTERIES The following businesses accept rechargeable batteries to recycle:

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

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

### CFL BULB RECYCLING

Efficiency Maine, a program through the Maine Public Utilities Commission, has launched a statewide CFL bulb-recycling program. You can now bring your used (unbroken) CFL bulbs to any participating store for free recycling. Note: CFL bulbs must be recycled and cannot be disposed of in the trash because they contain small amounts of mercury. Lowe's, Walmart and Home Depot all participate in the program and will accept used bulbs.

### SMOKE DETECTORS

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

### **LEAVES OR GRASS**

Eddington residents can no longer dispose of leaves or grass at the Brewer Landfill. Maybe this is a good time to start composting these along with food scraps to create your own fertilizer for future planting.

### **MOTOR OIL**

Advanced Auto (989-8999) 1 Vista Way, Brewer-only motor oil or transmission fluid-5 gallon limit-no charge  
Autoworks (843-5757) - 1328 Main Rd, Eddington - (will also recycle kerosene, heating oil, and some gas)

Will not accept anything contaminated by water or antifreeze - no charge

### **PROPANE TANKS**

Maine Scrap Metal (848-5050) 90 Diesel Shop Road, Hermon (1 mile from Dysart's Truck Stop) will accept any size propane tanks and also washers, dryers and stoves.

### **VEHICLE LICENSE PLATES**

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

### **INK CARTRIDGES**

Eddington School accepts ink cartridges as a fundraiser. Call the school at 843-6010 with any questions or check out their website at [www.cartridgesforkids.com](http://www.cartridgesforkids.com). Ink Cartridges can also be turned in at Staples Office Supply Stores (947-9225) in Bangor at no charge.

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

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

### **Labels for Education Program:**

Eddington Elementary School continues to collect labels that are redeemed for various educational items. Some of the products accepted include: **Campbell Soup, Franco American, V8, Prego and Swanson Labels, Pace Lids, and Pepperidge Farm UPC Codes.** (Watch for "Labels for Educations" reminder symbols on eligible packages and under each "Brand Symbol" for the return item for redemption.) **A complete list of products is available at the School, Town Office or Online at [www.labelsforeducation.com](http://www.labelsforeducation.com)**

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

Eddington Elementary School is also collecting Box Top Coupons from participating products such as General Mills Cereals, Pillsbury and Yoplait refrigerated items, Betty Crocker, Old El Paso and "Helper" meals and sides, Pillsbury, Green Giant and Totino's frozen items, Betty Crocker and various brands of Fruit Snacks, and Bisquick and Betty Crocker Baking Items. **A complete list of products is available at the School, Town Office or Online at [www.boxtopsforeducation.com](http://www.boxtopsforeducation.com)**

### **Tyson Project A+**

The Eddington School is participating in a program sponsored by Tyson Chicken. Look for the "Project A+" logo on **Tyson Chicken** products. Each label is worth 24 cents towards books, computers, and improvements to buildings. For more information, check their website at [www.ProjectAPlus.tyson.com](http://www.ProjectAPlus.tyson.com).

### **Cartridges for Kids**

Eddington Elementary School is collecting empty laser ink cartridges and redeeming them for money. This program earns money for the schools, saves oil by remanufacturing them and it keeps the cartridges out of the landfills.

### **Hannaford Helps Schools**

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

If you would like more information about any of these programs, contact Amy Kessler at 843-6010 or email her at [akessler@sad63.k12.me.us](mailto:akessler@sad63.k12.me.us).



# Report from the Assessor's desk

Hello Friends and Neighbors,

Taxes, who can say they like them or are looking forward to that tax bill in the mail? Not me for sure however this is one of the things we cannot avoid being a home owner and wonder why. I have had the pleasure to work with the selectman in a lot of towns and they really put a lot of effort into trying to keep your tax bill down. Between school, county and your town's budget it can be a hair pulling experience. I hear questions all the time about peoples appraisal value and the tax value of your home and why the difference. Why does it matter in the end I still have to pay taxes? We would like to have the assessment right on your home so come in and talk with us make an appointment if there is problems with your home that the assessor does not know about it will make a difference in valuing your home. As the assessor we have to put a value on land and home throughout your whole community and this process is done by sales in your community.

I would like to talk about the homestead exemption again this year. Last year the homestead changed from \$10,000 to \$15,000 in reduction of value of your home. This year the exemption has gone up to \$20,000 reduction in value this is great. This is State mandated and does help the residents that qualify for this exemption but as we know the more the exemption the more the mill rate will go up to towns expenses. If you qualify for this exemption it needs to be filed before April first it takes minutes to fill out and easy process to get qualified. First you will have to claim residency in town, live there for a year and you can only claim the homestead exemption in one town. If you think you qualify please let us know we can help you if need for this exemption.

If you are 62 years or older and served in a federally recognized war period you may qualify for the veteran's exemption. If you have a VA paper work that shows you qualify and are under 62 you may also qualify for this exemption. Bring in you DD2 14 or you tax emption code paperwork from your VA office we would be glad to sit down with you and help fill out these exemption forms. The veterans exemption if qualified reduces your tax value \$6,000.

We at Hamlin Associates wish you the best and hope the year brings you many good things.

Respectfully,

*Joshua Morin*

Joshua Morin, President

Hamlin Associates Inc. (207) 876-3300 Fax (207) 876-3330

[hamlinassociatesinc@gmail.com](mailto:hamlinassociatesinc@gmail.com) web site: [hamlinassociates.net](http://hamlinassociates.net)

625 State highway 150 Parkman, ME 04443

## Code Enforcement Officer/Plumbing Inspector's Report

### For the Year 2016

First, I wish to thank the many people who took the time to wish me a happy 85<sup>th</sup> birthday in 2016. I still have the cards (85 plus, thank you). It was a wonderful surprise!

The year 2016 continued the drop-off in house construction with only three permits issued, two less than 2015. The total permits issued were twenty eight, two less than the year before. The big news was Dollar General coming to town, a much anticipated event and, hopefully, some much needed help in the tax base.

Seventeen plumbing permits were issued, one more than last year.

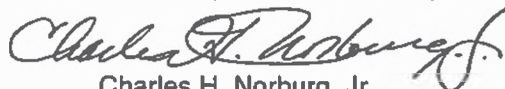
The following table shows the different types of construction and the number of permits issued for each, for the last twelve year. Other than housing, there is not much permit information before 2007

	Comparison by Year											
Homes:	2005	06	07	08	09	10	11	12	13	14	15	2016
Stick-built	20	8	9	5	4	4	7	5	3	7	4	1
Cottage (Including Replacement)					1	0	2	0	0	0	1 <sup>9</sup>	
Modular	7	6	1	0	3	2	1	2	0	1	0	2
Manufactured Housing	13	2	2	2	6	1	5	2	0	1	1	2
Other Permits:												
House Add'ns., Recons. and Renov's.			10	3	12	5	4	3	4	4	4	3
Manufactured Housing Additions			1	0	1	2	0	0	1	1	0	1
Garages: Stand-alone & attached:			15	6	11	7	9	6	8	3	9	7
Garage additions:			2	1	2	1	0	0	0	1	0	1
Outbuildings: sheds, pole barns, workshops, utility			18	7	12	7	13	9	12	11	5	4
Decks & Deck Roofs			4	4	1	6	3	8	4	0	4	2
Closed in porches:			0	2	5	0	0	0	0	0	1	1
Fire Escape:			1	0	0	0	0	0	0	0	0	
Pool:			1	0	1	1	0	1	0	0	0	
Canvas, Plastic Buildings			0	3	0	0	0	0	0	0	0	
Ramp:			0	2	0	2	1	0	0	0	1	
Slab:			0	1	0	0	0	0	0	0	0	
Wind Generator: Private			0	0	1	0	0	0	0	0	0	
Agricultural: Green house, Storage:			1	0	0	3	0	0	0	0	0	
Commercial			1 <sup>1</sup>	0	1 <sup>2</sup>	3 <sup>3</sup>	3 <sup>4</sup>	3 <sup>5</sup>	1 <sup>6</sup>	1 <sup>8</sup>	1	1 <sup>10</sup>
Cell Towers: (Incl. Co-locations)			2	2	1	0	0	0	0	1	1	2
Miscellaneous									1 <sup>7</sup>			
Plumbing Permits			44	24	40	33	29	29	16	19	16	17

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

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

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



Charles H. Norburg, Jr.

Code Enforcement, Health & Addressing Officer & Plumbing Inspector

## ROAD COMMISSIONERS REPORT

For the fiscal year 2016-17 the Town of Eddington general road work consisted of replacing culverts, sign replacement, ditching, roadside mowing, grading of dirt roads etc.

### General Road Work

Paving Hill Street, Monument Drive & Lambert Road	\$134,391.42
Monument Drive, Culvert Replacement, tree clearing & ditching preparation for paving	24,795.00
Replacement of Driveway Culverts & Ditching, Clewleyville, Hatcase, Davis & Rooks Roads	7,147.00
Road side mowing	2,000.00
Tree Removal Clewleyville Road	300.00
Beaver removal	80.00
Culverts, Erosion Control Blankets, Grade Stakes	3,738.69
Grading Blackcap & Sweets Hill Roads	
Utility Trailer for carrying signs, barricades, traffic cones, etc	2,600.00
Surveyor	266.50
Labor for installing misc, street and road signs	672.89
Prime patch, hot top for potholes & Labor for fixing	1,875.40
Rip rap for culvert ends, reclaimings for road shoulders & labor	5,212.00
Engineering Fees Rooks Road Box Culvert to be installed in 2017	6,877.00
Misc. street signs, town line signs, barricades & traffic signs	2,104.54
Misc. Supplies etc.	656.57
Total Cost	\$192,717.01

### Winter Road Maintenance Costs

Contract for Plowing and Sanding	\$98,000.00
956 yards of winter sand @ \$13.50/yard	12,906.00
167.19 tons of salt to mix with sand @ \$62.00/ton	10,365.78
Road side sweeping of winter sand	3,850.00
Misc. Lights Replacement in Salt Shed	400.89
Total Cost	\$125,522.67

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

Respectfully submitted,  
Russell J. Smith, Road Commissioner

## **SOLID WASTE AND RECYCLING REPORT**

Solid Waste is a major part of the municipal budget. From July 1, 2016 to June 30, 2017, the town generated 781.26 tons of solid waste that was disposed of at the PERC plant in Orrington. This represents a decrease of 108.52 tons over the previous year. The costs to the Town of Eddington for the fiscal year 2016 as of June 30, 2017 are as follows:

Tonnage to PERC:	\$ 67,189.48	Income:	
Contract for roadside trash pickup:	47,106.20	PERC Reimbursement:	\$ 9,787.46
Contract for roadside recycling pickup:	14,480.21	MRC Dividends:	13,220.82
Municipal Review Committee:	1,088.77	Total Income:	23,008.28
Total Costs:	\$129,864.66	Actual Costs:	\$106,856.38

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.



## 2016 Fire Department Report

During 2016 the Eddington Fire Department responded to 373 calls for assistance. 252 calls were in the Town of Eddington while 78 calls were to the Town of Clifton under a contractual agreement. An additional 43 calls were to assist our neighboring communities as part of our mutual aid agreements. We received assistance from our mutual aid partners 35 times. Most of our calls for service, 72%, were for emergency medical services or assistance.

We responded to several structure and wildland fires during the year. Fortunately, no one was seriously injured in any of these incidents. Although there were several serious motor vehicle crashes on Rt.9 again this year, none of them resulted in fatalities.

