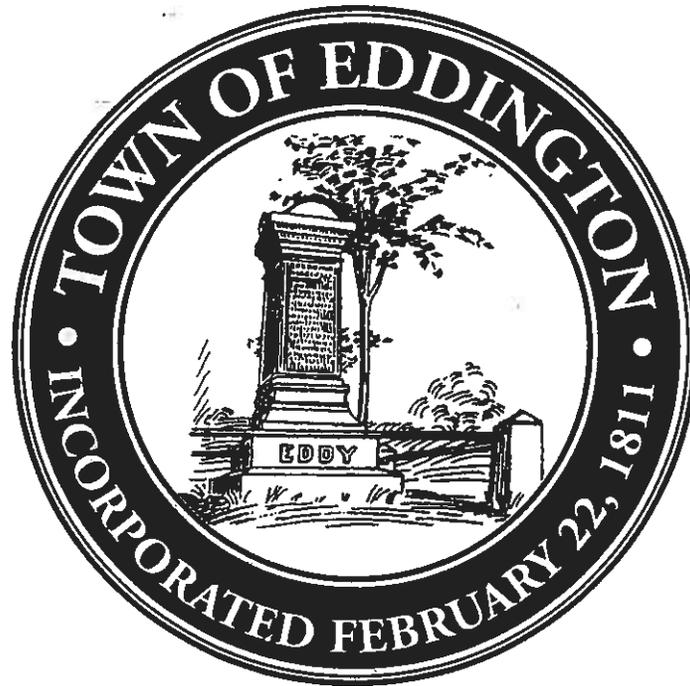


A  
N  
N  
U  
A  
L

2011 -2012

MUNICIPAL  
OFFICERS



EDDINGTON  
MAINE

R  
E  
P  
O  
R  
T

**TOWN OFFICE ADDRESS**

F.A. Wood Municipal Office  
906 Main Road  
Eddington, ME 04428  
Town website: [www.eddingtonmaine.gov](http://www.eddingtonmaine.gov)

**OFFICE HOURS**

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

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

**TELEPHONE NUMBERS**

Office: 843-5233  
Fax: 843-7758

**FIRE DEPARTMENT**

Non-emergency: 843-5251

**FIRE WARDEN**

843-5251

**EDDINGTON SCHOOL**

843-6010

**EDDINGTON POST OFFICE**

843-6519

**SELECTMEN'S MEETINGS**

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

**PLANNING BOARD MEETINGS**

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

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

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

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

**TOWN OF EDDINGTON INFORMATION CHANNEL**

Time-Warner Cable Customers – Channel 7



# 2011-2012 ANNUAL REPORT

*Please Bring This Book to Town Meeting*

## TOWN MEETING SCHEDULE

Tuesday, March 20, 2012

7:00 p.m. – Meet at the Eddington School  
to act on articles on the annual warrant.

### TOWN OFFICERS MARCH 2011- MARCH 2012

**Moderators:** Shawna L. Hinkley, Charles Gilbert III

### SELECTMEN

Joan Brooks – Chairman (2014)      Donn Goodwin (2014)  
Charles Grover Jr. –Vice Chairman (2012)  
Peter Lyford (2013)   Charles Baker Jr. (2013)

**Town Manager, Tax Collector, Town Clerk, Overseer of the Poor:**  
Russell J. Smith

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

**Deputy Tax Collector, Deputy Town Clerk, Deputy Overseer of the Poor, Treasurer**  
Denise M. Knowles

**Deputy Tax Collector, Deputy Town Clerk, Overseer of the Poor**  
Theresa M. Clair

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

**Alternate LPI :** Rick Leavitt  
**Alternate CEO :** Charles Plummer

**Road Commissioner**  
Russell J. Smith

**Superintendent of Schools**  
David Anderson

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

**School Administrative District Directors**

Pamela Dorr (2011) Vacant (2013) Therese Anderson (2012)  
Jeff Thurlow (2014) Donald MacKenzie (2013)

**Fire Department**

James Ellis, Fire Chief

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

James Ellis

**Assessors**

Roscoe Kent, Chairman (2014)  
Charles Plummer (2012) Mary Lynn Hunter (2013)  
Elizabeth Morin, Assessors' Agent – Hamlin Associates Inc.

**Animal Control Officer**

Joseph Murphy

**Cemetery Board**

Wendy Giguere (2014) Carol Alley (2012) Sandra Cookson (2013)

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

Timothy Higgins Richard Whitmore

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

Rodney Buswell

**Fence Viewer (1 year term)**

Vernon Shaw Jonathan Weed

**Sealer of Weights and Measures:**

State of Maine

**Recreation Committee**

Rodney Buswell (2014) Claude Berthiaume (2012) Joseph Sekera (2013)

**Scholarship Committee**

Ralph Russell (2014) Ann Marie Wheeler (2012) Donna Oliver (2013)

**Board of Appeals**

Cynthia McDonald Melanson, Chairman (2012)  
Gary Poisson (2012)  
Timothy Higgins (2013) Richard Whitmore (2012) Patricia Wilking (2013)

**Planning Board**

Thomas Vanchieri, Chairman (2014)  
Susan Dunham-Shane, Vice-Chairman (2016)  
Frank Higgins (2017) Henry Hodges (2016) Gretchen Heldmann (2012)  
Alternates: Michael Shephard - Craig Knight

**Economic Development Committee**

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

**WEB Masters**

Gretchen Heldman  
Craig Russell

**Historical Society**

Richard Bowden, President  
Robert Dorr, Vice President  
Alice Higgins, Treasurer  
Denise Knowles, Secretary

**Representative to the Legislature**

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

**State Senator**

Richard Rosen  
P.O. Box 877  
Bucksport, ME 04416  
Home Telephone 469-3779 Senate Telephone 1-800-423-6900  
rosen113@aol.com

**Congress of the United States**

**House of Representatives**

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

**United States Senate**

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

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943  
[www.michaud.house.gov](http://www.michaud.house.gov)

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

January 17, 2012

COMMITTEES:  
VETERANS' AFFAIRS  
SUBCOMMITTEE ON HEALTH  
CHAIRMAN

TRANSPORTATION AND INFRASTRUCTURE  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
AND HAZARDOUS MATERIALS  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,  
PUBLIC BUILDINGS AND  
EMERGENCY MANAGEMENT

SMALL BUSINESS  
SUBCOMMITTEE ON RURAL AND URBAN  
ENTREPRENEURSHIP  
SUBCOMMITTEE ON FINANCE AND TAX

Dear Eddington residents and friends,

These days I'm as frustrated as anyone with the partisan gridlock in Washington. Even the most routine congressional functions, such as passing budgets, are caught up in irresponsible political games. One way to stop this is a bill I am pushing that would make sure members of Congress wouldn't get paid if they fail to pass budget and appropriation bills on time. It is time for Congress to get serious and show some common sense.

Yet, despite congressional dysfunction, I'm pleased to report progress on a number of initiatives important to Maine. Last year, Congress passed the Small Business Jobs Act, which included my amendment to ensure Maine small business lending agencies qualified for funding under the bill. As a result, Maine received \$13.2 million last September to support small business development. Since a requirement of the funding was to match every federal dollar with 10 additional dollars, that one investment is expected to spur \$132 million in small business lending in our state.

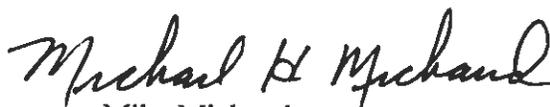
My work in support of our nation's veterans continues to be very important to me. Last October, the House passed a measure I authored to ensure that severely disabled and elderly veterans are able to get the care they need at Maine's state veterans' homes. I'm pleased that it passed unanimously in the House, and I'm hopeful the Senate acts on it soon.

We still have much work to do to create jobs and grow our national and state economies. Last year, I visited many Maine manufacturers and received a tremendous amount of valuable feedback. After these visits, and having heard back from over 85 Maine companies that filled out an online survey I created, it was made clear to me that legislative action is needed at the federal level to do more to boost our manufacturers and the positive impact they have on our economy.

My highest priority has always been ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at my Bangor office at 207-942-6935. I also encourage you to visit my website ([www.house.gov/michaud](http://www.house.gov/michaud)), where you can email me, sign up for email updates, and connect with me on Facebook and Twitter.

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

With warmest regards,



Mike Michaud  
Member of Congress

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

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

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

WATERVILLE:  
16 COMMON STREET  
WATERVILLE, ME 04901  
PHONE: (207) 873-5713  
FAX: (207) 873-5717



SUSAN M. COLLINS  
MAINE

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

# United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:  
HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS,  
RANKING MEMBER  
APPROPRIATIONS  
ARMED SERVICES  
SPECIAL COMMITTEE  
ON AGING

February 3, 2012

Town of Eddington  
906 Main Road  
Eddington, ME 04428

Dear Friends,

As we begin a new year, I welcome this opportunity to share some of my recent work for the people of our great state.

The economy and jobs remain my highest priorities. More efficient transportation is essential to our economic growth. After a years-long, hard-fought battle, I successfully pushed through Congress a bill I wrote to allow the heaviest trucks to travel on Maine's federal interstates, instead of forcing them to use our secondary roads and downtown streets. This will make our streets safer, reduce fuel consumption, and allow our businesses to be more competitive. I was pleased to have the support of many Maine groups, from the Maine State Police and the Parent-Teacher Association to the Maine Motor Transport Association and many others that helped me advocate for this sensible change.

I was also successful in my efforts to prevent the federal government from limiting certain vegetables, including Maine's potatoes, in school meal programs. Nationwide this ill-conceived proposal would have cost our schools, the states, and families an estimated \$6.8 billion over five years. I built support from both sides of the aisle and from across the country to ensure that schools maintain the flexibility they need to serve students healthy and affordable meals. This proposed rule was a prime example of excessive Washington regulation.

In my effort to protect jobs, I also introduced bipartisan legislation to ensure that the proposed EPA regulations known as the "Boiler MACT" rules protect the environment and public health without jeopardizing jobs in our state, particularly in the forest products industry. I also continued to help advance the development of deep water, off-shore wind energy at the University of Maine, which has the potential to provide clean energy and to create thousands of new jobs.

On the Armed Services Committee, I worked to secure funding for shipbuilding at Bath Iron Works, submarine overhauls at Portsmouth Naval Shipyard, and the manufacturing of aircraft engines at Pratt and Whitney, as well as to strengthen the 101st Air Refueling Wing in Bangor and the Maine Military Authority in Limestone. The new defense funding bill also includes my amendment to expedite the claims of veterans with

severe disabilities like the soldier I met who is suffering from ALS, also known as Lou Gehrig's disease.

Last year, the President signed legislation I coauthored creating a national plan for combating Alzheimer's disease, which affects more than five million Americans and their families. In another health-related development, at my urging, the Food and Drug Administration allowed clinical trials to begin on the artificial pancreas, a device that could dramatically improve the health and quality of life for people with Type I diabetes.

Many Mainers have contacted me to express concern about the Postal Service, which is the linchpin of a nearly \$1 trillion mailing industry that employs 8.6 million people. I've sponsored bipartisan legislation to rescue the U.S. Postal Service from financial failure next year. This bill provides flexibility to the USPS to restructure itself in an effort to save billions of dollars and preserve universal postal service for all Americans, no matter where they live.

In December, I cast my 4,825<sup>th</sup> consecutive vote, making me the longest currently serving Senator never to have missed a vote. I am grateful for the opportunity to serve the Town of Eddington 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 <http://collins.senate.gov>. May 2012 be a good year for your family, your community, and our state.

Sincerely,

A handwritten signature in black ink that reads "Susan Collins". The signature is written in a cursive, flowing style.

Susan M. Collins  
United States Senator



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1440

TTY: (207) 287-4469

**David D. Johnson**

107 Rooks Road

Eddington, ME 04428

(207)843-6929

[djhouse20@gmail.com](mailto:djhouse20@gmail.com)

January 2012

Dear Friends and Neighbors,

As the Second Regular Session of the Maine State Legislature convenes, I would like to thank you for granting me the opportunity to serve Eddington, and all of District 20, in the Maine House of Representatives.

The First Regular Session of the Legislature was a busy one, as lawmakers faced many difficult issues and decisions. I believe you will be pleased with the accomplishments achieved by the Legislature so far. My colleagues and I were able to pass important legislation with strong bipartisan support. These initiatives included tax reform, a budget passed with near unanimous support, regulatory reform, welfare reform, and pension reform. I believe these efforts will set the tone for the upcoming session, as we continue our work toward restoring good governing principles to state government.

The Joint Standing Committee on Veterans and Legal Affairs, on which I serve, had many issues brought before it for consideration, including measures related to election and campaign laws. Over 100 bills were referred to the Committee for consideration during the First Regular Session, and I look forward to continuing my work on the Committee during the upcoming session.

An excellent resource for staying informed about legislative activity is the Legislature's website, which can be found at <http://www.maine.gov/legis>. On the website you can find up-to-date bill status information, public hearing dates, and roll call votes on legislation. I would also encourage you to sign up to receive my weekly e-newsletter, by e-mailing me at [djhouse20@gmail.com](mailto:djhouse20@gmail.com).

Please do not hesitate to contact me should you have questions, concerns, or thoughts about matters pertaining to state government. It is with your input that I am best able to represent you.

Sincerely,

A handwritten signature in cursive script that reads "David D. Johnson".

David D. Johnson  
State Representative



## **Annual Report to Eddington**

A Message from Senator Richard Rosen

January 2012

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the citizens of Eddington and our region.

When the 125<sup>th</sup> Legislature took its oath of office last December, my colleagues and I promised to move Maine in a new direction and to make our state more prosperous, and our government affordable and responsive to all Mainers. During those first months, lawmakers were burdened with dire budget projections of a billion dollar shortfall. Many thought that this would limit our ability to pass significant legislation. Instead, we chose to view the many difficult challenges facing Maine as opportunities to fix long standing problems. Over the months that ensued, the Legislature approved a number of significant reform measures to our health insurance market, tax policies, and state regulations. We worked hard to affect the change we promised and we succeeded.

While the Legislature dealt with some very contentious issues, the most dramatic improvements resulted from working together in a bipartisan fashion. Difficult decisions were made in an atmosphere of respect and consensus building. I am proud to say that the state budgets and the initiative to promote job creation through regulatory reform and fairness passed with overwhelming support from both sides of the aisle. As a result, Maine citizens will see tax cuts for working families, increased aid to education, pension reform that will protect pensions while reducing the unfunded liability by \$1.7 billion, and welfare reform that promotes greater independence and protects those unable to take care of their own basic needs.

Though important progress has been made, we have a great deal of work ahead. The most daunting task will be addressing a staggering \$120 million shortfall within the Department of Health and Human Services and its MaineCare program. In terms of all spending, MaineCare accounts for 32 percent of the state budget and enrollment is expected to grow. Difficult structural changes to the MaineCare program must be made soon; but I am confident that if we continue to work together as we did last year, we can return MaineCare back to a sustainable and quality system that protects Maine's most at-risk citizens.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at [rosen113@aol.com](mailto:rosen113@aol.com).

Sincerely,

Richard Rosen  
Maine State Senator

## TOWN MANAGER'S REPORT

To the Municipal Officers and Citizens of Eddington, I respectfully submit the Annual Report for the 2010-2011 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.

Eddington celebrated its 200<sup>th</sup> Birthday in 2011. The 200th anniversary of the Town's incorporation was marked by a number of programs held through out the year. The original Incorporation was held at Comins Hall on February 22<sup>nd</sup>, 2011. A wreath laying ceremony at the Eddy Monument on Memorial Day, A Flag Day Celebration at the Municipal Building put on by Judy Butler and the big celebration took place on the weekend of July 22, 23 & 24<sup>th</sup>, 2011 with a parade and events at the Municipal Building with Fireworks at Camp Roosevelt to top of the day. In October, an event at the Salmon Club and a Tree Lighting ceremony on November 22<sup>nd</sup>. I would like to thank the Bicentennial Committee for all their time and efforts to make the events that took place something that will be remembered for many years to come. I would also like to thank the many people involved that participated, donated or attended that made the Eddington Bicentennial a great success. The Town of Eddington is very fortunate to have such dedicated volunteers to make such an event happen.

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

The Town of Eddington strives to provide the best possible service to its residents and still maintain a very frugal budget. School and County budgets are separate from the Municipal budget and the loss of revenues to the schools is passed on to the property tax payer. We will strive to keep taxes down as much as possible during and after these rough economic times. I would urge the citizens of the town to become involved in the School Board and Budget meetings so that you will have an understanding of what is going on. Revenues have increased in 2011 thus for the 2012-13 Budget year we are able to take \$20,000.00 more from unappropriated surplus to put towards the Budget. Building permits were up slightly in 2011 thus we anticipate \$25,000.00 more in tax revenues. Revenue Sharing is up slightly over the previous year. The new revenues will offset the increase in this year's budget. If the School budget will stay at last years funding levels we should see no increase in taxes for 2012.

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

I would like to especially thank the Planning Board for the time that has been put in this past year on rewriting and finalizing the Zoning and Subdivision Ordinances that has taken several years to accomplish. Their efforts are greatly appreciated. These Ordinances will be voted on at Town Meeting on March 20<sup>th</sup>, 2012.

I would like to thank Charles Norburg, Jr., our Code Enforcement Officer and Licensed Plumbing Inspector. Permits are up slightly over 2010 and we hope that this is a sign that the economy is starting to change for the good and building and development will start moving again. He is available on Tuesdays 8 am to 3 pm and Friday mornings to answer questions, issue building permits and do plumbing inspections. We will be working diligently this coming year on code violations.

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

I would like to thank our Fire Chief, Jim Ellis, the Eddington Fire Department & EMS for their dedication and time that has been put in this past year. Firefighter Craig Russell is continuing to work in the department full time and has proven 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.

The I-395 connector route to Route 9 is back on the table. After being idle for almost two years, MDOT notified the Town of Eddington in early January 2012 of its preferred routes. Information is being gathered on these routes to find out what has gone on the last two years with no knowledge or participation of the Town. Meetings are planned in early April 2012 and urge all citizens to keep informed of the possibility of a new route that will effect a number of properties on the Lambert, Clewleyville and Levenseller Roads and connecting onto Route 9 at the foot of Meadowbrook Hill. The State website is [www.i395-rt9-study.com](http://www.i395-rt9-study.com) for more information. Please keep informed.

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 Russell Smith, Town Manager, and the office staff Shawna Hinkley, Denise Knowles and Theresa Clair for doing an excellent job in accomplishing the day-to-day business of the Town and serving the approximately 2,200 residents in a pleasant and efficient manner.

The Board also acknowledges, with thanks, the following: the work done by Fire Chief Jimmy Ellis and his entire department, Deputy Sheriff Daren Mason, and Code Enforcement/Plumbing Inspector, Charles Norburg. The Town is fortunate to have these people, along with other citizens, who are willing and able to serve on the various boards and committees required to operate the Town efficiently. They all deserve our thanks for the many hours they contribute. The Board of Selectmen encourages any one interested in joining them to contact the Town Manager.

Copies of the revised Zoning and Subdivision ordinances, as presented by the Planning Board, are available on the Town's website and will be voted on at the Town Meeting. This website also includes a wealth of information that can answer many questions you have about the Town.

The Board regularly meets the third Tuesday of every month to act on the business of the Town. When necessary, the Board may also meet on the first Tuesday of the month. The Board welcomes input from the Town's citizens at these meetings.

We urge the inhabitants of Eddington to attend the annual Town Meeting to vote on all of the articles concerning the Town's affairs.

