

2013

Town of Clinton Maine Annual Report 2013

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Town of Clinton, Maine

Annual Report

Published June 2013



2012 Fire Truck & Crew



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Dedication of June 2013 Annual Report



Gary Petley, Fire-Rescue Chief

The Town of Clinton is pleased to announce that Chief Gary Petley was awarded the Maine Fire Chief Association's highest honor, "**Maine Fire Chief of the Year Award**," on Wednesday October 24, 2012 at their Annual Meeting.

Chief Petley has provided Clinton with 33 years of service with the fire department; 21 years as Fire Chief. During Gary's tenure as Chief, he has facilitated many beneficial projects for the Town. Chief Petley's accomplishments include: the replacement of all fire apparatus, a major expansion of the fire station, the replacement/updating of close to every piece of equipment, upgraded the EMS service to provide paramedic-level patient care, maintenance of quality-level staffing for the Fire/EMS service, and improved the Town's ISO fire rating. He has applied for and received over \$500,000 in grants for apparatus and equipment, a significant savings for our taxpayers!

Chief Petley is involved in numerous professional associations such as the Maine Fire Chiefs Association (21 Yrs.) including Board of Directors 2011 to 2014, New England Association of Fire Chiefs, Kennebec Valley Emergency Services Council (20 Yrs.) including Executive Council from 1996 to 2010, Maine State Federation of Firefighters (33 Yrs.). In Clinton, he served on various committees including the Chair of E-911 Committee, Mill-site Committee, Fire Services Advisory Committee and Police Advisory Committee. His involvement on these associations and committees shows his dedication to the profession and to the community he serves. Gary genuinely cares for the legacy of both the Ambulance and Fire Service in Town. He has been a member of the Clinton Lions Club for 23 years including Past President, Board of Directors, Fair Treasurer, Fair Assistant Treasurer, and Safety Director, a member of the Clinton Firefighters Association for 33 years, and the proud recipient of the 1999 Clinton Community Service Award.

The Board of Selectmen is very pleased to dedicate the 2013 Annual Report to Chief Gary Petley, and congratulates him on his accomplishments.



MESSAGE FROM THE BOARD OF SELECTMEN

The fiscal year 2013-2014 municipal budget presented by this Town Meeting Warrant provides for a \$1,942,343 operating budget, which is slightly less (\$7,482) than last year's operating budget.

There is no capital reserve account funded this year, other than \$65,000.00 for road maintenance. The Board requests Town Meeting authorization, for this fiscal year only, to exceed the property tax levy limit set by State law as necessary for the additional appropriation for road reconstruction and pavement in the amount of \$135,000. The Town continues to fall behind in the road maintenance program due to lack of funding in recent years.

The budgeting process this year has been a challenge. There exists the potential loss of State revenues received by the Town under State revenue-sharing as well as other State taxation programs. The proposed operating budget for the Town will comply with the State tax levy limit if the Town receives State revenue at last year's level. In the event this anticipated revenue is reduced by the State, then the Town Meeting's authorization is needed, for this fiscal year only, to exceed the property tax levy limit to the extent of the reduction in State revenue received by the Town.

The Town continues to have a stable financial position as reflected by the Audit's undesignated fund balance, (\$631,792 as of 6/30/2012), which is within the recommended level (15 – 18% of total annual expenditures).

The goal of the Board during the upcoming fiscal year is to maintain the quality of municipal services to Clinton citizens. The Board faces serious challenges in its efforts to keep the rate of property taxation as low as possible. The municipal budget comprises only about 28% of the total expenditures for which property taxes are committed (RSU 49 at 65% and Kennebec County at 07%).

The success of our Town government depends upon all those volunteers who constructively participate in it. The Board expresses gratitude to each citizen who has contributed in some way to the community. The Board specially thanks the members of the Budget Committee for their work on this budget proposal.



2013 Elected Officers

Selectmen, Assessors & Overseers of the Poor

Edward Blanchard-----Term Expires 2014
 Randy Clark-----Term Expires 2015
 Geraldine Dixon-----Term Expires 2014
 Ronnie Irving -----Term Expires 2013
 Jeffrey Towne- Chairman-----Term Expires 2013

Warren D. Hatch

Town Manager, Treasurer, Road Commissioner, Web Master

Appointed Officers and/or Employees

Clinton Town Office-----**426-8511**

Pamela M Violette Tax Collector
 Town Clerk, Office Manager
 Registrar of Voters,
 General Assistance Director
 Shirley Bailey Deputy Town Clerk
 Melody Fitzpatrick Deputy Town Clerk
 Carroll Weeks Assessing Agent
 C.E.O. & Plumbing Inspector
 Health Officer
 Gary Petley Emergency Management
 Director

Fire & EMS Department-----**426-8522**

Gary Petley Fire Chief/EMS Director
 Mark Bellaire Fire Fighter/EMT
 Richard Barton Fire Fighter/EMT
 Travis Cousins Fire Fighter/EMT

Highway Department-----**426-8511**

Clayton Pierce Foreman

Brown Memorial Library-----**426-8686**

Cheryl Dickey-Whitish Library Director
 Cindy Lowell Library Asst. Dir.

Police Department-----**426-9192**

Craig Johnson Police Chief
 Scott Francis Police Officer
 Michael Sayers Police Officer
 David Huff Animal Control Officer

Transfer Station/

Recycling Center-----**426-8187**

Gerald Howard, Sr. Director
 Michael Hachey Attendant

Boards and Committees

Board of Appeals

Eva M. Barber - 2015
 Suzanne Caverly-2014
 Ricky Crommett-2014
 Karen M. Auge - 2014

Budget Committee – Terms Expire 2013

Roger Barber Frank Gioffre, Sr
 Stephen Hatch Tammy Knight
 Phil McCarthy Naomi Wiswell

Cemetery

Frederick Lunt - Sexton

Civil Constables

Mark & Robin Sellinger

FirstPark Representative

Warren D. Hatch
 Greg Brown, Alternate

KVCOG Representative

Warren D. Hatch

**Library Trustees**

Lisa Stein-Pierce	Term Expires 2014
James Turcotte	Term Expires 2013
Rebecca Turlo	Term Expires 2015

Personnel Advisory Board

Kenneth Abbott	Term Expires 2015
Everett Flannery, Jr.	Term Expires 2014
Roger Barber	Term Expires 2013

Planning Board

Michael Hachey, Chairman	Term Expires 2013
Susan Hamilton	Term Expires 2015
Myron Whittaker	Term Expires 2013

Parks & Recreation Board

Willie Mooney	Term Expires 2015
Barbara Berry	Term Expires 2015
April Farrar	Term Expires 2013
Kim Whittaker	Term Expires 2013
Lea-Ann Clark – Alternate	Term Expires 2013
Ann Lane – Alternate	Term Expires 2013

Road Advisory Committee – Terms Expire 2014

Keith Graham
Robert Lawrence

Sealers of Weights and Measures

Luke Goodblood

S.A.D. #49 Superintendent of Schools

Dr. Dean Baker

S.A.D. #49 Directors

Marie Strout	Term Expires – 2013
Neal Caverly	Term Expires – 2014
Robert Clark	Term Expires - 2015

If you are interested in joining any of the Town of Clinton Boards and/or Committees, please contact the Clinton Town Office at 426-8511, a current committee member, or one of your Selectmen.



TOWN MANAGER'S REPORT

Greetings to all,

The town Office area continues to run very well with friendly, knowledgeable and helpful staff. They will always do their best to serve your various needs. All are certified as Notary's.

Congratulations to Office Manager, Pamela Violette, for becoming a Certified Maine Tax Collector this year through the Maine Tax Collector's Association. She has put in many hours of study and training to achieve this accomplishment which is sure to bring better service for the needs of the people.

For your convenience we have added the option of renewing your car and motorcycle registrations through a state program called Rapid Renewal. To use this option you can go online to maine.gov and click on the Rapid Renewal site. You must have your most current registration and current proof of insurance. You will pay the registration fee, excise tax and clerk fee directly to the state. The town will get the excise money but the state keeps the clerk fee. You will be able to print off a paper registration to keep in your vehicle until you get your stickers in the mail.

A very special congratulations and a big thank you is to be given to our Fire Chief, Gary Petley, on his accomplishment of earning the distinction of Fire Chief of the Year from the Maine Fire Chiefs Association. This award exemplifies His leadership and dedication to his duties and the Board of Selectmen proudly dedicate this year's Annual Report to Gary.

The Transfer Station continues to operate as smoothly as possible, even with constant changes from state and federal mandates on what are acceptable waste and recyclable materials. All the various items handled at the station are placed in the proper location and the area is always kept in good shape and appearance. I encourage you to say thanks to the crew there for their hard work.

I have observed that the Police Department is very busy for a town of this size. We have one officer who is the first officer to have completed the Maine Criminal Justice Academy during his employment with our town. A good accomplishment for the officer, the department and improved service knowledge to the town. The department handles so many different and difficult situations, from traffic violations, drug seizures, assisting with animal control to domestic violence and aggravated assaults.



I am pleased to report that our Highway Foreman, Clayton Pierce, has completed an extensive amount of training, through Maine DOT, to have earned the title of Road Scholar. This includes attending many different courses in the study of highway maintenance such as; equipment operation, workplace safety, grading roads, road resurfacing and building new roads. Clayton has many years of highway maintenance experience and his latest achievement is very much appreciated.

Many of our roads need to be repaired, redone or improved to bring them back to an acceptable quality again. This seems to be a common concern for all residents and I have personally been traveling roads just to see the conditions. Myself and the Board of Selectmen do recognize and understand the enormous needs to upgrade our road systems. The Highway crew, keeps filling hundreds of pot holes, to keep the roads passable, but at some point they need to be properly upgraded, paved or do what is necessary to bring them back to good roads again. Apparently, not enough funding has been raised to support the efficient upkeep of the road systems for several years and now many roads badly need attention. We have looked at several options. At this time, we are asking for support for the road reconstruction funding to allow us to at least repair and upgrade some of the worst roads, in the new fiscal year and then consider developing plans to take care of the rest, in the following year, as funding allows.

All town departments have been doing their best to provide the citizens of the town with the most cost effective services possible, for your tax dollars. I understand that these tax dollars come from the pockets of taxpayers and many times, it is frustrating, to not see everything getting done, which many people want to see done. Like your income, in many instances, the tax dollars just don't always go far enough to complete all the projects that everyone would like to see us do. At this time, we just cannot afford everything that actually needs to be done in this town. We will always work with what you allow us too, but please support us in what we ask, for funding to provide services to you. I will always properly take care of your funding and make improvements wherever possible and work to earn your trust, that all things, we can do, will be done fair to all and as cost effective as possible.

Sincerely,

Warren Hatch
Town Manager



TOWN CLERK REPORT

Vital records are maintained in the Clerk's office for births, deaths, and marriages. The office staff has been learning the Electronic Death Record System as all death records are now done electronically. The Town Clerk is also responsible for the issuance of dog licenses, hunting, fishing, boat, snowmobile and ATV registrations.

A special thank you to Shirley Bailey and Melody Fitzpatrick for their dedication to the Town of Clinton.

Marriages: 30 Births: 36 Deaths: 27

In August, I received the Certified Maine Clerk's Lifetime Certification. Thank you for allowing me the opportunity to achieve this certification.

REGISTRAR OF VOTER'S REPORT

The total registered voters as of March 15, 2013 are 2318 with the following party affiliation breakdown:

Democrats: 659 Republicans: 661 Green Independent: 95 Unenrolled: 903

A big thank you to all the ballot clerks who help during and after the elections. Election days are long and your time and hard work is greatly appreciated. The November 2012 Election had a voter turn out of 1633.

GENERAL ASSISTANCE

The Town of Clinton 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. All information is confidential. Applications are taken by appointment on Tuesdays and Thursdays.

From July 1, 2012 through February 28, 2013, the Town of Clinton served 37 households with expenses totaling \$12,267.31 and received \$2,008.84 reimbursement from the State of Maine.



A special thank you to two organizations that provided the Town with funding to help our residents that need a little extra help.

The Fairfield VFW presented the Town of Clinton with \$5,000 to help the elderly and veterans heat their homes during the cold winter months and provide a little extra help. We have been able to assist three families with heating fuel and medical supplies.

The Keep ME Warm Program provided the Town of Clinton with \$600 to help with a family situation that is critical and the safety of the individual/family is at risk due to their need for emergency fuel. We were able to assist one family with emergency heating fuel.

