

Town of Clifton

2025 – 2026 ANNUAL REPORT

Fiscal Year February 1, 2025 to January 31, 2026

QUICK REFERENCE

February 1, 2025 to January 31, 2026

CLIFTON TOWN OFFICE

135 Airline Rd, Clifton ME 04428
Office: 207-843-0709

OFFICE HOURS
CLOSED MONDAY
8:30 A.M. – 4:00 P.M.
TUESDAY, THURSDAY AND FRIDAY
10:00 A.M. – 6:00 P.M.
WEDNESDAY

CLIFTON TOWN OFFICE CONTACTS			
Deborah Hodgins	Administrative Assistant/Town Clerk	Deborah@cliftonme.com	207-843-0709 x101
Jody Dyer	Deputy Town Clerk	Jodi@cliftonme.com	207-843-0709 x106
Katrina Furrow	Office Assistant	Katrina@cliftonme.com	207-843-0709 x102

2026-27 HOLIDAY SCHEDULES	OFFICE CLOSURES
Independence Day	Friday, July 3, 2026
Juneteenth	Friday, June 19, 2026
Veterans Day	Wednesday, November 11, 2026
Thanksgiving Day	Thursday, November 26, 2026
Thanksgiving - Friday	Friday, November 27, 2026
Christmas	Friday, December 25, 2026
New Years Eve	3:00 pm on Thursday, December 31, 2026
New Years Day	Friday, January 1, 2027

*The Office is closed on Monday. Holidays that fall on Monday are not included in this list.

LOCAL FOOD CUPBOARDS		
Clifton Community Food Bank	1 st Monday of each month 10:00 a.m. – 11:00 a.m.	207-949-3238
	3 rd Monday of each month 5:00 p.m. – 6:00 p.m.	
CHEFS (Clifton, Holden, Eddington)	Every Thursday 5:00 p.m. – 6:00 p.m.	207-843-7769 (Holbrook School)
	Second and Fourth Sunday 9:00 a.m. – 10:00 a.m.	

TOWN WASTE REMOVAL SERVICES		
Curbside Trash Pick Up	The schedule for curbside pick-up is every Tuesday	Casella 207-561-6611
Bulky Waste Day	June 6, 2026	
Recycling	No Curbside Recycling	
	Cardboard Recycle Bin is located at the Town Office	

CLIFTON MUNICIPAL OFFICERS		PHONE
Town Elected Select People	Dennis Harvey – Chair	Term: 2023 - 2026 207-466-0114
	Lee Bryant – Vice Chair	Term: 2023 - 2026 207-991-0018
	John Williams II	Term: 2024 - 2027 207-949-6551
	Patricia Eldridge	Term: 2025 - 2028 207-843-0709
Administrative Assistant/ Tax Collector, Treasurer, Registrar of Voters	Deborah Hodgins	207-478-7104
Town Clerk, Deputy Treasurer, Deputy Registrar of Voters, General Assistance	Deborah Hodgins	207-478-7104
Deputy Clerk	Jody Dyer	207-843-0709
Election/ Ballot Clerks	Tammy Gray, Carol Jordan, Jan Logan	
Code Enforcement Officer	Alexandria Treworgy	207-478-8976
Local Plumbing Inspector	Alexandria Treworgy	207-478-8976
Assessor's Agent	Mark Gibson	207-745-3044
Animal Control Officer	Ann Greenlaw	207-617-1780
Health Officer	Leslie Spencer	207-852-9411
Sexton	Russell Smith	207-944-4587
SAD #63 School Board Member	Jamie Youngblood (Appointed)	207-356-9061
Superintendent of SAD #63	Sheila Caldwell	207-843-7851
Fire Chief Eddington/ Holden	Ryan Davis	207-843-5251
Deputy Fire Chief Eddington	Craig Russell	207-843-5233

BOARDS AND COMMITTEES		PHONE
Planning Board	Bruce Jellison – Chair	Term: 2024 - 2027 207-843-5971
	David Noto – Vice Chair	Term: 2025 - 2028 207-944-8889
	Vern Campbell	Term: 2024 - 2027 207-843-7206
	Gerald Folster	Term: 2024 - 2027 207-356-3128
	Stephen Dumond	Term: 2026 - 2029 207-843-5905
	Mike Vignaly (Alternate)	Term: 2026 - 2029
Appeals Board	Ann Orr	Term: 2025 - 2027 207-843-0709
	Brent Williams	Term: 2025 - 2027 207-843-0709
	Leslie Spencer	Term: 2025 - 2027 207-843-0709
	Jakob Coleman	Term: 2025 - 2027 207-843-0709
	Jeffrey Roberts Jr.	Term: 2025 - 2027 207-843-0709
Cemetery Committee	Dennis Harvey	Term: 2022 - 2027 207-466-0114
	Jan Logan	Term: 2025 - 2028 207-478-0087
	Ruth Perry	Term: 2024 - 2027

MEETING TIME AND LOCATIONS	HELD AT THE CLIFTON TOWN OFFICE
Selectboard Meetings	2 nd Wednesday of every month @ 6:00 p.m. *Unless otherwise stated by notice or posting.
Planning Board Meetings	Last Wednesday of every month @ 6:00 p.m. *Unless otherwise stated by notice or posting.
Appeals Board Meetings	Held whenever necessary.
Town Meetings	The town will be able to vote on the Town Budget by referendum at the March 24, 2026 Election. Voting Held from 8:00 a.m. – 8:00 p.m. At the Clifton Town Office Located at 135 Airline Rd, Clifton ME 04428



Town of Clifton
Chairman's Report 2026

First, I want to thank the residents of Clifton for the privilege of representing you on the Select Board. I also want to thank Lee, John, Trish, and former chairman Becky Pelkey for all their work in serving our community on the Select Board last year. While we didn't always agree on everything, we were able to freely express our views and vote for what we deemed to be in the best interest of the town.

We worked together to get our office equipment upgraded and modernized. We oversaw the upgrade and improvement to the town's website. We also upgraded most of the town's policies. We worked with Casella through their transition to the new trash bins being implemented. We continued progress on upgrading the town infrastructure, and we hope to see Chick Hill Road paved later this year, and otherwise have agreed to have a moratorium on major road work this year. We have done our best to hold the line on expenses, even though many cost increases are beyond our control, while still taking these small steps to improve our town.

I also want to thank the office staff for all their hard work. With the addition of Katrina and Jody this year, we have been able to ease some of the burden on Debbie to allow her to finally take some of her well-deserved vacation time. These ladies work well together and are a great blessing to have working for us. Thanks also to Allie for her work as our Code Enforcement Officer and to Mark as our tax assessor. This town is blessed with a great team of experienced staff.

I also appreciate all those who give of their time and talent to serve on the other various boards and committees in Clifton. Each one of you has a part in making our town such a great community to live in.

Going forward there are many opportunities and challenges to face. If we work together and listen to each other, I am confident we can conquer each one as we continue to make Clifton a town where people want to live.

Respectively,

Dennis Harvey
Chairman

2025 - 2026 Road Commissioners Report

Dear Town of Clifton,

I want to begin by thanking you for giving me the opportunity to serve as Road Commissioner. In a small community like ours, every person matters, and I truly appreciate the trust you've placed in me.

This year, we were able to complete several important projects that helped keep our roads safe and in good condition. Some of the work included:

- Grading and repairing sections of Chick Hill Road to improve drivability
- Cleaning and replacing culverts along McCutcheon Road and Scott's Point Road to help with drainage
- Cutting back brush and improving visibility on Route 9 and other key intersections
- Filling potholes and patching worn areas on various paved sections throughout town
- Managing winter plowing and sanding across Clifton to keep roads passable during storms

With limited resources and a small population, every project takes teamwork, patience, and community support. I'm grateful for the understanding shown by Clifton residents as we worked through weather challenges and day-to-day needs.

Thank you again for allowing me to serve in this position. I look forward to continuing to care for Clifton's roads and doing my best for the Town.

Sincerely,
Lee H. Bryant Sr.
"Lee Bryant"



Janet T. Mills
GOVERNOR

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

Winter and Spring 2026

Dear Friends:

It has been the greatest honor of my life to serve as your governor for the past seven years. We have faced many challenges together, from confronting a global pandemic, to healing from a horrific tragedy in Lewiston, to rebuilding from unprecedented storms that damaged homes and businesses across the state. But we have done so with the strength, courage, and kindness that is at the essence of Maine people, the same community spirit that will sustain us in the years to come.

