

TOWN OF CLIFTON

ANNUAL REPORT

2021-2022

FISCAL YEAR FEBRUARY 1, 2021 TO JANUARY 31, 2022

INCORPORATED 1848

QUICK REFERENCE

February 1, 2022 to January 31, 2023

Clifton Town Office Contacts

Deborah Hodgins: Administrative Assistant
843-0709 ext 1

Nicole MacFarline: Clerk
843-0709 ext 2

Email: townclifton@gmail.com 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 4, 2022
8-4**

CURB SIDE PICK-UP

The schedule for curbside pick-up is every Friday

No Recycling

CLIFTON TOWN OFFICE
HOURS & ADDRESS

135 Airline Rd Clifton, Maine 04428
Office 207-843-0709 Fax 207-843-5171

townclifton@gmail.com Website: cliftonme.com

OFFICE HOURS

Closed Monday

8:30 am to 4:00 pm
Tuesday, Thursday, and Friday

Wednesday
10:00 am to 6:00 pm

CODE ENFORCEMENT OFFICER / LOCAL PLUMBING INSPECTOR

Rick Leavitt

Contact 207-949-6775 or rik43@aol.com

ASSESSOR

Mark Gibson

Contact 207-745-3044

2022 HOLIDAY SCHEDULES - OFFICE CLOSED

Veteran's Day	<i>Friday, November 11, 2022</i>
Thanksgiving Day	<i>Thursday November 24, 2022</i>
Thanksgiving – Friday	<i>Friday, November 25, 2022</i>

(most holidays fall on Monday this year)

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

Nancy Hatch 2019-2022	Lee Bryant 2020-2023	William Rand 2020-2023	Geoffrey Johnson 2021 -2024	Gerald Folster 2021-2024
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ADMINISTRATIVE ASSISTANT/TAX COLLECTOR
Deborah Hodgins

TREASURER, DEPUTY REGISTRAR OF VOTERS
Deborah Hodgins

TOWN CLERK, DEPUTY TREASURER & REGISTRAR OF VOTERS
Nicole MacFarline

ELECTION CLERKS
Sandra Cogdell, Tina Ferrill, Robert Merritt, Jan Logan, Dennis Harvey, Jeanne Harvey
Rosemary Russell, Selina Lufkin, Kathryn Johnson, Nicolette Yerxa

CODE ENFORCEMENT OFFCIER/LOCAL PLUMBING INSPECTOR
Richard Leavitt 949-6775

ASSESSORS' AGENT
Mark Gibson 745-3044

ANIMAL CONTROL OFFICER
Ann Greenlaw 617-1780

HEALTH OFFICER
Kathryn Johnson

PLANNING BOARD

vacant	Julie LaVertue 2021-2024	Bruce Jellison 2021-2024	Dave Cogdell 2021-2023	Vern Campbell 2021-2023
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APPEALS BOARD

Vaughn Pelkey 2019-2022	Jamie Rennebu 2019-2022
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CEMETERY COMMITTEE

Jan Logan 2022-2025	Dola Hinckley 2022-2025	Nancy Hatch 2020-2023
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SEXTON
Josh Greer

SUPERINTENDENT OF SAD #63
Susan Smith 843-7851 ext 205

SAD #63 SCHOOL BOARD
Linda Graban 2024

FIRE CHIEF EDDINGTON FIRE DEPARTMENT
Ryan Davis

MEETING TIME AND LOCATIONS

SELECTMEN'S MEETINGS

Held at the Town Office on the 1st Tuesday of each month @ 6:00PM

Unless

Otherwise stated by notice or by posting.

PLANNING BOARD MEETINGS

Held on the 1st Wednesday of each month @ 6:00 pm

Unless

Otherwise stated by notice or by posting.

APPEALS BOARD

Held whenever necessary

TOWN MEETINGS

**The town will be able to vote on the Town Budget by referendum at the
March 29, 2022 election.**

From 8am – 8pm

At the Clifton Town Office

Located at

135 Airline Rd

Clifton, Maine 04428

**SELECT BOARD REPORT
2021-2022**

To the Citizens of Clifton:

Despite the challenges with another year of the Corona Virus pandemic, we were able to adapt and accomplish a lot as a board.

We were able to secure Premium Choices Broadband for a high level internet provider that will supply the entire town. They are projected to roll out service the summer of 2022. Another road project was completed with TIF funds, the most comprehensive of all roads. We were also able to come to an agreement with Silver Maple Wind Farms and will see that revenue once the project is completed and running. We have a newly organized TIF Committee working on potential projects for the town to vote on future use of TIF funds. These are just some of the things accomplished.

At the town office we had Cathy Jordan retire, she certainly will be missed. Deborah Hodgins has once again done a great job representing us and keeping the town moving forward and staying relevant with all of the municipal changes. New to our team is Nicole MacFarline, Nicole comes with many years of municipal experience, most recently and highly recommended from the town of Holden. Nicole has hit the ground running and has taught us some things already in her short time here.

In addition to the daily crew at the office we would like to thank those in the field, Rick Leavitt. Code Enforcement Officer, Mark Gibson, Town Assessor and Linda Graban, School Board Representative. We would also like to thank all those that help or volunteer with elections or serving as committee members as it is a selfless job for the town's benefit.

One particular group I would like to separate are those involved with the Planning Board and Comprehensive Committee, thank you for all your work. This group of individuals has done an amazing job and spent countless hours keeping up with the changing times!

In closing, we are always looking for individuals to volunteer and serve on committees. We are always open to ideas and suggestions, just contact the town office and they will pass along the information to the appropriate parties.

Respectfully Submitted,

Geoff Johnson, Chair
Bill Rand, Vice Chair
Gerald Folster
Lee Bryant
Nancy Hatch



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

Dear Friends:

For three years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. In the last year, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

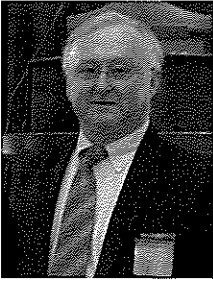
Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, I will be focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,

A handwritten signature in black ink, appearing to read 'Janet T. Mills'.

Janet T. Mills
Governor



HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

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

February 2022

Dear Friends & Neighbors:

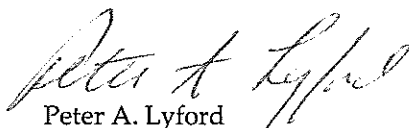
As we further embark into the new year, I want to once again thank the good people of Clifton for allowing me the opportunity to serve them at the State House. Challenges caused by the ongoing COVID-19 pandemic still make daily headlines, while policymakers at all levels of government seek to restore some sense of normalcy by exploring available options to preserve constituents' overall wellbeing. Maine's economy appears to be weathering these unprecedented times, as State revenue forecasters project Maine will collect \$822 million more than initially expected during the current two-year budget cycle ending in mid-2023 -- an increase of nearly 10 percent.

The Second Regular Session of the 130th Maine Legislature began January 5, 2022, and statutory adjournment is set for April 20, 2022. Legislators are working to finalize the various bills carried over from the First Regular and First Special Sessions, at the same time as taking into consideration new legislation deemed to be emergency in nature, dealing with budgetary matters, proposals from the Governor, initiatives submitted pursuant to statute, legislation submitted pursuant to authorized studies, and legislation submitted by direct initiative petition of the electors. Much of this business is being conducted virtually, so I encourage you to monitor the Legislature's Web site if you have an interest in following proceedings.

Other means to stay up to date on the latest State Government news is by providing me with your email address so that it can be added to my regular e-newsletter distribution list, as well as signing up to receive notifications via Maine.gov at <https://www.maine.gov/portal/subscriptions/email.html>. Maine.gov offers a convenient way to sign up for free email and SMS text notifications. It also allows you to sign up for email and wireless updates about topics relevant to your interests.

Again, thank you for the privilege of being your voice at the capitol. It is a responsibility I am honored to have and do not take lightly.

Sincerely,


Peter A. Lyford
State Representative

District 129 Brewer (part), Clifton, Eddington, Holden and Veazie

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

January 3, 2022

COMMITTEES
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
BUDGET
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends,

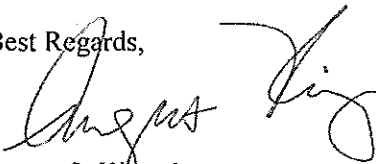
On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6th Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21st century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in the *American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,



Angus S. King, Jr.
United States Senator

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8660

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

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1656

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



Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. It remains a privilege to represent you in Congress, and I appreciate the opportunity to update you on what I have been working on for the people of the Second Congressional District.

This year, our small businesses, workers and families, hospitals, states, and towns continued to face challenges related to the coronavirus pandemic. COVID-19 has been a serious threat to public health and our economy that requires a comprehensive, ongoing response. While we are not yet out of the woods, there is a light at the end of the tunnel. Still, I know there are many Mainers who will continue to need assistance getting through this pandemic. I am committed to making sure our communities' most urgent needs are met to get our economy back on track.

One thing I am particularly proud of this year is that Democrats, Republicans, and the Biden Administration worked together to pass the bipartisan *Infrastructure Investment and Jobs Act*, which will make a once-in-a-generation investment in our nation's infrastructure and support Maine jobs. This bill will bring \$1.3 billion to Maine for highways and \$225 million for bridge replacement and repairs, as well as \$234 million to improve public transportation options. It will also allocate over \$100 million to help provide broadband access to the 42,000 Mainers currently without it and make 310,000 Mainers eligible for the Affordable Connectivity Benefit to help families pay for internet access. Crucially, it will also provide Maine with \$390 million to combat Maine's historically high rates of lead poisoning by replacing lead pipes and allowing Maine families access to clean drinking water.

Another one of my priorities in Congress is protecting Maine jobs. For one, shipbuilders at Bath Iron Works are a vital part of our economy, and the ships they build are critical to our national security. Throughout 2021, I led the Maine congressional delegation in pushing back against the Biden Administration's proposed decrease in DDG-51 shipbuilding, a proposal that would have had serious consequences for the shipbuilding workforce at BIW, one of the two shipyards that produces these destroyers, and American naval capabilities around the world. We fought successfully to include authorization for construction of three new DDG-51 destroyers in the final National Defense Authorization Act. I will continue to work hard with my colleagues on the House Armed Services Committee to ensure that we protect our national security and shipbuilding jobs in Maine.

My most meaningful work in Congress continues to be providing direct assistance to Mainers. My staff and I stand ready to serve you. If you are looking for assistance with a federal agency, help for your small business, or want to keep me informed about the issues that matter to you, please reach out to one of my offices below:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767

I am especially glad to share that my wife Izzy and I were pleased to welcome our daughter, Rosemary, into the world this year. Mom and baby are happy and healthy, and we're so thankful for this blessing. We look forward to showing her the beauty of Maine in the months and years ahead.

Sincerely,

Jared F. Golden
Member of Congress

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,



Susan M. Collins
United States Senator

**Clifton Year-End
Town Report
Code Enforcement / Plumbing Inspector
2021**

Building Permits / Plumbing Permits

Accessory Structures	9
Additions	2
Decks	1
Farm Ponds	1
New Construction	3
Operational Permits	2
Quarry	1
Rebuilds	2
Repairs	2
Tree Cutting	3
Wind Turbine	1
	<hr/>
Total Building Permits Issued	27
Interior Plumbing	2
Sub Surface Wastewater Disposal	7
	<hr/>
Total Permits Issued	9

Rick Leavitt, Code Enforcement/Plumbing Inspector

Assessor's Report
2022 – 2023

The 2021 – 2022 tax year has produced some stunning sales of real estate in Clifton and neighboring communities. If the trend continues, adjustments will be necessary to land and building assessments to keep up with Maine law requirements. Currently, Clifton assessing meets Maine Revenue Service guidelines for average ratio and assessment quality, but recent sales may alter that.

The town's assessing record changes can now be processed online. This has enabled me to perform a great deal of work from my home office and changes are immediately available to town office staff. Clifton has come a long way since I performed your first revaluation for tax year 1993. At that time, we were working out of the shed attached to the historical building on Rebel Hill Road and office staff were using an indoor outhouse.

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 in Clifton and appreciate the business of the people of this community. It is a pleasure to act as your assessors' agent.

Mark J. Gibson
Assessors' Agent

2021 CLERKS REPORT

I would like to thank the residents of Clifton for being welcoming and supportive in my first months as Clerk. I would also like to thank all board and committee members for their dedication.

For up to date information regarding Clifton, please use any of the following sources: the town website at www.cliftonme.com, Facebook or ask to be added to the town email list to receive new information.

ATV or snowmobile renewals may be done online, as well as hunting and fishing licenses. The website is www.mefishwildlife.com. The website allows you to print off confirmation while you wait for the state to send your registration and stickers. Boats still need to be done at the town office because of the excise tax involved.

2021 VITAL STATISTICS

Marriages 11
Births 15
Deaths 10

REGISTRATIONS

MV 1136
Snowmobile 48
ATV 93
Boats 159
Dogs 92

HUNTING/FISHING LICENSES 112

Respectfully Submitted, Nicole MacFarline, Clerk

REGISTRAR OF VOTERS REPORT

822 registered voters
(D) 191, (R) 297, (U) 303, (G) 31

I would like to thank all the ballot clerks for their time and dedication. We couldn't do it without you!

Respectfully Submitted, Nicole MacFarline, Registrar

CEMETERY COMMITTEE REPORT

The Cemeteries in Clifton are 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. It is our mission to get some of that work done this year.

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

Flags are placed on all veteran's 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 through the winter will be disposed of during spring cleanup. Please feel free to call a Committee Member with any problem or concern that you might have. Phone numbers are available at the Town Office.

Committee members are needed so please come in to the Town Office to become a member of the Cemetery Committee.

Nancy Hatch, Chair

2022 TIF COMMITTEE REPORT

The Clifton Select Board voted to adopt an Order to Establish the Town of Clifton Tax Increment Financing Committee. A copy of the Order is available at the Town Office.

The purpose of the TIF Committee is to oversee the Town of Clifton's use of Tax Increment Financing to fund economic development and advise the Select Board concerning such matters.

The committee consists of 5 voting members. One member is a current Select Board member, one member is a current Planning Board member. Membership is for a term of one year which may be renewed.

The TIF Committee meets on the 3rd Wednesday each month at 6:30 pm. The Agenda is posted on the Friday before each meeting. Minutes will be posted on the Town of Clifton's web site. Meetings are open to the public and the Committee welcomes questions and comments pertaining to the meetings.

The newly formed committee is gathering as much information as possible to develop and establish guidelines for the process of evaluating TIF Proposal guidelines. The Committee is also developing a survey that will be distributed to the Citizens of Clifton to solicit ideas and opinions for the future Economic Development in Clifton.

Respectfully submitted,

Linda J Graban

Chair, TIF Committee

2021 Annual Fire Report

During 2021, the Eddington Fire Department responded to a total of 430 calls for emergency service, 81 of these calls were located in the Town of Clifton. As usual, EMS calls are the most requested call for assistance, 74% of the calls were for EMS, while the other 26% were for fire related type response.

In the Fall of 2021, Chief Jim Ellis stepped down as Fire Chief for Eddington. He went out on leave for an extended period of time and felt it was best he step down and retire from the fire service. The crew gave him a big send off as Chief Ellis had served Eddington and Clifton for 13 years. After Chief Ellis stepped down, the town decided to elect myself, Ryan Davis as Fire Chief. I am happy to serve Eddington and Clifton as I am a resident of Clifton and have been for 15 years. I also serve as the Holden Fire Chief and have been with them for the last 19 years.

Our year at the fire department revolved around Covid-19. We were constantly trying to manage our crews to keep the operation safe and open. Many of our EMS response, revolved around complications with this illness. This makes so much more work for our crew as the cleaning and PPE needed is so much more. We had a few close calls in the station with Covid but the issues were isolated quickly and we were able to keep our operation at normal staffing. I am sure we will be dealing with this issue for several months to come.

Thankfully, we went another year without a fatal motor vehicle accident or fire fatality. We had a few minor fires in Clifton but most resulted in minor damage or were isolated to specific equipment. Accidents continue to be one of our largest concerns for emergencies. The speed that people travel on Route 9 through town make accidents an extremely dangerous place to work. This summer crews managed a larger accident between Scotts Point Rd and the town office. A car hit a truck with a camper in tow and scattered it down the roadway about 200-300ft. Other vehicles became involved as the debris field was impressive. The accident took several hours to clean up and resume normal traffic flow. Luckily, only minor injuries were found on scene.