Respectfully Submitted,

Joan L. Brooks, Chairman  
Charles Grover, Jr., Vice Chairman  
Charles Baker, Jr.  
Donn Goodwin  
Peter Lyford

## PLANNING BOARD REPORT 2011

The Planning Board Presents the following report to the citizens of Eddington:

The Board started the year putting finishing touches on the Wind Energy Facility Ordinance and preparing for two public hearings on the Ordinance. The hearings were held on January 27<sup>th</sup> and February 10<sup>th</sup>. Both hearings were well attended. Those in attendance gave thoughtful comments on many elements of the ordinance as presented. Some minor adjustments were made after the hearings and the ordinance was presented for acceptance or rejection at the Town Meeting in March. The ordinance was accepted by citizens present at the meeting.

After the annual town meeting the Board turned their attention to the regular business of reviewing applications for signs and projects. During calendar 2011 two existing businesses came to the Board to once again expand their businesses. One business relocated to a site that had been an eyesore for many years and turned it into a positive asset for the town. The second business desired to make a major commitment to expanding their footprint and to make Eddington their headquarters. It is always a pleasure for the Board to work on projects with business owners who want to invest in growing the commercial possibilities of our town. We had several other projects come before the Board. One was also a growth of an existing business and several others were consulting the Board to determine the feasibility of their proposed projects. For a second year there were no subdivision proposals submitted for consideration.

The other major work of the Board was the continued review, and integration where necessary, of Town Counsel's comments regarding the revised Zoning and Subdivision ordinances. Review of the Subdivision Ordinance comments commenced in April. There were enough subjects and wording challenges in the two ordinances that it was decided to not seek a special town meeting during 2011 for acceptance and to instead hold a public hearing in early 2012 and present both ordinances for acceptance at the March 2012 Town Meeting.

Jeff Thurlow resigned from the Board after his election to the School Board. Jeff served for many years. He put in many hours working on Eddington's Comprehensive Plan and the ordinance changes that grew out of the adoption of the plan. The Board thanks him for all his work. Alternate Frank Higgins was made a full member to fill Jeff's spot. The Board welcomed Michael Shepherd and Craig Knight as new alternates.

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

Respectfully submitted,

Tom Vanchieri, Chairman

Susan Dunham Shane, Vice Chairman

Gretchen Heldmann

Frank Higgins

Henry Hodges

Michael Shepherd, alternate

Craig Knight, alternate

## REPORT FROM THE ASSESSORS' AGENT

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

### \*\*\*\*\*ATTENTION\*\*\*\*\*

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

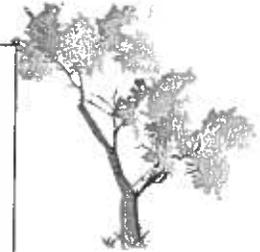


### \*\*\*\*\*VETERANS\*\*\*\*\*

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

### TREE GROWTH

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



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

Elizabeth Morin, Assessors' Agent  
Roscoe Kent  
Charles Plummer  
Mary Lynn Hunter  
Board of Assessors

## **GENERAL ASSISTANCE**

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

In 2011 we served 16 households with expenses totaling \$12,288.09. The State reimbursement was \$4,873.40 and \$1,792.27 from Social Security for a total reimbursement of \$6,665.67.

Applications for assistance are taken by appointment, Tuesday through Thursday, 8:00 a.m. to 11 a.m.

Respectfully submitted,

Theresa Clair  
General Assistance Administrator

## **AMERICAN FLAG PROGRAM**

The Town of Eddington is participating in the American Flag Program. Flags will be flown from May 1<sup>st</sup> to October 1<sup>st</sup> each year on the Main Roads in town. The program was started in 2007 and we will be going into our 5<sup>th</sup> year. Flags will last three to five years. The Town purchased replacement flags in 2011. Flags were taken down on August 29<sup>th</sup>, 2011 due to a hurricane that was due to hit and we did not want to damage anymore flags. We would like to ask if you have sponsored a flag if you would be willing to replace the flag in that same persons honor. The Galen Cole Foundation donated 24 flags with the town matching 24 flags. If anyone would like to sponsor a flag they are \$35.00. You can sponsor a flag in honor of someone who is living, someone who has served in the service or in memory of someone who has passed on. Your help in this program for Flags Across America will be greatly appreciated.

ANNUAL ANIMAL WELFARE REPORT - 2012  
Town of Eddington

Last year, I handled 37 calls, about the same as the previous year. Most of these calls involved loose dogs. There were also calls about animal abuse/neglect, barking dogs, stray cats, dog bites, stray livestock, and several animals hit by cars.

I can't stress enough how important it is to keep your pets contained. When I get a call about an animal hit by a car, a vast majority of the time the animal dies at the scene or I have to have it euthanized. It is traumatizing to the driver of the car and upsetting to the pet owners. Not to mention it breaks my heart. 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.

Another issue that has been coming up is legal responsibility. If you agree to take care of a friend's pet, you are legally responsible for anything that happens. Make sure you are committed to keeping the pet safe. If something happens, I can't hold the owner responsible, because they weren't around to prevent it. State law defines you as the "Keeper" and the keeper is held responsible.

I will prosecute animal abuse and neglect 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.

I have had a few 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. I do understand that dogs bark, but I also understand that people do not want to listen to a neighbor's dog barking. Please keep your neighbors in mind so I do not have to get involved.

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. If you don't license your dog, I will eventually be on your doorstep with a summons. Please save yourself the expense and hassle by licensing your dog.

Our animals depend on us to provide them with the necessities. Please ensure you have the time and means to take care of an animal before getting one. Once you have the animal, provide it with love and care. Be a responsible owner and you will never see me. More importantly, you will have a happy animal that provides you with years of joy.

Joe Murphy  
Animal Control Officer, Eddington

## Code Enforcement Officer/Plumbing Inspector's Report

### For the Year 2011

The year 2011 showed a 33% increase in permits for stick-built and modular housing over 2010, a slight turn-around in the economy, we hope. There were a total of 47 permits issued, with a valuation of \$1,850,600, a 38.7% increase over 2010. The valuation of stick-built and modular housing was \$1,506,000, which is 73% greater than 2010. The total construction value was lower than 2009 but house construction value was higher.

There were 29 plumbing permits issued; 15 internal permits, and 14 external permits, which is 12% below 2010.

A comparison breakdown of the building permits issued for the last few years is as follows:

	Year						
	2005	2006	2007	2008	2009	2010	2011
Homes:							
Stick-built	20	8	9	5	4	4	7
Modular	7	6	1	0	3	2	1
Manufactured Housing	13	2	2	2	6	1	5
Cottage (Including Replacement)					1	0	2
Other Permits:							
House Additions, Reconstructions and Renovations			10	3	8	5	6
Manufactured Housing Addition:			1	0	1	2	0
Garages: Stand-alone & attached:			15	6	11	7	9
Garage additions:			2	1	2	1	0
Outbuildings: sheds, pole barns, work shops, utility,			18	7	12	12	13
Cell Towers: (Co-locations)			2	2	1	0	0
Decks & Deck Roofs			4	4	1	6	3
Closed in porches:			0	2	5	0	0
Green house:			1	0	0	0	0
Fire Escape:			1	0	0	0	0
Pool			1	0	1	1	0
Dance Hall:			1	0	0	0	0
Canvas Bldgs.			0	3	0	0	0
Ramp:			0	2	0	2	1
Slab:			0	1	0	0	0
Internal construction			0	0	4	0	See Recon.
Wind Generator			0	0	1	0	0
Pump Station			0	0	1	0	0
Commercial – Store Addition			0	0	0	1	1 Patio

F.Y.I. The State has instituted an increase in plumbing permit fees: \$10 per fixture for internal plumbing and \$250 for a full subsurface wastewater design permit. The \$15 water quality surcharge for a complete septic system is still in effect.

CEO/LPI/LHO

## ROAD COMMISSIONERS REPORT

For the fiscal year 2011-12 the Town of Eddington general road work consisted of sweeping roads, replacing culverts, paving, sign replacement, ditching, roadside mowing, grading of dirt roads, downed trees, fixing numerous washouts throughout the year from heavy rains, etc.

### General Road Work

Rooks Road ditching, stabilization & driveway culvert	\$5,359.00
Clean Pond Inlet Culverts on Rooks Road 2 times	1,910.00
Rooks Road, brush and tree cutting	2,784.00
Eddy Heights, Davis Road bridges, ice and water removal	429.00
Road Sweeping	2,980.00
Road side mowing	2,000.00
Bangor Area Comprehensive Transportation System (BACTS)	167.80
Hatcase Pond Road, fill holes with gravel	391.00
Grading Blackcap Road 4 times and add gravel prior to 1 <sup>st</sup> time	3,324.00
Clewleyville, Levenseller, Hill Street, Eddy Heights, Davis, Chemo, Merrill & Nickerson Roads, fill pot holes, gravel shoulders, shimming intersections several times during the year	7,200.00
Beaver Replacement Clewleyville Road, USDA	148.75
Clewleyville & Levenseller Roads, repair washout damages, repair driveway culvert, clearing culvert of beaver activity	1,757.00
Sweets Hill Road, grading 2 times, washout from heavy rain, plugged culvert, flushed out, stump removal, ditching, gravel and stabilization	4,587.00
Prime patch & hot top for potholes	1,138.41
Gravel for road shoulders	560.00
Rip rap for culvert ends	192.00
Misc. street signs, road signs, posts, town signs & installation	3,204.79
Davis Road Hill, repaired shoulders and grade from sand buildup	3,526.00
Chemo Pond Road, installed 4 culverts, removed cross culvert, gravel, riprap ends, ditched left hand side of road to 124 Chemo Pond Road to get water to flow to Route 9 and not sit and overflow the cross culvert where water went nowhere. Installed stabilization blanket and paving of road where culvert removed	20,309.15
Main Road Driveway culvert installed where state would not install to alleviate flooding and not have water crossing Route 9 at one cross culvert to let water flow further down and utilize the next cross culvert also.	3,676.00
Municipal Building Driveway water main leak, Christmas Day	1,726.00
Hatcase Pond Road, cut joints, replaced cross culvert, 26 yards of 4" gravel, compacted and paved	5,844.70
Culverts, stabilization blankets staples & grade stakes,	5,823.18
Hatcase Pond Road, test borings	1,540.00
Engineering Fees	3,392.80
Misc supplies, mileage reimbursement, advertisements	2,967.66
Transferred to Winter Maintenance	3,123.04
<b>Total Cost</b>	<b>\$90,061.28</b>

\$88,298.38 has been set aside to be used on the Hatcase Pond Road project for 2012. In 2011 it was decided after much discussion on what should be done with the road an engineering firm was brought in to do test borings to see what was there for gravel. Testing was completed in the fall. The Board of Selectmen also authorized the survey of our existing roads to get an idea of where we are at with our roads and prioritize projects. The possibility of asking the Town for a bond to complete some roadwork to get the Town up where it needs is being discussed. As we get all figures together we will look at what we may afford and consider asking the Town to approve at a Town Meeting.

Cross culverts on the Rooks Road will have to be replaced in the very near future. The last bridge on the Davis Road before Knox Lane will need to be replaced as will the bridge on the Clewleyville Road before Robertson Glass Co. Hatcase Pond Road is a top priority for grinding and paving. Merrill Road, Hill Street, Monument Drive, Nickerson Road and Levenseller Road are all due for paving also.

Winter Road Maintenance Costs

Contract for Plowing and Sanding	\$ 78,500.00
1,424 yards of winter sand @ \$13.50/yard	19,224.00
97.34 tons of salt to mix with sand @ \$74.00/ton	7,203.16
Treatment for Concrete Walls	438.39
Labor for Treatment of Concrete Walls, water, pressure wash walls, clean sand off walls, seal with sealer 2 coats.	3,600.00
Total Cost	\$108,965.55

The town is working on a maintenance plan for its roads. Anyone that has a problem with its culvert or ditching should contact the Road Commissioner.

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

## **ECONOMIC DEVELOPMENT COMMITTEE**

The Town of Eddington formed an Economic Development Committee late in 2010. This committee will look into development and generating revenue for the Town without having an impact on taxes. The possibility of a business park is an idea that is being looked into. The committee applied for a Community Planning Grant through the Community Development Block Grant program in 2011 after receiving approval at the 2011 annual Town Meeting. The amount of the grant was \$10,000 with the town matching \$2,500. The Town was not awarded the grant in 2011. The Committee will continue to meet to see what can be accomplished for the Town.

Robbie Dorr stepped down from the Committee in 2011 and we would like to recognize him for his time and efforts and thank him for it.

The committee is open to suggestions and welcomes input from any citizens. The committee will be meeting on occasion with no specific dates set at this time.

Respectfully Submitted,

Peter Lyford, Chairman  
Charles Baker, Jr. Vice Chairman  
Rodney Buswell  
Ray Wood, Sr.

## SOLID WASTE AND RECYCLING REPORT

Solid Waste is a major part of the municipal budget. In the past fiscal year the town generated 930.13 tons of solid waste that was disposed of at the PERC plant in Orrington. This represents a decrease of 52.23 tons over the 2010 fiscal year. The costs to the Town of Eddington for the fiscal year 2011, which represents a decrease of \$857.27 over the 2010 fiscal year, are as follows:

Tonnage to PERC:	\$67,715.39	Income:	
Contract for roadside trash pickup:	43,080.00	Recycling Reimbursement:	\$1,657.14
Contract for roadside recycling pickup:	12,600.00	PERC Reimbursement:	\$12,816.56
Household Hazardous Waste costs:	2,196.74	MRC Dividends:	\$25,977.30
Municipal Review Committee:	1,227.96	Total Income:	\$40,451.00
Total Costs:	\$126,820.09	Actual Costs:	\$86,369.09

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.

# TRASH AND RECYCLING

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

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

**\*\*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) Their hours are November 15<sup>th</sup> - April 14<sup>th</sup>: Monday through Friday from 7:30 am to 4:30 pm and Saturday from 7:30 am to 12:30 pm. and April 15<sup>th</sup> - November 14<sup>th</sup>: Monday through Friday 6:30 am to 6:00 pm and Saturday 7:00 am to 3:30 pm, Closed All Sundays. The cost is \$95.00 per ton on Saturday and \$115.00 per ton on Monday through Friday for demolition and/or regular debris, scrap metal, white goods and small loads of tree stumps. No food waste. There is a sheet from Pine Tree at the Town Office listing the items accepted and not accepted.

**Waste Management of Maine Transfer Station, 198 Dirigo Drive, Brewer, ME, 989-2654, 1-603-744-8400** (take a right off Sparks Ave) Open Monday thru Friday 8:00 am to 4:00 pm.

**Fees: Construction & Demolition:**

**Residential** . . .085 cents per pound      **Commercial** . . . \$92.50 per ton-1/2 ton min

**Tires:** Car . . \$3.00 each, Pickup . . \$5.00 each, Large Truck . . \$75.00 each, Equipment/Skidder . . \$150.00 each

**Appliances:** NOT designed to hold freon . \$10.00    Designed to hold freon . . \$25.00

**Mattresses** . . . . . \$15.00      **Wood** . . . . . \$75.00 per ton

All transactions are subject to an Environmental Fee of \$2.00 for loads weighing less than 2 Tons (4000 lbs) and \$4.00 for loads weighing more than 2 Tons (4000 lbs).

**\*\*Payment in check or credit card. (No cash)\*\***

**\*\*Prices and Schedules Subject to Change\*\***

**UNIVERSAL WASTE** items will not be accepted in your regular trash, but are not considered hazardous waste. We have a contract with the City of Brewer, which allows our residents to dispose of items at the Brewer Water Pollution Control Facility at 37 Oak Street, Brewer. You must get a permit and a schedule of when they are opened from the Town Office. The Town pays all fees associated with disposing of these items.

**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, at the Pine Tree Landfill or Maine Transfer Station.

**Household Hazardous Waste items are:**

Oil based paint	Mercury thermometers	Liquid mercury	Varnish
Turpentine	Mercury thermostats	Used Antifreeze	Rat poison
Used motor oil	Paint Remover & Thinners	Herbicides	Chemical fertilizer
Old gasoline	Transmission fluid	Pesticides	Linseed Oil
Brake fluid	Mercury Rechargeable Batteries	Fungicides	Florescent Lamps

One computer, one monitor, one keyboard and one television per household.

Yearly the town participates in the Household Hazardous Waste Day with surrounding towns in the month of October in Bangor. In the past it has taken place at the Bangor Public Works Recycling Center at 530 Maine Avenue, Bangor. Permits specifying items to be taken in that day must be obtained from the town office prior to the collection day. Anyone who takes items to the collection day without a permit will be charged \$10.00. Otherwise, the town pays the fees associated with disposing of the items. Watch for notices in the Bangor Daily or Weekly each September for more information about the disposal day that year.

# 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. There are **free "RECYCLING" stickers** available at the Town Office that you can put on a regular trashcan. Maine Waste Systems asks is that you 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 to take to PERC. 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 [eddingtontonmaine.gov](http://eddingtontonmaine.gov). You can also email us at [townofeddington@roadrunner.com](mailto:townofeddington@roadrunner.com) if you have any questions. Maine Waste Systems picks up our trash and recycling. You can reach them at 659-2381.

<b>DO RECYCLE</b>
<p><b>PAPER, PLASTIC, METAL, AND GLASS CAN ALL BE MIXED TOGETHER.</b></p> <p><b>PAPER</b>            Newspapers &amp; Inserts            Magazines            Mail &amp; Catalogs            Paper Bags            Office Paper &amp; Envelopes            File Folders            Wrapping Paper            Phone Books            Hard Cover Books            Paper Plates (clean)            Milk &amp; Juice Cartons            Boxes                Cardboard, Cereal, Drink,                Gift, Pizza</p> <p><b>PLASTIC</b>            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</p> <p><b>METAL</b>            Tin Cans            Aerosol Cans (empty)            Aluminum Cans/Foil            Pots &amp; Pans</p> <p><b>GLASS</b>            All glass Bottles &amp; Jars            (all colors)</p> <p><b>Empty all containers</b></p>

<b>DON'T RECYCLE</b>
<p>Batteries, alkaline            Bubble-wrap            Clothing &amp; 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 &amp; sharps            Paper napkins            Paper towels            Plastic bags:                bread bags                frozen vegetable,                snack/sandwich,                trash bags            Plastic wrap or film            Potato chip bags            Ribbon &amp; bows            Styrofoam® or polystyrene foam                <i>(even if marked #6)</i>            Trash/waste            Vinyl (siding, bumper stickers, etc.)            Waxed boxes &amp; paper            Wood</p> <p style="text-align: center;"><b>Plus Next Column</b></p>

<p><b>Universal Waste</b>            Items categorized as "Universal Waste" cannot be included with your curbside pickup. The Town has a contract with Brewer, which allows residents to take items to their facility. Residents must get a permit from the Town Office.</p> <p><b>Universal Waste Items:</b>            Computer Monitors            Florescent Bulbs            Mercury Devices            Thermostats/Thermometers            PBC Ballasts            Rechargeable Batteries            TV's</p> <p><b>Hazardous Waste</b>            Items categorized as "Hazardous Waste" must be disposed of carefully and cannot be included with your curbside pickup. Each year the first Saturday in October, The Town of Eddington participates in a disposal day with the City of Bangor and other area towns. Information is provided each year about the event.</p> <p><b>Hazardous waste Items:</b>            Anti-freeze            Brake Fluid            Chemicals            Fertilizers            Fuel            Fungicides            Herbicides            Oil Based Paint            Old Gasoline            Paint thinner            Pesticides</p>
---

**\*\*\*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, 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

For more information call 207-942-8977 or on line to [www.HabitatBangor.org](http://www.HabitatBangor.org).

