

TOWN OF CLIFTON

ANNUAL REPORT

2022-2023

FISCAL YEAR FEBRUARY 1, 2022 TO JANUARY 31, 2023

INCORPORATED 1848

QUICK REFERENCE

February 1, 2023 to January 31, 2024

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

Residents can pick up a one-time use permit for the waste facility at the town office.

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

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

2023 HOLIDAY SCHEDULES - OFFICE CLOSED

Independence Day	<i>Tuesday, July 4, 2023</i>
Veterans Day	<i>Friday, November 10, 2023</i>
Thanksgiving Day	<i>Thursday, November 23, 2023</i>
Thanksgiving - Friday	<i>Friday, November 24, 2023</i>
Christmas	<i>Tuesday, December 26, 2023</i>

(most holidays fall on Monday this year)

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

Gary Ferrill 2022-2025	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, Jan Logan, Dennis Harvey, Jeanne Harvey
Kathryn Johnson

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

ASSESSORS' AGENT Mark Gibson 745-3044	ANIMAL CONTROL OFFICER Ann Greenlaw 617-1780	HEALTH OFFICER Kathryn Johnson
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PLANNING BOARD

David Noto 2022-2025	Bruce Jellison 2021-2024	Dave Cogdell 2021-2024	Vern Campbell 2021-2024
	Sherry Murray 2022-2025	John Williams II (Alternate Member) 2022-2025	

APPEALS BOARD
Jakob Coleman
2022-2025

CEMETERY COMMITTEE

Dennis Harvey 2022-2024	Jan Logan 2022-2025	Ruth Perry 2022-2023
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SEXTON
Josh Greer

SUPERINTENDENT OF SAD #63
Jared Fulgoni 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 28, 2023 election.**

From 8am – 8pm
At the Clifton Town Office
Located at
135 Airline Rd
Clifton, Maine 04428

To the Citizens of Clifton:

The past year has certainly flown by. We as the board have been working hard as your elected officials making sometime difficult decisions that help keep the Town moving forward without a large increase in taxes. We value the support that we get and we want to hear from you so please reach out with questions or concerns to townclifton@gmail.com, the board is sure to receive this and will respond appropriately. Please get on our mailing list for current events by emailing the address above.

Keeping our town running smoothly is a credit to our town employees, committee members and contractors. Our office is well taken care of daily by Administrative Assistant Deb Hodgins and Town Clerk Nicole MacFarline, we thank you both for your hard work and dedication. A big thank you to Rick Leavitt Code enforcement Agent, Mark Gibson Assessor, Planning and Comprehensive Board members. We really appreciate your dedication to this town and your dedication is greatly appreciated as they work together to make decisions concerning the betterment and future of our town.

We have heard from our new Internet provider, Premium Choice and they are on the verge of launching their service to our residents. You may have noticed that the Silver Maple wind project is up and running and the Town will start receiving TIF Revenues from this project this year in addition to Piscah Mountain wind project.

Last year we launched the service of a full time Sheriff and collaborating with Eddington gave us double the coverage. The board was being proactive with a nudge from protection services where coverage was being reduced by the county and the state agencies. The new coverage has proven helpful backing up Fire and EMS services providing added safety when entering a difficult situation. In addition to that there was also a drug bust by this team recently as well. We would also like to mention we entered in to a new 3 year contract with Eddington Fire where we have had the luxury of an extremely low cost contract. Unfortunately the contract cost came with large increase after months of negotiation however it is still lower than most surrounding towns. On a positive note we were able to amend the TIF agreement to cover protection services so we can defray the increase with these funds if you all see fit. No one can put a number on saving a life.

We have done a good job collecting taxes in town and have a solid plan to keep that going forward. In addition to that, the team at the office has helped many residents that qualified government assistance programs to help pay their current and overdue taxes, hats off to Deb and Nicole for helping.

We have slowed down on the road projects as of late and will continue to tackle them with TIF funds as you allow. Currently we have done some basics on the Clewley Hill Rd and Lee is working on a budget for the rest of the work, we should complete this road once the weather breaks. Looking forward to another year in this wonderful community!

Respectfully,

Geoff Johnson, Chair

Bill Rand, Vice Chair

Lee Bryant, Road Commissioner

Gary Ferrill

Gerald Folster



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

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,

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

Janet T. Mills
Governor

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-6344
Website: <https://www.king.senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2023

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

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

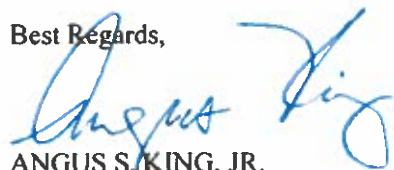
Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as "chips" that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

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) 945-8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352-5218

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245-1565

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

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 724-7523
(202) 724-7883 (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:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,



Susan M. Collins
United States Senator



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

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress





Peter Lyford
Senator, District 10

131st MAINE SENATE

3 State House Station
Augusta, ME 04333

January 1, 2023

Dear Friends and Neighbors:

It is an honor to represent you, your family, and the communities of District 10 in the Maine Senate. I am grateful for the trust you have placed in me to work for the betterment of our region.

This will be my first term in the Maine State Senate, having previously served the towns of Brewer, Clifton, Eddington, Holden and Veazie in the Maine House of Representatives. While I am now serving in the Senate and representing a few new towns, I know that many of the issues of importance to individuals in our area of the state remain the same; I look forward to addressing those key issues. In addition to tackling those issues, I have been appointed to serve as the Republican lead on two of the Legislature's Committees: Judiciary, and Environment and Natural Resources.

With a struggling economy and the cost of groceries, gas, home heating oil and electricity rising, it's critical that Maine families, seniors, and small businesses see relief from the high costs breaking their budgets. Addressing the policies that have led to many of these increased costs is a priority of mine this session. In addition to addressing these costs, there is one item the Legislature is required to pass according to the Constitution of Maine: a balanced, biennial budget. By June 30, 2023, the Governor must submit and the Legislature must enact a balanced budget. This will require careful review of current state spending and prioritizing our needs versus wants, just like you and I do with our own budgets. As your State Senator, I will be working to find ways to lower taxes and rein in state spending so that you can keep more of your hard-earned money and we can set Maine on a more prosperous course.

Again, thank you for entrusting me with the privilege of representing your interests in Augusta. Please feel free to contact me if you are having difficulty navigating state bureaucracy. I can be reached by email at peter.lyford@legislature.maine.gov or you can contact my office by phone at (207) 287-1505.

Sincerely,

A handwritten signature in blue ink that reads "Peter Lyford".

Peter Lyford
State Senator

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. The Cemetery Committee has worked on many different projects this year. I would like to thank our members for their dedication to the preservation of Clifton's cemeteries.

Many trees and bushes were removed or trimmed this year. There are still trees that need to be removed before stone repairs can begin. We have worked on mapping, marking lots and had new signs installed at Maplewood and Mt. Pleasant Cemeteries. New Cemetery Rules and Ordinance have been in the works as well.

New burial lots are available in Maplewood and Mt. Pleasant Cemeteries. If you are interested, please call the Town Office.

Also, new members are needed, please contact the office if you would like to become a member of the Cemetery Committee.

Respectfully Submitted,
Nicole MacFarline
Town Clerk

TOWN OF CLIFTON YEAR END REPORT CODE ENFORCEMENT/PLUMBING INSPECTOR 2022

Building Permits

Accessory Structures	1
Additions	6
Foundations	1
New Constructions	4
Operational Permits	3

Plumbing Permits

Subsurface Wastewater Systems	6
Interior Plumbing	1

Rick Levitt, CEO

**Assessor's Report
2023 – 2024**

Recent years have 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. I have adopted a 'wait and see' to determine if these sale numbers will level off. Currently, Clifton assessing meets Maine Revenue Service guidelines for average ratio and assessment quality.

I am processing the new Property Tax Stabilization for Senior Citizens forms. Eligible applicants will have their taxes frozen at the 2022 level. This program is fraught with the potential for abuse. We shall surely see a day when it becomes necessary to revoke this ill-considered legislation or at least revise it.

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

2022 CLERKS REPORT

I would like to thank the residents of Clifton for being so supportive. I would also like to thank all board and committee members for their dedication. All of you help make Clifton a great community.

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.

2022 VITAL STATISTICS

Marriages 6

Births 6

Deaths 10

REGISTRATIONS

MV 1148

Snowmobile 40

ATV 77

Boats 161

Dogs 124

HUNTING/FISHING LICENSES 102

Respectfully Submitted, Nicole MacFarline, Clerk

REGISTRAR OF VOTERS REPORT

821 registered voters

(D) 183, (R) 304, (U) 300, (G) 33

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

FIRE DEPARTMENT REPORT

Town of Clifton 2022

During 2022, the Eddington Fire Department responded to a total of 496 calls for emergency service, 113 of these calls were located in the Town of Clifton. As usually, EMS calls are the most requested call for assistance. In Clifton, 75% of the calls were for EMS, while the other 25% were for fire related type response. Clifton had a large increase in emergency calls this year. Although not a record breaking year, this year would rank 2nd busiest.

Thankfully, we went another year without a fatal motor vehicle accident or fire fatality in Clifton. We did respond to many vehicle accidents on the busy Airline Road. Some were fairly spectacular wrecks with serious injury or even entrapment. This roadway continues to be one of our biggest hazards for Clifton. The speeds of which vehicles are driving into town and with all the trucking traffic, creates several challenges for our department.

We did have one building fire in Clifton for 2022. We also responded to other fire related calls such as alarms, heating equipment issues or smoke problems. The fire was January 4th on Hopkins Pond Road. The original call was for a chimney fire with the house filling with smoke. It took crews several extra minutes to get on scene due to the weather and conditions of the camp roadway being glare ice. Once we arrived, we found a large home with an active fire in the chimney. That fire broke out into the floor of the home just under the hearth stone in a void space. Crews spent a few hours to find the fire and get it extinguished. Other than some fire place issues and some minor floor damage, the home was saved.

During the spring, we handled a few wildfire emergencies. Two fires that were near an acre in size, both of which were not permitted. Both fires had spread quicker than anyone could handle due to weather conditions. Wildfires, depending on their size can be extremely costly for our department. Burning without or burning outside your permit guidelines can result in expensive fines and state law even holds the person who created the fire accountable for the cleanup and extinguishing fees. This sometimes can be thousands of dollars, which is why it is so important to burn safely and make sure when you do, you have a burning permit. There are several free options now for obtaining a permit. One of the best options is simply calling the fire department as we can issue one right over the phone depending on the weather and after a few questions.

June 11th, tones were struck for a climber on Parks Pond Bluff who fell 30ft off a cliff. Crews reported directly to the trail access off Route 9 and sent EMS and Fire members up the mountain to assess the patient. After a 20 minute climb, we found the patient awake and being assisted by fellow climbers. The injured climber was descending down the cliff face when he became short of rope and fell to the bottom. The injuries were serious but not life-threatening. Due to a neck injury, we could not allow the hiker to walk down on his own. He was

immobilized and carried off the mountain. It took 2 hours and close to 20 people to make it all happen. These types of rescues are a big concern for our department. More and more people use these trails every year. Often in the Fall, it is common to see 8- 10 vehicles in the parking areas with hikers all over the mountains. This is a high risk for injury and concerning for us. We have identified it as something our entire area and group needs more training and preparation for.

As stated in previous reports, we still see major issues with EMS services and transporting ambulances in the entire state of Maine. Several times of a given year our contracting ambulance is unavailable for many reasons and we need to find someone else for help. Only a couple times this year has it created any major time issue. On each event we are lucky it did not affect patient care. It's an issue that will not go away and only get worse. Recently, the state has sounded the alarm on this issue and Director Sam Hurley from Maine EMS states the outlook does not look good. It will take many more people and a lot of money to make any type of a change. The State is building work groups to try and identify all State EMS issues. For now, we continue with our contract with Northern Light Health for transport. This still is our best and most cost effective option. Someday down the road, our towns will need to talk about a different plan. Some of those options are stick with what we have, start our own, or try and work on a consolidated plan with our local mutual aid crews. We will continue to monitor the issues and create conversation about what's best next.

Staffing remains the same at Eddington fire. We have three full time Firefighter/EMTs who rotate on 24 hour schedules. This puts one person in the station 24/7. To fill the in between days we have a list of call firefighter and part time positions that cycle through and complete the months schedule. As with all departments in the country, we struggle to get lots of help. We have our same solid crew but few new folks that cycle in. We do not see any major changes in the future to staffing. However, I would forecast that in the next 2 years we will need to revisit our current model.

Engine 322 had some major work needed this year. This engine is our first out engine and is over 20 years old. The rust and corrosion to the frame failed inspection over the summer and took the truck out of service for several months. After a long process the department and town developed a plan to get the truck back on the roadway. Ultimately, the truck lived in Fort Kent at Allegiance Truck Company and had some major rehab to it. It cost was around \$25,000 to get everything done and the truck went back into service at the turn of the year. This truck is not due for replacement for another 8-10 years.

