

2014

Town of Clinton Maine Annual Report 2014

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Town of Clinton, Maine ***2014 Annual Report***

Published June 2014





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DEDICATION OF JUNE 2014 ANNUAL REPORT

The Board of Selectmen is pleased to dedicate
this years Annual Report to



Richard A. Goodwin

January 17, 1933 – January 5, 2013

Richard A. Goodwin was born in Burnham but lived in Clinton most of his life. After serving four years in the Air Force, he returned to Maine. In 1961, Dick bought a grocery store and started what would be 50 plus years of providing meat, produce and groceries to the citizens of Clinton. Dick's passion was his grocery store and took great pride in providing services to the community. Dick hired many young people from town, giving them their first job. He always enjoyed having them return in later years to tell him what they were now doing for work.

Dick believed that one should support one's community. He served on the Board of Directors for the Clinton Water District, was a member of the Town of Clinton's budget committee as well as the Town Charter committee. Dick was a 50-year member of the Clinton Lions Club and was in charge of the Diner at the Lions Club Fair for many years. He was always interested in what was happening in Town and enjoyed many talks with Clinton residents.



MESSAGE FROM THE BOARD OF SELECTMEN

The fiscal year 2014-2015 municipal budget presented by the Town Meeting Warrant provides for a \$2,217,759 operating budget, which is \$125,956 more than last year's operating budget.

One reason for the budget increase is the \$63,000 funding, by withdrawal from surplus, for four different capital reserve accounts, which compares to no funding last year. Another reason for the budget increase concerns funding for: a 1% cost-of-living adjustment for Town employees, equitable revisions to the Town's Personnel policy for holiday benefits, salary adjustments required for two full-time patrol officer positions in the Police Department, increased services (160 hours) for the Code Enforcement Officer/Assessor's Agent position, and health insurance premium costs.

The Board requests Town Meeting authorization for the Town's issuance of a municipal bond in the amount of \$1,500,000 to fund a major road reconstruction pavement project for the Town's roads. The annual installment for the Town's repayment of this bond over the next nine years will be slightly less than the \$200,000 amount usually appropriated by the Town for this purpose on an annual basis. The Board believes that the Town will incur greater costs for maintaining our roads if the Town continues with smaller-scale, year-to-year improvement projects over the next several years. The scope of the required improvements will thereby become more severe due to further deterioration of our roads.

The Town continues to have a stable financial position as reflected by the Audit's undesignated fund balance, which is adjusted to be \$973,667. as of June 30, 2013, and which is above 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.



2014 Elected Officers

Selectmen, Assessors & Overseers of the Poor

Edward Blanchard	Term Expires 2014
Randy Clark	Term Expires 2015
Geraldine Dixon, Vice Chairman	Term Expires 2014
Ronnie Irving	Term Expires 2015
Jeffrey Towne, Chairman	Term Expires 2016

Appointed Officers and/or Employees

Warren D. Hatch

Town Manager, Treasurer, Road Commissioner, Web Master

Clinton Town Office

426-8511

Pamela M. Violette
Shirley J. Bailey
Melody R. Fitzpatrick

Office Manager, Town Clerk, Tax Collector
Deputy Town Clerk, Deputy Tax Collector
Deputy Town Clerk, Deputy Tax Collector

Assessing/Code Enforcement

426-8320

Carroll Weeks

Assessing Agent
C.E.O. & Plumbing Inspector
Health Officer

Fire & EMS Department

426-8522

Gary Petley
Mark Bellaire
Richard Barton
Travis Cousins

Fire Chief/EMS Director
Fire Fighter/EMT
Fire Fighter/EMT
Fire Fighter/EMT

Highway Department

426-8511

Clayton Pierce

Foreman

Brown Memorial Library

426-8686

Cheryl Dickey-Whitish
Cindy Lowell

Library Director
Library Assistant Director

**Police Department**

Craig Johnson
Stanly Bell
Charles Theobald III
David Huff

426-9192

Police Chief
Sergeant
Police Officer
Animal Control Officer

Transfer Station/Recycling Center

Gerald Howard, Sr.
Michael Hachey
Travis Coro

426-8187

Director
Attendant
Attendant

Boards and Committees**Board of Appeals**

Eva M. Barber
Suzanne Caverly
Ricky Crommett
Karen M. Auge

Terms Expire

2015
2014
2014
2014

Budget Committee

Roger Barber
Stephen Hatch
Phil McCarthy

Terms Expire 2014

Judy Irving
Tammy Knight
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
James Turcotte
Rebecca Turlo

Terms Expire

2014
2016
2015

Personnel Advisory Board

Kenneth Abbott
Everett Flannery, Jr.
Roger Barber

Terms Expire

2015
2014
2016

Sealers of Weights and Measures

Luke Goodblood

Term Expire

2014



Planning Board	Terms Expire
Michael Hachey, Chairman	2016
Susan Hamilton	2015
Myron Whittaker	2016
Parks & Recreation Board	Terms Expire
April Farrar	2016
Adam Crocker	2016
John Hardie	2015
Road Advisory Committee	Terms Expire 2014
Keith Graham	Robert Lawrence
S.A.D. #49 Superintendent of Schools	453-4200
Dr. Dean Baker	
S.A.D. #49 Directors	Terms Expire
Marie Strout	2016
Neal Caverly	2014
Robert Clark	2015

If you are interest in joining any of Board or Committee, please contact the Town Office at 426-8511, a current committee member, or one of your Selectmen.

Municipal Election and Annual Town Meeting - June 10, 2014 **Polls will be open 8:00 a.m. to 8:00 p.m.**

Absentee Ballots will be available May 12, 2014. There is a three business day cut-off for absentee voting, voters will not be able to request an absentee ballot after 3:45 p.m. June 5, 2014, unless the voter signs an affidavit swearing they cannot travel to the polls because of an unexpected physical disability or will unexpectedly be out of town on Election Day.

Ways to request an absentee ballot

In person at the Town office between 8:00 a.m. and 3:45 p.m. and the 2nd & 4th Tuesday from 8:00 a.m. to 6:00 p.m.

Immediate family members - written request

Telephone - call 426-8511 to request an absentee ballot for yourself. The Town Clerk will fill out the application and mail the ballot. We must speak to the voter requesting the ballot.

Apply on line - go to maine.gov, under popular topics click on Voting (right side), look for Absentee voting, click on online Absentee Ballot request service. Click all other voters' online requests.



TOWN MANAGER'S REPORT

Greetings to all,

The Town Office area continues to run very well with friendly, knowledgeable and helpful staff. After working here for 15 years, Shirley Bailey has retired. She served the town very well over the years. The part-time staff person has been promoted to the full-time position and we will hire someone for the open part-time position. The town office now has a new check depositing system where staff is able to scan the checks directly to the bank resulting in a faster time for your checks to be deposited.

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. We had problems with the scales this winter due to the coldest year and heaviest frost, in a long time. We will be working on fixing the problem before next winter.

The Police Department is very busy. One full time officer left to work for another police department in the area for better salary of a \$5.00 increase over what we paid him. We have hired another full time officer that has 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. If you should see one of our police vehicles in another town, like Fairfield, Waterville, Augusta, etc., they are there for a purpose, such as getting documents from the dispatch, attending court, fuel for vehicles and investigating a crime that happened in Clinton. Many police departments operate the same way.

The department handles so many different and difficult situations, from traffic violations, drug seizures, assisting with animal control to domestic violence and aggravated assaults and many investigations. Now at over 4000 calls for service during the year, which the PD never expected, crime seems to be on the increase. The PD can only do just so much, as a part-time force. In an attempt to keep and attract qualified police officers, for the upcoming budget, the Budget Committee and Board of Selectmen have supported an increase in wages for only the two full time officers and an increase in fuel for more patrolling of the town. Surrounding towns pay 17 to 19 dollars per hour. We currently pay \$14.25 per hr.

The oldest police vehicle is a 2008 Ford with 100,000 miles on it. Being 8 years old, it had numerous repairs done during the year. The normal use time of a police vehicle is 4 years. The Police Chief, Myself, Budget Committee and Board of Selectmen recommend that a new replacement vehicle should be purchased on the new year after July 1st.



In the Highway Department: This recent winter was one of the worst in a long time, with many 10 to 20 below zero days, which drove the frost deep into the ground and much more snow than ice issues, we never expected. There were places on three roads that were badly built up with ice from one or two storms which was snow and freezing rain for 2 days. As soon as the moisture hit the roads it froze. Some places had very thick ice build-up and water was running into driveways due to the ice. Some areas flooded also. It was too much for the snowplows to scrape off. In the downtown area: The plow for the town truck needed repairs before it could be used and the town truck needed to be in the shop several times during the year. It is a 2004 Ford 1- ton and we hope, to get another year out of it. The small tractor was not in service for several months also. We just did not have the right equipment to clear the sidewalks properly. Yes, we tried to rent some equipment for the sidewalks. The highway foreman was out on leave for a long period. With no staff, beginning in October 2013, and equipment not working, something had to be done. I plowed the town parking areas and, with the appreciated efforts of Tim Gerow, we did our best to clean the sidewalks and haul off the snow. It was a difficult time for the sidewalks, would like to have done better, but we all got through.

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, the Budget Committee and the Board of Selectmen, recognize and understand the enormous needs to upgrade our road systems. We keep 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. At this time, we are asking for support for the road reconstruction/paving funding in the amount of \$1,500,000 to allow us to repair and upgrade most of the worst roads, in the new fiscal year. With a 9 year repayment, borrowing of this sum will not increase the budget from last years funding.

The town is in need for persons who are willing to get involved with “what is going on in your community.” We need people to serve on the Conservation/Recreation Committee, Planning Board and Board of Appeals. I encourage anyone that truly wants to serve on a committee or board, in the best interest of the community, please help us in these important areas. Applications for consideration are available at the town office.

All town departments have been doing their best to provide the citizens of the town with the most cost effective services possible. We will always work with what you give us to work with, 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, 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. All birth and death records are now done electronically by the Office of Vital Records. The Town Clerk is also responsible for the issuance of dog licenses, hunting, fishing, boat, snowmobile and ATV registrations.

In April, Shirley Bailey retired! I want to take this time to extend a special thank you to Shirley for her 15 years of dedication to the Town of Clinton. I will miss Shirley but wish her a very happy retirement.

Thank you to Melody Fitzpatrick for her hard work. The new fiscal year will find her learning many new things and taking on additional tasks.

24 Births 26 Deaths 16 Marriages

REGISTRAR OF VOTER'S REPORT

The total registered voters as of March 2014 are 2268 with the following party affiliation breakdown:

Democrats: 644 Republicans: 641 Green Independent: 93 Unenrolled: 890

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. Clinton used the new voting tabulator provided by the State of Maine for the November election with great results.

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 2013 through February 2014, the Town of Clinton served 55 households with expenses totaling \$ 12563.45 and received \$4743.36 reimbursement from the State of Maine.

The Fairfield VFW presented the Town of Clinton with \$4,000 to help the elderly and veterans heat their homes during the cold winter months and provide a little extra help.



We are very lucky to receive these funds to help our residents with difficult, unexpected circumstances.

The Town of Clinton was awarded \$10,000 for a one-time grant from the Marshall L. and Ruth-Anne Gibson Municipal Charitable Program. This program was designed to benefit municipalities by J. L. Jack Gibson. After 59 years in the road construction and paving industry, Mr. Gibson sold his business. Mr. Gibson never forgot the loyalty and trust afforded to him by municipal officials and taxpayers; Mr. Gibson created the trust fund to offer these one-time funds to municipalities. We are very fortunate Mr. Gibson awarded the Town of Clinton with this grant.

The funds have been used to purchase new appliances, paint the kitchen and the Banquet Hall, install a new water heater and possibly purchase new tables and chairs for use by the Senior Citizens group that meets regularly in the Banquet Hall. We are so excited to be able to spruce things up and provide a pleasant meeting place for our seniors.

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

CEMETERY SEXTON

During this past year there were 3 burials and 3 lots sold in the Town of Clinton's eight cemeteries.

Your Town is committed to continue a high standard of care in the cemeteries. The cemeteries will be open to vehicle traffic from May 15th to November 15th.

If flowers and other ornaments are placed on grave sites during the summer, they must be removed before the fall closing of the cemeteries on November 15th. I would recommend that grave sites be checked after heavy storms to be sure flower and other ornament aren't damaged by the winds and heavy rains.

I can be reached through the Town Office during business hours.

Respectfully Submitted,

Frederick Lunt, Jr.
 Cemetery Sexton



IN MEMORY

April 16, 2013 – May 8, 2014

*Harvey A. Chesley
Georgine Y. Davis
Daniel A. Dumont
Nancy M. Hazard
Jacqueline A. Henry
Darrold T. Johnston
Gwendolyn L. Johnston
Harry Weeks Leiby
Donald F. Lesperance
Leslie P. Martin
Basil Osolinski
William L. Sabins
Kenneth J. Shorey
Lindell A. Weymouth
Harold C. Young*

**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, 2013 there have been 32 building permits issued, 19 plumbing permits which included 10 internal and 9 external.

As for assessing, as of April 1, 2013 we are at 100% of market value. I have processed approximately 104 deeds, all accounts/property cards have been updated, new land splits have been mapped and all new owners will be reflected on the 2014 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 2014 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 9:00 am-12:00 pm
Wednesday 12:00 pm-3:00 pm
Thursday 9:00 am-12:00 pm

Respectfully Submitted,

Carroll Weeks, Jr.
Certified Maine Assessor
Certified Code Enforcement Officer
Local Plumbing Inspector



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 545 alarms in calendar year 2013 as follows:

8	Structural Fire Calls	22	Downed Power Lines/Trees
3	Vehicle Fires	5	Carbon Monoxide Alarm checks
11	Grass/Woods/Brush Fires	4	Calls for Public Assistance
24	Mutual Aid Fire Calls	1	Agency Assist
24	Unpermitted/illegal burns/smoke inv	1	Report of person in river
1	Unattended Burn	2	Propane/fluid leaks
402	Emergency Medical Calls	1	Propane Heater explosion
33	Vehicle Accidents (Ambulance / Fire)	2	Odor investigations
1	Aircraft Crash (Mutual aid)		

In-house training included: Hazardous Materials Refresher; new global harmonization training for hazardous communication; SCBA/respiratory protection standard refresher; annual fit testing of SCBA masks; infection control/bloodborne pathogens; Emergency scene traffic control; portable fire extinguishers; standard operating guidelines review; sexual harassment awareness review; apparatus response guideline review; Personal protective equipment review with inspections; vehicle fire training; Vehicle Extrication; fire ground staging area set-up/layout; hose testing/training; driver training; communications/accountability; ventilation; ropes & knots; forestry training.