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

Lumber	Plumbing & Bathroom Fixtures	Windows and Doors
Tools	Electrical Fixtures & Hardware	Flooring/Tiles
Latex Paint	Kitchen & Bathroom Cabinets	Working Appliances

**COMPOSTING**

There has been an increased interest in composting as living green becomes more popular. We have had a great response in the past from people purchasing compost bins to compost their grass, leaves and table scraps and at the same time provide a rich fertilizer for their own gardens. The program we are working with offers Compost Bins for \$41.00 and Kitchen Pails for \$10.50. 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).

# 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, 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!

## 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

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. The following businesses also accept cell phones to recycle:

Radio Shack, 1129 Union St, Bangor ME 942-5908

Radio Shack, 663 Stillwater Ave, Bangor, ME 947-6375

US Cellular, 33 Bangor Mall Blvd, Bangor, ME 942-5218

### 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. (Granville-ACE Lumber in Holden, Lowe's, Walmart and Home Depot all participate in the program and will accept used bulbs.)

### INK CARTRIDGES

Eddington School accepts ink cartridges as a fund raiser. 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.

### LEAVES OR GRASS

Eddington residents can dispose of leaves or grass at the Brewer Landfill at 825 Wiswell Road. They have an area for leaves, which is outside the regular landfill gate, and you do not need a permit. They have asked that it not include any branches, that you use paper bags and if you use plastic bags the leaves should be taken out of plastic bags and dumped into their pile.

### MOTOR OIL

Advanced Auto (989-8999) - 1 Vista Way, Brewer - 5 gallon limit - no charge

Resident should call first to make sure they have room in their barrel.

#### PROpane Tanks

The Brewer Landfill will accept propane tanks from nonresidents at their 825 Wiswell Road location for a fee of \$5.00 for tanks 20-pounds or less and \$20.00 for tanks over 20-pounds. Their phone number is 989-8433.

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

Radio Shack, 1129 Union St, Bangor, ME 942-5908

Radio Shack, 663 Stillwater Ave, Bangor, ME 947-6375

#### **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)

#### **VEHICLE LICENSE PLATES**

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

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

Various Business 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 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).

**2011**  
**EDDINGTON FIRE DEPARTMENT REPORT**

During 2011 the Eddington Fire Department responded to 342 calls for assistance. 217 calls (63%) were requests for medical assistance, while 125 calls (37%) were fire related. 75 calls were to the Town of Clifton under a contractual agreement.

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

In 2011 we were fortunate to be awarded three grants totaling more than \$20,000, which was used to purchase suppression related equipment including a new portable pump, hose and nozzles as well as traffic safety equipment. These grant projects were all developed, written and completed by Lt. Craig Russell who deserves enormous credit for stretching our budget dollars and obtaining equipment that we would otherwise be unable to have purchase without significantly impacting our budget. None of these grants required a continuing financial obligation.

Rural fire protection and delivery of emergency medical services remains an ever increasing challenge for small departments such as ours. We continue to work closely with our neighboring mutual aid partners to provide timely, efficient and professional response to all incidents in accordance with recognized national and state standards. By sharing resources with other communities we are better able to control the financial burden to taxpayers without eliminating or compromising services.

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

Finally, I would also 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 2011 the Eddington Fire Department responded to the following calls for assistance:**

Emergency Medical Services:

General Weakness / Illness	47
Motor Vehicle Accidents	28
Respiratory Emergency	28
Cardiac Emergency	25

Trauma – Falls / Wounds etc.	25
Behavioral Emergency	12
Diabetic Emergency	8
Overdose	6
Abdominal Pain	6
Syncopal Episode	5
Lift Assist	4
Cardiac Arrest	4
Back Pain	4
Assault	3
Anaphylaxis	3
Seizure	3
Lifeline / Welfare Check	2
Unattended Death	2
CVA (Stroke)	1
Obstetrics	1

TOTAL EMS 217

Fire:

Tree on Utility Line	12
Utility Line Down	10
Service Call	7
Smoke / Fire / Odor Investigation	6
Tree Down in Roadway	6
Structure Fire	5
Fire/Smoke Alarm Activation	5
Carbon Monoxide Incident	5
Fuel Spill	3
Unauthorized Burning	3
Unattended Permit Burn	3
Flooded Basement	3
Assist Police	2
Water/Ice Rescue	2
Vehicle Fire	2
Arching Electrical Equipment	1
Woods/Brush/Grass Fire	1
Prescribed Burn	1
Chimney Fire	1
Oven Fire	1
Broken Utility Pole	1
Dumpster Fire	1
Mutual Aid to Holden	32
Mutual Aid to Orrington	6
Mutual Aid to Bradley	2
Mutual Aid to Mariaville	2
Mutual Aid to Dedham	1
Mutual Aid to Milford	1

TOTAL EMS & FIRE 342

Respectfully Submitted  
James L. Ellis  
Fire Chief



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

**Glenn C. Ross**  
Sheriff

**Troy J. Morton**  
Chief Deputy

Greetings:

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

The Penobscot County Sheriff's Office and Maine State Police proudly continue to work under the Resource Sharing Agreement. Through this agreement six different zones were created. Each week the zones rotate between the Sheriff's Office and State Police. When a citizen contacts a dispatch center for service, they are directed to the agency covering their area. This agreement allows both agencies to effectively provide a high level of quality law enforcement services. With the supplemental Law Enforcement contract the Town of Eddington maintains, Deputy Sheriff Daren Mason is assigned directly to the town for an additional forty hours of coverage.

During the past several years our agency has seen a large increase in the calls for service. In 1997 our agency responded to approximately 6,500 calls, compared to the 17,000 we responded to this past year. A large percentage of these calls are substance abuse related. This past year our agency experienced a large increase in metal thefts and the on slot of a designer drug, known as "Bath Salts".

In 2011 our agency alone responded to 809 calls for service in the Town of Eddington. These statics do not include the number of calls the Maine State Police responded to in Eddington. We look forward to continuing our long time supplemental law enforcement contract with the Town of Eddington. Deputy Sheriff Daren Mason remains a vital part of our agency and has remained assigned to the town by popular demand.

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

1) Property Check	100	6) Traffics crashes	39
2) Criminal Traffic Offense	45	7) Warrant Arrest	16
3) Alarms	21	8) Theft	11
4) Burglaries	10	9) Suspicious	20
5) Assaults	10	10)Threatening	12

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

Respectfully  
Chief Deputy Troy Morton

**"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 prior to April 15, 2011.

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"/> Bicentennial Planning Committee |

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

Address \_\_\_\_\_

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

**TOWN CLERK & REGISTRAR OF VOTERS REPORT**

Birth, Death & Marriage records are maintained in the municipal office. Certified Copies are available upon request. Proof of identity must be presented and a brief application filled out before the copy can be issued.

More information on this issue may be found at [www.mainepublichealth.gov](http://www.mainepublichealth.gov)

**Certified copies are \$15.00**

**Marriage Licenses are \$40.00**

Statistics Recorded February 1<sup>st</sup>, 2011 - January 31<sup>st</sup>, 2012 (Fiscal Year)

**Births:** 9 Females, 10 Males

**Deaths:** 11 Females, 13 Males

**Marriage Licenses Issued: 11**

~~~~~

**Inland Fisheries & Wildlife**

**Boats:** 209

**Snowmobiles:** 102

**ATV's:** 139

**Hunting & Fishing Licenses:** 406 (resident & non-resident)

