

# TOWN OF CLIFTON

## ANNUAL REPORT

2023-2024

FISCAL YEAR FEBRUARY 1, 2023 TO JANUARY 31, 2024

INCORPORATED 1848

**QUICK REFERENCE**  
**February 1, 2024 to January 31, 2025**

**Clifton Town Office Contacts**

Deborah Hodgins: Administrative Assistant  
843-0709 ext 1

Nicole MacFarline: Clerk  
843-0709 ext 2

**Email:** [townclifton@gmail.com](mailto:townclifton@gmail.com)      **Website:** [cliftonme.com](http://cliftonme.com)

**LOCAL FOOD CUPBOARDS**

**Clifton Community Food Bank**      207-949-3238  
1<sup>st</sup> Monday of each month 10:00 – 11:00 a.m.  
3<sup>rd</sup> Monday of each month 5:00 – 6:00 p.m.

**CHEFS: Clifton, Holden, Eddington Food Support**  
207-843-7769 Holbrook School  
Every Thursday 5:00 – 6:00 p.m.  
Second and Fourth Sunday 9:00 – 10:00 a.m.

**BULKY WASTE**

June 8, 2024  
8 a.m. – 4 p.m.

**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](mailto:townclifton@gmail.com) Website: [cliftonme.com](http://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**

**Alex Jesiolowski**

Contact 207-478-8976 or [ceocliftonme@gmail.com](mailto:ceocliftonme@gmail.com)

**LOCAL PLUMBING INSPECTOR**

**Rick Leavitt**

Contact 207-949-6775 or [rik43@aol.com](mailto:rik43@aol.com)

**ASSESSOR**

**Mark Gibson**

Contact 207-745-3044

**2024 HOLIDAY SCHEDULES - OFFICE CLOSED**

**Independence Day**  
**Thanksgiving Day**  
**Thanksgiving - Friday**  
**Christmas**

**Thursday, July 4, 2024**  
**Thursday, November 28, 2024**  
**Friday, November 29, 2024**  
**Wednesday, December 25, 2024**

(The office is closed on Monday. Holidays that fall on Monday are not included in this list)

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

Gary Ferrill 2022-2025	Lee Bryant 2023-2026	Dennis Harvey 2023-2026	Geoffrey Johnson 2021 -2024	Gerald Folster 2021-2024
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**ADMINISTRATIVE ASSISTANT/TAX COLLECTOR,  
TREASURER, DEPUTY REGISTRAR OF VOTERS**

Deborah Hodgins

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

Nicole MacFarline

**ELECTION/BALLOT CLERKS**

Patricia Eldridge, Tammy Gray, Dennis Harvey, Jeanne Harvey, Carol Jordan, Jan Logan

**CODE ENFORCEMENT OFFICER**

Alex Jesiolowski 478-8976

**LOCAL PLUMBING INSPECTOR**

Richard Leavitt 949-6775

**ASSESSORS' AGENT**

Mark Gibson 745-3044

**ANIMAL CONTROL OFFICER**

Ann Greenlaw 617-1780

**HEALTH OFFICER**

Leslie Spencer

**PLANNING BOARD**

David Noto 2022-2025	Bruce Jellison 2021-2024	Dave Cogdell 2021-2024	Vern Campbell 2021-2024	John Williams II 2022-2025
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**APPEALS BOARD**

Jakob Coleman  
2022-2025

**CEMETERY COMMITTEE**

Dennis Harvey 2022-2024	Jan Logan 2022-2025	Ruth Perry 2022-2024
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**SEXTON**

Russell Smith

**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 2<sup>nd</sup> Wednesday of every other month @ 6:00 pm**  
Unless  
Otherwise stated by notice or by posting.

### **PLANNING BOARD MEETINGS**

**Held on the 1<sup>st</sup> Wednesday of each month @ 6:00 pm**  
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 26, 2024 election.**

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

## Select Board Report FY 2023

Greetings folks,

It has been a busy year at the Town Office. The year started with Bill Rand leaving the board, and Dennis Harvey was elected by the townspeople to replace him on the Select Board. Dennis has proved a stable and valuable asset, and we are quite happy to have him on board. Geoff Johnson stepped down as chairman, and that position was filled by Gary Ferrill.

We are fortunate to have good people in all our key positions. Nicole and Debbie manage the Town Office. We have a new Code Enforcement Officer, Ally Jesiolowski. The Planning Board and Cemetery Committee are fully staffed with great people.

Premium choice Broadband has been implemented, bringing high speed internet to those who wish to sign up.

On-time property tax received continues to run in the 90+% range.

After receiving feedback and questions from many citizens, the Selectmen called a town informational meeting on the enactment of a Solar Farm ordinance. After developing and reviewing the ordinance, it was presented to the citizens for pass/fail. The citizens of Clifton voted to enact the ordinance. What we feel is most important about the ordinance is that it has no effect on the individual homeowner, only commercial operations.

Again, after receiving feedback from citizens, the Selectboard considered actions concerning short-term rentals and their effects on the town. After reviewing existing ordinances from other towns, the board decided to take no further action.

The Clifton Snowmobile Club requested TIF money for up to \$20,000 to replace a groomer which could no longer be repaired. Bill Rand gave a presentation as to the details of the proposal. After ensuring the grant was TIF eligible, the Selectboard presented the Clubs proposal to the citizens, where it passed.

We absorbed increased costs to keep the Eddington Fire Department coverage for Clifton. The Fire Department presented the reason for the costs, and it became apparent that Clifton was lacking in covering the cost of operation and was being partially subsidized by Eddington and Holden. Geoff negotiated with the town of Eddington, and the increase they asked for was put in the budget as a percentage over the next three years.

We have been mandated by the State to perform a revaluation in the coming months.

With the retirement of Rick Leavitt, we have hired Ally Jesiolowski as the new code enforcement officer. Ally will be holding a scheduled office presence for anyone who needs information. That schedule will be published when finalized.

All of us on the Board welcome hearing your comments and concerns. We see our function as representing ALL townspeople, acting as we consider what the best scenario for the town. We are property owners and taxpayers as well, and controlling costs benefits us all. Public comments are an agenda item at each meeting, and the Board will hear comments related to the agenda items for that meeting. Comments/concerns that are NOT on the agenda need to be sent to the town office via email by the Friday before the Selectboard meeting to become part of the agenda. The email address for these concerns is [townclifton@gmail.com](mailto:townclifton@gmail.com). I can be reached by email at [sbclifton03@gmail.com](mailto:sbclifton03@gmail.com).

With the coming election, we are saying goodbye to former chairman Geoff Johnson. The Board would like to recognize Geoff for his outstanding contributions to town government, and he will be sorely missed.

Respectfully,

Gary Ferrill

### **Road Commissioner Report**

With the completion of Clewley Hill Road, we hit many milestones. With as wet as the summer as we had, we did a particularly good job with mitigating and the drainage of the water and was a success. We got everything done that we wanted and came under our target price, which to me makes it a win-win for everybody and especially for the residents that live on that road. One of the residents that live on that road stopped me and told me they never ever thought that that road would be a paved road and they were very thankful for the town and the select board. So again, thank you for letting me take care of the roads and being the road commissioner, it is an honor.

Respectfully,

Lee Bryant



**On December 13<sup>th</sup>, 2023, The Board of Select People presented the Boston Cane to Doris Lovely, Clifton Resident.**

### **Origins of the tradition of the Bost Cane**

On August 2, 1909, Mr. Edwin A. Grozier, Publisher of the Boston Post, a newspaper, forwarded to the Board of Selectmen in 700 towns\* (no cities included) in New England a gold-headed ebony cane with the request that it be presented with the compliments of the Boston Post to the oldest male citizen of the town, to be used by him as long as he lives (or moves from the town), and at his death handed down to the next oldest citizen of the town. The cane would belong to the town and not the man who received it.

The canes were all made by J.F. Fradley and Co., a New York manufacturer, from ebony shipped in seven-foot lengths from the Congo in Africa. They were cut to cane lengths, seasoned for six months, turned on lathes to the right thickness, coated and polished. They had a 14-carat gold head two inches long, decorated by hand, and a ferruled tip. The head was engraved with the inscription, — Presented by the Boston Post to the oldest citizen of (name of town) — “To Be Transmitted”. The Board of Selectmen were to be the trustees of the cane and keep it always in the hands of the oldest citizen. Apparently, no Connecticut or Vermont towns were included (at one point it was thought that two towns in Vermont had canes, but this turned out to be a bit of a myth).

In 1924, Mr. Grozier died, and the Boston Post was taken over by his son, Richard, who failed to continue his father’s success and eventually died in a mental hospital. At one time the Boston Post was considered the nation’s leading standard-sized newspaper in circulation. Competition from other newspapers, radio and television contributed to the Post’s decline and it went out of business in 1957.

The custom of the Boston Post Cane took hold in those towns lucky enough to have canes. As years went by some of the canes were lost, stolen, taken out of town and not returned to the Selectmen or destroyed by accident.

In 1930, after considerable controversy, eligibility for the cane was opened to women as well.

December 13<sup>th</sup>, 2023, The Clifton Board of Select People presented the Boston Cane to Doris Lovely. Longest living resident, Congratulations!





Janet T. Mills  
GOVERNOR

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

Spring 2024

Dear Maine Resident:

Since my first day in office, I have been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has invested in what people need to succeed — job training, child care, health care, education, broadband, and housing.

Those investments are working — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers — all encouraging signs that are reflected in the strength of our economy. In fact, Maine has the best rate of economic growth in New England and one of the best rates in the nation.

At the same time, we have our challenges. In late October, a gunman took the lives of 18 innocent citizens and injured many more in an act of senseless and unconscionable violence. Then, in December and January, heavy rains and powerful winds brought massive flooding that destroyed homes and businesses, roads, and bridges, and changed the very landscape of our coast.

I have proposed legislation to address both issues — first, to rebuild from these storms and prepare for those to come; and, second, to expand mental health services and keep weapons out of the hands of dangerous people to better protect public safety.

We have made good progress over the past five years to ensure that every person can find a good-paying job in Maine; have affordable health insurance; have the peace of mind that their children are safe at home and at school; breathe clean air and drink clean water and enjoy the rolling hills, lush forests, mighty rivers, and bold coast of Maine.

There are still plenty of challenges, particularly when it comes to the affordability of housing, child care, energy, and other things, but thanks to the resilience and the resolve of Maine people, I am more confident than ever before in the future of our state.

It is my honor to serve as your governor.

Sincerely,



Janet T. Mills  
Governor



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TTY USERS CALL 711  
[www.maine.gov](http://www.maine.gov)

PHONE: (207) 287-3531 (Voice)

FAX: (207) 287-1034



Peter Lyford  
Senator, District 10

131<sup>st</sup> MAINE SENATE

3 State House Station  
Augusta, ME 04333

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work, and conduct business. I am grateful you have put your trust in me, and I will continue to work tirelessly on behalf of the people of Senate District 10.

The First Regular and First Special Sessions of the 131<sup>st</sup> Maine State Legislature were notable as there were over 2,600 legislative bill requests and 2,019 of them were officially printed as Legislative Documents (LDs). No legislature this century has had as many LDs printed during its first year.

One area of success was in the Highway Fund. In the past, the Highway Fund has been supported through gasoline taxes, which have been declining for years due to more fuel-efficient and electric/hybrid vehicles, and bonding. However, we now have created a sustainable source of funding to maintain our transportation infrastructure. This is done by dedicating 40% of the vehicle sales tax and the sales and use taxes collected by the Bureau of Motor Vehicles. It is predicted to raise more than \$200 million for infrastructure each biennium.

The Second Regular Session began on January 3<sup>rd</sup> of this year. I am eager to discuss the issues important to all of you. I have heard from many of you regarding the biggest concerns you are facing, including the protection of Maine's natural resources, increased costs of everyday items, access to health care and child care, education, housing, inflation, child welfare, mental health and substance abuse, workforce development, and crime, among others. I will continue to do all I can to advocate for your priorities in Augusta.

Again, thank you for electing me to serve you in the State Senate. The 131<sup>st</sup> Legislature has a great deal more work to do. However, I believe that if we work collaboratively, there is nothing we can't accomplish. Please feel free to contact me by calling (207) 287-1505 or emailing me at [Peter.Lyford@legislature.maine.gov](mailto:Peter.Lyford@legislature.maine.gov). If you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

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

Peter Lyford  
State Senator

ANGUS S. KING, JR.  
MAINE

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

United States Senate  
WASHINGTON, DC 20510

COMMITTEES  
ARMED SERVICES  
CHAIRMAN, STRATEGIC FORCES  
SUBCOMMITTEE  
ENERGY AND  
NATURAL RESOURCES  
CHAIRMAN, NATIONAL PARKS  
SUBCOMMITTEE  
INTELLIGENCE  
VETERANS' AFFAIRS

January 1, 2024

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – *Dirigo* – because you all certainly do lead the way and exemplify the best of Maine.

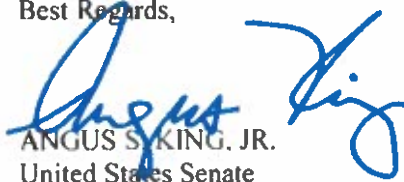
First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides — something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,

  
ANGUS S. KING, JR.  
United States Senate

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) 352-5216

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

Washington Office  
1710 Longworth House Office Building  
Washington, D.C. 20515  
Phone: (202) 225-6306  
Fax: (202) 225-2943  
[www.golden.house.gov](http://www.golden.house.gov)



Committee on Armed Services

Committee on Small Business

**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.

Maine's heritage industries are the backbone of our state's economy. That is why one of the first bills I introduced in this Congress was the *Northeast Fisheries Heritage Protection Act*, which would prohibit commercial offshore wind energy development in Lobster Management Area 1 (LMA 1) in the Gulf of Maine. LMA 1 was identified by the Bureau of Ocean Energy Management (BOEM) as a potential commercial offshore wind site. LMA 1 is a critical and highly productive fishing ground for a variety of sea life, including lobster. Prohibiting offshore wind development in LMA 1 would help to avoid conflict with the New England commercial and recreational fishing industries. Additionally, the bill would initiate a federal study on the environmental review processes of any relevant Federal agencies for offshore wind projects in the Gulf of Maine.

I also continue to advocate on behalf of our veterans and those providing care to our former service members. The current pay for VA employees in the Kennebec and Penobscot counties does not reflect the critical services they are providing. As the oldest state in the nation, with the fifth highest veteran population, Mainers rely on the services offered at the Department of Veterans Affairs (VA) facilities. That's why recently, Senator Collins, Senator King, Representative Pingree, and I called on the Biden Administration to increase locality pay for VA employees in Kennebec and Penobscot counties. The level of care received is impacted by job vacancies, and the high turnover rate among its healthcare workforce is often the result of pay and compensation issues, which is further exacerbated by the increased cost of living.

Lastly, I'm excited that Mainers are continuing to reap the benefits of the *Bipartisan Infrastructure Law* (BIL). Recently, millions of dollars in grants have been awarded across the state, including \$35 million through the U.S. Department of Transportation's Culvert Aquatic Organism Passage (AOP) program to conserve spawning and migratory habitats for native fish species in Maine, \$460,000 through the Airport Infrastructure Grant (AIG) program for the Princeton Municipal Airport, Stephen A. Bean Municipal Airport, and Dexter Regional Airport, and nearly \$8 million through the Buses and Bus Facilities Program for Bangor's bus system. These investments are critical to ensuring Maine's infrastructure and will help to ensure Mainers and businesses across Maine are connected.

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 2024. 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

6 State Street, Suite 101  
Bangor, ME 04101  
Phone: (207) 249-7400

7 Hatch Drive, Suite 230  
Caribou, ME 04736  
Phone: (207) 492-6009

179 Lisbon Street  
Lewiston, ME 04240  
Phone: (207) 241-6767



## **2023 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](http://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](http://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.