The town of Eddington did approve the fire department a new first out fire engine in 2022. This truck was approved and purchased but will not be seen until 2025. Fire apparatus takes around two years to build and in service. This new truck will replace Engine 321 that's currently over 30 years old and reach the end of its life with us. Engine 322 will then be placed as our 2nd engine out to maximize its life. We are excited to work out the final details in the spec with our dealer, Greenwood Emergency Vehicles of Maine and patiently await our new E-one

fire engine. If all goes well, after the work done to 322 and this new engine arrives, we should be somewhat back on track to our apparatus replacement plan.

At the end of 2022, Eddington's fire contract with Clifton expired. Over the early spring into the summer we began discussions at multiple levels on how to proceed with the new contract. There was a big cost increase than previous years but the Town of Eddington took their time to fairly calculate the costs comparable to Eddington residents. After a few meetings and discussions, both towns have signed the new contract for the next three years. We appreciate the time and effort by both towns on this project. Increases in costs are not easy at any level but pleased to see that Clifton and Eddington have come to an agreement to continue service.

Finally, I want to extend a special thank you to the members of this department and their families. This year has been another busy long one. 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

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

December 14, 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 2023-2024. This is for the Summer Program in 2023 and the Winter Program in 2023-2024. The amounts requested are as follows:

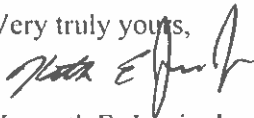
Clifton	\$ 4,431
Dedham	\$ 8,653
Eddington	\$11,537
Holden	\$17,179

The budgeted expenses total \$51,800, which is the same as 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, which is the same as the prior year.

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

	2023-2024 Budget	2022-2023 Estimate	2022-2023 Budget	2021-2022 Actual	2021-2022 Budget
REVENUE					
Revenue - Clifton (10.6%)	4,431.00	4,431.00	4,431.00	3,276.00	3,276.00
Revenue - Dedham (20.7%)	8,653.00	8,653.00	8,653.00	5,964.00	5,964.00
Revenue - Eddington (27.6%)	11,537.00	11,537.00	11,537.00	7,868.00	7,868.00
Revenue - Holden (41.1%)	17,179.00	17,179.00	17,179.00	10,892.00	10,892.00
Contributions	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	1.54	0.00	7.11	0.00
Total revenue	41,800.00	41,801.54	41,800.00	28,007.11	28,000.00
ADMINISTRATION					
Payroll Taxes	1,400.00	1,763.10	1,400.00	1,326.27	1,400.00
Worker's Comp Insurance	600.00	573.00	600.00	472.00	600.00
Liability Insurance	2,000.00	1,984.00	2,000.00	1,972.00	2,000.00
Maine Municipal Assn Dues	625.00	625.00	625.00	625.00	600.00
Audit	400.00	400.00	400.00	400.00	400.00
Background Checks	675.00	95.00	675.00	389.00	500.00
Other Administration Expenses	1,000.00	730.00	1,000.00	705.24	1,000.00
Total Administration	6,700.00	6,170.10	6,700.00	5,889.51	6,500.00
SUMMER					
Summer Director	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Assistant(s)	0.00	0.00	0.00	0.00	0.00
Baseball and Softball	15,000.00	11,690.61	15,000.00	10,657.74	15,000.00
Field Maintenance	4,500.00	2,462.50	4,500.00	2,000.00	4,500.00
Instructional Soccer	4,500.00	2,853.50	4,500.00	2,055.00	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	24,006.61	31,750.00	21,712.74	31,750.00
WINTER					
Winter Directors	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
PeeWee Basketball	1,200.00	1,200.00	1,200.00	(411.90)	1,200.00
Men's Night	350.00	350.00	350.00	350.00	350.00
Women's Night	100.00	100.00	100.00	0.00	100.00
Shooting Stars/Dribbling Devils	500.00	500.00	500.00	(600.00)	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	2,648.00	3,200.00
Outing	2,500.00	2,500.00	2,500.00	1,757.91	0.00
New Program	500.00	500.00	500.00	0.00	500.00
Total Winter Expenses	13,350.00	13,350.00	13,350.00	8,744.01	10,850.00
Total Operating Expenses	51,800.00	43,526.71	51,800.00	36,346.26	49,100.00
Operating revenue (loss)	(10,000.00)	(1,725.17)	(10,000.00)	(8,339.15)	(21,100.00)
Surplus Brought Forward	29,612.44	31,337.61	31,337.61	39,676.76	39,676.76
Surplus Available	\$19,612.44	\$29,612.44	\$21,337.61	\$31,337.61	\$18,576.76

HOLBROOK REGIONAL RECREATION
BUDGET WORKSHEET

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	2022-2023 Estimate	2021-2022 Actual	2020-2021 Actual
MEMORIAL FUND			
Contributions	0.00	0.00	0.00
Concessions Income	0.00	0.00	0.00
Concession Casual Helpers	0.00	0.00	0.00
Interest Income	0.57	0.96	0.96
Contribution Given	0.00	0.00	0.00
Building Costs, Etc.	0.00	0.00	0.00
Net revenue (expense)	0.57	0.96	0.96
Memorial Fund Brought Forward	9,647.78	9,646.82	9,645.86
Total Memorial Fund	<u>\$9,648.35</u>	<u>\$9,647.78</u>	<u>\$9,646.82</u>
UNIFORM FUND			
Sponser Proceeds	1,000.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Uniform Expense	0.00	(300.00)	0.00
Registrations			
Net revenue (expense)	1,000.00	(300.00)	0.00
Uniform Fund Brought Forward	0.00	300.00	300.00
Total Uniform Fund	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$300.00</u>
LITTLE LEAGUE FUNDS			
Contributions	100.00	0.00	0.00
Advertising	2,625.00	2,125.00	0.00
Concessions	655.38	0.00	0.00
Tournament	0.00	0.00	0.00
Product Sales	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Expenses	0.00	0.00	0.00
Net revenue (expense)	3,380.38	2,125.00	0.00
Little League Brought Forward	15,927.93	13,802.93	13,802.93
Total Little League Funds	<u>\$19,308.31</u>	<u>\$15,927.93</u>	<u>\$13,802.93</u>
FIELD RESERVE FUNDS			
Expenses	0.00	0.00	0.00
Annual allocation	2,000.00	2,000.00	2,000.00
Contribution	0.00	0.00	0.00
Interest	16.90	28.13	20.11
Net revenue (expense)	2,016.90	2,028.13	2,020.11
Field Reserve Brought Forward	22,812.26	20,784.13	18,764.02
Total Field Reserve Funds	<u>\$24,829.16</u>	<u>\$22,812.26</u>	<u>\$20,784.13</u>
AUDIT RESERVE			
Annual allocation	400.00	400.00	400.00
Expenses	0.00	0.00	0.00
Net revenue (expense)	400.00	400.00	400.00
Audit Brought Forward	1,200.00	800.00	400.00
Total Audit Funds	<u>\$1,600.00</u>	<u>\$1,200.00</u>	<u>\$800.00</u>



Holbrook Recreation Committee Report – February 2023

The mission of the Holbrook Recreation Committee is to maintain a joint recreation program within the towns of Clifton, Dedham, Eddington and Holden. These programs are designed to teach children the fundamental skills of sports and recreational activities while building life skills and values such as character, teamwork, respect, and sportsmanship. We hope to build a strong foundation that leads to a life-long love of sports, recreations activities, and exercise.

Our committee meets quarterly to discuss program progress and how we can best serve the kids in the community as our registration numbers continue to grow and our programs flourish. We are currently seeking three new committee members: two from Dedham replacing Ken Jarvis and Jen Carlson and one from Clifton replacing Tina Ferrill.

I continue to oversee the winter and summer program and this past November took on the role of committee chair. Jaime Pangburn continues to head up our Ski & Snow Board and helps direct and organize the outing club.

Farm league softball, baseball & Tee ball started with indoor sessions on March 23rd, 2022, sessions were schedule on Tuesday, Wednesday, and Thursdays at the Holden School Gym. Indoor lessons ended on April 14th, 2022. Outdoor practices and games began the week of April 18th and ended on June 10th, 2022. We had a total of 8 teams and 115 kids participating in our program. Games and practices were held at the Holbrook School, Eddington Fire Dept and Dedham School. Tee ball sessions were held Saturday mornings at Holbrook Fields.

Fall Soccer started with evaluations and skills clinic on Saturday September 10th Holbrook School. The soccer program is divided into two programs. Grades 3rd – 6th participate in a soccer league with one game and one practiced per week. Soccer skills/clinics were provided for the Saturday soccer program for grades pre-k – 3rd grade. We had a total of 143 kids who took advantage of this wonderful program. G&M Market was so kind in donating popsicles for the kids to enjoy after each session, always a big hit.

Shooting Stars Basketball for students ages 5 – 8 years of age and was held at the Holbrook School this past year due to increasing numbers with 76 participants. Tommy Tardiff will be

back for his second year along with long time program supporter Brandi Cullen. Shooting Stars took on a new theme last year called Shooting Stars March Madness.

Pee Wee Basketball 2022 -2023 the basketball program for kids in grades 3 – 6 kicked off with evaluations on Tuesday, October 25th for first year players. After evaluations all kids were divided up and placed on one of our six teams. Practices began the week of November 1st with each team getting one practice per week. Saturday morning games began on November 12th with the regular ending on January 14th. The program concluded with playoffs on Saturday, January 21st. We had 78 kids participate in this year's pee wee basketball program.

Holbrook Ski & Snow board Club we continue to get tremendous turnout/participations for our ski and snow board events. Holbrook Recreation continues to supply transportation to participants from Holbrook, Dedham, Holden, and Eddington to Hermon Mountain. 4-week sessions scheduled for ski and snow board lessons and or equipment rental January, February, and March. Ski and Snow board club had 133 kids registered this year participating grades kindergarten through 8th grade. Holbrook Rec is excited to announce that we will be offering a trip to Big Rock Mountain located in Mars Hill as an end of the season fun trip.

As in years past parents are responsible for the discounted fee and student pick up at the mountain.

Outdoor Club This is the 3rd year of outdoor club, and the purpose of this program is to get kid outside for many different outdoor adventures. Students stay after school and participate in events scheduled for that day. Outdoor club is offered at each school on different days of the week the schedule is as follows: Monday – Holbrook, Tuesdays – Holden, Thursdays – Eddington and Fridays – Dedham. We are happy to have Matthew Sagehorn heading up our program again this year as his experience as a district PE Teacher makes it a perfect match.

Outdoor Club will include activities such as sledding, skating and many other adventures. It has been reported that we have roughly 56 students involved this year.

We are grateful for the towns of Clifton, Holden, Eddington and Dedham for their support in helping us get our youth out of the house and participating in all these wonderful programs that promote exercise, teamwork and many valuable lessons!

Respectfully submitted

Thomas Smith

Holbrook Recreation Committee Chair.

CLIFTON AREA SNOWMOBILE CLUB ANNUAL REPORT

The Clifton Area Snowmobile Club has been very active this fall and winter. We have been fortunate to have 8 new members joining us. There has been some very needed trail work accomplished and plans for more to come for another season.

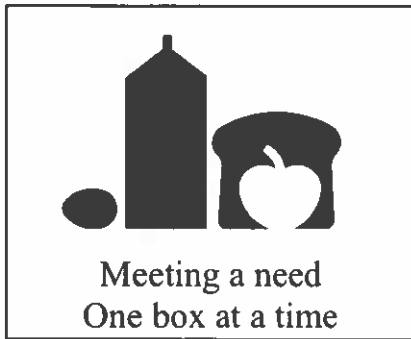
The club has moved its meeting place from Bradbury Brook Road to Bobcat Road and Jan Logan has graciously invited us to meet at her home. We are still working and hoping to find a permanent home for our equipment at some point and are thankful to Cody Wood for letting us keep all of our belongings on his property for now.

We are planning our Annual Fund Raiser for March 25th at the Penobscot County Conservation clubhouse. A supper at 5pm will offer bake beans, casseroles, salads, hot dogs and rolls. There will be a silent auction, Chinese auction, dessert auction and a 50/50 raffle as well. This is a great fund raiser for the club, a great time and a chance for people to gather and give the club a boost to keep the club going and make trails for all of the people in this area to ride. Clifton trails connect to the ITS trails that allow riders to go all over the eastern part of Maine.

Consider joining, supporting and volunteering our club to assure that snowmobile trails will be available for several years ahead.

Thank you,

Nancy Hatch, President



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.