Our towns and cities are the essence of community and the foundation of our democracy. In my last year as governor, I will push to continue fully funding revenue sharing and public schools so those costs are not added to the property tax bills. We will continue to make record investments in housing to bring down the cost of home ownership. We will continue to deliver tax relief to working people and lift the burden of student debt off the shoulders of younger people to encourage them to stay here, pay taxes here and invest in our state.

I fundamentally believe that our strongest asset is you – the people of Maine – which is why my Administration’s approach has always been, and will always be, to make this state the best place in the nation to live, work, and raise a family.

With gratitude,

Janet T. Mills
Governor



PRINTED ON RECYCLED PAPER

PHONE: (207) 287-3531 (VOICE)

TTY USERS CALL 711

FAX: (207) 287-1034

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2090 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
Chair
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

It is an honor to serve the people of Maine, and I welcome this opportunity to update you on the work that has taken place in the Senate over the past year. My staff and I have addressed numerous issues affecting our state, and I would like to share some of the progress that we have made.

Since my *Social Security Fairness Act* was signed into law in January 2025, the law has been fully implemented and restored earned retirement benefits to 2.8 million Americans. More than 25,000 Mainers have seen their monthly benefits increase and have been issued more than \$184.5 million in retroactive payments. I am proud that this legislation has improved the lives of many retired firefighters, teachers, police officers, and other public employees and their spouses.

I was honored to become the first Maine Senator in nearly a century to lead the Appropriations Committee. Since I took this role last January, Congress enacted full-year appropriations bills before December for the first time since 2018. These bipartisan bills included full-year funding for Military Construction and the Department of Veterans Affairs, the US Department of Agriculture, and the Food and Drug Administration. At my request, these bills included nearly \$35 million in Congressionally Directed Spending (CDS) for local projects across Maine that will improve fire stations and emergency services, update municipal buildings, and support upgraded facilities at the Maine National Guard and Portsmouth Naval Shipyard (PNSY) in Kittery. This funding builds on the nearly \$1.1 billion in CDS I have secured since 2021 for worthy projects that benefit local communities and nonprofits across 16 counties. As Chair, I remain committed to working to better ensure that federal spending and investments produce real results for the people of Maine.

I have also led other important legislative efforts this year that address problems many Mainers face. This includes bills that expand federal efforts to combat Lyme disease and other tick-borne illnesses and improve access to early testing for Alzheimer's disease. Provisions I authored to strengthen prevention, treatment, and recovery services for those struggling with substance use disorders and mental illness were included in the *SUPPORT for Patients and Communities Reauthorization Act* that was recently signed into law. An amendment I authored in this year's *National Defense Authorization Act* will increase apprenticeship opportunities at public shipyards like PNSY. That bill also includes more than \$400 million to support critical infrastructure improvements at PNSY and a well-deserved 3.8 percent pay raise for all our nation's service members.

In addition to advancing legislation, I worked to ensure that federal commitments to Maine were maintained and, when necessary, restored. I secured a seasonal employee exemption for Acadia National Park from the Administration's federal hiring freeze and from closure during the recent government shutdown. I protected local programs like Maine Sea Grant and global initiatives like the President's Emergency Plan for AIDS Relief (PEPFAR) from harmful funding cuts. I led the effort to resume enrollment at Maine Job Corps centers and fought for full funding for Maine's public schools this school year. I preserved funding for the University of Maine System and secured the restoration of funding to the Passamaquoddy Tribe at Pleasant Point and the Penobscot Nation. I protected low-income Mainers' access to key programs like LIHEAP and SNAP. Although I voted against the *One Big Beautiful Bill Act* due to my opposition to Medicaid cuts, I helped secure \$50 billion to support rural health providers through the legislation's Rural Health Transformation Program. Maine has been awarded \$190 million in the first year of this five-year grant program.

Throughout my Senate service, I have never missed a roll-call vote and have cast more than 9,850 consecutive votes—reflecting the Maine work ethic I bring to Washington. My continued ranking as most bipartisan Senator from the Lugar Center and Georgetown University is a testament to Maine's tradition of working with cooperation and respect.

My highest priority as a Senator is to ensure that the State of Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

www.collins.senate.gov



David Haggan
Senator, District 10

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, Maine 04333

Dear Friends and Neighbors:

I want to thank you for giving me the opportunity to serve as your State Senator in District 10. I am humbled by the trust you have placed in me to be a voice for the people of Bradley, Brewer, Bucksport, Carmel, Clifton, Dedham, Eddington, Hampden, Holden, Newburgh, Orrington, and Otis. I can assure that I will work tirelessly on your behalf.

I am happy to report the Legislature enacted several crucial pieces of legislation to expand access to medical care, including legislation to address access to prescriptions in our state's most rural areas. My colleagues and I were also able to pass legislation to protect our important forest and logging industries, support Maine's hospitality sector and provide economic opportunities for our agricultural industry by supporting new incentives for food processing and manufacturing.

I continue to hear from many constituents about rising energy costs. While the Legislature has made some progress on reining in these costs by scaling back Net Energy Billing (NEB), I'm optimistic that more work can be done; and I'll continue to support policies to lower Mainers' energy costs.

The Legislature also passed legislation to increase the number of children a family child care provider may care for without licensure. With a critical shortage of child care workers and prohibitively unaffordable costs, this measure is a small step forward in increasing access to affordable child care – particularly in rural areas.

Again, thank you for electing me to serve you in the State Senate. I know that lawmakers have a lot of work to do this session to improve the lives and livelihoods of everyday Mainers.

I would also be happy to host students at the State House. Parents and/or teachers who are interested in having students participate in our Honorary Page Program can contact me to set up a visit to learn about our government firsthand.

Please feel free to contact me by calling (207) 287-1505 or emailing me at David.Haggan@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

David Haggan
State Senator

State House (207) 287-1505 * Fax (207) 287-1527 Toll Free 1-800-423-6900 * TTY 711
David.Haggan@legislature.maine.gov * legislature.maine.gov/senate



HOUSE OF REPRESENTATIVES

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

Mathew McIntyre

78 Tannery Road
 Lowell, ME 04493
 (207) 680-0678

Mathew.McIntyre@legislature.maine.gov

Friends and neighbors,

It remains an honor to serve as your State Representative for District 18 in the Maine House of Representatives. As we begin the Second Regular Session of the 132nd Legislature, I am grateful for the trust you have placed in me to represent you in Augusta.

The Legislature re-convened on January 7, 2026, and are considering a wide range of proposals in the months ahead. Among many important issues, lawmakers will debate on policies affecting our economy, housing availability, workforce development and support for working families, including fighting to reduce Maine's high property and income tax burdens. These decisions have a direct impact on our region and on your families and your input is essential.

As a member of both the Criminal Justice & Public Safety committee and the Energy, Utilities and Technology committee, while the bulk of my efforts tend to be focused on those broad topics, I will absolutely pay close attention to the full scope of the business of Augusta.

I encourage you to stay informed and engaged by visiting the legislative website at Legislature.Maine.Gov. There, you can review bill language and summaries, follow committee schedules, track roll call votes, and watch live streams of House and Senate sessions. Public hearings and committee meetings are also accessible via Zoom, making it easier than ever to observe proceedings or offer testimony on any issue that matters most to you.

Thank you again for the privilege of representing you. Please feel free to reach out to me at any time at (207) 680-0678 or by email at Mathew.McIntyre@legislature.maine.gov to share your thoughts or concerns. If you would like to receive my regular e-newsletter with updates throughout the year, simply send me your email address and I will be glad to add you to the distribution list.

Serving our community is the honor of a lifetime, and I look forward to continuing this work together in the year ahead.

Respectfully,

Mathew "Mac" McIntyre
 Maine State Representative

House District 18

Washington Office
1107 Longworth House Office Building
Washington, DC 20515
Phone: (202) 225-6306
Fax: (202) 225-2963
www.golden.house.gov



Committee on Armed Services
Committee on Natural Resources

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

Dear Friends,

I hope this letter finds you well.

As you likely know, my time in Congress will come to an end in January 2027, after which I'll return to my family and my life as a private citizen. In other words, this is my final town letter.