### **2023 VITAL STATISTICS**

Marriages 4

Births 5

Deaths 12

### **REGISTRATIONS**

MV 1025

Snowmobile 34

ATV 78

Boats 142

Dogs 107

### **HUNTING/FISHING LICENSES 90**

Respectfully Submitted, Nicole MacFarline, Clerk

### **REGISTRAR OF VOTERS REPORT**

840 registered voters

(D) 188, (R) 316, (U) 295, (G) 35, (NL) 4, (L) 2

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

Respectfully Submitted, Nicole MacFarline, Registrar

## CEMETERY COMMITTEE REPORT

The Cemeteries in Clifton are maintained by our contracted mowers and members of the Cemetery Committee. Our mowers do a wonderful 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.

More trees and bushes were removed or trimmed this year. We hope to start road repair within the cemeteries. Stone repair was put on hold due to unforeseen circumstances with the company that had us on their waiting list. We will search for a new company this spring. Flowers were planted and wreaths were placed with thanks to our committee members and volunteers. The committee continues to work on mapping and document preservation.

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 2023

#### Building Permits

Accessory Structures	6
Additions	1
Foundations	0
New Constructions	2
Operational Permits	5

Alex Jesiolowski, CEO

**Assessor's Report  
2024 – 2025**

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.

The Maine state legislature finally came to their senses and repealed the abomination known as the Property Tax Stabilization for Senior Citizens. The program was fraught with the potential for abuse. My last year's statement that "We shall surely see a day when it becomes necessary to revoke this ill-considered legislation..." has come to pass.

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

## 2023 FIRE DEPARTMENT REPORT

During 2023, Eddington Fire responded to 107 calls for emergency assistance in Clifton. 71 of the calls (66%) were requests for some type of medical assistance, while 36 (34%) were fire or other emergency related. Clifton had a very busy year. Although not a record, this year was well above our normal responses. Some of the calls required long hours and were very severe in nature.

As shown above, EMS takes up our most time for emergency response. Crews responded to a variety of sick or injured patients over the year. Just a reminder that our staffed station always has an EMT available in the station. In some cases, we even have an Advanced level provider or Paramedic. In our current set up, we still first respond only. In previous reports, it was mentioned the ambulance transport struggles we have in our entire state. Although we still see these issues locally, it is not feasible for us to start our own ambulance yet. If the availability of ambulances continues to get worse, this could be an operational change in the future.

This last year, crews have seen a huge increase in Cardiac Arrest events. Between Clifton, Eddington and Holden the stations have responded to around 15 of these calls. This is an unreal number that seems to increase more and more. Thankfully, our departments own a LUCAS Automatic CPR device. This was a new addition a little over a year ago with a joint purchase with Eddington and Holden. Much of the money came from grants as it was close to a \$20,000 purchase. This device is used in Clifton when it is needed. It saves us a lot as CPR is long and tiring, requiring lots of staffing. I am not sure why the increase in these events. Several of them are drug related, but not all. Also contributing to this increase could be our aging population.

Some major calls happened over the year. During the Spring of 2023 crews handled a large wildfire on McCutcheon Rd. Dry dead grass was ignited from a fire pit nearby and spread quickly to the field and woods. Crews spent several hours working to extinguish this fire and then completed an investigation. Several other small wildfires or illegal burns were handled over the year as well.

Accidents kept us busy for the year. Crews used extrication tools (Jaws of Life) at 3 accidents. In total, crews handled 7 different accidents, some involving large tractor trailer trucks with Haz-Mat response. Crews also managed and handled an accident involving Life Flight helicopter for transport off Route 9. Most of these accidents happened on the busy Airline Rd (Route 9). There were a few that occurred on Rebel Hill Rd (Route 180) as well.

There were 2 building fires in Clifton during 2023. The first one occurred on Grants Way in May. This fire was an exterior fire on a home that was quickly brought under control with our on-duty staff and help from the homeowner. The second was a larger fire on Airline Road in August. This fire was reported by a passer-by that could see the black smoke from the road in the woods. On investigation, the fire was two outbuildings fully involved with fire. The fire was close and threatening more structure and the woods. The first arriving crews were able to control the fire quickly and eliminate the threat of any other exposures. The buildings and their contents were a total loss. Both fires were ruled accidental.

During down time at the fire house our crews are constantly working on projects. Station maintenance and truck maintenance take a lot of our time. Dailey, we check our equipment over and over to make sure its ready. It's a huge benefit of having a staffed station. Our student Live in Program gained a student in the Fall of 2023. Avery Laite came to us from mid-coast area and is working out great. We always are looking to fill these student positions as its great addition to our staffing and a cost-effective way to keep people in the fire house. Eddington and Holden continue to work close together in 2023. This benefits all three towns. We could never do what we do without both stations and both crews working so close together. We keep it simple and it continues to work.



Summer of 2023 was something like our department had never seen before. July 17<sup>th</sup>, Retired Eddington/ Holden Fire Chief Jim Ellis, died by suicide. This was a blow to our organization that tested our strength and abilities to cope like no other. Jim Ellis was a long time Chief in our department. He started in 1998 as the Fire Chief of Holden but served several years with that department before that. In 2008, he became the Eddington Fire Chief. He built these departments to what they are today, by using his values as a leader and growing the departments with better equipment, crew, and full-time staffing. His visions were progressive and ahead of his time. He was caring, funny and loyal to the crew.

In 2012, Chief Ellis stepped down from his position with Holden. He remained the Eddington Fire Chief until his retirement in 2021. Although he was stepping back from being the Fire Chief, his heart was always in the fire service and we always hoped he would return. Sure enough, not long later, once the Chief figured out his health issues with a rare form of cancer, he felt healthy enough to rejoin Eddington Fire as a Firefighter/EMT. It didn't take him long to get right back into the swing of things working shifts, attending trainings and responding to calls.

The day that Chief Ellis died we had our very own crew from Eddington Fire respond, as he died in our response district. These are the types of calls you have nightmares about and hope to never see. It took many of us a long time this Summer/Fall to rebound from it. Our crews that were deeply affected took time away to reflect and check out for a bit. Our crews that were left at the job, stepped up hard and made sure every call and every issue was covered and taken care of. It was truly amazing to see the resiliency these guys and gals had in them. Chief Ellis left a huge hole in our organization. We can never be him, as he can never be replaced. However, we can promote his messages we always knew and continue to lead as he always did. He will forever be remembered as a true leader and I would never change and always remember my 20 years in these departments working with him and following him in his direct footsteps. He will be deeply missed.

Finally, as always, I want to extend a special thank you to the members and their families. This year has been another very busy, very difficult time. If it were not for the support and hard work of our members, this department would never make it through a year. I am looking forward to the future at Eddington Fire and hope that we all have a little better upcoming year.

Thank you, Town of Clifton, for your continued support!

Respectfully Submitted,



Ryan Davis, Fire Chief

Incident Type	Total
Alarm system activation, no fire - unintentional	1
Assist invalid	3
Assist police or other governmental agency	2
Brush or brush-and-grass mixture fire	1
Building fire	2
Cable line down	1
Carbon monoxide detector activation, no CO	1
Carbon monoxide incident	1
EMS call, excluding vehicle accident with injury	65
EMS call-cancelled en route	2
Extrication of victim(s) from vehicle	2
Fire call-cancelled en route	1
Flood assessment	1
Forest, woods or wildland fire	1
Fuel burner/boiler malfunction, fire confined	1
Gas leak (natural gas or LPG)	1
Mobile property (vehicle) fire, other	1
Motor vehicle accident with injuries	3
Motor vehicle accident with no injuries.	2
Outside rubbish fire, other	1
Outside rubbish, trash or waste fire	1
Power line down	2
Public service assistance, other	1
Rescue or EMS standby	1
Search for person on land	1
Smoke scare, odor of smoke	1
Telephone line down	1
Tree down	5
Windstorm, tornado/hurricane assessment	1

Total	107
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IN MEMORY OF JIM ELLIS

E.O.W. 7/14/23

Regional School Unit 63  
Clifton, Eddington, Holden

**RSU 63 Mission Statement**

“RSU 63 is a community of learners dedicated to providing a safe, supportive, and challenging academic environment. Our students are respectful citizens and responsible stewards of our world. They are well prepared for high school with skills and a work ethic that enables them to succeed.”

**Introduction**

This year the District has renewed its efforts to close the achievement gap caused by the pandemic. A recent study by *Harvard University* showed that “the average U.S. public school student in grades 3-8 lost the equivalent of a half year of learning in math and a quarter of a year in reading.” Further, the research shows that the learning loss was greatest amongst our students with disabilities and those students who are identified as economically disadvantaged. However, the studies also show that learning loss can be remedied by increasing time on learning, and by increasing the engagement of students and teachers with high quality curriculum.

The staff of RSU 63 are proud of the accomplishments of our students, whether it be in academics, on the athletic fields, or in service to others throughout the community. It is our belief that if you demonstrate care and compassion for students, then the students will emulate that behavior towards others. These beliefs are ingrained in the work that our staff does every day. This belief, paired with the drive to provide every student the highest quality education possible, allows the children of RSU 63 to continue to grow and achieve. This past fall our students and staff participated in the Chris Greely Day of Service. Together they gave almost three thousand hours of service back to the community.

We continue to appreciate the support of the Board, the Towns’ administrators, elected officials, public safety professionals, and the strong partnerships between the School District and our many community service organizations. This ongoing support and partnership has allowed the School District to increase its services to students including: full day pre-K; a full time assistant principal at Eddington School, a Response To Intervention (RTI) teacher, curriculum development support for teachers, and a middle school math coach to support our new teachers.

**Curriculum Director Report:**

The RSU 63 staff and I have been working hard to update our curriculum to reflect best practices and current research. We have continued work with the Curriculum Committee made up of board members, a parent and a teacher. We also have created a Curriculum Team with staff from multiple grade levels to represent their peers and we have met monthly to discuss curriculum/instructional needs.

I have updated our [RSU #63 Curriculum Plan](#) and we are making positive progress. Curriculum Maps and Unit Plans drafts have been completed at each grade level for ELA, Math, Science and Social Studies. Scopes and sequences will be created and then become available on

our District website. We have also created a common assessment system. Work has also been done on a required Multi-Tiered Systems of Support program that focuses on the intervention process for academics and behavior.

The Curriculum Committee created a survey that was sent to RSU 63 students that have gone on to high school. The purpose of the survey is to see how well we have prepared our students for high school. We will use this feedback to make adjustments to instruction. This survey is in the process of also being sent to parents of these high schoolers.

The principals in each building have set aside scheduled time for me to be able to work with grade level teams and the middle school team. We have been able to do training for updated assessments. We have also worked on professional development in literacy across content areas, which we continue working on.

Finally, there is positive progress with our interventions and systems of supports. Tiered interventions continue to be provided at the Eddington and Holden Elementary Schools. The Holbrook Middle School added tiered interventions this year, led by our new RTI Coordinator. The middle school is seeing positive progress with the implementation of the tiered interventions.

Respectfully Submitted,  
 Kristina Dumond  
 Director of Curriculum and Instruction

**Special Services Director Report:**

I am excited to be serving RSU 63 as the new Director of Special Services for the 2023-2024 school year. I have spent my first months working closely with administration and staff, and must say, I am thrilled that I was chosen to work with a District so devoted to the success of ALL students.

The Special Education Department has worked hard to ensure that all students are receiving services per their IEPs. We are currently serving 247 students, broken down as follows:

Individualized Education Plans (IEPs)	148
504s	92
Currently in the Referral Process	7

The District currently has a total of 688 students. The following table is a breakdown of services being provided per level:

School/Level	IEPs	504s
High School (259 total students)	49	49
Eddington (120 total students)	27	4
Holden (140 total students)	41	12
Holbrook (169 total students)	31	27

While much of Maine is experiencing teacher shortages, we have been fortunate in the Special Education Department at RSU 63, we are staffed and all of our students are receiving face-to-face services.

In October, Brian White (Life Skills Teacher at Holbrook) became certified as a Safety Care Trainer. Safety Care “provides the skills and competencies necessary to effectively prevent, minimize and manage behavior challenges with dignity, safety, and the possibility of change” (qbs.com). Currently, 65% of our teachers and ed techs in our department are certified under Safety Care.

We are in the process of planning for a new program for the 2024-2025 school year at Eddington Elementary. Previously, some of our higher needs students with IEPs were placed at outside programs, such as Watch Me Shine and UCP. Starting the next school year, we will have a multicategorical classroom for those kindergarten and first grade students at Eddington Elementary. This will allow those students to have the services they need and be included in their homeschool and participate in activities with their non-disabled peers.

Respectfully Submitted,  
Carolyn Brown  
Director of Special Services

#### **Eddington Elementary School Assistant Principal Report:**

On behalf of the staff and students at the Eddington Elementary School, I proudly present the following update from the Eddington Elementary School for the 2023-2024 school year. The year is off to a great start. We started the school year with an enrollment of 120 students, with kindergarten being our largest class, comprised of 52 students. Once again, we started the year with the annual Fundraiser kickoff in the fall at the elementary schools. The money raised from this fundraiser goes directly to future activities and events for students in the upcoming school year.

During the month of October, we held our parent-teacher conferences, as well as our Scholastic Book Fair. Parents were pleased with the progress of the students so far and stated that their children are enjoying school. The number of student absences decreased considerably from last year, which speaks volumes about our programs and engagement. In addition, students completed their fall NWEA assessment. Our students remain at the state average among schools across Maine. We continue to find ways to make progress in student learning and growth.

In November, all the schools in RSU 63 took part in the “Chris Greely Day of Service.” The students at the Eddington School collected non-perishable snacks and other treats for members of the 142 Aviation Unit of the Maine Air national Guard that are stationed overseas. The students wrote cards and drew pictures to send to the soldiers to remind that they are being thought of here at home.

December brings a lot of excitement and activities for the students. On December 21, 2023, the school had Rudolph Days, which includes activities, movies, and stories that each

classroom participated. The following day, the school held a pancake breakfast. The Eddington Fire Department, Officer Bill Birch, and the School Board were all invited for the assistance they provide to the students.

The Parent Teacher Group (“PTG”) is very supportive to the students and schools this year, offering movie nights, a Trunk or Treat, and other fun activities that include the entire family. I look forward to continuing to work with this terrific group of people. The community also stepped up, including the owners of the Eddington Store, family members of staff, and parents of students, who all donated snacks to the Eddington School.

In closing, I would like to personally thank the families of RSU 63 for allowing us, the staff, the opportunity to work with your children every day. I look forward to continuing our positive working relationship for years to come.

Respectfully Submitted,  
Timothy Baker  
Assistant Principal

### **Holden Elementary School Principal Report:**

It has been a wonderful start to the school year at Holden Elementary School. As usual our fall began with school pictures and our annual “Fundraiser” kickoff. This year, there were many smiles and over \$3,000 raised, with all proceeds going directly to the students and staff. These proceeds helped by giving Holden Elementary the ability to bring the Frog Town Puppeteers for a performance in November, purchase supplies, as well as prizes for the monthly “Good Conduct Award” for the children. Our yearly book fair was held in October and, again, proceeds were able to purchase many books for the library. We continue to practice all of our drills with the assistance of the Holden Fire and Police Departments. We feel very fortunate to have these folks “looking” over us each day.

Our students continue to score the state average in math and reading, using the NWEA as the state’s standardize tests. The staff continue to use the data received to improve their instructional practices in the classroom.

Our fabulous Parent Teacher Group (“PTG”) continue to support the students and staff financially as well hosting many family “fun” events through-out the school year.

All grade levels participated in the “Chris Greely Day of Kindness” on November 17, 2023. The children went out into the communities to show their kindness by “filling” the CHEF food cupboard and will continue to do so each month until the end of the school year. They went out on the Nature Trail to clean up and collect items for the Bangor Area Animal Shelter. Our students also benefited from the “Chris Greely” 25 Days Kindness, as Chief Benjamin announced that they would pay the entrance fee for all children to attend the Maine Discovery Museum in the new year. Many students had never been to this Museum and they shared with staff how much fun it was to visit.

