

2016

Town of Clinton Maine Annual Report 2016

Clinton, Me.

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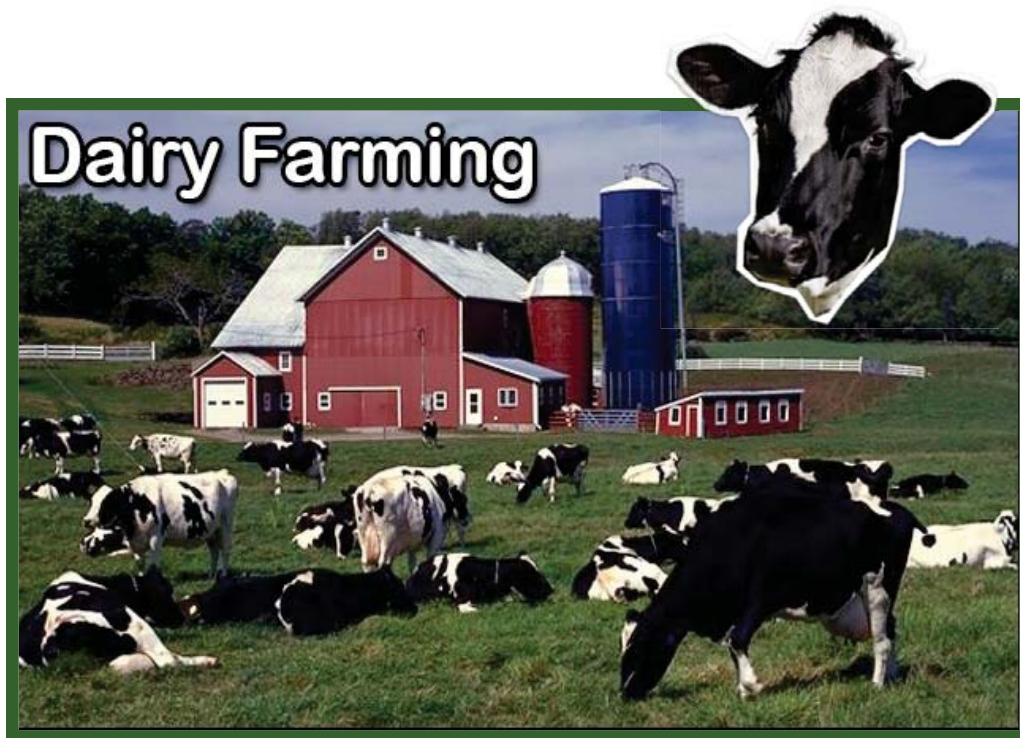
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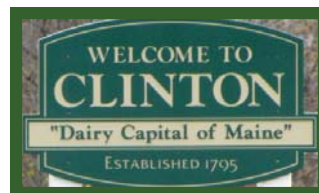
TOWN OF CLINTON

"The Dairy Capital of Maine"



2016 Annual Report

Published June 2016





DEDICATION OF JUNE 2016 ANNUAL REPORT

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



TradeWinds Market

TradeWinds Market is co-owned by Chuck Lawrence and Jay Gould. Chuck's connection to Clinton began years ago with annual trips to the Clinton Fair with his grandparents. Chuck grew up in Augusta and currently resides in Holden with his wife Belinda. They have 3 grown sons.

Jay grew up in Farmington and currently resides in Holden with his wife Debby. They have 3 grown daughters. Jay retired from Hannaford Bros. last June with 30 years of service, the last 25 as a Store Manager.

Chuck and Belinda Lawrence established TradeWinds Marketplace in Blue Hill in 1999. They have since added ten locations under the TradeWinds name. Chuck was a very successful Store Manager with Hannaford before going into business for himself. Chuck and Jay started looking at the Clinton area for a store over five years ago. Chuck purchased the current store location several years ago. After securing a supply agreement from Hannaford for the current location, Chuck was able to purchase the former Dick's Market from Marge Goodwin. They operated the Dick's location until the new store was built and ready to open.

Many of the former Dick's Market employees stayed on with TradeWinds and are a big part of their success. Sanford Goodwin stayed on as Store Manager, continuing the Goodwin legacy in the grocery business.

TradeWinds in Clinton has a full-service supermarket, a Citgo 24 Hour Gas and Diesel fueling station, and a Tim Horton's coffee shop with a frozen yogurt shop. The owners would love to be able to bring a bank to town and be able to offer off- premise spirits in the store. The owners are very appreciative of the welcome the Clinton community has given them and look forward to many years of serving Clinton.



MESSAGE FROM THE BOARD OF SELECTMEN

The fiscal year 2016-2017 municipal budget presented by the Town Meeting Warrant provides for a \$2,540,838 operating budget, which is \$216,062 (9.3%) more than last year's operating budget. The budget includes funding for capital reserve accounts of several departments through withdrawals from undesignated fund balance (UFB). totaling \$65,500.

The major reasons for this budget increase are: (1) the Worker's Compensation premium causing the insurance account to increase by \$73,174; (2) the Snowplow contract price increasing by \$56,259; (3) the road reconstruction and paving projects requiring an additional \$85,000; (4) the Code Enforcement/Assessing account increasing by \$50,586 due to CEO duties requiring 25 hours per week and certified assessor agent contracting two days per month; and, (5) the \$25,000 special appropriation for the Town's expenses for cleaning-up and removing nuisance properties that pose a public safety hazards.

It is estimated that this total budget will result in a property tax levy that is about \$375,000 over the statutory ("LD 1 ") levy limit. In recent years, we have been able to transfer funds from undesignated fund balance (UFB) to attain compliance with the "LD" levy limit. For example, last year \$267,923 was applied from UFB for this purpose, which reduced the UFB to \$652,505. However, the continued transfer of large amounts from UFB cannot be sustained without jeopardizing the financial condition of the Town, due to the necessity to maintain a UFB reserve sufficient to cover three months of the Town's operating expenses. Article 27 of the Town Meeting warrant requests approval for increasing the "LD 1" property tax levy limit by \$250,000 as required for the town to comply with the "LD 1" levy limit and reserve the recommended amount in the undesignated fund balance.

The town continues to have a favorable financial position as reflected by the Audit's undesignated fund balance (UFB), in the amount of \$980,528 as of June 30, 2015.

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 2015, the municipal budget comprised about 52.0% of the total expenditures for which property taxes are committed (RSU 49 at 43.7% and Kennebec County at 4.3%).

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.



2016 Elected Officers Selectmen, Assessors & Overseers of the Poor

Edward Blanchard	Term Expires	2017
Stephen Hatch	Term Expires	2017
Geraldine Dixon, Vice Chairman	Term Expires	2016
Ronnie Irving	Term Expires	2018
Jeffrey Towne, Chairman	Term Expires	2016

Appointed Officers and/or Employees

Pamela M. Violette

Town Manager, Treasurer, Road Commissioner, Web Master, Tax Collector

Clinton Town Office

426-8511

Melody R. Fitzpatrick
Katina L. Hubbard
Earla Haggerty

Administrative Assist. Town Clerk, Deputy Tax
Deputy Town Clerk, Deputy Tax Collector
Deputy Town Clerk, Deputy Tax Collector

Code Enforcement

Frank Gioffre

426-8320

C.E.O. & Plumbing Inspector
Health Officer
Addressing Officer

Assessing

Garnett Robinson
John Sexton

426-8320

Assessing Agent
Assessing Agent

Fire & EMS Department

Gary Petley
Mark Bellaire
Maxwell Negley
Mathew Gyles

426-8522

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

Highway Department

Clayton Pierce

426-8511

Foreman

Brown Memorial Library

Cheryl Dickey-Whitish
Cindy Lowell

426-8686

Library Director
Library Assistant Director

**Police Department**

Craig Johnson
 Stanly Bell
 Tyler Maloon
 Karl Roy
 Jeffery Connell
 Robert McFetridge
 Everett B. Flannery, Jr
 Chelsea Merry
 David Huff

426-9192

Police Chief
 Sergeant
 Police Officer
 Police Officer
 Reserve Police Officer
 Reserve Police Officer
 Reserve Police Officer
 Reserve Police Officer
 Animal Control Officer

Transfer Station/Recycling Center

Gerald Howard, Sr.
 Michael Hachey

426-8187

Director
 Attendant

Boards and Committees

Board of Appeals

Vacant

Budget Committee

Judy Irving
 Robert St. Pierre
 Crystal McFarland
 David Rancourt
 Myron Whittaker

Terms Expire**Terms Expire 2016**

Terry Gerow
 James McFarland
 Kelly Rancourt
 Tracy Weymouth
 Roger Barber

Cemetery

Frederick Lunt - Sexton

Civil Constables

Vacant

Cemetery Committee

Patricia Theriault

FirstPark Representative

Pamela M. Violette
 Greg Brown

KVCOG Representative

Pamela M. Violette

Library Trustees

Lisa Stein-Pierce
 James Turcotte
 Rebecca Turlo

Terms Expire

2017
 2016
 2018

Personnel Advisory Board

Roger Barber
 Everett Flannery, Jr.

Terms Expire

2016
 2017

**Planning Board**

Michael Hachey, Chairman
Robert Hartley
Myron Whittaker
James McFarland
Crystal McFarland
Victoria Winsor* Alternate
Ann Osolinski* Temporary leave

Terms Expire

2016
2018
2016
2018
2018
2019
2016

Parks & Recreation Board

Willie Mooney, Chairman
Kimberly Dixon, Secretary, Treasurer
Glenn Bernatchez
David Woods
Jeffrey Pierce
Ruth Mattson, Alternate

Terms Expire

2018
2017
2017
2017
2017
2017

Road Advisory Committee

Brian Bickford

Terms Expire 2018**S.A.D. #49 Superintendent of Schools**

Dr. Dean Baker

453-4200

S.A.D. #49 Directors

Janice Chesley
Neal Caverly
Jenny Boyden

Terms Expires

2016
2017
2018



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 Elections and Annual Town Meeting - June 14, 2016
Polls will be open 8:00 a.m. to 8:00 p.m.

Absentee Ballots will be available May 16, 2016. 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 9, 2016, 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

To the Residents of the Town of Clinton, I submit my first Town Manager's Report. On July 28, 2015, the Board of Selectmen appointed me as the Town Manager for the Town of Clinton. Although I have been employed by the Town of Clinton as the office manager since May 2007, I find my new position very challenging while learning many new phases of my job. November was the first election I haven't been involved with since 1979. That was a big change for me and I missed all the excitement.

The Town of Clinton hired a new Assessors' Agent, Garnett Robinson of Maine Assessment and Appraisal. Mr. Robinson and his assistant John Sexton will be in the office the second and fourth Wednesday of each month.

Mr. Frank Gioffre was hired as the Town's Code Enforcement Officer, Health Officer, Plumbing Inspector, and Address Officer. CEO Gioffre does not have any set office hours but is available by phone.

I would like to thank every employee for their dedication to our Town by providing great service. Each department has worked hard to keep their budget down as much as possible. It is an annual struggle but there are many things we cannot control. You will notice there is an increase of 102% in the insurance account. The majority of the increase is due to workers' compensation premiums as past claims are affecting the rate. A Safety Committee comprised of Fire Chief Gary Petley, Police Sergeant Rusty Bell, and Assistant Librarian Cindy Lowell, has been established to work against future claims. Each department has been training and working on this very important issue.

Another increase is for the Code Enforcement Officer. The budget reflects an increase of hours. The Code Enforcement Officer has been diligently working to oversee the cleanup of several properties.

The results of an article from the June 2015 Town Meeting leads to an article concerning the Highway account. Voters will be asked if they wish to contract out the Highway Department and replace it with a Highway Maintenance Contractor. The study shows a proposed savings of \$4,800 for the general maintenance costs, plus eliminates the need to purchase new highway equipment and a reduction in insurance cost by \$9,800 by eliminating personnel.



The Town Office staff has changed – all of us are doing new jobs and learning along the way. Melody Fitzpatrick has been promoted to Administrative Assistant and Town Clerk, taking on more responsibilities. The November Presidential election will generate a large turnout requiring a lot of preparation; before and after. I have no doubt Melody will do well. Katina Hubbard was hired to fill Melody's previous position and is doing a great job learning all that is required and provides all residents with great customer service. Earla Haggerty is our new part time person. Earla has taken on all aspects of the counter plus general assistance and payroll. Earla has also created a Town newsletter, provided by email. The Town Office has received numerous compliments about the newsletter and we appreciate them all. We encourage everyone to provide us with your email address to receive the newsletter and any other important notices throughout the year.

This year as you vote on the annual town meeting warrant, you will be asked if you wish to exceed the property tax levy limits set by the State of Maine. In past years, we have used Undesignated Funds to supplement the budget but we cannot continue this practice.

I would like to thank the Board of Selectmen for providing me an opportunity to work as your Town Manager. The Board has been very supportive and I appreciate all their help and assistance. I would also like to thank every employee for their dedication to the Town; providing all residents with their best effort to provide great service to all.

Respectfully,

Pamela M. Violette
Town Manager



TOWN CLERK REPORT

Vital records are maintained in the Clerk's office for birth, deaths, and marriages. All birth and death records are now done electronically by the Office of Vital Records. Vital Records are working on introducing marriage intentions and licenses electronically. The Town Clerk is also responsible for issuing dog licenses, hunting, fishing, boat, snowmobile and ATV registrations.

Thank you Katina Hubbard and Earla Haggerty for all your help and hard work. A special thank you to Pam Violette for giving me this opportunity.

BIRTHS
45

DEATHS
28

MARRIAGES
21

REGISTRAR OF VOTER'S REPORT

The total registered voters as of March 24, 2015 were 2269 with the following breakdown:

<u>DEMOCRATES</u>	<u>REPUBLICANS</u>	<u>GREEN INDEPENDENT</u>	<u>UNENROLLED</u>
621	662	93	893

A big THANK YOU to all the ballot clerks for your help and dedication during elections. Your hard work is greatly appreciated.

Respectfully submitted,

Melody Fitzpatrick
Town Clerk
Registrar of Voters



GENERAL ASSISTANCE

The Town of Clinton administers a program of general assistance that is available to all persons who are eligible 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 Thursday, between 1:00 and 3:00 p.m.

From April 1, 2015 to March 31, 2016, the Town of Clinton served 42 households with expenses of: heating - \$2,486.89; rental assistance - \$ 13,436.89; electricity - \$25.00; food and personal care items - \$738.91; funeral expenses \$785.00. Reimbursement from the State of Maine (starting in July 2016 reimbursement went from 50% to 70%), \$6,530.93.

Again this year, the Fairfield VFW presented the Town of Clinton with a check in the amount of \$8,000 to help our veterans and elderly with a little assistance when help is needed. We are very appreciative of the support from the Fairfield VFW.

I would like to thank Earla Haggerty for all her assistance processing applications and supporting our residents through General Assistance.

Respectfully submitted,

Pamela M. Violette
General Assistance Administrator



CEMETERY SEXTON REPORT

There have been 4 burials this past year and several lots sold in the Town of Clinton's 8 cemeteries. 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. Headstones and markers have been repaired and straightened in several of the cemeteries this year. This appears to be an endless task, but we will continue our efforts maintain our cemeteries in a high standard.

