

2018

Town of Clinton Maine Annual Report 2018

Clinton, Me.

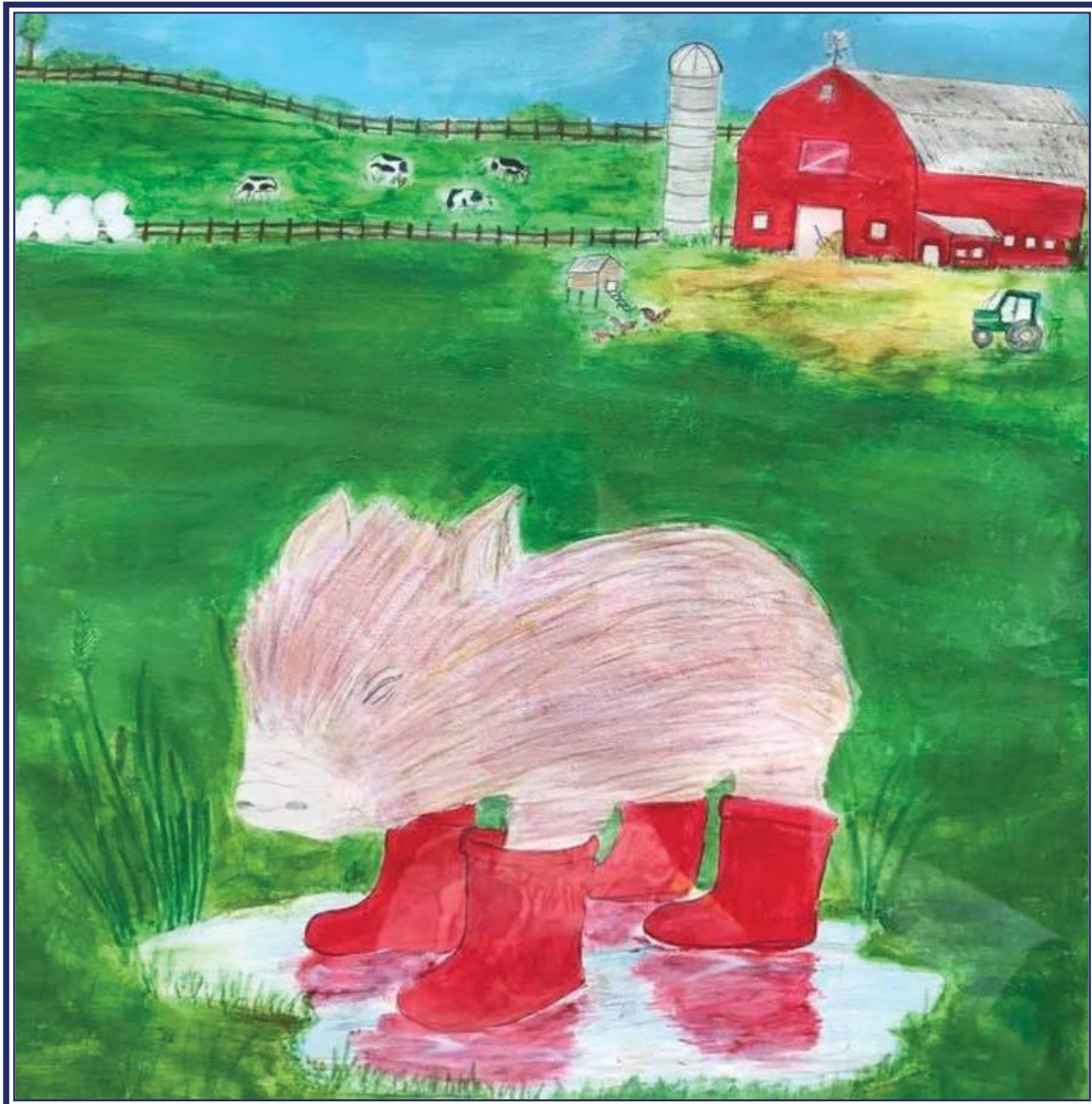
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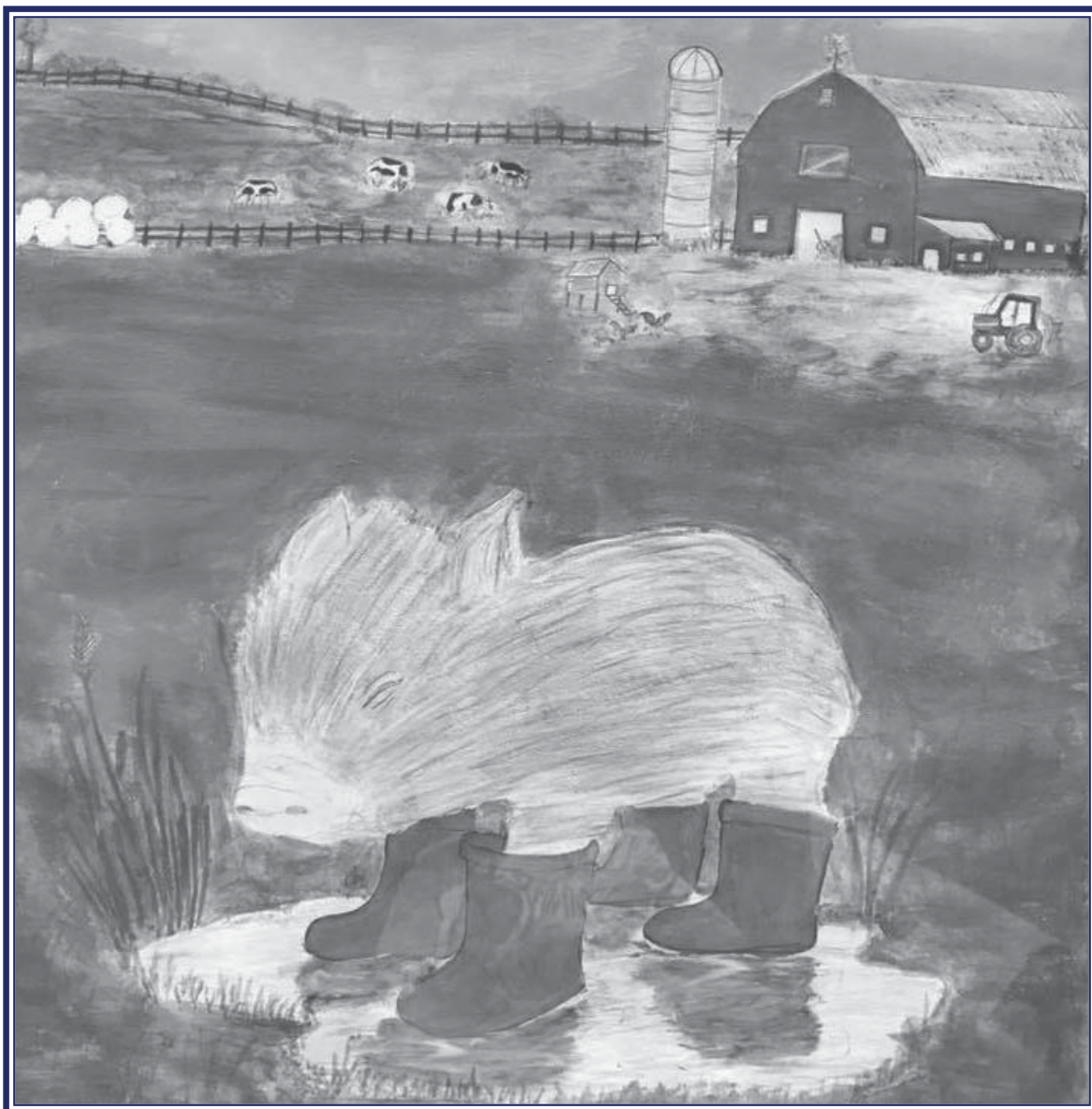
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TOWN OF CLINTON



2017 Annual Report



Maine Farm Days
Poster Contest Winner
Lauren Burbank
12 Years Old



DEDICATION OF JUNE 2018 ANNUAL REPORT

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

MAINE FARM DAYS

Maine Farm Days is an agricultural trade show that is held on a working Maine farm; A tradition and organization that was started in 1969. The trade show first made its appearance in Clinton in 1973 at Caverly Farms and remained in Clinton in 1974 at Fish Farms. Maine Farm Days returned to the Dairy Capital of Maine 11 times before permanently residing in Clinton at Misty Meadows Farm. The event has been deeply embedded in the community of Clinton for the past 49 years, being held at the following farms, Wright Farm (1979,2004,2005,2006) John McClellan's (1982) Chris Nielson's (1985) Rogers Brothers (1988) Caverly Farms (1995,1996) and Misty Meadows Farm (2007,2008,2011-current). Clinton, being rich with agriculture, was a fitting and central location for the event to permanently reside.

Maine Farm Days has significantly evolved throughout the years. The two day event takes place every August now at Misty Meadows Farm and has continued to grow and broaden its focus on all things agriculture. Though traditionally and currently held on a dairy farm other realms of agriculture are not overlooked during the event, with agricultural education at the core. Maine Farm Days is looked at as an opportunity to bring farmers of all kinds and the general public together for educational opportunities and agricultural innovation. The event hosts over 40 agricultural and crafting vendors and is visited by 1,500 plus patrons each day. There are copious activities for children including petting zoos, bike drawings, milking contests, and interactive games. Maine Farm Days has also begun to host Vegetable, baking, photography, and poster competitions.

The non- profit organization is comprised of 9 board members and a handful of volunteers. Preparation for the event is a yearlong process and the organization relies heavily on donations to operate and to keep the event free for all visitors. Maine Farm Days has also proudly hosted its Chicken BBQ which also serves as a way to give back to the community; currently portions of the proceeds go to Camp CaPella, a camp for children and adults with disabilities. Any and all people are encouraged to donate to Maine Farm Days with many volunteer opportunities available. Help keep the spirit and prosperity of agriculture alive and please visit Maine Farm Days this year August 22 and 23.

"Agriculture is our wisest pursuit, because it will in the end contribute most to real wealth, good morals, and happiness." - Thomas Jefferson



SPIRIT OF AMERICA 2018

Each year the Maine Spirit of America Foundation, an Augusta based non-profit organization, bestows honor on employees or volunteers nominated by Boards of Selectmen from around the State of Maine.

Nomination criteria requires nominees to have a record of delivering outstanding levels of public service while performing their duties and to exhibit great community building skills.

Pam Nuite started volunteering way back when Malcolm Trott had the food pantry upstairs over the Brown Memorial Church. Pam worked for many years with Peter Lund before she and her husband Gary took over. Pam now has the help of her son Francis, and her granddaughter Kaleigh. Pam and her family work very hard to provide food to our Community for those in need. The food pantry would not be possible without the help of ALL those who volunteer. It takes a Community of volunteers to provide the needs to our Town. Thank you Pamela & Gary Nuite!!



**MESSAGE FROM THE BOARD OF SELECTMEN**

The fiscal year 2018-2019 municipal budget presented by the Town Meeting Warrant provides for a \$2,609,580 operating budget, which is \$66,186 (02.54%) more than last year's operating budget. The increase in Town's operating budget is primarily attributed to the adjustments for personnel and compensation structure at the Fire/EMS Department; and, the cost-of-living (COLA) adjustment (01%) for the Town's employees.

The budget includes funding for capital reserve accounts of several departments through withdrawals from undesignated fund balance (UFB) totaling \$74,700. There is also funding requested for a town-wide comprehensive revaluation in the amount of \$200,000, that will actually be funded from the Municipal Review Committee, Inc. (MRC) cash distribution for Clinton's interest as a departing MCR member, which is anticipated in August 2018. The MRC is a non-profit organization comprised of 187 municipalities that had sent their solid waste to the Penobscot Energy Recovery Company (PERC) waste-to-energy facility. Clinton decided to exit the MRC organization after the PERC/MRC Power Purchase Agreement expired on April 1, 2018. The last Town valuation dates to 2003, such that a comprehensive revaluation is necessary to attain the equitable assessment of property values for purposes of property taxation.

The Town continues to have a favorable financial position as reflected by the Audit's undesignated fund balance (UFB) in the amount of \$1,008,842 as of June 30, 2017.

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 2017 the Municipal budget comprised about 53% of the total expenditures for which property taxes are committed (RSU 49 at 43% and Kennebec County at 4%).

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 specifically, thanks the members of the Budget Committee for their work on this budget proposal.

**Respectfully Submitted,
The Board of Selectmen**



Elected Officers Selectmen, Assessors & Overseers of the Poor

Edward Blanchard	Term Expires 2020
Stephen Hatch	Term Expires 2019
Brian Bickford	Term Expires 2018
Ronnie Irving, Vice Chairman	Term Expires 2018
Jeffrey Towne, Chairman	Term Expires 2019

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	Administrative Assist., Town Clerk, Deputy Tax
Katina L. Hubbard	Deputy Town Clerk, Deputy Tax Collector
Kathy Selfridge	Deputy Town Clerk, Deputy Tax Collector

Code Enforcement **426-8320**

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

Assessing **426-8320**

Garnett Robinson	Assessing Agent
Becky Adams	Assessing Agent

Fire & EMS Department **426-8522**

Travis Leary	Fire Chief-Emergency Medical Services
Timothy Fuller	First Assistant Chief/Fire Inspector
Charles Wescott	Captain
Andrew Gerow	1st Lieutenant
Randy Caswell	2nd Lieutenant
Derek Gerow	3rd Lieutenant

Brown Memorial Library **426-8686**

Cheryl Dickey-Whitish	Library Director
Cindy Lowell	Library Assistant Director

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

Stanly Bell	Police Chief
Robert McFetridge	Sergeant
Karl Roy	Corporal
Phillip Diluca	Police Officer
Dennis Townsend	Police Officer
Matt Buck	Reserve Police Officer
Jeffery Connell	Reserve Police Officer
Brian Gardiner	Reserve Police Officer
Roger A. Smith Jr.	Reserve Police Officer
Davie Lord	Reserve Police Officer
James Leathers	Reserve Police Officer
Patrick Mank	Reserve Police Officer
Connie Cummings	Animal Control Officer

Transfer Station/Recycling Center**426-8187**

Michael Hachey	Director
Rodney Blaisdell Jr.	Attendant



Boards and Committees

<u>Board of Appeals</u>	<u>Terms Expire</u>
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Bruce Bottiglierie	2020
Richard Larck	2020

<u>Budget Committee</u>	<u>Terms Expire</u>
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Judy Irving, Chair	2018
Robert St. Pierre, Vice Chair	2018
Crystal McFarland	2018
Naomi Wiswell	2018
Terry Gerow	2018
James McFarland	2018
Richard Larck	2018
Myron Whittaker	2018
Arthur Glickman	2018

Cemetery

Frederick Lunt - Sexton

Civil Constables

Everett Flannery

<u>Cemetery Committee</u>	<u>Terms Expire</u>
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Patricia Theriault	2018
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First Park Representative

 Pamela M. Violette
 David Record

KVCOG Representative

Pamela M. Violette

<u>Library Trustees</u>	<u>Terms Expire</u>
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Lisa Stein-Pierce	2020
James Turcotte	2019
Rebecca Turlo	2018

<u>Personnel Advisory Board</u>	<u>Terms Expire</u>
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Roger Barber	2019
Robert St. Pierre	2019
Randy Clark	2019



<u>Planning Board</u>	<u>Terms Expire</u>
Michael Hachey, Chairman	2019
Robert Hartley	2018
Myron Whittaker	2019
James McFarland	2018
Crystal McFarland, Secretary	2018
Victoria Winsor* Alternate	2019

<u>Parks & Recreation Board</u>	<u>Terms Expire</u>
Katina Hubbard	2020
David Woods	2018
Jeffrey Pierce	2018
Willie Mooney, Treasurer	2018
Kayla Hebert* Alternate	2018

<u>Road Advisory Committee</u>	<u>Terms Expire</u>
Ken Flewelling	2018
Arthur Glickman	2018

<u>S.A.D. #49 Superintendent of Schools</u>	<u>453-4200</u>
Dr. Dean Baker	

<u>S.A.D. #49 Directors</u>	<u>Terms Expires</u>
Janice Chesley	2019
Neal Caverly	2020
Jenny Boyden	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.



**Primary/Referendum Election &
Municipal Elections and Annual Town Meeting - June 12, 2018
Polls will be open 8:00 a.m. to 8:00 p.m.**

Absentee Ballots will be available May 14, 2018. 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 7, 2018, 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 in person.

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,

It doesn't seem possible another year has passed and we are looking at fiscal year 2018/2019!