Several personnel attended other trainings, specializing in: Lifeflight of Maine ground safety course; disaster response planning; exposure/health risks in firefighters; Fire Department training, safety & risk management, & legal considerations for elected/appointed officials; Bureau of Labor Standards training; Pride & ownership for Maine's Fire service.

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. All EMS personnel were recertified to the new Maine State EMS protocols that went into effect in December 2013.

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 as per the Maine forest service. A permit is not required, however, for a small campfire on your



own property. Burning permits are also available on-line through the Maine Forest Service.

The forestry truck was refurbished by department personnel with a new poly tank (donated by a Clinton resident), replacing the old steel tank. The result was an increase in the gallons of water carried: from 200 to 250, while seriously reducing the weight of the tank on the bed of the truck. Other improvements were made to the bed of the truck and cabinets, hopefully enabling the truck to remain in service a few more years. The forestry truck is a 1989, and was purchased from State Surplus in 2003.

In October, 2013, the Clinton Firefighter's Association held their annual banquet, recognizing all Clinton Fire and Rescue Department personnel for their accomplishments and length of service. Five-year pins were presented to Firefighter Joshua Crowell, Firefighter Chris Grant, and Dispatcher Nicole Wescott; a ten-year pin was presented to Paramedic/Firefighter Travis Cousins. Paramedic/Firefighter Lt Mark Bellaire and Firefighter/EMT Doug Hillman were presented with a pin and plaque for 20 years of service; and Firefighter James Gerow was presented with a pin and plaque for 35 years of service. Lt Andrew Gerow was presented with a plaque as the recipient of the 2013 Firefighter of the Year Award.

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 for your many hours of time, and for your help, support, and trust throughout the year. A special thanks to Assistant Chief Tim Fuller for your never-ending assistance and guidance.

Respectfully Submitted,

Gary L. Petley
Fire Chief / Director of Emergency Medical Services
Emergency Management Director



HIGHWAY DEPARTMENT ANNUAL REPORT 2013 - 2014

The winter season certainly has presented a challenge for all of us! Hopefully spring and summer will be warm and sunny.

The Highway Department has been very busy. The gravel section of the Johnson Flat Road was built up in a joint effort with the Town of Burnham. Several culverts were replaced on the Rogers Road along with gravel and ditching. A new grader service was hired and gravel road were graded very well with proper crowning for water runoff and less potholes. One mile of the Johnson Flat Road that was deteriorating was paved and one mile on the Horseback Road was paved. The Highway Department is continually filling potholes on many roads that need to be paved or rebuilt.

The trailer used for hauling equipment needed to be restored due to rust. A lot of money has been spent to keep the 2004 ton truck in service. The truck is running well as of this report, but should be replaced soon.

Road salt use was more than expected due to much icing with several storms. The Town has received several good reports on the job our snowplow contractor, Nitram, has done. The Ford tractor used for sidewalk snow removal was out of service for a few months and is now repaired but needs to be replaced as soon as possible. It was difficult to keep up with the large amount of snow this winter due to staff shortages and equipment repairs. Some days were just too cold for equipment to start and took hours to get running.

Many of the E-911 signs have been made and replaced.

A thank you to Tim Gerow for helping with clearing the snow from the downtown area and other areas as needed.

Respectfully submitted,

Warren Hatch
Road Commissioner

Clayton W. Pierce
Highway Foreman



BROWN MEMORIAL LIBRARY

As with other libraries today, we do have some challenges. For us to be on top of our game, technologically speaking, computers and related equipment must be replaced periodically, especially in a society where everything is in a constant state of upgrade. Consequently, anti-virus protection is a necessity, as are printers and IT support. Computers and the internet are becoming more and more indispensable to our patrons. We want them to have what they need, when they need it. Seeking out ways to improve our technology area will be among our goals for this coming year.

We have received numerous donations in recent months and wish to thank all those who have thought of us. Special thanks go to the Ladies' Evening Extension, the Clinton Lions Club and the Friends of Brown Memorial Library for their generous donations.

This is your library. Please feel free to visit and make comments, offer suggestions, volunteer, etc. We also want to remind all of our patrons, that they can borrow ebooks through Maine Infonet on their Brown Memorial library card.

As always, we would like to thank our trustees, Jim Turcotte, Becky Turlo and Lisa Stein-Pierce for their efforts and guidance, our Friends of the Library group for the labors they put in to help with our various programs and projects, those who have donated books, DVDs and other materials to our collection and book sales, and to our patrons who are the heart and soul of this library.

Respectfully submitted,
Cheryl Dickey-Whitish
Library Director

SUMMER HOURS April 1st through November 30th

Mondays	9:00 – 4:00
Tuesdays	10:00 – 6:00
Wednesdays	9:00 – 4:00
Thursdays	12:00 – 8:00
Fridays	9:00 – 3:00
Saturdays	9:00 – 1:00

WINTER HOURS December 1st through March 30th

Mondays	10:00 – 5:00
Tuesdays	10:00 – 6:00
Wednesdays	10:00 – 6:00
Thursdays	12:00 – 8:00
Saturdays	9:00 – 1:00



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, 2013.

The police department is currently operating with two full-time officers, six reserve patrol officers and one reserve Resource Officer / Patrol Officer. Reserve Officers are only compensated for hours worked without receiving any other financial benefits.

During the past year, the Town hired one full-time police officer, Charles Theobald III. Officer Theobald earned his full-time certification from the Maine Criminal Justice Academy in December. While at the academy, Officer Theobald earned the Emergency Vehicle Operators Course award making him the top driver in his class. Congratulations to Officer Theobald.

The Clinton Police Department was very fortunate to hire several experienced and certified police officers. S. Rusty Bell was hired as a reserve police officer. Officer Bell is certified by Maine Criminal Justice Academy as full-time police officer. Officer Bell was later promoted to *Sergeant*. In this position Sgt. Bell will serve as a patrol supervisor and as an assistant to the Chief of Police. Officers Karl Roy, Thomas Cummings and Lauren Kief were hired as reserve police officers. Officers Cummings and Kief are certified by the Maine Criminal Justice Academy as full-time police officers. Officer Kief serves as the Clinton Police Department Resource Officer. Each of the new officers brings a variety of experiences and qualifications to our department. Also, each of the new officers hired filled open positions within the department.

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 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, the police department coordinated with the Parks & Recreation Department and The Neighborhood Watch Group and held the 6th annual ***Free Youth Bicycle Safety Rodeo***. The rodeo becomes larger every year and focuses on kids 15 years of age and younger. However, no one is ever turned away. In addition to providing an inspection of all bicycles that are entered, safety tips, rules and laws of the road are also given.

In June, Officer Michael Sayers resigned from the police department after accepting a full time position with the Oakland Police Department. Officer Sayers noted in his



resignation that a substantial increase in wages and a much better benefit package as reasons for leaving our department.

In October, the police department received a complaint about a male adult who was acting inappropriately towards children in public. After conducting about a 200 hour investigation (four months), the male a 49 year old

Registered Sex Offender was indicted by the Kennebec Grand Jury on 14 counts of sex crimes for acts which took place in Clinton and against children. The crimes included: Violation Conditions of Release, Violation of Probation, multiple counts of prohibited contact with minors, and other violations. I will also add that as a result of our investigation the Somerset County Grand Jury indicted the individual on six counts, including Gross Sexual Assault of an eight (8) year old boy.

Violation Conditions of Release, Violation of Probation and other violations. The same investigations by the Clinton Police Department lead to Timothy Hayes indictment in Somerset County on six counts, including Gross Sexual Assault of an eight (8) year old boy.

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

	<i>2011</i>	<i>2012</i>	<i>2013</i>
Gross Sexual Assaults (Rape):	1	0	3
Other Sexual Offences:	2	0	2
Robbery:	0	0	0
Aggravated Assaults:	1	3	3
Domestic Assaults:	8	9	5
Assault on a Police Officer	0	0	1
Simple Assaults:	18	25	14
Terrorizing:	4	15	2
Burglaries:	25	32	12
Burglaries to motor Vehicles:	2	1	1
Thefts:	39	84	27
Thefts of Motor Vehicles:	4	1	2
Criminal Mischief:	25	28	16
Drug Violations:	2	18	20
Disorderly Conduct:	3	1	4
OUI's:	11	10	27
Family Offences (Nonviolent):	0	2	4
Liquor Law Violations:	0	3	4
Runaways:	3	0	0
Criminal Trespass:	4	3	1
All Other Criminal Offences:	466	237	202
Traffic Citations:	25	67	191



Arson:	0	1	0
Motor Vehicle Crashes:	55	32	50
Bomb Threats	1	0	
Adult Arrests:	87	121	137
Juvenile Arrests:	9	7	3

For the year 2013 this agency conducted 148 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 frequent 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 of calls handled by this police agency. The total calls for service are listed below.

Total calls for Service:

<u>2011</u>	<u>2012</u>	<u>2013</u>
1,991	3,165	4,240

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 Selectmen, citizens of Clinton and fellow employees who have provided a great support to the police department.

Respectfully Submitted,

Craig R. Johnson
Chief of Police



**Clinton/Benton Transfer Station Recycling Center
Annual Report 2013**

To the Residents of the Town of Clinton:

The Transfer/Recycling Center had to hire a part time / full time person for 20 hours per week. Travis Coro was hired and is doing a good job for the town. Travis is very courteous and tries to help others, no complaints from the public –they seem to like him. We also are glad to have Mike Hachey working with us. Mike has been with us going on five years. He takes a lot of pride in what he does; he is an asset for the town and very helpful to those he works with. Personally, I am very grateful to have him working for me.

For the people who do not recycle-we wish we could convince you to start. Flyers are available detailing what to recycle. The less recycling the more in tax dollars we will end up paying. For example: we have asked residents to take just their cardboard over to recycle; instead they throw it in the trash. We are one of a very few transfer stations that does not charge per bag, but we are also not getting the revenue that we should.

2013 Tonnages
Recycling / MSW

Big Green Recycling	98 Units
E-Waste Electronics	1380 Units
Construction Demo	156.20 Tons
Newspaper	42.39 Tons
Mixed Paper	10.01 Tons
Light Iron	37.40 Tons
Steel Cans	7.28 Tons
HDPE #2	5.24 Tons
Cardboard	84.68 Tons
Brush	62.45 Tons
Clean Wood	94.69 Tons

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 Tammy Knight, Vice-Chair; Roger Barber; Steve Hatch; Naomi Wiswell; Judy Irving and myself as Chairman. Our in-depth review of individual budgets began on January 13, 2014 and continued thru March 11, 2014 at which time we submitted our report to the Board of Selectmen.

Although the budget process was straight forward it, never-the-less, was a most difficult budget to complete because, simply stated, our needs exceed available resources. Consequently the budget committee was very careful to recommend only increases in operational budgets that we believed were necessary.

One area of concern was adequately addressed in this budget. Based on a limited in-house salary/wage study for like jobs in our market area, it is very apparent that we are not competitive for some positions. This means we will not be able to attract and retain qualified employees. Because we did have sufficient information for the police department the committee included adjustments in wages for that department. A similar study must be conducted for all other departments and adjustments in wages/salaries be made accordingly. Although an amount required to make these adjustments was not included in the budget, as presented to the Board of Selectmen, the budget committee recommended that the BOS either complete the study and adjust operating budgets before the budgets are approved or have a warrant article in the amount of \$50,000 and conduct the study after the budget process is completed. The budget committee believes this matter requires our immediate attention.

For more detailed information on the FY 2014-2015 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



**TO: Town of Clinton
Honorable Board of Selectmen**

March 11, 2014

FROM: Budget Committee

RE: Fiscal Year 2014/2015 Budget

In accordance with Article V, Section 5.03(e) of the Clinton Town Charter, the Budget Committee is pleased to submit its report and recommendations for the Fiscal Year 2014/2015 Budget.

At its meeting on January 6, 2014 the committee adopted its Rules of Procedures agreeing to seek consensus on all votes and only if unsuccessful would we turn to compromise. We are pleased to report that by accepting a majority vote on each item as the committee's consensus of opinion, we achieved our goal. Following the above procedure we have in depth examined the proposed expenditures of town departments, fixed costs items, town boards, committees and non-profits as well as all revenue projections.

Appropriations/Expenditures

The Committee is recommending a total appropriation of \$ **4,375,102** for expenditures including SAD #49, County Tax and Overlay. This represents an increase of \$ **224,327 (5.41%)** over current budget. Municipal appropriations, including an amount for overlay increased by \$ **187,750 (8.98%)** and inter-governmental increased by \$ **36,577 (1.80%)**. It should be noted that of the \$**187,750** municipal increase, \$**111,724 (59.51%)** was for capital projects. The balance \$ **76,026 (40.49%)** was for operational budgets **Please see Appendix A and Appendix G** for a listing by account.

REVENUES

The committee has reviewed all non-property tax revenues and is recommending an amount of \$ **1,273,791**. This represents an **increase** of \$ **111,360 (8.75%)** from the current budget. As noted in **Appendix B**, an amount of \$**111,724** is proposed to be taken from the undesignated fund balance to cover the cost of capital improvement projects. Collectively, the remaining non-property tax revenue accounts **decreased** by \$364. **Please see Appendix B** for a listing of non-property tax revenues by activity.



Property Tax Assessment

As noted above, the total required appropriations are **\$ 4,375,102** and total non-property tax revenues are **\$ 1,273,791**. The difference of **\$3,101,311** must be raised by property tax requiring a mill rate of **18.15 mills**. This compares to a current mill rate of **17.00 mills** or an increase of 1.15 mills (6.18%). **Please see Appendix D (pp 10-12) and Appendix E.**

Capital Improvement Projects (CIP)

For FY 2014-2015 the budget committee has recommended expenditure for capital improvements from both the operating budget (general fund) and undesignated fund balance. The projects and source of funding are as noted below.

GENERAL FUND----Recommends that **\$200,000** be appropriate for road reconstruction/paving. This is in keeping with a vote of the citizens to increase the LD 1 property tax levy limit for that purpose.

UNDESIGNATED FUND BALANCE----The committee is recommending an appropriation in the amount of **\$111,724** from the undesignated fund balance to fund five different projects.

As the BOS know, we have not funded capital improvement projects for several years. This year the undesignated fund balance is sufficient to allow for a draw down on those monies to cover projected expenses. Further, the BC believes such funds **should be** used for capital expenditures, **not** for operating expenses.

Please see Appendix C for details of specific recommendations.

Non Profit Organizations

In FY 2013-2014 the funding for **PAL** was divided in two accounts. The full amount (**\$13,000**) has been included in the budget for non-profit organizations in the proposed **FY 2014-2015**. All other line items in that account remain the same as last year.