The Town is not responsible for the upkeep of flower and other ornaments placed on grave sites. Please take care in placing items on grave sites so not to interfere with mowing. The planting of bushes and trees are forbidden in the cemeteries. We ask that families check during the summer as items can become damaged and please remove items 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

April 7, 2015 - March 21, 2016

*Nancy Abbott
Amos Adams
Geraldine Gwendolyn Bell
Gene Bennett
Russell Bickford
Hollis Booker
Ralph Everett Clement
Randolph Finnemore
Carolyn Foley
Eleanor Fuller
James Greene
Brik Hamilton
Arthur Karr
Lucille Kolodzik*

*Robert Lewis
Stacey MacDonald
Roy Maynard
Roger McAllister
Kenneth Poole
Elizabeth Scribner
Lyn Stovall
Marie Strout
Richard Sturtevant
Terry Sweet
Alfred Trecartin
Robert White
Jeffrey Williams
Edward Wood*



CODE ENFORCEMENT OFFICER

It has been a year of change for the Code Enforcement Office. The Code Enforcement Office is no longer combined with the Town Assessor; they are now two separate positions. This allows the CEO to concentrate fully on code enforcement. We are in the process of organizing the code office to be more efficient in our duties while at the same time using less hours. Except for a small action item list, that task is almost complete.

There are two major changes coming from the Code Enforcement Office this year. The first change will be in building permits. The State of Maine has certain requirements when issuing a building permit. These requirements which will be enforced are:

1. When applying for a residential building permit you are required to submit a scaled drawing of the building project showing dimensions of the building, location and size of windows and doors. I strongly recommend you show the location of egress windows in any bedrooms and sleeping areas. The more detail you show, the faster I can review the plans and issue your permit.
2. A second drawing showing the location of your building project on your lot/property.
3. This includes manufactured housing, mobile homes and trailers.
4. All commercial building plans will be reviewed by the planning board and the Code Enforcement Officer.
5. All commercial buildings larger than 3000 sq. ft. will first need a plan review by the State Fire Marshal's office. Then the planning board and the Code Enforcement Office.

The Town of Clinton has several properties which the State of Maine defines as Nuisance Properties. The Code Enforcement Office will be addressing such properties as an ongoing project. Nuisance properties include those with automobile graveyards and junkyards. Addressing these properties can be quite a process, which consumes many hours. I ask for your patience as we proceed with this task.

I am a 26 year resident of this town and I consider this to be a nice rural town with a strong agricultural background. I look forward to working with you on any number of projects you may have. And I also look forward to working with you on any problems that may arise.

Finally, to those citizens I have already had contact with, to the staff at the town office, to all the town employees and to my wife who has volunteered numerous hours typing and organizing "boxes of stuff", I cannot thank you enough for your help, your positive demeanor, your patience and your encouragement.

Respectfully submitted

Frank Gioffre Sr.

Code Enforcement Officer
Local Health Officer
Local Plumbing Inspector



To the Residents of the Town of Clinton:

First, I'd like to introduce you to the **NEW** Board of Parks and Recreation: Glenn Bernatchez, Kim Dixon, Ruth Mattson, Willie Mooney, Jeff Pierce and Dave Woods. All are long-time residents of Clinton. Each brings a unique skill set to the Board, providing a good balance of Leadership, Administration, Problem-Solving and Community Outreach/Development abilities. We have a full Board and are actively meeting and planning.

Next, we want you to look ahead with us. We are planning a productive year of not only implementing much needed maintenance and repairs to park areas, but incorporating a few community activities as well. Our goals for this year have included or will include:

- *Perform an extensive Site Evaluation of ALL park spaces: Establish a maintenance and repair schedule to ensure public spaces are maintained in a safe manner that is conducive to full use of the facilities. Take action this season on any past due repairs or current maintenance needs.

- *Breakfast with the Bunny: a FREE breakfast for the community.

- *Concerts in the Park: Local bands to perform in the gazebo at Old Mill Park. We are planning on 1-2 for the 2016 summer concert season.

- *Participating in the Lion's Parade/Fair: Look for our presence in the parade and our booth at the fair! Volunteer to help if you can.

- *Oktoberfest: A community event for the whole family

- *Christmas Tree Lighting Ceremony: Holiday event for the whole family at Old Mill Park.

- *Breakfast with Santa: a FREE breakfast for the community.

- *Ice-Skating: An ice skating rink for all to enjoy will be located at Old Mill Park. Periodically, there will be bonfires, hot cocoa and cookies sponsored by the Board.

Finally, we ask that you show your support for our efforts to both enhance the green spaces in town and to provide community activities for all to enjoy. Help by picking up trash if you see it, help by reporting vandalism, help by attending and participating in activities, help by offering encouraging words, and last but not least, help by volunteering. Some events will require more than the six Board members to implement. If you have interest in one or several of the activities/events, please let one of the Board members know that you'd like to help.

In closing, although we don't have much of a year to look back on, we do have a great year to look forward to, and we'd like you to be a part of it!

Kimberly Dixon
For the Board



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 532 alarms in calendar year 2015 as follows:

19 Structural Fire Calls/Alarms	11 Downed Power Lines/Trees
7 Vehicle Fires	2 Carbon monoxide alarm/check
3 Grass/Woods/Brush Fires	4 Calls for Public Assistance
15 Mutual Aid Fire Calls	4 Agency Assists
17 Unpermitted/illegal burns/smoke investigations	3 Fuel Leaks
417 Emergency Medical Calls	
30 Vehicle Accidents (Ambulance and Fire)	

In-house training included: Hazardous Materials Refresher; 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; annual hose testing/training; driver training; pump training/operations; forcible entry for emergency operations; pre-planning of emergency response/table top exercise.

Several personnel attended other trainings, specializing in: Pump operations, Emergency Vehicle Operations Course, Maine Partners in Emergency Preparedness Conference, Bi-annual Maine Forest Service Town Warden Training for Fire Officers.

On March 1st, 2016, the Clinton Fire Department Ambulance Service achieved its 45th anniversary of providing emergency medical service to our community. 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.



A \$25,000 grant was received from the Stephen and Tabitha King Foundation, for the purchase of a new cardiac monitor defibrillator.

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, 2015, the Clinton Firefighter's Association held their annual banquet, recognizing all Clinton Fire and Rescue Department personnel for their accomplishments and length of service. A five-year pin was presented to Capt. Rick Barton; a ten-year pin was presented to EMT/Firefighter Anthony Barton; and Chief Gary Petley was presented with a pin and plaque for 35 years of service.

Longtime department member Lloyd Gerow retired in 2015, after completing 43 years of faithful service to the Town of Clinton Fire Department. Lloyd first joined the Department in the late 60's, then left to enter the military. Upon returning to Clinton, Lloyd re-joined the department in 1972 and continued to serve for 43 years. During that time, he served in just about every position, as a Firefighter, Driver/Pump Operator, Lieutenant, Captain, and 25 years as an Assistant Chief. Lloyd was presented with a 43-year service pin and a plaque. We thank Lloyd for his years of service to the department and wish him a happy well-deserved retirement.

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



**CLINTON HIGHWAY DEPARTMENT
43 OLD LEONARD WOODS ROAD
Phone # 207-660-3691**

HIGHWAY DEPARTMENT ANNUAL REPORT 2015 - 2016

Well, we have had a lot of record breaking rainfall and record setting temps this winter. The town roads are a real mess and heavily damage due to this year's strange weather pattern. This Highway Department's annual report is to give the residents an overview of last year's accomplishments projects and expenses from March 18, 2015 to March 18, 2016.

Brush/Tree Removal as of March

Trees and brush removal was completed in various areas of Town. A large tree on the Johnson Flat Rd. was removed. Another section was completed of trees removed on the McNally Road. Still have trees on the Mutton Lane Rd that need attention. When I had a part time person this fall and winter we did some cutting back of tree's and brush.

Total Cost \$ 3,500.00

Cold Patch as of March

Cold patch has held at \$135.00 a ton. The new cold patch is marketed to be the best. The Town purchased 44.5 ton of this new mix and is still hard to use at cold temps. There is an overrun of this line buy - \$1,026.25.

Total Cost \$ 6,026.25

Equipment as of March

2004 Ford dump: Has 118,999 miles on it.

2014 John Deere 2032 R: 150 hours on it.

1999 New Holland 555E Loader: 5136 hours on it.

The Recycle Center is being utilized by the Highway Department maintenance and storage of equipment. This change took place in early February 2015 a little late in getting equipment under cover but has worked well.

**Grading as of March**

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

Road Reconstruction and Heavy Maintenance as of March

Battleridge Road Project: finished with a lot of problems with shoulder washing out.
Mutton Lane: overlay was completed. One problem of a vehicle tire being unserviceable due to shoulder gravel.

Tardiff Road: overlay was completed with no problems to report.

Street/Sidewalk Sweeping as of April

Street and sidewalk will be swept mid-April.

Salt

Total Cost \$ 17,723.56

Fuel/Oil/Grease/Hydraulic Oil as of March

Total Cost \$2357.31

Ditching as March

Rogers Road: Ditched twice this past year and rip rapped as far as dared without depleting my bottom line and making it to the end of my budget year without asking for more money from the voters. The overrun was -\$ 4,587.94

Total Cost \$12,087.94

Driveway – Residential

Was an overrun of -\$ 1,097.50

Total Cost \$ 5,097.50

In closing, I would like to mention that you as a voter will have a couple of choices to make at the ballot box. One article on the ballot will be to keep your Highway Department and personnel. Another article will be to vote to do away with your Highway Department and personnel and contract out the maintenance. Either way, I would like to thank town staff, contractors, and residents for their help and understanding over the years. By the way the Highway Department has a part time person again.

HAVE A SAFE Spring

Sincerely Yours,
Clayton W. Pierce



BROWN MEMORIAL LIBRARY

To the Citizens of the Town of Clinton,

Greetings! We have had a memorable year.

The library remembered the 150th anniversary of the end of the Civil War in by heading an event in June called “Brave Boys are They”, (named for the title of a song of the period). It was a community event involving the Friends of Brown Memorial Library, the Lion’s Club, the Willett-McKenney post of the American Legion, the Clinton Firefighters Association, the Clinton Historical Society, the Methodist Women and many people from the area. There was an encampment of Company B of the 20th Maine reenactors at the Lion’s Club Fairgrounds, L.C. Bates Museum brought old time toys for children to play with and clothes for dress-up. Music was provided by Steve Fotter, Danielle Fotter, Two for Tea and the Old String Liberty Band. A memorial tribute to those who served in the war from Clinton was held at the soldier’s monument at the cemetery. A special tribute was given by Buddy Frost of the Historical Society at the grave of Clinton native, Capt. Charles Billings of the 20th Maine, who tragically lost his life from wounds incurred at Little Round Top at the battle of Gettysburg. The 20th Maine reenactors fired volleys at both the soldier’s monument and at the grave of Capt. Billings, where a wreath was laid by his family. The Central Maine Morning Sentinel provided excellent coverage of the event including a front page teaser article at the beginning of the year. Sincere thanks to all who participated.



20th Maine Reenactors



Speaking at Soldier's Monument



Drummer Jordan Bennisan



The library was also the recipient of a signed and limited edition print of Col. Joshua Chamberlain, commander of the 20th Maine Infantry unit and one time governor of Maine. This print was presented to us by Ret. Col. Arthur Wickham on behalf of the Association of the United States Army. It was framed and is now hanging in the reading room.

The Summer Reading Program this year was themed “Every Hero has a Story”. Our interpretation of that subject included animal and insect heroes, family and local heroes as well as people who performed famously heroic fetes. Special programs included an enjoyable performance by West African master drummer, Jordan Bennisan, a presentation by bat and butterfly guy, Jerry Schneider, (who invented The Butterfly Game: Monarch Edition), and two informative programs by L.C. Bates Museum.

We encourage Clinton citizens to visit their library. We have computers, Wi-Fi and Marvel databases which include Encyclopedia Britannica, Ancestry.com, Proquest newspapers along with 63 others. Our patrons can take out eBooks with their Brown Memorial cards through Maine Infonet and for those who still don’t know a computer mouse from a real one, or for those who just prefer old fashioned paper, there are many fascinating books in our collection. The old Clinton newspaper, the Advertiser is available to look at as well as many other local history and genealogy items.

We wish to extend our sincere gratitude to our trustees and to our Friends of the Library Group. They have been invaluable. Thanks also to those who have remembered the library with donations of books and other materials.

As always, we want to ask people to visit the library, either in person, or online at the town website or on Facebook.

Respectfully submitted by,
Cheri Dickey-Whitish

Library Hours

Monday 10:00 – 5:00

Tuesday and Wednesday 10:00 – 6:00

Thursday 12:00 – 8:00

Saturday 9:00 – 1:00



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, 2015.

The police department is currently operating with three full-time officers, five 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 August Everett B. Flannery Jr. became a reserve member of the Clinton Police Department. Everett brings a great amount of training and experience to our department. He is a former Detective with the Waterville Police Department and has been both the Chief Deputy & Sheriff of Kennebec County.

Also in August, the department hired Chelsea M. Merry as a Reserve Officer. Chelsea was a full-time military police officer in the U.S. Army. She is currently a reserve Deputy Sheriff with the Kennebec County Sheriff's Department.

In October Officer Karl E. Roy transferred from the Reserve section of the department to the Full-Time section. Officer Roy is currently attending the Maine Criminal Justice Academy to obtain his full-time certification, which is an 18 week course.

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>
Gross Sexual Assaults (Rape):	3	8	4
Other Sexual Offences:	2	3	3



Robbery:	0	1	0
Aggravated Assaults:	3	2	3
Domestic Assaults:	5	9	17
Assault on a Police Officer	1	1	1
Simple Assaults:	14	16	34
Terrorizing:	2	4	9
Burglaries:	12	6	14
Burglaries to motor Vehicles:	1	1	0
Thefts:	27	27	24
Thefts of Motor Vehicles:	2	4	2
Criminal Mischief:	16	19	26
Drug Violations:	20	15	14
Disorderly Conduct:	4	1	19
OUI's:	27	14	16
Family Offences (Nonviolent):	4	0	
Liquor Law Violation	4	2	0
Runaways:	0	0	0
Criminal Trespass:	1	11	10
All Other Offences:	202	215	229
Traffic Citations:	191	123	180
Arson:	0	1	0
Counterfeit			



Motor Vehicle Inspection Sticker:	0	0	0
Motor Vehicle Crashes:	50	66	50
Bomb Threats	0	0	0
Adult Arrests:	137	109	106
Juvenile Arrests:	3	6	10

For the year 2015 this agency conducted. 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.

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>2013</u> <u>2014</u> <u>2015</u>	<u>2015</u>	<u>2015</u>
4,240 6,332 5,891	450	117

Grand Total of calls for service for the year 2015: **6,458**

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 receives radio calls for service from the Waterville Communications Center. When a member of the public calls by telephone for police assistance or service in Clinton, that call goes to the Waterville Communications Center. The dispatcher then begins recording the necessary information and relays it to our officer(s).

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 great support to the police department.

Respectfully Submitted,

Craig R. Johnson
Chief of Police



Clinton/Benton Transfer Station Recycling Center

To the Residents of the Town of Clinton:

Most of our people now know that we have gone with Zero Sort Recycling. The past year we have saved 288.81 tons of recycling that used to go into the trash. It is a great thing that a Mandatory Recycling Ordinance was passed. By doing so we have saved \$22,093.97 from the Transfer Station Budget. We also saved Trucking fees to PERC which would have been 119 loads at a cost of \$23,812.

Residents have been very good about Recycling. After learning the ins and outs most people like recycling. We also had to do some repairs at the Transfer Station. We had to have a metal top made to cover our 50 yard trash box due to DEP regulations on allowing rain and snow in an open top trash container. We also had to replace the guide plate on our compactor which guides the box into #6. All is working well in these cases.

I would like to take a moment to thank all the Town office personal, and a special thanks to George Gogan a retiree who gave us a hand when we needed it. It goes without saying, all the good work and help Mike Hachey has put forth at the Transfer Station.