Since 2009 we have received \$276,078 in grant awards, including more than \$20,000 in 2016! Much credit must be given to Lt. Craig Russell who has successfully planned and written most of these grants. These financial awards have greatly helped us update our equipment, personal protective equipment and improved training while maintaining a low operating budget. Although we are very thankful to receive these grant awards and hope to continue being successful in obtaining grants, we must remember we cannot depend on grants to fund basic operational needs.

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

**During 2016 the Eddington Fire Department responded to the following calls for assistance:**

### Emergency Medical Services:

Respiratory Emergency	43
General Weakness / Illness	42
Trauma – Fall / Wound etc	34
Cardiac Emergency	29
Motor Vehicle Crash	28
Abdominal Pain	17
Behavioral	17
CVA (Stroke)	11
Lift Assist	8
Back Pain	6
Seizure	5
Diabetic Emergency	4
Welfare Check	3
Overdose	3
Cardiac Arrest	2
Assault	2
Epistaxis	2

Choking	2
ETOH	2
Syncope	2
Gunshot	1
Anaphylaxis	1
Unattended Death	2
Agency Assist	2

Total EMS 268

Fire/Rescue:

Smoke / Fire / Odor Investigation	10
Fire Alarm / Smoke Activation	9
Utility Line Down	8
Structure Fire	4
Flooded Basement	4
Woods/Brush/Grass Fire	4
Service Call	4
Water/Ice Rescue	3
Unattended Open Burn	3
Equipment/Appliance Fire	2
Carbon Monoxide Alarm/Incident	2
Tree Down in Roadway	2
Electrical Arching / Fire	2
Vehicle Fire	2
Assist Police	1
LP Gas Leak	1
Flooded Roadway	1
Mutual Aid to Holden	19
Mutual Aid to Brewer	8
Mutual Aid to Bradley	2
Mutual Aid to Orrington	7
Mutual Aid to Dedham	2
Mutual Aid to Mariaville	2
Mutual Aid to Aurora	2
Mutual Aid to Milford	1

TOTAL FIRE 105

**TOTAL FIRE & EMS 373**

Respectfully Submitted  
James L. Ellis  
Fire Chief



**Troy J. Morton**  
Sheriff

**85 Hammond  
Street  
Bangor, ME 04401**

**William E. Sheehan**  
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 2016 our agency alone responded to 1,263 calls for service in the Town of Eddington, this is a slight increase over the 1,009 responded to in 2015. These statistics do not include the number of calls the Maine State Police responded to in Eddington during this time. Over the past several years the Eddington community has dealt with multiple serious motor vehicle crashes within the town. Through enforcement, visibility and voluntary compliance we have again this year witnessed a reduction in the number of serious motor vehicle crashes in Eddington.

Deputy Chris Watson has been assigned to the Town of Eddington since March 2015. Deputy Watson had developed an exemplary relationship with the school, town staff, local businesses and residents during this time. Deputy Watson takes great pride in serving the Town of Eddington and creating a positive impact in the community. In addition to his regular duties Deputy Watson is also a State of Maine Accident Reconstructionist, which provides a great service to the entire County.

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	195	7) Traffic crashes	38
2) Criminal Traffic Offense	40	8) Welfare Checks	23
3) Alarms	30	9) Theft	09
4) Hang Up 911	43	10) Suspicious	22
5) Assaults/Family Fights	16	11) Information	98
6) Burglary	12	12) Fraud	15

On behalf of Chief Deputy William Sheehan 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,  
Sheriff Troy J. Morton

**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](mailto:townofeddington@roadrunner.com) prior to April 15, 2018.

We appreciate your interest and cooperation.

---

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

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

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

Address \_\_\_\_\_

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

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

Email \_\_\_\_\_

## 2017 TREASURERS RECEIPTS & EXPENDITURES

### Checking Account

<b>Beginning Balance June 30, 2016</b>		<b>\$ 434,397.89</b>
State of Maine	\$ 158,804.97	
Tax Payments	2,557,162.29	
Misc. Income	<u>740,716.57</u>	
<b>Total receipts:</b>		<b>\$3,456,683.83</b>
Total Warrants	\$ 3,221,777.51	
Service Charges	<u>53.98</u>	
<b>Total Expenditures:</b>		<b>(\$3,221,831.49)</b>
<b>Checking Account</b>		
<b>Ending Balance May 31, 2017</b>		<b>\$ 669,250.23</b>

## 2017 TOWN SAVINGS

BANK NAME	BALANCE 06/30/16	DEPOSITS	INTEREST	WITH- DRAWALS	BALANCE 05/31/17
Bangor Savings Bank	\$ 23,920.16	\$ 0.00	\$ 11.50	\$ 0.00	\$ 23,931.66
Camden National Bank	0.00	132,291.33		0.00	132,291.33
Merrill Bank	100,000.00	0.00	0.00	0.00	100,000.00
Merrill Bank-Checkbook	434,397.89	3,454,962.26	1,721.57	(3,221,831.49)	669,250.23
<b>MISCELLANEOUS RESERVE</b>					
TD Bank North	\$ 100,287.70	\$ 0.00	\$ 219.64	\$ 0.00	\$100,507.34
<b>TOWN ROAD RESERVE</b>					
Camden National Bank	\$ 0.00	\$ 40,769.01	\$ 0.00	\$ 0.00	\$ 40,769.01
<b>MAJOR ROAD RESERVE</b>					
Camden National Bank	\$ 0.00	\$ 25,000.00	\$ 0.00	\$ 0.00	\$ 25,000.00
<b>FOUNDERS DAY</b>					
Brewer Federal Credit Union	\$ 5,922.90	\$ 200.00	\$ 19.04	\$ 0.00	\$ 6,141.94
<b>FIRE DEPT EQUIPMENT</b>					
Bangor Savings Bank	\$ 48,843.28	\$ 15,617.02	\$ 23.99	\$ (42,500.00)	\$ 21,984.29
<b>CEMETERY TRUST</b>					
TD Bank North	\$ 73,526.85	\$ 950.00	\$ 114.13	\$ (1,060.99)	\$ 73,529.99
<b>CAPITAL ACCOUNTS</b>					
Bangor Savings Bank					
Fire Department	\$ 74,393.28	\$ 0.00	\$ 55.66	\$ 0.00	\$ 74,448.94
Municipal Office	\$ 14,344.57	3,500.00	6.90	0.00	\$ 17,851.47
Municipal Building	\$ 20,924.47	5,000.00	15.36	0.00	\$ 25,939.83
Fire Dept-Fire Truck	\$ 40,000.00	\$ 20,000.00	29.54	0.00	\$ 60,029.54
Fire Dept-Rescue Truck	\$ 15,000.00	\$ 7,500.00	11.05	0.00	\$ 22,511.05

**2016-2017 PERPETUAL CARE TRUST FUNDS**

<b>Cemetery Name</b>	<b>Principal</b>	<b>Interest Balance 06/30/16</b>	<b>New Interest</b>	<b>Less Expense</b>	<b>Interest Balance 05/30/17</b>
Blackman/Riverside Cemetery	\$ 3,750.00	\$ 3,296.48	\$10.79	\$ (114.25)	\$ 3,193.02
Jonathan Eddy Cemetery	19,050.00	1,440.99	30.04	(435.17)	1,035.86
Meadow Brook Cemetery	10,075.00	8,682.63	29.27	(286.57)	8,425.33
Pine Tree Cemetery	9,295.88	18,885.87	44.03	(225.00)	18,704.90

Individual information is available at the Treasurer's office.

Respectfully submitted,

Denise M. Knowles  
Treasurer

## CEMETERY BOARD REPORT

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

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

Mowing and trimming of the cemeteries continues to be the top priority. Trees and bushes have been trimmed back at all the cemeteries. Special thanks to Dan Morrison for his work trimming brush and raking leaves and improving the Cemeteries. This is over and above what we raise for the mowing and trimming of the cemeteries which we have a contract. We are requesting additional funds this year to help pay for old stones that need to be fixed and other work that needs to be done such as getting the roads put in at Jonathan Eddy Cemetery.

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

Respectfully submitted,

Carol Alley  
Wendy Giguere  
Sandra Cookson

### Current Cemetery Lot Prices

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

## EDDINGTON HISTORICAL SOCIETY REPORT 2017

The Eddington Historical Society meets on the second Monday of each month in the Eddington Town Office from 6:30 to 8:00 pm. We hope more Eddington residents will join our membership as we strive to preserve our town's history. Thanks to all the active members who attend the meetings and events. Please look at the display case in the lobby at the Town Office. It currently displays articles and pictures about Dr. Leonard H. Ford on staff at EMGH in Bangor, a resident of Eddington who delivered three generations of babies in many Eddington families. There also is a milk bottle collection and old China plates dated in 1850's. A map showing the property owners of Eddington in 1822 is hanging on the wall in the lobby. We hope you enjoy this historic display.

The Historical Society's main goal is to have a permanent place to store and display the historical collections. The members have raised funds with an Alice in Wonderland Tea Party, Children's Game Day, the Summer Raffle and Yearly Calendar Sales. The yearly Chowder and Chat in February and guest speakers at our meetings have contributed to our history of Eddington. Our next fundraiser is a Bean Hole-Bean Supper at Comins Hall on June 24th. We hope to see you there. Please fill out the membership card if you wish to be a new member or to renew your membership in the Historical Society. We look forward to hearing your ideas and stories as we share our town's great history.

Respectfully submitted, Margaret Dougherty, President

Sylvia Decker, Vice President - Rebecca White, Secretary - Lou Higgins, Treasurer

\*\*\*\*\*

### EDDINGTON HISTORICAL SOCIETY

#### MEMBERSHIP CARD

Name: \_\_\_\_\_

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

Phone Number: \_\_\_\_\_

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

1 Year Membership, \$10.00: \_\_\_\_\_

Lifetime Membership, \$50.00: \_\_\_\_\_

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





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



Eddington – Clifton Civic Center

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

May 16, 2017

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 \$2000 contribution from the Town of Eddington. This contribution will not only support our annual budget, but will help our efforts to make The Hall more energy efficient, which will increase the year-round usability of The Hall. We are happy to announce that we recently received a grant from the Maine Community Foundation that will allow us to complete restoration of all the original windows in The Hall. This project should be complete by the end of winter and we are excited to take the next steps to improve Comins Hall.

The ECCC serves Eddington by managing Comins Hall to enhance the cultural, social, educational, and recreational opportunities in the community. The non-profit ECCC was created in the early 1970's by R. Leon Williams and Malcolm Coulter as a way of saving the public hall. 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 is committed to the hard work of maintaining and improving a beautiful old building. Ten Bucks Theatre continues to host shows in ECCC's beautiful auditorium. Other groups, including the Grange, Boy Scouts, and Airline ATV Riders continue to call ECCC their home. Comins Hall's facilities are available at no charge to community organizations. For private use, the Hall is available to residents of Eddington and Clifton at incredibly low rates. 2016 saw a wedding, a tea party with the Eddington Historical Society, the start of a weekly "Story Time" for kids (Thursday mornings at 9:00), and more!

We hope that you agree that the Eddington-Clifton Civic Center is a special shared resource and worthy of a contribution toward our operating expenses.

Sincerely,  
Eddington-Clifton Civic Center Board of Directors

Josh Parda – President  
Gretchen Heldmann – Treasurer

Susan Dunham Shane – Vice-President  
Candy Braley – Secretary

Nancy Coulter - Margaret Dougherty - Ryan Morrison - David Peppard - Mark Shane - Rebecca White

## **TAX COLLECTOR'S REPORT**

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

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

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

The Town of Eddington collected \$392,053.43 in excise taxes, during the 2016-2017 fiscal year. The tax money stays here in town and helps reduce the amount of money to be raised from property tax.