Assessor Agent / Code Enforcement

Staff had recommended that the position of assessor agent /code enforcement officer become a full time, 40 hour per week, position. This proposal would increase the current



budget by **\$19,101**. After much discussion, the budget committee could not support making this a full time position. However, we recognized the current level of service (24 hours per week) is not sufficient. Therefore we are recommending that the position be increased to 32 hours per week or four days per week resulting in an increase over current budget of **\$9295**.

Police Department

The total recommended increase in the police department operational budget is **\$49,707**. The budget committee recognizes this is a significant increase (**25.22%**). The reasons for recommending these increases are discussed below.

Wages/Salaries

The results of a wage/salary study conducted by staff clearly demonstrated that our pay scale for police officers is significantly below the level of compensation being paid by communities in our area. The budget committee believes it is essential that this gap be addressed if we wish to attract and retain qualified police officers. Accordingly, we are recommending a wage **increase of two dollars per hour**. This wage adjustment along with resulting increase in social security, retirement, etc. **increased the budget by \$30,625**.

Training

The amount spent for training to-date exceeds the total appropriation for FY2013-2014. Therefore, the budget committee is recommending an **increase of \$3,480** to reflect actual cost.

Fuel

The amount projected to be spent for fuel will exceeds the total appropriation for FY2013-2014. Accordingly, the budget committee is recommending an **increase of \$7,500** to reflect actual cost.

Clothing

The department must replace bullet proof vests. Accordingly, the budget committee is recommending an **increase of \$3,000 to cover this cost**. Half of this amount will be refunded to the town. That amount, **\$1,500** has been included in the non-property tax revenue projections.

Miscellaneous



Collectively all remaining line items were **increased by \$5,102.**

The **vote** on this budget recommendation **was not unanimous.** Staffing in the department consist of three full time positions (a chief plus two patrolmen). Two members of the budget committee believe that staffing levels should be reduced to a chief and one patrolman. The motion to approve the budget in the amount of \$246,845 was passed by a vote of 4-2.

Unintended Consequences—Wages/Salaries

As noted above, the budget committee is recommending an increase in wages for hourly employees in the police department. With this action, the committee is very concerned that all employees must be treated fairly and equitably. Unfortunately, time did not allow a through wage/salary study to be conducted for positions in other town departments. However, a preliminary review clearly demonstrates that other wages/salaries are not in line with compensation being paid by other communities in our market area. For the positions that were reviewed, it is estimated that to adjust all such wages including corresponding increases in other benefits would cost approximately \$35,000. Accordingly, it is **recommended** that the BOS include an **amount of \$50,000** in the budget for wage/salary adjustments based on a comparison of compensation being paid in our market area. The BC has identified two action alternatives for the BOS as noted below.

1. Have a separate warrant article for wage/salary adjustments for the full amount **(\$50,000)** required to implement the proposed changes. When approved by the citizens, the monies could be distributed to the respective departmental budgets as required.
2. Direct staff to complete a study of wages/salaries and adjust the departmental budgets, as proposed by the BC, to include agreed upon increases. These revised departmental totals would be the BOS recommendation on the warrant articles. **This alternative is supported by the BC and approves such increases.**

Bond Issue for Roads

This budget includes an amount of \$200,000 for roads **in FY 2014-2015.** An alternative would be to use the \$200,000 for debt service payments on a bond for roads. The amount of the bond would have to be such that the \$200,000 would be sufficient to make the bond payments. Also, the number of years for the bond should be in keeping with the life expectancy of the work/paving done on the roads. The budget committee did not have sufficient information to make a specific recommendation but believes this approach warrants additional review.



Contract Highway Services

The majority of the members of the budget committee (4-2) recommend that all highway services be contracted for one year (FY 2014-2015). At the end of this trial period the services could again become a department of the town if the town is not satisfied with the level of services being provided by contract.

One person voted no on the motion because the amount of work required to prepare bid specifications and the lead time required to request, receive, evaluate, and award bids cannot be completed in time to become effective on July 1, 2014. The other member of the committee voting no did so because of including \$40,000 in CIP to purchase a tractor for the highway department. These are conflicting actions.

Funding for Schools

Based on discussions between the Superintendent of Schools and the Town Manager funding for SAD #49 has been **increased by \$37,028** or just over **2.0%**. Obviously the school department is just beginning their budget process. The BOS will need to monitor that process to see if the superintendent is able to achieve his stated goals. If the actual increase is greater than that amount then the difference will, dollar for dollar, be added to the required tax commitment.

LD 1

The proposed budget is **not** compliant with the requirements of LD 1. This issue will need to be monitored by the **BOS** and will require a warrant article to approve an increase in the compliant core municipal commitment. **Please see Appendix D, p.12**

In summary, the budget committee has submitted a budget it believes is reasonable, appropriate, and necessary to continue to provide the current level of services to our citizens. We fully recognize that a significant increase in our tax commitment is required. Any major reduction in appropriations, as recommended, will result in a reduction to the level of services being provided to our citizens.

The budget committee hopes this information will be helpful to the BOS.

For the Budget Committee

Philip O. McCarthy, Chairman



PARKS AND RECREATION BOARD

We would like to take this time to say thank you to some of the local businesses and the community for all their support with all the changes throughout the year. Some of the local businesses we would like to thank are Dick's Market, Gerry's Salon, Clinton Variety, and Galusha's for their continued support, as well as, the Board of Selectmen, the Clinton Water District and Clinton Elementary School. A special thank you to the Parks and Recreation Board members and the volunteers, for all their hard work and dedication, without them we would not have accomplished what we have this year.

Old Mill Park has become an important part of this fine community. We sponsored concerts, movie hours, BBQ's, and Breakfast with Santa. We provided Thanksgiving baskets to help some families in the community. We also planted flowers at the Old Mill Park.

We are always looking for program ideas and ideas for events. If you are interested in attending one of our events or even wanting to volunteer, feel free to contact one of the Board members and we would be happy to have the help, and if interested, at being on the Board. And as we end on year, I would take this time to say again, thank you for your support, and we will hopefully see some of our wonderful community at some of our events.

Respectfully submitted,

April Farrar
Chair



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. Did you know proof of insurance when registering a vehicle became law in 1993!

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, and 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.

Respectfully submitted,

Pamela M. Violette
Tax Collector



UNPAID 2011, 2012, 2013 PROPERTY TAXES - MAY 1, 2014

Base amounts without interest

NAME	2011	2012	2013
Abbott, Raymond & Sylvia			\$370.60
Adams, Duane F. Jr			\$1,046.54
Adams, Mandy & Scott Perry			\$2,191.30
Ames Mobile Home Sales			\$117.30
Ames, Nancy			\$232.90
Ames, Nancy			\$300.90
Ames, Nancy			\$319.60
Ames, Nancy			\$826.20
Ames, Nancy			\$334.90
Ames, Nancy			\$227.80
Ames, Nancy			\$212.50
Ames, Nancy			\$234.60
Ames, Nancy			\$212.50
Ames, Nancy			\$357.00
Ames, Nancy			\$214.20
Ames, Nancy % Charles Harrington			\$188.70
Ames, Nancy			\$229.50
Ames, Nancy			\$363.80
Ames, Nancy			\$311.10
Ames, Nancy			\$188.70
Ames, Nancy			\$232.90
Ames, Nancy			\$125.80
Ames, Nancy			\$226.10
Ames, Nancy			\$86.70
Ames, Nancy			\$205.70
Ames, Nancy			\$74.80
Ames, Nancy			\$277.10
Ames, Nancy			\$168.30
Ames, Nancy			\$921.40
Ames, Nancy			\$176.80
Ames, Nancy			\$234.60
Ames, Nancy			\$248.20
Ames, Nancy			\$238.00
Ames, Nancy			\$168.30
Ames, Nancy			\$222.70
Ames, Nancy			\$215.90
Ames, Nancy			\$229.50
Ames, Nancy			\$103.70
Ames, Nancy			\$248.20
Ames, Nancy			\$256.70
Ames, Nancy			\$287.30
Ames, Nicole			\$98.60
Ames, Nicole			\$170.00
Ames, Nicole			\$306.00
Ames, Nicole			\$217.60
Ames, Ryan			\$35.70
Ames, Ryan			\$71.40
Ames, Ryan			\$357.00



Archer, Robert		\$1,390.60
Baird, Cathy	\$228.17	\$156.40
Baird, James Lawrence & Cathy	\$659.70	\$613.70
Baker, Kevin		\$816.00
Bardwell, Christie M.		\$137.20
Barnes, Brooke & Cole Lucas		\$130.90
Bartley, Diana S.		\$239.70
Bartley, Eva % Bouchard Patricia		\$141.10
Batchedler, Raymond & Linda	\$2,216.91	\$2,315.40
Beaulieu, Leonard & Milligan Cecile		\$4.45
Beaulieu, Stephen & Donna		\$432.65
Beecher, Jane R.		\$1,003.00
Bellows, Richard Sr. & Dianna		\$2,861.10
Bergeron, Paul		\$1,089.70
Bergeron, Paul		\$533.80
Bernatchez, Glenn & Mary		\$716.55
Bettis, Kenneth	\$1,531.06	\$1,482.40
Bickford, Ronald	\$2,911.03	\$2,901.90
Bickford, Ronald	\$515.86	\$469.20
Bickford, Wendell & Harriet		\$636.65
Blair, Michael & Brenda		\$592.45
Blaisdell, Roger & Luellen	\$1,620.29	\$1,564.00
Booker, Chad		\$459.59
Booker, Luanne	\$1,312.35	\$1,256.30
Booker, Sherwood & Laurie Jo		\$128.35
Booker, Sherwood & Laurie Jo		\$67.15
Booker, Sherwood & Laurie Jo		\$66.30
Booker, Sherwood & Laurie Jo		\$90.95
Booker, Sherwood & Laurie Jo		\$267.75
Booker, Sherwood & Laurie Jo		\$583.95
Booker, Sherwood & Laurie Jo		\$559.30
Booker, Sherwood & Laurie Jo		\$70.55
Booker, Sherwood & Laurie Jo		\$317.05
Booker, Sherwood & Laurie Jo		\$61.20
Booker, Sherwood & Laurie Jo		\$59.50
Booker, Sherwood & Laurie Jo		\$93.50
Booker, Sherwood & Laurie Jo		\$85.00
Booker, Sherwood & Laurie Jo		\$67.15
Booker, Sherwood & Laurie Jo		\$99.45
Booker, Sherwood & Laurie Jo		\$1,017.45
Booker, Sherwood & Laurie Jo		\$79.90
Booker, Sherwood & Laurie Jo		\$105.40
Booker, Sherwood & Laurie Jo		\$264.35
Booker, Wayne & Amber	\$586.34	\$467.50
Bouchard, Alma		\$15.30
Boucher, Paul & Cheryl		\$1,504.50
Bourassa, Joseph		\$487.05
Bowring, Victoria & Priscilla	\$696.50	\$574.60
Brawn, Donna Brodeur		\$831.20
Brooks, Helen	\$269.12	\$564.40
Brooks, Theodore	\$117.97	\$810.90
Brown, Wayne & Brenda		\$805.79



Bryand, Raymond L. III	\$171.34	\$372.30
Burgess, Alan & Leigh		\$588.42
Burns, Madeline		\$605.20
Butler, Lori		\$199.41
Cahill, Shawn	\$743.33	\$622.20
Campbell, Tenley	\$200.55	\$447.10
Cardenas, Jessica & Chris		\$338.30
Casey, James		\$205.70
Casey, James & Madeline		\$178.50
Casey, James & Madeline		\$681.70
Casey, Timothy		\$575.45
CEMEDO, LLC		\$385.90
CEMEDO, LLC		\$186.15
Chase, Rosalie	\$1,236.17	\$1,183.20
CJK Realty Holdings, LLC		\$364.29
Clark, Bruce & Ellen Laroche		\$148.95
Clark, Merl & Karen		\$166.60
Clement, Errol		\$510.00
Cochran, Angela	\$403.80	\$287.30
Collins, Norman		\$5,135.70
Collins, Shane	\$207.52	\$127.50
Cook, Jimmy		\$627.30
Cook, Jimmy		\$11.90
Cormier, Frederick & Deborah		\$236.30
Cormier, James & Silke		\$165.74
Coron, Robert & Cheryl		\$469.20
Cote, Gene		\$1,934.30
Courtney, Amos	\$40.76	\$911.20
Crocker, Adam & Sherry		\$130.90
Crommett, Irving & Richard		\$136.37
Crosby, Margaret		\$387.60
Crosby, Tina		\$148.97
Crowell, Stanley & Jean		\$1,664.30
Cruz, Nicole		\$363.80
Cyr, Susanne		\$282.20
Daigle, Norman		\$1,897.20
Dangler, Bradley		\$498.10
Dangler, Bradley & Kelly		\$3,405.10
Daniels, William		\$663.00
Daya, Shantiann		\$593.30
Delpalma, Roland		\$226.10
Depalma, Roland		\$353.60
Deutsche Bank National Trust	\$186.36	\$134.30
Deutsche Bank National Trust		\$430.10
Dickey, Ralph		\$96.05
Dixon, Dolores & George		\$90.10
Dixon Hester, Heirs	\$179.66	\$129.20
Dorko, Robert & Jacqueline		\$585.65
Dostie, Stephen	\$4,732.50	\$4,712.40
Dostie, Stephen	\$423.86	\$375.70
Dostie, Stephen	\$441.11	\$379.10
Dostie, Stephen	\$415.51	\$365.50



Dostie, Stephen	\$3,190.35	\$3,187.50
Douglass, Tanya	\$250.27	\$494.70
Douglass, William	\$823.62	\$717.40
Douglass, William & Tonya	\$1,543.93	\$1,504.50
Dow, Mervin & Celia		\$2,100.35
Dubay, Kim		\$233.75
Dyer, Charles		\$251.10
Dyer, Kevin		\$477.70
Eaton, Tina	\$1,324.82	\$1,283.50
Elliott, Cheryl & Christopher		\$50.15
Elliott, Kayla		\$323.85
Elwell, Suzan	\$975.82	\$923.10
Evergreen Terrace Manufactured		\$13,787.00
Farrell, Michael & Barbara		\$1,535.10
Fecteau, Philip		\$610.30
Fernald, Michael & Diane		\$1,592.90
Ferris, Nympha		\$926.50
Flood, Laura	\$187.37	\$1,513.00
Fox, Torrance & Holly		\$639.20
Frost, Rolfe		\$95.20
Gaboury, Samantha Starr		\$114.75
Geneva Ventures LLC	\$543.05	
Gerald, Anna		\$76.50
Georw, Bruce & Leisa		\$962.17
Gerow, Jaime		\$82.45
Gerow, Jaime		\$78.20
Gifford, Eldred		\$8.07
Gilbert, Edward & Sheila	\$542.05	\$436.90
Gilbert, Edward & Sheila	\$384.82	\$329.80
Gilman, Sidney		\$224.40
Gilman, Sidney		\$229.50
Gilman, Sidney		\$226.10
Gordon, Bryan	\$3,449.02	\$3,444.20
Graham, Marie	\$495.78	\$443.70
Gray Capital Investments, LLC		\$467.50
Green, Tammy	\$507.50	\$389.30
Green Tree Servicing % Robert Williams		\$1,997.50
Green Wilmont		\$1,419.50
Greene, Mervin & Loretta		\$358.70
Greene, Mervin & Loretta		\$867.00
Hachey, Michael		\$550.80
Halliday, William & Donna		\$198.90
Halliday, William & Donna		\$275.40
Hatch, Stephen & Barbara		\$771.98
Heifer Haven LLC		\$1,270.75
Heifer Haven LLC		\$1,614.15
Heifer Haven LLC		\$358.70
Heifer Haven LLC		\$379.10
Heifer Haven LLC		\$2,591.65
Heifer Haven LLC		\$909.50
Heifer Haven LLC		\$705.50
Heifer Haven LLC		\$385.90



