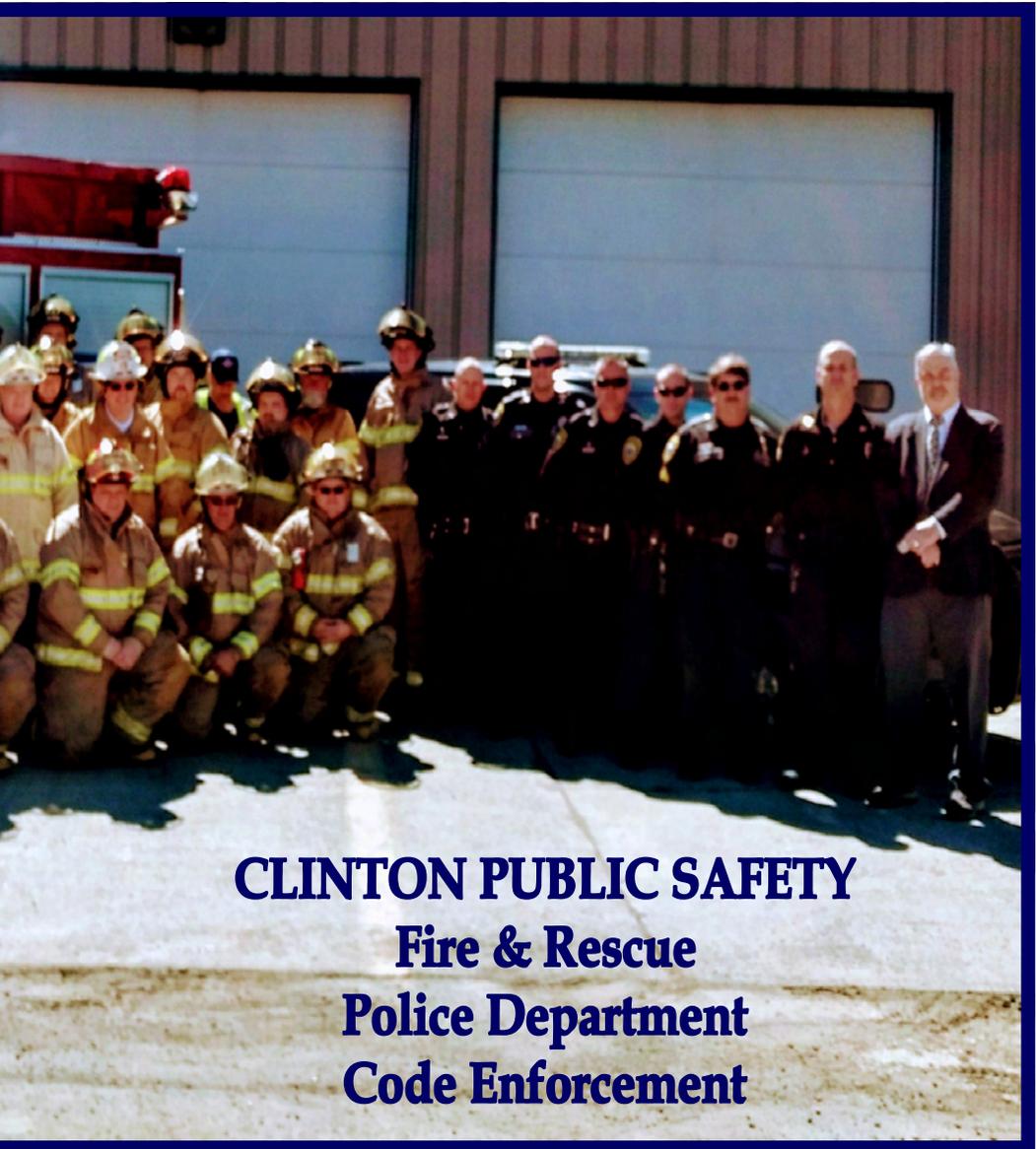


TOWN OF CLINTON

2017 Annual Report



CLINTON PUBLIC SAFETY

Fire & Rescue

Police Department

Code Enforcement

**Clinton's Public Safety
2017 Roster**

**Code Enforcement Office
CEO - Frank Gioffre**

Clinton Police Department

Chief Stan "Rusty" Bell

Karl Roy Phillip Diluca
Jeffrey Connell Brian Gardiner
Robert McFetridge

Clinton Fire & Rescue Department

Chief Timothy Fuller

| | |
|------------------|----------------|
| Travis Leary | Rick Barton |
| Charles Wescott | Andrew Gerow |
| Randy Caswell | Merlin Irving |
| Jim Gerow | Derek Gerow |
| Ken Irving | Anthony Barton |
| Andy Clark | Shawn Williams |
| Rodney Blaisdell | Joel Nelson |
| Josh Stewart | Chad King |
| Matt Gyles | Josh Crowell |
| Adam Irving | Mike Woodman |
| Nicole Wescott | Caroline Luce |
| Cassandra Chase | Eric Rood |
| Kevin Brown | Travis Cousins |



**Gary Petley, Retired
Fire & Rescue Chief
1991 - 2017**



Dedication of the 2017 Annual Report



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.

This group of individuals, all members of Clinton's Public Safety Departments, have fulfilled the nomination criteria many times over and exemplify the very best of public service providers. Residents of the Town of Clinton truly are the beneficiaries of their professionalism and dedication to a combined mission - to make Clinton a safer place to live.

The Clinton Board of Selectmen are pleased to dedicate the 2017 Annual Report to the
Maine Spirit of America Recipients

**The members of
Clinton's Public Safety Departments**



Clinton Police & Code Enforcement Department



Clinton Fire & Rescue Department



MESSAGE FROM THE BOARD OF SELECTMEN

The fiscal year 2017-2018 municipal budget presented by the Town Meeting Warrant provides for a \$2,614,692 operating budget, which is \$74,218 (02.8%) more than last year's operating budget. The budget includes funding for capital reserve accounts of several departments through withdrawals from undesignated fund balance (UFB) totaling \$71,298.

The major factors behind this budget increase are: (1) the additional services required from the offices of Assessor's Agent and Code Enforcement; and, (2) the compensation adjustments in the Fire and Police Departments. The Town is experiencing difficulties in the recruitment and retention of qualified professionals in the Town's Public safety departments. Salary adjustments are necessary to remain competitive with other public safety agencies. The Fire/EMS Department has established a stipend for full-time personnel as compensation for "on-call" duty. The Police Department is restructured for the three full-time officers and the part-time chief.

The Town Meeting Warrant (Article 34) requests an additional appropriation of \$530,000 for reconstruction of Upper Bellsqueeze Road. The present highway bond will be refinanced by extending the bond's term back to ten years, such that the annual debt service on the bond will not be increased by the additional \$530,000 amount. This refinanced bond is a means to complete this priority road project without impacting the property tax mil rate.

The Town continues to have a favorable financial position as reflected by the Audit's undesignated fund balance (UFB) in the amount of \$927,538 as of June 30, 2016.

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 2016 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.



2017 Elected Officers Selectmen, Assessors & Overseers of the Poor

| | |
|-------------------------------------|--------------------------|
| Edward Blanchard | Term Expires 2017 |
| Stephen Hatch | Term Expires 2017 |
| 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
Katina L. Hubbard
Kathy Selfridge

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

Assessing Agent
Assessing Agent

Fire & EMS Department

426-8522

Timothy Fuller
Travis Leary
Richard Barton
Charles Wescott
Andrew Gerow
Randy Caswell

Fire Chief
Fire Fighter/2nd Assistant Chief
Captain
1st Lieutenant
2nd Lieutenant
3rd Lieutenant

Highway Department

649-7088

Timothy Gerow

Contractor



Brown Memorial Library

Cheryl Dickey-Whitish
Cindy Lowell

426-8686

Library Director
Library Assistant Director

Police Department

Stanly Bell
Robert McFetridge
Karl Roy
Phillip Diluca
Jeffery Connell
Brian Gardiner
Dennis Townsend
David Huff

426-9192

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

Transfer Station/Recycling Center

Gerald Howard, Sr.
Michael Hachey

426-8187

Director
Attendant



Boards and Committees

Board of Appeals

Vacant

Budget Committee

Judy Irving

Robert St. Pierre

Crystal McFarland

David Rancourt

Terry Gerow

James McFarland

Kelly Rancort

Myron Whittaker

Terms Expire

2018

2018

2018

2018

2018

2018

2018

2018

Cemetery

Frederick Lunt - Sexton

Civil Constables

Everett Flannery

Cemetery Committee

Patricia Theriault

FirstPark Representative

Pamela M. Violette

David Record

KVCOG Representative

Pamela M. Violette

Library Trustees

Lisa Stein-Pierce

James Turcotte

Rebecca Turlo

Terms Expire

2017

2019

2018

Personnel Advisory Board

Roger Barber

Everett Flannery, Jr.

Terms Expire

2016

2017

Planning Board

Michael Hachey, Chairman

Robert Hartley

Myron Whittaker

James McFarland

Crystal McFarland

Victoria Winsor*Alternate

Terms Expire

2016

2018

2016

2018

2018

2019



Parks & Recreation Board

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

Terms Expire

2018
2018
2018
2018
2019
2017

Road Advisory Committee

Ken Flewelling

Terms Expire 2017

S.A.D. #49 Superintendent of Schools

Dr. Dean Baker

453-4200

S.A.D. #49 Directors

Janice Chesley
Neal Caverly
Jenny Boyden

Terms Expires

2016
2017
2018

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



Municipal Elections and Annual Town Meeting - June 13, 2017
Polls will be open 8:00 a.m. to 8:00 p.m.

Absentee Ballots will be available May 15, 2017. 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 8, 2017, 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, I submit my annual Town Manager's Report.

I would like to thank every employee for their dedication to our Town by providing great service. Each department has worked hard to keep their budget down as much as possible. It is an annual struggle and there are many things we cannot control.

As you review the warrant articles for town meeting, you will notice a few new budget lines. In the Administration Budget, a line for continuing the Town's newsletter has been added with a request of \$1,200 for six issues. Currently the newsletter has been created during office hours by Earla Haggerty, but Mrs. Haggerty retired in April. We hope to have a new person on board, trained and able to continue the newsletter for 2018; until then we may have to hire someone to develop the bimonthly newsletter.

The cost of mowing has been removed from four accounts and placed into a new account for mowing of the Town properties. The removal of the mowing cost has reduced the bottom line of the Municipal Building, Library, Parks and Recreation and Cemetery accounts. The Board of Selectmen awarded a three-year mowing contract to Grass Eaters with a savings of over \$14,000 during the next three years.

There is a request to increase hours for the Code Enforcement Officer of an additional five hours and the Assessors' Agent has requested an additional two days a month. Clinton is growing and the demand on both departments has increased.

You will find an article seeking authorization for the Board of Selectmen to sell the Town's interest in PERC. The sale of the Town's interest should generate an estimated \$22,989. The Selectmen voted July 12, 2016 to contract with Waste Management Disposal Services of Maine, Inc. for services beginning April 1, 2018 when our contract with MRC/PERC expires.

In September 2016 Mark Bellaire left the department due to an injury. Mark had been with the department since 1997. His absence and expertise has been greatly missed. In March 2017, Fire Chief Gary Petley retired after 25 years as Fire Chief and 37 years as a member of the Clinton Fire Department. Chief Petley was appointed chief when the department was in need of change. He turned the department around through his leadership and dedication. Chief Petley will be greatly missed by all. Timothy Fuller has been named fire chief on a part time basis until June 30, 2017.

The Fire-EMS Department will continue to provide top quality services to Clinton residents. The Ambulance Service was established 45 years ago and continues to provide transportation services. In October 2016 the Board of Selectmen recognized Charles Dorr as a founding member of the Ambulance Service with a resolution.



In October 2016 Transfer Station Director Gerald Howard was recognized with a plaque by the Board of Selectmen for his 25 years of service.

In July, Stanley “Rusty” Bell was promoted to Police Chief upon Chief Craig Johnson’s retirement. Chief Bell came to the department in 2013 with a number of years’ experience.

Thank you to the members of the Budget Committee. These dedicated Budget Committee members met every Monday evening from 6 – 8 p.m., reviewing the budget requests from all departments. A lot of work was completed in that time!

I would like to thank Mr. & Mrs. Ronnie Irving for the donation of bark mulch for the area in front of the Municipal Building, Mr. & Mrs. Frank Gioffre for donating their time to help with the front of the Municipal Building and outside fall decorations, and the Seniors from Lawrence High School for weeding and beautifying the play area behind the Town Office.

A work crew from Kennebec County Jail removed the grass around the basketball court after the court was repaired and after finishing that project, placed mulch in front of the Municipal Building. We are very appreciative of the excellent work performed at no cost to the Town.

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 April, 2016 through December, 2016. 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.

BIRTHS
34

DEATHS
23

MARRIAGES
31

A Special Thank You to Katina Hubbard and Earla Haggerty for all their hard work and help throughout the year. Deputy Town Clerk Earla Haggerty retired April 21, 2017, we wish Earla all the best for many years to come. Enjoy your time! The new face at the counter is Kathy Selfridge. Kathy comes to us with 15 years municipal experience. Welcome aboard Kathy!

Respectfully submitted,

Melody Fitzpatrick
Town Clerk

REGISTRAR OF VOTER'S REPORT

The total registered voters as of February 9, 2017 was 2422 with the following breakdown:

| | | | | | |
|-------------------|--------------------|--------------------|-------------------|--------------------|--|
| | | | GREEN | | |
| <u>DEMOCRATES</u> | <u>REPUBLICANS</u> | <u>INDEPENDENT</u> | <u>UNENROLLED</u> | <u>LIBERTARIAN</u> | |
| 628 | 731 | 112 | 950 | 1 | |

I would like to Thank the ballot clerks for their help during a very, very busy election in November. The Town of Clinton as well as many other Towns broke records with this election, (voter registrations, voter participation etc). The Elections clerks did a great job! Thank you so much!

Respectfully submitted,

Melody Fitzpatrick
Town Clerk
Registrar of Voters



GENERAL ASSISTANCE

The Town of Clinton administers a program of general assistance that is available to all persons who are eligible in accordance with the standards of eligibility under Title 22, M.R.S.A, Section 4301, et al. All information is confidential. Applications are taken by appointment on Tuesdays and Thursday, between 1:00 and 3:00 p.m.

From April 1, 2016 to March 31, 2017, the Town of Clinton served 33 households with expenses of: heating - \$3,577.74; rental assistance - \$5,291.44 ; electricity - \$174.66; food and personal care items - \$2,640.17; funeral expenses \$0.00. Reimbursement from the State of Maine totaled \$6,475.05.

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

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

Respectfully submitted,

Pamela M. Violette
General Assistance Administrator



CEMETERY SEXTON REPORT

During the summer of 2016 we continued our efforts to keep the cemeteries clean and picked up. The grass mowing is contracted for the season as well as the trimming. Each year we experience a small amount of vandalism which needs to be repaired as well as tree damage caused by the summer storms. Each summer we are faced with broken stones as well as stones that need to be straightened which we try to keep repaired.

For those families that place flowers on the graves sites our annual reminder is to place these items such that they do not interfere with the mowing. The Town is not responsible for the upkeep of flower and other items so we ask families to check these items during the summer months. The planting of trees and bushes are forbidden in the Clinton Cemeteries.

I can be reached through the Town Office during business hours and will continue my efforts to maintain Clinton's 8 cemeteries in a respectable condition.

Frederick Lunt, Jr
Cemetery Sexton



IN MEMORY

March 22, 2016 - December 31, 2016

*Edna M. Barrett
Wendell E. Bickford
Carolyn M. Boudreau
Ruth A. Brooks
Erich E. Brumbaugh
Cecelia E. Chandler
William H. Clarke
Norman L. Daigle
Everett O. Dickey
Mary E. Garnett
Guy A. Hanson
Shirley M. LaGross*

*Linda E. Laudieri
Randy M. Levesque
Velma L. Lundbeck
Frederick McGinnis, Jr.
Shirley J. McIntosh
Ronald E. Norton
Irene M. Raymond
Ruth P. Ricker
Paul E. Trask
Frederick F. White
Lynn A. York*



CODE ENFORCEMENT OFFICER- 2017

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 glad to tell you the Code Enforcement Office is operating in a professional manner. Any problems or concerns of the past are just that...they are in our past.

I want to thank you, our fellow citizens, for your demeanor, your patience, and your encouragement as we have brought the Code Enforcement Office into compliance with State of Maine laws and as we enforce the ordinances of the Town of Clinton. A huge thanks goes to the approval, by the voting citizens, of our new Property Maintenance Ordinance. This Property Maintenance Ordinance enhances the efficiency of the CEO when asking for compliance regarding nuisance properties in our town. 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, thank you to my wife who continues her support with proofreading documents and acting as an "off duty sounding board".

This past year has seen many 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, the 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 following is a list of changes and improvements implemented by the Code Enforcement office.

ELECTRONIC SPREADSHEET- We now have 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 Certificates of Occupancy 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. In the past this information was only available by reviewing paper files, one at a time.



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. A thank you to Earla Hagerty for her help with the spreadsheet.

