

TOWN OF CLIFTON

ANNUAL REPORT

2019-2020

FISCAL YEAR FEBRUARY 1, 2019 TO JANUARY 31, 2020

INCORPORATED 1848

## **QUICK REFERENCE**

### **2020**

### **Clifton Town Office Contacts**

Deborah Hodgins : Administrative Assistant  
843-0709 ext 1

Cathy Jordan : Clerk 9-3 Wednesday, Thursday & Friday  
843-0709 ext 2

**Fax #** 843-5171      **Website** Cliftonme.com

### **LOCAL FOOD CUPBOARDS**

Clifton Community Food Bank      207-843-5441      Debra Walsh

CHEFS: Clifton, Holden, Eddington Food Supply  
207-843-7769 Holbrook School

### **BULKY WASTE CLEAN-UP & E-WASTE**

**June 27, 2020**  
**8-4**

### **CURB SIDE PICK-UP**

The schedule for curbside pick-up is every Friday

### **E-Waste**

Electronics End : 173 Robertson Blvd East West Industrial Pk. Brewer 649-8921

### **No Recycling**

<b>TABLE OF CONTENTS</b>	
Fiscal Year February 1, 2019 to January 31, 2020	
Application for Homestead & Veterans Tax Exemption	36-39
Assessor's Report	10
Cemetery Committee Report	14
Cemetery Trust Accounts	15
Clerks Report	11
Clifton Area Snowmobile Report	14
Clifton Community Food Bank & Financials	18-19
Clifton Historical Society	17
Clifton Municipal Officers	1
Clifton School Board Report	13
Clifton Town Office Hours & Holiday Information	3
Code Enforcement / Plumbing Report CEO	10
Eddington-Clifton Civic Center – Comins Hall	20
Fire Department Report 2018	16
Health Officers Report	12
Holbrook Regional Recreation Report & Committee Report	21-25
Meeting Times & Locations	2
Overseer's Report	12
Non-Zero Balances on all Accounts Including Prepayments 2019	26-35
Registrars Report	11
Sample Ballot	40
Selectman's Report	9
State Official Letters to the Citizens	4-8
Tax Collectors Report	41
Treasurers Report	41
Warrant - Blue	42-45
Audit – Fiscal Year 2-1-19 to 1-31-2020	46-67
Back Cover Linda Spencer	

**CLIFTON MUNICIPAL OFFICERS**  
**BOARD OF SELECTMEN/ROAD COMMISSIONERS**

Nancy Hatch	Lee Bryant	William Rand	Robert Dalton	Gerald Folster
2019-2022	2019-2020	2017-2020	2018-2021	2018-2021
			RESIGNED	

**ADMINISTRATIVE ASSISTANT/TAX COLLECTOR**

Deborah Hodgins

**TREASURER, REGISTRAR OF VOTERS**

Deborah Hodgins

**OVERSEER OF THE POOR**

Deborah Hodgins & Nancy Hatch

**TOWN CLERK, DEPUTY TREASURER, & DEPUTY REGISTRAR**

Cathy Jordan

**ELECTION CLERKS & BALLOT COUNTERS**

Julie Clewley	Doris Lovely	Beverly Beauchamp	Bonny Freeman	Debra Walsh
Dennis Harvey	Jeanne Harvey	Sally Clark	Jan Logan	Robert Merritt
Selina Lufkin	Rosemary Russell	Virginia McDonald	Linda Hedman	

**CODE ENFORCEMENT OFFICER/LOCAL PLUMBING INSPECTOR**

Richard Leavitt 949-6775

**ASSESSORS' AGENT**

Mark Gibson 745-3044

**ANIMAL CONTROL OFFICER**

Ann Greenlaw  
Bangor Humane Society

**HEALTH OFFICER**

Kathryn Johnson

**PLANNING BOARD**

D. Eric Johns	Julie LaVertue	Bruce Jellison	Dave Cogdell	Vern Campbell
resigned	2018-2021	2019-2022	2019-2022	2017-2020

**APPEALS BOARD**

Jesse Genardini	Vaughn Pelkey	Jamie Rennebu
2018-2021	2019-2022	2019-2022

**CEMETERY COMMITTEE**

Jan Logan	Dola Hinckley	Nancy Hatch
2019-2022	2019-2022	2020-2023

**SEXTON**

Josh Greer

**SUPERINTENDENT OF SAD #63**

Susan Smith 843-7851 ext 205

**SAD #63 SCHOOL BOARD**

Linda Graban

**FIRE CHIEF & FIRE WARDEN**

Jim Ellis

**EDDINGTON FIRE DEPARTMENT**

Jim Ellis

## **MEETING TIME AND LOCATIONS**

### **SELECTMEN'S MEETINGS**

Held at the Town Office on the 3<sup>rd</sup> Wednesday of each month @ 6:00PM  
Unless  
Otherwise stated by notice or by posting.

### **PLANNING BOARD MEETINGS**

Held on the 1<sup>st</sup> Wednesday of each month @ 6:00 pm

### **APPEALS BOARD**

Held whenever necessary

### **TOWN MEETINGS**

**Annual Town Meeting will be held on the 3rd Saturday in March**

All Town meetings will be held at the Clifton Town Office in the Library  
Located at  
135 Airline Rd  
Clifton, Maine 04428

## **CLIFTON TOWN OFFICE** **HOURS & ADDRESS**

135 Airline Rd Clifton, Maine 04428  
Office 207-843-0709 Fax 207-843-5171  
[townclifton@gmail.com](mailto:townclifton@gmail.com) Web site: [cliftonme.com](http://cliftonme.com)

### **OFFICE HOURS**

Closed Monday's

9:00 am to 4:00pm  
Tuesday, Thursday, and Friday

Wednesday  
10:00 am to 6:00 pm

### **CODE ENFORCEMENT OFFICER / LOCAL PLUMBING INSPECTOR**

**Rick Leavitt**

**In the Office on**

**1<sup>st</sup>, 2<sup>nd</sup> & 4th Wednesday 2:00 pm- 4:00 pm**

**3<sup>rd</sup> Wednesday 4:00 pm – 6:00 pm**

**Please call ahead of time to let him know you are planning on coming in**

### **ASSESSOR**

**Mark Gibson**

Last Monday of each month 10:00 am to 4:00 pm

### **OFFICE CLOSED : 2020 – 2021 HOLIDAY SCHEDULES**

Independence Day	<i>Friday, July 3, 2020</i>
Veteran's Day	<i>Wednesday, November 11, 2020</i>
Thanksgiving Day	<i>Thursday November 26, 2020</i>
Thanksgiving – Friday	<i>Friday, November 27, 2020</i>
Christmas Eve Day	<i>Thursday, December 24, 2020</i>
Christmas Day	<i>Friday, December 25, 2020</i>
New Year's Day	<i>Wednesday, January 1, 2021</i>

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>

## United States Senate

WASHINGTON, DC 20510

January 1, 2020

COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear friends,

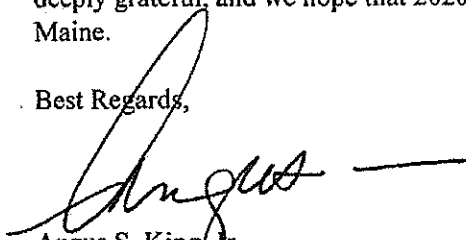
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King, Jr.  
United States Senator

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-8292

BANGOR  
202 Harlow Street, Suite 20350  
Bangor, ME 04401  
(207) 945-8000

BIDDEFORD  
227 Main Street  
Biddeford, ME 04005  
(207) 352-5216

PRESQUE ISLE  
169 Academy Street, Suite A  
Presque Isle, ME 04769  
(207) 764-5124

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1504  
(202) 224-2673  
(202) 224-2693 (FAX)

## United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:  
SPECIAL COMMITTEE  
ON AGING  
CHAIRMAN  
APPROPRIATIONS  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the "Military Widow's Tax," an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people's health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine's Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation's premiere biomedical research institution, including significant boosts for Alzheimer's disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator





Janet T. Mills  
GOVERNOR

STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0001

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next three years, I will continue to do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

During my first year in office, I directed the implementation of the voter-approved Medicaid expansion, allowing over 40,000 Maine people to gain health care coverage. We added state-guaranteed protections for people with pre-existing conditions, passed a prescription drug reform package, and restored the Maine Drugs for the Elderly and Disabled program, covering an additional 1,800 seniors. And we continue to work on strategies to bring down the cost of health care for small businesses and others. I also signed an Executive Order directing my Administration to develop effective opioid prevention efforts in schools, make Narcan more available, increase medication assisted treatment, train recovery coaches, and expand drug courts.

Protecting Maine's environment and tackling climate change are key priorities of my Administration. I am committed to increasing Maine's Renewable Portfolio Standard to 80 percent by 2030; improving our modes of transportation; weatherizing homes and businesses; and reaching 100 percent renewable energy by 2050. By embracing the green technology of the future, we will reduce the impacts of climate change, create good-paying jobs, preserve clean air and water, and protect our state's farming, fishing, and forestry industries.

The biennial budget provided more revenue sharing, more homestead reimbursements, and more disaster assistance for towns – which all together will result in relief for property taxpayers. It invested \$115 million in education and school renovations, and we are working toward Pre-K for every 4-year-old, increasing post-high school options that result in a valued credential, and making sure that every able adult is working. Further, I, along with government agencies, small business owners, entrepreneurs, economists, and hard-working Mainers, developed a statewide economic development plan, the first in nearly 25 years. We will diversify our economy, empower innovators, and attract young, talented people to live, work, and raise their families here in Maine.

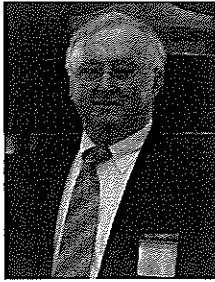
It is time for new, dynamic ideas that will change Maine for the better. I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, healthy people, and prosperous communities.

Thank you,

Janet T. Mills  
Governor



PRINTED ON RECYCLED PAPER



**Peter  
A. Lyford**

197 Jarvis Gore Drive  
Eddington, ME 04428  
Residence: (207) 843-7759  
[Peter.Lyford@legislature.maine.gov](mailto:Peter.Lyford@legislature.maine.gov)

January 2020

Dear Friends & Neighbors:

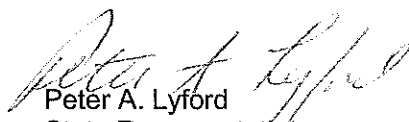
The Second Regular Session of the 129<sup>th</sup> Legislature began on Wednesday, January 8. Along with the 260 carryover bills and papers from the First Regular Session, there are more than 400 new pieces of legislation to be deliberated over the coming months. My colleagues and I will need to be efficient and sensible in order to complete our obligations by the statutory adjournment date of April 15.

Also in April, I am happy to report that Maine's homestead property tax exemption will increase by \$5,000, allowing residents to reduce up to \$25,000 from the value of their home for property tax purposes without adverse impact on local municipalities. In the event you have not already applied for the exemption, the application process is quick and easy. Associated paperwork, as well as other related details, can be found online at <https://www.maine.gov/revenue/forms/property/apps/homesteadapp.pdf>.

The budget passed by lawmakers last year, which set in motion the previously-mentioned tax relief, may be supplemented due to revised economic forecasts. An additional \$116.9 million in revenue, with potentially more to come, has left my colleagues and I even more determined to meet pressing needs, including our roads, nursing homes, direct care workers, and people with disabilities on waitlists. With the budget already 11% higher than the previous one, it is imperative that restraint be exercised by not instituting more programs that could potentially create future fiscal strain.

Thank you for the honor and privilege of being your voice at the capitol. If you have an interest in receiving my regular e-newsletter, please send me your e-mail address.

Best regards,

  
Peter A. Lyford  
State Representative



**Senator Kimberley C. Rosen**

3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1505

*Kimberley.Rosen@legislature.maine.gov*

**Criminal Justice & Public Safety Committee**  
Ranking Member

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving you in the Maine Senate. I am honored that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

I am pleased to serve on the Criminal Justice and Public Safety Committee for the 129th Legislature. My prior experience has prepared me well for topics that come before the committee, including criminal law and criminal procedure, the Department of Public Safety, law enforcement, victims' rights, fire safety and arson, and firearms. I thoroughly enjoy listening to all viewpoints and closely examining critical legislation as I believe we have a responsibility to safeguard the best interests of all Maine citizens...

Again, thank you for electing me to serve you in the State Senate. The 129<sup>th</sup> Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or *Kimberley.Rosen@legislature.maine.gov* if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Kimberley C. Rosen  
State Senator

## SELECT BOARD REPORT

The past year has gone by extremely fast. We, as a Board work for the Town as your Elected Officials, many times making hard decisions and we solicit your support by attending meetings or volunteering your time to serve or help in any way that you can.

In March 2019, Nancy Hatch was reelected for a third term on the Board. In our October meeting, Board Member Bob Dalton sold his home and moved so we have been a four member board for the last few months. The March Town meeting will hopefully bring us two members for three years and one member for one year to fill the remainder of Bob's time.

Keeping our Town running smoothly is to the credit of our Town employees, committee members and contractors. Our office is well taken care of daily by Administrative Assistant, Deb Hodgins and Town Clerk, Cathy Jordan. A hug thank you goes out to these gals who work s diligently for the Town. Their dedication and concerns are greatly appreciated, thank you both. A huge thank you to Rick Leavitt, our Code Enforcement Agent, Mark Gibson, our Town Assessor, Linda Graban, our School Board Representative and the Planning board members as well. We appreciate your dedication to this Town. The dedication of these people is greatly appreciated as they work together and make decisions concerning the betterment and future of our Town.

This year the Select Board has worked with IF&W as well as a couple of waterfront property owners on Chemo Pond in hopes of securing a Public Boat Launch. IF&W is totally onboard to do the permitting and work needed to make this happen, unfortunately we haven't been able to acquire property yet.

We are still hopeful that we can find adequate frontage to make that project happen. TIF moneys are available for this project. Other TIF projects are being looked at as well. We are looking at ways to get our Recreational Trail System organized. The TIF agreement gives us a great advantage to make well maintained and documented trails throughout the Town the trail project should include many different uses including hiking, bicycling, snowshoeing, cross country skiing, snowmobile, and possibly others as well. There are some Economic possibilities being looked at as well.

Town management and financing is an ever changing fact. We as a Board work for you as elected Officials to make those hard decisions. We ask you, the Citizens of Clifton to give your support by attending meetings and volunteering to serve or help in any way possible.

Respectfully Submitted,

Nancy Hatch, Chair

Gerald Folster

Bill Rand, Vice Chair

Lee Bryant

## **ASSESSOR'S REPORT**

### **Year End Report 2019**

The 2019-2020 tax year proceeds with nothing unusual to report. There is no evidence that adjustments are necessary to land and building assessments. Future modifications will be made whenever required. Currently, Clifton assessing meets Maine Revenue Service guidelines for average ratio and assessment quality.

The town's assessing records are in good order. I am available not only during regular hours at the town office but by telephone at other times where I receive calls from taxpayers and non-residents seeking information. I enjoy working for Clifton and appreciate the business of people of this community. It is a pleasure to act as your assessor's agent.

Mark J Gibson   Assessors' Agent

## **CODE ENFORCEMENT OFFICER / LOCAL PLUMBING INSPECTOR**

### **Year End Reports**

#### **Building Permits 2019**

Accessory	6
New Construction	4
Operational	1

#### **Plumbing Permits 2019**

Plumbing	5
----------	---

## 2019 CLERKS REPORT

I would like to take this time to thank the Board of Selectman, the Planning Board and the Appeals Board for all their time and dedication that they put into our Town.

We are always trying to get information out to the townspeople. We have several ways of doing that. There is our **website [www.cliftonme.com](http://www.cliftonme.com), weekly newsletter and facebook**. Deb keeps the website updated with current information. If you would like to be added to receive the newsletter just let us know your email and you will be added.

Remember we do have a "Sand Pile" in the Town Office parking lot for residents of Clifton who need sand for their walkways. All that we ask is that you only take 2 buckets of sand per storm. By doing this there will be enough sand for everyone.

Also remember the State of Maine has the "**Moses**" system on line so you can get your hunting and fishing license's or register your ATV, or snowmobile right online. Just go to [www.mefishwildlife.com](http://www.mefishwildlife.com). Boats still have to be done at the Town Office because there is excise monies involved.

Finally I would like to thank Debbie Hodgins for her dedication to the town and for all her knowledge she shares with me everyday!

### 2019 Vital Statistics

<b>Marriages</b>	5	<b>Dogs Registered</b>	197
<b>Births</b>	8		
<b>Deaths</b>	8		

#### Registrations

Cars & Motorcycles	4901	Boats	128
Snowmobiles	46	ATV	79

**Licenses** Fishing, Hunting and Trapping 148

Respectively Submitted Cathy Jordan, Clerk

### REGISTRAR OF VOTERS

**Clifton has a total of 809 registered voters**

Democrats	176	Republicans	267
Unenrolled	335		

**Thank you again to the election and ballot clerks for their dedicated work during and after the elections!!**

Respectfully Submitted Cathy Jordan, Deputy Registrar

## **APPEALS BOARD 2019 - January 2020**

The fiscal year of 2019 was without any actions, as no appeals were filed. The board meets whenever necessary to review an appeal of actions either by the Clifton Planning Board or the Code Enforcement Officer. This would be when an applicant or someone is not satisfied with the decision that was made by the Planning Board and/or Code Enforcement Officer concerning a Building and/or Plumbing application.