~~~~~

**Total Dogs Registered** 232

(Spayed/Neutered & Male/Female)

~~~~~

Motor Vehicle Excise Transactions: 2317

---

**Voter Registration & Election Information**

Total Registered Voters: 1645

**Democrats:** 419 **Republicans:** 565 **Unenrolled:** 579

**Green Independent:** 70 **American Elect:** 12

**Upcoming Election Dates**

March 19<sup>th</sup> – Municipal Officers

November 6<sup>th</sup> – Presidential & Referendum

We appreciate our Election Clerks & Ballot Counters, it certainly is a long day, but we try our best to have a great time during the process. Where else can you get a free cup of coffee or a homemade snack while doing your civic duty? See you soon. Polls are open 8am to 8pm – And as always, Absentee Voting is available for those who can't make it here on Election Day.

Respectfully Submitted,

Shawna L. Hinkley

Dep. Town Clerk / Registrar of Voters

**2011 TREASURERS RECEIPTS & EXPENDITURES**

|                                           |                   |                          |
|-------------------------------------------|-------------------|--------------------------|
| <b>Checking Account</b>                   |                   |                          |
| <b>Beginning Balance February 1, 2011</b> |                   | <b>\$ 708,066.71</b>     |
| State of Maine                            | \$ 161,923.59     |                          |
| Tax Payments                              | 1,933,965.06      |                          |
| Misc. Income                              | <u>778,933.42</u> |                          |
| <b>Total receipts:</b>                    |                   | <b>\$ 2,874,822.07</b>   |
| Total Warrants                            | \$ 2,935,978.76   |                          |
| Service Charges                           | <u>0.00</u>       |                          |
| <b>Total Expenditures:</b>                |                   | <b>(\$ 2,935,978.76)</b> |
| <b>Checking Account</b>                   |                   |                          |
| <b>Ending Balance January 31, 2012</b>    |                   | <b>\$ 646,910.02</b>     |

**2011 TOWN SAVINGS**

| BANK NAME                   | BALANCE<br>01/31/11 | DEPOSITS     | INTEREST  | WITH-<br>DRAWALS | BALANCE<br>01/31/12 |
|-----------------------------|---------------------|--------------|-----------|------------------|---------------------|
| Bangor Savings Bank         | \$ 23,807.52        | \$ 0.00      | \$ 43.26  | \$ 0.00          | \$ 23,850.78        |
| TD Bank North               | 130,770.90          | 0.00         | 574.57    | 0.00             | 131,345.47          |
| Merrill Bank                | 100,000.00          | 0.00         | 0.00      | 0.00             | 100,000.00          |
| Merrill Bank-Checkbook      | 708,066.71          | 2,870,357.04 | 4,465.03  | (2,935,978.76)   | 646,910.02          |
| <b>MAJOR ROAD RESERVE</b>   |                     |              |           |                  |                     |
| Camden National Bank        | \$ 59,116.23        | \$ 20,000.00 | \$ 93.49  | \$ 0.00          | \$ 79,209.72        |
| <b>TOWN ROAD RESERVE</b>    |                     |              |           |                  |                     |
| Camden National Bank        | \$ 33,927.62        | \$ 23,681.80 | \$ 95.33  | \$ 0.00          | \$ 57,704.75        |
| <b>FOUNDERS DAY</b>         |                     |              |           |                  |                     |
| Brewer Federal Credit Union | \$ 7,248.54         | \$ 0.00      | \$ 63.82  | \$ 0.00          | \$ 7,312.36         |
| <b>FIRE DEPT EQUIPMENT</b>  |                     |              |           |                  |                     |
| Bangor Savings Bank         | \$ 53,396.49        | \$ 1,618.53  | \$ 95.71  | \$ 0.00          | \$ 55,110.73        |
| <b>CEMETERY TRUST</b>       |                     |              |           |                  |                     |
| TD Bank North               | \$ 68,522.06        | \$ 150.00    | \$ 88.57  | \$ 0.00          | \$ 68,760.63        |
| <b>CAPITAL ACCOUNTS</b>     |                     |              |           |                  |                     |
| Bangor Savings Bank         |                     |              |           |                  |                     |
| Fire Department             | \$ 73,804.09        | \$ 0.00      | \$ 243.19 | \$ 0.00          | \$ 74,047.28        |
| Municipal Office            | \$ 7,310.86         | 0.00         | 13.10     | 0.00             | \$ 7,323.96         |
| Municipal Building          | \$ 10,853.34        | 0.00         | 24.88     | 0.00             | \$ 10,878.22        |

**2011 PERPETUAL CARE TRUST FUNDS**

| <b>Cemetery Name</b>        | <b>Principal</b> | <b>Interest Balance<br/>01/31/11</b> | <b>New<br/>Interest</b> | <b>Less<br/>Expense</b> | <b>Interest Balance<br/>01/31/12</b> |
|-----------------------------|------------------|--------------------------------------|-------------------------|-------------------------|--------------------------------------|
| Blackman/Riverside Cemetery | \$ 3,600.00      | \$ 3,244.83                          | \$ 9.76                 | \$ 0.00                 | \$ 3,254.59                          |
| Jonathan Eddy Cemetery      | 14,050.00        | 1,493.24                             | 23.05                   | 0.00                    | 1,516.29                             |
| Meadow Brook Cemetery       | 9,775.00         | 8,537.64                             | 31.89                   | 0.00                    | 8,569.53                             |
| Pine Tree Cemetery          | 9,295.88         | 18,675.47                            | 23.87                   | 0.00                    | 18,699.34                            |

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.

Members made regular tours of 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 were cut back at the Meadowbrook and Jonathan Eddy Cemeteries. Loam was added at the Meadowbrook Cemetery.

Flags are placed on Veterans lots each year by Darrell Crawford, Mike Dorr and Mark & Sue Shane.

Respectfully submitted,

Carol Alley  
Wendy Giguere  
Sandra Cookson

### Current Cemetery Lot Prices

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

## 2011 EDDINGTON HISTORICAL SOCIETY

Members of the Eddington Historical Society had a fun and busy year. The year passed by quickly as they worked together on everything from their regular monthly meetings to participation in the Bicentennial events. Though some day the goal is to have a building to house historical artifacts and documents, the Society enjoys working to keep everyone informed about the importance of the past of Eddington and at the same time joining it with the present days activities so that future generations can have a clear picture of the history of our Town.

Throughout the year Theresa Peppard worked to put together three Newsletters that were enjoyed by many. Various residents of town contributed stories and pictures that were published in the Newsletters. Each Newsletter was given a theme and the articles within it followed that lead. The first issue was about the various schools in town over the years. Issue number two told us about Jonathan Eddy and other important people and organizations from the past in Town. The third edition contained stories from families that have been part of the town for many years, along with information and pictures about the Bicentennial Celebration. Because of the increased cost to produce and mail the Newsletter, we have talked about having to revise our mailing list to just current year and lifetime members of the Society. The Yearly Membership fee is \$10.00 and the Lifetime Membership is \$50.00. If you or someone you know is currently receiving the Newsletter and want to make sure your membership is current so you can continue to receive it, please contact Richard Bowden or Lou Higgins. If you are not receiving the Newsletter and would like to have one mailed to you, please complete the membership section at the end of this report and mail it to Eddington Historical Society, C/O Eddington Town Office, 906 Main Road, Eddington, ME 04428. Past copies of the Newsletters are available at the Town Office. If you would like to share a story of your family or friends, or business or organization, or life in general about growing up in Eddington we would love to hear from you. You can mail your story to the Town Office at the above address or email it to [townofeddington@roadrunner.com](mailto:townofeddington@roadrunner.com) or Theresa Peppard at [theresa.peppard@yahoo.com](mailto:theresa.peppard@yahoo.com). Please put HS Newsletter in the Subject line of the email.

The Eddington Historical Society participated in various Bicentennial Events throughout the year including the main celebration in July. Lou Higgins organized an Essay Contest for Eddington School and Holbrook Junior High students. Students participated by writing an essay on "What Growing Up in Eddington Means to Me". First place recognition was given to one student in each of the age groups and the list included; Riley Satterfield, Grade 3 & 4 – Courtney Carroll, Grade 5 & 6 – and Ally Chapman, Grade 7 & 8. The following students were given honorable mention: Grade 3 & 4, David Carroll and Alisa Pelkey; Grade 5 & 6, Emma Bragdon, Zac Bragdon and Taylor Theriault; and Grade 7 & 8, Kailey Holmes. Thank you to everyone who participated. It is the hope of the Society to make this a yearly event. Watch for notices coming home with students for further information.

Members of the Society, under the leadership of David and Theresa Peppard, prepared a wonderful float for the Bicentennial Parade that won 1<sup>st</sup> Place. It contained a replica of the Jonathan Eddy Monument and various residents in period dress demonstrating early life in Eddington at home, work and school. A Big Thank You to everyone who helped construct the float, everyone that demonstrated our history by riding on it and to Tim Higgins who towed the float all the way to the Town Office with his tractor. You all did a great job.

While preparing items for the Historical display table for the July event, members discovered a hand drawn manuscript map of Eddington dated 1822. Due to the delicate condition of the map,

it was returned to the vault then locally humidified at the Bangor Public Library to allow it to be unrolled and inspected. Richard researched ways to restore, renew and preserve this map of lots in town with the owners in 1822. He learned of a business in Massachusetts that works with items of this nature and we have delivered the map to them. We are anxious to see the finished product. This is an invaluable piece of history that will be part of our artifact inventory. Some day we hope to have a building to display everything for everyone to enjoy. In the meantime, David Peppard is directing the renovation of a room downstairs at the Town Office to allow secure storage of some of our historic artifacts until a permanent location can be established.

For the past five years the Historical Society has worked to create a calendar with pictures of people and places of Eddington's past. This year, with the Bicentennial Celebration, we felt it was a great opportunity to share pictures from each of the events, which took place during 2011. We also decided that the calendar could best present these pictures if they were done in color, instead of black and white as previous calendars were done. The Calendars came out great. It contains a special tribute to a very important resident in Town that we lost this year, Katie Powers. Some of you may remember Katie from your childhood and growing up in town, or from your children's childhood and taking them trick or treating at her home each year, or maybe you remember her from the polls each year when she pleasantly accepted your ballot after you had voted and told you to "Have a good one". Katie was a very special lady that had been an active member of the Historical Society for many years and an important part of the Town's history for even longer. There are still a few copies of the calendar available at the Town Office. Next year's calendar will go back to historic people and places in Town. We have a very limited inventory of pictures left and would appreciate it if you have any pictures you would like to loan. Please give Richard Bowden a call at 989-5792 and arrangements can be made to scan them into a computer for future use. (He has a photographic grade scanner that will preserve the quality of the photos. Regular office scanners often do not have high enough dpi capability to allow quality enlarging and restoring of old photos.)

Respectfully Submitted by

Denise Knowles, Secretary

\*\*\*\*\*

**EDDINGTON HISTORICAL SOCIETY  
MEMBERSHIP CARD**

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

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

Phone Number: (optional) \_\_\_\_\_

Email Address: (optional) \_\_\_\_\_

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

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

## THE EDDINGTON BICENTENNIAL CELEBRATION 2011

This past year was a fantastic year celebrating the 200<sup>th</sup> anniversary of Eddington's incorporation. February 22, 1811 was the date of the incorporation papers were signed. On February 22, 2011, a reenactment of the signing was presented at Comins Hall by a group of distinguished Eddington citizens. Richard Bowden, Historical Society President and Russell Smith, Eddington's Town Manager, presented the history of Jonathan Eddy's journey with his countless followers, to this wilderness. Historic items were on display and participants were dressed in period costumes. Refreshments and Birthday cake were served to everyone.

Our Memorial Day Ceremony was held at the Eddy Monument by the Penobscot River. Boy Scout Troop #23 participated in laying the memorial wreath at the Eddy Monument and a wreath in the Penobscot River, to honor all Eddington Veterans past and present.

Eddington's Flag Day Ceremony was held on June 12, 2011 at the Town Office. Judy Butler organized the event. The Marine Honor Guard, Boy Scouts and Girl Scouts participated. Patriotic music, poems and recitations were given in tribute to our flag. U.S. Flags were given to the Town of Eddington. Representative David Johnson presented a flag flown at our state capital in Augusta. TSgt. USAF Arnold V. Graham, Jr. and Spec. US Army Arnold L. Graham presented a flag flown in Baghdad, Iraq during Operation Iraqi Freedom. SFC, Marine Army National Guard Jason H. Willard presented a flag flown in Kabul, Afghanistan in support of Operation Enduring Freedom.

The big Bicentennial Celebration weekend on July 22<sup>nd</sup>, 23<sup>rd</sup> and 24<sup>th</sup>, 2011 started Friday night with a supper put on at Comins Hall by the Eddington-Clifton Civic Center. Following the chicken barbecue supper was the fabulous band "NEVAH". This group of musicians contributed a great program to our celebration. The parade started Saturday morning at Rte. 46 going towards the Rooks Road and the Town Office. There were many units in the parade and prizes were given for the floats. The Eddington Historical Society received 1<sup>st</sup> place, Eddington-Clifton Civic Center received 2<sup>nd</sup> place and E. Eddington Grange #301 received 3<sup>rd</sup> place. Honorable mention went to the E. Eddington Community Church. Other units in the parade included antique cars, tractors, vehicles from businesses in town, horses, clowns, wagons, ambulances, rescue vehicles, police cars and a covered wagon. Participant ribbons were given to the children. MC at the afternoon program at the Town Office was Charles Gilbert. The program consisted of speakers on Eddington's history, the presentation of the Incorporation skit, interludes of music by Hal Meyers and the reading of student essays, "What Living in Eddington Means to Me." The Historical Society gave prizes for the essays. A large public safety display and demonstrations by Search and Rescue Dogs were presented. Food concessions by numerous organizations were provided. The afternoon ended with a great concert by Jimmy Barns.

The Saturday evening Birthday Party and Fireworks were held at the Katahdin Boy Scout Lodge at Camp Roosevelt. Dola Hinckley and Nancy Hatch provided music with dancing by young and experienced dancers. Everyone enjoyed birthday cakes and a spectacular fireworks show.

Bicentennial continued:

Church services were held Sunday morning at the North Brewer-Eddington Methodist Church and at the East Eddington Community Church. In the afternoon, there was a baseball game in the field behind the Town Office. The North Brewer-Eddington Methodist Church presented a concert in the evening featuring local musical talent, a Bicentennial Choir and Eddington's Boston Post Cane holder, Ida Sites, was honored.

Eddington celebrated its Penobscot River heritage on October 2, 2011 at the Eddington Salmon Club. The program consisted of a presentation by Cheryl Daigle about the Penobscot River Restoration Project; demonstrations of a portable sawmill, fly tying, apple pressing and activities with block printing, fish scents by Orland Fish Hatchery and the Penobscot River Keepers school programs at Holbrook and Eddington schools. The events and activities were informative and enjoyable.

The lighting of the Bicentennial Christmas tree was held November 27, 2011 at the Eddington Town Office. The program included viewing the DVD (produced by Kerry Anderson) of the Bicentennial Events, awarding the fall raffle prizes and the lighting of the tree by Retired Colonel Chuck Knowlen. The tree lighting is to be a yearly event. Jim and Julie Hayes donated the tree, in memory of Brooks and Mary Mills, and Peter Lyford planted it at the Town Office.

Thank you to everyone who contributed this year to Eddington's Bicentennial Celebration and to everyone who participated in the activities. Many thanks to the Bicentennial Committee, Patricia Wilking, Margaret McKinney, Susan Dunham-Shane, Therese Anderson, Denise Knowles, Ralph Russell, Richard Bowden and Russell Smith for their hard work in planning and preparing for the events.

Please be advised that the following Bicentennial items are for sale at the Town Office: t-shirts, caps, bags and DVD's.

Report by: Margaret McKinney  
Eddington Bicentennial Committee Chair

HOLBROOK REGIONAL RECREATION  
PO Box 23  
Holden, Maine 04429-0023

COMMITTEE REPORT

We wish to thank the citizens of the towns for supporting our programs as you vote on your town budgets. In the mid 1970's the towns of Clifton, Dedham, Eddington, and Holden established an agreement where they would provide recreation opportunities under a joint program. This upcoming fiscal year we will be working with a budget that asks for \$34,000 from the towns. This amount is allocated to the towns based upon the populations. We feel that we offer a great program to hundreds of children and adults with a budget of only \$34,000.

The programs that we are able to provide with this funding are:  
T-Ball baseball, Farm League baseball, Little League baseball, Junior-Senior Little League baseball, Softball, Instructional Soccer, Cheering, Peewee Basketball, Shooting Stars basketball, Men's Night, Women's Night, Co-Ed Volleyball, and Snowmobiling. We have hundreds of participants that are able to enjoy activities year around.

Volunteers and sponsors are critical to the success of the program. We have a great bunch of people who care about our youth. The Committee wants to thank everyone who spends time helping our programs grow and prosper. Hundreds of hours of volunteer time are given to our communities by committee members, program directors, coaches, parents, students, and friends. Everyone is an integral part that makes this program a success.

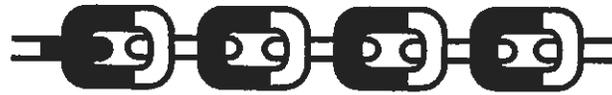
We are always striving to provide more opportunities for those participating in our programs. If you have any ideas or would like to volunteer or contribute to the program, please talk with any of our committee members. We will gladly appreciate your support and assistance. Thank you for your support!

Respectfully submitted,

Kenneth Jarvis, Jr.



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

January 27, 2012

To the Town of Eddington Board of Selectmen:

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

The ECCC serves Eddington managing Comins Hall in order 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 Director that is committed to the hard work of maintaining and improving a beautiful old hall. In addition to updating the furnace, an Eagle Scout project gave us two beautiful cedar benches and a bean-hole-bean pit. With the help of the Penobscot county Sheriff's Community service Program the area above the stage was insulated, the ramps weatherproofed, and trees and brush trimmed and removed. The Ten Bucks Theater continues to call ECCC their home. Other groups meeting on a regular basis include Boy Scouts, Grange, Country Jam, Sewing Guild, and the ATV Club. In addition to public suppers this summer, we are also planning for the variety show in the spring. Comins Hall facilities are available at no charge to community organizations. For private use, the hall is available to Eddington residents at incredibly low rates.

We hope that you agree that the ECCC is a special shared resource and worth Eddington's \$1,500 contribution to our operating expenses of \$15,412.10 (2010-2011). Three MAJOR projects we are considering are foundation work, windows, and insulation. We continue to work winterizing the Hall to enhance year round use of the hall.

Sincerely,  
ECCC Officers and Board of Directors

**OFFICIAL BALLOT FOR THE TOWN OF EDDINGTON**

Offices to be filled in the Municipal Election to be held March 19, 2012.

Russell F. Smith, Town Clerk.

Make a cross ( X ) or a check mark ( √ ) at the left of the name of the candidate for whom you wish to vote. Follow directions as to the number of candidates to be voted on for each office. You may vote for a person whose name does not appear on the ballot by writing it in the proper blank space, marking a cross ( X ) or a check mark ( √ ) in the proper square at the left. Do not erase names.

**VOTE FOR ONE (1) - SELECTMAN - 3 YEAR TERM**

[ ]

---

**SAMPLE**

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

[ ] McCLUSKEY, DAVID M.

---

[ ]

---

**WARRANT FOR TOWN MEETING**

STATE OF MAINE

PENOBSCOT, SS

To: Daren Mason, a Deputy Sheriff, in the Town of Eddington, in the County of Penobscot:

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Eddington, qualified by law to vote in Town affairs, to assemble at the Eddington Municipal Building, 906 Main Road, Eddington, on Monday, the 19<sup>th</sup> day of March A.D. 2012, 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 March A.D. 2012, at 7:00 p.m. then and there to act on the remaining articles to wit:

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

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

Selectmen – One 3-year term

School District Director – One 3-year term

**NOTE: The polls for voting will be open Monday, March 19, 2012, from 8:00 a.m. to 8:00 p.m. at the Eddington Municipal Building, 906 Main Road. At the closing of the polls the meeting will adjourn until 7:00 p.m. Tuesday, March 20, 2012, 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 2012 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 February 1 to the March annual town meeting.

**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. Interest on unpaid 2012 taxes will start on October 1, 2012, 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, 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 may 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 a long term 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 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 \$25,300.00 for GENERAL GOVERNMENT.

Recommended by Board of Selectmen

**ARTICLE 15.** To see if the Town will vote to raise and appropriate the sum of \$289,434.00 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 \$196,500.00 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 \$299,322.00 for PROTECTION. Plus Capital Ambulance Reimbursement Funds and Clifton Fire Contract funds exceeding what is put towards the Municipal Building Payment.

Recommended by Board of Selectmen

**ARTICLE 18.** To see if the Town will vote to raise and appropriate the sum of \$137,354.00 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 2012.

Recommended by Board of Selectmen: \$5,000.00

(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 2012 fiscal year tax commitment. Plus Revenue Sharing and Homestead Reimbursement Funds. **RECOMMENDED: \$425,000.00**

| <u>REVENUE FUNDS</u>           | 2010-2011         | 2011-2012         | 2012-2013 Estimated |
|--------------------------------|-------------------|-------------------|---------------------|
| Excise Taxes                   | \$331,110.85      | 339,746.77        | \$342,000.00        |
| Miscellaneous Fees & Income    | 52,301.76         | 53,595.61         | 50,000.00           |
| Supplemental Taxes Collected   | 3,935.79          | 0                 | 2,500.00            |
| Interest                       | 20,113.49         | 19,836.09         | 20,000.00           |
| Unexpended Department Balances | 14,483.29         | 0                 | 2,500.00            |
| Unexpended Overlay             | 7,936.33          | 9,145.73          | 12,000.00           |
| <b>TOTAL</b>                   | <b>429,881.51</b> | <b>422,324.20</b> | <b>429,000.00</b>   |
| Revenue Appropriated           | \$415,000.00      | \$405,000.00      | <b>\$425,000.00</b> |
| Revenue Sharing                | 92,102.29         | 114,863.24        | 118,000.00          |
| Homestead Reimbursement        | 39,719.50         | 42,223.00         | 42,000.00           |

**ARTICLE 21.** To see if the Town will vote to raise and appropriate the sum of \$56,102.00 for the Municipal Building Bond payment. Plus \$20,000.00 from the Clifton Fire Contract.

Recommended by Board of Selectmen

**ARTICLE 22.** To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for the Veteran's Memorial to be built at the Municipal Building.

Recommended by Board of Selectmen

(Explanation: Joshua Baillargeon is working on his Eagle Scout Honor and is raising funds to erect the Veteran's Memorial. Estimated cost \$20,000.00)

**ARTICLE 23.** To see if the Town will vote to authorize the Board of Selectmen to take \$750.00 from the Restoration of Old Records Reserve Account for half of the recommended treatment of the 1822 map of the Town. The other half being paid for by the Historical Society.

Recommended by Board of Selectmen

**ARTICLE 24.** To see if the Town will authorize the Board of Selectmen to spend up to \$40,000.00 from the Fire Department Equipment Account for the replacement of the current 1995 Rescue Unit which is 17 years old and in major need of replacement. This vehicle responds to the majority of all calls.

Recommended by Board of Selectmen

**ARTICLE 25.** To see if the Town will vote to change the current fiscal year from February 1<sup>st</sup> – January 31<sup>st</sup> to July 1<sup>st</sup> – June 30<sup>th</sup> to coincide with the State and School fiscal years.

**ARTICLE 26.** To see if the Town will vote to approve the Subdivision Ordinance a copy of which is on file at the Town Office. This Ordinance will replace the current Subdivision Ordinance.

Recommended by the Planning Board

**ARTICLE 27.** To see if the Town will vote to approve the Zoning Ordinance and Zoning Map a copy of which is on file at the Town Office. This Ordinance will replace the current Zoning Ordinance.

Recommended by the Planning Board

**ARTICLE 28.** Adjournment.

**GIVEN UNDER OUR HAND THIS  
6th DAY OF MARCH 2012**

---

Joan Brooks

---

Charles C. Grover, Jr.

---

Donn C. Goodwin

---

Charles L. Baker, Jr.

---

Peter Lyford  
Eddington Board of Selectmen

## 2011/2012 APPROPRIATIONS AND EXPENDITURES

### GENERAL GOVERNMENT

| ACCOUNT          | APPROPRIATION<br>2011-2012 | INCOME/<br>TRANSFER | EXPENSES         | BALANCE<br>REMAINING | REQUEST<br>2012-2013 | INCREASE/<br>DECREASE |
|------------------|----------------------------|---------------------|------------------|----------------------|----------------------|-----------------------|
| Selectmen        | 3,100                      |                     | 3,100.00         | 0                    | 3,100                |                       |
| Planning Board   | 2,500                      |                     | 2,477.98         | 22.02                | 2,500                |                       |
| Elections        | 1,500                      |                     | 1,386.07         | 113.93               | 1,500                |                       |
| Bd. of Assessors | 650                        |                     | 650.00           | 0                    | 650                  |                       |
| Assessors' Agent | 16,890                     |                     | 16,890.00        | 0                    | 17,400               | +510                  |
| Assessors' Exp.  | 150                        |                     | 27.56            | 122.44               | 150                  |                       |
| <b>Total</b>     | <b>24,790</b>              |                     | <b>24,531.61</b> | <b>258.39</b>        | <b>25,300</b>        | <b>+510</b>           |

Transferred to Surplus \$258.39

### ADMINISTRATIVE SALARIES AND EXPENSES

| ACCOUNT            | APPROPRIATION<br>2011-2012 | INCOME/<br>TRANSFER | EXPENSES          | BALANCE<br>REMAINING | REQUEST<br>2012-2013 | INCREASE/<br>DECREASE |
|--------------------|----------------------------|---------------------|-------------------|----------------------|----------------------|-----------------------|
| Office Supplies    | 3,000                      |                     | 2,929.68          | 70.32                | 3,000                |                       |
| Postage            | 2,250                      |                     | 1,995.16          | 254.84               | 2,250                |                       |
| Deed Copies        | 350                        |                     | 183.61            | 166.39               | 350                  |                       |
| Lien Rcd. & Disch. | 1,200                      | 2,242.14            | 3,442.14          | 0                    | 1,200                |                       |
| Legal Notices/Ads  | 1,500                      |                     | 1,165.24          | 334.76               | 1,500                |                       |
| Printing           | 1,800                      |                     | 1,644.82          | 155.18               | 1,800                |                       |
| Miscellaneous      | 600                        |                     | 588.82            | 11.18                | 600                  |                       |
| Profession/Legal * | 10,000                     |                     | 2,164.90          | 7,835.10             | 10,000               |                       |
| Town Manager       | 48,200                     |                     | 49,126.04         | -926.04              | 49,164               | +964                  |
| Office Salaries    | 78,900                     |                     | 82,937.78         | -4,037.78            | 85,630               | +6,730                |
| Retirement         | 6,812                      |                     | 6,901.32          | -89.32               | 6,987                | +175                  |
| Code Enforcement   | 12,670                     |                     | 12,052.51         | 617.49               | 13,000               | +330                  |
| Town Officials Exp | 800                        |                     | 800.00            | 0                    | 800                  |                       |
| Workshop/Dues      | 1,500                      |                     | 780.00            | 720.00               | 1,500                |                       |
| Income Protection  | 1,535                      |                     | 1,374.72          | 160.28               | 1,600                | +65                   |
| Health Insurance   | 25,734                     |                     | 25,605.09         | 128.91               | 26,541               | +807                  |