As you review the warrant articles for town meeting, please know that each department worked very hard to keep their budget as low as possible. As with everyone's budget these days, nothing much goes down. Thank you to the members of the Budget Committee. These dedicated Budget Committee members met January through March every Monday evening from 6 – 8 p.m. reviewing the budget requests from all departments. A lot of work was completed in that time!

During the June 2017 annual voting, residents voted to authorize the Selectmen to sell or dispose of highway equipment. The larger highway equipment was sold by sealed bids and the rest of the items were sold at a yard sale. We were fortunate to sell all but a couple of small items. The sale of the equipment has been reported to our insurance company and it lowered our insurance premium.

After years of appropriating funds to replace/remount Clinton's ambulance, the Fire Department was able to purchase a used ambulance with low mileage, a bigger body and extra equipment for less than anticipated.

In the fall of 2017, 1188 feet of the Upper Bellsqueeze Road was reclaimed and paved along with trees cut in the Town's right-of-way. Asplundh cut trees on Lower Bellsqueeze Road in January in anticipation of the road receiving a shim and overlay. Pike Industries was awarded a contract for shim and overlay of Lower Bellsqueeze Road, a section of the Johnson Flat Road and the Hill Road. It is very satisfying to see our Town roads improving.

One project we hope to have happen in July 2017 was placement of flags along Main Street. With the encouragement of the Clinton American Legion, Fairview VFW, the Clinton Lions Club and numerous donations from residents, Clinton had flags along Main Street, Baker Street, Pleasant Street, and Railroad Street before Memorial Day 2017. I wish to thank Judy Irving, David and Kelly Rancourt for their support and their work to help accomplish this goal. A big thank you to Wiswell Electric for donating a truck and two employees to put up the flags. For me, I took great pride when I reviewed Clinton's streets with their new flags. It looked beautiful. We are now able to continue the flag project. Thank you to all who contributed.

As we go forward I hope the Town can grow and prosper and keep a nice community feel. Yes, we have more cows than people, but our people are great and Clinton is a nice place to live.

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 and 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 records are now done electronically by the Office of Vital Records. The breakdown below is from January 1, 2017 through December 31, 2017. The Town Clerk is also responsible for issuing dog licenses, hunting and fishing licenses. Boat, snowmobile and ATV registrations as well as motor vehicle registrations.

Thank you Earla Haggerty for your hard work on the Newsletters!!

A Special Thank You to Katina Hubbard and Kathy Selfridge for all their hard work!!

BIRTHS

29

DEATHS

28

MARRIAGES

19

REGISTRAR OF VOTER'S REPORT

The total registered voters as of February 13, 2018 was 2339 with the following breakdown:

<u>DEMOCRATES</u>	<u>REPUBLICANS</u>	<u>GREEN INDEPENDENT</u>	<u>UNENROLLED</u>	<u>LIBERTARIAN</u>
597	700	107	931	4

I would like to Thank ALL the ballot clerks who helped me with the elections this past year. We have a busy election year ahead with the State Primary in June, along with our local Town meeting. Then in November the election for Governor.

Respectfully submitted,

Melody Fitzpatrick
Town Clerk
Registrar of Voters



ROAD COMMISSIONERS REPORT

This winter season certainly has been long and snowy. I would like to thank T. H. Gerow for keeping municipal parking areas plowed, salted, and hauling away the snow. I wish to thank Andrew Vigue for the great job he has done plowing the sidewalks. Tim has been very responsive to all our requests concerning road maintenance. Nitram has done a great job plowing and sanding our roads. It certainly makes coming to work a lot easier when the roads are in good travelling condition.

In the fall of 2017, the Upper Bellsqueeze Road was repaired and paved after trees were cut in the Town's right-of-way. What a big difference this work has made. In January trees were cut in the Town's right-of-way on the Lower Bellsqueeze Road. Pike was awarded the contract for shim and overlay on the Lower Bellsqueeze Road. Included in the contract with Pike is shim and overly for 1.7 miles of a section on Hill Road and 6/10 of a mile of the Johnson Flat Road. This work is scheduled to be completed by June 30, 2018.

During the coming months Road Committee Members, Arthur Glickman and Kenneth Flewelling along with Tim Gerow and I, will begin planning for the next road projects. One area of great concern is the Horseback Road.

The Road Posting Ordinance has been updated to encompass new State guidelines.

I wish to express my gratitude to Arthur Glickman, Kenneth Flewelling, T. H. Gerow and Nitram for all their help, ideas, and hard work.

Respectfully submitted,

Pamela M. Violette
Road Commissioner

**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 Thursdays, between 1:00 and 3:00 p.m.

From April 1, 2017 to March 31, 2018, the Town of Clinton served 53 households with expense of: heating- \$ 2,059.40; rental assistance- \$10,685.83; electricity-\$244.00; food and personal care items- \$1,012.42; funeral expenses- \$0.00; Reimbursement from the State of Maine totaled \$9,810.08

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.

Respectfully submitted,

Katina L Hubbard
General Assistance Deputy Town Clerk



Cemetery Sexton Report

The Clinton cemeteries will be opened to vehicle traffic on the 15th of May, but walk-in traffic is allowed before that date. During the past few years the Town has been able to secure the help of prisoners from the Kennebec County Jail, to help clean up the from the winter. It is a big job to keep the cemeteries in a respectable condition.

Those families that place flowers and other memorials on the graves, please remember to place the item so that they don't interfere with the mowing during the summer. The Town is not responsible for the upkeep of the flowers or memorials placed on the grave sites.

If you are interested in purchasing a grave site, please contact the Town office during normal business hours and I will contact you.

Frederick Lunt, Jr.
Cemetery Sexton



IN MEMORY

January 1, 2017 thru December 31, 2017

*Barbara L. Bernard
Joseph J. Bishop
Joseph V. Bolduc Jr.
Hugh A. Brawn
Lillian P. Chamberlain
Robert P. Coro Sr.
Richard A. Doig Sr.
Shawn R. Dubois
Phillip E. Fecteau
June B. Flye
Bonita C. Getchell
Mary A. Jones
Jean J. Lemoire
Russell E. Marquis Jr.*

*Russell E. Michaud
Elizabeth C. Nickerson
Barbara M. Pelotte
David E. Proctor
Arlene J. Scott
Anthony M. Stewart
Rodney L. Swett
Ethel A. Turcotte
Dolores A. Tyler
Barbara V. Willette
Robert H. Woodbury
Raymond M. Wright
Clarence E. York
Linda R. Zinkovitch*



TOWN REPORT – CODE ENFORCEMENT OFFICE 2018

It is an honor and a pleasure to serve the citizens of the Town of Clinton as your Code Enforcement Officer, your Local Plumbing Inspector, your Local Health Officer and the 911 Addressing Officer. I am comfortable in reporting to our citizens the Code Enforcement Office is operating in a professional and efficient manner.

I want to thank you, our fellow citizens, for your demeanor, your patience, and your encouragement as the Code Enforcement Office enforces State of Maine laws and the Ordinances of the Town of Clinton. A special thanks to the volunteer members of both the Planning Board and the Budget Committee who have contributed their time and experience in positive ways. The Clinton Highway Director and the Clinton Police and Fire departments have all contributed in assisting me with my duties. A special thank you to the Town Manager and the office staff for their ongoing help and support. And finally, a special thank you to my wife who continues her support with proofreading documents and acting as an “off duty sounding board”.

We continue to implement improvements and advancements to the Clinton Code Enforcement Office. These improvements were designed to increase efficiency while also saving tax dollars. This increased efficiency will enable the Code Enforcement Office to stay current with new laws and rulings directed by the State Legislature, and to better serve the citizens of the Town of Clinton.

By State of Maine statute, the Clinton CEO is responsible for the health, welfare, and the safety of the citizens of the Town of Clinton. The CEO is responsible for enforcing building codes and safety standards fairly and uniformly in our town. Working in conjunction with the Town of Clinton Planning Board and the Board of Selectmen, the CEO assists in seeing growth and development take place in a safe and healthy manner. The CEO is also responsible for implementing the zoning ordinances created by the State of Maine and adopted by the Town of Clinton.

FACTS TO REMEMBER

1. The State of Maine has implemented price increases for all Plumbing Permits and Sub-surface Wastewater Permits effective January 1, 2018.
2. Contact the CEO when planning your construction projects. It will help both of us.
3. Please remember, any structure placed on any property in the State of Maine requires a building permit prior to the placement or building of the structure. Failure to acquire a building permit prior to construction will result in a double fee.
4. Campers, travel trailers and recreational vehicles are not to be used as mobile homes. Please contact the CEO for details regarding campers, private campsites, and camper storage on your premises according to Shoreland Zoning.



ELECTRONIC SPREADSHEET- The CEO maintains an electronic spreadsheet which tracks all permits issued by The Code Enforcement Office. All Driveway Permits, Sub-surface Wastewater Permits, Building Permits, Plumbing Permits, and Occupancy Permits are tracked on this spreadsheet. This spreadsheet also tracks all revenue generated by these permits. The information is a matter of public record and paper copies are available upon written request.

The spreadsheet is then kept as part of the town record. It is also used by the Town Assessor in improving the efficiency of his/her duties.

INSPECTION CHECKLIST AVAILABLE – Property inspections in the Town of Clinton are currently based on NFPA 101 - Life Safety Code as required by State of Maine statute. With a population of just around 3500 people, the Town of Clinton is not required to enforce MUBEC standards in our building code. While it is not required, I strongly recommend, when possible, all new residential construction be built according to MUBEC standards. The CEO now has a paper copy of the building permit checklist. This is available at the town office for any contractors or homeowners who are building or renovating a home. By informing contractors and homeowners in advance of what the CEO is looking for, we will decrease the number of return inspections when something does not meet code. Again, increased efficiency for the CEO and your builder both.

NUISANCE PROPERTIES – We have a Property Maintenance Ordinance in the Town of Clinton. It was passed by 70% of the voting citizens of our town. It is important to note, the ordinance instructs the CEO to review nuisance properties on a regular basis. Part of the CEO's review process for nuisance properties is to discuss his concerns with the town manager. After prioritizing such properties, the CEO presents his findings to the Board of Selectmen. After review of the information, the Board of Selectmen will instruct the CEO how he is to proceed on each property. When dealing with nuisance properties it is important to note, while input from town citizens is very helpful, the decision on which properties are to be addressed and in what order is part of a defined process.

The first step after the Board of Selectmen's instructions is to meet with the nuisance property owner and discuss bringing their property into compliance. In a majority of properties this will result in the property being cleaned up. And to their credit, some property owners have stepped forward on their own and made the necessary improvements. Now that the snow has melted we will be reviewing both existing and new nuisance properties as required.

Property owners who choose non-compliance generally will end up with a court hearing. The Town of Clinton Property Maintenance Ordinance and the State of Maine Dangerous Building Laws enable a town to require fines and penalties ranging from \$100.00 to \$2500.00 per day from the time the infractions are documented or from the first court hearing. A town may also ask the judge to have the violators pay for the town's attorney



fees and any cost incurred by the police department, the CEO and others. It has been my experience it is always cheaper to clean up a property than to go to court. However, the decision rests on the property owner.

When a property owner allows his/her property to fall into disrepair they are hurting not only themselves, but their neighbors and the entire town. Nuisance properties degrade surrounding property values. They attract rodents and other pests, which will harm the health and safety of their neighbors. And they are usually a fire hazard, which hampers fire, police and EMTs in the performance of their emergency duties. **Nuisance properties increases the cost of operating our town. Basically, nuisance properties have a negative impact on the town budget by requiring more tax dollars to be spent on them.** There is a saying amongst CEOs, “these properties are constantly in the red when it comes to using tax dollars”.

To date the Town of Clinton has addressed four **major nuisance properties** with positive results. The Patterson property, on the Hill Road is behind us. A second large nuisance property at 1167 Main Street has been torn down at significant cost to the homeowner. This property has plagued our town for years. It is now a vacant lot. There will be a lien against this property for the expenses incurred by the Town of Clinton.

A third property is being brought up to required standards by the trustee’s decision to bring the property into compliance. We thank the family for their efforts. A fourth property was sold by the mortgage holder and is being renovated by the new owner, a thank you to him. The cost to the Town of Clinton will only be several hours of CEO time. Compliance is not a financial drain on our tax dollars.

At the time of this report we are in various stages of addressing 8 additional nuisance properties in our town. Several are being cleaned up by the property owners. We thank those property owners who are stepping up in a positive way. Whenever possible we will approach the mortgage holders who start the cleanup because they do not want to be connected to blight. And one or two properties may result in going to court.

NUISANCE BUILDERS – Zoning and land use regulations were introduced in this country as far back as 1916. While these ordinances were first introduced to protect single family homes, the reason for land use regulations today has been expanded. The reasons for zoning and land use ordinances are to direct the growth of a community, to minimize financial impacts of growth on the community, to stabilize neighborhoods, for safe traffic movement and finally, for the protection of significant cultural, historical or natural areas. These ordinances are the law. They have been in effect in the Town of Clinton for 27 years. The CEO does not write these ordinances, he or she simply enforces the ordinances in much the same way a police officer enforces traffic laws. **When a builder intentionally or recklessly ignores the zoning laws and ordinances, or disregards the building standards of our town he becomes a financial burden to the taxpayers of our community. These type of people are a financial burden to every citizen of this town!**



PERMIT REVENUES – As of April 30th, 2018 we have generated the following revenues through permit fees:

Subsurface Wastewater – \$1802.50

Building Permits – \$2195.00

Plumbing - \$920.00

And the posted signs just came down the end of April.

In closing, please remember the following, the most important thing your CEO is looking for is compliance. Non-compliance is a waste of our tax dollars. We are capable of working out any issue with our citizens as long as we work together within the law. The easier things flow in and out of the Code Enforcement Office between our Citizens and the CEO the less tax money is used.

Again, it is an honor and a pleasure to serve the citizens of the Town of Clinton.

Respectfully submitted,

Frank Gioffre

CEO, LPI, LHO

911 Addressing Officer



BOARD OF PARK AND RECREATION

TO THE RESIDENTS OF THE TOWN OF CLINTON:

The Board of parks and Recreation would like to thank the Clinton residents for their support and participation. Parks and Recreation wants to supply our Community families with fun filled activities for all ages.

With limited resources the Board of Parks and Recreation rely on volunteers, donations, and fund-raising. Volunteerism is one of the most effective ways to bring the community together. Parks and Recreation encourages communities to volunteer and participate in the activities planned (weather permitting). Parks and Recreation also encourages any suggestions to better our community and the programs we have planned for the upcoming seasons.

A COMMUNITY INVITATION

The Board of Parks and Recreation invites the Town of Clintons residents to attend a monthly meeting and to participate in the planning of activities for future events. As stated above the goal is to bring our community together. All meetings are posted seven days prior to date of meeting at the Town Hall entrance or by calling the Town Office at (207) 426-8511, or you may contact one of the Parks and Recreation members.

Let's reflect on our past activities:

FUNDRAISER:

- Refreshment sales
- LuLaRoe
- Scentsy
- Raffles
- Lions Club Dinners

ACTIVITIES / EVENTS

- Summer concerts in the park
- Movie night
- Breakfast with Santa
- Ice Skating Rink
- Breakfast with the Easter Bunny

ITEMS PURCHASED

- Santa Suit
- Bunny Suit
- Toddler swing/swings for Cindy Blodgett Park



- Concerts in the Park
- Craft fairs
- Movie Night

And much, much more.

The Board of Parks and Recreation would like to give a ***Big Thank You***, and ***Much Appreciation*** to the following;

Clinton Fire Department, for all of their support in filling the ice rink over the winter.

T.H. Gerow Trucking, for plowing Old Mill Park. The ice skating rink was a big success, and very popular this winter season.

The Clinton Lions Club for inviting the Parks and Recreation to host their meeting dinners.

The volunteers who have given their time and support for all functions. The support and participation are greatly appreciated. Without the community's volunteers and their involvement, the events would not be a success.

The Clinton Police Department for all of their hard work and services keeping the Parks safe.

The Clinton Town Office for the use of the banquet room for functions, and the office staff for their hard work.

Honor and support to our Home Town Veterans and those who are currently serving to protect us and our Freedom. Thank you and God Bless.

We would also like to thank all the businesses, groups and individuals who made contributions as well, food, beverage donations, and their time. Tradewinds; The Clinton Variety; Galusha's; Wal-Mart; Hannaford; Burger King; McDonalds; The Clinton Water District; The Trott Family Clowns; Pepsi;

Finally, we ask for your support:

Please help by picking up trash when you see it, call when you see vandalism to our Town properties, help by attending meetings and activities, offer encouragement to others, and lastly help by volunteering.