My time as your representative has included a fair share of ups and downs, but one thing that never changed was the pride I brought with me to represent your community and all the others across Maine's 2nd Congressional District.

Maine has been home for my entire life. And while serving in Congress has meant a lot of time in Washington, D.C., I've tried my best to stay connected to the people, places and values that made me who I am.

Growing up in Leeds, I learned the value of hard work and community. When I enlisted in the U.S. Marines, a decision driven by the commitment to service and patriotism instilled in me by the people and places that raised me, I learned a lot about sacrifice and leadership. After my time in the military, I settled in Lewiston and served my city in the Maine State House, where I got a crash course in what representation really meant: listening, understanding, and fighting to make life better for the people and families who'd placed their trust in me.

I brought these values and experiences with me to Congress, and tried to live up to them every day I have served.

I share all this not because my story is special or my values unique, but because I know that it is not.

It's fair to say that I've worked in one way or another with most every community in the District. Together, we've reduced pressure on property taxes by securing congressional funds for local projects. We've passed laws to support Maine's heritage industries and small businesses. And

6 State Street, Suite 101
Bangor, ME 04401
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04730
Phone: (207) 492-6809

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 241-6367

staff and I have provided direct constituent services, helping thousands of Mainers across the state — including recovering millions of dollars in missing or delayed federal benefits.

What I've learned through our work together is that there are leaders all over Maine everywhere you look — people committed to service, to their communities and their country: Municipal officials and workers. Business owners and innovators. Servicemembers and law enforcement officers. Volunteer firefighters. And of course, the everyday workers, parents and students who are all doing their part to contribute how they can to their families and communities.

I am grateful to share this state with every single one of you, and despite all our challenges, I am optimistic about our future because of what I've seen and learned. I know that the things that divide us are no match for the things we have in common and our commitment to each other.

While this may be my final letter in this format, I am still working hard to represent you for the rest of this year. If your community, small business, or family has a need, reach out to my nearest district office and talk to us about it. My staff and I can help navigate government programs; find federal resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other agencies. Here's the contact info for my offices:

- **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

Thank you again for the great honor of representing you in Congress and the opportunity to serve you and your community. I will spend the rest of my time in Congress working just as hard as I always have to deliver what I can to Maine.

Respectfully,



Jared Golden
Member of Congress

Assessor's Report 2026 – 2027

Last year Clifton finished a revaluation project with the adjustment of land and building schedules for the 2025 commitment. The changing real estate market had altered values and created an inequity that Maine law requires be corrected.

The first revaluation performed by this assessor was completed for the 1993 tax year. In 2005, ratio studies performed annually by the Maine Revenue Service and my own studies indicated that another adjustment was required.

For 2025, the change in values for the community was significant due to sale prices over the last few years. In my opinion, this is due partly to the COVID panic, the restriction of domestic energy production, the printing of money by the federal government during the last administration, and the increase in national demand for housing exacerbated by an influx of millions of illegal immigrants.

The Maine Constitution requires that property taxes be assessed equitably and according to “just value.” Maine courts long ago equated just value with market value. This is ad valorem taxation, meaning that property will be assessed according to its real (or market) value – “what a willing buyer would pay a willing seller.” Of course, mass appraisal or revaluation, is more complicated than that, since the assessor looks at many properties – some of which have sold recently, others that have not.

This was a restoration of equity and not a back-door tax increase. A revaluation has nothing to do with the size of the overall tax commitment; it merely adjusts how it is apportioned. The Clifton commitment is decided by residents at the town meeting and school budget meetings. All Clifton properties are valued from the same land and building schedules. No one is catching a break nor is anyone being treated unfairly.

It is noted that due to location some properties do not receive the same municipal services. Maine courts have ruled that *“the equal taxation requirement does not carry an implication that the benefits arising from taxation should be enjoyed by all people in equal degree, nor that each person should participate in each particular benefit”* (Sawyer v. Gilmore).

The town's assessing record changes are now 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.

The town's assessing records are in good order. I am available by appointment at the town office and by telephone at other times when 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

Cemetery Committee Report for 2025

submitted by Ruth Perry

Committee members Dennis Harvey, Jan Logan, and Ruth Perry were able to meet five times in 2025. Some meetings were actually held in the cemeteries. Russell Smith, town sextant, was able to attend most meetings.

The town of Clifton cares for three cemeteries: Scott Family on Scotts Point Rd.; Mount Pleasant on Mill Lane; and Maplewood on Rebel Hill Rd. The yearly activities listed in Table 1 are done by volunteers and committee members. The flowers are planted on perpetual care lots that predate the year 2000. A few of these lots were planted with spring bulbs a few years ago, but geraniums are planted if no bulb growth is seen. This year, 84 veterans were remembered with flags. We have veterans that fought in the Revolutionary War and nearly every war since then. Several years ago we started displaying Christmas wreaths on the cemetery fences. Five wreaths are displayed on the two larger cemeteries and one is placed at the Scott Family cemetery.

Table 1. Annual cemetery activities

Activity	Cemetery	When	Quantity
Plant Flowers	All 3	May	50
Put out Veterans Flags	Maplewood & Mt. Pleasant	May	84
Take in Veterans flags	Maplewood & Mt. Pleasant	November	84
Install Christmas Wreaths	All 3	December	11
Remove Christmas Wreaths	All 3	April-May	11

The committee has been working for several years to improve the appearance and functionality of our cemeteries. These improvements are summarized in Table 2 along with their status at the end of 2025. With tree work done, we have begun to grind the stumps to create a smooth mowing surface. Maplewood roadways are difficult to navigate without driving over cemetery lots. Improvements to create a one-way route within the cemetery will be done in 2026. Completion of other improvement projects will depend on finances available once the stump grinding and roadway improvements are done. Cleaning of the stones & monuments continues as weather permits.

Table 2. Cemetery Improvements Projects

Project	Cemetery	Status
Tree removal & trimming	Maplewood & Mt. Pleasant	Done for now
Stump grinding	Maplewood & Mt. Pleasant	Continuing into 2026
Roadway improvements	Maplewood	To be done in 2026
Replace broken fence post	Maplewood	Planned for 2026
Tighten chain-link fence	Mount Pleasant	Investigating options
Install fence	Scott family	Investigating options
Repairing broken headstones	Maplewood	Slowly progressing - expensive
Headstone cleaning	All 3	Ongoing into 2027

Anyone wishing to join the committee or help with Table 1 activities should leave their contact information with the town office staff so a committee member can contact them at the proper time.

2025 CLERK'S 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 time and dedication. All of you help make Clifton a great community.

For up-to-date information regarding Clifton please use any of the following sources:

NEW Town Website at www.cliftonme.com

[Facebook](#) - Town of Clifton, Maine

ATV or snowmobile renewals may be done online, as well as hunting and fishing licenses. The website allows you to print off confirmation receipt 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

The website is www.maine.gov/ifw/

2025 VITAL STATISTICS

Marriages 7

Births 5

Deaths 6

REGISTRATIONS

Motor Vehicle 1161

Snowmobile 41

ATV 81

Boats 130

Dogs 115

HUNTING & FISHING LICENSES

Combined Total 65

Respectfully Submitted, Deborah Hodgins, Clerk

REGISTRAR OF VOTERS REPORT

671 Registered Voters

(D) 137, (R) 272, (U) 232, (G) 27, (L) 3

**I would like to give a special thanks to all the Ballot Clerks for their time and dedication.
We couldn't do it without you!**