One of the biggest issues we face at Eddington Fire is staffing. Our on-call firefighters continue to dwindle as no one seems to want to do this anymore. Eddington Fire has moved within the last year to staff 1 firefighter 24/7. This is extremely important to have at least 1 person available to respond at all hours of the day. Our call load and request for service are constantly increasing. To help with some of this staffing crisis, we still have strong mutual aid partners and have been working with Holden Fire more than ever. We have not consolidated but we operationally match and are in constant communication with each other everyday and for all calls. It is a great relationship you will only see get better in the future.

Another deeply concerning issue we will face this year is our ambulance coverage. Many of you have heard media coverage on this recently and many Fire Chiefs are sounding the alarm that ambulances are less available than ever. In Clifton, we are not exempt from this. Many times, we have not had our contracted EMS service, Northern Light Medical Transport available for us. There is a list of reason why this could be. One being, that the emergency call load is heavy in the area and all resources are tied. Another being, Northern Light is struggling to fill shifts like everyone else. Regardless of the reason, our area is very affected by this problem and it continues to grow worse. Although it only happened a few times this year in Clifton, it's starting to be more often. Any ambulance beyond our

normal operation response, delays transport times and could delay proper care, as the different ambulance services may come licensed at different levels.

Regardless of ambulance availability, Eddington fire crews still respond and arrive on scene at emergencies quickly. This is one of the reasons why we staff a Firefighter/EMT everyday 24/7. This ambulance problem will not go away. We have no major changes we see on our end, other than monitoring the situation and be involved with the conversations. Operational on both sides, we can always do better and maybe this is the key to solving some of these issues with our ambulance partners in the future.

Looking into the upcoming year we see no major changes. Our staffing levels are always a struggle but we are pleased to have the one full-time firefighter/EMT on 24/7. The apparatus are holding up well but the lead Engine 322 is due for replacement soon. We already are starting plans for the new one and are working on building specifications for the truck. This process usually takes 1-3 years to complete. Once this engine arrives it will replace a 30-year-old fire truck which is ready for retirement.

Finally, I want to extend a special thank you to the members of Eddington Fire Department and their families. This year has been another difficult one. We have not been able to have our family and friends around like normal and we understand this is hard. If it were not for the support and hard work of our members, this department would never make it through a year.

Thanks for all your support!

Ryan Davis, Fire Chief

Eddington Fire Department

Total Emergency Calls 2021 = 81

Fire Alarm	2
Assist PD	1
Structure Fire	1
Chimney Fire	1
EMS	59
Wilderness Rescue	1
Wildland Fire	2
Fuel Spill	1
MVA	6
Vehicle Fire	1
Lines Down	2
Service Call	2
Smoke Invest	1
Tree Down in Roadway	1

Town of Clifton: Sub-accounting
Interest Allocation For Period Ending: January 31, 2022
Date Prepared: February 1, 2022

Project/Fund Name	Beginning Balance		Deposits	Withdrawals	Account Balance		Interest Earned 0.10%	Ending Account Balance
	Interest Rate	Interest Posted			Account Balance	Interest Earned		
Bates, Brian	\$100.94	\$0.00	\$0.00	\$0.00	\$100.94	\$0.00	\$100.95	
Bates, Heirs	\$100.94	\$0.00	\$0.00	\$0.00	\$100.94	\$0.00	\$100.95	
Beauchamp, Edward & Beverly	\$100.94	\$0.00	\$0.00	\$0.00	\$100.94	\$0.00	\$100.95	
Beauchamp, Edith	\$100.94	\$0.00	\$0.00	\$0.00	\$100.94	\$0.00	\$100.95	
Bradford, Robert & Sharon	\$164.50	\$0.00	\$0.00	\$0.00	\$164.50	\$0.00	\$164.51	
Bragg, Almariner	\$837.79	\$0.00	\$0.00	\$0.00	\$837.79	\$0.00	\$837.86	
Bragg, Alonzo	\$774.44	\$0.00	\$0.00	\$0.00	\$774.44	\$0.00	\$774.51	
Brown, C & E	\$204.74	\$0.00	\$0.00	\$0.00	\$204.74	\$0.00	\$204.76	
Brown, Louise E	\$759.04	\$0.00	\$0.00	\$0.00	\$759.04	\$0.00	\$759.10	
Burckhof, Wm & Mary	\$104.39	\$0.00	\$0.00	\$0.00	\$104.39	\$0.00	\$104.40	
Gray, Carl	\$251.46	\$0.00	\$0.00	\$0.00	\$251.46	\$0.00	\$251.48	
Kyvik, Chick, Carry & Neis	\$199.91	\$0.00	\$0.00	\$0.00	\$199.91	\$0.00	\$199.93	
Clewley, DP	\$174.96	\$0.00	\$0.00	\$0.00	\$174.96	\$0.00	\$174.97	
DeBeck, Emery & Gertrude	\$391.47	\$0.00	\$0.00	\$0.00	\$391.47	\$0.00	\$391.50	
Dunhar, Walter & Harriet	\$160.24	\$0.00	\$0.00	\$0.00	\$160.24	\$0.00	\$160.25	
Ferr, Newell T	\$433.05	\$0.00	\$0.00	\$0.00	\$433.05	\$0.00	\$433.09	
Grant, Warren	\$297.41	\$0.00	\$0.00	\$0.00	\$297.41	\$0.00	\$297.44	
Gray, Judson	\$227.37	\$0.00	\$0.00	\$0.00	\$227.37	\$0.00	\$227.39	
Hall, George	\$100.85	\$0.00	\$0.00	\$0.00	\$100.85	\$0.00	\$100.86	
Hanson, Dean	\$400.33	\$0.00	\$0.00	\$0.00	\$400.33	\$0.00	\$400.36	
Huckins, Fred A & Evelyn	\$357.33	\$0.00	\$0.00	\$0.00	\$357.33	\$0.00	\$357.36	
Humphrey, Sadie	\$76.66	\$0.00	\$0.00	\$0.00	\$76.66	\$0.00	\$76.67	
Jellison, Ralph & Judith	\$486.16	\$0.00	\$0.00	\$0.00	\$486.16	\$0.00	\$486.20	
Jordan, EA	\$100.86	\$0.00	\$0.00	\$0.00	\$100.86	\$0.00	\$100.87	
Lancaster, Donna (additional lot)	\$100.94	\$0.00	\$0.00	\$0.00	\$100.94	\$0.00	\$100.95	
Lancaster, Donna	\$100.94	\$0.00	\$0.00	\$0.00	\$100.94	\$0.00	\$100.95	
Lee, William	\$204.40	\$0.00	\$0.00	\$0.00	\$204.40	\$0.00	\$204.42	
McDonald, Kevin & Sandra	\$191.66	\$0.00	\$0.00	\$0.00	\$191.66	\$0.00	\$191.68	
McLaughlin, Benjamin P	\$225.32	\$0.00	\$0.00	\$0.00	\$225.32	\$0.00	\$225.34	
McLaughlin, Frank & Lettie I	\$225.32	\$0.00	\$0.00	\$0.00	\$225.32	\$0.00	\$225.34	
McLaughlin, George & Annie	\$145.19	\$0.00	\$0.00	\$0.00	\$145.19	\$0.00	\$145.20	
McLaughlin, George & Preiscilla	\$224.13	\$0.00	\$0.00	\$0.00	\$224.13	\$0.00	\$224.15	
McLaughlin, Neal & Frances	\$240.73	\$0.00	\$0.00	\$0.00	\$240.73	\$0.00	\$240.75	
McLaughlin, Neal W	\$357.03	\$0.00	\$0.00	\$0.00	\$357.03	\$0.00	\$357.06	
Moulton, Jesse H	\$423.98	\$0.00	\$0.00	\$0.00	\$423.98	\$0.00	\$424.02	
Nickerson, Charles & Mildred	\$1,048.24	\$0.00	\$0.00	\$0.00	\$1,048.24	\$0.00	\$1,048.28	
Parks, Thomas A	\$437.51	\$0.00	\$0.00	\$0.00	\$437.51	\$0.00	\$437.55	
Penny, Jordan	\$701.16	\$0.00	\$0.00	\$0.00	\$701.16	\$0.00	\$701.22	
Penny, Benjamin & Meribah	\$305.73	\$0.00	\$0.00	\$0.00	\$305.73	\$0.00	\$305.76	
Penny, Chick & Debeck	\$536.68	\$0.00	\$0.00	\$0.00	\$536.68	\$0.00	\$536.73	
Penny, Frank B	\$303.38	\$0.00	\$0.00	\$0.00	\$303.38	\$0.00	\$303.41	
Pond, Denise	\$100.83	\$0.00	\$0.00	\$0.00	\$100.83	\$0.00	\$100.84	
Rooks, George	\$442.76	\$0.00	\$0.00	\$0.00	\$442.76	\$0.00	\$442.80	
Rooks, Rufus	\$91.55	\$0.00	\$0.00	\$0.00	\$91.55	\$0.00	\$91.56	
Row, Albione & Christine	\$340.70	\$0.00	\$0.00	\$0.00	\$340.70	\$0.00	\$340.73	
Sabin, John	\$91.26	\$0.00	\$0.00	\$0.00	\$91.26	\$0.00	\$91.27	
Whitten, Ellery & Kathleen	\$142.56	\$0.00	\$0.00	\$0.00	\$142.56	\$0.00	\$142.57	
Williams, Joshua & Martha	\$362.24	\$0.00	\$0.00	\$0.00	\$362.24	\$0.00	\$362.27	
Total	\$14,351.90	\$0.00	\$0.00	\$0.00	\$14,351.90	\$1.21	\$14,353.11	

HOLBROOK REGIONAL RECREATION
PO Box 23
Holden, Maine 04429-0023

January 7, 2022

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 2022-2023. This is for the Summer Program in 2022 and the Winter Program in 2022-2023. The amounts requested are as follows:

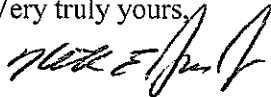
Clifton	\$ 4,431
Dedham	\$ 8,653
Eddington	\$11,537
Holden	\$17,179

The budgeted expenses total \$51,800, which is a slight increase over the prior year. We have decided to use \$10,000 from surplus towards these expenses. Therefore, the amount to be raised from the Towns is \$41,800.

The allocations among the towns are based on the populations from the latest census which was the 2020 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

		2022-2023 Budget	2021-2022 Estimate	2021-2022 Budget	2020-2021 Actual	2020-2021 Budget
REVENUE						
Revenue - Clifton (10.6%)		4,431.00	3,276.00	3,276.00	4,973.00	4,973.00
Revenue - Dedham (20.7%)		8,653.00	5,964.00	5,964.00	9,053.00	9,053.00
Revenue - Eddington (27.6%)		11,537.00	7,868.00	7,868.00	11,942.00	11,942.00
Revenue - Holden (41.1%)		17,179.00	10,892.00	10,892.00	16,532.00	16,532.00
Contributions			0.00	0.00	18.29	0.00
Interest Income			4.99	0.00	7.80	0.00
Total revenue		41,800.00	28,004.99	28,000.00	42,526.09	42,500.00
ADMINISTRATION						
Payroll Taxes		1,400.00	802.19	1,400.00	796.65	1,400.00
Worker's Comp Insurance		600.00	572.00	600.00	468.00	600.00
Liability Insurance		2,000.00	1,972.00	2,000.00	1,936.00	2,000.00
Maine Municipal Assn Dues		625.00	625.00	600.00	625.00	600.00
Audit		400.00	400.00	400.00	400.00	400.00
Background Checks		675.00	326.00	500.00	599.00	500.00
Other Administration Expenses		1,000.00	750.00	1,000.00	705.00	500.00
Total Administration		6,700.00	5,447.19	6,500.00	5,529.65	6,000.00
SUMMER						
Summer Director		7,000.00	7,000.00	7,000.00	5,600.00	7,000.00
Assistant(s)		0.00	0.00	0.00	0.00	0.00
Baseball and Softball		15,000.00	12,910.49	15,000.00	1,000.00	15,000.00
Field Maintenance		4,500.00	2,000.00	4,500.00	2,000.00	4,500.00
Instructional Soccer		4,500.00	2,055.00	4,500.00	3,139.56	4,500.00
Running		0.00	0.00	0.00	0.00	0.00
Cheering		250.00	0.00	250.00	0.00	250.00
New Program		500.00	0.00	500.00	0.00	500.00
Total Summer Expenses		31,750.00	23,965.49	31,750.00	11,739.56	31,750.00
WINTER						
Winter Directors		5,000.00	5,000.00	5,000.00	1,200.00	5,000.00
PeeWee Basketball		1,200.00	1,200.00	1,200.00	0.00	1,200.00
Men's Night		350.00	350.00	350.00	0.00	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	0.00	500.00
High School Night		0.00	0.00	0.00	0.00	0.00
Co-Ed Volleyball		0.00	0.00	0.00	0.00	0.00
Snowmobiling		0.00	0.00	0.00	0.00	0.00
Skiing		3,200.00	3,200.00	3,200.00	1,713.00	2,100.00
Outing		2,500.00	2,500.00	0.00	(1,379.22)	0.00
New Program		500.00	500.00	500.00	0.00	500.00
Total Winter Expenses		13,350.00	13,350.00	10,850.00	1,533.78	9,750.00
Total Operating Expenses		51,800.00	42,762.68	49,100.00	18,802.99	47,500.00
Operating revenue (loss)		(10,000.00)	(14,757.69)	(21,100.00)	23,723.10	(5,000.00)
Surplus Brought Forward		24,919.07	39,676.76	39,676.76	15,953.66	15,953.66
Surplus Available		\$14,919.07	\$24,919.07	\$18,576.76	\$39,676.76	\$10,953.66

HOLBROOK REGIONAL RECREATION
BUDGET WORKSHEET

	2021-2022 Estimate	2020-2021 Actual
MEMORIAL FUND		
Contributions	0.00	0.00
Concessions Income	0.00	0.00
Concession Casual Helpers	0.00	0.00
Interest Income	0.56	0.96
Contribution Given	0.00	0.00
Building Costs, Etc.	0.00	0.00
Net revenue (expense)	0.56	0.96
Memorial Fund Brought Forward	9,646.82	9,645.86
Total Memorial Fund	<u>\$9,647.38</u>	<u>\$9,646.82</u>
UNIFORM FUND		
Sponser Proceeds	0.00	0.00
Interest Income	0.00	0.00
Uniform Expense	0.00	0.00
Registrations		
Net revenue (expense)	0.00	0.00
Uniform Fund Brought Forward	300.00	300.00
Total Uniform Fund	<u>\$300.00</u>	<u>\$300.00</u>
LITTLE LEAGUE FUNDS		
Contributions	0.00	0.00
Advertising	1,625.00	0.00
Concessions	0.00	0.00
Tournament	0.00	0.00
Product Sales	0.00	0.00
Interest	0.00	0.00
Expenses	0.00	0.00
Net revenue (expense)	1,625.00	0.00
Little League Brought Forward	13,802.93	13,802.93
Total Little League Funds	<u>\$15,427.93</u>	<u>\$13,802.93</u>
FIELD RESERVE FUNDS		
Expenses	0.00	0.00
Annual allocation	2,000.00	2,000.00
Contribution	0.00	0.00
Interest	14.44	20.11
Net revenue (expense)	2,014.44	2,020.11
Field Reserve Brought Forward	20,784.13	18,764.02
Total Field Reserve Funds	<u>\$22,798.57</u>	<u>\$20,784.13</u>
SOFTBALL FUNDS		
Fundraising		
Expenses	0.00	0.00
Net revenue (expense)	0.00	0.00
Softball Brought Forward	0.00	0.00
Total Softball Funds	<u>\$0.00</u>	<u>\$0.00</u>
AUDIT RESERVE		
Annual allocation	400.00	400.00
Expenses	0.00	0.00
Net revenue (expense)	400.00	400.00
Audit Brought Forward	800.00	400.00
Total Audit Funds	<u>\$1,200.00</u>	<u>\$800.00</u>



HOLBROOK RECREATION

HOLBROOK RECREATION COMMITTEE REPORT FEBRUARY 2022

The Holbrook Recreation Committee continues to be committed to enabling and encouraging all children and adults in our communities to engage in sports and activities. We continue to support the programs previously offered while also supporting growth of new programs.

Our committee members have continued to ensure that all decisions that needed to be made were shared with the members of the committee for input and met for a meeting in November 2021. We had 2 members resign this past year and are thankful 2 more community members have stepped up to take park in our committee.

Our Director, Tom Smith, continued overseeing both our winter and summer programs with assistance and volunteer parents at events. We have also had Jaime Pangburn & Carson Kelley continue in their roles as directors of our Ski & Snowboard Club in 2020-21 and Jaime Pangburn and her husband Jason leading this winter.