2022 Annual Report

The Clifton Community Food Bank (CCFB) strives to meet the needs of those less fortunate in our communities. The Food Bank is open twice a month on the 1st Monday from 10-11 am and the 3rd Monday from 5-6 pm. Having a morning and late afternoon distribution time allows working people access to food at least once a month. We also respond to emergency requests made by phone (207-949-3238); email (Cliftoncfb100@gmail.com); or Facebook. Patrons should also contact us by one of these three methods if they need to verify when the Food Bank is open. In addition, weather related changes are posted to the WABI.tv closings/cancellation webpage

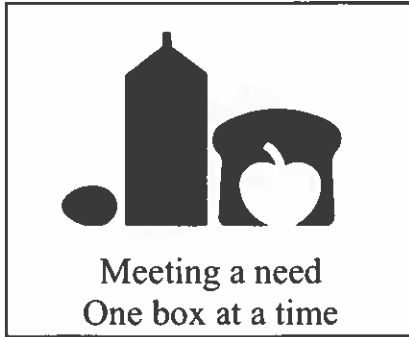
In 2022 CCFB served 55 households representing 147 individuals. Only 24% of households contained three or more residents. This year 64% of our patrons were over 50 years of age and 19% were under the age of 25. Most of our patrons (70+%) live in either Clifton or Eddington, however we also had visitors from Amherst, Aurora, Orono, Bangor, Holden, Orrington, Brewer, and Bradley. Our policy is to welcome all who are in need of food.

This past year we switched from patrons receiving pre-packed food boxes to patrons selecting all the items they need, similar to a store. Our patrons seem to like this and over time we have arranged things to improve foot traffic through our space. Much of our food is obtained from Good Shepherd Food Bank, the U.S. federal government, and Paradis in Brewer. Also a local hobby farmer donates eggs once a month to supplement what we receive from Paradis. Occasionally meat is purchased locally when on sale.

CCFB is supported by Clifton United Baptist Church, East Eddington Community Church and the towns of Clifton and Eddington. Eddington support often arrives late due to fiscal year differences. In 2022 support was also received from Maine Savings Federal Credit Union, Hannaford's Bags for My Cause, an ongoing bottle drive, and our patrons (see table below).

The table below also lists expenses for the year. Heating assistance was provided to four pantry clients (3-Clifton; 1-Holden) during 2022. One commercial freezer experienced a coolant leak and was repaired. Repairs to the box truck used to transport food were also needed. The ending checkbook balance of \$7,879.51 is very similar to the balance at the beginning of 2019 (\$6,484.80).





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.

Thank-you to the 15+ volunteers who spend their time diligently transporting, unloading, shelving, sorting, and displaying the food while serving our patrons with respect and dignity.

Clifton Community Food Bank Checkbook Cash Flow
Jan. 1 to Dec. 31, 2022

INCOME	AMOUNT	EXPENSES	AMOUNT	BALANCE
Balance brought forward				\$15,566.12
Weekly Donations	\$2,386.00	Good Shepherd (groc)	-\$2,495.23	
Bottle Drive	\$279.37	Local groceries	-\$2,738.92	
E. Eddington Commun. Ch.	\$2,139.00	Gift cards -3 holidays	-\$1,980.00	
Town of Eddington	\$0.00	Fuel Assistance	-\$1,867.70	
Town of Clifton	\$2,500.00	Rugs for 8 deliveries	-\$438.46	
Bags 4 my Cause	\$494.00	Electricity pd to CUBC	\$0.00	
Me Savings FCU	\$1,034.01	Miscellaneous	-\$68.30	
		Repairs	-\$2,317.96	
		Phone	-\$654.73	
		Trash removal	-\$967.50	
		Truck Insurance	-\$1,158.00	
		Truck fuel & repair etc	-\$1,832.19	
Total Deposits	\$8,832.38	Total Expenses	-\$16,518.99	\$7,879.51
Truck Debit Card Balance	\$233.37			

Respectfully submitted,
 Ruth Perry, CCFB Treasurer 28 Jan 2022



The Clifton Historical Society was formed in 1994 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.

2022 brought a return to more normal programming, after the COVID pandemic of the past two years. The Society held Open House programs in July and August with speakers. Newer members of the Society added a lot of energy this year, serving on the Board of Directors, participating at Open House events, conducting fund-raising activities, and cleaning and repairing the buildings and grounds throughout the year.

In July, members Kay Whitten, Bruce Jellison, Vernon Campbell, Jane Campbell Shanoian, and Bob and Judy Bragg presented a program on "Early Clifton History—Schools & Mills". The August program was "The Epping Baseline—Wesley, ME", presented by Nancy Willey of Cherryfield, Maine, a retired public school teacher, known locally as "The Baseline Lady".

The Society successfully conducted two big fund-raising events this year for the "**Cliffwood Hall Repair Project**". A yard sale in June and the "**2nd Annual CHS Pumpkin Sale**" in September netted \$2,500 toward the project. The original estimates for the repairs to Cliffwood Hall were made in 2019. Since then, society has seen "supply chain" issues, labor shortages, increased demand on carpenters, and inflationary prices of supplies. The Board intends to solicit new estimates for building repairs, and continues to seek funding for the repair work on the building.

Visitors who attended the two Open House events, as well as customers at the yard sale and pumpkin sale, toured the two museum buildings. The Pumpkin Sale event was especially popular with family groups. Attendance at the Historical Society this year was between 175-200 people.

The Board of Directors is very grateful to the membership, currently 75 loyal members who have donated time, energy and finances to the Society, supporting 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 \$1,000, the amount which was gratefully accepted by the Clifton Historical Society in 2022, to assist with the regular operational expenses for 2023.

Respectfully submitted,
Judy Bragg, Treasurer,
Clifton Historical Society
December 20, 2022

To: Membership and Friends of Clifton Historical Society
From: Bob Bragg, President

The enclosed Annual Report, which has been sent to the Town of Clifton, summarizes the activities of the Society this year. Also included are the financial report and 2023 Operation account budget, the 2023 calendar, Repair Project donation form, and membership forms.

We received many wonderful donations to the museum collections, for which we are extremely grateful. We are currently cataloging the donations and will send notices to the donors within the next couple of months. Some of these items have already been documented and filed in our accession book. If anyone would like to volunteer to help with that job, just let us know! More of us should know how to keep these records.

We thank those who have shared their treasures with the CHS. Some items which were donated this year are the free-standing hand forge from Joanne Stitham and Dian Gray, which came from the Gray family farm; a Penobscot sewing basket from Jane Campbell Shanoian, as well as a sewing machine which was Singer's first electric model. Her mother purchased it in the 1930s, probably from a door-to-door salesman.

The 30-hour Ingraham clock from Robert Pentland, the World's Fair photos from Vernita Leins, and the two-man crosscut saw which Matt Garnett found in the dump and cleaned up, and the history of Clifton post offices given by Brian Damien are all greatly appreciated.

A large photograph and a hand painted portrait of Ida (Bragg) Jellison, (painted by her son, Milton), a photograph of Eliza Jane (Chick) Bragg, and other family information, as well as the book, Ancestors and Descendants of Joshua Williams, written in 1928, were given by Linda Berry and Brian Jellison.

We thank Holly and Daniel Green for matting and framing several pictures for the Society. Vernon Campbells's donation of a Civil War testimonial which was given to an ancestor was also among those items they framed. Brian Damien has digitized photos for us, which we plan to print and label for the Society (they were originally provided by Margaret Dougherty).

Nancy Nolette has shared photos and videos documenting repairs currently being made to Leonard's Mill, as well as very pertinent records of the tanning and logging industry in the area, and family genealogy.

Many thanks to all of you who did the planning, organizing, hauling, pricing, delivering, etc. for our Yard Sale in June (especially Candie and Clayton Braley) and the "2nd Annual CHS Pumpkin Sale" (especially, Linda Grabon, Kelly Ginn and Frank Arasimeek) in September. Also thanks to all who made our Open House events successful --sharing Clifton history, selling items, hosting, guiding visitors through the museum, etc. Many members also have helped with the maintenance of the buildings and yard throughout the year, for which the Board is grateful.

After the past two years of COVID it was good to have a more "normal" program of activities. The Board of Directors is very grateful to all of you who continue to support the CHS year with your time, energy and finances. We all look forward to a busy 2023 season!

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

2023 Meeting and Event Calendar

Mon., May 8, 2023	Work day- Members welcome! Uncover exhibits, vacuum Clean yard, wash windows, etc. Meeting at 6:00 p.m.	1- 4 p.m. and 4-6:30	Museum, Schoolhouse <u>Come whichever time works for you!</u>
Mon., June 12, 2023	Meeting: Plan Open House Plan for Yard Sale	6:00 p.m.	Schoolhouse, Clifton 9 Rebel Hill Road, Clifton
Sat., June 24, 2023	CHS Yard Sale & Open House Member Volunteers Welcome!	8-2	Museum Yard & Buildings 9 Rebel Hill Road, Clifton
Sat, July 22, 2023	Open House, Refreshments "Clifton History—R. L. Williams Lumber Mills" Margaret Dougherty, and Family Members	1-4 p.m. Program: 2	Museum, Schoolhouse 9 Rebel Hill Road, Clifton
Sat., Aug. 5, 2023	Open House, Refreshments Local history & early settlement " The Second Wave" Nancy Nolette	1-4 p.m. Program: 2	Museum, Schoolhouse 9 Rebel Hill Road, Clifton
Mon., Sept. 11, 2023	Annual Meeting: Election All Members Welcome Budget, 2024 Calendar, Election of officers Finalize plans: Pumpkin Sale, Posters	6:00 p.m.	Schoolhouse, Clifton 9 Rebel Hill Road, Clifton
Sat., Sept. 23, 2023	3rd Annual CHS Pumpkin Sale & Open House Member Volunteers Welcome!	10-4	Museum, Schoolhouse
Sat., Oct. 2, 2023	Work Day: Members welcome! Cover exhibits, minor repairs, organization, etc.	1-3 p.m.	Museum, Schoolhouse

Officers for 2023:

President: Bob Bragg
Secretary: Linda Graban
Treasurer: Judy Bragg, PO Box 471, Ellsworth, ME 04605
(For membership forms & donations)

Directors: Kay Whitten
Vernon Campbell
Candy Braley
Tina Ferrill

Clifton Historical Society

“Cliffwood Hall Repair & Painting Project”

9 Rebel Hill Road (Rte. 180)
Clifton, Maine

Exterior Repair, Scraping, Priming, Painting

Estimated Cost: \$30,000 in 2019
New Estimated Cost: \$??,??? in 2023
Proceeds on hand 2019: \$11,300
Proceeds on hand 2022: \$24,000
Needed funds: \$ 6,000 Plus ??

Clifton Historical Society is seeking new estimated costs,
funding and grant opportunities in 2023.

**Needed: Matching funds, donations, and gifts from
Members, Friends, Businesses, and Community Supporters**

Mail donation form and check to:

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

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

Please make checks payable to: Clifton Historical Society

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.

Clifton Historical Society

I would like to become a member of the Clifton Historical Society.

Annual Member \$2.00

Lifetime Member \$25.00

Name _____

Address _____

City _____ State _____ Zip _____

Phone _____ E-mail _____

I would like to make an additional donation of:

\$25 \$50 \$100 \$500 Other

Please make check payable to Clifton Historical Society and mail to:

TREASURER:

Judy Bragg

PO Box 471

Ellsworth, ME 04605

This is a nonprofit organization as qualified under the statutes of the State of Maine and the Internal Revenue Code as an organization described in section 501 (c) (3). It is also noncommercial, nonsectarian and nonpartisan.



Eddington • Clifton Civic Center

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

January 05, 2023

Dear Clifton Residents:

The Eddington-Clifton Civic Center Board of Directors is grateful for the support that the Town of Clifton has shown to the Hall for over forty years. Your support is vitally important, as it helps us meet our annual operating budget. Additionally your support helps us secure additional money to maintain the structure and increase the energy efficiency of Comins Hall (a.k.a. Eddington- Clifton Civic Center) while maintaining this 142 year old historic meeting place.

Replacing the ring beam and other supporting beams began in the fall of 2022 and will be completed this spring. This \$30,000 project is funded by two separate grants. Once the building is on a firm foundation other projects requiring attention will be the septic system, LED interior lighting, and insulating exterior auditorium walls.

We also wish to thank those residents who supported the hall this past year by donating returnable bottles; baking pies; purchasing pies, beans, and Christmas wreaths; and attending our movie night, ice cream social and Halloween events. Your efforts resulted in \$14,800 being added to ECCC's treasury, which covered half of our operating expenses.

In 2022 Comins Hall was rented 11 times and already there are 9 bookings for the facility in 2023. Comins hall is available for Clifton and Eddington residents to rent at reduced rates.

Visit www.CominsHall.org for information about our May Annual meeting, upcoming events & fundraisers, and rental information.