## **2016 VALUATION & ASSESSMENT**

Real Estate Valuation	\$ 161,464,776.00
Personal Property Valuation	5,987,860.00
Homestead Valuation	4,979,990.00
BETE Valuation	<u>98,645.00</u>
Total Valuation:	\$ 172,531,271.00

Appropriations:	
County Tax	211,944.00
Municipal	1,288,876.00
Education Tax	1,656,343.00
Overlay	<u>30,432.63</u>
Total Appropriations:	\$3,187,595.63

Deductions:	
State Revenue Sharing	106,000.00
Appropriation from Surplus	485,000.00
Homestead Reimbursement	74,948.85
BETE Reimbursement	<u>1,484.61</u>
Total Deductions:	\$667,433.46

Amount to be raised from Taxes:	\$ 2,520,162.17
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2016 Taxes Collected	\$ 2,238,362.12
2016 Taxes Abated	11,149.11
2016 Taxes Supplemented	3,714.19
2016 Taxes Outstanding	191,173.49

### **SURPLUS FUND ACCOUNT**

<b>Balance June 30, 2016</b>	<b>\$ 724,653.00</b>
------------------------------	----------------------

**Additions:**

Interest	16,177.33
Excise Taxes	392,053.43
Miscellaneous Fee & Income	28,600.08
Supplemental Taxes	3,714.19
Unexpended Dept. Balances	9,779.23
Unexpended Overlay	19,283.52

**Deductions:**

Revenue Funds	485,000.00
Abatements	11,149.11
Return Checks & Fees	0.00

<b>Balance June 30, 2017</b>	<b>\$ 698,111.67</b>
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## **TOWN CLERK & REGISTRAR OF VOTERS REPORT**

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

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

### **Statistics Recorded from July 1<sup>st</sup>, 2016 - June 1<sup>st</sup>, 2017**

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

Marriage Licenses Issued - 16

### **Inland Fisheries & Wildlife – Registrations Processed**

**Boats: 135    Snowmobiles: 122    ATV's: 107**

**Hunting & Fishing Licenses: 273 (resident & non-resident)**

**Dogs Registered 211**

**MOTOR VEHICLE EXCISE TRANSACTIONS    2284**

\*\*\*\*\*

## **VOTER REGISTRATION & ELECTION INFORMATION**

**Total Registered Voters 1675**

**D – 397    R- 598    G - 83    U- 586    L -11**

The General Election will be held on Tuesday, November 7<sup>th</sup>, 2017.

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

\*\*\*\*\*

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

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

Thank you for being you, and for appreciating us.

Respectfully Submitted,

Shawna L. Hinkley, Deputy Clerk / Registrar of Voters

## HOLBROOK RECREATION COMMITTEE REPORT

FEBRUARY 2017

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

Our committee members meet every three months for meetings and also as necessary to ensure that all decisions are made in a process that reflects the best opportunities for our community members and their families. We have also been sharing reports on a regular basis to ensure that those members who are unable to get to the meetings are also staying informed.

We have had our new, eager and energetic members continuing in some leadership roles and helping to ensure that as many as want to participate may do so. There have been some changes within the district, so some issues have come up that need our attention, but the members have stepped up to ensure the programs continue.

Our Director, Tom Smith, continued overseeing both our winter and summer programs with much help and many volunteer parents at each event. We are very thankful for his leadership and support while overseeing our Holbrook Rec offerings.

T-ball was again run throughout the later spring/early summer with numerous participants. This ran May – June on Saturdays.

Farm League program had teams with great participation, games during May and June followed by playoffs and a cookout after the championship game.

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

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

Between T-ball, Farm League, Rec Softball and Major League Softball, there were 96 students playing ball this past spring and summer. Thanks go to all the coaches, parents, students, volunteers and all that sponsor our teams and programs.

Soccer Program –Holbrook Rec offered a new soccer league fall 2016 for Grades 3-6 and the regular Saturday soccer program for Pre-K through 2<sup>nd</sup> grade. There were approximately 75 children participating in the younger groups, divided into 5 groups. There were two teams in the soccer league, with 14 students per team. We had two local businesses sponsor our soccer programs and we are very appreciative of their support.

Shooting Stars Basketball for students 5 through 8 years old is held at both Eddington and Holden schools. This year we have it scheduled to begin after February vacation, and are excited to begin. These students are divided into ages at separate times and are taught drills for offense and defense and then play scrimmages. Fundraising is done to purchase t-shirts so that each child can have one, they all receive medals, and they receive team pictures. We thank our wonderful volunteer organizers who recruit helpers and help with the major success of the program. Each site has had up to 100 participants each year.

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

Pee Wee Basketball is held each year with boys and girls leagues. There were a few girls interested this year, but not enough to bring the girls' league back. A plan was put in place for a fun practice for the girls interested, once a week with the focus on skill development and fundamentals. This lasted 2 months and we are hopeful that the numbers will increase for next year so that we can once again have a league with games.

The boys' program continued with strong numbers. There were 6 teams with about 11 players on each team. Teams played an 8-game regular season with one practice per week at area schools. The annual Pee Wee Banquet was held for all participants. Six local business sponsored our Pee Wee Basketball, many thanks for their support.

Holbrook Ski & Snowboard Club was begun in February 2016 and was so successful that we got started earlier with sign-ups and arrangements. We had some financial support from the Penobscot Valley Ski Club and Holbrook Rec is continuing to paying for the bus for the participants from Holbrook School (along with equipment) to Hermon Mountain. We have two 4-week sessions scheduled for ski/snowboard time, lessons and/or equipment rental through January, February and March. There are 66 students participants this year.

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

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

Respectfully submitted,

*Tina Ferrill*

Tina Ferrill, Rec Committee Chair




STATE OF MAINE, TOWN OF EDDINGTON  
OFFICIAL BALLOT JUNE 13, 2017 MUNICIPAL ELECTION

*Russell J. Smith*

Russell J. Smith  
Town Clerk, Town of Eddington

**Instructions to Voters**

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

**SELECTMEN  
3 YEAR TERMS  
VOTE FOR TWO (2)**

☐ CHAPMAN, PAMELA A.

☐ DOUGHTY, DEANA J.

☐ MCLEOD, JAMES P.

☐ SHEPHERD, MICHAEL S.

☐ Write-In

☐ Write-In

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

☐ BERUBE, SAMANTHA

☐ Write-In

SAMPLE

**Town of Holden**

570 Main Road, Holden ME 04429

Phone: (207) 843-5151

Fax: (207) 843-5153

Web Address: [www.holdenmaine.com](http://www.holdenmaine.com)

# Fax

TO: Whom It May Concern

FROM: Holden Town Office

FAX:

PAGES: 1

PHONE:

DATE: June 12, 2017

RE: Temporary Road Closure

CC:

☐ Urgent☐ For review☐ Please comment☐ Please reply☐ Please recycle

Comments:

## TRAFFIC ALERT!

**EASTERN AVENUE IN HOLDEN HAS BEEN  
CLOSED DUE TO ACCIDENT.**

**IT IS CLOSED FROM THE BREWER/HOLDEN  
TOWN LINE TO THE INTERSECTION OF MANN  
HILL RD., CLEWLEYVILLE RD., NOLAN RD. AND  
EASTERN AVE.**

**CONFIDENTIALITY NOTICE:** This fax, including any attachments, contains information from The Town of Holden, which may be confidential or privileged. The information is intended to be for the use of the individual or entity named above. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this fax in error, please notify the sender immediately by "reply to sender only" message and destroy all electronic and hard copies of the communication, including attachments.



**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 13<sup>th</sup> day of June A.D. 2017, 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 20<sup>th</sup> day of June A.D. 2017, at 6:30 p.m. then and there to act on the remaining Articles.

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

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

Selectmen – Two 3-year terms

School District Director – One 3-year term

**NOTE:** The polls for voting will be open Tuesday, June 13, 2017, from 8:00 a.m. to 8:00 p.m. at the Eddington Municipal Building, 906 Main Road. At the closing of the polls the meeting will adjourn until 6:30 p.m. Tuesday, June 20, 2017, 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 2017 taxable year in anticipation of taxes for the purpose of paying obligations of the town, such loans to be paid during said year.

**ARTICLE 4.** To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 2/12 of the budgeted amount in each budget category of the annual budget during the period from July 1 to the annual town meeting should the annual town meeting not be held in June before the books close on June 30<sup>th</sup>, 2018.

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

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

**RECOMMENDED: 7%**

Taxes are due upon completion of the tax commitment. Half due September 30<sup>th</sup> and the other half due March 31<sup>st</sup>. Interest on unpaid 2017 taxes will start on October 1, 2017 and April 1, 2018 or thirty (30) days from commitment, whichever is later.

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

**RECOMMENDED: 3%**

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

**ARTICLE 9.** To see if the voters of the Town will authorize the Selectmen on behalf of the Town, to sell and dispose of any real estate acquired by the Town through non-payment of taxes thereon, subject to the advertising of same for three consecutive days in a local paper and town website or other publications, on such terms as they deem advisable and to execute quit-claim deed for such property: except the Board of Selectmen shall allow the immediate previous owner or heirs (one generation) up to 30 days to redeem such property by payment of all unpaid taxes on said property plus interest, lien costs and recording fees.

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

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

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

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

**ARTICLE 14.** To see if the Town will vote to raise and appropriate the sum of \$34,480.00 for GENERAL GOVERNMENT.

Recommended by Board of Selectmen

**ARTICLE 15.** To see if the Town will vote to raise and appropriate the sum of \$361,799.00 for ADMINISTRATIVE SALARIES AND EXPENSES.

Recommended by Board of Selectmen

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

Recommended by Board of Selectmen

**ARTICLE 17.** To see if the Town will vote to raise and appropriate the sum of \$343,452.00 for PROTECTION. Plus Capital Ambulance Reimbursement Funds and any grant funds.

Recommended by Board of Selectmen

**ARTICLE 18.** To see if the Town will vote to raise and appropriate the sum of \$176,655.00 for HUMAN SERVICES. Plus PERC Reimbursement Funds, Municipal Review Committee Dividends, General Assistance Reimbursement funds.

Recommended by Board of Selectmen

**ARTICLE 19.** To see what sum of money, if any, the Town will vote to authorize the Selectmen to use from Unappropriated Surplus, as they deem advisable to meet unanticipated expense and emergencies that occur during fiscal year 2017-18

Recommended by Board of Selectmen: \$7,500.00

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

**ARTICLE 20.** To see if the Town will vote to use the following source of funds to reduce the Town's 2017 fiscal year tax commitment. Plus Revenue Sharing and Homestead Reimbursement Funds. **RECOMMENDED: \$485,000.00**

<b>REVENUE FUNDS</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018 Estimated</b>
Excise Taxes	360,602.70	393,389.79	\$390,000.00
Miscellaneous Fees & Income	39,305.94	29,666.35	35,000.00
Supplemental Taxes Collected	1,818.56	0	2,500.00
Interest	18,089.50	19,021.66	20,000.00
Unexpended Department Balances	16,656.10	10,552.52	10,000.00
Unexpended Overlay	10,453.17	30,552.16	15,000.00
<b>TOTAL</b>	<b>446,925.97</b>	<b>483,182.48</b>	<b>472,500.00</b>
Revenue Appropriated	\$475,000.00	\$475,000.00	<b>\$485,000.00</b>
Revenue Sharing	77,710.68	117,400.46	106,000.00
Homestead Reimbursement	78,335.00	36,843.00	75,000.00

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

Recommended by Board of Selectmen

**ARTICLE 22.** To see if the Town will vote to raise and appropriate \$51,000.00 for the CAPITAL IMPROVEMENT ACCOUNT (a continuing account)

Recommended by Board of Selectmen

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

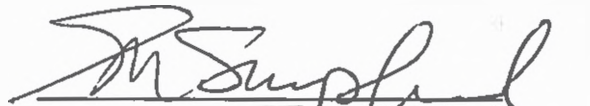
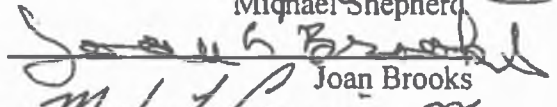
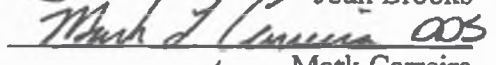
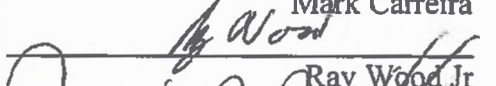
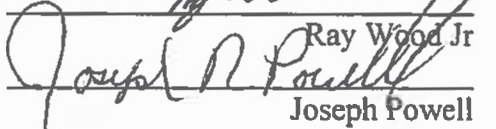
Recommended by Board of Selectmen

**ARTICLE 24.** To see if the Town will vote to take up to \$80,000.00 from the Fire Department Reserve Accounts to pay for a new Brush Truck and replace the current 1995 Brush Truck.