2015 TONNAGES RECYCLING/MSW

Construction /Demo – 1626 Tons

E-Waste Electronics – 1667 units

MSW – 1309.63 Tons

Metal – 52.14 Tons

Brush – 99.7 Tons

Respectfully Submitted,

Gerald Howard Sr.
Director Solid Waste / Recycling Center



DATE: March 8, 2016

TO: Town of Clinton, Honorable Board of Selectmen

FROM: Budget Committee

RE: Fiscal Year 2016/2017 Budget

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First, I would like to recognize the members of this year's Budget Committee:

Terry Gerow, Vice Chair; Crystal McFarland, Secretary; James McFarland; Tracy Weymouth; Myron Whitaker; David Rancourt; Kelly Rancourt; and Robert St. Pierre.

Thank you all for your time and dedication and for giving up two hours of family time every Monday evening for the last two months helping to fulfill the responsibilities of the Budget Committee. We had a big job on our hands this year, keeping in mind that the Town had been hit with a huge increase in the Insurances line and we worked diligently to try and defray costs as best we could. We had a great Committee this year, all working together peacefully to obtain resolution. It is greatly appreciated.

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 2016/2017 Budget.

EXPENDITURES:

At its first meeting on January 4, 2016, the Committee adopted its Rules of Procedures, following those aforementioned Procedures, we have examined the proposed expenditures of all Town Departments, Boards and Committees, and non-profits, as well as all revenue projections in depth. In doing so, the Committee has agreed with the Town Manager and has approved **all** proposed Department expenditures with the following exceptions/recommendations:

Highway Department: It should be noted that Town Manager Violette felt the Snowplow Contract line item and all associated costs should be removed and put into its own Budget Account. Thus the Committee voted and approved the Snowplow Contract Budget separately. The ensuing requested Highway Budget in the amount of **\$153,237** was **unanimously approved with the recommendation that it be used toward the contract received** and not the current Highway Department, noting that by doing so, a projected **savings of \$25,982** could be seen this year alone.

Road Construction and Paving: While the request was made for \$265,000, after much discussion, it was voted to approve **\$150,000** to be added to the remaining bond funds in the approximate amount of \$115,000, thus making a total of \$265,000 available for road construction and paving.



Library: The request was made for \$64,798. It was voted to approve a Budget in the amount of **\$63,998**, with the recommendation that the Library seek book donations from outside sources and create/develop ways in which they can decrease costs and/or increase fees.

Parks and Recreations: The request was made for \$16,654. The Committee approved an amount of **\$13,454**, with the recommendation that they do some fundraising to help supplement their needs and come to us with some evidence of their accomplishments next year.

The Committee would like to point out that every department was asked to review their requests carefully with the intention of hopefully cutting some budgets to help defray the increase seen in the Insurance Budget in the amount of \$73,174, attributable to Workers Comp. It was noted that while most departments conformed to that request with the only increases being made in the payroll/benefits lines, we would like to applaud the following departments for their contributions to that cause by **decreasing** their overall budgets:

Animal Control cut their overall budget by **\$893**.

Police Department managed to cut their overall budget by **\$4,330**.

Although no cuts were made to the **Transfer Station Budget**, it was noted that the Budget saw a decrease in the amount of **\$40,280**, due to a decrease in hauling and tipping fees since switching to the one-sort system.

CAPITAL IMPROVEMENT PROJECTS (CIP)

For FY 2016/2017 the Budget Committee has recommended expenditure for capital improvements from the undesignated fund balance as follows:

Fire Department – Ambulance Remount: It was voted last year to appropriate \$45,000 with an additional \$45,000 added to that account this year to allow funding for remount/replacement of the current ambulance. This Committee stands by that recommendation and approves **\$45,000**.

The Committee also approves an amount of **\$2,500** be appropriated for the replacement of five (5) links of 4” **Hose**.

Municipal Building: The Committee recommends approving the Town Manager’s request for an appropriation in the amount of \$9,000.00 to fund new flooring for the Town Hall; however, the Committee feels that it should be accomplished in increments of **\$3,000 per year for the next three years**.



The Committee voted to disapprove the request for \$15,000 for paving the Town Hall parking lot, with a recommendation that quotes be obtained so that this can be addressed next year.

Highway Department: This Committee approves the request for **\$15,000** for culverts for the True Road, but denies the request for \$25,000 for a new truck, as it is the recommendation of this Committee to contract out the Highway Department, thus nullifying this request.

Police Department: It is this Committee's recommendation that the request for an appropriation of \$9,012 per year for three years for a new cruiser be denied.

RECOMMENDATIONS:

The Committee recommends that line items, such as heating fuel, propane and the mowing contract, be reviewed and considered for new bids when the current contracts have elapsed in an effort to cut costs and seek the most competitive bid that will most benefit our townspeople.

It was also recommended that the idea of solar street lights be explored to see if any savings could be realized there.

Further, it was recommended that perhaps a certain amount of funds should be set aside each year in the CIP Accounts for big ticket items, such as road construction, police cruisers, ambulances and or fire equipment, so that when replacements are needed, the funds might be available and future requests would not be as high, thus spreading costs over a longer period of time.

It is also suggested that all departments continue their steadfast approach to their individual budgets by keeping accurate data on each of their line-items presented so that future adjustments/requests are clearly justified.

In summary this Budget Committee has submitted Budget Recommendations it deems to be fair, reasonable, and appropriate in order to continue to provide a level of services our citizens deserve.

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



ASSESSORS' AGENT REPORT

Dear Clinton Residents & Taxpayers,

I'd like to take a moment to introduce our company, "Maine Assessment & Appraisal Services, Inc." and company personnel you may meet as we work providing assessing services to your community. Our company was formed in 2001 and has been successfully performing revaluations and providing assessing, appraisal and mapping services to many towns throughout the state and we are committed to providing the highest level of service to the town's we work in.

Company personnel you may see working within your community are Garnett Robinson, the company president, a University of Maine graduate with a degree in Planning and background in mapping and forestry having worked in the past for J.W. Sewall Co. as a photogrammetric and the State of Maine as a Forest Ranger before returning to the family business of assessing and appraisals. He holds a CMA and is a licensed appraiser and prior licensed code enforcement officer and has worked in over 40 communities assessing during his career. Joining him as co-agent for the town is John Sexton, who has a background in real estate sales, holds a CMA and has worked for the past three years assessing communities throughout the state with the company. Lastly, on occasion, Lee Ann Salley, our company clerk, or James Robinson, may be assigned to the town in assisting with data entry, listing or sketching new properties. James has over 40 years experience in the assessing field as a retired Maine Revenue Services Appraiser, who has a CMA and formerly Certified General appraiser license, surveyors license, soil evaluators license and impeccable work back ground all over the state. Lee Ann, has a bachelors degree from the University of Maine and is detail oriented and has a complete understanding of TRIO software utilized by the town for assessing.

The past three months have been extremely busy for us in the Assessing Department as we have worked as a team to do over a years' worth of assessing with deed transfers, map updates and property reviews along with spending time trying to fix errors to get you through this years commitment. The coming year will most likely be even busier as we prepare the town for it's coming assessing needs and changes that will be required to restore better equity to the assessments.

As a reminder, April 1st is the deadline for filing Exemption (Homestead, Veteran's, Blind, and etc.) and Current Use Value Program (Tree Growth, Farmland and Open Space) applications which are available at the Town Office or online at: <http://www.maine.gov/revenue/propertytax/homepage.html>

We have thoroughly enjoyed working as your Assessors' Agent and meeting many of you over the past few months and we will be available to meet more of you by appointment during office hours twice a month on the second and fourth Wednesdays with exception of holidays and vacation. Please call the Town Office for appointments.

Respectfully submitted,

Garnett Robinson & John Sexton

Assessors' Agents for Clinton

**UNPAID 2013, 2014, 2015 REAL ESTATE TAXES - MAY 10, 2016**

Base amounts without interest or fees

	2013	2014	2015
ADAMS DUANE F JR			1,323.24
AMES NANCY			323.89
AMES NANCY			361.24
AMES NANCY			370.65
AMES NANCY			202.43
AMES NANCY			181.28
ANDERSON GEORGE H		265.50	274.52
ANDERSON JOSHUA			242.90
ANDERSON JOSI (Gilman)		233.64	240.99
ANTINARELLI FLORENCE			266.41
ARCHER ROBERT		1,447.86	1,495.20
BAIRD CATHY B.			167.72
BAIRD JAMES LAWRENCE & CATHY B		638.97	661.07
BAKER KEVIN			430.30
BARNES BROOKE COLE LUCAS		134.52	139.70
BATCHELDER RAYMOND & LINDA		2,385.96	2,442.54
BEECHER JANE R.			539.42
BERGERON PAUL			1,163.86
BERGERON PAUL H			560.68
BERNATCHEZ GLENN R & MARY L			770.86
BICKFORD DANIEL A			1,013.52
BICKFORD RONALD K		3,021.39	3,125.09
BICKFORD RONALD K		488.52	504.35
BILLY E. RODERICK			1,401.75
BLAISDELL JEROME			41.26
BLAISDELL ROGER & LUELLEN			825.27
BOOKER LUANNE			666.90
BOOKER WAYNE & SOUCY AMBER		476.13	481.91
BOUCHER PAUL K. BOUCHER CHERYL L.			1,580.99
BOURASSA JOSEPH R			125.92
BOWRING VICTORIA & PRISCILLA		589.41	599.54
BROOKS HELEN M			588.95
BROOKS THEODORE R			872.86
BROWN JOSEPH D & ENO ANNE P.			1,333.38
BROWN JOSEPH D. & ENO ANNE P.			114.09
BRYAND RAYMOND L III			400.47
BULKLEY SARA			491.55
BUTLER LORI			2.34
CAHILL SHAWN		458.43	461.29
CAMDEN DONALD J SR & JOSEPHINE A			89.24
CARDENAS JESSICA L. CARDENAS CHRIS A.			174.60
CARROLL SHAWN N & KIMBERLY A & GORDON SCOTT A			203.76
CASEY JAMES			221.14
CASEY JAMES & MADELINE			191.51
CASEY JAMES & MADELINE			719.08
CEMEDO, LLC			827.42
CEMEDO, LLC			399.25
CHESLEY DANA		1,088.00	1,859.81



CLEMENT, ARTHUR H.		351.17
COOK JIMMY		675.12
COOK JIMMY		11.90
COURTNEY AMOS R	728.88	980.35
CROCKETT, DAVID MAHLON		1,304.75
CROMMETT RICHARD & CHERRY		798.48
CROSBY TINA IVA		120.31
CROWLEY RICHARD & PENELOPE		485.00
DAIGLE NORMAN		1,022.36
DANGLER BRADLEY		265.98
DANGLER, BRADLEY DANGLER, KELLY J.		1,694.16
DEPALMA ROLAND	210.97	243.54
DEUTSCHE BANK NATIONAL TRUST		145.21
DIXON DELWIN LEE		37.84
DIXON HESTER--HEIRS		138.31
DOSTIE STEPHEN G.	391.17	404.63
DOSTIE STEPHEN G.	394.71	408.57
DOSTIE STEPHEN G.	380.55	393.72
DOUGLASS TANYA	32.83	530.96
DOUGLASS WILLIAM	746.94	772.22
DOUGLASS WILLIAM & TONYA	1,083.09	1,588.07
DOW MERVIN L & CELIA M (JT)		4,445.33
DUNTON BROCK	37.17	38.19
DYER KEVIN J		511.50
EATON TINA	1,320.42	1,346.46
ELLIOTT CHERYL L & CHRISTOPHER D		53.50
ELLIOTT KAYLA C.		348.44
ELWELL SUZAN R	945.18	962.60
EMERY BRENDA J & ERVIN F (JT)		783.75
FARRELL MICHAEL D & BARBARA J (JT)		1,642.49
FECTEAU PHILIP		327.26
FERNALD MICHAEL FERNALD DIANE	1,658.49	1,533.25
FERTIG ANDREW L. DAYA, SHANTIANN		828.62
FRETSCHL EUGENE & TIMOTHY		123.71
GABOURY (SOULE) SAMANATHA STARR		123.83
GIFFORD, ELDRED		1,412.38
GILBERT EDWARD R & SHEILA	200.00	459.46
GILBERT EDWARD R. GILBERT SHEILA T.		354.47
GILES KEITH SR & KEITH JR		965.11
GORDON BRYAN	3,552.39	3,639.32
GOWER TIMMOTHY JR.		10.85
GOWER TIMMY JR BOWLEY MARIE		146.55
GRAHAM MARIE J	460.20	473.62
GRAY FAMILY TRUST C/O GRAY DWAYNE		3.14
GREEN TAMMY		398.35
GREEN TREE SERVICING, LLC % ROBERT WILLIAMS		2,109.92
GREENE MERVIN GREENE LORETTA R		385.40
GREENE MERVIN GREENE LORETTA R		1,479.57
H&S FOUR, LLC		71.02
HALLIDAY WILLIAM E & DONNA MARIE		214.11
HALLIDAY WILLIAM E & DONNA MARIE		296.95



HANNINGTON CHARLES		202.43
HANSON JEFFREY		1,071.60
HANSON NANCY E & JEFFREY JT		1,534.64
HARTLEY KELLY D	2,021.52	2,875.04
HIPPERT THOMAS		126.60
HOWES ERIC R MERRILL MICHELLE I (JT)		240.99
HUBERT KELLY D. LeFEVER EUGENE C.	2,445.51	2,667.50
HUTCHINSON RUBY		387.49
IRELAND ERROL W II & LATHE KATHLEEN L (T/C)	1,074.39	1,086.51
IRISH LEWIS & FLORENCE	632.48	955.19
JOHNSON JOHN		1,491.06
JOHNSON ROBERT S JR & GAETANE M JT		5,217.73
JOHNSON ROBERT S JR & GAETANE S (JT)		1,912.79
JOHNSON ROBERT S JR & GAETANE S JT		839.31
JOHNSON ROBERT S JR & GAETANE S JT		260.50
JOHNSON ROBERT S SR		513.39
JOHNSON ROBERT S SR		214.11
KADEZABEK. ROBERT ANDREWS. MARIA		2,981.20
KELLER DENNIS TUDELA. DARRELL		318.04
KELLEY MICHAEL KELLEY GAIL	200.00	582.89
KILLAM STEPHEN F & ROBIN L (JT)	389.40	401.61
KRUEGER HANS JR	7.08	6.66
KRUEGER HANS JR & HENRIETTA	830.13	853.97
LAM PAULA I	617.73	627.85
LANCASTER JULIANNE & ROBERT	1,180.59	1,218.93
LARY BERNARD RICHARD	663.75	687.06
LARY BERNARD RICHARD & JANET	961.78	3,235.73
LARY. SCOTT	221.00	230.10
LAVERDIERE JUNE		134.02
LEMIEUX GILBERT C & MELANIE A		1,592.91
LEPOER PETER. SITHRA & RICHARD JT		113.20
LESPERANCE ELLEN MARIE		475.49
LEVASSEUR KELLY J	2,594.82	2,659.59
LEWIS ROBERT Rick Breton		155.18
LINNELL PATRICK E & BETTE-JEAN JT	697.38	706.69
LITTLEFIELD AMY J.		1,364.59
LOISEL RICKY c/o Sidnev Gilman		247.10
LONG RIVER INC	4.16	881.04
LOOKN4PROPERTIES. INC		2,426.29
LOVETT BEN G		4,002.34
LOW FRANQUELYNE		160.42
LUCAS JEFFREY M		806.10
LUND PETER		433.16
LYNCH DAVID L. LYNCH JAYNE M.		2,498.14
MAIETTA BRENDA		149.96
MARIN GERARD		129.73
MARIN GERARD & PATRICIA		573.81
MARIN GERARD D. MARIN PATRICIA J.		6.81
MARK RAYMOND		602.23
MARQUIS RUSSELL E JR	3,177.74	3,296.76
MARSHALL BETTE L c/o Paul Marshall		2,334.79