We still have 2 positions on the Appeals Board and 1 Alternate available for anyone that would be interested.

**Town members interested in serving on the Appeals Board are urged to contact the Town Office or members of the Clifton Select Board.**

## **HEALTH OFFICER REPORT 2019 – January 2020**

We are happy to report that there have not been any Health issues in Clifton for the year of 2019.

We are now pending an appointment of a new Health Officer for Clifton. Any questions you may have should be submitted to the Town Office, during regular business hours @ 843-0709.

## **OVERSEER'S OF THE POOR 2019 – January 2020**

The Town of Clifton administers a program for General Assistance that is available to persons who are eligible receive assistance in accordance with standards of eligibility under Title 232,M.R.S.A., §4301 et al. The guidelines are strict and require documentation of all information that is requested.

During the past year, the Town has reviewed 3 cases. The total expenditure for the year was \$344.26.

Deborah Hodgins, GA Administrator  
Nancy Hatch, Chairman, General Assistance



## Regional School Unit 63

*RSU 63 engages all students in high quality academic and co-curricular programs in a safe and supportive learning environment so they may succeed in school and reach their fullest potential in life.*

To the Citizen of the Town of Clifton

The Town of Clifton is unique where the education of our children are concerned. We do not have a school building in Clifton. We belong to the Regional School Unit (RSU) 63, which comprises the towns of Clifton, Eddington and Holden. There are 8 Board Members for RSU 63. 4 from Holden, 3 from Eddington and 1 from Clifton.

There are three separate school buildings for the combined students residing in Clifton, Eddington and Holden. Eddington School is grades Pre-K – Grade 1, Holden School has Grades 2 – 4 and Holbrook School, located in Holden has grades 5 – 8. The number of student from Clifton in grades Pre-K – 8, is 64 and in high school there are 41 students, for a total of **105 students from Clifton**.

The timing of the Town of Clifton's Annual Meeting and the SAD School Budget Process makes it hard to be able to inform the citizens of Clifton any exact figures. The Superintendent always attends one of the Selectmen's Meetings, usually in the fall to discuss the upcoming Budget and give the Selectmen a sense of what the upcoming Budget may look like. There is an annual vote for the RSU Budget at Holbrook School, in May and a referendum vote June 9, 2020, for the citizens to vote on the school budget for the upcoming 2020/2021 school year.

Again this year as every year, the key to a successful community is communication and I will make every effort to make sure it continues between the citizens of Clifton and the school district our children attend. The decisions being made about our schools are very important to our town, our children and the families that live here, educationally and financially.

The Select Board and the School District are two separate entities with separate goals, however a well-informed community works best. It is my hope that as we all continue our work as community members, we continue to work respectfully and cooperatively with each other to make this a town and school community we can be proud to live in, work in and raise our children in.

If you have any questions or comments and cannot attend our Select Board or School Board meeting please feel free to call me. I can be reached at 843-6845 or email at [lgraban@rsu63.org](mailto:lgraban@rsu63.org) The RSU 63 Superintendent can be reached at 843-7851.

Respectfully submitted,  
Linda Graban

Upcoming School Board Meetings:

Monday April 27, 2020 at 6:30pm

Monday May 11, 2020 at 6:30pm



## CEMETERY COMMITTEE REPORT

The Cemeteries in Clifton are well maintained by our contracted mowers and members of the Cemetery Committee. Our mowers do a great job and we extend many thanks to them for the work that they do for us. Further improvements and maintenance to our cemeteries are ongoing. Maplewood Cemetery is in need of tree trimming and possible removals as well. Some of that work is planned for this year.

New burial lots are available in Maplewood Cemetery's new addition and a few lots are being marked out in Mt Pleasant Cemetery as well. All lots are purchased through the Town Office.

Flags are placed on all veterans lots each spring just before Memorial Day. Please notify the Town Office if you notice a veteran's lot without a flag. It is our intention to have all of our veterans recognized.

Cemetery Rules prohibit bicycles, motorcycles, snowmobiles, and ATV's in the cemeteries. The planting of trees and vines are prohibited as are glass containers. Cemeteries are open to the public during daylight hours and are closed seasonally after Christmas. Anything that is left on the lots will be disposed of during spring cleanup. Please feel free to call a Committee Member with any problem or concern that you have. Phone numbers are available at the Town Office.

Committee members are, Nancy Hatch, Dola Hinckley, Jan Logan, Denise Pond

Respectfully Submitted,  
Nancy Hatch, Chair

## CLIFTON AREA SNOWMOBILE CLUB

The Clifton Area Snowmobile Club has been very active again this year. Our trail system is in good shape. As of February first there have been small amounts of snow, but enough to groom at least once. Hopefully more will come for February and March riding and before you get this report. We are always looking for new members willing to help with keeping the trails and equipment in good shape as well as help grooming trails.

Many thanks go out to our members who work hours to make it possible for snowmobilers to travel from our town to most anywhere they want to go. The interconnecting trail system that we have access to goes all over the state and beyond.

Our Club Meetings are held at 55 Bradbury Brook Road on the first Tuesday of the month from September thru April at 5:30 PM. Anyone interested in being a member, attending a meeting or volunteering in any way should drop by on Club night to enjoy homemade goodies and drinks, share some social time and sign up to help. You can contact us at 843-7270.

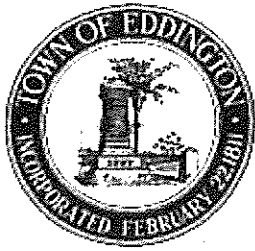
**THE TRAILS ARE ONLY AS GOOD AS THE AVAILABILITY OF WORKERS SRE AND TIME THE CAN PROVIDE. IF YOU LOVE TO RIDE, HELP TAKE RESONSIBILITY OF THE TRAILS YOU USE AND DON'T LEAVE IT ENTIRELY TO SOMEONE ELSE. WE LOVE SEEING PEOPLE USE OUR TRAILS AND HOPE THAT YOU WILL JOIN US.**

Thank you,  
Nancy Hatch – Club President

Town of Clifton: Sub-accounting  
Interest Allocation For Period Ending: January 31, 2020  
Date Prepared: February 3, 2020

	Beginning Balance	Deposits	Withdrawals	Account Balance	Interest Earned	Ending Account Balance
Interest Rate					0.15%	
Interest Posted					\$1.81	
Project/Fund Name						
Bates, Brian	\$100.70	\$0.00	\$0.00	\$100.70	0.01	\$100.71
Bates, Heirs	\$100.70	\$0.00	\$0.00	\$100.70	0.01	\$100.71
Beauchamp, Edward & Beverly	\$100.70	\$0.00	\$0.00	\$100.70	0.01	\$100.71
Beauchamp, Edith	\$100.70	\$0.00	\$0.00	\$100.70	0.01	\$100.71
Bradford, Robert & Sharor	\$100.60	\$0.00	\$0.00	\$100.60	0.01	\$100.61
Bragg, Almariner	\$164.10	\$0.00	\$0.00	\$164.10	0.02	\$164.12
Bragg, Alonzc	\$835.57	\$0.00	\$0.00	\$835.57	0.11	\$835.68
Brown, C & E	\$772.41	\$0.00	\$0.00	\$772.41	0.10	\$772.51
Brown, Lousie E	\$204.13	\$0.00	\$0.00	\$204.13	0.03	\$204.16
Burckhof, Wm & Mary	\$757.06	\$0.00	\$0.00	\$757.06	0.10	\$757.16
Gray, Carl	\$104.16	\$0.00	\$0.00	\$104.16	0.01	\$104.17
Kyvik, Chick, Carry & Neis	\$250.82	\$0.00	\$0.00	\$250.82	0.03	\$250.85
Clewley, DP	\$199.34	\$0.00	\$0.00	\$199.34	0.03	\$199.37
DeBeck, Emery & Gertrude	\$174.56	\$0.00	\$0.00	\$174.56	0.02	\$174.58
Dunhar, Walter & Harriel	\$390.45	\$0.00	\$0.00	\$390.45	0.05	\$390.50
Fern, Newell T	\$159.84	\$0.00	\$0.00	\$159.84	0.02	\$159.86
Grant, Wareen	\$431.93	\$0.00	\$0.00	\$431.93	0.05	\$431.98
Gray, Judson	\$296.59	\$0.00	\$0.00	\$296.59	0.04	\$296.63
Hall, George	\$226.74	\$0.00	\$0.00	\$226.74	0.03	\$226.77
Hanson, Dean	\$100.61	\$0.00	\$0.00	\$100.61	0.01	\$100.62
Huckins, Fred A & Evelyn	\$399.31	\$0.00	\$0.00	\$399.31	0.05	\$399.36
Humphrey, Sadie	\$356.36	\$0.00	\$0.00	\$356.36	0.05	\$356.41
Jellison, Ralph & Judith	\$76.42	\$0.00	\$0.00	\$76.42	0.01	\$76.43
Jordan, EA	\$484.90	\$0.00	\$0.00	\$484.90	0.06	\$484.96
Lancaster, Donna (additional lot	\$100.62	\$0.00	\$0.00	\$100.62	0.01	\$100.63
Lancaster, Donna	\$100.70	\$0.00	\$0.00	\$100.70	0.01	\$100.71
Lee, William	\$100.70	\$0.00	\$0.00	\$100.70	0.01	\$100.71
McDonald, Kevin & Sandra	\$203.80	\$0.00	\$0.00	\$203.80	0.03	\$203.83
McLaughlin, Benjamin F	\$191.19	\$0.00	\$0.00	\$191.19	0.02	\$191.21
McLaughlin, Frank & Lettie	\$224.72	\$0.00	\$0.00	\$224.72	0.03	\$224.75
McLaughlin, George & Annie	\$224.72	\$0.00	\$0.00	\$224.72	0.03	\$224.75
McLaughlin, George & Preiscilla	\$144.80	\$0.00	\$0.00	\$144.80	0.02	\$144.82
McLaughlin, Neal & Frances	\$223.52	\$0.00	\$0.00	\$223.52	0.03	\$223.55
McLaughlin, Neal W	\$240.09	\$0.00	\$0.00	\$240.09	0.03	\$240.12
Moulton, Jesse H	\$356.06	\$0.00	\$0.00	\$356.06	0.05	\$356.11
Nickerson, Charles & Mildred	\$422.89	\$0.00	\$0.00	\$422.89	0.05	\$422.94
Nickerson, Herber	\$1,045.52	\$0.00	\$0.00	\$1,045.52	0.13	\$1,045.65
Parks, Thomas A	\$436.37	\$0.00	\$0.00	\$436.37	0.06	\$436.43
Penny, Jordan	\$699.29	\$0.00	\$0.00	\$699.29	0.09	\$699.38
Penny, Benjamin & Meribah	\$304.91	\$0.00	\$0.00	\$304.91	0.04	\$304.95
Penny, Chick & Debeck	\$535.26	\$0.00	\$0.00	\$535.26	0.07	\$535.33
Penny, Frank B	\$302.65	\$0.00	\$0.00	\$302.65	0.04	\$302.69
Pond, Denise	\$100.59	\$0.00	\$0.00	\$100.59	0.01	\$100.60
Rooks, George	\$441.56	\$0.00	\$0.00	\$441.56	0.06	\$441.62
Rooks, Rufus	\$91.27	\$0.00	\$0.00	\$91.27	0.01	\$91.28
Row, Albione & Christine	\$339.83	\$0.00	\$0.00	\$339.83	0.04	\$339.87
Sabin, John	\$91.00	\$0.00	\$0.00	\$91.00	0.01	\$91.01
Whitten, Ellery & Kathleer	\$142.14	\$0.00	\$0.00	\$142.14	0.02	\$142.16
Williams, Joshua & Martha	\$361.23	\$0.00	\$0.00	\$361.23	0.04	\$361.27
Total	\$14,314.13	\$0.00	\$0.00	\$14,314.13	\$1.81	\$14,315.94

In an effort to streamline the transaction process, please send all ICS transaction requests to [SubAccounting@MachiasSavings.com](mailto:SubAccounting@MachiasSavings.com)



# ***Town of Eddington***

906 Main Road Eddington, Maine 04428

## **2019 Fire Department Report**

During 2019 the Eddington Fire Department responded to a total of 429 calls for service. 87 of these calls for assistance were in the Town of Clifton. 245 calls were within the Town of Eddington and 97 calls were to assist neighboring communities. Requests for emergency medical services remain our most frequently requested service accounting for more than 70% of our incident volume.

Fortunately there were no major fires in Clifton in 2019. Although we responded to several motor vehicle crashes and 2 ATV crashes in 2019, none resulted in serious injuries or fatalities. The opioid epidemic continues to have a significant impact in our communities and we did respond to several opioid overdoses in both Clifton and Eddington in 2019.

As always I would like to thank the citizens of Clifton, the Board of Selectmen and Town staff for their continued support. I also would like to extend a special thank you to the members of the Eddington Fire Department for their support, dedication and professionalism during the past year. The quality of fire protection and the delivery of emergency medical services in Clifton and Eddington is directly related to community support and the commitment of our members.

**During 2019 the Eddington Fire Department responded to the following calls for assistance in Clifton:**

Emergency Medical Services	65
Motor Vehicle Crash	8
Fire/Smoke/Odor Investigation	3
Utility Lines Down	3
ATV Crash	2
Structure Fire	1
Debris Fire	1
Unattended Open Burning	1
Flooded Basement	1
Flooded Roadway	1
Service Call	1
Total	87

Respectfully Submitted  
James L. Ellis  
Fire Chief

The Clifton Historical Society was formed in 2004 for the purpose of preserving and promoting the history of Clifton and the surrounding towns. The Historical Society supports two buildings as its museum. Those buildings are the Harold Allan Schoolhouse and "Cliffwood Hall", which was built in 1890 by the "Band of Willing Workers" for support of community and social events in Clifton. Both buildings are on the National Register of Historic Places.

This year the Society hosted four major events. In June, the Clifton Historical Society and Eddington Historical Society toured the Peavey Manufacturing Company in Eddington. Owner Rodney Buzwell, and his family very graciously toured over 40 guests through the mill, offered refreshments, and gave a very interesting history of the company, which was the original manufacturer of the "Peavey" cantdog. Joseph Peavey's 1858 invention was an improvement over previous designs, and was instrumental in the logging industry.

About 35 people each attended the July and August Open House events. July focused on the schools in Clifton with many former students in attendance; many pictures of teachers and students were featured, as well as exhibits in the schoolhouse. Permanent exhibits in the Hall were on display, as well.

They included the old-fashioned kitchen, rope bed, baby carriages and cradles, children's toys, farm and household tools, the horse-drawn hearse, original furniture from the Clifton Baptist Church, and an exhibit from R.L. Williams lumber mill.

In August, Brian Swartz, author, Civil War writer, and 27-year veteran of the Bangor Daily News, gave a very interesting presentation about his first volume of a set, "Maine at War", featuring Maine citizens involved in different aspects of the Civil War.

The Clifton Historical Society was host on Veteran's Day, November 11, 2019, to a "Last Veteran" ceremony performed by the Sons of the Union Veterans of the Civil War at the gravesite of Melvin SylvesterJellison (1846-1947) in Maplewood Cemetery. The ceremony was in honor of Mr. Jellison being the last surviving veteran of the Civil War in Penobscot County; he was also the second to last surviving veteran in Maine. Sixty-three people attended the ceremony and over 80 were in attendance at the reception held afterwards at the Clifton Town Hall meeting room. The Sons presented descendants' certificates to four great-grandchildren and 12 great, great-grandchildren of Melvin Jellison. Among those present were many other relatives, Clifton residents, and at least two people who were old enough to have had conversations with Mr. Jellison in his old age.

Family members spoke at the graveside ceremony and at the reception. The event was filmed, and family relics and pictures were on display, including Melvin Jellison's Civil War rifle. A family tree is posted on the bulletin board in the Town Office meeting room, as well as pertinent information about Mr. Jellison's life. That exhibit will remain over the winter. The Society is also grateful to the Select board and office managers for making the room available, and assisting with the set-up, and also to all those who made and served refreshments at the reception.

The Clifton Historical Society is fund-raising for the "Repair and Painting Project" for work to be done on "Cliffwood Hall". It has been over 20 years since it was painted; it needs repair work on wood over some of the windows, the front door, and other areas. It needs to be scraped, primed, and painted. Estimates for this work to be done are \$25,000-\$30,000. The "20th Anniversary Repair Fund" has about \$12,000. The Clifton Historical Society is applying for grants and loans. Matching funds are needed from members, friends, businesses and community supporters.

The Clifton Historical Society is grateful for excellent donation response from membership, from visitors to the Open House events, and others who have made donations this year. The Society is also grateful to the Town of Clifton for its regular financial and organizational support, and respectfully requests an appropriation of \$800, the same amount which was gratefully accepted by the Clifton Historical Society in 2019, to assist with the regular operational expenses for 2020.

