

2015

Town of Clinton Maine Annual Report 2015

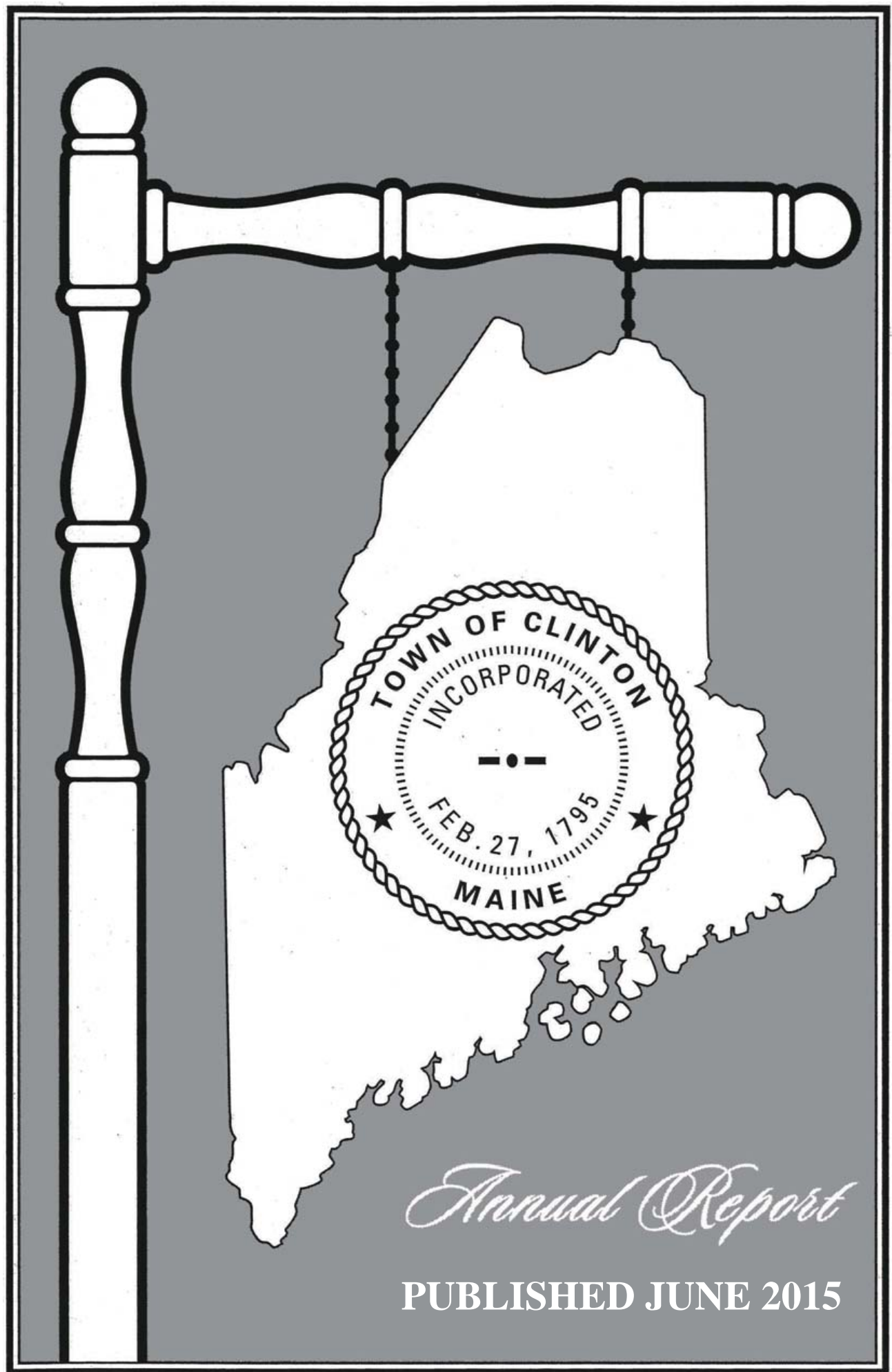
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Annual Report

PUBLISHED JUNE 2015



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**DEDICATION OF JUNE 2015 ANNUAL REPORT**

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

Blynn Galusha was born December 20, 1928 to Ava & Vinal Galusha at their home on Town House Hill, Clinton. Except for being away at college and in the service, he never lived anywhere else but Clinton.

He attended the University of Maine at Orono for one year then enlisted in the Air Force. He served four years during the Korean War in the Azores and Okinawa as a construction equipment operator. He was honorably discharged in 1952.

Blynn met Florence Wentworth while they were both attending Thomas College in Waterville. They married in 1955 and lived with his parents on Spring Street in Clinton for a short time before moving to their own place on Church Street. In 1958 they bought a house on Mutton Lane where they spent 56 years.

After graduating from Thomas College in 1958, Blynn took over Galusha's Garage on Main Street in Clinton, the business his father had started in 1936. He made many changes to the store over the years, transitioning from a garage to more of a convenience store. At one time he sold lawn mowers and snowmobiles at Galusha's. He also added three other stores, the Early Bird Markets in Winslow, Waterville, and Fairfield. He sold the Early Birds in the 1980's, then finally retired from Galusha's in the early 1990's.

Over the years, Blynn served on many boards and committees in Clinton. He was on the Economic Development Committee, the Budget Committee, the Comprehensive Planning Committee, and a member of the Board of Selectmen, serving as Chairman of the Board from 1999 to 2001.

Blynn had 63 years of continuous membership in the American Legion, Post 186 in Clinton. He was a member of the Poverty Flats Flying Club in Clinton, and the Clinton Jaycees. Blynn had been a 48-year member of the Clinton Lions Club, serving as past King Lion. After his retirement he spent many hours doing ground maintenance at the Lions Fairgrounds.

Blynn was a great adventurer and loved to travel. He had traveled to the American Southwest several times. He also explored Newfoundland and Labrador, Prince Edward Island, Mexico, Central America, the Galapagos Islands, and even Antarctica. In 2002 he joined an expedition to South America. He traveled in his motorhome from Clinton all the way to the southern tip of South America. During that trip he explored the El Tajin Ruins in Mexico, checked out the glaciers and waterfalls, and traveled the Amazon River on a barge.

Blynn died August 31, 2014 after a year-long battle with Multiple Sclerosis.

**MESSAGE FROM THE BOARD OF SELECTMEN**

The fiscal year 2015-2016 municipal budget presented by the Town Meeting Warrant provides for a \$2,267,054 operating budget, which is \$63,803 (2.9%) more than last year's operating budget.

The primary reason for this budget increase is the funding of the salary adjustments required for several departmental positions. The budget also includes funding for capital reserve accounts of several Departments through withdrawals from undesignated fund balance (UFB) totaling \$69,100.

The Town continues to have a favorable financial position as reflected by the Audit's undesignated fund balance (UFB), in the amount of \$948,815, as of June 30, 2014. In order to comply with the LD 1 property tax levy limit, there is a transfer from UFB to the revenue account in the amount of \$267,923.

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. In 2014, the municipal budget comprised about 51.4% of the total expenditures for which property taxes are committed (RSU 49 at 43.9% and Kennebec County at 4.7%).

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.



2015 Elected Officers
Selectmen, Assessors & Overseers of the Poor

Edward Blanchard	Term Expires	2017
Randy Clark	Term Expires	2015
Geraldine Dixon, Vice Chairman	Term Expires	2016
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	Office Manager, Town Clerk, Tax Collector
Melody R. Fitzpatrick	Deputy Town Clerk, Deputy Tax Collector
Earla Haggerty	Deputy Town Clerk, Deputy Tax Collector

Assessing/Code Enforcement
Carroll Weeks

426-8320
Assessing Agent
C.E.O. & Plumbing Inspector
Health Officer

Fire & EMS Department

426-8522

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

Highway Department

426-8511

Clayton Pierce	Foreman
----------------	---------

Brown Memorial Library

426-8686

Cheryl Dickey-Whitish	Library Director
Cindy Lowell	Library Assistant Director

**Police Department**

Craig Johnson
Stanly Bell
Charles Theobald III
Tyler Maloon
David Huff

426-9192

Police Chief
Sergeant
Police Officer
Police Officer
Animal Control Officer

Transfer Station/Recycling Center

Gerald Howard, Sr.
Michael Hachey

426-8187

Director
Attendant

Boards and Committees

Board of Appeals

Eva M. Barber

Terms Expire

2015

Budget Committee

Roger Barber
Stephen Hatch
Crystal McFarland

Terms Expire 2015

Judy Irving
Phil McCarthy

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

2017
2016
2015

Personnel Advisory Board

Kenneth Abbott
Everett Flannery, Jr.
Roger Barber

Terms Expire

2015
2017
2016

Sealers of Weights and Measures

Luke Goodblood

Term Expire

2015



Planning Board	Terms Expire
Michael Hachey, Chairman	2016
Ann Osolinski	2016
Myron Whittaker	2016
Michael Walton	2015
Parks & Recreation Board	Terms Expire
Road Advisory Committee	Terms Expire 2015
Keith Graham	
S.A.D. #49 Superintendent of Schools	453-4200
Dr. Dean Baker	
S.A.D. #49 Directors	Terms Expires
Janice Chesley	2016
Neal Caverly	2017
Robert Clark	2015
Marie Strout*resigned	

If you are interested 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 9, 2015 **Polls will be open 8:00 a.m. to 8:00 p.m.**

Absentee Ballots will be available May 9, 2015. 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 4, 2015, 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

Report not submitted.

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.

Thank you to Melody Fitzpatrick, Donna Runnels, and Earla Haggery for your hard work.

Births 33 Deaths 34 Marriages 20

REGISTRAR OF VOTER'S REPORT

The total registered voters as of April 8, 2015 are 2,319 with the following party affiliation breakdown:

Democrats: 645 Republicans: 666 Green Independent: 96 Unenrolled: 912

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.

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 2014 through March 2015, the Town of Clinton served 69 households with expenses totaling \$19,054.63 and received \$ 10,292.65 reimbursement from the State of Maine.

The Fairfield VFW presented the Town of Clinton with \$5,000 to help the elderly and veterans heat their homes during the cold winter months and provide a little extra help. We are very lucky to receive these funds to help our residents with difficult, unexpected circumstances.

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



CEMETERY SEXTON

This past year time and money has been spent on the up keep of the 8 municipally owned cemeteries in Clinton. There have been 6 burials this past year and several lots sold in the Town owned cemeteries. This Town continues to be committed to maintaining a high standard of care. Clinton has contracted to have the grass mowed and trimmed each week as the weather permits. Cemeteries are open to vehicle traffic on May 15th and will close on the 15th of November.

The Town will not be responsible for the upkeep of flower and other ornaments placed on grave sites. We ask that families check these items during the summer as items can become damaged by storms and remove these items when possible before the cemeteries are closed for the season.

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

Respectfully Submitted,

Frederick Lunt, Jr.
Cemetery Sexton



IN MEMORY

May 8, 2014 – April 7, 2015

*Mary Bessey
Mahlon Bickford
Brenda Bickford
Helen Brooks
Dhanis Burgess
Marie Chagnon
Kenneth Chamberlain
Ronald Cormier
James Cress
Rodney Davis
Ann Desisles
Richard Donahue
Thomas Dumont
Carolyn Foley
Julia Frascone
Irma Hafford
Pamela Frey Higbie
Blynn Galusha
Florence Galusha*

*Dorothy Grard
Kenneth Irving, Sr.
Ella Johnson
Gwendolyn Johnston
Roland Lavoie
Linonel Lizotte
Dorothea McGraw
Eunice Miles
Richard Pelletier
Madeline Polley
Richard Poulin
Sue Record
Davida Reed
Carol Regiser
Pearl Small
Phyllis Towers
Arnold Trahan
Stephen Weiss
Ruth Wuori*



ASSESSOR AGENT/ CODE ENFORCEMENT OFFICER

Report not submitted.

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 and Emergency Medical Services Department responded to 471 alarms in calendar year 2014 as follows:

15 Structural Fire Calls/Alarms	21 Downed Power Lines/Trees
6 Vehicle Fires	3 Carbon monoxide alarm/checks
1 Grass/Woods/Brush Fires	4 Calls for Public Assistance
15 Mutual Aid Fire Calls	1 Agency Assist
14 Unpermitted/illegal burns/smoke investigations	1 Furnace Malfunction
361 Emergency Medical Calls	2 Propane/Fuel Oil Leaks
27 Vehicle Accidents (Ambulance and Fire)	

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 prevention review; apparatus response guideline review; Emergency Scene Traffic Control; Personal protective equipment review with inspections; hose testing/training; driver training; Thermal Imaging Operations; ATV Operations; Mobile Alarm Systems & Sprinkler Trailer training; Arson Investigation & Fire Scene Preservation.