MCALLISTER APRIL		2,283.49
MCALLISTER APRIL D	582.33	601.41
MCALLISTER LISA J		254.75
MCALLISTER ROGER		118.78
MCALLISTER ROGER M JR	1,102.71	1,149.72
MCALLISTER ROGER SR		9.57
MCCARTHY MICHAEL S SR & ANNE R JT		383.37
MCDUGAL SANDRA JANE		435.17
MCGINNIS DORIANA		216.98
MCINTYRE CHARLES S		506.62
MCKENNEY, PATRICIA ANN	2,773.59	2,678.13
MCVAY MITCHELL	398.25	
MECHANICS SAVINGS BANK		1,890.79
MICHAUD RUSSELL A		908.89
MICUE THERON JR & ROSE		2,031.74
MID MAINE INVESTMENTS LLC John Machie	5,088.75	5,261.78
MILLER BRITTANY % Stephanie Silvia	87.80	116.63
MORIN JAI S	980.58	1,012.83
MORRILL CARL D & JUDY H		1,129.34
MORRILL, CARL D. & JUDY M.		188.89
MORRISSETTE DAVID J.		28.55
MORRISSETTE DAVID J.		57.09
MORRISSEY FEDORA L	3,063.87	3,167.47
MURRAY BEVERLY--HEIRS	805.35	820.79
NADEAU THOMAS E. NADEAU HEATHER A.		1,212.69
NICKERSON PATRICIA A		12.99
NORRIS KEVIN L		252.47
NORRIS STEWART W		953.56
OCWEN LOAN SERVICING, LLC	2,978.91	3,079.27
ONEAL WAYMAN & LENA (JT)		512.19
OWENS JOHN A		1,036.34
OWNER UNKNOWN	215.94	
PAGE KIANNA & NOBERT	631.89	642.26
PAGE PATRICIA A		1,199.07
PALMER ELLSWORTH	214.17	220.59
PALMER ELLSWORTH	253.11	261.38
PAOLUCCI JOSEPH		191.56
PATTERSON DIANA E.	1,352.28	1,385.68
PEACE SAMANTHA		145.19
PEAVEY DANA & DARLENE L	27.06	611.24
PELOTTE LEO HARTT ROBINA		3,151.66
PERKINS BRUCE E & BONNIE L		700.96
PERKINS G SCOTT		1,531.47
PIERCE JEFFREY O.. STEIN-PIERCE LISA (JT)		290.77
PIERCE JEFFREY O.. STEIN-PIERCE LISA (JT)		366.74
PIERCE SHIRLEY		290.47
PLANTE GUY C		459.78
PORTER MARK D % ROBIN BLOW		628.51
POULIN LEN	200.01	207.60
POULIN LENOARD	146.91	152.26
POULIN LEONARD	132.75	137.98



POULIN LEONARD	518.61	536.46
POULIN LEONARD D JR	600.03	618.92
POULIN RICHARD J.		35.68
POULIN RONALD JAMES & TINA MARIE		1,095.66
PRESCOTT SHERRY & FRANCIS	600.03	599.25
PRESCOTT SHERRY & FRANCIS	346.92	358.04
RANCOURT, TASHA		1,771.04
RANKIN MARTIN & JANET		1,430.24
RASCO IVY M		1,300.43
RAYMOND CHRISTINA A		646.28
REED RICHARD	100.89	93.66
REYNOLDS CHERYL A & SANFORD E (JT)	708.00	732.35
REYNOLDS CHERYL A & SANFORD E (JT)	458.53	474.85
RICE ANTHONY	35.48	1,545.53
RICHARDS GREG P RICHARDS GARY & BARBARA		876.37
RICHARDSON STEPHEN B		1,139.68
ROBBINS KIRBY A. ROBBINS ROSEANNE M.	460.99	667.97
RODERICK GRACE		206.48
RODERICK GRACE		331.08
RODERICK GRACE		1,874.18
RODERICK GRACE		1,946.15
RODERICK GRACE		1,937.60
RODERICK GRACE		1,942.12
RODERICK GRACE		977.63
RODERICK GRACE		2,007.55
RODERICK GRACE		1,026.44
RODERICK GRACE		2,294.87
RODERICK GRACE		1,056.34
RODERICK GRACE		1,207.38
RODERICK GRACE		533.17
RODERICK GRACE		578.43
RODERICK GRACE		339.12
RODERICK GRACE		779.92
RODERICK GRACE		410.32
RODERICK GRACE		1,559.14
RODRIGUE STEVEN PROCTOR MICHELLE		583.44
ROSE CHARLIE FICALORA JAMIE	423.03	435.65
ROSE GENE		1,065.93
ROSS DAVID LEE		190.58
ROWE JEREMY K. ROWE TINA L.	163.15	404.16
ROWE JESSIE		1,169.42
ROWELL EARNIE ROWELL JEAN M		1,110.21
RUSSELL MARY		118.78
SANDERS DONALD	2,086.83	2,157.33
SANDERS WAYNE & LOUISE		1,251.43
SARGENT ANITA M		1,368.05
SCHIFINO GERALD S	874.89	1,457.08
SHANNON RONALD		128.92
SHANNON RONALD		619.01
SIMONSON ELIZABETH	364.67	1,091.49
SIMONSON ELIZABETH--TTEE	3,076.26	3,179.81



SIROIS JOSHUA S.	1,021.29	1,056.31
SMITH MARK		155.55
SNOWMAN NEWELL H & MILDRED TTEES		198.88
SORDILLO BENJAMIN A & DIANNE E JT		1,149.38
SPENCER VICKI-JO	2,053.20	2,101.55
SPENCER VICKI-JO	26.55	28.33
STANHOPE, CHERYL (BANGS)		862.43
STARBIRD DAVID		1,480.78
STEWART PAUL G & CRYSTAL L		206.42
STOKES-GREENE L SANDRA GREENE L RONALD		685.87
SULLIVAN KEVIN		1.14
SWAFFORD BILLY JACK III DORR DENZIE	545.16	563.75
SWEET RICKY A SR	860.22	873.75
SWEET RICKY A.		403.73
THERIAULT STEVEN		261.69
THOMPSON JESSICA E & BOLSTER MARK II (JT)		1,483.02
THOMPSON JOHN M SR & MICHELE A	1,096.23	1,401.63
THORNE REAL ESTATE LLC % SANUEL THORNE	243.37	503.10
THRASHER JOHNATHAN R.		80.61
THRASHER JOHNATHAN R.		222.71
TOLMAN LAVADA--HEIRS	1,051.38	1,086.62
TOWERS DENISE L		865.56
TOWERS EDWARD & PHYLLIS		626.24
TOZIER, MARIE		592.50
TRECARIN ALFRED H JR		396.07
TROTT JOYCE C		2,041.73
TROTT JOYCE C		52.25
TRUE STEPHEN TRUE ADRIANE E.		1,526.83
TURCOTTE JAMES & REBECCA		73.00
TURCOTTE JAMES & REBECCA (JT)	272.88	412.48
ULMER CHARLES ULMER GERALDINE		750.78
WARREN CANDACE LABELLE LIFE ESTATE		587.88
WARREN LOIS ANN		527.47
WATSON, JULIE ANN	835.44	680.41
WEBBER KEITH D.	86.70	86.73
WEBBER LAURIE A.		90.49
WEBBER LAURIE A.		1,489.54
WEBBER LAURIE A.		436.51
WEISS STEPHEN A.		1,042.88
WELCH MICHAEL A		1,522.64
WELLS JAMES	115.06	119.43
WELLS JAMES	58.41	61.23
WELLS JAMES	40.71	41.63
WELLS JAMES	210.63	217.18
WELLS JAMES	37.17	38.59
WELLS JAMES W JR	1,175.28	1,198.78
WELLS JAMES W JR & HENDERSON RAY D (JT)	1,244.31	1,286.82
WENTWORTH TRACY & ANGELA	717.81	734.69
WHITE ROBERT R III & AMELIA J (JT)		600.22
WHITISH CHERYL	182.31	188.89
WILES STEPHEN & ANITA		191.41
WILKENS KATHLEEN F		575.72



WILLIAMS JEFFREY E	221.25	228.57
WILLIAMSON DANA & THERESA		1,159.79
WILSON SCOTT L & MELISSA L (JT)		174.58
WINDY ACRES FARM LLC	1,293.87	1,344.90
WINDY ACRES FARM LLC	562.86	582.38
WINDY ACRES FARM LLC	198.24	205.22
WISHART VANESSA F		1,951.11
WITHAM LORENZO D JR	1,352.28	1,388.66
WOLFE ANTHONY L.	67.42	111.74
WOOD EDWARD		1,483.11
WOODBURY ALBERT L		493.21
WOODBURY ALBERT L		635.16
WOODS KELLY J & KIM		682.98
WRIGHT RAYMOND & SONYA		416.34
YORK JAMES W JR		469.76
	<u>\$ 1,025.51</u>	<u>88,399.65</u>
		\$ 269,090.31

UNPAID 2014 & 2015 PERSONAL PROPERTY TAXES

	2014	2015
AUTOMOTIVE RECOVERY SERVICES, INC		419.07
COLLINS, NORMAN	330.99	338.55
DIRECTV LLC		574.62
FARM CREDIT LEASING	14.16	
HALLETT, MARK		283.65
LUCAS, JEFF		32.02
THOMSON REUTERS	10.20	9.15
	<u>355.35</u>	<u>1,657.06</u>

Respectfully submitted,

Pamela Violette
Tax Collector



Clinton Budget Summary For FY 2016/2017

Warrant Budget		Board of Selectmen Recommend FY 16/17 BUDGET
Article	Department	
3	01 Administration	\$ 267,684.00
4	02 Town Hall	\$ 15,748.00
5	08 Assessing/Code Enforce	\$ 50,586.00
6	17 General Assistance	\$ 27,039.00
7	04 Fire Department	\$ 390,629.00
8	06 Police Department	\$ 243,160.00
9	18 E-911 Fire PD Dispatch	\$ 17,417.00
10	14 Animal Control	\$ 12,107.00
11	07 Highway Department	\$ 148,737.00
13	07 Snowplowing	\$ 289,075.00
14	11 Transfer Station	\$ 316,320.00
15	10 Library	\$ 63,998.00
16	27 Street Lights	\$ 18,700.00
17	13 Debt Service	\$ 225,723.00
18	19 Insurance	\$ 145,200.00
19	09 Boards	\$ 700.00
20	12 Non Profits	\$ 20,546.00
21	16 Recreation	\$ 13,454.00
22	20 Cemeteries	\$ 21,882.00
23	21 Elections	\$ 11,633.00
24	Nuisance Property	\$ 25,000.00
26	Road Paving	\$ 150,000.00
TOTAL		\$ 2,475,338.00

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 14, 2016**

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 14th day of June, AD 2016 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 **\$267,684** 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 **\$15,748** 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 **\$50,586** for the Assessor Agent, Code Enforcement, Building Inspector, Plumbing Inspector, Health Officer Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for State Law required positions of part time Assessors' Agent, and Code Enforcement Officer, Building Inspector, Plumbing Inspector, Health Officer. Assessors' Agent is now a contracted position. The Code Enforcement Officer's hours increased to 25 hours per week.*

Article 6: To see if the Town will vote to raise and appropriate the sum of **\$27,039** for the General Assistance Account.

Selectmen and Budget Committee Recommend: Yes

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 14, 2016**

**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. The current state reimbursement for eligible expenses is 70%.*

Article 7: To see if the Town will vote to raise and appropriate the sum of **\$390,629** 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 **\$243,160** for the Police Department Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 9: To see if the Town will vote to raise and appropriate the sum of **\$17,417** for E-911 Fire / Police Dispatch Services.

Selectmen and Budget Committee Recommend: Yes

Funding is for the State Mandated regional dispatch system.

Article 10: To see if the Town will vote to raise and appropriate the sum of **\$12,107** for the Animal Control Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 11: To see if the Town will vote to raise and appropriate the sum of **\$148,737** for the Highway Department Account.

Selectmen Recommend: Yes

Budget Committee Recommend: Yes, with the recommendation that it be used toward a Highway Maintenance Contract.

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

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 14, 2016**

Article 12: To see if the Town will vote to contract out the Highway Department and replace it with a Highway Maintenance Contractor.

***Explanation:** An article was passed at the June 9, 2015 Town Meeting to see if the Town was interested in studying whether it is more cost effective to contract out the entire Highway Department beginning with fiscal year 2016/2017. The study shows a savings of \$ 4,800 for the general maintenance cost plus eliminates the need to purchase a Town Highway truck, \$55,000 (financed over a six year period), or any Town highway equipment, and, reduces insurance costs by about \$9,800.

Selectmen and Budget Committee Recommend: Yes

Article 13: To see if the Town will vote to raise and appropriate the sum of **\$289,075** for the Snowplowing Account.

Selectmen and Budget Committee Recommend: Yes

***Funding** used for winter snowplowing/snow removal, salt and calcium to maintain Town Roads.

Article 14: To see if the Town will vote to raise and appropriate the sum of **\$316,320** for the Transfer Station Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 15: To see if the Town will vote to raise and appropriate the sum of **\$63,998** 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, computers, children's programs, general maintenance, payment of heat and lights etc.

Article 16: To see if the Town will vote to raise and appropriate the sum of **\$18,700** for the Street Lights Account.

Selectmen and Budget Committee Recommend: Yes

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

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 14, 2016**

Article 17: 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 third of four payments for the police cruiser lease (\$7,661) and fifth of ten payments for the fire truck lease (\$27,742) and third of nine for the road bond (\$190,320).*

Article 18: To see if the Town will vote to raise and appropriate the sum of **\$145,200** 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. The increase is due to workers' compensation premium.*

Article 19: To see if the Town will vote to raise and appropriate the sum of **\$700** for the Planning Board, Budget Committee and Appeals Boards account.

Selectmen and Budget Committee Recommend: Yes

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

Article 20: 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 21: To see if the Town will vote to raise and appropriate the sum of **\$13,454** 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.*

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 14, 2016**

Article 22: To see if the Town will vote to raise and appropriate the sum of **\$21,882** 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 23: To see if the Town will vote to raise and appropriate the sum of **\$11,633** for the Elections Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 24: To see if the Town will vote to raise and appropriate the sum of **\$25,000** for the Abatement of Nuisance Property.

**Funding will cover the cost of cleanup, legal fees, and Town employee hours to clean up nuisance properties. Once the cleanup is completed, a supplemental tax for the total cost will be assessed on the property.*

Selectmen and Budget Committee Recommend: Yes

Article 25: 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 26: To see if the Town will vote to raise and appropriate the sum of **\$150,000** for the Capital Reserve Fund for Paving and Road Reconstruction.

Selectmen and Budget Committee Recommend: Yes

Article 27: To see if the Town will vote to increase the property tax levy line, for fiscal year 2016/2017 established for the Town of Clinton by State law in the event the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax limit.

Selectmen Recommend: Yes

Article 28: To see if the Town will vote to collect and expend the sum of **\$1,207,425** in anticipated revenues to reduce the amount to be raised by taxation.

Selectmen Recommend: Yes

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 14, 2016**

**The non-property tax revenues include funds received from the State of Maine and funds withdrawn from undesignated fund balance. The amount does not include funds withdrawn from the undesignated fund balance to reduce taxation.*

Article 29: To see if the Town will vote to charge **7.00%** interest on unpaid taxes after October 3, 2016 for the first half of the property taxes that are due and payable, and interest on unpaid taxes after April 3, 2017 for the second half of the property taxes that are due and payable.

Selectmen Recommend: Yes

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

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

Selectmen Recommend: Yes

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

Selectmen Recommend: Yes

Article 32: To see if the Town will vote to transfer the sum of **\$45,000** from the Undesignated Fund Balance to the Fire Department Capital Reserve Equipment Account, for costs of the ambulance remount/purchase.