| FICA               | 15,500                     |                     | 17,356.30         | -1,856.30            | 17,000               | +1,500                |
| M. B. Equipment    | 10,000                     |                     | 14,805.53         | -4,805.53            | 12,000               | +2,000                |
| Utilities          | 22,800                     |                     | 23,276.15         | -476.15              | 24,800               | +2,000                |
| Insurance          | 8,163                      | 9,500.00            | 15,829.00         | 1,834.00             | 8,163                |                       |
| Pub. Official Ins. | 4,500                      |                     | 4,044.00          | 456.00               | 4,500                |                       |
| Unemployment Tax   | 2,144                      |                     | 1,699.00          | 445.00               | 2,268                | +124                  |
| Auditor            | 6,950                      |                     | 6,950.00          | 0                    | 6,950                |                       |
| MMA Dues           | 2,450                      |                     | 2,450.00          | 0                    | 2,511                | +61                   |
| Computer Lic Fees  | 6,200                      |                     | 6,249.30          | -49.30               | 6,820                | +620                  |
| <b>TOTAL</b>       | <b>274,058</b>             |                     | <b>284,706.29</b> | <b>-6,886.07</b>     | <b>289,434</b>       | <b>+15,376</b>        |

Transferred from Lien Costs \$2,242.14

Transferred to Legal/Professional Services \$7,835.10

Transferred from FD Insurance \$9,500.00

Transferred from Surplus \$6,886.07

**HIGHWAYS**

| ACCOUNT                | APPROPRIATION  | INCOME/<br>2011-2012 TRANSFER | EXPENSES          | BALANCE<br>REMAINING | REQUEST<br>2012-2013 | INCREASE/<br>DECREASE |
|------------------------|----------------|-------------------------------|-------------------|----------------------|----------------------|-----------------------|
| Winter Maint.          | 101,500        | 7,465.5                       | 108,965.55        | 0                    | 101,500              |                       |
| General Maintenance*   | 75,000         | 13,224                        | 88,224.00         | 0                    | 75,000               |                       |
| Major Roads & Bridges* | 20,000         |                               | 1,871.74          | 18,128.26            | 20,000               |                       |
| Road Loan              | 0              |                               |                   |                      | 0                    |                       |
| <b>TOTAL</b>           | <b>196,500</b> |                               | <b>191,595.74</b> | <b>18,128.26</b>     | <b>196,500</b>       |                       |

Transferred from Shed Expense 2011: \$4,342.51

Transferred from General Roads: \$3,123.04

Transferred from State Highway Funds \$13,224.00

Transferred to Major Road Reserve for the Hatcase Pond Road \$18,128.26

**PROTECTION**

| ACCOUNT             | APPROPRIATION  | INCOME/<br>2011-2012 TRANSFER | EXPENSES         | BALANCE<br>REMAINING | REQUEST<br>2012-2013 | INCREASE/<br>DECREASE |
|---------------------|----------------|-------------------------------|------------------|----------------------|----------------------|-----------------------|
| Animal Control      | 5,600          |                               | 5,600.00         | 0                    | 5,600                |                       |
| Pen. Co. S.O. Con.  | 77,000         |                               | 77,000.04        | -.04                 | 79,000               | +2,000                |
| F. D. Operations    | 13,000         |                               | 13,000.00        | 0                    | 15,000               | +2,000                |
| F.D Compensation    | 41,500         |                               | 37,955.64        | 3,544.36             | 41,500               |                       |
| Firefighter Comp    | 17,000         | 13,510.00                     | 35,979.00        | -5,469.00            | 44,000               | +27,000               |
| Fire Fighter I & II | 5,000          |                               | 1,995.35         | 3,004.65             | 5,000                |                       |
| Fire Chief          | 18,000         |                               | 18,000.00        | 0                    | 18,000               |                       |
| Deputy Fire Chief   | 0              |                               | 0                |                      | 0                    |                       |
| Fire Chief Expense  | 200            |                               | 59.00            | 141.00               | 200                  |                       |
| F. D. Equipment *   | 12,000         | 8,300.64                      | 20,300.64        | 0                    | 12,000               |                       |
| F. D. Physicals *   | 1,000          |                               | 592.00           | 408.00               | 1,000                |                       |
| F. D. Insurance     | 9,500          |                               | 9,500.00         | 0                    | 9,500                |                       |
| F. D. Truck Loans   | 13,500         |                               | 13,369.06        | 130.94               | 13,500               |                       |
| Bangor Water        | 18,920         |                               | 20,370.72        | -1,450.72            | 20,862               | +1,942                |
| Brewer Water        | 31,160         |                               | 31,159.72        | .28                  | 31,160               |                       |
| Street Lights       | 3,000          |                               | 2,581.14         | 418.86               | 3,000                |                       |
| <b>TOTAL</b>        | <b>266,380</b> |                               | <b>287,462.3</b> | <b>320.33</b>        | <b>299,322</b>       | <b>+32,942</b>        |

Transferred from Capital Ambulance Reimbursement \$5,010.00

Transferred from Americorp Grant: \$8,500.00

Transferred to Fire Dept. Equipment Reserve \$8,300.64

Transferred to Physical Testing Reserve \$408.00

Transferred to Surplus \$320.33

**HUMAN SERVICES**

| ACCOUNT                     | APPROPRIATION<br>2011-2012 | INCOME/<br>TRANSFER | EXPENSES          | BALANCE<br>REMAINING | REQUEST<br>2012-2013 | INCREASE/<br>DECREASE |
|-----------------------------|----------------------------|---------------------|-------------------|----------------------|----------------------|-----------------------|
| General Assistance          | 8,500                      | 6,665.67            | 12,288.09         | 2,877.58             | 8,500                |                       |
| Cemetery Maintenance        | 7,375                      | 300.00              | 7,675.00          | 0                    | 7,375                |                       |
| Task Force Aging            | 500                        |                     | 500.00            | 0                    | 500                  |                       |
| Hammond St. Senior Center   | 925                        |                     | 925.00            | 0                    | 925                  |                       |
| United Way                  | 1,000                      |                     | 1,000.00          | 0                    | 1,000                |                       |
| Historical Society          | 500                        |                     | 500.00            | 0                    | 500                  |                       |
| Records Restoration         |                            |                     |                   |                      | 1,000                | +1,000                |
| Bicentennial*               | 1,000                      |                     | 1,000.00          | 0                    | 0                    | -1,000                |
| Eddington/Clifton Civic Ctr | 1,000                      |                     | 1,000.00          | 0                    | 1,500                | +500                  |
| Regional Recreation         | 9,603                      |                     | 9,603.00          | 0                    | 9,554                | -49                   |
| Municipal Field Recreation  | 0                          |                     |                   |                      | 4,000                | +4,000                |
| Solid Waste Disposal        | 41,000                     | 26,715.39           | 67,715.39         | 0                    | 41,000               |                       |
| Solid Waste Contingency     | 3,000                      |                     | 1,227.96          | 1,772.04             | 3,000                |                       |
| Trash Collection            | 41,490                     | 1,590.00            | 43,080.00         | 0                    | 43,470               | +1,980                |
| Recycling                   | 11,800                     | 800.00              | 12,600.00         | 0                    | 13,230               | +1,430                |
| Household Hazardous Waste   | 1,800                      | 396.74              | 2,196.74          | 0                    | 1,800                |                       |
| <b>TOTAL</b>                | <b>129,493</b>             |                     | <b>156,798.39</b> | <b>4,649.62</b>      | <b>137,354</b>       | <b>+7,861</b>         |

Transferred from GA Reimbursement \$6,665.67

Transferred from Cemetery Reserve \$300.00

Transferred to Bicentennial Reserve \$1,000.00

Transferred from PERC Reimbursement \$8,303.77

Transferred from Municipal Review Committee Dividends \$18,411.62

Transferred from Municipal Review Committee Dividends \$1,590.00

Transferred from Recycling Income \$800.00

Transferred from Municipal Review Committee Dividends \$396.74

Transferred to Surplus \$4,649.62

**CAPITAL IMPROVEMENT**

| ACCOUNT         | APPROPRIATION<br>2011-2012 | INCOME | EXPENSES | REQUEST<br>2012-2013 |
|-----------------|----------------------------|--------|----------|----------------------|
| Munic. Building | 0                          |        |          | 0                    |

**VETERAN'S MEMORIAL**

| ACCOUNT  | APPROPRIATION<br>2011-2012 | INCOME | EXPENSES | REQUEST<br>2012-2013 |
|----------|----------------------------|--------|----------|----------------------|
| Memorial | 0                          |        |          | \$5,000              |

**MUNICIPAL BUILDING**

| ACCOUNT          | APPROPRIATION<br>2011-2012 | INCOME | EXPENSES  | REQUEST<br>2012-2013 |
|------------------|----------------------------|--------|-----------|----------------------|
| Interest Payment | 56,102                     | 20,000 | 76,101.24 | \$56,102             |

Transferred from Clifton Fire Contract Reimbursement \$20,000.00

**TOTAL BUDGET AMOUNT**

|  | 2011-2012    |  | 2012-2013      | INCREASE/DECREASE |
|--|--------------|--|----------------|-------------------|
|  | \$951,591.00 |  | \$1,013,280.00 | \$61,689.00       |

\* Represents Continuing Reserve Accounts

Transferred from Surplus \$1,657.73

## 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 \$336,731.27 in excise taxes, during the 2011-2012 fiscal year. The tax money stays here in town and helps reduce the amount of money to be raised from property tax.

## 2011 VALUATION & ASSESSMENT

|                             |                   |
|-----------------------------|-------------------|
| Real Estate Valuation       | \$ 159,472,404.00 |
| Personal Property Valuation | 5,655,220.00      |
| Homestead Valuation         | 3,515,000.00      |
| BETE Valuation              | <u>112,700.00</u> |
| Total Valuation:            | \$ 168,755,324.00 |

|                                 |                  |
|---------------------------------|------------------|
| Appropriations:                 |                  |
| County Tax                      | 187,993.00       |
| Municipal                       | 951,591.00       |
| Education Tax                   | 1,361,669.00     |
| Overlay                         | <u>11,935.36</u> |
| Total Appropriations:           | \$ 2,513,188.36  |
| Deductions:                     |                  |
| State Revenue Sharing           | 100,000.00       |
| Appropriation from Surplus      | 405,000.00       |
| Homestead Reimbursement         | 41,828.50        |
| BETE Reimbursement              | <u>1,341.13</u>  |
| Total Deductions:               | \$ 548,169.63    |
| Amount to be raised from Taxes: | \$ 1,965,018.73  |
| 2011 Taxes Collected            | \$ 1,685,749.33  |
| 2011 Taxes Abated               | 2,789.63         |
| 2011 Taxes Supplemented         | 0.00             |
| 2011 Taxes Outstanding          | 212,214.00       |

### SURPLUS FUND ACCOUNT

|                                 |                      |
|---------------------------------|----------------------|
| <b>Balance January 31, 2010</b> | <b>\$ 693,545.71</b> |
| <b>Additions:</b>               |                      |
| Interest                        | 19,836.09            |
| Excise Taxes                    | 339,746.77           |
| Miscellaneous Fee & Income      | 53,595.61            |
| Supplemental Taxes              | 0.00                 |
| Unexpended Dept. Balances       | -1,657.73            |
| Unexpended Overlay              | 9,145.73             |
| Deductions:                     |                      |
| Revenue Funds                   | 405,000.00           |
| Abatements                      | 2,789.63             |
| Return Checks & Fees            | 540.00               |
| <b>Balance January 31, 2011</b> | <b>\$705,882.55</b>  |

## TAXES RECEIVABLE

|                                        | 2009 TAXES | 2010 TAXES | 2011 TAXES |
|----------------------------------------|------------|------------|------------|
| Air Cell                               | 376.20     | 400.53     | 357.00     |
| AKTEM Business Park, LLC               |            |            | 5,552.90   |
| Allen, Gloria                          |            |            | 1,197.02   |
| Allen, John H.**                       |            |            | 1,745.91   |
| American General Financial Services**  |            |            | 775.03     |
| Anderson, Bonnie Ann                   |            | 458.08     | 414.72     |
| Arisimeek, Frank                       |            |            | 442.44     |
| Arisimeek, Frank                       |            |            | 280.60     |
| Arisimeek, Frank                       |            |            | 1,168.10   |
| Babcock, Vernon A., Jr.**              |            |            | 500.20     |
| Baker, Dina                            |            | 231.25     | 234.31     |
| Barronton, Wilbur & Wendy              |            | 1,655.36   | 1,609.95   |
| Beatham, David                         |            |            | 488.85     |
| Bemis, Derwood & Audrey**              |            | 251.17     | 220.86     |
| Benton, Judy A.**                      |            |            | 379.61     |
| Blow, Sandra D. Devises                |            |            | 1,745.25   |
| Boyle, George E.                       |            |            | 171.48     |
| Brandow, Carl C.**                     |            |            | 622.44     |
| Brian Tasker Homes LLC                 |            |            | 1,999.44   |
| Brown, Andrew N. & Rachel Hill         |            |            | 1,311.74   |
| Brown, James E.**                      |            |            | 768.99     |
| Brown, May L.                          |            |            | 1,439.19   |
| Butterfield, David R.                  |            |            | 406.39     |
| Byers, Kevin L.                        |            |            | 636.06     |
| Carruthers, Karen M.& Commeau, Gregory |            |            | 1,434.19   |
| Carter, Wesley & Welch, Bethany        |            |            | 1,548.19   |
| Clewley, Raymond, Heirs of*            |            |            | 82.42      |
| Cluff, John M. Jr. & Judy A.*          |            |            | 942.04     |
| Cluff, Lindsey*                        |            |            | 1,435.62   |
| Cohen, Michael & Gail                  |            | 2,107.50   | 2,069.05   |
| Collins, Michael                       |            |            | 267.75     |
| Cotton, Wilbur & Kathryn               |            |            | 3,050.57   |
| Cross, Robert N. & Angela              |            |            | 466.48     |
| Damboise, Gerald Jr.                   |            |            | 594.05     |
| Dore, Martin R.**                      |            |            | 570.19     |
| Dorr, Robert G & Michelle              |            |            | 415.07     |
| Douglas, April**                       |            |            | 823.86     |
| Drew, Tracy & Dawn**                   |            |            | 996.56     |

\*Indicates Taxes Paid in Full after January 31, 2011

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

|                                    | <u>2009 TAXES</u> | <u>2010 TAXES</u> | <u>2011 TAXES</u> |
|------------------------------------|-------------------|-------------------|-------------------|
| Dunham, Alan E.**                  |                   |                   | 910.17            |
| Earle, Michael & Anne              |                   |                   | 298.45            |
| Edgecomb, Carol J. Revocable Trust |                   |                   | 2,067.98          |
| Eye, Patricia M.*                  |                   |                   | 43.27             |
| Farrar, Janice A.**                |                   |                   | 178.30            |
| Fickett, Paul**                    |                   |                   | 1,085.47          |
| Fox, Dale                          |                   | 1,601.64          | 1,544.86          |
| Gainer, Joan                       |                   |                   | 1,462.51          |
| Gallagher, John T                  |                   |                   | 778.74            |
| Gardner, Gary L.**                 |                   |                   | 93.64             |
| Gargan Living Trust                |                   | 1,549.29          | 1,497.97          |
| Geel, Emmy J.                      |                   |                   | 1,161.80          |
| Gibula, Rebecca M.**               |                   | 395.28            | 665.69            |
| Gilbert, Carol L.**                |                   |                   | 976.11            |
| Glidden, Kenneth L. Jr.            |                   |                   | 814.56            |
| Golding, Denise S.                 |                   | 1,944.14          | 1,899.60          |
| Goodrich, Dawn M.                  |                   | 905.25            | 860.98            |
| Grant, Brian                       |                   |                   | 520.63            |
| Grant, Marilyn                     |                   |                   | 560.61            |
| Grass, Eric M.                     |                   |                   | 1,743.83          |
| Greer, Joshua                      |                   |                   | 2,366.20          |
| Grindle, Miles K.*                 |                   |                   | 173.78            |
| Hammond, Crystal J.                |                   |                   | 1,761.20          |
| Harrison, Steven & Holly           |                   |                   | 2,963.70          |
| Harvey, Bruce P., Jr.**            | 29.58             | 801.80            | 742.56            |
| Hayden, James & Lianna             |                   |                   | 242.64            |
| Hayden, James H.                   |                   |                   | 3,009.27          |
| Hayden, James H.                   |                   |                   | 117.22            |
| Hayden, James H.                   |                   |                   | 183.62            |
| Hayden, James H. & Lianna M.       |                   |                   | 1,617.50          |
| Hayden, James H.                   |                   |                   | 417.57            |
| Hayden, James H.                   |                   |                   | 127.57            |
| Hayden, James H.                   |                   |                   | 175.41            |
| Hayden, James H.                   |                   |                   | 239.79            |
| Hayden, Lianna M.**                |                   |                   | 493.55            |
| Heistand, Dean R.                  |                   | 354.26            | 310.59            |
| Heistand, Dean R.                  |                   | 714.12            | 671.52            |
| Higgins, Joni M.                   |                   |                   | 1,853.54          |
| Higgins, David L. & Heather L.     |                   |                   | 276.32            |
| Higgins, Seamus F.**               |                   |                   | 1,469.36          |
| Hodgins, Harold S. Devisees        |                   |                   | 448.27            |

\*Indicates Taxes Paid in Full after January 31, 2012

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

|                                      | 2009 TAXES | 2010 TAXES | 2011 TAXES |
|--------------------------------------|------------|------------|------------|
| Ireland, Amanda L.                   |            | 398.76     | 355.22     |
| Izaijs, Vilnis                       |            |            | 947.95     |
| Izaijs, Vilnis                       |            |            | 419.71     |
| Jenner, Robert K., Jr.               |            |            | 2,042.16   |
| Kearns, Dana & Susan                 |            | 1,661.65   | 1,616.26   |
| Kimball, Wayne & Shirley**           |            |            | 587.69     |
| Laflamme, Robert G.**                |            |            | 16.28      |
| LaPointe, Diane W.**                 |            |            | 59.22      |
| Lane, Lorna                          |            |            | 1,855.57   |
| Leighton, Lewis C. (Heirs Of)*       |            |            | 1,124.10   |
| Libby, Lloyd B. Jr. & Ann M.         |            |            | 1,928.87   |
| Libby, Wilbur O., Jr.                |            | 777.60     | 853.94     |
| Libby, Wilbur O., Jr.                |            |            | 598.33     |
| Locascio, Joanne F. & Webb, Jeff Sr. |            | 483.61     | 429.11     |
| Long, Norman J.                      |            |            | 1,088.26   |
| Manzo, Michael A.                    |            | 358.06     | Combined   |
| Manzo, Michael A.**                  |            | 723.03     | 768.74     |
| Martin, Norris J.**                  |            | 101.08     | 267.75     |
| Martin, Norris J.                    |            | 535.93     | 481.59     |
| Martin, Norris J.                    |            |            | 267.75     |
| Martin, Norris J.                    |            | 322.73     | 267.75     |
| Martin, Norris J.                    |            | 330.44     | 275.49     |
| McDonald, Heather                    |            | 369.44     | 325.82     |
| McLain, Richard W., Sr.              |            | 629.18     | 580.72     |
| McLain, Richard W., Sr.              |            | 1,350.31   | 1,304.00   |
| McRae, Gordon P.                     |            | 1,488.28   | 1,447.99   |
| Michaud, Francis J.                  |            |            | 1,137.64   |
| Monahan, James & Katherine           |            | 1,233.09   | 1,186.43   |
| Moore, David**                       |            | 759.33     | 1,118.60   |
| Morton, Buffy**                      |            | 225.96     | 192.42     |
| Moshfeqh, Dubravka**                 |            |            | 4,976.75   |
| Moshfeqh, Farhound & Dubravka        |            |            | 8.93       |
| Moulton, Victor & Rhonda             |            |            | 819.79     |
| Murphy, Gail E.*                     |            |            | 154.44     |
| Murray, Randy**                      |            |            | 198.47     |
| Nadeau, Arthur & Deborah**           |            | 1,120.17   | 1,307.33   |
| Nadeau, Zachary**                    |            |            | 59.53      |
| Nelson, John R., Jr.                 |            |            | 446.37     |
| Nichols, William B.                  |            |            | 1,652.91   |
| Pelkey, Lisa M. & Raymond J.         |            | 1,699.29   | 2,069.65   |
| Perkins, Lucille A.**                |            |            | 787.61     |

\*Indicates Taxes Paid in Full after January 31, 2011

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

|                                 | <u>2009 TAXES</u> | <u>2010 TAXES</u> | <u>2011 TAXES</u> |
|---------------------------------|-------------------|-------------------|-------------------|
| Platt, Mary Jane & Randall**    | 280.63            | 1,633.74          | 1,593.89          |
| Postras, Gail M. (Carr)         |                   |                   | 2,600.03          |
| Postras, Ricky & Gail           |                   |                   | 27.37             |
| Rennebu, Christopher & Robin**  | 1,319.46          | 1,437.29          | 1,385.64          |
| Rimm, Michael & Diane           |                   |                   | 978.42            |
| Rimm, Michael & Diane           |                   |                   | 2,187.82          |
| Robertson, Jaremy               |                   | 690.03            | 647.36            |
| Robertson, Jaremy               |                   | 702.72            | 660.09            |
| Robertson, Kathleen A.          |                   |                   | 491.95            |
| Robertson, Norma Devises        | 120.01            | 116.38            | 72.00             |
| Robertson, Norma Devises        | 1,749.17          | 1,878.63          | 1,839.50          |
| Robertson, Paige & Heather      |                   |                   | 11.90             |
| Robertson, Paige & Heather      |                   |                   | 111.15            |
| Robinson, Joseph G S, Jr.       |                   |                   | 2,385.95          |
| Rockwell, Charlene M.**         |                   |                   | 1,035.08          |
| Rolfe, Deborah D                | 547.07            | 574.70            | 531.69            |
| Rolfe, Guy & Deborah**          |                   |                   | 1,203.89          |
| Runnells, Nathan                |                   | 342.41            | 293.10            |
| Sawyer, David V.**              |                   |                   | 75.53             |
| Sechrest, Jory W.**             | 295.97            | 319.51            | 366.76            |
| Shane, Mark R. & Susan Dunham** |                   |                   | 411.38            |
| Shaw, Vernon, L.*               |                   |                   | 1,448.35          |
| Shaw, Vernon, L.**              |                   |                   | 426.85            |
| Shaw, Vernon, L.                |                   |                   | 427.21            |
| Shaw, Vernon, L.                |                   |                   | 348.08            |
| Sibley, Allen & Mary**          |                   |                   | 333.10            |
| Smith, Irvin & Laurie           |                   |                   | 2,965.36          |
| Smith James & Jody              |                   |                   | 1,146.09          |
| Smith, Martha P.*               |                   |                   | 2,803.88          |
| Smith, Martha Peppard*          |                   |                   | 1,349.10          |
| Smith, Vivian G. (Heirs Of)     |                   | 1,022.00          | 980.32            |
| Smyth, Robert & Tina L.         |                   |                   | 292.38            |
| Spellman, Gail & David          |                   |                   | 1,083.14          |
| Spellman, Gail & David          |                   |                   | 592.62            |
| Spruce, Stephen A.**            |                   |                   | 20.98             |
| Strout, James L. & Brenda F.    |                   |                   | 267.75            |
| Talpey, Alicia                  |                   |                   | 783.73            |
| Tardiff, Carleton A.            |                   | 1,188.68          | 2,000.27          |
| Tardiff, Michael & Lisa         |                   | 1,550.06          | 1,705.03          |
| Tardiff, Philip A.              |                   |                   | 690.44            |
| Therault, Brent                 |                   |                   | 1,406.70          |

\*Indicates Taxes Paid in Full after January 31, 2011

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

|  | 2009 TAXES | 2010 TAXES | 2011 TAXES |
|--|------------|------------|------------|
|--|------------|------------|------------|

|                                 |          |          |          |
|---------------------------------|----------|----------|----------|
| Theriacult, Donald (Heirs Of)   |          |          | 149.23   |
| Theriacult, Donald (Heirs Of)** |          |          | 695.20   |
| Thurlow Living Trust            |          |          | 514.79   |
| Trimm, Stephen                  |          | 3,948.20 | 3,909.63 |
| Trimm, Stephen                  |          | 426.89   | 377.83   |
| Trimm, Stephen                  |          | 588.12   | 539.55   |
| Trimm, Stephen & Elizabeth**    |          | 1,761.22 | 1,958.98 |
| Trimm, Stephen A., Sr.          |          | 1,530.89 | 1,485.12 |
| True, Timothy N.                |          |          | 1,985.04 |
| Veilleux, Linda ***             | 1,170.78 | 1,619.03 | 1,370.52 |
| Violette, Sylvia*               |          |          | 1,568.90 |
| Walker, Lorin M.                |          | 1,092.79 | 1,923.28 |
| Ware, Pauline E.                |          |          | 2.86     |
| Ware, Pauline E.                |          | 538.87   | 495.75   |
| Wellman, Mark T.                |          |          | 2,202.57 |
| Wells Fargo Bank, NA            |          |          | 2,389.16 |
| Wheeldon, Catherine D.          |          | 728.23   | 688.06   |
| White, James                    |          | 433.41   | 384.37   |
| White, James                    |          | 1,618.58 | 1,573.06 |
| Whitmore, Heidi**               |          | 159.26   | 118.76   |
| Wood, Candy R.**                |          |          | 3,037.50 |
| Wyman, Kerri A.**               |          |          | 302.23   |

\*Indicates Taxes Paid in Full after January 31, 2011

\*\*Indicates a Partial Payment

\*\*\*Indicates Land Purchase Agreement

#### PERSONAL PROPERTY TAXES RECEIVABLE

|                           |        |        |        |
|---------------------------|--------|--------|--------|
| Bell Atlantic             | 641.68 | 697.21 | 734.23 |
| LaPointe, Diane           | 28.08  | 30.51  | 32.13  |
| Shorey, Cheryl            | 10.40  | 11.30  | 11.90  |
| Skytel Corporation        |        |        | 44.98  |
| Spellman, David & Gail    |        | 5.65   | 5.95   |
| Verizon Credit Inc.       | 9.36   |        |        |
| Verizon New England, Inc. | 20.80  | 22.60  | 23.80  |

*In Memory Of*

|                             |            |            |
|-----------------------------|------------|------------|
| Bishop, (Miller) Cynthia S. | 02-17-1955 | 07-30-2011 |
| Clewley, Lawrence B.        | 06-26-1939 | 05-24-2011 |
| Derau, Charlotte M.         | 12-06-1929 | 06-02-2011 |
| Emery, Stella M.            | 09-15-1936 | 02-15-2011 |
| Faulkner, John G.           | 06-15-1936 | 07-19-2011 |
| Freeman, Alivia J.          | 08-10-2011 | 12-11-2011 |
| Hodges, Beverly G.          | 05-22-1961 | 10-24-2011 |
| Hodgins, Harold S.          | 01-14-1943 | 02-08-2011 |