Respectfully submitted,

Pamela M. Violette
Town Clerk, Registrar of Voters
General Assistant Administrator



IN MEMORY

MARCH 15, 2012 – APRIL 15, 2013

Duane Adams
Sheridan Bailey
Gerald Bigelow
Reginald Blanchard
Alma Bouchard
Edwin Chase
Kenneth Chase
Blaine L. Clark
Albert Dixon
Brooklyn Foss-Greenaway
Marie Frost
Ray Garza
Richard Goodwin
Sylvia Gordon
George Grard, Jr.
Gustaf Gustafson
E. Merle Hartley
Lizzie Hunter
Patricia Kerr
Scott Loisel
Rick Lyman
Steven Miller
Doris Mower
Leo O'Clair
Basil Osolinski, Jr.
Iva Stinson
Jeanette Swan
Betty Thrasher
Vickie True
Margaret Ward
David Watson
Edward Welch



ASSESSOR AGENT/ CODE ENFORCEMENT OFFICER

Dear Residents:

I would like to take this opportunity to let the residents of Clinton know what has gone on throughout the past year with Code Enforcement and Assessing.

Since April 1, 2012 there have been 52 building permits issued, 10 plumbing permits which included 7 internal and 3 external.

As for assessing, as of April 1, 2012 we are at 100% of market value. I have processed approximately 84 deeds, all accounts/property cards have been updated, new land splits have been mapped and all new owners will be reflected on the 2013 tax bills. All properties with new building/plumbing permits will be reviewed and necessary value changes will be made to the property and any increases will be applied to the 2013 tax bills. We have also recently added a sketch program to our TRIO Program and in the upcoming months I will be adding digital sketches to the property record cards.

Also, we have been uploading forms, permits, applications and other information on our website for the convenience of our residents in the event they are unable to come into the Town Office. If you have not visited our website, I would recommend it. You can view the Town's website at www.clinton-me.us.

Property Tax Exemptions

There are exemptions available to homeowners i.e.: Homestead Exemption and Veterans Exemptions. If you are eligible and are not taking advantage of these Exemptions, please stop by the Town Office or visit our website to complete the necessary applications. All applications need to be received by April 1.

Code Enforcement & Assessing Office Hours are as follows:

Tuesday 9:00am-12:00pm

Wednesday 12:00pm-3:00pm

Thursday 9:00am-12:00pm

Respectfully Submitted,

Carroll Weeks, Jr



CEMETERY SEXTON

During 2012 five grave sites were sold and four burials took place in the eight Town owned cemeteries. With at help of inmates from the Kennebec County Jail spring cleaning of the Clinton cemeteries was accomplice.

The Town now has a registered right of way into the Potter Cemetery located off the Johnson Flats Road.

The Town of Clinton was donated a piece of land a by the Achramowicz family a joining the Noel's Ferry Cemetery on the Peavey Road. The survey of this land was completed late in the fall of 2012, and roadways and burial sites should be marked off this summer.

The Town of Clinton is committed to continue a high standard of care to our eight cemeteries. It is the responsibility of graves site owners to be sure any flowers and other graves ornaments placed on the graves are taken care of during the times the cemeteries are open and removed in the Fall before the Cemeteries are closed to vehicle traffic on November 15th.

I can be contacted through the Town Office during business hours. The Towns Cemeteries are closed to vehicle traffic from November 15th to May 15th each year.

The Cemetery Committee has several vacancies, if you are interested please contact the Town Office for more details.

Respectfully Submitted,

Frederick Lunt, Jr.



REPORT OF CLINTON FIRE & EMERGENCY MEDICAL SERVICES

To the Citizens of the Town of Clinton:

The Clinton Municipal Fire Department and Emergency Medical Services responded to 487 alarms in calendar year 2012 as follows:

12 Structural Fire Calls	33 Vehicle Accidents (Ambulance and Fire)
5 Vehicle Fires	6 Smoke investigations
7 Grass/Woods/Brush Fires	17 Power lines/trees down
12 Mutual Aid Fire Calls	2 Agency Assists
12 Unpermitted/Illegal burns	6 Calls for Public Assistance
372 Emergency Medical Calls	3 Carbon Monoxide Investigations

In-house training included: Hazardous materials refresher; hazard communications, SCBA/respiratory protection standard refresher, fire extinguisher training, personal protective equipment, infection control/blood borne pathogens, emergency scene traffic control, standard operating guidelines review, sexual harassment training, chimney fires, hose testing, hose advancements, driver training to meet the new mandatory Department of Labor standards, new fire engine pre-service training, pump operations training, tactics and strategies, building construction, automatic external defibrillation.

Several firefighters attended fire attack schools and other training, specializing in: Bi-annual forestry training for Town Fire Officers/Wardens, Emergency Vehicle Operators Course, Maine Fire Service Wildfire Academy specializing in Engine Boss operations, Maine Municipal conference, Blaine House conference for Emergency Responders training in fire-ground tactics for firefighter safety and firefighter health/wellness, Maine Fire Chiefs Association workshops in rational aggressiveness on the fire-ground, lessons learned from the Worcester cold storage fire, Firefighter rehab/medical monitoring, Fire Chief Leadership.

The Clinton Fire Department Ambulance Service has served the community since March 1, 1971. Paramedics and EMT's spend many hours attending classes/trainings in order to maintain state EMS licenses and are very dedicated to their profession. The Clinton Ambulance Service continues to be highly respected by area EMS services and hospitals as a provider of quality-level patient care. **The citizens can be proud of this service.**

We participated in a grant through Maine Municipal Association's Risk Management Services for safety equipment. Using those grant funds, we purchased traffic safety cones for each apparatus and two traffic signs, enabling us to improve the safety for our employees during roadside emergency operations.

With approval from town meeting, we replaced the 1968 pumper truck (45 years old); with a new 2012 Ferrara fire pumper on an International chassis. The new truck has a



1250 gpm pump, 1000 gallon water tank, seating for five, master stream device, and rescue-style body. This truck will also respond to vehicle accidents and carry our vehicle extrication equipment. The new truck will be in service for the next 25-30 years. We thank you for your support for that project. The other fire apparatus in our fleet include a 2005 pumper (funded from a FEMA Fire Grant), a 1995 pumper/tanker, a 1989 brush/utility truck, and a 2002 Ambulance.

Please remember a burning permit is required for all outdoor burning. Permits are issued at the fire station, as long as weather conditions are favorable for burning per the Maine Forest Service. A permit is not required, however, for a small campfire on your own property.

In October 2012, the Waterville Elks Club held a banquet to recognize and honor area Firefighters for their dedicated service to their communities. Firefighter James Gerow was presented a plaque and recognized for his outstanding and dedicated service to the Clinton Fire Department for the past 34 years. Congratulations Jim!

In November 2012, the Clinton Firefighter's Association held their annual banquet, recognizing all Clinton Fire Department personnel for their accomplishments and length of service. A five year pin was presented to Firefighter Derek Gerow; a 10 year pin was presented to Assistant Chief Travis Leary. Firefighters Lloyd Gerow and Merlin Irving each received a pin and plaque for 40 years of service. Assistant Chief Tim Fuller was presented a plaque as the recipient of the 2012 Firefighter of the Year Award.

On a personal note, in October 2012 I was surprised and honored to receive the 2012 Maine Fire Chief of the Year award from the Maine Fire Chief's Association. As your Fire Chief for the past 21 years, I consider this one of the most humbling and rewarding forms of recognition – being from my peers – that I have received over the years. I thank the Town Manager, Board of Selectmen, and Fire Department personnel for nominating me for the award. This is an honor that I will covet forever.

I thank the Citizens, the Board of Selectmen, and the Town Manager for the tremendous support throughout the year. I also thank the Town Office Staff, Clinton Police Department, Clinton Highway Department, and the Clinton Water District for their help and support. Thank you to all Fire and EMS personnel and families for your many hours of time, and for your help, support, and trust throughout the year. You are true professionals.

A special thanks to Assistant Chiefs Tim Fuller and Travis Leary for their never-ending assistance and guidance.

Respectfully submitted,
GARY L. PETLEY, Fire Chief,
Director of Emergency Medical Services, Emergency Management Director



HIGHWAY DEPARTMENT ANNUAL REPORT 2012- 2013

Well we have had a lot of record breaking rainfall over the last few years in which has created some dirt roads with no bottoms, paved roads with sink spots and out of shape this spring. This Highway Department's annual report is to give the residents an overview of last year's accomplishments and expenses from March 16, 2012 to April 03, 2013

Brush/Tree Removal

Trees and brush removal on the Rogers Rd.

Total Cost \$ 900.00

Calcium

Dust control of 4.82 miles of dirt roads.

Winter 32%

Summer 35%

Total Cost \$ 7,322.10

Cold Patch

As of October 2012 cold patch has gone from \$ 95.00 a ton to \$125.00 a ton. The new cold patch is marketed to be the best and the Town purchased 16.9 ton of this new mix at a cost of \$2,112.50. We have not used enough of this new product to draw a conclusion if it is as good as they say it is.

Total Cost \$ 3,846.00

Culvert Replacement/Ditching

Total Cost \$ 5,590.80

Equipment

1993 1520 FORD Multi Tractor has 3,956 hours needs replacing.

2004 350 Supper Duty One Ton has 92,755 miles needs replacing.

1999 New Holland 555E Backhoe has 4,487 hours.



Gravel

Will be putting surface gravel on dirt roads this spring.

The following roads will be affected:

150 yards: Rogers's Road.

100 yards: Pease Road.

150 yards: Peavey Road.

150 yards: Goodrich Road.

100 yards: McKenney Road.

50 yards: Wright Road.

100 yards: Dean Road.

100 yards: Johnson Flat Road.

Total yards 900

Grading

A contractor will grade all roads as soon as they dry out.

Road Reconstruction

Bush Road was reconstructed last fall but not paved.

McAllister Road was reconstructed but not paved.

Street/Sidewalk Sweeping

Street and sidewalk sweeping has not been schedule for this year

Plowing Contract - Total Cost \$ 196,691.00

Salt for highway department and plow contractor - Total Cost \$ 20,871.28

Fuel/Oil/Grease/Hydro Oil - As of March 29, 2013- Total Cost \$ 3,195.90

Prices on every purchase has increased greatly over the past year and not coming back down, either pay the price or find a different product that will give you the same results. I would like to thank town employees, contractors and residents of the town for their help and understanding.

In April, I was honored to receive the Road Scholar Distinction from the Maine Chapter American Public Works Association.

HAVE A SAFE spring and summer

Sincerely Yours,

Clayton W. Pierce



BROWN MEMORIAL LIBRARY

To the Citizens of the town of Clinton,

It has been another year of progressive improvements to Brown Memorial Library.

Work on the building has been proceeding at an unwavering clip. It is a compliment to the interest, commitment and teamwork of our selectmen, trustees, staff and town manager that the work has forged ahead so smoothly. Special credit should be given to Geraldine Dixon who helped lift the project off the ground by recognizing the need for repairs was critical and giving the initial push to jump-start the work, and to Aaron Chrostowsky, our former town manager, for obtaining grants and overseeing the project.

In the phase of work for 2012, trim on the outside of the building has been repaired and repainted. In keeping with the original design and color scheme, a representative window was sent to Boston for testing. The original paint color was determined to be black for the window sashes and a reddish brown for the window trim, soffits and fascia. This was replicated and has resulted in a striking contrast which appears to make the library stand a bit taller after the faded color of years past.

Another major project that began in 2012 was the restoration of the interior windows. Highland Window Works in Hope, Maine has undertaken the project which includes re-glazing the windows and steam stripping them. It is a lengthy procedure requiring that the windows be brought to their facility to undergo the transformation, a process which takes about 8 weeks. The finished original windows are something to behold. Besides their beauty, they are also restored to full functionality. The only change made was replacing the worn ropes holding the weights with brass chains. This alteration makes the windows more attractive and adds a soft, pleasant rattle when they are opened or closed. More importantly, the chains add durability to the lifting and lowering mechanisms.

Again, the money that funded these projects is supplied by a combination of funds from the renovation and repair account, (a percentage of the interest gleaned from the Brown Memorial Trust Fund left by William W. Brown for that purpose), and several grants which our former town manager, Aaron Chrostowsky was able to procure, i.e., \$25,000 from the Stephen and Tabitha King Foundation; \$15,000 from the Davis Family Foundation; and \$2,500 from the Bank of Maine Foundation.