And once again, please feel free to join our meetings. Help Parks and Recreations plan the event you have been waiting for. Tell us what you would like to see happen in our Town. Your input will help greatly.

We end this with much appreciation and dedication to our Beautiful Town of Clinton. Let's make **2018/19** the best year possible. Love, honor and peace to all who reside in the Town of Clinton.

Respectfully Submitted,

Katina Hubbard
Board of Parks and Recreation
Secretary/Treasurer

Board Members; Dave Woods; Jeff Pierce; Willie Mooney; Katina Hubbard
Alternates: Kayla Hebert



Clinton Fire & Emergency Medical Services

To the citizens of the town of Clinton:

In 2017 the Clinton Fire and Rescue Department responded to 617 calls for service. An increase of 144 calls for service on 2016. The following is a list of the types of calls the department responded to:

37	Structural Fires/Alarms	24	Downed Power Lines/Trees
2	Vehicle Fires	20	Calls For Public Assistance
6	Grass/Woods/Brush Fires	9	Agency Assist Calls
23	Mutual Aid Fire Calls	21	Unpermitted/Illegal Burn/Smoke Invest.
430	Emergency Medical Calls	45	Vehicle Accidents

Your department has been busy this year with calls for service and all members continue to be extremely dedicated to the department and the citizens that they protect every day.

Members continue to maintain and learn skills for the job. Training done in-house includes a lot of time and effort put forth by its members. Mandatory yearly training for members includes hazardous materials refresher, global harmonization training for hazardous communications, self-contained breathing apparatus refresher, respiratory protection policy refresher, fit testing for breathing apparatus, infection control/blood borne pathogens, emergency scene traffic control, sexual harassment prevention, apparatus response, department policy review, fire extinguisher review, turnout gear inspection/review, annual hose testing, annual ladder inspections and testing, driver training, pump operations, search and rescue training, aerial ladder operations. Members have also attended several outside training opportunities.

Many changes have come to the department over the last year. On March 31st 2017, Fire Chief Gary Petley retired from the department after 37 years of dedicated service to the Town Of Clinton. Chief Petley has served as Clintons Fire Chief for the last 25 years. Gary was extremely dedicated and vital to the departments successes throughout the last 25 plus years. Chief Petley has lead the department through many changes throughout the years, from securing funds for new trucks and equipment, a new fire station, and maintaining staffing levels of full and part time employees. Chief Petley was responsible for the department receiving nearly a half of a million dollars in grant money , through grants that he wrote. Chief Petley's retirement is a loss to the department, but we wish him nothing but the very best in his retirement. Chief Petley is still active with the Maine Fire Chiefs Association and attends the local fire officers monthly breakfast meeting when available. On behalf of myself and the Clinton Fire Department I would like to thank Chief Petley for his service, dedication, leadership, and friendship throughout the years. Please thank Chief Petley for his service when you see him in passing.



With Chief Petley's retirement came several changes in the department's officer ranks. Assistant Chief Tim Fuller assumed the roll of Chief after Gary's retirement. I would like to thank Chief Fuller for stepping up into this roll and leading the department. Assistant Chief Fuller remained in this position until July 1st. On July 1st Assistant Chief Travis Leary was promoted to Chief of the department. Chief Leary has been a member of the department since 2002. Chief Leary is currently a part time chief working in Clinton on his days off from his fulltime job as a firefighter in the Town of Fairfield. Chief Leary lives in town with his wife Kristal and three children Allison, Connor, and Sarah. Captain Rick Barton was promoted to Assistant Chief as of July 1st. Lieutenant Charles Wescott was promoted to Captain of the department. Firefighter Derek Gerow was promoted to Lieutenant.

Our members also continue to strive to provide the best emergency medical services to the town. Training and advancing levels of licensure is crucial to this goal. I am very pleased to announce that Assistant Chief Rick Barton and Firefighter/EMT Anthony Barton have both attained a Paramedic License. Both of these men started the paramedic program in December of 2016. This program at KVCC college is a three semester course that was completed in January of 2018. Along with an 8 hour day per week, an additional 500 hours of clinical trainings are done in the field and in the hospital for training. This is an extremely important addition to the department's overall goal of providing the best possible care to our citizens. Also our three fulltime personnel, Matthew Gyles, Joshua Stewart, and Brandon Hale have been continuing there education by all three completing the Advanced EMT course. This course is a full semester and also requires over 200 hours of clinical time in the field and hospital setting. Again another long course, that takes a lot of time and effort to complete. Firefighter/EMT Josh Stewart is also currently taking the paramedic course through KVCC, and I wish him all the best. Please congratulate all of these Firefighter/EMT for their hard work and dedication to improve themselves.

This past year the department was awarded a grant in the amount of \$ 21,000.00 dollars for the purchase of new turnout gear. This grant was provided by Firehouse Subs Corporation. A local firehouse subs is located across from Wal-mart in Waterville. This funding was very much needed for our members as current turnout gear was becoming outdated and worn.

Over the last several years the citizens have approved funding to replace our current ambulance. Our current ambulance is 15 years old and showing it's age. With the approval an ambulance committee was formed and a new ambulance was purchased. The department received the new rescue in February of 2018 and is now in service. This new ambulance was actually a used ambulance with low mileage and in very good condition.



With the purchase of this ambulance the committee was able to cut the cost of a new ambulance almost in half.

I would like to thank the citizens of Clinton for their continued support of this department. Our members continue day after day to provide you with the best possible service we can. Our members care deeply for this town and it's citizens and that is why they continue to be available at a moments notice for you. I would like to thank the Board of Selectman and Town Manager Pamela Violette for the opportunity to lead this great department and their support. I would also like to thank the Budget Committee members for their support and understanding of the future needs of our department. Also to the wonderful staff at the Clinton Town Office, Clinton Police Department, Code Enforcement, and Clinton Water District, thank you for your support in day to day operations of the department. Thank you to all of the members of the Clinton Fire Department, without you all this department cannot operate day to day. I am very proud to work side by side with each and every one of you, please continue the great work.

The Clinton Fire Rescue Department would like to thank the family of the late Rod Swett. The men and women of the department became close with Rod during his time of illness and without hesitation assisted Rod anyway that they could. As a token of thanks Rod told members that he wanted to buy the ambulance a new stair chair. The stair chair is designed to assist crews with removing patients up and down stairs. Newer chairs have a built in track system that allows for ease of use, less lifting and much safer for the patient and the crews. The chair the department had was older and did not have this track system. Rod stated that he was going to buy us one no matter what. After his unfortunate passing Rod's family graciously asked for donations to be given to the fire departments association for this purchase. The department received several hundred dollars in donation in Rod's memory and Rod's children and family donated the remaining balance to purchase a new chair. The department and I are extremely grateful for this gift in memory of Rod. The department will remember Rod every time the chair is used and be forever grateful for having met a wonderful man.

Respectfully Submitted

Travis Leary
Fire Chief/Director of Emergency Services



CLINTON PLANNING BOARD

To the Residents of Clinton:

2017 was a good year for Clinton, as we have been working on the Marijuana Ordinances both Medical and Retail.

I would like to thank the Planning Board, and the Code Enforcement Officer, Frank Gioffre for their work helping to get this approved and on the Ballot. These Ordinances were voter approved on June 13, 2017.

Work schedule for 2018 include updating ordinances.

Again Thank you Planning Board Members and CEO.

Respectively Submitted:

Michael Hachey
Planning Board Chairmen

**To the People of the Town of Clinton,**

Greetings from the library,

During the Summer Reading Program this year, the theme was “Build a Better World”. Visiting us this year were puppeteer Dan Grady who put on a lively show at the library as he does for the Lion's Fair every year; folk singer/storyteller Jennifer Armstrong with her bagpipes, guitar, banjo and funny tales; and Catalyst Chris from Mad Science and his robot

Back in October, we enjoyed a visit by authors John Ford and Mark Nickerson. Ford, a retired game warden and wildlife artist, is the author of the popular books, “Suddenly the Cider Didn't Taste so Good”, “The Cider Still Tastes Funny” and “Deer Diaries”, fascinating and often humorous stories from his years as a local game warden. Mark Nickerson is a retired Maine State Trooper. His books, “Blue Lights in the Night” and “Behind the Blue Lights” keep people enthralled with the experiences of a local law enforcer. The program was well attended and enjoyed with much laughter.

We want to make sure the townspeople are aware that besides our interesting variety of books, our patrons can also take out e-books through cloudLibrary. Other services we provide are copying, (both color and black and white), faxing and laminating. We additionally have the old town newspapers, town reports going back to 1885, the Clinton High School yearbooks going back to 1946, many years of the Lawrence High School yearbooks, and various other genealogical research materials.

Of interest to some of you may be the diverse groups that meet here including the Clinton Historical Society, The Friends of Brown Memorial Library, the Photography Club, Ye Olde Wordsmith: Clinton Writing Circle, a genealogy co-op, a teen craft group and a weekly playtime for children of Legos and Pokemon.

We would like to say a big thank-you to the Friends of Brown Memorial Library for their gifts of two picnic tables, a glider and a personalized bike rack this past summer. Now our patrons can be comfortable and enjoy the outdoors during the nice days to come.



Dan Grady with Puppet. Our new bike rack. Helping Catalyst Chris of Mad Science.

Thank-you to our trustees and Friends of Brown Memorial Library for their ongoing help, donations and encouragement toward our endeavors.

Respectfully submitted by,
Cheri Dickey-Whitish
Director
Brown Memorial Library

Library Summer Hours

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

Winter Hours

Monday 10:00 – 5:00
Tuesday 10:00 – 6:00
Wednesday 10:00 – 6:00
Thursday 12:00 – 8:00
Saturday 9:00 – 1:00

(207) 426-8686

brownmemorial@roadrunner.com

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



Chief of Police

Stanley “Rusty” Bell

Your Police Department had a busy 2017. We again had around 7000 entries in our system for incidents as small as, a citizen with a question, or a sexual assault case.

The State Police handled almost exactly the same amount of calls in 2017 as they did in 2016 around 450. The sheriff’s department was around 150 calls in our town.

Our staff has remained stable throughout the last year with almost no turn over. This allows our citizens to get to know our officers and for the officers to get to know you. In most cases this is a good thing, in some cases some of our regulars, I am sure they wished we did not recognize them so easily.

Officer Karl Roy completed training in 2017 and became a Drug recognition expert. This is national training, and is paid for by the State of Maine department of Highway safety. Karl is on call at no cost to the town to respond to roadside calls by other departments when they have someone stopped roadside that they believe is impaired by drugs. Again the call out is paid for by the Department of Highway safety. The town is reimbursed for pay and for benefits on each call out. When I became the Chief it was my goal that eventually we would be able to contribute to the local Police community and not just take what they had to offer us, we have now arrived at that place.

We receive assistance from the State Police, and the Sheriff’s office and have a Mutual aid agreement with Waterville, Winslow, Fairfield, and Oakland. This means that they can seamlessly come to Clinton to help us and we can go to help them without any question.

We are handling almost all of our own calls, and are called on very often to assist the State Police on the interstate.

We have started 2018 by increasing the training that our officers are receiving. Officer Diluca was called to the interstate to confront a driver that was brandishing a handgun at a car he was apparently mad at. After that, we began to refresh everyone on the proper procedure to handle these calls and other very dangerous incidents.



In June Officer DiLuca responded to Long Avenue for a mobile home fire. He literally broke into the home and save the man's life. DiLuca has been recognized by the Maine Chiefs of Police and the American Red Cross for this selfless act of service.

Thank you for the opportunity to serve as the Police Chief in Clinton. I know we do not get every interaction perfect but it is my goal to make sure you know we are honestly here for you. If you need anything, please call and if we can help you, we certainly will.

Respectfully Submitted

Stanley W. Bell



Town of Clinton Annual Report

Emergency Management Agency

To the Citizen of Clinton,

I would like to thank you for allowing me the opportunity to serve as your Emergency Management Director. In the past the Emergency Management Director was also the Fire Chief, as it is with many of Maine's small towns.

Under Maine Law each municipality of the state must be served by a municipal agency for emergency management, as well as every county must have an Emergency Management Agency. The local, county and the state EMA

The responsibilities of the EMA are established by law that an EMA is to lessen the effects of a disaster in 4 phases: Mitigation, Preparedness, Response and Recovery.

I realize many think that it will not happen here, but who can remember the Ice Storm on 1998, the Nor'easter of 1993, and the Flood of 1987. Did you know that the Town of Clinton is working with FEMA to recover losses from the wind storm of 2017?

Our town had extra police and firefighters working to clear roads, remove trees and provided a warming shelter to keep our citizen safe. All this equipment use and the personal hours were first paid for from your tax dollars. The Governor made a request to the President of the United States to declare the wind storm a disaster area. With all the towns in Kennebec County working together, we proved that the total cost was high enough to exceed the dollar loss needed to apply for federal assistance to the towns in Kennebec County. While the total loss for Clinton would not have bankrupted the town, it is still money spent. Your EMA is working with FEMA and is in hopes to recover just over \$6,100 of your tax dollars.

All this was done, with great thanks to the Clinton Fire Department and the Clinton police Department. A Special thanks to Chief Bell, who allowed me to serve as your EMA Director while being a patrol officer.

The EMA does not have a budget and the amount of time, resources, and training required to accomplish this as a volunteer would be asking too much.

Thank you to the Town Staff and to you the citizens for your support.

Respectfully Submitted,

Karl Roy
Emergency Management Director



Clinton/Benton Transfer Station Recycling Center

To the Residents of the Town of Clinton:

The Transfer Station had a very good 2017! Due to residents recycling, we had a savings of \$11,396.33. The savings came from a reduction of disposal fees paid to Penobscot Energy Recovery Corp. Next year will be better as more residents are becoming accustomed to recycling. Thank you very much for all your recycling efforts!

As you may know, Clinton will start using the landfill in Norridgewock on April 1 which means the tonnage costs will be a little cheaper and the trucking fees will be reduced from \$200 per load to \$170 per load.

Some repair work was completed at the Transfer Station. A wall was replaced on #1 and #2 boxes. New cells had to be put under the scales and two new relay boxes for the scales. Although quite costly, it had to be done. As of right now, the scales are right on target and Maine Scales will still come in to calibrate them once a year.

On March 3, 2018 Gerald Howard retired from his position as Transfer Station Director after 27 of employment with the Town of Clinton. We wish Gerald a very happy retirement!

As always, we appreciate the work provided by the employees of the Transfer Station. Hats off to Mike, Justin and George for a job well done. Michael Hachey was appointed Transfer Station Director and the appointment confirmed at the April 10, 2018 Selectmen's meeting. Rodney Blaisdell Jr., was hired as a full time attendant. Welcome aboard RJ.

Once again, thank you for your all your recycling effort.

Respectfully Submitted,

Pamela Violette
Town Manager



BUDGET COMMITTEE-2018

We had a great Committee this year, all working together peacefully to obtain resolution and it is greatly appreciated. As I call your name, please stand to be recognized:

Robert St. Pierre, Vice Chair; Terry Gerow; Crystal McFarland; James McFarland; Myron Whitaker; Naomi Wiswell, Arthur Glickman, and Richard Larck.

I want to personally thank you all for your time and dedication, volunteering hours of precious family time while helping to fulfill the responsibilities of the Budget Committee.

Very special thanks go to Katina Hubbard, who acted as our Secretary, taking notes and getting minutes and agendas to us in a very timely fashion.

Town Manager Violette and the Department Heads did an excellent job with each respective budget; and this Committee worked diligently to try and defray costs further, as best we could.

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 2018/2019 Budget.

EXPENDITURES: At its first meeting on January 8, 2018, the Committee adopted its Rules of Procedures, following those 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 approved all Department expenditures as presented with the following exceptions:

ANIMAL CONTROL: The Animal Shelter has made a request to be paid on a calendar year basis, rather than our fiscal year, so we were able to reduce the final amount to **\$13,357.**

NONPROFITS: The total request from Town Manager Violette for **\$20,546** was approved; however, the following line items were changed:

Spectrum Generations was increased to **\$1,900.**

Hospice was increased to **\$600**

PAL was reduced to **\$12,696**

Community Health & Counseling is to receive **\$50**

Kennebec Behavioral Health is to receive **\$100**



FIRE / EMS: Chief Leary came to us with three different work scenarios resulting in three different totals. After much discussion and review of his projected revenues, the middle scenario was voted in unanimously for a department total of **\$454,428**. Chief Leary explained this scenario will allow for Paramedic coverage from 7 am to 7 pm 5 days per week. The second positions will be covered by on call personnel.