Several personnel attended other trainings, specializing in: 2014 FEMA Fire Grant workshop; Impact of the Affordable Care Act on fire-based EMS organizations; Quebec & Maine Rail Safety; Handling transportation emergencies involving flammable liquids; Command Tactics & Strategies for managing residential house fires; Rules of Leadership in the Fire Service; Code Officials Challenges; Basic Forestry courses, Maine Partners in Emergency Preparedness Conference, Bi-annual Maine Forest Service Town Warden Training for Fire Officers.

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.



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.

In November, 2014, the Clinton Firefighter's Association held their annual banquet, recognizing all Clinton Fire and Rescue Department personnel for their accomplishments and length of service. Ten-year pins were presented to Lt. Andrew Gerow, Caroline Luce, Joel Nelson, and

Lt. Charles Wescott. Firefighter Kenneth Irving was presented with a pin and plaque for 25 years of service; and Assistant Chief Tim Fuller was presented with a pin and plaque for 45 years of service. Firefighter Randy Caswell was presented with a plaque as the recipient of the 2014 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 2014 - 2015

Because we have had record breaking snow fall and record setting temperatures this winter the town roads are a real mess with frost heaves everywhere. This Highway Department's annual report is to give the residents an overview of last year's accomplishments, projects and expenses from April 3, 2014 to April 10, 2015. As many of you know, on October 23, 2013 I hurt my back and had to have back surgery. I came back to work in February 2014 for one week and ended up having another surgery. In September 2014 I returned back to work full time.

Brush/Tree Removal as of April

Tree and brush removal on Upper Bellsqueeze, McNally Road and some on the Goodrich Road.

Total Cost \$ \$8,074.00

Cold Patch as of April

As of October 2014 cold patch has gone from \$ 95.00 a ton to \$135.00 a ton. The new cold patch is marketed to be the best. The Town purchased 44 ton of this new mix at a cost of \$5,910.00. This new mix is hard to use in the cold temperatures we have had in April, making repairs difficult.

Total Cost \$ 3,846.00

Equipment as of April

1993 1520 FORD Multi Tractor has been replaced with a John Deere 2032R with attachments. The Town took delivery on December 4, 2014.

2004 350 Supper Duty One Ton has had thousands of dollars put into it just keep it as a working piece of equipment with 109,081 miles on it.



1999 New Holland 555E Backhoe has 4977 hours on it and is need of more up keep. The Recycle Center is being utilized by the Highway Department for maintenance and storage of equipment. This arrangement is working well.

Grading as of April

A contractor has been doing all the grading of dirt roads and some project shoulder work. The Highway Department has assisted with the pull grader.

Road Reconstruction and Heavy Maintenance as of April**Battleridge Road Project**

The Battleridge road is 3.55 miles long and all the trees and brush has been removed from both sides of the road.

The ditching of the ditches and brush totaled 15,232 yards.

Changed 17 driveway culverts using 465 feet of ADS plastic pipe.

Changed 7 cross culverts using 238 feet of ADS plastic pipe.

Reset 3 driveway culverts at a total of 90 feet.

1" minus gravel around the new installed culverts was 568 yards.

Cross culvert at a boggy part of the ditches were dug to deep. Did reset the cross culvert and gained 4" on the west side inlet and 6" on the east outlet east side.

Cross culverts did not get paved in asphalt plant closed for season.

Goodrich Road Project

A lot of brush tree were cut along the road and ditching from the Battleridge road to the old Gray farm.

Johnson Flat Road

Brush and trees removed from Whitten Road to the Mutton Lane intersection total of 5,600 feet but not under the power lines. Graded the shoulder on the right hand side of the road from Whitten Road to Mutton Lane intersection. Overlayed the asphalt from the Horseback Road 600 feet towards the Mutton Lane with 6 inch to 9 inches of gravel leveled and compacted.

Roads put out for paving, shim overlay and a full depth reclaim. Battleridge Road full depths reclaim and 3 inches of 2 lifts 12.5 inches asphalt. Mutton Lane Road a shim and overlay of 2 inches of 12.5 millimeter asphalt. Tardiff Road shim and overlay of 12.5 millimeter from the Hinckley Road to CMP pole # 9.

Street/Sidewalk Sweeping as of April

Street and sidewalk sweeping set for Mid-April. The sidewalks will be done by the Highway Department with the new John Deere 2032R tractor.



Plowing Contract as of April

Total Cost \$ 196,691.00

Salt

Salt for highway department and plow contractor.

Total Cost \$ 24,699.43

I would like to thank all the Town Departments, Contractors and Residents of Clinton.

HAVE A SAFE SUMMER.

Sincerely yours,

Clayton W. Pierce
Highway Foreman



BROWN MEMORIAL LIBRARY

To the Citizens of the Town of Clinton,

Things are rolling right along here at Brown Memorial Library as we reach the end of our fiscal year. We had 5850 library visits during the year with computers continuing to be a great draw with an impressive 2,610 uses.

We are working little by little to replace the outdated non-fiction books in the young adult and children sections of the library. Important and interesting book sets we have added include series such as “Teen Life 411”, “Cultures of the World”, “Inside Special Forces”, “Beating Bullying”, “Dangerous Drugs”, “Voices of War”, and “Hot Topics”, among others.

A reminder as well, that library patrons can access the 66 Marvel databases, which include the popular Ancestry.com, Britannica Public Library Edition, Kids Search, Wall Street Journal, ProQuest newspapers, (you can search for articles from newspapers in Maine going back several years) and Maine Memory Network. Other databases include ones on science, health, history, business, government, education, literature and the environment.

The Summer Reading Program this year was entitled “Fizz, Boom, Read!”. The children learned about rocks, light, birds, trees and did science experiments. L.C. Bates museum came for two interesting programs and the zany Martin Molecule from Mad Science of Maine entertained the summer readers with his educational antics.

We'd like to sincerely thank our Friends of the Library group for all of their effort on our behalf and encourage citizens to become involved with this worthy group. We also wish to thank our trustees for their guidance and support.

The library wants to extend much gratitude to The Clinton Lion's Club, The Ladies Evening Extension, The Friends of Brown Memorial Library and the many other people who have donated books to the library. Your gifts are welcomed and cherished.

Again, as always, we would love to have people come by to visit the library and familiarize themselves with all the wonderful books, and services we offer here. Please make suggestions to let us know how better to serve the town.

Respectfully submitted by,
Cheryl Dickey-Whitish
Library Director
(207) 426-8686
brownmemorial@roadrunner.com

Visit us on Facebook!



Chief of Police
Craig R. Johnson

CLINTON POLICE DEPARTMENT
27 Baker Street
Clinton, Maine 04927
Emergency 9-1-1
(207) 426-9192 FAX (207) 426-9473
Email: craig.johnson@clintonpolicedept.me

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, 2014.

The police department is currently operating with three full-time officers, three reserve patrol officers. Reserve Officers are only compensated for hours worked without receiving any other financial benefits.

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 7th 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 August, The department took shipment on a 2015 Ford Explorer as a new police cruiser. This new vehicle replaces our white 2008 Ford Crown Victoria.

In September, Officer Tyler J. Maloon was hired as a full-time patrol officer. Officer Maloon was a reserve officer with our department prior to being hired full-time. Officer Maloon is currently attending the 18 week Maine Criminal Justice Academy Basic Law Enforcement Training Program (BLETP). Officer Maloon is scheduled to graduate from the 28th BLEPT in May.

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



	<u>2012</u>	<u>2013</u>	<u>2014</u>
Gross Sexual Assaults (Rape):	0	3	8
Other Sexual Offences:	0	2	3
Robbery:	0	0	1
Aggravated Assaults:	3	3	2
Domestic Assaults:	9	5	9
Assault on a Police Officer	0	1	1
Simple Assaults:	25	14	16
Terrorizing:	15	2	4
Burglaries:	32	12	6
Burglaries to motor Vehicles:	1	1	1
Thefts:	84	27	27
Thefts of Motor Vehicles:	1	2	4
Criminal Mischief:	28	16	19
Drug Violations:	18	20	15
Disorderly Conduct:	1	4	1
OUI's:	10	27	14
Family Offences (Nonviolent):	2	4	0
Liquor Law Violations:	3	4	2
Runaways:	0	0	0
Criminal Trespass:	3	1	11
All Other Criminal Offences:	237	202	215
Traffic Citations:	67	191	123
Arson:	1	0	1
Counterfeit			
Motor Vehicle Inspection Stickers:	0	0	0
Motor Vehicle Crashes:	32	50	66
Bomb Threats	1	0	0
Adult Arrests:	121	137	109
Juvenile Arrests:	7	3	6

For the year 2014 this agency conducted 145 Major Crime investigations.

I would like 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 Maine State Police and Kennebec Sheriff's Office. The total calls for service for each agency are listed below.

Clinton Police Department Office	Maine State Police	Kennebec Sheriff's
Total calls for service:	Total calls for service:	Total calls for service:
<u>2012</u> <u>2013</u> <u>2014</u>	<u>2014</u>	<u>2014</u>
3,165 4,240 6,332	463	259

Grand Total of calls for service for the year 2014: 7,054

I want to thank the Maine State Police and Kennebec Sheriff's Office for their assistance with handling calls for service in the town of Clinton.

I want to take a moment to remind the citizens of Clinton that your police department is an extension of the town. As a Clinton Police Officer patrols the streets there is a set of eyes and ears paying attention to what is happening out there. It is the responsibility of each and every one of us to keep Clinton safe. Adding the eyes and ears of our citizens that are out there everyday, and if we work together and share the information, we'll all be able to make a difference.

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 town 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 2014

To the Residents of the Town of Clinton:

The Transfer/Recycling Center had an eventful 2014 spring with extreme cold and frost causing the floating pads under the scales to up heave into the scales. We were forced to close the scales for about a month and as soon as we could we had to have the scales removed. We had to have Merton Richards construction come in and remove the concrete pads dig down to below frost level put in a culvert, foam insulation, gravel and stone to allow proper drainage and to stop frost from causing any more problems with the scales.

We would like to thank Mr. Richards crew for the fine job they did.

In other news Recycling prices are dropping and we were looking at big losses in running our recycling center. So Benton and Clinton selectmen started looking at the 1991 Mandatory Recycling Ordinance and after updating the Ordinance, started looking at other Towns that were going to Zero Sort Recycling and determined that this system would benefit the Towns and save money. After several public hearings in November the Selectmen voted to enforce Mandatory Recycling starting January 2, 2015 and contract with Casella Recycling Company for Zero Sort Recycling. We started one week before Christmas as to get as much new recycling out of our trash as we could and found that 90% of the residents could not believe we did not do this years ago. Copies of the Ordinance or any questions on recycling, please ask us anytime here at the Transfer Station.

I would like to thank Mike and Travis for all the hard work they have done for the Transfer Station. They have done a good job.

2014 TONNAGES RECYCLING / MSW

Big Green Recycling - 152 Units	E-Waste Electronics - 1652 Units
Construction Demo - 176.49 Tons	Newspaper - 24.26 Tons
Mix Paper - 3.04 Tons	Light Iron - 33.42 Tons
Steel Cans - 3.4 Tons	HDPE #2 - 5.57 Tons
Cardboard - 67.96 Tons	MSW – 2,373.90 Tons

Respectfully submitted,

Gerald Howard Sr.

Director Solid Waste / Recycling Center



BUDGET COMMITTEE

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

The budget committee had five members this year including, Stephen Hatch, Vice-Chair; Roger Barber; Crystal McFarland; Phil McCarthy and myself as Chair. Our in-depth review of individual budgets began on January 5, 2015 and continued thru March 10, 2015 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, as usual, 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 remains the wages/salaries for all departments. Based on a salary/wage study that was prepared, using MMAs 2013 salary survey, for like jobs in other municipalities with approximately the same population, it is very apparent that we are not competitive for most positions and in some areas we are below the average. Therefore, it is still the concern of this Budget Committee that we will not be able to attract and retain qualified employees. With that in mind, we have made recommendations for increases in salaries/wages in those areas deemed necessary and warranted. However, it is important for all to remember that even with those recommended increases, most positions are still under the average. We believe if the recommended increases are passed with a commitment to increase wages every year by more than the usual 1% increase, we can correct this problem without causing financial difficulties for the Town.

For more detailed information on the FY 2015-1016 Budget Committee recommendations, please review its' report to the Board of Selectmen. It includes an in-depth analysis of the budget.

Respectfully Submitted,

Judith Bean Irving
Chair



DATE: March 10, 2015

TO: Town of Clinton, Honorable Board of Selectmen

FROM: Budget Committee

RE: Fiscal Year 2015/2016 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 2015/2016 Budget.

At its meeting on January 5, 2015, 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 of items, town boards, committees and non-profits as well as all revenue projections. This written report touches on just a few of the changes that we have deemed necessary and fair to all.