Our 4<sup>th</sup> graders continue to take swim lessons at the Y (5-week session), as well as our “Life Skills” students who attend on a weekly basis. The “swim lesson program” has occurred in this District for over forty (40) years and is a life-long skill used by all the children. The students are kept very busy after school with several programs offered through the Holbrook Recreational Department (ski club, outing club, soccer, basketball, etc.). The school also offers a gardening club, theater arts, and so much more. Holden Elementary School will finish the year with our annual spring concert, school play, field day, and 4<sup>th</sup> grade celebration to name a few.

I finish my report by thanking the RSU 63 communities for sharing your children with me over the last thirty-six (36) years. I shall bid farewell to all my students and staff at the end of June, as I complete my educational journey here in the District. I look forward to my retirement and spending more time golfing, hunting, camp time on Egg Pond and, perhaps, even some afternoon naps. I thank the students I taught at Holbrook for sixteen (16) years in grade five, I enjoyed you all; and the students and staff I have led over the last twenty (20) years as your principal. I worked with many wonderful administrators over these years, it was a great run. I only ask that our School Board continue to support all the children in RSU 63 and listen to their voices when they speak.

Respectfully Submitted,  
Don Spencer  
Principal

### **Holbrook Middle School Principal Report:**

The Holbrook School (grades 5-8) has had a great first half of the year for the 2023-2024 school year. If I could characterize the school atmosphere it would be new and refreshing. Our students are highly engaged with not only academic learning, but also with co-curricular activities such as sports, clubs, and the arts.

#### **Sports:**

The Holbrook Middle School is a very busy place during all of the school year’s sports seasons. We are very fortunate to have so many students who are interested in being involved in these activities. Holbrook Middle School started out the Fall sports season with 16 cross country runners. They participated in 8 cross country meets at various schools in the Penobscot Valley Middle League (PVML). The boys soccer team had 18 boys and 2 managers chosen with a total of 8 regular season games. The boys were soccer Champions of the PVML this year, with a very impressive record for the season with a record of 6 wins and 2 losses. The girls’ soccer team had 16 girls with a total of 8 regular season games. The girls’ soccer team had a solid record for the season with a record of 4 wins and 4 losses, and improving with each game during the season.

This Winter season we have 10 students who are playing chess. The chess team also participates at meets in the PVML. The team has done very well this season. The four basketball teams are busy in the winter here as well. We have an A team for both boys and girls, as well as a B team for both boys and girls. The respective teams each have 10 players for the season and play 16 games, plus playoffs, and if needed they will go on to the championship games in



February. The basketball teams are currently playing the rest of the season's schedule with playoffs not far off.

Arts:

We held a school musical in the fall with a fun and entertaining twist on “Little Red Riding Hood,” setting the story straight, at least according to the wolf. This was a well-attended production with a very dedicated bunch of students running every aspect of the show. They did a wonderful job.

Clubs:

Our Wednesday after school clubs are always a big hit, and this year is no exception. Our highlight club is the World Cultures Club run by our own globe trotter Ms. Norris. As a world traveler, Ms. Norris brings a wide range of experiences and fun activities to the students. Ms. Swalec is introducing a new Odyssey of the Mind club designed to engage students’ problem solving and teamwork skills using a blend of critical thinking and artistic flair.

Student academic achievement is a priority as well. The effects of the COVID pandemic on student learning is evident and we are focused on remediating the gaps created from that time period. The introduction of an academic intervention program, known as Response To Intervention (RTI), has been a crucial part of this effort. Through RTI we are able to identify specific students that need support in specific skills. We can then match that need to an intervention that will help them catch up and get back on track.

The District is also updating our curriculum. The new middle school science curriculum has been a big hit with the staff and students. This student-centered, hands-on program, uses relevant real-world topics, as well as interesting labs, to motivate and engage students. The partnership with University of Maine has been an important part of this new science program. They provide material and training to the teachers, as well as workshops that allow teachers to explore the curriculum in a collaborative setting.

The Holbrook School is also fortunate to have hired a number of new teachers this year. We successfully added a couple of highly experienced teachers, some early career teachers, as well as a few brand-new teachers. This “new blood” added a very positive vibe to our school culture and the students seem to really enjoy these new connections. In an era of teacher shortages, we are fortunate to be fully staffed and are emphasizing a positive culture that draws and retains education professionals.

Our student population of 169 breaks down as follows:

<b>Grade</b>	<b>Population</b>
5 <sup>th</sup> Grade	41
6 <sup>th</sup> Grade	38
7 <sup>th</sup> Grade	44
8 <sup>th</sup> Grade	46

We are grateful to the continued support of the RSU 63 communities and look forward to a positive and successful remainder of the school year.

Respectfully Submitted,  
Robert Meyer  
Principal

### **Technology Coordinator Report:**

The RSU 63 Technology Department consists of one Technology Coordinator and one, part-time Technology Support position. We maintain a modern technology infrastructure that supports the learning and business operations of the District, as well deliver critical technology support and services to all teachers, students, support staff, and administrators.

The key areas that the Technology Department is responsible for are: Technology Support, Network Infrastructure, Device Management, Information Services, and Procurement.

#### **Technology Support**

- Provide year-round technology troubleshooting, repair, and end user training for all hardware and software.
- We are vendor certified to perform warranty repairs on our fleet of CTL Chromebooks.

#### **Network Infrastructure**

- Manage and maintain the Districts network infrastructure including internet connectivity, network switches, wireless access, phone systems, and security firewalls.
- Manage and maintain the Districts network servers including library catalog, food service, accounting, file and print services.

#### **Device Management**

- Inventory, manage and maintain all end user iPads, Chromebooks, laptops, classroom projectors, and interactive display panels.
- Student devices are 1:1 in grades 2-8.

#### **Information Services**

- Manage and maintain all student and staff software applications including Google Workspace for Education, Infinite Campus, School Messenger notification system, District web presence, NWEA, and Maine Through the Year assessments.
- Manage and maintain our business accounting and payroll software, and ADS Profund.
- Maine Department of Education student data reporting. Perform quarterly data uploads of student attendance, enrollment, behavior, and truancy for justification of state funding.

#### **Procurement**

- Acquire and track the purchase of all technology related hardware and software including management of contracts, software licensing and renewal requirements.

Technology plays an important role in the in the day-to-day operations of the District and the goal of the Technology department is to provide the highest level of support and the most cost-effective learning solutions to ensure the continued success of the Districts mission and vision.

Respectfully Submitted,  
George Cummings  
Technology Coordinator

**Facilities/Maintenance Manager Report:**

I would like to take this time to thank you for the opportunity for allowing me to tackle the role of the new RSU 63 Facilities/Maintenance Manager. In the past 6 months, I have had the opportunity to learn new and challenging tasks that this position requires for me to be successful and I am still learning daily.

There were many tasks that were neglected in the past throughout the District, and with my carpentry, groundskeeping and other positive work skills, the Facilities Department has been able to tackle many of these tasks. We have begun to take certain maintenance and carpentry projects at all three schools in-house in order to save funds for the District. Safety of our grounds and school buildings is also a main priority for our department, and we do our best to accommodate the needs of staff, parents, and students in this respect. The Facilities Department takes pride with the work that we do for the students and staff and we will continue to do so as safely and efficiently as possible.

Respectfully Submitted,  
Ryan Porter  
Facilities/Maintenance Manager

**Transportation Coordinator Report:**

RSU 63 transports roughly two hundred and forty (240) students per day. There are thirteen buses total, but with two (2) that are currently out of commission due to repairs. The District purchased a new van, which assists in transporting the Special Education student more efficiently this year. In addition, our efficiency increased due to a new scan tool that was purchased at the beginning of the school year. Another tool that will add to route efficiency is Transfinder. This is tool that we received at no cost through the State of Maine and helps to find the most efficient routes for our drivers, which will ultimately improve fuel costs and route times.

Since last school year, drivers report that there is a significant decrease in behavior issues. In order to promote and encourage this positive behavior to continue, the Transportation Department is working on developing a new program to reward positive behaviors of the students while on the bus.

Respectfully Submitted,  
Zachary Chenier  
Transportation Coordinator

The accomplishments of Regional School Unit 63 are a result of the hard work and dedication of the teachers, staff, parents, students, and community. I wish to thank all those who contribute in so many ways to our success. It is sincerely appreciated.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Jared Fulgoni", with a long horizontal flourish extending to the right.

Jared Fulgoni  
Superintendent of Schools

# HOLBROOK REGIONAL RECREATION

PO Box 23

Holden, Maine 04429-0023

January 3, 2024

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 2024-2025. This is for the Summer Program in 2024 and the Winter Program in 2024-2025. The amounts requested are as follows:

Clifton	\$ 5,184
Dedham	\$10,122
Eddington	\$13,496
Holden	\$20,098

The budgeted expenses total \$56,000. We have decided to use \$7,100 from surplus towards these expenses. Therefore, the amount to be raised from the Towns is \$48,900.

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

We also will be glad to attend your budget hearings in order to answer any questions. Please let us when the meetings are scheduled.

Very truly yours,

Thomas Smith

HOLBROOK REGIONAL RECREATION  
BUDGET WORKSHEET

	2024-2025 Budget	2023-2024 Estimate	2023-2024 Budget	2022-2023 Actual	2022-2023 Budget
<b>REVENUE</b>					
Revenue - Clifton (10.6%)	5,184.00	4,431.00	4,431.00	4,431.00	4,431.00
Revenue - Dedham (20.7%)	10,122.00	8,653.00	8,653.00	8,653.00	8,653.00
Revenue - Eddington (27.6%)	13,496.00	11,537.00	11,537.00	11,537.00	11,537.00
Revenue - Holden (41.1%)	20,098.00	17,179.00	17,179.00	17,179.00	17,179.00
Contributions	0.00	500.00	0.00	3.00	0.00
Interest Income	0.00	4.62	0.00	6.25	0.00
<b>Total revenue</b>	<b>48,900.00</b>	<b>42,304.62</b>	<b>41,800.00</b>	<b>41,809.25</b>	<b>41,800.00</b>
<b>ADMINISTRATION</b>					
Payroll Taxes	1,800.00	1,400.01	1,400.00	1,529.20	1,400.00
Worker's Comp Insurance	600.00	600.00	600.00	599.00	600.00
Liability Insurance	2,100.00	2,006.00	2,000.00	1,984.00	2,000.00
Maine Municipal Assn Dues	650.00	625.00	625.00	625.00	625.00
Audit	500.00	400.00	400.00	400.00	400.00
Background Checks	650.00	95.00	675.00	200.00	675.00
Other Administration Expenses	1,000.00	757.00	1,000.00	757.00	1,000.00
<b>Total Administration</b>	<b>7,300.00</b>	<b>5,883.01</b>	<b>6,700.00</b>	<b>6,094.20</b>	<b>6,700.00</b>
<b>SUMMER</b>					
Summer Director	8,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Baseball and Softball	16,000.00	15,000.00	15,000.00	14,912.17	15,000.00
Field Maintenance	4,500.00	3,500.00	4,500.00	2,462.50	4,500.00
Instructional Soccer	4,500.00	2,476.00	4,500.00	2,853.50	4,500.00
New Program	500.00	0.00	500.00	0.00	500.00
<b>Total Summer Expenses</b>	<b>33,500.00</b>	<b>27,976.00</b>	<b>31,500.00</b>	<b>27,228.17</b>	<b>31,500.00</b>
<b>WINTER</b>					
Winter Directors	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00
PeeWee Basketball	1,500.00	1,200.00	1,200.00	1,364.45	1,200.00
Men's Night	225.00	350.00	350.00	0.00	350.00
Women's Night	225.00	100.00	100.00	0.00	100.00
Shooting Stars/Dribbling Devils	500.00	500.00	500.00	271.98	500.00
Skiing	3,500.00	3,200.00	3,200.00	4,329.54	3,200.00
Outing	2,500.00	2,500.00	2,500.00	1,200.00	2,500.00
Cheering	250.00	0.00	250.00	0.00	250.00
New Program	500.00	500.00	500.00	0.00	500.00
<b>Total Winter Expenses</b>	<b>15,200.00</b>	<b>13,350.00</b>	<b>13,600.00</b>	<b>12,165.97</b>	<b>13,600.00</b>
<b>Total Operating Expenses</b>	<b>56,000.00</b>	<b>47,209.01</b>	<b>51,800.00</b>	<b>45,488.34</b>	<b>51,800.00</b>
Operating revenue (loss)	(7,100.00)	(4,904.39)	(10,000.00)	(3,679.09)	(10,000.00)
Surplus Brought Forward	22,754.13	27,658.52	27,658.52	31,337.61	31,337.61
<b>Surplus Available</b>	<b>\$15,654.13</b>	<b>\$22,754.13</b>	<b>\$17,658.52</b>	<b>\$27,658.52</b>	<b>\$21,337.61</b>

HOLBROOK REGIONAL RECREATION  
BUDGET WORKSHEET

	2024-2025 Budget	2023-2024 Estimate	2023-2024 Budget	2022-2023 Actual	2022-2023 Budget
<b>MEMORIAL FUND</b>					
Interest Income		0.56		0.97	
Net revenue (expense)		0.56		0.97	
Memorial Fund Brought Forward		9,648.75		9,647.78	
Total Memorial Fund		<u>\$9,649.31</u>		<u>\$9,648.75</u>	
<b>UNIFORM FUND</b>					
Sponser Proceeds		600.00		2,000.00	
Net revenue (expense)		600.00		2,000.00	
Uniform Fund Brought Forward		2,000.00		0.00	
Total Uniform Fund		<u>\$2,600.00</u>		<u>\$2,000.00</u>	
<b>LITTLE LEAGUE FUNDS</b>					
Contributions		0.00		100.00	
Advertising		250.00		3,875.00	
Concessions		1,328.00		655.38	
Expenses		<u>(20,821.80)</u>		<u>0.00</u>	
Net revenue (expense)		(19,243.80)		4,630.38	
Little League Brought Forward		20,558.31		15,927.93	
Total Little League Funds		<u>\$1,314.51</u>		<u>\$20,558.31</u>	
<b>FIELD RESERVE FUNDS</b>					
Annual allocation		2,000.00		2,000.00	
Interest		9.45		26.74	
Net revenue (expense)		2,009.45		2,026.74	
Field Reserve Brought Forward		24,839.00		22,812.26	
Total Field Reserve Funds		<u>\$26,848.45</u>		<u>\$24,839.00</u>	
<b>AUDIT RESERVE</b>					
Annual allocation		400.00		400.00	
Expenses		<u>0.00</u>		<u>0.00</u>	
Net revenue (expense)		400.00		400.00	
Audit Brought Forward		1,600.00		1,200.00	
Total Audit Funds		<u>\$2,000.00</u>		<u>\$1,600.00</u>	



## Holbrook Regional Recreation Committee Report – February 2024

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, recreational activities, and exercise.

The rec committee meets quarterly to discuss program progress and the best way to serve the kids in our community. Our numbers continue to grow, and our programs are as strong as they have ever been. We are currently seeking one committee member from Dedham and two committee members from Clifton. I (Thomas Smith) continue to oversee the winter (basketball) and summer programs. Katherine Garland has taken over the ski/snowboard program this year with the guidance of Jaime Pangburn, Matt Sagehorn is back for another season with our outing club, and Dave Lakeman is a first-year organizer of our fall soccer program.

Farm league softball, and baseball. These programs started with indoor sessions on March 21st 2023. Sessions were scheduled for Tuesdays and Wednesdays at the Holden and Eddington school gyms. Indoor sessions ended on April 3rd, 2023, as we shifted to outdoor practices and games beginning the week of April 17<sup>th</sup> and concluding on June 8<sup>th</sup>, 2023. 117 kids registered and were divided into 8 teams. Games and practices were held at Holbrook School, Eddington Fire Department and Dedham School. Tee ball sessions were held on Saturday mornings at Holbrook School.