Just as we submit this report, we are also in the midst of familiarizing ourselves with a new updated circulation system. Alexandria will bring us in line with other libraries as we move further into the digital realm. This software will open up our library to patrons and others browsing from home. They will have the ability to search for books and read descriptions of those in our collection. Furthermore, they can request books and check to see if books are in. This makes it more convenient for the busy folks of today's society.



This year we had 6,296 library visits with a total circulation of 3,334. Computer users numbered 2,553.

Our Summer Reading Program for 2012 was based on the national theme of Dream Big: Read! Our version was entitled, “Dreams of the Milky Way” Among the weekly theme projects were dream pillows, dream catchers, a Native American game to sharpen our senses, a scavenger hunt, and an Irish-themed day, (with tales of leprechauns, pookas, banshees, fairies and wee folk),

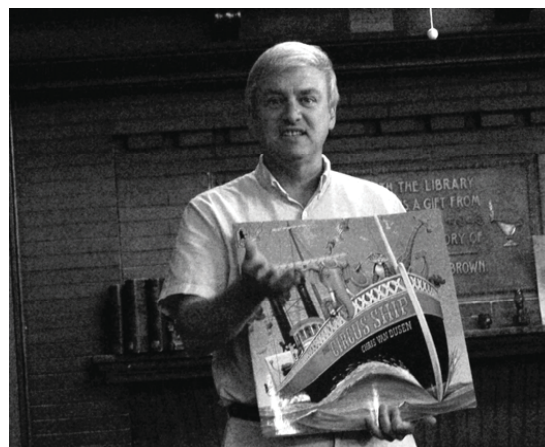
Our two major guests during the reading program were major, indeed.

The first was sponsored by the Friends of Brown Memorial Library. Donn Fendler, who, in 1939 as a 12 year-old, was “lost on a mountain in Maine”, came to speak to us. Recently, a graphic novel of his adventure, “Lost Trail”, has helped to breathe new life into his courageous story and there is currently a feature film of his adventure in the works. Donn showed us clips from home movies taken when he was rescued and which were found in recent years by his brother.

The second featured guest during the summer reading program was author/illustrator Chris Van Dusen of Camden. He wrote and illustrated the immensely popular book, “The Circus Ship”, as well as the Mr. Magee series, King Hugo’s Huge Ego, Randy Riley’s Really Big Hit, If I Built a Car and he was illustrator of the Mercy Watson books by Kate DiCamillo. Copies of multi-award winning “The Circus Ship” were given to every kindergartener in the state of Maine in 2010.



Donn Fendler speaks in front of a display of newspaper articles, which immortalized his adventure in 1939 as a 12 year-old, when he was “Lost on a Mountain in Maine”.



Author/illustrator Chris Van Dusen shows the children his multi-award winning book, “The Circus Ship”.

The library staff wishes to thank their ever valuable Friends of Brown Memorial Library for all their help during the past year; our treasured trustees who keep things running smoothly; the selectmen for their cooperation during our repairs and all of our patrons for their encouragement, material donations and overall support of the library.



We invite everyone to come in and see the beauty and charm that is their library. We're looking forward to your visits and suggestions.

Respectfully submitted,

Cheri Dickey-Whitish
Library Director

Library Hours:

Monday 9:00 – 4:00
Tuesday 10:00 – 6:00
Wednesday 9:00 – 4:00
Thursday 12:00 – 8:00
Friday 9:00 – 3:00
Saturday 9:00 – 1:00

Telephone: 426-8686

Visit us on Facebook

<http://www.facebook.com/pages/Brown-Memorial-Library/276050982508340>



Clinton Police Department

To the citizens of the Town of Clinton:

I hereby submit the annual town report for the Town of Clinton Police Department for the year ending December 31, 2012.

The police department is currently operating with 3 full-time officers, 3 reserve patrol officers and 1 reserve Community / School Resource Officer. Reserve Officers are only compensated for the hours they have worked, without receiving any other financial benefits. Since our reserve officers have full-time jobs elsewhere, it can be at times challenging to provide the much needed coverage for the town.

In April 2012 Officer Scott Francis was hired as a full-time patrol officer filling an open position. Officer Francis came to us with a Maine Criminal Justice Academy full-time certification with 6 years of full-time experience. Officer Francis has worked in the past as a Passamquoddy Game Warden and Washington County Deputy Sheriff.

In April and again in September the police department participated in the national Drug Take Back Day campaign. This campaign is held at least twice a year. The police department fully participates in each take back event. The purpose of the campaign is to encourage residents to remove unused, unneeded, unwanted or expired drugs or other prescriptions from their residences. Those drugs and other prescriptions can then be turned over to officers at the police station for proper disposal.

In May 2012 Officer Michael Sayers was hired as a full-time patrol officer filling an open position. Officer Sayers came to us with 1 year experience as a reserve / acting full-time patrol officer. Officer Sayers has 3 years experience working at the Kennebec County Correctional Facility where he earned the position of Shift Supervisor with the rank of Corporal. Officer Sayers is a certified instructor in many areas for the Maine Criminal Justice Academy.

Also in May the police department coordinated with the Parks & Recreation Department and held the 5th annual Free Youth Bicycle Safety Rodeo. The rodeo becomes larger every year. The rodeo is focused on kids 15 years of age and younger. However, no one is turned away. The rodeo provides an inspection of all bicycles that are entered, safety tips, rules and laws of the road.

On August 13, 2012, Officer Sayers began full-time certification as part of the 23rd Basic Law Enforcement Training Program (BLETP) at the Maine Criminal Justice Academy. Eighteen weeks later Officer Sayers and 59 other cadets from the 23rd BLETP graduated on December 14, 2012. While attending the 23rd BLETP, Officer Sayers earned the Sid Bridges Firearms Proficiency Award for consistently shooting perfect scores during the



Firearms Range Week. Officer Sayers also earned the Emergency Vehicle Operators Course Award making him the top driver in the 23rd BLETP.

In November, Officer David Cobb was hired as a reserve patrol officer filling an open position. Officer Cobb came to us with 20 years experience as a reserve deputy sheriff with the Lincoln County Sheriff's Department. Officer Cobb is a retired career Firefighter / Paramedic from the City of Augusta Fire Department. Officer Cobb served 6 years in the United States Navy and holds an Associates Degree in Emergency Medical Technology.

Below is a list of major calls handled by the Clinton Police Department.

	<i>2010</i>	<i>2011</i>	<i>2012</i>
Gross Sexual Assaults:	3	1	0
Other Sexual Offences:	1	2	0
Robbery:	1	0	0
Aggravated Assaults:	3	1	3
Domestic Assaults:	8	8	9
Simple Assaults:	26	18	25
Terrorizing:	6	4	15
Burglaries:	32	25	32
Burglaries to motor Vehicles:	0	2	1
Thefts:	44	39	84
Thefts of Motor Vehicles:	3	4	1
Criminal Mischief:	27	25	28
Drug Violations:	2	2	18
Disorderly Conduct:	4	3	1



OUI's:	9	11	10
Family Offences (Nonviolent):	1	0	2
Liquor Law Violations	2	0	3
Runaways:	1	3	0
Criminal Trespass:	4	4	3
All Other Criminal Offences:	545	466	237
Traffic Citations:	16	25	67
Arson:	0	0	1
Counterfeit Motor Vehicle Inspection Stickers:	0	0	0
Motor Vehicle Crashes:	58	55	32
Bomb Threats		1	
Adult Arrests:	67	87	121
Juvenile Arrests:	6	9	7

For the year 2012 this agency conducted 235 Major Crime investigations.

I would like to take a moment and mention some information about criminal investigations to give you a better understanding of what your officers do in addition to their regular patrol and daily complaint handling. These investigations are time consuming and are frequently a lengthy process requiring many man hours to complete. Officers making an arrest must transport prisoner(s) for booking and processing. Officers are making necessary telephone calls; conducting interrogations; go to residences to conduct interviews. Officers collect, process and preserve evidence, which often times include bringing items to the Maine State Police Crime Lab for further processing. There is always the report writing and frequently court time due to officers being needed to testify in hearings and trials. Officers may also have to conduct other activities in order to manage proper investigations.



There are many calls for service made to the police department which do not appear in the in the list of statistics. However, the statistics given gives an individual an idea of the various types calls handled by this police agency. The total calls for service are listed below.

Total calls for Service:

<u>2010</u>	<u>2011</u>	<u>2012</u>
2,636	1,991	3,165

The Clinton Police Department continues to strive for professional excellence. I consider it an honor and a privilege to serve the citizens of Clinton as your Chief of Police.

I would like to thank the Town Manager, Board of Selectpersons, citizens of Clinton and fellow employees who have provided a great support to the police department.

Respectfully Submitted,

Craig R. Johnson
Chief of Police

ANIMAL CONTROL OFFICER

During fiscal year 2012-2013, I had 149 calls:

Cats taken to the shelter	97	Dogs taken to the shelter	2
Dogs at large	20	Livestock Complaints	25
	Assist Animal Welfare		5

Respectfully submitted,

DAVE HUFF
Animal Control Officer



Clinton/Benton Transfer Recycling Center Annual Report for 2012

To the Residents of the Town of Clinton:

We would like to let you know that our waste oil furnace for the recycling building needed to be replaced as the old waste oil furnace chamber burned out. We also had to purchase a safety cage for the forklift per order of OSHA. In some cases, we work off the ground and OSHA rules and regulations specify so many feet off the ground you need to be in a cage. In the past we have been unable to accept tires with rims on them, and residents were very frustrated. At the end of 2012, we bought a tire changer, so we are now able to take most tires up to 20 inches.

I personally would like to thank all Department Heads for their help during the year. I also owe a lot of gratitude to Mike Hachey, Attendant, for all the extra help he provides without complaint.

2012 Recycling Tonnages

Type of Recycling:	Tonnage:
Big Green Recycling (White Goods with Freon)	182.0000
Construction and Demolition Material	207.0000
Newspaper	62.2050
Mixed paper	30.9160
Light Iron	41.9400
E-Waste (electronics)	20.2200
HDPE #2	5.3800
Steel Cans	3.9960
Municipal Solid Waste (Trash)	2,286.6500
Cardboard	77.4120

Respectfully submitted,

Gerald E. Howard, Sr.
Director, Solid Waste/Recycling Center



BUDGET COMMITTEE

To the Citizens, Board of Selectmen, and the Town Manager

The budget committee had six members including Steve Hatch, Vice-Chair; Roger Barber; Frank Gioffre Sr.; Tammy Knight; Naomi Wiswell and myself as Chairman.

We meet in November to select officers, adopt rules of procedure, and establish a schedule of meetings to review all operational and capital budgets. Our in-depth review of individual budgets began on January 7, 2013 and continued thru March 12, 2013 at which time we submitted our report to the Board of Selectmen.

The in-depth review of the budgets was completed without requiring a lot of changes. The town manager and staff did an excellent job in preparing budgets that accurately reflect the resources required to provide those programs and services that we believe are expected by the citizens. The requested operational and capital budgets are \$ 33,766 (1.73%) less than current the budget. The budget committee thanks all of the staff involved in the budget process for their efforts. It made our job much easier.

Although the budget process was straight forward it, never-the-less, was a most difficult budget to complete because of a significant reduction in non-property tax revenues. The total reductions are estimated to be \$ 302,985 (23.96%). Most of this amount (\$239,745) is a result of the reductions in municipal revenues proposed by Governor Le Page in his budget as submitted to the legislature. Additionally, the governors' budget proposes significant changes in funding for public education. Unfortunately, if these recommendations are approved by the legislature it will result in a significant increase in the required property tax commitment. The budget as recommended by the Budget Committee incorporates all of the reductions in municipal revenues as noted above. We can only hope that the legislature will restore all or part of these revenues to municipalities. We should know the answer to that question by the time you are reading this report.

Once again this budget does not address capital needs. This is true for all such needs but is especially visible when one looks at the condition of our roads. We must develop a long range plan to address both current and future capital needs!

For more detailed information on the FY 2013-2014 Budget Committee recommendations please review its' report to the Board of Selectmen. It includes an in-depth analysis of the budget.

Respectfully Submitted,

Philip O. McCarthy
Chairman



PARKS AND RECREATION BOARD

We would like to thank the community for all their support. We would like to thank the Board of Selectmen, Clinton Water District, Clinton Elementary School, numerous local businesses including Galusha's, Dick's Market, Gerry's Salon, for their continued support. A special thanks to all the Parks and Recreation Board members and volunteers, for all their hard work, without them, we would not have had such a memorable year.