Respectfully,
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



PROPERTY TAX EXEMPTION APPLICATION
For veterans of the Armed Forces of the United States
 36 M.R.S. § 653 and Property Tax Bulletin No. 7

1. Name: _____ 2. Telephone: _____

3. Date of birth: _____ Email: _____

4. Mailing address: _____

5. Description of the property for which exemption is being claimed (map, lot, location, etc.):

6. Municipality in which you maintain your permanent residence: _____

7. Date of entry into armed forces: _____ 8. Service Number/SSN: _____

8. Permanent residence on date of entry into armed forces: _____

9. Date of discharge or separation from armed forces: _____

10. Check the boxes that apply:

- I am 62 or older and served in the U.S. Armed Forces during a federally recognized war period.
 - I am 62 or older and received the Armed Forces Expeditionary Medal.
 - I receive a non-service-connected total disability pension from the U.S. Government and served in the U.S. Armed Forces during a federally recognized war period.
 - I receive a non-service-connected total disability pension from the U.S. Government and received the Armed Forces Expeditionary Medal.
 - I receive a service-connected total disability pension from the U.S. Government for injury or disease incurred or aggravated 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

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature: _____ Date: _____

GENERAL INSTRUCTIONS

You must file this application along with any supporting documents with the municipal assessor by April 1. If you live in the unorganized territory, file this application with the State Tax Assessor at: Maine Revenue Services, Property Tax Division, P.O. Box 9106, Augusta, ME 04332-9106. Exemption applications and supporting documents are confidential.

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. In addition to being a Maine resident, to qualify for exemption you must meet one of the following two conditions:

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

Maine law allows municipalities to offer an additional, smaller exemption to veterans, if adopted by municipal ordinance. The law also provides a motor vehicle excise tax exemption for veterans who are receiving benefits based on total, service-connected disability. Ask your municipality if either of these benefits applies to you.

FEDERALLY RECOGNIZED WAR PERIOD—"Federally recognized war period" means:

1. World War I - April 6, 1917 through November 11, 1918;
2. World War I - (service in Russia) - April 6, 1917 through March 31, 1920;
3. World War II - December 7, 1941 through December 31, 1946;
4. Korean Conflict - June 27, 1950 through January 31, 1955;
5. Vietnam Era – February 1, 1955 through May 7, 1975. While federal law recognizes the period from February 28, 1961, through August 4, 1964, as a war period only for those veterans who served in the Republic of Vietnam, Maine's property tax exemption applies to any veteran who served during the period February 1, 1955, to May 7, 1975, regardless of where that veteran served;
6. 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; and
7. Other recognized service periods:
 - a. August 24, 1982 through July 31, 1984
 - b. December 20, 1989 through January 31, 1990; and
 - c. Service as a member of the American Merchant Marines in Oceangoing Service between December 7, 1941, and August 15, 1945.

SPECIFIC INSTRUCTIONS

Line 6. Permanent residence. Enter the municipality where you maintain your 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.

Line 8. Service Number/SSN. If you were issued a service number, enter that number. Otherwise, enter your Social Security Number ("SSN").



HOMESTEAD PROPERTY TAX EXEMPTION APPLICATION

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.)

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. A person who knowingly files false information for the purpose of obtaining a homestead property tax exemption is guilty of a Class E crime.

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.

Line 1a: "Permanent resident" means an individual who has established a permanent residence. A "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.

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.

Line 1b: "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.

An owner of a life estate is considered the owner of the property for purposes of the homestead exemption; however, the owner of a life lease is not. 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.

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 last 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 process found in 36 M.R.S. § 841.

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 28th, 2023 at 8:00 AM. Then and there to act on Articles 1 and by secret ballot on 2 through 27. The polls will open at 8AM and close at 8PM to act upon articles 2 through 27. 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 2
Select Board Position
(Three year term)

David Astbury
Leroy (Lee) Bryant
Dennis Harvey
John Williams II

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 **\$16,700** for MUNICIPAL BUILDING UTILITIES EXPENSES? Last year's budget was \$16,915
(Select Board recommends YES)

- YES
- No

Article # 4 Shall the Town raise and appropriate **\$178,219** for TOWN COMPENSATION? Last year's budget was \$167,000
(Select Board recommends YES)

- YES
- No

Article # 5 Shall the Town raise and appropriate **\$61,248** for TOWN EXPENSES? Last year's budget was \$49,537
(Select Board recommends YES)

- YES
- No

Article # 6 Shall the Town raise and appropriate **\$27,700** for PROFESSIONAL SERVICES? Last year's budget was \$27,100
(Select Board recommends YES)

- YES
- No

Article # 7 Shall the Town raise and appropriate **\$185, 897** for PROTECTION? Last year's budget was \$143,538
(Select Board recommends YES)

- YES
- No

Article # 8 Shall the Town raise and appropriate **\$128,000** for SOLID WASTE AND DISPOSAL MSW disposal. Last year's budget was \$121,000
(Select Board recommends YES)

- YES
- No

Article # 9 Shall the Town raise and appropriate **\$142,458** for PUBLIC WORKS? Last year's budget was \$140,458
(Select Board recommends YES)

- YES
- No

Article # 10 Shall the Town raise and appropriate **\$10,731** for ORGANIZATIONS?

Last year's budget was \$10,731

(Select Board recommends YES)

- YES
- 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)

- 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 2023-2024 TOTAL **\$330,000** 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, 2024 to the 2024 Annual Town Meeting?

(Select Board recommends YES)

- YES
- No

Article # 15 Shall the Town fix the date when taxes shall be due as October 3, 2023 and establish a delinquency rate of 8% on taxes paid after that date?

Recommended date of October 3RD, 2023 (State of Maine recommends 8%)

(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 Shall the Town authorize a rate of 2% discount for real-estate taxes if paid in full within 30 days of commitment.
(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 \$10,000 from the UNAPPROPRIATED SURPLUS ACCOUNT for unexpected expenses that may occur during the fiscal year 2023-2024
(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 \$131,422, Local Road Assistance \$13,396, Homestead Exemption \$51,805, Veterans Exemption \$809.00 Tree Growth Exemption \$43,656.00 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 **\$130,000** for Capital Road Improvements
(Select Board recommends Yes)

- YES
- No

Article # 23 Shall the Town appropriate from Pisgah Mountain Tax Increment Financing (TIF) account **\$40,000** for fire protection?
(Select Board recommends Yes)

- YES
- No

Article # 24 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.
(Select Board recommends Yes)

- YES
- No

Article # 25 Shall the Town vote to allow the Select Board to accept from Silver Maple Wind, LLC a Community Benefit of **\$45,000** to go into the General Fund to reduce taxes.
(Select Board recommends Yes)

- YES
- No

Article # 26 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.
(Select Board recommends Yes)

- YES
- No

Article # 27 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

GIVEN UNDER OUR HANDS THIS DAY February 8th, 2023

Geoffrey Johnson, Chair *Geoffrey Johnson*

William Rand, Vice Chair *William Rand*

Gary Ferrill *Gary Ferrill*

LeRoy Bryant *LeRoy Bryant*

Gerald Folster *Gerald Folster*

SELECTMEN FOR THE TOWN OF CLIFTON

**OFFICIAL BALLOT
STATE OF MAINE
ANNUAL TOWN ELECTION
FOR THE TOWN OF CLIFTON
MARCH 28, 2023**

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
Clifton Board of Select People
Vote for 2
3 Year Term**

David Astbury

Leroy (Lee) Bryant

Dennis Harvey

John Williams II

Write-in

- YES **Article #3**
Shall the Town raise and appropriate \$16,700 for MUNICIPAL BUILDING UTILITIES EXPENSES?

*Last year's budget was \$16,915
(Select Board recommends Yes)*

- YES **Article #4**
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(Select Board recommends Yes)*

- YES **Article #10**
Shall the Town raise and appropriate \$10,731 for ORGANIZATIONS?

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Shall the Town raise and appropriate \$1,000 for GENERAL ASSISTANCE?

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*TOTAL \$330,000 as recommended by the Select Board
(Select Board recommends Yes)*

- YES **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)

TURN OVER TO CONTINUE VOTING

- YES **Article #14**
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(Select Board recommends Yes)

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Recommended date of October 3rd, 2023 (State of Maine recommends 8%)
(Select Board recommends Yes)

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(Select Board recommends Yes)

- YES **Article #17**
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- YES **Article #18**
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(Select Board recommends Yes)

- YES **Article #19**
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(Select Board recommends Yes)

- YES **Article #20**
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- YES **Article #22**
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(Select Board recommends Yes)

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(Select Board recommends Yes)

- YES **Article #25**
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- YES **Article #27**
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(Select Board recommends Yes)

4
YOU HAVE COMPLETED VOTING

Budget break downs for articles #3-11

	Expended		Budget
	2022		2023
Article # 3			
Municipal Building Utilities Expenses			
Versant Power	4,202		5,500
Phones	3,080		3,300
CEO Phone	0		0
Heat	3,239		3,500
Copier Lease/Maint/Internet	6,652		4,400
Total	17,173	Total	16,700
Article # 4			
Town Compensation			
Select Board	8,300		8,300
Select Brd Expense	359		300
Planning Board	5,500		5,500
Animal Control	1,620		3,000
Office Salaries	107,736		114,119
Health Insurance	14,137		15,500
Election Clerks	2,041		2,000
CEO	18,738		19,500
FICA/MEDI	10,310		10,000
Total	168,741	Total	178,219
Article #5			
Town Expenses			
Website Tech	595		4,000
Office Supplies	3,720		4,000
Postage	1,960		2,000
Public Notice	359		1,200
Sign	6,269		5,853
PI Brd Expense	189		1,500
TRIO Expense	7,939		8,500
Cemetery/Muni Lot mowing	10,167		10,000
MMA Dues	2,031		2,200
Workshops Training	410		500
Insurance	4,803		5,000
Workers Comp	850		1,745
AMER FLAG PROG	0		750
Building Maint	5,204		12,000
ATM RENTAL	1,200		1,200
TECH SUPPORT	0		800
Veteran Mem Fund	297		0
Total	45,993	Total	61,248
Article # 6			
Professional Services			
Legal	7,429		10,000
Auditor	7,070		6,500

Assessor	9,600	10,200
Tax Maps	975	1,000
Total	25,074	Total 27,700
Article # 7		
Protection		
Hydrants	1,041	1,200
Security System	238	297
Sheriffs Depart	58,216	103,000
Fire Contract	41,000	80,000
Bangor Humane Society	1,327	1,400
Total	101,822	Total 185,897
Article # 8		
Solid Waste and Disposal		
Cassella Contract	74,420	76,000
Fiberight	24,483	30,000
Spring Clean Up	20,594	22,000
Total	119,497	Total 128,000
Article # 9		
Public Works		
General Road Maint	25,235	14,000
Winter Roads	79,081	83,458
Winter Salt	29,438	20,000
Winter Sand	14,025	25,000
Total	147,779	Total 142,458
Article # 10		
Organizations		
Holbrook Rec	4,431	4,431
Town Rec Program	50	50
EAOA	50	50
Penquis	50	50
New Hope Hospice	50	50
Cumins Hall	1,000	1,000
Historical Society	800	1,000
Snowmobile Club	150	150
Clifton Food Cupboard	2,500	2,500
Life Flight	250	250
Maine Vet Prgram	100	100
Jarvis Scholarship	100	100
(NEW) Blackman Stream	1,000	1,000
Total	10,531	Total 10,731
Article # 11		
General Assistance	0	1,000
Total	0	Total 1,000
SCHOOLS	794,646	810,000
COUNTY TAX	136,183	152,000

Town of Clifton: Sub-accounting
 Interest Allocation For Period Ending: January 31, 2023
 Date Prepared: February 1, 2023