Fall Soccer started with evaluations and skills clinic on Saturday, September 9<sup>th</sup> at Holbrook School. The soccer program is divided into two divisions; grades 3<sup>rd</sup>-6<sup>th</sup> participated in a soccer league with one game and one practice per week. Soccer skills clinics were provided for the Saturday soccer program for grades pre-k – 2<sup>nd</sup>. 146 kids registered for our program which made for some great Saturday session.



Shooting stars basketball is for students ages 5-8 and was once again held at the Holbrook School due to increasing numbers boasting a program high of 77 participants. The program started in early March using the theme of March Madness. The program was headed up by longtime assistant Brandi Cullen.

Pee Wee basketball 2024- The rec basketball program is for kids in 3<sup>rd</sup>-6<sup>th</sup> grade. Basketball kicked off with evaluations on Tuesday, January 2<sup>nd</sup>. Registered participants were divided up and placed on one of our six teams. Practices began the week of January 8<sup>th</sup> and games kicked off on Saturday, January 13<sup>th</sup>. Each team is scheduled for one practice and one to two games per week. We had a total of 80 kids this season.

Holbrook Ski/Snowboard Club. We continue to get a tremendous number of kids participating in our Hermon Mountain events. Holbrook Rec continues to supply transportation as kids are bussed from Eddington, Holden, Holbrook and Dedham to the mountain. The program is for students in kindergarten through 8<sup>th</sup> grade with no prior ski/snowboard experience needed. Holbrook Rec ski and snowboard provide 2 sessions; session one began on January 3<sup>rd</sup> and session two targeted a start date for January 31<sup>st</sup>. This great program had a total of 139 registered participants.

Outdoor Club. This is the 4<sup>th</sup> year of the outing club, with the purpose of getting kids outside for many different adventures. Students stay after school and participate in events scheduled for that day. The Outing Club schedules events such as sledding, skating, snow shoeing and many other fun winter activities.

We are so fortunate to have the support from the towns of Clifton, Eddington, Holden, and Dedham. Thank you for your partnership in making it possible to offer these fun and healthy programs to the kids in our community.

Respectfully submitted.

*Thomas Smith*

Holbrook Recreation Committee Chair

## CLIFTON AREA SNOWMOBILE CLUB ANNUAL REPORT

Greetings from the Clifton Area Snowmobile Club to the citizens of Clifton and Board members.

First, we would like to thank you for your support.

The Club is making progress with all the trails in the area. It is hard work, and the Club has spent a lot of resources to get all the trails cleared of debris after the bad storms we have had recently.

The Club received its new grooming sled as of the end of January and the new groomer in February. We are hoping that the snow will cooperate with the Club and the trails will be in good condition until the spring.

Sincerely,

Chris Cassum

Clifton Area Snowmobile Club President



## **2023 ANNUAL REPORT**

**CLIFTON  
COMMUNITY FOOD BANK**

**742 AIRLINE RD. CLIFTON, ME  
04428**

207-949-3238 or Cliftoncfb100@gmail.com

1<sup>st</sup> Monday of each month 10:00 – 11:00 a.m.

3<sup>rd</sup> Monday of each month 5:00 - 6:00 p.m.

The Clifton Community Food Bank (CCFB) strives to meet the needs of those less fortunate in our communities. Having morning and late afternoon distribution times allow working people access to food at least once a month. We also respond to emergency requests made by phone or email.

In 2023 CCFB served 60 households representing 135 individuals. Most of our patrons (60+%) live in either Clifton or Eddington, however we also had visitors from other nearby communities. Our policy is to welcome all who are in need of food.

Initially we packed food boxes, now patrons bring their own bags to select from non-perishable food items placed on tables. CCFB also offers frozen meats and vegetables to patrons. Volunteers assist the patrons to their cars if requested.

Most of the food is obtained through Good Shepherd Food Bank, and the U.S. federal government. However, CCFB also receives donations from local hobby farmers (eggs & produce), Paradis Shop n Save (bread & deli), and individuals. When needed, CCFB does shop meats sales at local grocery stores. CCFB also has a table for miscellaneous and personal care items which during the winter months includes socks provided by North Brewer Eddington Methodist Church. Therefore, our items come from a variety of sources.

CCFB is housed at the Clifton Baptist Church which covers the utilities and insurance. Clifton Baptist also donated proceeds from their anniversary celebration and bottle drive. Financially, CCFB is supported by the towns of Clifton and Eddington, East Eddington Community Church, Hannaford programs, Maine Savings Federal Credit Union, and local private donors. This year a new cooler/refrigerator was purchased with grant money from Good Shepherd Food Bank. From the Cash Flow table below it can be seen that operating expenses were high this year, still 60% of the expenses were for food. Our advisory board is looking for ways to decrease non-food expenses in 2024.

CCFB has been blessed with volunteers who give of their time and resources to help distribute food as well as transport and stock the various commodities the food bank receives throughout the year. Anyone wishing to volunteer at CCFB should leave a message by calling the published phone number (207-949-3238).

Submitted by: Ruth Perry, Treasurer

email:cliftoncfb100@gmail.com

## 2023 ANNUAL REPORT

### Clifton Community Food Bank Checkbook Cash Flow

Jan. 1 to Dec. 31, 2023

INCOME	AMOUNT	EXPENSES	AMOUNT	BALANCE
<b>Balance brought forward</b>				<b>\$ 7,879.51</b>
Weekly Donations	\$1,212.53	Good Shepherd (groc)	-\$11,043.98	
Bottle Drive	\$112.20	Local groceries	-\$2,814.24	
E. Eddington		Gift cards -3		
Commun. Ch.	\$1,936.00	holidays	-\$1,980.00	
Town of Eddington **	\$7,500.00	Fuel Assistance	-\$1,287.85	
		Rugs for 9		
Town of Clifton	\$2,500.00	deliveries	-\$637.27	
Hannaford's		Electricity pd to		
Bags 4 my Cause	\$409.00	CUBC	\$0.00	
Me Savings FCU	\$950.79	Miscellaneous	-\$60.00	
Private Donations	\$ 2,350.00	Repairs	-\$4,548.00	
		Generator pd to		
Church Anniversary	\$780.40	CUBC	\$0.00	
GSFB Grant	\$4,000.00	Phone	-\$712.56	
		Trash	-\$990.00	
		Truck Insurance	-\$1,198.00	
Truck Debit Card				
Balance	\$395.74	Truck fuel etc	-\$1,282.63	
<b>Total Deposits</b>	<b>\$22,146.66</b>	<b>Total Expenses</b>	<b>-\$26,554.53</b>	<b>\$3,471.64</b>

\*\* Eddington value includes the 2022 and 2023 support of \$3,750/year.

Submitted by: Ruth Perry, Treasurer

email:cliftoncfb100@gmail.com

Eddington Clifton Civic Center  
1387 Main Road  
Eddington, ME 04428

January 8, 2024

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 40 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 143 year old historic meeting place.

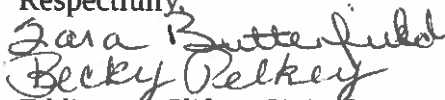
We had the ring beam and other supporting beams replaced this past year, and the project is complete. This \$30,000 project was funded by two separate grants, and fundraising events that we put on throughout the year. With the building on a firm foundation, we updated the kitchen with (new floor boards, waterproof flooring, sink, refrigerator and paint). This was a \$15,000 project that was funded by fundraising events throughout the year. We also had to put some attention towards the hip roof and the septic system, LED interior lighting, and new bathroom heaters so that the pipes wouldn't freeze in the winter.

We also wish to thank all of those residents who supported the hall this past year by donating returnable bottles; baking and purchasing pies, beans; golf tournament; ice cream social; yard sale; two gift card raffles; Halloween trunk or treat; Cookies with Santa and Mrs. Claus event; Christmas wreaths. Your efforts have resulted in \$21,639 being added to the ECCC treasury, which has covered over half of our operating expenses.

In February of 2023, we decided to open and run the Comins Hall Clothing Pantry. Members of the Town of Clifton and other surrounding towns, have embraced it 100%. This is a free pantry to all people, regardless of residence. From clothing and shoes, dishes and backpacks. I also have a variety of toiletries that are available as well.

In 2023 Comins Hall was rented 24 times and already there are 5 rentals for the facility in 2024. Comins Hall is available for Clifton and Eddington residents to rent at a reduced rate. Visit [www.CominsHall.org](http://www.CominsHall.org) for information about our May annual meeting, upcoming events and fundraisers and rental information.

Respectfully,



Eddington-Clifton Civic Center Board of Directors  
Sara Butterfield, President  
Becky Pelkey, Vice President

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.

The Society held two Open House events with speakers this summer. In July Margaret Dougherty spoke about her family's involvement in "**Clifton History-R.L. Williams Lumber Mills**". The Society recently purchased aerial-view scenes, taken in the 1960s, of the R.L. Williams Mill and the Campbell Mill on Parks Pond. In August Nancy Nolette related in her presentation, "**The Second Wave**", of how migration in the 1800s and the natural resources of the area influenced development of the economy, industry, transportation and population of the area,

Two every successful fundraisers, the **CHS Yard Sale** in June and the **3rd Annual Pumpkin Sale** in September, were held. At the Pumpkin Sale, the Society also celebrated **Clifton's 175th Birthday** and invited everyone to share birthday cake and ice cream. At least 200 visitors attended the four public events of the summer, with nearly 150 viewing the museum building exhibits. (The schoolhouse was closed for painting and repair.)

Many local businesses and individuals donated to the birthday party with supplies, raffle items, and/or cash donations to the CHS Repair Fund. In 2023, a total of \$7,000 was donated and raised for the Repair Fund. Those donations and current monies in the Repair Fund enabled the Society to hire a local contractor/painter and his helper who scraped, repaired and painted the schoolhouse this summer.

They repaired, scraped, caulked and painted four windows and the overhangs on the east side of Cliffwood Hall, the museum building. They also replaced all the broken and cracked panes in the 26 windows of the Hall. The two workers are willing to complete the repair work this summer on the rest of the windows, to paint the front of the building, and make some needed repairs.

But the Society needs to raise more funding to complete this work, as the Repair Fund does not currently have all the funds needed. Members are applying for grants, and asking Members and Friends for donations this spring, as well as planning another Yard Sale in June and a Pumpkin Sale in September.

Other improvements to the grounds made by members this year included cutting down a couple of trees behind the schoolhouse, removing the leaning, dilapidated outhouse behind the Hall, and continuing weeding and trimming of flowers around the buildings. The painters also repainted the signs on the grounds. Plans are being made to replace window shades, and to clean and organize the schoolhouse for its "Reopening" next summer!

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 Repair Project.

The Society and its Board of Directors 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 2023, to assist with the regular operational expenses for 2024.

Respectfully submitted,  
Judy Bragg, Treasurer,  
Clifton Historical Society  
December 31, 2023

## 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, 667-9048. 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, Maine 2024 Meeting and Event Calendar

Sat., May 18, 2024	Work day- <b>Members welcome!</b> Uncover exhibits, vacuum Clean yard, wash windows, etc.	1-4 p.m.	Museum, Schoolhouse <a href="#">Come whichever time works for you!</a>
Mon., June 10, 2024	Meeting: Plan Yard Sale, Fund-raising, & Open House events	5-6 p.m.	Schoolhouse 9 Rebel Hill Road, Clifton
Sat., June 22, 2024	<b>CHS Yard Sale &amp; Open House</b> <b>Member Volunteers Welcome!</b>	8-2	Museum Yard & Buildings 9 Rebel Hill Road, Clifton
Sat, July 13, 2024	Open House, Refreshments <b>"PROGRAM"</b> To be Announced	1-4 p.m. Program: 2	Museum, Schoolhouse 9 Rebel Hill Road, Clifton
Sat., Aug. 3 2024	Open House, Refreshments <b>"PROGRAM"</b> To be Announced	1-4 p.m. Program: 2	Museum, Schoolhouse 9 Rebel Hill Road, Clifton
Mon. Sept. 9, 2024	Meeting: Plan Pumpkin Sale Finalize plans, Posters, etc.	5-6 p.m.	Schoolhouse 9 Rebel Hill Road, Clifton
Sat., Sept. 21, 2024	<b>4th Annual CHS Pumpkin Sale &amp; Open House</b> <b>Member Volunteers Welcome!</b>	10-4	Museum, Schoolhouse 9 Rebel Hill Road, Clifton
Mon., Sept. 30, 2024	Work Day: Cover exhibits, minor repairs, fertilize plants, etc. <b>AND</b> Annual Meeting: Election Budget, 2025 Calendar, Election of officers, Program chairs <b>All Members Welcome</b>	2-5 p.m.  5 Meeting	Museum, Schoolhouse 9 Rebel Hill Road, Clifton

#### Officers for 2024:

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

**Directors:** Matt Garnett  
 Vernon Campbell  
 Candy Braley  
 Tina Ferrill

# Clifton Historical Society

## “Cliffwood Hall Repair & Painting Project”

9 Rebel Hill Road (Rte. 180)

**Schoolhouse:** Repair, Scraping, Priming, & Painting  
Cost: \$18,200 **Completed in 2023**

**Cliffwood Hall: Project 1- Windows (26 Windows)**  
**Phase A:** 4 windows repaired, caulked, painted;  
overhangs rebuilt /repaired Funded & Completed 2023  
**Phase B:** 6 windows repaired, caulked, painted;  
overhangs rebuilt /repaired Funded: To Be Done in 2024

**Phase C:** 16 windows to be repaired, caulked,  
painted; overhangs rebuilt/repaired AND

**Phase D:** Front of the Hall scraped and painted  
Estimate for Phases C & D: \$19,000

**To be done in 2024 — — IF FUNDED!**

**Currently Unfunded!!!**

**Needed:** Funding, donations, & gifts for Phases C & D  
from Members, Friends, Businesses & Community Supporters.  
A grant application is also being made.

\*\*\*\*\*

Mail donation form and check to:

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

Please make checks payable to: Clifton Historical Society

Name: \_\_\_\_\_

Address: \_\_\_\_\_

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

Clifton Historical Society is a 501(c)3 organization.







# 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 least one of the owners of the homestead must sign this document. Please file the application with your local municipal assessor. If, for any reason, you are denied exemption by the assessor, you may appeal the assessor's decision under the abatement 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 26<sup>th</sup>, 2024 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)**

**Steve Armenia  
David Astbury  
Gerald Folster  
Beckey Pelkey  
John Williams II**

**VOTE for 1**

**School Board Member  
(Three-year term)**

**Linda Graban**

**\*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 **\$16,500** for MUNICIPAL BUILDING UTILITIES EXPENSES? Last year's budget was \$16,700.  
(Select Board recommends YES)

- YES
- No

Article # 4 Shall the Town raise and appropriate **\$203,622.** for TOWN COMPENSATION? Last year's budget was \$178,219.  
(Select Board recommends YES)

- YES
- No

Article # 5 Shall the Town raise and appropriate **\$89,497** for TOWN EXPENSES? Last year's budget was \$61,248.  
(Select Board recommends YES)

- YES
- No

Article # 6 Shall the Town raise and appropriate **\$43,300** for PROFESSIONAL SERVICES? Last year's budget was \$27,100.  
(Select Board recommends YES)

- YES
- No

Article # 7 Shall the Town raise and appropriate **\$209,877** for PROTECTION? Last year's budget was \$185,897.  
(Select Board recommends YES)

- YES
- No

Article # 8 Shall the Town raise and appropriate **\$143,765** for SOLID WASTE AND DISPOSAL MSW disposal. Last year's budget was \$128,000.

(Select Board recommends YES)

- YES
- No

Article # 9 Shall the Town raise and appropriate **\$149,962** for PUBLIC WORKS?

Last year's budget was \$142,458.