Appropriations/Expenditures

The Committee is recommending a total appropriation of **\$4,725,784.00** for expenditures, which includes SAD#49, County Tax and Overlay. This represents an increase of **\$160,623.15** over current budget. Municipal appropriations, including an amount for overlay increased by **\$118,501.31** (\$69,100 was for capital projects; the balance of \$49,401.31 was for operational budgets). Inter-governmental increased by **\$42,121.84**. (See **Appendix A** for a listing by account.)

Revenues

The Committee has reviewed all non-property tax revenues and is recommending an amount of **\$1,422,487.00**, which represents an **increase of \$260,420.00** from the current budget. As noted in **Appendix B**, an amount of **\$69,100.00** 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 **increased** by **\$191,320.00**.

Capital Improvement Projects (CIP)

For FY 2015-2016 the Budget Committee has recommended expenditure for capital improvements from the undesignated fund balance. The projects and source of funding are as noted below.

The Committee recommends that **\$255,000** be appropriated from the **General Fund** 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.



The Committee also recommends an appropriation in the amount of **\$69,100.00** be taken from the **Undesignated Fund Balance** to fund six different projects, as noted in Appendix C.

Salary Survey

It is important to note that after recommending an increase in the Police Department wages last year, the Budget Committee had encouraged that a survey of salaries/wages for **all** departments be done with the results to be presented to this year's Budget Committee for consideration. However, that survey was not done. Upon learning this, Selectmen Clark prepared a survey of salaries/wages for all departments, except the Fire Department, which was prepared by Chief Petley. All figures were derived from MMA's 2013 figures, as none had been taken in 2014. Selectman Clark took an average of eight towns with our similar population size and then subtracted the current wage/salary of our departments to derive a recommended increase in salaries/wages. After review of the surveys the Budget Committee agreed, by a majority vote, to implement the salary/wage adjustments as recommended. The estimated total for salary increases is in the amount of **\$52,359.00**.

While we have endeavored to increase wages across the board, we recognize that these wages are still well below the median and should be addressed accordingly each year, because this Budget Committee believes that the employees of the Town are the Town's best assets and should be treated as such.

Insurance

Due to all of the claims we've had this past year in Worker's Comp and Unemployment, this line item has increased by **\$7,026**. Therefore the total recommendation of **\$72,026.00** is being made. MMA has suggested we implement Work Safety Programs in each department in the past; now they have made it **mandatory** that we impose a Work Safety Program.

Assessor Agent/Code Enforcement

After review of the requested \$41,358 for the Assessor Agent/Code Enforcement Officer's budget, the Committee voted by consensus to recommend a budget of **\$37,480**. The Committee is recommending the removal of the 160 hrs. of flex time in the amount of \$3,878, as they feel that if regular time is better utilized it would be sufficient for the job.

Fire/EMS

The Budget Committee was presented with a salary survey of 12 Maine communities with full-time fire chiefs. It was pointed out that Chief Petley is below the average salary by \$9,000. It is also important to note that Chief Petley not only holds the position as our Fire Chief, he is our Director of Emergency Medical Services, Emergency Management Director, and he works regular shifts with the other firefighters. With all of that in mind,



it was voted by consensus to recommend an increase in Chief Petley's salary of \$5,635 (\$5,000 increase in wages plus \$1.50 hourly rate increase and \$635 to cover benefit lines) and to increase hourly rates for all fulltime firefighters/EMS by \$1.50 per hour with a commitment of another \$1.50 per hour increase next year. The total recommendation for 2015/1016 is **\$258,004**.

Contract Highway Services

The majority of the members of the Budget Committee (4-1) recommend that all highway services be contracted for this fiscal year 2015/2016. The one no vote stated that the Budget Committee lacked sufficient information to judge whether or not it would or would not save the Town money, and furthermore, that there lacked sufficient time to get bids in and the ballots prepared by April 1st for a June vote by the voters.

It was then discussed that we would vote on a budget for the department for this year with a recommendation that the Board of Selectmen and the Town Manager start gathering information and bids this year so that when the Budget Committee meets next year it will have sufficient information to provide an informed decision to the Board of Selectmen and to the voters for fiscal year 2016/2017.

The budget was then voted for the fiscal year 2015/2016 and a budget of **\$382,732** was approved for recommendation to the Board of Selectmen.

Cemetery

The cemetery budget increased this year from \$14,102 to **\$21,321**, an increase of **\$4,199** due to the mowing contract, which had been approved by the Selectmen.

Inter-Governmental

SAD #49

Upon contacting Sue Lambert, Director of Business & Finance for SAD #49, Interim Town Manager Pamela Violette learned that numbers were being "crunched" over the next few weeks. Therefore, we have increased last year's figures by approximately 2% for a total of **\$1,939,900.00**. Obviously, **this figure will need to be monitored and adjusted as necessary** once the final figure is received.

County Tax

We have used last year's figures and increased it by approximately 2% as no figures were available to us at this time, nor would they be for some weeks; therefore the Budget Committee is recommending **\$207,940.00** be appropriated for County Tax. **This too will require monitoring and adjustment** by the Board of Selectmen when the figures are available.



First Park

The estimated municipal assessment is **\$17,549.38**. Actual assessments will be determined following the availability of municipal valuations in the spring of 2015.

LD 1

The proposed budget is **compliant** with the requirements of LD 1.

Mill Rate Calculation

It is estimated that a mill rate of **19.05** would support this recommended budget, which is 1.35 mills over the current 17.7 Mills.

See Appendix D

In summary this Budget Committee has submitted a budget it deems to be fair, reasonable, appropriate and **necessary** to continue to provide a level of services our citizens deserve. Any reduction in appropriations as recommended will result in a reduction to the level of services provided to our citizens.

Respectfully Submitted,

Judith Bean Irving, Chair
Clinton Budget Committee



TAX COLLECTOR'S REPORT

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

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

Two areas of motor vehicle registration that often times create confusion are the transfer of excise tax credit and the filing of an SR 22.

Transfer of excise tax is allowed by State Law only if you sell the vehicle, take the vehicle to a junkyard or transfer the vehicle to another party. If a resident retains a vehicle, he/she is not entitled to the excise tax credit.

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.

Respectfully submitted,

Pamela M. Violette
Tax Collector



UNPAID 2013, 2014 PROPERTY TAXES - MAY 1, 2015

Base amounts plus interest

NAME	2013	2014
Abbott, Raymond & Sylvia		\$ 384.38
Ames Mobile Home Sales		125.10
Ames, Nancy		320.92
Ames, Nancy		881.17
Ames, Nancy		357.18
Ames, Nancy		250.21
Ames, Nancy		371.69
Ames, Nancy		377.13
Ames, Nancy		210.32
Ames, Nancy		971.83
Ames, Nancy		179.49
Ames, Nancy		223.01
Ammerman, Holly		369.95
Anderson, George H		271.97
Anderson, Joshua		241.14
Archer, Robert	1,585.37	1,483.13
Bailey, Larry-Frappier, Tammie		54.39
Baird, Cathy B	228.65	166.80
Baird, James Lawrence & Cathy	729.09	654.54
Baker, Kevin	550.16	861.23
Bardwell, Christie M.		144.65
Barnes, Brooke & Cole Lucas	200.75	137.79
Bartley, Diana S.		255.65
Batchedler, Raymond & Linda	2,591.37	2,444.08
Beecher, Jane R.	1,161.62	1,069.74
Bellows, Richard Sr. & Dianna	3,195.05	3,051.46
Bernatchez, Glenn & Mary		1,528.45
Bickford, Ronald	3,233.21	3,094.98
Bickford, Ronald	570.97	500.42
Blaisdell, Roger & Luellen	1,782.04	1,651.75
Blanchard, Edward P		854.80
Bolduc, Paul & Nancy Bard		1,091.49
Booker, Chad		625.53
Booker, Sherwood & Laurie Jo		44.56
Booker, Sherwood & Laurie Jo		98.02
Booker, Wayne & Amber	531.85	
Booker, Wayne & Soucy, Amber		487.72
Bouchard, Alma	74.23	16.32
Boucher, Paul & Cheryl		1,586.48
Bourassa, Joseph		232.70
Bowring, Victoria & Priscilla	686.31	603.76
Brawn, Donna Brodeur	975.74	1,153.14
Brooks, Helen		592.89



NAME	2013	2014
Bulkley, Sara		478.52
Bulkley, Sara		499.02
Burbank, Jeremy & Lorelei		128.32
Butler, Lori		102.20
Buzzell, Richard & Laura		687.30
Cahill, Shawn	738.40	469.59
Campbell, Tenley		476.85
Cardenas, Jessica & Chris		173.42
Casey, James	282.60	219.39
Casey, James & Madeline	252.83	190.38
Casey, James & Madeline	604.35	719.81
Casey, Patrick		1,163.79
Caverly, Brian & Sally		435.75
Caverly Brothers		7,741.07
Caverly Brothers		1,711.82
Caverly Brothers		496.34
Caverly Brothers		1,046.16
Caverly Farm Holdings, LLC		233.47
Caverly Farm Holdings, LLC		395.65
Caverly Farm Holdings, LLC		128.32
Caverly Farms, LLC		117.63
Caverly Farms, LLC		114.06
Caverly Farms, LLC		115.84
Caverly, Francis		117.63
Caverly, Francis & Suzanne		913.38
Caverly Brothers		130.10
CEMEDO, LLC	473.07	819.52
CEMEDO, LLC	257.96	395.26
Chesley, Dana		1,628.76
CJK Realty Holdings, LLC		89.11
CJK Realty Holdings, LLC		120.29
CJK Realty Holdings, LLC		78.42
CJK Realty Holdings, LLC		1,031.01
Clark, Merl & Karen		174.66
Clement, Errol	622.11	543.93
Collins, Norman		5,470.15
Cook, Jimmy		328.81
Cook, Jimmy		6.23
Cormier, Ronald & Rita		351.74
Cote, Justin		155.93
Cote, Justin M		908.37
Courtney, Amos	648.50	971.83
Crocker, Adam & Sherry		123.61
Crommett, Irving & Richard		803.21
Crowell, Stanley & Jean		872.39
Crowley, Richard & Penelope		480.39



NAME	2013	2014
Curtis, Judy		92.47
Daya, Shantiann		621.99
Delpalma, Roland		241.14
Depalma, Roland		368.06
Deutsche Bank National Trust	534.67	458.72
Dixon, Delwin Lee		38.08
Dixon Hester, Heirs	198.88	137.79
Dixon, Shawn & Amy		95.79
Dorko, Robert & Jacqueline		1,234.73
Dostie, Stephen	5,214.53	5,013.25
Dostie, Stephen	468.63	400.70
Dostie, Stephen	478.85	404.32
Dostie, Stephen	457.48	389.82
Dostie, Stephen	23.26	3,399.59
Douglass, Tanya		374.71
Douglass, William	842.57	765.13
Douglass, William & Tonya	1,710.44	1,588.28
Dow, Mervin & Celia		4,442.12
Dunton, Brock		38.08
Dyer, Charles		71.75
Eaton, Tina	1,468.58	1,352.58
Elliott, Cheryl & Christopher		52.57
Elliott, Kayla		330.80
Elwell, Suzan	1,067.68	968.20
Engelhardt, Wayne L		338.62
Evergreen Terrace Manufactured		11,505.82
Farrell, Michael & Barbara		1,631.04
Farrington, Dale & Diana		638.92
Fecteau, Philip		319.20
Fernald, Michael & Diane	1,592.04	1,698.89
Fertig, Andrew		404.56
Fielder, Benjamin		169.99
Flood, Laura		1,208.57
Fox, Jeffery S		235.70
Gagnon, Carol		81.59
Genness, Alexander		312.58
Georw, Bruce & Leisa		641.04
Gifford, Eldred		1,437.80
Gilbert, Edward & Sheila	541.11	455.09
Gilbert, Edward & Sheila	424.90	351.75
Gilman, Sidney	309.56	239.33
Gilman, Sidney		241.14
Gilman, Sidney	304.92	239.33
Gordon, Bryan	3,833.16	3,638.91
Gower, Timothy, Jr.		10.88
Graham, Marie	543.06	471.41