Interest Rate	Beginning Balance	Deposits	Withdrawals	Account Balance	Interest Earned	Ending Account Balance
Interest Posted					2.50%	
					\$19.41	
Project/Euclid Name						
Bates, Brian	\$101.43	\$0.00	\$0.00	\$101.43	0.13	\$101.56
Bates, Hers	\$101.43	\$0.00	\$0.00	\$101.43	0.13	\$101.56
Bates, Michael	\$0.00	\$100.14	\$0.00	\$100.14	0.13	\$100.27
Beauchamp, Edward & Beverly	\$101.43	\$0.00	\$0.00	\$101.43	0.13	\$101.56
Beauchamp, Edith	\$101.43	\$0.00	\$0.00	\$101.43	0.13	\$101.56
Bradford, Robert & Sharon	\$101.34	\$0.00	\$0.00	\$101.34	0.13	\$101.47
Bragg, Almainner	\$165.29	\$0.00	\$0.00	\$165.29	0.22	\$165.51
Bragg, Alonzo	\$841.69	\$0.00	\$0.00	\$841.69	1.09	\$842.78
Brown, C & E	\$778.08	\$0.00	\$0.00	\$778.08	1.01	\$779.09
Brown, Louise E	\$205.71	\$0.00	\$0.00	\$205.71	0.27	\$205.98
Burckhof, Wm & Mary	\$762.58	\$0.00	\$0.00	\$762.58	0.99	\$763.57
Gray Carl	\$104.92	\$0.00	\$0.00	\$104.92	0.14	\$105.06
Kyvik, Chick, Carry & Neis	\$252.65	\$0.00	\$0.00	\$252.65	0.33	\$252.98
Clewley, DP	\$200.86	\$0.00	\$0.00	\$200.86	0.26	\$201.12
DeBeck, Emery & Gertrude	\$175.80	\$0.00	\$0.00	\$175.80	0.23	\$176.03
Dunbar, Walter & Harriet	\$393.33	\$0.00	\$0.00	\$393.33	0.51	\$393.84
Fern, Newell T	\$161.01	\$0.00	\$0.00	\$161.01	0.21	\$161.22
Folster, Gerald & Patricia	\$0.00	\$100.15	\$0.00	\$100.15	0.13	\$100.28
Grant, Warren	\$435.12	\$0.00	\$0.00	\$435.12	0.57	\$435.69
Gray Judson	\$298.84	\$0.00	\$0.00	\$298.84	0.39	\$299.23
Hall, George	\$228.44	\$0.00	\$0.00	\$228.44	0.30	\$228.74
Hanson, Dean	\$101.34	\$0.00	\$0.00	\$101.34	0.13	\$101.47
Harvey Dennis & Jeanne	\$0.00	\$100.15	\$0.00	\$100.15	0.13	\$100.28
Huckins, Fred A & Evelyn	\$402.22	\$0.00	\$0.00	\$402.22	0.52	\$402.74
Humphrey, Sadie	\$359.02	\$0.00	\$0.00	\$359.02	0.47	\$359.49
Jellison, Ralph & Judith	\$77.04	\$0.00	\$0.00	\$77.04	0.10	\$77.14
Jordan, EA	\$488.47	\$0.00	\$0.00	\$488.47	0.64	\$489.11
Lancaster, Donna (additional lot)	\$101.36	\$0.00	\$0.00	\$101.36	0.13	\$101.49
Lancaster, Donna	\$101.44	\$0.00	\$0.00	\$101.44	0.13	\$101.57
Lee, William	\$101.44	\$0.00	\$0.00	\$101.44	0.13	\$101.57
McDonald, Kevin & Sandra	\$205.37	\$0.00	\$0.00	\$205.37	0.27	\$205.64
McLaughlin, Benjamin P	\$192.57	\$0.00	\$0.00	\$192.57	0.25	\$192.82
McLaughlin, Frank & Lettie I	\$226.39	\$0.00	\$0.00	\$226.39	0.29	\$226.68
McLaughlin, George & Annie	\$226.39	\$0.00	\$0.00	\$226.39	0.29	\$226.68
McLaughlin, George & Preiscilla	\$145.87	\$0.00	\$0.00	\$145.87	0.19	\$146.06
McLaughlin, Neal & Frances	\$225.20	\$0.00	\$0.00	\$225.20	0.29	\$225.49
McLaughlin, Neal W	\$241.89	\$0.00	\$0.00	\$241.89	0.31	\$242.20
Moulton, Jesse H	\$358.72	\$0.00	\$0.00	\$358.72	0.47	\$359.19
Nickerson, Charles & Mildred	\$425.99	\$0.00	\$0.00	\$425.99	0.55	\$426.54
Nickerson, Herbert	\$1,052.93	\$0.00	\$0.00	\$1,052.93	1.37	\$1,054.30
Parks, Thomas A	\$439.57	\$0.00	\$0.00	\$439.57	0.57	\$440.14
Penny, Jordan	\$704.57	\$0.00	\$0.00	\$704.57	0.92	\$705.49
Penny, Benjamin & Meribah	\$307.19	\$0.00	\$0.00	\$307.19	0.40	\$307.59
Penny, Chick & Debeck	\$539.31	\$0.00	\$0.00	\$539.31	0.70	\$540.01
Penny, Frank B	\$304.84	\$0.00	\$0.00	\$304.84	0.40	\$305.24
Pond, Denise	\$101.33	\$0.00	\$0.00	\$101.33	0.13	\$101.46
Rooks, George	\$444.88	\$0.00	\$0.00	\$444.88	0.58	\$445.46
Rooks, Rufus	\$92.02	\$0.00	\$0.00	\$92.02	0.12	\$92.14
Row, Albion & Christine	\$342.34	\$0.00	\$0.00	\$342.34	0.45	\$342.79
Sabin, John	\$91.72	\$0.00	\$0.00	\$91.72	0.12	\$91.84
Stevens, Sandra	\$0.00	\$100.15	\$0.00	\$100.15	0.13	\$100.28
Tripp, Lori	\$0.00	\$100.15	\$0.00	\$100.15	0.13	\$100.28
Whitten, Eileen & Kathleen	\$143.23	\$0.00	\$0.00	\$143.23	0.19	\$143.42
Williams, Joshua & Martina	\$363.94	\$0.00	\$0.00	\$363.94	0.47	\$364.41
Total	\$14,419.97	\$500.74	\$0.00	\$14,920.71	19.41	\$14,940.12

In an effort to streamline the transaction process, please send all ICS transaction requests to SubAccounting@MachiasSavings.com

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
562 R	ADAMS, ROBERT F	2022	1,029.60	0.00	1,029.60
570 R	ADAMS, ROBERT F	2022	178.75	0.00	178.75
660 R	BENSON, STEVEN W	2022	1,106.82	0.00	1,106.82
342 R	BOUCHARD, CHERYL L	2022	1,119.69	490.71	628.98
684 R	BOUDREAU, LYNETTE M	2022	1,262.69	0.00	1,262.69
146 R	BOULEY, ANDREW A JR	2022	1,148.29	0.00	1,148.29
577 R	BOWDER, JERRY L	2022	1,801.80	0.00	1,801.80
578 R	BOWDER, JERRY L	2022	1,841.84	0.00	1,841.84
624 R	BUBIER, SABRINA R	2022	429.00	0.00	429.00
661 R	BUSWELL, RODNEY G II	2022	2,586.87	0.00	2,586.87
718 R	BUTTERFIELD, JOEL T	2022	2,155.01	0.00	2,155.01
351 R	BUTTERFIELD, JOHN R	2022	204.49	0.00	204.49
352 R	BUTTERFIELD, JOHN R JR	2022	1,550.12	0.00	1,550.12
178 R	BYRAM, JUDITH	2022	260.26	0.00	260.26
57 R	CARLE, PHYLLIS A	2022	354.64	0.00	354.64
339 R	CHIACCIO, SCOTT	2022	780.78	0.00	780.78
346 R	CLEWLEY, SHAWN	2022	1,055.34	0.00	1,055.34
597 R	CURTIS, ALISON Y	2022	464.75	0.00	464.75
81 R	CURTIS, TERRY	2022	358.93	0.00	358.93
204 R	DAMIEN, BRIAN	2022	939.51	0.00	939.51
38 R	DIMARZO, PETER M	2022	547.69	0.00	547.69
700 R	DIMARZO, PETER M	2022	61.49	0.00	61.49
731 R	DIMARZO, PETER M	2022	62.92	0.00	62.92
162 R	DSV SPV2 LLC	2022	640.64	0.00	640.64
318 R	EBERSOLE, MARK C	2022	2,185.04	0.00	2,185.04
239 R	EMERTON, JUDITH A	2022	454.74	0.00	454.74
650 R	EMERY, BILLIE J	2022	185.90	0.00	185.90
627 R	FICKETT, CHRISTOPHER W	2022	318.89	0.00	318.89
628 R	FICKETT, CHRISTOPHER W	2022	274.56	0.00	274.56
701 R	FICKETT, CHRISTOPHER W	2022	3,163.16	0.00	3,163.16
633 R	FICKETT, TINA M	2022	1,179.75	0.00	1,179.75
699 R	GATES, CHAD P	2022	298.87	0.00	298.87
423 R	GATES, CHADWICK P	2022	2,735.59	0.00	2,735.59
722 R	GATES, CHADWICK P	2022	283.14	0.00	283.14
237 R	GRANT, GARY S SR	2022	1,029.60	0.00	1,029.60
253 R	GRAY, COREY	2022	1,091.09	1,184.98	-93.89
109 R	GRINDLE, THOMAS B	2022	4,418.70	4,429.47	-10.77
266 R	GRINNELL, ELIZABETH W	2022	822.25	0.00	822.25
64 R	GUSHA, PAULA A	2022	570.57	0.00	570.57
67 R	HANSON, MISTY LEE	2022	783.64	0.00	783.64
491 R	HATCH, JUSTIN	2022	3,309.02	0.00	3,309.02
672 R	HIGGINS, TAYLOR	2022	22.88	0.00	22.88
209 R	JACOBSON, BILLY	2022	1,242.67	0.00	1,242.67
213 R	JACOBSON, BILLY	2022	18.59	0.00	18.59
385 R	JAG REALITY LLC	2022	2,087.80	0.00	2,087.80
666 R	JAG REALITY LLC	2022	22.88	0.00	22.88
357 R	JAMIESON, LESLIE J	2022	1,643.07	0.00	1,643.07

Non Zero Balance on All Accounts

Tax Year: 2022-1

As of: 01/31/2023

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
680 R	JELLISON, ERIK M	2022	547.69	0.00	547.69
236 R	JELLISON, PAMELA A	2022	2,057.77	983.08	1,074.69
411 R	JOHNSON, ANTHONY C	2022	245.96	0.00	245.96
54 R	KANANOWITZ, DAN	2022	1,139.71	0.00	1,139.71
576 R	KEHR, GLENN W	2022	1,956.24	1,490.86	465.38
80 R	KENNEDY, DAVID	2022	416.13	195.61	220.52
685 R	KENNEDY, MICHAEL F	2022	274.56	0.00	274.56
501 R	KERNS, DAVID K	2022	1,477.19	0.00	1,477.19
406 R	KERNS, SHIRLEY M	2022	999.57	0.00	999.57
523 R	KETCHAM, MICHAEL J	2022	1,806.09	0.00	1,806.09
58 R	KINGSBURY, DOREEN M	2022	696.41	0.00	696.41
245 R	KINGSBURY, HAYWARD W	2022	820.82	0.00	820.82
679 R	LARRY, PHILIP P JR	2022	248.82	0.00	248.82
247 R	LEBLANC, GARY	2022	1,894.75	0.00	1,894.75
189 R	LECLEIRE, SNOOKEY	2022	1,249.82	787.99	461.83
252 R	LEE, SCOTT A	2022	906.62	600.00	306.62
515 R	LIBBY, WILBUR O JR	2022	1,505.79	0.00	1,505.79
609 R	LIBBY, WILBUR O JR	2022	104.39	0.00	104.39
610 R	LIBBY, WILBUR O JR	2022	94.38	0.00	94.38
733 R	LIBBY, WILBUR O JR	2022	45.76	0.00	45.76
150 R	LYDICK, JAMES L	2022	773.63	0.00	773.63
534 R	LYONS, KEITH A JR	2022	649.22	0.00	649.22
543 R	MAHONEY, JOHN W	2022	55.77	0.00	55.77
545 R	MAHONEY, JOHN W	2022	1,668.81	0.00	1,668.81
547 R	MAHONEY, JOHN W	2022	540.54	0.00	540.54
30 R	MANZO, MARCIA E	2022	456.17	0.00	456.17
639 R	MERRILL, EDIE LEE	2022	241.67	0.00	241.67
395 R	MICHAUD, SCOTT A	2022	2,074.93	244.38	1,830.55
591 R	MURPHY, DUSTIN R	2022	749.32	0.00	749.32
401 R	MUSSON, EDWARD W	2022	2,160.73	0.00	2,160.73
353 R	MUSSON, RICHARD F	2022	1,700.27	0.00	1,700.27
128 R	NICHOLSON, TRAVIS N	2022	1,016.73	0.00	1,016.73
65 R	OAKES, ETHEL A	2022	541.97	0.00	541.97
708 R	OAKES, ETHEL A	2022	519.09	0.00	519.09
53 R	OAKES, JESSICA J	2022	479.05	0.00	479.05
193 R	OSNOE, REGINA	2022	2,089.23	0.00	2,089.23
452 R	OUELLETTE, NATHAN LEO	2022	1,485.77	0.00	1,485.77
657 R	PAGNOZZI, SHANE T	2022	87.23	100.00	-12.77
409 R	PANTERA, MARION B	2022	280.28	0.00	280.28
257 R	PARKES, ROBERT	2022	799.37	0.00	799.37
334 R	PERKINS, JEFREY R	2022	943.80	0.00	943.80
704 R	PRESSLEY, PETER	2022	1,308.45	0.00	1,308.45
489 R	PRUDENTE, ROBERT C	2022	2,641.21	0.00	2,641.21
498 R	RANDALL, EDITH TRENT	2022	2,737.02	54.13	2,682.89
593 R	ROBERTS, JEFFREY S	2022	1,665.95	2.12	1,663.83
671 R	RODRIGUEZ, ALEXIS	2022	22.88	0.00	22.88
70 R	SANZARO, DAVID A	2022	4,743.31	0.00	4,743.31
625 R	SCHINCK, M C	2022	447.59	0.00	447.59