Respectfully Submitted, Deborah Hodgins, Registrar

MOSES

Maine Online Sportmen's Electronic System

Department of Inland Fisheries and Wildlife

284 State Street, 41 State House Station, Augusta Maine 04333-0041

Sales by Authority Type Report 02/01/2025 - 01/31/2026

Agent ID : 0149

Clifton Town Office

135 Airline Rd

Clifton, Clifton 04428

Report Printed on : 02/04/2026 05:14
PM EST5EDT

Authority Code	Authority Year	Authority Name	Catalog Fee	Sales Count	Authority Total	Agent Fee	Sales Tax	Total Sales Amount	
1479	2025	Expanded Archery Either Sex	\$32.00	1	\$32.00	\$2.00	\$0.00	\$34.00	
1553	2026	Nonresident ATV Registration - Renewal	\$115.00	6	\$690.00	\$30.00	\$0.00	\$720.00	
1572	2025	Resident Snowmobile Registration - New/Rollover	\$55.00	6	\$330.00	\$30.00	\$297.00	\$657.00	
1572	2026	Resident Snowmobile Registration - New/Rollover	\$55.00	10	\$550.00	\$50.00	\$451.00	\$1051.00	
1575	2025	Resident Snowmobile Registration - Renewal	\$55.00	6	\$330.00	\$30.00	\$0.00	\$360.00	
1575	2026	Resident Snowmobile Registration - Renewal	\$55.00	19	\$1045.00	\$95.00	\$0.00	\$1140.00	
1580	2025	Resident ATV Registration Renewal	\$70.00	1	\$70.00	\$5.00	\$0.00	\$75.00	
1580	2026	Resident ATV Registration Renewal	\$70.00	-2	\$-140.00	\$0.00	\$0.00	\$-140.00	
1580	2026	Resident ATV Registration Renewal	\$70.00	57	\$3990.00	\$285.00	\$0.00	\$4275.00	
1581	2025	Resident ATV Registration New/Rollover	\$70.00	1	\$70.00	\$5.00	\$0.00	\$75.00	
1581	2026	Resident ATV Registration New/Rollover	\$70.00	18	\$1260.00	\$90.00	\$479.88	\$1829.88	
1751	2025	Resident Hunting & Fishing Combo	\$43.00	4	\$172.00	\$8.00	\$0.00	\$180.00	
1751	2026	Resident Hunting & Fishing Combo	\$48.00	13	\$624.00	\$26.00	\$0.00	\$650.00	
1752	2025	Resident Hunting	\$26.00	5	\$130.00	\$10.00	\$0.00	\$140.00	
1753	2025	Resident Fishing	\$25.00	20	\$500.00	\$40.00	\$0.00	\$540.00	
1753	2026	Resident Fishing	\$30.00	13	\$390.00	\$26.00	\$0.00	\$416.00	
1754	2025	Resident Archery Hunting	\$26.00	2	\$52.00	\$2.00	\$0.00	\$54.00	
1762	2025	1-Day Fishing	\$11.00	1	\$11.00	\$2.00	\$0.00	\$13.00	
1766	2025	Nonresident Season Fishing	\$64.00	2	\$128.00	\$4.00	\$0.00	\$132.00	
1767	2025	Nonresident 15-Day Fishing	\$47.00	1	\$47.00	\$2.00	\$0.00	\$49.00	
1901	2025	Resident Over-70 Lifetime License	\$8.00	3	\$24.00	\$0.00	\$0.00	\$24.00	
1921	2025	Boat Over 115 Hsp Registration Renewal	\$34.00	1	\$34.00	\$1.00	\$0.00	\$35.00	
1925	2025	Boat 0-10 Hsp. Reg Ren w/Milfoil	\$40.00	27	\$1080.00	\$27.00	\$0.00	\$1107.00	
1926	2025	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$45.00	27	\$1215.00	\$27.00	\$0.00	\$1242.00	
1926	2025	Boat 11-50 Hsp. Reg Ren w/Milfoil	\$45.00	-1	\$-45.00	\$0.00	\$0.00	\$-45.00	
1927	2025	Boat 51-115 Hsp Reg Ren w/Milfoil	\$51.00	25	\$1275.00	\$25.00	\$0.00	\$1300.00	
1928	2025	Boat Over 115 Hsp Reg Ren w/Milfoil	\$59.00	16	\$944.00	\$16.00	\$0.00	\$960.00	
1928	2026	Boat Over 115 Hsp Reg Ren w/Milfoil	\$59.00	1	\$59.00	\$1.00	\$0.00	\$60.00	
1929	2025	Boat PWC Reg Ren w/Milfoil	\$59.00	15	\$885.00	\$15.00	\$0.00	\$900.00	
1930	2025	Boat 0-10 Hsp Reg New/Roll w/Milfoil	\$40.00	1	\$40.00	\$2.00	\$33.00	\$75.00	
1931	2025	Boat 11-50 Hsp Reg New/Roll w/Milfoil	\$45.00	2	\$90.00	\$4.00	\$1925.00	\$2019.00	
1932	2025	Boat 51-115 Hsp Reg New/Roll w/Milfoil	\$51.00	2	\$102.00	\$4.00	\$55.00	\$161.00	
1933	2025	Boat Over 115 Hsp Reg New/Roll w/Milfoil	\$59.00	9	\$531.00	\$18.00	\$567.05	\$1116.05	
1934	2025	Boat PWC Reg New/Roll w/Milfoil	\$59.00	5	\$295.00	\$10.00	\$5.50	\$310.50	
Grand Totals:					317	\$16810.00	\$892.00	\$3813.43	\$21515.43
Totals by Payment Type:				Batch	Cash	Check	Credit Card	Debit Card	Gift Certificate
				\$0.00	\$23533.73	\$60.40	\$0.00	\$0.00	\$0.00

2025 Annual Report

CLIFTON	207-949-3238 or Cliftoncfb100@gmail.com
COMMUNITY FOOD BANK	1 st Monday of each month 10:00 – 11:00 a.m.
742 AIRLINE RD. CLIFTON, ME	3 rd Monday of each month 5:00 - 6:00 p.m.
04428	

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 to access food at least once a month. We handle emergency requests by phone or email.

In 2025 CCFB helped 67 households, totaling 145 people. Over 59% of our patrons are from Clifton or Eddington, with additional visitors from other nearby communities. We offer food to anyone in need. 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.

We welcome anyone who needs food.

The majority of food comes from the Good Shepherd Food Bank and the U.S. federal government. However, CCFB also receives donations from local hobby farmers (produce), Paradis Shop n Save (bread, meats, & deli), and individuals. When needed, CCFB does shop canned goods & 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.

Clifton Baptist Church offers space to CCFB and pays for its utilities and insurance. Financial support for CCFB comes from the towns of Clifton and Eddington, East Eddington Community Church, Hannaford programs, and Maine Savings Federal Credit Union. In addition, local private donors regularly contribute paper products and canned goods as needed. The cupboard also received financial donations from two private donors for truck insurance.

A summary of cash flow thru the 2025 Pantry checkbook is below (Table A).

CCFB depends on dedicated volunteers who generously contribute their time and resources to distribute, transport, and restock food bank commodities throughout the year. Anyone wishing to volunteer at CCFB should leave a message by calling the published phone number (207-949-3238).

Respectfully,

Candice Braley, Manager

Table A. Summary of cash flow through the 2025 pantry checkbook.

INCOME	AMOUNT	EXPENSES	AMOUNT	BALANCE
Balance forward from 2024				\$5,873.88
Weekly Donations	\$1,461.00	Good Shepherd groc	(7,318.12)	
Bottle Drive	\$19.80	Local groceries	(1,155.23)	
E. Eddington Commun. Ch.	\$2,772.00	Gift cards -3 holidays	(1,500.00)	
Town of Eddington	\$3,750.00	Rugs	(1,057.89)	
Town of Clifton	\$2,500.00	Electricity pd to CBC	(600.00)	
Bags 4 my Cause	\$46.00	Phone	(203.64)	
Me Savings FCU	\$1,465.49	Trash	(495.00)	
Private Donations	\$4,000.00	Truck Insurance	(1,035.00)	
Truck Insurance Donations	\$1,800.00	Truck fuel & license	(393.97)	
		Truck Repairs	(401.25)	
Total Deposits	\$17,814.29	Total Expenses	-\$14,160.10	\$9,528.07
				Balance forward to 2026

Respectfully submitted,
Ruth Perry, Treasurer
Clifton Community Food Bank

Clifton Historical Society**Annual Report 2025**

The Clifton Historical Society, formed in 1994 for the purpose of preserving the history of Clifton and surrounding towns, supports two buildings as its museum. The Harold Allan School, built in 1863, is the only remaining “one-room” school from the original five located in various Clifton districts. “Cliffwood Hall”, is a large two-story, 30-foot high wooden building, built in 1892 by the “Band of Willing Workers” for “holding entertainments, sociables, etc.”. Both buildings were added to the National Register of Historic Places in 2008 because of their architectural and historical features.

In 1899 the Town of Clifton purchased “Cliffwood Hall” which served as the “Town Hall” of Clifton for meetings, voting, and storage of town records until 1999. The hall and schoolhouse, which was relocated there in 1912 to “Clifton Corner”, served as location centers for community, civic, school, recreation, and family activities for the next 100 years.