Selectmen and Budget Committee Recommend: Yes

Article 33: To see if the Town will vote to transfer the sum of **\$2,500** from the Undesignated Fund Balance to the Fire Department Capital Reserve Equipment Account, for replacement of five (5) links of 4" hose.

Selectmen and Budget Committee Recommend: Yes

Article 34: To see if the Town will vote to transfer the sum of **\$15,000** from the Undesignated Fund Balance to the Highway Department Capital Reserve Equipment Account, for costs of culvert repairs to the True Road.

Selectmen and Budget Committee Recommend: Yes

Article 35: To see if the Town will vote to transfer the sum of **\$3,000** from the Undesignated Fund Balance to the Municipal Building Capital Reserve Account for flooring.

Selectmen and Budget Committee Recommend: Yes

**TOWN MEETING WARRANT
TOWN OF CLINTON
Tuesday, June 14, 2016**

Article 36: Shall an ordinance entitled, "Property & Building Safety Maintenance Ordinance" be enacted?
(Copy of the ordinance available at the Town Clerk's Office).

Selectmen and Planning Board Recommend: Yes

***Explanation:** Towns with a maintenance ordinance do not have as many unsightly nuisance properties. This Ordinance will allow the Town to streamline the process of dealing with unsightly nuisance properties as they begin to occur. When this process is streamlined, the cost to the Town for enforcing State of Maine laws will be kept lower. Without a maintenance ordinance the clean-up cost to the Town far exceeds the taxes generated by nuisance properties.*

Given under our hands this day of April, 2016

Jeffrey Towne, Chairman

Ronnie Irving

Edward Blanchard

Geraldine Dixon

Stephen Hatch



ARTICLE 3					
	ADMINISTRATION				
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
01-001-01	Full Time	\$63,823	\$67,975	\$ 39,921.87	\$63,503
01-001-02	Part Time	\$16,623	\$17,940	\$ 11,791.62	\$18,252
01-001-03	Overtime	\$500	\$500	\$ 58.50	\$500
01-001-07	Selectmen	\$9,300	\$9,300	\$ 9,300.00	\$9,300
01-001-08	Town Manager	\$41,000	\$41,400	\$ 30,405.75	\$45,169
01-001-09	Audit	\$5,000	\$5,000		\$5,100
01-001-25	Social Security Match	\$8,137	\$8,502	\$ 5,667.49	\$8,477
01-001-26	Medicare Match	\$1,903	\$1,988	\$ 1,325.27	\$1,983
01-001-27	Simple IRA Match	\$3,331	\$3,281	\$ 1,740.14	\$3,276
01-001-28	Disability	\$2,109	\$2,625	\$ 967.04	\$2,227
01-001-29	Health Insurance	\$30,414	\$32,543	\$ 26,272.69	\$34,557
01-001-30	Bookkeeping	\$1,920	\$2,000	\$ 1,206.25	\$2,000
01-002-01	Telephone	\$5,200	\$6,228	\$ 4,074.81	\$5,000
01-002-04	Printing	\$1,500	\$1,500	\$ 580.09	\$1,500
01-002-05	Postage	\$8,500	\$8,500	\$ 5,074.67	\$8,500
01-002-06	Advertising	\$2,000	\$2,000	\$ 382.98	\$2,000
01-002-07	Dues & Subscriptions	\$300	\$300	\$ 153.00	\$300
01-002-08	Office Supplies	\$4,500	\$4,500	\$ 2,854.14	\$4,500
01-002-09	Memberships	\$7,500	\$7,600	\$ 7,752.00	\$8,000
01-002-10	Copier Maint./Lease	\$3,000	\$3,000	\$ 1,782.00	\$3,000
01-002-12	Travel Expense	\$2,000	\$2,000	\$ 680.89	\$2,000
01-002-13	Training	\$2,000	\$2,000	\$ 415.00	\$2,000
01-002-16	Bank Service fee	\$500	\$1,340	\$ 56.37	\$1,340
01-003-01	TRIO Accounting Sys	\$9,200	\$11,500	\$ 10,867.47	\$11,500
01-003-04	Tax Mailer/Checks	\$3,000	\$3,000	\$ 1,159.63	\$3,000
01-003-08	Web Site	\$700	\$700	\$ 600.00	\$700
01-004-03	Registry of Deeds	\$5,000	\$8,000	\$ 7,423.00	\$10,000
01-006-01	Legal Services	\$8,000	\$8,000	\$ 3,638.00	\$8,000
01-020-01	Computers / Printers	\$1,000	\$2,000	\$ 670.08	\$2,000
	TOTAL	\$247,960	\$265,222	\$ 176,820.75	\$267,684

ARTICLE 4					
	TOWN HALL				
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
02-001-02	Part-time	2,122.00	2,144.00	\$ 1,096.62	\$ -
02-001-25	Social Security	132.00	133.00	\$ 68.06	\$ -
02/001-26	Medicare	31.00	31.00	\$ 15.91	\$ -
	Custodian Services			\$ -	\$ 3,248.00
02-002-02	Heating Fuel	4,550.00	4,550.00	\$ 1,543.44	\$ 4,500.00
02-002-03	Electric	4,000.00	4,000.00	\$ 2,446.28	\$ 4,000.00



02-002-16	Other Equipment	500.00	500.00	\$ 319.99	\$ 500.00
02-005-02	Water & Sewer	990.00	990.00	\$ 470.05	\$ 900.00
02-002-44	Security System	500.00	500.00	\$ 516.00	\$ 500.00
02-002-15	Cleaning Supplies	500.00	500.00	\$ 479.01	\$ -
02-007-08	Maintenance & Repair	1,500.00	1,500.00	\$ 1,250.61	\$ 1,500.00
02-006-09	Mowing	1,500.00	600.00	\$ 362.66	\$ 600.00
	TOTAL	16,325.00	15,448.00	\$ 8,568.63	\$ 15,748.00

ARTICLE 5					
	ASSESSING				
	CODE & E-911				
ACCOUNT #	Officer	2014 / 2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST6
	CODE & E-911				\$ 32,500.00
	ASSESSING				\$ 12,000.00
08-001-01	Salary	\$ 30,909.00	\$ 31,219.00	\$ 19,777.74	
08-001-02	Part Time	\$ 1,000.00	\$ 1,000.00	\$ 937.50	
08-001-03	Flex Time 160 hrs/	\$ 3,878.00	\$ -	\$ -	
08-001-25	Soc Sec Match	\$ 2,219.00	\$ 2,238.00	\$ 1,096.04	\$ 2,015.00
08-001-26	Medicare Match	\$ 519.00	\$ 523.00	\$ 256.29	\$ 471.00
08-002-08	Supplies	\$ 500.00	\$ 500.00	\$ 233.96	\$ 500.00
08-002-12	Travel	\$ 500.00	\$ 500.00	\$ 593.13	\$ 1,600.00
08-002-13	Training	\$ 1,000.00	\$ 1,000.00	\$ 552.17	\$ 1,000.00
08-006-10	Tax Maps	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
	TOTAL	\$ 41,025.00	\$ 37,480.00	\$ 23,446.83	\$ 50,586.00

Article 6					
	General Assistance				
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
17-001-20	Administrator	\$ 1,164.00	\$ 1,176.00	\$ 884.30	\$ 1,196.00
17-001-25	Social Security Match	\$ 72.00	\$ 73.00	\$ 53.78	\$ 75.00
17-001-26	Medicare Match	\$ 17.00	\$ 17.00	\$ 12.73	\$ 18.00
17-002-37	Misc. Supplies	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
17-011-02	Heating Fuel	\$ 9,000.00	\$ 9,000.00	\$ 1,269.19	\$ 9,000.00
17-011-03	Electricity	\$ 2,500.00	\$ 2,500.00	\$ 25.00	\$ 2,500.00
17-011-04	Rent	\$ 9,500.00	\$ 11,500.00	\$ 8,110.94	\$ 11,500.00
17-011-05	Food/Personal Hygien	\$ 600.00	\$ 800.00	\$ 541.89	\$ 900.00
17-011-06	Burial	\$ 1,500.00	\$ 1,500.00	\$ 785.00	\$ 1,500.00
17-011-13	Training	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
17-011-07	Misc. Supplies			\$ 1,198.50	
	TOTAL	\$ 24,703.00	\$ 26,916.00	\$ 12,881.33	\$ 27,039.00



Article 7					
	FIRE/EMS DEPARTMENT				
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	EXPENSES 3/3/12016	REQUEST
04-001-01	Full Time/Officer Wages	\$ 143,344.00	\$ 162,704.00	\$ 128,259.14	\$ 164,270.00
04-001-02	Call Wages/Officer Wage	\$ 25,000.00	\$ 25,000.00	\$ 12,100.96	\$ 25,000.00
04-001-25	Social Security Match	\$ 11,452.00	\$ 12,853.00	\$ 9,918.30	\$ 12,749.00
04-001-26	Medicare Match	\$ 2,677.00	\$ 3,006.00	\$ 2,295.79	\$ 2,982.00
04-001-27	Simple IRA Match	\$ 4,300.00	\$ 4,883.00	\$ 3,306.87	\$ 4,929.00
04-001-28	Disability	\$ 2,724.00	\$ 3,320.00	\$ 1,894.16	\$ 3,352.00
04-001-29	Health Insurance	\$ 40,552.00	\$ 43,391.00	\$ 36,104.00	\$ 46,103.00
04-001-11	Vacation Coverage	\$ 6,420.00	\$ 7,913.00	\$ 5,744.35	\$ 6,442.00
04-001-17	Training Wages	\$ 4,000.00	\$ 4,300.00	\$ 2,706.85	\$ 4,400.00
04-001-18	Holiday Pay	\$ 3,943.00	\$ 4,376.00	\$ 3,470.40	\$ 4,402.00
04-001-22	Sick Time Coverage	\$ 2,000.00	\$ 3,000.00	\$ 2,536.90	\$ 3,100.00
04-002-01	Telephone	\$ 1,600.00	\$ 1,600.00	\$ 1,287.30	\$ 1,800.00
04-002-02	Heating Fuel	\$ 7,050.00	\$ 7,200.00	\$ 4,360.62	\$ 7,000.00
04-002-03	Electricity	\$ 3,200.00	\$ 3,500.00	\$ 1,899.22	\$ 3,000.00
04-002-07	Dues & Subscriptions	\$ 90.00	\$ 90.00	\$ 89.00	\$ 90.00
04-002-13	Training Tuition/Supplies	\$ 1,700.00	\$ 1,700.00	\$ 896.00	\$ 1,700.00
04-002-15	Cleaning Supplies	\$ 400.00	\$ 400.00	\$ 235.75	\$ 450.00
04-002-17	Licensing Fees	\$ 510.00	\$ 510.00	\$ 510.00	\$ 510.00
04-002-18	Medical Supplies	\$ 4,000.00	\$ 4,200.00	\$ 3,230.15	\$ 4,400.00
04-002-19	Diesel/Gas	\$ 5,600.00	\$ 5,600.00	\$ 3,165.67	\$ 5,600.00
04-002-20	Uniform Allowance	\$ 1,200.00	\$ 1,200.00	\$ 960.24	\$ 1,200.00
04-002-35	Fire Suppression Supplies	\$ 510.00	\$ 510.00	\$ -	\$ 500.00
04-002-37	Misc. Supplies	\$ 50.00	\$ 50.00	\$ 21.87	\$ 50.00
04-005-02	Water & Sewer	\$ 660.00	\$ 660.00	\$ 521.01	\$ 700.00
04-005-03	Medical Evals/TB Testing	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
04-005-05	Fire Hydrants 66 each	\$ 66,400.00	\$ 66,400.00	\$ 49,800.00	\$ 66,400.00
04-006-14	Ambulance Billing	\$ 3,600.00	\$ 3,600.00	\$ 2,268.00	\$ 3,600.00
04-007-01	Building/Grounds Maint	\$ 1,200.00	\$ 1,200.00	\$ 581.64	\$ 1,200.00
04-007-02	Equipment Maint./Supply	\$ 5,500.00	\$ 6,000.00	\$ 4,361.69	\$ 7,000.00
04-007-03	Vehicle Maint./Supply	\$ 5,500.00	\$ 6,000.00	\$ 11,053.81	\$ 7,500.00
	TOTAL	\$ 355,382.00	\$ 385,366.00	\$ 293,579.69	\$ 390,629.00



ARTICLE 8					
	POLICE DEPARTMENT				
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	EXPENSES 3/31/2016	BUDGET
06-001-01	Full Time	\$ 110,623.00	\$ 111,729.00	\$ 70,280.74	\$ 113,662.00
06-001-02	Part Time	\$ 19,468.00	\$ 19,663.00	\$ 31,570.28	\$ 20,000.00
06-001-03	Overtime	\$ 7,055.00	\$ 8,000.00	\$ 961.66	\$ 8,492.00
06-001-18	Holiday	\$ -	\$ 3,152.00	\$ 131.30	\$ 3,207.00
06-001-25	Social Security Match	\$ 8,733.00	\$ 8,838.00	\$ 6,542.88	\$ 9,012.00
06-001-26	Medicare Match	\$ 2,235.00	\$ 2,067.00	\$ 1,530.32	\$ 2,108.00
06-001-27	Simple IRA Match	\$ 3,319.00	\$ 3,686.00	\$ 1,015.75	\$ 3,410.00
06-001-28	Disability	\$ 2,102.00	\$ 2,279.00	\$ 1,235.35	\$ 2,317.00
06-001-29	Health Insurance	\$ 30,414.00	\$ 32,554.00	\$ 20,890.71	\$ 34,577.00
06-002-01	Telephone	\$ 1,080.00	\$ 1,080.00	\$ 1,160.26	\$ 1,080.00
06-002-04	Printing	\$ -	\$ 500.00	\$ 46.00	\$ 500.00
06-002-06	Ads & Notices	\$ 500.00	\$ 500.00	\$ 364.94	\$ -
06-002-07	Dues	\$ 425.00	\$ 425.00	\$ 150.00	\$ 425.00
06-002-12	Travel		\$ 2,300.00	\$ 56.40	\$ 1,500.00
06-002-13	Training	\$ 5,000.00	\$ 7,500.00	\$ 4,175.00	\$ 7,000.00
06-002-16	Equipment/Radio	\$ 4,717.00	\$ 5,000.00	\$ 4,177.50	\$ 4,000.00
06-002-19	Fuel	\$ 14,000.00	\$ 11,500.00	\$ 5,277.94	\$ 12,500.00
06-002-20	Clothing	\$ 5,500.00	\$ 5,500.00	\$ 1,973.85	\$ 5,000.00
06-002-26	Employee Testing	\$ 500.00	\$ 800.00	\$ -	\$ 800.00
06-002-51	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ 938.79	\$ 1,000.00
06-003-01	Software Contract	\$ 4,700.00	\$ 4,700.00	\$ 3,862.50	\$ 4,700.00
06-003-08	Air cards	\$ 1,600.00	\$ 1,600.00	\$ 720.20	\$ 1,070.00
06-007-02	Equip. Maint	\$ 2,500.00	\$ 2,800.00	\$ 1,290.24	\$ 2,800.00
06-007-03	Vehicle Maint.	\$ 4,000.00	\$ 4,500.00	\$ 1,648.10	\$ 4,000.00
TOTAL		\$ 229,471.00	\$ 241,673.00	\$ 160,000.71	\$ 243,160.00