Respectfully submitted,  
Judy Bragg, Treasurer,  
Clifton Historical Society  
December 20, 2019

**Clifton Community Food Bank  
Financial Statement  
Jan. 1 to Dec. 31, 2019**

Cash flow through the Pantry's checkbook is summarized next.

**Clifton Community Food Bank Checkbook Cash Flow  
Jan. 1 to Dec. 31, 2019**

<b>INCOME</b>	<b>AMOUNT</b>	<b>EXPENSES</b>	<b>AMOUNT</b>	<b>BALANCE</b>
Balance brought forward				\$6,484.80
Weekly Donations	\$1,475.24	Good Shepherd (groc)	-\$5,207.17	
Bottle Drive	\$134.25	Local groceries 2holiday	-\$239.53	
E. Eddington Community Ch.	\$2,840.00	Gift cards -3 holidays	-\$1,350.00	
Town of Eddington	\$2,750.00	Fuel Assistance	-\$496.87	
Town of Clifton	\$2,500.00	Rugs for 6 months	-\$499.61	
Town of Osborn	\$250.00	Electricity pd to CUBC	-\$600.00	
Bags 4 my Cause	\$533.50	Miscellaneous	-\$130.71	
Me Savings FCU	\$831.00	Community Lunch exp.	-\$293.31	
Private donation	\$100.00	Generator		
Community Lunch Donations	\$830.75			
 Total Deposits	 \$12,244.74	 Total Expenses	 -\$8,817.20	 \$9,912.34

The food bank was blessed with unexpected donations from Hannaford (Bags 4 My Cause) and Me Savings FCU this year.

As in past years the Community Lunch donations exceeded lunch expenses and thus support the pantry.

Walmart or Hannaford Gift Cards (\$15) were distributed for Easter, Thanksgiving, and Christmas. Currently 21 cards are available for emergency situations.

Heating assistance was provided to three food pantry clients (Osborn, Amherst, Holden).

For client safety the pantry pays half of the rug service fees incurred by the Church.

Electricity compensation to the Church to run the 3 freezers and 2 coolers at the rate of \$50/month.

Respectfully submitted,  
Ruth Perry, CCFB Treasurer 18 Jan 2020

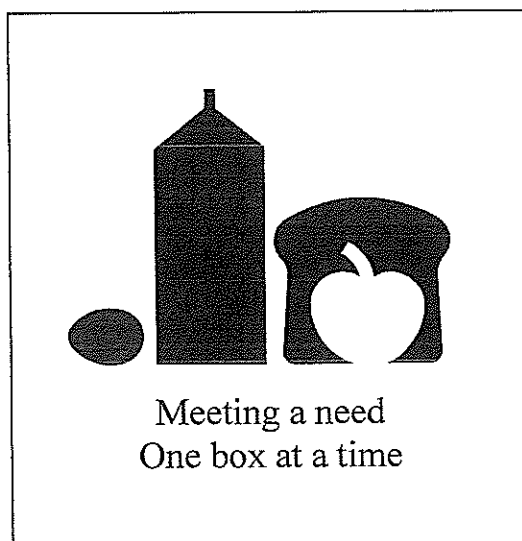
## CLIFTON COMMUNITY FOOD BANK

### Summary for 2019

We have been able to complete the following items this year:

- 1) The Good Shepherd Renewal was signed and sent back.
- 2) We have updated the computer system for ordering and email confirmation.
- 3) We receive TEFAP (USDA) half orders every month.
- 4) We are in the process of updating patron's info to keep the food cupboard accountable as well as the patrons, by checking addresses and household numbers of adults and children.
- 5) We are working with John Rorke of Good Shepherd on January 22 on a program: **Service Insights Initiative**, to bring the food cupboard record keeping current and more accurate.
- 6) Over this year we have served 395 households and 1125 individuals, in those households. The most patrons were seen in 2019 were from January to March and in November. The numbers decrease slightly over the summer to average 32 households

**The Clifton Community Food Bank is open:**



### *Clifton Community Food Bank*

**207-949-3238**

Open twice a month

**1<sup>st</sup> Monday** of each month, **10 to 11 a.m.**

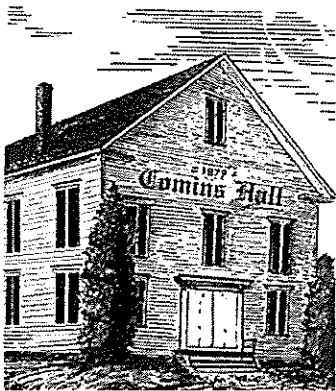
**3<sup>rd</sup> Monday** of each month, **5 to 6 p.m.**

Each distribution day, we give out pre-packed boxes, plus families are able to select from other food supplies.

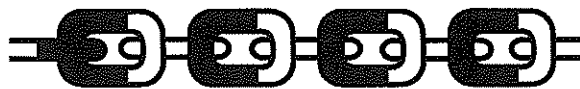
Food emergency: Either call/text the Pantry phone # above or visit the Clifton Town Office for a box of dry

goods.

Located in the Fellowship hall of Clifton United Baptist Church, 742 Airline Rd., Clifton, Maine



1387 Main Road (Rt. 9) P.O Box 306  
East Eddington, ME 04428



Eddington – Clifton Civic Center

The chain to denote strength from unity — the darkened portions of the chain spell out ECCC

March 7, 2020

To the Town of Clifton Board of Selectmen:

The Board of Directors of the Eddington-Clifton Civic Center is grateful for the support that the Town of Clifton has shown to the Hall for over forty years. Your support is vitally important. We once again ask for your support as you vote regarding your town budget for 2020. The Board of the ECCC respectfully requests a donation of \$1,000 from the Town of Clifton. This contribution will aid us, as in years past, to meet our annual operating budget and additionally help us as we raise money to continue the work needed to realize our goal of making the Eddington Clifton Civic Center (Comins Hall) open year round by becoming more energy efficient and maintaining this 141 year old grand meeting place of our communities.

Spring and summer of 2019 saw a busy time of completing needed repairs to the Hall, funded by two grants and extra fundraising projects. By fall, the original clapboards had been repaired, scraped and painted, the 140 year old chimneys rebuilt, and the 30 year old roof shingles removed and replaced. How wonderful to have a sparkling white building and no threats of water damage! Additionally, in response to our fundraising mailing we were gifted a lightly used handicap ramp by a resident of Eddington. We were able to adapt it to replace our worn out rear exit ramp with minimal cost. What a great gift!

This year we will be working on obtaining funds for our next structural project: replacing the rear ring beam of the original structure. (A need discovered when the foundation blocks were reset in 2018).

In 2019 the Board raised funds through multiple Pie and Bean Hole Bean sales, our popular Summer Supper Series, a 2<sup>nd</sup> wonderful Ice Cream Social (thank you Parks Pond for hosting), October Variety show, our bottle shed, and event rentals. In spring 2019 we sent out letters for a major membership/donation drive in celebration of the 140<sup>th</sup> birthday of Comins Hall and to finish funding the above projects. We are grateful for the response to the drive. We succeeded in covering all cost gaps in our projects. To finish out the year we took on a new fundraiser – selling wreaths. A great project to be continued this year.

As mandated in our mission statement, the ECCC serves Clifton by managing Comins Hall in order to enhance the cultural, social, educational, and recreational opportunities in the community at large. The dedication of past and present Boards, the commitment of countless volunteer hours, membership donations from both towns' citizens, and contributions from both the Towns of Clifton and Eddington have facilitated the necessary upkeep needed to provide our towns with a welcoming community space.

What is happening at the Hall? Regular users include Grange #301 since 1889, the Airline ATV Club, the Hopkins Pond Association, the Chemo Pond Association and the Chemo Pond Road Association. The Eddington Historical Society held a traditional Bean Supper Fundraiser. Additionally the Hall was the venue for baby showers, anniversary & birthday parties, family reunions, memorial receptions, and wonderful weddings. Remember, the Hall is available at no charge to community groups and at extremely affordable rates for private events.

We hope that you agree that the ECCC is a special shared resource and worthy of your contribution toward our ongoing restoration and preservation work.

Sincerely,

Eddington-Clifton Civic Center Board of Directors

Susan A. Dunham Shane – President

Sue@cominshall.org



# HOLBROOK RECREATION

## HOLBROOK RECREATION COMMITTEE REPORT

MARCH 20202

The Holbrook Recreation Committee is committed to enabling the children and adults in our communities to engage in sports and activities. We have continued to support the programs previously offered while also supporting growth of new programs.

Our committee members met for meetings on a regular basis and we have also met additionally to ensure that all decisions are made in a process that reflects the best opportunities for our community members and their families.

Our Director, Tom Smith, continued overseeing both our winter and summer programs with much assistance and many volunteer parents at each event. We have also had Jaime Pangburn and Carson Kelley continue in their rolls as directors of our Ski & Snowboard Club.

Farm League, Tee Ball and Softball started on April 11<sup>th</sup> at the Holbrook School gym with baseball/softball fun nights which took place on Wednesdays for 3 weeks. Fun nights were designed to introduce kids to the game and make it a fun experience with skill stations and lots of prizes for all participants.

**Tee Ball** - An introduction to baseball for girls and boys ages 5-7 and is devoted to teaching fair play, sportsmanship, fundamental skills and having fun.

Tee ball started with skill sessions and games on Saturday morning May 4<sup>th</sup> with 4 teams at Holbrook School fields. Softball and Farm league had one practice a week and one or two games. The season concluded with playoffs on Friday, June 7<sup>th</sup> at Holden School.

**Farm League** - A developmental league the next step up from Tee Ball, which is designed to continue building on baseball fundamentals, sportsmanship, and fair play. This league is coach pitch and is an introduction to a more competitive environment. Farm league is for ages 7-9.

Farm League, Tee Ball and Softball had a total of **82 kids** participating in the programs.

**Fall Soccer:** Our Soccer Program started on September 14<sup>th</sup> and was divided into two groups, Pre-K through 2<sup>nd</sup> Grade and 3<sup>rd</sup> through 6<sup>th</sup> Grade. Soccer Season ran for 6 weeks with skills stations, games and lots of smiles.

Soccer registrations just keep growing with an amazing **143** kids participating.

**Shooting Stars Basketball** for students ages 5 through 8 years old is held at Eddington school. This year we begin in February with two groups, ages 5-6 at 5:30 and ages 7-8 at 6:30. These students are taught drills for offense and defense and then play scrimmages. Fundraising is done to purchase t-shirts so that each child can have one, they all receive medals, and they receive team pictures. This year's sponsors are Autoworks, G & M, and Stonewall Stables. We



are thankful to our faithful volunteer organizer Nichole Girard who recruited 8 helpers this year and has ensured the major success of the program. This year we have 80+ participants who are enjoying our 6-week program.

**Cheering** has been organized once again and the Rec Committee members continued with rave reviews to Samantha Hammond's cheerleaders; they have been cheering at the boys' Pee Wee Basketball games and were enjoyed by all.

**Pee Wee Basketball** Pee Wee Basketball Program started with evaluations on Monday, October 21<sup>st</sup>, 2019. With our numbers growing rapidly each year we added two new teams this year, giving us 4 girls' and 4 boys' teams.

Boys' teams played their 8-game schedule at Holbrook School and the girls' teams played their 8-game schedule at the Dedham School. We had a total number of 92 kids participating in our rec basketball program for the 2019/2020 season.

The program concluded with our annual banquet on Jan 23<sup>rd</sup> in the Holbrook School Gymnasium.

**Holbrook Ski & Snowboard Club** is being held again this year with sign-ups and registrations. We had Holbrook Rec continuing to supply the bus(es) for the participants from Holbrook School (along with equipment) to Hermon Mountain. We have two 4-week sessions scheduled for ski/snowboard time, lessons and/or equipment rental through January, February and March. There were 86 total student-participants in the first session this year, with **over 100** participating this current, second session (which has required a second bus to get all the participants and their equipment to the mountain). We have participants in Kindergarten through 8<sup>th</sup> Grade.

Parents are responsible for the discounted fee and to pick students up at the mountain. This has continued to be a very popular addition and we thank Jaime Pangburn and Carson Kelley for their dedication along with the parent volunteers and the bus personnel for their support of this opportunity for our students! As they say continually, *this is getting our children out of the house, into the fresh air, and this is a win for everyone!*

Respectfully submitted,

**Tina Ferrill**

Tina Ferrill, Rec Committee Chair

# HOLBROOK REGIONAL RECREATION

PO Box 23  
Holden, Maine 04429-0023

January 29, 2020

Town of Clifton  
135 Airline Rd  
Clifton, ME 04428

Town of Dedham  
2073 Main Rd, Ste A  
Dedham, ME 04429

Town of Eddington  
906 Main Rd  
Eddington, ME 04428

Town of Holden  
570 Main Rd  
Holden, ME 04429

The Holbrook Regional Recreation program has met to prepare the budget for the Fiscal Year 2020-2021. This is for the Summer Program in 2020 and the Winter Program in 2020-2021. The amounts requested are as follows:

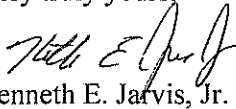
Clifton	\$ 4,973
Dedham	\$ 9,053
Eddington	\$11,942
Holden	\$16,532

The budgeted expenses total \$47,500, which is \$1,000 more than the prior year. We have decided to use \$5,000 from surplus towards these expenses. Therefore, the amount to be raised from the Towns is \$42,500.

The allocations among the towns are based on the populations from the latest census which was the 2010 census.

If you have any questions, please feel free to call me at work (942-2324) or home (843-6943). We also will be glad to attend your budget hearings in order to answer any questions. Please let me when the meetings are scheduled.

Very truly yours,

  
Kenneth E. Jarvis, Jr.

HOLBROOK REGIONAL RECREATION  
BUDGET WORKSHEET

	2020-2021 Budget	2019-2020 Estimate	2019-2020 Budget	2018-2019 Actual	2018-2019 Budget
<b>REVENUE</b>					
Revenue - Clifton ( 11.7%)	4,973.00	4,388.00	4,388.00	4,680.00	4,680.00
Revenue - Dedham (21.3%)	9,053.00	7,988.00	7,988.00	8,520.00	8,520.00
Revenue - Eddington (28.1%)	11,942.00	10,537.00	10,537.00	11,240.00	11,240.00
Revenue - Holden (38.9%)	16,532.00	14,587.00	14,587.00	15,560.00	15,560.00
Total revenue	42,500.00	37,500.00	37,500.00	40,000.00	40,000.00
<b>ADMINISTRATION</b>					
Payroll Taxes	1,400.00	1,200.00	1,400.00	1,137.64	1,200.00
Worker's Comp Insurance	600.00	550.00	500.00	520.00	500.00
Liability Insurance	2,000.00	1,932.00	2,000.00	1,913.00	2,500.00
Maine Municipal Assn Dues	600.00	600.00	600.00	600.00	600.00
Audit	400.00	1,965.75	500.00	0.00	3,000.00
Background Checks	500.00	284.00	500.00	95.00	500.00
Other Administration Expenses	500.00	50.00	500.00	700.00	500.00
Total Administration	6,000.00	6,581.75	6,000.00	4,965.64	8,800.00
<b>SUMMER</b>					
Summer Director	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Baseball and Softball	15,000.00	15,056.92	14,000.00	17,043.05	14,000.00
Field Maintenance	4,500.00	2,400.00	4,500.00	5,284.00	4,000.00
Instructional Soccer	4,500.00	2,811.97	4,500.00	3,102.14	4,000.00
Cheering	250.00	0.00	250.00	170.00	250.00
New Program	500.00	0.00	500.00	0.00	500.00
Total Summer Expenses	31,750.00	27,268.89	30,750.00	32,599.19	29,750.00
<b>WINTER</b>					
Winter Directors	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00
PeeWee Basketball	1,200.00	1,200.00	1,200.00	453.00	1,700.00
Men's Night	350.00	350.00	350.00	350.00	350.00
Women's Night	100.00	100.00	100.00	0.00	100.00
Shooting Stars/Dribbling Devils	500.00	500.00	500.00	506.00	500.00
Snowmobiling	0.00	0.00	0.00	0.00	1,200.00
Skiing	2,100.00	2,100.00	2,100.00	1,000.00	900.00
New Program	500.00	500.00	500.00	0.00	500.00
Total Winter Expenses	9,750.00	9,750.00	9,750.00	6,309.00	9,250.00
Total Operating Expenses	47,500.00	43,600.64	46,500.00	43,873.83	47,800.00
Operating revenue (loss)	(5,000.00)	(6,100.64)	(9,000.00)	(3,873.83)	(7,800.00)
Surplus Brought Forward	18,195.66	24,296.30	24,296.30	28,170.13	28,170.13
Surplus Available	\$13,195.66	\$18,195.66	\$15,296.30	\$24,296.30	\$20,370.13