POLICE DEPARTMENT: Chief Bell's initial request was for \$304,178. However, after discussions, it was agreed to cut the request of \$14,000 for Fuel to \$12,000, and the request of \$2,400 for Air cards/Internet to \$1,800, thereby decreasing his initial request by \$2,600. A final Budget of **\$301,578** was approved.

TRANSFER STATION: Some adjustments were made to line items for Part Time and Overtime, resulting in no change to the bottom line, however the line item for Electricity was reduced from \$6,000 to \$4,000, bringing the bottom line to **\$325, 242**.

TOTAL BUDGET REQUIREMENT FOR 2018/2019 = \$2,603,580

CAPITAL IMPROVEMENT PROJECTS (CIP) The following Capital Improvement requests were approved.

Municipal Building	\$ 5,300 TRIO upgrade
	\$20,000 x 2 yrs parking lot repairs
Code Enforcement	\$ 5,000 to enclose that area and install sound proofing.
Assessing	\$ 1,000 for mapping updates
Police Department outfitting	\$12,600 x 4 yrs. for the purchase of the next cruiser and
Transfer Station	\$ 3,000 for scale repair and replacement as needed
Elections	\$ 5,000 for Rank Choice Voting
Parks & Rec.	\$ 2,500 for improvements needed on MYRA Field (to be (matched by PAL)
Fire Department 2018/2019 with fiscal	\$12,000 down-payment for SCBA Units fiscal year with three payments of \$38,355.71 to commence year 2019/2020
	\$ 8,000 x 4 yrs for Cardiac Monitor replacement

(NOTE: They are applying for grants to help defray expenses)

**TOTAL CAPITAL IMPROVEMENT BUDGET = \$74,400**

This Budget Committee worked diligently and was mindful of keeping increases to a minimum, as no one wants their taxes increased. However, we can't maintain a quality of services and personnel without recognition for all that they do, and we must remain competitive with surrounding towns. At some point, sacrifices must be made by all, but, hopefully, not to the detriment of the level of services our citizens want and deserve. Looking ahead for future needs and keeping capital accounts active to defray large capital requests in the future is an important part of this process.

RECOMMENDATIONS:

The Committee recommends 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, and to always be looking ahead for future needs.

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

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 cannot change this regulation. The registration can only be processed at a Motor Vehicle Branch Office.

2017 Real Estate Taxes Abated	\$ 2,980.91
2017 Personal Property Taxes Abated	\$ 4,410.63
2017 Real Estate Taxes Supplemental	\$ 626.58
2017 Personal Property Tax Supplemental	\$ 11,764.16
2017 Farmland Penalty Supplement	\$ 5,592.96
2017 Real Estate & Personal Property Taxes Collected	\$3,214,078.53
2017 Taxes Outstanding	\$ 282,565.21

Respectfully submitted,

Pamela M. Violette
Tax Collector



ASSESSORS' AGENT REPORT

Dear Clinton Residents & Taxpayers,

The past year was a very busy one essentially doing multiple years' worth of property reviews, personal property valuations and map updates as the last Assessor/Code Enforcement Officer left the office without notice and in a shambles. In addition none of his paperwork had been filed for at least three years and very poor record keeping with what had been done, i.e. no sketches, photos or notes which required two members of our staff to work a number of days beyond our contract which reduced office time for the start of 2017 work putting us again behind, requiring additional staff from our company again going forward. It has become clear that because the property record cards have not been updated for years, no pictures or sketches in the computer and the overall assessment data out of date since the Town has not been revalued for many years that the Town will need to develop a plan for revaluation soon.

In any case, we will continue to move ahead in 2017 processing deeds, plotting splits on property tax maps, reviewing new buildings and personal property along with advising the assessors as they research budgeting for a revaluation along with monitoring proposals presented by the Governor to do away with Revenue Sharing and the Homestead Exemption along with many other reductions in State aid that if adopted will effect Clinton Taxpayers.

As a yearly reminder April 1st is the deadline for filing Exemption (Homestead, Veteran's, Blind, and etc.) and Current Use Value Program (Tree Growth, Farmland, Open Space) applications which are available at the Town Office or online at: <http://www.state.me.us/revenue/forms/property/appsformspubs.htm>

We have enjoyed working for you as your Assessors' Agent and will be available by appointment during office hours twice a month until July when we will have weekly hours with the exception of holidays or vacation. Please call the Town Office for appointments.

Respectfully submitted,

Garnett Robinson & Becky Adams

Assessors' Agent for Clinton



UNPAID REAL ESTATE TAXES

Name	2016	2017
512, LLC		\$1,942.41
ABBOTT, RAYMOND & SYLVIA		\$454.40
ADAMS, DUANE F. JR.	\$1,535.64	\$1,434.83
AMES, NANCY		\$97.61
ANDERSON, JOSHUA	\$342.59	\$172.82
ANTINARELLIA, FLORENCE	\$890.84	\$790.14
ARCHER, ROBERT		\$1,422.92
B & J HOLDINGS		\$126.58
BAIRD, JAMES & CATHY	\$702.99	\$518.29
BAKER, DANIEL & DEBRA		\$1,124.81
BAKER, DANIEL & DEBRA		\$127.94
BAKER, KEVIN	\$1,077.23	\$973.49
BARD, STEPHEN T		\$272.44
BARDWELL, CHRISTIE		\$329.19
BARRAZA, PAUL & LARY, LEIGH		\$219.66
BATCHELDER, RAYMOND & LINDA	\$2,690.74	\$2,540.67
BELLOWS, RICHARD SR. & DIANNA		\$1,932.78
BERGERON, PAUL		\$1,242.35
BERGERON, PAUL	\$1,162.85	\$646.88
BERNATCHEZ, GLENN & MARY		\$724.09
BHP2 LLC		\$620.62
BHP2 LLC		\$380.52
BHP2 LLC		\$304.27
BICKFORD, DANIEL		\$553.72
BICKFORD, RONALD	\$3,454.10	\$3,190.12
BICKFORD, RONALD	\$630.16	\$546.87
BICKFORD, STANLEY & JOANNE		\$65.92
BOLSTER, MARK II		\$1,541.76
BOOKER, CHAD		\$487.33
BOOKER, LUANNE		\$1,009.32
BOOKER, SHERWOOD & LAURIE JO		\$160.02
BOOKER, SHERWOOD & LAURIE JO		\$77.13
BOOKER, SHERWOOD		\$76.36
BOOKER, SHERWOOD & LAURIE JO		\$103.96
BOOKER, SHERWOOD & LAURIE JO		\$80.94
BOOKER, SHERWOOD & LAURIE JO		\$78.70
BOOKER, SHERWOOD & LAURIE JO		\$68.46
BOOKER, SHERWOOD & LAURIE JO		\$48.76
BOOKER, SHERWOOD & LAURIE JO		\$107.36
BOOKER, SHERWOOD & LAURIE JO		\$97.52
BOOKER, SHERWOOD & LAURIE JO		\$76.65
BOOKER, SHERWOOD & LAURIE JO		\$113.61
BOOKER, SHERWOOD & LAURIE JO		\$91.67
BOOKER, SHERWOOD & LAURIE JO		\$120.43
BOOKER, WAYNE & SOUCY, AMBER	\$573.77	\$378.59
BOOKERS CORNER LLC		\$307.58
BOOKERS CORNER LLC		\$669.58
BOOKERS CORNER LLC		\$1,167.32
BOTTIGLIERIE, BRUCE & CAROL SIMPSON		\$314.46



Name	2016	2017
BOUCHARD, PAUL S.		\$693.11
BOUCHER, PAUL & CHERYL		\$1,493.96
BOURNIVAL, MICHAEL & KARYN	\$1,251.70	\$2,610.12
BOWERS, LAYNE & JOHNETTE		\$768.66
BOWERS, LAYNE & JOHNETTE		\$345.62
BOWMAN, KIRK		\$652.11
BROWN, JAMES K.		\$675.24
BROWN, JAMES K.		\$147.43
BROWN, JAMES K.		\$1,008.02
BROWN, JAMES K.		\$322.45
BULKLEY, SARA		\$348.15
CAHILL, SHAWN	\$547.48	\$366.69
CARDENAS, JESSICA & CHRIS		\$194.26
CASEY, JAMES	\$273.96	\$239.70
CASEY, JAMES & MADELINE	\$240.89	\$207.76
CASEY, JAMES & MADELINE	\$647.76	\$573.65
CEMEDO, LLC		\$891.74
CEMEDO, LLC		\$432.58
CHAMBERLAIN, SHARON & JAMIE KOLODZIK		\$307.77
CHAMBERLAIN, LILLIAN		\$345.67
CHENEVERT, TRAVIS & MALLORIE		\$10.32
CHESLEY, DANA	\$1,849.74	\$2,016.61
CHESLEY, HARVEY SR.		\$118.68
CJK REALTY HOLDINGS LLC		\$115.76
COLONIAL PINES REAL ESTATE LLC		\$183.15
COLONIAL PINES REAL ESTATE LLC % KYLE LECLAIR		\$145.31
COLONIAL PINES REAL ESTATE LLC		\$355.98
COLONIAL PINES REAL ESTATE LLC		\$238.12
COLONIAL PINES REAL ESTATE LLC		\$299.04
COLONIAL PINES REAL ESTATE LLC		\$755.98
COLONIAL PINES REAL ESTATE LLC		\$378.40
COLONIAL PINES REAL ESTATE LLC		\$306.37
COLONIAL PINES REAL ESTATE LLC		\$365.70
COLONIAL PINES REAL ESTATE LLC		\$456.19
COOK, JIMMY		\$533.58
COOK, JIMMY		\$12.89
CORDES SCHIEFERSTEIN, CATHERINE		\$403.24
COURTNEY, AMOS	\$1,161.64	\$1,063.17
CROSBY, TINA IVA		\$233.47
CROWLEY, RICHARD & PENELOPE		\$525.83
CYR, RICHARD R		\$694.64
CYR, SUSANNE		\$89.52
DAIGLE, RAYMOND & PEARL		\$461.15
DAIGLE, RAYMOND & PEARL		\$877.84
DAIGLE, RAYMOND & PEARL		\$391.30
DAIGLE, ROBERT R.		\$2,345.20
DANGLER, BRADLEY		\$580.98
DANGLER, BRADLEY & KELLY		\$2,440.36
DEPALMA, ROLAND	\$345.44	\$264.10
DEUTSCHE BANK NATIONAL BANK	\$414.56	
DIXON, DOLORES & GEORGE		\$51.59

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 12, 2018

To: Frank Gioffre 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 12th day of June, AD 2018 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 **282,173** for the Administration Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 4: To see if the Town will vote to raise and appropriate the sum of **\$16,900** 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 **\$75,026** 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 a contracted position.*

Article 6: To see if the Town will vote to raise and appropriate the sum of **\$26,863** for the General Assistance Account.

Selectmen and Budget Committee Recommend: Yes

**Funding allows the municipality to assist people who are in an emergency situation if they meet the financial guidelines established by the State. Areas of assistance are heat, electricity, burial, rent & food. The current state reimbursement for eligible expenses is 70%.*

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 12, 2018

Article 7: To see if the Town will vote to raise and appropriate the sum of **\$454,428** 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 (3) and part time employees (27), maintenance and upgrades to associated equipment and fire station. An On call stipend is included.*

Article 8: To see if the Town will vote to raise and appropriate the sum of **\$301,578** 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. This allows 3 full time employees and 5 reserve officers.*

Article 9: To see if the Town will vote to raise and appropriate the sum of **\$18,109** 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 **\$13,357** 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 **\$153,737** for the Highway Department Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 12: To see if the Town will vote to raise and appropriate the sum of **\$285,517** for the Snowplowing Account.

Selectmen and Budget Committee Recommend: Yes

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

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 12, 2018

Article 13: To see if the Town will vote to raise and appropriate the sum of **\$326,742** 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, mandatory 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 14: To see if the Town will vote to raise and appropriate the sum of **\$66,258** 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 15: To see if the Town will vote to raise and appropriate the sum of **\$18,500** for the Street Lights Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 16: To see if the Town will vote to raise and appropriate the sum of **\$221,269** for the Debt Service Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the second of four payments for the police cruiser lease (\$7,661) and seventh of ten payments for the fire truck lease (\$27,742) and second of ten for the road bond (\$185,764).*

Article 17: To see if the Town will vote to raise and appropriate the sum of **\$116,800** 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.*

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 12, 2018

Article 18: To see if the Town will vote to raise and appropriate the sum of **\$20,546** for the Non Profit Community Service Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 19: To see if the Town will vote to raise and appropriate the sum of **\$6,800** for the Recreation Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 20: To see if the Town will vote to raise and appropriate the sum of **\$9,199** for the Cemetery Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 21: To see if the Town will vote to raise and appropriate the sum of **\$12,178** 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 22: To see if the Town will vote to raise and appropriate the sum of **\$17,500** for a Capital Reserve Account 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. The Capital Reserve Account allows unspent fund to be carried forward into the next fiscal year.*

Selectmen and Budget Committee Recommend: Yes

Article 23: To see if the Town will vote to raise and appropriate the sum of **\$16,100** for mowing of Town properties, parks and cemeteries.

Note: This is a new account with past funding included in the Municipal Building, Library, Cemetery and Parks and Recreation accounts.

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 12, 2018

Article 24: 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), for payments of the Town's employee separation liabilities (accrued benefits) and property tax abatements.

Selectmen Recommend: Yes

Article 25: 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 26: To see if the Town will vote to increase the property tax levy established for the Town by State law, in the event the municipal budget that is approved results in a property tax commitment that is higher than the limit.

Selectmen Recommend: Yes

Article 27: To see if the Town will vote to collect and expend the sum of **\$1,301,425** in anticipated revenues to reduce the amount to be raised by taxation.

Selectmen Recommend: Yes

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

Article 28: To see if the Town will vote to charge **7.00%** interest on unpaid taxes after October 1, 2018 for the first half of the property taxes that are due and payable, and interest on unpaid taxes after April 1, 2019 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 8.00%*

Article 29: 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 30: 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

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 12, 2018

Article 31: To see if the Town will vote to transfer the sum of **\$12,000** from the Undesignated Fund Balance to the Fire Department Capital Reserve Equipment Account for the down payment to purchase 18 Scott Self Contained Breathing Apparatus to be financed over three years. The first payment of approximately \$39,000 will be obligated in the 2019/2020 debt budget.

Selectmen and Budget Committee Recommend: Yes

Article 32: To see if the Town will vote to transfer the sum of **\$8,000** from the Undesignated Fund Balance to the Fire Department Capital Reserve Equipment Account for cost to replace a heart monitor.

Selectmen and Budget Committee Recommend: Yes

Article 33: To see if the Town will vote to transfer the sum of **\$5,300** from the Undesignated Fund Balance to the Municipal Capital Reserve Account for software upgrade to the Town's TRIO programs.

(TRIO programs include assessing, tax billing, cash receipting, motor vehicle registration, and general bookkeeping)

Selectmen and Budget Committee Recommend: Yes

Article 34: To see if the Town will vote to transfer the sum of **\$20,000** from the Undesignated Fund Balance to the Paving and Road Reconstruction for the paving of the Municipal Parking Lot.

Selectmen and Budget Committee Recommend: Yes

Article 35: To see if the Town will vote to transfer the sum of **\$5,000** from the Undesignated Fund Balance to the Municipal Building Account to enclose the work area for the Code Enforcement Officer and Assessors' Agent.

Selectmen and Budget Committee Recommend: Yes

Article 36: To see if the Town will vote to transfer the sum of **\$1,000** from the Undesignated Fund Balance to the Mapping Capital Reserve Account for updating current files.

Selectmen and Budget Committee Recommend: Yes

Article 37: To see if the Town will vote to transfer the sum of **\$12,600** from the Undesignated Fund Balance to the Police Department Capital Reserve Account for the purchase of the next police cruiser and cruiser equipment.

Selectmen and Budget Committee Recommend: Yes

Article 38: To see if the Town will vote to transfer the sum of **\$3,000** from the Undesignated Fund Balance to the Transfer Station Capital Reserve Account for ground work.

Selectmen and Budget Committee Recommend: Yes

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 12, 2018

Article 39: To see if the Town will vote to transfer the sum of **\$5,300** from the Undesignated Fund Balance to the Election Capital Reserve Account to help offset costs if Rank Choice Voting is put into place for the November 2018 election.

Selectmen and Budget Committee Recommend: Yes

Article 40: To see if the Town will vote to transfer the sum of **\$2,500** from the Undesignated Fund Balance to the Parks and Recreation Capital Account for repairs to the softball field.