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
201 R	SENER, EDGAR E	2022	154.44	0.00	154.44
261 R	SENER, JEREMIAH R	2022	296.01	0.00	296.01
255 R	SENER, JOHN R	2022	476.19	0.00	476.19
258 R	SENER, JOHN R	2022	41.47	0.00	41.47
259 R	SENER, JOHN R	2022	859.43	0.00	859.43
158 R	SENER, KATHLEEN J	2022	646.36	0.00	646.36
271 R	SIPES, STEVEN M	2022	849.42	0.00	849.42
147 R	SOUCY, JOHN E	2022	177.32	0.00	177.32
524 R	SOUCY, TONI R	2022	604.89	0.00	604.89
575 R	STILL, DOUGLAS T	2022	1,428.57	0.00	1,428.57
98 R	TALL, KARL R III	2022	450.45	0.00	450.45
200 R	TASSIE, LIAM	2022	48.62	117.08	-68.46
668 R	TAYLOR, PATRICIA K	2022	22.88	0.00	22.88
5 R	WEB SILVER MAPLE WIND LLC	2022	453.31	0.00	453.31
319 R	WING, LEONARD WAYNE	2022	760.76	0.00	760.76

Total for 110 Bills: 110 Accounts 108,722.90 10,680.41 98,042.49

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-1,428.57	0.00	0.00	-1,428.57
D - Discount	110.19	0.00	0.00	110.19
P - Payment	11,628.30	0.00	0.00	11,628.30
Y - Prepayment	370.49	0.00	0.00	370.49
Total	10,680.41	0.00	0.00	10,680.41

Non Lien Summary

2022-1	110	98,042.49
Total	110	98,042.49

No Bills 0.00 0.00 0.00

Payment Summary

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

Lien Summary

Total	0	0.00
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Total for 110 Bills: 108,722.90 10,680.41 98,042.49

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
672 R	SCHOPPEE, MELISSA	2021	23.52	47.04	-23.52
Total for 1 Bill:		1 Account	23.52	47.04	-23.52

Payment Summary

Type	Principal	Interest	Costs	Total
A - Abatement	23.52	0.00	0.00	23.52
P - Payment	23.52	0.00	0.00	23.52
Total	47.04	0.00	0.00	47.04

Non Lien Summary

2021-1	1	-23.52
Total	1	-23.52

684 L	BOUDREAU, LYNETTE M	2021	1,410.88	0.00	1,410.88
146 L	BOULEY, ANDREW A JR	2021	1,240.53	125.79	1,114.74
624 L	BUBIER, SABRINA R	2021	477.80	0.00	477.80
339 L	CHIACCIO, SCOTT	2021	855.33	0.00	855.33
597 L	CURTIS, ALISON Y	2021	291.47	146.76	144.71
81 L	CURTIS, TERRY	2021	402.60	1.39	401.21
38 L	DIMARZO, PETER M	2021	654.29	0.00	654.29
700 L	DIMARZO, PETER M	2021	127.89	0.00	127.89
731 L	DIMARZO, PETER M	2021	129.42	0.00	129.42
318 L	EBERSOLE, MARK C	2021	2,400.75	0.00	2,400.75
239 L	EMERTON, JUDITH A	2021	543.79	0.00	543.79
627 L	FICKETT, CHRISTOPHER W	2021	397.99	0.00	397.99
628 L	FICKETT, CHRISTOPHER W	2021	350.42	0.00	350.42
701 L	FICKETT, CHRISTOPHER W	2021	3,425.92	0.00	3,425.92
633 L	FICKETT, TINA M	2021	1,321.87	0.00	1,321.87
699 L	GATES, CHAD P	2021	376.51	0.00	376.51
423 L	GATES, CHADWICK P	2021	2,991.60	0.00	2,991.60
722 L	GATES, CHADWICK P	2021	359.63	0.00	359.63
64 L	GUSHA, PAULA A	2021	726.42	0.00	726.42
67 L	HANSON, MISTY LEE	2021	724.00	225.91	498.09
209 L	JACOBSON, BILLY	2021	1,389.40	0.00	1,389.40
385 L	JAG REALITY LLC	2021	2,293.33	1,992.61	300.72
357 L	JAMIESON, LESLIE J	2021	1,819.11	0.00	1,819.11
680 L	JELLISON, ERIK M	2021	566.81	0.00	566.81
411 L	JOHNSON, ANTHONY C	2021	119.67	0.00	119.67
54 L	KANANOWITZ, DAN	2021	1,278.90	0.00	1,278.90
685 L	KENNEDY, MICHAEL F	2021	350.42	0.00	350.42
523 L	KETCHAM, MICHAEL J	2021	1,955.69	59.30	1,896.39
58 L	KINGSBURY, DOREEN M	2021	803.15	0.00	803.15
245 L	KINGSBURY, HAYWARD W	2021	582.69	0.00	582.69
679 L	LARRY, PHILIP P JR	2021	322.79	0.00	322.79

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
247 L	LEBLANC, GARY	2021	2,050.84	0.00	2,050.84
515 L	LIBBY, WILBUR O JR	2021	1,671.78	0.00	1,671.78
610 L	LIBBY, WILBUR O JR	2021	157.05	0.00	157.05
733 L	LIBBY, WILBUR O JR	2021	104.87	0.00	104.87
30 L	MANZO, MARCIA E	2021	545.32	497.39	47.93
609 L	MCMOARN, TRAVIS	2021	137.10	0.00	137.10
591 L	MURPHY, DUSTIN R	2021	1,205.24	0.00	1,205.24
128 L	NICHOLSON, TRAVIS N	2021	1,108.55	0.00	1,108.55
65 L	OAKES, ETHEL A	2021	539.60	45.47	494.13
708 L	OAKES, ETHEL A	2021	612.85	0.00	612.85
452 L	OUELLETTE, NATHAN LEO	2021	1,995.60	0.00	1,995.60
409 L	PANTERA, MARION B	2021	356.56	0.00	356.56
334 L	PERKINS, JEFREY R	2021	962.90	0.00	962.90
70 L	SANZARO, DAVID A	2021	5,146.29	346.44	4,799.85
625 L	SCHINCK, M C	2021	536.11	0.00	536.11
524 L	SOUCY, TONI R	2021	704.93	0.00	704.93
98 L	TALL, KARL R III	2021	539.18	0.00	539.18
Total for 48 Bills:		48 Accounts	49,065.84	3,441.06	45,624.78

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	0.00	-1.60	0.00	-1.60
P - Payment	2,616.16	456.27	370.23	3,442.66
Total	2,616.16	454.67	370.23	3,441.06

Lien Summary

2021-1	48	45,624.78
Total	48	45,624.78

Total for 49 Bills:	49,089.36	3,488.10	45,601.26
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Non Zero Balance on All Accounts

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
606 R	BRALEY, CANDICE	2020	802.62	857.01	-54.39
Total for 1 Bill:		1 Account	802.62	857.01	-54.39

Payment Summary

Type	Principal	Interest	Costs	Total
A - Abatement	0.00	0.00	54.39	54.39
D - Discount	16.05	0.00	0.00	16.05
P - Payment	786.57	0.00	0.00	786.57
Total	802.62	0.00	54.39	857.01

Non Lien Summary

2020-1	1	-54.39
Total	1	-54.39

684 L	BOUDREAU, LYNETTE M	2020	1,440.04	-32.49	1,472.53
624 L	BUBIER, SABRINA R	2020	491.86	419.55	72.31
339 L	CHIACCIO, SCOTT	2020	875.50	-58.38	933.88
38 L	DIMARZO, PETER M	2020	679.01	-58.38	737.39
700 L	DIMARZO, PETER M	2020	140.98	-58.38	199.36
731 L	DIMARZO, PETER M	2020	140.98	-58.38	199.36
64 L	GUSHA, PAULA A	2020	799.09	266.88	532.21
685 L	KENNEDY, MICHAEL F	2020	362.43	-58.38	420.81
58 L	KINGSBURY, DOREEN M	2020	822.48	562.68	259.80
247 L	LEBLANC, GARY	2020	2,090.36	-58.38	2,148.74
515 L	LIBBY, WILBUR O JR	2020	1,705.16	-58.38	1,763.54
733 L	LIBBY, WILBUR O JR	2020	112.90	-58.38	171.28
609 L	MCMOARN, TRAVIS	2020	145.65	-58.38	204.03
54 L	NATIONSTAR HECM ACQUISITION TRUST 2017-2	2020	1,305.93	387.31	918.62
128 L	NICHOLSON, TRAVIS N	2020	1,649.02	1,071.82	577.20
708 L	OAKES, ETHEL A	2020	503.27	107.51	395.76
409 L	PANTERA, MARION B	2020	368.66	-58.38	427.04
524 L	SOUCY, TONI R	2020	722.67	577.98	144.69

Acct Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
Total for 18 Bills:	18 Accounts	14,355.99	2,777.44	11,578.55

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-144.65	0.00	0.00	-144.65
L - Lien Costs	0.00	0.00	-1,050.84	-1,050.84
P - Payment	3,174.32	337.16	461.45	3,972.93
Total	3,029.67	337.16	-589.39	2,777.44

Lien Summary

2020-1	18	11,578.55
Total	18	11,578.55

Total for 19 Bills:	15,158.61	3,634.45	11,524.16
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**TAX COLLECTOR'S/ TREASURERS REPORT
2022-2023**

Real Estate Valuation	89,319,400.00
Total Taxable Valuation	89,319,400.00

Assessments for 2022-23

County Tax	136,183.00
Municipal	676,779.00
Education	794,646.80
TIF Revenue	197,011.10
Overlay	<u>28,234.86</u>

Total Assessments for 2022	1,832,854.76
-----------------------------------	---------------------

Deductions for 2022-23

State Revenue Sharing	131,422.81
Homestead Reimbursement	51,805.00
Other Revenue	<u>420,500.00</u>
Total Deductions for 2022-23	603,727.81

Net Assessment for Commitment	1,229,126.95
--------------------------------------	---------------------

**Tax Commitment
Tax rate \$14.30 per thousand**

Abatements

Total Abatements for 2022	261.69
Total Discounts for 2022	19,969.63

**TREASURER'S REPORT
2022-2023**

Checking Account Balance February 1, 2022	801,540.07
Checking Account Balance January 31, 2023	1,055,565.00

R. Leon Williams Historic Savings

Beginning Balance 02-01-2022	Ending Balance 1-31-2023
10,071.73	10,085.26

Pisgah Mountain Wind TIF Account

Beginning Balance 02-01-2022	Ending Balance 1-31-2023
72,832.95	167,434.66

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

TOWN OF CLIFTON, MAINE

*FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR
ENDED JANUARY 31, 2022*

TOWN OF CLIFTON, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
FOR THE FISCAL YEAR ENDED JANUARY 31, 2022

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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

Opinions

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, 2022, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Clifton, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Clifton, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Clifton, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Clifton, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 7 and 23 through 26 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from and relates 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.
August 8, 2022

TOWN OF CLIFTON, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended January 31, 2022

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, 2022. 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, 2022 by \$2,360,226 (presented as “net position”). Of this amount, \$630,517 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 \$194,308 (an 8.9% increase) for the fiscal year ended January 31, 2022.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended January 31, 2022, the Town's governmental funds reported a combined ending fund balance of \$1,001,763, a decrease of \$75,057 in comparison with the prior year. Of this total fund balance, \$492,521 represents general unassigned fund balance. This unassigned fund balance represents approximately 28% 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 (52.6%) 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 2022</i>	<i>Governmental Activities 2021</i>
Current Assets	\$ 1,215,092	\$ 1,342,453
Capital Assets	\$ 1,242,478	\$ 899,530
Deferred Outflows	\$ 2,213	\$ 2,213
<i>Total Assets & Deferred Outflows</i>	\$ 2,459,783	\$ 2,244,195
Other Liabilities	\$ 79,202	\$ 57,022
Long-Term Liabilities	\$ 12,032	\$ 12,032
Deferred Inflows	\$ 8,323	\$ 9,223
Net Position;		
Invested in Capital Assets	\$ 1,242,478	\$ 899,530
Restricted	\$ 487,231	\$ 394,880
Unrestricted	\$ 630,517	\$ 871,509
<i>Total Liabilities and Net Position</i>	\$ 2,244,195	\$ 2,244,195

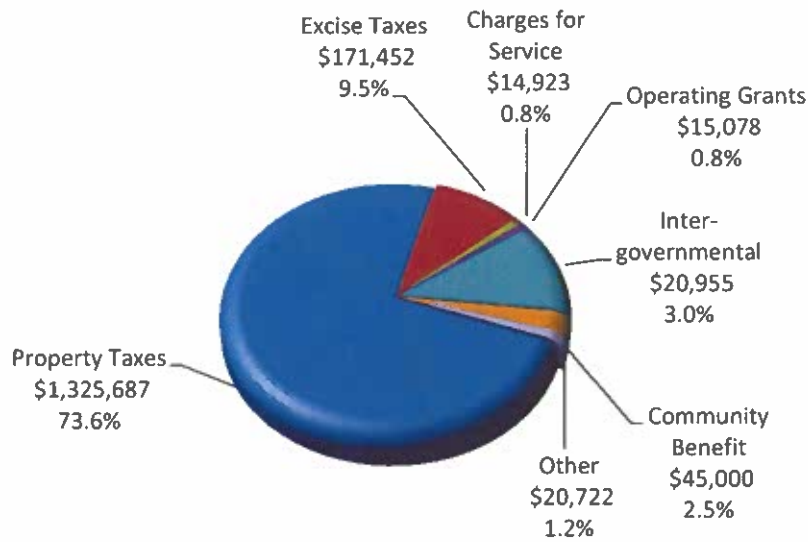
An additional portion of the Town's net position (20.6%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (26.8%) may be used to meet the government's ongoing obligations to citizens and creditors.