Farm League, Tee Ball and Softball started with indoor sessions on March 23, 2021, with sessions Tuesdays, Wednesdays and Thursday evenings. Indoor events were held at the Eastern Maine Snowmobile Club as the school facilities were unavailable to us due to COVID-19. Indoor sessions ended on April 8th, we then transitioned to outdoor practices and games. Holbrook Rec had a total of 86 kids participate in the baseball/softball programs.

Games and practices were held at Holbrook School, Eddington Fire dept. field. Tee ball was held every Saturday morning at Holbrook School Field where kids learned baseball skills, teamwork, sportsmanship and most importantly had lots of fun!! We wrapped up the baseball/softball season the first week in June.

The Holbrook Rec would like to that all the volunteers for all their work with the kids, with a large turnout for our programs it takes time and effort and without them these programs wouldn't be possible.

Fall Soccer: Grades 3rd – 6th Soccer evaluations were held Saturday, September 11th at Holbrook School Field 10:00 AM – 11:00 AM. The kids were divided up into 3 teams with practices and games being held Saturday mornings 10:00-11:30. We had 50 kids participating in our soccer league, program ran for 6 weeks.

Grades PreK- 2nd Sessions took place Saturday mornings from 9:00 AM – 10:00 AM at Holbrook School Field. Saturday Soccer teaches the kids basic soccer skills along with teamwork and sportsmanship. Program began on Saturday, September 11th and ended on Saturday, October 16th. Kids were separated by grade with many coaches working with each group. Kids had fun and were eager to learn. We had a total of 84 kids participating in our Saturday Soccer program.

We had a total of **134 kids participating in our soccer program** this year which is a program record!

Shooting Stars Basketball for students ages 5 through 8 years old will be held at Eddington school. Tommy Tardiff has agreed to take over the leadership of the program which will ensure the continued success. It will be starting within the next few weeks after not being held 2021 and cancelled after a few weeks into the program in 2020 due to COVID.

Pee Wee Basketball 2021-22 Pee Wee Basketball Program was not held last year or this year due to Covid restrictions and the gyms being used for school use full time. Holbrook Rec Basketball this year held its team placement evaluations on Tuesday, October 26th and Thursday, October 28th. We had a total of 80 girls and boys participating in our program. After evaluations we divided the kids up into 6 teams for the 2021-2022 season. Practices started the week of November 1st and our Saturday morning games began on Saturday, November 13th, 2021. Each team had 1 practice and 1 game every week except for holidays and school vacations. Regular season games concluded on Saturday, January 8th.

Playoffs were held on Saturday, January 15th, 2021, with some exciting games and lots of fun had by all!!! All games were held at Holbrook School. Practices were held at Holden, Eddington, Holbrook and Dedham Schools. Thanks to all involved on a fantastic season!!

Holbrook Ski & Snowboard Club was held last season and 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, Dedham, Holden and Eddington Schools (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 **over 100** total student-participants in the 2 sessions last year, with participants this year at 106. We have participants in Kindergarten through 8th Grade including some home school students from our towns.

Parents are responsible for the discounted fee and to pick students up at the mountain. This has continued to be a very popular offering and we thank Jaime Pangburn and her husband Jason for continuing to over-see this program and our students' participation. They are able to coordinate the parent volunteers and the bus personnel and we are thankful 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!*

Outdoor Club – This is our second year to offer an Outdoor Club; each day students stay after school on their school's day for outdoor adventures. Mondays are at Holbrook School, Tuesdays are at Holden School, Thursdays are at Eddington School, and Fridays are at Dedham School. We have again hired Mathew Sagehorn, the RSU#63 Elementary PE teacher to organize with assistance and coordination from Jaime Pangburn and parents at each school. There are around 50 students participating from the 4 schools. The adventures have started and will include skating, sledding, and hopefully another ice fishing derby. Donations have been given and we have been able to purchase 75 pairs of skates to be used at the new Eddington Ice Rick, helmets have been requested and families have made skate trainers to be used at the rink. This has given our students another activity to ensure they are enjoying the outdoors and being active even during our cold weather.

Respectfully submitted,

Tina Ferrill

Tina Ferrill, Holbrook Rec. Committee Chair

RSU 63 SCHOOL BOARD REPORT 2022

To the Citizens 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.

The School Board meets the last Monday of each month (unless otherwise noted).

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 (grades Pre-K – Grade 1) 114 total students

13 from Clifton (Pre K – **4**, Kindergarten – **4**, Grade 1 – **5**)

Holden School (Grades 2 – 4) 126 total students

16 from Clifton (Grade 2 – **6**, Grade 3 – **3**, Grade 4 – **7**)

Holbrook School (Grades 5 – 8) 201 total students

31 from Clifton (Grade 5 – **11**, Grade 6 – **8**, grade 7 – **5**, Grade 8 – **7**)

Total number of student in grades Pre K – 8 is 441, **60** from Clifton

High School students in Clifton are fortunate in that they have a choice of which high school they wish to attend. For some of the area high schools, RSU 63 provides transportation to and from the school. Total RSU 63 high school students is 290, with Clifton's high school total being **36** students. (Grade 9 – **3**, Grade 10 – **9**, Grade 11 – **14** and Grade 12 – **10**)

The total number of all students from Clifton Grade Pre K – 12 is **96 students** this school year. (These totals are compiled from the state required student count as of October 1, 2021.)

The School Budget process is in its beginning stages for the school year 2022/2023.

The School Board is in the beginning phase of preparing a Strategic Plan for our School District. We would like to have as many people participate from the community as possible. There will be notices sent out with more information soon. I will have the Town Office forward to you in the weekly email Newsletter they send out. I will also make sure there are copies on hand in the Town Office for you to pick up with details and upcoming dates and times.

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 lqraban@rsu63.org

Respectfully submitted,
Linda Graban

Upcoming School Board Meetings:

March 28, 2022 6:30pm Holden School

May 16, 2022 6:30pm Holbrook School

April 25, 2022 6:30pm Eddington School

June 20, 2022 6:30pm Holden School

CLIFTON AREA SNOWMOBILE CLUB

The Clifton Area Snowmobile Club has been very active again this year. Our trail system is in mostly good shape. With several small and one whopper and continual smaller ones after, the trails were well groomed, in great shape and had a great deal of activity. Our club trails are throughout 30 miles within the Town and a trail 107 that goes to ITS 84, and from there you can snowmobile hundreds of miles on groomed trails all over the state. We are always looking for new members that are willing to help with keeping the trails and equipment in good shape as well as help grooming trails, all of these lead to many happy hours on the trails to your destination whether it be just to ride, to visit someone or to a favorite pond or lake to go ice fishing or play on the ice.

Many thanks go out to our members who work hours and hours to make it possible for snowmobilers to travel from our town to most anywhere they want to go.

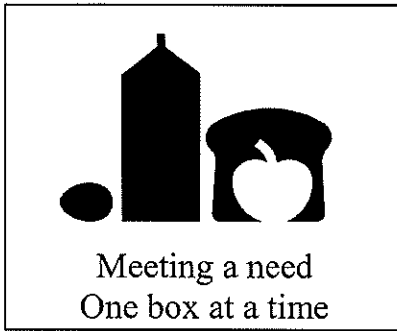
Club Meetings will be held at the Clifton Town Office beginning in the fall of 2022. Meetings are held on the first Sunday of the month from October thru April at 5:30 PM. Anyone interested in being a member, attending a meeting or volunteering in any way should drop by on Club Night to share some social time, join the club and sign up to help.

We want to thank all the support we have had in the last few years making it possible for us to purchase a new snowmobile and drag. We are now taking on the task of looking ahead to a time when we can get a home base for our club and building to house our groomers, etc.

SNOWMOBILE TRAILS ARE ONLY AS GOOD AS WHAT THE AVAILBILITY OF WORKERS ARE AND TIME THEY CAN PROVIDE. IF YOU LOVE TO RIDE, HELP TAKE RESPONSIBILITY OF THE TRAILS THAT 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



2021 ANNUAL REPORT

CLIFTON COMMUNITY FOOD BANK 742 AIRLINE RD. CLIFTON, ME 04428

207-949-3238

1st Monday of each month 10:00 – 11:00 a.m.
3rd Monday of each month 5:00 - 6:00 p.m.

The Clifton Community Food Bank (CCFB) strives to meet the needs of those less fortunate in our communities. We have been blessed with volunteers who give of their time and resources to help distribute food as well as transport and store the various commodities the food bank receives throughout the year.

Having morning and late afternoon distribution times allow working people access to food at least once a month. We also respond to emergency requests made by phone or email.

In 2021 CCFB served 46 households representing 123 individuals. This number is lower than pre-pandemic numbers of 100+ households. Most of our patrons (60+%) live in either Clifton or Eddington, however we also had visitors from Amherst, Orono, Bangor, Geenbush, Holden, Hampden, Hermon, Old Town, and Carmel. Our policy is to welcome all who are in need of food. This year 41% of our patrons were over 50 years of age and 20% were under the age of 25.

CCFB patrons may choose from produce, bread, deli items, eggs, cakes & sweets, juices, miscellaneous canned and dry goods, frozen items and a pre-packed box (30-40 lbs.). Much of this food is obtained from Good Shepherd Food Bank, and the U.S. federal government. This year Good Shepherd FB received a very large donation (\$) that they divided among their partner agencies. Consequently, CCFB 2021 grocery expense to Good Shepherd was approximately 20% of previous year's expenses. Most items on the "pick-out" and "bread" tables were donated by Paradis IGA in Brewer. Many of the eggs were donated by a local hobby farmer.

We had been using 2 donated "soda" coolers and a refrigerator to store eggs and other perishables. Over the summer the oldest cooler started having issues and it was replaced in October by a new double door cooler. This new cooler also replaces the refrigerator.

It's important to acknowledge the diligent work of the volunteers who spend their time to transport, unload, shelve, sort through, and pack the boxes of food while serving patrons with respect and dignity.

Respectfully submitted,

Ruth Perry, CCFB Treasurer 28 Jan 2022

cliftoncfb100@gmail.com



Clifton Community Food Bank 2021 Financial Statement

Summary of cash flow through the Pantry's checkbook.

INCOME	AMOUNT	EXPENSES	AMOUNT	BALANCE
Balance brought forward				\$ 9,501.00
Weekly Donations	\$1,044.00	Good Shepherd (groc)	-\$642.94	
Bottle Drive	\$453.75	Local groceries 2holidays	-\$524.03	
E. Eddington Commun. Ch.	\$2,862.00	Gift cards -3 holidays	-\$1,680.00	
Town of Eddington	\$7,500.00	Fuel Assistance	-\$1,146.53	
Town of Clifton	\$2,500.00	Rugs for 5 deliveries	-\$282.62	
Quirk Auto	\$1,000.00	Electricity pd to CUBC	-\$600.00	
GSFB grant	\$2,930.00	Miscellaneous	-\$787.60	
Bags 4 my Cause	\$39.00	Repairs	-\$314.50	
Me Savings FCU	\$300.00	Generator pd to CUBC	-\$311.00	
Private donation (2)	\$1,205.00	Phone	-\$613.22	
		New Cooler	-\$4,925.00	
		Trash	-\$585.00	
		Truck Insurance	-\$1,158.00	
Truck debit card	\$488.00	Truck fuel etc	-\$452.82	
Total Deposits	\$20,321.75	Total Expenses	-\$14,023.26	\$15,799.49

The food bank was blessed with unexpected donations from Bags 4 My Cause (Hannaford), Good Shepherd, Me Savings FCU, Quirk Auto, and several local private donors this year.

The amount received from Eddington in 2021 reflects their support for two years, as their 2020 check was received in early 2021.

Hannaford gift cards were distributed for the Easter, Thanksgiving, and Christmas holidays. Extra gift cards are available for emergency situations.

Heating assistance was provided to three different pantry clients (2-Clifton; 1-Holden) during 2021.

Pantry's cell phone (207-949-3238) allows clients to leave messages for pantry staff and provides the hours open.

Pantry operates 2 commercial freezers and 2 coolers, therefore pantry compensates Clifton United Baptist Church for a portion of electrical and generator costs.

Because of grants given to Good Shepherd Food Bank (GSFB) this year, our pantry's \$642 expense with them was approximately 20% of the \$3,385 paid in 2021.

Respectfully submitted,

Ruth Perry, CCFB Treasurer 28 Jan 2022

cliftoncfb100@gmail.com



Clifton Historical Society

Annual Report 2021

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.

The Covid-19 pandemic of 2020 continued into 2021, affecting Clifton Historical Society programming for the second year. Even as vaccinations approved in December 2020 began to be administered to the public in early 2021, the virus continued to be present. In the interest of public health, CHS Board of Directors decided, for the second year, to not hold a Yard Sale in June, nor an Open House event in July.

By mid-summer, the virus tended to abate, and CHS took advantage of the good weather to hold the August Open House on the lawn in front of the buildings. To celebrate our one-year belated, Maine Bicentennial (2020), we hosted a program on local Clifton history. "**Once Upon a Time-there was a Post Office: 91 Years Ago in Clifton, Maine**", was presented by Brian Damien, one of our members who has a special interest in local post office history.

We did not ask members to support a "No-Bake" food sale, as originally planned for the operating budget, but asked them instead to donate to the Cliffwood Hall Repair Project. The "Repair and Painting Project" fund drive for work to be done on "Cliffwood Hall" has continued, but due to the pandemic, there was again no in-person solicitation of funds. In the three years of the project, \$10,000 has been raised, adding to the Repair Fund account, totaling \$20,000. Estimates for the work to be done were originally between \$25,000-\$30,000. However, those estimates are three years old. And due to supply issues, higher material costs, and labor issues, we will need to get a more current estimate for the project. So we continue to fund-raise in 2022.

Some newer members of the Society have become very active by serving on the Board of Directors, helping with the opening and closing of the Museum at the beginning and end of summer, participating at Open House events, and undertaking a big fund-raising event. They have volunteered to cook, greet, register, act as tour guides, and sell items at our Open House events this summer. They have added a lot of enthusiasm to the events!

They proposed and carried out a very successful "1st Annual CHS Pumpkin Sale" in October, which raised nearly \$1,000 toward the Repair Project. As the Museum and School House buildings were open, it also became our "impromptu" Open House. Unexpected benefits were that the families who came to buy pumpkins and cornstalks also visited the museum, many for the first time! The children were a new, younger audience, eager to see and learn about the museum holdings and the one-room school.

CHS membership is strong, standing at 69 members. In spite of the pandemic, CHS has gained nine new members the past two years. However, we have also lost six loyal and active members in those two years. We will greatly miss Penney Meader, Ed and Beverly Beauchamp, Jean Campbell, Gloria Ramp, and Larry Bragg. Beverly served several years as Treasurer; Jean served as Secretary for many years. Larry served as president for several years, also taking care of many repairs to the buildings, and mowing the lawn at the Clifton Historical Society.

The Board of Directors is very grateful to the membership, as they have remained very supportive and generous to the Society throughout this pandemic, and have made substantial donations to both the Operation fund and the Repair Project. 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 2021, to assist with the regular operational expenses for 2022.

Respectfully submitted,
Judy Bragg, Treasurer,
Clifton Historical Society
January 4, 2022

CLIFTON HISTORICAL SOCIETY

The Clifton Historical Society was officially incorporated by the Secretary of State on April 27, 1994. The original incorporators were Kay Whitten, Lillian L. Morse, Alma C. Williams, Bonnell M. Bragg, and John R. Senter. The mission is to preserve and assemble documents and memorabilia pertaining to Clifton and the surrounding towns.

The old "Town Hall" (originally known as "Cliffwood Hall" when it was built in the 1890s) and the Harold Allan School are the two buildings which make up the museum of the Clifton Historical Society. In July 2008 both were placed on the "National Register of Historic Places" by the Chief of Registration in Washington, D.C. .

Meetings are held in the Harold Allan Schoolhouse Museum at 9 Rebel Hill Road, Clifton, unless otherwise noted. **Meetings are open to all members and the public; all are welcome. Both the Schoolhouse and Hall Museum buildings are open for public viewing in the summer, as noted in the calendar.** If you wish to visit at another time, please call Bob Bragg, 667-9046. You may become a member to help support the Clifton Historical Society; membership forms are available from the treasurer. Volunteers are needed to help support these buildings which preserve so much of the history of Clifton and the surrounding area.