Preservation and upkeep of these two historic buildings have been a focus of the Society since acquisition in 1999 when the current Town Office was built. The Society has been raising funds since 2019 for repairing and painting both buildings, dividing the work into “projects”. “Project 1: Schoolhouse Repair and Painting” was completed in 2023 by a local contractor/painter, with very satisfactory results.

“Project 2: Windows”, is replacing cracked and broken panes, caulking and repainting all 26 multi-paned windows in the hall, and repairing or rebuilding all the overhangs, including the front door. This three-phase project was nearly completed in 2024. “Project 3: Scraping and Painting Cliffwood Hall”, will resume and hopefully be completed in the spring of 2026. It is the final phase of this large project to preserve and maintain the building for at least another 134 years!

The “**Clifton Historical Society's 30th Birthday**” party was well-attended on April 10, 2025, at Clifton Town Office. Members shared highlights of the organizing members, the leadership, activities, and history of the organization up to the current time.

Two Open House events held this summer were well-attended; in July Brian Damien presented “**Clifton's Postal History**”, and created a “Postcard Project” of historic postcards, which he is selling for the benefit of the Repair Fund. In August, the president of the Old Town Historical Society gave a presentation addressing donations as to whether they are “**Historical Objects or Family Heirlooms**”. Both events were well-attended.

The Yard Sale, Pumpkin Sale, and Postcard Project have provided substantially toward the Repair Fund this year. Visitors to the museum grounds this year are estimated to be around 200. The Society is also grateful to the membership who make donations to the Society, host events, undertake sales, keep the facilities clean, and maintain the grounds.

The Board of Directors is 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 2025, to assist with the regular operational expenses for 2026.

Respectfully submitted,
Judy Bragg, Treasurer
Clifton Historical Society
December 27, 2025

Clifton planning board 2025 Year End report

The Clifton planning board has had a busy 2025 year. The planning board has seen important changes in its membership. Dave Cogdell resigned at the end of the year after serving for several years as vice chairman and writing the minutes for our meetings. He was a great asset to the board and I found his opinions and comments to be very valuable. I will miss his knowledge and his advice. The board also was blessed with the addition of 2 alternate members. Stephen Dumond and Mike Vignaly. After Dave's resignation the select board appointed Stephen Dumond as the new full board member. As a result we now only have one alternate and would love to see another Clifton citizen volunteer.

The board is still in the process of dealing with Maine's affordable housing law, LD2003. Part of the issue is that the state and the courts have not completely settled all details making it difficult to incorporate into our local ordinances. One of the problems all towns have is that rule making is left up to bureaucracies that then get challenged, usually ending up in court, resulting in decisions not happening for months or even years. That said, Clifton has no recourse but to adopt the provisions of the law whether or not Clifton's citizens agree with those provisions. The state of Maine has decided that it's legislative mandates override the traditional home rule Powers as provided for in article VIII-A of the Maine Constitution.

We are in a similar situation regarding a rewrite of shoreland zoning.

Many people do not realize what a planning board does or how important it is in the long term for the town. Yes, we approve permit applications, but more importantly we write the local ordinances that govern what can be built on or done on a given lot or piece of land. I welcome discussions with any resident of Clifton regarding what we do on the planning board, how that affects the future of the town, and what citizens would like to see happen in town. And yes, if you care about where you would like to see the town go in the future I am going to try to convince you to join the planning board or at least participate in discussions.

Bruce Jellison, planning board chairman

Town of Clifton, Maine
2025 Annual Report
Code Enforcement Office

Reporting Period: January 1, 2025 – December 31, 2025

Overview

The Code Enforcement Office is responsible for administering and enforcing local land use ordinances and applicable State of Maine laws, including:

- Town of Clifton Land Use Ordinance
- Subsurface Wastewater Disposal Rules
- Internal Plumbing Permits
- Floodplain Management Ordinance
- Solar Energy System Ordinance

During 2025, the office experienced a slight increase in development activity, particularly in residential new construction. Enforcement activity increased compared with prior years, with increased attention to operational and shoreland zoning compliance. The town fee structure was amended to ensure that charges for services, permits and development accurately reflect and compensate municipal needs and provided services.

2025 PERMITS¹	
TYPE	TOTAL ISSUED
ACCESSORY STRUCTURE (NON-RESIDENTIAL)	6
ACCESSORY DWELLING UNITS	0
ADDITIONS	2
FOUNDATIONS	0
HOME OCCUPATIONS	2
NEW CONSTRUCTION	4
OPERATIONAL	3
ROAD/ENTRANCE	2
REPAIR/MAINTENANCE (SLZ)	1
TEAR DOWN/REBUILD	2
TOTAL PERMITS ISSUED	22

Total permit activity increased roughly 57%

¹ As compared to 14 Building/Operational permits issued in 2024

2025 SSWW & IP PERMITS ²	
TYPE	TOTAL ISSUED
SUBSURFACE WASTEWATER SYSTEMS (SSWW)	5
SSWW REPLACEMENT SYSTEMS	2
INTERNAL PLUMBING (IP)	6
TOTAL PERMITS ISSUED	13

Total permit activity increased roughly 18%

Plumbing and Subsurface Wastewater

Seven subsurface wastewater disposal system permits were issued, primarily for new construction and two system replacements. One case of a system failure was reported and verified requiring municipal action in 2025.

The office continues to work closely with licensed site evaluators and plumbing contractors to ensure compliance with State rules.

Enforcement Activity

During 2025, the Code Enforcement Office received an estimated total of 38 formal complaints and initiated 15 enforcement cases. In an effort to improve the complaint reporting system in Clifton an electronic form was created and will be posted on the new code enforcement page on the Municipal website.

Common Issues:

- Unpermitted structures (sheds, decks)
- Shoreland violations
- Setback violations
- Home occupation/operations without approve
- Property lot standards
- Failing SSWW systems

Enforcement Outcomes:

- 5 cases resolved through voluntary compliance
- 1 case resolved but requires continued compliance monitoring
- 1 case resolved through formal Notice of Violation Letters
- 1 case is pending resolution (verbal warning issued)
- 1 case referred to Town Attorney (pending resolution)

² Compared to a total of 11 SSWW/IP permits issued in 2024

-
- 6 cases pending (investigation still occurring)

The office continues to prioritize voluntary compliance and education before formal enforcement.

Ongoing Challenges

- Increased complaints and enforcement cases
- Ordinance updates required
- Monitoring shoreland activity via complaint-based system
- Limited administrative hours to maintain required record keeping

Goals for 2026

- Update building and development applications and processes
- Develop complaint tracking spreadsheet improvements
- Update municipal ordinances for State compliance (i.e. Shoreland Zoning, Affordable Housing Standards)
- Investigate ways to improve property maintenance standards surrounding trash and waste dumping
- Continue proactive education to reduce enforcement actions

Alexandria Treworgy

Submitted by:

Alexandria Treworgy, Code Enforcement Officer (CEO)
Local Plumbing Inspector (LPI)



Eddington • Clifton Civic Center

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

February 23, 2026

Select Board
Town of Clifton
135 Airline Road
Clifton, ME 04428

Dear Select Board members:

The Eddington-Clifton Civic Center Board of Directors is grateful for the support that the Town of Clifton has shown to the Hall for over forty years. Your support is vitally important. We again ask for your support as you prepare your town budget for 2026 - 2027. In recent years, the Town's contribution to Comins Hall has been \$1,000. Due to the increase in property taxes, oil, electricity, and general upkeep, the ECCC Board respectfully requests a donation of \$1,500 from the Town of Clifton.

As in past years, your contribution will help us meet our annual operating budget. Attached to this letter is an itemized report of things that happened at Comins Hall this past year.

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

Respectfully,

Eddington-Clifton Civic Center Board of Directors

/s/ Jakob Coleman

Jakob Coleman, President
President@Cominshall.org

Enclosure



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



Eddington • Clifton Civic Center

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

2025 Annual Report

Below please find an itemization of what Comins Hall has done this past year:

Fundraisers:

March – Sunday Soups & Stews Lunch

May – Pot Luck Supper and Annual Meeting

July – Annual Ice Cream Social at Parks Pond Campground

October - Sunday Breakfast/Brunch

November – Annual wreath sale. One of our biggest fundraisers.