Old Mill Park has become an important part of the community. We have done concerts, Family Fun Day, movie hours, Fun Run, BBQ's, Breakfast with Santa, Lighting of the Christmas Tree with Santa and a bon fire.

This year, we made numerous park improvements and improvements to the local ball fields.

Purchased 6 picnic tables.

Purchased 2 new BBQ grills for the Old Mill Park.

Dog Scoopers.

Fence work done along with ground improvements to level the site.

More lighting has been put in place at the Old Mill Park.

Extensive repair was done to the dug outs at Myer Field.

Planted flowers and a live Christmas tree.

Placed an advertisement sign at Old Mill Park for Town meetings and local events.

We are always looking for program ideas, if you are interested in attending one of our events or if you are interested in volunteering or serving on the Board, please don't hesitate to contact me (207) 509-0731. Thanks again for your support. We hope to see you at one of our events!

Sincerely,

Willi Mooney, Chair



PLANNING BOARD

A new subdivision on the Hinckley Road was approved by the Planning Board during the 2012/2013 fiscal year.

The Board of Selectmen worked with the Planning Board and increased fees for permits and fines. The new permit schedule is available at the Town Office and online.

The Planning Board received the resignations of Mike Walton and Sandy Gagnon and would like to thank them for the work they provided while on the Planning Board. These resignations left two full member openings and we also have two alternate positions available.

Respectfully submitted,

Michael Hachey, Chairman
Butch Whittaker, Vice Chairman
Susan Hamilton
Clinton Planning Board



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. Legislation was passed that states any new vehicle purchased from a motor vehicle dealer licensed in any state, requires the owner to submit the manufacturers suggested list price sticker (also known as the Monroney Label) 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 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 excise tax collected stays here in town and helps reduce the amount of money to be raised from property tax.

The Town of Clinton also works as an agent for the Bureau of Motor Vehicles, if a resident is required to file an SR 22 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 can not change this regulation. The registration can only be processed at a Motor Vehicle Branch Office.

The Town of Clinton has adopted a Policy for the Disposition of Tax-Acquired Property. The sale of tax-acquired property is the last of a very long tax collection process following State law and including numerous mailings. Each year before a lien is placed on a property, a 30-day notice is served on the tax payer, if the tax has not been paid, a lien is placed on the property and recorded in the Kennebec Registry of Deed. The owner then has 18 months to pay off the lien. During the lifetime of the lien, many mailings (or sometimes a visit from the Police Department if there is no current mailing address) are sent to the property owner before the Notice of Automatic Foreclosure is sent. The policy of the Board of Selectmen is to permit the prior property owner to pay the entire minimum bid price before considering other bids.

A special thank you for the opportunity to take classes and achieve the designation of Maine Certified Tax Collector.

Respectfully submitted,
Pamela M. Violette



NPaid	PROPERTY TAXES APRIL	2011	2012
NAME			
ABBOTT, RAYMOND SYLVIA			\$391.91
AMES MOBILE HOME SALES	.		\$129.59
AMES MOBILE HOME SALES	.		\$340.38
AMES, NANCY			\$265.44
AMES, NANCY			\$331.02
AMES, NANCY			\$352.88
AMES, NANCY			\$758.84
AMES, NANCY			\$368.49
AMES, NANCY			\$251.39
AMES, NANCY			\$232.65
AMES, NANCY			\$259.19
AMES, NANCY			\$242.01
AMES, NANCY			\$399.72
AMES, NANCY			\$234.21
AMES, NANCY			\$207.66
AMES, NANCY			\$262.31
AMES, NANCY			\$412.21
AMES, NANCY			\$352.88
AMES, NANCY			\$246.70
AMES, NANCY			\$256.07
AMES, NANCY			\$181.12
AMES, NANCY			\$246.70
AMES, NANCY			\$132.72
AMES, NANCY			\$235.77
AMES, NANCY			\$109.29
AMES, NANCY			\$315.40
AMES, NANCY			\$185.81
AMES, NANCY			\$855.65
AMES, NANCY			\$195.17
AMES, NANCY			\$256.07
AMES, NANCY			\$282.61
AMES, NANCY			\$271.68
AMES, NANCY			\$185.81
AMES, NANCY			\$254.51
AMES, NANCY			\$245.14
AMES, NANCY			\$252.95
AMES, NANCY			\$113.98
AMES, NANCY			\$282.61
AMES, NANCY			\$290.42



AMES, NANCY	\$326.33
AMES, NICOLE	\$109.29
AMES, NICOLE	\$185.81
AMES, NICOLE	\$345.07
AMES, NICOLE	\$246.70
AMES, RYAN	\$401.28
ANDERSON, GEORGE H.	\$127.38
BAIRD, CATHY B.	\$162.38
BAIRD, JAMES, LAWRENCE CATHY B.	\$565.23
BAER, EVIN	\$816.61
BAER, ROBERT P LOISE A.	\$259.36
BARDWELL, CHRISTIE	\$124.70
BARTLEY DIANNA	\$218.60
BATCHELDER RAYMOND LINDA	\$2,018.89
BELLOWS, RICHARD SR DIANNA	\$2,626.27
BERGERON, PAUL	\$576.94
BERNATCHE, GLENN MARY	\$645.01
BETTIS, ENNETH L	\$1,361.54
BIC FORD RONALD	\$2,666.87
BIC FORD RONALD	\$430.95
BIC FORD, STANLEY A. JOANNE F.	\$52.18
BILLINGS GEORGIA REALTY TRUST	\$1,032.08
BLAISDELL, ROGER L ELLEN	\$1,450.54
BOLD C, PAUL NANCY	\$941.53
BOOER L ANNE	\$1,169.49
BOOER RICHARD ALLEN CHASE	\$177.21
BOOER, SHERWOOD	\$72.13
BOOER, SHERWOOD LARIE JO	\$143.49
BOOER, SHERWOOD LARIE JO	\$72.89
BOOER, SHERWOOD LARIE JO	\$97.45
BOOER, SHERWOOD LARIE JO	\$242.48
BOOER, SHERWOOD LARIE JO	\$526.40
BOOER, SHERWOOD LARIE JO	\$504.91
BOOER, SHERWOOD LARIE JO	\$75.20
BOOER, SHERWOOD LARIE JO	\$316.15
BOOER, SHERWOOD LARIE JO	\$69.06
BOOER, SHERWOOD LARIE JO	\$64.46
BOOER, SHERWOOD LARIE JO	\$46.04
BOOER, SHERWOOD LARIE JO	\$101.29
BOOER, SHERWOOD LARIE JO	\$92.08
BOOER, SHERWOOD LARIE JO	\$72.89
BOOER, SHERWOOD LARIE JO	\$105.98



BOO ER, SHERWOOD LA RIE JO	\$918.51
BOO ER, SHERWOOD LA RIE JO	\$86.71
BOO ER, SHERWOOD LA RIE JO	\$89.01
BOO ER, SHERWOOD LA RIE JO	\$253.22
BOO ER WAYNE SO CY AMBER	\$484,304.00
BO CHER, PA L CHERYL	\$1,383.40
BOWERS, LAYNE JOHNETTE	\$637.66
BOWERS, LAYNE JOHNETTE	\$679.21
BOWRING, VICTORIA PRISCILLA	\$599.57
BROO S HELEN M	\$577.72
BROO S, THOMAS	\$746.35
BRYAND, RAYMOND L. III	\$354.43
B CHANAN, EDWARD	\$85.88
B C , SHAWN ADDIE	\$542.51
B L LEY, SARA	\$412.25
B L LEY, SARA	\$431.25
B RGER, RE A.	\$337.63
B TLER LORI	\$2.84
B TTERFIELD, LINDA NICOLE LO IER	\$3,029.11
B ELL, RICHARD LA RA	\$1,191.34
CAHILL SHAWN	\$643.30
CAMDEN, DONALD SR JOSEPHINE	\$75.20
CAMPBELL TENLEY	\$416.56
CARROLL, SHAWN IMBERLY, SCOTT GORDON	\$170.35
CEMEDO, LLC	\$364.49
CEMEDO, LLC	\$178.02
CHASE, EDWIN ROSALIE	\$1,097.66
CHESLEY, LORI A. GREGORY a.	\$2,273.40
CJ REALTY HOLDING, LLC	\$72.13
CLEMENT, ARTH R	\$1,331.87
COCHRAN ANGELA	\$326.33
COLLINS, SHANE	\$137.41
COLSON, DAVID	\$190.49
COO , JIMMY	\$539.60
CORMIER, DEBORAH M.	\$108.96
CORMIER, DENISE E.	\$1,124.16
CORMIER, FREDERIC D. DEBORAH L.	\$106.66
CORMIER, JAMES A. SIL E	\$164.18
COTE, GENE J.	\$1,148.71
CO RTNEY AMOS R	\$407.77
CROMMETT, IRVING A. RICHARD A.	\$339.17
CROMMETT, RICHARD CHERRY	\$690.79



C R , NICOLE	\$410.65
C RTIS J DY	\$143.65
CYR, EITH J.	\$989.88
DAIGLE, NORMAN	\$1,762.82
DANGLER, BRADLEY	\$204.38
DANGLER, RANDLEY ELLY	\$2,362.63
DANIELS, WILLIAM S.	\$1,216.33
DAVIS, MILLARD CYNTHIA	\$720.53
DAYA, SHANTIANN	\$535.61
DELPALMA, ROLAND	\$207.66
DELPALMA, ROLAND	\$396.60
DEROSE, CHRIS DOREEN	\$85.94
DE TSCHERBAN NATIONAL TR ST	\$123.36
DIC EY, CHARLES	\$115.54
DI ON, DELWIN LEE	\$32.77
DI ON HESTER HEIRS	\$117.11
DOR O, ROBERT M. SR. JAC ELINE ME.	\$534.84
DORR, CHARLES RAEJEAN	\$1,854.94
DOSTIE STEPHEN G.	\$4,367.23
DOSTIE STEPHEN G.	\$345.07
DOSTIE STEPHEN G.	\$349.76
DOSTIE STEPHEN G.	\$337.26
DOSTIE STEPHEN G.	\$2,927.62
DO GLASS, TANYA	\$451.25
DO GLASS WILLIAM	\$718.24
DO GLASS WILLIAM TONYA	\$1,384.96
DOW, MERVIN CELIA	\$1,914.53
D BAY, IM	\$224.07
D NTON BROCK	\$67.14
D PREY BARBARA HEIRS	\$1,302.21
DYER, CHARLES	\$196.87
EATON TINA	\$1,180.41
ELLIOTT, CHRISTOPHER CHERYL	\$44.51
ELLIOTT, AYLAC.	\$293.89
ELWELL S AN R	\$860.33
EMERY, BRENDA J. ERVIN F.	\$671.40
ENGELHARDT, WAYNE L.	\$320.75
EVERGREEN TERRACE	\$2,205.15
FARRELL, MICHAEL BARBARA	\$1,408.94
FERRIS, NYMPHA	\$417.96
FISHER, LIONEL LINDA	\$808.78
FIT PATRIC , ANDREW	\$93.24



FLOOD, LA RA	\$682.94
FRETSCHL, E GENE TIMOTHY	\$103.59
GENEVA VENT RES LLC	.
GEROW, BR CE LEISA	\$618.99
GEROW, JAIME	\$73.67
GEROW, JAIME	\$70.60
GILBERT EDWARD R SHEILA	\$449.69
GILBERT EDWARD R SHEILA	\$302.92
GILMAN, LISA	\$210.79
GILMAN, SIDNEY	\$390.35
GORDON BRYAN	, . \$3,163.39
GORDON SCOTT	, . \$1,737.83
GRAHAM, MARIE J.	\$412.21
GRAY CAPITAL INVESTMENTS LLC	\$445.00
GREEN TAMMY	. \$423.14
GREEN, WILMONT	\$1,320.95
GREENE, MERVIN LORETTA R.	\$392.11
HACHEY MICHAEL	\$531.67
HALLIDAY, WILLIAM DONNA	\$1,472.53
HAMLIN, RANDY LISA MARIE	. \$45.28
HANSON NANCY E JEFFREY	\$1,310.01
HATCH, STEPHEN BARBARA	\$879.06
HIGBIE, ANDREW PAMELA	\$1,184.01
HIGGINS, IM CHANTY EITH WEBBER	\$47.58
HODNETT, BARBARA A.	\$176.61
HOLMES, EVIN HOLLY	\$907.17
HOOD SCOTT A	. \$1,645.71
HOP INS, ROBERT	\$142.08
IRELAND ERROL II LATHE ATHLEEN	, . \$1,057.07
IRISH, LEWIS FLORENCE	\$786.94
IVERSON, HEIDI	. \$126.01
IVERSON, HEIDI MARIE GRAHAM	\$9.36
IVERSON, HEIDI FOWLER	\$2,034.68
JOHNSON, JEREMIAH HEATHER	\$1,423.42
JOHNSON, JEREMIAH HEATHER	\$92.84
JOHNSON, JOHN	\$1,299.08
JOHNSON, ROBERT S. JR. GAETANE M.	\$4,492.13
JOHNSON ROBERT SR	. \$438.75
JOHNSON ROBERT SR	. \$182.68
JOHNSON ROBERT SR	. \$188.93
JOHNSON WENDY DAVID	. \$85.88
JOHNSON, DARROLD JR	. \$1,163.24