Changes in Net Position

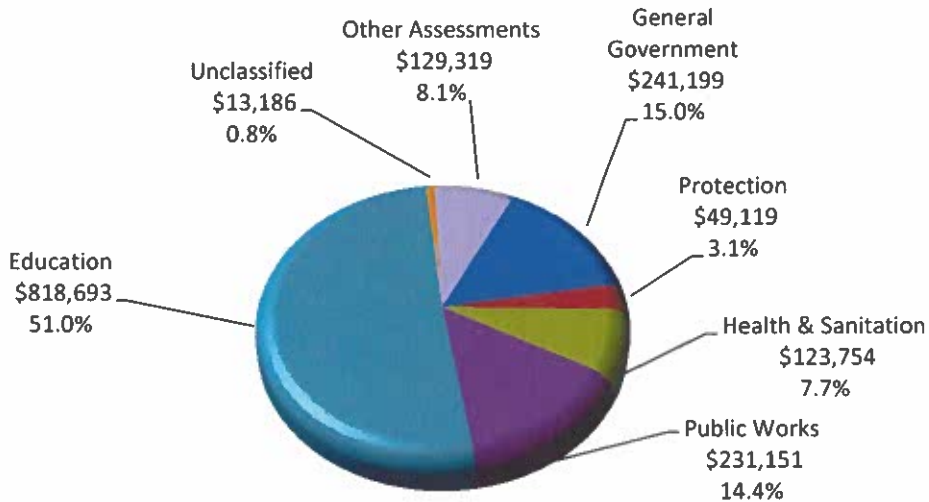
Governmental activities increased the Town's net position by \$194,308. This change was primarily due to capital asset activity as well as usage of restricted fund balances for their intended purpose.

	<i>Governmental Activities 2022</i>	<i>Governmental Activities 2021</i>
<i>Revenues:</i>		
Tax Revenues	\$ 1,497,139	\$ 1,493,454
Program Revenues	\$ 30,001	\$ 52,884
Investments/Interest	\$ 1,003	\$ 1,597
Intergovernmental	\$ 207,867	\$ 103,228
TIF Community Benefit	\$ 45,000	\$ 45,000
Other	\$ 19,720	\$ 21,836
<i>Total Revenues</i>	<i>\$ 1,800,730</i>	<i>\$ 1,717,999</i>
<i>Expenses:</i>		
General Government	\$ 241,199	\$ 211,895
Protection	\$ 49,119	\$ 48,083
Health/Sanitation	\$ 123,754	\$ 116,026
Public Works	\$ 231,151	\$ 197,408
Education	\$ 818,693	\$ 826,904
Unclassified	\$ 13,186	\$ 45,467
Other Assessments	\$ 129,319	\$ 115,818
<i>Total Expenses</i>	<i>\$ 1,606,422</i>	<i>\$ 1,561,601</i>
Changes in Net Position	\$ 194,308	\$ 156,399

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 \$1,001,763 a decrease of \$75,057 in comparison with the prior fiscal year. Approximately 49.1% 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:

- \$377,771 favorable revenue primarily due to the Town collecting over \$295,000 in unbudgeted revenue. These revenues are closed to unassigned fund balance with the exception of Federal ARPA funds which have restrictions on their use.
- \$43,698 favorable variance in expenditures primarily due to the Town's overlay on taxes of nearly \$23,000. 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 \$1,774,744, net of accumulated depreciation of \$532,266, leaves a net book value of \$1,242,478. There were current year additions include \$439,291 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, 2022

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$1,061,564
Accounts Receivable	\$5,099
Taxes and Tax Liens Receivable	\$148,429
<u>Capital Assets</u>	
Land	\$40,000
Other Capital Assets, net of Accumulated Depreciation	\$1,202,478
Total Capital Assets	<u>\$1,242,478</u>
<u>Total Assets</u>	<u>\$2,457,570</u>
<u>Deferred Outflows of Resources</u>	
Related to Other Post-Employment Benefits	<u>\$2,213</u>
<u>Total Deferred Outflows of Resources</u>	<u>\$2,213</u>
<u>Total Assets & Deferred Outflows</u>	<u>\$2,459,783</u>
<u>Liabilities, Deferred Inflows and Net Position</u>	
<u>Liabilities</u>	
Accounts Payable	\$19,202
Escrow Funds	\$60,000
Net Other Post-Employment Benefits Liability	<u>\$12,032</u>
<u>Total Liabilities</u>	<u>\$91,234</u>
<u>Deferred Inflows of Resources</u>	
Property Taxes Collected in Advance	\$1,896
Related to Other Post-Employment Benefits	<u>\$6,427</u>
<u>Total Deferred Inflows of Resources</u>	<u>\$8,323</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$1,242,478
Restricted	\$487,231
Unrestricted	<u>\$630,517</u>
<u>Total Net Position</u>	<u>\$2,360,226</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>	<u>\$2,459,783</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, 2022

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	<u>Revenue and Changes in Net Position</u>
<u>Primary Government</u>				<u>Governmental Activities</u>
<u>Governmental Activities</u>				
General Government	\$241,199	\$12,161		(\$229,038)
Protection	\$49,119	\$409		(\$48,710)
Health & Sanitation	\$123,754	\$1,969		(\$121,786)
Public Works	\$231,151		\$13,468	(\$217,683)
Education	\$818,693			(\$818,693)
Unclassified	\$13,186	\$384	\$1,610	(\$11,192)
Other Assessments	\$129,319			(\$129,319)
<u>Total Governmental Activities</u>	<u>\$1,606,422</u>	<u>\$14,923</u>	<u>\$15,078</u>	<u>(\$1,576,421)</u>
<u>Total Primary Government</u>	<u>\$1,606,422</u>	<u>\$14,923</u>	<u>\$15,078</u>	<u>(\$1,576,421)</u>
<u>General Revenues:</u>				
Tax Revenues, Including Homestead Reimbursement				\$1,325,687
Excise Taxes				\$171,452
State Revenue Sharing				\$102,375
Federal ARPA Funds				\$47,791
Tree Growth & Veteran's Reimbursements				\$57,701
Interest & Fees on Delinquent Taxes				\$18,645
Interest Earned				\$1,003
Tax Increment Financing Community Benefit				\$45,000
Other Revenues				\$1,074
<u>Total Revenues</u>				<u>\$1,770,729</u>
<u>Changes in Net Position</u>				<u>\$194,308</u>
<u>Net Position - Beginning</u>				<u>\$2,165,918</u>
<u>Net Position - Ending</u>				<u>\$2,360,226</u>

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

TOWN OF CLIFTON, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JANUARY 31, 2022

(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	\$964,311	\$72,827	\$24,425	\$1,061,564
Accounts Receivable	\$5,099			\$5,099
Due from Other Funds	\$1,373	\$6,233		\$7,607
Taxes and Tax Liens Receivable	\$148,429			\$148,429
<u>Total Assets</u>	<u>\$1,119,213</u>	<u>\$79,061</u>	<u>\$24,425</u>	<u>\$1,222,699</u>
<i>Liabilities, Deferred Inflows & Fund Balances</i>				
<i>Liabilities:</i>				
Accounts Payable	\$19,202			\$19,202
Escrow Funds		\$60,000		\$60,000
Due to Other Funds	\$6,233		\$1,373	\$7,607
<u>Total Liabilities</u>	<u>\$25,435</u>	<u>\$60,000</u>	<u>\$1,373</u>	<u>\$86,809</u>
<i>Deferred Inflows of Resources</i>				
Property Taxes Collected in Advance	\$1,896			\$1,896
Unavailable Tax Revenue	\$132,231			\$132,231
<u>Total Deferred Inflows of Resources</u>	<u>\$134,127</u>	<u>\$0</u>	<u>\$0</u>	<u>\$134,127</u>
<i>Fund Balances:</i>				
Nonspendable			\$15,814	\$15,814
Restricted	\$464,180		\$7,238	\$471,417
Committed	\$2,950	\$19,061		\$22,011
Assigned				\$0
Unassigned	\$492,521			\$492,521
<u>Total Fund Balances</u>	<u>\$959,651</u>	<u>\$19,061</u>	<u>\$23,052</u>	<u>\$1,001,763</u>
	<u>\$1,119,213</u>	<u>\$79,061</u>	<u>\$24,425</u>	<u>\$1,222,699</u>
<u>Total Fund Balance - Governmental Funds</u>				<u>\$1,001,763</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				\$1,242,478
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				\$132,231
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>\$2,360,226</u>

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

TOWN OF CLIFTON, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2022

	<u>General</u>	<u>Capital Project</u>	<u>Permanent</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Governmental</u>
				<u>Funds</u>
<u>Revenues:</u>				
Tax Revenues, Including Homestead Reimbursement	\$1,399,270			\$1,399,270
Excise Taxes	\$171,452			\$171,452
Contributions and Grants		\$1,610		\$1,610
State Revenue Sharing	\$102,375			\$102,375
Federal ARPA Funds	\$47,791			\$47,791
Town Fees	\$12,161			\$12,161
Other State Revenues & Reimbursements	\$44,233	\$13,468		\$57,701
Interest & Fees on Delinquent Taxes	\$18,645			\$18,645
Interest Earned	\$726	\$257	\$21	\$1,003
Tax Increment Financing Community Benefit	\$45,000			\$45,000
Other Revenues	\$674		\$400	\$1,074
<u>Total Revenues</u>	<u>\$1,842,329</u>	<u>\$15,335</u>	<u>\$421</u>	<u>\$1,858,084</u>
 <u>Expenditures (Net of Departmental Revenues):</u>				
<u>Current:</u>				
General Government	\$237,570			\$237,570
Protection	\$48,710			\$48,710
Health & Sanitation	\$121,786			\$121,786
Public Works	\$122,577	\$2,392		\$124,970
Education	\$818,693			\$818,693
Unclassified	\$11,192	\$1,610		\$12,802
Other Assessments	\$129,319			\$129,319
<u>Capital Outlay:</u>				
Capital Expenditures		\$439,291		\$439,291
<u>Total Expenditures</u>	<u>\$1,489,848</u>	<u>\$443,293</u>	<u>\$0</u>	<u>\$1,933,141</u>
 <u>Excess Revenues Over (Under) Expenditures</u>	<u>\$352,481</u>	<u>(\$427,959)</u>	<u>\$421</u>	<u>(\$75,057)</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In		\$216,012		\$216,012
Operating Transfers Out	(\$216,012)			(\$216,012)
 <u>Beginning Fund Balances</u>	<u>\$823,182</u>	<u>\$231,007</u>	<u>\$22,631</u>	<u>\$1,076,820</u>
 <u>Ending Fund Balances</u>	<u>\$959,651</u>	<u>\$19,061</u>	<u>\$23,052</u>	<u>\$1,001,763</u>
 <u>Reconciliation to Statement of Activities, change in Net Position:</u>				
Net Change in Fund Balances - Above				(\$75,057)
Unavailable Tax Revenue				(\$73,584)
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.				\$439,291
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)				\$0
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.				(\$96,342)
<u>Changes in Net Position of Governmental Activities</u>				<u>\$194,308</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, 2022

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, 2022 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
<u>Nonspendable</u>				
Cemetery Perpetual Care			\$5,814	\$5,814
Cemetery Perpetual Care - Williams			\$10,000	\$10,000
<u>Restricted</u>				
Cemetery Care			\$7,166	\$7,166
Cemetery Care - Williams			\$72	\$72
State Revenue Sharing	\$57,105			\$57,105
ARPA Funds	\$47,791			\$47,791
Education	\$359,283			\$359,283
<u>Committed</u>				
Recreation	\$2,950			\$2,950
Road Improvement		\$0		\$0
TIF Development Program		\$7,583		\$7,583
TIF Phase II Program		\$8,200		\$8,200
Cemetery Improvements		\$3,125		\$3,125
Veterans Plaque		\$153		\$153
<u>Unassigned</u>	\$492,521			\$492,521
<u>Total Fund Balances</u>	<u>\$959,651</u>	<u>\$19,061</u>	<u>\$23,052</u>	<u>\$1,001,763</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 \$487,231 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 \$5,814 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 \$7,166 from the Cemetery perpetual care fund and \$72 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 \$1,061,564 and the bank balance was \$1,098,154. The Town has no uninsured and uncollateralized deposits as of January 31, 2022.