| Joy, Mark W. Sr.            | 12-20-1954 | 12-20-2011 |
| Kennedy, Bruce N.           | 05-12-1942 | 12-22-2011 |
| Lafever, Audrey             | 06-07-1927 | 06-23-2011 |
| Mauger, Albert F.           | 07-01-1941 | 05-10-2011 |
| Mauger, Linda L.            | 11-14-1944 | 10-04-2011 |
| Philbrook, Calvin G.        | 01-13-1938 | 01-15-2012 |
| Powers, Katie N.            | 06-21-1920 | 10-21-2011 |
| Rockwell, Ernest G. Sr.     | 11-07-1937 | 09-25-2011 |
| Tardiff, Carleton A.        | 11-05-1940 | 05-07-2011 |
| Thompson, Dean M.           | 05-16-1936 | 03-18-2011 |
| Treadwell, Arthur E.        | 05-24-1938 | 09-10-2011 |
| Turner, Mary H.             | 11-13-1920 | 01-20-2012 |

TOWN OF EDDINGTON, MAINE

MANAGEMENT LETTER

JANUARY 31, 2012

# LOISELLE, GOODWIN & HINDS

CERTIFIED PUBLIC ACCOUNTANTS

Leo M. Loiseau, CPA  
Glenn D. Goodwin, CPA  
Donald E. Higgins, CPA  
Christopher S. Hinds, CPA  
Angel R. Caron, CPA

One Merchants Plaza Suite 703 PO Box 939 Bangor, Maine 04402-0939 telephone 207 990-4585 800 784-0793 fax 207 990-4584 e-mail lghcpa@lghcpa.com  
website: www.lghcpa.com

To the Selectmen  
and Town Manager of the Town of Eddington

In planning and performing our audit of the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Eddington as of and for the year ended January 31, 2012, 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 our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been 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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in the Town of Eddington's internal control to be material weaknesses:

*Finding:* The Town of Eddington relies on their auditor to generate financial statements in accordance with generally accepted accounting principles (GAAP), including appropriate accruals, capitalization of fixed assets purchases and subsequent depreciation, and notes that provide the required disclosures. This reliance is considered a material weakness in the internal control of the Town under the standards promulgated in Statement of Auditing Standards No. 115 (SAS 115).

*Recommendation:* We do not believe it would be cost-effective for the management of the Town of Eddington to prepare GAAP financial statements, so we recommend that no change be made in the present arrangement.

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

*Finding:* We noted that the Town does not include in its annual town report the following items required by Maine Revised Statutes 30-A, Section 2801: a balance sheet prepared by the Town's auditor for the prior year; and, a copy of the auditor's management letter.

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

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

*Loiselle, Goodwin & Hinds*

Loiselle, Goodwin & Hinds

Bangor, Maine

March 7, 2012

**TOWN OF EDDINGTON, MAINE**

**FINANCIAL STATEMENTS**

**JANUARY 31, 2012**

## TABLE OF CONTENTS

|                                                                                                                    | PAGE               |
|--------------------------------------------------------------------------------------------------------------------|--------------------|
| INDEPENDENT AUDITORS' REPORT                                                                                       | 1 & 2              |
| BASIC FINANCIAL STATEMENTS:                                                                                        |                    |
| <i>GOVERNMENT-WIDE FINANCIAL STATEMENTS:</i>                                                                       |                    |
| Statement of Net Assets                                                                                            | 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 Assets – Fiduciary Funds                                                                | 7                  |
| Statement of Changes in Fiduciary Net Assets – Fiduciary Funds                                                     | 8                  |
| NOTES TO FINANCIAL STATEMENTS                                                                                      | 9 – 17             |
| REQUIRED SUPPLEMENTARY INFORMATION:                                                                                |                    |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Budget Basis – General Fund | Schedule 1 18      |
| Notes to Required Supplementary Information                                                                        | 19                 |
| OTHER SUPPLEMENTARY INFORMATION:                                                                                   |                    |
| Reconciliation of Cash Balances – General Fund                                                                     | Schedule 2 21      |
| Schedule of Departmental Operations                                                                                | Schedule 3 22 - 25 |

# 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

One Merchants Plaza Suite 703 PO Box 939 Bangor, Maine 04402-0939 telephone 207 990-4585 800 784-0793 fax 207 990-4584 e-mail lghcpa@lghcpa.com

website: www.lghcpa.com

## Independent Auditors' Report

To The Board of Selectmen  
Town of Eddington

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Eddington, Maine as of and for the year ended January 31, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Town's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Eddington, as of January 31, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Eddington's financial statements as a whole. The schedules of departmental operations and reconciliation of cash balances – general fund are presented for the purpose of additional analysis and are not a required part of the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Loiselle, Goodwin & Hinds

March 7, 2012  
Bangor, Maine

**TOWN OF EDDINGTON  
STATEMENT OF NET ASSETS  
JANUARY 31, 2012**

|                                                       | <u>Governmental<br/>Activities</u> |
|-------------------------------------------------------|------------------------------------|
| <b>ASSETS</b>                                         |                                    |
| Cash                                                  | \$ 1,255,392                       |
| Receivables:                                          |                                    |
| Current-Year Taxes Receivable                         | 212,214                            |
| Due from State                                        | 10,752                             |
| Other Receivables                                     | 8,010                              |
| Prior-Year Taxes Receivable, net of allowance \$1,220 | 58,702                             |
| Inventory                                             | 1,443                              |
| Capital Assets:                                       |                                    |
| Investment in Joint Venture                           | 185,238                            |
| Land                                                  | 72,816                             |
| Land Improvements, Net of Depreciation                | 32,265                             |
| Buildings, Net of Depreciation                        | 1,039,321                          |
| Equipment, Net of Depreciation                        | 171,100                            |
| Total Capital Assets                                  | <u>1,500,740</u>                   |
| <br>Total Assets                                      | <br><u>3,047,253</u>               |
| <b>LIABILITIES</b>                                    |                                    |
| Current Liabilities:                                  |                                    |
| Accounts and Other Payables                           | 25,588                             |
| Prepaid Taxes                                         | 765                                |
| Current Portion of Lease Obligation                   | 2,188                              |
| Current Portion of General Bond Obligation            | 43,719                             |
| Total Current Liabilities                             | <u>72,260</u>                      |
| Long-Term Liabilities:                                |                                    |
| Lease Obligation                                      | 2,899                              |
| General Bond Obligation                               | 872,566                            |
| Total Long-Term Liabilities                           | <u>875,465</u>                     |
| Total Liabilities                                     | <u>947,725</u>                     |
| <b>NET ASSETS</b>                                     |                                    |
| Invested in Capital Assets, Net of Related Debt       | 579,368                            |
| Restricted for:                                       |                                    |
| Nonexpendable Trust Principal                         | 36,771                             |
| Cemetery Purposes                                     | 31,990                             |
| Subsequent Years' Expenditures                        | 368,443                            |
| Unrestricted                                          | <u>1,082,956</u>                   |
| <br>Total Net Assets                                  | <br><u>\$ 2,099,528</u>            |

**TOWN OF EDDINGTON  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JANUARY 31, 2012**

| <u>Functions/Programs</u>                                    | <u>Expenses</u>     | <u>Program Revenues</u>             |                                                   |                                                 | <u>Net (Expense)<br/>Revenue and<br/>Changes in<br/>Net Assets</u> |
|--------------------------------------------------------------|---------------------|-------------------------------------|---------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------------|
|                                                              |                     | <u>Charges<br/>for<br/>Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> | <u>Capital<br/>Grants and<br/>Contributions</u> | <u>Governmental<br/>Activities</u>                                 |
| General Government                                           | \$ 25,168           | \$ 19,153                           | -                                                 | -                                               | \$ (6,015)                                                         |
| Administrative                                               | 307,341             | -                                   | -                                                 | -                                               | (307,341)                                                          |
| Highway                                                      | 199,596             | -                                   | \$ 13,224                                         | -                                               | (186,372)                                                          |
| Protection                                                   | 312,841             | 28,421                              | 2,610                                             | \$ 25,272                                       | (256,538)                                                          |
| Human Services                                               | 184,048             | 7,061                               | 22,048                                            | -                                               | (154,939)                                                          |
| Education: SAD #63                                           | 1,361,668           | -                                   | -                                                 | -                                               | (1,361,668)                                                        |
| Special Assessments                                          | 187,992             | -                                   | -                                                 | -                                               | (187,992)                                                          |
| Interest on Long-Term Debt                                   | 48,414              | -                                   | -                                                 | -                                               | (48,414)                                                           |
| Total Governmental Activities                                | <u>\$ 2,627,068</u> | <u>\$ 54,635</u>                    | <u>\$ 37,882</u>                                  | <u>\$ 25,272</u>                                | <u>(2,509,279)</u>                                                 |
|                                                              |                     |                                     |                                                   |                                                 |                                                                    |
| General Revenues:                                            |                     |                                     |                                                   |                                                 |                                                                    |
| Property Taxes                                               |                     |                                     |                                                   |                                                 | 1,962,230                                                          |
| Excise Taxes                                                 |                     |                                     |                                                   |                                                 | 336,374                                                            |
| Grants and Contributions Not Restricted to Specific Programs |                     |                                     |                                                   |                                                 | 154,254                                                            |
| Interest Income                                              |                     |                                     |                                                   |                                                 | 5,738                                                              |
| Miscellaneous Income                                         |                     |                                     |                                                   |                                                 | <u>61,871</u>                                                      |
| Total General Revenues                                       |                     |                                     |                                                   |                                                 | 2,520,467                                                          |
| Increase (Decrease) in Investment in Joint Venture           |                     |                                     |                                                   |                                                 | (4,897)                                                            |
| Contribution to Cemetery Trust Fund                          |                     |                                     |                                                   |                                                 | <u>150</u>                                                         |
|                                                              |                     |                                     |                                                   |                                                 |                                                                    |
| Change in Net Assets                                         |                     |                                     |                                                   |                                                 | 6,441                                                              |
|                                                              |                     |                                     |                                                   |                                                 |                                                                    |
| <b>NET ASSETS—Beginning</b>                                  |                     |                                     |                                                   |                                                 | <u>2,093,087</u>                                                   |
|                                                              |                     |                                     |                                                   |                                                 |                                                                    |
| <b>NET ASSETS—Ending</b>                                     |                     |                                     |                                                   |                                                 | <u>\$2,099,528</u>                                                 |

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

|                                                                                                                                       | <u>MAJOR FUND</u>   |                  | <u>TOTAL<br/>GOVERNMENTAL<br/>FUNDS</u> |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------|-----------------------------------------|
|                                                                                                                                       | <u>GENERAL</u>      | <u>PERMANENT</u> |                                         |
| <b>ASSETS</b>                                                                                                                         |                     |                  |                                         |
| Cash - On Hand and in Bank                                                                                                            | \$ 1,186,631        | \$ 68,761        | \$ 1,255,392                            |
| Receivables:                                                                                                                          |                     |                  |                                         |
| Current-Year Taxes Receivable                                                                                                         | 212,214             | -                | 212,214                                 |
| Other Receivables                                                                                                                     | 8,010               | -                | 8,010                                   |
| Prior-Year Taxes Receivable, net of allowance \$1,220                                                                                 | 58,702              | -                | 58,702                                  |
| Due from State                                                                                                                        | 10,752              | -                | 10,752                                  |
| Inventory                                                                                                                             | 1,443               | -                | 1,443                                   |
| <b>TOTAL ASSETS</b>                                                                                                                   | <b>\$ 1,477,752</b> | <b>\$ 68,761</b> | <b>\$ 1,546,513</b>                     |
| <b>LIABILITIES AND FUND BALANCES</b>                                                                                                  |                     |                  |                                         |
| <i>Liabilities:</i>                                                                                                                   |                     |                  |                                         |
| Accounts and Other Payables                                                                                                           | \$ 25,588           | -                | \$ 25,588                               |
| Prepaid Taxes                                                                                                                         | 765                 | -                | 765                                     |
| Deferred Property Taxes                                                                                                               | 198,608             | -                | 198,608                                 |
| Total Liabilities                                                                                                                     | 224,961             | -                | 224,961                                 |
| <i>Fund Balances:</i>                                                                                                                 |                     |                  |                                         |
| Nonspendable                                                                                                                          | 1,443               | \$ 36,771        | 38,214                                  |
| Restricted                                                                                                                            | -                   | 31,990           | 31,990                                  |
| Committed                                                                                                                             | 368,443             | -                | 368,443                                 |
| Unassigned                                                                                                                            | 882,905             | -                | 882,905                                 |
| Total Fund Balances                                                                                                                   | 1,252,791           | 68,761           | 1,321,552                               |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>                                                                                            | <b>\$ 1,477,752</b> | <b>\$ 68,761</b> | <b>\$ 1,546,513</b>                     |
| <b>Total Fund Balances—Total Governmental Funds (from above)</b>                                                                      |                     |                  | <b>\$ 1,321,552</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.               |                     |                  | 1,500,740                               |
| Property taxes receivable not available in 60 days are deferred in the funds.                                                         |                     |                  | 198,608                                 |
| Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. |                     |                  | (921,372)                               |
| <b>Net Assets of Governmental Activities</b>                                                                                          |                     |                  | <b>\$ 2,099,528</b>                     |

**TOWN OF EDDINGTON**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JANUARY 31, 2012**

|                                                                                                                                                                                                                                                                                                                                | <u>MAJOR FUND</u>   |                  | <u>TOTAL</u>                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------|-------------------------------------|
|                                                                                                                                                                                                                                                                                                                                | <u>GENERAL</u>      | <u>PERMANENT</u> | <u>GOVERNMENTAL</u><br><u>FUNDS</u> |
| <b>REVENUES</b>                                                                                                                                                                                                                                                                                                                |                     |                  |                                     |
| Property Taxes                                                                                                                                                                                                                                                                                                                 | \$ 1,950,568        | -                | \$ 1,950,568                        |
| Supplemental Taxes                                                                                                                                                                                                                                                                                                             | -                   | -                | -                                   |
| Interest and Penalties                                                                                                                                                                                                                                                                                                         | 17,953              | -                | 17,953                              |
| Excise Taxes                                                                                                                                                                                                                                                                                                                   | 336,374             | -                | 336,374                             |
| Licenses and Permits                                                                                                                                                                                                                                                                                                           | 9,055               | -                | 9,055                               |
| Intergovernmental                                                                                                                                                                                                                                                                                                              | 197,186             | -                | 197,186                             |
| Interest Income                                                                                                                                                                                                                                                                                                                | 5,649               | \$ 89            | 5,738                               |
| Agent Fees                                                                                                                                                                                                                                                                                                                     | 9,375               | -                | 9,375                               |
| PERC                                                                                                                                                                                                                                                                                                                           | 12,817              | -                | 12,817                              |
| Grants                                                                                                                                                                                                                                                                                                                         | 27,882              | -                | 27,882                              |
| Miscellaneous                                                                                                                                                                                                                                                                                                                  | <u>59,647</u>       | <u>150</u>       | <u>59,797</u>                       |
| Total Revenues                                                                                                                                                                                                                                                                                                                 | 2,626,506           | 239              | 2,626,745                           |
| <b>EXPENDITURES</b>                                                                                                                                                                                                                                                                                                            |                     |                  |                                     |
| Current:                                                                                                                                                                                                                                                                                                                       |                     |                  |                                     |
| General Government                                                                                                                                                                                                                                                                                                             | 24,532              | -                | 24,532                              |
| Administrative                                                                                                                                                                                                                                                                                                                 | 285,756             | -                | 285,756                             |
| Highway                                                                                                                                                                                                                                                                                                                        | 197,136             | -                | 197,136                             |
| Protection                                                                                                                                                                                                                                                                                                                     | 292,631             | -                | 292,631                             |