Heifer Haven LLC		\$521.05
Heifer Haven LLC		\$1.70
Higgins, Kim	\$111.35	\$86.70
Holmes, Kevin & Holly		\$488.75
Holstein Valley LLC		\$7,749.45
Holstein Valley LLC		\$989.40
Hood, Scott	\$85.82	\$1,773.10
Huntley, Betty & Catherine Schieferstein		\$436.05
Ireland, Errol & Kathleen Lathe	\$1,222.33	\$1,054.00
Irish, Lewis & Florence		\$867.00
Iverson, Heidi	\$189.21	\$136.00
Johnson, Jeremiah & Heather		\$1,576.75
Johnson, Jeremiah & Heather		\$104.55
Johnson, John		\$1,400.80
Johnson, Robert Jr. & Gaetane		\$4,853.50
Johnson, Robert Jr. & Gaetane		\$1,776.50
Johnson, Robert Jr. & Gaetane		\$780.30
Johnson, Robert Jr. & Gaetane		\$241.40
Johnson, Robert Sr.	\$530.33	\$477.70
Johnson, Robert Sr.	\$249.92	\$198.90
Johnson, Robert Sr.	\$262.72	\$205.70
Johnson, Wendy & David	\$146.22	
Johnston, Clayton		\$274.55
Jones, Mary		\$442.61
Jonkoniec, Edna		\$421.60
Keller, Dennis Tudeal, Darrell		\$179.27
Kelly, Michael & Gail	\$669.16	\$557.60
Killam, Stephen & Robin		\$304.70
King, Eleanor	\$1,428.52	
Ktichen, Lawrence, Karen & Warner Auge	\$933.43	\$880.60
Krueger, Hans Jr.	\$60.92	\$6.80
Krueger, Hans Jr. & Henrietta	\$870.45	\$800.70
Labell, Paul Sr.		\$56.10
Labell, Paul Sr.		\$2,704.70
LaChance, James & Donna		\$341.36
LaChance, Joseph & Vicky		\$740.08
Ladd, Carig		\$202.32
Lam, Jason & Sarah		\$1,054.20
Lam, Paula	\$432.65	\$605.20
Lancaster, Deatra		\$17.00
Lancaster, Julianne & Robert	\$1,179.31	\$1,137.30
Lary, Scott	\$283.88	\$221.00
Laverdiere, June		\$132.26
Lemieux, Gilbert & Melaine		\$1,479.85
Leoper, Peter, Sithra & Richard		\$3.87
Levasseur, Timothy & Deborah		\$1,129.65
Lewis, Debra		\$195.48
Linnell, Patrick & Bette-Jean	\$829.73	\$681.70
Littlefield, Amy	\$1,671.05	\$1,637.10
Long River, Inc		\$817.70
LOOKN4PROPERTIES INC		\$2,278.00
Lund, Peter		\$589.90



Lynch, David & Jayne			\$2,347.70
Maietta, Brenda			\$148.75
Manwaring, Ricky			\$1,608.20
Manzer, Dean A.			\$68.33
Marin, Gerard			\$120.70
Marin, Gerard & Patricia			\$553.80
Marin, Gerard & Patricia			\$6.80
Marquis, Russell Jr.	\$3,139.60		\$3,095.70
Marshall, Bette	\$1,965.08		\$2,019.60
Martin, Louis Heirs			\$770.10
Martin, Stephen			\$2,935.90
Martin, Stephen			\$328.10
Martin, Stephen			\$200.32
McAllister, April	\$2,505.68		\$2,451.40
McAllister, April			\$361.90
McAllister, Lisa	\$514.18		\$469.20
McAllister, Roger Jr.	\$806.97	\$1,084.55	\$1,062.50
McCarthy, Abrose Jr.		\$271.66	\$221.00
McCarthy, Michael Sr. & Anne			\$367.20
McDougal, Sandra		\$496.88	\$406.30
McFarland, James			\$250.34
McIntyre, Charles			\$470.90
McKeage, David			\$779.45
McKenney, Kevin & Anna			\$937.55
McKenney, Kevin			\$86.70
McKenney, Patricia	\$1,354.83		\$2,670.70
Mid Maine Investments, LLC			\$2,443.75
Miller, Birttany			\$108.80
Morgan, Madelyn			\$73.10
Morin, Jai	\$1,058.88		\$953.70
Morrison, Shannon			\$567.88
Morrissey, Fedora	\$2,883.06		\$2,942.70
Murray Beverly Heirs		\$898.31	\$783.70
Myers, Mark & Vicki			\$678.30
Myers, Mark & Vicki			\$402.90
Nickerson, Patricia			\$491.30
Norris, Stewart			\$894.20
Nutting, Chester			\$793.90
Nutting, Chester & Pricilla			\$1,386.35
O'Doherty, James	\$319.94		\$204.00
Olsen, Christopher & Dawn Wing			\$1,061.06
O'Neal, Wayman & Lena			\$1,077.80
Owens, John			\$537.62
Page, Kianna & Nobert	\$758.98		\$618.80
Page, Patricia			\$2,267.80
Palmer, Ellsworth	\$256.61		\$205.70
Palmer, Ellsworth	\$293.41		\$243.10
Palmer, June % Ames MH	\$351.36		\$246.50
Paradis, Kelly			\$286.26
Parks, Daniel			\$1,638.80
Patterson, Diana	\$1,353.25		\$1,298.80
Peavey, Dana & Darlene			\$588.20



Pelletier, Richard & Donna		\$1,179.80
Perkins, Bruce & Bonnie		\$666.40
Pierce, Clayton & Sheena & Jake		\$45.26
Pierce, Shirley		\$146.45
Plante, Guy	\$548.73	\$452.20
Porter, Mark % Robin Blow	\$627.92	\$583.10
Poulin, Leonard	\$179.66	\$127.50
Poulin, Leonard	\$545.96	\$498.10
Poulin, Leonard	\$649.67	\$578.00
Poulin, Leonard	\$243.23	\$192.10
Poulin, Ronald & Tina		\$514.25
Powers, Michael & Susan		\$2,322.20
Powers, Michael & Susan		\$1,887.00
Powers, Susan & Michael		\$327.25
Prescott, Sherry & Francis	\$636.29	\$555.90
Prescott, Sherry & Francis	\$382.06	\$333.20
Rankin, Martin & Janet	\$1,414.57	\$1,354.90
Rasco, Ivy		\$1,229.10
Raymond, Arthur & Amanda		\$928.20
Raymond, Christina		\$600.10
Reed, Richard		\$107.10
Reuman, Christopher		\$481.10
Reynolds, Cheryl & Sanford	\$653.26	\$680.00
Reynolds, Cheryl & Sanford	\$387.55	\$440.30
Rice, Anthony		\$1,457.70
Richardson, Stephen & Sandra	\$1,669.17	\$2,133.50
Robbins, Cleo		\$410.98
Robbins, Kirby & Roseanne	\$504.54	\$637.50
Roderick Grace		\$637.50
Roderick Grace		\$96.05
Roderick Grace		\$309.40
Roderick Grace		\$889.95
Roderick Grace		\$923.95
Roderick Grace		\$919.70
Roderick Grace		\$911.20
Roderick Grace		\$918.00
Roderick Grace		\$1,887.00
Roderick Grace		\$912.90
Roderick Grace		\$1,077.80
Roderick Grace		\$986.85
Roderick Grace		\$1,133.90
Roderick Grace		\$498.10
Roderick Grace		\$537.20
Roderick Grace		\$306.00
Roderick Grace		\$734.40
Roderick Grace		\$391.85
Rolleston, John & George	\$1,355.81	\$1,310.70
Rose, Charlie & Jamie Ficalora	\$517.53	\$406.30
Rose, Gene	\$1,068.92	\$1,014.90
Ross, David Lee		\$88.40
Rowe, Edmond & Jessie		\$319.50
Rowe, Jeremy & Tina		\$375.70



Rowell, Earnie & Jean		\$714.46
S & L Thibodeua Enterprises, LLC		\$1,076.10
Sanders, Donald	\$2,037.34	\$2,004.30
Sanders, Wayne & Louise		\$581.40
Sargent, Anita		\$1,298.80
Schifino, Gerald		\$688.83
Shannon, Ronald	\$109.60	\$201.37
Shannon, Ronald		\$868.70
Shaw, Earl Heirs		\$173.40
Sherburne, Gary & Dorothy	\$890.71	\$901.00
Simonson, Elizabeth	\$1,052.77	\$1,013.20
Simonson, Elizabeth	\$2,961.21	\$2,954.60
Sirois, Joshua		\$982.60
Smith, George		\$155.55
Smith, Mark		\$144.50
Spencer, Vicki-Jo	\$899.78	\$1,992.40
Spencer, Vicki-Jo		\$25.50
Stanhope, Cheryl	\$1,340.81	\$1,581.00
Starbird, David		\$1,395.70
Stargate, LLC		\$1,122.00
Stewart, Gerald		\$340.00
Stinson, Harold & Jane		\$20.40
Stokes, Green, Sandra & Ronald	\$711.56	\$639.20
Sturtevant, Richard	\$365.33	\$260.10
Sweet, Ricky Sr.	\$630.18	\$810.90
Testa, David & Natasha		\$544.00
Theriault, Steven		\$243.10
Thompson, Jessica & Mark Bolster		\$1,407.60
Thompson, John & Michele	\$1,351.89	\$1,329.40
Tolman, Lavada Heirs	\$1,052.18	\$1,009.80
Towers, Denise		\$357.00
Trahan, Arnold & Dorothy		\$191.59
Trott, Joyce		\$1,897.20
Trott, Joyce		\$125.80
Turcotte, James & Rebecca		\$382.50
Walston, Raymond & Donna		\$158.95
Walston, Raymond & Donna		\$96.90
Waterville Oaks, LLC	\$3,262.79	\$3,248.70
Watson, Julie Ann	\$905.58	\$802.40
Welch, Michael		\$1,434.14
Wells, James	\$162.94	\$110.50
Wells, James	\$111.09	\$56.10
Wells, James	\$92.69	\$39.10
Wells, James	\$251.58	\$202.30
Wells, James	\$89.35	\$35.70
Wells, James	\$1,191.59	\$1,142.40
Wells, James	\$1,234.50	\$1,195.10
Wentworth, Tracy & Angela	\$1,170.94	\$902.70
White, Robert III & Amelia	\$704.29	\$581.40
Whitish, Cheryl	\$226.50	\$175.10
Wilkens, Kathleen		\$267.75
Willette, Richard Jr. & Rose		\$3,381.30



Williams, Jeffrey & Melody Veilleuz		\$212.50
Williams, Jordan & Barbara		\$938.40
Williams, Jordan & Barbara		\$44.20
Williams, Jordan & Barbara		\$569.50
Williams, Jordan & Barbara		\$3,247.00
Williamson, Dana & Theresa		\$1,097.94
Wilson, Robert & Melissa		\$576.30
Windy Acres Farm, LLC		\$1,254.60
Windy Acres Farm, LLC		\$540.60
Windy Acres Farm, LLC		\$190.40
Wishart, Vanessa		\$892.78
Witham, Lorenzo Jr	\$1,349.91	\$1,300.50
Wood, Douglas		\$290.70
Woodbury, Albert		\$458.15
Woodbury, Albert		\$599.25
York, Clarence & Susan		\$203.43
York, James Jr.		\$457.30
Zawistowski, Melissa & David		\$2,784.60

UNPAID 2013 PROPERTY TAXES - MAY 1, 2014

Automotive Recovery Services, Inc	\$720.80
Collins, Norman	\$353.60
Duprey, Leo	\$8.50
Thomson Reuters	\$10.20
Viasat Communications	\$34.25
Williams, Jordan & Barbara	\$85.00



Town of Clinton, Maine

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

Year ended June 30, 2013



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Hollingsworth & Associates, CPA, PA

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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, 2013, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Clinton, Maine, as of June 30, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other-Matter**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5 through 8 and 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Clinton, Maine's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Bangor, Maine
May 8, 2014



Statement 1

**Town of Clinton, Maine
Statement of Net Position
June 30, 2013**

	Total Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,053,879.74
Investments	200,060.35
Taxes receivable	177,893.11
Tax liens receivable	64,571.01
Accounts receivable	31,038.37
Due from fiduciary fund	66,623.93
Due from other governments	51,720.76
Capital assets not being depreciated	
Land	175,725.00
Capital assets, net of accumulated depreciation	
Buildings	764,813.53
Vehicles	244,917.40
Infrastructure	9,099,381.96
Total assets	11,930,625.16
LIABILITIES	
Accounts payable	1,067.50
Accrued expenses	73,786.65
Non-current liabilities:	
Due within one year	33,047.44
Due in more than one year	206,793.99
Total liabilities	314,695.58
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - prepaid property taxes	4,586.82
Total deferred inflows of resources	4,586.82
NET POSITION	
Invested in capital assets, net of related debt	10,044,996.46
Unrestricted	1,566,346.30
Total net position	\$ 11,611,342.76