ARTICLE 9					
	E-911 FIRE / POLICE				
	DISPATCH				
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
18-006-11	Waterville Dispatch Fee	\$ 12,000.00	\$ 12,600.00	\$ 6,300.00	\$ 12,600.00
18-006-12	Somerset County PSAP	\$ 4,360.00	\$ 4,567.00	\$ 4,566.66	\$ 4,567.00
18-006-13	Police/ Fire Repeater Re	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
	TOTAL	\$ 16,610.00	\$ 17,210.00	\$ 11,116.66	\$ 17,417.00

ARTICLE 10					
	ANIMAL CONTROL				
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
14-001-02	Part Time	\$ 4,099.00	\$ 4,140.00	\$ 3,121.23	\$ 4,182.00
14-001-25	Social Security Match	\$ 255.00	\$ 257.00	\$ 193.55	\$ 325.00
14-001-26	Medicare Match	\$ 60.00	\$ 60.00	\$ 45.19	\$ 60.00
14-002-08	Supplies	\$ 250.00	\$ 250.00	\$ -	\$ 350.00
14-002-12	Travel	\$ 750.00	\$ 3,193.00	\$ 47.46	\$ 2,000.00
14-002-13	Training	\$ 100.00	\$ 100.00		\$ 100.00
14-009-01	Humane Society	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,090.00
	TOTAL	\$ 10,514.00	\$ 13,000.00	\$ 3,407.43	\$ 12,107.00



ARTICLE 11					
	HIGHWAY DEPARTMENT				
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
07-001-01	Full Time	\$ 33,675.00	\$ 36,796.00	\$ 28,199.83	\$ 37,440.00
07-001-02	Part Time	\$ 11,968.00	\$ 12,480.00	\$ 3,838.30	\$ 9,795.00
07-001-03	Overtime	\$ 4,000.00	\$ 4,000.00	\$ 612.50	\$ 4,000.00
07-001-25	Social Security Match	\$ 3,078.00	\$ 3,303.00	\$ 2,078.03	\$ 3,239.00
07-001-26	Medicare Match	\$ 720.00	\$ 773.00	\$ 486.03	\$ 758.00
07-001-27	Simple IRA Match	\$ 1,130.00	\$ 1,224.00	\$ 864.43	\$ 1,244.00
07-001-28	Disability	\$ 716.00	\$ 832.00	\$ 389.92	\$ 846.00
07-001-29	Health Insurance	\$ 10,138.00	\$ 10,848.00	\$ 9,039.78	\$ 11,526.00
07-002-01	Telephone	\$ 816.00	\$ 816.00	\$ 914.16	\$ 984.00
07-002-13	Training	\$ 110.00	\$ 110.00	\$ -	\$ 110.00
07-002-19	Fuel Oil/Grease/Hydrol	\$ 7,500.00	\$ 7,500.00	\$ 3,010.11	\$ 7,500.00
07-002-20	Uniforms	\$ 250.00	\$ 300.00	\$ 87.99	\$ 300.00
07-002-22	Hand Tools	\$ 400.00	\$ 400.00	\$ 219.38	\$ 400.00
07-002-27	Safety Equipment	\$ 300.00	\$ 300.00	\$ 167.50	\$ 300.00
07-002-32	Electric,Sand/Salt Shed	\$ 1,480.00	\$ 1,480.00	\$ 770.75	\$ 1,480.00
07-002-36	Rent/Hire/Lease	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
07-002-37	Misc. Supplies	\$ 500.00	\$ 500.00	\$ 488.22	\$ 500.00
07-006-02	Sweeping	\$ 2,100.00	\$ 2,100.00	\$ -	\$ 2,100.00
07-006-03	Sidewalks	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
07-006-04	Grading	\$ 8,000.00	\$ 8,000.00	\$ 5,100.00	\$ 8,000.00
07-007-01	Building Maint	\$ 640.00	\$ 640.00	\$ 124.88	\$ 640.00
07-007-02	Equip. Repairs	\$ 7,000.00	\$ 7,000.00	\$ 2,485.32	\$ 7,000.00
07-008-01	Culverts	\$ 4,000.00	\$ 4,000.00	\$ 3,174.37	\$ 4,000.00
07-008-02	Cold Patch	\$ 4,000.00	\$ 5,000.00	\$ 6,026.25	\$ 5,000.00
07-008-03	Crosswalk Striping	\$ 400.00	\$ 400.00	\$ 136.36	\$ 400.00
07-008-04	Road Signs	\$ 1,000.00	\$ 1,000.00	\$ 1,063.17	\$ 1,000.00
07-008-05	Calcium	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 3,875.00
07-008-06	Gravel	\$ 11,000.00	\$ 11,000.00	\$ 5,070.95	\$ 11,000.00
07-008-08	Salt	\$ 30,000.00	\$ 30,000.00		\$ 2,000.00
07-008-10	Brush/Limb Removal	\$ 7,000.00	\$ 7,000.00	\$ 3,500.00	\$ 2,500.00
07-008-11	Ditching	\$ 7,500.00	\$ 7,500.00	\$ 12,087.94	\$ 8,500.00
07-008-12	Driveways	\$ 4,000.00	\$ 4,000.00	\$ 5,097.50	\$ 4,000.00
	TOTAL	\$ 380,412.00	\$ 189,602.00	\$ 103,033.67	\$ 148,737.00

Winter Highway - Separated for 2016/2017

ARTICLE 13		2014/2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	Expenses 3/31/2016	REQUEST
07-008-07	Snow plowing	\$ 196,691.00	\$ 196,691.00	\$ 172,242.50	\$ 252,950.00
07-008-08	Salt	\$ 30,000.00	\$ 30,000.00	\$ 17,723.56	\$ 28,000.00
07-008-05	Calcium	\$ 12,000.00	\$ 12,000.00	\$ 4,585.57	\$ 8,125.00
		\$ 238,691.00	\$ 238,691.00	\$ 194,551.63	\$ 289,075.00



ARTICLE 14		2014/2015	2015/2016	2015/2016	2016/2017
	TRANSFER STATION	BUDGET	BUDGET	Expenses 3/31/2016	REQUEST
ACCOUNT #					
11-001-01	Full Time	\$ 62,612.00	\$ 64,460.00	\$ 50,545.18	\$ 65,576.00
11-001-02	Part Time	\$ 16,903.00	\$ 6,630.00	\$ 3,264.00	\$ 6,830.00
11-001-03	Overtime	\$ 1,000.00	\$ 1,000.00	\$ 537.97	\$ 1,500.00
11-001-25	Social Security Match	\$ 4,992.00	\$ 4,470.00	\$ 3,369.63	\$ 4,582.00
11-001-26	Medicare Match	\$ 1,167.00	\$ 1,045.00	\$ 788.25	\$ 1,072.00
11-001-27	Simple IRA Match	\$ -	\$ -	\$ -	
11-001-28	Disability	\$ 1,189.00	\$ 1,315.00	\$ 763.10	\$ 1,338.00
11-001-29	Health Insurance	\$ 20,760.00	\$ 21,969.00	\$ 18,079.56	\$ 23,052.00
11-002-01	Telephone/ Internet	\$ 500.00	\$ 500.00	\$ 374.88	\$ 800.00
11-002-02	Heat	\$ 800.00	\$ 800.00	\$ 409.18	\$ 800.00
11-002-03	Electricity	\$ 4,500.00	\$ 6,000.00	\$ 2,133.78	\$ 6,000.00
11-002-06	Advertising/Notices	\$ 200.00	\$ 300.00	\$ -	\$ -
11-002-07	Dues	\$ 500.00	\$ -	\$ -	\$ -
11-002-08	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ 235.25	\$ 1,000.00
11-002-12	Travel	\$ 500.00	\$ 500.00	\$ 254.83	\$ 500.00
11-002-15	Cleaning Supplies	\$ 100.00	\$ 200.00	\$ -	\$ 100.00
11-002-16	Equipment Other	\$ -	\$ -	\$ -	-
11-002-19	Fuel	\$ 2,500.00	\$ 2,500.00	\$ 656.36	\$ 2,200.00
11-002-20	Uniforms	\$ 625.00	\$ 500.00	\$ 374.90	\$ 500.00
11-002-22	Tools	\$ -	\$ 500.00	\$ -	\$ 300.00
11-002-23	Baler Wire	\$ -	\$ -	\$ -	-
11-002-24	Plastic Bags	\$ 200.00		\$ -	\$ 300.00
11-002-27	Safety Equipment	\$ 550.00	\$ 500.00	\$ 343.76	\$ 500.00
11-002-29	Demo Debris	\$ 16,500.00	\$ 16,500.00	\$ 8,563.42	\$ 17,000.00
11-002-30	DEP Fee	\$ 500.00	\$ 500.00	\$ 226.00	\$ 500.00
11-002-31	Weigh master License	\$ 300.00	\$ 150.00	\$ -	\$ 150.00
11-002-42	Hazardous Waste Remo	\$ 2,500.00		\$ -	\$ 1,500.00
11-002-50	Scales	\$ 2,500.00	\$ 2,500.00	\$ 9,950.00	\$ 1,500.00
11-002-52	Freon Removal	\$ 500.00	\$ 500.00	\$ 1,051.70	\$ 1,000.00
11-002-54	E-waste	\$ 500.00	\$ 300.00	\$ -	\$ -
11-002-55	MRC GAT Fees	\$ 3,200.00	\$ 3,600.00	\$ 2,225.55	\$ 3,000.00
11-006-06	Hauling	\$ 39,000.00	\$ 49,000.00	\$ 25,888.86	\$ 40,000.00
11-006-07	Tipping	\$ 185,650.00	\$ 168,000.00	\$ 78,832.85	\$ 128,220.00
11-007-01	Building/Grounds	\$ 800.00	\$ 5,000.00	\$ 4,198.66	\$ 500.00
11-007-02	Equipment Maint.	\$ 6,000.00	\$ 6,000.00	\$ 2,731.27	\$ 6,000.00
	TOTAL	\$ 378,548.00	\$ 366,239.00	\$ 215,798.94	\$ 316,320.00



ARTICLE 15					
	LIBRARY				
ACCOUNT #		2014 / 2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
10-001-02	Part Time	\$ 37,580.00	\$ 39,195.00	\$ 30,892.76	\$ 39,873.00
10-001-25	Social Security Match	\$ 2,361.00	\$ 2,462.00	\$ 1,785.10	\$ 2,615.00
10-001-26	Medicare Match	\$ 556.00	\$ 576.00	\$ 417.46	\$ 585.00
10-001-31	Building Custodian	\$ 500.00	\$ 505.00	\$ 15.45	\$ 520.00
10-002-01	Telephone	\$ 516.00	\$ 550.00	\$ 522.53	\$ 600.00
10-002-02	Heat	\$ 6,800.00	\$ 6,800.00	\$ 2,292.89	\$ 6,800.00
10-002-03	Electricity	\$ 1,200.00	\$ 1,400.00	\$ 827.38	\$ 1,500.00
10-002-05	Postage	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
10-002-07	Dues	\$ 415.00	\$ 415.00	\$ -	\$ 415.00
10-002-08	Office Supplies	\$ 1,100.00	\$ 1,300.00	\$ 624.86	\$ 1,500.00
10-002-10	Copier	\$ 400.00	\$ 300.00	\$ -	\$ 500.00
10-002-12	Travel	\$ 50.00	\$ 50.00	\$ -	\$ 50.00
10-002-13	Training	\$ 150.00	\$ 150.00	\$ -	\$ 150.00
10-002-15	Cleaning Supplies	\$ 200.00	\$ 200.00	\$ 67.00	\$ 250.00
10-002-38	Books	\$ 5,000.00	\$ 5,200.00	\$ 4,737.30	\$ 5,420.00
10-002-39	Magazines	\$ 240.00	\$ 220.00	\$ -	\$ -
10-002-44	Fire/ Security Alarm	\$ 500.00	\$ 400.00	\$ -	\$ 400.00
10-002-65	Child/Adult Programs	\$ 500.00	\$ 500.00	\$ 499.56	\$ 750.00
10-003-04	Computer Supplies	\$ 1,175.00	\$ 1,200.00	\$ 1,335.84	\$ 1,200.00
10-005-02	Water & Sewer	\$ 500.00	\$ 500.00	\$ 360.85	\$ 500.00
10-006-13	Contract Maint.				
10-006-09	Mowing	\$ 800.00	\$ 200.00	\$ 45.34	\$ 70.00
10-007-01	Building/Grounds	\$ 200.00	\$ 200.00	\$ -	\$ 250.00
	TOTAL	\$ 60,793.00	\$ 60,693.00	\$ 44,424.32	\$ 63,998.00

ARTICLE 16		2014/2015	2015/2016	2015/2016	2016/2017
	STREET LIGHTS	BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
ACCOUNT #					
27-005-04	Street Lights 107 each	\$ 17,000.00	\$ 17,000.00	\$ 13,586.19	\$ 18,700.00
	TOTAL	\$ 17,000.00	\$ 17,000.00	\$ 13,586.19	\$ 18,700.00

ARTICLE 17		2014/2015	2015/2016	2015/2016	2016/2017
	DEBT SERVICE	BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
ACCOUNT #					
13-010-11	Police Cruiser Lease	\$ 7,661.00	\$ 7,661.00	\$ 7,660.98	\$ 7,661.00
13-010-12	Fire Truck Lease	\$ 27,742.00	\$ 27,742.00	\$ 27,741.91	\$ 27,742.00
13-010-13	Road Reconstruction	\$ 200,000.00	\$ 190,320.00	\$ 142,740.00	\$ 190,320.00
	TOTAL	\$ 235,403.00	\$ 225,723.00	\$ 178,142.89	\$ 225,723.00



ARTICLE 18		2014/2015	2015/2016	2015/2016	2016/2017
	INSURANCE	BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
ACCOUNT #					
19-012-01	Workers Comp	\$ 22,000.00	\$ 26,000.00	\$ 46,969.00	\$ 96,100.00
19-012-02	Personal Liability	\$ 10,000.00	\$ 10,000.00	\$ 9,507.00	\$ 11,000.00
19-012-03	Unemployment	\$ 7,000.00	\$ 10,026.00	\$ 5,986.55	\$ 10,000.00
19-012-04	Vehicles	\$ 8,000.00	\$ 8,000.00	\$ 7,892.00	\$ 8,800.00
19-012-05	Insurance Deductible	\$ 5,000.00	\$ 5,000.00	\$ 2,000.00	\$ 5,000.00
19-012-06	Liability	\$ 13,000.00	\$ 13,000.00	\$ 9,635.00	\$ 14,300.00
	TOTAL	\$ 65,000.00	\$ 72,026.00	\$ 81,989.55	\$ 145,200.00

ARTICLE 19		2014/2015	2015/2016	2015/2016	2016/2017
	BOARDS	BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
ACCOUNT #					
09-002-70	BOARDS	\$ 700.00	\$ 700.00	\$ 81.61	\$ 700.00
	TOTAL	\$ 700.00	\$ 700.00	\$ 81.61	\$ 700.00

ARTICLE 20					
	NON-PROFITS				
	COMMUNITY SERVICE	2014/2015	2015/2016	2015/2016	2016/2017
ACCOUNT #		BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
12-009-04	Family Violence	\$ 1,060.00	\$ 1,060.00	\$ -	\$ 1,060.00
12-009-05	Legion 186	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00
12-009-07	KVCAP Head Start	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
12-009-09	Spectrum Generations	\$ 1,886.00	\$ 1,886.00	\$ 1,886.00	\$ 1,886.00
12-009-12	Food Bank	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
12-009-13	Hospice	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
12-009-14	Police Athletic League(PA)	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
12-009-26	KVCAP Transit	\$ 525.00	\$ 525.00	\$ -	\$ 525.00
12-009-31	Snowmobile Club	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00
	TOTAL	\$ 20,546.00	\$ 20,546.00	\$ 18,961.00	\$ 20,546.00