**Funding is for repair to MARA field with matching funds from P.A.L.*

Selectmen and Budget Committee Recommend: Yes

Article 41: To see if the Town will vote to transfer the sum of **\$200,000** from the Undesignated Fund Balance to an Assessment Capital Reserve fund for the expense of a comprehensive revaluation.

Selectmen and Budget Committee Recommend: Yes

Article 42: To see if the Town will vote to transfer the balance in the Ambulance Capital Reserve fund to a Capital Reserve Account for the purchase of a Forest Truck, any remaining balance to be transferred to a Capital Reserve Account for repairs to Engine 1.

Selectmen and Budget Committee Recommend: Yes

Given under our hands this 24th day of April, 2018

Jeffrey Towne, Chairman

Ronnie Irving

Brian Bickford

Edward Blanchard

Stephen Hatch



Name	2016	2017
DIXON, DOUGLAS		\$791.09
DIXON, DOUGLAS % JANET DIXON		\$196.79
DOUGLASS, LISA		\$1,183.12
DOUGLASS, WILLIAM		\$152.82
DOUGLASS, WILLIAM & TONYA		\$139.45
EATON, TINA	\$1,455.00	\$1,241.96
ELLIOTT, KAYLA		\$370.09
ELLIOTT, KAYLA		\$57.04
ELWELL, SUZAN	\$1,039.65	\$844.51
ENGELHARDT, JULIE		\$879.94
ENO, ANNE		\$247.44
ENO, ANNE		\$1,421.07
FALK, AMANDA & JOHN		\$272.24
FERNALD, MICHAEL & DIANE	\$1,676.78	\$1,463.99
FERTIG, ANDREW & SHANTIANN DAYA		\$696.88
FISHER, MERLE		\$164.69
GAGNON, GARY		\$301.02
GEROW, BRUCE & LEISA		\$351.93
GERRY, RICHARD		\$693.08
GIFFORD, ELDRED	\$77.84	\$1,572.54
GILBERT, EDWARD & SHEILA	\$529.40	\$343.47
GILBERT, EDWARD & SHEILA	\$469.30	\$384.36
GILES, KEITH SR & KEITH JR	\$2,106.25	\$1,855.69
GILES, ELIZABETH & KEITH		\$1,107.64
GILMAN, MICHAEL	\$505.00	\$710.37
GILMAN, SIDNEY		\$267.87
GORDON, BRYAN		\$3,695.55
GOWER, TIMMY JR & MARIE BOWLEY		\$78.11
GRAHAM, MARIE	\$491.02	\$309.74
GREEN, TAMMY	\$468.78	\$290.69
GREEN, TAMMY		\$5,000.00
GREEN TREE SERVICING LLC % ROBERT WILLIAMS	\$632.69	\$2,266.24
GREENE, LORETTA		\$417.89
GREENE, LORETTA		\$1,406.05
GRENIER, ROBERT & LINDA		\$600.34
H & S FOUR, LLC		\$74.41
H & S FOUR, LLC	\$212.87	\$153.97
HACHEY, MICHAEL		\$1,085.21
HALLIDAY, WILLIAM & DONNA		\$322.05
HALLIWELL, DAVID BISHOP		\$1,185.75
HANNINGTON CHARLES		\$219.46
HANSON, JEFFREY	\$1,946.46	\$2,401.37
HANSON, NANCY & JEFFREY	\$1,584.81	\$1,464.99
HARROLD, DEAN		\$215.32
HARROLD, DEAN		\$202.35
HILTON, ROBERT C & KILY		\$803.96
HIPPERT, THOMAS		\$137.31
HODGKINS, KAREN		\$227.52
HODNETT, BARBARA		\$540.12
HOLMES, KEVIN & HOLLY		\$539.68
HOWES, ERIC & MICHELLE MERRILL	\$349.06	\$261.34



Name	2016	2017
HUNTER, MARK & LISA		\$786.02
ISH1, LLC		\$330.58
INGERSOLL, CHELSEY	\$1,531.99	\$1,422.72
IRELAND, ERROL & KATHLEEN LATHE	\$1,222.43	\$1,113.77
IRISH, LEWIS & FLORENCE		\$1,509.04
JOHNSON, BRENT & KIMBERLY		\$1,273.71
JOHNSON, BRENT & KIMBERLY		\$237.12
JOHNSON, JEREMIAH & HEATHER		\$3,434.54
JOHNSON, JEREMIAH & HEATHER		\$360.55
JOHNSON, ROBERT & GAETANE & JILLIANE		\$725.35
JOHNSTON, CLAYTON		\$633.57
JURDAK, STEVEN & WENDY		\$462.33
KADEZABEK, ROBERT & MARIA ANDREWS		\$1,567.55
KEARNS, MELISSA & JAMES		\$284.94
KILLIAM, STEPHEN & ROBIN	\$453.35	\$263.31
KOLLER, JAMES & STEPEHN % ANNIE KOLLER		\$222.15
KRUEGER, HANS, JR.		\$7.14
KRUEGER, HANS, JR. & HENRIETTA	\$910.68	\$716.13
LAM, PAULA	\$725.56	\$539.73
LANCASTER, JULIANNE & ROBERT	\$1,327.80	\$1,117.74
LARY, BERNARD RICHARD	\$840.63	\$744.91
LARY, BERNARD RICHARD & JANET	\$3,567.66	\$3,278.02
LARY, SCOTT	\$345.25	\$257.56
LAWRENCE, MICHAEL		\$181.16
LEPOER, PETER, SITHRA & RICHARD		\$351.81
LEVASSEUR, TIMOTHY & DEBORAH		\$1,154.15
LEWIS, MONICA & GARLAND NILE	\$191.47	\$417.69
LIBERTY, RANDALL & JODI		\$3,080.33
LINNELL, PATRICK & BETTE-JEAN	\$828.19	\$633.38
LOOKN4PROPERTIES, INC		\$2,602.57
LOVETT, BEN	\$3,318.35	\$4,098.52
LOW, FRANQUELYNE		\$328.39
LUCAS, JEFFREY		\$760.17
LUND, PETER		\$335.15
LYNCH, DAVID & JAYNE		\$2,681.55
MAIETTA, BRENDA		\$381.17
MAINE CENTRAL RAILROAD		\$104.25
MARIN, GERARD		\$140.69
MARIN, GERARD & PATRICIA		\$7.34
MARQUIS, RUSSELL		\$2,821.45
MARTIN, DENISE		\$230.54
MARTIN, LOUIS HEIRS		\$899.67
MCALLISTER, APRIL	\$2,639.98	\$2,357.32
MCALLISTER, ROGER & APRIL	\$332.31	\$257.56
MCALLISTER, ROGER & APRIL	\$88.43	\$20.83
MCCARTHY, AMBROSE JR		\$252.40
MCINTYRE, CHARLES		\$351.02
MCKENNEY, PATRICIA ANN	\$2,941.73	\$2,693.46
MEIDAH, STEVE & BRENDA		\$1,394.84
MERRIL-SILK, STEPHANIE		\$377.31
MICHAUD, RUSSELL		\$1,756.67



Name	2016	2017
MICUE, ROSE		\$971.40
MILLER, BRITTANY % STEPHANIE SILVIA	\$197.22	\$126.40
MILLER, J BRENT & DOROTHY SALVATO		\$727.90
MONK FARMS		\$271.59
MONK, LAURIS, THERESA & BARBARA		\$27.89
MOODY, COLBURN & ELLEN ROSE		\$919.13
MOODY DELORES		\$641.51
MORIN, JAI	\$1,148.92	\$942.72
MORRILL, CARL & JUDY		\$2,217.43
MORRILL, CARL & JUDY		\$409.56
MORRIS, JOSHUA		\$274.72
MORRISSEY, FEDORA	\$3,603.59	\$3,434.39
MURRY, BEVERLY HEIRS	\$1,022.94	\$939.16
NORRIS, STEWART		\$400.42
NUTTING, CHESTER & PRICILLA		\$3,037.12
O'DOHERTY, JAMES & KELLY		\$730.91
OWENS, JOHN		\$422.71
PAGE, KIANNA & NOBERT		\$561.35
PAGE, LUCILLE HEIRS		\$652.02
PALMER, ELLSWORTH	\$313.35	\$239.11
PALMER, ELLSWORTH	\$358.89	\$283.35
PAOLUCCI, JOSEPH	\$132.84	\$416.50
PEACE, SAMANTHA		\$179.73
PEARSON, WAYNE & KAREN		\$1,473.73
PEAVY, DANA & DARLENE	\$721.77	\$520.48
PELLETIER, CAROL JEAN		\$158.21
PERKINS, BRUCE & BONNIE	\$810.75	\$620.28
PHILBRICK, LEON JR		\$198.43
PIERCE, CLAYTON, SHEENA & JAKE		\$670.68
PLANTE, GUY	\$545.42	\$351.41
POLLEY, ROGER		\$642.46
PROTER, MARK % ROBIN BLOW	\$768.81	\$681.60
PORTER, CARLSON		\$110.98
POULIN, LEN	\$298.84	\$225.02
POULIN, LEONARD	\$237.05	\$149.62
POULIN, LEONARD	\$221.12	\$165.09
POULIN, LEONARD	\$666.03	\$581.79
POULIN, LEONARD	\$757.06	\$669.10
POULIN, RICHARD % JOANNE COSTIGAN		\$77.38
POULIN, LEONARD JR		\$100.60
RANCOURT, TASHA	\$1,378.58	\$1,680.28
RASCO, IVY		\$1,386.81
RAYMOND, CHRISTINA	\$788.64	\$700.85
REDDING, RODNEY & JUDITH		\$233.07
REDIKER, JEFFREY		\$476.30
REED, RICHARD	\$141.23	
REUMAN, CHRISTOPHER		\$178.75
RICE, ANTHONY	\$153.36	\$1,462.22
RICHARDS, GREG	\$541.87	\$799.66
RICHARDSON, STEPHEN		\$1,116.41
RILEY, TIMOTHY & CAROLYN		\$708.48



Name	2016	2017
ROBBINS, KIRBY & ROSEANNE		\$113.36
RODERICK APARTMENTS LLC		\$3,517.92
RODERICK APARTMENTS LLC		\$26,275.17
RODERICK APARTMENTS LLC		\$1,825.34
RODERICK APARTMENTS LLC		\$280.58
RODERICK, GRACE		\$722.68
RODRIGUE, STEVEN & MICHELLE PROCTOR	\$718.47	\$620.88
ROSE, CHARLIES & JAMIE FICALORA	\$553.47	\$471.27
ROSE, GENE		\$461.24
ROWE, JEREMY & TINA	\$530.37	\$436.54
ROWE, JESSIE		\$1,033.00
RUSHTON, BRADFORD & NANCY		\$10.92
RIDER, GERALD & JEAN		\$767.32
SANDERS, DONALD		\$1,133.60
SANFORD, CARRIE		\$282.03
SAVAGE, ALTON & DEVON SWEATT		\$382.37
SCHIFINO, GERALD % SHEILA SCHININO	\$893.76	\$1,566.98
SHANNON, RONALD		\$371.66
SHANNON, RONALD		\$164.66
SHEA, PATRICK & ROBIN		\$105.81
SIDNEY REALTY, LLC		\$1,786.87
SIDNEY REALTY, LLC		\$156.33
SIMONSON, ELIZABETH	\$1,285.71	\$1,183.43
SIMONSON, ELIZABETH	\$1,820.90	\$3,447.87
SIOCH, ADAM		\$2,155.22
SMITH, MARK		\$168.66
SOULE, DAVID & JODY		\$677.19
SPENCER, VICKI-JO	\$2,293.15	\$2,054.52
SPENCER, VICKI-JO	\$98.69	\$30.76
STARBIRD, DAVID & KATHRYN CLOONAN	\$1,606.28	\$1,395.34
STARBIRD, LEROY & GILLERMINA		\$750.13
STILLMAN, LEWIS		\$524.58
STOKES-GREEN, SANDRA & RONALD	\$830.84	\$739.73
SUPER 95 ONE STOP, INC		\$2,932.45
SWAFFORD, BILLY & DENZIE DORR	\$702.96	\$611.35
SWAN, JAMES SR & JEANETTE		\$6.43
SWEET, RICKY SR	\$981.49	\$812.36
SWEET, RICKY	\$524.30	\$437.73
THORNE REAL ESTATE LLC %TROY THRONE		\$562.15
THRASHER, JOHNATHAN		\$445.07
THRASHER, JOHNATHAN		\$241.48
TOLMAN, LAVADA HEIRS	\$1,286.76	\$1,178.26
TOWERS, DENISE		\$218.54
TOWERS, EDWARD & PHYLLIS		\$223.38
TRAHAN, DOROTHY		\$527.98
TRECARTIN, ALFRED JR	\$289.96	\$264.30
TROTT, JOYCE % MARYELLEN GREGORY		\$1,301.54
TRUE, STEPHEN & ADRIANE		\$1,634.25
WATERVILLE OAKS, LLC		\$3,785.01
WATSON, JULIE	\$724.52	\$539.13
WEBBER, LAURIE		\$2,649.59



Name	2016	2017
WEBBER, LAURIE		\$488.58
WENTWORTH, TRACY	\$943.40	\$417.30
WENTWORTH TRACY & ANGELA		\$739.94
WHITE, ROBERT III & AMELIA	\$712.22	\$520.88
WILES, STEPHEN & ANITA	\$191.90	\$415.11
WILLIAMS, JORDAN & BARBARA		\$765.53
WILLIAMS, BRADLEE & JEFFREY TRUSTEES		\$3,592.13
WILSON, SCOTT & MELISSA		\$33.90
WINDY ACRES FARM LLC	\$1,568.19	\$1,445.35
WINDY ACRES FARM LLC	\$717.30	\$631.40
WINDY ACRES FARM LLC	\$296.18	\$222.43
WISHART, VANESSA		\$1,039.76
WITHAM, LORENZO JR		\$815.82
WOLFE, ANTHONY	\$60.46	\$121.24
WOODBURY, ALBERT		\$525.64
WOODBURY, ALBERT		\$574.01
WOODS, DAVID SR.		\$952.49
WRIGHT, SAMUEL III & NANCY		\$3,320.00
TOTAL	\$89,044.36	\$278,416.57

UNPAID PERSONAL PROPERTY TAXES

Name	2014	2014	2015	2017
COLLINS, NORMAN	408.18	\$408.18	\$393.77	
DIRECTV LLC				\$486.15
DIVERSIFIED FINANCIAL				\$3,055.78
HALLETT, MARK				\$601.40
TOTAL	408.18		\$393.77	\$4,143.33

TAX ACQUIRED PROPERTIES	TOTAL
MAP 8, LOT 50	267.35
MAP 4, LOT 10	2163.38
MAP 10, LOT 25A	3741.49



Clinton Budget Summary for FY 2018/2019

Warrant Budget		Board of Selectmen Recommend FY 18/19
Article	Department	
3	Administration	\$ 282,173.00
4	Town hall	\$ 16,900.00
5	Assessing/Code Enforcement	\$ 75,026.00
6	General Assistance	\$ 26,863.00
7	Fire/EMS	\$ 454,428.00
8	Police Department	\$ 301,578.00
9	E-911 Fire/PD Dispatch	\$ 18,109.00
10	Animal Control	\$ 13,357.00
11	Highway	\$ 153,737.00
12	Snowplowing/Winter Maintenance	\$ 285,517.00
13	Transfer Station	\$ 326,742.00
14	Library	\$ 66,258.00
15	Street Lights	\$ 18,500.00
16	Debt Service	\$ 221,269.00
17	Insurance	\$ 116,800.00
18	Non Profits	\$ 20,546.00
19	Parks & Recreation	\$ 6,800.00
20	Cemeteries	\$ 9,199.00
21	Elections	\$ 12,178.00
22	Nuisance Properties	\$ 17,500.00
23	Mowing	\$ 16,100.00
25	Paving & Road Reconstruction	\$ 150,000.00
TOTAL		\$ 2,609,580.00