Statement 2

**Town of Clinton, Maine
Statement of Activities
For the Year Ended June 30, 2013**

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities	Total
Governmental activities:					
General government	\$ 171,431.10	\$ 18,306.85	\$ -	\$ (153,124.25)	\$ (153,124.25)
Public safety	542,411.14	83,394.55	-	(459,016.59)	(459,016.59)
Public works	452,341.54	-	57,712.00	(394,629.54)	(394,629.54)
Transfer station	348,259.48	245,882.46	-	(102,377.02)	(102,377.02)
Community development	37,230.45	-	-	(37,230.45)	(37,230.45)
Recreation	10,326.63	-	926.80	(9,399.83)	(9,399.83)
General assistance	17,422.35	-	6,554.18	(10,868.17)	(10,868.17)
Education	1,621,138.34	-	-	(1,621,138.34)	(1,621,138.34)
County tax	194,262.05	-	-	(194,262.05)	(194,262.05)
Debt service	75,623.27	-	-	(75,623.27)	(75,623.27)
Unclassified	202,525.22	18,510.63	-	(184,014.59)	(184,014.59)
Depreciation	201,192.70	-	-	(201,192.70)	(201,192.70)
Total government activities	3,874,164.27	366,094.49	65,192.98	(3,442,876.80)	(3,442,876.80)
Total primary government	\$ 3,874,164.27	\$ 366,094.49	\$ 65,192.98	(3,442,876.80)	(3,442,876.80)

General revenues:		
Property taxes, levied for general purposes	2,510,407.63	2,510,407.63
Motor vehicle excise taxes	457,857.58	457,857.58
Interest and lien fees	28,904.75	28,904.75
Licenses and permits	4,955.50	4,955.50
Grants and contributions not restricted to specific programs:		
Homestead exemption	83,617.00	83,617.00
State revenue sharing	195,381.42	195,381.42
Tree growth	5,205.19	5,205.19
Other	23,727.00	23,727.00
Unrestricted investment earnings	5,221.47	5,221.47
Transfers	43,484.22	43,484.22
Miscellaneous revenues	112,775.01	112,775.01
Total general revenues and transfers	3,471,536.77	3,471,536.77
Changes in net position	28,659.97	28,659.97
Net position - beginning	11,582,682.79	11,582,682.79
Net position - ending	\$ 11,611,342.76	\$ 11,611,342.76



Statement 3

**Town of Clinton, Maine
Balance Sheet
Governmental Funds
June 30, 2013**

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 796,633.83	\$ 257,245.91	\$ 1,053,879.74
Investments	200,060.35	-	200,060.35
Taxes receivable	177,893.11	-	177,893.11
Tax liens receivable	64,571.01	-	64,571.01
Accounts receivable	31,038.37	-	31,038.37
Due from other governments	51,720.76	-	51,720.76
Interfund receivables	66,623.93	141,882.73	208,506.66
Total assets	1,388,541.36	399,128.64	1,787,670.00
LIABILITIES			
Accounts payable	1,067.50	-	1,067.50
Accrued expenses	73,786.65	-	73,786.65
Interfund payables	141,461.94	420.79	141,882.73
Total liabilities	216,316.09	420.79	216,736.88
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - prepaid property taxes	4,586.82	-	4,586.82
Unavailable revenue - property taxes	193,971.00	-	193,971.00
Total deferred inflows of resources	198,557.82	-	198,557.82
FUND BALANCES			
Assigned			
Fire rescue equipment reserve	-	10,933.67	10,933.67
Highway equipment reserve	-	29,525.86	29,525.86
Police equipment reserve	-	64.52	64.52
Transfer station equipment reserve	-	15,637.00	15,637.00
Veterans memorial reserve	-	14,144.56	14,144.56
Road paving	-	-	-
Cemeteries headstones repair	-	10,000.00	10,000.00
Capital equipment	-	2,309.62	2,309.62
Streetscape	-	55,359.74	55,359.74
New capital road paving	-	3,907.76	3,907.76
Economic development	-	79,603.24	79,603.24
Library investments	-	3,235.00	3,235.00
Recreation	-	15.00	15.00
Gibson bequest - library	-	173,971.88	173,971.88
Unassigned	973,667.45	-	973,667.45
Total fund balances	973,667.45	398,707.85	1,372,375.30
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,388,541.36	\$ 399,128.64	

Amounts reported for governmental activities in the statement of net assets (Stmnt. 1) are different because:

Depreciable and non-depreciable capital assets as reported in Statement 1	10,284,837.89
Long-term liabilities as reported on Statement 1	(239,841.43)
Deferred property taxes not reported on Statement 1	193,971.00

Net position of governmental activities	\$ 11,611,342.76
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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, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	\$ 2,491,136.63	\$ -	\$ 2,491,136.63
Excise taxes	457,857.58	-	457,857.58
Intergovernmental revenue	373,123.59	-	373,123.59
Charges for services	366,094.49	-	366,094.49
Licenses and permits	4,955.50	-	4,955.50
Investment income	1,400.95	3,820.52	5,221.47
Interest and lien fees	28,904.75	-	28,904.75
Other revenue	112,775.01	-	112,775.01
Total revenues	3,836,248.50	3,820.52	3,840,069.02
EXPENDITURES			
General government	244,658.73	-	244,658.73
Public safety	526,264.73	-	526,264.73
Public works	452,341.54	-	452,341.54
Transfer station	348,259.48	-	348,259.48
Community development	37,230.45	-	37,230.45
Recreation	10,326.63	-	10,326.63
General assistance	17,422.35	-	17,422.35
Education	1,621,138.34	-	1,621,138.34
County tax	194,262.05	-	194,262.05
Debt service	75,623.27	-	75,623.27
Unclassified	161,326.92	41,198.30	202,525.22
Total expenditures	3,688,854.49	41,198.30	3,730,052.79
Excess (deficiency) of revenues over (under) expenditures	147,394.01	(37,377.78)	110,016.23
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	167,036.79	(123,552.57)	43,484.22
Total other financing sources (uses)	167,036.79	(123,552.57)	43,484.22
Net change in fund balances	314,430.80	(160,930.35)	153,500.45
Fund balances - beginning	659,236.65	559,638.20	1,218,874.85
Fund balances - ending	\$ 973,667.45	\$ 398,707.85	\$ 1,372,375.30

(Continued)



**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, 2013**

Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:

Net change in fund balances - total governmental funds (Statement 4)	\$ 153,500.45
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds	(201,192.70)
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	(16,146.41)
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.	19,271.00
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.	73,227.63
Changes in net assets of governmental activities (see Stmt. 2)	\$ 28,659.97



Statement 5

**Town of Clinton, Maine
Statement of Net Position
Fiduciary Funds
June 30, 2013**

	Private Purpose Trust Fund <i>Brown Memorial Library</i>	Private Purpose Trust Fund <i>Cemeteries</i>	Private Purpose Trust Fund <i>Total</i>
ASSETS			
Investments	\$ 302,794.41	\$ 17,926.83	\$ 320,721.24
Due from General Fund	-	4,446.05	4,446.05
Total assets	302,794.41	22,372.88	325,167.29
LIABILITIES			
Due to General Fund	71,069.98	-	71,069.98
Total liabilities	71,069.98	-	71,069.98
NET POSITION			
Nonspendable:			
Held in trust for Library	5,000.00	-	5,000.00
Held in trust for Cemetery	-	10,000.00	10,000.00
Restricted:			
Held in trust for Brown Memorial Library	216,066.68	-	216,066.68
Held in trust for Library Renovations	10,657.75	-	10,657.75
Held in trust for Cemetery	-	12,372.88	12,372.88
Total net position	\$ 231,724.43	\$ 22,372.88	\$ 254,097.31



Statement 6

Town of Clinton, Maine
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2013

	Private Purpose Trust Fund <i>Brown Memorial Library</i>	Private Purpose Trust Fund <i>Cemeteries</i>	Private Purpose Trust Fund <i>Total</i>
ADDITIONS			
Dividends	\$ 5,549.00	\$ 250.20	\$ 5,799.20
Net increase in the fair value of investments	12,953.55	1,801.44	14,754.99
Total additions	18,502.55	2,051.64	20,554.19
DEDUCTIONS			
Library improvements	60,778.59	-	60,778.59
Total deductions	60,778.59	-	60,778.59
OTHER FINANCING SOURCES (USES)			
Transfers (to) from General Fund	60,778.59	-	60,778.59
Total other financing sources (uses) of funds	60,778.59	-	60,778.59
Change in net position	18,502.55	2,051.64	20,554.19
Net position - beginning	213,221.88	20,321.24	233,543.12
Net position - ending	\$ 231,724.43	\$ 22,372.88	\$ 254,097.31



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

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 Position 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 Position reports all financial and capital resources of the Town and reports the difference between assets and liabilities, as net position 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, 2013**

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, 2013**

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, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Net Position or Fund Balance, 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:

Assets	Years
Buildings and Improvements	40
Vehicles	5-10
Infrastructure	75
Machinery and Equipment	5-10

Fund Balances/Net Position

In accordance with Government Accounting Standards Board 54, fund balance reporting and governmental fund type definitions, the Town classifies governmental fund balances as follows:

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

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

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Board of Selectmen and does not lapse at year-end.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Town Treasurer.

Unassigned – includes positive fund balance within the general fund which has not been classified within the above mentioned categories and negative fund balance in other governmental funds.



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Net Position or Fund Balance, Revenue, Expenditures and Expenses (Continued)

Net Position

Net position is required to be classified into three components – invested in capital assets, net of related debt, restricted, and unrestricted. These classifications are defined as follows:

Invested in capital assets, net of related debt – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. If there are significant unspent related debt proceeds at year-end, the portions of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt.

Restricted – This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of their governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component consists of net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debts”.

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 14, 2012, on the assessed value listed as of April 1, 2012, for all real and personal property located in the Town. Payment of taxes was due October 1, 2012, 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 \$13,141.09 for the year ended June 30, 2013.

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



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Net Position or Fund Balance, Revenue, Expenditures and Expenses (Continued)

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. The amount accrued for absences at June 30, 2013 was \$62,276.04.

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.

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.



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

2. DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits (Continued)

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, 2013, cash deposits totaled \$1,567,635.03 and had a carrying value of \$1,571,950.69. Of the deposited amounts, \$250,000 of the combined total of demand deposits and savings deposits per bank are subject to FDIC insurance limits of \$250,000. The Town was exposed to custodial credit risk in the amount of \$1,067,635.03 at June 30, 2013.

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.

3. CAPITAL ASSETS

	Balance 7/1/2012	Additions	Deletions	Balance 6/30/2013
Governmental activities:				
Capital assets not being depreciated				
Land & Improvements	\$ 175,725.00	\$ -	\$ -	\$ 175,725.00
Capital assets being depreciated				
Buildings	1,059,604.00	60,778.59	-	1,120,382.59
Vehicles	790,956.00	247,927.00	(77,000.00)	961,883.00
Equipment	136,833.00	-	-	136,833.00
Infrastructure	16,482,153.00	-	-	16,482,153.00
Total capital assets being depreciated	18,469,546.00	308,705.59	(77,000.00)	18,701,251.59
Less accumulated depreciation				
Buildings	(328,292.00)	(27,277.06)	-	(355,569.06)
Vehicles	(739,286.00)	(54,679.60)	77,000.00	(716,965.60)
Equipment	(136,833.00)	-	-	(136,833.00)
Infrastructure	(7,163,009.00)	(219,762.04)	-	(7,382,771.04)
Total accumulated depreciation	(8,367,420.00)	(301,718.70)	77,000.00	(8,592,138.70)
Governmental activities				
Capital assets, net	\$ 10,277,851.00	\$ 6,986.89	\$ -	\$ 10,284,837.89

Depreciation expense can be allocated to departments as follows:

Public works	\$ 224,012.04
Public safety	64,017.10
General government	6,396.00
Sanitation	2,027.50
Recreation	5,266.06
	<u>\$ 301,718.70</u>



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

4. LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2013, was as follows:

Description	Balance 7/1/2012	Additions	(Reductions)	Balance 6/30/2013
Governmental activities:				
General obligation bonds payable:				
Maine Municipal Bond Bank; bond due annually \$37,100 until 2012 interest 2.5% - 3.45%	37,100.00	-	(37,100.00)	-
Capital lease payable:				
Police cruiser lease, due annually \$10,141.38 until 2015, interest 4.19%	28,042.06	-	(8,966.42)	19,075.64
Fire truck lease, due annually \$27,741.91 until 2021, interest 2.72%	-	247,927.00	(27,161.21)	220,765.79
Total	\$ 65,142.06	\$ 247,927.00	\$ (73,227.63)	\$ 239,841.43

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2013, is as follows:

Year ending June 30,	Principal	Interest
2014	\$ 33,047.44	\$ 4,835.85
2015	32,115.40	5,767.89
2016	22,990.65	4,751.26
2017	23,616.00	4,125.91
2018	24,258.35	3,483.56
2019	24,918.18	2,823.73
2020	25,595.95	2,145.96
2021	26,292.16	1,449.75
2022	27,007.30	734.61
Total	\$ 239,841.43	\$ 30,118.52

5. CONTINGENCIES

The Town is involved in a claim being pursued by a citizen of the Town against an employee of the Town's police department. The outcome of this claim is currently undetermined.



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2013**

6. 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, 2013, in the Capital Project fund consist of:

StreetScape	\$ 55,359.74
Fire Rescue Equipment Reserve	10,933.67
Highway Equipment Reserve	29,525.86
Transfer Station Equipment Reserve	15,637.00
Veterans Memorial Reserve	14,144.56
Cemeteries Headstones Repair	10,000.00
Capital Road Paving	3,907.76
Capital Equipment	2,309.62
Police Equipment Reserve	64.52
TOTAL	<u><u>\$ 141,882.73</u></u>

7. 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, 2013, in the Special Revenue fund consist of:

Gibson Bequest - Library Donations	\$ 173,971.88
Economic Development	79,603.24
Library Investments	3,235.00
Recreation	15.00
TOTAL	<u><u>\$ 256,825.12</u></u>

8. SUBSEQUENT EVENTS

The Town was involved in litigation relating to a breach of contract and a Maine Human Rights Act disability discrimination claim that was pursued by the executor of the estate of a former appointed official. A judicial outcome to the Town was reached subsequent to the end of the Town's fiscal year.