HOLBROOK REGIONAL RECREATION  
BUDGET WORKSHEET

	2019-2020 Estimate	2018-2019 Actual	2017-2018 Actual
<b>MEMORIAL FUND</b>			
Contributions	0.00	0.00	1,000.00
Concessions Income	0.00	0.00	0.00
Concession Casual Helpers	0.00	0.00	0.00
Interest Income	2.49	4.68	5.30
Contribution Given	0.00	0.00	0.00
Building Costs, Etc.	0.00	0.00	(2,000.00)
Net revenue (expense)	2.49	4.68	(994.70)
Memorial Fund Brought Forward	9,641.37	9,636.69	10,631.39
Total Memorial Fund	<u>\$9,643.86</u>	<u>\$9,641.37</u>	<u>\$9,636.69</u>
<b>UNIFORM FUND</b>			
Sponser Proceeds	0.00	0.00	1,200.00
Interest Income	0.00	0.00	0.00
Uniform Expense	(2,343.53)	0.00	(1,323.50)
Registrations			
Net revenue (expense)	(2,343.53)	0.00	(123.50)
Uniform Fund Brought Forward	2,343.53	2,343.53	2,467.03
Total Uniform Fund	<u>\$0.00</u>	<u>\$2,343.53</u>	<u>\$2,343.53</u>
<b>LITTLE LEAGUE FUNDS</b>			
Contributions	25.00	0.00	100.00
Advertising	1,500.00	1,350.00	1,950.00
Concessions	49.17	1,261.51	1,241.00
Tournament	0.00	0.00	0.00
Product Sales	147.97		
Interest	0.00	0.00	0.00
Expenses	0.00	(300.90)	(1,734.79)
Net revenue (expense)	1,722.14	2,310.61	1,556.21
Little League Brought Forward	12,080.79	9,770.18	8,213.97
Total Little League Funds	<u>\$13,802.93</u>	<u>\$12,080.79</u>	<u>\$9,770.18</u>
<b>FIELD RESERVE FUNDS</b>			
Expenses	0.00	0.00	0.00
Annual allocation	2,000.00	2,000.00	2,000.00
Contribution	0.00	0.00	0.00
Interest	10.55	17.34	16.37
Net revenue (expense)	2,010.55	2,017.34	2,016.37
Field Reserve Brought Forward	14,740.95	12,723.61	10,707.24
Total Field Reserve Funds	<u>\$16,751.50</u>	<u>\$14,740.95</u>	<u>\$12,723.61</u>
<b>SOFTBALL FUNDS</b>			
Fundraising		282.85	493.10
Expenses	(626.63)	(149.32)	0.00
Net revenue (expense)	(626.63)	133.53	493.10
Softball Brought Forward	626.63	493.10	0.00
Total Little League Funds	<u>\$0.00</u>	<u>\$626.63</u>	<u>\$493.10</u>

# Non Zero Balance on All Accounts

Complete List  
As of: 01/31/2020

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
403 R	ADDAMS FAMILY LLC	2020	0.00	12.99	-12.99
671 R	ALTIERI, SHANE	2017	22.08	44.39	-22.31
393 R	ASTBURY, DAVID	2019	910.20	0.00	910.20
600 R	AUSTIN, BEDINE	2019	270.84	0.00	270.84
154 R	BAKER, RICHARD W	2019	109.52	0.00	109.52
405 R	BATCHELDER, KEVIN W	2019	990.12	0.00	990.12
379 R	BISHOP, JASON DAVID	2019	426.24	230.34	195.90
684 R	BOUDREAU, LYNETTE M	2019	1,306.84	0.00	1,306.84
146 R	BOULEY, ANDREW A JR	2019	1,216.56	0.00	1,216.56
229 R	BRADBURY FOREST LLC	2019	634.92	0.00	634.92
232 R	BRADBURY FOREST LLC	2019	1,814.48	0.00	1,814.48
436 R	BRADFORD, JENNIFER (50%)	2019	1,815.96	0.00	1,815.96
277 R	BROCHU, CHRISTOPHER J	2020	0.00	79.97	-79.97
624 R	BUBIER, SABRINA R	2019	481.00	0.00	481.00
33 R	BUSWELL, RODNEY G II	2019	51.80	0.00	51.80
583 R	BUSWELL, RODNEY G II	2019	5,325.04	0.00	5,325.04
718 R	BUTTERFIELD, JOEL T	2019	1,037.48	0.00	1,037.48
351 R	BUTTERFIELD, JOHN R	2019	211.64	0.00	211.64
352 R	BUTTERFIELD, JOHN R JR	2019	1,641.32	0.00	1,641.32
57 R	CARLE, PHYLLIS A	2019	528.36	0.00	528.36
54 R	CARR, JAMES F SR	2019	1,179.56	0.00	1,179.56
678 R	CARTER, RICHARD W	2019	731.12	0.00	731.12
339 R	CHIACCIO, SCOTT	2019	1,141.08	0.00	1,141.08
37 R	CHURCH, JULIAN S	2019	762.20	382.20	380.00
390 R	CL HOMEBUYERS LLC	2019	1,589.52	0.00	1,589.52
671 R	CL HOMEBUYERS LLC	2019	23.68	0.00	23.68
597 R	CURTIS, ALISON Y	2019	423.28	0.00	423.28
81 R	CURTIS, TERRY	2019	408.48	0.00	408.48
694 R	CYR, RICHARD J JR	2019	182.04	3.39	178.65
204 R	DAMIEN, BRIAN	2019	972.36	0.00	972.36
38 R	DIMARZO, PETER M	2019	584.60	0.00	584.60
700 R	DIMARZO, PETER M	2019	74.00	0.00	74.00
731 R	DIMARZO, PETER M	2019	74.00	0.00	74.00
107 R	DUGGAN, JANET RUSSELL	2019	6,315.16	0.00	6,315.16
377 R	DYSART REALTY CO	2020	0.00	76.63	-76.63
318 R	EBERSON, MARK C	2019	2,261.44	1,710.01	551.43
239 R	EMERTON, JUDITH A	2019	470.64	0.00	470.64
650 R	EMERY, BILLIE J	2019	192.40	0.00	192.40
627 R	FICKETT, CHRISTOPHER W	2019	330.04	0.00	330.04
628 R	FICKETT, CHRISTOPHER W	2019	284.16	0.00	284.16
701 R	FICKETT, CHRISTOPHER W	2019	3,207.16	0.00	3,207.16
633 R	FICKETT, TINA M	2019	1,221.00	0.00	1,221.00
423 R	GATES, CHADWICK P	2019	2,831.24	0.00	2,831.24
416 R	GETCHELL, WAYNE H	2019	6,401.00	0.00	6,401.00
305 R	GOODNESS, JEFFREY E	2019	2,215.56	0.00	2,215.56
237 R	GRANT, GARY S SR	2019	1,147.00	0.00	1,147.00
309 R	GRAY, STEVEN	2019	651.20	0.00	651.20

# Non Zero Balance on All Accounts

Complete List  
As of: 01/31/2020

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
358 R	GRAY, TAMMY M	2019	851.00	0.00	851.00
64 R	GUSHA, PAULA A	2019	698.56	0.00	698.56
67 R	HANSON, MISTY LEE	2019	811.04	0.00	811.04
649 R	HARRIS, BRADY	2019	1,733.08	333.96	1,399.12
491 R	HATCH, JUSTIN	2019	3,424.72	0.00	3,424.72
635 R	HIGGINS, ANGUS C	2019	365.56	0.00	365.56
248 R	HUBBARD, ANDREA	2019	830.28	100.00	730.28
165 R	HUGHES, DAVID E	2020	0.00	0.65	-0.65
212 R	ISAACS, BENJAMIN	2019	504.68	0.00	504.68
385 R	JAG REALITY LLC	2019	2,160.80	0.00	2,160.80
357 R	JAMIESON, LESLIE J	2019	1,700.52	0.00	1,700.52
311 R	JELLISON, JUDITH L	2019	1,272.80	200.00	1,072.80
236 R	JELLISON, PAMELA A	2019	2,166.72	1,083.00	1,083.72
411 R	JOHNSON, ANTHONY C	2019	254.56	0.00	254.56
576 R	KEHR, GLENN W	2019	2,024.64	0.38	2,024.26
80 R	KENNEDY, DAVID	2019	467.68	0.00	467.68
685 R	KENNEDY, MICHAEL F	2019	284.16	0.00	284.16
501 R	KERNS, DAVID K	2019	1,565.84	0.00	1,565.84
406 R	KERNS, SHIRLEY M	2019	1,034.52	0.00	1,034.52
523 R	KETCHAM, MICHAEL J	2019	2,008.36	993.49	1,014.87
58 R	KINGSBURY, DOREEN M	2019	720.76	0.00	720.76
245 R	KINGSBURY, HAYWARD W	2019	849.52	0.00	849.52
434 R	KNOWLES, HOLLY M	2019	1,799.68	0.00	1,799.68
190 R	KNOWLES, MICHAEL A	2019	596.44	0.00	596.44
679 R	LARRY, PHILIP P JR	2019	257.52	0.00	257.52
280 R	LEATHERS, DAVID R	2019	1,830.76	0.00	1,830.76
247 R	LEBLANC, GARY	2019	1,998.00	0.00	1,998.00
189 R	LECLEIRE, SNOOKEY	2019	1,302.40	1,192.96	109.44
252 R	LEE, SCOTT A	2019	1,271.32	0.00	1,271.32
515 R	LIBBY, WILBUR O JR	2019	1,558.44	0.00	1,558.44
610 R	LIBBY, WILBUR O JR	2019	97.68	0.00	97.68
733 R	LIBBY, WILBUR O JR	2019	47.36	0.00	47.36
150 R	LYDICK, JAMES L	2019	800.68	24.39	776.29
534 R	LYONS, KEITH A JR	2019	708.92	0.00	708.92
365 R	MACDONALD, MARY E	2019	1,848.52	0.00	1,848.52
543 R	MAHONEY, JOHN W	2019	57.72	0.00	57.72
545 R	MAHONEY, JOHN W	2019	1,764.16	0.00	1,764.16
547 R	MAHONEY, JOHN W	2019	559.44	0.00	559.44
96 R	MANNISTO, GLENN	2019	1,237.28	0.00	1,237.28
30 R	MANZO, MARCIA E	2019	472.12	0.00	472.12
497 R	MARTIN, JOHN C	2019	1,249.12	0.00	1,249.12
93 R	MCLAUGHLIN, JAY	2019	278.24	250.45	27.79
609 R	MCMOARN, TRAVIS	2019	78.44	0.00	78.44
395 R	MICHAUD, SCOTT A	2019	2,184.48	0.00	2,184.48
447 R	MITCHELL, WILLIAM C	2019	1,445.96	0.00	1,445.96
401 R	MUSSON, EDWARD W	2019	2,236.28	0.00	2,236.28
353 R	MUSSON, RICHARD F	2019	1,759.72	0.00	1,759.72
128 R	NICHOLSON, TRAVIS N	2019	1,505.16	0.00	1,505.16

# Non Zero Balance on All Accounts

Complete List  
As of: 01/31/2020

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
65	R OAKES, ETHEL A	2019	560.92	11.75	549.17
708	R OAKES, ETHEL A	2019	537.24	0.00	537.24
53	R OAKES, JESSICA J	2019	495.80	0.00	495.80
300	R OGDEN, MARK W	2019	2,390.20	0.00	2,390.20
611	R OLIVER, PATRICK M	2019	2,058.68	0.00	2,058.68
376	R OSGOOD, DWIGHT J	2019	753.32	0.00	753.32
193	R OSNOE, REGINA	2019	2,082.36	0.00	2,082.36
452	R OUELLETTE, NATHAN LEO	2019	1,870.72	0.00	1,870.72
409	R PANTERA, MARION B	2019	290.08	0.00	290.08
289	R PARADIS, ERIC M	2019	1,678.32	0.00	1,678.32
257	R PARKES, ROBERT	2019	827.32	0.00	827.32
461	R PARLEE-FOX, PATRICIA L	2019	3,356.64	0.00	3,356.64
334	R PERKINS, JEFREY R	2019	976.80	0.00	976.80
92	R PERRY, JOSEPH G	2019	4,269.80	800.00	3,469.80
704	R PRESSLEY, PETER	2019	1,354.20	0.00	1,354.20
693	R PUCKETT, CAROLINE	2019	202.76	0.00	202.76
174	R QUINN, GEORGE W	2019	1,710.88	0.00	1,710.88
498	R RANDALL, EDITH TRENT	2019	2,869.72	0.00	2,869.72
384	R REED, WILLIAM J	2019	827.32	0.00	827.32
665	R REED, WILLIAM J	2019	23.68	0.00	23.68
593	R ROBERTS, JEFFREY S	2019	1,716.80	0.00	1,716.80
104	R RUSSELL, DANIEL B	2019	1,290.56	1,270.23	20.33
70	R SANZARO, DAVID A	2019	4,909.16	0.00	4,909.16
18	R SARAPPA, JOHN J JR	2020	0.00	35.11	-35.11
261	R SENTER, JEREMIAH R	2019	306.36	0.00	306.36
255	R SENTER, JOHN R	2019	492.84	0.00	492.84
259	R SENTER, JOHN R	2019	889.48	0.00	889.48
158	R SENTER, KATHLEEN J	2019	705.96	0.00	705.96
43	R SMITH, GEOFFREY S	2019	5,788.28	0.00	5,788.28
147	R SOUCY, JOHN E	2019	220.52	0.00	220.52
524	R SOUCY, TONI R	2019	626.04	0.00	626.04
86	R SPAULDING, ELIZABETH A	2020	0.00	32.77	-32.77
489	R SPENCER LANE PROPERTIES LLC	2019	2,733.56	2,678.89	54.67
485	R SPENCER, ANDREW M	2020	0.00	53.55	-53.55
437	R SPENCER, JAMES E	2020	0.00	741.76	-741.76
575	R STILL, DOUGLAS	2019	1,478.52	0.00	1,478.52
157	R STITHAM, JUDSON H	2019	666.00	0.00	666.00
244	R STITHAM, JUDSON H	2019	815.48	514.39	301.09
677	R STRATTON, STEVEN D	2019	600.88	0.00	600.88
613	R SWICKER, KAREN L	2019	467.68	7.36	460.32
200	R TASSIE, PERCY JAMES	2020	0.00	4.82	-4.82
668	R TAYLOR, PATRICIA K	2019	23.68	0.00	23.68
702	R TERYEK, WADE M	2019	976.80	0.00	976.80
703	R TERYEK, WADE M	2019	1,163.28	0.00	1,163.28
332	R TREADWELL, KEVIN A	2019	1,126.28	0.00	1,126.28
676	R TREADWELL, SHEILA M	2019	1,447.44	0.00	1,447.44
730	R TRIMM, STEPHEN A	2019	614.20	495.09	119.11
382	R WAGNER, RICHARD	2019	501.72	398.57	103.15

# Non Zero Balance on All Accounts

Complete List  
As of: 01/31/2020

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
319 R	WING, LEONARD WAYNE	2019	787.36	8.94	778.42
29 R	WOOD, KRISTY A	2019	1,937.32	1,770.29	167.03
612 R	WOODS, BECKIE-JO	2019	180.56	0.00	180.56

<b>Total for 146 Bills:</b>	145 Accounts	170,747.48	15,542.72	155,204.76
-----------------------------	--------------	------------	-----------	------------

## Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-250.00	0.00	0.00	-250.00
P - Payment	10,426.68	0.00	0.00	10,426.68
Y - Prepayment	5,366.04	0.00	0.00	5,366.04
Total	15,542.72	0.00	0.00	15,542.72

## Non Lien Summary

2017-1	1	-22.31
2019-1	136	156,265.32
2020-1	9	-1,038.25
Total	146	155,204.76

390 L	ALTIERI, SHANE	2018	1,586.13	0.00	1,586.13
671 L	ALTIERI, SHANE	2018	39.79	0.00	39.79
393 L	ASTBURY, DAVID	2018	915.27	0.00	915.27
600 L	AUSTIN, BEDINE	2017	385.43	169.79	215.64
600 L	AUSTIN, BEDINE	2018	336.48	0.00	336.48
146 L	BOULEY, ANDREW A JR	2017	1,261.09	914.20	346.89
146 L	BOULEY, ANDREW A JR	2018	1,217.81	0.00	1,217.81
624 L	BUBIER, SABRINA R	2018	452.37	0.00	452.37
57 L	CARLE, PHYLLIS A ET AL	2018	538.18	0.00	538.18
678 L	CARTER, RICHARD W	2015	958.81	-57.59	1,016.40
678 L	CARTER, RICHARD W	2016	858.62	-57.70	916.32
678 L	CARTER, RICHARD W	2017	784.78	-57.30	842.08
678 L	CARTER, RICHARD W	2018	738.42	0.00	738.42
339 L	CHIACCIO, SCOTT &	2015	1,224.57	982.83	241.74
339 L	CHIACCIO, SCOTT &	2016	1,191.62	-57.70	1,249.32
339 L	CHIACCIO, SCOTT &	2017	1,187.03	-57.30	1,244.33
339 L	CHIACCIO, SCOTT &	2018	1,143.27	0.00	1,143.27
597 L	CURTIS, ALISON Y	2018	434.41	191.55	242.86
81 L	CURTIS, TERRY & NORMA J	2018	419.79	245.70	174.09
204 L	DAMIEN, BRIAN	2018	976.65	0.00	976.65
239 L	EMERTON, JUDITH A	2015	544.40	410.23	134.17
239 L	EMERTON, JUDITH A	2016	527.09	-57.70	584.79
239 L	EMERTON, JUDITH A	2017	529.19	-57.30	586.49
239 L	EMERTON, JUDITH A	2018	481.18	0.00	481.18
650 L	EMERY, BILLIE J	2017	256.18	-48.73	304.91
650 L	EMERY, BILLIE J	2018	206.40	0.00	206.40
627 L	FICKETT, CHRISTOPHER W	2018	324.50	0.00	324.50