Recommended by Board of Selectmen

**ARTICLE 25.** Adjournment.

**GIVEN UNDER OUR HAND THIS  
6<sup>th</sup> DAY OF JUNE 2017**

  
Michael Shepherd  
  
Joan Brooks  
  
Mark Carreira  
  
Ray Wood Jr  
  
Joseph Powell  
Eddington Board of Selectmen

## 2016/2017 APPROPRIATIONS AND EXPENDITURES

### GENERAL GOVERNMENT

ACCOUNT	APPROPRIATION 2016-2017	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2017-2018	INCREASE/ DECREASE
Selectmen	6,200		6,200.00	0	6,200	
Planning Board	5,880		5,040.00	840.00	5,880	
Elections	1,800	392.57	2,178.89	13.68	1,800	
Bd. of Assessors	950		950.00	0	950	
Assessors' Agent	19,500		19,500.00	0	19,500	
Assessors' Exp.	150		150.00	0	150	
Total	34,480		34,018.89	853.68	34,480	

Transferred from SAD #63 Reimbursement for Referendum Election \$392.57

Transferred to Surplus \$853.68

### ADMINISTRATIVE SALARIES AND EXPENSES

ACCOUNT	APPROPRIATION 2016-2017	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2017-2018	INCREASE/ DECREASE
Office Supplies	3,000		1,785.76	1,214.24	3,000	
Postage	2,250		2,501.09	-251.09	2,250	
Deed Copies	350		150.49	199.51	350	
Lien Rcd. & Disch.	1,200	1,650.00	2,850.00	0	1,200	
Legal Notices/Ads	1,500		580.70	919.30	1,500	
Printing	1,800		1,719.53	80.47	1,800	
Miscellaneous	600		492.65	107.35	600	
Profession/Legal *	20,000	13,018.03	33,018.03	0	25,000	+5,000
Town Manager	52,982		52,981.76	.24	54,042	+1,060
Office Salaries	94,576		98,085.49	-3,509.49	100,764	+6,188
Retirement	7,217		7,573.88	-356.88	7,705	+488
Code Enforcement	13,390		12,963.21	426.79	13,390	
CEO Contingency*	10,000		0	10,000.00	10,000	
Town Officials Exp	800		74.90	725.10	800	
Workshop/Dues	1,500		1,650.79	-150.79	1,500	
Income Protection	1,675		1,662.60	12.40	1,675	
Health Insurance	34,137		35,294.04	-1,157.04	37,408	+3,271
FICA	17,500		18,152.44	-652.44	18,250	+750
M. B. Equipment	18,000		20,304.55	-2,304.55	18,000	
Utilities	28,000		28,071.57	-71.57	28,000	
Insurance	8,163	13,500.00	21,663.00	0	10,000	+1,837
Pub. Official Ins.	4,650		4,796.00	-146.00	4,850	+200
Unemployment Tax	2,268		28.85	2,239.15	100	-2,168
Auditor	7,450		7,450.00	0	7,450	
MMA Dues	2,875		2,897.00	-22.00	2,925	+50
Computer Lic Fees	8,789		9,015.32	-226.32	9,240	+451
TOTAL	344,672			-2,923.62	361,799	+17,127

Transferred from Lien Costs \$1,650.00

Transferred from Legal/Professional Services \$13,018.03

Transferred from FD Insurance \$13,500.00

Transferred from Surplus \$2,923.62



**HIGHWAYS**

ACCOUNT	APPROPRIATION 2016-2017	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2017-2018	INCREASE/ DECREASE
Winter Maint.	129,900		125,522.67	4,377.33	129,900	
General Maintenance*	125,000	11,892	166,814.06	-29,922.06	125,000	
Major Roads & Bridges*	25,000		25,000.00	0	25,000	
Road Loan	0				0	
<b>TOTAL</b>	<b>279,900</b>			<b>-25,544.73</b>	<b>279,900</b>	

Transferred from State Highway Funds \$11,892

Transferred from Road Reserve \$25,544.73

**PROTECTION**

ACCOUNT	APPROPRIATION 2016-2017	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2017-2018	INCREASE/ DECREASE
Animal Control	5,100	331.32	5,431.32	0	5,100	
Pen. Co. S.O. Con.	85,500		85,500.00	0	87,210	+1,710
F. D. Operations	24,500		21,526.29	2,973.71	25,100	+600
F.D Compensation	51,820		46,945.43	4,874.57	52,820	+1,000
Firefighter Comp	50,000		49,063.33	936.67	50,000	
Fire Fighter I & II	5,000		1,840.18	3,159.82	5,000	
Fire Chief	18,000		18,000.00	0	20,000	+2,000
Deputy Fire Chief	0				0	
Fire Chief Expense	200		117.00	83.00	200	
F. D. Equipment *	12,000	7,315.00	12,805.74	6,509.26	12,000	
F. D. Physicals *	1,000		325.50	674.50	1,000	
F. D. Insurance	13,500		19,409.30	-5,909.30	17,000	+3,500
F. D. Truck Loans	10,759		11,160.51	-401.51	10,759	
Bangor Water	21,906		23,102.40	-1,196.40	23,103	+1,197
Brewer Water	31,160		31,159.72	.28	31,160	
Street Lights	3,000		2,750.20	249.80	3,000	
<b>TOTAL</b>	<b>333,445</b>			<b>4,770.64</b>	<b>343,452</b>	<b>+10,007</b>

Transferred from Animal Welfare Reserve \$331.32

Transferred from Capital Ambulance Reimbursement \$7,315.00

Transferred to Fire Dept. Equipment Reserve \$6,509.26

Transferred to Physical Testing Reserve \$674.50

Transferred to Surplus \$4,770.64

**HUMAN SERVICES**

ACCOUNT	APPROPRIATION 2016-2017	INCOME/ TRANSFER	EXPENSES	BALANCE REMAINING	REQUEST 2017-2018	INCREASE/ DECREASE
General Assistance	8,500	6,356.28	13,882.91	973.37	8,500	
Cemetery Mowing	8,142	456.81	8,598.81	0	9,000	+858
Cemetery Maintenance	5,000	478.81	5,478.81	0	7,500	+2,500
Veteran's Memorial	0				1,000	+1,000
Task Force Aging	500		500.00	0	500	
United Way	1,000		1,000.00	0	1,000	
Historical Society	1,000		1,000.00	0	1,000	
Eddington/Clifton Civic Ctr	2,000		2,000.00	0	2,000	
Regional Recreation	11,352		9,835.00	1,517.00	9,835	-1,517
Municipal Field Recreation*	2,000		300.00	1,700.00	2,000	
Solid Waste Disposal	41,000	23,008.28	67,189.48	-3,181.20	41,000	

Solid Waste Contingency	3,000		1,088.77	1,911.23	3,000	
Trash Collection	48,587		47,106.20	1,480.80	61,720	+13,133
Recycling	13,765	715.21	14,480.21	0	28,600	+14,835
TOTAL	145,846			2,701.20	176,655	+30,809

Transferred from GA Reimbursement \$6,356.28

Transferred to Municipal Field Recreation \$1,700.00

Transferred from Cemetery Land Sales \$935.62

Transferred from PERC Reimbursement \$9,787.46

Transferred from Recycling Reserve \$715.21

Transferred from Municipal Review Committee Dividends \$13,220.82

Transferred to Surplus \$2,701.20

#### **CAPITAL IMPROVEMENT**

ACCOUNT	APPROPRIATION 2016-2017	INCOME	EXPENSES	REQUEST 2017-2018
Munic. Building	5,000			5,000
Munic Office	3,500			3,500
Fire Truck	20,000			20,000
Rescue Unit	7,500			7,500
Fire Equipment	15,000			15,000
TOTAL	51,000			51,000

#### **MUNICIPAL BUILDING**

ACCOUNT	APPROPRIATION 2016-2017	INCOME	EXPENSES	BALANCE REMAINING	REQUEST 2017-2018	INCREASE/ DECREASE
Loan Payment	68,130				68,130	

#### **NEW FIRE TRUCK NOTE 323**

ACCOUNT	APPROPRIATION 2016-2017	INCOME	EXPENSES	BALANCE REMAINING	REQUEST 2017-2018	INCREASE/ DECREASE
Loan Payment	26,403	26,000	52,403.00	0	26,403	

Transferred from Clifton Fire Contract Reimbursement \$26,000

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

#### **HISTORICAL SOCIETY**

ACCOUNT	APPROPRIATION 2016-2017	INCOME	EXPENSES	BALANCE REMAINING	REQUEST 2017-2018	INCREASE/ DECREASE
Building Fund Request	5,000				0	-5,000

#### **TOTAL BUDGET AMOUNT**

##### **INCREASE/DECREASE**

BUDGET YEAR	BUDGET AMOUNT	INCREASE OVER PREVIOUS YEAR
2015-2016	1,228,540	
2016-2017	1,288,876	+60,336
2017-2018	1,341,819	+52,943

## **GENERAL ASSISTANCE**

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

From July 1, 2016 to May 31, 2017, we served 14 households with expenses totaling \$8,516.83. The State reimbursement is \$5,961.78.