JONES, MARY	\$258.14
J D INS, HAROLD C.	\$1,269.42
ELLER DENNIS DENNIS T DELA	\$475.06
ELLEY MICHAEL GAIL	\$568.34
ILLAM, STEPHEN ROBIN	\$380.98
IMBALL, RICHARD W.	\$7.81
ING, ELEANOR	\$1,277.22
ITCHEN, LAWRENCE	\$510.58
ITCHIN, LAWRENCE A GE, AREN WARNER	\$815.05
R EGER, HANS JR.	\$6.25
R EGER, HANS R. HENRIETTA	\$761.97
LABELLE, PA L SR	\$49.97
LADD, CRAIG	\$1,286.59
LAGASSE, WALLACE CHRISTINE F RLONG	\$487.15
LAM, JASON SARAH	\$962.25
LAM, PA LA	\$635.49
LANCASTER, J LIANNE ROBERT	\$1,044.57
LANGLEY CRYSTAL D	\$426.26
LARY, SCOTT	\$202.99
LAVERDIERE, J NE	\$196.37
LESPERANCE, ELLEN MARIE	\$433.99
LESTER, JEREMY	\$203.47
LESTER, JEREMY	\$202.99
LEWIS, DEBRA A.	\$473.45
LINNELL PATRIC BETTE JEAN	\$718.24
LITTLEFIELD, AMY	\$1,503.62
LONG RIVER INC	\$751.03
L CAS, JEFFREY	\$1,382.08
LOVETT, BEN G.	\$1,711.95
L ND, PETER	\$610.51
MAIETTA, BRENDA	\$328.42
MARIN, GERARD	\$112.42
MARIN, GERARD PATRICIA	\$486.73
MARIN, GERARD PATRICIA	\$6.25
MARIN, LEONARD CECILE	\$1,142.94
MAR IS, R SSELL JR	\$2,874.53
MARSHALL, BETTE L	\$1,778.11
MARTIN LO IS HEIRS RALPH VINTINNER	\$708.88
MARTIN, STEPHEN B.	\$299.79
MARTIN, STEPHEN B.	\$2,699.66
MARTIN, STEPHEN B.	\$299.79
MARTIN, STEPHEN B.	\$218.60

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 11, 2013**

To: Gary Petley, a resident of the Town of Clinton, County of Kennebec, and State of Maine.

Greetings: In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Clinton in said county and state, qualified by law to vote in town affairs, to vote in the Town of Clinton, at the Clinton Town Office, located at 27 Baker Street, on Tuesday the 11th day of June, AD 2013 from 8:00 AM to 8:00 PM, then and there to act upon the following articles to wit:

Article 1: To elect a moderator

Article 2: To elect all municipal officers, library trustees, and school board members as are required to be elected.

Article 3: To see if the Town will vote to raise and appropriate the sum of **\$234,184** for the Administration Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the Operation of the Town Office, collection of taxes and fees, vehicle registration, voter registration, assessing services, paying town bills, payroll services for all town employees, maintaining all town records, and overall coordination of all town services.*

Article 4: To see if the Town will vote to raise and appropriate the sum of **\$15,727** for the Town Hall Account.

Selectmen and Budget Committee Recommend: Yes

**Funding used for heat, lights, water, sewer, cleaning and maintenance of the Town Office Building.*

Article 5: To see if the Town will vote to raise and appropriate the sum of **\$37,597** for the Assessor Agent, Code Enforcement, Building Inspector, Plumbing Inspector, Health Officer Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for State Law required positions of part time Assessor Agent, Code Enforcement Officer, Building Inspector, Plumbing Inspector, and Health Officer.*

Article 6: To see if the Town will vote to raise and appropriate the sum of **\$23,993** for the General Assistance Account.

Selectmen and Budget Committee Recommend: Yes

**Funding allows the municipality to assist people who are in an emergency situation if they meet the financial guidelines established by the State. Areas of assistance are heat, electricity, burial, rent & food.*

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 11, 2013**

Article 7: To see if the Town will vote to raise and appropriate the sum of **\$348,692** for the Fire/EMS Department Account.

Selectmen and Budget Committee Recommend: Yes

**Funding covers the Maintenance & Operation of the Fire and Ambulance Service, which includes full-time employees (4) and part time employees (25), maintenance and upgrades to associated equipment and fire station.*

Article 8: To see if the Town will vote to raise and appropriate the sum of **\$197,954** for the Police Department Account.

Board of Selectmen Recommend: \$197,954

Budget Committee Recommend: \$197,198

**Funding allows the Town the opportunity to have a local presence strictly for use by the taxpayers of this community for part time Police Services.*

Article 9: To see if the Town will vote to raise and appropriate the sum of **\$16,610** for E-911 Fire / Police Dispatch Services.

Selectmen and Budget Committee Recommend: Yes

Funding is for the State Mandated regional dispatch system.

Article 10: To see if the Town will vote to raise and appropriate the sum of **\$10,219** for the Animal Control Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the contracted Animal Control Officer to assist the Town with Domestic Animal issues.*

Article 11: To see if the Town will vote to raise and appropriate the sum of **\$385,675** for the Highway Department Account.

Board of Selectmen Recommend: \$385,675

Budget Committee Recommend: \$372,792

**Funding used for winter snowplowing/snow removal and general maintenance of existing roads, which includes pot hole repair, gravel replacement, culvert and ditching work, brush cutting, sign placement etc.*

Article 12: To see if the Town will vote to raise and appropriate the sum of **\$372,912** for the Transfer Station Account.

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 11, 2013**

Selectmen and Budget Committee Recommend: Yes

**Funding allows the municipalities of Benton and Clinton to dispose of Solid Waste (Household Trash) at no cost, encourages recycling and allows people the opportunity to dispose of other materials for a fee. The Town of Benton reimburses the Town of Clinton for 45% of the Transfer Station Budget.*

Article 13: To see if the Town will vote to raise and appropriate the sum of **\$58,231** for the Library Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the general operation of the library and takes care of paying personnel, purchase of books and periodicals, general maintenance, payment of heat and lights etc.*

Article 14: To see if the Town will vote to raise and appropriate the sum of **\$17,000** for the Street Lights Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the electricity to light 109 Street Lights for public safety.*

Article 15: To see if the Town will vote to raise and appropriate the sum of **\$37,884** for the Debt Service Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the third of four payments for the police cruiser lease (\$10,142) and second of ten payments for the fire truck lease (\$27,742).*

Article 16: To see if the Town will vote to raise and appropriate the sum of **\$65,000** for the Insurance Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for Worker's Compensation, Unemployment, Personal Liability, Vehicle Liability, Buildings and General Liability insurance programs to cover the Town and in some cases Elected and Appointed Officials who provided services to the Town.*

Article 17: To see if the Town will vote to raise and appropriate the sum of **\$700** for the Town Boards and Committees' Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is used for training and supplies to operate the Budget Committee, Planning Board, and Zoning Board of Appeals.*

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 11, 2013**

Article 18: To see if the Town will vote to raise and appropriate the sum of **\$14,046** for the Non Profit Community Service Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is used by various nonprofit groups to assist Clinton residents with Transportation, Food, and other services i.e.: Hospice Care, Senior Citizens Services, and Child & Family Counseling Service and American Flags for veterans graves on Memorial Day, Police Athletic League (PAL), snowmobile club and Kennebec Valley Council of Governments.*

Article 19: To see if the Town will vote to appropriate, from Undesignated Fund Balance, the additional sum of \$6,500 for the Police Athletic League (PAL).

Selectmen recommend: Yes

Budget Committee recommend: No

**Additional Funding will enable PAL to operate programs and activities at less cost to the children of the Town of Clinton.*

Article 20: To see if the Town will vote to raise and appropriate the sum of **\$11,200** for the Recreation Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the efforts by the Parks & Recreation Board for upkeep of park facilities and recreational activities within the community.*

Article 21: To see if the Town will vote to raise and appropriate the sum of **\$13,550** for the Cemetery Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is used by the Cemetery Committee to maintain and repair the (7) cemeteries in Clinton*

Article 22: To see if the Town will vote to raise and appropriate the sum of **\$11,033** for the Elections Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the running of the Town Meeting elections and warrant articles secret ballot voting. Costs include pay for ballot clerks, printing of ballots, required mailings for elections, and printing the annual report.*

Article 23: To see if the Town will vote to raise and appropriate the sum of **\$65,000** for the Municipal Capital Reserve Fund for Paving and Road Reconstruction.

TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 11, 2013

Selectmen and Budget Committee Recommend: Yes

**Funding is for Morrison Avenue Gravel Rehabilitation and/or the Rogers Road Gravel Rehabilitation.*

Article 24: To see if the Town will vote to exceed the property tax levy limit of **\$719,796** established for Clinton by State law in the event that the operational municipal budget approved under the preceding articles will result in a tax commitment that is greater than that limit, due to circumstances beyond local control such as the loss of State revenue.

Selectmen Recommend: Yes

Article 25: To see if the Town will vote to collect and expend the sum of **\$863,700** from estimated operational revenues to reduce the amount to be raised by taxation.

Selectmen Recommend: Yes

Article 26: To see if the Town will vote to collect and expend the categories of funds listed below as provided by the Maine State Legislature to reduce the amount to be raised by taxation:

Anticipated Revenues (actual amounts may be more or less than stated below):

Municipal Revenue Sharing	\$ 193,249
Urban Rural Initiative Program	\$ 56,964
Homestead Reimbursement	\$ 67,643
BETE Reimbursement	\$ 16,000
General Assistance Reimbursement	\$ 11,500
Veteran's Exemption Reimbursement	\$ 1,800
Tree Growth Reimbursement	\$ 7,000
Other State Funds or Grants	Unknown
Civil Emergency Funds	Unknown

Selectmen Recommend: Yes

Article 27: To see if the Town will vote to exceed the property tax levy limit by **\$135,000** to fund the road reconstruction/paving Capital Reserve Fund for Road Paving and Reconstruction.

Selectmen Recommend: Yes

**Exceeding tax cap limit will allow the road reconstruction/paving to be funded for fiscal year 2013/2014. This article will need to be approved to allow the Town to exceed the property tax levy limit and the following article (Article 27) will need to be approved to allow the amount of \$135,000 to be raised and appropriated.*

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 11, 2013**

Article 28: To see if the Town will vote to raise and appropriate the additional sum of **\$135,000** for municipal Capital Reserve Fund for Road Paving and Reconstruction.

Selectmen Recommend: Yes

Funding is for repairs of roads after review by the Road Commissioner, Road Advisory Committee and Board of Selectmen.

Article 29: To see if the Town will vote to charge **7.00%** interest on unpaid taxes after October 1, 2013 for the first half of the property taxes that are due and payable, and interest on unpaid taxes after April 1, 2014 for the second half of the property taxes that are due and payable.

Selectmen Recommend: Yes

**Note* maximum set by the State to charge is 7.00%*

Article 30: : To see if the Town will vote to set the interest rate of **3.00%** to be paid by the Town on abated taxes pursuant to 36 M.R.S.A. § 701 to pay tax abatements and applicable interest granted during the fiscal year.

Selectmen Recommend: Yes

Article 31: To see if the Town will vote to authorize the Selectmen to reduce the amount required to be raised from property taxes by drawing on the Undesignated Fund Balance.