**ARTICLE 3 ADMINISTRATION**

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 PROPOSED
01-001-01	Full Time	\$63,503	\$66,560.00	\$49,816.00	\$67,892.00
01-001-02	Part Time	\$18,252	\$18,720.00	\$11,447.00	\$19,095.00
01-001-03	Overtime	\$500	\$400.00		\$400.00
01-001-07	Selectmen	\$9,300	\$9,300.00	\$9,300.00	\$9,300.00
01-001-08	Town Manager	\$45,169	\$49,000.00	\$36,738.00	\$49,980.00
01-001-09	Audit	\$5,100	\$3,675.00	\$3,675.00	\$3,850.00
01-001-25	Social Security Match	\$8,477	\$8,907.00	\$6,717.35	\$9,094.00
01-001-26	Medicare Match	\$1,983	\$2,084.00	\$1,571.09	\$2,127.00
01-001-27	Simple IRA Match	\$3,276	\$3,433.00	\$1,922.24	\$3,548.00
01-001-28	Disability	\$2,227	\$2,335.00	\$1,252.62	\$2,405.00
01-001-29	Health Insurance	\$34,557	\$38,513.00	\$30,957.54	\$38,532.00
01-001-30	Bookkeeping	\$2,000	\$1,500.00	\$742.50	\$1,200.00
01-002-01	Telephone	\$5,000	\$4,000.00	\$1,485.55	\$2,700.00
01-002-02	Newsletter	\$0	\$1,200.00	\$800.00	\$1,200.00
01-002-04	Printing	\$1,500	\$1,000.00	\$799.32	\$1,000.00
01-002-05	Postage	\$8,500	\$8,500.00	\$6,364.76	\$8,500.00
01-002-06	Advertising	\$2,000	\$2,000.00	\$897.55	\$2,000.00
01-002-07	Dues & Subscriptions	\$300	\$300.00	\$240.50	\$400.00
01-002-08	Office Supplies	\$4,500	\$4,500.00	\$3,130.46	\$4,500.00
01-002-09	Memberships	\$8,000	\$8,000.00	\$7,938.00	\$8,200.00
01-002-10	Copier Maintenance./Lease	\$3,000	\$2,500.00	\$1,782.00	\$2,500.00
01-002-12	Travel Expense	\$2,000	\$1,500.00	\$419.65	\$1,500.00
01-002-13	Training	\$2,000	\$1,250.00	\$654.19	\$1,250.00
01-002-16	Bank Service fee	1340	\$500.00	\$3.00	\$200.00
01-003-01	TRIO Accounting Sys	\$11,500	\$12,000.00	\$11,981.39	\$14,400.00
01-003-04	Tax Mailer/Checks	\$3,000	\$2,000.00	\$1,835.02	\$2,000.00
01-003-08	Web Site	\$700	\$700.00	\$700.00	\$700.00
01-004-03	Registry of Deeds	\$10,000	\$10,000.00	\$5,503.10	\$10,000.00
01-006-01	Legal Services	\$8,000	\$8,000.00	\$2,727.26	\$11,000.00
01-020-01	Computers / Printers	\$2,000	\$2,000.00	\$544.89	\$2,000.00
	Town Boards	\$700	\$700.00		\$700.00
	TOTAL	\$268,384	\$275,077.00	\$201,945.98	\$282,173.00

ARTICLE 4 TOWN HALL

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
02-001-32	Custodian Services	\$3,248.00	\$2,600.00	\$1,890.00	\$2,700.00
02-002-02	Heating Fuel	\$4,500.00	\$4,500.00	\$2,027.52	\$4,500.00
02-002-03	Electric	\$4,000.00	\$4,000.00	\$2,431.92	\$4,000.00
02-002-16	Other Equipment	\$500.00	\$500.00	\$284.12	\$200.00
02-005-02	Water & Sewer	\$900.00	\$900.00	\$552.48	\$500.00
02-002-44	Security System	\$500.00	\$500.00	\$516.00	\$600.00
02-002-15	Cleaning Supplies		\$200.00	\$330.83	\$900.00
02-007-08	Maintenance & Repair	\$1,500.00	\$1,500.00	\$915.99	\$1,500.00
02-006-09	Mowing	\$600.00	\$-		
	Flag Pole				\$2,000.00
	TOTAL	\$15,748.00	\$14,700.00	\$8,948.86	\$16,900.00

**ARTICLE 5 ASSESSING CODE & E-911 OFFICER**

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
08-001-02	CODE & E-911	\$32,500.00	\$39,000.00	\$28,950.00	\$39,780.00
08-001-32	ASSESSING	\$12,000.00	\$26,000.00	\$16,000.00	\$28,600.00
08-001-25	Soc. Sec Match	\$2,015.00	\$2,424.00	\$1,794.00	\$2,467.00
08-001-26	Medicare Match	\$471.00	\$560.00	\$419.97	\$579.00
08-002-08	Supplies	\$500.00	\$500.00	\$358.89	\$750.00
08-002-12	Travel	\$1,600.00	\$1,800.00	\$1,200.00	\$2,100.00
08-002-13	Training	\$1,000.00	\$750.00	\$25.00	\$750.00
08-006-10	Tax Maps	\$500.00		\$-	
	TOTAL	\$50,586.00	\$71,034.00	\$48,747.86	\$75,026.00

ARTICLE 6 GENERAL ASSISTANCE

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
17-001-20	Administrator	\$1,196.00	\$1,220.00	\$914.94	\$1,245.00
17-001-25	Social Security Match	\$75.00	\$75.00	\$55.53	\$78.00
17-001-26	Medicare Match	\$18.00	\$18.00	\$12.92	\$19.00
17-002-37	Misc. Supplies	\$50.00	\$50.00	\$30.00	\$50.00
17-011-02	Heating Fuel	\$9,000.00	\$9,000.00	\$1,764.50	\$9,000.00
17-011-03	Electricity	\$2,500.00	\$2,300.00	\$169.00	\$2,300.00
17-011-04	Rent	\$11,500.00	\$11,500.00	\$6,833.83	\$11,500.00
17-011-05	Food/Per Hygiene	\$900.00	\$900.00	\$392.68	\$900.00
17-011-06	Burial	\$1,500.00	\$1,500.00		\$1,500.00
17-011-13	Training	\$300.00	\$300.00	\$70.00	\$271.00
	TOTAL	\$27,039.00	\$26,863.00	\$10,243.40	\$26,863.00

ARTICLE 7 FIRE/EMS DEPARTMENT

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
04-001-01	Full Time/Officer Wages	\$164,270.00	\$185,149.00	\$137,346.63	\$227,259.00
04-001-02	Call Wage/Officer Wage	\$25,000.00	\$27,000.00	\$17,517.76	\$27,000.00
04-001-25	Social Security Match	\$12,749.00	\$14,217.00	\$11,194.21	\$16,785.00
04-001-26	Medicare Match	\$2,982.00	\$3,325.00	\$2,328.89	\$3,926.00
04-001-27	Simple IRA Match	\$4,929.00	\$5,555.00		\$3,356.00
04-001-28	Disability	\$3,352.00	\$3,777.00	\$1,177.89	\$4,635.00
04-001-29	Health Insurance	\$46,103.00	\$51,350.00	\$31,089.30	\$38,531.00
04-001-11	Vacation Coverage	\$6,442.00	\$2,946.00	\$1,064.89	\$2,868.00
04-001-17	Training Wages	\$4,400.00	\$5,000.00	\$732.12	\$5,000.00
04-001-18	Holiday Pay	\$4,402.00	\$5,903.00	\$3,549.60	\$4,303.00
04-001-22	Sick Time Coverage	\$3,100.00	\$3,300.00	\$1,432.26	\$4,303.00
04-002-01	Telephone	\$1,800.00	\$1,300.00	\$1,290.17	\$1,400.00
04-002-02	Heating Fuel	\$7,000.00	\$6,100.00	\$3,815.54	\$6,100.00
04-002-03	Electricity	\$3,000.00	\$3,100.00	\$2,456.90	\$3,100.00
04-002-07	Dues & Subscriptions	\$90.00	\$92.00		\$92.00
04-002-13	Training Tuition/Supplies	\$1,700.00	\$1,700.00	\$370.00	\$1,700.00
04-002-15	Cleaning Supplies	\$450.00	\$500.00	\$196.26	\$450.00
04-002-17	Licensing Fees	\$510.00	\$510.00	\$910.00	\$570.00
04-002-18	Medical Supplies	\$4,400.00	\$4,800.00	\$4,053.44	\$6,400.00



04-002-19	Diesel/Gas	\$5,600.00	\$5,600.00	\$2,928.84	\$5,000.00
04-002-20	Uniform Allowance	\$1,200.00	\$1,200.00	\$568.30	\$1,200.00
04-002-35	Fire Suppression Supp.	\$500.00	\$500.00		\$500.00
04-002-37	Misc. Supplies	\$50.00	\$50.00		\$50.00
04-005-02	Water & Sewer	\$700.00	\$950.00	\$760.07	\$1,000.00
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	\$2,364.00	\$3,600.00
04-007-01	Building/Grounds Maint	\$1,200.00	\$1,200.00	\$1,115.23	\$1,700.00
04-007-02	Equipment Maint./Supply	\$7,000.00	\$7,000.00	\$6,808.91	\$8,000.00
04-007-03	Vehicle Maint./Supply	\$7,500.00	\$8,000.00	\$5,075.36	\$9,000.00
	TOTAL	\$390,629.00	\$420,324.00	\$289,946.57	\$454,428.00

ARTICLE 8 POLICE DEPARTMENT

ACCOUNT #	BUDGET	2016/2017 BUDGET	2017/2018 EXP. 3/31/18	2017/2018 REQUEST	2018/2019
06-001-01	Full Time	\$113,662.00	\$116,064.00	\$81,323.50	\$118,386.00
06-001-02	Part Time	\$20,000.00	\$46,000.00	\$37,005.17	\$50,920.00
06-001-03	Overtime	\$8,492.00	\$12,000.00	\$10,374.40	\$14,000.00
06-001-18	Holiday	\$3,207.00	\$4,858.00	\$3,804.00	\$4,954.00
06-001-25	Social Security Match	\$9,012.00	\$12,016.00	\$8,372.43	\$10,556.00
06-001-26	Medicare Match	\$2,108.00	\$2,811.00	\$1,958.28	\$2,469.00
06-001-27	Simple IRA Match	\$3,410.00	\$4,547.00		\$4,547.00
06-001-28	Disability	\$2,317.00	\$3,090.00	\$1,198.38	\$3,153.00
06-001-29	Health Insurance	\$34,577.00	\$38,513.00	\$30,957.54	\$38,513.00
06-002-01	Telephone	\$1,080.00	\$1,080.00	\$1,238.20	\$1,080.00
06-002-04	Printing	\$500.00	\$600.00	\$174.85	\$600.00
06-002-07	Dues	\$425.00	\$500.00		\$500.00
06-002-12	Travel	\$1,500.00	\$1,000.00	\$380.52	\$1,500.00
06-002-13	Training	\$7,000.00	\$6,000.00	\$3,850.00	\$7,000.00
06-002-16	Equipment/Radio	\$4,000.00	\$5,000.00	\$2,881.36	\$5,000.00
06-002-19	Fuel	\$12,500.00	\$12,500.00	\$9,734.12	\$12,000.00
06-002-20	Clothing	\$5,000.00	\$5,500.00	\$1,727.87	\$6,000.00
06-002-26	Employee Testing	\$800.00	\$1,200.00	\$1,269.00	\$1,500.00
06-002-51	Office Supplies	\$1,000.00	\$1,000.00	\$544.26	\$1,200.00
06-003-01	Software Contract	\$4,700.00	\$4,700.00	\$112.79	\$6,400.00
06-003-08	Air cards	\$1,070.00	\$1,605.00	\$776.75	\$1,800.00
06-007-02	Equip. Maintenance	\$2,800.00	\$3,500.00	\$818.60	\$3,500.00
06-007-03	Vehicle Maintenance.	\$4,000.00	\$5,000.00	\$6,116.78	\$6,000.00
	TOTAL	\$243,160.00	\$289,084.00	\$204,618.80	\$301,578.00

ARTICLE 9 E-911 FIRE / POLICE DISPATCH

ACCOUNT #	BUDGET	2016/2017 BUDGET	2017/2018 EXP. 3/31/18	2017/2018 REQUEST	2018/2019
18-006-11	Waterville Dispatch Fee	\$12,600.00	\$12,600.00	\$9,544.50	\$12,978.00
18-006-12	Somerset Cty PSAP Fee	\$4,567.00	\$4,881.00	\$4,810.68	\$4,881.00
18-006-13	Police/ Fire Repeater	\$250.00	\$250.00	\$250.00	\$250.00
	TOTAL	\$17,417.00	\$17,731.00	\$14,605.18	\$18,109.00

**ARTICLE 10 ANIMAL CONTROL**

ACCOUNT #	BUDGET	2016/2017 BUDGET	2017/2018 EXP. 3/31/18	2017/2018 REQUEST	2018/2019
14-001-02	Part Time	\$4,185.00	\$4,182.00	\$2,869.80	\$5,000.00
14-001-25	Social Security Match	\$325.00	\$325.00	\$177.96	\$310.00
14-001-26	Medicare Match	\$60.00	\$60.00	\$41.57	\$72.00
14-002-08	Supplies	\$350.00	\$350.00		\$350.00
14-002-12	Travel	\$2,000.00	\$2,000.00		\$2,000.00
14-002-13	Training	\$100.00	\$100.00		\$500.00
14-009-01	Humane Society	\$5,090.00	\$5,090.00	\$5,089.56	\$5,125.00
	TOTAL	\$12,110.00	\$12,107.00	\$8,178.89	\$13,357.00

ARTICLE 11 HIGHWAY DEPARTMENT

ACCOUNT #	BUDGET	2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
07-001-28	Disability Insurance	\$846.00			
07-002-32	Electric,Sand/Salt Shed	\$1,480.00	\$1,480.00	\$750.97	\$1,480.00
07-006-18	Highway Contractor		\$110,000.00	\$82,500.02	\$110,000.00
07-008-01	Culverts	\$4,000.00	\$4,000.00	\$2,701.60	\$5,000.00
07-008-02	Cold Patch	\$7,000.00	\$7,000.00	\$1,172.20	\$5,000.00
07-008-03	Crosswalk Striping	\$400.00	\$400.00		\$400.00
07-008-04	Road Signs	\$1,000.00	\$1,000.00	\$37.50	\$1,000.00
07-008-05	Calcium	\$3,875.00	\$3,857.00	\$2,890.80	\$3,875.00
07-008-06	Gravel	\$11,000.00	\$11,000.00	\$4,725.00	\$11,000.00
07-008-10	Brush/Limb Removal	\$2,500.00	\$2,500.00	\$750.00	\$3,482.00
07-008-11	Ditching	\$8,500.00	\$8,500.00	\$844.00	\$8,500.00
07-008-12	Driveways	\$4,000.00	\$4,000.00	\$1,450.00	\$4,000.00
	TOTAL	\$44,601.00	\$153,737.00	\$97,822.09	\$153,737.00

ARTICLE 12 WINTER MAINTENANCE

ACCOUNT #	BUDGET	2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
05-006-18	Snow plowing	\$252,950.00	\$249,392.00	\$216,160.00	\$249,392.00
05-008-05	Calcium	\$8,125.00	\$8,125.00		\$8,125.00
05-006-08	Salt	\$28,000.00	\$28,000.00	\$25,550.25	\$28,000.00
		\$289,075.00	\$285,517.00	\$241,710.25	\$285,517.00

ARTICLE 13 TRANSFER STATION

ACCOUNT #	BUDGET	2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
11-001-01	Full Time	\$65,576.00	\$67,495.00	\$50,018.10	\$68,870.00
11-001-02	Part Time	\$6,830.00	\$8,500.00	\$9,529.95	\$14,300.00
11-001-03	Overtime	\$1,500.00	\$3,000.00	\$1,013.51	\$1,500.00
11-001-18					\$2,754.00
11-001-25	Social Security Match	\$4,582.00	\$4,866.00	\$3,754.64	\$5,420.00
11-001-26	Medicare Match	\$1,072.00	\$1,100.00	\$878.17	\$1,268.00
11-001-28	Disability	\$1,338.00	\$1,100.00	\$756.60	\$1,405.00
11-001-29	Health Insurance	\$23,052.00	\$25,675.00	\$19,594.16	\$25,700.00
11-002-01	Telephone/ Internet	\$800.00	\$800.00	\$800.68	\$800.00