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

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

Respectfully submitted,

Theresa Clair  
General Assistance Administrator



ANNUAL ANIMAL WELFARE REPORT – 2016-17  
Town of Eddington

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

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

In 2016 there were a number of 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  
Town Manager

## TAXES RECEIVABLE

	2014 TAXES	2015 TAXES	2016 TAXES
Adams, Sean M. & Lelia E.			1,208.97
Air Cell	518.03	507.69	451.50
Anderson, Bonnie Ann	489.17	580.49	449.24
Arisimeek, Frank			2,555.94
Arisimeek, Frank			338.63
Arisimeek, Frank			338.63
Arisimeek, Frank			365.72
Arisimeek, Frank			430.73
Arisimeek, Frank			349.46
Arisimeek, Frank			849.57
Arisimeek, Frank			1,477.31
Arisimeek, Frank			48.16
Arisimeek, Frank			619.46
Arisimeek, Mary (Heirs Of)			311.54
Arisimeek, Frank & Butterfield, David		1,710.69	1,657.91
Arnold, Lula & John**			745.95
Badger, Stanley M. & Judy M.**			349.83
Bagley (Hammond), Crystal J.**			348.28
Bagley, Ellen & Bagley, Hazen			387.39
Baker Jr., Charles**			172.02
Baker, Dina	285.75	275.68	218.83
Bamford, Laurel M.			2,064.03
Barronton, Wilbur & Wendy		2,094.30	1,960.86
Bates, Dorothy J.**			194.44
Beatham, David**		502.42	543.00
Bemis, Derwood & Audrey	346.15	336.01	279.33
Beneficial Maine, Inc.			1,962.93
Benner, Charles & Marian**			2,625.70
Billings, Jeanie V.**			999.62
Bishevsky, Catherine V.			2,527.65
Bishevsky-Weeks, Susan M.			2,860.85
Blake, Ronald J. & Terry L.**			169.70
Blanchard, Ronald A. & Robert A.*			862.63
Brandow, Carl C.**			231.55
Brown, Andrew N. & Rachel Hill			903.75
Buchanan, Annette**			974.11
Bunker, David A. & Karen L.**			962.60
Cameron, Jason E**			1,090.29

\*Indicates Taxes Paid in Full after May 31, 2017

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

	2014 TAXES	2015 TAXES	2016 TAXES
Coffin, Richard M. & Susan**			1,858.30
Cohen, Michael & Gail	2,679.54	2,666.82	2,541.49
Collins, Michael			338.63
Copanda Trust**			225.75
Corey, Marc B.		1,645.71	1,592.74
Curtis, Catherine R. **			996.08
Darragh III, Michael J. **			771.26
Doak, Vernon, Devisees Of			1,028.67
Doody, Paul W. & Joanne			210.55
Dudley, Nathaniel A. **			676.39
Dumond, Richard & Viner, Laura**			914.21
Dunham, Alan E. **			241.02
Earle, Michael R. & Anne B.			377.45
Edgecomb, Nicole&Edgecomb, Renee			2,765.89
Eye, Patricia M. **			2,361.35
Faloon, Kevin R. **			180.84
Federal National Mtg. Association			2,558.05
Flint, Christine & Jason	2,953.08	3,011.99	2,962.89
Flint, Jason	874.40	863.67	808.49
Flint, Jason A. & Reed, Sandra		3,070.53	3,021.59
Ford IV, Leonard			2,053.87
Fowler, April*			196.40
Francis, Joan**			227.00
Gargan Living Trust		1,953.09	1,819.24
Geel, Emmy J. **			1,226.07
Gibula, Rebecca M.	921.05	903.46	766.65
Goodrich, Dawn M.		1,146.11	1,016.48
Goodwin, Bradford & Delores**			169.31
Goodwin, Bradford & Delores**			11.51
Goodwin, Bradford & Delores**			108.36
Goodwin, Donn C. Devisees Of**			166.95
Grant, Marylyn			1,170.74
Graves, Joshua & Loch, Kimberly**			1,041.93
Hancock, James A.			644.14
Hancock, James A.			406.80
Hancock, James A.			1,018.13
Hancock, Laurie S. **			1,024.83
Hart, Paula M.			1,443.90
Hawkins, John		442.89	387.39
Hawkins, Scott			1,377.68
Higgins, David L. & Heather L.			349.46

\*Indicates Taxes Paid in Full after May 31, 2017

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

	2014 TAXES	2015 TAXES	2016 TAXES
Higgins, Seamus F.**			368.25
Hodgins, Deborah		4,031.92	3,903.97
Hogan Jr., Thomas & Jean E.**			1,499.20
Honey, Dennis & Kathleen**			966.81
Izaijs, Vilnis Devisees Of			657.84
James, Jonathan & Reed, Heath			723.00
Jenkins, Ronald E.**			2,687.92
Jenner Jr., Robert K.**			1,291.36
Joy, Suzanne			796.15
Kelleher III, John C.			457.37
Kelleher III, John C.			538.94
Kennedy, Eric			414.33
Lakeman Jr., David H.**			399.63
Laskey, Pamela J.**			182.86
Leighton, Lewis C. (Heirs Of)**			397.65
Libby Jr., Seth**			3,410.33
Libby Jr., Wilbur O.	928.18	917.40	862.37
Limacher, David			312.74
Long, Marcia		553.99	568.89
Manzo, Michael A.**		938.44	896.98
Martin, Norris			338.63
Martin, Norris J.			609.07
Martin, Norris J.			338.63
Martin, Norris J.			338.63
Martin, Norris J.			348.41
McLain Sr., Richard W.**			1,373.93
McRae, Gordon P., (Heirs Of)	1,206.73	1,195.64	1,141.39
Meucci, William**			137.01
Meyers, Hal A. & Laurie A.**			2,497.70
Miller, Donald R. & Barbara A**			304.50
Monahan, James F. & Katherine L.			1,425.24
Moore, David G.**			905.08
Morang, Jennnifer W.**			740.41
Morgan, Erlene M.			1,928.96
Moshfegh, Dubravka**			5,680.93
Moulton, Victor & Rhonda**		1,289.59	1,405.52
Nadeau, Arthur & Deborah			1,775.45
Oliver, Craig D.			2,954.77
Pelkey, Lisa M. & Raymond J.	2,687.05	2,667.57	2,542.25
Penobscot Properties**			4,364.55
Penobscot Properties**			82.62

\*Indicates Taxes Paid in Full after May 31, 2017

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

	2014 TAXES	2015 TAXES	2016 TAXES
Perkins, Lucille A.**		1,463.50	1,275.34
Phillips, Darlene & Faloon, Kevin & George**			280.22
Platt, Mary Jane & Randall	2,079.63	2,067.57	1,746.25
Prewitt, Michael		1,157.22	1,102.86
Rimm, Michael & Diane			2,205.43
Rimm, Michael & Diane			1,237.41
Rimm, Michael & Diane			2,691.69
Robertson, Jaremy	525.54	515.20	383.78
Robertson, Jaremy	913.98	896.40	834.82
Robertson, Paige & Heather	221.11	197.65	140.57
Robertson, Paige & Heather	95.80	72.48	15.05
Rockwell, Linda		822.25	691.70
Rockwell, Roderick E.**			192.39
Rolfe, Deborah D.	738.58	728.01	634.51
Roy, Stephen D.**	810.44	1,338.65	1,284.82
Runnells, Nathan		427.11	370.68
Sechrest, Jory W.	543.65	526.47	388.59
Shane, Mark R.**			540.82
Smith, Laura L.			271.35
Smith, Martha Peppard**		1,130.14	1,706.22
Smith, Nicholas**	107.17	472.87	416.58
Smith, Vivian G. (Heirs Of)**		250.57	1,239.82
Smyth, Robert & Tina L.**			184.89
Spearen, Christine L. & Varney, Brandon S.**		892.93	762.43
Spellman, Gail & David			1,294.60
Spellman, Gail & David			1,583.71
Stover, Billie-Jo			1,306.49
Tardiff, Michael F.**			1,390.80
Tetreault, Arthur & Ines			765.14
Thai, Tinh & Dani**			969.59
Thai, Tinh & Dani**			1,159.37
Thibeault, Gilman		395.14	338.63
Thomas, Donald E.			2,892.31
Trimm, Stephen	5,029.93	5,000.97	4,869.28
Trimm, Stephen	570.92	546.90	477.84
Trimm, Stephen	761.80	744.38	682.37
Trimm, Stephen A. & Elizabeth M.	2,567.17	2,540.94	2,477.53
Trimm, Stephen A. & Elizabeth M.	1,955.61	1,936.87	1,878.24
Veilleux, Linda		1,785.89	1,658.06
Violette, Michael P.			656.78
Waterfront Communications			56.44

\*Indicates Taxes Paid in Full after May 31, 2017

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

	2014 TAXES	2015 TAXES	2016 TAXES
Webb Sr., Jeffrey	615.81	598.64	423.66
Wentworth, Tony E.**			419.52
Wentworth, Tony E.**			53.80
Wheeldon, Catherine D.	936.00	925.20	684.17
White, James		544.81	482.06
White, James		2,006.65	1,870.87
Whitmore, Heidi	223.97	357.32	300.70
Williams, Jr., Leonard P.**			1,149.37
Wood Irrevocable Trust			3,116.86
Wood, Jesse (Heirs Of)**			533.60
Woodman, Melody Lynn & Dean**			1,263.16

\*Indicates Taxes Paid in Full after May 31, 2017

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

#### PERSONAL PROPERTY TAXES RECEIVABLE

Bell Atlantic, Property Tax Dept.	881.08	881.08	928.59
BSA/Katahdin Area**			16.39
CIT Group Inc. & Subsidiaries		258.47	
Key Equipment Finance		14.71	15.50
Penobscot Properties, Inc.**	17.47	64.26	67.73
Rimm, Dianne		11.42	12.04
Shorey, Cheryl	14.28	14.28	15.05
Skytel Corporation	54.26	54.26	57.19
Spellman, David & Gail	7.14	7.14	7.53
Tetra Financial Group			6,349.60
Verizon New England, Inc.	112.81	112.81	118.90
Waterfront Communications			162.54



**TOWN OF EDDINGTON, MAINE**  
**COMMUNICATION OF DEFICIENCIES**  
**IN INTERNAL CONTROL**  
**For the Year Ended June 30, 2016**

# LOISELLE, GOODWIN & HINDS

CERTIFIED PUBLIC ACCOUNTANTS

Leo M. Loiselle, CPA  
Glenn D. Goodwin, CPA  
Donald E. Higgins, CPA  
Christopher S. Hinds, CPA  
Angel R. Caron, CPA  
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To the Board of Selectmen and Management of the  
Town of Eddington

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Eddington as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered Town of Eddington's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Eddington's internal control.

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

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

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

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

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

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

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

*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 is responsible for the Town of Eddington Fire & Rescue Association checkbook as well as the controls over it. However, during the audit we found that the accounts was not being reconciled and that the debit card log was not being used.

*Recommendation:* We recommend that this account is reconciled monthly and that the debit card log be used.

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



Loiselle, Goodwin & Hinds

Bangor, ME

May 9, 2017

TOWN OF EDDINGTON, MAINE

FINANCIAL STATEMENTS

For the Year Ended June 30, 2016

## TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1 & 2
BASIC FINANCIAL STATEMENTS:	
<i>GOVERNMENT-WIDE FINANCIAL STATEMENTS:</i>	
Statement of Net Position	3
Statement of Activities	4
<i>FUND FINANCIAL STATEMENTS:</i>	
Balance Sheet - Governmental Funds	5
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	6
Statement of Fiduciary Net Position – Fiduciary Funds	7
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	8
NOTES TO FINANCIAL STATEMENTS	9 – 18
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budget Basis – General Fund	Schedule 1      19
Notes to Required Supplementary Information	20
OTHER SUPPLEMENTARY INFORMATION:	
Schedule of Departmental Operations	Schedule 2      22 - 25
Combining Balance Sheet – Capital Projects Fund	Schedule 3      26
Statement of Revenues, Expenditures, and Changes in Fund Balances – Capital Projects Fund	Schedule 4      27

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website [www.lghcpa.com](http://www.lghcpa.com)

## Independent Auditors' Report

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Eddington, Maine, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Eddington, Maine, as of June 30, 2016, and the respective changes in financial position 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 management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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



Loiselle, Goodwin & Hinds

May 9, 2017  
Bangor, Maine

**TOWN OF EDDINGTON  
STATEMENT OF NET POSITION  
JUNE 30, 2016**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 976,714
Receivables:	
Current-Year Taxes Receivable	164,722
Due from State	15
Other Receivables	31,839
Prior-Year Taxes Receivable, net of allowance of \$3,469	104,796
Inventory	621
Capital Assets:	
Investment in Joint Venture	192,853
Land	72,816
Land Improvements, Net of Depreciation	437,549
Buildings, Net of Depreciation	933,763
Equipment, Net of Depreciation	574,162
Total Capital Assets	<u>2,211,143</u>
 Total Assets	 <u>3,489,850</u>
 <b>LIABILITIES</b>	
Current Liabilities:	
Accounts and Other Payables	33,556
Accrued Expenses	2,892
Prepaid Taxes	6,439
Current Portion of Lease Obligation	1,901
Current Portion of General Bond Obligation	51,223
Total Current Liabilities	<u>96,011</u>
 Long-Term Liabilities:	
Lease Obligation	3,642
General Bond Obligation	682,419
Total Long-Term Liabilities	<u>686,061</u>
Total Liabilities	<u>782,072</u>
 <b>NET POSITION</b>	
Invested in Capital Assets, Net of Related Debt	1,471,958
Restricted for:	
Nonexpendable Trust Principal	39,055
Cemetery Purposes	34,465
Fire Department	5,284
Residents Assistance Program	755
Town Picnic	1,257
Subsequent Years' Expenditures	353,501
Unrestricted	<u>801,503</u>
 Total Net Position	 <u>\$2,707,778</u>