# Non Zero Balance on All Accounts

Complete List  
As of: 01/31/2020

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
628 L	FICKETT, CHRISTOPHER W	2018	297.02	0.00	297.02
701 L	FICKETT, CHRISTOPHER W	2018	3,188.01	0.00	3,188.01
633 L	FICKETT, TINA M	2018	1,222.20	0.00	1,222.20
416 L	GETCHELL, WAYNE H & RENA J	2018	6,337.70	0.00	6,337.70
309 L	GRAY, STEVEN & SANDRA	2018	659.49	207.72	451.77
358 L	GRAY, TAMMY M	2015	1,080.43	-27.20	1,107.63
358 L	GRAY, TAMMY M	2016	977.44	-57.70	1,035.14
358 L	GRAY, TAMMY M	2017	902.40	-57.30	959.70
358 L	GRAY, TAMMY M	2018	856.80	0.00	856.80
64 L	GUSHA, PAULA A	2018	706.26	327.24	379.02
67 L	HANSON, DEAN P SR & JUNE T	2018	525.03	91.48	433.55
212 L	ISAACS, BENJAMIN ET AL	2016	560.83	-57.70	618.53
212 L	ISAACS, BENJAMIN ET AL	2017	562.59	-57.30	619.89
212 L	ISAACS, BENJAMIN ET AL	2018	514.80	0.00	514.80
357 L	JAMIESON, LESLIE J	2018	1,695.75	0.00	1,695.75
80 L	KENNEDY, DAVID & KAREEN	2017	526.29	-51.33	577.62
80 L	KENNEDY, DAVID & KAREEN	2018	478.26	0.00	478.26
685 L	KENNEDY, MICHAEL F &	2018	297.02	0.00	297.02
58 L	KINGSBURY, DOREEN M	2018	728.19	0.00	728.19
679 L	LARRY, PHILIP P JR	2016	315.84	-46.70	362.54
679 L	LARRY, PHILIP P JR	2017	320.08	-57.30	377.38
679 L	LARRY, PHILIP P JR	2018	270.71	0.00	270.71
280 L	LEATHERS, DAVID R	2017	1,863.75	-57.30	1,921.05
280 L	LEATHERS, DAVID R	2018	1,824.37	0.00	1,824.37
247 L	LEBLANC, GARY	2018	1,989.52	0.00	1,989.52
515 L	LIBBY, WILBUR O JR	2016	1,605.31	719.57	885.74
515 L	LIBBY, WILBUR O JR	2017	1,596.55	-57.30	1,653.85
515 L	LIBBY, WILBUR O JR	2018	1,555.44	0.00	1,555.44
610 L	LIBBY, WILBUR O JR	2015	166.04	-57.59	223.63
610 L	LIBBY, WILBUR O JR	2016	157.41	-57.70	215.11
610 L	LIBBY, WILBUR O JR	2017	163.24	-57.30	220.54
610 L	LIBBY, WILBUR O JR	2018	112.86	0.00	112.86
733 L	LIBBY, WILBUR O JR	2018	63.17	0.00	63.17
534 L	LYONS, KEITH A JR &	2018	499.26	0.00	499.26
365 L	MACDONALD, MARY E	2018	1,841.91	0.00	1,841.91
610 L	MAILMAN, BRUCE	2012	284.70	162.60	122.10
610 L	MAILMAN, BRUCE	2013	280.78	-19.49	300.27
610 L	MAILMAN, BRUCE	2014	281.53	245.85	35.68
96 L	MANNISTO, GLENN	2015	1,253.09	552.63	700.46
96 L	MANNISTO, GLENN	2016	1,288.44	-57.70	1,346.14
96 L	MANNISTO, GLENN	2017	1,303.21	-57.30	1,360.51
96 L	MANNISTO, GLENN	2018	1,254.35	0.00	1,254.35
609 L	MCMOARN, TRAVIS	2013	95.59	46.58	49.01
609 L	MCMOARN, TRAVIS	2014	95.80	-9.47	105.27
609 L	MCMOARN, TRAVIS	2015	146.52	-57.59	204.11

# Non Zero Balance on All Accounts

Complete List  
As of: 01/31/2020

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
609 L	MCMOARN, TRAVIS	2016	138.34	-57.70	196.04
609 L	MCMOARN, TRAVIS	2018	93.86	0.00	93.86
401 L	MUSSON, EDWARD W & DORIS J (HEIRS)	2018	2,224.84	0.00	2,224.84
353 L	MUSSON, RICHARD F	2018	1,754.21	0.00	1,754.21
128 L	NICHOLSON, TRAVIS N &	2015	1,593.93	-57.59	1,651.52
128 L	NICHOLSON, TRAVIS N &	2016	1,552.50	-57.70	1,610.20
128 L	NICHOLSON, TRAVIS N &	2017	1,544.27	-57.30	1,601.57
128 L	NICHOLSON, TRAVIS N &	2018	1,502.82	0.00	1,502.82
708 L	OAKES, ETHEL A	2018	546.95	103.44	443.51
53 L	OAKES, JESSICA J	2018	506.03	0.00	506.03
300 L	OGDEN, MARK W	2016	2,429.74	-57.70	2,487.44
300 L	OGDEN, MARK W	2017	2,412.67	-57.30	2,469.97
300 L	OGDEN, MARK W	2018	2,376.84	0.00	2,376.84
452 L	OUELLETTE, NATHAN LEO	2018	1,863.83	0.00	1,863.83
289 L	PARADIS, ERIC M & DEBORAH A	2018	134.88	0.00	134.88
461 L	PARLEE, PATRICIA L	2016	3,387.67	26.97	3,360.70
461 L	PARLEE, PATRICIA L	2017	3,360.95	-57.30	3,418.25
461 L	PARLEE, PATRICIA L	2018	3,331.25	0.00	3,331.25
334 L	PERKINS, JEFREY R	2017	1,025.84	42.28	983.56
334 L	PERKINS, JEFREY R	2018	981.04	0.00	981.04
593 L	ROBERTS, JEFFREY S & LORITA J	2018	1,686.87	0.00	1,686.87
70 L	SANZARO, DAVID A & SANDRA J	2018	4,864.44	189.82	4,674.62
147 L	SOU CY, JOHN E	2017	283.78	-57.30	341.08
147 L	SOU CY, JOHN E	2018	234.17	0.00	234.17
524 L	SOU CY, TONI R	2016	681.12	-57.70	738.82
524 L	SOU CY, TONI R	2017	681.67	-57.30	738.97
524 L	SOU CY, TONI R	2018	634.65	0.00	634.65
575 L	STILL, DOUGLAS	2017	134.67	-57.30	191.97
575 L	STILL, DOUGLAS	2018	1,476.51	0.00	1,476.51
157 L	STITHAM, JUDSON H	2018	424.14	0.00	424.14
702 L	TERYEK, WADE M	2018	981.04	0.00	981.04
703 L	TERYEK, WADE M	2014	1,068.23	269.68	798.55
703 L	TERYEK, WADE M	2015	1,247.09	-57.59	1,304.68
703 L	TERYEK, WADE M	2016	1,213.63	-57.70	1,271.33
703 L	TERYEK, WADE M	2017	1,208.81	-57.30	1,266.11
703 L	TERYEK, WADE M	2018	1,165.20	0.00	1,165.20

# Non Zero Balance on All Accounts

Complete List  
As of: 01/31/2020

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
<b>Total for 108 Bills:</b>		56 Accounts	113,013.92	3,742.79	109,271.13

## Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-1,423.73	-68.57	-105.71	-1,598.01
L - Lien Costs	0.00	0.00	-2,711.80	-2,711.80
P - Payment	6,002.11	985.75	1,064.74	8,052.60
Total	4,578.38	917.18	-1,752.77	3,742.79

## Lien Summary

2012-1	1	122.10
2013-1	2	349.28
2014-1	3	939.50
2015-1	9	6,584.34
2016-1	15	16,878.16
2017-1	22	22,242.36
2018-1	56	62,155.39
Total	108	109,271.13

<b>Total for 254 Bills:</b>	283,761.40	19,285.51	264,475.89
-----------------------------	------------	-----------	------------

# Non Zero Balance on Lien Accounts

Complete List  
As of: 01/31/2020

Acct	Name -----	Year	Original Tax	Payment / Adjustments	Amount Due
390 L	ALTIERI, SHANE	2018	1,586.13	0.00	1,586.13
671 L	ALTIERI, SHANE	2018	39.79	0.00	39.79
393 L	ASTBURY, DAVID	2018	915.27	0.00	915.27
600 L	AUSTIN, BEDINE	2017	385.43	169.79	215.64
600 L	AUSTIN, BEDINE	2018	336.48	0.00	336.48
146 L	BOULEY, ANDREW A JR	2017	1,261.09	914.20	346.89
146 L	BOULEY, ANDREW A JR	2018	1,217.81	0.00	1,217.81
624 L	BUBIER, SABRINA R	2018	452.37	0.00	452.37
57 L	CARLE, PHYLLIS A ET AL	2018	538.18	0.00	538.18
678 L	CARTER, RICHARD W	2015	958.81	-57.59	1,016.40
678 L	CARTER, RICHARD W	2016	858.62	-57.70	916.32
678 L	CARTER, RICHARD W	2017	784.78	-57.30	842.08
678 L	CARTER, RICHARD W	2018	738.42	0.00	738.42
339 L	CHIACCIO, SCOTT &	2015	1,224.57	982.83	241.74
339 L	CHIACCIO, SCOTT &	2016	1,191.62	-57.70	1,249.32
339 L	CHIACCIO, SCOTT &	2017	1,187.03	-57.30	1,244.33
339 L	CHIACCIO, SCOTT &	2018	1,143.27	0.00	1,143.27
597 L	CURTIS, ALISON Y	2018	434.41	191.55	242.86
81 L	CURTIS, TERRY & NORMA J	2018	419.79	245.70	174.09
204 L	DAMIEN, BRIAN	2018	976.65	0.00	976.65
239 L	EMERTON, JUDITH A	2015	544.40	410.23	134.17
239 L	EMERTON, JUDITH A	2016	527.09	-57.70	584.79
239 L	EMERTON, JUDITH A	2017	529.19	-57.30	586.49
239 L	EMERTON, JUDITH A	2018	481.18	0.00	481.18
650 L	EMERY, BILLIE J	2017	256.18	-48.73	304.91
650 L	EMERY, BILLIE J	2018	206.40	0.00	206.40
627 L	FICKETT, CHRISTOPHER W	2018	324.50	0.00	324.50
628 L	FICKETT, CHRISTOPHER W	2018	297.02	0.00	297.02
701 L	FICKETT, CHRISTOPHER W	2018	3,188.01	0.00	3,188.01
633 L	FICKETT, TINA M	2018	1,222.20	0.00	1,222.20
416 L	GETCHELL, WAYNE H & RENA J	2018	6,337.70	0.00	6,337.70
309 L	GRAY, STEVEN & SANDRA	2018	659.49	207.72	451.77
358 L	GRAY, TAMMY M	2015	1,080.43	-27.20	1,107.63
358 L	GRAY, TAMMY M	2016	977.44	-57.70	1,035.14
358 L	GRAY, TAMMY M	2017	902.40	-57.30	959.70
358 L	GRAY, TAMMY M	2018	856.80	0.00	856.80
64 L	GUSHA, PAULA A	2018	706.26	327.24	379.02
67 L	HANSON, DEAN P SR & JUNE T	2018	525.03	91.48	433.55
212 L	ISAACS, BENJAMIN ET AL	2016	560.83	-57.70	618.53
212 L	ISAACS, BENJAMIN ET AL	2017	562.59	-57.30	619.89
212 L	ISAACS, BENJAMIN ET AL	2018	514.80	0.00	514.80
357 L	JAMIESON, LESLIE J	2018	1,695.75	0.00	1,695.75
80 L	KENNEDY, DAVID & KAREEN	2017	526.29	-51.33	577.62
80 L	KENNEDY, DAVID & KAREEN	2018	478.26	0.00	478.26
685 L	KENNEDY, MICHAEL F &	2018	297.02	0.00	297.02

# Non Zero Balance on Lien Accounts

Complete List  
As of: 01/31/2020

Acct	Name -----	Year	Original Tax	Payment / Adjustments	Amount Due
58 L	KINGSBURY, DOREEN M	2018	728.19	0.00	728.19
679 L	LARRY, PHILIP P JR	2016	315.84	-46.70	362.54
679 L	LARRY, PHILIP P JR	2017	320.08	-57.30	377.38
679 L	LARRY, PHILIP P JR	2018	270.71	0.00	270.71
280 L	LEATHERS, DAVID R	2017	1,863.75	-57.30	1,921.05
280 L	LEATHERS, DAVID R	2018	1,824.37	0.00	1,824.37
247 L	LEBLANC, GARY	2018	1,989.52	0.00	1,989.52
515 L	LIBBY, WILBUR O JR	2016	1,605.31	719.57	885.74
515 L	LIBBY, WILBUR O JR	2017	1,596.55	-57.30	1,653.85
515 L	LIBBY, WILBUR O JR	2018	1,555.44	0.00	1,555.44
610 L	LIBBY, WILBUR O JR	2015	166.04	-57.59	223.63
610 L	LIBBY, WILBUR O JR	2016	157.41	-57.70	215.11
610 L	LIBBY, WILBUR O JR	2017	163.24	-57.30	220.54
610 L	LIBBY, WILBUR O JR	2018	112.86	0.00	112.86
733 L	LIBBY, WILBUR O JR	2018	63.17	0.00	63.17
534 L	LYONS, KEITH A JR &	2018	499.26	0.00	499.26
365 L	MACDONALD, MARY E	2018	1,841.91	0.00	1,841.91
610 L	MAILMAN, BRUCE	2012	284.70	162.60	122.10
610 L	MAILMAN, BRUCE	2013	280.78	-19.49	300.27
610 L	MAILMAN, BRUCE	2014	281.53	245.85	35.68
96 L	MANNISTO, GLENN	2015	1,253.09	552.63	700.46
96 L	MANNISTO, GLENN	2016	1,288.44	-57.70	1,346.14
96 L	MANNISTO, GLENN	2017	1,303.21	-57.30	1,360.51
96 L	MANNISTO, GLENN	2018	1,254.35	0.00	1,254.35
609 L	MCMOARN, TRAVIS	2013	95.59	46.58	49.01
609 L	MCMOARN, TRAVIS	2014	95.80	-9.47	105.27
609 L	MCMOARN, TRAVIS	2015	146.52	-57.59	204.11
609 L	MCMOARN, TRAVIS	2016	138.34	-57.70	196.04
609 L	MCMOARN, TRAVIS	2018	93.86	0.00	93.86
401 L	MUSSON, EDWARD W & DORIS J (HEIRS)	2018	2,224.84	0.00	2,224.84
353 L	MUSSON, RICHARD F	2018	1,754.21	0.00	1,754.21
128 L	NICHOLSON, TRAVIS N &	2015	1,593.93	-57.59	1,651.52
128 L	NICHOLSON, TRAVIS N &	2016	1,552.50	-57.70	1,610.20
128 L	NICHOLSON, TRAVIS N &	2017	1,544.27	-57.30	1,601.57
128 L	NICHOLSON, TRAVIS N &	2018	1,502.82	0.00	1,502.82
708 L	OAKES, ETHEL A	2018	546.95	103.44	443.51
53 L	OAKES, JESSICA J	2018	506.03	0.00	506.03
300 L	OGDEN, MARK W	2016	2,429.74	-57.70	2,487.44
300 L	OGDEN, MARK W	2017	2,412.67	-57.30	2,469.97
300 L	OGDEN, MARK W	2018	2,376.84	0.00	2,376.84
452 L	OUELLETTE, NATHAN LEO	2018	1,863.83	0.00	1,863.83
289 L	PARADIS, ERIC M & DEBORAH A	2018	134.88	0.00	134.88
461 L	PARLEE, PATRICIA L	2016	3,387.67	26.97	3,360.70
461 L	PARLEE, PATRICIA L	2017	3,360.95	-57.30	3,418.25

# Non Zero Balance on Lien Accounts

Complete List  
As of: 01/31/2020

Acct	Name -----	Year	Original Tax	Payment / Adjustments	Amount Due
461 L	PARLEE, PATRICIA L	2018	3,331.25	0.00	3,331.25
334 L	PERKINS, JEFREY R	2017	1,025.84	42.28	983.56
334 L	PERKINS, JEFREY R	2018	981.04	0.00	981.04
593 L	ROBERTS, JEFFREY S & LORITA J	2018	1,686.87	0.00	1,686.87
70 L	SANZARO, DAVID A & SANDRA J	2018	4,864.44	189.82	4,674.62
147 L	SOU CY, JOHN E	2017	283.78	-57.30	341.08
147 L	SOU CY, JOHN E	2018	234.17	0.00	234.17
524 L	SOU CY, TONI R	2016	681.12	-57.70	738.82
524 L	SOU CY, TONI R	2017	681.67	-57.30	738.97
524 L	SOU CY, TONI R	2018	634.65	0.00	634.65
575 L	STILL, DOUGLAS	2017	134.67	-57.30	191.97
575 L	STILL, DOUGLAS	2018	1,476.51	0.00	1,476.51
157 L	STITHAM, JUDSON H	2018	424.14	0.00	424.14
702 L	TERYEK, WADE M	2018	981.04	0.00	981.04
703 L	TERYEK, WADE M	2014	1,068.23	269.68	798.55
703 L	TERYEK, WADE M	2015	1,247.09	-57.59	1,304.68
703 L	TERYEK, WADE M	2016	1,213.63	-57.70	1,271.33
703 L	TERYEK, WADE M	2017	1,208.81	-57.30	1,266.11
703 L	TERYEK, WADE M	2018	1,165.20	0.00	1,165.20

<b>Total for 108 Bills:</b>	56 Accounts	113,013.92	3,742.79	109,271.13
-----------------------------	-------------	------------	----------	------------

## Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-1,423.73	-68.57	-105.71	-1,598.01
L - Lien Costs	0.00	0.00	-2,711.80	-2,711.80
P - Payment	6,002.11	985.75	1,064.74	8,052.60
Total	4,578.38	917.18	-1,752.77	3,742.79

## Lien Summary

2012-1	1	122.10
2013-1	2	349.28
2014-1	3	939.50
2015-1	9	6,584.34
2016-1	15	16,878.16
2017-1	22	22,242.36
2018-1	56	62,155.39
Total	108	109,271.13



## APPLICATION FOR MAINE HOMESTEAD PROPERTY TAX EXEMPTION

36 M.R.S. §§ 681-689

Completed forms must be filed with your local assessor by April 1. Forms filed after April 1 of any year will apply to the subsequent year tax assessment. See reverse for instructions.