ARTICLE 21		2014/2015	2015/2016	2015/2016	2016/2017
	RECREATION	BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
Account #					
16-002-03	Mill Site Electricity	\$ 1,100.00	\$ 1,200.00	\$ 512.74	\$ 1,200.00
16-006-09	Mowing	\$ 7,000.00	\$ 6,954.00	\$ 4,137.34	\$ 6,954.00
16-007-08	Maintenance & Repair	\$ 2,000.00	\$ 2,000.00	\$ 51.65	\$ 2,000.00
16-007-09	Portable Toilets	\$ 1,785.00	\$ 1,800.00	\$ 1,275.00	\$ 1,800.00
16-009-23	Recreation Programs	\$ 2,000.00	\$ 500.00	\$ -	\$ 1,500.00
	TOTAL	\$ 13,885.00	\$ 13,885.00	\$ 5,976.73	\$ 13,454.00



ARTICLE 22					
	CEMETERY	2014/2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
Account #					
20-001-23	Sexton	\$ 2,525.00	\$ 2,575.00	\$ 1,820.90	\$ 2,620.00
20-001-25	Social Security Match	\$ 160.00	\$ 157.00	\$ 120.34	\$ 163.00
20-001-26	Medicare Match	\$ 37.00	\$ 37.00	\$ 28.15	\$ 38.00
20-006-09	Mowing/Trimming	\$ 7,100.00	\$ 12,719.00	\$ 8,479.34	\$ 13,228.00
20-007-04	Grounds/Land	\$ 5,575.00	\$ 2,500.00	\$ 988.98	\$ 2,500.00
20-007-05	Cemetery Headstone		\$ 3,000.00	\$ 1,765.00	\$ 3,000.00
20-009-17	Riverview Assoc.	\$ 333.00	\$ 333.00	\$ 56.12	\$ 333.00
	TOTAL	\$ 15,730.00	\$ 21,321.00	\$ 13,258.83	\$ 21,882.00

ARTICLE 23					
	ELECTIONS	2014/2015	2015/2016	2015/2016	2016/2017
		BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
ACCOUNT #					
21-001-03	Overtime	\$ 1,200.00	\$ 1,200.00	\$ 554.73	\$ 1,300.00
21-001-06	Ballot Clerks	\$ 2,500.00	\$ 2,500.00	\$ 973.00	\$ 2,500.00
21-001-25	Social Security Match	\$ 229.00	\$ 229.00	\$ 33.56	\$ 229.00
21-001-26	Medicare Match	\$ 54.00	\$ 54.00	\$ 7.85	\$ 54.00
21-002-13	Training				\$ 500.00
21-002-40	Ballots/Coding	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00
21-002-43	Town Report/Flyer	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00
21-002-60	Elections	\$ 550.00	\$ 550.00	\$ 264.61	\$ 550.00
	TOTAL	\$ 11,033.00	\$ 11,033.00	\$ 1,833.75	\$ 11,633.00

ARTICLE 26					
	RD PAVING	2014/2015	2015/2016	2015/2016	2016/2017
ACCOUNT #		BUDGET	BUDGET	EXPENSES 3/31/2016	REQUEST
26-020-20		\$ 200,000.00	\$ 65,000.00	\$ 27,726.20	\$ 150,000.00
	TOTAL	\$ 200,000.00	\$ 65,000.00	\$ 27,726.20	\$ 150,000.00



ARTICLE 27					
	REVENUES	2014/2015	2015/2016	2015/2016	2016/2017
Account #		BUDGET	BUDGET	COLLECTED 3/31/2016	REQUEST
01-301	Tax Interest	\$ 14,000.00	\$ 16,000.00	\$ 20,538.35	\$ 20,000.00
01-302	Bank Interest	\$ 1,100.00	\$ 1,100.00	\$ 1,226.70	\$ 1,200.00
01-309	Boat Excise	\$ 2,500.00	\$ 27,000.00	\$ 651.20	\$ 2,800.00
01-310	MV Excise	\$ 410,000.00	\$ 475,000.00	\$ 398,186.89	\$ 500,000.00
01-311	Hunting/Fishing	\$ 1,000.00	\$ 1,000.00	\$ 568.03	\$ 850.00
01-312	RV Fee	\$ 500.00	\$ 600.00	\$ 380.72	\$ 825.00
01-313	Snow Reg. Reimburseme	\$ 1,500.00	\$ 1,200.00	\$ 1,774.16	\$ 1,500.00
01-314	Dog Fees	\$ 500.00	\$ 500.00	\$ 483.00	\$ 400.00
01-315	MV Agent Fee	\$ 11,000.00	\$ 11,000.00	\$ 8,002.00	\$ 12,000.00
01-316	Lien Fee	\$ 11,000.00	\$ 11,500.00	\$ 12,639.28	\$ 14,000.00
01-317	Cable TV Fee	\$ 17,000.00	\$ 13,000.00	\$ 13,137.88	\$ 19,000.00
01-318	Farm Solid Waster Per			\$ 50.00	
01-319	Plumbing Inspect	\$ 2,300.00	\$ 2,000.00	\$ 2,775.50	\$ 3,000.00
01-320	Land/Build Permits	\$ 1,500.00	\$ 1,000.00	\$ 1,185.00	\$ 1,200.00
01-321	Copier	\$ 500.00	\$ 500.00	\$ 309.50	\$ 400.00
01-322	Fax Machine	\$ 600.00	\$ 475.00	\$ 207.50	\$ 400.00
01-323	Vital Records	\$ 3,000.00	\$ 3,000.00	\$ 2,028.20	\$ 2,800.00
01-324	Banquet Hall	\$ 1,000.00	\$ 1,200.00	\$ 763.00	\$ 1,000.00
01-336	Conceal Weapon Permits	\$ 200.00	\$ 200.00	\$ 74.00	\$ 100.00
01-338	Late Dog Fees	\$ 300.00	\$ 300.00	\$ 605.00	\$ 250.00
01-341	Animal Control Officer Fe	\$ 500.00	\$ 500.00	\$ 776.00	\$ 700.00
01-348	Bounced Check Fees	\$ 200.00	\$ 200.00	\$ 180.00	\$ 100.00
01-350	First Park	\$ 6,500.00	\$ 6,500.00	\$ -	\$ 6,700.00
01-999	Miscellaneous	\$ 3,500.00	\$ 3,500.00	\$ 24,718.67	\$ 2,800.00
04-001	Fire & Ambulance	\$ 95,000.00	\$ 95,000.00	\$ 66,758.29	\$ 97,000.00
06-001	Police	\$ 400.00	\$ 400.00	\$ 234.98	\$ 50.00
10-001	Library	\$ 800.00	\$ 800.00	\$ 594.13	\$ 600.00
11-001	Transfer Station	\$ 270,000.00	\$ 263,000.00	\$ 150,167.96	\$ 185,000.00
20-001	Cemeteries	\$ 1,500.00	\$ 1,500.00	\$ 206.40	\$ 750.00
Municipal	TOTAL	\$ 857,900.00	\$ 937,975.00	\$ 709,222.34	\$ 875,425.00
	STATE REVENUES				
01-329	BETE REIMBRS	\$ 16,000.00	\$ 16,000.00	\$ 26,992.00	\$ 25,000.00
01-330	TREE GROWTH	\$ 6,000.00	\$ 6,000.00	\$ 5,960.49	\$ 5,500.00
01-331	VETERAN REIMBRS	\$ 1,700.00	\$ 1,700.00	\$ 1,660.00	\$ 1,700.00
01-333	GEN'L ASSISTANCE	\$ 11,500.00	\$ 11,500.00	\$ 4,792.07	\$ 9,000.00
01-334	STATE REVENUE SHAR	\$ 134,475.00	\$ 134,475.00	\$ 123,766.38	\$ 149,200.00
01-337	ROAD ASSISTANCE	\$ 59,152.00	\$ 59,152.00	\$ 54,808.00	\$ 54,000.00
01-335	HOMESTEAD EXEMPT.	\$ 68,000.00	\$ 75,000.00	\$ 81,726.00	\$ 87,600.00
State	TOTAL	\$ 296,827.00	\$ 303,827.00	\$ 299,704.94	\$ 332,000.00
	GRAND TOTAL	\$ 1,154,727.00	\$ 1,241,802.00	\$ 1,008,927.28	\$ 1,207,425.00



Town of Clinton, Maine

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

Year ended June 30, 2015

Hollingsworth & Associates, CPA, PA
753 Stillwater Avenue • P.O. Box 2181 • Bangor, ME 04402



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Hollingsworth & Associates, CPA, PA

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Clinton, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Clinton, Maine, as of and for the year ended June 30, 2015, 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, 2015, 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 7 and 22 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
March 23, 2016



TOWN OF CLINTON, MAINE

Management's Discussion and Analysis (MD & A)
Fiscal Year July 1, 2014 through June 30, 2015

As Management of the Town of Clinton, we present this narrative to provide you with an overview and analysis of our financial statements for the Fiscal Year July 1, 2014 through June 30, 2015. We encourage readers to consider the information presented here in conjunction with the letter of transmittal and basic financial statements to enhance their understanding of the Town of Clinton's financial performance.

Financial Highlights

- The Town's total assets as of June 30, 2015 were **\$12,983,554.90**
- The Town's total liabilities as of June 30, 2015 were **\$1,690,753.48**.
- Total assets of the Town exceeded its liabilities by **\$11,584,998.53**. This is a decrease of **\$297,173.91** over the previous year's audit.
- The Town's total fund balance for all governmental funds combined was **\$2,677,496.66** on June 30, 2015. This is more than the previous fiscal year by **\$27,646.19**.
- The Undesignated Unreserved Fund Balance (Surplus) was **\$980,528.20** on June 30, 2015. This was more than the previous fiscal year by **\$31,713.40**.

Overview of the Financial Statement

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

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

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

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

The *statement of activities* presents information showing how the Town of Clinton's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).



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

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

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

Analysis of the Government-Wide Financial Statements

As of June 30, 2015, total assets increased by \$1,126,957.32 to \$12,983,554.90 of this amount \$9,944,809.09 consisted of capital assets, net of accumulated depreciation.

As of June 30, 2015, total liabilities increased by \$1,424,095.58 to \$1,690,753.48. Of this amount \$1,379,416.43 is due or payable after more than one year.

As of June 30, 2015, net position decreased by \$297,173.91 to \$11,287,824.62. Of this amount \$8,384,406.11 was invested in capital assets, net of related debt.

Net program expenses for primary government totaled (\$4,438,475.64) to which \$3,841,939.96 of total general revenues are applied for a net decrease of \$596,536.69.

Statement of Net Assets



	2014	2015
Current & other assets	\$ 1,842,196.18	\$ 3,038,745.82
Capital Assets	<u>\$10,014,401.40</u>	<u>\$ 9,944,809.08</u>
Total Assets	\$11,856,597.58	\$12,983,544.90
Current liabilities	\$ 91,683.02	\$ 130,350.50
Non-current liabilities	<u>\$ 206,793.99</u>	<u>\$ 1,560,402.98</u>
Total Liabilities	\$ 314,695.58	\$ 1,690,753.48
Net Assets		
Invested in capital assets, net of related debt	\$ 9,983,332.42	\$ 8,384,406.11
Unrestricted	<u>\$ 1,569,845.00</u>	<u>\$ 2,903,418.51</u>
Total Net Assets	\$11,553,177.42	\$11,287,824.62

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

The *General Fund* balance on June 30, 2015 is \$2,677,496.66, which is an increase of \$1,332,767.55 over Fiscal Year 2014. The unassigned (undesignated) fund balance is \$980,528.22. The assigned fund balances (capital project and special revenue funds) is \$1,696,968.44.

Capital Assets. The Town of Clinton's capital assets used in its governmental type activities totaled \$980,528.22 as of June 30, 2015. These assets include streets, sidewalks, storm-water system, land, buildings, vehicles and equipment.

Long-term Debt. The Town of Clinton's long-term debt outstanding on June 30, 2015 is \$1,560,402.98. State Statutes limit the amount of general obligation debt a municipality may issue to 15 percent of the total town valuation. The current debt limit for the Town of Clinton \$24,953,025.00. The Town of Clinton's current debt is less than 6.25 percent of the debt limit.

Sincerely,

Pamela M. Violette
Town Manager



Statement 1

Town of Clinton, Maine
Statement of Net Position
June 30, 2015

	Total Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,100,562.15
Investments	573,415.40
Taxes receivable	219,099.97
Tax liens receivable	90,243.18
Accounts receivable	31,665.73
Due from other governments	23,759.38
Capital assets not being depreciated	
Land	175,725.00
Capital assets, net of accumulated depreciation	
Buildings	717,861.52
Vehicles	166,704.00
Equipment	34,995.00
Infrastructure	8,849,523.56
Total assets	12,983,554.90
LIABILITIES	
Accounts payable	85,470.22
Accrued wages and benefits payable	44,880.28
Non-current liabilities:	
Due within one year	180,986.55
Due in more than one year	1,379,416.43
Total liabilities	1,690,753.48
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - prepaid property taxes	4,976.79
Total deferred inflows of resources	4,976.79
NET POSITION	
Invested in capital assets, net of related debt	8,384,406.11
Restricted, nonspendable	15,000.00
Restricted, expendable	299,729.72
Unrestricted	2,588,688.80
Total net position	\$ 11,287,824.62

The accompanying notes are an integral part of this statement.



Statement 2

Town of Clinton, Maine
Statement of Activities
For the Year Ended June 30, 2015

	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	\$ 111,496.80	\$ 40,529.09	\$ -	\$ (70,967.71)	\$ (70,967.71)
Public safety	595,909.88	102,553.07	-	(493,356.81)	(493,356.81)
Public works	357,354.17	-	54,252.00	(303,102.17)	(303,102.17)
Transfer station	350,074.39	231,262.98	-	(118,811.41)	(118,811.41)
Community development	611.52	-	-	(611.52)	(611.52)
Recreation	10,977.87	-	1,509.36	(9,468.51)	(9,468.51)
General assistance	18,744.14	-	9,153.63	(9,590.51)	(9,590.51)
Education	1,901,859.20	-	-	(1,901,859.20)	(1,901,859.20)
County tax	186,310.96	-	-	(186,310.96)	(186,310.96)
Debt service	220,004.27	-	-	(220,004.27)	(220,004.27)
Unclassified	812,236.25	-	-	(812,236.25)	(812,236.25)
Depreciation	312,156.32	-	-	(312,156.32)	(312,156.32)
Total government activities	4,877,735.77	374,345.14	64,914.99	(4,438,475.64)	(4,438,475.64)
Total primary government	\$ 4,877,735.77	\$ 374,345.14	\$ 64,914.99	(4,438,475.64)	(4,438,475.64)

General revenues:		
Property taxes, levied for general purposes	2,940,560.52	2,940,560.52
Motor vehicle excise taxes	545,652.15	545,652.15
Interest and lien fees	39,829.39	39,829.39
Licenses and permits	3,868.50	3,868.50
Grants and contributions not restricted to specific programs:		
Homestead exemption	82,659.00	82,659.00
State revenue sharing	145,721.98	145,721.98
Tree growth	5,348.33	5,348.33
Other	22,359.00	22,359.00
Unrestricted investment earnings	1,593.72	1,593.72
Miscellaneous revenues	45,855.43	45,855.43
Changes in fair value of investments	8,490.94	8,490.94
Total general revenues and transfers	3,841,938.96	3,841,938.96
Changes in net position	(596,536.69)	(596,536.69)
Net position - beginning	11,884,361.31	11,884,361.31
Net position - ending	\$ 11,287,824.62	\$ 11,287,824.62

The accompanying notes are an integral part of this statement.