NAME	2013	2014
Gray Capital Investments, LLC		245.05
Green Tree Servicing % Robert Williams		1,037.25
Greene, Mervin & Loretta		382.57
Gustafson, David & Naomi		528.42
Halliday, William & Donna		212.13
Halliday, William & Donna		293.72
Hanson, Jeffrey		1,146.74
Hanson, Nancy & Jeffrey		1,521.20
Hartley, Elvin, Merle & Kelly		2,642.20
Hopkins, Robert		77.19
Hubert, Kelly & LeFever, Eugene		2,468.09
Huchinson, Ruby		391.02
Ireland, Errol & Kathleen Lathe	1,217.43	1,100.56
Irish, Lewis & Florence		931.94
Johnson, Brent & Kimberly		1,368.90
Johnson, Brent & Kimberly		215.76
Johnson, John		1,494.00
Johnson, Robert Jr. & Gaetane		5,170.99
Johnson, Robert Jr. & Gaetane		1,894.71
Johnson, Robert Jr. & Gaetane		832.21
Johnson, Robert Jr. & Gaetane		257.46
Johnson, Robert Sr.	586.76	509.49
Johnson, Robert Sr.	275.16	212.13
Johnson, Robert Sr.	289.09	219.39
Jones, Mary		573.46
Keller, Dennis Tudeal, Darrell		195.55
Kelly, Michael & Gail	516.24	585.63
Kemezys, Harriet & Kestutis		326.15
Killam, Stephen & Robin	397.44	398.88
Kitchen, Lawrence		525.80
Kitchen, Lawrence, Karen & Warner Auge	1,027.68	931.94
Koeller, Jacquelyn	1,041.87	1,142.26
Kondaur Capital Corp	2,468.53	2,494.84
Krueger, Hans Jr.	64.93	7.25
Krueger, Hans Jr. & Henrietta	933.74	850.35
Labell, Paul Sr.		29.35
Lagasse Wallace (Heirs)		745.19
Lam, Jason & Sarah		2,226.92
Lam, Paula	719.79	632.77
Lancaster, Julianne & Robert	1,308.59	1,209.35
Lary, Bernard Richard		679.92
Lary Bernard Richard & Janet		3,220.08
Lary, Scott	312.32	235.70
Laverdiere, June		75.09
Lepoer, Peter, Sithra & Richard		219.28
Levasseur, Kelly J		2,658.02



NAME	2013	2014
Levasseur, Timothy & Deborah		1,214.28
Levesque, Randy M		2,835.44
Lewis, Debra		37.45
Linnell, Patrick & Bette-Jean	810.00	714.37
Littlefield, Amy	1,855.55	1,746.02
Long River, Inc	525.03	872.11
LOOKN4PROPERTIES INC		2,429.57
Lucas, Jeffrey		785.96
Lynch, David & Jayne		2,500.28
Maietta, Brenda	58.86	308.23
Manzer, Dean A.		73.96
Marquis, Russell Jr.	3,451.78	3,285.35
Marshall, Bette	2,274.15	2,331.66
Martin, Louis Heirs		821.34
Martin, Stephen		3,131.24
Martin, Stephen		349.93
Martin, Stephen		253.84
Matton, Joseph & Sonja		366.24
Matton, Sonja		284.66
Matton, Sonja		281.04
Matton, Sonja		281.04
Matton, Sonja		281.04
Matton, Sonja		281.04
McAllister, April	2,236.98	2,581.87
McAllister, April		596.51
McAllister, Lisa	180.88	502.23
McAllister, Roger Jr.	1,216.99	1,129.57
McCarthy, Abrose Jr.	299.34	235.70
McCarthy, Michael Sr. & Anne		378.72
McDougal, Sandra		433.33
McKeage, David		416.99
McKenney, Patricia	2,979.66	2,841.14
McVay, Mitchell & Proctor, Michelle		407.95
Michaud, Russell A		892.89
Mid Maine Investments, LLC		5,212.70
Mildred Snowman Company	1,051.85	1,133.20
Miller, Birttany		89.02
Morin, Jai	1,107.67	1,004.47
Morrisette, David		616.46
Morrisette, David		734.31
Morrissey, Fedora	3,277.85	3,138.50
Muccino, Mark		270.00
Mullen, Kathleen O		897.34
Murray Beverly Heirs	920.54	824.97
Myers, Mark & Vicki		711.11
Myers, Mark & Vicki		422.39



NAME	2013	2014
Nadeau, Thomas & Heather		1,181.61
Norris, Kevin L		250.21
Nutting, Chester		832.30
Nutting, Chester & Pricilla		1,453.40
Olsen, Christopher & Dawn Wing	1,198.83	1,106.00
Ouellete, Daron G		135.45
Ouellete, Daron G		706.56
Ouillette, Stephen		135.75
Owens, John		837.84
Owner Unknown		221.20
Page, Kianna & Nobert	486.18	647.28
Page, Lucille - Heirs of		246.43
Palmer, Ellsworth	282.60	219.39
Palmer, Ellsworth	323.52	259.27
Paradis, Kelly		607.40
Paradis, Scott		473.17
Parsons, Randal & Parsons, Richard		70.71
Patterson, Diana E	1,485.34	1,385.22
Peavey, Dana & Darlene	335.26	616.46
Pelletier, Richard & Donna		1,256.48
Perkins, Bruce & Bonnie		678.76
Perkins, G Scott		1,533.89
Perry, Julia L		5.44
Polley, Roger		603.28
Poulin, Len	267.72	204.88
Poulin, Leonard	218.40	150.49
Poulin, Leonard	197.02	135.99
Poulin, Leonard	602.59	531.24
Poulin, Leonard, Jr	690.03	614.64
Poulin, Ronald & Tina		1,086.05
Prescott, Sherry & Francis	665.84	592.89
Prescott, Sherry & Francis	422.13	355.37
Rasco, Ivy	1,415.54	1,300.00
Raymond, Christina		314.56
Rediker, Jeffrey J		2,023.43
Reed, Richard	194.17	103.35
Reynolds, Cheryl & Sanford	436.75	725.24
Reynolds, Cheryl & Sanford	303.91	469.59
Rice, Anthony		1,179.81
Richardson, Stephen		2,273.64
Robbins, Cleo		739.11
Robbins, Kirby & Roseanne	553.85	670.85
Robinson, Tim		306.41
Roderick, Grace		100.69
Roderick, Grace		324.36
Roderick, Grace		914.79



NAME	2013	2014
Roderick, Grace		957.94
Roderick, Grace		954.37
Roderick, Grace		945.46
Roderick, Grace		952.59
Roderick, Grace		947.25
Roderick, Grace		1,034.57
Roderick, Grace		316.34
Roderick, Grace		1,535.38
Roderick, Grace		405.45
Roderick, Grace		695.21
Roderick, Pauline		71.29
Rolleston, John & George		1,397.91
Rose, Charlie & Jamie Ficalora	502.12	433.33
Ross, David Lee	159.18	188.57
Rowe, Jeremy & Tina	481.61	400.70
Rowe, Jessie		589.91
Rowell, Earnie & Jean		827.55
S & L Thibodeua Enterprises, LLC		1,128.15
Sanders, Donald	1,194.86	2,137.65
Schifino, Gerald S	683.85	1,450.49
Shannon, Ronald		661.00
Shaw, Earl Heirs		71.92
Shue, Elizabeth J		203.06
Simonson, Elizabeth	1,166.29	1,080.61
Simonson, Elizabeth	3,290.88	3,151.19
Sirois, Joshua		1,046.17
Skou F.H. Curtis & Vonnice Jean		433.97
Smith, Mark	215.36	154.12
Sordillo, Benjamin & Dianne		1,117.45
Spencer, Vicki-Jo	2,244.38	2,103.21
Spencer, Vicki-Jo	85.39	27.20
Stanhope, Cheryl		327.73
Starbird, David		1,477.69
Stewart, Gerald		212.97
Stinson, Harold & Jane		21.75
Stokes, Green, Sandra & Ronald		679.92
Sturtevant, Richard		268.34
Sullivan, Kevin		65.94
Swafford, Billy Jack & Door, Denzie		558.44
Sweet, Ricky Sr.	741.73	881.17
Tardiff, Derek, Joseph Anthony		239.33
Testa, David & Natasha		572.82
The Lundbeck Revocable Trust		1,745.58
Theriault, Steven		190.08
Thompson, John & Michele	1,518.82	1,403.35
Tolman, Lavada Heirs	1,169.07	1,076.99



NAME	2013	2014
Towers, Edward & Phyllis		305.65
Trask, Meredith		948.14
Trask, Meredith		931.21
Trecartin, Alfred H, Jr		9.46
Trott, Joyce		2,023.43
Trott, Joyce		52.58
True, Stephen & Adriane		1,486.37
Turcotte, James & Rebecca		77.96
Turcotte, James & Rebecca		407.95
Vigue, Dana D.		621.83
Vintinner, Darryl, Sr.		1,209.04
Walsh, Lawrence		387.48
Walston, Raymond & Donna		166.63
Walston, Raymond & Donna		101.59
Warren, Candace Labelle Life Estate		572.09
Warren, Lois Ann		317.17
Washburn, Scott & Gail		1,177.15
Waterville Oaks, LLC	3,607.20	3,463.04
Watson, Julie Ann	935.60	855.78
Webber, Keith D	159.86	88.84
Webber, Laurie A		1,448.95
Weiss, Stephen A		1,014.08
Wells Fargo Bank		858.13
Wells, James	178.42	117.86
Wells, James	118.88	59.83
Wells, James	100.28	41.70
Wells, James	278.87	215.76
Wells, James	96.56	38.08
Wells, James W, Jr	1,307.69	1,203.91
Wells, James, Jr & Hendeson, Ray	1,371.85	1,274.62
White, Robert III & Amelia	700.23	607.40
Whitish, Benjamin		112.28
Whitish, Cheryl	249.11	186.75
Willette, Richard Jr. & Rose		3,570.01
Williams, Jeffrey E	290.71	226.64
Williams, Jordan & Barbara		551.19
Williams, Jordan & Barbara		1,000.83
Williams, Jordan & Barbara		47.14
Williams, Jordan & Barbara		609.20
Williams, Jordan & Barbara		3,463.04
Williamson, Dana & Theresa		1,159.26
Wilson, Scott L & Melissa		654.39
Windy Acres Farm, LLC		1,325.39
Windy Acres Farm, LLC		578.43
Windy Acres Farm, LLC		203.06
Wishart, Vanessa	1,018.93	1,932.77

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 9, 2015**

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 9th day of June, AD 2015 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 **\$265,232** for the Administration Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 4: To see if the Town will vote to raise and appropriate the sum of **\$15,448** 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 **\$41,358** for the Assessor Agent, Code Enforcement, Building Inspector, Plumbing Inspector, Health Officer Account.

Selectmen Recommend: Yes

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 9, 2015**

Budget Committee: \$37,480
(Does not include Flex Time)

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

Article 6: To see if the Town will vote to raise and appropriate the sum of **\$26,916** 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 **\$385,366** 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 **\$241,673** for the Police Department Account.

Selectmen Recommend: Yes

Budget Committee Recommend: \$258,004

**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 **\$17,417** for E-911 Fire / Police Dispatch Services.

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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 **\$13,000** for the Animal Control Account.

Recommend: Selectmen Yes

(Increased travel for transportation of animals to the shelter)

Budget Committee: \$10,557

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

Article 11: To see if the Town will vote to raise and appropriate the sum of **\$386,293** for the Highway Department Account.

Selectmen Recommend: Yes

Budget Committee Recommended: \$382,732

**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 **\$366,239** 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.*

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Article 13: To see if the Town will vote to raise and appropriate the sum of **\$62,373** 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 **\$225,723** for the Debt Service Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the second of four payments for the police cruiser lease (\$7,661) and fourth of ten payments for the fire truck lease (\$27,742) and second of nine for the road bond (190,320)*

Article 16: To see if the Town will vote to raise and appropriate the sum of **\$ 72,026** 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.

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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 \$**12,385** 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 \$ **21,326** 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

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 9, 2015**

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

Article 22: To see if the Town will vote to authorize expenditures from the overlay fund for general account transfers under the Town Charter section 5.06(d) and for payments of the Town's employee separation liabilities (accrued benefits) and property tax abatements.

Selectmen Recommend: Yes

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

Selectmen and Budget Committee Recommend: Yes

Article 24: To see if the Town will vote to collect and expend the sum of \$ **1,163,067** 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 \$1,430,990.*

Article 25: To see if the Town will vote to charge **7.00%** interest on unpaid taxes after October 1, 2015 for the first half of the property taxes that are due and payable, and interest on unpaid taxes after April 1, 2016 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 26: : 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.

**TOWN MEETING WARRANT
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Tuesday, June 9, 2015**

Selectmen Recommend: Yes

Article 27: 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 28: To see if the Town will vote to transfer the sum of **\$45,000** from the Undesignated Fund Balance for the Ambulance Remount to the Fire Department Capital Reserve Equipment Account.

Selectmen and Budget Committee Recommend: Yes

Article 29: To see if the Town will vote to transfer the sum of **\$3,100** from the Undesignated Fund Balance to the Town Hall Capital Reserve Account for one heat pump to be installed in the Municipal Building lobby.

Selectmen and Budget Committee Recommend: Yes

Article 30: To see if the Town will vote to transfer the sum of **\$6,200** from the Undesignated Fund Balance to the Town Hall Capital Reserve Account for carpeting in the Town Hall.

Selectmen and Budget Committee Recommend: Yes

Article 31: To see if the Town will vote to transfer the sum of **\$9,000** from the Undesignated Fund Balance to the Fire Department Capital Reserve Equipment Account for the purchase of 5 sets of turnout gear (protective coats/pants) for the Fire Department.