Article 32: To see if the Town will vote to authorize the Parks and Recreation Committee to fundraise, accept donations, and to spend the funds from fundraising and donations to help pay for the costs associated with running the Parks and Recreation Programs.

Article 33: To see if the Town will vote to transfer existing funds in the account for Streetscape and Park Improvements at Old Mill Park to the Streetscape and Park Improvements at Old Mill Park Capital Reserve Account.

Article 34: Shall Article 16 of the "Ordinance Regulating Solid Waste Facilities" be amended by enacting Article 16, "Summary permits: General Distribution of Residuals for Agronomic Utilization" (a copy of the Amendment to this Ordinance is available at the Town Clerk's Office)?

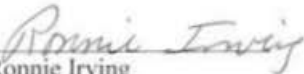
**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 11, 2013**

Article 35: Shall the Town approve a "Resolution of Support Providing Community – Based Renewable Energy Project Status for the Flood Brothers Farm Anaerobic Digestion Biogas Facility" (a copy of this Resolution is available at the Town Clerk's office)?

Article 36: To see if the Town will vote to authorize the Board of Selectmen to sell and dispose of land located on Main Street, Tax Map 17, Lot 83 on such terms and conditions as the Board deems advisable.

Given under our hands this 23rd day of April, 2013


Jeffrey Towne, Chairman


Ronnie Irving


Edward Blanchard


Randy Clark


Geraldine Dixon



MCALLISTER, APRIL	\$1,216.62	\$2,282.76
MCALLISTER, APRIL	\$312.11	\$513.70
MCALLISTER, LISA J	\$458.18	\$429.39
MCALLISTER, ROGER M. JR.	\$895.08	\$961.82
MCCARTHY, AMBROSE G. JR.		\$202.99
MCCARTHY, MICHAEL S. SR. & ANNE R.		\$366.79
MCDUGAL, SANDRA JANE		\$407.52
MCINTYRE, CHARLES S.		\$432.51
MCKEAGE, DAVID L.		\$703.65
MCKENNEY, PATRICIA ANN		\$1,207.03
MCVAY, MITCHELL		\$368.49
MID MAINE INVESTMENTS LLC		\$4,488.95
MOODY, COLBURN		\$837.94
MOODY, DOLORES P.		\$1,038.99
MORGAN, MADELYN		\$115.54
MORIN, JAI S.		\$932.15
MORRISSEY, FEDORA	\$2,799.72	\$2,702.77
MURRAY, BEVERLY HEIRS	\$877.11	\$782.26
MYERS, MARK & VICKI		\$512.80
MYERS, MARK & VICKI		\$263.42
NEW DIMENSIONS FEDERAL CREDIT UNION		\$357.58
NORRIS, STEWART W.		\$829.11
NUTTING, CHESTER		\$1,458.34
O'DOHERTY, JAMES	\$319.48	\$498.09
OWENS, JOHN A.		\$1,022.72
PAGE, KIANNA & NOBERT	\$751.08	\$652.66
PAGE, LUCILLE HEIRS		\$2,084.66
PALMER, ELLSWORTH	\$247.32	\$188.93
PALMER, ELLSWORTH	\$282.20	\$223.28
PALMER, JUNE	\$338.10	\$271.22
PARADIS, KELLY A.		\$285.45
PARADIS, SCOTT		\$441.22
PATTERSON, DIANA	\$500.07	\$1,206.96
PEAVEY, DANA & DARLENE	\$119.30	\$607.38
PELLETIER, RICHARD & DONNA		\$1,135.14
PERKINS, BRUCE & BONNIE		\$426.85
PERRY, ROBERT E. JR. & DWENDA L.		\$297.54
PHILBRICK, LEON W. JR.		\$76.73
PIERCE, JEFFREY O & LISA		\$77.36
PISGAH PROPERTIES WELLS FARGO BANK	\$68.48	\$12.49
PLANTE, GUY C	\$542.84	\$455.93
PORTER, MARK % ROBIN BLOW	\$599.27	\$535.56



POULIN, LEONARD	\$174.40	\$117.11
POULIN, LEONARD	\$521.60	\$459.05
POULIN, LEONARD D. JR	\$621.47	\$555.86
POULIN, LEN	\$234.64	\$176.44
POULIN, RONALD & TINA		\$950.56
PRESCOTT, SHERRY & FRANCIS	\$318.33	\$306.03
PRESCOTT, SHERRY & FRANCIS		\$543.37
PURDY, ANN T. & HAROLD (LIVING TRUST)		\$345.07
RANKIN, MARTIN & JANET	\$1,354.15	\$1,258.48
RASCO, IVY	\$1,250.48	\$1,136.70
REED, RICHARD		\$178.00
REITZE, RAYMOND etal		\$251.39
REUMAN, CHRISTOPHER		\$473.10
REYNOLDS, CHERYL & SANFORD		\$624.56
REYNOLDS, CHERYL & SANFORD		\$405.96
RICHARDSON, STEPHEN & SANDRA	\$802.75	\$1,976.73
ROBBINS, CLEO		\$365.20
ROBBINS, KIRBY A. & ROSEANNE M.		\$42,013.00
RODERICK, GRACE		\$86.71
RODERICK, GRACE		\$280.11
RODERICK, GRACE		\$804.18
RODERICK, GRACE		\$834.10
RODERICK, GRACE		\$830.27
RODERICK, GRACE		\$831.80
RODERICK, GRACE		\$837.17
RODERICK, GRACE		\$907.07
RODERICK, GRACE		\$833.34
RODERICK, GRACE		\$985.80
RODERICK, GRACE		\$1,833.08
RODERICK, GRACE		\$1,033.61
RODERICK, GRACE		\$451.20
RODERICK, GRACE		\$484.96
RODERICK, GRACE		\$277.04
RODERICK, GRACE		\$674.13
RODERICK, GRACE		\$354.76
RODERICK, GRACE		\$1,347.46
ROLLESTON, JOHN & GEORGE	\$25.88	\$1,203.84
ROSE, CHARLIE & JAMIE FICOLORA	\$496.22	\$432.51
ROSE, GENE	\$1,037.23	\$941.53
ROSS, DAVID LEE		\$86.71
ROWE, JEREMY & TINA		\$170.35
RYDER, GERALD E. & JEAN A.		\$797.87



SANDERS, DONALD	\$1,942.45	\$1,845.57
SANDERS, WAYNE & LOUISE		\$1,068.00
SARGENT, ANITA		\$590.09
SHANNON, RONALD	\$329.99	\$249.62
SHANNON, RONALD		\$796.32
SHAW, EARL (HEIRS)		\$159.25
SHERBURNE, GARY & DOROTHY		\$780.61
SIMONSON, ELIZABETH	\$1,001.94	\$935.15
SIMONSON, ELIZABETH TRUSTEE	\$2,815.50	\$2,713.71
SMITH, MARK		\$159.26
SPENCER, VICKI-JO		\$1,829.96
STANHOPE, CHERYL	\$911.47	\$1,453.66
STEWART, PAUL & CYRSTAL		\$182.73
STOKES, MARTHA GREENE	\$681.71	\$613.63
STURTEVANT, RICHARD	\$369.39	\$290.42
SULLIVAN, KEVIN		\$67.53
SWAFFORD, BILLY JACK III		\$480.91
SWEET, RICKY A. SR	\$524.76	\$827.54
TARDIFF, DEREK JOSEPH ANTHONY		\$100.25
TESTA, DAVID JR. & NATASHA NIXON		\$262.43
THERIAULT, STEVEN		\$223.28
THOMPSON, JOHN SR. & MICHELE	\$1,224.08	\$1,230.38
TOLMAN, LAVADA HEIRS	\$1,002.35	\$925.91
TOWERS, DENISE L.	\$457.71	\$757.28
TURCOTTE, JAMES & REBECCA		\$81.19
TURCOTTE, JAMES & REBECCA		\$24.67
TURCOTTE, JAMES & REBECCA		\$209.22
VINTINNER, DARRYL SR.		\$1,043.01
WARE, RICHARD		\$272.40
WARREN, LOIS ANN		\$249.73
WATERVILLE OAKS, LLC	\$1,561.89	\$2,983.83
WATSON, JULIE ANN	\$864.02	\$794.75
WELCH, MICHAEL A.		\$1,333.43
WELLS, JAMES	\$158.55	\$101.49
WELLS, JAMES	\$109.41	\$53.09
WELLS, JAMES	\$91.96	\$35.91
WELLS, JAMES	\$242.57	\$184.25
WELLS, JAMES	\$88.79	\$32.79
WELLS, JAMES W. JR	\$1,147.80	\$1,061.75
WELLS, JAMES & HENDERSON, RAY	\$1,175.16	\$1,096.10
WENTWORTH, TRACY & ANGLEA	\$1,137.11	\$1,036.77
WEYMOUTH, FAITH & MARC		\$1,280.34



WHITE, ROBERT III & AMELIA	\$697.96	\$601.13
WHITISH, CHERYL	\$218.79	\$160.82
WILLIAMS, JEFF		\$550.96
WILLIAMS, JEFFREY & MELODY A. VEILLEUX		\$95.91
WILLIAMS, JORDAN & BARBARA		\$474.66
WILLIAMS, JORDAN & BARBARA		\$871.26
WILLIAMS, JORDAN & BARBARA		\$40.60
WILLIAMS, JORDAN & BARBARA		\$521.50
WILLIAMS, JORDAN & BARBARA		\$2,982.26
WILLIAMSON, DANA & THERESA		\$1,019.28
WILLIAMSON, KENNETH & MARY		\$317.68
WILSON, SCOTT L & MELISSA I.		\$517.97
WINCAPAW, RITA B. HEIRS		\$101.85
WINDY ACRES FARM LLC	\$1,261.18	\$1,164.80
WINDY ACRES FARM LLC	\$550.53	\$496.53
WINDY ACRES FARM LLC	\$239.80	\$174.87
WISHART, VANESSA F.		\$1,664.45
WITHAM, LORENZO JR	\$724.63	\$1,203.84
WOOD, DOUGLAS		\$285.45
WOODBURY, ALBERT		\$841.60
WOODBURY, ALBERT		\$1,111.71
WOODS, DAVID F. SR		\$1,681.63
YORK, CLARENCE & SUSAN		\$385.97
YOUNG, CINDY	\$95.13	
ZAWISTOWSKI, MELISSA & DAVID		\$1,255.38



Town of Clinton, Maine

**ANNUAL FINANCIAL STATEMENTS
AND ACCOMPANYING
INDEPENDENT AUDITOR'S REPORT**

Year ended June 30, 2012



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Hollingsworth & Associates, CPA, PA

*Douglas R. Hollingsworth, CPA
Stuart R. Dexter
Coreen M. Nicolai, CPA
Abigail J. Weeks
Cleola Luk*

Independent Auditor's Report

To the Board of Selectmen
Town of Clinton, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Clinton, Maine, as of and for the year ended June 30, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the 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 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 opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Clinton, Maine, as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on page 4-7 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures that consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it. The budgetary comparison schedule on page 24 is supplementary information required by accounting principles generally accepted in the United States of America and has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Clinton, Maine's basic financial statements. The combined and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combined and individual non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Hollingsworth & Associates, CPA, P.A.

Bangor, Maine
May 1, 2013



TOWN OF CLINTON, MAINE

Management's Discussion and Analysis (MD & A) Fiscal Year July 1, 2011 through June 30, 2012

As Management of the Town of Clinton, we present this narrative to provide you with an overview and analysis of our financial statements for the Fiscal Year July 1, 2011 through June 30, 2012. We encourage readers to consider the information presented here in conjunction with the letter of transmittal and basic financial statements to enhance their understanding of the Town of Clinton's financial performance.

Financial Highlights

- The Town's Total assets as of June 30, 2012 were **\$11,734,060.05**
- The Town's Total liabilities as of June 30, 2012 were **\$151,377.26**
- Total assets of the Town exceeded its liabilities by **\$11,582,682.79**. This is an increase of **\$94,423.20** over the previous year's audit.
- The Town's total fund balance for all governmental funds combined was **\$1,218,799.85** on June 30, 2012. This was more than the previous fiscal year by **\$106,264.26**
- The Undesignated Unreserved Fund Balance (Surplus) was **\$659,236.65** on June 30, 2012. This was more than the previous fiscal year by **\$131,489.44**

Overview of the Financial Statement

The Town of Clinton's basic financial statements are comprised of three components:

- Government-wide financial statements.
- Fund financial statements.
- Notes to the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town of Clinton's finances in a manner similar to a private sector business.