Clifton Historical Society 9 Rebel Hill Road, Clifton 2022 Meeting and Event Calendar

Mon., May 9, 2022	Work day- Members welcome! Uncover exhibits, vacuum Clean yard, wash windows, etc. (Plan posters/distribution for Yard Sale)	1- 4 p.m. and 4-6:30	Museum, Schoolhouse <u>Come whichever time</u> <u>works for you!</u>
Mon., June 13, 2022	(Set up exhibits, catalog material 3 p.m.) Meeting: Plan Open House Plan for Yard Sale	6:00 p.m.	Schoolhouse, Clifton 9 Rebel Hill Road, Clifton
Sat., June 25, 2022	CHS Yard Sale & Open House Member Volunteers Needed!	8-2	Museum Yard & Buildings 9 Rebel Hill Road, Clifton
Sat, July 16, 2022	Open House, Refreshments Program: TBA Member Volunteers Welcome!	1-4 p.m. Program: 2 p.m.	Museum, Schoolhouse 9 Rebel Hill Road, Clifton
Sat., Aug. 6, 2022	Open House, Refreshments Program: TBA Member Volunteers Welcome!	1-4 pm Program: 2 p.m.	Museum, Schoolhouse 9 Rebel Hill Road, Clifton
Mon., Sept. 12, 2022	Annual Meeting: Election All Members Welcome Budget, 2023 calendar Finalize plans: Pumpkin Sale, Posters	6:00 p.m.	Schoolhouse, Clifton 9 Rebel Hill Road, Clifton
Sat., Sept. 24, 2022	2nd Annual CHS Pumpkin Sale & Open House (& cover exhibits in p.m.) Member Volunteers Welcome!	9-2	Museum, Schoolhouse

Officers for 2022:

President: Bob Bragg	Directors: Kay Whitten
Secretary: Linda Grabon	Vernon Campbell
Treasurer: Judy Bragg	Candy Braley
	Tina Ferrill

Clifton Historical Society

Cliffwood Hall

Repair & Painting Project

9 Rebel Hill Road
Clifton, Maine

Exterior Building Repair, Scraping,
Priming, Painting, Window Repair

Estimated Cost: \$25,000-\$30,000

Need to Raise: \$10,000-\$15,000*

“20th Anniversary Repair Fund”

Proceeds on Hand: \$20,000 (Jan. 1, 2022)

Clifton Historical Society will apply for grants.
Matching Funds Needed From
Members, Friends, Businesses, and Community Supporters

(*3-yr old estimates — — funding increase needed)

Mail donation form and check to:

Judy Bragg, Treasurer, PO Box 471, Ellsworth, ME 04605

Please make checks payable to: Clifton Historical Society

For information contact: Judy Bragg, 667-9046 or jubobragg@myfairipoint.net

Name: _____

Address: _____

Phone: _____ Email: _____

All proceeds benefit: Clifton Historical Society's "Cliffwood Hall Repair & Painting Project"

Clifton Historical Society is a 501(c) 3 organization

1/22



Eddington • Clifton Civic Center

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

January 27, 2022

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 2022 - 2023. The Board of the ECCC respectfully requests a donation of \$1,000 from the Town of Clifton. This contribution will help 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) usable year round by becoming more energy efficient while also maintaining this 142 year old grand meeting place.

With the pandemic continuing in 2021, the Directors rose to meet the continuing fundraising challenge. This begins with the support received from the towns of Clifton and Eddington – **Thank you for that support.** Then we continued our Drive up Pie and Bean Hole Bean Sales, our Ice Cream Social at Parks Pond, our Fall Smothered Beef Supper and our Wreath Fundraiser Sale (sold 350 in 3rd year). Also added to our fundraiser repertoire was a Gift Card raffle where 200 raffle books were sold and 2 prizes of \$500 Visa gift cards were awarded. And then there is the community... The people from all around the area who dropped off their returnables at our bottle shed; who said "Keep the change" when picking up pies or beans; who donated through Amazon Smile; and who sent us checks to help us out... **Thank you to everyone.** All of these efforts allowed Eddington-Clifton Civic Center to end 2021 with a positive balance of \$2,400.

Now it is 2022 and life is moving on. There has already been a wedding reception at the hall and the Central Maine Princess Pageant is scheduled again for February. We look forward to getting to work on grant writing and fundraising for the next big project: replacing the rear ring beam of the original Hall structure. We will also need to keep up with regular repairs. To raise funds we will repeat the events of 2021 and look forward to offering a warm weather outdoor family movie event. Visit us on Facebook or CominsHall.org to get updates.

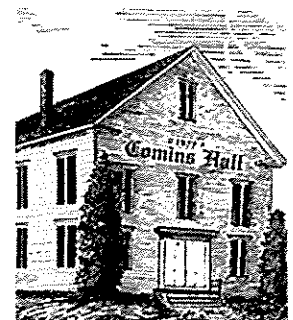
Most of all we look forward to welcoming back Grange #301, Airline ATV Club, Hopkins Pond Association, Chemo Pond Association, Chemo Pond Road Association, and the Eddington Historical Society. We also hope to have new groups make use of the Hall. Remember, the Hall is available at no charge to community groups and at extremely affordable rates for private events. Visit www.CominsHall.org for more information.

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.

Eddington-Clifton Civic Center Board of Directors

Ruth Perry, President

President@Cominshall.org



1387 Main Rd, P.O. Box 306, Eddington, ME 04428

www.CominsHall.org

NOTES

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: _____



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.

SECTION 1: CHECK ALL THAT APPLY

- 1a. I am a permanent resident of the State of Maine.
- 1b. I have owned a homestead in Maine for the 12-month period ending April 1.
If you owned a homestead in another municipality in Maine within the past 12 months, enter the address (street number, street name, municipality): _____
- 1c. 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): _____
- 2b. Physical location of your homestead (i.e. 14 Maple St.): _____
Municipality: _____
Email: _____ Telephone #: _____
- 2c. Mailing Address, if different from above: _____
Municipality: _____ State: _____ ZIP: _____

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

(If you did not check any boxes, please attach an explanation and evidence 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 1b. Your ownership of a homestead must have been continuous for the 12-month period ending on April 1. 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, your telephone number, email address, 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 applicable 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 that portion of a county 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.

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 by law in Town affairs, to assemble at the Clifton Municipal Building in the Town of Clifton, County of Penobscot, and State of Maine on March 29th, 2022 at 8:00 AM. Then and there to act on Articles 1 and by secret ballot on 2 through 26. The polls will open at 8AM and close at 8PM to act upon articles 2 through 26. All articles being set out below.

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 1
Three year term
Select Board Position

David Astbury
Linda Graban
Gary Ferrill
Andrew Stearns

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 \$16,915.00 for MUNICIPAL BUILDING UTILITIES EXPENSES? Last year's budget was \$15,174
(Select Board recommends YES)

- YES
- NO

Article # 4 Shall the Town raise and appropriate \$167,000.00 for TOWN COMPENSATION? Last year's budget was \$134,339.00
(Select Board recommends YES)

- YES
- NO

Article # 5 Shall the Town raise and appropriate \$49,537.00 for TOWN EXPENSES? Last year's budget was \$58,073.00
(Select Board recommends YES)

- YES
- NO

Article # 6 Shall the Town raise and appropriate \$21,600.00 for PROFESSIONAL SERVICES? Last year's budget was \$21,600
(Select Board recommends YES)

- YES
- NO

Article # 7 Shall the Town raise and appropriate \$43,538.00 for FIRE PROTECTION/SERCURITY? Last year's budget was \$49,538.00
(Select Board recommends YES)

- YES
- NO

Article # 8 Shall the Town raise and appropriate \$121,000.00 for SOLID WASTE AND DISPOSAL MSW disposal. Last year's budget was \$119,493.00
(Select Board recommends YES)

- YES
- NO

Article # 9 Shall the Town raise and appropriate \$140,458.00 for PUBLIC WORKS?
Last year's budget was \$140,458.00
(Select Board recommends YES)

- YES
- NO

Article # 10 Shall the Town raise and appropriate \$10,731.00 for ORGANIZATIONS?
Last year's budget was \$8,376.00
(Select Board recommends YES)

- YES
- NO

Article # 11 Shall the Town raise and appropriate \$1,000.00 for GENERAL ASSISTANCE?
Last year's budget was \$1,000
(Select Board recommends YES)

- YES
- NO

Article # 12 Shall the Town vote to authorize the Select Board to transfer from UNAPPROPRIATED SURPLUS to help defray taxes for the ensuing year 2022-2023 TOTAL \$380,000.00 as recommended by the Select Board
(Select Board recommends YES)

- YES
- NO

Article # 13 Shall the Town vote to authorize the Select Board to accept and disburse grant funds from private, state or federal agencies, for the purpose so designated in each specific grant.
(Select Board recommends YES)

- YES
- NO

Article # 14 Shall the Town vote to authorize the Select Board to spend an amount not to exceed 3/12 of the budgeted amount in each category of the annual budget during the period of February 1st, 2023 to the 2023 Annual Town Meeting?
(Select Board recommends YES)

- YES
- NO

Article # 15 Shall the Town fix the date when taxes shall be due and to establish a rate of interest after that date. Recommended date of October 1st, 2022 with a rate of 4% interest. (State of Maine recommends 4%)
(Select Board recommends YES)

- YES
- NO

Article # 16 Shall the Town authorize the tax collector or treasurer to accept prepayments of real taxes not yet committed, pursuant to 36 M.R.S § 506.
(Select Board recommends YES)

- YES
- NO

Article # 17 To see what rate of discount, if any, the Town will vote to allow on taxes paid in full within 30days of commitment. The Board of Select people recommend 2%
(Select Board recommends YES)

- YES
- NO

Article # 18 Shall the Town authorize the Select Board 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 acquired from taxpayers who qualify for the sale process set forth in 36 M.R.S. § 943 of the town?
(Select Board recommends YES)

- YES
- NO

Article # 19 Shall the Town authorize the Select Board on behalf of the Town to enter into contracts for up to five (5) years for necessary services.
(Select Board recommends YES)

- YES
- NO

Article # 20 Shall the Town authorize the Select Board to expend up to **\$5,000.00** from the UNAPPROPRIATED SURPLUS ACCOUNT for unexpected expenses that may occur during the fiscal year 2022-2023
(Select Board recommends YES)

- YES
- NO

Article # 21 Shall the Town vote to accept and expend the categories of funds listed below as provided by the Maine State Legislature: Amounts as follows: Municipal Revenue Sharing \$102,375, Local Road Assistance \$13,468, Homestead Exemption \$44,973, Veterans Exemption \$748.00 Tree Growth Exemption \$43,486.00 Other Local, State or Federal Funds or Grants – unknown, Civil Emergency Funds-unknown. (Note: Actual amounts received may be more or less than stated above)
(Select Board recommends YES)

- YES
- NO

Article # 22 Shall the Town appropriate from Pisgah Mountain Tax Increment Financing (TIF) account **\$200,000.00** for Capital Road Improvements to be spent after the 2021 taxes have been paid? The Select Board recommends \$200,000.00
(Select Board recommends YES)

- YES
- NO

Article # 23 Shall the Town vote to allow the Select Board to accept from Pisgah Mountain, LLC a Community Benefit of **\$45,000.00** to go into the General Fund to reduce taxes. RECOMMEND \$45,000.00
(Select Board recommends YES)

- YES
- NO

Article # 24 Shall the Town vote to authorize the Select Board to transfer the monies received from the State of Maine, as the Snowmobile Registration Refund, to the Clifton Area Snowmobile Club, the money to be used for municipal trail development and safety. **\$383.96**
(Select Board recommends YES)

- YES
- NO

Article # 25 Shall the Town allow an increases in the property tax levy limit established for the Town under 30-A M.R.S.A § 5721-A in the event that the municipal budget approved under the preceding articles results in a property tax levy that is greater than the property tax limit.
(Select Board recommends YES)

- YES
- NO

Article # 26 shall the town vote to raise and appropriate the sum of \$100,000.00 for fulltime POLICE PROTECTION?

(Select Board recommends YES)

- YES
- NO

GIVEN UNDER OUR HANDS THIS February 1st, 2022

Geoffrey Johnson, Chair *Geoffrey Johnson*

William Rand, Vice Chair *William Rand*

Nancy Hatch *Nancy Hatch*

LeRoy Bryant *LeRoy Bryant*

Gerald Folster _____

SELECTMEN FOR THE TOWN OF CLIFTON

**OFFICIAL BALLOT
STATE OF MAINE
ANNUAL TOWN ELECTION
FOR THE TOWN OF CLIFTON
MARCH 29, 2022**

Instructions to Voters:

- ◆ To vote for a candidate of your choice, complete the oval at the left of the person you want to choose, like this: ●
 - ◆ You may vote for a person whose name does not appear on the ballot by writing the name in the proper space and completing the oval at the left
 - ◆ If you make a mistake, you may ask for a new ballot. **DO NOT ERASE**
- A. To vote **IN FAVOR** of the question, complete the oval to the left of the word **YES**.
 B. To vote **AGAINST** the question, complete the oval to the left of the word **NO**.

ARTICLE 2	Article #3 Shall the Town raise and appropriate \$16,915 for MUNICIPAL BUILDING UTILITIES EXPENSES? Last year's budget was \$15,174 (Select Board recommends YES) <input type="radio"/> Yes <input type="radio"/> No
Clifton Board of Select People 3 Year Term Vote for 1 for	
<input type="radio"/> David Astbury	<input type="radio"/> Yes <input type="radio"/> No
<input type="radio"/> Gary Ferrill	Article #4 Shall the Town raise and appropriate \$167,000 for TOWN COMPENSATION? Last year's budget was \$134,339 (Select Board recommends YES) <input type="radio"/> Yes <input type="radio"/> No
<input type="radio"/> Linda Graban	
<input type="radio"/> Andrew Stearns	Article #5 Shall the Town raise and appropriate \$49,537 for TOWN EXPENSES? Last year's budget was \$58,073 (Select Board recommends YES) <input type="radio"/> Yes <input type="radio"/> No
<input type="radio"/>	
.....Write-in	
	Article #6 Shall the Town raise and appropriate \$21,600 for PROFESSIONAL SERVICES? Last year's budget was \$21,600 (Select Board recommends YES) <input type="radio"/> Yes <input type="radio"/> No
	Article #7 Shall the Town raise and appropriate \$43,538 for FIRE PROTECTION/SECURITY? Last year's budget was \$49,538 (Select Board recommends YES) <input type="radio"/> Yes <input type="radio"/> No
	Article #8 Shall the Town raise and appropriate \$121,000 for SOLID WASTE AND DISPOSAL? Last year's budget was \$119,493 (Select Board recommends YES) <input type="radio"/> Yes <input type="radio"/> No
	Article #9 Shall the Town raise and appropriate \$140,458 for PUBLIC WORKS? Last year's budget was \$140,458 (Select Board recommends YES) <input type="radio"/> Yes <input type="radio"/> No
	Article #10 Shall the Town raise and appropriate \$10,731 for ORGANIZATIONS? Last year's budget was \$8,376 (Select Board recommends YES) <input type="radio"/> Yes <input type="radio"/> No
	Article #11 Shall the Town raise and appropriate \$1,000 for GENERAL ASSISTANCE? Last year's budget was \$1,000 (Select Board recommends YES) <input type="radio"/> Yes <input type="radio"/> No
Typ:01 Seq:0001 Spt:01	TURN OVER TO CONTINUE VOTING

Article #12 Shall the Town authorize the Select Board to transfer from UNAPPROPRIATED SURPLUS to help defray taxes for the ensuing year 2022-2023 TOTAL \$380,000 as recommended by the Select Board

(Select Board recommends YES)

- Yes
- No

Article #20 Shall the Town authorize the Select Board to expend up to \$5,000.00 from the UNAPPROPRIATED SURPLUS ACCOUNT for unexpected expenses that may occur during the fiscal year 2022-2023

(Select Board recommends YES)

- Yes
- No

Article #13 Shall the Town authorize the Select Board to accept and disburse grant funds from private, state or federal agencies, for the purpose so designated in each specific grant.

(Select Board recommends YES)

- Yes
- No

Article #21 Shall the Town vote to accept and expend the categories of funds listed below as provided by the Maine State Legislature: Amounts as follows: Municipal Revenue Sharing \$102,375, Local Road Assistance \$13,468, Homestead Exemption \$44,973, Veterans Exemption \$748, Tree Growth Exemption \$43,486 Other Local, State or Federal Funds or Grants - unknown, Civil Emergency Funds-unknown. (Note: Actual amounts received may be more or less than stated above)

(Select Board recommends YES)

- Yes
- No

Article #14 Shall the Town vote to authorize the Select Board to spend an amount not to exceed 3/12 of the budgeted amount in each category of the annual budget during the period of February 1st, 2023 to the 2023 Annual Town Meeting?