Selectmen and Budget Committee Recommend: Yes

Article 32: To see if the Town will vote to transfer the sum of **\$3,000** from the Undesignated Fund Balance to the Transfer Station Capital Reserve Account to replace one of the retaining walls at the Transfer Station.

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 9, 2015**

Selectmen and Budget Committee Recommend: Yes

Article 33: To see if the Town will vote to transfer the sum of **\$2,800** from the Undesignated Fund Balance to the Police Department Capital Reserve Account for the purchase of copy/fax/scanner machine.

Selectmen and Budget Committee Recommend: Yes

Article 34: To see if the Town is interested in studying whether it is more cost effective to contract out the entire Highway Department beginning with fiscal year 2016/2017.

Given under our hands this 15th day of April, 2015

Jeffrey Towne, Chairman

Geraldine Dixon

Edward Blanchard

Randy Clark

Ronnie Irving



NAME	2013	2014
Witham, Lorenzo Jr	1,487.19	1,385.22
Wolfe, Anthony L		110.60
Woodbury, Albert		977.26
Woodbury, Albert		1,267.36
York, James Jr.		476.85
Total:	\$ 110,831.85	\$ 319,232.95

UNPAID PERSONAL PROPERTY TAXES - MAY 1, 2015

Name	2013	2014
Canteen Service Company		\$ 387.57
Caverly Farms, LLC		3,560.37
Collins, Norman	\$ 353.60	338.67
Duprey, Leo	8.50	9.14
Farm Credit Leasing		16.14
Lucas, Jeff		5.88
Thomson Reuters		11.36
Williams, Jordan & Barbara	85.00	90.55
Total:	\$ 447.10	\$ 4,419.68

Tax Collector's Summary for FY 2013/2014	
Total 2014 Real Estate Tax	\$ 319,232.95
Total 2014 Personal Property Tax	4,419.68
Total 2014 Tax Uncollected	\$ 323,652.63
2014 Tax Commitment	\$ 2,944,456.95
% Tax Uncollected	11%



Clinton Budget Summary For FY 2014/2015		
		BOARD of
		SELECTMEN
		Recommend
Warrant	BUDGET	FY 14/15
Article	DEPARTMENT	BUDGET
3	01 Administration	\$ 247,960
4	02 Town Hall	\$ 16,325
5	08 Assessing/Code Enforce	\$ 41,025
6	17 General Assistance	\$ 24,703
7	04 Fire Department	\$ 355,382
8	06 Police Department	\$ 233,151
9	18 E-911 Fire/Police Dispatc	\$ 17,210
10	14 Animal Control	\$ 10,514
11	07 Highway Department	\$ 380,412
12	11 Transfer Station	\$ 378,548
13	10 Library	\$ 60,693
14	27 Street Lights	\$ 17,000
15	13 Debt Services	\$ 237,884
16	19 Insurance	\$ 65,000
17	09 Planning Board/ Appeals	\$ 700
18	12 Non-Profit Organizations	\$ 20,546
19	16 Recreation	\$ 13,885
20	20 Cemeteries	\$ 17,127
21	21 Elections	\$ 11,033
Tax assessment	22 Inter-Governmental	\$ 2,033,549
Tax assessment	99 Abatements/Overlay	\$ 20,000
	TOTAL	\$ 4,202,647



Article 3.		BUDGET COMMITTEE				Board of Selectmen
	ADMINISTRATION	APPROVED	EPT REQUEST	TOWN MGR	RECOMMENDED	Recommended
ACCOUNT #		2014 / 2015	2015-2016	2015-2016	2015/2016	2015/2016
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-001-01	Full Time	\$ 63,823	\$ 64,462	\$ 67,975	\$ 67,975	\$ 67,975
01-001-02	Part Time	\$ 16,623	\$ 16,790	\$ 17,940	\$ 17,940	\$ 17,940
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	\$ 41,410	\$ 41,410	\$ 41,410	\$ 41,410
01-001-09	Audit	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01-001-25	Social Security Match	\$ 8,137	\$ 8,219	\$ 8,502	\$ 8,502	\$ 8,502
01-001-26	Medicare Match	\$ 1,903	\$ 1,923	\$ 1,988	\$ 1,988	\$ 1,988
01-001-27	Simple IRA Match	\$ 3,331	\$ 3,331	\$ 3,281	\$ 3,281	\$ 3,281
01-001-28	Disability	\$ 2,109	\$ 2,503	\$ 2,625	\$ 2,625	\$ 2,625
01-001-29	Health Insurance	\$ 30,414	\$ 30,711	\$ 32,543	\$ 32,543	\$ 32,543
01-001-30	Bookkeeping	\$ 1,920	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-002-01	Telephone	\$ 5,200	\$ 6,228	\$ 6,228	\$ 6,228	\$ 6,228
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	\$ 7,600	\$ 7,600
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	\$ 500	\$ 1,340	\$ 1,340	\$ 1,340	\$ 1,340
01-003-01	TRIO Accounting Sys	\$ 9,200	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500
01-003-04	Tax Mailer/Checks	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01-003-08	Web Site/ Cable Access	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
01-004-03	Registry of Deeds	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
01-006-01	Legal Services	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
01-020-01	Computers / Printers	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	TOTAL	\$ 247,960	\$ 258,217	\$ 265,132	\$ 265,232	\$ 265,232

Article 4.		DEPART		Budget Comm.	Board of Selectmen
	TOWN HALL	APPROVED	REQUEST	RECOMMENDED	Recommended
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2015/2016
		BUDGET	BUDGET	BUDGET	BUDGET
02-001-02	Part-time	\$ 2,122	\$ 2,144	\$ 2,144	\$ 2,144
02-001-25	Social Security	\$ 132	\$ 133	\$ 133	\$ 133
02-001-26	Medicare	\$ 31	\$ 31	\$ 31	\$ 31
02-002-02	Heating Fuel	\$ 4,550	\$ 4,550	\$ 4,550	\$ 4,550
02-002-03	Electric	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
02-002-16	Other Equipment	\$ 500	\$ 500	\$ 500	\$ 500
02-005-02	Water & Sewer	\$ 990	\$ 990	\$ 990	\$ 990
02-002-44	Security System	\$ 500	\$ 500	\$ 500	\$ 500
02-002-15	Cleaning Supplies	\$ 500	\$ 500	\$ 500	\$ 500
02-007-08	Maintenance & Repair	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
02-006-09	Mowing	\$ 1,500	\$ 600	\$ 600	\$ 600
	TOTAL	\$ 16,325	\$ 15,448	\$ 15,448	\$ 15,448



	Article 5.	DEPT HEAD	DEPT HEAD	Budget Committee	Board of Selectmen
	ASSESSING/CODES/HEALTH/	APPROVED	REQUEST	Recommended	Recommended
ACCOUNT #	E-911 Officer	2014 / 2015	2015/2016	2015/2016	2015/2016
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
08-001-01	Salary	\$ 30,909	\$ 31,219	\$ 31,219	\$ 31,219
08-001-02	Part Time	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
08-001-03	Flex Time 160 hrs/	\$ 3,878	\$ 3,878		\$ 3,878
08-001-25	Soc Sec Match	\$ 2,219	\$ 2,238	\$ 2,238	\$ 2,238
08-001-26	Medicare Match	\$ 519	\$ 523	\$ 523	\$ 523
08-002-08	Supplies	\$ 500	\$ 500	\$ 500	\$ 500
08-002-12	Travel	\$ 500	\$ 500	\$ 500	\$ 500
08-002-13	Training	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
08-006-10	Tax Maps	\$ 500	\$ 500	\$ 500	\$ 500
	TOTAL	\$ 41,025	\$ 41,358	\$ 37,480	\$ 41,358

	Article 6.	DEPT HEAD	Town Manager	BUDGET	Board of Selectmen
			DEPT	COMMITTEE	Recommended
	GENERAL ASSISTANCE	REQUESTED	REQUESTED	RECOMMENDED	2015/2016
ACCOUNT #		2014 / 2015	2015/2016	2015/1016	<u>BUDGET</u>
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
17-001-20	Administrator	\$ 1,164	\$ 1,176	\$ 1,176	\$ 1,176
17-001-25	Social Security Match	\$ 72	\$ 73	\$ 73	\$ 73
17-001-26	Medicare Match	\$ 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
17-011-03	Electricity	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
17-011-04	Rent	\$ 9,500	\$ 11,500	\$ 11,500	\$ 11,500
17-011-05	Food/Personal Hygiene	\$ 600	\$ 800	\$ 800	\$ 800
17-011-06	Burial	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
17-011-13	Training	\$ 300	\$ 300	\$ 300	\$ 300
	TOTAL	\$ 24,703	\$ 26,916	\$ 26,916	\$ 26,916



	Article 7		DEPT HEAD	Budget Committee		Selectmen
	FIRE/EMS DEPARTMENT	APPROVED	REQUEST	Town Mgr	Recommended	Recommended
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2015/2016	2015/2016
		<u>BUDGET</u>	<u>BUDGET</u>		<u>BUDGET</u>	<u>BUDGET</u>
04-001-01	Full Time/Officer Wages	\$ 143,344	\$ 144,777	\$ 157,704	\$ 162,704	\$ 162,704
04-001-02	Call Wages/Officer Wages	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
04-001-25	Social Security Match	\$ 11,452	\$ 11,643	\$ 12,543	\$ 12,853	\$ 12,853
04-001-26	Medicare Match	\$ 2,677	\$ 2,723	\$ 2,934	\$ 3,006	\$ 3,006
04-001-27	Simple IRA Match	\$ 4,300	\$ 4,344	\$ 4,732	\$ 4,883	\$ 4,883
04-001-28	Disability	\$ 2,724	\$ 2,954	\$ 3,218	\$ 3,320	\$ 3,320
04-001-29	Health Insurance	\$ 40,552	\$ 43,391	\$ 43,391	\$ 43,391	\$ 43,391
04-001-11	Vacation Coverage	\$ 6,420	\$ 7,424	\$ 7,913	\$ 7,913	\$ 7,913
04-001-17	Training Wages	\$ 4,000	\$ 4,100	\$ 4,300	\$ 4,300	\$ 4,300
04-001-18	Holiday Pay	\$ 3,943	\$ 3,984	\$ 4,376	\$ 4,376	\$ 4,376
04-001-22	Sick Time Coverage	\$ 2,000	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
04-002-01	Telephone	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
04-002-02	Heating Fuel	\$ 7,050	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
04-002-03	Electricity	\$ 3,200	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
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	\$ 4,000	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
04-002-19	Diesel/Gas	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600
04-002-20	Uniform Allowance	\$ 1,200	\$ 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	\$ 3,600	\$ 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	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
04-007-03	Vehicle Maint./Supply	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	TOTAL	\$ 355,382	\$ 363,460	\$ 379,731	\$ 385,366	\$ 385,366



	Artilece 8.		DEPT HEAD		Budget Committee	Board of Selectmen
	POLICE DEPARTMENT	APPROVED	REQUEST	Town Mgr	Recommend	Recommended
ACCOUNT #		2014/2015	2015-2016	2015/2016	2015/2016	2015/2016
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
06-001-01	Full Time	\$ 110,623	\$ 119,764	\$ 120,016	\$ 120,016	\$ 111,729
06-001-02	Part Time	\$ 19,468	\$ 23,660	\$ 23,660	\$ 23,660	\$ 19,663
06-001-19	Resource Officer	\$ 3,680				\$ -
	Holiday		\$ 5,964	\$ 5,964	\$ 5,964	\$ 3,152
06-001-03	Overtime	\$ 7,055	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
06-001-25	Social Security Match	\$8,733	\$9,758	\$9,774	\$9,774	\$ 8,838
06-001-26	Medicare Match	\$ 2,235	\$ 2,282	\$ 2,283	\$ 2,283	\$ 2,067
06-001-27	Simple IRA Match	\$ 3,319	\$ 3,593	\$ 3,600	\$ 3,600	\$ 3,686
06-001-28	Disability	\$ 2,102	\$ 1,410	\$ 2,448	\$ 2,448	\$ 2,279
06-001-29	Health Insurance	\$ 30,414	\$ 31,750	\$ 32,554	\$ 32,554	\$ 32,554
06-002-01	Telephone	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080
06-002-04	Printing	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
06-002-06	Ads & Notices	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
06-002-07	Dues	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425
06-002-12	Travel			\$ 2,300	\$ 2,300	\$ 2,300
06-002-13	Training	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
06-002-16	Equipment/Radio	\$ 4,717	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
06-002-19	Fuel	\$ 14,000	\$ 15,000	\$ 11,500	\$ 11,500	\$ 11,500
06-002-20	Clothing	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
06-002-26	Employee Testing	\$ 500	\$ 800	\$ 800	\$ 800	\$ 800
	Misc Supplies					
06-002-51	Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
06-003-01	Software Contract	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,700
06-003-08	Air cards	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
06-007-02	Equip. Maint	\$ 2,500	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
06-007-03	Vehicle Maint.	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
	TOTAL	\$ 233,151	\$ 257,086	\$ 258,004	\$ 258,004	\$ 241,673