The *statement of net assets* presents information on all of the Town of Clinton's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the Town of Clinton's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the Town of Clinton's net assets changed during the fiscal year. All changes in net assets are



reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town of Clinton that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). Town of Clinton's governmental activities include general government, public safety (police, fire and ambulance), public works (highway, paving and streetlights) solid waste, human services, leisure activities, debt service, education assessment, county assessment, employee benefits and capital outlay. The Town of Clinton does not currently report any business-type activities.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Clinton, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance related legal requirements. The Town of Clinton's only major governmental fund is the General Fund.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Most of the Town's activities are reported in governmental funds, which focus on how monies flow into and out of those funds and the balances left at fiscal year end for spending in future periods. These funds are reported using an accounting method called modified accrual accounts, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent in the near future to finance programs or purchases. The relationship, or differences, between governmental activities reported in the statement of net assets and the statement of activities and the governmental funds is reconciled in the financial statements.

Analysis of the Government-Wide Financial Statements

As of June 30, 2012, total assets increased by **\$79,668.49** to **\$11,734,060.05**. Of this amount **\$10,078,600.00** consisted of capital assets, net of accumulated depreciation.



As of June 30, 2012, total liabilities decreased by **\$14,755.71** to **\$151,377.26**. Of this amount **\$19,075.64** is due or payable after more than one year.

As of June 30, 2012, net assets increased by **\$94,424.20** to **\$11,582,682.79**. Of this amount **\$10,189,182.94** was invested in capital assets, net of related debt.

Net program expenses for primary government totaled **(\$3,065,972.80)** to which **\$3,160,396.00** of total general revenues are applied for a net increase of **\$94,423.20**.

Statement of Net Assets

	<u>2012</u>	<u>2011</u>
Current & other assets	\$ 1,479,735.05	\$ 1,371,651.56
Capital Assets	<u>\$10,254,325.00</u>	<u>\$10,282,740.00</u>
Total Assets	\$11,734,060.05	\$11,654,391.56
Current liabilities	\$ 86,235.20	\$ 91,932.97
Non-current liabilities	<u>\$ 65,142.06</u>	<u>\$ 74,200.00</u>
Total Liabilities	\$ 151,377.26	\$ 166,132.97
Net Assets		
Invested in capital assets, net of related debt	\$10,189,182.94	\$10,208,540.00
Unrestricted	<u>\$ 1,393,499.85</u>	<u>\$ 1,279,718.59</u>
Total Net Assets	\$11,582,682.79	\$11,488,258.59

General Fund Financial Highlights. The focus of the Town of Clinton governmental funds is to provide information on fiscal activity and balances of available resources.

The *Governmental Fund* balance on June 30, 2012 is **\$1,218,799.85**, which is an increase of **\$106,264.26** over Fiscal Year 10/11. The unassigned (undesignated) fund balance is **\$659,236.65**. The assigned fund balances (capital project and special revenue funds) is **\$559,563.20**.

Capital Assets. The Town of Clinton's capital assets used in its' governmental type activities totaled **\$10,254,325.00** as of June 30, 2012. These assets include streets, sidewalks, storm-water system, land, buildings, vehicles and equipment.

Long-term Debt. The Town of Clinton's long-term debt outstanding on June 30, 2012 is **\$65,142.06**. State Statutes limit the amount of general obligation debt a municipality may issue to 15 percent of the total town valuation. The current debt limit for the Town of Clinton **\$24,710,475**. The Town of Clinton's current debt is less than one percent of the debt limit.



Requests for Information

Questions and/ or requests for additional information concerning these financial reports can be addressed to the Town Manager, 27 Baker Street, Clinton, ME 04927, by telephone at (207) 427-8322 and/ or by email at clintontm@roadrunner.com.

Sincerely,

Warren Hatch
Town Manager



Statement 1

**Town of Clinton, Maine
Statement of Net Assets
June 30, 2012**

	Total Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 686,071.27
Investments	451,063.51
Taxes receivable	164,162.79
Tax liens receivable	54,195.87
Accounts receivable	32,623.69
Due from fiduciary fund	66,623.93
Due from other governments	24,993.99
Capital assets, net of accumulated depreciation	10,078,600.00
Non-depreciable capital assets	175,725.00
Total Assets	\$ 11,734,060.05
LIABILITIES	
Accounts payable	\$ 21,036.16
Accrued compensated absences	61,364.16
Prepaid property taxes	3,834.88
Non-current liabilities:	
Due within one year	46,066.42
Due in more than one year	19,075.64
Total Liabilities	\$ 151,377.26
NET ASSETS	
Invested in capital assets, net of related debt	\$ 10,189,182.94
Unrestricted	1,393,499.85
TOTAL NET ASSETS	\$ 11,582,682.79

The accompanying notes are an integral part of this statement.

		Program Revenues		Net (Expense)
		Charges for	Operating	Revenue and
	Expenses	Services	Grants and	Changes in
			Contributions	Net Assets
Governmental activities:				
General government	\$ 289,802.99	\$ 19,435.30	\$ -	\$ (270,367.69)
Public safety	518,581.85	83,273.82	-	(435,308.03)
Public works	368,596.46	-	59,208.00	(309,388.46)
Transfer station	355,271.46	267,437.50	-	(87,833.96)
Community development	38,656.10	-	-	(38,656.10)
Recreation	9,555.59	-	1,727.82	(7,827.77)
General assistance	16,854.30	-	11,416.77	(5,437.53)
Education	1,419,182.41	-	-	(1,419,182.41)
County tax	181,502.99	-	-	(181,502.99)
Interest expense	1,906.02	-	-	(1,906.02)
Other	69,393.64	19,429.70	391.10	(49,572.84)
Depreciation	258,989.00	-	-	(258,989.00)
Total Government Activities	\$ 3,528,292.81	\$ 389,576.32	\$ 72,743.69	\$ (3,065,972.80)
Total Primary Government	\$ 3,528,292.81	\$ 389,576.32	\$ 72,743.69	\$ (3,065,972.80)

The accompanying notes are an integral part of this statement.



Statement 3

Town of Clinton, Maine
Balance Sheet
Governmental Funds
June 30, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 686,071.27	\$ -	\$ 686,071.27
Investments	197,713.12	253,350.39	451,063.51
Taxes receivable	164,162.79	-	164,162.79
Tax liens receivable	54,195.87	-	54,195.87
Accounts receivable	32,623.69	-	32,623.69
Due from other governments	24,993.99	-	24,993.99
Interfund receivables	-	306,212.81	306,212.81
Total assets	\$ 1,159,760.73	\$ 559,563.20	\$ 1,719,323.93
LIABILITIES AND FUND BALANCES			
Liabilities:			
Prepaid property taxes	\$ 3,834.88	\$ -	\$ 3,834.88
Accounts payable	21,036.16	-	21,036.16
Accrued expenses	61,364.16	-	61,364.16
Interfund payables	239,588.88	-	239,588.88
Deferred property taxes	174,700.00	-	174,700.00
Total liabilities	\$ 500,524.08	\$ -	\$ 500,524.08
Fund balances:			
Assigned	\$ -	\$ 559,563.20	\$ 559,563.20
Unassigned	659,236.65	-	659,236.65
Total fund balances	\$ 659,236.65	\$ 559,563.20	\$ 1,218,799.85
Total liabilities and fund balances	\$ 1,159,760.73	\$ 559,563.20	
Amounts reported for governmental activities in the statement of net assets (Stmt. 1) are different because:			
Depreciable and non-depreciable capital assets as reported in Statement 1			10,254,325.00
Long-term liabilities as reported on Statement 1			(65,142.06)
Deferred property taxes not reported on Statement 1			174,700.00
Net assets of governmental activities			\$ 11,582,682.79

The accompanying notes are an integral part of this statement.

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Statement 4

Town of Clinton, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	\$ 2,365,160.48	\$ -	\$ 2,365,160.48
Excise taxes	441,667.92	-	441,667.92
Intergovernmental revenue	354,048.88	391.10	354,439.98
Charges for services	389,576.32	-	389,576.32
Licenses and permits	3,025.50	-	3,025.50
Investment income	3,987.47	1,787.46	5,774.93
Interest and lien fees	30,139.83	-	30,139.83
Other revenue	63,038.49	-	63,038.49
Total revenues	\$ 3,650,644.89	\$ 2,178.56	\$ 3,652,823.45
EXPENDITURES			
General government	\$ 289,802.99	\$ -	\$ 289,802.99
Public safety	508,067.71	-	508,067.71
Public works	497,839.35	-	497,839.35
Transfer station	355,271.46	-	355,271.46
Community development	38,656.10	-	38,656.10
Recreation	9,555.59	-	9,555.59
General assistance	16,854.30	-	16,854.30
Education	1,419,182.41	-	1,419,182.41
County tax	181,502.99	-	181,502.99
Debt service	39,006.02	-	39,006.02
Unclassified	148,970.34	4,225.49	153,195.83
Total expenditures	\$ 3,504,709.26	\$ 4,225.49	\$ 3,508,934.75
Excess (deficiency) of revenues over (under) expenditures	\$ 145,935.63	\$ (2,046.93)	\$ 143,888.70
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	\$ (14,446.19)	\$ (23,178.25)	\$ (37,624.44)
Total other financing sources (uses)	\$ (14,446.19)	\$ (23,178.25)	\$ (37,624.44)
Net change in fund balances	\$ 131,489.44	\$ (25,225.18)	\$ 106,264.26
Fund balances - beginning	527,747.21	584,788.38	1,112,535.59
Fund balances - ending	\$ 659,236.65	\$ 559,563.20	\$ 1,218,799.85

(Continued)

The accompanying notes are an integral part of this statement.

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**Statement 4
(Continued)**

**Town of Clinton, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2012**

Net change in fund balances - total governmental funds (Statement 4)	\$ 106,264.26
Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds	(258,989.00)
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	202,530.94
Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and other deferred revenue.	7,517.00
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	37,100.00
Changes in net assets of governmental activities (see Stmt. 2)	\$ 94,423.20

The accompanying notes are an integral part of this statement.

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Statement 5

**Town of Clinton, Maine
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2012**

	Private Purpose Trust Fund
Assets	
Investments	\$ 300,167.05
Total Assets	\$ 300,167.05
Liabilities	
Due to General Fund	66,623.93
Total Liabilities	\$ 66,623.93
Net assets	
Non-spendable net assets	
Held in trust for Library - restricted	\$ 5,000.00
Held in trust for Cemetery - restricted	10,000.00
Total non-spendable net assets	15,000.00
Assigned net assets	
Held in trust for Brown Memorial Library	\$ 199,185.97
Held in trust for Library Renovations	9,035.91
Held in trust for Cemetery	10,321.24
Total assigned net assets	218,543.12
Total Net Assets	\$ 233,543.12

The accompanying notes are an integral part of this statements.

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Statement 6

Town of Clinton, Maine
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended June 30, 2012

	Private Purpose Trust Fund <i>Brown Memorial Library</i>	Private Purpose Trust Fund <i>Cemeteries</i>	Private Purpose Trust Fund <i>Total</i>
Revenues:			
Dividends	\$ 7,010.74	\$ 250.20	\$ 7,260.94
Total revenue			\$ -
Expenditures:			
Library improvements	\$ 83,313.48	\$ -	\$ 83,313.48
Total expenditures	\$ 83,313.48	\$ -	\$ 83,313.48
Unrealized gain (loss) on investments	(28,380.47)	100.08	(28,380.47)
Change in Net Assets	(104,683.21)	350.28	(104,332.93)
Net Assets - Beginning of Year	317,905.09	19,970.96	337,876.05
Net Assets - End of Year	\$ 213,221.88	\$ 20,321.24	\$ 233,543.12

The accompanying notes are an integral part of this statements.

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**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Clinton, Maine (the Town) was incorporated in 1795. The Town of Clinton, Maine operates under a town meeting – board of selectmen form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government's accounting policies are described below.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town's financial statements.

B. Basis of Presentation

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.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Assets and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Assets reports all financial and capital resources of the Town and reports the difference between assets and liabilities, as "net assets" not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the "net (expense) revenue" of the Town's individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

General Fund – The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Funds – Capital Projects Funds (when applicable) are used to account for financial resources to be used for the acquisitions or construction of major capital facilities (other than those financed by proprietary funds).