**TOWN OF EDDINGTON  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016**

		<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Position
<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
General Government	\$ 34,744	\$ 16,565	-	-	\$ (18,179)
Administrative	358,052	-	-	-	(358,052)
Highway	249,403	-	\$ 11,948	-	(237,455)
Protection	370,888	33,151	9,903	\$ 4,425	(323,409)
Human Services	169,001	1,150	12,656	-	(155,195)
Education: SAD #63	1,597,704	-	-	-	(1,597,704)
Veteran's Memorial	518	-	-	-	(518)
Special Assessments	206,830	-	-	-	(206,830)
Interest on Long-Term Debt	39,356	-	-	-	(39,356)
Total Governmental Activities	<u>\$ 3,026,496</u>	<u>\$ 50,866</u>	<u>\$ 34,507</u>	<u>\$ 4,425</u>	<u>(2,936,698)</u>
General Revenues:					
Property Taxes					2,433,131
Excise Taxes					393,725
Grants and Contributions Not Restricted to Specific Programs					179,182
Interest Income					3,036
Miscellaneous Income					55,708
Total General Revenues					<u>3,064,782</u>
Increase (Decrease) in Investment in Joint Venture					<u>10,368</u>
Change in Net Position					138,452
NET POSITION—Beginning					<u>2,569,326</u>
NET POSITION—Ending					<u>\$ 2,707,778</u>

**TOWN OF EDDINGTON  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2015**

	<u>MAJOR FUND</u>		<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>GENERAL</u>	<u>PERMANENT</u>	
<b>ASSETS</b>			
Cash - On Hand and in Bank	1,071,749	\$ 72,593	\$ 1,144,342
Receivables:			
Current-Year Taxes Receivable	191,455	-	191,455
Other Receivables, net of allowance of \$3,469	2,053	-	2,053
Prior-Year Taxes Receivable	97,399	-	97,399
Due from State	15	-	15
Inventory	836	-	836
<b>TOTAL ASSETS</b>	<b>\$ 1,363,507</b>	<b>\$ 72,593</b>	<b>\$ 1,436,100</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<i>Liabilities:</i>			
Accounts and Other Payables	\$ 43,627	-	\$ 43,627
Prepaid Taxes	4,135	-	4,135
Total Liabilities	47,762	-	47,762
<i>Deferred Inflows of Resources:</i>			
Property Tax Revenue	248,970	-	248,970
<i>Fund Balances:</i>			
Nonspendable	836	\$ 38,946	39,782
Restricted	5,888	33,647	39,535
Committed	212,347	-	212,347
Unassigned	847,704	-	847,704
Total Fund Balances	1,066,775	72,593	1,139,368
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,363,507</b>	<b>\$ 72,593</b>	<b>\$ 1,436,100</b>
<b>Total Fund Balances—Total Governmental Funds (from above)</b>			<b>\$ 1,139,368</b>
<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			1,970,509
Property taxes receivable not available in 60 days are deferred in the funds			248,970
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			(789,521)
<b>Net Position of Governmental Activities</b>			<b>\$ 2,569,326</b>

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

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

**TOWN OF EDDINGTON**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<u>MAJOR FUNDS</u>			<u>TOTAL</u>
	<u>GENERAL</u>	<u>CAPITAL PROJECTS FUND</u>	<u>PERMANENT</u>	<u>GOVERNMENTAL FUNDS</u>
<b>REVENUES</b>				
Property Taxes	\$ 2,442,731	-	-	\$ 2,442,731
Interest and Penalties	22,585	-	-	22,585
Excise Taxes	393,725	-	-	393,725
Licenses and Permits	5,873	-	-	5,873
Intergovernmental	206,193	\$ 11,948	-	218,141
Interest Income	2,854	80	\$ 102	3,036
Agent Fees	9,504	-	-	9,504
PERC	8,080	-	-	8,080
Grants	4,425	-	-	4,425
Cemetery Land Sales	-	-	825	825
Donations	13,654	-	-	13,654
Meridian Mobile	7,735	-	-	7,735
Miscellaneous	33,865	-	-	33,865
Total Revenues	<u>3,151,224</u>	<u>12,028</u>	<u>927</u>	<u>3,164,179</u>
<b>EXPENDITURES</b>				
Current:				
General Government	34,107	-	-	34,107
Administrative	331,563	-	-	331,563
Highway	222,895	-	-	222,895
Protection	323,544	-	-	323,544
Human Services	168,724	-	-	168,724
Education: SAD #63	1,597,704	-	-	1,597,704
Veteran's Memorial	92	-	-	92
Special Assessments	206,830	-	-	206,830
Debt Service	87,791	-	-	87,791
Capital Outlays	333,847	-	-	333,847
Total Expenditures	<u>3,307,097</u>	<u>-</u>	<u>-</u>	<u>3,307,097</u>
Excess (Deficiency) of Revenues over Expenditures	(155,873)	12,028	927	(142,918)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	96,179	211,263	-	307,442
Operating Transfers (Out)	(211,263)	(96,179)	-	(307,442)
Total Other Financing Sources (Uses)	<u>(115,084)</u>	<u>115,084</u>	<u>-</u>	<u>-</u>
Change in Fund Balances	(270,957)	127,112	927	(142,918)
<b>FUND BALANCES—Beginning</b>	<u>908,613</u>	<u>158,162</u>	<u>72,593</u>	<u>1,139,368</u>
<b>FUND BALANCES—Ending</b>	<u>\$ 637,656</u>	<u>\$ 285,274</u>	<u>\$ 73,520</u>	<u>\$ 996,450</u>
<b>Net Change in Fund Balances—Total Governmental Funds (from above)</b>				<b>\$ (142,918)</b>
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:				
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$333,847) exceeds depreciation (\$103,582) in the current period.				230,265
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.				50,335
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.				770
<b>Change in Net Position of Governmental Activities</b>				<b>\$ 138,452</b>



TOWN OF EDDINGTON  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2016

	<u>SCHOLARSHIP</u>
<b>ASSETS</b>	
Cash in Bank	\$ 5,928
<b>LIABILITIES</b>	<u>          -</u>
<b>NET POSITION</b>	
Held in Trust for Future Scholarships	<u>\$ 5,928</u>

**TOWN OF EDDINGTON  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>SCHOLARSHIP</u>
<b>ADDITIONS</b>	
Interest Income	\$ 19
<b>DEDUCTIONS</b>	
Scholarships Awarded	<u>300</u>
Change in Net Position	(281)
<b>NET POSITION—Beginning of Year</b>	<u>6,209</u>
<b>NET POSITION—End of Year</b>	<u>\$ 5,928</u>

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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

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

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

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

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

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

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

**C. Basic Financial Statements - Fund Financial Statements**

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

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

The following fund types are used by the Town:

**1.) Governmental Funds**

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

a.) **General Fund** – This fund is the general operating fund of the Town. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the Fund are paid the general operating expenditures and the capital improvement costs not paid through other funds.

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

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

**2.) Fiduciary Fund**

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

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

**D. 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 and capital projects fund in the fund financial statements is presented on the modified accrual basis of accounting. Under this method, revenue generally is recorded

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

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.

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

**1.) Capital Assets**

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

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

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

**2.) Long-Term Debt**

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

**3.) Net Position**

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

\$353,501 of net position is restricted by enabling legislation as of June 30, 2016.

**4.) Fund Balances**

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

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

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

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

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

## **5.) 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.

## **6.) Expenditures**

Expenditures are recognized when the related fund liability is incurred.

## **F. Inventory**

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

## **2. PROPERTY TAXES**

Property taxes for the current year were committed on October 29, 2015, 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, 2015 and April 1, 2016.

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$33,302 for the year ended June 30, 2016.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid. Liens were placed on 2014 delinquent property taxes on October 20, 2015.

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

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

### 3. CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance July 1, 2015	Increases	Decreases	Balance June 30, 2016
<b>Governmental Activities</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 72,816	-	-	\$ 72,816
Playground Equipment	<u>13,123</u>	<u>-</u>	<u>\$(13,123)</u>	<u>-</u>
	85,939	-	(13,123)	72,816
<i>Capital assets being depreciated:</i>				
Buildings	1,234,653	-	-	1,234,653
Land Improvements	514,895	-	-	514,895
Equipment	<u>663,219</u>	<u>\$346,970</u>	<u>\$(65,000)</u>	<u>945,189</u>
Total Capital Assets Being Depreciated	<u>2,412,767</u>	<u>346,970</u>	<u>(65,000)</u>	<u>2,694,737</u>
<i>Less accumulated depreciation for:</i>				
Buildings	(276,194)	(24,692)	-	(300,886)
Land Improvements	(50,844)	(26,500)	-	(77,344)
Equipment	<u>(383,644)</u>	<u>(52,389)</u>	<u>65,000</u>	<u>(371,033)</u>
Total Accumulated Depreciation	<u>(710,682)</u>	<u>(103,581)</u>	<u>65,000</u>	<u>(749,263)</u>
<i>Net Capital Assets Being Depreciated</i>	<u>1,702,085</u>	<u>243,389</u>	<u>-</u>	<u>1,945,474</u>
<i>Investment in Joint Venture</i>	<u>182,485</u>	<u>10,368</u>	<u>-</u>	<u>192,853</u>
<b>Governmental Activities - Capital assets, net</b>	<u>\$1,970,509</u>	<u>\$253,757</u>	<u>\$(13,123)</u>	<u>\$2,211,143</u>

Depreciation expense for the current year was recorded for the Administrative, General Government, Highways, Human Services, Protection, and Veteran's Memorial at \$28,389, \$637, \$26,508, \$277, \$47,344, and \$426, respectively.



**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

**4. CUSTODIAL CREDIT RISK—DEPOSITS**

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Town's Policy is to invest available funds at the highest possible rate, in conformity with legal and administrative guidelines, while avoiding unreasonable risk. As of June 30, 2016, none of the Town's bank balance of \$1,057,366 was exposed to custodial credit risk.

**5. LONG-TERM LIABILITIES**

The Town has issued unsecured General Obligation Bonds to purchase fire trucks and to expand the municipal building. A schedule of changes in the bonds outstanding as of June 30, 2016, follows:

	<u>Original Amount</u>	<u>Principal Balance 07/01/15</u>	<u>Increases (Decreases)</u>	<u>Principal Balance 06/30/16</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	\$ 61,250	\$ (8,750)	\$ 52,500	\$ 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>720,827</u>	<u>(39,685)</u>	<u>681,142</u>	<u>42,473</u>
Totals	<u>\$1,125,000</u>	<u>\$ 782,077</u>	<u>\$(48,435)</u>	<u>\$ 733,642</u>	<u>\$ 51,223</u>

The annual debt service requirements to maturity of bonded debt as of June 30, 2016, are shown in the following schedule:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 51,223	\$ 36,115	\$ 87,338
2018	53,338	33,586	86,924
2019	55,559	30,951	86,510
2020	57,890	28,206	86,096
2021	60,337	25,343	85,680
2022-2026	307,876	81,795	389,671
2027-2028	<u>147,419</u>	<u>9,937</u>	<u>157,356</u>
Totals	<u>\$733,642</u>	<u>\$245,933</u>	<u>\$979,575</u>

**6. CAPITAL LEASE**

During the year ended June 30, 2014, the Town entered into a five-year capital lease agreement for a photocopier. The asset and the liability were recorded at the fair market value of the asset, \$9,840.