Statement 3

Town of Clinton, Maine
Balance Sheet
Governmental Funds
June 30, 2015

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,840,245.38	\$ -	\$ 260,316.77	\$ 2,100,562.15
Investments	207,974.23	-	365,441.17	573,415.40
Taxes receivable	219,099.97	-	-	219,099.97
Tax liens receivable	90,243.18	-	-	90,243.18
Accounts receivable	31,665.73	-	-	31,665.73
Due from other governments	23,759.38	-	-	23,759.38
Interfund receivables	50,711.45	1,121,015.70	5,352.30	1,177,079.45
Total assets	2,463,699.32	1,121,015.70	631,110.24	4,215,825.26
LIABILITIES				
Accounts payable	85,470.22	-	-	85,470.22
Accrued wages and benefits payable	44,880.28	-	-	44,880.28
Interfund payables	1,121,921.95	-	55,157.50	1,177,079.45
Total liabilities	1,252,272.45	-	55,157.50	1,307,429.95
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - prepaid property taxes	4,976.79	-	-	4,976.79
Unavailable revenue - property taxes	225,921.86	-	-	225,921.86
Total deferred inflows of resources	230,898.65	-	-	230,898.65
FUND BALANCES				
Nonspendable:				
Library	-	-	5,000.00	5,000.00
Cemetery	-	-	10,000.00	10,000.00
Restricted:				
Brown Memorial Library	-	-	333,093.77	333,093.77
Library renovations	-	-	(49,089.61)	(49,089.61)
Cemetery	-	-	15,725.56	15,725.56
Assigned				
Fire rescue equipment reserve	-	36,008.69	-	36,008.69
Highway equipment reserve	-	6,410.86	-	6,410.86
Police equipment reserve	-	64.52	-	64.52
Transfer station equipment reserve	-	2,257.22	-	2,257.22
Veterans memorial reserve	-	10,143.10	-	10,143.10
Cemeteries headstones repair	-	10,000.00	-	10,000.00
Capital equipment	-	2,309.62	-	2,309.62
Streetscape	-	58,172.36	-	58,172.36
New capital road paving	-	3,907.76	-	3,907.76
Parks & recreation capital reserve	-	6,000.00	-	6,000.00
Cemetery capital reserve	-	9,400.00	-	9,400.00
Paving project	-	976,341.57	-	976,341.57
Economic development	-	-	79,603.24	79,603.24
Library investments	-	-	3,235.00	3,235.00
Veterans memorial reserve	-	-	4,001.46	4,001.46
Recreation	-	-	15.00	15.00
Gibson bequest - library	-	-	174,368.32	174,368.32
Unassigned	980,528.22	-	-	980,528.22
Total fund balances	980,528.22	1,121,015.70	575,952.74	2,677,496.66
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,463,699.32	\$ 1,121,015.70	\$ 631,110.24	

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

Depreciable and non-depreciable capital assets as reported in Statement 1	9,944,809.09
Long-term liabilities as reported on Statement 1	(1,560,402.98)
Deferred property taxes not reported on Statement 1	225,921.86

Net position of governmental activities	\$ 11,287,824.62
--	-------------------------

The accompanying notes are an integral part of this statement.



Statement 4

Town of Clinton, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2015

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Property taxes	\$ 2,971,575.66	\$ -	\$ -	\$ 2,971,575.66
Excise taxes	545,652.15	-	-	545,652.15
Intergovernmental revenue	321,003.30	-	-	321,003.30
Charges for services	40,529.09	-	-	40,529.09
Licenses and permits	3,868.50	-	-	3,868.50
Investment income	1,401.35	-	192.37	1,593.72
Interest and lien fees	39,829.39	-	-	39,829.39
Other revenue	348,103.39	26,205.54	5,362.55	379,671.48
Total revenues	4,271,962.83	26,205.54	5,554.92	4,303,723.29
EXPENDITURES				
General government	286,236.81	-	-	286,236.81
Public safety	602,360.88	-	-	602,360.88
Public works	396,269.17	-	-	396,269.17
Transfer station	350,074.39	-	-	350,074.39
Community development	611.52	-	-	611.52
Recreation	10,977.87	-	-	10,977.87
General assistance	18,744.14	-	-	18,744.14
Education	1,901,859.20	-	-	1,901,859.20
County tax	186,310.96	-	-	186,310.96
Debt service	220,004.27	-	-	220,004.27
Unclassified	205,800.22	606,436.03	-	812,236.25
Total expenditures	4,179,249.43	606,436.03	-	4,785,685.46
Excess (deficiency) of revenues over (under) expenditures	92,713.40	(580,230.49)	5,554.92	(481,962.17)
OTHER FINANCING SOURCES (USES)				
Proceeds from bond issue	-	1,500,000.00	-	1,500,000.00
Change in fair value of investments	-	-	8,490.94	8,490.94
Operating transfers in	-	61,000.00	4,001.46	65,001.46
Operating transfers out	(61,000.00)	(4,001.46)	-	(65,001.46)
Total other financing sources (uses)	(61,000.00)	1,556,998.54	12,492.40	1,508,490.94
Net change in fund balances	31,713.40	976,768.05	18,047.32	1,026,528.77
Fund balances - beginning	948,814.82	144,247.65	557,905.42	1,650,967.89
Fund balances - ending	\$ 980,528.22	\$ 1,121,015.70	\$ 575,952.74	\$ 2,677,496.66

(Continued)

The accompanying notes are an integral part of this statement.

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**Statement 4
(Continued)**

**Town of Clinton, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2015**

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)	\$ 1,026,528.77
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds	(312,156.32)
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	45,366.00
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.	(31,015.14)
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.	174,740.01
Issuance of new bond recognized as revenue in the governmental funds, yet not considered for the purposes of the Statement of Activities.	(1,500,000.00)
Changes in net position of governmental activities (see Stmt. 2)	\$ (596,536.69)

The accompanying notes are an integral part of this statement.

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**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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, 2015

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.

Permanent Funds – Permanent Funds account for resources that are restricted to the extent that only earnings, and not principal, may be used for specified purposes for the benefit of the government or its citizenry.

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.

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.



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

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, 2015**

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, 2015

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 19, 2014, on the assessed value listed as of April 1, 2014, for all real and personal property located in the Town. Payment of taxes was due October 1, 2014 and April 1, 2015, 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 \$81,100.25 for the year ended June 30, 2015.

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, 2015**

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, 2015 was \$35,259.29.

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, 2015**

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, 2015, cash deposits totaled \$2,625,495.44 and had a carrying value of \$2,671,257.67. 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 \$365,441.17 at June 30, 2015.

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, 2015, the Town had the following investments:

Investment type	Fair Value	Maturity (not applicable)
Mutual Funds	\$ 365,441.17	\$ 365,441.17

3. CAPITAL ASSETS

	Balance 7/1/2014	Additions	Deletions	Balance 6/30/2015
Governmental activities:				
Capital assets not being depreciated				
Land & Improvements	\$ 175,725.00	\$ -	\$ -	\$ 175,725.00
Capital assets being depreciated				
Buildings	1,128,384.83	-	-	1,128,384.83
Vehicles	961,883.00	27,924.00	(21,473.00)	968,334.00
Equipment	141,033.00	38,915.00	-	179,948.00
Infrastructure	16,677,015.00	-	-	16,677,015.00
Total capital assets being depreciated	18,908,315.83	66,839.00	(21,473.00)	18,953,681.83
Less accumulated depreciation				
Buildings	(383,046.19)	(27,477.12)	-	(410,523.31)
Vehicles	(768,064.00)	(55,039.00)	21,473.00	(801,630.00)
Equipment	(137,673.00)	(7,280.00)	-	(144,953.00)
Infrastructure	(7,605,131.24)	(222,360.20)	-	(7,827,491.44)
Total accumulated depreciation	(8,893,914.42)	(312,156.32)	21,473.00	(9,184,597.74)
Governmental activities				
Capital assets, net	\$ 10,190,126.41	\$ (245,317.32)	\$ -	\$ 9,944,809.09



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

3. CAPITAL ASSETS (CONTINUED)

Depreciation expense can be allocated to departments as follows:

Public works	\$ 233,890.20
Public safety	64,376.50
General government	6,396.00
Recreation	5,466.12
Sanitation	2,027.50
Total	\$ 312,156.32

4. LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2015, was as follows:

Description	Balance 7/1/2014	Additions	(Reductions)	Balance 6/30/2015
Governmental activities:				
Capital lease payable:				
Police cruiser lease, due annually \$10,141.38 until 2015, interest 4.19%	9,733.53	-	(9,733.53)	-
Fire truck lease, due annually \$27,741.91 until 2021, interest 2.72%	197,060.46	-	(22,381.87)	174,678.59
Police cruiser lease, due annually \$7,660.98 until 2017, interest 5.45%	-	28,349.00	(7,660.98)	20,688.02
Bonds payable:				
Paving bond, due monthly \$15,860 until 2023, interest 2.99%	-	1,500,000.00	(134,963.63)	1,365,036.37
Total	\$ 206,793.99	\$ 1,528,349.00	\$ (174,740.01)	\$ 1,560,402.98

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2015, is as follows:

Year ending June 30,	Principal	Interest
2016	180,986.55	44,736.34
2017	186,663.66	39,059.23
2018	192,415.06	33,307.83
2019	190,687.05	27,374.86
2020	196,338.83	21,723.08
2021-2024	613,311.83	29,110.45
Total	\$ 1,560,402.98	\$ 195,311.79



**TOWN OF CLINTON, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015**

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, 2015, in the Capital Project fund consist of:

Paving Project	\$ 976,341.57
StreetScape	58,172.36
Fire Rescue Equipment Reserve	36,008.69
Veterans Memorial Reserve	10,143.10
Cemeteries Headstones Repair	10,000.00
Cemetery Capital Reserve	9,400.00
Highway Equipment Reserve	6,410.86
Parks & Rec Capital Reserve Equipment	6,000.00
Capital Road Paving	3,907.76
Capital Equipment	2,309.62
Transfer Station Equipment Reserve	2,257.22
Police Equipment Reserve	64.52
TOTAL	<u>\$ 1,121,015.70</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, 2015, in the Special Revenue fund consist of:

Gibson Bequest - Library Donations	\$ 174,368.32
Economic Development	79,603.24
Veterans Memorial	4,001.46
Library Investments	3,235.00
Recreation	15.00
TOTAL	<u>\$ 261,223.02</u>

7. SUBSEQUENT EVENTS

The Town made an error in calculating the municipal appropriation amount for the Assessors' Certification of Assessment. Maine Revenue Services worked with the Town to correct the form to match the amounts approved at the Town meeting.



Schedule 1

Town of Clinton, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
REVENUES				
Property taxes	\$ 2,944,456.95	\$ 2,944,456.95	\$ 2,971,575.66	\$ 27,118.71
Excise taxes	412,500.00	412,500.00	545,652.15	133,152.15
Intergovernmental revenue	315,684.28	315,684.28	321,003.30	5,319.02
Charges for services	35,300.00	35,300.00	40,529.09	5,229.09
Licenses and permits	4,800.00	4,800.00	3,868.50	(931.50)
Investment income	1,100.00	1,100.00	1,401.35	301.35
Interest and lien fees	25,000.00	25,000.00	39,829.39	14,829.39
Other revenues	597,076.18	597,076.18	348,103.39	(248,972.79)
Total revenues	4,335,917.41	4,335,917.41	4,271,962.83	(63,954.58)
EXPENDITURES				
General government	305,310.00	305,310.00	286,236.81	19,073.19
Public safety	605,743.00	605,743.00	602,360.88	3,382.12
Public works	397,412.00	397,412.00	396,269.17	1,142.83
Transfer station	378,548.00	378,548.00	350,074.39	28,473.61
Community development	700.00	700.00	611.52	88.48
Recreation	13,885.00	13,885.00	10,977.87	2,907.13
General assistance	24,703.00	24,703.00	18,744.14	5,958.86
Education	1,901,859.20	1,901,859.20	1,901,859.20	-
County tax	186,310.96	186,310.96	186,310.96	-
Debt service	237,884.00	237,884.00	220,004.27	17,879.73
Unclassified	202,462.00	202,462.00	205,800.22	(3,338.22)
Total expenditures	4,254,817.16	4,254,817.16	4,179,249.43	75,567.73
Excess (deficiency) of revenues over (under) expenditures	81,100.25	81,100.25	92,713.40	11,613.15
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	-	-	(61,000.00)	(61,000.00)
Total other financing sources	-	-	(61,000.00)	(61,000.00)
Net changes in fund balances	\$ 81,100.25	\$ 81,100.25	31,713.40	\$ (49,386.85)
Fund balances - beginning			948,814.82	
Fund balances - ending			\$ 980,528.22	



Schedule 2

Town of Clinton, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
June 30, 2015

	Permanent Funds	Special Revenue Funds	Total Non-Major Governmental Funds
ASSETS:			
Cash and cash equivalents	\$ -	\$ 260,316.77	\$ 260,316.77
Investments	365,441.17	-	365,441.17
Due from General Fund	4,446.05	906.25	5,352.30
Total assets	369,887.22	261,223.02	631,110.24
LIABILITIES:			
Due to General Fund	55,157.50	-	55,157.50
Total liabilities	55,157.50	-	55,157.50
FUND BALANCES			
Nonspendable:			
Library	5,000.00	-	5,000.00
Cemetery	10,000.00	-	10,000.00
Restricted:			
Brown Memorial Library	333,093.77	-	333,093.77
Library renovations	(49,089.61)	-	(49,089.61)
Cemetery	15,725.56	-	15,725.56
Assigned:			
Economic development	-	79,603.24	79,603.24
Library investments	-	3,235.00	3,235.00
Veterans memorial reserve	-	4,001.46	4,001.46
Recreation	-	15.00	15.00
Gibson bequest - library	-	174,368.32	174,368.32
Total fund balance	314,729.72	261,223.02	575,952.74
Total liabilities and fund balance	\$ 369,887.22	\$ 261,223.02	\$ 631,110.24



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, 2015

	Permanent Funds	Special Revenue Funds	Total Non-Major Governmental Funds
REVENUES:			
Interest Income	\$ -	\$ 192.37	\$ 192.37
Other income	-	5,362.55	5,362.55
Total revenues	-	5,554.92	5,554.92
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Transfer (to) from Capital Projects Fund	-	4,001.46	4,001.46
Net (decrease) increase in fair value of investments	8,490.94	-	8,490.94
Total other financing sources (uses)	8,490.94	4,001.46	12,492.40
Net changes in fund balance	8,490.94	9,556.38	18,047.32
Fund balance - beginning	306,238.78	251,666.64	557,905.42
Fund balance - ending	\$ 314,729.72	\$ 261,223.02	\$ 575,952.74



Schedule 4

Town of Clinton, Maine
Property Valuation, Assessments, and Appropriations
General Fund
For the Year Ended June 30, 2015

Assessed Valuation	
Real estate valuation	\$ 161,472,800.00
Personal property valuation	<u>4,880,700.00</u>
Total valuation	<u>166,353,500.00</u>
Tax Commitment	
Tax assessment at \$17.70 per thousand	<u>2,944,456.95</u>
Reconciliation of Commitment with Appropriation	
Current year tax commitment, as above	2,944,456.95
Estimated revenues	<u>1,391,460.28</u>
Appropriations per original budget	<u>4,335,917.23</u>
Rounding	0.18
Overlay	<u>(81,100.25)</u>
Total appropriations	<u>\$ 4,254,817.16</u>



Schedule 5

Town of Clinton, Maine
Schedule of Taxes and Tax Liens Receivable
General Fund
June 30, 2015

Taxes receivable		
Real estate	\$ 218,351.49	
Personal property	<u>748.48</u>	
		219,099.97
Tax liens receivable		
Liens	<u>90,243.18</u>	
		<u>90,243.18</u>
Total taxes and tax liens receivable		<u>\$ 309,343.15</u>



Notes