STEP BY STEP - THE PERMITTING PROCESS – Along with the electronic spreadsheet, we have created a step by step list of permits and their requirements for residential home building and renovations. This list explains which permits are required, in what order they are required and what is required to obtain each permit. There exists an electronic version of this list available by email. Or you may request a paper copy at the window during office hours. Pick up a copy as you plan your building projects, the wife will think you know what you are doing!

SUB-SURFACE WASTERWATER – This past winter saw additional training hours to better understand new requirements by the State of Maine for the installation of septic systems. The biggest change for Code Enforcement is there are four inspections required, including a pre-construction inspection. The CEO will be documenting these inspections with photographs. Contractors need to make themselves aware of the changes.

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. 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.

911 ADDRESSING OFFICER – The 911 Addressing Officer has just completed additional training from the State of Maine on 911 addressing. We will be able to rectify any incorrect addresses in town. There is a new system for implementing your address into the State of Maine database of addresses. This will help enhance response time should emergency ambulance, fire or police be required at your home. And this will also assist the office staff and the Town Assessor in their duties.

NUISANCE PROPERTIES – As mentioned above, 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. This 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 several nuisance properties with positive results. The Patterson property, on the Hill road, was cleaned up this past summer. And our final court date was this past March 2017. The Hill Rd. property has been acquired by the town. A second large nuisance property, which has plagued our town for years, is going through the court process at the writing of this document. On April 24, 2017 the Town of Clinton was awarded a judgment which will allow the Town of Clinton to clean up this property. The landowner is appealing the judgment.

PERMIT REVENUES – As of May 10th, 2017 we have generated the following revenues through permit fees:

Subsurface Wastewater – \$1802.50

Building Permits – \$2195.00

Plumbing - \$920.00



BUILDINGS WITHOUT PERMITS – the Laws of the State of Maine require a building permit be issued for any structure set on a property or for any structure built on a property in Maine. It is the responsibility of every landowner to obtain a building permit for structures on their land. Ongoing throughout all of 2017 we will be addressing the issue of buildings or structures placed on a property without a building permit. The cost will be as little as a double fee charge. Or in some **extreme cases** where there is no Building Permit and/or no Sub-surface Wastewater System for the residence, the home can be condemned and the occupants must move out while the corrections are made. FYI – compliance is easier and less expensive for everyone.

In closing, please remember the following. The most important thing your CEO is looking for is compliance. Non-compliance is a waste of your 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 PARKS AND RECREATION

TO THE RESIDENTS OF THE TOWN OF CLINTON:

It has been our pleasure to serve you this past year. We strive to maintain Clinton's five parks and provide four seasons of recreational activities for people of all ages. This past year, we started with a spring site evaluation that proved much work was needed in order to enhance the functionality as well as curb appeal of the park areas. With limited resources and labor, we went to work and were able to complete several major projects, a few smaller ones and provide some activities/events for our residents. We've incorporated some fundraising activities and solicit donations in order to extend our operating budget enabling us to provide activities that are FREE to residents.

Take a look at our past year:

Work we completed:

- *Cindy Blodgett Park: cleaning, resurfacing and sealing the basketball court.
- *Old Mill Park: repairing and staining the gazebo.
- *Gordon Field: added crusher dust to the infield
- *Morrison Avenue Recreation Area (MARA): added crusher dust to the baseball field
- *MARA: repaired the back stop at the softball field
- *MARA: added a storage unit at the end of the complex

Activities/Events/Services we provided:

*Breakfast with the Bunny: Folks of all ages came for a FREE pancake breakfast, kids got to visit with the Easter Bunny and each child received a small gift. We also raffled off two Easter Baskets valued at \$20.00 each.

*Bicycle Rodeo: Board members volunteered in collaboration with Clinton PD to hold a Bicycle Rodeo.

*Summer Concert in the Park Series: Bands that donated their time and talent for concerts were "Big E Live and Friends" and "The Bobcats." Both performed to large crowds and we appreciated their excitement. Refreshments were available and a fun time was had by everyone.

*Float in the Lion's Parade: A huge thank you went to Mr. Elkins for donating his Veteran's Memorial Float for our use. We *threw* many pounds of candy for parade watchers and the chocolates were enjoyed by folks of all ages!

*Breakfast with Santa: Folks of all ages came for the Free pancake breakfast, kids got to visit with Santa and each child received a small gift. We also raffled off two large gift baskets valued at \$75.00 each.

*Community Christmas Tree Lighting: A small but enthusiastic group of townsfolk came out for this festive event. The group sang carols and enjoyed refreshments of hot chocolate and cookies.



*Winter Ice Skating: A new Ice Skating Rink was built at the Old Mill Park providing free skating for everyone. Lights were incorporated into the design allowing for night skating.

*Movie Night: At the time of this writing, our first movie night is in the works for late March. If it is a success, we will schedule additional movie nights once per quarter. Be looking for this FREE family friendly event. Refreshments will be served.

*Porta Potty: We contract to have a porta potty placed in several locations around town to provide this convenience for our residents and visitors. Locations include Old Mill Park, Gordon Field and MARA.

Fundraising Activities:

*Raffle Ticket Sales: We sold raffle tickets at both the Breakfast with the Bunny and Santa.

*Refreshment Sales: We sold refreshments during the Concerts in the Park.

*Lion's Dinner: We catered the Lion's Dinner for Feb 2017

***Donations/Volunteers:**

We have solicited and received donations of goods, services and labor from within our local community and beyond. It is with sincere gratitude that we'd like to acknowledge the following businesses, groups and individuals for their generosity: Tradewinds; Galusha's; Clinton Variety; Main Street Discount; Clinton PD; Clinton Fire Dept; Pike Industries; Wal-Mart; Mardens; Burger King; Pepsi; Ryan Ward of Maine Track Maintenance; Clinton Water District; Sarah Trott of the Trott Family Clowns; Kim Dixon of Allied Realty; Reagan Parlin and Kate Dixon of LHS; and Keith and Kayla Hebert, friends of Parks and Rec; Senior Class members from LHS.

We continue to have a full Board and are actively meeting and planning. We are seeking new volunteers as one regular Board position and one alternate position will be opening this summer. Additionally, we have incorporated a Recreation Committee within the Board and are looking for volunteers to join us in this capacity. The Committee members will be responsible for the ongoing planning and implementation of activities and events as well as take over the fundraising efforts. If you have one day a month or several, we could use your help!

Next, we want you to look ahead with us:

*Ongoing maintenance, updates and repairs to park areas: Goals include a complete restoration of the infield at Gordon Field; mulching the swing area at Cindy Blodgett Park; replacing wooden picnic tables at River Access Park with coated steel tables; and cleaning and enhancing the garden areas in all parks.

*Quality activities/events for residents: Breakfasts with the Bunny and Santa; summer concert series; movie nights; bingo nights; Christmas Tree lighting and caroling; ice skating; and more!

*Oktoberfest: A community event for the whole family



Finally, we ask for your support:

Help by picking up trash if you see it, help by reporting vandalism, help by attending and participating in activities, help by offering encouraging words, and last but not least, help by volunteering. If you have interest in one or several of the activities/events, please let one of the Board members know that you'd like to help.

In Closing:

We invite you to stay in touch and keep up with us on ALL the activities and work projects. We can be reached by e-mail at: clintonmerek@gmail.com -or- follow us on facebook at: www.facebook.com/ClintonMeparksnrec

Respectfully submitted,

Kimberly Dixon
Board of Parks and Recreation

2017-2018 Board: Kim Dixon, Ruth Mattson, Willie Mooney, Jeff Pierce and Dave Woods, Glenn Bernatchez*Alternate



REPORT OF CLINTON FIRE & EMERGENCY MEDICAL SERVICES

To the Citizens of the Town of Clinton:

The Clinton Municipal Fire and Emergency Medical Services Department responded to 473 alarms in calendar year 2016 as follows:

| | |
|---|---|
| 8 Structural Fire Calls/Alarms | 18 Downed Power Lines/Trees |
| 4 Vehicle Fires | 3 Calls for Public Assistance |
| 5 Grass/Woods/Brush Fires | 5 Agency Assists |
| 12 Mutual Aid Fire Calls | 25 Unpermitted/illegal burns/ smoke investigations |
| 365 Emergency Medical Calls | |
| 28 Vehicle Accidents (Ambulance & Fire) | |

In-house training included: Hazardous Materials Refresher; global harmonization training for hazardous communication; SCBA/respiratory protection standard refresher; annual fit testing of SCBA masks; infection control/blood borne pathogens; Emergency scene traffic control; portable fire extinguishers; standard operating guidelines review; sexual harassment prevention review; apparatus response guideline review; Emergency Scene Traffic Control; Personal protective equipment review with inspections; annual hose testing/training; ATV operations training; driver training; pump training/operations; mutual aid ladder truck training; chimney fire training. Several personnel attended other trainings, specializing in: Emergency Vehicle Operations Course, Maine Partners in Emergency Preparedness Conference, Bi-annual Maine Forest Service Town Warden Training for Fire Officers, Leadership courses for fire officers.

On March 1st, 2017, the Clinton Fire Department Ambulance Service achieved its 46th anniversary of providing emergency medical service to our community. Paramedics and EMT's spend many hours attending classes/trainings in order to maintain state EMS licenses and are very dedicated to their profession. The Clinton Ambulance Service continues to be highly respected by area EMS services and hospitals as a provider of quality-level patient care.

Firefighters conducted fire prevention activities at the Clinton Elementary School, and at the fire station. We encourage you to stop by the station with your children. It allows them to look at fire & EMS vehicles and equipment under non-emergency situations. We participated in a program, partnering with the Red Cross, to install smoke detectors in Clinton homes at no cost. We are happy to report that over 100 smoke detectors were installed. A special thanks to EMT/Firefighter Anthony Barton for coordinating this project.



Please remember a burning permit is required for all outdoor burning. Permits are issued at no cost at the fire station, as long as weather conditions are favorable for burning as per the Maine Forest Service. A permit is not required, however, for a small campfire on your own property. Burning permits are also available on-line for a fee through the Maine Forest Service.

In November, 2016, the Clinton Firefighter's Association held their annual banquet, recognizing all Clinton Fire and Rescue Department personnel for their accomplishments and length of service. A ten-year pin was presented to EMT/Firefighter Mike Woodman; fifteen-year pins were presented to Lt. Randy Caswell and Paramedic/Firefighter Andy Clark; and Chief Gary Petley was presented a plaque commemorating 25 years as Fire Chief. EMT/Firefighter Anthony Barton was the recipient of the 2016 Firefighter of the Year Award.

It is said that all things come to an end. Due to ongoing medical issues, I made the tough decision to retire on March 31, 2017. I have had the privilege to serve the Town of Clinton Fire Department for 37 years, and an even greater privilege to lead the organization as Fire Chief for the past 25 years. With your tremendous support, we accomplished many projects throughout my tenure, including: a major fire station expansion, replaced and upgraded all fire trucks, ambulances, fire and medical equipment, upgraded the ambulance service to include paramedic level patient care. We have a very dedicated group of talented Officers, Firefighters and medical personnel who respond to emergency and non-emergency calls 24/7. I have had the privilege of working with many Town Managers and Board Members, enabling me to draw from their years of experience and knowledge. I have had the privilege of working beside fellow Chiefs and Firefighters from other Fire and EMS departments. I have had the privilege of membership with Maine Fire Chiefs Association for 25 years, serving in Officer's positions for many years. The highlight of my career was having the distinct honor of being the recipient of the 2012 Maine Fire Chief of the Year, something I will cherish forever. I have had a very successful career and I have much to be thankful for. Thank you for letting me serve as your chief for the past 25 years.

I thank the Citizens, Board of Selectmen, and Town Manager Pamela Violette for the tremendous support throughout the year. I also thank the Town Office Staff, Clinton Police Department, and the Clinton Water District for their daily help and support. Thank you to all Fire and EMS personnel for your many hours of time, and for your help, support, and trust throughout the year. A special thanks to Assistant Chief Tim Fuller for your never-ending assistance and guidance. Most important of all, I thank my family for their unwavering support and understanding throughout the years.

Respectfully Submitted,
Gary L. Petley
Fire Chief/Director of Emergency Services
Emergency Management Director



CLINTON PLANNING BOARD

To the Residents of Clinton:

2016 was a good year for Clinton as we approved a 9 lot subdivision on Battleridge Road and upper Bellsqueeze Road.

I would like to thank the Planning Board for their work helping to get this approved. I would also like to thank Victoria Winsor and Bob Hartley for joining the planning Board. We have only had a 3 Member Board for the last couple of years, so I am glad to see some new members and look forward to 2017.

We have been working on the Marijuana Ordinance's both Medical and Retail, and in 2017 will have these Ordinance's ready for the June 2017 ballot.

Respectively Submitted:
Michael Hachey
Planning Board Chairmen



Brown Memorial Library

To the Citizens of the Town of Clinton,

Greetings from Brown Memorial Library! We have had a beneficial year. Computers were used by 1,861 patrons who logged on for 161,010 minutes. We signed on 92 new patrons and checked out 5341 items.

Our Summer Reading Program this year was themed, “On Your Mark, Get Set, Read!!!” The program was well attended and featured several impressive sub programs structured weekly with name variations on the national theme such as “On Your Mark, Get Set, Fly!!!” or “On Your Mark, Get Set, Think!!!”. The folks from “Wind Over Wings”, brought in two owls, a raven and a golden eagle to meet us; Pony X-Press brought a pony for rides as well as several exotic animals; Josh Alves, an award winning illustrator who used to work for the Bangor Daily News and has had his work published in Highlights for Children came to do an interactive presentation; two visits by L.C. Bates Museum with presentations and activities centered on “Learning about the Past”, and Yarn Drawing.

Hope Douglass with Sky the Golden Eagle Playing the Game of Graces with Serena of L.C. Bates

In May, we had a program with naturopathic doctor, Nathaniel Petley, the son of our own revered fire chief, Gary Petley. Dr. Petley gave a most informative program entitled “An Evening with Backyard Herbs”. We learned about different medicinal plants growing around the area and how they are prepared and used.

Brown Memorial Library also has several groups that meet here and who would love to welcome new members. These include the Friends of the Library, the Photography Club, the Historical Society and the Hobbies and Friends Crafting Social. Call the library for details.

We would like to remind the citizens of Clinton of the services that we can provide for them here at the library for nominal fees. We do photocopying, (both color and black and white), laminating and can send and receive faxes. We have five public use computers and two laptops which are online and all are printer capable. We also have wireless internet access so that you can bring in your own devices.

Also we want to remind citizens who are interested in genealogy that we have Ancestry.com Library Edition free for our library patrons. Search Ancestry's extensive databases, view and print from original images of birth, death and marriage records, census records, wills, pictures and many other interesting items.



Those who wish to read digital books can take them out with your Brown Memorial Library card from Bibliotheca cloudLibrary, through Maine Info net, (note: Bibliotheca cloudLibrary is a switch from the Overdrive platform as the Maine Info net board believed it to be easier to use and the availability of items was too limited with the old system).

We wish to thank our trustees, Jim Turcotte, Lisa Stein-Pierce and Becky Turlo, for the continued guidance and encouragement they have given us through the years; the Friends of the Library group for their valued support and efforts, and to those who support us through their patronage and donations.

Brown Memorial Library looks forward to serving you in the coming year!

Respectfully submitted by,

Cheryl Dickey-Whitish

Director

Brown Memorial Library

(207) 426-8686

brownmemorial@roadrunner.com

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

www.clinton-me.us (under town departments, choose library)

Summer Hours

Monday 9:00 – 4:00

Tuesday 10:00 – 6:00

Wednesday 9:00 – 4:00

Thursday 12:00 – 8:00

Friday 9:00 – 3:00

Saturday 9:00 – 1:00

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



CLINTON POLICE DEPARTMENT

To the Citizens of Clinton:

The annual report of the Police Department for the year ending December 31, 2016.

2016 brought change to the Police department; Chief Johnson retired on June 30, 2016.

Chief Johnson worked almost 10 years for the Police Department, going from Patrolman to Sgt. and then Chief of Police. During Chief Johnson's time as Chief he brought many changes to the agency. He oversaw updating the equipment and Patrol vehicles. He standardized the uniform and updated all of the firearms, obtaining rifles for the vehicles and updating the shotguns.

The members of the department are thankful for Chief Johnson and will respectfully take the responsibilities of the Police Department and build on the success that Chief Johnson enjoyed.

In 2016 with Chief Johnson's retirement the department was restructured going from 2 fulltime patrol officers and a working chief to 3 full time patrol officers and a part time chief. This new structure will put our patrol officers on the road more and allow the chief to focus on the administrative tasks.

During the 8 months this has been in place the results speak for themselves. Our officers are able to be on the road patrolling more. This means more building checks and 3 officers dedicated to investigating and following up on situations of all kinds.

During 2016 we made 6606 entries into our records management system, these entries range from a building checks to domestic disturbances to a sexual assault. Some of them take minutes and some of them take weeks and even months.

During 2016 the State Police handled 436 calls in our town and the Kennebec county sheriff's department handled 150. That means that 7192 police actions were recorded in Clinton in 2016.

Unfortunately this year's activity included 2 deaths due to drug over dose. Heroin is here in Clinton and it is a very real problem.

Staffing is always a problem in a small town. This year we lost Tyler Maloon to the State Police but fortunately for Clinton he was assigned to patrol right back here and helps us out every week.