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	Article 9.		DEPT HEAD	Budget Committee	Selectmen
	E-911 FIRE / POLICE DISPATCH	APPROVED	REQUESTED	Recommended	Recommend
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2015/2016
		BUDGET	BUDGET	BUDGET	BUDGET
18-006-11	Waterville Dispatch Fee	\$ 12,000	\$ 12,600	\$ 12,600	\$ 12,600
18-006-12	Somerset County PSAP Fee	\$ 4,360	\$ 4,567	\$ 4,567	\$ 4,567
18-006-13	Police/ Fire Repeater Rental Fee	\$ 250	\$ 250	\$ 250	\$ 250
	TOTAL	\$ 16,610	\$ 17,417	\$ 17,417	\$ 17,417



Article 10.			DEPT HEAD	Budget Committee	Selectmen
		APPROVED	REQUEST	Recommended	Recommended
ANIMAL CONTROL		2014 / 2015	2015/2016	2015/2016	2015/2016
ACCOUNT #		BUDGET	BUDGET	BUDGET	BUDGET
14-001-02	Part Time	\$ 4,099	\$ 4,140	\$ 4,140	\$ 4,140
14-001-25	Social Security Match	\$ 255	\$ 257	\$ 257	\$ 257
14-001-26	Medicare Match	\$ 60	\$ 60	\$ 60	\$ 60
14-002-08	Supplies	\$ 250	\$ 250	\$ 250	\$ 250
14-002-12	Travel	\$ 750	\$ 750	\$ 750	\$ 3,193
14-002-13	Training	\$ 100	\$ 100	\$ 100	\$ 100
14-009-01	Humane Society	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	TOTAL	\$ 10,514	\$ 10,557	\$ 10,557	\$ 13,000

	Article 11.		DEPT	TOWN MGR	Budget Committee	Board of Selectmen
	HIGHWAY DEPARTMENT	APPROVED	REQUEST		Recommended	Recommended
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2015/2016	2015/2016
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
07-001-01	Full Time	\$ 33,675	\$ 34,012	\$ 36,796	\$ 34,012	\$ 36,796
07-001-02	Part Time	\$ 11,968	\$ 12,088	\$ 12,480	\$ 12,088	\$ 12,480
07-001-03	Overtime	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
07-001-25	Social Security Match	\$ 3,078	\$ 3,106	\$ 3,303	\$ 3,106	\$ 3,303
07-001-26	Medicare Match	\$ 720	\$ 726	\$ 773	\$ 726	\$ 773
07-001-27	Simple IRA Match	\$ 1,130	\$ 1,140	\$ 1,224	\$ 1,140	\$ 1,224
07-001-28	Disability	\$ 716	\$ 775	\$ 832	\$ 775	\$ 832
07-001-29	Health Insurance	\$ 10,138	\$ 10,848	\$ 10,848	\$ 10,848	\$ 10,848
07-002-01	Telephone	\$ 816	\$ 816	\$ 816	\$ 816	\$ 816
07-002-13	Training	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110
07-002-19	Fuel Oil/Grease/Hydrol	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
07-002-20	Uniforms	\$ 250	\$ 300	\$ 300	\$ 300	\$ 300
07-002-22	Hand Tools	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
07-002-27	Safety Equipment	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
07-002-32	Electric,Sand/Salt Shed	\$ 1,480	\$ 1,480	\$ 1,480	\$ 1,480	\$ 1,480
07-002-36	Rent/Hire/Lease	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
07-002-37	Misc. Supplies	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
07-006-02	Sweeping	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
07-006-03	Sidewalks	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
07-006-04	Grading	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
07-007-01	Building Maint	\$ 640	\$ 640	\$ 640	\$ 640	\$ 640
07-007-02	Equip. Repairs	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
07-008-01	Culverts	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
07-008-02	Cold Patch	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
07-008-03	Crosswalk Striping	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
07-008-04	Road Signs	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
07-008-05	Calcium	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
07-008-06	Gravel	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
07-008-07	Snowplow Contract	\$ 196,691	\$ 196,691	\$ 196,691	\$ 196,691	\$ 196,691
07-008-08	Salt	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
07-008-10	Brush/Limb Removal	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
07-008-11	Ditching	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
07-008-12	Driveways	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
	TOTAL	\$ 380,412	\$ 382,732	\$ 386,293	\$ 382,732	\$ 386,293



			DEPT	TOWN MGR	Budget Committee	Board of Selectmen
	Article 12.	APPROVED	REQUEST		Recommended	Recommended
	TRANSFER STATION	2014 / 2015	2015/2016	2015/2016	2015/2016	2015/2016
ACCOUNT #		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
11-001-01	Full Time	\$ 62,612	\$ 63,000	\$ 64,440	\$ 64,440	\$ 64,460
11-001-02	Part Time	\$ 16,903	\$ 12,500	\$ 13,350	\$ 13,350	\$ 6,630
11-001-03	Overtime	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
11-001-25	Social Security Match	\$ 4,992	\$ 4,582	\$ 4,885	\$ 4,885	\$ 4,470
11-001-26	Medicare Match	\$ 1,167	\$ 1,100	\$ 1,143	\$ 1,143	\$ 1,045
11-001-28	Disability	\$ 1,189	\$ 2,300	\$ 1,993	\$ 1,993	\$ 1,315
11-001-29	Health Insurance	\$ 20,760	\$ 22,978	\$ 21,969	\$ 21,969	\$ 21,969
11-002-02	Heat	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
11-002-03	Electricity	\$ 4,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
11-002-01	Telephone/ Internet	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
11-002-06	Advertising/Notices	\$ 200	\$ 300	\$ 300	\$ 300	\$ 300
11-002-07	Dues	\$ 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	\$ 200	\$ 200	\$ 200	\$ 200
11-002-19	Fuel	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
11-002-20	Uniforms	\$ 625	\$ 500	\$ 500	\$ 500	\$ 500
11-002-22	Tools	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
11-002-23	Baler Wire	\$ -				
11-002-24	Plastic Bags	\$ 200				
11-002-27	Safety Equipment	\$ 550	\$ 500	\$ 500	\$ 500	\$ 500
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	\$ 300	\$ 150	\$ 150	\$ 150	\$ 150
11-002-42	Hazardous Waste Removal	\$ 2,500				
11-002-50	Scales	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
11-002-52	Freon Removal	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
11-002-54	E-waste	\$ 500	\$ 300	\$ 300	\$ 300	\$ 300
11-002-55	MRC GAT Fees	\$ 3,200	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
11-006-06	Hauling	\$ 39,000	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000
11-006-07	Tipping	\$ 185,650	\$ 168,000	\$ 168,000	\$ 168,000	\$ 168,000
11-007-01	Building/Grounds	\$ 800	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
11-007-02	Equipment Maint.	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
	TOTAL	\$ 378,548	\$ 372,810	\$ 374,130	\$ 374,130	\$ 366,239



	Article 13.	DEPT HEAD	DEPT HEAD	TOWN MGR	Budget Committee	Board of Selectmen
	LIBRARY	APPROVED	REQUEST		Recommended	Recommended
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2015/2016	2015/2016
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
10-001-02	Part Time	\$ 37,580	\$ 37,996	\$ 39,195	\$ 39,195	\$ 39,195
10-001-31	Building Custodian	\$ 500	\$ 505	\$ 505	\$ 505	\$ 505
10-001-25	Social Security Match	\$ 2,361	\$ 2,507	\$ 2,462	\$ 2,462	\$ 2,462
10-001-26	Medicare Match	\$ 556	\$ 564	\$ 576	\$ 576	\$ 576
10-002-01	Telephone	\$ 516	\$ 550	\$ 550	\$ 550	\$ 550
10-002-02	Heat	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800
10-002-03	Electricity	\$ 1,200	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
10-002-05	Postage	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
10-002-07	Dues	\$ 415	\$ 415	\$ 415	\$ 415	\$ 415
10-002-08	Office Supplies	\$ 1,100	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
10-002-10	Copier	\$ 350	\$ 300	\$ 300	\$ 300	\$ 300
10-002-12	Travel	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
10-002-13	Training	\$ 100	\$ 150	\$ 150	\$ 150	\$ 150
10-002-15	Cleaning Supplies	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
10-002-38	Books	\$ 5,000	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200
10-002-39	Magazines	\$ 240	\$ 220	\$ 220	\$ 220	\$ 220
10-002-65	Child/Adult Program	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
10-003-04	Computer Supplies	\$ 1,175	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
10-005-02	Water & Sewer	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
10-006-09	Mowing	\$ 800	\$ 200	\$ 200	\$ 200	\$ 200
10-002-44	Fire/ Security Alarm	\$ 500	\$ 400	\$ 400	\$ 400	\$ 400
10-007-01	Building/Grounds	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
	TOTAL	\$ 60,693	\$ 61,207	\$ 62,373	\$ 62,373	\$ 62,373

	Article 14.		DEPT HEAD	Budget Committee	Board of Selectmen
	STREET LIGHTS	APPROVED	REQUESTED	Recommended	Recommended
ACCOUNT		2014 / 2015	2015-2016	2015/2016	2015/2016
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
27-005-04	Street Lights	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
	107 each				
	TOTAL	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000

			DEPT HEAD	Town Mgr	BUDGET	Board of Selectmen
	Article 15.	APPROVED	REQUEST		COMMITTEE	Recommended
	DEBT SERVICE	2014 / 2015	2015/2016		2015/2016	2015/2016
ACCOUNT #		<u>BUDGET</u>	<u>APPROVED</u>		<u>BUDGET</u>	<u>BUDGET</u>
13-010-08	Fire Dept. Bank Note	\$ -	\$ -			
13-010-09	Fire Dept. Interest	\$ -	\$ -			
13-010-11	Police Cruiser Lease (2 of 4)	\$ 10,142	\$ 7,661	\$ 7,661	\$ 7,661	\$ 7,661
13-010-12	Fire Truck Lease (5 of 10)	\$ 27,742	\$ 27,742	\$ 27,742	\$ 27,742	\$ 27,742
13-010-04	Road Bond (2 of 9)	\$ 200,000	\$ 190,320	\$ 190,320	\$ 190,320	\$ 190,320
	TOTAL	\$ 237,884	\$ 225,723	\$ 225,723	\$ 225,723	\$ 225,723



			DEPT HEAD	Budget Committee	Board of Selectmen
	Article 16.	APPROVED	REQUESTED	Recommended	Recommended
	INSURANCES	2014 / 2015	2015/2016	2015/2016	2015/2016
ACCOUNT #		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
19-012-01	Workers Comp	\$ 22,000	\$ 26,000	\$ 26,000	\$ 26,000
19-012-02	Personal Liability	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
19-012-03	Unemployment	\$ 7,000	\$ 10,026	\$ 10,026	\$ 10,026
19-012-04	Vehicles	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
19-012-05	Insurance Deductible	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
19-012-06	Liability	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
	TOTAL	\$ 65,000	\$ 72,026	\$ 72,026	\$ 72,026

			DEPT HEAD	Budget Committee	Board of Selectmen
	Article 17.	APPROVED	REQUEST	Recommended	Recommended
	PLAN/APPEAL	2014 / 2015	2015/2016	2015/2016	2015/2016
ACCOUNT #		<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	Budget Committee	Board of Selectmen
		APPROVED	REQUEST	Recommended	Recommended
NON-PROFIT		2014/ 2015	2015/2016	2014/ 2015	2014/ 2015
ACCOUNT #		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
12-009-03	KVCOG Membership	\$ -	\$ -	\$ -	\$ -
12-009-04	Family Violence	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060
12-009-05	Legion 186	\$ 225	\$ 225	\$ 225	\$ 225
12-009-07	KVCAP Head Start	\$ 500	\$ 500	\$ 500	\$ 500
12-009-09	Spectrum Generations	\$ 1,886	\$ 1,886	\$ 1,886	\$ 1,886
12-009-12	Food Bank	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
12-009-13	Hospice	\$ 500	\$ 500	\$ 500	\$ 500
12-009-14	Police Athletic League(PAL)	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
12-009-26	KVCAP Transit	\$ 525	\$ 525	\$ 525	\$ 525
12-009-31	Snowmobile Club	\$ 850	\$ 850	\$ 850	\$ 850
	TOTAL	\$ 20,546	\$ 20,546	\$ 20,546	\$ 20,546