(Select Board recommends YES)

- Yes
- No

Article #22 Shall the Town appropriate from Pisgah Mountain Tax Increment Financing (TIF) account \$200,000 for Capital Road Improvements to be spent after the 2022 taxes have been paid? The Select Board recommends \$200,000

(Select Board recommends YES)

- Yes
- No

Article #15 Shall the Town fix the date when taxes shall be due as October 1, 2022 and establish a delinquency rate of 4% on taxes paid after that date?
Recommended date of October 1st, 2022 (State of Maine recommends 4%)

(Select Board recommends YES)

- Yes
- No

Article #23 Shall the Town vote to allow the Select Board to accept from Pisgah Mountain, LLC a Community Benefit of \$45,000 to go into the General Fund to reduce taxes.
RECOMMEND \$45,000

(Select Board recommends YES)

- Yes
- No

Article #16 Shall the Town authorize the tax collector or treasurer to accept prepayments of real taxes not yet committed, pursuant to 36 M.R.S. § 506

(Select Board recommends YES)

- Yes
- No

Article #24 Shall the Town vote to authorize the Select Board to transfer the monies received from the State of Maine, as the Snowmobile Registration Refund, to the Clifton Area Snowmobile Club, the money to be used for municipal trail development and safety. \$383.96

(Select Board recommends YES)

- Yes
- No

Article #17 To see what rate of discount, if any, the Town will vote to allow on taxes paid in full within 30 days of commitment. The Select Board recommends 2%

(Select Board recommends YES)

- Yes
- No

Article #25 Shall the Town allow an increases in the property tax levy limit established for the Town under 30-A M.R.S.A § 5721-A in the event that the municipal budget approved under the preceding articles results in a property tax levy that is greater than the property tax limit.

(Select Board recommends YES)

- Yes
- No

Article #18 Shall the Town authorize the Select Board 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 the property acquired from taxpayers who qualify for the sale process set forth in 36 M.R.S. § 943 of the town?

(Select Board recommends YES)

- Yes
- No

Article #26 Shall the Town vote to raise and appropriate \$100,000 for fulltime POLICE PROTECTION?

- Yes
- No

Article #19 Shall the Town authorize the Select Board on behalf of the Town to enter into contracts for up to five (5) years for necessary services.

(Select Board recommends YES)

- Yes
- No

Non Zero Balance on All Accounts

Complete List
As of: 01/31/2022

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
393	R ASTBURY, DAVID	2021	1,211.28	0.00	1,211.28
154	R BAKER, RICHARD W	2021	101.43	0.00	101.43
379	R BISHOP, JASON DAVID (DEC)	2021	717.36	0.00	717.36
342	R BOUCHARD, CHERYL L	2021	1,114.26	251.61	862.65
684	R BOUDREAU, LYNETTE M	2021	1,298.01	0.00	1,298.01
146	R BOULEY, ANDREW A JR	2021	1,134.84	0.00	1,134.84
606	R BRALEY, CANDICE	2020	802.62	857.01	-54.39
277	R BROCHU, CHRISTOPHER J	2022	0.00	0.41	-0.41
624	R BUBIER, SABRINA R	2021	404.25	0.00	404.25
351	R BUTTERFIELD, JOHN R	2021	210.21	0.00	210.21
352	R BUTTERFIELD, JOHN R JR	2021	1,556.73	0.00	1,556.73
50	R CAMPBELL, P MICHAEL	2021	737.94	0.00	737.94
57	R CARLE, PHYLLIS A	2021	364.56	0.00	364.56
298	R CHAFFINS, MICHAEL	2022	0.00	307.53	-307.53
339	R CHIACCIO, SCOTT	2021	765.87	0.00	765.87
346	R CLEWLEY, SHAWN	2021	1,084.86	190.64	894.22
336	R COHEN, DENISE ANN	2021	13.23	0.00	13.23
597	R CURTIS, ALISON Y	2021	420.42	0.00	420.42
81	R CURTIS, TERRY	2021	332.22	0.00	332.22
204	R DAMIEN, BRIAN	2021	965.79	0.00	965.79
38	R DIMARZO, PETER M	2021	573.30	0.00	573.30
700	R DIMARZO, PETER M	2021	69.09	0.00	69.09
731	R DIMARZO, PETER M	2021	70.56	0.00	70.56
327	R DURGAN, RICHARD T	2021	1,248.03	1,223.07	24.96
318	R EBERSOLE, MARK C	2021	2,246.16	0.00	2,246.16
239	R EMERTON, JUDITH A	2021	467.46	0.00	467.46
650	R EMERY, BILLIE J	2021	191.10	100.00	91.10
627	R FICKETT, CHRISTOPHER W	2021	327.81	0.00	327.81
628	R FICKETT, CHRISTOPHER W	2021	282.24	0.00	282.24
701	R FICKETT, CHRISTOPHER W	2021	3,228.12	0.00	3,228.12
633	R FICKETT, TINA M	2021	1,212.75	0.00	1,212.75
601	R FULLER, PAUL C	2021	204.33	0.00	204.33
699	R GATES, CHAD P	2021	307.23	0.00	307.23
423	R GATES, CHADWICK P	2021	2,812.11	0.00	2,812.11
722	R GATES, CHADWICK P	2021	291.06	0.00	291.06
502	R GERRY, BENJAMIN S	2022	0.00	20.58	-20.58
694	R GERRY, BETH A	2021	180.81	0.00	180.81
538	R GONYAR, DEBORAH A	2021	2,200.59	0.00	2,200.59
305	R GOODNESS, JEFFREY E	2021	2,127.09	0.00	2,127.09
237	R GRANT, GARY S SR	2021	1,027.53	0.00	1,027.53
253	R GRAY, DIAN J	2021	754.11	848.00	-93.89
358	R GRAY, TAMMY M	2021	771.75	0.00	771.75
109	R GRINDLE, THOMAS B	2021	4,542.30	4,553.07	-10.77
64	R GUSHA, PAULA A	2021	642.39	0.00	642.39
67	R HANSON, MISTY LEE	2021	805.56	0.00	805.56
405	R HILL, JOANNE C	2022	0.00	1.37	-1.37
636	R HUSSON UNIVERSITY	2021	432.18	0.00	432.18

Non Zero Balance on All Accounts

Complete List
As of: 01/31/2022

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
123 R	INFINITY FEDERAL CREDIT UNION	2022	0.00	0.26	-0.26
209 R	JACOBSON, BILLY	2021	1,277.43	0.00	1,277.43
385 R	JAG REALITY LLC	2020	2,146.20	2,149.27	-3.07
385 R	JAG REALITY LLC	2021	2,146.20	0.00	2,146.20
357 R	JAMIESON, LESLIE J	2021	1,689.03	0.00	1,689.03
680 R	JELLISON, ERIK M	2021	489.51	0.00	489.51
236 R	JELLISON, PAMELA A	2021	2,078.58	0.00	2,078.58
411 R	JOHNSON, ANTHONY C	2021	252.84	0.00	252.84
54 R	KANANOWITZ, DAN	2021	1,171.59	0.00	1,171.59
576 R	KEHR, GLENN W	2021	2,010.96	1,319.28	691.68
80 R	KENNEDY, DAVID	2021	391.02	0.00	391.02
685 R	KENNEDY, MICHAEL F	2021	282.24	0.00	282.24
501 R	KERNS, DAVID K	2021	1,481.76	0.00	1,481.76
406 R	KERNS, SHIRLEY M	2021	1,027.53	0.00	1,027.53
523 R	KETCHAM, MICHAEL J	2021	1,819.86	0.00	1,819.86
58 R	KINGSBURY, DOREEN M	2021	715.89	0.00	715.89
245 R	KINGSBURY, HAYWARD W	2021	843.78	0.00	843.78
434 R	KNOWLES, HOLLY M	2021	1,714.02	809.64	904.38
679 R	LARRY, PHILIP P JR	2021	255.78	0.00	255.78
247 R	LEBLANC, GARY	2021	1,911.00	0.00	1,911.00
189 R	LECLEIRE, SNOOKEY	2021	1,248.03	580.93	667.10
515 R	LIBBY, WILBUR O JR	2021	1,547.91	0.00	1,547.91
610 R	LIBBY, WILBUR O JR	2021	97.02	0.00	97.02
733 R	LIBBY, WILBUR O JR	2021	47.04	0.00	47.04
150 R	LYDICK, JAMES L	2021	795.27	0.00	795.27
534 R	LYONS, KEITH A JR	2021	630.63	0.00	630.63
96 R	MANNISTO, GLENN	2021	1,205.40	0.00	1,205.40
30 R	MANZO, MARCIA E	2021	468.93	0.00	468.93
497 R	MARTIN, JOHN C	2021	1,240.68	0.00	1,240.68
340 R	MCDONALD, JOHN W III	2021	1,952.16	0.00	1,952.16
93 R	MCLAUGHLIN, JAY	2021	276.36	110.86	165.50
609 R	MCMOARN, TRAVIS	2021	77.91	0.00	77.91
345 R	MCTIGUE, PATRICK JOHN JR (DEC)	2021	245.49	241.64	3.85
395 R	MICHAUD, SCOTT A	2021	2,096.22	0.00	2,096.22
447 R	MITCHELL, BETH R	2021	1,436.19	0.00	1,436.19
276 R	MOUNTAINY POND CLUB	2022	0.00	0.19	-0.19
591 R	MURPHY, DUSTIN R	2021	1,101.03	0.00	1,101.03
128 R	NICHOLSON, TRAVIS N	2021	1,008.42	0.00	1,008.42
65 R	OAKES, ETHEL A	2021	557.13	45.04	512.09
708 R	OAKES, ETHEL A	2021	533.61	0.00	533.61
611 R	OLIVER, PATRICK M	2021	2,044.77	0.00	2,044.77
193 R	OSNOE, REGINA	2021	2,147.67	0.00	2,147.67
452 R	OUELLETTE, NATHAN LEO	2021	1,858.08	0.00	1,858.08
409 R	PANTERA, MARION B	2021	288.12	0.00	288.12
257 R	PARKES, ROBERT	2021	821.73	0.00	821.73
461 R	PARLEE-FOX, PATRICIA L	2022	0.00	14.12	-14.12
334 R	PERKINS, JEFREY R	2021	970.20	101.29	868.91
704 R	PRESSLEY, PETER	2021	1,345.05	2.64	1,342.41

Non Zero Balance on All Accounts

Complete List
As of: 01/31/2022

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
489 R	PRUDENTE, ROBERT C	2021	2,715.09	0.00	2,715.09
192 R	QUEDNAU, KURTIS R	2021	499.80	0.00	499.80
174 R	QUINN, GEORGE W	2021	1,625.82	0.00	1,625.82
498 R	RANDALL, EDITH TRENT	2021	2,776.83	1.27	2,775.56
593 R	ROBERTS, JEFFREY S	2022	0.00	2.12	-2.12
105 R	RUSSELL, STEPHEN T	2021	1,281.84	0.00	1,281.84
70 R	SANZARO, DAVID A	2021	4,875.99	0.00	4,875.99
625 R	SCHINCK, M C	2021	460.11	0.00	460.11
672 R	SCHOPPEE, MELISSA	2021	23.52	47.04	-23.52
201 R	SENER, EDGAR E	2021	158.76	0.00	158.76
87 R	SENER, EDNA L	2021	323.40	0.00	323.40
89 R	SENER, EDNA L	2022	0.00	0.12	-0.12
261 R	SENER, JEREMIAH R	2021	304.29	0.00	304.29
255 R	SENER, JOHN R	2021	489.51	0.00	489.51
256 R	SENER, JOHN R	2022	0.00	0.17	-0.17
258 R	SENER, JOHN R	2021	42.63	0.00	42.63
259 R	SENER, JOHN R	2021	883.47	0.00	883.47
158 R	SENER, KATHLEEN J	2021	627.69	0.00	627.69
271 R	SIPES, STEVEN M	2021	873.18	873.08	0.10
43 R	SMITH, GEOFFREY S	2021	5,675.67	0.00	5,675.67
147 R	SOUCY, JOHN E	2021	145.53	0.00	145.53
524 R	SOUCY, TONI R	2021	621.81	0.00	621.81
333 R	SPENCER, ALPHONSE C	2021	477.75	0.00	477.75
437 R	SPENCER, JAMES E	2022	0.00	950.00	-950.00
244 R	STITHAM, JUDSON H	2021	736.47	0.00	736.47
246 R	STITHAM, JUDSON H	2021	1,205.40	0.00	1,205.40
98 R	TALL, KARL R III	2021	463.05	0.00	463.05
604 R	TASKER, BRADLEY A	2022	0.00	0.32	-0.32
200 R	TASSIE, LIAM	2022	0.00	117.08	-117.08
668 R	TAYLOR, PATRICIA K	2021	23.52	0.00	23.52
413 R	THURSTON, ROBERT E JR	2021	1,350.93	0.00	1,350.93
730 R	TRIMM, STEPHEN A	2022	0.00	481.83	-481.83
319 R	WING, LEONARD WAYNE	2021	782.04	0.00	782.04

Non Zero Balance on All Accounts

Complete List
As of: 01/31/2022

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
Total for 128 Bills:		127 Accounts	119,441.91	16,201.48	103,240.43

Payment Summary

Type	Principal	Interest	Costs	Total
A - Abatement	23.52	0.00	54.39	77.91
C - Correction	-1,879.05	0.00	0.00	-1,879.05
D - Discount	106.90	0.00	0.00	106.90
P - Payment	14,384.01	0.00	0.00	14,384.01
Y - Prepayment	3,511.71	0.00	0.00	3,511.71
Total	16,147.09	0.00	54.39	16,201.48

Non Lien Summary

2020-1	2	-57.46
2021-1	112	105,193.99
2022-1	14	-1,896.10
Total	128	103,240.43

393 L	ASTBURY, DAVID	2020	980.23	788.99	191.24
154 L	BAKER, RICHARD W	2020	168.70	0.00	168.70
72 L	BIRCH, MORGAN	2020	406.41	0.00	406.41
379 L	BISHOP, JASON DAVID (DEC)	2020	794.68	242.17	552.51
684 L	BOUDREAU, LYNETTE M	2020	1,440.04	25.89	1,414.15
146 L	BOULEY, ANDREW A JR	2020	1,266.94	0.00	1,266.94
624 L	BUBIER, SABRINA R	2020	491.86	0.00	491.86
50 L	CAMPBELL, JOHN JR	2020	845.87	0.00	845.87
339 L	CHIACCIO, SCOTT	2020	875.50	0.00	875.50
81 L	CURTIS, TERRY	2020	415.45	48.22	367.23
38 L	DIMARZO, PETER M	2019	680.64	-58.38	739.02
38 L	DIMARZO, PETER M	2020	679.01	0.00	679.01
700 L	DIMARZO, PETER M	2019	135.59	-58.38	193.97
700 L	DIMARZO, PETER M	2020	140.98	0.00	140.98
731 L	DIMARZO, PETER M	2019	135.59	-58.38	193.97
731 L	DIMARZO, PETER M	2020	140.98	0.00	140.98
318 L	EBERSOLE, MARK C	2020	2,445.93	0.00	2,445.93
358 L	GRAY, TAMMY M	2016	977.44	479.68	497.76
358 L	GRAY, TAMMY M	2017	902.40	-57.30	959.70
358 L	GRAY, TAMMY M	2018	856.80	-57.30	914.10
358 L	GRAY, TAMMY M	2019	965.02	-58.38	1,023.40
358 L	GRAY, TAMMY M	2020	881.74	0.00	881.74
64 L	GUSHA, PAULA A	2020	799.09	0.00	799.09
67 L	HANSON, MISTY LEE	2020	678.44	0.00	678.44
357 L	JAMIESON, LESLIE J	2020	1,854.87	793.82	1,061.05
411 L	JOHNSON, ANTHONY C	2020	321.94	261.81	60.13
80 L	KENNEDY, DAVID	2020	477.83	0.00	477.83
685 L	KENNEDY, MICHAEL F	2019	359.93	-58.38	418.31
685 L	KENNEDY, MICHAEL F	2020	362.43	0.00	362.43