In the 2017-2018 budget request I am proposing higher pay for our officers and with that we are hoping to create retention and attract officers with some experience. Every time we lose an experienced officer we lose institutional knowledge of our town and our residents.

Thank you for entrusting us with the responsibility to protect you and your property we take our responsibility very seriously and strive every day to earn your trust and do only the things that will ensure that we will not lose that trust.

Respectfully Submitted
Stanley W. Bell Chief,
Rusty



Clinton/Benton Transfer Station Recycling Center

To the Residents of the Town of Clinton:

The Transfer Station had to have 8 new cells for the truck scales, plus a new electrical box for the scales. The scales seem to be running now as they should be.

We also put up new gates for boxes 4-5 and 6 for safety reasons, so hopefully no one will get hurt. We also put in new guide plates for the #6 compactor box roll off.

The no sort recycling is working out real well, we are getting less trash and more recycling, which in effect cuts down our tipping fees when we have more recycling and less trash.

So Thank You to all the residents who do recycle, it helps save money.

I would like to Thank Mike for all the hard work he has put in at the Transfer Station. I would also like to Thank the Ladies at the Town Office for giving us help and advice when we need it. I would also like to Thank the Clinton PD for there response when it was needed.

2016 TONNAGES RECYCLING/MSW

Construction /Demo – 216.52 Tons

E-Waste Electronics – 1818 Units

MSW – 1338.65 Tons

Metal – 46.40 Tons

Recycling – 202.23 Tons

Respectfully Submitted,
Gerald Howard Sr.
Director Solid Waste / Recycling Center

DATE: March 14, 2017

TO: Town Manager Violette, Honorable Board of Selectmen, Citizens of Clinton

FROM: Budget Committee



RE: Fiscal Year 2017/2018 Budget

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

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

I want to personally thank you all for your time and dedication, volunteering two hours and sometimes three, of precious family time every Monday evening for the last two and a half months helping to fulfil the responsibilities of the Budget Committee. Town Manager Violette and the Department Heads did a great job with each respective budget; and this Committee worked diligently to try and defray costs further, as best we could. We had a great Committee this year, all working together peacefully to obtain resolution and it is greatly appreciated.

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.

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 2017/2018 Budget.

EXPENDITURES:

At its first meeting on January 9, 2017, 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 agreed with the Town Manager and has approved **all** proposed Department expenditures with the following exceptions/recommendations:

ADMINISTRATION:

When we first discussed this Account on January 9th, the Committee had numerous questions concerning the requested \$276,127 and where we might cut some costs. When the Account was revisited on February 27th, Town Manager Violette and Town Clerk Fitzpatrick had been able to review and cut some of their projected expenses and came back with a requested \$273,377. The Committee approved the cuts made, but recommends an additional \$1,000 be added to the Town Manager’s salary, thus bringing the final approved budget to **\$274,377**.

INSURANCE:

Prior to the Committee meeting to discuss this Account, Chairman Irving had discussed with Town Manager Violette the idea of placing U.S. Flags throughout the Town, a project she had been working on for quite some time, but had found that the Town did not carry enough Liability Insurance.

While discussing this account with this Committee, Town Manager Violette informed Chairman Irving that she had spoken with MMA and had been told that to raise the



Liability Insurance coverage of the Town from \$2M to the \$5M required by CMP to put the Flags on their poles, would cost the Town an additional \$500 per year. The consensus of the Committee was that having Flags throughout our Town would be a great improvement, both aesthetically as well as raising Town morale.

Ultimately, the Committee approved a \$500 increase to the Liability Insurance account, raising the total for Insurance to **\$115,300**.

POLICE DEPARTMENT:

The Committee agreed unanimously with Chief Bell's requested wage increases; however, there were some concerns on several line items. Chief Bell ultimately agreed to cut a total of \$3,000 from his request as follows: \$500 from Travel, \$1,000 from Training, and \$1,500 from Fuel. A final Budget of **\$289,084** was approved.

TRANSFER STATION: There was much discussion over this Account. Eventually, Mr. Howard agreed to the following cuts: \$300 from Fuel; \$200 from Tools; \$2,000 from Demo Debris; \$500 from E-waste; \$600 from MRC GAT fees; \$620 from Hauling; leaving a Budget request of \$374,486, which was approved even though the Committee still felt that the requested \$170,000 for Tipping fees was too high. After the meeting, Town Manager Violette met with Mr. Howard and they discovered that Tipping Fees had been projected too high by \$60,000. The Budget Committee revisited the Account and it was then voted to decrease the request by the \$60,000, bringing the final Budget to **\$314,486**.

LIBRARY:

The Committee discussed this account with Library Director Sherry Whitish-Dickey. The Heat line item was discussed. When question about the Heat line item and possible renovations to the heating system, Ms. Whitish-Dickey stated that some renovations had been made to help conserve heat, i.e. insulated draperies were installed last year, but that this is an historic library and we're only allowed certain renovations without changing the history of the building. She did, however, agree to decrease the line item for heat by \$1,000, thereby bringing the total Budget to **\$65,095**, which was approved by the Committee.

MOWING:

Under Town Manager Violette's recommendation, the Committee voted and put forth a new account for the Mowing Contract. The mowing line items were then pulled from all accounts and those accounts were revisited by the Budget Committee and approved. The new Budget for Mowing was voted and approved in the amount of **\$15,100**.



CAPITAL IMPROVEMENT PROJECTS (CIP)

For FY 2017/2018 the Budget Committee unanimously approved all requested expenditures from the Undesignated Fund Balance for capital improvements, except for the Fire Department's request, which was voted 7-1, with the following exception.

Parks and Recreation: Parks & Rec came to us with a request for \$6,000 to make repairs to all the ball fields. The Committee wasn't prepared to approve the request. Dave Woods, a member of Parks & Rec and P.A.L., indicated to us that the most important field this year was Gordon Field, that the other fields are not that urgent and could be improved with minimum labor. He had obtained estimates and it was his opinion that Gordon field could be repaired for \$4,950. He also stated that he felt confident that P.A.L. would appropriate a match of \$2,500 for those repairs. The Committee recommends approving an amount of **\$2,500** be taken from Undesignated Funds for improvements to be made to Gordon Field.

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.

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

Respectfully Submitted,

Judith Bean Irving, Chair
Clinton Budget Committee



TAX COLLECTOR'S REPORT

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

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

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

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

If a resident is required to file an SR 22 certificate of insurance with the Bureau of Motor Vehicles; we are not authorized to issue the registration. **IT MUST BE PROCESSED AT A BRANCH OFFICE.** I know this is often an inconvenience, but we can not change this regulation. The registration can only be processed at a Motor Vehicle Branch Office.

Respectfully submitted,

Pamela M. Violette
Tax Collector



ASSESSORS' AGENT REPORT

Dear Clinton Residents & Taxpayers,

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 - MAY 10, 2017

| Name | 2015 | 2016 |
|---|------------|------------|
| ADAMS DUANE F JR | \$1,433.37 | \$1,352.16 |
| AMES NANCY | | \$369.14 |
| AMES NANCY | | \$431.63 |
| AMES NANCY | | \$254.26 |
| AMES NANCY | | \$185.24 |
| ANDERSON JOSHUA | \$314.52 | \$246.26 |
| ANTINARELLI FLORENCE | | \$748.02 |
| ARCHER ROBERT | \$1,618.64 | \$1,434.38 |
| BAILEY LARRY FRAPPIER TAMMIE | \$106.41 | |
| BAIRD JAMES LAWRENCE & CATHY B | \$744.84 | \$582.02 |
| BAKER KEVIN | \$503.81 | \$918.60 |
| BALLESTAS ALBERTO & SIROIS GAIL A | | \$458.73 |
| BARDWELL CHRISTIE M | | \$3.41 |
| BARRAZA, PAUL & LARY, LEIGH | | \$207.01 |
| BATCHELDER RAYMOND & LINDA | \$2,597.21 | \$2,401.25 |
| BAYVIEW LOAN SERVICING LLC | \$621.83 | \$1,008.92 |
| BELLOWS RICHARD SR & DIANNA D | \$3,265.75 | \$3,053.07 |
| BERGERON PAUL | \$1,274.12 | \$1,180.08 |
| BERNATCHEZ GLENN R & MARY L | | \$749.20 |
| BHP 2 LLC | | \$4.44 |
| BICKFORD DANIEL A | | \$1,025.01 |
| BICKFORD RONALD K | \$3,306.92 | \$3,099.90 |
| BICKFORD RONALD K | \$581.89 | \$515.37 |
| BLAISDELL ROGER & LUELLEN | \$64.26 | \$1,593.13 |
| BLOMILEY WAYNE A & LORETTA T (JT) | | \$154.12 |
| BLOMILEY WAYNE A & LORRETTA T | | \$82.65 |
| BOOKER CHAD | | \$552.73 |
| BOOKER WAYNE & SOUCY AMBER | \$531.77 | \$450.37 |
| BOTTIGLIERIE BRUCE SIMPSON CAROL A. | | \$578.35 |
| BOURNIVAL, MICHAEL & KARYN | | \$1,283.03 |
| BOWERS LAYNE R BOWERS JOHNETTE | | \$1,473.84 |
| BOWRING VICTORIA & PRISCILLA | \$680.87 | \$567.08 |
| BRAWN DONNA BRODEUR | | \$1,061.69 |
| BROWN ERIC R & DEBORAH L TRUSTEES | | |
| ERIC R. BROWN LIVING TRUST | | \$213.21 |
| BRYAND RAYMOND L III | | \$204.76 |
| BULKLEY SARA C. | | \$476.94 |
| BUTERBAUGH BARBARA (JT) | | \$224.38 |
| BUTLER DENNIS | | \$1,117.30 |
| BUZZELL RICHARD & LAURA E (JT) | | \$604.63 |
| CAHILL SHAWN | \$537.12 | \$439.69 |
| CARROLL SHAUN & KIMBERLY ANN | | \$797.26 |
| CARROLL SHAWN N & KIMBERLY A & GORDON SCOTT A | | \$208.21 |
| CASEY JAMES | \$287.41 | \$225.97 |
| CASEY JAMES & MADELINE | \$256.60 | \$195.70 |
| CASEY JAMES & MADELINE | \$805.17 | \$641.30 |
| CEMEDO, LLC | | \$842.87 |
| CEMEDO, LLC | | \$407.75 |
| CHAISSON ROBERT & ARSENAULT JOSEPH | | \$65.64 |



| Name | 2015 | 2016 |
|---|------------|------------|
| CHAMBERLAIN, LILLIAN P. | | \$209.99 |
| CHESLEY DANA | \$1,997.76 | \$1,900.46 |
| CJK REALTY HOLDINGS LLC | | \$93.50 |
| CJK REALTY HOLDINGS LLC | | \$126.26 |
| CJK REALTY HOLDINGS LLC | | \$81.40 |
| CJK REALTY HOLDINGS, LLC | | \$1,081.60 |
| CLARK MERL G & KAREN J | | \$183.29 |
| CLEMENT, ARTHUR H. | | \$452.46 |
| COLONIAL PINES | | \$130.68 |
| COLONIAL PINES REAL ESTATE LLC | | \$112.92 |
| COLONIAL PINES REAL ESTATE LLC | | \$62.12 |
| COLONIAL PINES REAL ESTATE LLC | | \$184.74 |
| COLONIAL PINES REAL ESTATE LLC | | \$211.83 |
| COLONIAL PINES REAL ESTATE LLC | | \$256.60 |
| COLONIAL PINES REAL ESTATE LLC c/o Kyle LeClair | | \$139.35 |
| COLONIAL PINES REAL ESTATE LLC | | \$187.09 |
| COLONIAL PINES REAL ESTATE LLC | | \$335.61 |
| COLONIAL PINES REAL ESTATE LLC | | \$420.81 |
| COLONIAL PINES REAL ESTATE LLC | | \$112.23 |
| COLONIAL PINES REAL ESTATE LLC | | \$58.49 |
| COLONIAL PINES REAL ESTATES LLC | | \$7,583.00 |
| COLONIAL PINES REAL ESTATES LLC | | \$281.83 |
| COLONIAL PINES REAL ESTATES LLC | | \$175.82 |
| COLONIAL PINES REAL ESTATES LLC | | \$453.98 |
| COLONIAL PINES REAL ESTATES LLC | | \$127.70 |
| COLONIAL PINES REAL ESTATES LLC | | \$283.59 |
| COLONIAL PINES REAL ESTATES LLC | | \$356.52 |
| COLONIAL PINES REAL ESTATES LLC | | \$153.59 |
| COLONIAL PINES REAL ESTATES LLC | | \$181.99 |
| COLONIAL PINES REAL ESTATES LLC | | \$990.52 |
| COLONIAL PINES REAL ESTATES LLC | | \$288.63 |
| COLONIAL PINES REAL ESTATES LLC | | \$199.76 |
| COLONIAL PINES REAL ESTATES LLC | | \$298.92 |
| COLONIAL PINES REAL ESTATES LLC | | \$287.22 |
| COOK JIMMY | | \$596.38 |
| COOK JIMMY | | \$12.16 |
| CORDES SCHIEFERSTEIN CATHERINE E | | \$443.41 |
| COURTNEY AMOS R | \$1,076.83 | \$1,001.78 |
| CROCKETT, DAVID MAHLON | | \$793.31 |
| CROMMETT IRVING A & RICHARD A (T/C) | | \$413.91 |
| CROSBY JOANNE M & CHARLES E JR | | \$309.02 |
| CROSBY TINA IVA | | \$223.80 |
| CROWELL STANLEY & JEAN (JT) | | \$914.92 |
| CROWLEY RICHARD & PENELOPE | | \$495.61 |
| DAIGLE RAYMOND & PEARL | | \$434.66 |
| DAIGLE RAYMOND & PEARL | | \$368.63 |
| DAIGLE, ROBERT R. | | \$1,955.52 |
| DANGLER BRADLEY | | \$253.55 |
| DANGLER, BRADLEY DANGLER, KELLY J. | | \$1,772.34 |
| DAVIS, BRUCE A. | | \$2.67 |
| DEPALMA ROLAND | \$317.17 | \$248.86 |



| Name | 2015 | 2016 |
|---|------------|------------|
| DICKEY RALPH | | \$105.61 |
| DIXON DELWIN LEE | | \$96.81 |
| DIXON DELWIN LEE | | \$38.61 |
| DOSTIE STEPHEN G | | \$758.05 |
| DOUGLASS WILLIAM & TONYA | | \$1,162.47 |
| DUNTON BROCK | \$97.18 | |
| DYER KEVIN J | | \$519.28 |
| EATON TINA | \$1,463.98 | \$1,264.36 |
| ELLIOTT KAYLA C. | | \$355.42 |
| ELWELL SUZAN R | \$1,058.38 | \$890.14 |
| EMERY BRENDA J & ERVIN F (JT) | | \$705.70 |
| FARRELL MICHAEL D & BARBARA J (JT) | | \$1,688.61 |
| FERNALD MICHAEL FERNALD DIANE | \$1,651.73 | \$1,473.26 |
| FERRIS NYMPHA | | \$461.19 |
| FERTIG ANDREW L. DAYA, SHANTIANN | | \$751.76 |
| FISHER, MERLE | | \$128.72 |
| FISHER, MERLE | | \$209.38 |
| FISHER, MERLE | | \$114.54 |
| FISHER, MERLE | | \$134.67 |
| FISHER, MERLE | | \$95.74 |
| FISHER, MERLE | | \$128.77 |
| FISHER, MERLE | | \$151.92 |
| FISHER, MERLE | | \$65.01 |
| FISHER, MERLE | | \$93.08 |
| FISHER, NICOLE | | \$1.09 |
| FOX JEFFERY S. | | \$242.76 |
| GEROW BRUCE & LEISA | | \$158.42 |
| GEROW JAIME | | \$90.38 |
| GEROW JAMIE | | \$86.13 |
| GIFFORD, ELDRED | | \$1,482.09 |
| GILBERT EDWARD R & SHEILA | | \$417.23 |
| GILBERT EDWARD R. GILBERT SHEILA T. | \$149.57 | \$362.22 |
| GILES KEITH SR & KEITH JR | | \$1,860.39 |
| GILMAN, MICHAEL | | \$388.96 |
| GIROUX, SCOTT & ANNE L. | | \$726.29 |
| GORDON BRYAN | \$3,848.08 | \$3,591.91 |
| GOWER TIMMOTHY JR. | | \$11.09 |
| GOWER TIMMY JR BOWLEY MARIE | | \$149.75 |
| GRAHAM MARIE J | \$549.94 | \$388.01 |
| GREEN TAMMY | \$471.67 | \$367.66 |
| GREEN TREE SERVICING, LLC % ROBERT WILLIAMS | | \$1,987.27 |
| GROSS JOSEPH & JUDY | | \$147.67 |
| H&S FOUR, LLC | \$58.48 | \$145.15 |
| HALLIDAY WILLIAM E & DONNA MARIE | | \$303.44 |
| HANSON JEFFREY | \$1,073.97 | \$2,280.80 |
| HANSON NANCY E & JEFFREY JT | \$1,275.28 | \$1,474.68 |
| HARROLD DEAN | | \$206.47 |
| HARROLD DEAN | | \$193.99 |
| HILTON ADAM HILTON ASHLEY | | \$120.58 |
| HIPPERT THOMAS | | \$129.37 |
| HODNETT BARBARA A | | \$604.80 |

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 13, 2017

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

Greetings: In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Clinton in said county and state, qualified by law to vote in town affairs, to vote in the Town of Clinton, at the Clinton Town Office Building, located at 27 Baker Street, on Tuesday the 13th day of June, AD 2017 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 **\$274,377** 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 **\$14,700** 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 **\$71,034** for the Assessor Agent, Code Enforcement, Building Inspector, Plumbing Inspector, Health Officer Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for State Law required positions of part time Assessors' Agent, and Code Enforcement Officer, Building Inspector, Plumbing Inspector, Health Officer. Assessors' Agent is now a contracted position. The Code Enforcement Officer's hours increased to 30 hours per week and the Assessors' Agent increased to four days a month.*

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%.*

Article 7: To see if the Town will vote to raise and appropriate the sum of **\$420,324** for the Fire/EMS Department Account.