### SECTION 1: CHECK ALL THAT APPLY

- 1a. ☐ I am a permanent resident of the State of Maine.
- b. ☐ I have owned a homestead in Maine for the past 12 months.
- (1) If you owned a homestead in another municipality within the past 12 months, enter the address (street number, street name, municipality): \_\_\_\_\_
- c. ☐ I declare the homestead in this municipality is my permanent residence and I am not claiming or receiving a homestead property tax exemption for any other property.  
(Summer camps, vacation homes, and second residences do not qualify)

IF YOU HAVE NOT CHECKED ALL THREE BOXES, STOP HERE  
You do not qualify for a Maine homestead property tax exemption

### SECTION 2: DEMOGRAPHIC INFORMATION

2a. Names of all property owners (names on your tax bill): \_\_\_\_\_

b. Physical location of your homestead (i.e. 14 Maple St.): \_\_\_\_\_

City/Town: \_\_\_\_\_ Telephone #: \_\_\_\_\_

c. Mailing Address, if different from above: \_\_\_\_\_

City/Town: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Email: \_\_\_\_\_

### SECTION 3: MAINE RESIDENCY IS BASED ON ONE OR MORE OF THE FOLLOWING (check all that apply):

- 3a. ☐ I file a Maine resident income tax return.
- b. ☐ The address on my driver's license is the same as the above address in Section 2.
- c. ☐ The legal residence on my resident fishing and/or hunting license is the same as the above homestead location on line 2b.
- d. ☐ I pay motor vehicle excise tax in this municipality.
- e. ☐ I am a registered voter in this municipality.

(If you did not check any boxes, please attach an explanation that shows your residency.)

I hereby declare, aware of penalties for perjury, that the answers to the above are, to the best of my knowledge and belief, true, correct and complete. A person who knowingly files false information for the purpose of obtaining a homestead property tax exemption is guilty of a criminal offense.

Signature of Homestead Owner(s) \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_ Date: \_\_\_\_\_

## **INSTRUCTIONS**

**SECTION 1.** Check the appropriate box related to each question. You must check all three boxes to qualify for the Maine homestead property tax exemption. If you have moved during the year and owned a homestead in Maine prior to your move, enter the address of the homestead you moved from on line 1.b(1). Your ownership of a homestead must have been continuous for the 12-month period prior to application. If you did not check all boxes in this section, you do not qualify for the homestead property tax exemption. A person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in this state is deemed to be a permanent Maine resident. A person on active duty serving in the Armed Forces of the United States does not include a member of the National Guard or the Reserves.

**SECTION 2.** Enter your full name(s) as shown on your property tax bill, the physical location of your home and your mailing address, if different than the physical location.

**SECTION 3.** This section gives the local assessor information which may be used to determine if you qualify and should support your answers to the questions in SECTION 1. Please check the appropriate box for each of the statements in this section.

At least one of the owners of the homestead must sign this document. Please file the application with your local municipal assessor. If, for any reason, you are denied exemption by the assessor, you may appeal the assessor's decision under the abatement statute, 36 M.R.S. § 841.

## **DEFINITIONS**

**Homestead.** "Homestead" means residential real property owned by an individual or individuals and occupied by those individuals as their permanent residence. Residential real property held in a revocable living trust for a beneficiary who occupies the property as his or her permanent residence also qualifies as a homestead. A resident homeowner who is subject to foreclosure and subsequently purchases the home back from the municipality is considered to have no interruption in homeownership for purposes of this exemption.

**Municipality.** "Municipality" means any city, town, plantation, or any location in the unorganized territory.

**Permanent residence.** "Permanent residence" means that place where an individual has a true, fixed, and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

**Permanent resident.** "Permanent resident" means an individual who has established a permanent residence.

A cooperative housing corporation may apply for a homestead exemption to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. To qualify, the corporation must complete an Application for Maine Homestead Property Tax Exemption for Cooperative Housing Corporations.



# APPLICATION FOR MAINE VETERAN PROPERTY TAX EXEMPTION

36 M.R.S. § 653

Please refer to Bulletin #7 for additional information – this application is confidential.

File this application, including all required attachments with your town by April 1.

1. Name: \_\_\_\_\_ 2. Telephone: \_\_\_\_\_  
3. Mailing Address: \_\_\_\_\_  
4. Legal Residence: \_\_\_\_\_ 5. Date of Birth: \_\_\_\_\_

\*\*\*\*\*

6. Date of Entry into Armed Forces: \_\_\_\_\_ 7. Service Number/SSN: \_\_\_\_\_  
8. Legal Residence on Date of Entry into Armed Forces: \_\_\_\_\_  
9. Date of Discharge or Separation from Armed Forces: \_\_\_\_\_

\*\*\*\*\*

10. Check the box that applies:

- ☐ I am 62 or older (or receiving a non service-connected total disability pension) and served in the U.S. Armed Forces during an accepted war period.  
☐ I am 62 or older (or receiving a non service-connected total disability pension) and received an Armed Forces Expeditionary Medal.

I receive a service-related total disability pension from the U.S. Government for:

- ☐ Service in the U.S. Armed Forces during any Federally recognized War Period.  
☐ Injury or disease incurred in the line of duty during active military service.

VA disability pension Claim Number: C- \_\_\_\_\_

\*\*\*\*\*

11. Did you receive a grant from the U.S. Government for specially adapted housing as a paraplegic?

- ☐ Yes ☐ No

\*\*\*\*\*

12. Is the property you are requesting an exemption for in a revocable living trust with you as the beneficial owner of that trust? ☐ Yes ☐ No

13. Enter a description of the property (map, lot, location, etc.): \_\_\_\_\_

\_\_\_\_\_

*I hereby apply for an exemption from property tax in accordance with 36 M.R.S. § 653. No property on which I claim tax exemption as a veteran was conveyed to me for the purpose of obtaining exemption other than from my spouse. The answers to the above questions are correct to the best of my knowledge and belief.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## GENERAL INSTRUCTIONS

If you are a Maine resident and a veteran who served on active duty in the U.S. Armed Forces, you may be eligible for a limited exemption from property tax on real estate or personal property. You qualify for an exemption if:

- 1) You served in the U.S. Armed Forces during a recognized war period or other recognized service period or you received an Armed Forces Expeditionary Medal; and
- 2) You will be at least 62 years old on April 1 or you are receiving a total disability pension from the U.S. Government.

Proof of eligibility is generally covered by a copy of your Certificate of Release or Discharge from Active Duty (DD Form 214 or similar form issued by the Department of Defense) or the benefit summary letter issued by the Department of Veterans Affairs ("VA"). A copy of VA Form 20-5455 may be used if you do not have a benefit summary letter.

### RECOGNIZED WAR PERIODS

World War I - April 6, 1917 through November 11, 1918;  
World War I - (service in Russia) - April 6, 1917 through March 31, 1920;  
World War II - December 7, 1941 through December 31, 1946;  
Korean Conflict - June 27, 1950 through January 31, 1955;  
Vietnam Era - February 28, 1961 through May 7, 1975. For the period, February 28, 1961 through August 4, 1964, federal law restricts the definition of the Vietnam Era war period to relating only to veterans who served in the Republic of Vietnam. .  
Persian Gulf War - August 2, 1990 to the date that the U.S. Government recognizes as the end of the Persian Gulf War. This period also includes Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn.

### OTHER RECOGNIZED SERVICE PERIODS

February 28, 1961 through August 4, 1964 (Maine property tax exemption applies to all veterans who served during February 28, 1961 through May 7, 1975, regardless of where they served);  
August 24, 1982 through July 31, 1984; and  
December 20, 1989 through January 31, 1990.

## SPECIFIC INSTRUCTIONS

**Line 4. Legal Residence.** Enter the municipality where your primary home is. You can have only one legal residence.

**Line 7. Service Number/SSN.** If you were issued a service number, enter that number. Otherwise, enter your Social Security Number ("SSN").

\*\*\*\*\*

### FOR ASSESSOR USE ONLY - CERTIFICATE OF APPROVAL OF APPLICANT'S EXEMPT STATUS

The applicant has applied for the following exemption amount:

☐ \$6,000 Post W.W.I      ☐ \$7,000 W.W.I      ☐ \$50,000 Paraplegic

In determining the local assessed value of the exemption, the assessor shall multiply the amount of the exemption by the ratio of current just value upon which the assessment is based.

Date Approved: \_\_\_\_\_ Effective Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Title: \_\_\_\_\_

**SECRET BALLOT  
STATE OF MAINE  
MUNICIPAL ELECTION  
FOR  
TOWN OF CLIFTON**

**Offices to be filled in the Municipal Election to be held on July 14, 2020**

---

**Official Ballot of the Town of Clifton**

---

Make a cross (x) or a check (✓) in the ☐ at the left of the name of the candidate for whom you wish to vote. Follow directions as to the number of candidates to be voted on for each office. You may vote for a person, whose name does not appear on the ballot, by writing in his/her name, in the proper blank space, marking a cross (x) or a check (✓) in the proper ☐ writing in, also, the municipality of residence of the person you choose. Do not erase.

---

**For Selectmen**

3-year term  
Vote for 2

☐ **Bryant, Leroy** **Clifton Resident**

☐ **Rand, William** **Clifton Resident**

Write in \_\_\_\_\_  
Residence

Write in \_\_\_\_\_  
Residence

**For Selectmen**  
1-year term  
Vote for 1

☐ **Astbury, David** **Clifton Resident**

☐ **Johnson, Geoffrey** **Clifton Resident**

Write in \_\_\_\_\_  
Residence

Write in \_\_\_\_\_  
Residence

# NOTES

**TAX COLLECTOR'S/ TREASURERS REPORT  
2019-2020**

Real Estate Valuation	<u>90,676,400.00</u>
<b>Total Valuation</b>	<b>90,676,400.00</b>
<b>Appropriations for 2019-20</b>	
County Tax	113,115.00
Municipal	497,318.00
Education	795,793.27
TIF Revenue	238,160.03
Overlay	<u>33,965.84</u>
<b>Total Appropriations for 2019-20</b>	<b>1,678,352.14</b>
<b>Deductions for 2019-20</b>	
State Revenue Sharing	45,270.23
Homestead Reimbursement	35,056.00
Unappropriated Funds	<u>479,030.84</u>
<b>Total Deductions for 2019-20</b>	<b>559,357.07</b>
<b>Amount to be raised from Taxes</b>	<b>1,342,010.72</b>
<b>Tax Commitment</b>	
Tax rate \$14.80 per thousand	
2019 Taxes Collected	1,185,745.40
2019 Uncollected Taxes	<u>156,265.32</u>
<b>Total Taxes for 2019-20</b>	<b>1,342,010.72</b>
<b>Abatements</b>	
Total Abatements for 2019	217.56
Total Discounts for 2019	20,505.07

**TREASURER'S REPORT  
2019-2020**

Checking Account Balance February 1, 2019	789,649.46
Checking Account Balance January 31, 2020	796,617.92

**R. Leon Williams Historic Savings**

<b>Beginning Balance 02-01-2019</b>	<b>Ending Balance 1-31-2020</b>
10,043.00	10,058.00

**Pisgah Mountain Wind TIF Account**

<b>Beginning Balance 02-01-2019</b>	<b>Ending Balance 1-31-2020</b>
330,469.00	319,442.00

**Respectfully submitted**  
**Deborah A. Hodgins, Treasurer**

**STATE OF MAINE**  
**TOWN OF CLIFTON**  
**COUNTY OF PENOBSCOT**

To: Jan Logan a citizen of the Town of Clifton, State of Maine and County of Penobscot.

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the voters of the Town of Clifton qualified to vote on the Town affairs to assemble at the Clifton Municipal Building in the Town of Clifton, County of Penobscot, and State of Maine on July 14th, 2020 at 8:00 AM. Then and there to act on Articles 1 and 2 until 8PM. At that time the meeting will adjourn and reassemble at the Holbrook Middle School, Holden Maine at 6PM., on July 16<sup>th</sup>, 2020 then to act on the remaining articles:

**ARTICLE # 1 To choose a moderator to preside at said meeting.**

**ARTICLE #2 To elect all necessary officers by secret ballot as follows:**

**VOTE for 2**  
**Three year term**

**LeRoy Bryant – 3 Year**  
**William Rand – 3 Year**

**Vote for 1**  
**One year term**

**David Astbury – 1 Year**  
**Geoffrey Johnson – 1 Year**

**\*Note\***

**\*A person who is not registered as a voter may not vote in any town election.\***

**ARTICLE #3** Shall the Town raise and appropriate **\$15,389.00** for MUNICIPAL BUILDING EXPENSES as recommended by the board of select people.  
(2019/20 appropriation \$8,550.00)

**ARTICLE # 4** Shall the Town raise and appropriate **\$123,870.00** for TOWN COMPENSATION & EXPENSES as recommended by the board of select people.  
(2019/20 appropriation \$116,349.00)

**ARTICLE # 5** Shall the Town raise and appropriate **\$39,854.00** for TOWN EXPENSES as recommended by the board of select people.  
(2019/20 appropriation \$50,938.76)

**ARTICLE # 6** Shall the Town raise and appropriate **\$21,600.00** for PROFESSIONAL SERVICES as recommended by the board of select people.  
(2019/20 appropriations \$21,600.00)

**ARTICLES #7** Shall the Town raise and appropriate **\$47,138.00** for PROTECTION as recommended by the board of select people.  
(2019/20 appropriation \$39,138.00)

**ARTICLE # 8** Shall the Town raise and appropriate **\$113,522.00** for SOLID WASTE DISPOSAL as recommended by the board of select people.  
(2019/20 appropriation \$112,254.00)

**ARTICLE # 9** Shall the Town raise and appropriate **\$12,000.00** for GENERAL MAINTENANCE as recommended by the board of select people.  
(2019/20 appropriation \$12,000.00)

**ARTICLE # 10** Shall the Town raise and appropriate **\$128,533.00** for WINTER MAINTENANCE as recommended by the board of select people.  
(2019/20 appropriation \$126,100.00)

**ARTICLE # 11** Shall the Town raise and appropriate **\$10,073.00** for ORGANIZATIONS as recommended by the board of select people.  
(2019/20 appropriation \$9,138.00)

**ARTICLE # 12** Shall the Town authorize the Selectboard to transfer from UNAPPROPRIATED SURPLUS to help defray taxes for the ensuing year 2020-2021 TOTAL **\$270,000.00** as recommended by the board of select people.  
(2019/20 appropriation \$260,000.00)

**ARTICLE # 13** Shall the Town vote to raise and appropriate **\$1,000.00** for GENERAL ASSISTANCE as recommended by the board of select people.  
(2019/20 appropriations \$1,000.00)

**ARTICLE # 14** Shall the Town authorize the Selectboard to procure a temporary loan or loans within the 2020-2021 year, in anticipation of taxes, for the purpose of paying obligations of the Town, such loans to be paid during said year.