December - 3rd Annual Fundraising Cookie Sale, meet & greet with Santa & Mrs. Claus with children's activities

Additionally, we had 3 pie & bean sales in the months of May, June, and August.

Hall Usage:

Comins Hall is being used by the following community organizations for a meeting/activity location:

Boy Scouts

Girl Scouts

Arline ATV Club

Penobscot Valley Kennel Club (PVCC)

We had 15 private rentals in 2025, including Wood Thrush Wilderness LLC, who rented the hall multiple times for their basket making workshops.

Additionally, the Penobscot Christian School has utilized the auditorium for the second year in a row for their annual play. We offered the space to them at a discounted rate as a courtesy to another non-profit.

North Brewer Eddington United Methodist Church utilized the hall free of charge for a presentation.

Memberships:

We had 20 annual memberships/donations.

We had 1 new lifetime member.

We had 4 lifetime members make a donation.

Upgrades/Upkeep/Maintenance:

No major renovations or upgrades were needed in 2025.

2025 FIRE DEPARTMENT REPORT

During 2025, Eddington Fire responded to 114 calls for emergency assistance in Clifton. Of these calls, 79 (70%) were for medical assistance, while 35 (30%) were fire or other emergency-related incidents. This represents a significant increase from 2024, when crews handled only 65 calls for service in Clifton — a 75% increase in call volume in just one year. Overall, 2025 was a record-breaking and very busy year for the Eddington Fire Department, with 556 total calls for service department wide.

Part of this increase is due to a growing trend in non-emergent fire service and EMS-related calls. We have discussed this trend in previous reports and at local meetings. While we are always willing to help anyone in need, these non-emergency calls can strain our staffing and budget when we are already managing a high call volume.

Additionally, most of these requests come through the 911 system, which is not designed for non-emergency assistance. Under state law, any EMS-related 911 call requires ambulance dispatch — even for non-emergent minor lift assist. This requirement contributes to the ongoing ambulance shortage in our region.

Clifton experienced several significant incidents this year. Motor vehicle accidents continue to occur frequently on Airline Road and Rebel Hill Road, both of which remain high-risk areas. While many accidents resulted in injuries, only a few involved serious injuries. Thankfully, there were no fatal motor vehicle accidents in Clifton in 2025. Extrication tools were required twice this year to remove patients from vehicles.

In previous years, we noted an increase in wilderness rescue incidents. In response, we conducted a large-scale mutual aid training course — Ropes 1 & 2 certification training — with portions held in Clifton at Eagles Bluff. More than twenty students and instructors participated in intensive rescue training throughout the week to earn certification.

In 2025, we were dispatched to two wilderness rescues in Clifton:

- Early summer: A hiker stranded on the rock face on Little Chick Hill.
- Late July: An injured climber on the face of Eagles Bluff.

The July rescue required crews to carry the patient out of the woods, an operation that typically requires 15–20 personnel. These climbing and hiking areas continue to grow in popularity, increasing the likelihood of future rescue operations.

Thankfully, Clifton experienced no major structure fires in 2025, resulting in no fire-related injuries or fatalities. However, we did respond to several vehicle fires. One notable incident occurred in November off Scott Point Road, where a vehicle fire spread close enough to a home to cause building damage. Due to fast response from a staffed station and aggressive fire attack, crews quickly extinguished the fire and prevented further damage ultimately saving the home.

The regional ambulance shortage has shown slight improvement compared to previous years, although we still experience days when no ambulances are immediately available. Both Hermon and Glenburn Fire Departments have begun operating ambulances in their towns. Previously, these communities relied primarily on Northern Light Medical Transport. Their efforts may help improve ambulance availability in our area, provided staffing remains stable. Now that they are transporting primary for their towns, this will put more ambulances back to our side of the river.

We continue evaluating the possibility of licensing and operating our rescue truck as an ambulance. There are significant logistical and regulatory challenges involved, but this option remains under active consideration.

Operationally, there have been no major changes. Staffing levels and our response model remain the same as last year. Even if we begin ambulance operations, we believe we can manage it using our current staffing plan operating as a backup truck.

Clifton's budget did increase significantly this year. Much of this increase reflects necessary "catch-up" funding after years of underfunding. Emergency services are increasingly expensive, especially with rising apparatus costs and maintenance expenses. Staffing our firefighters is the biggest expenses with 80%+ of our overall budget going into this.

The proposed three-year contract provides a stable framework moving forward. Additional funding from Clifton will support staffing and apparatus maintenance. Fire engine prices continue to rise rapidly, making long-term planning critical.

Engine 321, first reported nearly four years ago, is finally nearing completion. Due to COVID-related delays, the build time extended to nearly four years — something unprecedented but common nationwide. The engine is expected to arrive in June. While it is a relatively basic fire engine, it replaces a truck that is over 30 years old. Once it arrives, we welcome members of the community to visit the station and see the new apparatus.

As we enter another year serving the citizens of Clifton, our priorities for 2026 include:

- Placing new Engine 321 into service quickly and efficiently with training
- Continuing to monitor the ambulance crisis and pursue licensure if necessary
- Maintaining a strong training program with updated policies and objectives
- Supporting our personnel and ensuring readiness for any emergency

Finally, I want to extend a sincere thank you to our members and their families. Without their dedication, support, and sacrifice, this department would not be able to serve at the level it does. I am proud to be part of such a professional and well-trained team and look forward to the future of Eddington Fire.

Thank you to the Town of Clifton for your continued support.

Respectfully Submitted,
Ryan Davis
Fire Chief

Clifton 2025 Emergency Call Breakdown:

Total Calls: 114

EMS (Sick/Injured): 79

Fire/Other Emergencies: 35

The *New* Engine 321



Eagles Bluff Rescue





Holbrook Regional Recreation Committee Report – January 2026

The mission of the Holbrook Regional Recreation Committee is to maintain a joint recreation program serving the towns of Clifton, Dedham, Eddington, and Holden. Our programs are designed to teach children fundamental skills in sports and recreational activities while fostering important life skills and values such as character, teamwork, respect, and sportsmanship. Our goal is to build a strong foundation that encourages a lifelong appreciation for sports, recreation, and physical activity.

The Holbrook Recreation Committee meets quarterly to review program progress and collaborate on ways to enhance offerings and keep youth active. We are currently seeking one committee member from Holden and two committee members from Dedham. I, Thomas Smith, continue to serve as Director of the Winter Basketball and Spring and Summer Baseball programs. Katherine Garland oversees the Ski and Snowboard Program; Dave Lakeman and Brett Williams jointly coordinate the Fall Soccer Program; and Holly Whitmore instructs the Adult Yoga program held at Eddington School.

The Farm League Softball and Baseball program began with indoor sessions in March, held on Tuesdays and Thursdays at Holbrook School. Practices and games started in mid-April and concluded in mid-June. A total of 120 children registered and were divided into teams that competed against one another and neighboring communities.

The Fall Soccer program began in September at the Holbrook School fields and served students in grades 3 through 6. Participants attended one weekly skills session and one game per week. The six-week program had a total registration of 150 children.

Holbrook Recreation offered its standard Pee Wee Basketball program, beginning with evaluations in October. Registration numbers were slightly lower this year due to increased participation in travel basketball. Forty children registered and were divided into three teams. Each team participated in one practice and one game per week, with the season concluding in mid-January.

The Shooting Stars Basketball program was again a great success, with 80 children registered. The program met twice weekly and served children in Pre-K through 2nd grade. Led by Brett Williams, the program emphasized basketball fundamentals in a fun and engaging environment.