Selectmen and Budget Committee Recommend: Yes

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

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 13, 2017

Article 8: To see if the Town will vote to raise and appropriate the sum of **\$289,084** for the Police Department Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 9: To see if the Town will vote to raise and appropriate the sum of **\$17,731** for E-911 Fire / Police Dispatch Services.

Selectmen and Budget Committee Recommend: Yes

Funding is for the State Mandated regional dispatch system.

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

Selectmen and Budget Committee Recommend: Yes

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

Article 11: To see if the Town will vote to raise and appropriate the sum of **\$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.*

Article 13: To see if the Town will vote to raise and appropriate the sum of **\$314,486** for the Transfer Station Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 14: To see if the Town will vote to raise and appropriate the sum of **\$64,836** 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 **\$18,700** for the Street Lights Account.

Selectmen and Budget Committee Recommend: Yes

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

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 13, 2017

Article 16: To see if the Town will vote to raise and appropriate the sum of **\$225,723** for the Debt Service Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 17: To see if the Town will vote to raise and appropriate the sum of **\$115,300** for the Insurance Account.

Selectmen and Budget Committee Recommend: Yes

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

Article 18: To see if the Town will vote to raise and appropriate the sum of **\$700** for the Town Boards.

Selectmen and Budget Committee Recommend: Yes

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

Article 19: 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 20: 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 21: To see if the Town will vote to raise and appropriate the sum of **\$9,096** for the Cemetery Account.

Selectmen and Budget Committee Recommend: Yes

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

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

Selectmen and Budget Committee Recommend: Yes

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

Article 23: To see if the Town will vote to raise and appropriate the sum of **\$25,000** for the Abatement of Nuisance Property.

Selectmen and Budget Committee Recommend: Yes

**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.*

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 13, 2017

Article 24: To see if the Town will vote to raise and appropriate the sum of \$15,100 for mowing of Town properties, parks and cemeteries.

Selectmen and Budget Committee Recommend: Yes

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

Article 25: To see if the Town will vote to authorize expenditures from the Overlay fund for general account transfers under the Town Charter section 5.06 (d), for payments of the Town's employee separation liabilities (accrued benefits) and property tax abatements.

Selectmen Recommend: Yes

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

Selectmen and Budget Committee Recommend: Yes

Article 27: To see if the Town will vote to increase the property tax levy of \$946,380 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 this limit.

Selectmen Recommend: Yes

Article 28: To see if the Town will vote to collect and expend the sum of **\$1,270,575** in anticipated revenues to reduce the amount to be raised by taxation.

Selectmen and Budget Committee 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 29: To see if the Town will vote to charge **7.00%** interest on unpaid taxes after October 2, 2017 for the first half of the property taxes that are due and payable, and interest on unpaid taxes after April 2, 2018 for the second half of the property taxes that are due and payable.

Selectmen Recommend: Yes

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

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

Selectmen Recommend: Yes

Article 31: To see if the Town will vote to dispose of Town-owned highway equipment under such terms or conditions they deem advisable.

Selectmen Recommend: Yes

Article 32: 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 13, 2017

ARTICLE 33: Shall the Town (1) **approve** a capital project consisting of road reconstruction and repair, including transaction costs and other expenses reasonably related thereto; (2) **authorize** the Town Treasurer and the Chair of the Board of Selectmen to refinance the Town's existing road bond (which has an approximate outstanding balance of \$1,057,322) on such terms as the Treasurer and Chair deem appropriate; (3) **authorize** the Treasurer and Chair to issue additional general obligation securities of the Town in the amount of \$530,000 for the new road project; and (4) **delegate** to the Treasurer and the Chair the authority and discretion to fix the dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town?

Explanatory note: The purpose of the new project is to repair and pave the Upper Bellsqueeze Road beginning at the intersection of the Hinckley Road and proceeding North approximately 11,088 feet. The Selectmen also proposes to refinance the Town's outstanding road bond in conjunction with the financing for the new project in order to extend its term and thereby reduce the annual debt service on the outstanding bond.

Selectmen and Budget Committee Recommend: Yes

FINANCIAL STATEMENT

Total Town Indebtedness:

| | | |
|----|---|--------------------|
| A. | Outstanding balance of bonds previously issued: | \$1,057,322 |
| B. | Bonds authorized and unissued: | \$ -0- |
| F. | Anticipated amount of bonds to be issued: | <u>\$ 530,000</u> |
| | Total: | <u>\$1,587,322</u> |

Costs: At an estimated net interest rate of 3.26% for a ten (10) year maturity, the estimated cost of this bond issue will be:

| | |
|---------------------|--------------------|
| Total Principal | \$1,587,322 |
| Interest: | <u>\$ 274,902*</u> |
| Total Debt Service: | <u>\$1,834,724</u> |

*Approximately \$100,400 of this amount will replace the interest that the Town will otherwise be required to pay on the existing road bond. The additional interest, over and above the Town's current obligation, will be approximately \$174,500.

Validity: The validity of the bonds and the voter's ratification of the bonds may not be affected by any errors in the above estimates, the ratification by the voters is nonetheless conclusive and the validity of the bonds is not affected by reason of the variance.

Treasurer
Town of Clinton

Article 34: To see if the Town will vote to transfer the sum of **\$45,000** from the Undesignated Fund Balance to the Fire Department Capital Reserve Equipment Account, for costs of the ambulance remount/purchase.

Selectmen and Budget Committee Recommend: Yes

Article 35: To see if the Town will vote to transfer the sum of **\$6,000** from the Undesignated Fund Balance to the Municipal Building Capital Reserve Account for flooring.

Selectmen and Budget Committee Recommend: Yes

Article 36: To see if the Town will vote to transfer the sum of **\$7,050** from the Undesignated Fund Balance to the debt Debit Service Account for payment one of four annual installments due under a lease/purchase contract for a new police vehicle.

Selectmen and Budget Committee Recommend: Yes

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 13, 2017

Article 37: To see if the Town will vote to transfer the sum of **\$9,748** from the Undesignated Fund Balance for an up-fit and computer for the new police cruiser.

Selectmen and Budget Committee Recommend: Yes

Article 38: To see if the Town will vote to transfer the sum of **\$2,500** from the Undesignated Fund Balance to a capital account for repair to Gordon Field.

**Funding is for repair to Gordon Field with matching funds from P.A.L.*

Selectmen and Budget Committee Recommend: Yes

Article 39: To see if the Town will vote to transfer the sum of **\$1,000** from the Undesignated Fund Balance to a capital account for funding for mapping.

Selectmen and Budget Committee Recommend: Yes

Article 40: To see if the Town of Clinton will vote to authorize and direct the Board of Selectmen or its duly authorized designee or designees as a representative of the Town to:

1. Exercise the "Put Option" described in the Sixth Amended and Restated Agreement of Limited Partnership of Penobscot Energy Recovery Company, Limited Partnership; and
2. Execute and deliver on behalf of the Town such documents, and to take such further actions, as the Board of Selectmen or said designee(s) may deem necessary or appropriate in order to exercise the above described Put Option and to assign the Town's limited partnership interests to Penobscot Energy Recovery Company, Limited Partnership as contemplated thereby.

Explanatory note: *This article authorizes and directs the Board of Selectmen to exercise a Put Option described in the Sixth Amended and Restated Agreement of Limited Partnership of Penobscot Energy Recovery Company, Limited Partnership, (the "PERC Partnership Agreement"). By exercising this Put Option, the Town is electing to require that the Penobscot Energy Recovery Company, Limited Partnership ("PERC") repurchase the Town's limited partnership interest in PERC on the terms described in Section 9.30 of the PERC Partnership Agreement in exchange for a cash payment equal to the Town's proportionate share of One Million Five Hundred Thousand Dollars (\$1,500,000), which represents the agreed upon aggregate value of all limited partnership interests held by the Town and other similarly situated municipal members of the Municipal Review Committee. (Estimated revenue of \$22,989).*

Selectmen Recommend: Yes

Article 41: Shall the Town vote to amend the Town of Clinton Land Use Ordinance enacted June 13, 1992, as amended, by adding the following:

Section 8. "Definitions":

Marijuana: As defined in State Administrative Rules (10-144 CMR Chapter 122) §17.17, "Marijuana."

Medical Marijuana: Marijuana that is acquired, possessed, cultivated, manufactured, used, delivered, transferred or transported to treat or alleviate a qualifying patient's debilitating medical condition.

Medical Marijuana Caregiver: A person, licensed hospice provider or licensed nursing facility that is designated by a qualifying patient to assist the qualifying patient with the medical use of marijuana in accordance with state law. A person who is a medical marijuana caregiver must be at least 21 years of age and may not have been convicted of a disqualifying drug offense.

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 13, 2017

Medical Marijuana Land Uses: Any of 3 types of land uses, defined below, that cover the full range of options for lawful cultivating, processing, storing and distributing medical marijuana.

Medical Marijuana Home Production (Land Use): Cultivating, processing and/or storing of medical marijuana by a qualifying patient at their own residence or a medical marijuana caregiver at their own primary year-round residence for use by a qualifying patient. This use shall be considered an accessory use.

Medical Marijuana Production Facility (Land Use): A facility used for cultivating, processing and/or storing medical marijuana by one or more medical marijuana caregiver(s) at a location which is not the medical marijuana caregiver's primary year-round residence or their patient's primary year-round residence. This shall be considered a "manufacturing use".

Medical Marijuana Registered Dispensary (Land Use): A not-for-profit entity registered pursuant to state law that acquires, possessed, cultivates, manufactures, delivers, transfers, transports, sells, supplies or dispenses marijuana, paraphernalia or related supplies and educational materials to qualifying patients and the primary caregivers of this patients. Note that a dispensary may be either a single facility, or it may be divided into two separate but related facilities where growing is done at only one of the facilities. This shall be considered a "manufacturing use".

Section 3.C. "Land Use District Requirements" Table of Uses:

| INDUSTRIAL COMMERCIAL | | | | | | |
|-------------------------------|----------|-----------|----------|----------|----------|----------|
| Accessory Use | N | Y | N | N | N | N |
| Bulk Oil/Gas Terminal | N | Y* | N | N | N | N |
| Demolition/Waste Disposal | N | N | N | N | N | N |
| <u>Medical Marijuana</u> | <u>N</u> | <u>Y*</u> | <u>N</u> | <u>N</u> | <u>N</u> | <u>N</u> |
| Manufacturing | N | Y* | N | N | N | N |
| Recycling Operations | N | Y* | N | N | N | N |
| Sawmill | N | Y* | N | N | N | N |
| Transportation, Communication | N | Y* | N | N | N | N |

Minimum lot area per principal structure or dwelling (subject to exemptions 1 and 3 below) (square feet)

| DIMENSIONS | COMMERCIAL (C) | INDUSTRIAL/COMMERCIAL (IC) | LOW DENSITY (LD) | MEDIUM DENSITY (MD) | RURAL (R) | RESOURCE PROTECTION (RP) |
|---------------------------------------|----------------|----------------------------|------------------|---------------------|-----------|--------------------------|
| With Public Sewer | 7,500 | 2 acres | 7,500 (2) | 7,500 | 7,500 | |
| Without Public Sewer | 30,000 | 2 acres | 20,000 | 1 acre | 2 acre | |
| Minimum Frontage (feet) | 20 | 100 | 75 | 100 | 200 | |
| Minimum yard Dimensions (feet) | | | | | | |
| Front Setback | 10 | 50 | 35 | 50 | 50 | |

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 13, 2017

| | | | | | | |
|---|--------|----------|----|----|----|--|
| Side setback (notes 4,5) | 0/15 * | 20 | 15 | 20 | 20 | |
| Rear setback | 15 | 20 | 15 | 20 | 20 | |
| Medical Marijuana | | 250 * | | | | |
| <p>1) Minimum lot area per mobile home in mobile home parks shall be 6,500 square feet with sewer and 20,000 square feet without sewer.</p> <p>2) There is no minimum lot area for single accessory apartments.</p> <p>3) The minimum lot area per dwelling unit is 3 acres in areas located over the Town's aquifers as identified in the Comprehensive Plan, Enacted June 13, 1992. "The minimum lot area per dwelling unit is 3 acres in areas located in the wellhead Protection District as identified in Section 3A of this Ordinance." And ¼ acre with Town sewer.</p> <p>4) * Commercial side setback abutting a commercial property is 0 (zero).</p> <p>5) * Commercial side setback abutting residential property is 15 feet.</p> <p>6) * Minimum setback from each abutting owner on all property boundaries</p> | | | | | | |

Note to "Industrial Commercial": Medical marijuana Registered Dispensary and medical marijuana production facility land uses are classified as "manufacturing uses", which are restricted to the Industrial Commercial Zone upon site plan review approval by the Planning Board.

Section 4. "Performance Standards":

V. Medical Marijuana

The purpose of these standards is to control the cultivation, processing, storage and distribution of medical marijuana by controlling land uses consistent with State law and in a manner that prevents unintended consequences that could adversely impact the Town and its residents.

(a) Approval Process: Any proposal to establish a new or alter an existing Medical Marijuana Registered Dispensary or Medical Marijuana Production Facility shall require site plan review approval of the Planning Board. In this circumstance alter means the addition of any additional caregivers, square footage, cultivation or processing capacity. The Planning Board and applicant shall follow the Application and Review Process in section 5. Notification of site walks and public hearings shall include all property owners within 1,000 linear feet, measured in a straight line from the property boundary of the proposed Dispensary or Facility. Notification of property owners shall be mailed at least 10 days before the scheduled site walk and public hearing. Applicants shall be responsible for mailing notifications to property owners to the addresses identified on a mailing list provided by the Town. In addition to other public notification requirements, the Town shall notify the Police Department and the proper State of Maine designated regulatory services prior to the public hearing on any application.

(b) State Authorization: Before submission of a Site Plan Review Application, the applicant must demonstrate their authorization to cultivate, process and store medical marijuana pursuant to the Maine Use of Medical Marijuana Program.

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 13, 2017

(c) **Exemptions:** As an accessory use, Medical Marijuana Home Production shall be allowed in any qualifying patient's residence or any Medical marijuana caregiver's primary year-round residence in every zone, without any requirement for land use permitting.

(d) **Performance Standards:** In addition to other requirements of this Section and related provisions of this Ordinance, the following shall apply to any application for a new or altered medical marijuana registered dispensary or a medical marijuana production facility:

(1) **Medical Marijuana Registered Dispensary limit:** There shall be no more than one Medical Marijuana Registered Dispensary in the Town of Clinton.

(2) **Medical Marijuana Production Facility Limit:** There shall be no more than four Medical Marijuana Caregivers allowed to operate within a single Medical Marijuana Production Facility.

(3) **Proximity limit:** Only one Medical Marijuana Registered Dispensary or Medical Marijuana Production Facility shall be permitted per lot. Additionally, no Medical Marijuana Production Facility shall be located on a lot that is within 250 feet of another lot on which a Medical Marijuana Production Facility or Medical Marijuana Registered Dispensary is located. This separation requirement will prevent a concentration of these facilities and helps to ensure compliance with the State prohibition against collectives.

(4) **Proximity Location to other Uses:** No Medical Marijuana Registered Dispensary or Medical Marijuana Production Facility shall be closer than 250 linear feet, measured in a straight line from the Dispensary or Facility building entrance, to the nearest point on the boundary of any property which is occupied by a licensed day care facility, school, Town park, Town playground, church or adjoining property.

(5) **Security:** Before granting an approval, the Planning Board shall ensure the applicant has reviewed their property and building security plans with the Clinton Police Department and the Police Department finds the security measures are consistent with the State requirements.

(6) **Outside Appearance:** No signs containing the word "Marijuana" or a graphic/image of any portion of a marijuana plant or otherwise identifying medical marijuana shall be erected, posted or in any way displayed on the outside of a Medical Marijuana Registered Dispensary or a Medical Marijuana Production Facility. Interior advertisements, displays of merchandise or signs depicting the activities of a Medical Marijuana Registered Dispensary or a Medical Marijuana Production Facility shall be screened to prevent public viewing from outside such facility.

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 13, 2017

(7) **Odors:** No use shall emit offensive, harmful, or noxious odors beyond the property line.