(Select Board recommends YES)

- YES
- No

Article # 10 Shall the Town raise and appropriate **\$11,034** 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 2024-2025 **\$250,000** 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 1<sup>st</sup>, 2025, to the 2025 Annual Town Meeting?

(Select Board recommends YES)

- YES
- No

Article # 15 Shall the Town fix the date when taxes shall be due as October 1, 2024, and establish a delinquency rate of 8.5% on taxes paid after that date?

Recommended date of October 1, 2024 (State of Maine recommends 8.5%)

(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 will vote to authorize the municipal officers to dispose of tax acquired property via quitclaim deed by either (A) offering the property to the former owner(s) or if deceased, to his/her/their heirs/devisees/personal representative for a price equal to all outstanding taxes, interest, fees and costs; or (B) using the process authorized by 30-A M.R.S. § 943-C, provided that if the former owner does not request that process or the board is unable to list or sell the property as required by § 943-C (3), the board may sell the property through a competitive sealed bid process in which a notice advertising sale of the property shall be published at least twice in a newspaper of general circulation in the county. For sales other than to the former owner, excess sale proceeds, as defined in 36 M.R.S. § 943-C, shall be returned to the former owner.

(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 2024-2025

(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 \$116,343.97, Local Road Assistance \$15,448, Homestead Exemption \$39,596 Veterans Exemption \$706 Tree Growth Exemption \$14,854 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 **\$60,000** for Capital Road Improvements

(Select Board recommends Yes)

- YES
- No

Article # 23 Shall the Town appropriate from Silver Maple Wind 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. \$271.42  
(Select Board recommends Yes)

- YES
- No

Article # 27 Shall the Town allow an increase 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 7, 2024**

Gary Ferrill, Chair \_\_\_\_\_  
LeRoy Bryant, Vice \_\_\_\_\_  
Dennis Harvey \_\_\_\_\_  
Gerald Folster \_\_\_\_\_  
Geoffrey Johnson \_\_\_\_\_

SELECTMEN FOR THE TOWN OF CLIFTON

Attested true copy:  
Arielle MacFarlane  
Town Clerk

**TAX COLLECTOR'S/ TREASURERS REPORT  
2023-2024**

Real Estate Valuation	<u>126,446.000</u>
<b>Total Taxable Valuation</b>	<b>126,446.000</b>

**Assessments for 2023-24**

County Tax	152,000.00
Municipal	745,269.00
Education	810,000.00
TIF Revenue	670,203.68
Overlay	<u>32,213.68</u>
<b>Total Assessments for 2023</b>	<b>2,409,686.36</b>

**Deductions for 2023-24**

State Revenue Sharing	131,422.81
Homestead Reimbursement	37,952.76
Other Revenue	<u>520,646.00</u>
<b>Total Deductions for 2022-23</b>	<b>690,020.76</b>
<b>Net Assessment for Commitment</b>	<b>1,719,665.60</b>

**Tax Commitment  
Tax rate \$13.60 per thousand**

**R. Leon Williams Historic Savings**

<b>Beginning Balance 02-01-2023</b>	<b>Ending Balance 1-31-2024</b>
\$10,087.58	\$10,115.55

**Pisgah Mountain Wind TIF Account**

<b>Beginning Balance 02-01-2023</b>	<b>Ending Balance 1-31-2024</b>
\$356,460.32	\$117,367.86

**Silver Maple Wind, LLC**

<b>Beginning Balance 02-01-2023</b>	<b>Ending Balance 1-31-2024</b>
2023 Taxes received \$411,820.54	85% returned \$350,047.46    \$61,751.09

**Silver Maple Wind Sub Station**

2023 Taxes received \$	80% returned \$66,919.35	\$16,725.31
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**Respectfully submitted,  
Deborah A. Hodgins, Treasurer**

Town of Clifton: Sub-accounting  
 Interest Allocation For Period Ending: January 31, 2024  
 Date Prepared: February 1, 2024

Project/Fund Name	Beginning Balance	Deposits	Withdrawals	Account Balance	Interest Earned	Ending Account Balance
Interest Rate					2.50%	
Interest Posted					\$32.96	
Bates, Brian	\$103.72	\$0.00	\$0.00	\$103.72	0.22	\$103.94
Bates, Hairs	\$103.72	\$0.00	\$0.00	\$103.72	0.22	\$103.94
Bates, Michael	\$102.40	\$0.00	\$0.00	\$102.40	0.21	\$102.61
Beauchamp, Edward & Beverly	\$103.72	\$0.00	\$0.00	\$103.72	0.22	\$103.94
Beauchamp, Edith	\$103.72	\$0.00	\$0.00	\$103.72	0.22	\$103.94
Bradford, Robert & Sharon	\$103.62	\$0.00	\$0.00	\$103.62	0.22	\$103.84
Bragg, Almariner	\$169.00	\$0.00	\$0.00	\$169.00	0.36	\$169.36
Bragg, Alonzo	\$860.60	\$0.00	\$0.00	\$860.60	1.83	\$862.43
Brown, C & E	\$795.57	\$0.00	\$0.00	\$795.57	1.69	\$797.26
Brown, Louise E	\$210.34	\$0.00	\$0.00	\$210.34	0.44	\$210.78
Burchhof, Wm & Mary	\$779.73	\$0.00	\$0.00	\$779.73	1.66	\$781.39
Gray, Carl	\$107.30	\$0.00	\$0.00	\$107.30	0.23	\$107.53
Kyvik, Chick, Carry & Neis	\$258.34	\$0.00	\$0.00	\$258.34	0.55	\$258.89
Clewley, DP	\$205.38	\$0.00	\$0.00	\$205.38	0.43	\$205.81
DeBeck, Emery & Gertrude	\$179.76	\$0.00	\$0.00	\$179.76	0.38	\$180.14
Dunbar, Walter & Harriet	\$402.18	\$0.00	\$0.00	\$402.18	0.95	\$403.03
Ferr, Newell T	\$164.63	\$0.00	\$0.00	\$164.63	0.35	\$164.98
Folster, Gerald & Patricia	\$102.41	\$0.00	\$0.00	\$102.41	0.21	\$102.62
Grant, Waireen	\$444.92	\$0.00	\$0.00	\$444.92	0.95	\$445.87
Gray, Judson	\$305.58	\$0.00	\$0.00	\$305.58	0.65	\$306.23
Hall, George	\$233.59	\$0.00	\$0.00	\$233.59	0.50	\$234.09
Hanson, Dean	\$103.63	\$0.00	\$0.00	\$103.63	0.22	\$103.85
Harvey, Dennis & Jeanne	\$102.41	\$0.00	\$0.00	\$102.41	0.22	\$102.62
Huckins, Fred A & Evelyn	\$411.26	\$0.00	\$0.00	\$411.26	0.87	\$412.14
Humphrey, Sadie	\$367.10	\$0.00	\$0.00	\$367.10	0.78	\$367.88
Jellison, Ralph & Judith	\$78.78	\$0.00	\$0.00	\$78.78	0.17	\$78.95
Jordan, EA	\$499.46	\$0.00	\$0.00	\$499.46	1.06	\$500.52
Lancaster, Donna (additional lot)	\$103.65	\$0.00	\$0.00	\$103.65	0.22	\$103.87
Lancaster, Donna	\$103.73	\$0.00	\$0.00	\$103.73	0.22	\$103.95
Lee, William	\$103.73	\$0.00	\$0.00	\$103.73	0.22	\$103.95
McDonald, Kevin & Sandra	\$210.00	\$0.00	\$0.00	\$210.00	0.45	\$210.44
McLaughlin, Benjamin P	\$196.90	\$0.00	\$0.00	\$196.90	0.42	\$197.32
McLaughlin, Frank & Lettie I	\$231.46	\$0.00	\$0.00	\$231.46	0.49	\$231.96
McLaughlin, George & Annie	\$231.47	\$0.00	\$0.00	\$231.47	0.49	\$231.97
McLaughlin, George & Preiscilla	\$149.12	\$0.00	\$0.00	\$149.12	0.32	\$149.44
McLaughlin, Neal & Frances	\$230.25	\$0.00	\$0.00	\$230.25	0.49	\$230.74
McLaughlin, Neal W	\$247.32	\$0.00	\$0.00	\$247.32	0.53	\$247.85
Moulton, Jesse H	\$366.79	\$0.00	\$0.00	\$366.79	0.78	\$367.57
Nickerson, Charles & Mildred	\$435.57	\$0.00	\$0.00	\$435.57	0.93	\$436.49
Nickerson, Herbert	\$1,076.60	\$0.00	\$0.00	\$1,076.60	2.28	\$1,078.89
Parks, Thomas A	\$449.44	\$0.00	\$0.00	\$449.44	0.96	\$450.40
Penny, Jordan	\$720.41	\$0.00	\$0.00	\$720.41	1.53	\$721.94
Penny, Benjamin & Meribah	\$314.09	\$0.00	\$0.00	\$314.09	0.67	\$314.76
Penny, Chick & Debeck	\$551.43	\$0.00	\$0.00	\$551.43	1.17	\$552.60
Penny, Frank B	\$311.71	\$0.00	\$0.00	\$311.71	0.66	\$312.37
Pond, Denise	\$103.63	\$0.00	\$0.00	\$103.63	0.22	\$103.85
Rooks, George	\$454.88	\$0.00	\$0.00	\$454.88	0.97	\$455.85
Rooks, Rufus	\$94.09	\$0.00	\$0.00	\$94.09	0.20	\$94.29
Row, Albione & Christine	\$350.03	\$0.00	\$0.00	\$350.03	0.74	\$350.77
Sabin, John	\$93.79	\$0.00	\$0.00	\$93.79	0.20	\$93.99
Stevens, Sandra	\$102.41	\$0.00	\$0.00	\$102.41	0.22	\$102.63
Tripp, Lori	\$102.41	\$0.00	\$0.00	\$102.41	0.22	\$102.63
Walsh, John P. & Debra Z	\$254.74	\$0.00	\$0.00	\$254.74	0.54	\$255.28
Whitten, Ellery & Kathleen	\$146.47	\$0.00	\$0.00	\$146.47	0.31	\$146.78
Williams, Joshua & Martha	\$372.13	\$0.00	\$0.00	\$372.13	0.79	\$372.92
<b>Total</b>	<b>\$15,511.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,511.10</b>	<b>32.96</b>	<b>\$15,544.06</b>

**Non Zero Balance on All Accounts**  
Complete List  
As of: 01/31/2024

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
481 R	189 SCOTT POINT RD LLC	2024	0.00	3.30	-3.30
180 R	ACCARDI, ANTHONY	2023	1,689.12	0.00	1,689.12
562 R	ADAMS, ROBERT F	2024	0.00	7.88	-7.88
570 R	ADAMS, ROBERT F	2024	0.00	10.38	-10.38
551 R	BABB, TY L	2024	0.00	800.00	-800.00
660 R	BENSON, STEVEN W	2023	1,052.64	0.00	1,052.64
379 R	BISHOP, ASHLEY L	2023	663.68	2.16	661.52
342 R	BOUCHARD, CHERYL L	2023	1,132.88	783.11	349.77
146 R	BOULEY, ANDREW A JR	2023	1,148.00	0.00	1,148.00
577 R	BOWDER, HANS G	2023	1,713.60	1,800.00	-86.40
606 R	BRALEY, CANDICE	2020	802.62	857.01	-54.39
277 R	BROCHU, CHRISTOPHER J	2024	0.00	49.46	-49.46
493 R	BROOKS, SEAN D	2024	0.00	45.83	-45.83
718 R	BUTTERFIELD, JOEL T	2023	2,049.52	0.00	2,049.52
351 R	BUTTERFIELD, JOHN R	2023	194.48	0.00	194.48
352 R	BUTTERFIELD, JOHN R JR	2023	1,542.24	0.00	1,542.24
178 R	BYRAM, JUDITH	2023	247.52	0.00	247.52
50 R	CAMPBELL, P MICHAEL	2023	682.72	0.00	682.72
397 R	CASWELL, PATRICIA A	2023	908.48	534.05	374.43
339 R	CHIACCIO, SCOTT	2023	810.56	0.00	810.56
597 R	CURTIS, ALISON Y	2023	442.00	0.92	441.08
81 R	CURTIS, TERRY	2023	409.36	0.00	409.36
204 R	DAMIEN, BRIAN	2023	893.52	0.00	893.52
38 R	DIMARZO, PETER M	2024	0.00	82.68	-82.68
700 R	DIMARZO, PETER M	2024	0.00	82.68	-82.68
731 R	DIMARZO, PETER M	2024	0.00	82.67	-82.67
334 R	DRAKE, MICHAEL A	2023	897.60	0.00	897.60
318 R	EBERSOLE, MARK C	2023	2,078.08	0.00	2,078.08
239 R	EMERTON, JUDITH A	2023	432.48	0.00	432.48
650 R	EMERY, BILLIE J	2023	176.80	0.00	176.80
602 R	EWER, DENNIS M	2023	266.56	0.00	266.56
605 R	EWER, DENNIS M	2023	907.12	0.00	907.12
627 R	FICKETT, CHRISTOPHER W	2023	303.28	0.00	303.28
628 R	FICKETT, CHRISTOPHER W	2023	261.12	0.00	261.12
701 R	FICKETT, CHRISTOPHER W	2023	3,053.20	0.00	3,053.20
633 R	FICKETT, TINA M	2023	1,122.00	0.00	1,122.00
699 R	GATES, CHAD P	2023	284.24	0.00	284.24
423 R	GATES, CHADWICK P	2023	2,601.68	0.00	2,601.68
722 R	GATES, CHADWICK P	2023	269.28	0.00	269.28
502 R	GERRY, BENJAMIN S	2024	0.00	13.08	-13.08
162 R	GLIDDEN, KENNETH	2023	609.28	0.00	609.28
197 R	GRABAN, LINDA J	2024	0.00	1.37	-1.37
237 R	GRANT, GARY S SR	2023	1,160.08	0.00	1,160.08
358 R	GRAY, TAMMY M	2023	816.00	330.96	485.04
109 R	GRINDLE, THOMAS B	2023	4,202.40	4,213.17	-10.77
64 R	GUSHA, PAULA A	2023	345.44	0.00	345.44
67 R	HANSON, MISTY LEE	2023	745.28	0.00	745.28