**ARTICLE # 15** Shall the Town authorize the Selectboard to spend an amount not to exceed 3/12ths of the budgeted amount in each category of the annual budget during the period of February 1<sup>st</sup>, 2021 to the March 21st, 2021 Town Meeting.

**ARTICLE # 16** Shall the Town fix the date when taxes shall be due and to establish a delinquency rate of 8% on taxes paid after that date?  
Recommended date of October 1<sup>st</sup>, 2020 with an interest rate of 8 %.  
(The State of Maine recommends 8 %)

**ARTICLE # 17** Shall the Town allow 2% on taxes paid in full within 30 days of commitment. The board of select people recommends 2%

**ARTICLE # 18** Shall the Town authorize the tax collector or treasurer to accept prepayment of real estate taxes not yet commitment, pursuant to 36 M.R.S. § 506.

**ARTICLE # 19** Shall the Town authorize the Selectboard to dispose of any real estate acquired by the Town for nonpayment of taxes thereon, on such terms as they deem in the best interest of the Town, except for property tax-acquired from the certain senior, low income taxpayers who qualify for the special sale process pursuant to 36 M.R.S. § 943- of the town?  
Recommended by the Select Board.

**ARTICLE # 20** Shall the Town authorize the Selectboard on behalf of the Town to enter into five (5) year contracts for necessary services.



**ARTICLE #21** Shall the Town authorize the Selectboard to use up to **\$5,000.00** from the UNAPPROPRIATED SURPLUS ACCOUNT for unexpected expenses that may occur during the fiscal year 2020-2021

**ARTICLE # 22** Shall the Town authorize the Selectboard to transfer \$45,270.00 from Revenue Sharing account to the General Fund to help defray property taxes. The board of select people recommends **\$45,270.00**

**ARTICLE # 23** Shall the Town appropriate from Pisgah Mountain Tax Increment Financing (TIF) an estimated amount of **\$200,000.00** for Capital Road Improvements. The board of select people recommends \$200,000.00

**ARTICLE #24** Shall the Town allow the Selectboard to accept from Pisgah Mountain, LLC a Community Benefit of **\$45,000.00** to go into the General Fund to help defray taxes.  
RECOMMEND \$45,000.00

**ARTICLE # 25** Shall the Town allow to increase the property tax levy limit established for the Town under 30-A M.R.S. § 5721-A in the event that the municipal budget approved under the preceding articles will result in a property tax levy that is greater than the property tax levy limit.

\*Note \* § 5721-A (7) requires that the vote on the foregoing article must be a written ballot however on;  
June 3<sup>rd</sup>, 2020 Governor Mills issued an Executive Order No 56 providing guidance and has suspended, and a show of hands or voice vote is temporarily sufficient for approval for an open town meeting.

**March 21, 2020**

**GIVEN UNDER OUR HANDS THIS June 24th, 2020 date amended**

(Date amended at the July 24<sup>th</sup>, 2020 selectmen's meeting Lee/Bill 4/0 approved)

Nancy Hatch, Chair Nancy Hatch

William Rand, Vice Chair William Rand

LeRoy Bryant LeRoy Bryant

Gerald Folster Gerald Folster

SELECTMEN FOR THE TOWN OF CLIFTON

TOWN OF CLIFTON, MAINE  
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES  
FOR THE YEAR ENDED JANUARY 31, 2020

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report		1 - 2
<i>Basic Financial Statements</i>		
<i>Government-Wide Financial Statements</i>		
Statement of Net Position	A	3
Statement of Activities	B	4
<i>Fund Financial Statements</i>		
Balance Sheet – Governmental Funds	C	5
Combined Statement of Revenues, Expenditures And Changes in Fund Balances – Governmental Funds	D	6
Notes to the Financial Statements		7 – 14
	<u>Schedule</u>	
<i>Required Supplementary Information</i>		
Schedule of Revenues, Expenditures and Changes in Fund Balances, Budget and Actual – General Fund	1	15
<i>Other Supplementary Information</i>		
Schedule of Departmental Operations	2	16 – 18
Schedule of Valuation and Assessment	3	19
Schedule of Reserve and Trust Fund Activity	4	20
Schedule of Expenditures of Federal Awards		21

# Foster & Company, LLC

*Certified Public Accountants*

78 Main Street, P.O. Box C  
Bucksport, Maine 04416  
(207) 469-7364  
Facsimile (207) 469-7365  
fostercpas@aol.com

## Independent Auditor's Report

To the Selectmen  
Town of Clifton, Maine

We have audited the accompanying financial statements of the governmental activities of Town of Clifton, Maine as of and for the year ended January 31, 2020, 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**

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

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

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

### **Opinion**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Town of Clifton, Maine, as of January 31, 2020, and the respective changes in financial position of such funds for the year then ended in accordance 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 budgetary comparison information on page 15 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Town of Clifton, Maine has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of the basic financial statements.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the town of Clifton's basic financial statements. The supplementary information on schedules 1 through 4 and the schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information on schedules 1 through 4 and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, supplementary information on schedules 1 through 4 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Foster + Company LLC*

Certified Public Accountants  
June 5, 2020

TOWN OF CLIFTON, MAINE  
STATEMENT OF NET POSITION  
JANUARY 31, 2020

Exhibit A

	Governmental Activities
<b>ASSETS</b>	
Cash - Note 3	\$ 1,149,326
Accounts Receivable	28,983
Property Taxes Receivable	254,944
Capital Assets, net of Accumulated Depreciation - Note 4	<u>618,814</u>
Total Assets	<u>\$ 2,052,067</u>
<b>LIABILITIES</b>	
Accounts Payable	\$ 1,509
Prepaid Taxes	1,038
Escrow Reserve - Note 8	<u>40,000</u>
Total Liabilities	<u>\$ 42,547</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	\$ 618,814
Restricted for:	
Nonspendable Trust Funds	15,414
Expendable for Trust Fund Designated Uses	7,187
Restricted for Education	352,079
Unassigned	<u>1,016,026</u>
Total Net Position - Exhibit B	<u>\$ 2,009,520</u>

See accompanying notes to basic financial statements.

TOWN OF CLIFTON, MAINE  
STATEMENT OF ACTIVITIES  
JANUARY 31, 2020

Exhibit B

<u>Functions/Programs</u>	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
General Government	\$ 218,880	\$ 9,653	\$ -	\$ 209,227
Protection	47,586	254	-	47,332
Health and Sanitation	106,245	1,382	-	104,863
Public Works	215,828	-	13,336	202,492
General Assistance and Social Services	5,144	-	-	5,144
Education	795,793	-	-	795,793
County Tax	113,115	-	-	113,115
Community Development Grant	10,897	-	10,897	-
Cemeteries	4,000	-	-	4,000
Recreation	4,948	-	410	4,538
Total Governmental Activities	\$ 1,522,436	\$ 11,289	\$ 24,643	\$ 1,486,504
<u>General Revenues:</u>				
Property Taxes - Schedule 3				\$ 1,341,793
Excise Taxes				169,956
Tree Growth Penalty				2,479
Intergovernmental revenue-State of Maine				
Homestead Reimbursement				35,056
State Revenue Sharing				45,270
Tree Growth Reimbursement				35,315
Veterans Exemptions				633
Investment Income				2,897
Interest and lien costs on taxes				16,373
TIF Community Benefit				45,000
All Other Revenues				12,830
Total General Revenues				<u>\$ 1,707,602</u>
Change in Net Position - Exhibit D				221,098
Net Position - Beginning of Year				<u>1,788,422</u>
Net Position - Ending - Exhibit A				<u><u>\$ 2,009,520</u></u>

See accompanying notes to basic financial statements.

TOWN OF CLIFTON, MAINE  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JANUARY 31, 2020

Exhibit C

	General	Reserve Funds	Trust Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash - Note 3	\$ 780,393	\$ 344,559	\$ 24,374	\$ 1,149,326
Accounts Receivable	28,983	-	-	28,983
Taxes Receivable & Liens All Years	254,944	-	-	254,944
Interfund Receivable	-	47,982	-	47,982
<b>TOTAL ASSETS</b>	<u>1,064,320</u>	<u>392,541</u>	<u>24,374</u>	<u>1,481,235</u>
<b>LIABILITIES</b>				
Accounts Payable	1,509	-	-	1,509
Prepaid Taxes	1,038	-	-	1,038
Escrow Reserve - Note 8	-	40,000	-	40,000
Interfund Payable	46,209	-	1,773	47,982
Total Liabilities	<u>48,756</u>	<u>40,000</u>	<u>1,773</u>	<u>90,529</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Tax Revenue	<u>232,808</u>	<u>-</u>	<u>-</u>	<u>232,808</u>
<b>FUND BALANCES</b>				
Nonspendable				
Perpetual Care Funds	-	-	5,414	5,414
Williams Cemetery Funds	-	-	10,000	10,000
Restricted for:				
Education	352,079	-	-	352,079
Cemetery	-	-	7,187	7,187
Committed for:				
Subsequent Years Expenditures	2,850	352,541	-	355,391
Unassigned	427,827	-	-	427,827
Total Fund Balances - Exhibit D	<u>782,756</u>	<u>352,541</u>	<u>22,601</u>	<u>1,157,898</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>	<u>1,064,320</u>	<u>392,541</u>	<u>24,374</u>	<u>1,481,235</u>

Amounts reported for governmental activities in the Statement of Net Assets are different because:

<b>Total Fund Balances - Total Governmental Funds (from above)</b>	\$ 1,157,898
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds, net of accumulated depreciation of \$365,238	618,814
Some revenues (property tax) are not available to pay for current period expenditures and therefore are deferred in the funds.	<u>232,808</u>
<b>Net Position of Governmental Activities - Exhibit A</b>	<u>\$ 2,009,520</u>

See accompanying notes to basic financial statements.

TOWN OF CLIFTON, MAINE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JANUARY 31, 2020

Exhibit D

	General	Reserve Funds	Trust Funds	Total Governmental Funds
<b>REVENUES</b>				
Property Taxes - Schedule 3	\$1,303,613	\$ -	\$ -	\$ 1,303,613
Excise Taxes	169,956	-	-	169,956
Intergovernmental revenue-State of Maine	116,274	-	-	116,274
Tree Growth Penalty	2,479	-	-	2,479
Fees for services	9,653	-	-	9,653
Investment Income	2,195	665	37	2,897
Interest and lien costs on taxes	16,373	-	-	16,373
TIF Community Benefit	45,000	-	-	45,000
Miscellaneous Revenues	2,830	10,000	-	12,830
Total Revenues	1,668,373	10,665	37	1,679,075
<b>EXPENDITURES</b>				
General Government	192,946	1,800	-	194,746
Protection	47,332	-	-	47,332
Health & Sanitation	104,863	-	-	104,863
Public Works	150,883	254,627	-	405,510
General Assistance	344	-	-	344
Social Services	4,800	-	-	4,800
County Tax	113,115	-	-	113,115
Education	795,793	-	-	795,793
Recreation	4,538	-	-	4,538
Cemeteries	4,000	-	-	4,000
Pisgah Mountain TIF	243,020	(243,020)	-	-
Discounts on Property Taxes	20,505	-	-	20,505
Total Expenditures	1,682,139	13,407	-	1,695,546
Excess of Revenues Over (Under) Expenditures	(13,766)	(2,742)	37	(16,471)
<b>FUND BALANCES - Beginning</b>	796,522	355,283	22,564	1,174,369
<b>FUND BALANCES - Ending - Exhibit C</b>	\$ 782,756	\$ 352,541	\$ 22,601	\$ 1,157,898

Reconciliation of Statement of Activities, Change in Net Position:

**Net Changes in Fund Balances - Total Governmental Funds (from above)** \$ (16,471)

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:

Capital Expenditures	246,647
Depreciation Expense	(47,258)

Current portion of property taxes not collectable or available for use in 2019-20, deferred on this financial statement but recorded in the Statement of Activities.

38,180

**Change in Net Position of Governmental Activities - Exhibit B**

\$ 221,098

See accompanying notes to basic financial statements.



TOWN OF CLIFTON, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
JANUARY 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Clifton is a town in Penobscot County, Maine. The population was 921 at the 2010 census. The Town incorporated on August 8, 1848 under the name "Maine" from a portion of Jarvis Gore. The current name, from a cliff dominating the town, was adopted a year later on June 9, 1849.

The accounting policies of the Town conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Financial Reporting Entity

The Town operates under a Selectman-Administrative Assistant form of government and provides the following services: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, education, public improvements, planning and zoning and general administrative services. In evaluating how to define the reporting entity for financial reporting purposes, management has considered all potential component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the components 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.

It is the Town's judgment, based on all pertinent facts derived from the analysis of these criteria, that there are no entities that would be considered potential component units within the Town of Clifton that should be included as part of these financial statements.

B. Government-wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly from goods, services, or privileges provided by a given function or segment and 2) grants and standard revenues 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, if applicable, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Basis of 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 and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

TOWN OF CLIFTON, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
JANUARY 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation (continued)

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting, as are the fiduciary fund financial statements. 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. The Town 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 the fund liability is incurred. However, debt service expenditures (if any) are recorded only when payment is due.

Charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

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 *Reserves Fund* accounts for resources obtained and expended for the acquisition or construction of major capital facilities and projects (other than those financed by proprietary funds, special assessment funds and trust funds).

The *Trust Funds* (including cemetery funds) represent funds restricted for specific purposes.

D. Financial Statement Amounts

1. Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest excess funds in accounts or deposits of financial institutions provided the institutions are insured by Federal depository insurance or credit union insurance, U.S. Government obligations, and in money market mutual funds, provided that the fund is limited to investing in obligations of the U.S. Government.

2. Receivables and Payables

Revenues (other than taxes) for the most part are recorded when received, except that amounts have been recorded as receivables for amounts due from other governments. Transactions between funds that result in outstanding balances are reported as due to/from other funds.

Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants, if any, is recorded for the period in which eligible expenditures are made.

TOWN OF CLIFTON, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
JANUARY 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Financial Statement Amounts (continued)

3. Capital Assets

Capital assets, consisting of land, buildings and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure assets (eg. roads, bridges and similar items) are being reported prospectively beginning in fiscal year 2006 in accordance with GASB 34.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment is depreciated using the straight line method over the following estimated useful lives:

<i>Assets</i>	<i>Years</i>
Buildings	50
Equipment	10
Roads	15-20

4. Compensated Absences

The Town provides vacation and sick leave to its employees in varying amounts. All vacation time is required to be taken in a timely fashion or is forfeited. Sick time does not vest. According there is no liability for compensated absences on the Town's financial statements.

5. Interfund Receivables and Payables

Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

6. Deferred Inflows of Resources

In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises under a modified accrual basis of accounting that qualifies for reporting in this category, unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities financial statements, if applicable. In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources, if applicable.

TOWN OF CLIFTON, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
JANUARY 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Financial Statement Amounts (continued)

8. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

9. Government-wide Net position

Net position represents the difference between assets and liabilities in the government-wide financial statements.

Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds.

Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The remaining net position is reported as unrestricted. For expenditures that qualify for other classification, amounts will be first spent from restricted net position then from unrestricted net position.

10. Governmental Fund Balances

In accordance with Government Standards Board 54, Fund Balance Reporting and Governmental Fund Type Definitions, the Town of Clifton classifies governmental fund balances as follows:

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

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

*Committed* – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end. Fund balance may be committed by Board of Selectmen action.

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

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

The Town has no formal revenue spending policy for programs with multiple revenue sources. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance.

The Town does not have a formal minimum fund balance policy.

TOWN OF CLIFTON, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
JANUARY 31, 2020

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the Town's governmental funds. The budget is adopted by the townspeople during the month of March at a town meeting.

Encumbrances are not liabilities and therefore, are not recorded as expenditures until receipt of material or services. For budgetary purposes, appropriations lapse at fiscal year-end unless designated as carry forwards by the Town Council.

**B. Budget/GAAP Reconciliation**

The Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual (Schedule 1) reconciles' financial data on a budgetary basis for the government's general fund to the data shown on the Combined Statement of Revenues, Expenditures and Changes in Fund Balance (Exhibit D).

NOTE 3 – CASH, INVESTMENTS AND SAVINGS

As of January 31, 2020, the Town of Clifton reported the following in its governmental funds:

	<u>Cash</u>
Cash on hand	\$ 100
Machias Savings Bank	
Checking/Demand Deposit	780,293
Savings	<u>368,933</u>
	\$ <u>1,149,326</u>

Deposits are fully insured up to \$250,000 per bank and per category: demand deposits (checking) and time and savings accounts. Remaining amounts are covered by an Insured Cash Sweep account. Of the Town's total bank balance of \$1,149,226, \$500,000 was fully insured by FDIC and \$649,226 was collateralized by other FDIC banks.

*Credit Risk* – The Town does not have a formal policy regarding credit risk. Maine statutes authorize the Town to invest its municipal revenues in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds.

*Custodial Risk*- For an investment, the custodial credit risk is the risk that in the event of the failure of the counterpart, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town has no formal policy on custodial credit risk.

The Town owned no investments at January 31, 2020.