Selectmen and Planning Board Recommend: Yes

***Explanation:** *This article **does not** prohibit or restrict personal use by persons over 21 as defined in the Marijuana Legalization Act, 7 MRSA. c.417. It **does not** prohibit or restrict what anyone does in the privacy of their own home regarding the Marijuana Legalization Act, 7 MRSA. c.417*

Article 42: Shall an ordinance entitled Ordinance Prohibiting Retail Marijuana Establishments and Retail Marijuana Social Clubs in the Municipality of Clinton, Maine be enacted? Title 30-A M.R.S.A. § 3001 (Copy on file at the Town Clerk's Office).

Selectmen and Planning Board Recommend: Yes

***Explanation:** *This article **does not** prohibit or restrict personal use by persons over 21 as defined in the Marijuana Legalization Act, 7 MRSA. c.417. It **does not** prohibit or restrict what anyone does in the privacy of their own home regarding the Marijuana Legalization Act, 7 MRSA. c.417. The voters of Clinton voted 953 against legalization of marijuana and 722 in favor of legalization.*

Article 43: Shall an ordinance entitled Park Use Hours be enacted. (Copy on file at the Town Clerk's Office).

Selectmen Recommend: Yes

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 13, 2017

Given under our hands this 25th day of April, 2017

Jeffrey Towne, Chairman

Ronnie Irving

Brian Bickford

Edward Blanchard

Stephen Hatch

TOWN MEETING WARRANT
TOWN OF CLINTON
JUNE 13, 2017

1.



| Name | 2015 | 2016 |
|--|------------|------------|
| HOWES ERIC R MERRILL MICHELLE I (JT) | | \$320.99 |
| HOWES ERIC R MERRILL MICHELLE I (JT) | | \$246.26 |
| HUBERT, KELLY D | | \$637.76 |
| HUNTER MARK A HUNTER LISA D (JT) | | \$811.25 |
| INGERSOLL CHELSEY E SHIBLES NANCY J. | | \$1,340.73 |
| IRELAND ERROL W II & LATHE KATHLEEN | \$1,193.69 | \$1,143.02 |
| IRISH LEWIS & FLORENCE | \$638.49 | \$976.07 |
| JOHNSON JEREMIAH G. JOHNSON HEATHER R. | | \$1,669.28 |
| JOHNSON JEREMIAH G. & JOHNSON HEATHER R. | | \$117.12 |
| JOHNSON JOHN | | \$720.25 |
| KARR JOSHUA W. | | \$127.88 |
| KEARNS, MELISSA | | \$134.26 |
| KILLAM STEPHEN F & ROBIN L (JT) | | \$475.06 |
| KILLAM STEPHEN F & ROBIN L (JT) | | \$342.86 |
| KING, BRAD A. | | \$125.48 |
| KRUEGER HANS JR & HENRIETTA | | \$945.42 |
| KRUEGER HANS JR & HENRIETTA | | \$772.10 |
| KT REALTY, LLC | | \$1,750.39 |
| LAM JASON B K & SARAH A (JT) | | \$1,106.77 |
| LAM PAULA I | \$691.24 | \$602.68 |
| LANCASTER JULIANNE & ROBERT | | \$1,147.94 |
| LARY BERNARD RICHARD | \$771.87 | \$702.07 |
| LARY BERNARD RICHARD & JANET | \$3,428.43 | \$3,197.91 |
| LARY, SCOTT | \$317.43 | \$242.76 |
| LAVERDIERE JUNE | | \$89.90 |
| LAWRENCE MICHAEL | | \$306.77 |
| LEVASSEUR TIMOTHY J & DEBORAH A | | \$1,167.31 |
| LEVESQUE, BRIAN P. | | \$133.70 |
| LEWIS, MONICA L. NILE, GARLAND D. | | \$393.63 |
| LINNELL PATRICK E & BETTE-JEAN JT | \$798.75 | \$690.68 |
| LOOKN4PROPERTIES, INC | | \$2,479.32 |
| LOVETT BEN G | \$2,773.70 | \$3,992.64 |
| LOW FRANQUELYNE | | \$154.23 |
| LUCAS JEFFREY M | | \$776.61 |
| LUND PETER | \$507.87 | \$393.41 |
| LYNCH DAVID L. LYNCH JAYNE M. | | \$2,549.05 |
| MAIETTA BRENDA | | \$179.60 |
| MANZER DEAN A | | \$77.19 |
| MARIN GERARD | | \$132.56 |
| MARIN GERARD & PATRICIA | | \$586.60 |
| MARIN GERARD D. MARIN PATRICIA J. | | \$6.96 |
| MARK RAYMOND | | \$702.43 |
| MARQUIS RUSSELL E JR | \$3,491.89 | \$2,783.18 |
| MARTIN LOUIS--HEIRS C/O RALPH VINTINNER | | \$847.93 |
| MCALLISTER APRIL | \$2,425.19 | \$2,348.87 |
| MCALLISTER APRIL D | \$682.81 | \$614.56 |
| MCALLISTER LISA J | | \$520.65 |
| MCALLISTER ROGER | \$178.89 | \$242.76 |
| MCALLISTER ROGER SR | \$67.25 | \$19.56 |
| MCDOUGAL SANDRA JANE | | \$349.41 |
| MCINTYRE CHARLES S | | \$424.19 |



| Name | 2015 | 2016 |
|--|------------|------------|
| MCKEAGE DAVID L. | | \$857.28 |
| MCKENNEY, PATRICIA ANN | \$2,926.34 | \$2,640.61 |
| MERRILL-SILK, STEPHANIE | | \$223.66 |
| MICHAUD RUSSELL A | \$999.52 | \$1,748.90 |
| MICUE THERON JR & ROSE | | \$978.17 |
| MILLER BRITTANY % Stephanie Silvia | \$178.74 | \$119.12 |
| MITCHELL WILLIAM | | \$107.99 |
| MOODY COLBURN MOODY ELLEN ROSE | | \$939.36 |
| MORIN JAI S | \$1,117.08 | \$984.22 |
| MORRILL CARL D & JUDY H | | \$386.04 |
| MORRILL, CARL D. & JUDY M. | | \$2,212.40 |
| MORRISSEY FEDORA L | \$3,350.99 | \$3,236.71 |
| MULLEN KATHLEEN O | | \$932.75 |
| MURRAY BEVERLY-HEIRS | \$917.39 | \$886.34 |
| NADEAU THOMAS E. NADEAU HEATHER A. | | \$1,146.16 |
| NORRIS STEWART W | | \$871.14 |
| NUTTING CHESTER A & PRICILLA | | \$1,477.83 |
| O'DOHERTY, JAMES | \$208.46 | \$318.55 |
| OUILLETTE STEPHEN | | \$140.01 |
| OWENS JOHN A | \$26.92 | \$1,056.27 |
| PAGE KIANNA & NOBERT | | \$623.01 |
| PAGE LUCILLE-- HEIRS OF | | \$206.13 |
| PAGE PATRICIA A | | \$1,247.53 |
| PALMER ELLSWORTH | \$286.83 | \$225.41 |
| PALMER ELLSWORTH | \$329.25 | \$267.09 |
| PAOLUCCI JOSEPH | | \$196.28 |
| PARADIS KELLY A | | \$563.69 |
| PEARSON WAYNE H & KAREN A (JT) | | \$1,429.28 |
| PEAVEY DANA & DARLENE L | \$620.93 | \$583.96 |
| PELLETIER CAROL JEAN | | \$266.51 |
| PERKINS BRUCE E & BONNIE L | | \$678.16 |
| PETRIE DAVID | | \$25.28 |
| PETRIE DAVID | | \$582.94 |
| PIERCE CLAYTON & SHEENA A PIERCE, JAKE | | \$316.05 |
| PLANTE GUY C | | \$425.97 |
| POLLEY ROGER R | | \$621.46 |
| 2016-1 | | |
| PORTER MARK D % ROBIN BLOW | \$710.99 | \$642.25 |
| POULIN LEN | \$273.33 | \$212.13 |
| POULIN LENOARD | \$221.08 | \$155.58 |
| POULIN LEONARD | \$200.94 | \$141.00 |
| POULIN LEONARD | \$615.28 | \$548.19 |
| POULIN LEONARD D JR | \$701.02 | \$631.50 |
| POULIN RICHARD J. c/o Joanne Costigan | | \$72.93 |
| POULIN RONALD JAMES & TINA MARIE | | \$1,009.31 |
| PRESCOTT SHERRY & FRANCIS | \$680.57 | \$518.85 |
| PRESCOTT SHERRY & FRANCIS | \$429.76 | \$365.87 |
| RANCOURT, TASHA | | \$1,205.36 |
| RANKIN MARTIN & JANET | \$1,564.04 | \$1,367.38 |
| RASCO IVY M | | \$1,319.08 |
| RAYMOND CHRISTINA A | \$630.46 | \$660.41 |



| Name | 2015 | 2016 |
|--|------------|------------|
| REED RICHARD | \$167.80 | \$56.55 |
| RICE ANTHONY | \$474.95 | \$1,479.62 |
| RICHARDS GREG P | | \$423.56 |
| RICHARDSON STEPHEN B | | \$1,108.09 |
| ROBBINS CLEO | | \$796.19 |
| RODERICK APARTMENTS, LLC | | \$105.49 |
| RODERICK APARTMENTS, LLC | | \$946.76 |
| RODERICK APARTMENTS, LLC | | \$983.47 |
| RODERICK APARTMENTS, LLC | | \$979.17 |
| RODERICK APARTMENTS, LLC | | \$981.61 |
| RODERICK APARTMENTS, LLC | | \$988.32 |
| RODERICK APARTMENTS, LLC | | \$2,027.25 |
| RODERICK APARTMENTS, LLC | | \$982.87 |
| RODERICK APARTMENTS, LLC | | \$1,159.60 |
| RODERICK APARTMENTS, LLC | | \$1,062.35 |
| RODERICK APARTMENTS, LLC | | \$1,220.91 |
| RODERICK APARTMENTS, LLC | | \$591.08 |
| RODERICK APARTMENTS, LLC | | \$1,575.27 |
| RODERICK GRACE | | \$322.66 |
| RODERICK GRACE | | \$786.05 |
| RODERICK GRACE | | \$413.39 |
| RODERICK MELISSA D. VAIL COREY B. (JT) | | \$9.72 |
| RODRIGUE STEVEN PROCTOR MICHELLE | \$664.13 | \$596.19 |
| ROSE CHARLIE FICALORA JAMIE | | \$445.17 |
| ROSE GENE | | \$990.54 |
| ROWE JEREMY K. ROWE TINA L. | \$490.66 | \$412.19 |
| ROWE JESSIE | | \$1,000.00 |
| SANDERS DONALD | \$2,223.38 | \$2,110.99 |
| SANDERS WAYNE & LOUISE | | \$639.39 |
| SCHIFINO GERALD S c/o Shiela Schinino | \$1,572.54 | \$1,482.74 |
| SCHWARTZ, DONNA M. SCHWARTZ, BRIAN T. AND TIMOTHY J. | | \$827.94 |
| SEXTON LARRY C & LINDA H | | \$1,572.85 |
| SHANNON RONALD | | \$54.10 |
| SHANNON, RONALD | | \$637.70 |
| SHOREY RALPH S & JUDITH | | \$765.69 |
| SIMONSON ELIZABETH | \$1,192.39 | \$1,115.34 |
| SIMONSON ELIZABETH | \$3,363.82 | \$3,249.31 |
| SMITH MARK | | \$158.89 |
| SORDILLO BENJAMIN A & DIANNE E JT | | \$1,166.07 |
| SPENCER VICKI-JO | \$2,249.12 | \$2,031.44 |
| SPENCER VICKI-JO | \$86.93 | \$28.95 |
| STARBIRD DAVID | | \$1,408.73 |
| STOKES-GREENE L SANDRA GREENE L RONALD | \$48.66 | \$699.02 |
| SUPER 95 ONE STOP, INC. | | \$2,814.91 |
| SWAFFORD BILLY JACK III DORR DENZIE | \$667.85 | \$576.07 |
| SWEET RICKY A SR | \$996.42 | \$861.45 |
| SWEET RICKY A SR | \$483.74 | \$412.50 |
| THORNE REAL ESTATE LLC C/O SANUEL THORNE | | \$443.50 |
| TIBBETTS, SANDRA N. & ANTHONY L. | | \$200.87 |
| TOLMAN LAVADA--HEIRS | \$1,193.80 | \$1,110.37 |
| TOWERS DENISE L | | \$61.01 |



| Name | 2015 | 2016 |
|---------------------------------------|------------|------------|
| TOWERS EDWARD & PHYLLIS | | \$272.89 |
| TOWERS, SCOTT E. | | \$156.89 |
| TRECARTIN ALFRED H JR | \$194.96 | \$342.94 |
| TROTT JOYCE C c/o Maryellen Gregory | | \$996.43 |
| TRUE STEPHEN TRUE ADRIANE E. | | \$3,052.69 |
| WALSH LAWRENCE | | \$406.95 |
| WATERVILLE OAKS, LLC | | \$3,565.45 |
| WATSON, JULIE ANN | \$764.96 | \$601.73 |
| WENTWORTH TRACY BUNT WENTWORTH ANGELA | \$476.66 | \$796.13 |
| WHITE ROBERT R III & AMELIA J (JT) | \$688.05 | \$584.54 |
| WILES STEPHEN & ANITA | | \$300.11 |
| WILLIAMSON DANA & THERESA | | \$546.23 |
| WILSON SCOTT L & MELISSA L (JT) | | \$627.70 |
| WINDY ACRES FARM LLC | \$1,468.83 | \$1,362.03 |
| WINDY ACRES FARM LLC | \$663.03 | \$595.11 |
| WINDY ACRES FARM LLC | \$270.85 | \$209.70 |
| WISHART VANESSA F | \$2,086.22 | \$1,993.76 |
| WITHAM LORENZO D JR | \$841.68 | \$1,407.29 |
| WOLFE ANTHONY L. | | \$109.05 |
| WOOD, WALTER FRANK | | \$576.51 |
| WOODS KELLY J & KIM | | \$1,299.09 |
| WRIGHT RAYMOND | | \$608.00 |
| YORK JAMES W JR | | \$441.04 |

The Town of Clinton foreclosed on two properties:

Map 008 Lot 060 - taxes unpaid \$4042.17

Map 010-025-A - taxes unpaid \$3507.75

These properties are currently seeking sealed bids until June 15, 2017

Another property foreclosure was waived because of the condition of the property - Map 10 Lot 45-A-ON with taxes due of \$461.56

UNPAID PERSONAL PROPERTY TAXES

| Name | 2013 | 2014 | 2015 | 2016 |
|-------------------|---------|----------|----------|----------|
| COLLINS, NORMAN | | \$330.99 | \$338.55 | |
| HALLETT MARK | | | \$283.65 | \$579.70 |
| SIDNEY PROPERTIES | | | | \$931.26 |
| THOMSON REUTERS | \$10.20 | \$10.20 | \$9.15 | |

Respectfully submitted,

Pamela Violette
Tax Collector



Clinton Budget Summary for FY 2017/2018

| Warrant Article | Budget Department | Board of Selectmen Recommend FY 17/18 |
|------------------------|---------------------------------|--|
| 3 | 01 Administration | \$ 274,377.00 |
| 4 | 02 Town Hall | \$ 14,700.00 |
| 5 | 08 Assessing/Code Enforcement | \$ 71,034.00 |
| 6 | 17 General Assistance | \$ 26,863.00 |
| 7 | 04 Fire Department | \$ 420,324.00 |
| 8 | 06 Police Department | \$ 289,084.00 |
| 9 | 18 E-911 Fire PD Dispatch | \$ 17,731.00 |
| 10 | 14 Animal Control | \$ 12,107.00 |
| 11 | 07 Highway | \$ 153,737.00 |
| 12 | 07 Snowplowing | \$ 285,517.00 |
| 13 | 11 Transfer Station | \$ 314,486.00 |
| 14 | 10 Library | \$ 64,836.00 |
| 15 | 27 Street Lights | \$ 18,700.00 |
| 16 | 13 Debt Service | \$ 225,723.00 |
| 17 | 19 Insurance | \$ 115,300.00 |
| 18 | 09 Town Boards | \$ 700.00 |
| 19 | 12 Non Profits | \$ 20,546.00 |
| 20 | 16 Recreation | \$ 6,800.00 |
| 21 | 20 Cemeteries | \$ 9,096.00 |
| 22 | 21 Elections | \$ 11,633.00 |
| 23 | 08 Nuisance Properties | \$ 25,000.00 |
| 24 | Mowing | \$ 15,100.00 |
| 26 | 26 Paving & Road Reconstruction | \$ 150,000.00 |
| | TOTAL | \$ 2,543,394.00 |