Schedule 1

**Town of Clinton, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 2,520,468.45	\$ 2,520,468.45	\$ 2,491,136.63	\$ (29,331.82)
Excise taxes	402,500.00	402,500.00	457,857.58	55,357.58
Intergovernmental revenue	355,508.51	355,508.51	373,123.59	17,615.08
Charges for services	396,200.00	396,200.00	366,094.49	(30,105.51)
Licenses and permits	3,800.00	3,800.00	4,955.50	1,155.50
Investment income	4,000.00	4,000.00	1,400.95	(2,599.05)
Interest and lien fees	22,000.00	22,000.00	28,904.75	6,904.75
Other revenues	80,940.00	80,940.00	112,775.01	31,835.01
Total revenues	3,785,416.96	3,785,416.96	3,836,248.50	50,831.54
EXPENDITURES				
General government	252,547.00	252,547.00	244,658.73	7,888.27
Public safety	549,201.00	549,201.00	526,264.73	22,936.27
Public works	457,655.00	457,655.00	452,341.54	5,313.46
Transfer station	373,796.00	373,796.00	348,259.48	25,536.52
Community development	38,848.00	38,848.00	37,230.45	1,617.55
Recreation	11,000.00	11,000.00	10,326.63	673.37
General assistance	22,981.00	22,981.00	17,422.35	5,558.65
Education	1,620,688.82	1,620,688.82	1,621,138.34	(449.52)
County tax	194,262.05	194,262.05	194,262.05	-
Debt service	75,881.00	75,881.00	75,623.27	257.73
Unclassified	175,416.00	175,416.00	161,326.92	14,089.08
Total expenditures	3,772,275.87	3,772,275.87	3,688,854.49	83,421.38
Excess (deficiency) of revenues over (under) expenditures	13,141.09	13,141.09	147,394.01	134,252.92
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	-	-	167,036.79	167,036.79
Total other financing sources	-	-	167,036.79	167,036.79
Net changes in fund balances	\$ 13,141.09	\$ 13,141.09	314,430.80	\$ 301,289.71
Fund balances - beginning			659,236.65	
Fund balances - ending			\$ 973,667.45	



Schedule 2

Town of Clinton, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
June 30, 2013

	Capital Projects Fund	Special Revenue Funds	Total Non-Major Governmental Funds
ASSETS:			
Cash and cash equivalents	\$ -	\$ 257,245.91	\$ 257,245.91
Due from Special Revenue Fund	59,361.20	-	59,361.20
Due from General Fund	82,521.53	-	82,521.53
Total assets	141,882.73	257,245.91	399,128.64
LIABILITIES:			
Due to Capital Projects Fund	-	59,361.20	59,361.20
Due to General Fund	-	(58,940.41)	(58,940.41)
Total liabilities	-	420.79	420.79
FUND BALANCES			
Assigned:			
Fire rescue equipment reserve	10,933.67	-	10,933.67
Highway equipment reserve	29,525.86	-	29,525.86
Police equipment reserve	64.52	-	64.52
Transfer station equipment reserve	15,637.00	-	15,637.00
Veterans memorial reserve	14,144.56	-	14,144.56
Road paving	-	-	-
Cemeteries headstones repair	10,000.00	-	10,000.00
Capital equipment	2,309.62	-	2,309.62
Streetscape	55,359.74	-	55,359.74
New capital road paving	3,907.76	-	3,907.76
Economic development	-	79,603.24	79,603.24
Library investments	-	3,235.00	3,235.00
Recreation	-	15.00	15.00
Gibson bequest - library	-	173,971.88	173,971.88
Total fund balance	141,882.73	256,825.12	398,707.85
Total liabilities and fund balance	\$ 141,882.73	\$ 257,245.91	\$ 399,128.64



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, 2013

	Capital Projects Fund	Special Revenue Funds	Total Non-Major Governmental Funds
REVENUES:			
Interest Income	\$ -	\$ 3,820.52	\$ 3,820.52
Total revenues	-	3,820.52	3,820.52
EXPENDITURES:			
Special projects	-	41,198.30	41,198.30
Total expenditures	-	41,198.30	41,198.30
Excess (deficiency) of revenues over (under) expenditures	-	(37,377.78)	(37,377.78)
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Transfer (to) from Capital Projects Fund	-	(56,739.25)	(56,739.25)
Transfer (to) from Special Revenue Fund	59,361.20	-	59,361.20
Transfer (to) from General Fund	(91,506.77)	(34,667.75)	(126,174.52)
Total other financing sources (uses)	(32,145.57)	(91,407.00)	(123,552.57)
Net changes in fund balance	(32,145.57)	(128,784.78)	(160,930.35)
Fund balance - beginning	174,028.30	385,609.90	559,638.20
Fund balance - ending	\$ 141,882.73	\$ 256,825.12	\$ 398,707.85



Schedule 4

**Town of Clinton, Maine
Property Valuation, Assessments, and Appropriations
General Fund
For the Year Ended June 30, 2013**

Assessed Valuation	
Real estate valuation	\$ 160,708,300.00
Personal property valuation	<u>4,028,200.00</u>
Total valuation	<u>164,736,500.00</u>
Tax Commitment	
Tax assessment at \$15.30 per thousand	<u>2,520,468.45</u>
Reconciliation of Commitment with Appropriation	
Current year tax commitment, as above	2,520,468.45
Estimated revenues	<u>1,264,948.51</u>
Appropriations per original budget	<u>3,785,416.96</u>
Overlay	<u>(13,141.09)</u>
Total appropriations	<u><u>\$ 3,772,275.87</u></u>



Schedule 5

**Town of Clinton, Maine
Schedule of Taxes and Tax Liens Receivable
General Fund
June 30, 2013**

Taxes receivable		
Real estate	\$ 173,629.78	
Personal property	4,263.33	
	<u> </u>	177,893.11
Tax liens receivable		
Liens	64,571.01	
	<u> </u>	64,571.01
Total taxes and tax liens receivable		<u><u>\$ 242,464.12</u></u>



Schedule 6

**Town of Clinton, Maine
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013**

FEDERAL / PASS THROUGH GRANTOR PROGRAM	FEDERAL CFDA NUMBER	FEDERAL EXPENDITURES
United States Department of Agriculture		
NONE		<u>\$0.00</u>
Total United States Department of Agriculture		0.00
United States Department of Housing & Urban Development		
NONE		<u>0.00</u>
Total United States Department of Housing & Urban Development		0.00
United States Department of Transportation - National Highway Traffic Safety Administration		
State and Community Highway Safety - Seat Belt Enforcement	20.600	<u>1,995.00</u>
Total United States Department of Transportation		1,995.00
United States Department of Education		
NONE		<u>0.00</u>
Total United States Department of Education		<u>0.00</u>
Total federal programs		<u><u>\$1,995.00</u></u>



**TOWN OF CLINTON, MAINE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013**

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Town of Clinton, Maine under programs of the federal government for the year ended June 30, 2013. The information in the Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the Town of Clinton, Maine, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Clinton, Maine.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for States, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.



ARTICLE 3		DEPT HEAD		Town Manager	Budget Committee	Selectmen
ACCOUNT #	ADMINISTRATION	APPROVED	REQUESTED	Recommended	Recommended	Recommended
		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-001-01	Full Time	\$ 63,190	\$ 63,823	\$ 63,823	\$ 63,823	\$ 63,823
01-001-02	Part Time	\$ 16,458	\$ 16,623	\$ 16,623	\$ 16,623	\$ 16,623
01-001-03	Overtime	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01-001-07	Selectmen	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,300
01-001-08	Town Manager	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000	\$ 41,000
01-001-09	Audit	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01-001-25	Social Security Match	\$ 8,322	\$ 8,137	\$ 8,137	\$ 8,137	\$ 8,137
01-001-26	Medicare Match	\$ 1,946	\$ 1,903	\$ 1,903	\$ 1,903	\$ 1,903
01-001-27	Simple IRA Match	\$ 3,331	\$ 3,331	\$ 3,331	\$ 3,331	\$ 3,331
01-001-28	Disability	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,109	\$ 2,109
01-001-29	Health Insurance	\$ 19,608	\$ 30,414	\$ 30,414	\$ 30,414	\$ 30,414
01-001-30	Bookkeeping	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920
01-002-01	Telephone	\$ 4,500	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
01-002-04	Printing	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01-002-05	Postage	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
01-002-06	Advertising	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-002-07	Dues & Subscriptions	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01-002-08	Office Supplies	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
01-002-09	Memberships	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
01-002-10	Copier Maint./Lease	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01-002-12	Travel Expense	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-002-13	Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-002-16	Bank Service fee	left out in error	\$ 500	\$ 500	\$ 500	\$ 500
01-003-01	TRIO Accounting Sys	\$ 8,000	\$ 9,200	\$ 9,200	\$ 9,200	\$ 9,200
01-003-04	Tax Mailer/Checks	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01-003-08	Web Site	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
01-004-03	Registry of Deeds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01-006-01	Legal Services	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
01-020-01	Computers / Printers	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	TOTAL	\$ 234,184	\$ 247,960	\$ 247,960	\$ 247,960	\$ 247,960



ARTICLE 4			DEPT HEAD	Town Manager	Budget Committee	Board of Selectmen
	TOWN HALL	APPROVED	REQUESTED	Recommended	Recommended	Recommended
ACCOUNT #		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
02-001-02	Part-time	\$ 2,101	\$ 2,122	\$ 2,122	\$ 2,122	\$ 2,122
02-001-25	Social Security	\$ 130	\$ 132	\$ 132	\$ 132	\$ 132
02-001-26	Medicare	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31
02-002-02	Heating Fuel	\$ 4,550	\$ 4,550	\$ 4,550	\$ 4,550	\$ 4,550
02-002-03	Electric	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
02-002-16	Other Equipment	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
02-005-02	Water & Sewer	\$ 990	\$ 990	\$ 990	\$ 990	\$ 990
02-002-44	Security System	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
02-002-15	Cleaning Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
02-007-08	Maintenance & Repair	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
02-006-09	Mowing	\$ 925	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
	TOTAL	\$ 15,727	\$ 16,325	\$ 16,325	\$ 16,325	\$ 16,325

ARTICLE 5

			DEPT HEAD	Town Manager	Budget Committee	Board of Selectmen
	ASSESSING	APPROVED	REQUESTED	Recommended	Recommended	Recommended
	CODE					
ACCOUNT #	E-911 Officer	2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
08-001-01	Salary	\$ 30,603	\$ 40,000	\$ 40,000	\$ 39,936	\$ 30,909
08-001-02	Part Time	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
08-001-03	Flex Time 160 hrs/					\$ 3,878
08-001-25	Soc Sec Match	\$ 2,021	\$ 2,480	\$ 2,480	\$ 2,476	\$ 2,219
08-001-26	Medicare Match	\$ 473	\$ 580	\$ 580	\$ 580	\$ 519
08-001-29	Health Insurance	\$ -	\$ 10,138	\$ 10,138	\$ -	\$ -
08-002-08	Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
08-002-12	Travel	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
08-002-13	Training	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
08-006-10	Tax Maps	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
	TOTAL	\$ 37,597	\$ 56,698	\$ 56,698	\$ 46,492	\$ 41,025

**ARTICLE 6**

			DEPT HEAD	Town Manager	Budget Committee	Board of Selectmen
GENERAL ASSISTANCE		APPROVED	REQUESTED	Recommended	Recommended	Recommended
ACCOUNT #		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
17-001-20	Administrator	\$ 1,108	\$ 1,164	\$ 1,164	\$ 1,164	\$ 1,164
17-001-25	Social Security Match	\$ 69	\$ 72	\$ 72	\$ 72	\$ 72
17-001-26	Medicare Match	\$ 16	\$ 17	\$ 17	\$ 17	\$ 17
17-002-37	Misc Supplies		\$ 50	\$ 50	\$ 50	\$ 50
17-011-02	Heating Fuel	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
17-011-03	Electricity	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
17-011-04	Rent	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
17-011-05	Food/Personal Hygiene	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
17-011-06	Burial	\$ 900	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
17-011-13	Training	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
	TOTAL	\$ 23,993	\$ 24,703	\$ 24,703	\$ 24,703	\$ 24,703



ARTICLE 7

ACCOUNT #	FIRE/EMS DEPARTMENT	DEPT HEAD		Town Manager	Budget Committee	Selectmen
		APPROVED	REQUESTED	Recommended	Recommended	Recommended
		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
04-001-01	Full Time/Officer Wages	\$ 141,925	\$ 143,344	\$ 143,344	\$ 143,344	\$ 143,344
04-001-02	Call Wages/Officer Wages	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
04-001-25	Social Security Match	\$ 11,146	\$ 11,452	\$ 11,452	\$ 11,452	\$ 11,452
04-001-26	Medicare Match	\$ 2,608	\$ 2,677	\$ 2,677	\$ 2,677	\$ 2,677
04-001-27	Simple IRA Match	\$ 4,258	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300
04-001-28	Disability	\$ 2,697	\$ 2,724	\$ 2,724	\$ 2,724	\$ 2,724
04-001-29	Health Insurance	\$ 39,183	\$ 40,552	\$ 40,552	\$ 40,552	\$ 40,552
04-001-11	Vacation Coverage	\$ 6,292	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420
04-001-17	Training Wages	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
04-001-18	Holiday Pay	\$ 863	\$ 3,943	\$ 3,943	\$ 3,943	\$ 3,943
04-001-22	Sick Time Coverage	\$ 1,700	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
04-002-01	Telephone	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
04-002-02	Heating Fuel	\$ 5,800	\$ 7,050	\$ 7,050	\$ 7,050	\$ 7,050
04-002-03	Electricity	\$ 3,400	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
04-002-07	Dues & Subscriptions	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90
04-002-13	Training Tuition/Supplies	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
04-002-15	Cleaning Supplies	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
04-002-17	Licensing Fees	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510
04-002-18	Medical Supplies	\$ 3,600	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
04-002-19	Diesel/Gas	\$ 5,200	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600
04-002-20	Uniform Allowance	\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
04-002-35	Fire Suppression Supplies	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510
04-002-37	Misc. Supplies	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
04-005-02	Water & Sewer	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660
04-005-03	Medical Evals/TB Testing	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
04-005-05	Fire Hydrants 66 each	\$ 66,400	\$ 66,400	\$ 66,400	\$ 66,400	\$ 66,400
04-006-14	Ambulance Billing	\$ 5,700	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
04-007-01	Building/Grounds Maint	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
04-007-02	Equipment Maint./Supply	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
04-007-03	Vehicle Maint./Supply	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
	TOTAL	\$ 348,692	\$ 355,382	\$ 355,382	\$ 355,382	\$ 355,382