			DEPT HEAD	Budget Committee	Board of Selectmen
	Article 19.	APPROVED	Recommended	Recommended	Recommended
	RECREATION	2014 / 2015	2015/2016	2015/2016	2015/2016
Account #		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
16-002-03	Mill Site Electricity	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
16-007-01	Building/Grounds	\$ -	\$ -	\$ -	\$ -
16-006-09	Mowing	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
16-007-08	Maintenance & Repa	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
16-007-09	Portable Toilets	\$ 1,785	\$ 1,785	\$ 1,785	\$ 1,785
16-009-23	Recreation Programs	\$ 2,000	\$ 2,000	\$ 500	\$ 500
	TOTAL	\$ 13,885	\$ 13,885	\$ 12,385	\$ 12,385

	Article 20.		DEPT HEAD	Budget Committee	Board of Selectmen
	CEMETERY	APPROVED	REQUEST	Recommended	Recommended
Account #		2014 / 2015	2015/2016	2015/2016	2015/2016
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
20-001-23	Sexton	\$ 2,525	\$ 2,575	\$ 2,575	\$ 2,575
20-001-25	Social Security Match	\$ 160	\$ 161	\$ 161	\$ 161
20-001-26	Medicare Match	\$ 37	\$ 38	\$ 38	\$ 38
20-006-09	Mowing/Trimming	\$ 7,100	\$ 12,719	\$ 12,719	\$ 12,719
20-007-04	Grounds/Land	\$ 5,575	\$ 2,500	\$ 2,500	\$ 2,500
20-007-05	Cemetery Headson maint		\$ 3,000	\$ 3,000	\$ 3,000
20-009-17	Riverview Assoc.	\$ 333	\$ 333	\$ 333	\$ 333
	TOTAL	\$ 15,730	\$ 21,326	\$ 21,326	\$ 21,326

			Budget Committee	Board of Selectmen
Article 21.	APPROVED	DEPT REQUEST	Recommended	Recommended
ELECTIONS	2014/2015	2015/2016	2015 / 2016	2015 / 2016
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
Overtime	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Ballot Clerks	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Social Security Match	\$ 229	\$ 229	\$ 229	\$ 229
Medicare Match	\$ 54	\$ 54	\$ 54	\$ 54
Ballot Printing/ Coding	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Town Report/ Mailing	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Elections	\$ 550	\$ 550	\$ 550	\$ 550
TOTAL	\$ 11,033	\$ 11,033	\$ 11,033	\$ 11,033

	Article 23.			Budget Committee	Board of Selectmen	
	Road Reconstruction/	APPROVED	Recommended	Recommended	Recommended	
	Paving	2014/2015	2015/2016	2015/2016	2015/2016	
ACCOUNT #		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
26-020-20	Road Reconstruction / Paving	\$ 200,000	\$ 200,000	\$ 255,000	\$ 65,000	
	TOTAL	\$ 200,000	\$ 200,000	\$ 255,000	\$ 65,000	



	REVENUES	Board of Selectmen Recommended	Board of Selectmen Projected	
Account #				
MUNICIPAL REVENUES		2014 / 2015	2015/2016	
01-301 Tax Interest		BUDGET		
01-302 Bank Interest		\$ 14,000	\$ 16,000	
01-303 CD Interest		\$ 1,100	\$ 1,100	
01-309 Boat Excise		\$ 2,500	\$ 2,700	
01-310 MV Excise		\$ 410,000	\$ 475,000	
01-311 Hunting/Fishing		\$ 1,000	\$ 1,000	
01-312 RV Fee		\$ 500	\$ 600	
01-313 Snow Reg. Reimbrs		\$ 1,500	\$ 1,200	
01-314 Dog Fees		\$ 500	\$ 500	
01-315 MV Agent Fee		\$ 11,000	\$ 11,000	
01-316 Lien Fee		\$ 11,000	\$ 11,500	
01-317 Cable TV Fee		\$ 17,000	\$ 13,000	
01-319 Plumbing Inspect		\$ 2,300	\$ 2,000	
01-320 Land/Build Permits		\$ 1,500	\$ 1,000	
01-321 Copier		\$ 500	\$ 500	
01-322 Fax Machine		\$ 600	\$ 475	
01-323 Vital Records		\$ 3,000	\$ 3,000	
01-324 Banquet Hall		\$ 1,000	\$ 1,200	
01-336 Conceal Weap. Prmt		\$ 200	\$ 200	
01-338 Late Dog Fees		\$ 300	\$ 300	
01-341 Animal Control Officer Fees		\$ 500	\$ 500	
01-348 Bounced Check Fees		\$ 200	\$ 200	
01-350 First Park		\$ 6,500	\$ 6,500	
01-999 Miscellaneous		\$ 3,500	\$ 3,500	
04-001 Fire & Ambulance		\$ 95,000	\$ 95,000	
06-001 Police		\$ 400	\$ 400	
10-001 Library		\$ 800	\$ 800	
11-001 Transfer Station		\$ 270,000	\$ 263,000	
16-001 Recreation		\$ 2,000	0	
20-001 Cemeteries		\$ 1,500	\$ 1,500	
	TOTAL MUNICIPAL REVENUE	\$ 859,900	\$ 913,675	
	STATE REVENUES			
01-329 BETE REIMBRS		\$ 16,000	\$ 16,000	
01-330 TREE GROWTH		\$ 6,000	\$ 6,000	
01-331 VETERAN REIMBRS		\$ 1,700	\$ 1,700	
01-333 GEN'L ASSISTANCE		\$ 11,500	\$ 11,500	
01-334 STATE REVENUE SHAR		\$ 134,475	\$ 134,475	
01-337 ROAD ASSISTANCE		\$ 59,152	\$ 59,152	
01-335 HOMESTEAD EXEMPT.		\$ 68,000	\$ 75,000	
	TOTAL STATE REVENUES	\$ 296,827	\$ 303,827	\$ -
	GRAND TOTAL	\$ 1,274,103	\$ 1,217,502	\$ -



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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, 2014, 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, 2014, 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.

Hollingsworth + Associates, CPA, P.A.

Bangor, Maine
December 11, 2014



Statement 1

Town of Clinton, Maine
Statement of Net Position
June 30, 2014

	Total Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,015,419.82
Investments	205,769.43
Taxes receivable	232,477.35
Tax liens receivable	88,693.91
Accounts receivable	48,115.21
Due from other governments	25,284.00
Due from fiduciary fund	50,711.45
Capital assets not being depreciated	
Land	175,725.00
Capital assets, net of accumulated depreciation	
Buildings	745,338.64
Vehicles	193,819.00
Equipment	3,360.00
Infrastructure	9,071,883.76
Total assets	11,856,597.58
LIABILITIES	
Accounts payable	14,956.90
Accrued wages and benefits payable	44,905.01
Non-current liabilities:	
Due within one year	32,115.40
Due in more than one year	174,678.59
Total liabilities	266,655.90
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - prepaid property taxes	4,943.15
Total deferred inflows of resources	4,943.15
NET POSITION	
Invested in capital assets, net of related debt	9,983,332.42
Unrestricted	1,601,666.11
Total net position	\$ 11,584,998.53



Statement 2

Town of Clinton, Maine
Statement of Activities
For the Year Ended June 30, 2014

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Total
Governmental activities:					
General government	\$ 199,008.00	\$ 32,298.89	\$ -	\$ (166,709.11)	\$ (166,709.11)
Public safety	534,288.03	96,407.79	-	(437,880.24)	(437,880.24)
Public works	362,873.90	-	59,152.00	(303,721.90)	(303,721.90)
Transfer station	361,229.65	262,236.22	-	(98,993.43)	(98,993.43)
Community development	35,425.62	-	-	(35,425.62)	(35,425.62)
Recreation	7,037.28	-	1,264.42	(5,772.86)	(5,772.86)
General assistance	21,475.03	-	10,869.45	(10,605.58)	(10,605.58)
Education	1,835,971.33	-	-	(1,835,971.33)	(1,835,971.33)
County tax	179,393.58	-	-	(179,393.58)	(179,393.58)
Debt service	37,883.29	-	-	(37,883.29)	(37,883.29)
Unclassified	183,932.67	-	-	(183,932.67)	(183,932.67)
Depreciation	301,775.72	-	-	(301,775.72)	(301,775.72)
Total government activities	4,060,294.10	390,942.90	71,285.87	(3,598,065.33)	(3,598,065.33)
Total primary government	\$ 4,060,294.10	\$ 390,942.90	\$ 71,285.87	(3,598,065.33)	(3,598,065.33)
General revenues:					
Property taxes, levied for general purposes				2,724,161.50	2,724,161.50
Motor vehicle excise taxes				506,175.27	506,175.27
Interest and lien fees				31,673.62	31,673.62
Licenses and permits				4,293.50	4,293.50
Grants and contributions not restricted to specific programs:					
Homestead exemption				86,180.00	86,180.00
State revenue sharing				146,369.33	146,369.33
Tree growth				5,257.33	5,257.33
Other				20,941.00	20,941.00
Unrestricted investment earnings				1,496.79	1,496.79
Transfers				(14,305.40)	(14,305.40)
Miscellaneous revenues				29,351.89	29,351.89
Total general revenues and transfers				3,541,594.83	3,541,594.83
Changes in net position				(56,470.50)	(56,470.50)
Net position - beginning				11,611,342.76	11,611,342.76
Prior Period Adjustment (Note 8)				30,126.27	30,126.27
Net position - beginning (restated)				11,641,469.03	11,641,469.03
Net position - ending				\$ 11,584,998.53	\$ 11,584,998.53



Statement 3

Town of Clinton, Maine
Balance Sheet
Governmental Funds
June 30, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 761,725.31	\$ 253,694.51	\$ 1,015,419.82
Investments	205,769.43	-	205,769.43
Taxes receivable	232,477.35	-	232,477.35
Tax liens receivable	88,693.91	-	88,693.91
Accounts receivable	48,115.21	-	48,115.21
Due from other governments	25,284.00	-	25,284.00
Due from fiduciary fund	50,711.45	-	50,711.45
Interfund receivables	-	144,247.65	144,247.65
Total assets	1,412,776.66	397,942.16	1,810,718.82
LIABILITIES			
Accounts payable	14,956.90	-	14,956.90
Accrued wages and benefits payable	44,905.01	-	44,905.01
Interfund payables	142,219.78	2,027.87	144,247.65
Total liabilities	202,081.69	2,027.87	204,109.56
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - prepaid property taxes	4,943.15	-	4,943.15
Unavailable revenue - property taxes	256,937.00	-	256,937.00
Total deferred inflows of resources	261,880.15	-	261,880.15
FUND BALANCES			
Assigned			
Fire rescue equipment reserve	-	10,933.67	10,933.67
Highway equipment reserve	-	25,325.86	25,325.86
Police equipment reserve	-	64.52	64.52
Transfer station equipment reserve	-	15,457.00	15,457.00
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	-	56,966.82	56,966.82
New capital road paving	-	9,045.60	9,045.60
Economic development	-	79,603.24	79,603.24
Library investments	-	3,235.00	3,235.00
Recreation	-	15.00	15.00
Gibson bequest - library	-	168,813.40	168,813.40
Unassigned	948,814.82	-	948,814.82
Total fund balances	948,814.82	395,914.29	1,344,729.11
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,412,776.66	\$ 397,942.16	
Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:			
Depreciable and non-depreciable capital assets as reported in Statement 1			10,190,126.41
Long-term liabilities as reported on Statement 1			(206,793.99)
Deferred property taxes not reported on Statement 1			256,937.00
Net position of governmental activities			\$ 11,584,998.53

The accompanying notes are an integral part of this statement.