HOLBROOK REGIONAL RECREATION

PO Box 23
Holden, Maine 04429-0023

February 8, 2026

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 2026-2027. This is for the Summer Program in 2026 and the Winter Program in 2026-2027. The amounts requested are as follows:

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

The budgeted expenses total \$61,000. We have decided to use \$12,100 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

	2026-2027 Budget	2025-2026 Estimate	2025-2026 Budget	2024-2025 Actual
REVENUE				
Revenue - Clifton (10.6%)	5,184.00	5,184.00	5,184.00	5,184.00
Revenue - Dedham (20.7%)	10,122.00	10,122.00	10,122.00	10,122.00
Revenue - Eddington (27.6%)	13,496.00	13,496.00	13,496.00	13,496.00
Revenue - Holden (41.1%)	20,098.00	20,098.00	20,098.00	20,098.00
Contributions	0.00	0.00	0.00	1,300.00
Interest Income	0.00	2.43	0.00	9.63
Total revenue	48,900.00	48,902.43	48,900.00	50,209.63
ADMINISTRATION				
Payroll Taxes	1,800.00	1,553.05	1,800.00	1,543.01
Worker's Comp Insurance	600.00	478.00	600.00	500.00
Liability Insurance	2,100.00	2,008.00	2,100.00	1,995.00
Maine Municipal Assn Dues	800.00	710.00	750.00	710.00
Audit	500.00	500.00	500.00	500.00
Background Checks	500.00	95.00	550.00	95.00
Other Administration Expenses	1,000.00	871.00	1,000.00	846.00
Total Administration	7,300.00	6,215.05	7,300.00	6,189.01
SUMMER				
Summer Director	8,000.00	8,000.00	8,000.00	8,000.00
Baseball and Softball	16,000.00	15,899.38	16,000.00	13,844.54
Field Maintenance	4,500.00	3,346.95	4,500.00	2,000.00
Instructional Soccer	4,500.00	2,308.20	4,500.00	2,800.00
New Program	500.00	0.00	500.00	0.00
Total Summer Expenses	33,500.00	29,554.53	33,500.00	26,644.54
WINTER				
Winter Directors	6,000.00	6,000.00	6,000.00	6,000.00
PeeWee Basketball	1,500.00	1,500.00	1,500.00	2,142.15
Men's Night	225.00	0.00	225.00	0.00
Women's Night	225.00	0.00	225.00	0.00
Shooting Stars/Dribbling Devils	500.00	500.00	500.00	(260.00)
Skiing	3,500.00	3,500.00	3,500.00	700.07
Outing	2,500.00	0.00	2,500.00	0.00
Travel Basketball	5,000.00	5,000.00	0.00	
Cheering	250.00	0.00	250.00	0.00
New Program	500.00	0.00	500.00	0.00
Total Winter Expenses	20,200.00	16,500.00	15,200.00	8,582.22
Total Operating Expenses	61,000.00	52,269.58	56,000.00	41,415.77
Operating revenue (loss)	(12,100.00)	(3,367.15)	(7,100.00)	8,793.86
Surplus Brought Forward	32,021.46	35,388.61	35,388.61	26,594.75
Surplus Available	\$19,921.46	\$32,021.46	\$28,288.61	\$35,388.61

HOLBROOK REGIONAL RECREATION
BUDGET WORKSHEET

	2025-2026 Estimate	2024-2025 Actual
MEMORIAL FUND		
Contributions	0.00	5.00
Concessions Income	0.00	0.00
Concession Casual Helpers	0.00	0.00
Interest Income	0.57	0.97
Contribution Given	0.00	0.00
Building Costs, Etc.	0.00	0.00
Net revenue (expense)	0.57	5.97
Memorial Fund Brought Forward	<u>9,655.68</u>	<u>9,649.71</u>
Total Memorial Fund	<u>\$9,656.25</u>	<u>\$9,655.68</u>
UNIFORM FUND		
Sponser Proceeds	0.00	4,000.00
Interest Income	0.00	0.00
Uniform Expense	(2,500.00)	(1,685.70)
Registrations		
Net revenue (expense)	(2,500.00)	2,314.30
Uniform Fund Brought Forward	<u>4,914.30</u>	<u>2,600.00</u>
Total Uniform Fund	<u>\$2,414.30</u>	<u>\$4,914.30</u>
LITTLE LEAGUE FUNDS		
Contributions	0.00	3,865.77
Sponsors	6,800.00	7,525.00
Advertising	0.00	0.00
Concessions	(627.05)	98.64
Tournament	0.00	0.00
Product Sales	0.00	0.00
Interest	0.00	0.00
Expenses	(4,242.00)	0.00
Net revenue (expense)	1,930.95	11,489.41
Little League Brought Forward	<u>12,715.92</u>	<u>1,226.51</u>
Total Little League Funds	<u>\$14,646.87</u>	<u>\$12,715.92</u>
FIELD RESERVE FUNDS		
Expenses	(11,025.00)	0.00
Annual allocation	2,500.00	2,000.00
Contribution	0.00	0.00
Interest	15.97	25.00
Net revenue (expense)	(8,509.03)	2,025.00
Field Reserve Brought Forward	<u>28,879.14</u>	<u>26,854.14</u>
Total Field Reserve Funds	<u>\$20,370.11</u>	<u>\$28,879.14</u>
AUDIT RESERVE		
Annual allocation	500.00	500.00
Expenses	0.00	0.00
Net revenue (expense)	500.00	500.00
Audit Brought Forward	<u>2,500.00</u>	<u>2,000.00</u>
Total Audit Funds	<u>\$3,000.00</u>	<u>\$2,500.00</u>

2025 Annual Report for the Town of Clifton Penobscot County Sherrif's Office

March 9, 2026,

Greetings,

It is the mission of the Penobscot County Sheriff's Office to safeguard the lives and property of the citizens we serve, to reduce the incidence and fear of crime, to enhance public safety, and to meaningfully improve the lives of the citizens of Penobscot County.

Providing a high level of community policing services has remained our model. Understanding and engaging with the communities we serve strengthens our ability to provide positive law enforcement services to the Town of Clifton

Without our supplemental contract partners, we would not be able to provide the increased level of policing services.

In 2025, the Penobscot County Sheriff's Office responded to 449 calls for service in the Town of Clifton. The following is a list of some of the calls for service:

Property CK's/Public service	33	MV Accidents PD/PI/Fatal	32
911 Hang/Open/Misdial	28	Information	49
Special patrols	76	Family fight /Assault	13
Suspicious	12	Traffic/Vehicle complaints	42
Citizen Assists/Civil	7	Welfare checks	15

The Sheriff's Office is pleased to have Deputy Christopher Gray and Deputy Nathan Gilliam assigned to Clifton. Deputy Gray and Gilliam have quickly built connections within the community. They are committed to focusing on our community policing model and building a stronger partnership with the citizens. In 2025, we conducted multiple search warrants, which included the activation of our Special Response Team and assistance of our Criminal Investigation Division.

On behalf of all the members of the Sheriff's office, we want to thank the Town of Clifton for your wonderful support. We look forward to continuing to provide the highest level of law enforcement services.

Respectfully,

Sheriff Troy Morton



Penobscot Sheriff's Office

Law Total Incident Report, by Nature of Incident

<u>Nature of Incident</u>	<u>Total Incidents</u>
Cruiser Accident	2
Abandoned Vehicle	10
Administrative Delivery	1
Agency Assistance	22
Alarm	8
Animal Problem	3
Assault	3
ATV/ Motorcycle Problem	2
Search Due to Bail Conditions	1
Burglary	1
Citizen Assist	3
Civil Matter	4
Communications Problem	6
All Court Papers	5
Criminal Mischief	2
Dead Body	1
Disorderly Conduct	6
Erratic Vehicle Operation	21
Family Fight/Domestic	10
Fraud	1
911 Hangup	9
Information Report	49
Juvenile Problem	2
K-9 Needed/Training	8
Litter/Pollution/Public Health	1
Lost Property	1
Motorist Assist Program	20
Ambulance or Medical Assist	9
Mental Health Problem	2
911 Misdialed	15
Missing Person	1
Noise Problem	4
911 Open Line	4
P.O. Service	3
Parking Problem	1
Traffic Crash w/ Damage	25
Traffic Crash w/ Injuries	7
Property Watch/House Check	16
Property Damage, Non-Vandalism	2
Property Watch/House Check	1
Public Service/Meeting	16
Scam	2
Search Warrant	2
Special Patrol	76

<u>Nature of Incident</u>	<u>Total Incidents</u>
swat team call out	1
Subpoena Service	1
Suicide Threat	1
Suspicious Person/Circumstance	12
Theft	5
Theft-Auto	2
Threatening	2
Traffic Complaint	5
Traffic Hazard	2
Traffic Offense	3
Criminal Trespass	3
Violation of Release Condition	1
Person Wanted Out	3
Warrant Arrest	1
Warrantless Search	1
Discharge of Firearms/Weapons	3
Welfare Check	15

Total reported: 449

Report Includes:

All dates between '00:00:00 01/01/25' and '23:59:59 12/31/25', All agencies matching 'PCSO', All natures, All locations matching 'CLFLA', All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes

Sheila Caldwell
 Superintendent/
 Director of Curriculum & Instruction

Business Manager

Regional School Unit 63
 Clifton, Eddington, Holden
Office of the Superintendent
 202 Kidder Hill Road
 Holden, ME 04429
 (207)843-7851
 www.rsu63.org

Carrie Schwabenbauer
 Administrative Assistant

Mindy Perry
 Bookkeeper

Date: March 2, 2026

Annual Update:

Student achievement remains the primary focus of RSU 63. This year, our students have thrived within an interactive and engaging academic environment. We are currently in the second year of our math and ELA curriculum implementation; teachers are successfully leveraging these resources to enhance student learning. Furthermore, our middle school science partnership with the University of Maine RISE Center continues to generate significant student enthusiasm and positive academic results.