Non Zero Balance on All Accounts

Complete List
As of: 01/31/2022

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
523 L	KETCHAM, MICHAEL J	2020	1,993.67	898.97	1,094.70
58 L	KINGSBURY, DOREEN M	2020	822.48	0.00	822.48
247 L	LEBLANC, GARY	2018	1,989.52	1,863.18	126.34
247 L	LEBLANC, GARY	2019	2,189.41	-58.38	2,247.79
247 L	LEBLANC, GARY	2020	2,090.36	0.00	2,090.36
515 L	LIBBY, WILBUR O JR	2020	1,705.16	0.00	1,705.16
733 L	LIBBY, WILBUR O JR	2020	112.90	0.00	112.90
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	-57.30	1,311.65
96 L	MANNISTO, GLENN	2019	1,377.36	-58.38	1,435.74
96 L	MANNISTO, GLENN	2020	1,365.19	0.00	1,365.19
497 L	MARTIN, JOHN C	2020	1,379.22	0.00	1,379.22
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	-57.30	151.16
609 L	MCMOARN, TRAVIS	2019	140.33	-58.38	198.71
609 L	MCMOARN, TRAVIS	2020	145.65	0.00	145.65
54 L	NATIONSTAR HECM ACQUISITION TRUST 2017-2	2020	1,305.93	445.69	860.24
128 L	NICHOLSON, TRAVIS N	2019	1,663.32	813.18	850.14
128 L	NICHOLSON, TRAVIS N	2020	1,649.02	0.00	1,649.02
708 L	OAKES, ETHEL A	2020	503.27	92.82	410.45
409 L	PANTERA, MARION B	2019	366.25	-58.38	424.63
409 L	PANTERA, MARION B	2020	368.66	0.00	368.66
70 L	SANZARO, DAVID A	2020	5,235.88	32.67	5,203.21
87 L	SENER, EDGAR E	2020	406.09	0.00	406.09
201 L	SENER, EDGAR E	2020	231.43	0.00	231.43
524 L	SOUCY, TONI R	2019	724.88	13.38	711.50
524 L	SOUCY, TONI R	2020	722.67	0.00	722.67

Non Zero Balance on All Accounts

Complete List
As of: 01/31/2022

Acct Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
Total for 61 Bills:	37 Accounts	55,640.18	6,405.30	49,234.88

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-424.74	41.85	-56.60	-439.49
L - Lien Costs	0.00	0.00	-1,303.22	-1,303.22
P - Payment	6,519.38	755.76	872.87	8,148.01
Total	6,094.64	797.61	-486.95	6,405.30

Lien Summary

2013-1	1	49.01
2014-1	1	105.27
2015-1	2	904.57
2016-1	3	2,039.94
2017-1	2	2,320.21
2018-1	4	2,503.25
2019-1	11	8,437.18
2020-1	37	32,875.45
Total	61	49,234.88

Total for 189 Bills:	175,082.09	22,606.78	152,475.31
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Budget break downs for articles #3-11

	2021		2022
Article # 3			
Municipal Building Utilities Expenses			
Versant Power	4459		4500
Phones	3044		3077
CEO Phone	186		0
Heat	1817		2500
Copier Lease/Maint/Internet	6270		6838
	Total	15776	Total 16915
Article # 4			
Town Compensation			
Select Board	6300		8300
Select Brd Expense	300		300
Planning Board	2500		5500
Animal Control	2053		3000
Office Salaries	101,024		107,736
Health Insurance	13433		14700
Election Clerks	1700		2000
CEO	14360		19500
FICA/MEDI	8240		8734
	Total	149,910	Total 169,770
Article #5			
Town Expenses			
Website Tech	920		1000
Office Supplies	4026		3500
Postage	1507		2000
Public Notice	457		1200
Sign	5919		5853
PI Brd Expense	0		1500
TRIO Expense	7546		7940
Cemetery/Muni Lot mowing	4838		6280
MMA Dues	1973		2031
Workshops Training	700		500
Insurance	2446		5000
Workers Comp	1386		1533
Building Maint	19,799		10000
Veteran Mem Fund	347		0
	Total	51864	Total 48337
Article # 6			
Professional Services			
Legal	19764		10000
Auditor	6341		6500
Assessor	9600		9600
Tax Maps	0		1000
	Total	35705	Total 27100
Article # 7			

Protection

Hydrants	952	900
Security System	238	238
Sheriffs Depart	6515	0
Fire Contract	40000	41000
Bangor Humane Society	1413	1400
Total	49118	Total 43538

Article # 8

Solid Waste and Disposal

Cassella	72789	75000
MRC (Fiberright)	30231	30000
Spring Clean Up	15821	16000
Total	118,841	Total 121,000

Article # 9

Public Works

General Road Maint	9578	12000
Winter Roads	83458	83458
Winter Salt	5486	20000
Winter Sand	14025	25000
Total	112,547	Total 140,458

Article # 10

Organizations

Holbrook Rec	3276	4431
Town Rec Program	50	50
EAOA	50	50
Penquis	50	50
New Hope Hospice	50	50
Cumins Hall	1000	1000
Historical Society	800	1000
Snowmobile Club	150	150
Clifton Food Cupboard	2500	2500
Life Flight	250	250
Maine Vet Prgram	100	100
Jarvis Scholarship	100	100
(NEW) Blackman Stream	0	1000
Total	8376	Total 10731

Article # 11

General Assistance	0	1000
Total	0	Total 1000

New Article for Police Protection

Article #26 Shall the Town vote to raise and appropriate \$100,000 for fulltime POLICE PROTECTION

Board recommends a Yes vote

**TAX COLLECTOR'S/ TREASURERS REPORT
2021-2022**

Real Estate Valuation	<u>88,521,000.00</u>
Total Valuation	88,521,000.00
Appropriations for 2021-22	
County Tax	129,319.00
Municipal	557,638.51
Education	826,904.00
TIF Revenue	<u>210,184.98</u>
Total Appropriations for 2021-22	1,724,046.49
 Deductions for 2021-22	
State Revenue Sharing	102,375.00
Homestead Reimbursement	44,973.00
Unappropriated Funds	<u>280,000.00</u>
Total Deductions for 2021-22	427,348.00
Amount to be raised from Taxes	1,296,698.49
Tax Commitment	
Tax rate \$14.70 per thousand	
2021 Taxes Collected	989,706.01
2021 Uncollected Taxes	<u>306,992.48</u>
Total Taxes for 2021-2022	1,296,698.49
 Abatements	
Total Abatements for 2021	23.52
Total Discounts for 2021	20,530.15

**TREASURER'S REPORT
2021-2022**

Checking Account Balance February 1, 2021	735,568.04
Checking Account Balance January 31, 2022	921,635.40

R. Leon Williams Historic Savings

Beginning Balance 02-01-2021	Ending Balance 1-31-2022
10,067.09	10,072.16

Pisgah Mountain Wind TIF Account

Beginning Balance 02-01-2021	Ending Balance 1-31-2022
427,445.36	72,827.38

Respectfully submitted
Deborah A. Hodgins, Treasurer

TOWN OF CLIFTON, MAINE

*FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR
ENDED JANUARY 31, 2021*

TOWN OF CLIFTON, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE FISCAL YEAR ENDED JANUARY 31, 2021

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James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.
Amy E. Atherton, C.P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Clifton
Clifton, ME 04428

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Clifton, Maine as of and for the fiscal year ended January 31, 2021, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Clifton, Maine, as of January 31, 2021, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and other post-employment benefits disclosure schedules on pages 3 through 7 and 23 through 26 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Clifton, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements and supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
September 17, 2021

TOWN OF CLIFTON, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended January 31, 2021

The management of the Town of Clifton, Maine (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended January 31, 2021. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at the fiscal year ending January 31, 2021 by \$2,165,918 (presented as “net position”). Of this amount, \$871,509 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position increased by \$156,399 (a 7.8% increase) for the fiscal year ended January 31, 2021.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended January 31, 2021; the Town's governmental funds reported a combined ending fund balance of \$1,076,820, a decrease of \$81,079 in comparison with the prior year. Of this total fund balance, \$448,033 represents general unassigned fund balance. This unassigned fund balance represents approximately 27% of the total general fund expenditures for the fiscal year.

Long-term Debt:

The Town had no long-term debt obligations during the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting and are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. They distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of net position includes all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt), with the difference between the two reported as net position. The statement of activities shows how the Town's net position changed during the year, regardless of the timing of related cash flows. The government-wide financial statements can be found on pages 8 - 9 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for one category of activity – governmental funds. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 10 - 11 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 12 - 22 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule (page 23), which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). This section also includes schedules of historical other post-employment benefit (OPEB) information (pages 24-26) as required by GASB Statement #75.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The largest portion of the Town’s net position (41.5%) reflects its net investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town’s investment in its capital assets is reported net of related debt (if applicable), it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	<i>Governmental Activities 2021</i>	<i>Governmental Activities 2020</i>
Current Assets	\$ 1,342,453	\$ 1,433,253
Capital Assets	\$ 899,530	\$ 618,814
Deferred Outflows	\$ 2,213	\$ 0
<i>Total Assets & Deferred Outflows</i>	\$ 2,244,195	\$ 2,052,067
Other Liabilities	\$ 57,022	\$ 41,509
Long-Term Liabilities	\$ 12,032	\$ 0
Deferred Inflows	\$ 9,223	\$ 1,038
Net Position;		
Invested in Capital Assets	\$ 899,530	\$ 618,814
Restricted	\$ 394,880	\$ 374,680
Unrestricted	\$ 871,509	\$ 1,016,026
<i>Total Liabilities and Net Position</i>	\$ 2,244,195	\$ 2,052,067

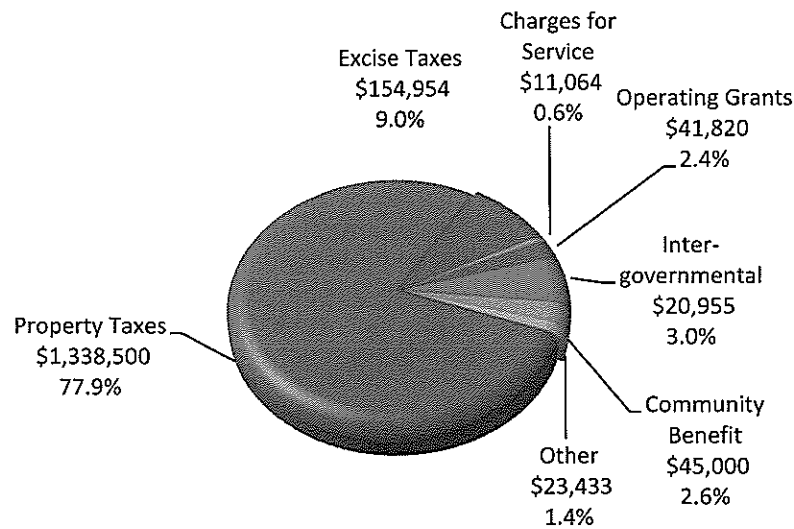
An additional portion of the Town’s net position (18.2%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (40.3%) may be used to meet the government’s ongoing obligations to citizens and creditors.

Changes in Net Position

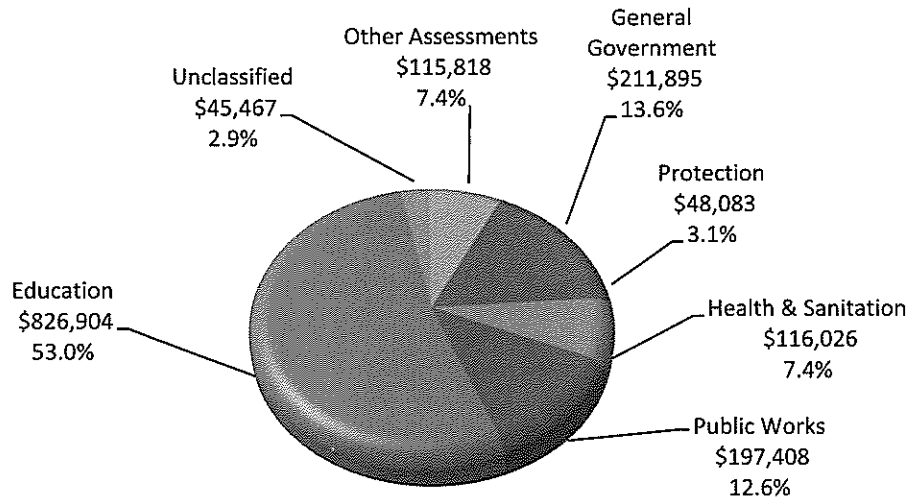
Governmental activities increased the Town’s net position by \$156,399. This change was primarily due to capital asset activity as well as usage of restricted fund balances for their intended purpose.

	<i>Governmental Activities 2021</i>	<i>Governmental Activities 2020</i>
<i>Revenues;</i>		
Tax Revenues	\$ 1,493,454	\$ 1,546,805
Program Revenues	\$ 52,884	\$ 35,932
Investments/Interest	\$ 1,597	\$ 2,897
Intergovernmental	\$ 103,228	\$ 81,218
TIF Community Benefit	\$ 45,000	\$ 45,000
Other	\$ 21,836	\$ 31,682
<i>Total Revenues</i>	<i>\$ 1,717,999</i>	<i>\$ 1,743,534</i>
<i>Expenses;</i>		
General Government	\$ 211,895	\$ 218,880
Protection	\$ 48,083	\$ 47,586
Health/Sanitation	\$ 116,026	\$ 106,245
Public Works	\$ 197,408	\$ 215,828
Education	\$ 826,904	\$ 795,793
Unclassified	\$ 45,467	\$ 24,989
Other Assessments	\$ 115,818	\$ 113,115
<i>Total Expenses</i>	<i>\$ 1,561,601</i>	<i>\$ 1,522,436</i>
Changes in Net Position	\$ 156,399	\$ 221,098

Revenues by Source - Governmental-Type



Expenditures by Source - Governmental-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,076,820 a decrease of \$81,079 in comparison with the prior fiscal year. Approximately 41.6% of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$252,314 favorable revenue primarily due to the Town collecting over \$223,000 in unbudgeted revenue. These revenues are closed to unassigned fund balance.
- \$58,111 favorable variance in expenditures primarily due to the Town's overlay on taxes of nearly \$37,000. These expenditures are closed to unassigned fund balance.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$1,335,453, net of accumulated depreciation of \$435,923, leaves a net book value of \$899,530. There were current year additions include \$351,402 of road improvements. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on pages 16-17 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Clifton, 135 Airline Rd, Clifton, ME 04428.

TOWN OF CLIFTON, MAINE
STATEMENT OF NET POSITION
JANUARY 31, 2021

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$1,076,135
Accounts Receivable	\$43,192
Taxes and Tax Liens Receivable	\$223,126
<u>Capital Assets</u>	
Land	\$40,000
Other Capital Assets, net of Accumulated Depreciation	\$859,530
Total Capital Assets	<u>\$899,530</u>
<u>Total Assets</u>	<u>\$2,241,982</u>
<u>Deferred Outflows of Resources</u>	
Related to Other Post-Employment Benefits	\$2,213
<u>Total Deferred Outflows of Resources</u>	<u>\$2,213</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$2,244,195</u>
<u>Liabilities, Deferred Inflows and Net Position</u>	
<u>Liabilities</u>	
Accounts Payable	\$7,022
Escrow Funds	\$50,000
Net Other Post-Employment Benefits Liability	\$12,032
<u>Total Liabilities</u>	<u>\$69,054</u>
<u>Deferred Inflows of Resources</u>	
Property Taxes Collected in Advance	\$2,796
Related to Other Post-Employment Benefits	\$6,427
<u>Total Deferred Inflows of Resources</u>	<u>\$9,223</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$899,530
Restricted	\$394,880
Unrestricted	\$871,509
<u>Total Net Position</u>	<u>\$2,165,918</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>	<u>\$2,244,195</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CLIFTON, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JANUARY 31, 2021

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and Changes</u>
<u>Primary Government</u>		<u>Services</u>	<u>Grants</u>	<u>in Net Position</u>
<u>Governmental Activities</u>				<u>Governmental</u>
				<u>Activities</u>
General Government	\$211,895	\$8,701		(\$203,194)
Protection	\$48,083	\$183		(\$47,900)
Health & Sanitation	\$116,026	\$1,836		(\$114,190)
Public Works	\$197,408		\$12,460	(\$184,948)
Education	\$826,904			(\$826,904)
Unclassified	\$45,467	\$344	\$29,360	(\$15,763)
Other Assessments	\$115,818			(\$115,818)
<i>Total Governmental Activities</i>	<u>\$1,561,601</u>	<u>\$11,064</u>	<u>\$41,820</u>	<u>(\$1,508,716)</u>
<i>Total Primary Government</i>	<u>\$1,561,601</u>	<u>\$11,064</u>	<u>\$41,820</u>	<u>(\$1,508,716)</u>
<u>General Revenues:</u>				
Tax Revenues, Including Homestead Reimbursement				\$1,338,500
Excise Taxes				\$154,954
State Revenue Sharing				\$66,446
Tree Growth & Veteran's Reimbursements				\$36,782
Interest & Fees on Delinquent Taxes				\$21,017
Interest Earned				\$1,597
Tax Increment Financing Community Benefit				\$45,000
Other Revenues				\$819
<i>Total Revenues</i>				<u>\$1,665,115</u>
<i>Changes in Net Position</i>				<u>\$156,399</u>
<i>Net Position - Beginning</i>				<u>\$2,009,520</u>
<i>Net Position - Ending</i>				<u>\$2,165,918</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CLIFTON, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JANUARY 31, 2021

(Exhibit III)