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Statement 4

Town of Clinton, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	\$ 2,661,195.50	\$ -	\$ 2,661,195.50
Excise taxes	506,175.27	-	506,175.27
Intergovernmental revenue	330,033.53	-	330,033.53
Charges for services	32,298.89	-	32,298.89
Licenses and permits	4,293.50	-	4,293.50
Investment income	1,291.68	205.11	1,496.79
Interest and lien fees	31,673.62	-	31,673.62
Other revenue	387,995.90	-	387,995.90
Total revenues	3,954,957.89	205.11	3,955,163.00
EXPENDITURES			
General government	232,055.44	-	232,055.44
Public safety	534,288.03	-	534,288.03
Public works	561,935.90	-	561,935.90
Transfer station	361,229.65	-	361,229.65
Community development	35,425.62	-	35,425.62
Recreation	7,037.28	-	7,037.28
General assistance	21,475.03	-	21,475.03
Education	1,835,971.33	-	1,835,971.33
County tax	179,393.58	-	179,393.58
Debt service	37,883.29	-	37,883.29
Unclassified	186,571.32	5,363.59	191,934.91
Total expenditures	3,993,266.47	5,363.59	3,998,630.06
Excess (deficiency) of revenues over (under) expenditures	(38,308.58)	(5,158.48)	(43,467.06)
OTHER FINANCING SOURCES (USES)			
Operating transfers in (out)	(16,670.32)	2,364.92	(14,305.40)
Total other financing sources (uses)	(16,670.32)	2,364.92	(14,305.40)
Net change in fund balances	(54,978.90)	(2,793.56)	(57,772.46)
Fund balances - beginning	973,667.45	398,707.85	1,372,375.30
Prior Period Adjustment (Note 8)	30,126.27	-	30,126.27
Fund balances - beginning (restated)	1,003,793.72	398,707.85	1,402,501.57
Fund balances - ending	\$ 948,814.82	\$ 395,914.29	\$ 1,344,729.11

(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, 2014

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)	\$ (57,772.46)
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds	(301,775.72)
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	207,064.24
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.	62,966.00
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	33,047.44
Changes in net position of governmental activities (see Stmt. 2)	\$ (56,470.50)



Statement 5

Town of Clinton, Maine
Statement of Net Position
Fiduciary Funds
June 30, 2014

	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	\$ 336,533.91	\$ 20,416.32	\$ 356,950.23
Due from General Fund	-	4,446.05	4,446.05
Total assets	336,533.91	24,862.37	361,396.28
LIABILITIES			
Due to General Fund	55,157.50	-	55,157.50
Total liabilities	55,157.50	-	55,157.50
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	325,466.02	-	325,466.02
Held in trust for Library Renovations	(49,089.61)	-	(49,089.61)
Held in trust for Cemetery	-	14,862.37	14,862.37
Total net position	\$ 281,376.41	\$ 24,862.37	\$ 306,238.78



Statement 6

Town of Clinton, Maine
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2014

	Private Purpose Trust Fund <i>Brown Memorial Library</i>	Private Purpose Trust Fund <i>Cemeteries</i>	Private Purpose Trust Fund <i>Total</i>
ADDITIONS			
Net increase in the fair value of investments	\$ 33,739.50	\$ 2,489.49	\$ 36,228.99
Total additions	33,739.50	2,489.49	36,228.99
DEDUCTIONS			
Library improvements	8,002.24	-	8,002.24
Total deductions	8,002.24	-	8,002.24
OTHER FINANCING SOURCES (USES)			
Transfers (to) from General Fund	23,914.72	-	23,914.72
Total other financing sources (uses) of funds	23,914.72	-	23,914.72
Change in net position	49,651.98	2,489.49	52,141.47
Net position - beginning	231,724.43	22,372.88	254,097.31
Net position - ending	\$ 281,376.41	\$ 24,862.37	\$ 306,238.78



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014**

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, 2014**

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, 2014

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, 2014**

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:

<u>Assets</u>	<u>Years</u>
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, 2014

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 27, 2013, on the assessed value listed as of April 1, 2013, for all real and personal property located in the Town. Payment of taxes was due October 1, 2013, 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 \$19,445.94 for the year ended June 30, 2014.

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, 2014**

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, 2014 was \$32,580.36.

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, 2014**

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, 2014, cash deposits totaled \$1,606,454.18 and had a carrying value of \$1,575,428.84. Of the deposited amounts, \$250,000 of the combined total of demand deposits and savings deposits per bank are protected by FDIC insurance. The Town also holds collateralized deposit agreements with the Bank of Maine and TD Bank. The Town was exposed to custodial credit risk in the amount of \$356,950.23 at June 30, 2014.

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.

At June 30, 2014, the Town had the following investments:

Investment type	Fair Value	Maturity (not applicable)
Mutual Funds	\$ 356,950.23	\$ 356,950.23

3. CAPITAL ASSETS

	Balance 7/1/2013	Additions	Deletions	Balance 6/30/2014
Governmental activities:				
Capital assets not being depreciated				
Land & Improvements	\$ 175,725.00	\$ -	\$ -	\$ 175,725.00
Capital assets being depreciated				
Buildings	1,120,382.59	8,002.24	-	1,128,384.83
Vehicles	961,883.00	-	-	961,883.00
Equipment	136,833.00	4,200.00	-	141,033.00
Infrastructure	16,482,153.00	194,862.00	-	16,677,015.00
Total capital assets being depreciated	18,701,251.59	207,064.24	-	18,908,315.83
Less accumulated depreciation				
Buildings	(355,569.06)	(27,477.12)	-	(383,046.19)
Vehicles	(716,965.80)	(51,098.40)	-	(768,064.00)
Equipment	(136,833.00)	(840.00)	-	(137,673.00)
Infrastructure	(7,382,771.04)	(222,360.20)	-	(7,605,131.24)
Total accumulated depreciation	(8,592,138.70)	(301,775.72)	-	(8,893,914.42)
Governmental activities				
Capital assets, net	\$ 10,284,837.89	\$ (94,711.48)	\$ -	\$ 10,190,126.41



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014**

3. CAPITAL ASSETS (CONTINUED)

Depreciation expense can be allocated to departments as follows:

Public works	\$ 227,450.20
Public safety	60,435.90
General government	6,396.00
Sanitation	2,027.50
Recreation	5,466.12
Total	\$ 301,775.72

4. LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2014, was as follows:

Description	Balance 7/1/2013	Additions	(Reductions)	Balance 6/30/2014
Governmental activities:				
Capital lease payable:				
Police cruiser lease, due annually \$10,141.38 until 2015, interest 4.19%	19,075.64	-	(9,342.11)	9,733.53
Fire truck lease, due annually \$27,741.91 until 2021, interest 2.72%	220,765.79	-	(23,705.33)	197,060.46
Total	\$ 239,841.43	\$ -	\$ (33,047.44)	\$ 206,793.99

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2014, is as follows:

Year ending June 30,	Principal	Interest
2015	32,115.40	5,360.04
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	\$ 206,793.99	\$ 24,874.82



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014**

5. 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, 2014, in the Capital Project fund consist of:

StreetScape	\$ 56,966.82
Highway Equipment Reserve	25,325.86
Transfer Station Equipment Reserve	15,457.00
Veterans Memorial Reserve	14,144.56
Fire Rescue Equipment Reserve	10,933.67
Cemeteries Headstones Repair	10,000.00
Capital Road Paving	9,045.60
Capital Equipment	2,309.62
Police Equipment Reserve	64.52
TOTAL	<u>\$ 144,247.65</u>

6. ASSIGNED BALANCES – SPECIAL REVENUE FUND

The Board of Selectmen has the authority to assign amounts for specific future purposes. Approved assigned balances at June 30, 2014, in the Special Revenue fund consist of:

Gibson Bequest - Library Donations	\$ 168,813.40
Economic Development	79,603.24
Library Investments	3,235.00
Recreation	15.00
TOTAL	<u>\$ 251,666.64</u>

7. 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. There is a \$1000 deductible for this claim which is the maximum amount for which the Town would be responsible.

The Town is involved in a claim alleging slander and defamation of character. The outcome of this claim is currently undetermined. There is a \$1000 deductible for this claim which is the maximum amount for which the Town would be responsible.

8. PRIOR PERIOD ADJUSTMENT

An error in an accounting estimate overstated the beginning balance for the accrued compensated absences liability by \$30,126.27. Correcting the estimate decreases the accrued compensated absences liability and increases the general fund balance by that amount.



Schedule 1

Town of Clinton, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (negative)
REVENUES				
Property taxes	\$ 2,775,647.80	\$ 2,775,647.80	\$ 2,661,195.50	\$ (114,452.30)
Excise taxes	389,500.00	389,500.00	506,175.27	116,675.27
Intergovernmental revenue	309,164.55	309,164.55	330,033.53	20,868.98
Charges for services	36,200.00	36,200.00	32,298.89	(3,901.11)
Licenses and permits	4,800.00	4,800.00	4,293.50	(506.50)
Investment income	4,000.00	4,000.00	1,291.68	(2,708.32)
Interest and lien fees	22,000.00	22,000.00	31,673.62	9,673.62
Other revenues	582,700.00	582,700.00	387,995.90	(194,704.10)
Total revenues	4,124,012.35	4,124,012.35	3,954,957.89	(169,054.46)
EXPENDITURES				
General government	249,911.00	249,911.00	232,055.44	17,855.56
Public safety	563,256.00	563,256.00	534,288.03	28,967.97
Public works	602,675.00	602,675.00	561,935.90	40,739.10
Transfer station	372,912.00	372,912.00	361,229.65	11,682.35
Community development	38,297.00	38,297.00	35,425.62	2,871.38
Recreation	11,200.00	11,200.00	7,037.28	4,162.72
General assistance	23,993.00	23,993.00	21,475.03	2,517.97
Education	1,835,971.33	1,835,971.33	1,835,971.33	-
County tax	196,388.08	196,388.08	179,393.58	16,994.50
Debt service	37,884.00	37,884.00	37,883.29	0.71
Unclassified	178,579.00	178,579.00	186,571.32	(7,992.32)
Total expenditures	4,111,066.41	4,111,066.41	3,993,266.47	117,799.94
Excess (deficiency) of revenues over (under) expenditures	12,945.94	12,945.94	(38,308.58)	(51,254.52)
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	-	-	(16,670.32)	(16,670.32)
Total other financing sources	-	-	(16,670.32)	(16,670.32)
Net changes in fund balances	\$ 12,945.94	\$ 12,945.94	(54,978.90)	\$ (67,924.84)
Fund balances - beginning			973,667.45	
Prior Period Adjustment (Note 8)			30,126.27	
Fund balances - beginning (restated)			1,003,793.72	
Fund balances - ending			\$ 948,814.82	



Schedule 2

Town of Clinton, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
June 30, 2014

	Capital Projects Fund	Special Revenue Funds	Total Non-Major Governmental Funds
ASSETS:			
Cash and cash equivalents	\$ -	\$ 253,694.51	\$ 253,694.51
Due from General Fund	144,247.65	-	144,247.65
Total assets	144,247.65	253,694.51	397,942.16
LIABILITIES:			
Due to General Fund	-	2,027.87	2,027.87
Total liabilities	-	2,027.87	2,027.87
FUND BALANCES			
Assigned:			
Fire rescue equipment reserve	10,933.67	-	10,933.67
Highway equipment reserve	25,325.86	-	25,325.86
Police equipment reserve	64.52	-	64.52
Transfer station equipment reserve	15,457.00	-	15,457.00
Veterans memorial reserve	14,144.56	-	14,144.56
Cemeteries headstones repair	10,000.00	-	10,000.00
Capital equipment	2,309.62	-	2,309.62
Streetscape	56,966.82	-	56,966.82
New capital road paving	9,045.60	-	9,045.60
Economic development	-	79,603.24	79,603.24
Library investments	-	3,235.00	3,235.00
Recreation	-	15.00	15.00
Gibson bequest - library	-	168,813.40	168,813.40
Total fund balance	144,247.65	251,666.64	395,914.29
Total liabilities and fund balance	\$ 144,247.65	\$ 253,694.51	\$ 397,942.16



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, 2014

	Capital Projects Fund	Special Revenue Funds	Total Non-Major Governmental Funds
REVENUES:			
Interest Income	\$ -	\$ 205.11	\$ 205.11
Total revenues	-	205.11	205.11
EXPENDITURES:			
Special projects	-	5,363.59	5,363.59
Total expenditures	-	5,363.59	5,363.59
Excess (deficiency) of revenues over (under) expenditures	-	(5,158.48)	(5,158.48)
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Transfer (to) from Special Revenue Fund	1,607.08	-	1,607.08
Transfer (to) from General Fund	757.84	-	757.84
Total other financing sources (uses)	2,364.92	-	2,364.92
Net changes in fund balance	2,364.92	(5,158.48)	(2,793.56)
Fund balance - beginning	141,882.73	256,825.12	398,707.85
Fund balance - ending	\$ 144,247.65	\$ 251,666.64	\$ 395,914.29



Schedule 4

Town of Clinton, Maine
Property Valuation, Assessments, and Appropriations
General Fund
For the Year Ended June 30, 2014

Assessed Valuation	
Real estate valuation	\$ 159,273,700.00
Personal property valuation	<u>3,999,700.00</u>
Total valuation	<u>163,273,400.00</u>
Tax Commitment	
Tax assessment at \$17.00 per thousand	<u>2,775,647.80</u>
Reconciliation of Commitment with Appropriation	
Current year tax commitment, as above	2,775,647.80
Estimated revenues	1,348,364.55
Appropriated from surplus	<u>6,500.00</u>
Appropriations per original budget	<u>4,130,512.35</u>
Overlay	<u>(19,445.94)</u>
Total appropriations	<u>\$ 4,111,066.41</u>



Schedule 5

Town of Clinton, Maine
Schedule of Taxes and Tax Liens Receivable
General Fund
June 30, 2014

Taxes receivable		
Real estate	\$ 231,385.95	
Personal property	<u>1,091.40</u>	
		232,477.35
Tax liens receivable		
Liens	<u>88,693.91</u>	
		<u>88,693.91</u>
Total taxes and tax liens receivable		<u><u>\$ 321,171.26</u></u>



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