ARTICLE 3 ADMINISTRATION

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|-----------------------|---------------------|---------------------------------|----------------------|
| 01-001-01 | Full Time | \$63,503 | \$53,069.64 | \$66,560.00 |
| 01-001-02 | Part Time | \$18,252 | \$12,348.84 | \$18,720.00 |
| 01-001-03 | Overtime | \$500 | \$- | \$400.00 |
| 01-001-07 | Selectmen | \$9,300 | \$9,300.00 | \$9,300.00 |
| 01-001-08 | Town Manager | \$45,169 | \$39,063.47 | \$49,000.00 |
| 01-001-09 | Audit | \$5,100 | \$3,500.00 | \$3,675.00 |
| 01-001-25 | Social Security Match | \$8,477 | \$7,023.36 | \$8,907.00 |
| 01-001-26 | Medicare Match | \$1,983 | \$1,642.25 | \$2,084.00 |
| 01-001-27 | Simple IRA Match | \$3,276 | \$2,042.23 | \$3,433.00 |
| 01-001-28 | Disability | \$2,227 | \$1,236.85 | \$2,335.00 |
| 01-001-29 | Health Insurance | \$34,557 | \$32,222.85 | \$38,513.00 |
| 01-001-30 | Bookkeeping | \$2,000 | \$631.25 | \$1,500.00 |
| 01-002-01 | Telephone | \$5,000 | \$2,471.03 | \$4,000.00 |
| 01-002-02 | Newsletter | | | \$1,200.00 |
| 01-002-04 | Printing | \$1,500 | \$712.70 | \$1,000.00 |
| 01-002-05 | Postage | \$8,500 | \$7,594.21 | \$8,500.00 |
| 01-002-06 | Advertising | \$2,000 | \$990.87 | \$2,000.00 |
| 01-002-07 | Dues & Subscriptions | \$300 | \$307.71 | \$300.00 |
| 01-002-08 | Office Supplies | \$4,500 | \$2,722.14 | \$4,500.00 |
| 01-002-09 | Memberships | \$8,000 | \$7,923.00 | \$8,000.00 |
| 01-002-10 | Copier Maint./Lease | \$3,000 | \$1,980.00 | \$2,500.00 |
| 01-002-12 | Travel Expense | \$2,000 | \$594.21 | \$1,500.00 |
| 01-002-13 | Training | \$2,000 | \$343.36 | \$1,250.00 |
| 01-002-16 | Bank Service fee | \$1,340 | \$20.00 | \$500.00 |
| 01-003-01 | TRIO Accounting Sys | \$11,500 | \$11,410.85 | \$12,000.00 |
| 01-003-04 | Tax Mailer/Checks | \$3,000 | \$1,775.35 | \$2,000.00 |
| 01-003-08 | Web Site | \$700 | \$650.00 | \$700.00 |
| 01-004-03 | Registry of Deeds | \$10,000 | \$7,458.92 | \$10,000.00 |
| 01-006-01 | Legal Services | \$8,000 | \$4,185.48 | \$8,000.00 |
| 01-020-01 | Computers / Printers | \$2,000 | \$1,257.00 | \$2,000.00 |
| | TOTAL | \$267,684 | \$214,477.57 | \$274,377.00 |

ARTICLE 4 TOWN HALL

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|----------------------|---------------------|---------------------------------|----------------------|
| 02-001-02 | Part-time | \$- | | |
| 02-001-25 | Social Security | \$- | | |
| 02-001-26 | Medicare | \$- | | |
| 02-001-32 | Custodian Services | \$3,248.00 | \$1,700.00 | \$2,600.00 |
| 02-002-02 | Heating Fuel | \$4,500.00 | \$2,945.47 | \$4,500.00 |
| 02-002-03 | Electric | \$4,000.00 | \$2,640.29 | \$4,000.00 |
| 02-002-16 | Other Equipment | \$500.00 | \$167.01 | \$500.00 |
| 02-005-02 | Water & Sewer | \$900.00 | \$668.22 | \$900.00 |
| 02-002-44 | Security System | \$500.00 | \$516.00 | \$500.00 |
| 02-002-15 | Cleaning Supplies | \$- | | \$200.00 |
| 02-007-08 | Maintenance & Repair | \$1,500.00 | \$995.28 | \$1,500.00 |
| 02-006-09 | Mowing | \$600.00 | \$471.67 | \$- |
| | TOTAL | \$15,748.00 | \$10,103.94 | \$14,700.00 |



ARTICLE 5 ASSESSING CODE & E-911 OFFICER

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|---------------------|---------------------|---------------------------------|----------------------|
| | CODE & E-911 | \$32,500.00 | \$28,406.25 | \$39,000.00 |
| | ASSESSING | \$12,000.00 | \$10,000.00 | \$26,000.00 |
| 08-001-25 | Soc Sec Match | \$2,015.00 | \$1,761.22 | \$2,424.00 |
| 08-001-26 | Medicare Match | \$471.00 | \$411.92 | \$560.00 |
| 08-002-08 | Supplies | \$500.00 | \$470.96 | \$500.00 |
| 08-002-12 | Travel | \$1,600.00 | \$1,221.66 | \$1,800.00 |
| 08-002-13 | Training | \$1,000.00 | \$340.20 | \$750.00 |
| 08-002*56 | Nuisance Properties | \$25,000.00 | \$15,600.00 | |
| 08-006-10 | Tax Maps | \$500.00 | \$- | |
| | TOTAL | \$75,586.00 | | \$71,034.00 |

ARTICLE 6 GENERAL ASSISTANCE

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|-----------------------|---------------------|---------------------------------|----------------------|
| 17-001-20 | Administrator | \$1,196.00 | \$1,039.13 | \$1,220.00 |
| 17-001-25 | Social Security Match | \$75.00 | \$63.66 | \$75.00 |
| 17-001-26 | Medicare Match | \$18.00 | \$14.80 | \$18.00 |
| 17-002-37 | Misc. Supplies | \$50.00 | \$1.00 | \$50.00 |
| 17-011-02 | Heating Fuel | \$9,000.00 | \$2,534.97 | \$9,000.00 |
| 17-011-03 | Electricity | \$2,500.00 | \$75.00 | \$2,300.00 |
| 17-011-04 | Rent | \$11,500.00 | \$5,418.22 | \$11,500.00 |
| 17-011-05 | Food/Personal Hygiene | \$900.00 | \$472.13 | \$900.00 |
| 17-011-06 | Burial | \$1,500.00 | \$- | \$1,500.00 |
| 17-011-13 | Training | \$300.00 | \$61.94 | \$300.00 |
| 17-011-07 | Misc. Supplies | | \$147.84 | |
| | TOTAL | \$27,039.00 | \$9,828.69 | \$26,863.00 |

ARTICLE 7 FIRE/EMS DEPARTMENT

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|---------------------------|---------------------|---------------------------------|----------------------|
| 04-001-01 | Full Time/Officer Wages | \$164,270.00 | \$158,786.93 | \$185,149.00 |
| 04-001-02 | Call Wages/Officer Wages | \$25,000.00 | \$18,765.66 | \$27,000.00 |
| 04-001-03 | Overtime | | \$315.38 | \$- |
| 04-001-25 | Social Security Match | \$12,749.00 | \$13,015.49 | \$14,217.00 |
| 04-001-26 | Medicare Match | \$2,982.00 | \$2,895.89 | \$3,325.00 |
| 04-001-27 | Simple IRA Match | \$4,929.00 | \$1,557.31 | \$5,555.00 |
| 04-001-28 | Disability | \$3,352.00 | \$1,858.87 | \$3,777.00 |
| 04-001-29 | Health Insurance | \$46,103.00 | \$35,971.05 | \$51,350.00 |
| 04-001-11 | Vacation Coverage | \$6,442.00 | \$3,571.86 | \$2,946.00 |
| 04-001-17 | Training Wages | \$4,400.00 | \$2,640.72 | \$5,000.00 |
| 04-001-18 | Holiday Pay | \$4,402.00 | \$2,520.48 | \$5,903.00 |
| 04-001-22 | Sick Time Coverage | \$3,100.00 | \$5,791.73 | \$3,300.00 |
| 04-002-01 | Telephone | \$1,800.00 | \$1,161.89 | \$1,300.00 |
| 04-002-02 | Heating Fuel | \$7,000.00 | \$4,160.06 | \$6,100.00 |
| 04-002-03 | Electricity | \$3,000.00 | \$2,540.49 | \$3,100.00 |
| 04-002-07 | Dues & Subscriptions | \$90.00 | \$92.00 | \$92.00 |
| 04-002-13 | Training Tuition/Supplies | \$1,700.00 | \$492.00 | \$1,700.00 |
| 04-002-15 | Cleaning Supplies | \$450.00 | \$359.40 | \$500.00 |
| 04-002-17 | Licensing Fees | \$510.00 | \$584.36 | \$510.00 |



| | | | | |
|-----------|---------------------------|---------------------|---------------------|---------------------|
| 04-002-18 | Medical Supplies | \$4,400.00 | \$4,414.22 | \$4,800.00 |
| 04-002-19 | Diesel/Gas | \$5,600.00 | \$2,880.17 | \$5,600.00 |
| 04-002-20 | Uniform Allowance | \$1,200.00 | \$992.29 | \$1,200.00 |
| 04-002-35 | Fire Suppression Supplies | \$500.00 | \$- | \$500.00 |
| 04-002-37 | Misc. Supplies | \$50.00 | \$- | \$50.00 |
| 04-005-02 | Water & Sewer | \$700.00 | \$1,058.48 | \$950.00 |
| 04-005-03 | Medical Evals/TB Testing | \$200.00 | \$- | \$200.00 |
| 04-005-05 | Fire Hydrants 66 each | \$66,400.00 | \$66,400.00 | \$66,400.00 |
| 04-006-14 | Ambulance Billing | \$3,600.00 | \$2,208.00 | \$3,600.00 |
| 04-007-01 | Building/Grounds Maint | \$1,200.00 | \$498.30 | \$1,200.00 |
| 04-007-02 | Equipment Maint./Supply | \$7,000.00 | \$9,136.18 | \$7,000.00 |
| 04-007-03 | Vehicle Maint./Supply | \$7,500.00 | \$7,749.78 | \$8,000.00 |
| | TOTAL | \$390,629.00 | \$352,418.99 | \$420,324.00 |

ARTICLE 8 POLICE DEPARTMENT

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|-----------------------|---------------------|---------------------------------|----------------------|
| 06-001-01 | Full Time | \$113,662.00 | \$52,159.26 | \$116,064.00 |
| 06-001-02 | Part Time | \$20,000.00 | \$50,873.18 | \$46,000.00 |
| 06-001-03 | Overtime | \$8,492.00 | \$17,500.75 | \$12,000.00 |
| 06-001-18 | Holiday | \$3,207.00 | \$1,590.08 | \$4,858.00 |
| 06-001-25 | Social Security Match | \$9,012.00 | \$7,676.51 | \$12,016.00 |
| 06-001-26 | Medicare Match | \$2,108.00 | \$1,795.32 | \$2,811.00 |
| 06-001-27 | Simple IRA Match | \$3,410.00 | \$20.07 | \$4,547.00 |
| 06-001-28 | Disability | \$2,317.00 | \$570.26 | \$3,090.00 |
| 06-001-29 | Health Insurance | \$34,577.00 | \$14,749.19 | \$38,513.00 |
| 06-002-01 | Telephone | \$1,080.00 | \$1,127.40 | \$1,080.00 |
| 06-002-04 | Printing | \$500.00 | \$670.52 | \$600.00 |
| 06-002-07 | Dues | \$425.00 | \$350.00 | \$500.00 |
| 06-002-12 | Travel | \$1,500.00 | \$136.08 | \$1,000.00 |
| 06-002-13 | Training | \$7,000.00 | \$1,214.00 | \$6,000.00 |
| 06-002-16 | Equipment/Radio | \$4,000.00 | \$4,920.65 | \$5,000.00 |
| 06-002-19 | Fuel | \$12,500.00 | \$6,372.03 | \$12,500.00 |
| 06-002-20 | Clothing | \$5,000.00 | \$2,719.48 | \$5,500.00 |
| 06-002-26 | Employee Testing | \$800.00 | \$250.00 | \$1,200.00 |
| 06-002-51 | Office Supplies | \$1,000.00 | \$1,465.97 | \$1,000.00 |
| 06-003-01 | Software Contract | \$4,700.00 | \$608.69 | \$4,700.00 |
| 06-003-08 | Air cards | \$1,070.00 | \$1,096.31 | \$1,605.00 |
| 06-007-02 | Equip. Maint | \$2,800.00 | \$1,474.19 | \$3,500.00 |
| 06-007-03 | Vehicle Maint. | \$4,000.00 | \$2,258.92 | \$5,000.00 |
| | TOTAL | \$243,160.00 | \$171,598.86 | \$289,084.00 |

ARTICLE 9 E-911 FIRE / POLICE DISPATCH

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|----------------------------------|---------------------|---------------------------------|----------------------|
| 18-006-11 | Waterville Dispatch Fee | \$12,600.00 | \$12,600.00 | \$12,600.00 |
| 18-006-12 | Somerset County PSAP Fee | \$4,567.00 | \$4,566.66 | \$4,881.00 |
| 18-006-13 | Police/ Fire Repeater Rental Fee | \$250.00 | \$250.00 | \$250.00 |
| | TOTAL | \$17,417.00 | \$17,416.66 | \$17,731.00 |

**ARTICLE 10 ANIMAL CONTROL**

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|-----------------------|---------------------|---------------------------------|----------------------|
| 14-001-02 | Part Time | \$4,182.00 | \$2,707.65 | \$4,182.00 |
| 14-001-25 | Social Security Match | \$325.00 | \$167.90 | \$325.00 |
| 14-001-26 | Medicare Match | \$60.00 | \$39.20 | \$60.00 |
| 14-002-08 | Supplies | \$350.00 | \$- | \$350.00 |
| 14-002-12 | Travel | \$2,000.00 | \$- | \$2,000.00 |
| 14-002-13 | Training | \$100.00 | \$- | \$100.00 |
| 14-009-01 | Humane Society | \$5,090.00 | \$5,089.56 | \$5,090.00 |
| | TOTAL | \$12,107.00 | \$8,004.31 | \$12,107.00 |

ARTICLE 11 HIGHWAY DEPARTMENT

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|-------------------------|---------------------|---------------------------------|----------------------|
| 07-001-01 | Full Time | \$37,440.00 | | |
| 07-001-02 | Part Time | \$9,795.00 | | |
| 07-001-03 | Overtime | \$4,000.00 | | |
| 07-001-25 | Social Security Match | \$3,239.00 | | |
| 07-001-26 | Medicare Match | \$758.00 | | |
| 07-001-27 | Simple IRA Match | \$1,244.00 | | |
| 07-001-28 | Disability | \$846.00 | | |
| 07-001-29 | Health Insurance | \$11,526.00 | | |
| 07-002-01 | Telephone | \$984.00 | | |
| 07-002-13 | Training | \$110.00 | | |
| 07-002-19 | Fuel Oil/Grease/Hydrol | \$7,500.00 | | |
| 07-002-20 | Uniforms | \$300.00 | | |
| 07-002-22 | Hand Tools | \$400.00 | | |
| 07-002-27 | Safety Equipment | \$300.00 | | |
| 07-002-32 | Electric,Sand/Salt Shed | \$1,480.00 | \$594.66 | \$1,480.00 |
| 07-002-36 | Rent/Hire/Lease | \$8,000.00 | | |
| 07-002-37 | Misc. Supplies | \$500.00 | | |
| 07-006-02 | Sweeping | \$2,100.00 | | |
| 07-006-03 | Sidewalks | \$300.00 | | |
| 07-006-04 | Grading | \$8,000.00 | | |
| 07-006-18 | Highway Contractor | | \$96,250.00 | \$110,000.00 |
| 07-007-01 | Building Maint | \$640.00 | | |
| 07-007-02 | Equip. Repairs | \$7,000.00 | | |
| 07-008-01 | Culverts | \$4,000.00 | \$1,366.40 | \$4,000.00 |
| 07-008-02 | Cold Patch | \$7,000.00 | \$5,381.10 | \$7,000.00 |
| 07-008-03 | Crosswalk Striping | \$400.00 | | \$400.00 |
| 07-008-04 | Road Signs | \$1,000.00 | \$963.75 | \$1,000.00 |
| 07-008-05 | Calcium | \$3,875.00 | \$4,625.00 | \$3,857.00 |
| 07-008-06 | Gravel | \$11,000.00 | | \$11,000.00 |
| 07-008-10 | Brush/Limb Removal | \$2,500.00 | \$1,200.00 | \$2,500.00 |
| 07-008-11 | Ditching | \$8,500.00 | | \$8,500.00 |
| 07-008-12 | Driveways | \$4,000.00 | | \$4,000.00 |
| | TOTAL | \$148,737.00 | \$110,380.91 | \$153,737.00 |



ARTICLE 12 WINTER MAINT.