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

Depreciation expense of \$984 for the year ended June 30, 2016, has been included in depreciation expense and accumulated depreciation totaled \$2,214 at June 30, 2016. Lease payments totaled \$2,220.

Minimum future minimum lease obligations under the capital lease at June 30, 2016, are as follows:

Year Ending <u>June 30</u>	<u>Amounts</u>
2017	\$ 2,220
2018	2,220
2020	<u>1,665</u>
Total Minimum Lease Payments	6,105
LESS: Amount Representing Interest	<u>(562)</u>
Present Value of Minimum Lease Payments	<u>\$ 5,543</u>

## **7. INVESTMENT IN JOINT VENTURE**

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

At December 31, 2015, the joint venture had \$36,780,717 in net assets, which increased by \$1,870,509 from December 31, 2014. The Town of Eddington's share in the equity of the joint venture at December 31, 2015, was approximately 0.52% or \$192,853. Financial statements are available for the joint venture at MRC's administrative office, 395 State Street, Ellsworth, ME 04601. (See also Note 8.)

## **8. 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, has acquired an equity interest in PERC. (See also Note 7.)

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

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

The following summarizes the fund balances as of June 30, 2016:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Permanent Fund</u>
Nonspendable:			
Inventory	\$ 621	-	-
Cemetery Trust Fund	-	-	\$39,055
Restricted:			
Cemetery Trust Fund Income	-	-	34,465
Eddington Fire & Rescue Association	5,285	-	-
Town Picnic Donations	1,256	-	-
Resident Assistance Program	755	-	-
Committed:			
Fire Department Reserve	-	\$ 74,393	-
Fire Equipment Reserve	-	48,843	-
Summer Roads	-	40,769	-
Fire Department Truck Reserve	-	40,000	-
Major Road & Bridge Construction	-	25,000	-
Municipal Building Reserve	-	20,924	-
Fire Department Rescue Unit Reserve	-	15,000	-
Municipal Office Reserve	-	14,345	-
Fire Department Capital Reserve	-	6,000	-
Professional Service Reserve	30,018	-	-
Capital Improvement Reserve	10,518	-	-
Recycling Income Reserve	5,155	-	-
Respiratory/Physical Reserve	4,761	-	-
Business Park Reserve	3,930	-	-
MB/PB Building Fund Reserve	2,920	-	-
Animal Welfare Reserve	3,473	-	-
Restore Old Records Reserve	2,195	-	-
Right of Way Reserve	1,851	-	-
Bicentennial Fund Reserve	1,641	-	-
Public Accessibility Reserve	750	-	-
Veteran's Memorial Brick Sales	715	-	-
Civil Defense Reserve	300	-	-
Unassigned	561,512	-	-
Total Fund Balances	<u>\$637,656</u>	<u>\$285,274</u>	<u>\$73,520</u>

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

The composition of interfund balances as of June 30, 2016, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Road Account	General Fund	\$65,769
Fire Department Reserve	General Fund	6,000
Total		<u>\$71,769</u>

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

Transfers are used to move revenues from one fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

**11. CEMETERY TRUST FUND**

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

As June 30, 2016, \$34,465 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.

**12. INSURANCE**

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

**13. DEFERRED COMPENSATION PLAN**

On June 14, 1991, the Town of Eddington implemented a deferred compensation plan pursuant to Section 457 of the Internal Revenue Code for the Town's employees. Eligible employees may defer part of their compensation and the Town will match up to 6%, not to exceed the maximum allowed contribution of \$16,500. The Town paid \$7,369 for deferred compensation during the year ended June 30, 2016.

**14. COMMITMENT**

At June 30, 2016, the fire department had committed to purchase a rescue ambulance for \$45,000, less \$2,500 for a trade in of an older rescue unit, for a net purchase price of \$42,500. Future appropriations will fund this commitment.

**15. LOSS CONTINGENCY**

During the year ended June 30, 2015, Emera Maine filed an application with the Town for a tax abatement for personal property. For the tax assessment year of April 1, 2012, Emera Maine claimed on the declaration of property values form that they had 9.87 miles of transmission line. Emera Maine filed the abatement request on June 19, 2015, stating that they did not in fact own all of that line, and that there had been a mistake on the original declaration of property values form. As of April 24, 2017, the case is currently in appeals with the Supreme Court and the outcome is uncertain. The Town has not accrued a loss contingency since the outcome of the case won't be

**TOWN OF EDDINGTON  
NOTES TO FINANCIAL STATEMENTS**

known until the Supreme Court makes a decision or settle. The maximum loss the Town could sustain would be to refund the "overpaid" taxes plus interest, which is probably in excess of \$80,000.

**16. SUBSEQUENT EVENT**

On July 19, 2016, the Town of Eddington secured a general obligation bond through Peoples United Bank in the amount of \$315,000 for the purpose of reimbursing the Town's expenditures in connection with the acquisition of the fire truck. The terms of the bond obligation is due in 7 annual payments of \$45,000 principal plus interest at a rate of 2.35%.

The Town amended the terms of their current loans as follows:

- Beginning July 19, 2016, the 2008 Municipal Building Bond with an original principal amount of \$950,000 was modified to change the interest of the bond from 4.98% to 2.85%.
- Beginning July 19, 2016, the 2001 Fire Truck Bond with an original principal amount of \$175,000 was modified to change the interest of the bond from 4.738% to 2.85%.

**TOWN OF EDDINGTON**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL**  
**BUDGET BASIS**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>FAVORABLE</u>
<b>REVENUES</b>				<b>(UNFAVORABLE)</b>
<i>Taxes:</i>				
General Property	\$ 2,435,881	\$ 2,435,881	\$ 2,433,131	\$ (2,750)
Change in Deferred Property Taxes	-	-	9,600	9,600
Supplemental Taxes	2,500	2,500	-	(2,500)
Interest and Penalties	20,000	20,000	22,585	2,585
Excise	370,000	370,000	393,725	23,725
Total Taxes	2,828,381	2,828,381	2,859,041	30,660
<i>Licenses and Permits</i>	-	-	5,873	5,873
<i>Intergovernmental Revenues:</i>				
State of Maine:				
Revenue Sharing	106,000	106,000	136,186	30,186
Homestead Reimbursement	47,196	47,196	36,843	(10,353)
Local Road Assistance Grant	-	-	11,948	11,948
Tree Growth	-	-	6,153	6,153
Other State of Maine	1,352	1,352	2,011	659
Town of Clifton - Fire Protection	-	-	25,000	25,000
Total Intergovernmental Revenues	154,548	154,548	218,141	63,593
<i>Other Revenues:</i>				
Interest	-	-	2,934	2,934
Agent Fees	-	-	9,504	9,504
PERC	-	-	8,080	8,080
Grants	-	-	4,425	4,425
Donations	-	-	13,654	13,654
Meridian Mobile	-	-	7,735	7,735
Miscellaneous	50,000	50,000	33,865	(16,135)
Total Other Revenues	50,000	50,000	80,197	30,197
<b>TOTAL REVENUES</b>	<b>3,032,929</b>	<b>3,032,929</b>	<b>3,163,252</b>	<b>130,323</b>
<b>EXPENDITURES</b>				
General Government	33,680	33,680	34,107	(427)
Administrative	346,800	346,800	331,563	15,237
Highway	279,900	279,900	222,895	57,005
Protection	372,186	687,186	657,245	29,941
Human Services	139,872	139,872	180,560	(40,688)
Education: SAD #63	1,597,704	1,597,704	1,597,704	-
Capital Improvement Reserve	-	-	-	-
Municipal Building Interest Payment	76,102	76,102	76,101	1
Veteran's Memorial	-	-	92	(92)
Unanticipated Expense and Emergencies	7,500	7,500	-	7,500
Special Assessments	239,185	239,185	206,830	32,355
Total Expenditures	3,092,929	3,407,929	3,307,097	100,832
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(60,000)</b>	<b>(375,000)</b>	<b>(143,845)</b>	<b>231,155</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Budget Transfer (to) from Other Funds	(212,948)	(212,948)	(127,112)	85,836
Total Other Financing Sources	(212,948)	(212,948)	(127,112)	85,836
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>(272,948)</b>	<b>(587,948)</b>	<b>(270,957)</b>	<b>316,991</b>
<b>FUND BALANCE - July 1, 2015</b>	<b>908,613</b>	<b>908,613</b>	<b>908,613</b>	<b>-</b>
<b>FUND BALANCE - June 30, 2016</b>	<b>\$ 635,665</b>	<b>\$ 320,665</b>	<b>\$ 637,656</b>	<b>\$ 316,991</b>

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

**Budgetary Information**

A budget is adopted for the General Fund only and is not required for the other funds. The original budget and related estimated revenues and expenditures represent the spending authority enacted at the town meeting where the budget was discussed and approved by the residents of the Town on June 9, 2015, and includes estimated approved budgetary carry-forwards from the prior fiscal year. The final budget represents the original budget with additions from special Town meetings, where additional expenditures are discussed and approved by the residents of the Town. There was only one special Town meeting during the year that added to the budget, and that was held on August 18, 2015. This budget is established in accordance with the various laws which govern the Town's operations.

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

**Budgetary Compliance**

Expenditures may not legally exceed budgeted appropriations without approval of the townspeople at a special Town meeting. There are two exceptions regarding expenditures in excess of budgeted appropriations. Municipal officers are legally obligated to provide financial assistance to eligible applicants of the general assistance program even if doing so creates an overdraft. Another exception is provided by Title 23, Section 2705, M.R.S.A. which allows road maintenance accounts to be overdrawn by not more than 15% of the budgeted appropriation. The following accounts had actual expenditures that exceeded budgeted appropriations in the General Fund as of June 30, 2016:

General Government	\$427
Veteran's Memorial	\$92



# SUPPLEMENTARY INFORMATION

**TOWN OF EDDINGTON, MAINE  
SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>BALANCES</u> <u>07/01/15</u>	<u>APPROPRIATIONS</u>	<u>OTHER CREDITS AND TRANSFERS</u>
<b>General Government:</b>			
Selectmen Salaries	-	\$ 6,200.00	-
Planning Board Salaries	-	5,880.00	-
Ballot Clerks and Moderator	-	1,500.00	\$ 1,020.53
Board of Assessors	-	950.00	-
Assessor's Agent	-	19,000.00	-
Assessor's Expenses	-	150.00	-
Business Park	\$ 3,929.96	-	-
Public Accessibility	750.00	-	-
Total	<u>4,679.96</u>	<u>33,680.00</u>	<u>1,020.53</u>
<b>Administrative:</b>			
Office Supplies	-	3,000.00	-
Office Postage	-	2,250.00	875.16
Deeds and Liens	-	350.00	-
Lien Discharge Notices	-	1,200.00	2,144.00
Legal Notices	-	1,500.00	-
Printing	-	1,800.00	-
Miscellaneous	-	600.00	-
Professional Services	12,467.46	30,000.00	-
Town Manager	-	51,439.00	-
Office Salaries	-	91,810.00	-
Retirement	-	7,217.00	-
Code Enforcement Officer	-	13,390.00	5,457.12
Town Official Expenses	-	800.00	-
Workshops and Dues	-	1,500.00	-
Employees Income Protection	-	1,675.00	-
Employees Health Insurance	-	32,500.00	-
F.I.C.A. Taxes	-	17,500.00	-
Municipal Building / Equipment	-	18,000.00	-
Utilities	-	28,000.00	-
Comprehensive Insurance	-	8,163.00	-
Public Official Insurance	-	4,650.00	-
Unemployment Taxes	-	2,268.00	-
Auditor	-	7,450.00	850.00
Maine Municipal Dues	-	2,682.00	-
Computer Licensing Fee	-	8,556.00	-
MB/PB Building Fund	2,919.74	-	-
Municipal Office Reserve	7,340.90	3,500.00	3,503.67
Municipal Building Reserve	10,915.72	5,000.00	5,008.75
Right-of-Way Reserve	1,851.00	-	-
Total	<u>35,494.82</u>	<u>346,800.00</u>	<u>17,838.70</u>
<b>Highway:</b>			
Winter Maintenance	-	129,900.00	-
Summer Roads	-	125,000.00	11,948.00
Major Road & Bridge Construction	-	25,000.00	-
Town Road Reserve	-	-	-
Total	<u>-</u>	<u>279,900.00</u>	<u>11,948.00</u>