| Human Services                                                                                                                                                                                                                                                                                                                 | 184,048             | -                | 184,048                             |
| Education: SAD #63                                                                                                                                                                                                                                                                                                             | 1,361,668           | -                | 1,361,668                           |
| Special Assessments                                                                                                                                                                                                                                                                                                            | 187,992             | -                | 187,992                             |
| Debt Service                                                                                                                                                                                                                                                                                                                   | 76,101              | -                | 76,101                              |
| Capital Outlays                                                                                                                                                                                                                                                                                                                | <u>24,815</u>       | <u>-</u>         | <u>24,815</u>                       |
| Total Expenditures                                                                                                                                                                                                                                                                                                             | <u>2,634,679</u>    | <u>-</u>         | <u>2,634,679</u>                    |
| Change in Fund Balances                                                                                                                                                                                                                                                                                                        | (8,173)             | 239              | (7,934)                             |
| <b>FUND BALANCES—Beginning</b>                                                                                                                                                                                                                                                                                                 | <u>1,260,964</u>    | <u>68,522</u>    | <u>1,329,486</u>                    |
| <b>FUND BALANCES—Ending</b>                                                                                                                                                                                                                                                                                                    | <u>\$ 1,252,791</u> | <u>\$ 68,761</u> | <u>\$ 1,321,552</u>                 |
| <b>Net Change in Fund Balances—Total Governmental Funds (from above)</b>                                                                                                                                                                                                                                                       |                     |                  | <b>\$ (7,934)</b>                   |
| <i>Amounts reported for governmental activities in the statement of activities are different because:</i>                                                                                                                                                                                                                      |                     |                  |                                     |
| 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 depreciation (\$60,660) exceeds capital outlays (\$24,815) in the current period. |                     |                  | (35,845)                            |
| Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.                                                                                                                                                                       |                     |                  | 43,457                              |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.                                                                                                                                                                                             |                     |                  | <u>6,763</u>                        |
| <b>Change in Net Assets of Governmental Activities</b>                                                                                                                                                                                                                                                                         |                     |                  | <b>\$ 6,441</b>                     |

**TOWN OF EDDINGTON  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
JANUARY 31, 2012**

|                                       | <u>SCHOLARSHIP</u> |
|---------------------------------------|--------------------|
| <b>ASSETS</b>                         |                    |
| Cash in Bank                          | \$7,312            |
| <b>LIABILITIES</b>                    |                    |
|                                       | <u>      -</u>     |
| <b>NET ASSETS</b>                     |                    |
| Held in Trust for Future Scholarships | <u>\$7,312</u>     |

**TOWN OF EDDINGTON  
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED JANUARY 31, 2012**

|                                     | <u>SCHOLARSHIP</u> |
|-------------------------------------|--------------------|
| <b>ADDITIONS</b>                    |                    |
| Interest Income                     | \$ 63              |
| <b>DEDUCTIONS</b>                   |                    |
| Scholarships Awarded                | <u>-</u>           |
| Change in Net Assets                | 63                 |
| <b>NET ASSETS—Beginning of Year</b> | <u>7,249</u>       |
| <b>NET ASSETS—End of Year</b>       | <u>\$7,312</u>     |

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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

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

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

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

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

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

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

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

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

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

The following fund types are used by the Town:

**1.) Governmental Funds**

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

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

**2.) Fiduciary Fund**

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

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

**D. Basis of Accounting**

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

**1.) Accrual**

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

**2.) Modified Accrual**

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

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

**3.) Budgets and Budgeting Accounting**

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

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

**1.) Capital Assets**

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

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

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

**1.) Long-Term Debt**

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

**2.) Net Assets**

Equity in government-wide financial statements is classified as net assets. Net assets are 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 assets consist of net assets with constraints placed upon their 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.

**3.) Fund Balances**

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

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

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

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

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

**Permanent Fund** includes resources restricted for cemetery maintenance.

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

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

#### **4.) Revenues**

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

#### **5.) Expenditures**

Expenditures are recognized when the related fund liability is incurred.

## **2. PROPERTY TAXES**

Property taxes for the current year were committed on September 19, 2011, 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 20, 2011.

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 \$14,703 for the year ended January 31, 2012.

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 2010 delinquent property taxes on June 14, 2011.

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 revenue.

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

The following summarizes the property tax levy for the year ended January 31, 2012:

|                                    |                      |
|------------------------------------|----------------------|
| <i>Assessed Taxable Valuation:</i> |                      |
| Land                               | \$ 58,671,964        |
| Buildings                          | 100,800,440          |
| Personal Property                  | <u>5,655,220</u>     |
| Total Assessed Taxable Valuation   | <u>\$165,127,624</u> |
| <br>                               |                      |
| Assessed Taxable Valuation         | \$165,127,624        |
| Tax Rate (per \$1,000)             | <u>11.90</u>         |
| Tax Commitment                     | 1,965,019            |
| Supplemental Taxes Assessed        | -                    |
| Total Taxes Levied                 | <u>1,965,019</u>     |
| <br>                               |                      |
| Less: Collections                  | 1,750,015            |
| Abatements                         | <u>2,790</u>         |
| Current-Year Taxes Receivable      | <u>\$ 212,214</u>    |
| <br>                               |                      |
| Due Dates:                         | 9/30/2011            |
| <br>                               |                      |
| Interest Rate on Delinquent Taxes  | 7.0%                 |
| Collection Rate                    | 89.2%                |

**3. CUSTODIAL CREDIT RISK—DEPOSITS**

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Town's Policy is to invest available funds at the highest possible rate, in conformity with legal and administrative guidelines, while avoiding unreasonable risk. As of January 31, 2012, none of the Town's bank balance of \$1,261,220 was exposed to custodial credit risk.

**4. INVESTMENT IN JOINT VENTURE**

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

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

At December 31, 2010, the joint venture had \$35,382,552 in net assets, which decreased by \$786,461 from December 31, 2009. The Town of Eddington's share in the equity of the joint venture at December 31, 2010, was approximately 0.52% or \$185,238. Financial statements are available for the joint venture at MRC's administrative office, care of Eastern Maine Development Corporation, 40 Harlow Street, Bangor, ME 04401. (See also Note 9.)

**5. CAPITAL ASSETS**

A summary of changes in capital assets follows:

|                                                      | <u>Balance<br/>Feb. 1, 2011</u> | <u>Increases</u>  | <u>Decreases</u>  | <u>Balance<br/>Jan. 31, 2012</u> |
|------------------------------------------------------|---------------------------------|-------------------|-------------------|----------------------------------|
| <b>Governmental Activities</b>                       |                                 |                   |                   |                                  |
| <i>Capital assets not being depreciated:</i>         |                                 |                   |                   |                                  |
| Land                                                 | \$ 72,816                       | -                 | -                 | \$ 72,816                        |
| <i>Capital assets being depreciated:</i>             |                                 |                   |                   |                                  |
| Buildings                                            | 1,234,653                       | -                 | -                 | 1,234,653                        |
| Land Improvements                                    | 40,524                          | -                 | -                 | 40,524                           |
| Equipment                                            | <u>570,684</u>                  | <u>\$ 24,816</u>  | -                 | <u>595,500</u>                   |
| Total Capital Assets Being Depreciated               | <u>1,845,861</u>                | <u>24,816</u>     | -                 | <u>1,870,677</u>                 |
| <i>Less accumulated depreciation for:</i>            |                                 |                   |                   |                                  |
| Buildings                                            | (170,638)                       | (24,694)          | -                 | (195,332)                        |
| Land Improvements                                    | (6,234)                         | (2,025)           | -                 | (8,259)                          |
| Equipment                                            | <u>(390,459)</u>                | <u>(33,941)</u>   | -                 | <u>(424,400)</u>                 |
| Total Accumulated Depreciation                       | <u>(567,331)</u>                | <u>(60,660)</u>   | -                 | <u>(627,991)</u>                 |
| <i>Net Capital Assets Being Depreciated</i>          | <u>1,278,530</u>                | <u>(35,844)</u>   | -                 | <u>1,242,686</u>                 |
| <i>Investment in Joint Venture</i>                   | <u>190,135</u>                  | -                 | <u>\$ (4,897)</u> | <u>185,238</u>                   |
| <b>Governmental Activities - Capital assets, net</b> | <u>\$1,541,481</u>              | <u>\$(35,844)</u> | <u>\$ (4,897)</u> | <u>\$1,500,740</u>               |

Depreciation expense for the current year was recorded for the Administrative, General Government, Highways, and Protection at \$26,785, \$636, \$2,460, and \$30,779, respectively.

**6. CAPITAL LEASE**

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

Depreciation expense of \$1,057 for the year ended January 31, 2012, has been included in depreciation expense and accumulated depreciation totaled \$2,995 at January 31, 2012. Lease payments totaled \$2,400.

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

Minimum future minimum lease obligations under the capital lease at January 31, 2012, are as follows:

| Year Ending<br><u>January 31</u>        | <u>Amounts</u>  |
|-----------------------------------------|-----------------|
| 2013                                    | \$ 2,400        |
| 2014                                    | 2,400           |
| 2015                                    | 600             |
| 2016                                    | <u>-</u>        |
| Total Minimum Lease Payments            | 5,400           |
| LESS: Amount Representing Interest      | <u>(313)</u>    |
| Present Value of Minimum Lease Payments | <u>\$ 5,087</u> |

**7. LONG-TERM LIABILITIES**

The Town has issued unsecured General Obligation Bonds to purchase fire trucks and to expand the municipal building. A schedule of changes in the bonds outstanding as of January 31, 2012, follows:

|                                                                                                                                                                                                                                                            | <u>Original<br/>Amount</u> | <u>Principal<br/>Balance<br/>01/31/11</u> | <u>Increases<br/>(Decreases)</u> | <u>Principal<br/>Balance<br/>01/31/12</u> | <u>Amount<br/>due within<br/>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                 | \$ 96,250                                 | \$ (8,750)                       | \$ 87,500                                 | \$ 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>861,413</u>                            | <u>(32,628)</u>                  | <u>828,785</u>                            | <u>34,969</u>                             |
| <b>Totals</b>                                                                                                                                                                                                                                              | <u>\$1,125,000</u>         | <u>\$ 957,663</u>                         | <u>\$(41,378)</u>                | <u>\$ 916,285</u>                         | <u>\$ 43,719</u>                          |

The annual debt service requirements to maturity of bonded debt as of January 31, 2012, are shown in the following schedule:

| Year Ending<br><u>January 31</u> | <u>Principal</u> | <u>Interest</u>  | <u>Total</u>       |
|----------------------------------|------------------|------------------|--------------------|
| 2013                             | \$ 43,719        | \$ 45,278        | \$ 88,997          |
| 2014                             | 45,461           | 43,121           | 88,582             |
| 2015                             | 47,289           | 40,879           | 88,168             |
| 2016                             | 49,208           | 38,545           | 87,753             |
| 2017                             | 51,223           | 36,115           | 87,338             |
| 2018-2022                        | 290,030          | 140,446          | 430,476            |
| 2023-2027                        | 314,022          | 66,484           | 380,506            |
| 2028                             | 75,333           | 3,610            | 78,943             |
| <b>Totals</b>                    | <u>\$916,285</u> | <u>\$414,478</u> | <u>\$1,330,763</u> |

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

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

The following summarizes the fund balances as of January 31, 2012:

|                                        | General<br><u>Fund</u> | Permanent<br><u>Fund</u> |
|----------------------------------------|------------------------|--------------------------|
| Nonspendable:                          |                        |                          |
| Inventory                              | \$ 1,443               | -                        |
| Cemetery Trust Fund                    | -                      | \$36,771                 |
| Restricted:                            |                        |                          |
| Cemetery Trust Fund Income             | -                      | 31,990                   |
| Committed:                             |                        |                          |
| Public Accessibility Reserve           | 750                    | -                        |
| Recycling Income Reserve               | 6,040                  | -                        |
| MB/PB Building Fund Reserve            | 2,920                  | -                        |
| Professional Service Reserve           | 33,476                 | -                        |
| Restore Old Records Reserve            | 941                    | -                        |
| Right of Way Reserve                   | 1,851                  | -                        |
| Town Road Reserve                      | 57,705                 | -                        |
| Major Road/Bridge Construction Reserve | 92,684                 | -                        |
| Fire Equipment Reserve                 | 46,811                 | -                        |
| Respiratory/Physical Reserve           | 5,149                  | -                        |
| Civil Defense Reserve                  | 300                    | -                        |
| Eddy Cemetery Reserve                  | 1,082                  | -                        |
| Animal Welfare Reserve                 | 1,179                  | -                        |
| Business Park Reserve                  | 3,930                  | -                        |
| Bicentennial Fund Reserve              | 1,492                  | -                        |
| Capital Improvement Reserve            | 10,518                 | -                        |
| Fire Department Capital Reserve        | 6,000                  | -                        |
| CDBG Reserve                           | 3,366                  | -                        |
| Municipal Office Reserve               | 7,324                  | -                        |
| Municipal Building Reserve             | 10,878                 | -                        |
| Fire Department Reserve                | 74,047                 | -                        |
| Unassigned                             | 882,905                | -                        |
| Total Fund Balances                    | <u>\$1,252,791</u>     | <u>\$68,761</u>          |

**9. LONG-TERM CONTRACTS**

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

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

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

As of May 15, 2007, the Town of Eddington entered into a four-year contract with Meridian Mobile Health dba Capital Ambulance to provide paramedic and emergency ambulance coverage for them. The contract is effective from January 1, 2007 through December 31, 2011. Capital Ambulance will pay the Town of Eddington \$30 per call for all EMS calls responded to by Eddington First Responders and subsequently transported by a Capital ambulance.

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

**10. RELATED PARTY TRANSACTIONS**

Some of the Town's road and cemetery maintenance is performed by related parties, Charles Baker, Jr., a Selectman. The amount paid to Charles Baker, Jr. for the maintenance work for the year ended January 31, 2012, was \$17,789.

**11. INSURANCE**

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

**12. DEFERRED COMPENSATION PLAN**

On June 14, 1991, the Town of Eddington implemented a deferred compensation plan pursuant to Section 457 of the Internal Revenue Code for the Town's employees. Eligible employees may defer part of their compensation and the Town will match up to 6%, not to exceed the maximum allowed contribution of \$16,500. The Town paid \$6,901 for deferred compensation during the year ended January 31, 2012.

**TOWN OF EDDINGTON**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—BUDGET AND ACTUAL**  
**BUDGET BASIS**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JANUARY 31, 2012**

|                                                              | <u>BUDGETED AMOUNTS</u>    |                            | <u>ACTUAL<br/>AMOUNTS</u>  | <u>VARIANCE<br/>FAVORABLE<br/>(UNFAVORABLE)</u> |
|--------------------------------------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------------------|
|                                                              | <u>ORIGINAL</u>            | <u>FINAL</u>               |                            |                                                 |
| <b><u>REVENUES</u></b>                                       |                            |                            |                            |                                                 |
| <i>Taxes:</i>                                                |                            |                            |                            |                                                 |
| General Property                                             | \$ 1,965,019               | \$ 1,965,019               | \$ 1,962,229               | \$ (2,790)                                      |
| Change in Deferred Property Taxes                            | -                          | -                          | (11,661)                   | (11,661)                                        |
| Supplemental Taxes                                           | 3,500                      | 3,500                      | -                          | (3,500)                                         |
| Interest and Penalties                                       | 23,000                     | 23,000                     | 17,953                     | (5,047)                                         |
| Excise                                                       | <u>328,000</u>             | <u>328,000</u>             | <u>336,374</u>             | <u>8,374</u>                                    |
| Total Taxes                                                  | 2,319,519                  | 2,319,519                  | 2,304,895                  | (14,624)                                        |
| <i>Licenses and Permits</i>                                  | -                          | -                          | 9,055                      | 9,055                                           |
| <i>Intergovernmental Revenues:</i>                           |                            |                            |                            |                                                 |
| <i>State of Maine:</i>                                       |                            |                            |                            |                                                 |
| Revenue Sharing                                              | 100,000                    | 100,000                    | 98,385                     | (1,615)                                         |
| Homestead Reimbursement                                      | 41,828                     | 41,828                     | 42,223                     | 395                                             |
| Local Road Assistance Grant                                  | -                          | -                          | 13,224                     | 13,224                                          |
| General Assistance                                           | -                          | -                          | 5,154                      | 5,154                                           |
| Tree Growth                                                  | -                          | -                          | 5,536                      | 5,536                                           |
| Other State of Maine                                         | 1,341                      | 1,341                      | 10,664                     | 9,323                                           |
| Town of Clifton - Fire Protection                            | <u>-</u>                   | <u>20,000</u>              | <u>22,000</u>              | <u>2,000</u>                                    |
| Total Intergovernmental Revenues                             | 143,169                    | 163,169                    | 197,186                    | 34,017                                          |
| <i>Other Revenues:</i>                                       |                            |                            |                            |                                                 |
| Interest                                                     | -                          | -                          | 5,649                      | 5,649                                           |
| Agent Fees                                                   | -                          | -                          | 9,375                      | 9,375                                           |
| PERC                                                         | -                          | -                          | 12,817                     | 12,817                                          |
| Grants                                                       | -                          | -                          | 27,882                     | 27,882                                          |
| Miscellaneous                                                | <u>38,000</u>              | <u>38,000</u>              | <u>59,647</u>              | <u>21,647</u>                                   |
| Total Other Revenues                                         | 38,000                     | 38,000                     | 115,370                    | 77,370                                          |
| <b>TOTAL REVENUES</b>                                        | <b>2,500,688</b>           | <b>2,520,688</b>           | <b>2,626,506</b>           | <b>105,818</b>                                  |
| <b><u>EXPENDITURES</u></b>                                   |                            |                            |                            |                                                 |
| General Government                                           | 24,790                     | 24,790                     | 24,532                     | 258                                             |
| Administrative                                               | 275,558                    | 275,558                    | 285,756                    | (10,198)                                        |
| Highway                                                      | 196,500                    | 196,500                    | 197,136                    | (636)                                           |
| Protection                                                   | 266,380                    | 266,380                    | 317,446                    | (51,066)                                        |
| Human Services                                               | 129,493                    | 129,493                    | 184,048                    | (54,555)                                        |
| Education: SAD #63                                           | 1,361,669                  | 1,361,669                  | 1,361,668                  | 1                                               |
| Municipal Building: Interest Payment                         | 56,102                     | 76,102                     | 76,101                     | 1                                               |
| Special Assessments                                          | <u>202,696</u>             | <u>202,696</u>             | <u>187,992</u>             | <u>14,704</u>                                   |
| Total Expenditures                                           | 2,513,188                  | 2,533,188                  | 2,634,679                  | (101,491)                                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER<br/>EXPENDITURES</b> | <b>(12,500)</b>            | <b>(12,500)</b>            | <b>(8,173)</b>             | <b>4,327</b>                                    |
| <b>FUND BALANCE - February 1, 2011</b>                       | <b><u>1,260,964</u></b>    | <b><u>1,260,964</u></b>    | <b><u>1,260,964</u></b>    | <b><u>-</u></b>                                 |
| <b>FUND BALANCE - January 31, 2012</b>                       | <b><u>\$ 1,248,464</u></b> | <b><u>\$ 1,248,464</u></b> | <b><u>\$ 1,252,791</u></b> | <b><u>\$ 4,327</u></b>                          |

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