	ARTICLE 8					
			DEPT HEAD	Town Manager	Budget Committee	Board of Selectmen
	POLICE DEPARTMENT	APPROVED	REQUESTED	Recommended	Recommended	Recommended
ACCOUNT #		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
06-001-01	Full Time	\$ 103,084	\$ 116,720	\$ 116,720	\$ 110,623	\$ 110,623
06-001-02	Part Time	\$ 9,668	\$ 22,000	\$ 22,000	\$ 19,468	\$ 19,468
06-001-19	School Resource Officer	\$ 1,859	\$ 13,520	\$ 13,520	\$ 3,680	\$ 3,680
06-001-03	Overtime	\$ 6,288	\$ 6,500	\$ 6,500	\$ 7,055	\$ 7,055
06-001-25	Social Security Match	\$ 7,490	\$ 9,481	9481	\$ 8,733	\$ 8,733
06-001-26	Medicare Match	\$ 1,752	\$ 2,301	\$ 2,301	\$ 2,235	\$ 2,235
06-001-27	Simple IRA Match	\$ 3,281	\$ 3,503	\$ 3,503	\$ 3,319	\$ 3,319
06-001-28	Disability	\$ 2,079	\$ 2,100	\$ 2,100	\$ 2,102	\$ 2,102
06-001-29	Health Insurance	\$ 29,412	\$ 30,414	\$ 30,414	\$ 30,414	\$ 30,414
06-002-01	Telephone	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080
06-002-04	Printing	\$ -	\$ -	\$ -	\$ -	\$ -
06-002-06	Ads & Notices	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
06-002-07	Dues	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425
06-002-13	Training	\$ 1,520	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
06-002-16	Equipment/Radio	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,717	\$ 4,717
06-002-19	Fuel	\$ 11,500	\$ 19,000	\$ 19,000	\$ 19,000	\$ 14,000
06-002-20	Clothing	\$ 2,000	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
06-002-26	Employee Testing	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
06-002-37	Misc. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
06-002-51	Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
06-003-01	Software Contract	\$ 4,000	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,700
06-003-08	Air cards	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
06-007-02	Equip. Maint	\$ 1,700	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
06-007-03	Vehicle Maint.	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
	TOTAL	\$ 197,138	\$ 256,844	\$ 256,844	\$ 238,151	\$ 233,151

**ARTICLE 9**

E-911 FIRE / POLICE

			DEPT HEAD	Town Manager	Budget Committee	Selectmen
	DISPATCH	APPROVED	REQUESTED	Recommended	Recommended	Recommend
ACCOUNT #		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
18-006-11	Waterville Dispatch Fee	\$ 12,000	\$ 12,000	\$ 12,600	\$ 12,600	\$ 12,600
18-006-12	Somerset County PSAP Fee	\$ 4,360	\$ 4,360	\$ 4,360	\$ 4,360	\$ 4,360
18-006-13	Police/ Fire Repeater Rental Fee	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
	TOTAL	\$ 16,610	\$ 16,610	\$ 17,210	\$ 17,210	\$ 17,210

ARTICLE 10

			DEPT HEAD	Town Manager	Budget Committee	Selectmen
ANIMAL CONTROL		APPROVED	REQUESTED	Recommended	Recommended	Recommended
ACCOUNT #		2013/2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
14-001-02	Part Time	\$ 4,058	\$ 4,099	\$ 4,099	\$ 4,099	\$ 4,099
14-001-25	Social Security Match	\$ 252	\$ 255	\$ 255	\$ 255	\$ 255
14-001-26	Medicare Match	\$ 59	\$ 60	\$ 60	\$ 60	\$ 60
14-002-08	Supplies	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
14-002-12	Travel	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
14-002-13	Training	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
14-009-01	Humane Society	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	TOTAL	\$ 10,219	\$ 10,514	\$ 10,514	\$ 10,514	\$ 10,514



ARTICLE 11

ACCOUNT #	HIGHWAY DEPARTMENT	DEPT HEAD		Town Manager	Budget Committee	Board of Selectmen
		APPROVED	REQUESTED	Recommended	Recommended	Recommended
		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
07-001-01	Full Time	\$ 33,342.00	\$ 33,675	\$ 33,675	\$ 33,675	\$ 33,675
07-001-02	Part Time	\$ 11,968.00	\$ 11,968	\$ 11,968	\$ 11,968	\$ 11,968
07-001-03	Overtime	\$ 4,000.00	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
07-001-25	Social Security Match	\$ 3,057.00	\$ 3,078	\$ 3,078	\$ 3,078	\$ 3,078
07-001-26	Medicare Match	\$ 715.00	\$ 720	\$ 720	\$ 720	\$ 720
07-001-27	Simple IRA Match	\$ 1,120.00	\$ 1,130	\$ 1,130	\$ 1,130	\$ 1,130
07-001-28	Disability	\$ 709.00	\$ 716	\$ 716	\$ 716	\$ 716
07-001-29	Health Insurance	\$ 9,876.00	\$ 10,138	\$ 10,138	\$ 10,138	\$ 10,138
07-002-01	Telephone	\$ 816.00	\$ 816	\$ 816	\$ 816	\$ 816
07-002-13	Training	\$ 110.00	\$ 110	\$ 110	\$ 110	\$ 110
07-002-19	Fuel Oil/Grease/Hydrol	\$ 7,500.00	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
07-002-20	Uniforms	\$ 250.00	\$ 250	\$ 250	\$ 250	\$ 250
07-002-22	Hand Tools	\$ 400.00	\$ 400	\$ 400	\$ 400	\$ 400
07-002-27	Safety Equipment	\$ 300.00	\$ 300	\$ 300	\$ 300	\$ 300
07-002-32	Electric,Sand/Salt Shed	\$ 1,480.00	\$ 1,480	\$ 1,480	\$ 1,480	\$ 1,480
07-002-36	Rent/Hire/Lease	\$ 8,000.00	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
07-002-37	Misc. Supplies	\$ 500.00	\$ 500	\$ 500	\$ 500	\$ 500
07-006-02	Sweeping	\$ 2,100.00	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
07-006-03	Sidewalks	\$ 300.00	\$ 300	\$ 300	\$ 300	\$ 300
07-006-04	Grading	\$ 8,000.00	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
07-007-01	Building Maint	\$ 640.00	\$ 640	\$ 640	\$ 640	\$ 640
07-007-02	Equip. Repairs	\$ 7,000.00	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
07-008-01	Culverts	\$ 4,000.00	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
07-008-02	Cold Patch	\$ 4,000.00	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
07-008-03	Crosswalk Striping	\$ 400.00	\$ 400	\$ 400	\$ 400	\$ 400
07-008-04	Road Signs	\$ 1,000.00	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
07-008-05	Calcium	\$ 12,000.00	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
07-008-06	Gravel	\$ 11,000.00	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
07-008-07	Snowplow Contract	\$ 202,592.00	\$ 196,691	\$ 196,691	\$ 196,691	\$ 196,691
07-008-08	Salt	\$ 30,000.00	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
07-008-10	Brush/Limb Removal	\$ 7,000.00	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
07-008-11	Ditching	\$ 7,500.00	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
07-008-12	Driveways	\$ 4,000.00	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
	TOTAL	\$ 385,675.00	\$ 380,412	\$ 380,412	\$ 380,412	\$ 380,412



ARTICLE 12

TRANSFER STATION		DEPT HEAD		Town Manager	Budget Committee	Board of Selectmen
		APPROVED	REQUESTED	Recommended	Recommended	Recommended
		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
ACCOUNT #		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
11-001-01	Full Time	\$ 60,445	\$ 62,612	\$ 62,612	\$ 62,612	\$ 62,612
11-001-02	Part Time	\$ 12,484	\$ 16,903	\$ 16,903	\$ 16,903	\$ 16,903
11-001-03	Overtime	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
11-001-25	Social Security Match	\$ 4,584	\$ 4,992	\$ 4,992	\$ 4,992	\$ 4,992
11-001-26	Medicare Match	\$ 1,072	\$ 1,167	\$ 1,167	\$ 1,167	\$ 1,167
11-001-27	Simple IRA Match	\$ -	\$ -	\$ -	\$ -	\$ -
11-001-28	Disability	\$ 1,169	\$ 1,189	\$ 1,189	\$ 1,189	\$ 1,189
11-001-29	Health Insurance	\$ 19,608	\$ 20,760	\$ 20,760	\$ 20,760	\$ 20,760
11-002-02	Heat	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
11-002-03	Electricity	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
11-002-01	Telephone/ Internet	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
11-002-06	Advertising/Notices	\$ 500	\$ 200	\$ 200	\$ 200	\$ 200
11-002-07	Dues	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
11-002-08	Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
11-002-12	Travel	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
11-002-15	Cleaning Supplies	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
11-002-16	Equipment Other	\$ 350	\$ -	\$ -	\$ -	\$ -
11-002-19	Fuel	\$ 2,200	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
11-002-20	Uniforms	\$ 500	\$ 625	\$ 625	\$ 625	\$ 625
11-002-22	Tools	\$ -	\$ -	\$ -	\$ -	\$ -
11-002-23	Baler Wire	\$ 500	\$ -	\$ -	\$ -	\$ -
11-002-24	Plastic Bags	\$ 300	\$ 200	\$ 200	\$ 200	\$ 200
11-002-27	Safety Equipment	\$ 500	\$ 550	\$ 550	\$ 550	\$ 550
11-002-29	Demo Debris	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500
11-002-30	DEP Fee	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
11-002-31	Weighmaster License	\$ 150	\$ 300	\$ 300	\$ 300	\$ 300
11-002-42	Hazardous Waste Removal	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
11-002-50	Scales	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
11-002-52	Freon Removal	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500
11-002-54	E-waste	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
11-002-55	MRC GAT Fees	\$ 3,000	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
11-006-06	Hauling	\$ 43,000	\$ 39,000	\$ 39,000	\$ 39,000	\$ 39,000
11-006-07	Tipping	\$ 185,650	\$ 185,650	\$ 185,650	\$ 185,650	\$ 185,650
11-007-01	Building/Grounds	\$ 500	\$ 800	\$ 800	\$ 800	\$ 800
11-007-02	Equipment Maint.	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	TOTAL	\$ 372,912	\$ 378,548	\$ 378,548	\$ 378,548	\$ 378,548

**ARTICLE 13**

ACCOUNT #	LIBRARY	DEPT HEAD		Town Manager	Budget Committee	Board of Selectmen
		APPROVED	REQUESTED	Recommended	Recommended	Recommended
		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
10-001-02	Part Time	\$ 36,665	\$ 37,580	\$ 37,580	\$ 37,580	\$ 37,580
10-001-11	Vacation	\$ -	\$ -	\$ -	\$ -	\$ -
10-001-18	Holiday	\$ -	\$ -	\$ -	\$ -	\$ -
10-001-31	Building Custodian	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
10-001-25	Social Security Match	\$ 2,304	\$ 2,361	\$ 2,361	\$ 2,361	\$ 2,361
10-001-26	Medicare Match	\$ 539	\$ 556	\$ 556	\$ 556	\$ 556
10-002-01	Telephone	\$ 516	\$ 516	\$ 516	\$ 516	\$ 516
10-002-02	Heat	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800
10-002-03	Electricity	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
10-002-05	Postage	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
10-002-07	Dues	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415
10-002-08	Office Supplies	\$ 800	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
10-002-10	Copier	\$ 200	\$ 400	\$ 350	\$ 350	\$ 350
10-002-12	Travel	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
10-002-13	Training	\$ 100	\$ 150	\$ 100	\$ 100	\$ 100
10-002-15	Cleaning Supplies	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
10-002-38	Books	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
10-002-39	Magazines	\$ 240	\$ 240	\$ 240	\$ 240	\$ 240
10-002-65	Child/Adult Programs	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
10-003-04	Computer Supplies	\$ 200	\$ 1,175	\$ 1,175	\$ 1,175	\$ 1,175
10-005-02	Water & Sewer	\$ 700	\$ 500	\$ 500	\$ 500	\$ 500
10-006-13	Contract Maint.					
10-006-09	Mowing	\$ 552	\$ 800	\$ 800	\$ 800	\$ 800
10-002-44	Fire/ Security Alarm	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
10-007-01	Building/Grounds	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
	TOTAL	\$ 58,231	\$ 60,793	\$ 60,693	\$ 60,693	\$ 60,693

**ARTICLE 14**

	STREET LIGHTS		DEPT HEAD	Town Manager	Budget Committee	Board of Selectmen
		APPROVED	REQUESTED	Recommended	Recommended	Recommended
ACCOUNT #		2013/2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
27-005-04	Street Lights 107 each	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
	TOTAL	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000

ARTICLE 15

			DEPT HEAD	Town Manager	Budget Committee	Board of Selectmen
	DEBT SERVICE	APPROVED	REQUESTED	Recommended	Recommended	Recommended
ACCOUNT #		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
13-010-08	Fire Dept. Bank Note	\$ -	\$ -	\$ -		
13-010-09	Fire Dept. Interest	\$ -	\$ -	\$ -		
13-010-11	Police Cruiser Lease (4 of 4)	\$ 10,142	\$ 10,142	\$ 10,142	\$ 10,142	\$ 10,142
13-010-12	Fire Truck Lease (4 of 10)	\$ 27,742	\$ 27,742	\$ 27,742	\$ 27,742	\$ 27,742
	TOTAL	\$ 37,884	\$ 37,884	\$ 37,884	\$ 37,884	\$ 37,884

ARTICLE 16

			DEPT HEAD	Town Manager	Budget Committee	Board of Selectmen
INSURANCES		APPROVED	REQUESTED	Recommended	Recommended	Recommended
ACCOUNT #		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
19-012-01	Workers Comp	\$ 23,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
19-012-02	Personal Liability	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
19-012-03	Unemployment	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
19-012-04	Vehicles	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
19-012-05	Insurance Deductible	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
19-012-06	Liability	\$ 12,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
	TOTAL	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000

**ARTICLE 17**

		DEPT HEAD	Town Manager	Budget Committee	Board of Selectmen
	PLAN/APPEAL	APPROVED	REQUESTED	Recommended	Recommended
ACCOUNT #		2013 / 2014	2014 / 2015	2014 / 2015	2013 / 2015
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
09-002-70	Planning/ BOA	\$ 700	\$ 700	\$ 700	\$ 700
	TOTAL	\$ 700	\$ 700	\$ 700	\$ 700

ARTICLE 18

	Organization	Town Manager	Budget Committee	Board of Selectmen
NON-PROFITS / COMMUNITY SERVICE		Recommended	Recommended	Recommended
ACCOUNT #		2014 / 2015	2014 / 2015	2014 / 2015
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
	American Red Cross	\$ -	\$ 500	\$ -
	Children's Center	\$ -	\$ 1,670	\$ -
	Community Health	\$ -	\$ 450	\$ -
	Crisis & Counseling Center	\$ -	\$ 3,000	\$ -
	Kennebec Behavioral Health	\$ -	\$ 500	\$ -
	Sexual Assault Crisis	\$ -	\$ 1,220	\$ -
	& Support Center			
12-009-03	KVCOG Membership	\$ -	\$ -	\$ -
12-009-04	Family Violence	\$ 1,060	\$ 4,625	\$ 1,060
12-009-05	Legion 186	\$ 225	\$ 225	\$ 225
12-009-07	KVCAP Head Start	\$ 500	\$ 1,700	\$ 500
12-009-09	Spectrum Generations	\$ 1,886	\$ 1,886	\$ 1,886
12-009-12	Food Bank	\$ 2,000	\$ 2,000	\$ 2,000
12-009-13	Hospice	\$ 500	\$ 750	\$ 500
12-009-14	Police Athletic League(PAL)	\$ 13,000	\$ 14,000	\$ 13,000
12-009-26	KVCAP Transit	\$ 525	\$ 525	\$ 525
12-009-31	Snowmobile Club	\$ 850	\$ 850	\$ 850
	TOTAL	\$ 14,046	\$ 33,901	\$ 20,546