11-002-02	Heat	\$800.00	\$800.00	\$242.16	\$1,000.00
11-002-03	Electricity	\$6,000.00	\$6,000.00	\$2,207.54	\$4,000.00
11-002-08	Office Supplies	\$1,000.00	\$1,000.00	\$545.06	\$1,500.00
11-002-12	Travel	\$500.00	\$500.00	\$297.45	\$500.00
11-002-15	Cleaning Supplies	\$100.00	\$100.00		\$100.00
11-002-19	Fuel	\$2,200.00	\$2,200.00	\$1,420.78	\$2,500.00
11-002-20	Uniforms	\$500.00	\$500.00	\$491.25	\$500.00
11-002-22	Tools	\$300.00	\$300.00		
11-002-24	Plastic Bags	\$300.00			\$200.00
11-002-27	Safety Equipment	\$500.00	\$500.00	\$317.42	\$375.00
11-002-29	Demo Debris	\$17,000.00	\$17,000.00	\$15,560.20	\$17,000.00
11-002-30	DEP Fee	\$500.00	\$500.00	\$183.00	\$500.00
11-002-31	Weigh master License	\$150.00	\$150.00	\$50.00	\$150.00
11-002-42	Hazardous Waste Removal	\$1,500.00			
11-002-50	Scales	\$1,500.00	\$2,500.00	\$3,780.75	\$3,000.00
11-002-52	Freon Removal	\$1,000.00	\$1,500.00		
11-002-55	MRC GAT Fees	\$3,000.00	\$2,400.00	\$1,361.64	
11-006-06	Hauling	\$40,000.00	\$49,000.00	\$27,472.04	\$48,900.00
11-006-07	Tipping	\$128,220.00	\$110,000.00	\$82,891.68	\$110,000.00
11-007-01	Building/Grounds	\$500.00	\$1,000.00	\$889.53	\$6,500.00
11-007-02	Equipment Maintenance.	\$6,000.00	\$6,000.00	\$4,574.25	\$8,000.00
	TOTAL	\$316,320.00	\$314,486.00	\$228,630.56	\$326,742.00

ARTICLE 14 LIBRARY

ACCOUNT #	BUDGET	2016/2017 BUDGET	2017/2018 EXP. 3/31/18	2017/2018 REQUEST	2018/2019
10-001-02	Part Time	\$39,873.00	\$40,471.00	\$30,579.29	\$41,280.00
10-001-25	Social Security Match	\$2,615.00	\$2,777.00	\$1,801.69	\$2,949.00
10-001-26	Medicare Match	\$585.00	\$593.00	\$421.33	\$602.00
10-001-31	Building Custodian	\$520.00	\$520.00	\$250.00	\$660.00
10-002-01	Telephone	\$600.00	\$700.00	\$1,054.41	\$800.00
10-002-02	Heat	\$6,800.00	\$5,800.00	\$2,628.50	\$5,800.00
10-002-03	Electricity	\$1,500.00	\$1,500.00	\$946.36	\$1,500.00
10-002-05	Postage	\$50.00	\$-		
10-002-07	Dues	\$415.00	\$415.00		\$415.00
10-002-08	Office Supplies	\$1,500.00	\$1,500.00	\$113.57	\$1,200.00
10-002-10	Copier	\$500.00	\$500.00	\$265.98	\$500.00
10-002-12	Travel	\$50.00	\$50.00	\$11.56	\$50.00
10-002-13	Training	\$150.00	\$150.00		\$150.00
10-002-15	Cleaning Supplies	\$250.00	\$250.00	\$71.24	\$250.00
10-002-38	Books	\$5,420.00	\$6,000.00	\$4,994.71	\$6,200.00
10-002-39	Magazines		\$220.00	\$301.73	\$302.00
10-002-44	Fire/ Security Alarm	\$400.00	\$440.00		\$600.00
10-002-65	Child/Adult Programs	\$750.00	\$1,000.00	\$1,103.86	\$1,000.00
10-003-04	Computer Supplies	\$1,200.00	\$1,200.00	\$1,572.79	\$1,200.00
10-005-02	Water & Sewer	\$500.00	\$500.00	\$389.40	\$550.00
10-006-09	Mowing	\$70.00			
10-007-01	Building/Grounds	\$250.00	\$250.00	\$176.90	\$250.00
	TOTAL	\$63,998.00	\$64,836.00	\$46,683.32	\$66,258.00

**ARTICLE 15 STREET LIGHTS**

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
27-005-04	Street Lights 107 each	\$18,700.00	\$18,700.00	\$13,736.61	\$18,500.00
	TOTAL	\$18,700.00	\$18,700.00	\$13,736.61	\$18,500.00

ARTICLE 16 DEBT SERVICE

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
13-010-11	Police Cruiser Lease	\$7,661.00	\$7,661.00	\$7,660.98	\$7,763.00
13-010-12	Fire Truck Lease	\$27,742.00	\$27,742.00	\$27,741.91	\$27,742.00
13-010-13	Road Reconstruction	\$190,320.00	\$190,320.00	\$139,322.79	\$185,764.00
	TOTAL	\$225,723.00	\$225,723.00	\$174,725.68	\$221,269.00

ARTICLE 17 INSURANCE

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
19-012-01	Workers Comp	\$96,100.00	\$67,000.00	\$62,184.40	\$68,500.00
19-012-02	Personal Liability	\$11,000.00	\$11,000.00	\$8,016.00	\$11,000.00
19-012-03	Unemployment	\$10,000.00	\$9,000.00	\$3,734.51	\$9,000.00
19-012-04	Vehicles	\$8,800.00	\$8,800.00	\$8,751.00	\$8,800.00
19-012-05	Insurance Deductible	\$5,000.00	\$5,000.00		\$5,000.00
19-012-06	Liability	\$14,300.00	\$14,500.00	\$9,424.00	\$14,500.00
	TOTAL	\$145,200.00	\$115,300.00	\$92,109.91	\$116,800.00

ARTICLE 18 NON-PROFITS COMMUNITY SERVICE

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 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
12-009-09	Spectrum Generations	\$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(PAL)	\$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	\$3,575.00	\$20,546.00

**ARTICLE 19 RECREATION**

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
16-002-03	Mill Site Electricity	\$1,200.00	\$1,000.00	\$436.33	\$700.00
16-006-09	Mowing	\$6,954.00	\$-		
16-007-01	Building/Grounds		\$500.00		\$500.00
16-007-08	Maintenance & Repair	\$2,000.00	\$2,000.00	\$34.99	\$2,000.00
16-007-09	Portable Toilets	\$1,800.00	\$1,800.00	\$1,008.16	\$1,800.00
16-009-23	Recreation Programs	\$1,500.00	\$1,500.00	\$922.87	\$1,800.00
	TOTAL	\$13,454.00	\$6,800.00	\$2,402.35	\$6,800.00

ARTICLE 20 CEMETERY

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
20-001-23	Sexton	\$2,620.00	\$2,620.00	\$1,481.92	\$2,700.00
20-001-02	Assistant		\$1,200.00	\$700.00	\$1,200.00
20-001-25	Social Security Match	\$163.00	\$237.00	\$135.28	\$242.00
20-001-26	Medicare Match	\$38.00	\$56.00	\$31.64	\$57.00
20-006-09	Mowing/Trimming	\$13,228.00	\$-		
20-007-04	Grounds/Land	\$2,500.00	\$3,500.00	\$1,214.85	\$2,675.00
20-007-05	Cemetery Headstone	\$3,000.00	\$1,000.00	\$81.30	\$1,000.00
	Tool Allowance		\$150.00		
	Equipment Maintenance				\$1,000.00
20-009-17	Riverview Assoc.	\$333.00	\$333.00	\$71.72	\$325.00
	TOTAL	\$21,882.00	\$9,096.00	\$3,716.71	\$9,199.00

ARTICLE 21 ELECTIONS

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
21-001-03	Overtime	\$1,300.00	\$1,300.00	\$410.25	\$1,300.00
21-001-06	Ballot Clerks	\$2,500.00	\$2,500.00	\$649.00	\$3,000.00
21-001-25	Social Security Match	\$229.00	\$229.00	\$25.32	\$266.00
21-001-26	Medicare Match	\$54.00	\$54.00	\$5.92	\$62.00
21-002-13	Training	\$500.00	\$500.00	\$48.19	\$500.00
21-002-37	Misc. Supplies	\$550.00	\$550.00	\$431.87	\$550.00
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
	TOTAL	\$11,633.00	\$11,633.00	\$1,570.55	\$12,178.00

ARTICLE 22 NUISANCE PROP.

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
08-002-56		\$25,000.00	\$25,000.00	\$6,809.74	\$17,500.00
	TOTAL	\$25,000.00	\$25,000.00	\$6,809.74	\$17,500.00

**ARTICLE 23 MOWING**

ACCOUNT #		2017/2018 REQUEST	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
29-006-09	Mowing	\$15,100.00	\$7,299.99	\$16,100.00
	TOTAL	\$15,100.00	\$7,299.99	\$16,100.00

ARTICLE 25 ROAD PAVING

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 EXP. 3/31/18	2018/2019 REQUEST
26-020-20		\$150,000.00	\$150,000.00		\$150,000.00
	TOTAL	\$150,000.00	\$150,000.00		\$150,000.00

ARTICLE 27 REVENUES

ACCOUNT #		2016/2017 BUDGET	2017/2018 BUDGET	2017/2018 REV. 3/31/18	2018/2019 PROJECTED
01-301	Tax Interest	\$20,000.00	\$20,000.00	\$17,431.63	\$20,000.00
01-302	Bank Interest	\$1,200.00	\$1,400.00	\$9,838.87	\$3,000.00
01-309	Boat Excise	\$2,800.00	\$3,000.00	\$393.60	\$3,000.00
01-310	MV Excise	\$500,000.00	\$550,000.00	\$451,956.56	\$550,000.00
01-311	Hunting/Fishing	\$850.00	\$850.00	\$451.85	\$780.00
01-312	RV Fee	\$825.00	\$825.00	\$396.40	\$825.00
01-313	Snow Reg. Reimbursement	\$1,500.00	\$1,500.00	\$1,701.34	\$1,070.00
01-314	Dog Fees	\$400.00	\$400.00	\$496.00	\$500.00
01-315	MV Agent Fee	\$12,000.00	\$12,000.00	\$7,609.00	\$12,000.00
01-316	Lien Fee	\$14,000.00	\$14,000.00	\$10,943.27	\$14,000.00
01-317	Cable TV Fee	\$19,000.00	\$17,000.00	\$15,758.89	\$17,000.00
01-318	Farm Solid Waster Per				
01-319	Plumbing Inspect	\$3,000.00	\$3,000.00	\$3,235.00	\$4,000.00
01-320	Land/Build Permits	\$1,200.00	\$1,300.00	\$3,435.00	\$3,000.00
01-321	Copier	\$400.00	\$450.00	\$248.50	\$400.00
01-322	Fax Machine	\$400.00	\$450.00	\$308.50	\$400.00
01-323	Vital Records	\$2,800.00	\$2,800.00	\$1,586.00	\$2,800.00
01-324	Banquet Hall	\$1,000.00	\$1,200.00	\$920.00	\$1,200.00
01-336	Conceal Weapon Permits	\$100.00	\$150.00	\$150.00	\$150.00
01-338	Late Dog Fees	\$250.00	\$250.00	\$1,475.00	\$500.00
01-341	Animal Control Officer Fees	\$700.00	\$700.00	\$799.00	\$800.00
01-348	Bounced Check Fees	\$100.00	\$100.00	\$60.00	\$100.00
01-350	First Park	\$6,700.00	\$6,700.00		\$6,700.00
01-999	Miscellaneous	\$2,800.00	\$2,800.00	\$124,950.95	\$3,500.00
04-001	Fire & Ambulance	\$97,000.00	\$97,000.00	\$67,153.72	\$97,000.00
04-999	Misc. Revenues			\$40.00	
06-001	Police	\$50.00	\$50.00	\$10.00	\$50.00
06-999	Police Miscellaneous			\$731.00	
07-999	Highway Misc. one time			\$17,949.68	
10-001	Library	\$600.00	\$700.00	\$537.99	\$700.00
11-001	Transfer Station	\$185,000.00	\$185,000.00	\$150,468.13	\$166,000.00
16-999	Recreation Misc.				
20-001	Cemeteries	\$750.00	\$750.00	\$3,040.00	\$750.00
20-002	Investment Income			\$215.17	
Municipal	TOTAL	\$875,425.00	\$924,375.00	\$894,291.05	\$910,225.00



	STATE REVENUES				
01-329	BETE REIMBRS	\$25,000.00	\$25,000.00	\$43,523.00	\$25,000.00
01-330	TREE GROWTH	\$5,500.00	\$5,500.00	\$10,781.29	\$5,500.00
01-331	VETERAN REIMBRS	\$1,700.00	\$1,700.00	\$2,386.00	\$1,700.00
01-333	GEN'L ASSISTANCE	\$9,000.00	\$5,000.00	\$6,834.74	\$5,000.00
01-334	STATE REVENUE SHAR	\$149,200.00	\$155,000.00	\$123,757.61	\$175,000.00
01-337	ROAD ASSISTANCE	\$54,000.00	\$54,000.00	\$55,416.00	\$54,000.00
01-335	HOMESTEAD EXEMPT.	\$87,600.00	\$100,000.00	\$154,205.00	\$125,000.00
State	TOTAL	\$332,000.00	\$346,200.00	\$396,903.64	\$391,200.00
	 GRAND TOTAL	 \$1,207,425.00	 \$1,270,575.00	 \$1,291,194.69	 \$1,301,425.00



TOWN OF CLINTON, MAINE
ANNUAL FINANCIAL REPORT
Year Ended June 30, 2017
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**KEEL J. HOOD**

Certified Public Accountant

PO Box 302 - Fairfield, Maine 04937 - (207)453-2006

INDEPENDENT AUDITORS REPORT

Board of Selectmen
Town of Clinton
Clinton, Maine

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and the major fund of Town of Clinton, Maine, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Town of Clinton, Maine as of June 30, 2017, and the respective changes in financial position, and where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matters****Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and the budgetary comparison information 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. I 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 for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtain during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated August 29, 2017, on my consideration of Town of Clinton, Maine's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

August 29, 2017



TOWN OF CLINTON, MAINE

Management's Discussion and Analysis (MD & A)
Fiscal Year July 1, 2016 through June 30, 2017

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, 2016 through June 30, 2017. 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, 2017 were **\$12,596,759**
- The Town's total liabilities as of June 30, 2017 were **\$1,439,463**
- Total assets of the Town exceeded its liabilities by **\$11,157,296**. This is a decrease of **\$134,882** over the previous year's audit.
- The Town's total fund balance for all governmental funds combined was **\$1,810,615** on June 30, 2017. This is less than the previous fiscal year by **\$871,236**.
- The Undesignated Unreserved Fund Balance (Surplus) was **\$927,533** on June 30, 2017. This was less than the previous fiscal year by **\$52,995**.

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 of 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, 2017, total assets decreased by \$386,796 to \$12,596,759 of this amount **\$10,500,387** consisted of capital assets, net of accumulated depreciation.

As of June 30, 2017, total liabilities decreased by **\$251,290** to \$1,439,463. Of this amount, \$1,162,227 is due or payable after more than one year.

As of June 30, 2017, net position decreased by \$130,529 to \$11,157,296. Of this amount, \$9,120,981 was invested in capital assets, net of related debt.

Net program expenses for primary government totaled **\$4,190,449** to which **\$4,055,567** of total general revenues are applied for a net decrease of **\$134,882**.



Statement of Net Assets

	2016	2017
Current and other assets	3,038,745.82	2,096,372
Capital Assets	9,944,809.08	10,500,387
Total Assets	12,983,544.9	12,596,759
Current liabilities	130,350.5	277,236
Non-current liabilities	1,560,402.98	1,162,227
Total Liabilities	1,690,753.48	1,439,463
Net Assets		
Invested in capital assets, net of related debt	8,384,406.11	9,435,511
Unrestricted	2,903,418.51	1,721,785
Total Net Assets	11,287,824.62	11,157,296

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, 2017 is **\$927,533**, which is a decrease of **\$52,995** over Fiscal Year 2016. The unassigned (undesignated) fund balance is **\$927,533**. The assigned fund balances (capital project and special revenue funds) is **\$1,168,839**.

Capital Assets. The Town of Clinton's capital assets used in its governmental type activities totaled **\$10,500,387** as of June 30, 2017. 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, 2017 is **\$1,379,406**. 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 is **\$24,986,712**. The Town of Clinton's current debt is less than 5.6 percent of the debt limit.



Statement 1

TOWN OF CLINTON, MAINE
Statement of Net Position
June 30, 2017

ASSETS	Governmental Activities	Total
Current Assets:		
Cash	\$ 1,330,855	\$ 1,330,855
Investments	420,856	420,856
Receivables:		
Taxes	171,638	171,638
Liens	83,670	83,670
Accounts	35,536	35,536
Other governments	49,154	49,154
Total Current Assets	<u>2,091,709</u>	<u>2,091,709</u>
Noncurrent Assets:		
Capital assets, net	10,409,917	10,409,917
Total Assets	<u>12,501,626</u>	<u>12,501,626</u>
LIABILITIES		
Current Liabilities:		
Accounts payable	37,326	37,326
Accrued compensated absences	20,785	20,785
Lease payable, within one year	31,523	31,523
Bonds payable, within one year	192,425	192,425
Total Current Liabilities	<u>282,059</u>	<u>282,059</u>
Noncurrent Liabilities:		
Lease payable	103,814	103,814
Bonds payable	864,944	864,944
Total Noncurrent Liabilities	<u>968,758</u>	<u>968,758</u>
Total Liabilities	<u>1,250,817</u>	<u>1,250,817</u>
NET POSITION		
Invested in capital assets, net of related debt	9,217,211	9,217,211
Restricted	364,181	364,181
Unrestricted	1,669,417	1,669,417
Total Net Position	<u>\$ 11,250,809</u>	<u>\$ 0</u>

The accompanying notes to the financial statements are an integral part of this statement.