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
658 R	HATHORN, GEORGE S	2023	625.60	700.00	-74.40
672 R	HIGGINS, TAYLOR	2022	22.88	22.98	-0.10
672 R	HIGGINS, TAYLOR	2023	21.76	0.00	21.76
209 R	JACOBSON, BILLY	2023	1,181.84	0.00	1,181.84
213 R	JACOBSON, BILLY	2023	14.96	0.00	14.96
385 R	JAG REALITY LLC	2023	1,985.60	0.00	1,985.60
666 R	JAG REALITY LLC	2023	21.76	0.00	21.76
357 R	JAMIESON, LESLIE J	2023	1,562.64	0.00	1,562.64
680 R	JELLISON, ERIK M	2023	795.60	0.00	795.60
236 R	JELLISON, PAMELA A	2023	2,025.04	0.00	2,025.04
411 R	JOHNSON, ANTHONY C	2023	233.92	0.00	233.92
54 R	KANANOWITZ, DAN	2023	1,083.92	0.00	1,083.92
576 R	KEHR, GLENN W	2023	1,860.48	816.42	1,044.06
80 R	KENNEDY, DAVID	2023	463.76	295.36	168.40
685 R	KENNEDY, MICHAEL F	2024	0.00	0.80	-0.80
406 R	KERNS, SHIRLEY M	2023	950.64	0.00	950.64
58 R	KINGSBURY, DOREEN M	2023	662.32	0.00	662.32
245 R	KINGSBURY, HAYWARD W	2023	780.64	0.00	780.64
679 R	LARRY, PHILIP P JR	2023	236.64	0.00	236.64
155 R	LAVERTU, JERRY M	2024	0.00	31.39	-31.39
656 R	LEAVITT, DALE E	2024	0.00	0.86	-0.86
189 R	LECLEIRE, SNOOKEY	2023	1,256.64	795.27	461.37
252 R	LEE, SCOTT A (DEC)	2023	930.24	0.00	930.24
515 R	LIBBY, WILBUR O JR	2023	1,432.08	0.00	1,432.08
609 R	LIBBY, WILBUR O JR	2023	99.28	0.00	99.28
610 R	LIBBY, WILBUR O JR	2023	89.76	0.00	89.76
733 R	LIBBY, WILBUR O JR	2023	43.52	0.00	43.52
534 R	LYONS, KEITH A JR	2023	685.44	0.00	685.44
288 R	MACLAREN, MAHLON A	2023	2,131.12	0.00	2,131.12
543 R	MAHONEY, JOHN W	2023	53.04	0.00	53.04
545 R	MAHONEY, JOHN W	2023	1,655.12	0.00	1,655.12
547 R	MAHONEY, JOHN W	2023	514.08	0.00	514.08
96 R	MANNISTO, ANDREW	2024	0.00	11.48	-11.48
30 R	MANZO, MARCIA E	2023	433.84	0.00	433.84
639 R	MERRILL, EDIE LEE	2023	229.84	0.00	229.84
395 R	MICHAUD, SCOTT A	2023	2,041.36	0.00	2,041.36
123 R	MORGAN, RANDY	2023	1,430.72	1,500.00	-69.28
591 R	MURPHY, DUSTIN R	2023	780.64	0.00	780.64
401 R	MUSSON, EDWARD W	2023	2,054.96	0.00	2,054.96
353 R	MUSSON, RICHARD F	2023	1,617.04	0.00	1,617.04
65 R	OAKES, ETHEL A	2023	515.44	0.00	515.44
708 R	OAKES, ETHEL A	2023	493.68	0.00	493.68
53 R	OAKES, JESSICA J	2023	455.60	0.00	455.60
611 R	OLIVER, PATRICK M	2023	1,891.76	0.00	1,891.76
193 R	OSNOE, REGINA	2023	1,986.96	0.00	1,986.96
321 R	PAGNOZZI, SHANE T	2023	1,328.72	1,400.00	-71.28
657 R	PAGNOZZI, SHANE T	2022	87.23	100.00	-12.77
657 R	PAGNOZZI, SHANE T	2023	78.88	100.00	-21.12

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
409 R	PANTERA, MARION B	2023	266.56	0.00	266.56
257 R	PARKES, ROBERT	2023	760.24	0.00	760.24
461 R	PARLEE-FOX, PATRICIA L	2024	0.00	13.56	-13.56
578 R	PERRY, JOSEPH G	2023	1,751.68	1,800.00	-48.32
704 R	PRESSLEY, PETER	2023	1,244.40	0.00	1,244.40
489 R	PRUDENTE, ROBERT C	2023	2,511.92	0.00	2,511.92
192 R	QUEDNAU, KURTIS R	2023	990.08	0.00	990.08
267 R	QUERY, ADRIAN D	2024	0.00	6.64	-6.64
174 R	QUINN, GEORGE W	2023	1,630.64	170.43	1,460.21
498 R	RANDALL, EDITH TRENT	2023	2,671.04	74.86	2,596.18
593 R	ROBERTS, JEFFREY S	2023	1,652.40	0.00	1,652.40
105 R	RUSSELL, STEPHEN T	2023	1,185.92	0.00	1,185.92
273 R	RUSSO, ALICIA F	2023	425.68	0.00	425.68
274 R	RUSSO, ALICIA F	2023	3,016.48	0.00	3,016.48
9 R	SANTOS, ELIJAH	2024	0.00	674.46	-674.46
70 R	SANZARO, DAVID A	2023	4,511.12	0.00	4,511.12
625 R	SCHINCK, M C	2023	425.68	0.00	425.68
201 R	SENER, EDGAR E	2023	146.88	0.00	146.88
349 R	SENER, EDGAR E	2023	1,656.48	408.07	1,248.41
254 R	SENER, JEREMIAH R	2023	231.20	0.00	231.20
261 R	SENER, JEREMIAH R	2023	281.52	0.00	281.52
255 R	SENER, JOHN R	2023	452.88	0.00	452.88
258 R	SENER, JOHN R	2023	39.44	0.00	39.44
259 R	SENER, JOHN R	2023	817.36	0.00	817.36
158 R	SENER, KATHLEEN J	2023	682.72	0.00	682.72
271 R	SIPES, STEVEN M	2023	807.84	0.00	807.84
147 R	SOUCY, JOHN E	2023	236.64	0.00	236.64
524 R	SOUCY, TONI R	2023	575.28	0.00	575.28
437 R	SPENCER, JAMES E	2024	0.00	1,285.03	-1,285.03
581 R	SPRAGUE, ELLIS B	2023	175.44	0.00	175.44
200 R	TASSIE, LIAM	2023	39.44	68.46	-29.02
730 R	TRIMM, STEPHEN A	2024	0.00	478.79	-478.79
347 R	TURNER, ELIZABETH I	2023	1,298.80	0.00	1,298.80
382 R	WAGNER, RICHARD	2023	495.04	0.00	495.04
319 R	WING, LEONARD WAYNE	2023	723.52	0.00	723.52
644 R	WOLF, W LLC	2024	0.00	261.83	-261.83
161 R	YERXA, NICOLETTE WILLOW	2023	1,792.48	1,193.91	598.57

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
<b>Total for 132 Bills:</b>		130 Accounts	109,258.65	21,911.31	87,347.34

**Payment Summary**

Type	Principal	Interest	Costs	Total
A - Abatement	0.00	0.00	54.39	54.39
D - Discount	100.10	0.00	0.00	100.10
P - Payment	9,440.61	0.00	0.00	9,440.61
Y - Prepayment	12,316.21	0.00	0.00	12,316.21
<b>Total</b>	<b>21,856.92</b>	<b>0.00</b>	<b>54.39</b>	<b>21,911.31</b>

**Non Lien Summary**

2020-1	1	-54.39
2022-1	2	-12.87
2023-1	108	91,358.77
2024-1	21	-3,944.17
<b>Total</b>	<b>132</b>	<b>87,347.34</b>

660 L	BENSON, STEVEN W	2022	1,208.19	0.00	1,208.19
146 L	BOULEY, ANDREW A JR	2022	1,250.83	0.00	1,250.83
339 L	CHIACCIO, SCOTT	2020	875.50	445.79	429.71
339 L	CHIACCIO, SCOTT	2021	855.33	0.00	855.33
339 L	CHIACCIO, SCOTT	2022	872.99	0.00	872.99
81 L	CURTIS, TERRY	2022	439.28	0.00	439.28
318 L	EBERSOLE, MARK C	2022	2,316.72	7.94	2,308.78
239 L	EMERTON, JUDITH A	2021	543.79	176.96	366.83
239 L	EMERTON, JUDITH A	2022	537.78	0.00	537.78
650 L	EMERY, BILLIE J	2022	261.39	242.15	19.24
627 L	FICKETT, CHRISTOPHER W	2021	397.99	0.00	397.99
627 L	FICKETT, CHRISTOPHER W	2022	398.11	0.00	398.11
701 L	FICKETT, CHRISTOPHER W	2021	3,425.92	0.00	3,425.92
701 L	FICKETT, CHRISTOPHER W	2022	3,322.34	0.00	3,322.34
633 L	FICKETT, TINA M	2021	1,321.87	0.00	1,321.87
633 L	FICKETT, TINA M	2022	1,283.17	0.00	1,283.17
699 L	GATES, CHAD P	2021	376.51	0.00	376.51
699 L	GATES, CHAD P	2022	377.53	0.00	377.53
423 L	GATES, CHADWICK P	2021	2,991.60	0.00	2,991.60
423 L	GATES, CHADWICK P	2022	2,882.75	0.00	2,882.75
722 L	GATES, CHADWICK P	2021	359.63	0.00	359.63
722 L	GATES, CHADWICK P	2022	361.36	0.00	361.36
67 L	HANSON, MISTY LEE	2022	875.93	132.31	743.62
385 L	JAG REALITY LLC	2022	2,216.75	1,169.49	1,047.26
666 L	JAG REALITY LLC	2022	93.78	0.00	93.78
357 L	JAMIESON, LESLIE J	2021	1,819.11	1,126.03	693.08
357 L	JAMIESON, LESLIE J	2022	1,759.52	0.00	1,759.52
411 L	JOHNSON, ANTHONY C	2022	182.14	0.00	182.14
58 L	KINGSBURY, DOREEN M	2021	803.15	421.25	381.90

**Non Zero Balance on All Accounts**  
Complete List  
As of: 01/31/2024

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
58 L	KINGSBURY, DOREEN M	2022	786.25	0.00	786.25
245 L	KINGSBURY, HAYWARD W	2021	582.69	285.45	297.24
245 L	KINGSBURY, HAYWARD W	2022	914.15	0.00	914.15
679 L	LARRY, PHILIP P JR	2021	322.79	39.23	283.56
679 L	LARRY, PHILIP P JR	2022	326.07	0.00	326.07
515 L	LIBBY, WILBUR O JR	2020	1,705.16	-58.38	1,763.54
515 L	LIBBY, WILBUR O JR	2021	1,671.78	0.00	1,671.78
515 L	LIBBY, WILBUR O JR	2022	1,618.38	0.00	1,618.38
609 L	LIBBY, WILBUR O JR	2022	177.58	0.00	177.58
610 L	LIBBY, WILBUR O JR	2021	157.05	0.00	157.05
610 L	LIBBY, WILBUR O JR	2022	167.29	0.00	167.29
733 L	LIBBY, WILBUR O JR	2020	112.90	13.19	99.71
733 L	LIBBY, WILBUR O JR	2021	104.87	0.00	104.87
733 L	LIBBY, WILBUR O JR	2022	117.31	0.00	117.31
30 L	MANZO, MARCIA E	2022	186.96	0.00	186.96
609 L	MCMOARN, TRAVIS	2018	93.86	-51.28	145.14
609 L	MCMOARN, TRAVIS	2019	140.33	-58.38	198.71
609 L	MCMOARN, TRAVIS	2020	145.65	-58.38	204.03
609 L	MCMOARN, TRAVIS	2021	137.10	0.00	137.10
639 L	MERRILL, EDIE LEE	2022	318.72	0.00	318.72
395 L	MICHAUD, SCOTT A	2022	1,048.97	0.00	1,048.97
591 L	MURPHY, DUSTIN R	2022	840.64	87.10	753.54
401 L	MUSSON, EDWARD W	2022	2,291.73	0.00	2,291.73
353 L	MUSSON, RICHARD F	2022	1,818.33	0.00	1,818.33
65 L	OAKES, ETHEL A	2022	627.47	0.00	627.47
708 L	OAKES, ETHEL A	2022	603.94	23.81	580.13
53 L	OAKES, JESSICA J	2022	461.70	0.00	461.70
409 L	PANTERA, MARION B	2019	366.25	-58.38	424.63
409 L	PANTERA, MARION B	2020	368.66	-58.38	427.04
409 L	PANTERA, MARION B	2021	356.56	0.00	356.56
409 L	PANTERA, MARION B	2022	358.42	0.00	358.42
334 L	PERKINS, JEFREY R	2022	1,040.59	0.00	1,040.59
489 L	PRUDENTE, ROBERT C	2022	2,785.72	0.00	2,785.72
593 L	ROBERTS, JEFFREY S	2022	1,780.86	0.00	1,780.86
625 L	SCHINCK, M C	2021	536.11	274.90	261.21
625 L	SCHINCK, M C	2022	530.43	0.00	530.43
201 L	SENER, EDGAR E	2022	229.04	0.00	229.04



**Non Zero Balance on All Accounts**  
Complete List  
As of: 01/31/2024

Acct Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
<b>Total for 66 Bills:</b>	40 Accounts	60,243.27	4,102.42	56,140.85

**Payment Summary**

Type	Principal	Interest	Costs	Total
L - Lien Costs	0.00	0.00	-465.96	-465.96
P - Payment	3,433.14	350.63	784.61	4,568.38
<b>Total</b>	<b>3,433.14</b>	<b>350.63</b>	<b>318.65</b>	<b>4,102.42</b>

**Lien Summary**

2018-1	1	145.14
2019-1	2	623.34
2020-1	5	2,924.03
2021-1	18	14,440.03
2022-1	40	38,008.31
<b>Total</b>	<b>66</b>	<b>56,140.85</b>

<b>Total for 198 Bills:</b>	169,501.92	26,013.73	143,488.19
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***TOWN OF CLIFTON, MAINE***

***FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT***

***FOR THE FISCAL YEAR  
ENDED JANUARY 31, 2023***

**TOWN OF CLIFTON, MAINE**  
**FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES**  
**FOR THE FISCAL YEAR ENDED JANUARY 31, 2023**

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# James W. Wadman

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**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.

## ***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, 2023, 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, 2023, 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.  
September 22, 2023

**TOWN OF CLIFTON, MAINE**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended January 31, 2023**

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, 2023. 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, 2023 by \$2,514,152 (presented as “net position”). Of this amount, \$688,586 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 \$153,925 (an 6.8% increase) for the fiscal year ended January 31, 2023.

**Fund Highlights:**

*Governmental Funds – Fund Balances* – As of the close of the fiscal year ended January 31, 2023, the Town's governmental funds reported a combined ending fund balance of \$1,138,581, an increase of \$136,818 in comparison with the prior year. Of this total fund balance, \$445,404 represents general unassigned fund balance. This unassigned fund balance represents approximately 29% 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 (49.7%) 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 2023</i>	<i>Governmental Activities 2022</i>
Current Assets	\$ 1,365,711	\$ 1,215,092
Capital Assets	\$ 1,253,712	\$ 1,242,478
Deferred Outflows	\$ 2,068	\$ 2,213
<i>Total Assets &amp; Deferred Outflows</i>	\$ 2,621,491	\$ 2,459,783
Other Liabilities	\$ 86,207	\$ 79,202
Long-Term Liabilities	\$ 13,235	\$ 12,032
Deferred Inflows	\$ 7,898	\$ 8,323
Net Position;		
Invested in Capital Assets	\$ 1,253,712	\$ 1,242,478
Restricted	\$ 571,854	\$ 487,231
Unrestricted	\$ 688,586	\$ 630,517
<i>Total Liabilities and Net Position</i>	\$ 2,621,491	\$ 2,244,195

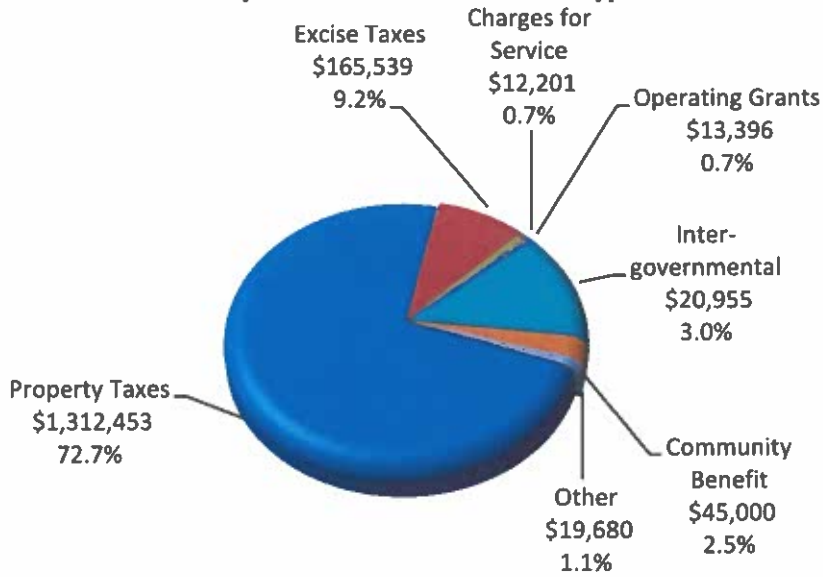
An additional portion of the Town's net position (22.6%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (27.7%) may be used to meet the government's ongoing obligations to citizens and creditors.