TOWN OF CLIFTON, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
JANUARY 31, 2020

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended January 31, 2020 was follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Land	\$ 40,000	\$ -	\$ -	\$ 40,000
Capital assets being depreciated				
Buildings/Improvements	296,406	-	-	296,406
Equipment	26,556	-	-	26,556
Roads, paving & culverts	374,443	246,647	-	621,090
Total capital assets being depreciated	697,405	246,647	-	944,052
Less accumulated depreciation	(317,980)	(47,258)	-	(365,238)
Net capital assets being depreciated	379,425	199,389	-	578,814
Governmental Activities				
Total Assets	\$ 419,425	\$ 199,389	\$ -	\$ 618,814

Depreciation expense was charged to functions/programs of the primary government as follows:

General Government	\$ 3,629
Public Works	43,629
Total Depreciation Expense – Governmental Activities	<u>\$ 47,258</u>

NOTE 5 – PROPERTY TAX

The Town's property tax for the current year was committed to the tax collector on July 17, 2019 for all real property located in the Town on April 1, 2019. Property tax bills were mailed August 1, 2019.

A discount of two percent is allowed for payment within 30 days of billing. Interest at 7.0 percent was charged for payments after September 30, 2019. Discounts allowed in 2019-20 amounted to \$ 20,505.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$33,966 for the year ended January 31, 2020.

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 remained unpaid.

Property taxes levied during the year were recorded as receivables. Property taxes collected during the year and in the first sixty days (estimated) following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues in the fund statements.

The assessed value for the list of April 1, 2019, upon which the levy was based, was \$90,676,400.

TOWN OF CLIFTON, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
JANUARY 31, 2020

NOTE 6 – GENERAL FUND BALANCES CARRIED

The following funds were unexpended as of January 31, 2019 and were carried forward into the operations of 2020-21.

	<u>Restricted</u>	<u>Committed for:</u>
Education	\$ 352,079	\$ -
Town Recreation	-	2,850
Total	\$ <u>352,079</u>	\$ <u>2,850</u>

NOTE 7 – TAX INCREMENT FINANCING DISTRICT

Chapter 206 of Title 30-A of the Maine Revised Statutes as amended allows for the legislative body of a municipality in the State of Maine to establish Municipal Development and Tax Increment Districts and to adopt a Development Program that is approved by the Office of Economic and Community Development which funds economic development opportunities for the community.

In 2017, the Town established the "Town of Clifton Pisgah Mountain Wind Omnibus Municipal Development and Tax Increment Financing (TIF) District". The District is comprised of a total of approximately 376 acres. The Pisgah Mountain, LLC has invested in a wind farm project comprised of five turbines, for a total generating capacity of approximately 9 megawatts of electricity in the Town.

Designation of the District allows the Town to capitalize on the investment being made by the Company in the Project and use the revenues from the TIF district to finance the costs of public improvement projects and economic development, programs and initiatives for the Town.

The development program created by the TIF District will run for a term of thirty (30) years.

Financial Plan

The Development Program provides that the Town will "capture" one hundred percent (100%) of the increased assessed value above the original assessed value on real and personal property within the district. Stipulations of the contract require the Town to deposit into a developmental program fund the entirety of the property tax payments constituting TIF Revenues. Property taxes assessed and paid in the year ended January 31, 2020 amounted to \$243,020 (See Schedule 4 of the financial statements.)

Company Benefit Annual Contribution

Additionally, Pisgah Mountain, LLC agreed to provide an annual contribution to the Town for \$5,000 per megawatt of electricity produced by the project (which equates to an annual payment of \$45,000 for the Project). Conditions stipulate that the Town will use at least ninety percent (90%) of the annual Contribution for property tax relief to all taxpayers in the Town, with the remaining ten percent (10%) to be used by the Town in its sole discretion for any other allowable public purpose. Payments will be made for a period of twenty (20) years.

TOWN OF CLIFTON, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
JANUARY 31, 2020

NOTE 8 – ESCROW ACCOUNT FOR PROJECT DECOMMISSIONING

Cash Escrow Account

The Town's Land Use Ordinance requires Pisgah Mountain, LLC wind energy facility to pay 5% of the estimated cost of decommissioning and site restoration on an annual basis to the Town as surety for the project. Cash Escrow payments are currently \$10,000 per year with a total escrow balance at January 31, 2020 of \$40,000.

NOTE 9 – RETIREMENT PLANS

The Town participates in the Social Security Retirement Program. The Town's contribution to Social Security (including Medicare) was approximately \$6,756 for the year ended January 31, 2020. No other retirement plans exist.

NOTE 10 – SUBSEQUENT EVENTS

The Town of Clifton has considered all subsequent events occurring through June 5, 2020, the date the financial statements were available to be issued.



TOWN OF CLIFTON, MAINE  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES,  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JANUARY 31, 2020

Schedule 1

	Original & Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>			
Property taxes	\$ 1,342,011	\$ 1,303,613	\$ (38,398)
Excise taxes	-	169,956	169,956
Intergovernmental	74,639	116,274	41,635
Tree Growth Penalty	-	2,479	2,479
Investment income	-	2,195	2,195
Interest - Lien Costs	-	16,373	16,373
Fees & Services	-	9,653	9,653
TIF Community Benefit	45,000	45,000	-
Miscellaneous & Unlocated	-	2,830	2,830
<b>Total Revenues</b>	<u>1,461,650</u>	<u>1,668,373</u>	<u>206,723</u>
<b>EXPENDITURES</b>			
General Government	190,538	192,946	(2,408)
Protection	41,038	47,332	(6,294)
Health and Sanitation	112,254	104,863	7,391
Public Works	138,100	150,883	(12,783)
General Assistance	1,000	344	656
Education	828,338	795,793	32,545
County Tax	113,115	113,115	-
Social Services	4,800	4,800	-
Recreation	4,588	4,538	50
Cemeteries	5,000	4,000	1,000
Pisgah Mountain TIF	244,413	243,020	1,393
Discounts on Property Taxes	-	20,505	(20,505)
<b>Total Expenditures</b>	<u>1,683,184</u>	<u>1,682,139</u>	<u>1,045</u>
<b><u>Excess (deficiency) of Revenues and Other Sources</u></b>			
<b><u>Over Expenditures and Other Uses</u></b>	(221,534)	(13,766)	<u>\$ 205,678</u>
Appropriated from surplus/prior year's funds	255,500		
Overlay - Schedule 3	<u>\$ 33,966</u>		
<b>FUND BALANCE - February 1, 2019</b>		<u>796,522</u>	
<b>FUND BALANCE - January 31, 2020 - Exhibit C</b>		<u>\$ 782,756</u>	

TOWN OF CLIFTON, MAINE  
SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JANUARY 31, 2020

	Balance Forward 2/1/19	Budget	Receipts & Adjustments	Total Available	Expenditures	Balance 1/31/20 Lapsed	Carried Forward
<u>General Government</u>							
<u>Compensation</u>							
Town Salaries	\$ -	\$ 96,094	\$ -	\$ 96,094	\$ 93,412	\$ 2,682	\$ -
Payroll Taxes	-	7,288	-	7,288	6,756	532	-
Employee Health Insurance	-	12,967	-	12,967	13,537	(570)	-
Subtotal	-	116,349	-	116,349	113,705	2,644	-
<u>Town Building Expense</u>							
Town Office Utilities	-	4,500	-	4,500	7,283	(2,783)	-
Copier Maintenance	-	2,800	-	2,800	1,702	1,098	-
Office Equipment	-	1,250	-	1,250	895	355	-
Subtotal	-	8,550	-	8,550	9,880	(1,330)	-
<u>Town Expense</u>							
TRIO & Tech Support	-	11,956	-	11,956	10,002	1,954	-
Building/Equipment Repairs	-	10,800	-	10,800	3,976	6,824	-
New Sign	-	5,007	-	5,007	4,554	453	-
Supplies, Postage & Other	-	6,100	-	6,100	8,506	(2,406)	-
American Flags	-	1,000	-	1,000	-	1,000	-
Veterans Memorial	-	-	-	-	358	(358)	-
MMA Dues	-	1,597	-	1,597	1,657	(60)	-
Insurances	-	5,300	-	5,300	4,903	397	-
Workers Comp	-	779	-	779	774	5	-
Planning Board Expense	-	1,500	-	1,500	-	1,500	-
Subtotal	-	44,039	-	44,039	34,730	9,309	-
<u>Professional Services</u>							
Legal Services	-	5,000	-	5,000	18,656	(13,656)	-
Auditor	-	6,000	-	6,000	5,500	500	-
Tax Maps	-	1,000	-	1,000	875	125	-
Assessor	-	9,600	-	9,600	9,600	-	-
Subtotal	-	21,600	-	21,600	34,631	(13,031)	-
<b>Total General Government</b>	<b>\$ -</b>	<b>\$ 190,538</b>	<b>\$ -</b>	<b>\$ 190,538</b>	<b>\$ 192,946</b>	<b>\$ (2,408)</b>	<b>\$ -</b>

TOWN OF CLIFTON, MAINE  
SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JANUARY 31, 2020

	Balance Forward 2/1/19	Budget	Receipts & Adjustment	Total Available	Expenditures	Balance 1/31/20 Lapsed	Carried Forward
<u>Protection</u>							
Fire Assistance	\$ -	\$ 38,000	\$ -	\$ 38,000	\$ 38,000	\$ -	\$ -
Sheriffs Dept.	-	-	-	-	7,000	(7,000)	-
Security System	-	238	-	238	238	-	-
Hydrant rental	-	900	-	900	879	21	-
Animal Control	-	1,900	254	2,154	1,469	685	-
<b>Total Protection</b>	-	<b>41,038</b>	<b>254</b>	<b>41,292</b>	<b>47,586</b>	<b>(6,294)</b>	-
<u>Health and Sanitation</u>							
Public Dump Disposal - PERC	-	30,000	1,379	31,379	28,198	3,181	-
Public Dump Disposal - Pickup	-	69,454	-	69,454	68,611	843	-
Clean Up and Hazard Costs	-	12,100	3	12,103	8,934	3,169	-
Municipal Review	-	700	-	700	502	198	-
<b>Total Health and Sanitation</b>	-	<b>112,254</b>	<b>1,382</b>	<b>113,636</b>	<b>106,245</b>	<b>7,391</b>	-
<u>Public Works</u>							
Salt & Sand	-	45,000	-	45,000	44,031	969	-
Snow Removal and Sanding	-	81,100	-	81,100	81,100	-	-
Town Roads Maintenance	3,897	12,000	13,336	29,233	39,088	(9,855)	-
<b>Total Public Works</b>	<b>3,897</b>	<b>138,100</b>	<b>13,336</b>	<b>155,333</b>	<b>164,219</b>	<b>(8,886)</b>	-
<u>Welfare</u>							
General Assistance	-	1,000	-	1,000	344	656	-
<u>Education</u>							
S.A.D. #63	319,534	828,338	-	1,147,872	795,793	-	352,079
<b>County Tax</b>	<b>\$ -</b>	<b>\$ 113,115</b>	<b>\$ -</b>	<b>\$ 113,115</b>	<b>\$ 113,115</b>	<b>\$ -</b>	<b>\$ -</b>

TOWN OF CLIFTON, MAINE  
SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JANUARY 31, 2020

	Balance Forward 2/1/19	Budget	Receipts & Adjustments	Total Available	Expenditures	Lapsed	Balance 1/31/20 Carried Forward
<u>Social Services</u>							
Food Cupboard	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -
New Hope	-	50	-	50	50	-	-
Cumins Hall Civic Center	-	1,000	-	1,000	1,000	-	-
Eastern Area Agency on Aging	-	50	-	50	50	-	-
Clifton Historical Society	-	800	-	800	800	-	-
American Red Cross	-	50	-	50	50	-	-
United Cerebral Palsy	-	50	-	50	50	-	-
Penquis Cap	-	50	-	50	50	-	-
Life Flight	-	250	-	250	250	-	-
<b>Total Social Services</b>	-	<u>4,800</u>	-	<u>4,800</u>	<u>4,800</u>	-	-
<u>Recreation</u>							
Snowmobile Club & Assoc.	-	150	410	560	560	-	-
Regional Recreation	-	4,388	-	4,388	4,388	-	-
Town Recreation	2,800	50	-	2,850	-	-	2,850
<b>Total Recreation</b>	<u>2,800</u>	<u>4,588</u>	<u>410</u>	<u>7,798</u>	<u>4,948</u>	-	<u>2,850</u>
<u>Cemeteries</u>							
<b>General Care</b>	-	5,000	-	5,000	4,000	1,000	-
<u>Community Development Block Grant</u>							
<b>Micro-Enterprise Assistance</b>	-	-	10,897	10,897	10,897	-	-
<u>Pisgah Mountain TIF Expense</u>							
	-	244,413	-	244,413	243,020	1,393	-
<b>TOTAL ALL DEPARTMENTS</b>	<u>\$ 326,231</u>	<u>\$ 1,683,184</u>	<u>\$ 26,279</u>	<u>\$ 2,035,694</u>	<u>\$ 1,687,913</u>	<u>\$ (7,148)</u>	<u>\$ 354,929</u>

TOWN OF CLIFTON, MAINE  
SCHEDULE OF PROPERTY VALUATION AND ASSESSMENT  
FOR THE YEAR ENDED JANUARY 31, 2020

Schedule 3

**Valuation**

Real Estate	\$	90,676,400
Tax Rate per thousand		<u>14.80</u>

**Tax Commitment**

		1,342,011
Add: Supplemental Taxes		<u>-</u>
Total Taxes Committed to Tax Collector		1,342,011
Less: Abatements		<u>(218)</u>

**Property Tax Revenue - Actual - Exhibit B**

		1,341,793
Add: Deferred Property Tax Prior Year		194,628
Less: Deferred Property Tax Revenue - End of Year		<u>(232,808)</u>

**Property Tax Revenue Recognized - Exhibit D**

	\$	<u>1,303,613</u>
--	----	------------------

**Requirements**

Municipal appropriations	\$	497,318
Education		828,338
TIF financing plan amount		244,413
County tax		<u>113,115</u>
Total requirements	\$	<u>1,683,184</u>

Less - State revenue sharing	\$	39,171
Homestead exemption		35,468
Other revenues		<u>300,500</u>
	\$	<u>375,139</u>

Calculated net assessment	\$	1,308,045
Property tax assessment - Exhibit B		<u>1,342,011</u>
Overlay - Schedule 1	\$	<u>33,966</u>

TOWN OF CLIFTON, MAINE  
SCHEDULE OF ACTIVITY IN RESERVE FUNDS AND TRUST FUNDS  
FOR THE YEAR ENDED JANUARY 31, 2020

Schedule 4

	Fund Balance 2/1/19	Transfers from/(to) Other Funds	Other Revenue	Net Investment Earnings/(Loss)	Total Available	Expenditures	Fund Balance 1/31/20
<b>RESERVE FUNDS</b>							
Road Improvements	\$ 21,345	\$ -	\$ -	\$ 85	\$ 21,430	\$ -	\$ 21,430
TIF Developmental Program Fund	330,469	243,020	-	580	574,069	254,627	319,442
TIF Phase II Program Fund	-	-	10,000	-	10,000	1,800	8,200
Cemetery Improvements	3,125	-	-	-	3,125	-	3,125
Veterans Plaque	344	-	-	-	344	-	344
	<u>\$ 355,283</u>	<u>\$ 243,020</u>	<u>\$ 10,000</u>	<u>\$ 665</u>	<u>\$ 608,968</u>	<u>\$ 256,427</u>	<u>\$ 352,541</u>
<b>TRUST FUNDS</b>							
Cemetery Funds	\$ 12,521	\$ -	\$ -	\$ 22	\$ 12,543	\$ -	\$ 12,543
Cemetery Funds - Williams	10,043	-	-	15	10,058	-	10,058
	<u>\$ 22,564</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37</u>	<u>\$ 22,601</u>	<u>\$ -</u>	<u>\$ 22,601</u>

Lda

TOWN OF CLIFTON, MAINE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JANUARY 31, 2020

Federal Grantor/Pass-through Grantor Program	Pass through Number	CFDA Number	Federal Expenditures
<u>U.S. Department of Economic and Community Development</u>			
Community Development Block Grant	6331	14.228	\$ 10,897
Total			<u>\$ 10,897</u>



Linda Spencer

Linda was raised in Eddington but moved to Clifton at the age of 17 where shortly after married and had her 2 kids. She lived in Clifton until she passed at the age of 71. Linda had many friends in town and loved them all. Linda was always thoughtful of others at special times/events in their lives sending cards, gifts or "goodie bags."

Linda loved to decorate for the holidays and was always excited about her trick or treaters. Linda enjoyed cooking, canning, crafts and trips to the coast. Linda was known for her cooking and for being very down to earth saying it like it is. Her door was always open and her kitchen table was a gathering place for decades.

Linda's family was her priority and even as a single mother in her 30's she always managed to get by. Linda held many part time jobs to get her family by until she could retire. Linda had a special friend, Roger for 26 years along with her dog and best friend of 18 years Nicholas.

Linda will always be remembered by many, she was a very special person.

RIP