Statement 2

TOWN OF CLINTON, MAINE
Statement of Activities
For the Year Ended June 30, 2017

Function/Programs	Expenses	Charges for Services	Program Revenues Operating grants and contributions	Capital grants and contributions	Net (Expense) Revenues
Governmental activities:	\$				
General government	342,980	30,518			(312,462)
Public safety	851,712	101,448			(750,264)
Public works	592,340	557	54,548		(537,235)
Health and sanitation	292,187	190,775	7,742		(93,670)
Education	2,091,571				(2,091,571)
County tax	187,027				(187,027)
Leisure services	78,114	714			(77,400)
Unclassified	74,371				(74,371)
Debt service	39,023				(39,023)
Capital outlay	87,991				(87,991)
Total governmental activities	4,637,316	324,012	62,290	0	(4,251,014)
					<u>Governmental Activities</u>
Net (expense) / revenue					(4,252,296)
General revenues:					
Property taxes					3,297,151
Excise taxes					596,455
Interest and costs on taxes					38,127
Intergovernmental:					
State revenue sharing					162,661
Homestead exemption					121,361
Tree growth					
Veterans exemption					1,716
Miscellaneous					38,793
Unrestricted interest					58,059
BETE					30,203
Total general					<u>4,344,526</u>
Change in Net Assets					93,512
Net Assets - beginning					<u>11,157,297</u>
Net Assets - ending	\$				<u>11,250,809</u>



Statement 3

TOWN OF CLINTON, MAINE
Balance Sheet
Governmental Funds
June 30, 2017

ASSETS	General Fund	Special Revenue Fund	Major Capital Project	Other Governmental	Total Governmental Funds
Cash	\$ 1,108,404	\$ 222,451	\$	\$	\$ 1,330,855
Investments				420,856	420,856
Receivables					
Taxes	171,638				171,638
Liens	83,670				83,670
Accounts	35,536				35,536
Other governments	49,154				49,154
Due from other funds	(203,001)	(45,287)	304,963	(56,675)	0
Total Assets	1,245,401	177,164	304,963	364,181	2,091,709
LIABILITIES					
Accounts payable	37,326				37,326
Accrued compensated absences	20,785				20,785
Deferred credits	189,600				189,600
Total Liabilities	247,711	0		0	247,711
FUND BALANCES					
Fund Balances					
Nonspendable				15,000	15,000
Restricted				349,181	349,181
Unreserved:					
Assigned		177,164	304,963		482,127
Unassigned	997,690				997,690
Total Fund Equity	997,690	177,164	304,963	364,181	1,843,998
Total Liabilities and Fund	\$ 1,245,401	\$ 177,164	\$ 304,963	\$ 364,181	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

10,409,917

Other long-term assets are not available to pay for current-periods expenditures and therefore are deferred in the funds.

189,600

Long-term liabilities, including bonds, notes and leases payable, are not due and payable in the current period and therefore are not reported in the funds.

Leases payable

(135,337)

Bonds payable

(1,057,369)

Net assets of governmental activities

\$ 11,250,809

The accompanying notes to the financial statements are an integral part of this statement.

page 8



Statement 4

TOWN OF CLINTON, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2017

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Major Capital Projects</u>	<u>Other Governmental</u>	<u>Total Governmental Funds</u>
Revenues:					
Taxes	\$ 3,967,833	\$	\$		3,967,833
Intergovernmental	378,231				378,231
Interest	6,653	1,755		49,651	58,059
Charges for services	324,012				324,012
Miscellaneous	37,138		1,655		38,793
Total Revenues	<u>4,713,867</u>	<u>1,755</u>	<u>1,655</u>	<u>49,651</u>	<u>4,766,928</u>
Expenditures:					
Current:					
General government	336,155				336,155
Public safety	781,499		4,495		785,994
Public works	432,315		150,000		582,315
Health and sanitation	290,160				290,160
Education	2,091,571				2,091,571
Leisure services	71,397	600	240		72,237
County tax	187,027				187,027
Unclassified	74,371				74,371
Debt service	225,723				225,723
Capital outlay	87,991				87,991
Total Expenditures	<u>4,576,209</u>	<u>600</u>	<u>154,735</u>	<u>0</u>	<u>4,733,544</u>
Excess of Revenues Over (Under) Expenditures	<u>135,658</u>	<u>1,155</u>	<u>(153,080)</u>	<u>49,651</u>	<u>33,384</u>
Other Financing Sources (Uses)					
Operating Transfers in (out)	<u>(65,500)</u>		<u>65,500</u>	<u>0</u>	<u>0</u>
Net Change in fund balances	<u>70,158</u>	<u>1,155</u>	<u>(87,580)</u>	<u>49,651</u>	<u>33,384</u>
Fund Balances - beginning	<u>927,532</u>	<u>176,009</u>	<u>392,543</u>	<u>314,530</u>	<u>1,810,614</u>
Fund Balances - ending	<u>\$ 997,690</u>	<u>\$ 177,164</u>	<u>\$ 304,963</u>	<u>\$ 364,181</u>	<u>\$ 1,843,998</u>

The accompanying notes to the financial statements are an integral part of this statement.

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Statement 5

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 Fiscal Year Ended June 30, 2017

Net change in fund balances - total governmental funds	\$ 33,384
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. While governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Depreciation expense	(328,463)
Capital asset purchase capitalized	237,991
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets:	
Capital lease obligation principal payment	30,506
Capital bond obligation principal payment	156,194
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Deferred property tax revenue	(36,100)
Change in Net Assets of Governmental Activities	\$ <u>93,512</u>

The accompanying notes to the financial statements are an integral part of this statement.
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TOWN OF CLINTON, MAINE
Notes to Combined Financial Statements
June 30, 2017

1. Summary of Significant Accounting Policies

The Town of Clinton was incorporated in 1795 under the laws of the State of Maine. The Town operates under the Town Manager/Board of Selectmen form of government.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so. The more significant accounting policies established in GAAP and used by the Town are discussed below.

A. Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit is made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

B. Government-wide and Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.



1. Summary of Significant Accounting Policies, continued

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. 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 for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Licenses, permits, fees, excise taxes and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest income and charges for services are recorded as revenues when earned, since they are measurable and available.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.



1. Summary of Significant Accounting Policies, continued

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

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

The Town reports the following major governmental fund:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Special Revenue Fund accounts for moneys limited in use by donor restrictions.

The Capital Projects Fund accounts for moneys limited in use for major capital additions. The primary use in 2017 was the remaining balance from a bond issue for road repairs.

Additionally, the Town reports the following fund types:

Fiduciary Funds

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Private-purpose trust funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The government has elected not to follow subsequent private-sector guidance.

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

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.



1. Summary of Significant Accounting Policies, continued

D. Capital Assets

Capital assets, which include property, plant, and equipment are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$10,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical costs or estimated historical cost 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 assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives ranging from 3 to 50 years.

E. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts, as well as issuance costs, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, if material, are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

F. Short-term Interfund Receivables/Payables

During the course of operation, numerous transactions occur between individual funds primarily for cash flow purposes. These interfund receivables and payables are classified as "due from other funds or due to other funds" on the balance sheets.

G. Fund Equity

Committed fund balance indicates that a portion of the fund balance is constrained for a specific future use, and is indicated by the title of each purpose listed in the balance sheet. Committed fund balances are voted on by Council Vote. Assigned fund balances indicate amounts which either are intended to be carried forward by law or contractual agreement, or which the Town Council has voted to carry forward.



1. Summary of Significant Accounting Policies, continued

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Budgetary Accounting

A budget is formally adopted for the General Fund, only, through the passage of a Town warrant, and is prepared on a basis consistent with generally accepted accounting principles. Commitments for goods and services at the end of the year are recorded as encumbrances for budgetary control. These encumbrances lapse at the end of the year and become part of the following year's budgetary amounts. In the General Fund, the level of control (level at which expenditures may not exceed budget and applied revenues) is the accounts within each department. Generally, unexpended appropriations are not carried forward to future years (assigned), and unexpended revenues are lapsed at the close of the year. Once adopted, the budget can only be amended by Town Meeting vote.

3. Deposits

The Town's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk. The Town includes in cash, balances in certificates of deposits that are available for withdrawal.

At year end, the Town's carrying amount of deposits was \$1,330,855. The bank balances for all funds totaled \$1,367,832. Custodial credit risk is the risk that, in the event of a bank failure the Town's deposits might not be recovered. As of June 30, 2017, \$77,322 all of the Town's deposits were insured or collateralized by securities held in the government's name.

4. Operating Property

Operating and nonoperating property are recorded at cost or, in the case of contributed property, at the fair market value at the date of acquisition. Depreciation is computed on the straight line method based upon the estimated useful lives of the assets as follows:



Governmental Activities:	Balance July 1 2016	Increases	Decreases	Balance June 30 2017
Assets not being depreciated				
Land and easements \$	175,725	\$	\$	175,725
Assets being depreciated				
Buildings	1,128,385			1,128,385
Equipment	179,948			179,948
Vehicles	968,334			968,334
Infrastructure	17,557,929	237,991		17,795,920
	<u>20,010,321</u>	<u>237,991</u>	<u>0</u>	<u>20,248,312</u>
Less accumulated depreciation				
Buildings	438,000	27,477		465,477
Vehicles	858,012	56,381		914,393
Equipment	152,325	7,326		159,651
Infrastructure	8,061,595	237,279		8,298,874
	<u>9,509,932</u>	<u>328,463</u>	<u>0</u>	<u>9,838,395</u>
Capital Assets, net \$	<u>10,500,389</u>	<u>\$ (90,472)</u>	<u>\$ 0</u>	<u>\$ 10,409,917</u>
Depreciation Expense:				
General government	\$	6,825		
Public safety		65,718		
Leisure services		5,877		
Health and sanitation		2,028		
Public works		248,015		
		<u>328,463</u>		

5. Property Tax

Property taxes for the year were committed on September 26, 2017, on the assessed value listed as of April 1, 2016, for all taxable real and personal property located in the Town. Payment of taxes was due October 3, 2016 and April 3, 2017, with interest at 7% on all tax bills unpaid as of this date.

Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. The last revaluation was completed for the list of April 1, 2004. The assessed value for the list of April 1, 2016 upon which the levy for the year ended June 30, 2017, was based, was \$1,379,406. This assessed value was 100% of the estimated market value.

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.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

6. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2017:

Long-term debt payable at July 1, 2016	1,379,406
Debt Retired	186,700
Debt Proceeds	
Long-term debt payable at June 30, 2017	<u>1,192,706</u>
Interest Paid	<u>39,023</u>

Long-term debt payable at June 30, 2017 is comprised of the following:

	Interest rate	Final maturity date	Balance end of year
<u>General Long-term Debt</u>			
Road bond	3%	2024	\$ 1,057,369
Fire truck	2.72%	2021	128,072
Police cruiser	5.45%	2017	7,265
			<u>\$ 1,192,706</u>

The annual requirement to amortize all long-term debt outstanding as of June 30, 2017 are as follows:

<u>Year</u>	<u>Bonds and Notes</u>	
	<u>Principal</u>	<u>Interest</u>
2018	192,425	33,298
2019	190,697	27,365
2020	196,400	21,662
2021	202,274	15,788
2022	208,776	9,286
2023-2024	202,134	3,546
Total	<u>\$ 1,192,706</u>	<u>\$ 110,945</u>

In accordance with 30-A MRSA, Section 5702, as amended, no municipality shall incur debt for specified purposes in excess of 15 percent of the state valuation of such municipality. At June 30, 2017, the Town was in compliance with these regulations.

7. Unassigned General Fund Fund Equity

The undesignated General Fund fund equity reflected a change for the current year as follows:

Balance - July 1, 2016	\$ 927,532
Increase (Decrease):	
Estimated under actual revenues	166,443
Appropriations over expenditures	203,715
Budgeted utilization of fund equity	(300,000)
Net Increase (Decrease)	70,158
Balance - June 30, 2017	<u>\$ 997,690</u>

8. Special Revenue Fund Assigned

The portion of the General Fund fund equity which has been assigned by budgeting decisions represents amounts received during the current accounting period that are to be budgeted as revenues in the subsequent year. These accounts, were as follows at June 30, 2017:

Library	\$	3,235
Veterans		5,098
Gibson Library Bequest		168,758
Recreation		15
Economic development		58
Total	\$	<u>177,164</u>

9. Capital Projects Fund Assigned

Fire Rescue Equipment Reserve	\$	133,014
Highway Equipment Reserve		6,411
Police Equipment Reserve		65
Transfer Station Equipment Reserve		5,257
Veterans Memorial Reserve		11,558
Cemetery headstone repair		10,000
Capital equipment		2,310
Streetscape		69,876
New capital road paving		38,872
Cemetery capital reserve		9,400
Town office reserve		3,200
True road		15,000

Totals \$ 304,963

10. Interfund Balances

Individual interfund receivable and payable balances at June 30, 2017, were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 101,962	\$ 293,810
Special Revenue		45,287
Capital Projects	293,810	
Trust Fund		56,675

Total \$ 395,772 \$ 395,772

11. Risk Management

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For the past several years the Town has obtained coverage from the Maine Municipal Association risk pool. All risk management activities are accounted for in the General Fund. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be



reasonable estimated. In determining claims, events that might create claims but for which none have been reported, are considered.

The Town's Management estimates that the amount of actual or potential claims against the Town as of June 30, 2017, are unknown. Therefore, the General Fund contains no provision for, and does not present, estimated claims.

12. Subsequent Events

The Town's management has concluded that no events occurred prior to June 30, 2017 and before August 29, 2017 require disclosure as subsequent events.



Schedule 1

TOWN OF CLINTON, MAINE
Budget Comparison Schedule
General Fund
For the year ended June 30, 2017

	<u>Budgeted Amounts</u>			Variance with final budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:	\$	\$	\$	\$
Taxes	3,824,644	3,824,644	3,967,833	143,189
Intergovernmental	384,155	384,155	378,231	(5,924)
Interest	1,200	1,200	6,653	5,453
Charges for services	308,075	308,075	324,012	15,937
Miscellaneous	29,350	29,350	37,138	7,788
Total revenues	<u>4,547,424</u>	<u>4,547,424</u>	<u>4,713,867</u>	<u>166,443</u>
Expenditures:				
Current:				
General government	346,351	346,351	336,155	10,196
Public safety	808,513	808,513	781,499	27,014
Public works	456,512	456,512	432,315	24,197
Health and sanitation	343,359	343,359	290,160	53,199
Education	2,091,571	2,091,571	2,091,571	0
Leisure services	77,452	77,452	71,397	6,055
Unclassified	67,428	67,428	74,371	(6,943)
Debt service	225,723	225,723	225,723	0
County tax	280,515	280,515	187,027	93,488
Capital outlay	150,000	150,000	87,991	62,009
Total expenditures	<u>4,847,424</u>	<u>4,847,424</u>	<u>4,578,209</u>	<u>269,215</u>
Excess (deficiency) of revenues over (under) expenditures	(300,000)	(300,000)	135,658	435,658
Other Financing Sources (Uses) Operating Transfers in (out)			(65,500)	(65,500)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources	(300,000)	(300,000)	70,158	370,158
Fund Balance - beginning	927,532	927,532	927,532	0
Fund Balance - ending	<u>\$ 627,532</u>	<u>\$ 627,532</u>	<u>\$ 997,690</u>	<u>\$ 370,158</u>

The accompanying notes to the financial statements are an integral part of this statement.

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KEEL J. HOOD

Certified Public Accountant

PO Box 302 - Fairfield, Maine 04937 - (207)453-2006

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Selectmen
Town of Clinton, Maine
Clinton, Maine

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Town of Clinton, Maine as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Town of Clinton, Maine's basic financial statements, and have issued my report thereon dated August 29, 2017.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Town of Clinton, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Clinton, Maine's internal control. Accordingly, I do not express an opinion on the effectiveness of Town of Clinton, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town of Clinton, Maine's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audits, and accordingly, I do not express such an opinion. The



results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

August 29, 2017