**Changes in Net Position**

Governmental activities increased the Town's net position by \$163,925. This change was primarily due to capital asset activity as well as usage of restricted fund balances for their intended purpose.

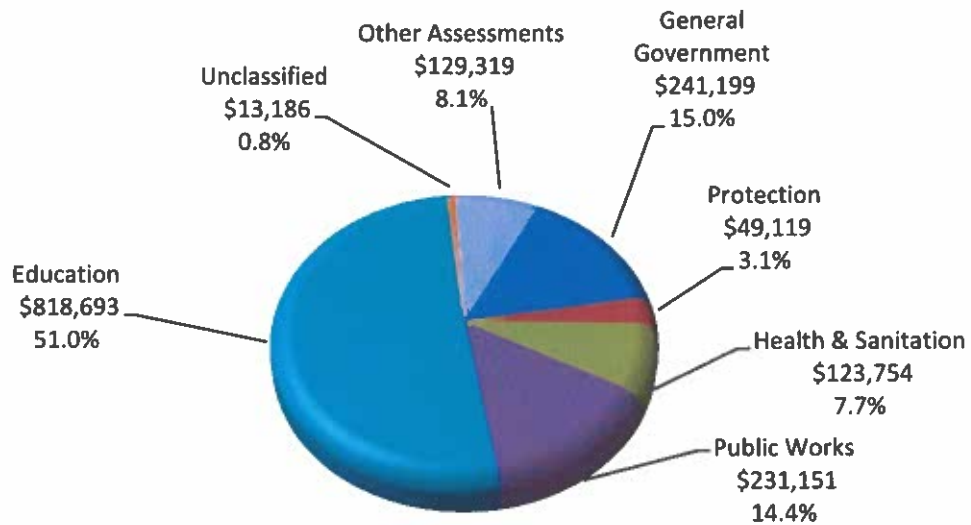
	<i>Governmental Activities 2023</i>	<i>Governmental Activities 2022</i>
<i>Revenues;</i>		
Tax Revenues	\$ 1,477,992	\$ 1,497,139
Program Revenues	\$ 25,597	\$ 30,001
Investments/Interest	\$ 4,468	\$ 1,003
Intergovernmental	\$ 237,132	\$ 207,867
TIF Community Benefit	\$ 45,000	\$ 45,000
Other	\$ 15,211	\$ 19,720
<b>Total Revenues</b>	<b>\$ 1,805,400</b>	<b>\$ 1,800,730</b>
<i>Expenses;</i>		
General Government	\$ 253,224	\$ 241,199
Protection	\$ 100,906	\$ 49,119
Health/Sanitation	\$ 112,623	\$ 123,754
Public Works	\$ 236,695	\$ 231,151
Education	\$ 794,647	\$ 818,693
Unclassified	\$ 17,197	\$ 13,186
Other Assessments	\$ 136,183	\$ 129,319
<b>Total Expenses</b>	<b>\$ 1,651,475</b>	<b>\$ 1,606,422</b>
Changes in Net Position	\$ 153,925	\$ 194,308

**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 \$1,138,581 an increase of \$136,818 in comparison with the prior fiscal year. Approximately 40% 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:

- \$297,528 favorable revenue primarily due to the Town collecting over \$286,000 in unbudgeted revenue. These revenues are closed to unassigned fund balance with the exception of Federal ARPA funds which have restrictions on their use.
- \$124,497 favorable variance in expenditures primarily due to the police protection being \$41,000 below budget and the Town's overlay on taxes of nearly \$39,000. 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 \$1,886,599, net of accumulated depreciation of \$632,887, leaves a net book value of \$1,253,712. There were current year additions include \$111,855 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, 2023**

(Exhibit I)

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$1,206,591
Accounts Receivable	\$5,396
Taxes and Tax Liens Receivable	\$153,724
<u>Capital Assets</u>	
Land	\$40,000
Other Capital Assets, net of Accumulated Depreciation	\$1,213,712
Total Capital Assets	<u>\$1,253,712</u>
<u>Total Assets</u>	<u>\$2,619,423</u>
<u>Deferred Outflows of Resources</u>	
Related to Other Post-Employment Benefits	<u>\$2,068</u>
<u>Total Deferred Outflows of Resources</u>	<u>\$2,068</u>
<u>Total Assets &amp; Deferred Outflows</u>	<u>\$2,621,491</u>
<u>Liabilities, Deferred Inflows and Net Position</u>	
<u>Liabilities</u>	
Accounts Payable	\$6,207
Escrow Funds	\$80,000
Net Other Post-Employment Benefits Liability	<u>\$13,235</u>
<u>Total Liabilities</u>	<u>\$99,442</u>
<u>Deferred Inflows of Resources</u>	
Property Taxes Collected in Advance	\$3,168
Related to Other Post-Employment Benefits	<u>\$4,730</u>
<u>Total Deferred Inflows of Resources</u>	<u>\$7,898</u>
<u>Net Position</u>	
Net Investment in Capital Assets	\$1,253,712
Restricted	\$571,854
Unrestricted	<u>\$688,586</u>
<u>Total Net Position</u>	<u>\$2,514,152</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>	<u>\$2,621,491</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, 2023**

(Exhibit II)

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>		<b><u>Net (Expense)</u></b>
		<b><u>Charges for</u></b>	<b><u>Operating</u></b>	<b><u>Revenue and Changes</u></b>
<b><u>Primary Government</u></b>		<b><u>Services</u></b>	<b><u>Grants</u></b>	<b><u>in Net Position</u></b>
<b><u>Governmental Activities</u></b>				<b><u>Governmental</u></b>
				<b><u>Activities</u></b>
General Government	\$253,224	\$9,439		(\$243,785)
Protection	\$100,906	\$409		(\$100,497)
Health & Sanitation	\$112,623	\$1,969		(\$110,655)
Public Works	\$236,695		\$13,396	(\$223,299)
Education	\$794,647			(\$794,647)
Unclassified	\$17,197	\$384		(\$16,813)
Other Assessments	\$136,183			(\$136,183)
<b><u>Total Governmental Activities</u></b>	<b><u>\$1,651,475</u></b>	<b><u>\$12,201</u></b>	<b><u>\$13,396</u></b>	<b><u>(\$1,625,878)</u></b>
<b><u>Total Primary Government</u></b>	<b><u>\$1,651,475</u></b>	<b><u>\$12,201</u></b>	<b><u>\$13,396</u></b>	<b><u>(\$1,625,878)</u></b>
<b><u>General Revenues:</u></b>				
Tax Revenues, Including Homestead Reimbursement				\$1,312,453
Excise Taxes				\$165,539
State Revenue Sharing				\$131,423
Federal ARPA Funds				\$47,847
Tree Growth & Veteran's Reimbursements				\$57,862
Interest & Fees on Delinquent Taxes				\$12,128
Interest Earned				\$4,468
Tax Increment Financing Community Benefit				\$45,000
Other Revenues				\$3,084
<b><u>Total Revenues</u></b>				<b><u>\$1,779,803</u></b>
<b><u>Changes in Net Position</u></b>				<b><u>\$153,925</u></b>
<b><u>Net Position - Beginning</u></b>				<b><u>\$2,360,226</u></b>
<b><u>Net Position - Ending</u></b>				<b><u>\$2,514,152</u></b>

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

**TOWN OF CLIFTON, MAINE**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JANUARY 31, 2023**

(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	\$1,019,326	\$162,760	\$24,505	\$1,206,591
Accounts Receivable	\$5,396			\$5,396
Due from Other Funds	\$1,373	\$35,563		\$36,936
Taxes and Tax Liens Receivable	\$153,724			\$153,724
<b><u>Total Assets</u></b>	<b><u>\$1,179,819</u></b>	<b><u>\$198,323</u></b>	<b><u>\$24,505</u></b>	<b><u>\$1,402,647</u></b>
<i>Liabilities, Deferred Inflows &amp; Fund Balances</i>				
<i>Liabilities:</i>				
Accounts Payable	\$6,207			\$6,207
Escrow Funds		\$80,000		\$80,000
Due to Other Funds	\$35,563		\$1,373	\$36,936
<b><u>Total Liabilities</u></b>	<b><u>\$41,769</u></b>	<b><u>\$80,000</u></b>	<b><u>\$1,373</u></b>	<b><u>\$123,143</u></b>
<i>Deferred Inflows of Resources</i>				
Property Taxes Collected in Advance	\$3,168			\$3,168
Unavailable Tax Revenue	\$137,755			\$137,755
<b><u>Total Deferred Inflows of Resources</u></b>	<b><u>\$140,923</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$140,923</u></b>
<i>Fund Balances:</i>				
Nonspendable			\$15,814	\$15,814
Restricted	\$548,722		\$7,318	\$556,040
Committed	\$3,000	\$118,323		\$121,323
Assigned				\$0
Unassigned	\$445,404			\$445,404
<b><u>Total Fund Balances</u></b>	<b><u>\$997,126</u></b>	<b><u>\$118,323</u></b>	<b><u>\$23,132</u></b>	<b><u>\$1,138,581</u></b>
	<b><u>\$1,179,819</u></b>	<b><u>\$198,323</u></b>	<b><u>\$24,505</u></b>	<b><u>\$1,402,647</u></b>
<b><u>Total Fund Balance - Governmental Funds</u></b>				<b><u>\$1,138,581</u></b>
<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				\$1,253,712
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				\$137,755
Deferred inflows and outflows of resources related to other post-employment benefit plans				(\$2,662)
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				(\$13,235)
<b><u>Net Position of Governmental Activities</u></b>				<b><u>\$2,514,152</u></b>

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, 2023**

	<u>General Fund</u>	<u>Capital Project Funds</u>	<u>Permanent Funds</u>	<u>Total Governmental Funds</u>
<b><u>Revenues:</u></b>				
Tax Revenues, Including Homestead Reimbursement	\$1,306,928			\$1,306,928
Excise Taxes	\$165,539			\$165,539
State Revenue Sharing	\$131,423			\$131,423
Federal ARPA Funds	\$47,847			\$47,847
Town Fees	\$9,439			\$9,439
Other State Revenues & Reimbursements	\$44,466	\$13,396		\$57,862
Interest & Fees on Delinquent Taxes	\$12,128			\$12,128
Interest Earned	\$3,677	\$711	\$80	\$4,468
Tax Increment Financing Community Benefit	\$45,000			\$45,000
Other Revenues	\$3,084			\$3,084
<b><u>Total Revenues</u></b>	<b><u>\$1,769,531</u></b>	<b><u>\$14,107</u></b>	<b><u>\$80</u></b>	<b><u>\$1,783,718</u></b>
<b><u>Expenditures (Net of Departmental Revenues):</u></b>				
<b><u>Current:</u></b>				
General Government	\$249,944			\$249,944
Protection	\$100,497			\$100,497
Health & Sanitation	\$110,655			\$110,655
Public Works	\$126,306			\$126,306
Education	\$794,647			\$794,647
Unclassified	\$16,813			\$16,813
Other Assessments	\$136,183			\$136,183
<b><u>Capital Outlay:</u></b>				
Capital Expenditures		\$111,855		\$111,855
<b><u>Total Expenditures</u></b>	<b><u>\$1,535,045</u></b>	<b><u>\$111,855</u></b>	<b><u>\$0</u></b>	<b><u>\$1,646,900</u></b>
<b><u>Excess Revenues Over (Under) Expenditures</u></b>	<b><u>\$234,487</u></b>	<b><u>(\$97,749)</u></b>	<b><u>\$80</u></b>	<b><u>\$136,818</u></b>
<b><u>Other Financing Sources (Uses):</u></b>				
Operating Transfers In		\$197,011		\$197,011
Operating Transfers Out	<u>(\$197,011)</u>			<u>(\$197,011)</u>
<b><u>Beginning Fund Balances</u></b>	<b><u>\$959,651</u></b>	<b><u>\$19,061</u></b>	<b><u>\$23,052</u></b>	<b><u>\$1,001,763</u></b>
<b><u>Ending Fund Balances</u></b>	<b><u>\$997,126</u></b>	<b><u>\$118,323</u></b>	<b><u>\$23,132</u></b>	<b><u>\$1,138,581</u></b>
<b><u>Reconciliation to Statement of Activities, change in Net Position:</u></b>				
Net Change in Fund Balances - Above				\$136,818
Unavailable Tax Revenue				\$5,524
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.				\$111,855
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)				\$349
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.				<u>(\$100,622)</u>
<b><u>Changes in Net Position of Governmental Activities</u></b>				<b><u>\$153,925</u></b>

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, 2023**

**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, 2023 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			\$7,233	\$7,233
Cemetery Care - Williams			\$85	\$85
State Revenue Sharing	\$86,153			\$86,153
ARPA Funds	\$95,638			\$95,638
Education	\$366,932			\$366,932
<u>Committed</u>				
Recreation	\$3,000			\$3,000
Road Improvement		\$101,541		\$101,541
TIF Development Program		\$5,305		\$5,305
TIF Phase II Program		\$8,200		\$8,200
Cemetery Improvements		\$3,125		\$3,125
Veterans Plaque		\$153		\$153
<u>Unassigned</u>	\$445,404			\$445,404
<u>Total Fund Balances</u>	<u>\$997,126</u>	<u>\$118,323</u>	<u>\$23,132</u>	<u>\$1,138,581</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 \$571,854 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 \$7,233 from the Cemetery perpetual care fund and \$85 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 \$1,206,591 and the bank balance was \$1,242,831. The Town has no uninsured and uncollateralized deposits as of January 31, 2023.

#### Investments

The Town held no investments at January 31, 2023.

### Note 3 - Property Taxes

Property taxes were assessed on April 1, 2022 and committed on July 27, 2022. Interest of 4.0% 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, \$137,755 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, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b><u>Governmental Activities:</u></b>				
<b><u>Capital assets not being depreciated</u></b>				
Land	\$40,000			\$40,000
<b><u>Capital assets being depreciated</u></b>				
Buildings/Improvements	\$296,406			\$296,406
Equipment	\$26,556			\$26,556
Infrastructure	\$1,411,782	\$111,855		\$1,523,637
<b>Total capital assets being depreciated</b>	<b>\$1,734,744</b>	<b>\$111,855</b>	<b>\$0</b>	<b>\$1,846,599</b>
<b><u>Less accumulated depreciation for</u></b>				
Buildings/Improvements	\$129,732	\$5,928		\$135,660
Equipment	\$26,556			\$26,556
Infrastructure	\$375,977	\$94,694		\$470,671
<b>Total accumulated depreciation</b>	<b>\$532,266</b>	<b>\$100,622</b>	<b>\$0</b>	<b>\$632,887</b>
<b>Net capital assets being depreciated</b>	<b>\$1,202,478</b>	<b>\$11,234</b>	<b>\$0</b>	<b>\$1,213,712</b>
<b><u>Governmental Activities, Capital Assets, net</u></b>	<b><u>\$1,242,478</u></b>	<b><u>\$11,234</u></b>	<b><u>\$0</u></b>	<b><u>\$1,253,712</u></b>

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	\$96,993
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$100,622</b>

**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, 2023, the offsetting receivable and payable balances were \$25,563 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, 2022, 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	58.06
Average service	15.32

D. Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2022, 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, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	2.06% per annum for 2022 reporting. 2.12% per annum for 2021 reporting.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	2.40% per annum.
<i>Healthcare cost trend rates:</i>	

*Pre -Medicare Medical:* Initial trend of 6.25% applied in FYE 2022 grading over 20 years to 3.53% per annum.

*Pre -Medicare Drug:* Initial trend of 13.10% applied in FYE 2022 grading over 20 years to 3.53% per annum.

*Medicare Medical:* Initial trend of 5.00% applied in FYE 2022 grading over 20 years to 3.53% per annum.