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Permanent Funds</u>	<u>Total Governmental Funds</u>
<i>Assets</i>				
Cash and Cash Equivalents	\$834,661	\$217,069	\$24,404	\$1,076,135
Accounts Receivable	\$43,192			\$43,192
Due from Other Funds	\$1,773	\$63,938		\$65,712
Taxes and Tax Liens Receivable	\$223,126			\$223,126
<u>Total Assets</u>	<u>\$1,102,752</u>	<u>\$281,007</u>	<u>\$24,404</u>	<u>\$1,408,164</u>
<i>Liabilities, Deferred Inflows & Fund Balances</i>				
<i>Liabilities:</i>				
Accounts Payable	\$7,022			\$7,022
Escrow Funds		\$50,000		\$50,000
Due to Other Funds	\$63,938		\$1,773	\$65,712
<u>Total Liabilities</u>	<u>\$70,960</u>	<u>\$50,000</u>	<u>\$1,773</u>	<u>\$122,734</u>
<i>Deferred Inflows of Resources</i>				
Property Taxes Collected in Advance	\$2,796			\$2,796
Unavailable Tax Revenue	\$205,815			\$205,815
<u>Total Deferred Inflows of Resources</u>	<u>\$208,610</u>	<u>\$0</u>	<u>\$0</u>	<u>\$208,610</u>
<i>Fund Balances:</i>				
Nonspendable			\$15,414	\$15,414
Restricted	\$372,248		\$7,217	\$379,466
Committed	\$2,900	\$231,007		\$233,907
Assigned				\$0
Unassigned	\$448,033			\$448,033
<u>Total Fund Balances</u>	<u>\$823,182</u>	<u>\$231,007</u>	<u>\$22,631</u>	<u>\$1,076,820</u>
	<u>\$1,102,752</u>	<u>\$281,007</u>	<u>\$24,404</u>	<u>\$1,408,164</u>
<u>Total Fund Balance - Governmental Funds</u>				<u>\$1,076,820</u>
<i>Net position reported for governmental activities in the statement of net position is different because;</i>				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds				\$899,530
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds				\$205,815
Deferred inflows and outflows of resources related to other post-employment benefit plans				(\$4,214)
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:				
Net Other Post-Employment Benefits Liability				(\$12,032)
<u>Net Position of Governmental Activities</u>				<u>\$2,165,918</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CLIFTON, MAINE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2021

(Exhibit IV)

	<u>General</u> <u>Fund</u>	<u>Capital Project</u> <u>Funds</u>	<u>Permanent</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
<u>Revenues:</u>				
Tax Revenues, Including Homestead Reimbursement	\$1,365,494			\$1,365,494
Excise Taxes	\$154,954			\$154,954
Contributions and Grants		\$29,360		\$29,360
State Revenue Sharing	\$66,446			\$66,446
Town Fees	\$8,701			\$8,701
Tree Growth & Veteran's Reimbursements	\$36,782			\$36,782
Interest & Fees on Delinquent Taxes	\$21,017			\$21,017
Interest Earned	\$994	\$573	\$30	\$1,597
Tax Increment Financing Community Benefit	\$45,000			\$45,000
Other Revenues	\$819			\$819
<u>Total Revenues</u>	<u>\$1,700,207</u>	<u>\$29,933</u>	<u>\$30</u>	<u>\$1,730,170</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
<u>Current:</u>				
General Government	\$192,020			\$192,020
Protection	\$47,900			\$47,900
Health & Sanitation	\$114,190			\$114,190
Public Works	\$117,892			\$117,892
Education	\$826,904			\$826,904
Unclassified	\$15,572	\$29,551		\$45,123
Other Assessments	\$115,818			\$115,818
<u>Capital Outlay:</u>				
Capital Expenditures		\$351,402		\$351,402
<u>Total Expenditures</u>	<u>\$1,430,295</u>	<u>\$380,953</u>	<u>\$0</u>	<u>\$1,811,248</u>
<u>Excess Revenues Over (Under) Expenditures</u>	<u>\$269,911</u>	<u>(\$351,020)</u>	<u>\$30</u>	<u>(\$81,079)</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In		\$229,486		\$229,486
Operating Transfers Out	(\$229,486)			(\$229,486)
<u>Beginning Fund Balances</u>	<u>\$782,756</u>	<u>\$352,541</u>	<u>\$22,601</u>	<u>\$1,157,899</u>
<u>Ending Fund Balances</u>	<u>\$823,182</u>	<u>\$231,007</u>	<u>\$22,631</u>	<u>\$1,076,820</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>				
Net Change in Fund Balances - Above				(\$81,079)
Unavailable Tax Revenue				(\$26,993)
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.				\$351,402
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds:				
Other Post-Employment Benefit Plans (Deferred Outflows, Net OPEB Liability, Deferred Inflows)				(\$16,246)
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.				(\$70,685)
<u>Changes in Net Position of Governmental Activities</u>				<u>\$156,399</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CLIFTON, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2021

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Clifton, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Clifton, Maine, which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, as amended, *The Financial Reporting Entity*. The Town is governed under a Selectmen / Administrative Assistant form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

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 activities of the Town. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recognized when transactions occur and expenses and deductions are recognized when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the 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 a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recognized only when payment is due.

Property taxes, 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 unavailable revenue on its governmental fund financial statements. Unavailable revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unavailable revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for unavailable revenue is removed from the balance sheet and the revenue is recognized.

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 capital projects fund accounts for the Reserve Funds of the Town. The Reserve Funds account for the resources obtained and expended for the acquisition or construction of major capital facilities or projects.

The Town also reports the following permanent funds:

Permanent funds are used to account for assets held in perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

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

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

D. Assets, Liabilities, Deferred Inflows/Outflows and Net Position or Fund Equity

Deposits

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any other fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Accounts Receivable and Accounts Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Capital Assets

Capital assets, which property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type 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 value at the date of donation.

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

<u>Assets</u>	<u>Years</u>
Buildings	50
Infrastructure	15-50
Equipment	10

Deferred Inflows/Outflows of Resources

In addition to assets and liabilities, the statement of net position and the governmental fund balance sheet will report a separate section for deferred outflows and/or inflows of resources. Deferred outflows of resources represent consumption of net position that applies to a future period(s) and therefore will not be recognized as an expense/expenditure until then. Deferred inflows or resources represent and acquisition of net position that applies to future period(s) and therefore will not be recognized as revenue until that time. The Town has one item that qualifies as deferred outflows of resources and one item that qualifies as deferred inflows. These amounts are deferred and will be recognized as an outflow of resources (expenditure) and as an inflow of resources (revenue) in the period that the amounts become available.

Interfund Activities

During the course of normal operations, the Town has various transactions between funds, including transfers of revenues and expenditures. The accompanying governmental fund financial statements reflect such transactions as operating transfers.

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. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources, if applicable.

Governmental Fund Balances

In accordance with GASB Statement 54, the Town 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 grantors or 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 Town through formal action at the highest level of decision making authority and does not lapse at the end of the year.

Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered Restricted or Committed.

Unassigned - includes fund balance amounts that are not considered to be Non-spendable, Restricted, Committed or Assigned.

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The Town does not have a formal fund balance policy.

The Town has identified January 31, 2021 fund balances on the balance sheet as follows:

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Permanent Fund</i>	<i>Total</i>
<i><u>Nonspendable</u></i>				
Cemetery Perpetual Care			\$5,414	\$5,414
Cemetery Perpetual Care - Williams			\$10,000	\$10,000
<i><u>Restricted</u></i>				
Cemetery Care			\$7,150	\$7,150
Cemetery Care - Williams			\$67	\$67
State Revenue Sharing	\$21,176			\$21,176
Education	\$351,073			\$351,073
<i><u>Committed</u></i>				
Recreation	\$2,900			\$2,900
Road Improvement		\$21,463		\$21,463
TIF Development Program		\$198,067		\$198,067
TIF Phase II Program		\$8,200		\$8,200
Cemetery Improvements		\$3,125		\$3,125
Veterans Plaque		\$153		\$153
<i><u>Unassigned</u></i>				
	\$448,033			\$448,033
<i><u>Total Fund Balances</u></i>	<u>\$823,182</u>	<u>\$231,007</u>	<u>\$22,631</u>	<u>\$1,076,820</u>

Net Position

Net position is required to be classified into three components - net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$394,880 of restricted net position, of which enabling legislation restricts \$0.

Unrestricted - This component consists of net position that do not meet the definition of "restricted" or "net investment in capital assets."

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with GAAP. Budgetary control is exercised at the selectmen level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$5,414 for the Cemetery perpetual care fund, and \$10,000 for the Williams Cemetery perpetual care fund. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an institution may appropriate for expenditure or much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the accumulate so endowment is established. The current amount available for expenditure is \$7,150 from the Cemetery perpetual care fund and \$67 from the Williams Cemetery perpetual care fund, which is reported as restricted net position in the statement of net position. The initial endowment principal is reported as nonspendable (restricted) net position in the statement of net position.

G. Estimates

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

Note 2 - Deposits and Investments

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts is participating in the FDIC Program. For time and savings deposit accounts, the Town's savings accounts, including certificates of deposit, are insured up to \$250,000 by the FDIC. Separately, for demand deposit accounts, the Town's cash accounts, including checking and money market accounts, are insured up to \$250,000 by the FDIC. Any cash deposits in excess of the \$250,000 FDIC limits are not covered by collateral and thus, custodial credit risk could exist. In order to protect deposits in excess of the \$250,000 FDIC limits, the Town invests in Insured Cash Sweep (ICS) accounts which invest in individual certificates of deposit at other banks with all certificates being maintained below the FDIC limit.

At year end, the carrying value of the Town's deposits was \$1,076,135 and the bank balance was \$1,039,290. The Town has no uninsured and uncollateralized deposits as of January 31, 2021.

Investments

The Town held no investments at January 31, 2021.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2020 and committed on July 29, 2020. Interest of 8.0% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid eight to twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, typically only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue. Accordingly, \$205,815 of the property taxes receivable have been classified as unavailable tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended January 31, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<i>Governmental Activities:</i>				
<i>Capital assets not being depreciated</i>				
Land	\$40,000			\$40,000
<i>Capital assets being depreciated</i>				
Buildings/Improvements	\$296,406			\$296,406
Equipment	\$26,556			\$26,556
Infrastructure	\$621,089	\$351,402		\$972,491
<i>Total capital assets being depreciated</i>	<u>\$944,051</u>	<u>\$351,402</u>	<u>\$0</u>	<u>\$1,295,453</u>
<i>Less accumulated depreciation for</i>				
Buildings/Improvements	\$117,876	\$5,928		\$123,804
Equipment	\$26,556			\$26,556
Infrastructure	\$220,806	\$64,757		\$285,563
<i>Total accumulated depreciation</i>	<u>\$365,238</u>	<u>\$70,685</u>	<u>\$0</u>	<u>\$435,923</u>
<i>Net capital assets being depreciated</i>	<u>\$578,813</u>	<u>\$280,717</u>	<u>\$0</u>	<u>\$859,530</u>
<i>Governmental Activities, Capital Assets, net</i>	<u>\$618,813</u>	<u>\$280,717</u>	<u>\$0</u>	<u>\$899,530</u>

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

Governmental Activities

General Government	\$3,629
Public Works, including depreciation of general infrastructure assets	<u>\$67,056</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$70,685</u></u>

Note 5 - Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payable is classified as Due to Other Funds with an offsetting receivable classified as Due from Other Funds. At January 31, 2021, the offsetting receivable and payable balances were \$63,938 between the general fund and the capital projects fund and \$1,773 between the general fund and permanent funds.

Note 6 - Other Post-Employment Benefits (OPEB)

A. Plan Description

Qualifying personnel of the Town can participate in the Maine Municipal Employees Health Trust postretirement benefit plan. The plan is a single employer OPEB plan.

B. Benefits Provided

Medical/Prescription Drug: The non-Medicare retirees are offered the same plans that are available to the active employees, as described in the benefits summaries. Medicare retirees are assumed to be enrolled in Medicare Part A and Part B which are primary, and the Retiree Group Companion Plan which includes prescription drug coverage.

Medicare: Medicare benefits will be taken into account for any member or dependent while they are eligible to apply for Medicare. The Fund will determine a family member's benefit allowance, if any, based upon the applicable Medicare statutes and regulations. The Fund does not participate in the Medicare Retiree Drug Subsidy program.

Duration of Coverage: Medical benefits are provided for the life of retiree and surviving spouses.

Life Insurance: The \$2,000 life insurance benefit is provided automatically to all retirees participating in the retiree medical plan. Spouses are not covered for life insurance, but surviving spouses covered by the retiree medical plan are covered for a \$2,000 life insurance benefit as well.

Dental: Current retirees do not have access to dental benefits. Future new retirees who retire on and after January 1, 2017 will have access to purchase dental coverage at the Plan COBRA rates. Since retirees pay for the coverage and rates are set to mirror plan experience costs, no additional obligation is anticipated. Program experience will be monitored with future valuations and updated as with all benefit provisions and assumptions.

C. Employees covered by benefit terms:

At January 1, 2020, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payn	0
Inactive employees entitled to but not yet receiving benefit payment	0
Active employees	1
Average age	56.06
Average service	13.32

D. Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	2.74% per annum for 2020 reporting. 2.12% per annum for 2021 reporting.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	3.00% per annum.
<i>Healthcare cost trend rates:</i>	

Pre -Medicare Medical: Initial trend of 8.50% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Pre -Medicare Drug: Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Medicare Medical: Initial trend of 5.00% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Medicare Drug: Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% per annum.

E. Actuarial Assumptions

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of .85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016.

The actuarial assumptions are the assumptions that were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015.

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. An open 30-year amortization period was used. The amortization method is a level dollar amortization method. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records assembled and provided by Maine Municipal through June 30, 2019 were used by the Actuary. Medical and prescription experience for Medicare eligible (ME) and non-Medicare eligible (NME) (actives and retired covered persons) were analyzed by the Actuary. The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and Cheiron's (Actuary) standard age curves which vary by age, gender, and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distributions as current retirees.

The Actuary report does not reflect future changes in benefits, subsidies, penalties, taxes, or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 related legislation and regulations.

F. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year-tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of December 31, 2020 is based upon an earlier measurement date, as of December 26, 2019 and is 2.74% per annum. The discount rate as of December 31, 2021 is based upon an earlier measurement date, as of December 31, 2020 and is 2.12% per annum. The rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher, for pay as you go plans.

G. Changes in the Net OPEB Liability

	<i>Total OPEB Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net OPEB Liability</i>
<u>Balances at 1/1/2020 (Reporting 12/31/2020)</u>	\$10,543	\$0	\$10,543
<u>Changes:</u>			
Service Cost	\$440		\$440
Interest	\$301		\$301
Benefit Payments	(\$3)	(\$3)	\$0
Contributions - Employer	\$0	\$3	(\$3)
Changes of assumptions	\$751		\$751
<u>Net changes</u>	<u>\$1,489</u>	<u>\$0</u>	<u>\$1,489</u>
<u>Balances at 1/1/2021 (Reporting 12/31/2021)</u>	<u>\$12,032</u>	<u>\$0</u>	<u>\$12,032</u>

H. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.12%) or 1 percentage point higher (3.12%) than the current discount rate:

	<u>1.0% Decrease</u> <u>(1.12%)</u>	<u>Discount Rate</u> <u>(2.12%)</u>	<u>1.0% Increase</u> <u>(3.12%)</u>
Net OPEB Liability (Asset)	\$13,985	\$12,032	\$10,439

I. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following represents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1.0% Decrease</u>	<u>Healthcare</u> <u>Trend Rate</u>	<u>1.0% Increase</u>
Net OPEB Liability (Asset)	\$10,352	\$12,032	\$14,098

J. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The impact of experience gains or losses and assumption changes on the Total OPEB Liability are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 6 years.

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with with the net recognition over the next five years, and thereafter.

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Differences between expected and actual experience	\$25	\$5,853
Changes in Assumptions	\$2,188	\$574
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$2,213</u>	<u>\$6,427</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in OPEB expense as follows:

<u>Year ended</u>	
2022	(\$1,213)
2023	(\$1,232)
2024	(\$948)
2025	(\$947)
2026	\$126
Thereafter	\$0

Note 7 - Risk Management

The Town participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for participation in the respective programs.

The Town is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries municipal and commercial insurance. The Town is not aware of any material actual or potential claim liabilities which should be recorded at January 31, 2021.

Note 8 - Tax Increment Financing (TIF) District

State of Maine Revised Statutes Title 30-A Chapter 206 Sub-section 5227 (as amended) allows for the legislative body of a municipal government in the State of Maine to establish Municipal Development and Tax Increment Districts and to adopt a Development Program that is approved by the State of Maine Department of Economic and Community Development which funds economic development opportunities for the municipality.