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|--------------|---------------------|---------------------------------|----------------------|
| 05-006-18 | Snow plowing | \$252,950.00 | \$249,392.00 | \$249,392.00 |
| 05-008-05 | Calicum | \$8,125.00 | \$150.68 | \$8,125.00 |
| 05-006-08 | Salt | \$28,000.00 | \$25,921.68 | \$28,000.00 |
| | | \$289,075.00 | \$275,464.36 | \$285,517.00 |

ARTICLE 13 TRANSFER STATION

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|-------------------------|---------------------|---------------------------------|----------------------|
| 11-001-01 | Full Time | \$65,576.00 | \$58,840.19 | \$67,495.00 |
| 11-001-02 | Part Time | \$6,830.00 | \$5,447.63 | \$8,500.00 |
| 11-001-03 | Overtime | \$1,500.00 | \$1,003.15 | \$3,000.00 |
| 11-001-25 | Social Security Match | \$4,582.00 | \$4,047.96 | \$4,866.00 |
| 11-001-26 | Medicare Match | \$1,072.00 | \$946.81 | \$1,100.00 |
| 11-001-28 | Disability | \$1,338.00 | \$856.57 | \$1,100.00 |
| 11-001-29 | Health Insurance | \$23,052.00 | \$21,481.90 | \$25,675.00 |
| 11-002-01 | Telephone/ Internet | \$800.00 | \$655.82 | \$800.00 |
| 11-002-02 | Heat | \$800.00 | \$189.08 | \$800.00 |
| 11-002-03 | Electricity | \$6,000.00 | \$2,585.83 | \$6,000.00 |
| 11-002-08 | Office Supplies | \$1,000.00 | \$847.36 | \$1,000.00 |
| 11-002-12 | Travel | \$500.00 | \$399.60 | \$500.00 |
| 11-002-15 | Cleaning Supplies | \$100.00 | | \$100.00 |
| 11-002-19 | Fuel | \$2,200.00 | \$1,260.80 | \$2,200.00 |
| 11-002-20 | Uniforms | \$500.00 | \$498.68 | \$500.00 |
| 11-002-22 | Tools | \$300.00 | \$- | \$300.00 |
| 11-002-24 | Plastic Bags | \$300.00 | | |
| 11-002-27 | Safety Equipment | \$500.00 | \$174.18 | \$500.00 |
| 11-002-29 | Demo Debris | \$17,000.00 | \$15,734.47 | \$17,000.00 |
| 11-002-30 | DEP Fee | \$500.00 | \$457.00 | \$500.00 |
| 11-002-31 | Weigh master License | \$150.00 | \$50.00 | \$150.00 |
| 11-002-42 | Hazardous Waste Removal | \$1,500.00 | | |
| 11-002-50 | Scales | \$1,500.00 | \$3,261.25 | \$2,500.00 |
| 11-002-52 | Freon Removal | \$1,000.00 | \$779.52 | \$1,500.00 |
| 11-002-55 | MRC GAT Fees | \$3,000.00 | \$1,681.66 | \$2,400.00 |
| 11-006-06 | Hauling | \$40,000.00 | \$27,235.98 | \$49,000.00 |
| 11-006-07 | Tipping | \$128,220.00 | \$90,005.30 | \$110,000.00 |
| 11-007-01 | Building/Grounds | \$500.00 | \$594.56 | \$1,000.00 |
| 11-007-02 | Equipment Maint. | \$6,000.00 | \$2,344.17 | \$6,000.00 |
| | TOTAL | \$316,320.00 | \$241,379.47 | \$314,486.00 |

ARTICLE 14 LIBRARY

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|-----------------------|---------------------|---------------------------------|----------------------|
| 10-001-02 | Part Time | \$39,873.00 | \$34,468.08 | \$40,471.00 |
| 10-001-25 | Social Security Match | \$2,615.00 | \$1,989.52 | \$2,777.00 |
| 10-001-26 | Medicare Match | \$585.00 | \$465.39 | \$593.00 |
| 10-001-31 | Building Custodian | \$520.00 | \$- | \$520.00 |
| 10-002-01 | Telephone | \$600.00 | \$1,028.69 | \$700.00 |
| 10-002-02 | Heat | \$6,800.00 | \$3,115.89 | \$5,800.00 |
| 10-002-03 | Electricity | \$1,500.00 | \$1,103.78 | \$1,500.00 |



| | | | | |
|-----------|----------------------|--------------------|--------------------|--------------------|
| 10-002-05 | Postage | \$50.00 | \$2.94 | \$- |
| 10-002-07 | Dues | \$415.00 | | \$415.00 |
| 10-002-08 | Office Supplies | \$1,500.00 | \$1,184.45 | \$1,500.00 |
| 10-002-10 | Copier | \$500.00 | \$- | \$500.00 |
| 10-002-12 | Travel | \$50.00 | \$- | \$50.00 |
| 10-002-13 | Training | \$150.00 | \$- | \$150.00 |
| 10-002-15 | Cleaning Supplies | \$250.00 | \$100.30 | \$250.00 |
| 10-002-38 | Books | \$5,420.00 | \$4,265.08 | \$6,000.00 |
| 10-002-39 | Magazines | \$- | | \$220.00 |
| 10-002-44 | Fire/ Security Alarm | \$400.00 | \$48.00 | \$440.00 |
| 10-002-65 | Child/Adult Programs | \$750.00 | \$698.38 | \$1,000.00 |
| 10-003-04 | Computer Supplies | \$1,200.00 | \$989.00 | \$1,200.00 |
| 10-005-02 | Water & Sewer | \$500.00 | \$496.20 | \$500.00 |
| 10-006-09 | Mowing | \$70.00 | \$59.17 | |
| 10-007-01 | Building/Grounds | \$250.00 | \$- | \$250.00 |
| | TOTAL | \$63,998.00 | \$50,014.87 | \$64,836.00 |

ARTICLE 15 STREET LIGHTS

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|------------------------|---------------------|---------------------------------|----------------------|
| 27-005-04 | Street Lights 107 each | \$18,700.00 | \$15,228.59 | \$18,700.00 |
| | TOTAL | \$18,700.00 | \$15,228.59 | \$18,700.00 |

ARTICLE 16 DEBT SERVICE

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|----------------------|---------------------|---------------------------------|----------------------|
| 13-010-11 | Police Cruiser Lease | \$7,661.00 | \$7,660.98 | \$7,661.00 |
| 13-010-12 | Fire Truck Lease | \$27,742.00 | \$27,741.91 | \$27,742.00 |
| 13-010-13 | Road Reconstruction | \$190,320.00 | \$174,460.00 | \$190,320.00 |
| | TOTAL | \$225,723.00 | \$209,862.89 | \$225,723.00 |

ARTICLE 17 INSURANCE

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|----------------------|---------------------|---------------------------------|----------------------|
| 19-012-01 | Workers Comp | \$96,100.00 | \$90,703.20 | \$67,000.00 |
| 19-012-02 | Personal Liability | \$11,000.00 | \$10,065.00 | \$11,000.00 |
| 19-012-03 | Unemployment | \$10,000.00 | \$6,193.84 | \$9,000.00 |
| 19-012-04 | Vehicles | \$8,800.00 | \$8,217.02 | \$8,800.00 |
| 19-012-05 | Insurance Deductible | \$5,000.00 | \$- | \$5,000.00 |
| 19-012-06 | Liability | \$14,300.00 | \$10,100.98 | \$14,500.00 |
| | TOTAL | \$145,200.00 | \$125,280.04 | \$115,300.00 |

ARTICLE 18 BOARDS

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|--------------|---------------------|---------------------------------|----------------------|
| 09-002-70 | BOARDS | \$700.00 | \$47.35 | \$700.00 |
| | TOTAL | \$700.00 | \$47.35 | \$700.00 |

**ARTICLE 19 NON-PROFITS COMMUNITY SERVICE**

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|-----------------------------|---------------------|---------------------------------|----------------------|
| 12-009-04 | Family Violence | \$1,060.00 | \$- | \$1,060.00 |
| 12-009-05 | Legion 186 | \$225.00 | \$225.00 | \$225.00 |
| 12-009-07 | KVCAP Head Start | \$500.00 | \$225.00 | \$500.00 |
| 12-009-09 | Spectrum Generations | \$1,886.00 | \$- | \$1,886.00 |
| 12-009-12 | Food Bank | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 12-009-13 | Hospice | \$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 |
| 12-009-31 | Snowmobile Club | \$850.00 | \$850.00 | \$850.00 |
| | TOTAL | \$20,546.00 | \$16,800.00 | \$20,546.00 |

ARTICLE 20 RECREATION

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|-----------------------|---------------------|---------------------------------|----------------------|
| 16-002-03 | Mill Site Electricity | \$1,200.00 | \$464.09 | \$1,000.00 |
| 16-006-09 | Mowing | \$6,954.00 | \$5,378.33 | \$- |
| 16-007-01 | Building/Grounds | | | \$500.00 |
| 16-007-08 | Maintenance & Repair | \$2,000.00 | \$1,701.34 | \$2,000.00 |
| 16-007-09 | Portable Toilets | \$1,800.00 | \$1,160.32 | \$1,800.00 |
| 16-009-23 | Recreation Programs | \$1,500.00 | \$1,802.66 | \$1,500.00 |
| | TOTAL | \$13,454.00 | \$10,506.74 | \$6,800.00 |

ARTICLE 21 CEMETERY

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|-----------------------|---------------------|---------------------------------|----------------------|
| 20-001-23 | Sexton | \$2,620.00 | \$2,222.88 | \$2,620.00 |
| 20-001-02 | Assistant | | | \$1,200.00 |
| 20-001-25 | Social Security Match | \$163.00 | \$186.80 | \$237.00 |
| 20-001-26 | Medicare Match | \$38.00 | \$43.68 | \$56.00 |
| 20-006-09 | Mowing/Trimming | \$13,228.00 | \$11,023.33 | \$- |
| 20-007-04 | Grounds/Land | \$2,500.00 | \$1,328.33 | \$3,500.00 |
| 20-007-05 | Cemetery Headstone | \$3,000.00 | \$120.22 | \$1,000.00 |
| | Tool Allowance | | | \$150.00 |
| 20-009-17 | Riverview Assoc. | \$333.00 | \$65.89 | \$333.00 |
| | TOTAL | \$21,882.00 | \$14,991.13 | \$9,096.00 |

ARTICLE 22 ELECTIONS

| ACCOUNT # | | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|-----------------------|---------------------|---------------------------------|----------------------|
| 21-001-03 | Overtime | \$1,300.00 | \$368.22 | \$1,300.00 |
| 21-001-06 | Ballot Clerks | \$2,500.00 | \$1,073.26 | \$2,500.00 |
| 21-001-25 | Social Security Match | \$229.00 | \$36.73 | \$229.00 |
| 21-001-26 | Medicare Match | \$54.00 | \$8.59 | \$54.00 |
| 21-002-13 | Training | \$500.00 | \$182.08 | \$500.00 |
| 21-002-37 | Misc. Supplies | \$550.00 | \$118.75 | \$550.00 |
| 21-002-40 | Ballots/Coding | \$4,000.00 | \$1,379.19 | \$4,000.00 |
| 21-002-43 | Town Report/Flyer | \$2,500.00 | | \$2,500.00 |
| | TOTAL | \$11,633.00 | \$3,166.82 | \$11,633.00 |



ARTICLE 23 NUISANCE PROP.

| ACCOUNT # | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|---------------------|---------------------------------|----------------------|
| 08-002-56 | \$25,000.00 | \$15,600.00 | \$25,000.00 |
| TOTAL | \$25,000.00 | \$15,600.00 | \$25,000.00 |

ARTICLE 24 MOWING (NEW ACCOUNT)

| | 2017/2018 REQUEST |
|--------|----------------------|
| Mowing | \$15,100.00 |
| TOTAL | \$15,100.00 |

ARTICLE 26 ROAD PAVING

| ACCOUNT # | 2016/2017 BUDGET | 2016/2017 EXPENSES 5/15/2017 | 2017/2018 REQUEST |
|-----------|---------------------|---------------------------------|----------------------|
| 26-020-20 | \$150,000.00 | \$22,697.50 | \$150,000.00 |
| TOTAL | \$150,000.00 | \$22,697.50 | \$150,000.00 |

ARTICLE 28 REVENUES

| ACCOUNT # | 2016/2017 BUDGET | 2016/2017 REVENUES 5/15/2017 | 2017/2018 REQUEST |
|------------------------------------|---------------------|---------------------------------|----------------------|
| 01-301 Tax Interest | \$20,000.00 | \$22,178.08 | \$20,000.00 |
| 01-302 Bank Interest | \$1,200.00 | \$4,426.50 | \$1,400.00 |
| 01-309 Boat Excise | \$2,800.00 | \$1,931.10 | \$3,000.00 |
| 01-310 MV Excise | \$500,000.00 | \$500,313.36 | \$550,000.00 |
| 01-311 Hunting/Fishing | \$850.00 | \$652.61 | \$850.00 |
| 01-312 RV Fee | \$825.00 | \$656.89 | \$825.00 |
| 01-313 Snow Reg. Reimbursement | \$1,500.00 | \$1,072.44 | \$1,500.00 |
| 01-314 Dog Fees | \$400.00 | \$550.00 | \$400.00 |
| 01-315 MV Agent Fee | \$12,000.00 | \$10,165.00 | \$12,000.00 |
| 01-316 Lien Fee | \$14,000.00 | \$12,446.42 | \$14,000.00 |
| 01-317 Cable TV Fee | \$19,000.00 | \$19,316.06 | \$17,000.00 |
| 01-318 Farm Solid Waster Per | | \$50.00 | |
| 01-319 Plumbing Inspect | \$3,000.00 | \$3,035.00 | \$3,000.00 |
| 01-320 Land/Build Permits | \$1,200.00 | \$2,090.00 | \$1,300.00 |
| 01-321 Copier | \$400.00 | \$308.00 | \$450.00 |
| 01-322 Fax Machine | \$400.00 | \$418.50 | \$450.00 |
| 01-323 Vital Records | \$2,800.00 | \$2,668.10 | \$2,800.00 |
| 01-324 Banquet Hall | \$1,000.00 | \$1,030.00 | \$1,200.00 |
| 01-336 Conceal Weapon Permits | \$100.00 | \$192.00 | \$150.00 |
| 01-338 Late Dog Fees | \$250.00 | \$1,790.00 | \$250.00 |
| 01-341 Animal Control Officer Fees | \$700.00 | \$847.00 | \$700.00 |
| 01-348 Bounced Check Fees | \$100.00 | \$150.00 | \$100.00 |
| 01-350 First Park | \$6,700.00 | | \$6,700.00 |
| 01-999 Miscellaneous | \$2,800.00 | \$9,695.44 | \$2,800.00 |
| 04-001 Fire & Ambulance | \$97,000.00 | \$69,691.54 | \$97,000.00 |
| 04-999 Misc. Revenues | | \$14.00 | |
| 06-001 Police | \$50.00 | \$24,410.00 | \$50.00 |
| 10-001 Library | \$600.00 | \$572.65 | \$700.00 |
| 11-001 Transfer Station | \$185,000.00 | \$156,406.93 | \$185,000.00 |
| 20-001 Cemeteries | \$750.00 | \$544.65 | \$750.00 |
| Municipal TOTAL | \$875,425.00 | | \$924,375.00 |



STATE REVENUES

| | | | | |
|--------|--------------------|----------------|----------------|----------------|
| 01-329 | BETE REIMBRS | \$25,000.00 | | \$25,000.00 |
| 01-330 | TREE GROWTH | \$5,500.00 | | \$5,500.00 |
| 01-331 | VETERAN REIMBRS | \$1,700.00 | \$1,716.00 | \$1,700.00 |
| 01-333 | GEN'L ASSISTANCE | \$9,000.00 | \$5,542.00 | \$5,000.00 |
| 01-334 | STATE REVENUE SHAR | \$149,200.00 | \$124,617.18 | \$155,000.00 |
| 01-337 | ROAD ASSISTANCE | \$54,000.00 | \$54,548.00 | \$54,000.00 |
| 01-335 | HOMESTEAD EXEMPT. | \$87,600.00 | \$111,559.00 | \$100,000.00 |
| State | TOTAL | \$332,000.00 | | \$346,200.00 |
| | GRAND TOTAL | \$1,207,425.00 | \$1,145,604.45 | \$1,270,575.00 |



TOWN OF CLINTON, MAINE
ANNUAL FINANCIAL REPORT
with Independent Auditors Report
For the Year Ending June 30, 2016



TOWN OF CLINTON, MAINE
 ANNUAL FINANCIAL REPORT
 Year Ended June 30, 2016

Table of Contents

| | |
|--|-----------|
| | Statement |
| Independent Auditors Report | |
| Management's Discussion and Analysis | |
| Basic Financial Statements: | |
| Government-wide Financial Statements: | |
| Statement of Net Assets | 1 |
| Statement of Activities | 2 |
| Fund Financial Statements | |
| Balance Sheet - Governmental Funds | 3 |
| Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds | 4 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 5 |
| Statement of Fiduciary Net Assets | 6 |
| Statement of Changes in Fiduciary Net Assets | 7 |
| Notes to the Financial Statements | |
| | Schedule |
| Required Supplementary Information | |
| Budgetary Comparison Schedule - General Fund | 1 |

**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, 2016, 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, 2016, 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 October 31, 2016, 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.

October 31, 2016

A handwritten signature in black ink, appearing to read "K. J. Wood", is written over the date.



TOWN OF CLINTON, MAINE

Management's Discussion and Analysis (MD & A)
Fiscal Year July 1, 2015 through June 30, 2016

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, 2015 through June 30, 2016. 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, 2016 were **\$12,596,759**
- The Town's total liabilities as of June 30, 2016 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, 2016. This is less than the previous fiscal year by **\$871,236**.
- The Undesignated Unreserved Fund Balance (Surplus) was **\$927,533** on June 30, 2016. 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, 2016, 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, 2016, 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, 2016, 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

| | 2015 | 2016 |
|--|---------------|------------|
| 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, 2016 is \$927,533, which is a decrease of \$52,995 over Fiscal Year 2015. 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, 2016. 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, 2016 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.