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

**Budgetary Information**

A budget is adopted for the General Fund only and is not required for the other funds. The original budget and related estimated revenues and expenditures represent the spending authority enacted at the town meeting where the budget was discussed and approved by the residents of the Town on March 22, 2011. This budget is established in accordance with the various laws which govern the Town's operations.

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

**Budgetary Compliance**

Expenditures may not legally exceed budgeted appropriations without approval of the townspeople at a special Town meeting. There are two exceptions regarding expenditures in excess of budgeted appropriations. Municipal officers are legally obligated to provide financial assistance to eligible applicants of the general assistance program even if doing so creates an overdraft. Another exception is provided by Title 23, Section 2705, M.R.S.A. which allows road maintenance accounts to be overdrawn by not more than 15% of the budgeted appropriation. The following accounts had actual expenditures that exceeded budgeted appropriations in the General Fund as of January 31, 2012:

|                |          |
|----------------|----------|
| Human Services | \$54,555 |
| Protection     | \$51,066 |
| Administrative | \$10,198 |
| Highway        | \$636    |

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

# SUPPLEMENTARY INFORMATION

**TOWN OF EDDINGTON, MAINE  
RECONCILIATION OF CASH BALANCES - GENERAL FUND  
JANUARY 31, 2012**

|                                              |                            |
|----------------------------------------------|----------------------------|
| <b>PEOPLE'S UNITED BANK</b>                  |                            |
| Demand Deposit - General Checking:           |                            |
| Balance per Bank Statement                   | \$ 645,680                 |
| ADD: Deposits in Transit                     | 47,508                     |
| LESS: Outstanding Checks                     | <u>(46,278)</u>            |
| Reconciled Balance                           | \$ 646,910                 |
| Checking Account - Compensating Balance      | 100,000                    |
| <b>BANGOR SAVINGS BANK</b>                   |                            |
| Statement Savings Account - General Savings  | 23,851                     |
| Checking Account - Fire Department Equipment | 74,047                     |
| Statement Savings Account - Fire Department  | 55,111                     |
| Statement Savings Account - Municipal Office | 7,324                      |
| Checking Account - Municipal Building        | 10,878                     |
| <b>CAMDEN NATIONAL BANK</b>                  |                            |
| Certificate of Deposit - Town Road           | 79,210                     |
| Certificate of Deposit - Major Road          | 57,705                     |
| <b>TD BANKNORTH</b>                          |                            |
| Certificate of Deposit - General Savings     | 131,345                    |
| <b>CASH ON HAND</b>                          | <u>250</u>                 |
| <b>TOTAL CASH</b>                            | <u><b>\$ 1,186,631</b></u> |

**TOWN OF EDDINGTON, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**FOR THE YEAR ENDED JANUARY 31, 2012**

|                                  | <u>BALANCES</u><br><u>02/01/11</u> | <u>APPROPRIATIONS</u> | <u>OTHER</u><br><u>CREDITS</u><br><u>AND</u><br><u>TRANSFERS</u> |
|----------------------------------|------------------------------------|-----------------------|------------------------------------------------------------------|
| <b>General Government:</b>       |                                    |                       |                                                                  |
| Selectmen Salaries               | -                                  | \$ 3,100.00           | -                                                                |
| Planning Board Salaries          | -                                  | 2,500.00              | -                                                                |
| Ballot Clerks and Moderator      | -                                  | 1,500.00              | -                                                                |
| Board of Assessors               | -                                  | 650.00                | -                                                                |
| Assessor's Agent                 | -                                  | 16,890.00             | -                                                                |
| Assessor's Expenses              | -                                  | 150.00                | -                                                                |
| Comprehensive Plan               | -                                  | -                     | -                                                                |
| Business Park                    | \$ 3,929.96                        | -                     | -                                                                |
| Public Accessibility             | 750.00                             | -                     | -                                                                |
| CDBG Reserve                     | -                                  | -                     | \$ 3,366.00                                                      |
| Total                            | 4,679.96                           | 24,790.00             | 3,366.00                                                         |
| <b>Administrative:</b>           |                                    |                       |                                                                  |
| Office Supplies                  | -                                  | 3,000.00              | -                                                                |
| Office Postage                   | -                                  | 2,250.00              | 88.04                                                            |
| Deeds and Liens                  | -                                  | 350.00                | -                                                                |
| Lien Discharge Notices           | -                                  | 1,200.00              | 2,242.14                                                         |
| Legal Notices                    | -                                  | 1,500.00              | -                                                                |
| Printing                         | -                                  | 1,800.00              | -                                                                |
| Miscellaneous                    | -                                  | 600.00                | 120.80                                                           |
| Professional Services            | 25,641.07                          | 10,000.00             | -                                                                |
| Town Manager                     | -                                  | 48,200.00             | -                                                                |
| Office Salaries                  | -                                  | 78,900.00             | -                                                                |
| Retirement                       | -                                  | 6,812.00              | -                                                                |
| Code Enforcement Officer         | -                                  | 12,670.00             | 7,721.42                                                         |
| Town Official Expenses           | -                                  | 800.00                | 4,217.18                                                         |
| Workshops and Dues               | -                                  | 1,500.00              | -                                                                |
| Employees Income Protection      | -                                  | 1,535.00              | -                                                                |
| Employees Health Insurance       | -                                  | 25,734.00             | -                                                                |
| F.I.C.A. Taxes                   | -                                  | 15,500.00             | -                                                                |
| Municipal Building / Equipment   | -                                  | 10,000.00             | -                                                                |
| Utilities                        | -                                  | 22,800.00             | -                                                                |
| Comprehensive Insurance          | -                                  | 8,163.00              | -                                                                |
| Public Official Insurance        | -                                  | 4,500.00              | -                                                                |
| Unemployment Taxes               | -                                  | 2,144.00              | -                                                                |
| Auditor                          | -                                  | 6,950.00              | -                                                                |
| Maine Municipal Dues             | -                                  | 2,450.00              | -                                                                |
| Computer Licensing Fee           | -                                  | 6,200.00              | -                                                                |
| MB/PB Building Fund              | 2,919.74                           | -                     | -                                                                |
| Municipal Office Reserve         | 7,310.86                           | -                     | 13.10                                                            |
| Municipal Building Reserve       | 10,853.34                          | -                     | 24.88                                                            |
| Restore Old Records Reserve      | 941.00                             | -                     | -                                                                |
| Right-of-Way Reserve             | 1,851.00                           | -                     | -                                                                |
| Total                            | 49,517.01                          | 275,558.00            | 14,427.56                                                        |
| <b>Highway:</b>                  |                                    |                       |                                                                  |
| Winter Maintenance               | -                                  | 101,500.00            | 3,123.04                                                         |
| Summer Roads                     | -                                  | 75,000.00             | 14,110.20                                                        |
| Major Road & Bridge Construction | 79,116.23                          | 20,000.00             | (3,029.55)                                                       |
| Town Road Reserve                | 57,609.42                          | -                     | 95.33                                                            |
| Total                            | 136,725.65                         | 196,500.00            | 14,299.02                                                        |

| TOTAL<br>AVAILABLE | EXPENDITURES      | BALANCES                       |                 |                        |
|--------------------|-------------------|--------------------------------|-----------------|------------------------|
|                    |                   | LAPSED TO SURPLUS<br>OVERDRAFT | UNEXPENDED      | CONTINUING<br>01/31/12 |
| \$ 3,100.00        | \$ 3,100.00       | -                              | -               | -                      |
| 2,500.00           | 2,477.98          | -                              | \$ 22.02        | -                      |
| 1,500.00           | 1,386.07          | -                              | 113.93          | -                      |
| 650.00             | 650.00            | -                              | -               | -                      |
| 16,890.00          | 16,890.00         | -                              | -               | -                      |
| 150.00             | 27.56             | -                              | 122.44          | -                      |
| -                  | -                 | -                              | -               | -                      |
| 3,929.96           | -                 | -                              | -               | \$ 3,929.96            |
| 750.00             | -                 | -                              | -               | 750.00                 |
| 3,366.00           | -                 | -                              | -               | 3,366.00               |
| <u>32,835.96</u>   | <u>24,531.61</u>  | <u>-</u>                       | <u>258.39</u>   | <u>8,045.96</u>        |
| 3,000.00           | 2,929.68          | -                              | 70.32           | -                      |
| 2,338.04           | 2,083.20          | -                              | 254.84          | -                      |
| 350.00             | 183.61            | -                              | 166.39          | -                      |
| 3,442.14           | 3,442.14          | -                              | -               | -                      |
| 1,500.00           | 1,165.24          | -                              | 334.76          | -                      |
| 1,800.00           | 1,644.82          | -                              | 155.18          | -                      |
| 720.80             | 709.62            | -                              | 11.18           | -                      |
| 35,641.07          | 2,164.90          | -                              | -               | 33,476.17              |
| 48,200.00          | 49,126.04         | \$ 926.04                      | -               | -                      |
| 78,900.00          | 82,937.78         | 4,037.78                       | -               | -                      |
| 6,812.00           | 6,901.32          | 89.32                          | -               | -                      |
| 20,391.42          | 16,631.55         | -                              | 3,759.87        | -                      |
| 5,017.18           | 4,917.18          | -                              | 100.00          | -                      |
| 1,500.00           | 780.00            | -                              | 720.00          | -                      |
| 1,535.00           | 1,374.72          | -                              | 160.28          | -                      |
| 25,734.00          | 25,605.09         | -                              | 128.91          | -                      |
| 15,500.00          | 17,356.30         | 1,856.30                       | -               | -                      |
| 10,000.00          | 14,805.53         | 4,805.53                       | -               | -                      |
| 22,800.00          | 23,276.15         | 476.15                         | -               | -                      |
| 8,163.00           | 6,329.00          | -                              | 1,834.00        | -                      |
| 4,500.00           | 4,044.00          | -                              | 456.00          | -                      |
| 2,144.00           | 1,699.00          | -                              | 445.00          | -                      |
| 6,950.00           | 6,950.00          | -                              | -               | -                      |
| 2,450.00           | 2,450.00          | -                              | -               | -                      |
| 6,200.00           | 6,249.30          | 49.30                          | -               | -                      |
| 2,919.74           | -                 | -                              | -               | 2,919.74               |
| 7,323.96           | -                 | -                              | -               | 7,323.96               |
| 10,878.22          | -                 | -                              | -               | 10,878.22              |
| 941.00             | -                 | -                              | -               | 941.00                 |
| 1,851.00           | -                 | -                              | -               | 1,851.00               |
| <u>339,502.57</u>  | <u>285,756.17</u> | <u>12,240.42</u>               | <u>8,596.73</u> | <u>57,390.09</u>       |
| 104,623.04         | 104,623.04        | -                              | -               | -                      |
| 89,110.20          | 89,110.20         | -                              | -               | -                      |
| 96,086.68          | 3,402.99          | -                              | -               | 92,683.69              |
| 57,704.75          | -                 | -                              | -               | 57,704.75              |
| <u>347,524.67</u>  | <u>197,136.23</u> | <u>-</u>                       | <u>-</u>        | <u>150,388.44</u>      |

|                                             | <u>BALANCES</u><br><u>02/01/11</u> | <u>APPROPRIATIONS</u>  | <u>OTHER</u><br><u>CREDITS</u><br><u>AND</u><br><u>TRANSFERS</u> |
|---------------------------------------------|------------------------------------|------------------------|------------------------------------------------------------------|
| <b>Protection:</b>                          |                                    |                        |                                                                  |
| Animal Control                              | \$ 422.00                          | \$ 5,600.00            | \$ 1,334.00                                                      |
| Penobscot Sheriff's Contract                | -                                  | 77,000.00              | -                                                                |
| Constable Reserve                           | 0.10                               | -                      | -                                                                |
| Fire Department Operations                  | -                                  | 13,000.00              | -                                                                |
| Fire Department Compensation                | -                                  | 58,500.00              | 5,010.00                                                         |
| Firefighter Supplies (Fire Fighter I & II)  | -                                  | 5,000.00               | 76.75                                                            |
| Fire Chief Salary                           | -                                  | 18,000.00              | -                                                                |
| Fire Chief Supplies                         | -                                  | 200.00                 | -                                                                |
| Fire Department Equipment                   | -                                  | 12,000.00              | 38,071.73                                                        |
| Respiratory/Physicals                       | 4,741.11                           | 1,000.00               | -                                                                |
| Fire Department Insurance                   | -                                  | 9,500.00               | -                                                                |
| Fire Equipment Note - 1992                  | -                                  | 13,500.00              | -                                                                |
| Fire Hydrants - Bangor Water                | -                                  | 18,920.00              | -                                                                |
| Fire Hydrants - Brewer Water                | -                                  | 31,160.00              | -                                                                |
| Street Lights                               | -                                  | 3,000.00               | -                                                                |
| Fire Equipment Reserve                      | 55,015.02                          | -                      | (8,204.93)                                                       |
| Fire Department Reserve                     | 73,804.09                          | -                      | 243.19                                                           |
| Fire Department Capital Reserve             | 6,000.00                           | -                      | -                                                                |
| Civil Defense Reserve                       | 300.00                             | -                      | -                                                                |
| <b>Total</b>                                | <u>140,282.32</u>                  | <u>266,380.00</u>      | <u>36,530.74</u>                                                 |
| <b>Human Services:</b>                      |                                    |                        |                                                                  |
| General Assistance                          | -                                  | 8,500.00               | 5,154.08                                                         |
| Cemetery - General Maintenance              | -                                  | 7,375.00               | 2,713.90                                                         |
| Eddy Cemetery Reserve                       | 1,293.17                           | -                      | -                                                                |
| Area Task Force on Aging                    | -                                  | 500.00                 | -                                                                |
| Hammond Street Senior Center                | -                                  | 925.00                 | -                                                                |
| United Way                                  | -                                  | 1,000.00               | -                                                                |
| Historical Society                          | -                                  | 500.00                 | -                                                                |
| Bicentennial                                | 1,526.77                           | 1,000.00               | 8,963.98                                                         |
| Eddington Clifton Civic Center              | -                                  | 1,000.00               | -                                                                |
| Regional Recreation Reserve                 | -                                  | 9,603.00               | -                                                                |
| Solid Waste Disposal                        | -                                  | 41,000.00              | 38,793.86                                                        |
| Solid Waste Contingency                     | -                                  | 3,000.00               | -                                                                |
| Trash Collection                            | -                                  | 41,490.00              | -                                                                |
| Recycling                                   | 5,494.88                           | 11,800.00              | 1,657.14                                                         |
| Hazardous Waste Disposal                    | -                                  | 1,800.00               | -                                                                |
| Cemetery Land Sale Reserve                  | 2,084.15                           | -                      | (2,084.15)                                                       |
| <b>Total</b>                                | <u>10,398.97</u>                   | <u>129,493.00</u>      | <u>55,198.81</u>                                                 |
| <b>Capital Improvement Reserve</b>          | 10,518.32                          | -                      | -                                                                |
| <b>Municipal Building: Interest Payment</b> | -                                  | 56,102.00              | 20,000.00                                                        |
| <b>Education: SAD #63</b>                   | -                                  | 1,361,669.00           | -                                                                |
| <b>Special Assessments:</b>                 |                                    |                        |                                                                  |
| County Tax                                  | -                                  | 187,993.00             | -                                                                |
| Overlay                                     | -                                  | 14,703.36              | -                                                                |
| <b>Total</b>                                | <u>-</u>                           | <u>202,696.36</u>      | <u>-</u>                                                         |
| <b>DEPARTMENT TOTALS</b>                    | <u>\$ 352,122.23</u>               | <u>\$ 2,513,188.36</u> | <u>\$ 143,822.13</u>                                             |

| TOTAL<br>AVAILABLE    | EXPENDITURES          | BALANCES            |                                 |                        |
|-----------------------|-----------------------|---------------------|---------------------------------|------------------------|
|                       |                       | OVERDRAFT           | LAPSED TO SURPLUS<br>UNEXPENDED | CONTINUING<br>01/31/12 |
| \$ 7,356.00           | \$ 6,176.51           | -                   | -                               | \$ 1,179.49            |
| 77,000.00             | 77,000.04             | \$ 0.04             | -                               | -                      |
| 0.10                  | -                     | -                   | \$ 0.10                         | -                      |
| 13,000.00             | 13,000.00             | -                   | -                               | -                      |
| 63,510.00             | 73,493.64             | 9,983.64            | -                               | -                      |
| 5,076.75              | 2,072.10              | -                   | 3,004.65                        | -                      |
| 18,000.00             | 18,000.00             | -                   | -                               | -                      |
| 200.00                | 59.00                 | -                   | 141.00                          | -                      |
| 50,071.73             | 50,071.73             | -                   | -                               | -                      |
| 5,741.11              | 592.00                | -                   | -                               | 5,149.11               |
| 9,500.00              | 9,500.00              | -                   | -                               | -                      |
| 13,500.00             | 13,369.06             | -                   | 130.94                          | -                      |
| 18,920.00             | 20,370.72             | 1,450.72            | -                               | -                      |
| 31,160.00             | 31,159.72             | -                   | 0.28                            | -                      |
| 3,000.00              | 2,581.14              | -                   | 418.86                          | -                      |
| 46,810.09             | -                     | -                   | -                               | 46,810.09              |
| 74,047.28             | -                     | -                   | -                               | 74,047.28              |
| 6,000.00              | -                     | -                   | -                               | 6,000.00               |
| 300.00                | -                     | -                   | -                               | 300.00                 |
| <u>443,193.06</u>     | <u>317,445.66</u>     | <u>11,434.40</u>    | <u>3,695.83</u>                 | <u>133,485.97</u>      |
| 13,654.08             | 14,863.09             | 1,209.01            | -                               | -                      |
| 10,088.90             | 12,931.31             | 2,842.41            | -                               | -                      |
| 1,293.17              | 211.30                | -                   | -                               | 1,081.87               |
| 500.00                | 500.00                | -                   | -                               | -                      |
| 925.00                | 925.00                | -                   | -                               | -                      |
| 1,000.00              | 1,000.00              | -                   | -                               | -                      |
| 500.00                | 500.00                | -                   | -                               | -                      |
| 11,490.75             | 9,998.63              | -                   | -                               | 1,492.12               |
| 1,000.00              | 1,000.00              | -                   | -                               | -                      |
| 9,603.00              | 9,603.00              | -                   | -                               | -                      |
| 79,793.86             | 73,099.33             | -                   | 6,694.53                        | -                      |
| 3,000.00              | 1,227.96              | -                   | 1,772.04                        | -                      |
| 41,490.00             | 43,080.00             | 1,590.00            | -                               | -                      |
| 18,952.02             | 12,911.57             | -                   | -                               | 6,040.45               |
| 1,800.00              | 2,196.74              | 396.74              | -                               | -                      |
| -                     | -                     | -                   | -                               | -                      |
| <u>195,090.78</u>     | <u>184,047.93</u>     | <u>6,038.16</u>     | <u>8,466.57</u>                 | <u>8,614.44</u>        |
| 10,518.32             | -                     | -                   | -                               | 10,518.32              |
| 76,102.00             | 76,101.24             | -                   | 0.76                            | -                      |
| 1,361,669.00          | 1,361,668.15          | -                   | 0.85                            | -                      |
| 187,993.00            | 187,992.25            | -                   | 0.75                            | -                      |
| 14,703.36             | -                     | -                   | 14,703.36                       | -                      |
| <u>202,696.36</u>     | <u>187,992.25</u>     | <u>-</u>            | <u>14,704.11</u>                | <u>-</u>               |
| <u>\$3,009,132.72</u> | <u>\$2,634,679.24</u> | <u>\$ 29,712.98</u> | <u>\$ 35,723.24</u>             | <u>\$ 368,443.22</u>   |

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