TOTAL AVAILABLE	EXPENDITURES	BALANCES		
		LAPSED TO SURPLUS OVERDRAFT	UNEXPENDED	CONTINUING 06/30/16
\$ 6,200.00	\$ 6,200.00	-	-	-
5,880.00	5,225.00	\$ -	\$ 655.00	-
2,520.53	2,671.62	151.09	-	-
950.00	950.00	-	-	-
19,000.00	19,000.00	-	-	-
150.00	60.00	-	90.00	-
3,929.96	-	-	-	\$ 3,929.96
750.00	-	-	-	750.00
39,380.49	34,106.62	151.09	745.00	4,679.96
3,000.00	2,706.01	-	293.99	-
3,125.16	3,125.16	-	-	-
350.00	168.34	-	181.66	-
3,344.00	3,344.00	-	-	-
1,500.00	1,993.47	493.47	-	-
1,800.00	792.60	-	1,007.40	-
600.00	768.32	168.32	-	-
42,467.46	12,449.47	-	-	30,017.99
51,439.00	51,721.56	282.56	-	-
91,810.00	94,497.83	2,687.83	-	-
7,217.00	7,368.92	151.92	-	-
18,847.12	12,427.46	-	6,419.66	-
800.00	812.38	12.38	-	-
1,500.00	1,422.92	-	77.08	-
1,675.00	1,662.60	-	12.40	-
32,500.00	32,741.64	241.64	-	-
17,500.00	19,778.30	2,278.30	-	-
18,000.00	20,882.43	2,882.43	-	-
28,000.00	25,658.97	-	2,341.03	-
8,163.00	12,775.40	4,612.40	-	-
4,650.00	4,650.00	-	-	-
2,268.00	35.19	-	2,232.81	-
8,300.00	8,300.00	-	-	-
2,682.00	2,811.00	129.00	-	-
8,556.00	8,668.58	112.58	-	-
2,919.74	-	-	-	2,919.74
14,344.57	-	-	-	14,344.57
20,924.47	-	-	-	20,924.47
1,851.00	-	-	-	1,851.00
400,133.52	331,562.55	14,052.83	12,566.03	70,057.77
129,900.00	126,715.60	-	3,184.40	-
136,948.00	96,178.99	-	-	40,769.01
25,000.00	-	-	-	25,000.00
-	-	-	-	-
291,848.00	222,894.59	-	3,184.40	65,769.01

	<u>BALANCES</u> <u>07/01/15</u>	<u>APPROPRIATIONS</u>	<u>OTHER</u> <u>CREDITS</u> <u>AND</u> <u>TRANSFERS</u>
<b>Protection:</b>			
Animal Control	\$ 2,775.83	\$ 5,100.00	\$ 416.00
Penobscot Sheriff's Contract	-	84,500.00	-
Fire Department Operations	-	24,500.00	2,295.90
Fire Department Compensation	-	51,820.00	2,515.10
Firefighter Compensation	-	50,000.00	7,735.00
Firefighter Supplies (Fire Fighter I & II)	-	5,000.00	3,368.18
Fire Chief Salary	-	18,000.00	-
Fire Chief Supplies	-	200.00	-
Fire Department Equipment	-	12,000.00	7,506.51
Respiratory/Physicals	4,849.61	1,000.00	-
Fire Department Insurance	-	9,500.00	-
Fire Equipment Note - 1992	-	12,000.00	-
Fire Hydrants - Bangor Water	-	21,906.00	-
Fire Hydrants - Brewer Water	-	31,160.00	-
Street Lights	-	3,000.00	-
Fire Truck	-	315,000.00	189.00
Rescue Sled	-	-	6,822.16
Fire Truck Reserve	20,000.00	20,000.00	-
Rescue Unit Reserve	7,500.00	7,500.00	-
Fire Equipment Reserve	32,071.49	15,000.00	1,771.79
Fire Department Reserve	74,333.71	-	59.57
Fire Department Capital Reserve	6,000.00	-	-
Civil Defense Reserve	300.00	-	-
Total	147,830.64	687,186.00	32,679.21
<b>Human Services:</b>			
Resident Assistance Program	382.20	-	372.46
General Assistance	-	8,500.00	-
Cemetery - General Maintenance	-	7,900.00	2,006.87
Eddy Cemetery Reserve	881.87	-	(881.87)
Area Task Force on Aging	-	500.00	-
Hammond Street Senior Center	-	925.00	-
United Way	-	1,000.00	-
Historical Society	-	1,000.00	-
Restore Old Records Reserve	2,194.75	-	-
Bicentennial	1,641.12	-	-
Town Picnic	-	-	3,750.60
Eddington Clifton Civic Center	-	1,500.00	-
Regional Recreation Reserve	-	11,352.00	-
Solid Waste Disposal	-	41,000.00	24,663.49
Solid Waste Contingency	-	3,000.00	-
Trash Collection	-	47,700.00	-
Recycling	4,941.81	13,495.00	-
Municipal Field Recreation	3,465.62	2,000.00	-
Total	13,507.37	139,872.00	29,911.55
<b>Capital Improvement Reserve</b>	10,518.32	-	-
<b>Veteran's Memorial</b>	698.50	-	108.00
<b>Municipal Building: Interest Payment</b>	-	56,102.00	20,000.00
<b>Education: SAD #63</b>	-	1,597,704.00	-
<b>Unanticipated Expense and Emergencies</b>	-	7,500.00	(850.00)
<b>Special Assessments:</b>			
County Tax	-	205,883.00	-
Overlay	-	33,301.69	-
Total	-	239,184.69	-
Amounts Appropriated from Carryforwards	(2,500.00)	2,500.00	-
<b>DEPARTMENT TOTALS</b>	<b>\$ 210,229.61</b>	<b>\$ 3,390,428.69</b>	<b>\$ 112,655.99</b>

TOWN OF EDDINGTON  
COMBINING BALANCE SHEET  
CAPITAL PROJECTS FUND  
JUNE 30, 2016

	CAPITAL PROJECTS FUNDS							TOTAL CAPITAL PROJECTS FUNDS
	<u>FIRE TRUCK</u>	<u>RESCUE UNIT</u>	<u>FIRE EQUIPMENT</u>	<u>FIRE DEPARTMENT</u>	<u>MUNICIPAL OFFICE</u>	<u>MUNICIPAL BUILDING</u>	<u>ROAD ACCOUNT</u>	
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 40,000	\$ 15,000	\$ 48,843	\$ 74,393	\$ 14,345	\$ 20,924	-	\$ 213,505
Due from other Funds	-	-	-	6,000	-	-	\$ 65,769	71,769
<b>TOTAL ASSETS</b>	<u>\$ 40,000</u>	<u>\$ 15,000</u>	<u>\$ 48,843</u>	<u>\$ 80,393</u>	<u>\$ 14,345</u>	<u>\$ 20,924</u>	<u>\$ 65,769</u>	<u>\$ 285,274</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<i>Liabilities:</i>	-	-	-	-	-	-	-	-
<i>Fund Balances:</i>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	40,000	15,000	48,843	80,393	14,345	20,924	65,769	285,274
Unassigned	-	-	-	-	-	-	-	-
Total Fund Balances	<u>40,000</u>	<u>15,000</u>	<u>48,843</u>	<u>80,393</u>	<u>14,345</u>	<u>20,924</u>	<u>65,769</u>	<u>285,274</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 40,000</u>	<u>\$ 15,000</u>	<u>\$ 48,843</u>	<u>\$ 80,393</u>	<u>\$ 14,345</u>	<u>\$ 20,924</u>	<u>\$ 65,769</u>	<u>\$ 285,274</u>

**TOWN OF EDDINGTON**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**CAPITAL PROJECTS FUND**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<u>CAPITAL PROJECTS FUNDS</u>							<u>TOTAL CAPITAL PROJECTS FUNDS</u>
	<u>FIRE TRUCK</u>	<u>RESCUE UNIT</u>	<u>FIRE EQUIPMENT</u>	<u>FIRE DEPARTMENT</u>	<u>MUNICIPAL OFFICE</u>	<u>MUNICIPAL BUILDING</u>	<u>ROAD ACCOUNT</u>	
<b>REVENUES</b>								
Intergovernmental	-	-	-	-	-	-	\$11,948	\$ 11,948
Interest Income	-	-	\$ 9	\$ 59	\$ 4	\$ 8	-	80
Total Revenues	-	-	9	59	4	8	11,948	12,028
<b>EXPENDITURES</b>	-	-	-	-	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	9	59	4	8	11,948	12,028
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	20,000	7,500	16,763	-	7,000	10,000	150,000	211,263
Operating Transfers (Out)	-	-	-	-	-	-	(96,179)	(96,179)
Total Other Financing Sources	20,000	7,500	16,763	-	7,000	10,000	53,821	115,084
Net Change in Fund Balances	20,000	7,500	16,772	59	7,004	10,008	65,769	127,112
<b>FUND BALANCES—Beginning</b>	20,000	7,500	32,071	80,334	7,341	10,916	-	158,162
<b>FUND BALANCES—Ending</b>	<u>\$ 40,000</u>	<u>\$ 15,000</u>	<u>\$ 48,843</u>	<u>\$ 80,393</u>	<u>\$ 14,345</u>	<u>\$20,924</u>	<u>\$65,769</u>	<u>\$ 285,274</u>

<u>In Memory Of</u>	<u>Date of Death</u>	<u>Age</u>
Aldrich, Richard J.	11/02/2016	57
Berube, Michael A.	10/22/2016	59
Bull, James W.	03/02/2017	95
Burpee, Marie A.	02/05/2017	66
Burpee, Russell D.	03/28/2017	72
Call, Susan J.	12/27/2016	56
Campbell, Timothy L.	03/22/2017	56
Carlisle, Michelle L.	06/19/2016	45
Carson-Preston, Grita M.	01/24/2017	85
Clow, William B.	04/27/2017	81
Cruz, Maria S.	05/04/2017	41
Francis, Joan M.	03/07/2017	96
Gilbert, Carol L.	11/28/2016	70
Hawkins, Judith E.	04/05/2017	58
Horten, Cynthia M.	11/24/2016	59
Kinney, Keith R.	11/14/2016	74
Kuebel, Frank W.	07/08/2016	86
Martin, Arlan K.	11/05/2016	71
Mitchell, Kathleen E.	12/04/2016	90
Murray, Norman J. Sr.	02/26/2017	84
Perry, Isaiah M.	11/23/2016	8
Sprague, Anna G.	01/01/2017	92
Stephens, Gloria A.	05/01/2017	79
Sutherland, Beth M.	07/10/2016	54
Terrill, Frances E.	03/28/2017	76