Investments

The Town held no investments at January 31, 2022.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2021 and committed on July 21, 2021. Interest of 6.0% 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, \$132,231 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, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$40,000			\$40,000
<u>Capital assets being depreciated</u>				
Buildings/Improvements	\$296,406			\$296,406
Equipment	\$26,556			\$26,556
Infrastructure	\$972,491	\$439,291		\$1,411,782
<u>Total capital assets being depreciated</u>	<u>\$1,295,453</u>	<u>\$439,291</u>	<u>\$0</u>	<u>\$1,734,744</u>
<u>Less accumulated depreciation for</u>				
Buildings/Improvements	\$123,804	\$5,928		\$129,732
Equipment	\$26,556			\$26,556
Infrastructure	\$285,563	\$90,414		\$375,977
<u>Total accumulated depreciation</u>	<u>\$435,923</u>	<u>\$96,342</u>	<u>\$0</u>	<u>\$532,266</u>
<u>Net capital assets being depreciated</u>	<u>\$859,530</u>	<u>\$342,948</u>	<u>\$0</u>	<u>\$1,202,478</u>
<u>Governmental Activities, Capital Assets, net</u>	<u>\$899,530</u>	<u>\$342,948</u>	<u>\$0</u>	<u>\$1,242,478</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>\$92,713</u>
Total Depreciation Expense - Governmental Activities	<u>\$96,342</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, 2022, the offsetting receivable and payable balances were \$6,233 between the general fund and the capital projects fund and \$1,373 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

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<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, 2022 totaled \$216,012.

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 \$60,000 as of January 31, 2022.

TOWN OF CLIFTON, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JANUARY 31, 2022

(Exhibit V)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Tax Revenues, Including Homestead Exemption	\$1,353,112	\$1,353,112	\$1,399,270	\$46,159
Excise Taxes	\$0	\$0	\$171,452	\$171,452
State Revenue Sharing	\$66,446	\$66,446	\$102,375	\$35,929
Federal ARPA Funds	\$0	\$0	\$47,791	\$47,791
Town Fees	\$0	\$0	\$12,161	\$12,161
Tree Growth & Veteran's Reimbursements	\$0	\$0	\$44,233	\$44,233
Interest & Fees on Delinquent Taxes	\$0	\$0	\$18,645	\$18,645
Interest Earned	\$0	\$0	\$726	\$726
Tax Increment Financing Community Benefit	\$45,000	\$45,000	\$45,000	\$0
Other Revenues	\$0	\$0	\$674	\$674
<u>Total Revenues</u>	<u>\$1,464,557</u>	<u>\$1,464,557</u>	<u>\$1,842,329</u>	<u>\$377,771</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
General Government	\$225,483	\$225,483	\$237,570	(\$12,087)
Protection	\$49,538	\$49,538	\$48,710	\$828
Health & Sanitation	\$119,493	\$119,493	\$121,786	(\$2,293)
Public Works	\$140,458	\$140,458	\$122,577	\$17,881
Education	\$826,904	\$826,904	\$818,693	\$8,211
Unclassified	\$19,456	\$19,456	\$11,192	\$8,264
Other Assessments	\$152,213	\$152,213	\$129,319	\$22,894
<u>Total Expenditures</u>	<u>\$1,533,545</u>	<u>\$1,533,545</u>	<u>\$1,489,848</u>	<u>\$43,698</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$68,988)</u>	<u>(\$68,988)</u>	<u>\$352,481</u>	<u>\$421,469</u>
<u>Other Financing Sources (Uses):</u>				
Operating Transfers Out	(\$216,012)	(\$216,012)	(\$216,012)	\$0
<u>Net Change in Fund Balance</u>	<u>(\$285,000)</u>	<u>(\$285,000)</u>	<u>\$136,469</u>	<u>\$421,469</u>
<u>Beginning Fund Balances</u>	<u>\$823,182</u>	<u>\$823,182</u>	<u>\$823,182</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$538,182</u>	<u>\$538,182</u>	<u>\$959,651</u>	<u>\$421,469</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, 2022**

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
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE MUNICIPAL EMPLOYEES HEALTH TRUST
FOR THE FISCAL YEAR ENDED JANUARY 31, 2022

(Exhibit VII)

<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, 2022

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, 2022

<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	\$112,610	\$112,610	\$0	\$112,610	\$115,879	(\$3,269)	
Payroll Taxes	\$7,357	\$7,357	\$0	\$7,357	\$8,347	(\$990)	
Health Insurance	\$14,372	\$14,372	\$0	\$14,372	\$12,485	\$1,887	
Utilities	\$13,569	\$13,569	\$0	\$13,569	\$13,266	\$303	
Copier Lease	\$1,632	\$1,632	\$0	\$1,632	\$1,375	\$257	
Office Equipment	\$1,250	\$1,250	\$0	\$1,250	\$1,189	\$61	
Computer Support	\$7,934	\$7,934	\$0	\$7,934	\$7,547	\$387	
Building & Equipment Repairs	\$22,000	\$22,000	\$0	\$22,000	\$19,800	\$2,201	
Sign	\$5,853	\$5,853	\$0	\$5,853	\$5,920	(\$67)	
MMA Dues	\$1,973	\$1,973	\$0	\$1,973	\$1,973	\$0	
Insurance	\$5,000	\$5,000	\$0	\$5,000	\$4,893	\$107	
Worker's Compensation	\$1,533	\$1,533	\$0	\$1,533	\$1,745	(\$212)	
Supplies & Other	\$8,800	\$8,800	\$0	\$8,800	\$9,950	(\$1,150)	
Legal	\$5,000	\$5,000	\$4,416	\$9,416	\$21,675	(\$12,259)	
Auditor	\$6,000	\$6,000	\$0	\$6,000	\$6,342	(\$342)	
Tax Maps	\$1,000	\$1,000	\$0	\$1,000	\$0	\$1,000	
Assessor	\$9,600	\$9,600	\$0	\$9,600	\$9,600	\$0	
	\$0	\$225,483	\$4,416	\$229,899	\$241,986	(\$12,087)	\$0
<u>Protection:</u>							
Fire Department	\$40,000	\$40,000	\$0	\$40,000	\$40,000	\$0	
Sheriff's Department	\$7,000	\$7,000	\$0	\$7,000	\$6,515	\$485	
Security	\$238	\$238	\$0	\$238	\$238	\$0	
Hydrant Rental	\$900	\$900	\$0	\$900	\$953	(\$53)	
Animal Control	\$1,400	\$1,400	\$409	\$1,809	\$1,413	\$396	
	\$0	\$49,538	\$409	\$49,947	\$49,119	\$828	\$0
<u>Health & Sanitation:</u>							
Disposal - Transportation	\$73,493	\$73,493	\$0	\$73,493	\$78,930	(\$5,437)	
Disposal - Tipping Fees	\$30,000	\$30,000	\$1,969	\$31,969	\$28,434	\$3,535	
Disposal - Cleanup	\$16,000	\$16,000	\$0	\$16,000	\$15,822	\$178	
Disposal - Municipal Review Committee	\$0	\$0	\$0	\$0	\$569	(\$569)	
	\$0	\$119,493	\$1,969	\$121,462	\$123,754	(\$2,293)	\$0
<u>Public Works:</u>							
Town Road Maintenance	\$12,000	\$12,000	\$0	\$12,000	\$9,578	\$2,422	
Snow Removal	\$83,458	\$83,458	\$0	\$83,458	\$86,039	(\$2,581)	
Salt & Sand	\$45,000	\$45,000	\$0	\$45,000	\$26,960	\$18,040	
	\$0	\$140,458	\$0	\$140,458	\$122,577	\$17,881	\$0

TOWN OF CLIFTON, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2022

<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	\$351,073	\$826,904	\$0	\$1,177,977	\$818,693	\$0	\$359,283
	\$351,073	\$826,904	\$0	\$1,177,977	\$818,693	\$0	\$359,283
<u>Unclassified:</u>							
General Assistance		\$1,000	\$0	\$1,000	\$0	\$1,000	
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	\$384	\$534	\$534	\$0	
Maine Veteran's Program		\$100	\$0	\$100	\$100	\$0	
Scholarship		\$100	\$0	\$100	\$100	\$0	
Recreation	\$2,900	\$3,326	\$0	\$6,226	\$3,276	\$0	\$2,950
Cemetery Care		\$5,080	\$0	\$5,080	\$2,866	\$2,214	
Contingency		\$5,000	\$0	\$5,000	\$0	\$5,000	
	\$2,900	\$19,456	\$384	\$22,740	\$11,576	\$8,214	\$2,950
<u>Other Assessments:</u>							
Tax Increment Financing Program		\$216,012	\$0	\$216,012	\$216,012	\$0	
County Tax Overlay		\$129,319	\$0	\$129,319	\$129,319	\$0	
		\$22,894	\$0	\$22,894	\$0	\$22,894	
	\$0	\$368,225	\$0	\$368,225	\$345,331	\$22,894	\$0
TOTALS	\$353,973	\$1,749,557	\$7,177	\$2,110,707	\$1,713,037	\$35,437	\$362,233

TOWN OF CLIFTON, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2022

(Exhibit A-2)

Valuation:

Real Property	\$88,521,600	
Personal Property	\$0	
<u>Total Valuation</u>		\$88,521,600

<u>Mil Rate</u>		<u>\$0.01470</u>
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<u>Tax Commitment</u>		\$1,301,268
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Collections and Adjustments:

Cash Collections	\$1,175,520	
Supplemental Taxes	\$20,530	
Abatements Granted	\$24	
		<u>\$1,196,074</u>

<u>Total Collections and Adjustments</u>		<u>\$1,196,074</u>
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<u>Uncollected Taxes January 31</u>		<u>\$105,194</u>
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TOWN OF CLIFTON, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE FISCAL YEAR ENDED JANUARY 31, 2022

(Exhibit A-3)

<u>Beginning Unassigned Fund Balance</u>		\$448,033
<u>Additions:</u>		
Lapsed Departmental Accounts (Exhibit A-1)	\$35,437	
Decrease in Unavailable Tax Revenue	\$73,584	
Excise Taxes	\$171,452	
Interest and Fees on Delinquent Taxes	\$18,645	
Interest Earned	\$726	
Tree Growth, Veteran's & Homestead (Net of Appropriations)	\$37,362	
Town Fees	\$12,161	
Other Revenues	\$750	
<u>Total Additions</u>		\$350,117
<u>Reductions:</u>		
Appropriations from Unassigned Fund Balance	\$285,000	
Excess Expenditures on CDBG Grant project	\$76	
Discounts on Taxes	\$20,530	
Abatements Granted	\$24	
<u>Total Reductions</u>		\$305,629
<u>Ending Unassigned Fund Balance</u>		\$492,521

TOWN OF CLIFTON, MAINE
SCHEDULE OF RESERVE AND TRUST FUNDS
FOR THE FISCAL YEAR ENDED JANUARY 31, 2022

	<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>
<u>Reserve Funds:</u>							
Road Improvement	\$21,463			\$13,468	\$34,931	\$34,931	\$0
TIF Development Program	\$198,067	\$257	\$216,012		\$414,336	\$406,753	\$7,583
TIF Phase II Program	\$8,200				\$8,200		\$8,200
Cemetery Improvements	\$3,125				\$3,125		\$3,125
Veterans Plaque	\$153				\$153		\$153
	<u>\$231,007</u>	<u>\$257</u>	<u>\$216,012</u>	<u>\$13,468</u>	<u>\$460,744</u>	<u>\$441,683</u>	<u>\$19,061</u>
<u>Trust Funds:</u>							
Cemetery Funds	\$12,564	\$16		\$400	\$12,980		\$12,980
Cemetery Funds - Williams	\$10,067	\$5			\$10,072		\$10,072
	<u>\$22,631</u>	<u>\$21</u>	<u>\$0</u>	<u>\$400</u>	<u>\$23,052</u>	<u>\$0</u>	<u>\$23,052</u>



Frances "Penny" M. Peasley

February 7, 2023

We dedicate this year's Annual Town Report to long time resident and former Select Board Member, Penny Peasley. She helped so many in our community and surrounding areas. Her comittment to public service made such a difference.