Designation of Captured Assessed Value

A municipality may retain all or part of the tax increment revenues generated from the increased assessed value of a tax increment financing district for the purpose of financing the development program. The amount of tax increment revenues to be retained is determined by designating the captured assessed value. When a development program for a tax increment financing district is adopted, the municipal legislative body shall adopt a statement of the percentage of increased assessed value to be retained as captured assessed value in accordance with the development program. The statement of percentage may establish a specific percentage or percentages or may describe a method or formula for determination of the percentage. The municipal assessor shall certify the amount of the captured assessed value to the municipality each year.

Taxes generated from Tax Increment Financing (TIF) districts can be "captured" and utilized to pay for the Town's bonded indebtedness associated with the new public infrastructure investment or returned to the developer in the form of a credit enhancement agreements for defined periods of up to 30 years. The Town of Clifton accounts for all the activity of the TIF district including captured taxes and expenditures for approved purposes in separate TIF funds. Designation of the District allows the Town to capitalize on the investment by the developer 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.

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 nine megawatts of electricity in the Town. The development program created by the TIF district will run for a term of 30 years.

Financial Plan

The Development Program provides that the Town will capture 100% of the increased assessed value above the original assessed value on the real estate 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 full for the year ended January 31, 2021 totaled \$229,486.

Community Benefit Annual Contribution

Stipulations of the contract also provide that Pisgah Mountain, LLC pay 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. Conditions stipulate that the Town will use at least 90% of the annual contribution for property tax relief to all taxpayers of the Town with the remaining 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 20 years.

Escrow Payments

The Town's land use ordinance requires that Pisgah Mountain, LLC pay 5% of the estimated cost of decommissioning and site restoration on an annual basis to the Town as surety for the project. Escrow payments are currently \$10,000 per year with the total escrow balance at \$50,000 as of January 31, 2021.

TOWN OF CLIFTON, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JANUARY 31, 2021

(Exhibit V)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>				
Tax Revenues, Including Homestead Exemption	\$1,362,122	\$1,362,122	\$1,365,494	\$3,371
Excise Taxes	\$0	\$0	\$154,954	\$154,954
State Revenue Sharing	\$45,270	\$45,270	\$66,446	\$21,176
Town Fees	\$0	\$0	\$8,701	\$8,701
Tree Growth & Veteran's Reimbursements	\$0	\$0	\$36,782	\$36,782
Interest & Fees on Delinquent Taxes	\$0	\$0	\$21,017	\$21,017
Interest Earned	\$0	\$0	\$994	\$994
Tax Increment Financing Community Benefit	\$40,500	\$40,500	\$45,000	\$4,500
Other Revenues	\$0	\$0	\$819	\$819
<u>Total Revenues</u>	<u>\$1,447,892</u>	<u>\$1,447,892</u>	<u>\$1,700,207</u>	<u>\$252,314</u>
<i>Expenditures (Net of Departmental Revenues):</i>				
General Government	\$194,233	\$194,233	\$192,020	\$2,213
Protection	\$40,538	\$40,538	\$47,900	(\$7,362)
Health & Sanitation	\$113,522	\$113,522	\$114,190	(\$668)
Public Works	\$140,533	\$140,533	\$117,892	\$22,641
Education	\$825,898	\$825,898	\$826,904	(\$1,006)
Unclassified	\$21,153	\$21,153	\$15,572	\$5,581
Other Assessments	\$152,529	\$152,529	\$115,818	\$36,711
<u>Total Expenditures</u>	<u>\$1,488,406</u>	<u>\$1,488,406</u>	<u>\$1,430,295</u>	<u>\$58,111</u>
<u>Excess Revenues Over Expenditures</u>	(\$40,514)	(\$40,514)	\$269,911	\$310,425
<i>Other Financing Sources (Uses):</i>				
Operating Transfers Out	(\$229,486)	(\$229,486)	(\$229,486)	\$0
<u>Net Change in Fund Balance</u>	(\$270,000)	(\$270,000)	\$40,425	\$310,425
<u>Beginning Fund Balances</u>	<u>\$782,756</u>	<u>\$782,756</u>	<u>\$782,756</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$512,756</u>	<u>\$512,756</u>	<u>\$823,182</u>	<u>\$310,425</u>

TOWN OF CLIFTON, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY
MAINE MUNICIPAL EMPLOYEES HEALTH TRUST
FOR THE FISCAL YEAR ENDED JANUARY 31, 2021

For the Fiscal Year Ended January 31,	Service Costs	Interest	Change in Benefit Terms and Assumptions	Differences between Expected and Actual Experience	Benefit Payments	Beginning Total OPEB Liability	Ending Total OPEB Liability	Employer Contributions	Benefits Paid	Ending Net OPEB Liability	Plan Covered Employee Payroll	Net OPEB Liability as a % of the Covered Employee Payroll
2021	\$440	\$301	\$751	\$0	(\$3)	\$10,543	\$12,032	\$3	\$3	\$12,032	\$36,062	33.365%
2020	\$1,239	\$681	\$2,137	(\$8,779)	(\$223)	\$15,488	\$10,543	\$223	\$223	\$10,543	\$36,062	29.236%
2019	\$1,335	\$566	(\$1,428)	\$0	(\$214)	\$15,229	\$15,488	\$214	\$214	\$15,488	\$65,702	23.573%
2018	\$1,279	\$555	(\$12)	\$125	(\$241)	\$13,523	\$15,229	\$241	\$241	\$15,229	\$65,702	23.179%

* Amounts presented for each fiscal year were determined as of January 1 of the previous fiscal year end. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF CLIFTON, MAINE

(Exhibit VII)

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF EMPLOYER CONTRIBUTIONS

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

FOR THE FISCAL YEAR ENDED JANUARY 31, 2021

<i>For the Fiscal Year Ended January 31,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>	<i>Covered Employee Payroll</i>	<i>Contributions as a % of Covered Employee Payroll</i>
2021	\$3	\$3	\$0	\$36,062	0.01%
2020	\$223	\$223	\$0	\$36,062	0.62%
2019	\$214	\$214	\$0	\$65,702	0.33%
2018	\$241	\$241	\$0	\$65,702	0.37%

* Amounts presented for each fiscal year were determined as of January 1 of the previous fiscal year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF CLIFTON, MAINE
NOTES TO OPEB LIABILITY AND CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2021

Note 1 – Actuarial Methods and Assumptions

The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

Claims costs and retiree contributions were updated to reflect current healthcare costs.

Changes of Assumptions

Discount rate was updated to reflect December 31, 2020 Bond Buyer 20-Bond GO Index. The ultimate trend assumption was reduced to reflect the reduction in this index.

Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Amortization period	20 years
Discount Rate	2.12% per annum for 2021 reporting. 2.74% per annum for 2020 reporting.
Salary Increase Rate	2.75% per annum.
Administration and claims expense	3.00% per annum.
Retirement Age	65

Healthcare cost trend rates:

Pre -Medicare Medical: Initial trend of 8.50% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Pre -Medicare Drug: Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Medicare Medical: Initial trend of 5.00% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Medicare Drug: Initial trend of 8.75% applied in FYE 2020 grading over 20 years to 3.28% per annum.

Rates of mortality for the different level of participants are described below:

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of .85% for ages 20-85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016.

TOWN OF CLIFTON, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2021

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriated</u>	<u>Revenues</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>General Government:</u>							
Town Salaries	\$102,310	\$102,310	\$0	\$102,310	\$96,056	\$6,254	
Payroll Taxes	\$7,288	\$7,288	\$0	\$7,288	\$7,336	(\$48)	
Health Insurance	\$14,272	\$14,272	\$0	\$14,272	\$11,344	\$2,928	
Utilities	\$12,139	\$12,139	\$0	\$12,139	\$11,299	\$840	
Copier Lease	\$2,000	\$2,000	\$0	\$2,000	\$1,818	\$182	
Office Equipment	\$1,250	\$1,250	\$0	\$1,250	\$1,241	\$9	
Computer Support	\$6,762	\$6,762	\$0	\$6,762	\$6,761	\$1	
Building & Equipment Repairs	\$5,000	\$5,000	\$0	\$5,000	\$3,553	\$1,447	
Sign	\$5,032	\$5,032	\$0	\$5,032	\$5,920	(\$888)	
MMA Dues	\$1,977	\$1,977	\$0	\$1,977	\$2,037	(\$60)	
Insurance	\$4,903	\$4,903	\$0	\$4,903	\$4,920	(\$17)	
Worker's Compensation	\$300	\$300	\$0	\$300	\$1,533	(\$1,233)	
Supplies & Other	\$9,400	\$9,400	\$0	\$9,400	\$9,068	\$332	
Legal	\$5,000	\$5,000	\$0	\$5,000	\$14,033	(\$9,033)	
Auditor	\$6,000	\$6,000	\$0	\$6,000	\$5,500	\$500	
Tax Maps	\$1,000	\$1,000	\$0	\$1,000	\$0	\$1,000	
Assessor	\$9,600	\$9,600	\$0	\$9,600	\$9,600	\$0	
	\$0	\$194,233	\$0	\$194,233	\$192,020	\$2,213	\$0
<u>Protection:</u>							
Fire Department	\$38,000	\$38,000	\$0	\$38,000	\$39,000	(\$1,000)	
Sheriff's Department	\$0	\$0	\$0	\$0	\$6,635	(\$6,635)	
Security	\$238	\$238	\$0	\$238	\$238	\$0	
Hydrant Rental	\$900	\$900	\$0	\$900	\$891	\$9	
Animal Control	\$1,400	\$1,400	\$183	\$1,583	\$1,319	\$264	
	\$0	\$40,538	\$183	\$40,721	\$48,083	(\$7,362)	\$0
<u>Health & Sanitation:</u>							
Disposal - Transportation	\$70,672	\$70,672	\$0	\$70,672	\$70,669	\$3	
Disposal - Tipping Fees	\$30,000	\$30,000	\$1,836	\$31,836	\$28,218	\$3,618	
Disposal - Cleanup	\$12,150	\$12,150	\$0	\$12,150	\$16,779	(\$4,629)	
Disposal - Municipal Review Committee	\$700	\$700	\$0	\$700	\$359	\$341	
	\$0	\$113,522	\$1,836	\$115,358	\$116,026	(\$668)	\$0
<u>Public Works:</u>							
Town Road Maintenance	\$12,000	\$12,000	\$12,460	\$24,460	\$25,039	(\$579)	
Snow Removal	\$83,533	\$83,533	\$0	\$83,533	\$84,786	(\$1,253)	
Salt & Sand	\$45,000	\$45,000	\$0	\$45,000	\$20,527	\$24,473	
	\$0	\$140,533	\$12,460	\$152,993	\$130,352	\$22,641	\$0

TOWN OF CLIFTON, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2021

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriated</u>	<u>Revenues</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>Education:</u>							
School Assessment	\$352,079	\$825,898	\$0	\$1,177,977	\$826,904	\$0	\$351,073
	\$352,079	\$825,898	\$0	\$1,177,977	\$826,904	\$0	\$351,073
<u>Unclassified:</u>							
General Assistance		\$1,000	\$0	\$1,000	\$1,233	(\$233)	
Clifton Food Pantry		\$2,500	\$0	\$2,500	\$2,500	\$0	
New Hope Hospice		\$50	\$0	\$50	\$50	\$0	
Cumins Hall Civic Center		\$1,000	\$0	\$1,000	\$1,000	\$0	
Eastern Area on Aging		\$50	\$0	\$50	\$50	\$0	
Historical Society		\$800	\$0	\$800	\$800	\$0	
Penquis CAP		\$50	\$0	\$50	\$50	\$0	
Life Flight		\$250	\$0	\$250	\$250	\$0	
Snowmobile Club		\$150	\$344	\$494	\$494	\$0	
Maine Veteran's Program		\$100	\$0	\$100	\$100	\$0	
Scholarship		\$100	\$0	\$100	\$100	\$0	
Recreation	\$2,850	\$5,023	\$0	\$7,873	\$4,973	\$0	\$2,900
Cemetery Care		\$5,080	\$0	\$5,080	\$4,316	\$764	
Contingency		\$5,000	\$0	\$5,000	\$0	\$5,000	
	\$2,850	\$21,153	\$344	\$24,347	\$15,916	\$5,531	\$2,900
<u>Other Assessments:</u>							
Tax Increment Financing Program		\$229,486	\$0	\$229,486	\$229,486	\$0	
County Tax Overlay		\$115,818	\$0	\$115,818	\$115,818	\$0	
		\$36,711	\$0	\$36,711	\$0	\$36,711	
	\$0	\$382,016	\$0	\$382,016	\$345,304	\$36,711	\$0
<u>TOTALS</u>	<u>\$354,929</u>	<u>\$1,717,892</u>	<u>\$14,823</u>	<u>\$2,087,645</u>	<u>\$1,674,605</u>	<u>\$59,067</u>	<u>\$353,973</u>

TOWN OF CLIFTON, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JANUARY 31, 2021

(Exhibit A-3)

<u>Beginning Unassigned Fund Balance</u>		\$427,827
<u>Additions:</u>		
Lapsed Departmental Accounts (Exhibit A-1)	\$59,067	
Decrease in Unavailable Tax Revenue	\$26,993	
Excise Taxes	\$154,954	
Interest and Fees on Delinquent Taxes	\$21,017	
Interest Earned	\$994	
Tree Growth, Veteran's & Homestead (Net of Appropriations)	\$35,443	
Town Fees	\$8,701	
Tax Increment Financing Community Benefit (Net of Appropriation)	\$4,500	
Other Revenues	\$819	
	<hr/>	
<u>Total Additions</u>		\$312,488
<u>Reductions:</u>		
Appropriations from Unassigned Fund Balance	\$270,000	
Discounts on Taxes	\$20,057	
Abatements Granted	\$2,225	
	<hr/>	
<u>Total Reductions</u>		<hr/> \$292,283
<u>Ending Unassigned Fund Balance</u>		<hr/> <hr/> \$448,033

TOWN OF CLIFTON, MAINE
SCHEDULE OF RESERVE AND TRUST FUNDS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2021

	<u>Beginning Balance</u>	<u>Interest</u>	<u>Transfers In</u>	<u>Other Revenue</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Ending Balance</u>
<i>Reserve Funds:</i>							
Road Improvement	\$21,431	\$32			\$21,463		\$21,463
TIF Development Program	\$319,442	\$540	\$229,486		\$549,469	\$351,402	\$198,067
TIF Phase II Program	\$8,200				\$8,200		\$8,200
Community Development Block Grant	\$0			\$29,360	\$29,360	\$29,360	\$0
Cemetery Improvements	\$3,125				\$3,125		\$3,125
Veterans Plaque	\$344				\$344	\$191	\$153
	<u>\$352,541</u>	<u>\$573</u>	<u>\$229,486</u>	<u>\$29,360</u>	<u>\$611,960</u>	<u>\$380,953</u>	<u>\$231,007</u>
<i>Trust Funds:</i>							
Cemetery Funds	\$12,543	\$21			\$12,564		\$12,564
Cemetery Funds - Williams	\$10,059	\$9			\$10,067		\$10,067
	<u>\$22,601</u>	<u>\$30</u>	<u>\$0</u>	<u>\$0</u>	<u>\$22,631</u>	<u>\$0</u>	<u>\$22,631</u>



Beverly Beauchamp

My mother, Bev, lived her life smiling, enjoying the goodness in us all. Her cheerful energy supported community, family and friends!

Beverly Beauchamp moved to Clifton, Maine in 1970 with her husband, Donald Lavertu and two young children, Jerry and Trina Lavertu. In 1994, she married Edward Beauchamp and resided at her home on McCutcheon Road for another 25 years, growing vegetable gardens and raising chickens and cows.

From 1993 to 2008, Beverly cherished singing with the Clifton United Baptist Church Choir. She and Ed supported local churches dining at Saturday suppers and the Conservation Club for nights out dancing: Mom loved to dance!

Beverly was a devoted Charter Member of the Clifton Historical Society since its origination on April 27, 1994 and served as Treasurer from 1996-2005. She had fond memories of supporting the Town of Clifton's 1998 Sesqui-Centennial, where Ed volunteered for the Dunking Booth. Beverly enjoyed sewing, making curtains for the Historical Society's kitchen that hang there to this day.

Since 1998, Beverly enjoyed meeting her community members as an Election Clerk and Ballot Counter for the Town of Clifton. Clifton will always remember her and Ed as a team fulfilling selectman duties for 16 years.

After living 51 wonderful years in Clifton, Beverly passed away on June 27, 2021. Remember Beverly with a smile 😊

Written by Trina Lavertu, Bev's daughter.