*Medicare Drug:* Initial trend of 9.90% applied in FYE 2022 grading over 20 years to 3.53% per annum.

E. Actuarial Assumptions

Rates of mortality are based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree, Mortality Table respectively, for males and females. The proposed rates are projected generationally using the RPEC 2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC\_2020 model are those included in the published MP-2020 scale. As prescribed by the Trust mortality rates were taken from the assumption for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021.

The actuarial assumptions are the assumptions that were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020.

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, 2021 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, 2021 is based upon an earlier measurement date, as of December 31, 2020 and is 2.12% per annum. The discount rate as of December 31, 2022 is based upon an earlier measurement date, as of December 30, 2021 and is 2.06% 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 1/1/2021 (Reporting 12/31/2021)</u>	\$12,032	\$0	\$12,032
<u>Changes:</u>			
Service Cost	\$516		\$516
Interest	\$266		\$266
Changes of assumptions	\$494		\$494
Differences between expected and actual experience	-\$70		-\$70
Benefit Payments	(\$3)	(\$3)	\$0
Contributions - Employer	\$0	\$3	(\$3)
<u>Net changes</u>	<u>\$1,203</u>	<u>\$0</u>	<u>\$1,203</u>
<u>Balances at 1/1/2022 (Reporting 12/31/2022)</u>	<u>\$13,235</u>	<u>\$0</u>	<u>\$13,235</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 (1.06%) or 1 percentage point higher (3.06%) than the current discount rate:

	<u>1.0% Decrease</u> <u>(1.06%)</u>	<u>Discount Rate</u> <u>(2.06%)</u>	<u>1.0% Increase</u> <u>(3.06%)</u>
Net OPEB Liability (Asset)	\$15,466	\$13,235	\$11,412

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)	\$11,325	\$13,235	\$15,586

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 5 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	\$0	\$4,446
Changes in Assumptions	\$2,068	\$284
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
	<u>\$2,068</u>	<u>\$4,730</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>	
2023	(\$1,147)
2024	(\$863)
2025	(\$862)
2026	\$210
2027	\$0
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, 2023.

**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, 2023 totaled \$197,011.

**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 \$70,000 from Pisgah Mountain, LLC and \$10,000 from Silver Maple Wind as of January 31, 2023.

**TOWN OF CLIFTON, MAINE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JANUARY 31, 2023**

(Exhibit V)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>				
Tax Revenues, Including Homestead Exemption	\$1,324,628	\$1,324,628	\$1,306,928	(\$17,700)
Excise Taxes	\$0	\$0	\$165,539	\$165,539
State Revenue Sharing	\$102,375	\$102,375	\$131,423	\$29,048
Federal ARPA Funds	\$0	\$0	\$47,847	\$47,847
Town Fees	\$0	\$0	\$9,439	\$9,439
Tree Growth & Veteran's Reimbursements	\$0	\$0	\$44,466	\$44,466
Interest & Fees on Delinquent Taxes	\$0	\$0	\$12,128	\$12,128
Interest Earned	\$0	\$0	\$3,677	\$3,677
Tax Increment Financing Community Benefit	\$45,000	\$45,000	\$45,000	\$0
Other Revenues	\$0	\$0	\$3,084	\$3,084
<b><u>Total Revenues</u></b>	<b><u>\$1,472,003</u></b>	<b><u>\$1,472,003</u></b>	<b><u>\$1,769,531</u></b>	<b><u>\$297,528</u></b>
<b><u>Expenditures (Net of Departmental Revenues):</u></b>				
General Government	\$254,272	\$254,272	\$249,944	\$4,328
Protection	\$142,138	\$142,138	\$100,497	\$41,641
Health & Sanitation	\$121,000	\$121,000	\$110,655	\$10,345
Public Works	\$140,458	\$140,458	\$126,306	\$14,152
Education	\$802,295	\$802,295	\$794,647	\$7,648
Unclassified	\$24,411	\$24,411	\$16,813	\$7,598
Other Assessments	\$175,418	\$175,418	\$136,183	\$39,235
<b><u>Total Expenditures</u></b>	<b><u>\$1,659,992</u></b>	<b><u>\$1,659,992</u></b>	<b><u>\$1,535,045</u></b>	<b><u>\$124,947</u></b>
<b><u>Excess Revenues Over Expenditures</u></b>	<b><u>(\$187,989)</u></b>	<b><u>(\$187,989)</u></b>	<b><u>\$234,487</u></b>	<b><u>\$422,476</u></b>
<b><u>Other Financing Sources (Uses):</u></b>				
Operating Transfers Out	(\$197,011)	(\$197,011)	(\$197,011)	\$0
<b><u>Net Change in Fund Balance</u></b>	<b><u>(\$385,000)</u></b>	<b><u>(\$385,000)</u></b>	<b><u>\$37,476</u></b>	<b><u>\$422,476</u></b>
<b><u>Beginning Fund Balances</u></b>	<b><u>\$959,651</u></b>	<b><u>\$959,651</u></b>	<b><u>\$959,651</u></b>	<b><u>\$0</u></b>
<b><u>Ending Fund Balances</u></b>	<b><u>\$574,651</u></b>	<b><u>\$574,651</u></b>	<b><u>\$997,126</u></b>	<b><u>\$422,476</u></b>

**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, 2023**

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
2022	\$516	\$266	\$494	(\$70)	(\$3)	\$12,032	\$13,235	\$3	\$3	\$13,235	\$56,992	23.223%
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, 2023**

(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>
2022	\$3	\$3	\$0	\$56,992	0.01%
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, 2023**

**Note 1 – Actuarial Methods and Assumptions**

The total OPEB liability in the January 1, 2022 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 changed from 2.12% to 2.06% per GASB 75 discount rate selection.

**Net OPEB Liability**

The Town's net OPEB liability was measured as of January 1, 2022, 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. 2.06% per annum for 2022 reporting.
Salary Increase Rate	2.75% per annum.
Administration and claims expense	2.40% per annum.
Retirement Age	65

**Healthcare cost trend rates:**

*Pre -Medicare Medical:* Initial trend of 6.25% applied in FYE 2022 grading over 20 years to 3.53% per annum.

*Pre -Medicare Drug:* Initial trend of 13.10% applied in FYE 2022 grading over 20 years to 3.53% per annum.

*Medicare Medical:* Initial trend of 5.00% applied in FYE 2022 grading over 20 years to 3.53% per annum.

*Medicare Drug:* Initial trend of 9.90% applied in FYE 2022 grading over 20 years to 3.53% per annum.

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

Rates of mortality are based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree, Mortality Table respectively, for males and females. The proposed rates are projected generationally using the RPEC 2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC\_2020 model are those included in the published MP-2020 scale. As prescribed by the Trust mortality rates were taken from the assumption for the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021.

**TOWN OF CLIFTON, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**FOR THE FISCAL YEAR ENDED JANUARY 31, 2023**

(Exhibit A-1, page 1 of 2)

<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	\$143,566	\$143,566	\$0	\$143,566	\$144,914	(\$1,348)	
Payroll Taxes	\$8,734	\$8,734	\$0	\$8,734	\$10,345	(\$1,611)	
Health Insurance	\$14,700	\$14,700	\$0	\$14,700	\$12,871	\$1,829	
Utilities	\$13,883	\$13,883	\$0	\$13,883	\$13,943	(\$60)	
Copier Lease	\$1,632	\$1,632	\$0	\$1,632	\$1,513	\$120	
Office Equipment	\$1,400	\$1,400	\$0	\$1,400	\$1,334	\$66	
Computer Support	\$7,940	\$7,940	\$0	\$7,940	\$7,939	\$1	
Building & Equipment Repairs	\$10,000	\$10,000	\$0	\$10,000	\$5,205	\$4,795	
Sign	\$5,853	\$5,853	\$0	\$5,853	\$6,891	(\$1,038)	
MMA Dues	\$2,031	\$2,031	\$0	\$2,031	\$2,276	(\$245)	
Insurance	\$5,000	\$5,000	\$0	\$5,000	\$4,803	\$197	
Worker's Compensation	\$1,533	\$1,533	\$0	\$1,533	\$850	\$683	
Supplies & Other	\$10,900	\$10,900	\$0	\$10,900	\$14,325	(\$3,425)	
Legal	\$10,000	\$10,000	\$0	\$10,000	\$5,090	\$4,910	
Auditor	\$6,500	\$6,500	\$0	\$6,500	\$7,070	(\$570)	
Tax Maps	\$1,000	\$1,000	\$0	\$1,000	\$975	\$25	
Assessor	\$9,600	\$9,600	\$0	\$9,600	\$9,600	\$0	
	\$0	\$254,272	\$0	\$254,272	\$249,944	\$4,328	\$0
<u>Protection:</u>							
Fire Department	\$41,000	\$41,000	\$0	\$41,000	\$41,000	\$0	
Sheriff's Department	\$100,000	\$100,000	\$0	\$100,000	\$58,217	\$41,783	
Security	\$238	\$238	\$0	\$238	\$238	\$0	
Hydrant Rental	\$900	\$900	\$0	\$900	\$1,042	(\$142)	
	\$0	\$142,138	\$0	\$142,138	\$100,497	\$41,641	\$0
<u>Health &amp; Sanitation:</u>							
Disposal - Transportation	\$75,000	\$75,000	\$0	\$75,000	\$68,280	\$6,720	
Disposal - Tipping Fees	\$30,000	\$30,000	\$1,849	\$31,849	\$23,172	\$8,677	
Disposal - Cleanup	\$16,000	\$16,000	\$0	\$16,000	\$20,595	(\$4,595)	
Disposal - Municipal Review Committee	\$0	\$0	\$0	\$0	\$456	(\$456)	
	\$0	\$121,000	\$1,849	\$122,849	\$112,503	\$10,345	\$0
<u>Public Works:</u>							
Town Road Maintenance	\$12,000	\$12,000	\$0	\$12,000	\$25,235	(\$13,235)	
Road Improvements	\$200,000	\$200,000	\$0	\$200,000	\$200,000	\$0	
Snow Removal	\$83,458	\$83,458	\$0	\$83,458	\$56,929	\$26,529	
Salt & Sand	\$45,000	\$45,000	\$0	\$45,000	\$44,142	\$858	
	\$0	\$340,458	\$0	\$340,458	\$326,306	\$14,152	\$0

**TOWN OF CLIFTON, MAINE**  
**SCHEDULE OF DEPARTMENTAL OPERATIONS**  
**FOR THE FISCAL YEAR ENDED JANUARY 31, 2023**

<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	\$359,283	\$802,295	\$0	\$1,161,579	\$794,647	\$0	\$366,932
	\$359,283	\$802,295	\$0	\$1,161,579	\$794,647	\$0	\$366,932
<u>Unclassified:</u>							
Animal Control		\$1,400	\$545	\$1,945	\$1,328	\$617	
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		\$1,000	\$0	\$1,000	\$1,000	\$0	
Penquis CAP		\$50	\$0	\$50	\$50	\$0	
Life Flight		\$250	\$0	\$250	\$250	\$0	
Snowmobile Club		\$150	\$0	\$150	\$150	\$0	
Maine Veteran's Program		\$100	\$0	\$100	\$100	\$0	
Scholarship		\$100	\$0	\$100	\$100	\$0	
Blackman Stream		\$1,000	\$0	\$1,000	\$1,000	\$0	
Recreation	\$2,950	\$4,481	\$0	\$7,431	\$4,431	\$0	\$3,000
Veteran's Memorial		\$0	\$0	\$0	\$298	(\$298)	
Cemetery Care		\$6,280	\$1,150	\$7,430	\$6,202	\$1,228	
Contingency		\$5,000	\$0	\$5,000	\$0	\$5,000	
	\$2,950	\$24,411	\$1,695	\$29,056	\$18,508	\$7,548	\$3,000
<u>Other Assessments:</u>							
Tax Increment Financing Program		\$197,011	\$0	\$197,011	\$197,011	\$0	
County Tax		\$136,183	\$0	\$136,183	\$136,183	\$0	
Overlay	\$0	\$39,235	\$0	\$39,235	\$0	\$39,235	
	\$0	\$372,429	\$0	\$372,429	\$333,194	\$39,235	\$0
<b><u>TOTALS</u></b>	<b><u>\$362,233</u></b>	<b><u>\$2,057,003</u></b>	<b><u>\$3,544</u></b>	<b><u>\$2,422,780</u></b>	<b><u>\$1,935,599</u></b>	<b><u>\$117,249</u></b>	<b><u>\$369,932</u></b>

**TOWN OF CLIFTON, MAINE**  
**SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS**  
**FOR THE FISCAL YEAR ENDED JANUARY 31, 2023**

(Exhibit A-2)

**Valuation:**

Real Property	\$89,319,400	
Personal Property	\$0	
<b><u>Total Valuation</u></b>		<b>\$89,319,400</b>

<b><u>Mil Rate</u></b>		<b>\$0.01430</b>
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<b><u>Tax Commitment</u></b>		<b>\$1,277,267</b>
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**Collections and Adjustments:**

Cash Collections	\$1,157,664	
Discounts	\$21,300	
Abatements Granted	\$262	
		<b>\$1,179,225</b>

<b><u>Total Collections and Adjustments</u></b>		<b>\$1,179,225</b>
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<b><u>Uncollected Taxes January 31</u></b>		<b>\$98,042</b>
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**TOWN OF CLIFTON, MAINE**  
**SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE**  
**FOR THE FISCAL YEAR ENDED JANUARY 31, 2023**

(Exhibit A-3)

<u>Beginning Unassigned Fund Balance</u>		\$492,521
<u>Additions:</u>		
Lapsed Departmental Accounts (Exhibit A-1)	\$117,249	
Excise Taxes	\$165,539	
Interest and Fees on Delinquent Taxes	\$12,128	
Interest Earned	\$3,677	
Tree Growth, Veteran's & Homestead (Net of Appropriations)	\$48,910	
Tree Growth Penalties	\$4,941	
Town Fees	\$9,439	
Other Revenues	\$3,084	
	<hr/>	
<u>Total Additions</u>		\$364,968
<u>Reductions:</u>		
Appropriations from Unassigned Fund Balance	\$385,000	
Increase in Unavailable Tax Revenue	\$5,524	
Discounts on Taxes	\$21,300	
Abatements Granted	\$262	
	<hr/>	
<u>Total Reductions</u>		<hr/> \$412,086
<u>Ending Unassigned Fund Balance</u>		<hr/> <hr/> \$445,404

**TOWN OF CLIFTON, MAINE**  
**SCHEDULE OF RESERVE AND TRUST FUNDS**  
**FOR THE FISCAL YEAR ENDED JANUARY 31, 2023**

(Exhibit A-4)

	<i>Beginning Balance</i>	<i>Interest</i>	<i>Transfers In</i>	<i>Other Revenue</i>	<i>Total Available</i>	<i>Expenditures</i>	<i>Ending Balance</i>
<i>Reserve Funds:</i>							
Road Improvement	\$0		\$200,000	\$13,396	\$213,396	\$111,855	\$101,541
TIF Development Program	\$7,583	\$711	\$197,011		\$205,305	\$200,000	\$5,305
TIF Phase II Program	\$8,200				\$8,200		\$8,200
Cemetery Improvements	\$3,125				\$3,125		\$3,125
Veterans Plaque	\$153				\$153		\$153
	<u>\$19,061</u>	<u>\$711</u>	<u>\$397,011</u>	<u>\$13,396</u>	<u>\$430,179</u>	<u>\$311,855</u>	<u>\$118,323</u>
<i>Trust Funds:</i>							
Cemetery Funds	\$12,980	\$67			\$13,047		\$13,047
Cemetery Funds - Williams	\$10,072	\$13			\$10,085		\$10,085
	<u>\$23,052</u>	<u>\$80</u>	<u>\$0</u>	<u>\$0</u>	<u>\$23,132</u>	<u>\$0</u>	<u>\$23,132</u>