**ARTICLE 19**

			DEPT HEAD	Town Manager	Budget Committee	Board of Selectmen
	RECREATION	APPROVED	REQUESTED	Recommended	Recommended	Recommended
Account #		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
16-002-03	Mill Site Electricity	\$ 400	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
16-007-01	Building/Grounds	\$ -	\$ -	\$ -	\$ -	\$ -
16-006-09	Mowing	\$ 4,800	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
16-007-08	Maintenance & Repair	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
16-007-09	Portable Toilets	\$ 2,000	\$ 1,785	\$ 1,785	\$ 1,785	\$ 1,785
16-009-23	Recreation Programs	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 11,200	\$ 13,885	\$ 13,885	\$ 13,885	\$ 13,885

ARTICLE 20

			DEPT HEAD	Town Manager	Budget Committee	Board of Selectmen
	CEMETERY	APPROVED	REQUESTED	Recommended	Recommended	Recommended
Account #		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
20-001-23	Sexton	\$ 2,525	\$ 2,525	\$ 2,525	\$ 2,525	\$ 2,525
20-001-25	Social Security Match	\$ 157	\$ 160	\$ 157	\$ 157	\$ 157
20-001-26	Medicare Match	\$ 37	\$ 37	\$ 37	\$ 37	\$ 37
20-006-09	Mowing/Trimming	\$ 6,498	\$ 7,100	\$ 8,500	\$ 8,500	\$ 8,500
20-007-04	Grounds/Land	\$ 4,000	\$ 5,575	\$ 5,575	\$ 5,575	\$ 5,575
20-009-17	Riverview Assoc.	\$ 333	\$ 333	\$ 333	\$ 333	\$ 333
	TOTAL	\$ 13,550	\$ 15,730	\$ 17,127	\$ 7,127	\$ 17,127



ARTICLE 21

			DEPT HEAD	Town Manager	Budget Committee	Board of Selectmen
	ELECTIONS	APPROVED	REQUESTED	Recommended	Recommended	Recommended
ACCOUNT #		2013 / 2014	2014 / 2015	2014 / 2015	2014 / 2015	2014 / 2015
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
21-001-03	Overtime	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
21-001-06	Ballot Clerks	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
21-001-25	Social Security Match	\$ 229	\$ 229	\$ 229	\$ 229	\$ 229
21-001-26	Medicare Match	\$ 54	\$ 54	\$ 54	\$ 54	\$ 54
21-002-40	Ballot Printing/ Coding	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
21-002-43	Town Report/ Mailing	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
21-002-37	Elections	\$ 550	\$ 550	\$ 550	\$ 550	\$ 500
	TOTAL	\$ 11,033	\$ 11,033	\$ 11,033	\$ 11,033	\$ 11,033

ARTICLE 23

	ROAD RECONSTRUCTION		DEPT HEAD	Town Manager	Budget Committee	Board of Selectmen
	PAVING	APPROVED	REQUESTED	Recommended	Recommended	Recommended
ACCOUNT #		2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014	2013 / 2014
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
26-020-20	Road Reconstruction / Paving	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
	TOTAL	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000

ARTICLE 25

Police Vehicle 2015

			2013/2014 Dept Head Request	2014/15 Manager Request Lease	2014/15 Budget Committee use surplus	2014/15 Selectmen Recommend 4 yr Lease
13-010-13	Police Cruiser 2015 4 yr lease		\$ 7,661	\$ 7,661	\$ 27,925	\$ 7,661



<i>Projected</i>			
ASSESSMENT			
	INTER- GOVERNMENTAL		ORDERED
ACCOUNT #		2013/2014	2014/2015
22-099-01	County Tax	\$ 186,000	\$ 180,000
22-099-02	SAD #49	\$ 1,835,972	\$ 1,836,000
22-099-09	First Park	\$ 17,549	\$ 17,549
	TOTAL	\$ 2,039,521	\$ 2,039,521

	REVENUES		Town Manager	Budget Committee	Board of Selectmen
		APPROVED	Projected	Recommended	Recommended
Account #		2013 / 2014	2014 / 2015	2014 / 2015	Recommended
MUNICIPAL REVENUES		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	2014 / 2015
01-301	Tax Interest	\$ 11,000	\$ 14,000	\$ 14,000	BUDGET
01-302	Bank Interest	\$ 1,000	\$ 1,100	\$ 1,100	\$ 14,000
01-303	CD Interest	\$ 3,000	\$ -	\$ -	\$ 1,100
01-309	Boat Excise	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
01-310	MV Excise	\$ 387,000	\$ 410,000	\$ 410,000	\$ 410,000
01-311	Hunting/Fishing	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-312	RV Fee	\$ 500	\$ 500	\$ 500	\$ 500
01-313	Snow Reg. Reimbursemtne	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01-314	Dog Fees	\$ 500	\$ 500	\$ 500	\$ 500
01-315	MV Agent Fee	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
01-316	Lien Fee	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
01-317	Cable TV Fee	\$ 18,000	\$ 17,000	\$ 17,000	\$ 17,000
01-319	Plumbing Inspect	\$ 2,500	\$ 2,300	\$ 2,300	\$ 2,300
01-320	Land/Build Permits	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01-321	Copier	\$ 600	\$ 500	\$ 500	\$ 500
01-322	Fax Machine	\$ 600	\$ 600	\$ 600	\$ 600
01-323	Vital Records	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01-324	Banquet Hall	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-325	Disposition of Property	\$ 500	\$ -	\$ -	\$ -
01-336	Conceal Weapon Permits	\$ 200	\$ 200	\$ 200	\$ 200
01-338	Late Dog Fees	\$ 100	\$ 300	\$ 300	\$ 300
01-341	Animal Control Officer Fees	\$ 400	\$ 500	\$ 500	\$ 500
01-348	Bounced Check Fees	\$ 100	\$ 200	\$ 200	\$ 200
01-350	First Park	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
01-999	Miscellaneous	\$ 2,000	\$ 3,500	\$ 3,500	\$ 3,500
04-001	Fire & Ambulance	\$ 90,000	\$ 95,000	\$ 95,000	\$ 95,000
06-001	Police	\$ 500	\$ 400	\$ 400	\$ 400



07-999	Highway	\$ 100	\$ -	\$ -	\$ -
09-999	Planning	\$ 100	\$ -	\$ -	\$ -
10-001	Library	\$ 1,000	\$ 800	\$ 800	\$ 800
11-001	Transfer Station	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000
16-001	Recreation	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
19-001	Insurance	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
20-001	Cemeteries	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500
	Transfer from Fire-EMS Reserve	\$ -	\$ -	\$ -	\$ -
	Transfer from TIF/Econ. Dev.	\$ -	\$ -	\$ -	\$ -
	Fed Vest Reimbursement		\$ 1,500	\$ 1,500	\$ 1,500
	SAD Reimbursement for SRO		\$ 1,840	\$ 1,840	\$ 1,840
99-001	Transfer from UFB/Surplus	\$ 29,000	\$ -	\$ 112,036	\$ 112,036
	TOTAL MUNICIPAL REVENUES	\$ 863,700	\$ 865,240	\$ 977,276	\$ 977,276
	STATE REVENUES				
01-329	BETE REIMBRS	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
01-330	TREE GROWTH	\$ 7,000	\$ 6,000	\$ 6,000	\$ 6,000
01-331	VETERAN REIMBRS	\$ 1,800	\$ 1,700	\$ 1,700	\$ 1,700
01-333	GEN'L ASSISTANCE	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500
01-334	STATE REVENUE SHAR	\$ 135,636	\$ 134,475	\$ 134,475	\$ 134,475
01-337	ROAD ASSISTANCE	\$ 59,152	\$ 59,152	\$ 59,152	\$ 59,152
01-335	HOMESTEAD EXEMPT.	\$ 67,643	\$ 68,000	\$ 68,000	\$ 68,000
	TOTAL STATE REVENUES	\$ 298,731	\$ 296,827	\$ 296,827	\$ 296,827
	GRAND TOTAL	\$ 1,162,431	\$ 1,162,067	\$ 1,274,103	\$ 1,274,103



NOTES

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 10, 2014**

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 10th day of June, AD 2014 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 \$ **247,960** 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 \$ **16,325** 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 \$ **41,025** for the Assessor Agent, Code Enforcement, Building Inspector, Plumbing Inspector, Health Officer Account.

Selectmen Recommend: Yes

Based 24 hrs per week and additional 160 hours of flex time during higher work periods.

Budget Committee Recommends \$46,492

Based on 32 hours per week for more time to perform all duties.

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

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 10, 2014**

Article 6: To see if the Town will vote to raise and appropriate the sum of **\$24,703** 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.*

Article 7: To see if the Town will vote to raise and appropriate the sum of **\$355,382** 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 **\$ 233,151** for the Police Department Account.

Board of Selectmen Recommend: Yes

**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 **\$17,210** 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 **\$10,514** 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.*

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 10, 2014**

Article 11: To see if the Town will vote to raise and appropriate the sum of **\$380,412** for the Highway Department Account.

Selectmen and Budget Committee Recommend: Yes

**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 **\$378,548** for the Transfer Station Account.

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 **\$60,693** 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 fourth of four payments for the police cruiser lease (\$10,142) and third of ten payments for the fire truck lease (\$27,742).*

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 10, 2014**

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 Planning and Appeals Boards account.

Selectmen and Budget Committee Recommend: Yes

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

Article 18: To see if the Town will vote to raise and appropriate the sum of \$ **20,546** 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, 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 raise and appropriate the sum of \$ **13,885** 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 20: To see if the Town will vote to raise and appropriate the sum of \$ **17,127** 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 21: 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.*

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 10, 2014**

Article 22: To see if the Town will vote to authorize the Board of Selectmen to borrow a sum in an amount not to exceed One Million Five Hundred Thousand Dollars (1,500,000.00) for the purpose of financing the costs for reconstruction and paving of the Town's roads; and, to issue Notes and/or General Obligation Bonds for funding this debt, with the Board of Selectmen having the discretion to fix the date, maturities, denomination, interest rate, place of payment, form and other details of the Note and/or securities and provide for the sale of securities in the manner prescribed by the laws of the State of Maine. **(In order to authorize the proposed municipal bond for funding of road reconstruction and paving, it is necessary to approve both this article and the following Article 23).**

Financial Statement
Town of Clinton

1. Total Town Indebtedness

Bonds outstanding and unpaid:	\$ 204,336.00
Bonds authorized and unissued:	\$ 0.00
Bonds to be issued if the question is approved:	\$ <u>1,500,000.00</u>
TOTAL	\$ 1,704,336.00

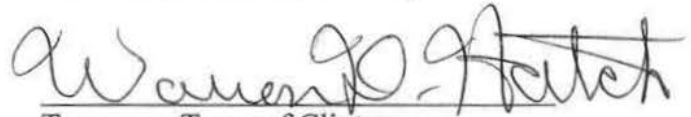
2. Costs

An estimated maximum interest 3.80 % of the estimated costs of this bond issue will be:

9 Years	
Principal	\$ 1,500,000.00
Interest	\$ <u>273,442.86</u>
Total Debt Service	\$ 1,773,442.86

3. Validity

The validity of the bonds of the voter's ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.


Treasurer, Town of Clinton

Selectmen and Budget Committee Recommend: Yes

**Funding is for the bonding of \$1.5 million for paving and reconstruction of local roads. The payment of this debt, through the Town's annual funding of the Debt Service Account, over the term of nine years is projected to be less than \$200,000.00 per year.*

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 10, 2014**

Article 23: To see if the Town will vote to raise and appropriate the sum of \$ 200,000 for the Capital Reserve Fund for Paving and Road Reconstruction, or, if applicable, for the Debt Service Account for payment of the first of nine annual installments as become due under the Bond issued pursuant to the above Article for Paving and Road Reconstruction.

Article 24: To see if the Town will vote to transfer the sum of \$7,661 from the Undesignated Fund Balance to the Debt Service Account for payment one of four annual installments due under a Lease/Purchase contract for a new police vehicle.

Selectmen Recommend: Yes

Article 25: To see if the Town will vote to collect and expend the sum of \$1,274,103 in anticipated revenues to reduce the amount to be raised by taxation.

Selectmen Recommend: Yes

**The non-property tax revenues include funds received from the State of Maine and funds withdrawn from undesignated fund balance in the sum of \$112,036.*

Article 26: To see if the Town will vote to charge 7.00% interest on unpaid taxes after October 1, 2014 for the first half of the property taxes that are due and payable, and interest on unpaid taxes after April 1, 2015 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 27: 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 28: To see if the Town will vote to authorize the Selectmen to reduce the amount required to be raised from property taxes by drawing from the Undesignated Fund Balance.

Selectmen Recommend: Yes

Article 29: To see if the Town will vote to transfer the sum of \$25,000 from the Undesignated Fund Balance for the Ambulance Remount to the Fire Department Capital Reserve Equipment Account.

Selectmen Recommend: Yes

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 10, 2014**

Article 30: To see if the Town will vote to transfer the sum of \$20,000 from the Undesignated Fund Balance For the Highway Department Capital Reserve Equipment Account.

Selectmen Recommend: Yes

Article 31: To see if the Town will vote to transfer the sum of \$10,000 from the Undesignated Fund Balance to the Cemetery Capital Reserve Account to repair cemetery stones.

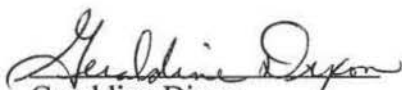
Selectmen Recommend: Yes

Article 32: To see if the Town will vote to transfer the sum of \$6,000 from the Undesignated Fund Balance to the Parks and Recreation Capital Reserve Account for basketball court renovation.

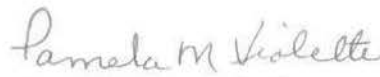
Selectmen Recommend: Yes

Given under our hands this 22nd day of April, 2014

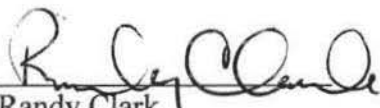

Jeffrey Towne, Chairman

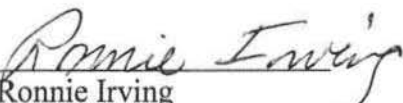

Geraldine Dixon

ATTEST: A true copy


Pamela M. Violette
Town Clerk

Edward Blanchard


Randy Clark


Ronnie Irving