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds (Not included in Government-wide Financial Statements)

Private Purpose Trust Fund – Private Purpose Trust Funds account for resources legally held in trust for the benefit of persons and organizations other than the Town. Since these funds cannot be used for providing Town services, they are excluded from the Town's government-wide financial statements. The Brown Memorial Library Trust Fund is a private purpose trust fund to be used for library repairs and renovations.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year that they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

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

D. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. The registered voters of the Town at the annual Town meeting adopt annual operating budgets each fiscal year. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the department head level, with review from the board of selectmen. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses
(Continued)**

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	40
Vehicles	5-10
Infrastructure	75
Machinery and Equipment	5-10

Net Assets and Fund Balances

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net assets. Net assets display three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net assets represent the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Assigned – Funds intended to be used for specific purposes set by the Board of Selectmen.

Unassigned – Funds available for any purpose.



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses
(Continued)**

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue arises when the Town receives resources before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on August 23, 2011, on the assessed value listed as of April 1, 2011, for all real and personal property located in the Town. Payment of taxes was due October 3, 2011, with interest at 7% on all tax bills unpaid as of the due date.

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 \$40,681.67 for the year ended June 30, 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 tax liens and associated costs remain unpaid.

Compensated Absences

The Town accrued vacation and sick time for full-time employees, the accrued time can be carried forward until the time the employee is no longer employed by the Town. At June 30, 2012, accrued compensated time was \$61,364.16.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the Fund for its workers compensation coverage. The Town's agreement with the Fund provides that the Fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Towns' claims in excess of \$400,000, with an excess limit of \$2,000,000.



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses
(Continued)**

The Town is a member of the Maine Municipal Association – Property Casualty Pool ("Pool"). The Pool was created to obtain lower rates for its members. The Town pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided, after the deductible is met, to \$200,000,000. Under the liability portion of the Pool, coverage is provided, after the deductible is met, to \$1,000,000.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk of deposits is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a formal policy with respect to custodial credit risk.

GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the Town's name. At June 30, 2012, cash deposits totaled \$1,163,569.51 (\$524,684.35 in interest-bearing accounts and \$638,921.16 in noninterest-bearing accounts). The FDIC issued a Final Rule implementing section 343 of the Dodd-Frank Wall Street Reform and Consumer Protection Act that provides for unlimited insurance coverage of noninterest-bearing transaction accounts. Beginning December 31, 2010 through December 31, 2012, all noninterest-bearing accounts are fully insured, regardless of the balance of the account, at all FDIC-insured institutions. The remaining interest-bearing accounts are subject to FDIC insurance limits of \$250,000 per financial institution. The Town was exposed to custodial credit risk in the amount of \$201,063.51 at June 30, 2012.

Investments

The Town's investment policies, which follow state statutes, authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking accounts, savings accounts, or certificates of deposits.



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012**

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/11	Additions	Deletions	Balance 6/30/12
Capital assets not being depreciated:				
Land & improvements	\$ 175,725.00	\$ -	\$ -	\$ 175,725.00
Capital assets being depreciated:				
Buildings	976,291.00	83,313.00	-	1,059,604.00
Vehicles	772,938.00	38,183.00	(20,165.00)	790,956.00
Equipment	136,833.00	-	-	136,833.00
Infrastructure	16,352,910.00	129,243.00	-	16,482,153.00
Total capital assets being depreciated	18,238,972.00	250,739.00	(20,165.00)	18,469,546.00
Less accumulated depreciation				
Buildings	(302,534.00)	(25,758.00)	-	(328,292.00)
Vehicles	(750,797.00)	(12,015.00)	-	(762,812.00)
Equipment	(135,377.00)	(1,456.00)	-	(136,833.00)
Infrastructure	(6,943,249.00)	(219,760.00)	-	(7,163,009.00)
Total accumulated depreciation	(8,131,957.00)	(258,989.00)	-	(8,390,946.00)
Governmental activities Capital assets, net	\$ 10,282,740.00	\$ (8,250.00)	\$ (20,165.00)	\$ 10,254,325.00

Depreciation expense can be allocated to departments as follows:

Public works	\$ 224,010
Public safety	18,853
General government	6,396
Sanitation	5,983
Recreation	3,747
	<u>\$ 258,989</u>



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012**

4. LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2012, was as follows:

Description	Balance 7/1/2011	Additions	(Reductions)	Balance 6/30/2012
Governmental activities:				
General obligation bonds payable: Maine Municipal Bond Bank, bond due annually \$37,100 until 2012; Interest 2.5% - 3.45%.	\$ 74,200.00	\$ -	\$ (37,100.00)	\$ 37,100.00
Capital lease payable: Police cruiser lease, due annually \$10,141.38 until 2015; Interest 4.19%	-	38,183.44	(10,141.38)	28,042.06
Total	\$ 74,200.00	\$ 38,183.44	\$ (47,241.38)	\$ 65,142.06

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2012, is as follows:

Year ending June 30,	Governmental Activities	
	<u>Principal</u>	<u>Interest</u>
2013	\$ 46,066.42	\$ 1,815
2014	9,342.11	799
2015	9,733.53	408
Total	\$ 65,142.06	\$ 3,022

5. CONTINGENCIES

The Town is involved in litigation relating to a breach of contract and a Maine Human Rights Act disability discrimination claim being pursued by the executor of the estate of a former appointed official. The outcome of the litigation at the time of this audit is uncertain. However, the Town's counsel believes the Town will prevail on the Motion for Summary Judgment or ultimately will prevail at trial. The estimated cost to the Town is not expected to exceed \$40,000.00.

6. ASSIGNED BALANCES – SPECIAL REVENUE FUND

The Board of Selectmen has the authority to assign amounts for specific future purposes. Approved assigned balances at June 30, 2012, in the Special Revenue fund consist of:

Economic development	\$ 192,343.24
Library donations	189,265.20
Veteran's Memorial	4,001.46
Community policing donations	(75.00)
Total	\$ 385,534.90



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2012**

7. ASSIGNED BALANCES – CAPITAL PROJECT FUND

The Board of Selectmen has the authority to assign amounts for specific future purposes. Approved assigned balances at June 30, 2012, in the Capital Project fund consist of:

Road reconstruction	\$ 56,785.72
FD vehicles and equipment	45,852.18
HD backhoe	11,356.09
HD tractor	11,056.61
Water main extension	10,141.27
Cemeteries headstone repair	10,000.00
Forklift – transfer station	8,734.78
Recycling baler	6,902.22
FD communications upgrades	6,000.00
HD truck	5,113.16
HD sander	2,000.00
PD police cruiser	64.52
FD turn-out gear	21.75
	<hr/>
Total	<u>\$ 174,028.30</u>

8. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.



**Town of Clinton, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2012**

Schedule 1

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (negative)
REVENUES				
Property taxes	\$ 2,358,838.74	\$ 2,358,838.74	\$ 2,365,160.48	\$ 6,321.74
Excise taxes	407,500.00	407,500.00	441,667.92	34,167.92
Intergovernmental revenue	338,540.93	338,540.93	354,048.88	15,507.95
Charges for services	374,900.00	374,900.00	389,576.32	14,676.32
Licenses and permits	2,700.00	2,700.00	3,025.50	325.50
Investment income	4,000.00	4,000.00	3,987.47	(12.53)
Interest and lien fees	21,000.00	21,000.00	30,139.83	9,139.83
Other revenues	56,306.00	56,306.00	63,038.49	6,732.49
Total revenues	\$ 3,563,785.67	\$ 3,563,785.67	\$ 3,650,644.89	\$ 86,859.22
EXPENDITURES				
General government	\$ 274,997.00	\$ 274,997.00	\$ 289,802.99	\$ (14,805.99)
Public safety	552,047.00	552,047.00	508,067.71	43,979.29
Public works	444,777.00	444,777.00	497,839.35	(53,062.35)
Transfer station	367,018.00	367,018.00	355,271.46	11,746.54
Community development	40,301.00	40,301.00	38,656.10	1,644.90
Recreation	10,900.00	10,900.00	9,555.59	1,344.41
General assistance	20,961.00	20,961.00	16,854.30	4,106.70
Education	1,419,182.00	1,419,182.00	1,419,182.41	(0.41)
County tax	181,664.00	181,664.00	181,502.99	161.01
Debt service	39,006.00	39,006.00	39,006.02	(0.02)
Unclassified	172,251.00	172,251.00	148,970.34	23,280.66
Total expenditures	\$ 3,523,104.00	\$ 3,523,104.00	\$ 3,504,709.26	\$ 18,394.74
Excess (deficiency) of revenues over (under) expenditures	\$ 40,681.67	\$ 40,681.67	\$ 145,935.63	\$ 68,464.48
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	\$ -	\$ -	\$ (14,446.19)	\$ (14,446.19)
Total other financing sources	\$ -	\$ -	\$ (14,446.19)	\$ (14,446.19)
Net changes in fund balances	\$ 40,681.67	\$ 40,681.67	\$ 131,489.44	\$ 54,018.29
Fund balances - beginning			527,747.21	
Fund balances - ending			\$ 659,236.65	



Town of Clinton, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
June 30, 2012

Schedule 2

	Capital Projects Fund	Special Revenue Funds	Total Non-Major Governmental Funds
ASSETS:			
Cash and cash equivalents	\$ -	\$ -	\$ -
Investments	-	253,350.39	253,350.39
Due from General Fund	174,028.30	132,184.51	306,212.81
TOTAL ASSETS	\$ 174,028.30	\$ 385,534.90	\$ 559,563.20
LIABILITIES AND FUND BALANCE:			
Fund Balance:			
Assigned	\$ 174,028.30	\$ 385,534.90	\$ 559,563.20
Total fund balance	\$ 174,028.30	\$ 385,534.90	\$ 559,563.20
TOTAL LIABILITIES AND FUND BALANCES	\$ 174,028.30	\$ 385,534.90	\$ 559,563.20



Schedule 3

Town of Clinton, Maine
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All Other Non-Major Governmental Funds
For the Year Ended June 30, 2012

	Capital Projects Fund	Special Revenue Funds	Total Non-Major Governmental Funds
REVENUES:			
Intergovernmental revenue	\$ -	\$ 391.10	\$ 391.10
Interest Income	-	1,787.46	1,787.46
Total revenues	<u>\$ -</u>	<u>\$ 2,178.56</u>	<u>\$ 2,178.56</u>
EXPENDITURES:			
Special projects	\$ -	\$ 4,225.49	\$ 4,225.49
Total expenditures	<u>\$ -</u>	<u>\$ 4,225.49</u>	<u>\$ 4,225.49</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(2,046.93)</u>	<u>(2,046.93)</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Transfers (to) from General Fund	-	(23,178.25)	(23,178.25)
Total other financing sources (uses)	<u>-</u>	<u>(23,178.25)</u>	<u>(23,178.25)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>\$ (25,225.18)</u>	<u>\$ (25,225.18)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>\$ 174,028.30</u>	<u>\$ 410,760.08</u>	<u>\$ 584,788.38</u>
FUND BALANCE - END OF YEAR	<u>\$ 174,028.30</u>	<u>\$ 385,534.90</u>	<u>\$ 559,563.20</u>



Schedule 4

**Town of Clinton, Maine
Property Valuation, Assessments, and Appropriations
General Fund
For the Year Ended June 30, 2012**

Assessed Valuation	
Real estate valuation	\$ 158,054,100.00
Personal property valuation	<u>4,176,900.00</u>
Total valuation	<u>\$ 162,231,000.00</u>
Tax Commitment	
Tax assessment at \$16.50 per thousand	<u>\$ 2,358,838.74</u>
Reconciliation of Commitment with Appropriation	
Current year tax commitment, as above	\$ 2,358,838.74
Estimated revenues	<u>1,204,946.93</u>
Appropriations per original budget	<u>\$ 3,563,785.67</u>
Overlay	<u>(40,681.67)</u>
Total appropriations	<u>\$ 3,523,104.00</u>



Schedule 5

**Town of Clinton, Maine
Schedule of Taxes and Tax Liens Receivable
General Fund
June 30, 2012**

Taxes receivable		
Real estate	\$ 162,297.61	
Personal property	<u>1,865.18</u>	
		\$ 164,162.79
Tax liens receivable		
Liens	<u>\$ 54,195.87</u>	
		<u>54,195.87</u>
 Total taxes and tax liens receivable		 <u>\$ 218,358.66</u>