Respectfully submitted,

Town Manager/Treasurer



TOWN OF CLINTON, MAINE
Statement of Net Position
June 30, 2016

Statement 1

| ASSETS | Governmental <u>Activities</u> | <u>Total</u> |
|--|-----------------------------------|-------------------|
| Current Assets: | | |
| Cash | \$ 1,326,255 | \$ 1,326,255 |
| Investments | 371,205 | 371,205 |
| Receivables: | | |
| Taxes | 218,297 | 218,297 |
| Liens | 90,818 | 90,818 |
| Accounts | 48,672 | 48,672 |
| Other governments | 41,125 | 41,125 |
| Total Current Assets | <u>2,096,372</u> | <u>2,096,372</u> |
| Noncurrent Assets: | | |
| Capital assets, net | 10,500,387 | 10,500,387 |
| Total Assets | <u>12,596,759</u> | <u>12,596,759</u> |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts payable | 28,803 | 28,803 |
| Accrued compensated absences | 31,254 | 31,254 |
| Lease payable, within one year | 30,506 | 30,506 |
| Bonds payable, within one year | 186,673 | 186,673 |
| Total Current Liabilities | <u>277,236</u> | <u>277,236</u> |
| Noncurrent Liabilities: | | |
| Lease payable | 135,337 | 135,337 |
| Bonds payable | 1,026,890 | 1,026,890 |
| Total Noncurrent Liabilities | <u>1,162,227</u> | <u>1,162,227</u> |
| Total Liabilities | <u>1,439,463</u> | <u>1,439,463</u> |
| NET POSITION | | |
| Invested in capital assets, net of related debt | 9,120,981 | 9,120,981 |
| Restricted | 314,530 | 314,530 |
| Unrestricted | 1,721,785 | 1,721,785 |
| Total Net Position | <u>\$ 11,157,296</u> | <u>\$ 0</u> |



Statement 2

TOWN OF CLINTON, MAINE
 Statement of Activities
 For the Year Ended June 30, 2016

| Function/Programs | Program Revenues | | | | Net (Expense) Revenues |
|--------------------------------------|------------------|---------------------------------|---|---|---------------------------|
| | <u>Expenses</u> | <u>Charges for Services</u> | <u>Operating grants and contributions</u> | <u>Capital grants and contributions</u> | |
| Governmental activities: | \$ | | | | |
| General government | 289,443 | 28,475 | | | (260,968) |
| Public safety | 793,073 | 109,126 | | | (683,947) |
| Public works | 640,714 | 121 | 54,808 | | (585,785) |
| Health and sanitation | 307,184 | 201,777 | 6,500 | | (98,907) |
| Education | 2,110,821 | | | | (2,110,821) |
| County tax | 178,080 | | | | (178,080) |
| Leisure services | 122,619 | 739 | | | (121,880) |
| Unclassified | 77,593 | | | | (77,593) |
| Debt service | 72,468 | | | | (72,468) |
| Total governmental activities | 4,591,995 | 340,238 | 61,308 | 0 | (4,190,449) |

Governmental
 Activities

| | |
|-------------------------------|-------------------|
| Net (expense) / revenue | (4,190,448) |
| General revenues: | |
| Property taxes | 3,063,830 |
| Excise taxes | 583,117 |
| Interest and costs on taxes | 37,910 |
| Intergovernmental: | |
| State revenue sharing | 171,646 |
| Homestead exemption | 102,288 |
| Tree growth | 5,960 |
| Veterans exemption | 1,660 |
| Miscellaneous | 50,612 |
| Unrestricted interest | 11,532 |
| BETE | 27,012 |
| Loss on Sale of town property | |
| Total general revenues | 4,055,567 |
| Change in Net Assets | (134,882) |
| Net Assets - beginning | 11,287,826 |
| Prior Period Adjustment | 4,352 |
| Net Assets- Restated | 11,292,178 |
| Net Assets - ending | 11,157,296 |

The accompanying notes to the financial statements are an integral part of this statement.
 page 7



TOWN OF CLINTON, MAINE
Balance Sheet
Governmental Funds
June 30, 2016

| ASSETS | General Fund | Special Revenue Fund | Major Capital Project | Other Governmental | Total Governmental Funds |
|-----------------------------------|---------------------|----------------------------|-----------------------------|-----------------------|--------------------------------|
| Cash | \$ 1,104,959 | \$ 221,296 | \$ | \$ 371,205 | \$ 1,326,255 |
| Investments | | | | | 371,205 |
| Receivables | | | | | |
| Taxes | 218,297 | | | | 218,297 |
| Liens | 90,818 | | | | 90,818 |
| Accounts | 48,672 | | | | 48,672 |
| Other governments | 41,125 | | | | 41,125 |
| Due from other funds | (290,581) | (45,287) | 392,543 | (56,675) | 0 |
| Total Assets | <u>1,213,290</u> | <u>176,009</u> | <u>392,543</u> | <u>314,530</u> | <u>2,096,372</u> |
| LIABILITIES | | | | | |
| Accounts payable | 28,803 | | | | 28,803 |
| Accrued compensated absences | 31,254 | | | | 31,254 |
| Deferred property taxes | 225,700 | | | | 225,700 |
| Total Liabilities | <u>285,757</u> | <u>0</u> | <u>785,086</u> | <u>0</u> | <u>285,757</u> |
| FUND BALANCES | | | | | |
| Fund Balances | | | | | |
| Nonspendable | | | | 15,000 | 15,000 |
| Restricted | | | | 299,530 | 299,530 |
| Unreserved: | | | | | |
| Assigned | | 176,009 | 392,543 | | 568,552 |
| Unassigned | 927,533 | | | | 927,533 |
| Total Fund Equity | <u>927,533</u> | <u>176,009</u> | <u>392,543</u> | <u>314,530</u> | <u>1,810,615</u> |
| Total Liabilities and Fund | <u>\$ 1,213,290</u> | <u>\$ 176,009</u> | <u>\$ 392,543</u> | <u>\$ 314,530</u> | |

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.

10,500,387

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

225,700

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

(165,843)

 Bonds payable

(1,213,563)

Net assets of governmental activities

\$ 11,157,296



Statement 4

TOWN OF CLINTON, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2016

| | General Fund | Special Revenue Fund | Major Capital Projects | Other Governmental | Total Governmental Funds |
|---|-------------------|----------------------------|------------------------------|-----------------------|--------------------------------|
| Revenues: | | | | | |
| Taxes | \$ 3,685,080 | \$ | \$ | \$ | 3,685,080 |
| Intergovernmental | 369,874 | | | | 369,874 |
| Interest | 4,135 | 1,633 | | 5,764 | 11,532 |
| Charges for services | 340,238 | | | | 340,238 |
| Miscellaneous | 50,612 | | | | 50,612 |
| Total Revenues | 4,449,939 | 1,633 | 0 | 5,764 | 4,457,336 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 279,718 | | 2,900 | | 282,618 |
| Public safety | 702,430 | | 24,925 | | 727,355 |
| Public works | 385,874 | | 890,866 | | 1,276,740 |
| Health and sanitation | 305,157 | | | | 305,157 |
| Education | 2,110,821 | | | | 2,110,821 |
| Leisure services | 71,369 | | 39,410 | 5,964 | 110,779 |
| County tax | 178,080 | | | | 178,080 |
| Unclassified | 77,593 | | | | 77,593 |
| Debt service | 253,465 | | | | 253,465 |
| Total Expenditures | 4,364,507 | 0 | 958,101 | 5,964 | 5,328,572 |
| Excess of Revenues Over (Under) Expenditures | 85,432 | 1,633 | (958,101) | (200) | (871,236) |
| Other Financing Sources (Uses) | | | | | |
| Operating Transfers in (out) | (77,600) | (79,603) | 157,203 | 0 | 0 |
| Net Change in fund balances | 7,832 | (77,970) | (800,898) | (200) | (871,236) |
| Fund Balances - beginning | 980,529 | 261,223 | 1,121,016 | 314,730 | 2,677,498 |
| Prior Period Adjustments | (60,828) | (7,244) | 72,425 | | 4,353 |
| Fund Equities- Restated | 919,700 | 253,979 | 1,193,441 | 314,730 | 2,681,850 |
| Fund Balances - ending | \$ 927,533 | \$ 176,009 | \$ 392,543 | \$ 314,530 | 1,806,262 |

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

Page 6



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, 2016

| | | |
|--|----|-----------|
| Net change in fund balances - total governmental funds | \$ | (871,236) |
| 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 | | (325,335) |
| Capital asset purchase capitalized | | 880,914 |
| 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 | | 29,524 |
| Capital bond obligation principal payment | | 151,473 |
| 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 | | (222) |
| Change in Net Assets of Governmental Activities | \$ | (134,882) |

The accompanying notes to the financial statements are an integral part of this statement.
 page 10



TOWN OF CLINTON, MAINE
Notes to Combined Financial Statements
June 30, 2016

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 2016 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.

D. Capital Assets



1. Summary of Significant Accounting Policies, continued

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.

H. Use of Estimates



1. Summary of Significant Accounting Policies, continued

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 \$1,326,255. The bank balances for all funds totaled \$1,372,620. 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, 2016, \$77,322 of the Town's deposits were not 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 <u>2015</u> | <u>Increases</u> | <u>Decreases</u> | Balance June 30 <u>2016</u> |
|-------------------------------|----------------------------------|-------------------|------------------|-----------------------------------|
| 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 | 16,677,015 | 880,914 | | 17,557,929 |
| | <u>19,129,407</u> | <u>880,914</u> | <u>0</u> | <u>20,010,321</u> |
| Less accumulated depreciation | | | | |
| Buildings | 410,523 | 27,477 | | 438,000 |
| Vehicles | 801,631 | 56,381 | | 858,012 |
| Equipment | 144,953 | 7,372 | | 152,325 |
| Infrastructure | 7,827,492 | 234,105 | | 8,061,597 |
| | <u>9,184,599</u> | <u>325,335</u> | <u>0</u> | <u>9,509,934</u> |
| Capital Assets, net | \$ <u>9,944,808</u> | \$ <u>555,579</u> | \$ <u>0</u> | \$ <u>10,500,387</u> |
| Depreciation Expense: | | | | |
| General government | \$ 6,825 | | | |
| Public safety | 65,718 | | | |
| Leisure services | 5,877 | | | |
| Health and sanitation | 2,028 | | | |
| Public works | <u>244,887</u> | | | |
| | | <u>325,335</u> | | |

5. Property Tax

Property taxes for the year were committed on August 25, 2015, on the assessed value listed as of April 1, 2015, for all taxable real and personal property located in the Town. Payment of taxes was due October 1, 2015 and April 1, 2016, 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, 2015 upon which the levy for the year ended June 30, 2016, was based, was \$166,578,079. 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, 2016:

| | |
|---|------------------|
| Long-term debt payable at July 1, 2015 | 1,560,403 |
| Debt Retired | (180,997) |
| Debt Proceeds | |
| Long-term debt payable at June 30, 2016 | <u>1,379,406</u> |
| Interest Paid | <u>44,726</u> |

Long-term debt payable at June 30, 2016 is comprised of the following:

| <u>General Long-term Debt</u> | <u>Interest rate</u> | <u>Final maturity date</u> | <u>Balance end of year</u> |
|-------------------------------|----------------------|----------------------------|----------------------------|
| Road bond | 3% | 2024 | \$ 1,213,563 |
| Fire truck | 2.72% | 2021 | 151,688 |
| Police cruiser | 5.45% | 2017 | 14,155 |
| | | | <u>\$ 1,379,406</u> |

The annual requirement to amortize all long-term debt outstanding as of June 30, 2016 are as follows:

| <u>Year</u> | <u>Bonds and Notes</u> | |
|-------------|------------------------|-------------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2017 | 186,673 | 39,050 |
| 2018 | 192,425 | 33,298 |
| 2019 | 190,697 | 27,365 |
| 2020 | 196,400 | 21,662 |
| 2021 | 202,274 | 15,788 |
| 2022-2024 | 410,937 | 12,832 |
| Total | <u>\$ 1,379,406</u> | <u>\$ 149,995</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, 2016, 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, 2015 | \$ 980,528 |
| Increase (Decrease): | |
| Estimated under actual revenues | 140,318 |
| Appropriations over expenditures | 154,437 |
| Budgeted utilization of fund equity | (286,921) |
| Prior period adjustment | (60,829) |
| Net Increase (Decrease) | <u>(52,995)</u> |
| Balance - June 30, 2016 | <u>\$ 927,533</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, 2016:

| | | |
|------------------------|----|----------------|
| Library | \$ | 3,235 |
| Veterans | | 4,001 |
| Gibson Library Bequest | | 168,758 |
| Recreation | | 15 |
| Total | \$ | <u>176,009</u> |

9. Capital Projects Fund Assigned

| | | |
|------------------------------------|----|----------------|
| Fire Rescue Equipment Reserve | \$ | 90,009 |
| Highway Equipment Reserve | | 6,411 |
| Police Equipment Reserve | | 65 |
| Transfer Station Equipment Reserve | | 5,257 |
| Veterans Memorial Reserve | | 10,143 |
| Cemetery headstone repair | | 10,000 |
| Capital equipment | | 2,310 |
| Streetscape | | 104,366 |
| New capital road paving | | 38,872 |
| Cemetery capital reserve | | 9,400 |
| Paving project | | 115,510 |
| Town office capital reserve | | 200 |
| Totals | \$ | <u>392,543</u> |

10. Interfund Balances

Individual interfund receivable and payable balances at June 30, 2016, were as follows:

| <u>Fund</u> | <u>Receivable</u> | <u>Payable</u> |
|------------------|-------------------|-------------------|
| General Fund | \$ 56,675 | \$ 347,256 |
| Special Revenue | | 45,287 |
| Capital Projects | 392,543 | |
| Trust Fund | | 56,675 |
| Total | \$ <u>449,218</u> | \$ <u>449,218</u> |

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, 2016, are unknown. Therefore, the General Fund contains no provision for, and does not present, estimated claims.

12. Prior Period Adjustment

The Town recorded adjustments to previous years balances for unexplained differences in Cash, Accounts Receivable, and Accounts Payable. These balances were not documented by the Town and the corrections were done to adjust the balances.



TOWN OF CLINTON, MAINE
 Budget Comparison Schedule
 General Fund
 For the year ended June 30, 2016

| | <u>Budgeted Amounts</u> | | | Variance with |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | final budget positive (negative). |
| Revenues: | \$ | \$ | \$ | \$ |
| Taxes | 3,553,579 | 3,553,579 | 3,685,080 | 131,501 |
| Intergovernmental | 347,568 | 347,568 | 369,874 | 22,306 |
| Interest | 1,100 | 1,100 | 4,135 | 3,035 |
| Charges for services | 382,675 | 382,675 | 340,238 | (42,437) |
| Miscellaneous | 24,700 | 24,700 | 50,612 | 25,912 |
| Total revenues | <u>4,309,622</u> | <u>4,309,622</u> | <u>4,449,939</u> | <u>140,317</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 329,893 | 329,893 | 279,718 | 50,175 |
| Public safety | 729,482 | 729,482 | 702,430 | 27,052 |
| Public works | 403,293 | 403,293 | 385,874 | 17,419 |
| Health and sanitation | 393,155 | 393,155 | 305,157 | 87,998 |
| Education | 2,110,821 | 2,110,821 | 2,110,821 | 0 |
| Leisure services | 74,758 | 74,758 | 71,369 | 3,389 |
| Unclassified | 68,864 | 86,338 | 77,593 | 8,745 |
| Debt service | 225,723 | 225,723 | 253,465 | (27,742) |
| County tax | 195,554 | 178,080 | 178,080 | 0 |
| Total expenditures | <u>4,531,543</u> | <u>4,531,543</u> | <u>4,364,507</u> | <u>167,036</u> |
| Excess (deficiency) of revenues over (under) expenditures | (221,921) | (221,921) | 85,432 | 307,353 |
| Other Financing Sources (Uses) | | | | |
| Operating Transfers in (out) | (65,000) | (65,000) | (77,600) | (12,600) |
| Excess of Revenues Over (Under) Expenditures and Other Financing Sources | (286,921) | (286,921) | 7,832 | 294,753 |
| Fund Balance - beginning | 980,529 | 980,529 | 980,529 | 0 |
| Prior Period Adjustment | | | (60,828) | (60,828) |
| Fund Balance Restated | 980,529 | 980,529 | 919,701 | (60,828) |
| Fund Balance - ending | <u>\$ 693,608</u> | <u>\$ 693,608</u> | <u>\$ 927,533</u> | <u>\$ 233,925</u> |

The accompanying notes to the financial statements are an integral part of this statement.
 page 20



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

Town Council
Town of Clinton, Maine
Clinton, Maine

I have audited, in accordance with the auditing 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, 2016, 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 October 31, 2016.

Internal Control over Financial Reporting

In planning and performing my audits, 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, and not to provide an opinion on the internal control over financial reporting. Accordingly, we 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.

October 31, 2016

A handwritten signature in black ink, appearing to be 'Karl H. ...', is written over the date.

2017 Maine Spirit of America Award Recipients



Mandatory Safety Training Day ~ Photo by Katina Hubbard