To ensure students are well-prepared for the upcoming school year, our teachers have streamlined the curriculum scope and sequence to align with State Learning Standards. Simultaneously, the Special Education Department remains committed to developing individualized programs to support our most at-risk learners.

The RSU 63 staff is dedicated to promoting the whole child, often volunteering their time for after school programs and attending student concerts and athletic events. Their commitment is the backbone of our district as we work together toward a brighter future for our students.

The recent filling of mid-year School Board vacancies has provided the district with continued stability and continuity. I am grateful for all who have served and continue to serve on the School Board.

As the new Superintendent this year, I have fostered a strong relationship with the Maine School Management Association (MSMA) and the State Department of Education. We remain thankful for our invaluable community partnerships—including public safety officials and local leaders—and for the ongoing support of our RSU 63 families.

Sincerely,



Sheila Caldwell
 Superintendent

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.

IREADY READING COMPARISON DATA FALL 25-WINTER 25

EDDINGTON	Green Plus	Green	Yellow	Red	Red Plus
FALL	10%	10%	66%	14%	0%
WINTER	33%	26%	41%	0%	0%
IMPROVEMENT	23% more	16% more	25% fewer	14% fewer	

YELLOW low vs. high fall vs. winter:

Fall 6 students high Winter 15 students high
 Fall 14 students low Winter 3 students low

Eddington has an increase percent of students moving through yellow and into green and beyond. As of winter, there are no students in the red, and 1/3 of the students are above average. As well, of the total students in the yellow, the number of students in the high side of yellow is 15 in the winter, where this was flipped in the fall.

HOLDEN	Green Plus	Green	Yellow	Red	Red Plus
FALL	12%	18%	42%	23%	5%
WINTER	25%	23%	38%	8%	5%
IMPROVEMENT	13%	5%	4%	15%	0%

YELLOW low vs high /fall vs winter

Fall 35 low winter 24 low
 Fall 15 high winter 15 high

Holden has an increase percent of students moving through yellow and into green and beyond (30% to 48% total green). A smaller percent of students in yellow, and a significant improvement of students out of the red (25% to 13%).

HOLBROOK	Green Plus	Green	Yellow	Red	Red Plus
FALL	20%	19%	30%	11%	20%
WINTER	26%	25%	24%	12%	13%
IMPROVEMENT	6%	6%	24%	-1%	7%

Holbrook has an increased percent of students moving through red and yellow into green and beyond. Total green is up 12%, while yellow has 6% fewer students, as does total red has 6% fewer. This is great overall improvement.

IREADY MATH COMPARISON DATA FALL 25-WINTER 25

EDDINGTON	Green Plus	Green	Yellow	Red	Red Plus
FALL	7%	3%	72%	17%	0%
WINTER	26%	14%	59%	2%	0%
IMPROVEMENT	19% more	11% more	13% fewer	15% fewer	

Eddington has an increase percent of students moving through yellow and into green and beyond with 30% more students in green from fall to winter. As of winter, the percent of students in the red decreased 15%.

HOLDEN	Green Plus	Green	Yellow	Red	Red Plus
FALL	5%	7%	60%	24%	3%
WINTER	11%	23%	51%	11%	4%
IMPROVEMENT	6%	16%	9%	13%	-1%

Holden has an increase percent of students moving out of red and yellow toward green and beyond with a 22% increase of students in the green from fall to winter. Fewer students are in the red, by 12%, which confirms that the 9% fewer kids in yellow moved upward.

HOLBROOK	Green Plus	Green	Yellow	Red	Red Plus
FALL	6%	20%	38%	18%	18%
WINTER	17%	25%	34%	10%	14%
IMPROVEMENT	11%	5%	4%	8%	4%

Holbrook has an increase of percent of students moving out of red and yellow toward green and beyond with a 16% total increase in green from fall to winter. The data shows a total of 12% fewer students are in the red and 4% fewer students are in the yellow, which indicates they are trending upward.

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 24th, 2026, at 8:00 AM. Then and there to act on Article 1 and by secret ballot on Articles 2 through 33. The polls will open at 8AM and close at 8PM. All articles being set out below.

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

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

VOTE for 1

Select Board Position

(1 - One-year term)

Steve Armenia
Cynthia Grant

Select Board Position

(2 - Three-year terms)

Leroy (Lee) Bryant
Gerald Folster
Gregory Newell
Rebecca Vignaly

School Board Member Position

(1 – One year term)

Write In: _____

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 **\$20,150** for MUNICIPAL BUILDING UTILITIES EXPENSES?

*Last year's budget was \$18,160
(Select Board recommends YES)*

- YES
- NO

Article #4 Shall the Town raise and appropriate **\$179,162** for TOWN COMPENSATION?

*Last year's budget was \$187,670
(Select Board recommends YES)*

- YES
- NO

Article #5 Shall the Town raise and appropriate **\$79,094** for TOWN EXPENSES?

*Last year's budget was \$78,793
(Select Board recommends YES)*

- YES
- NO

Article #6 Shall the Town raise and appropriate **\$32,600** for PROFESSIONAL SERVICES?

*Last year's budget was \$37,200
(Select Board recommends YES)*

- YES
- NO

Article #7 Shall the Town raise and appropriate **\$219,447** for PROTECTION?

*Last year's budget was \$139,447
(Select Board recommends YES)*

- YES
- NO

Article #8 Shall the Town raise and appropriate **\$154,500** for SOLID WASTE AND DISPOSAL MSW disposal?

*Last year's budget was \$146,000
(Select Board recommends YES)*

- YES
- NO

Article #9 Shall the Town raise and appropriate **\$164,822** for PUBLIC WORKS?

*Last year's budget was \$147,543
(Select Board recommends YES)*

- YES
- NO

Article #10 Shall the Town raise and appropriate **\$10,900** for ORGANIZATIONS?

*Last year's budget was \$10,434
(Select Board recommends YES)*

- YES
- NO

Article #11 Shall the Town raise and appropriate **\$2,000** 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 2026-2027?

*TOTAL **\$50,000** as recommended by the Select Board.
(Select Board recommends YES)*

- YES
- NO

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

(Select Board recommends YES)

- YES
- NO

Article #14 Shall the Town vote to authorize the Select Board to spend an amount not to exceed 3/12 of the budgeted amount in each category of the annual budget during the period of February 1st, 2027, to the 2027 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, 2026, and establish a delinquency rate of 7% on taxes paid after that date?

Recommended date of October 1, 2026 (State of Maine recommends 7%)

(Select Board recommends YES)

- YES
- NO

Article #16 Shall the Town authorize the tax collector or treasurer to accept prepayments of real estate 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 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 contracts for up to three (3) 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 2026-2027?

(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 **\$113,477**, Local Road Assistance **\$16,144**, Homestead Exemption **\$57,585**, Veterans Exemption **\$643**, 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 **\$10,000** for Capital Road Improvements to complete Chick Hill Road?

(Select Board recommends YES)

- YES
- NO

Article #23 Shall the Town appropriate from Silver Maple Wind Tax Increment Financing (TIF) account **\$50,000** for Capital Road Improvements to complete Chick Hill Road?

(Select Board recommends YES)

- YES
- NO

Article #24 Shall the Town appropriate from Silver Maple Wind Tax Increment Financing (TIF) account **\$60,000** for Fire Protection? This will help defray the Fire Protection Contract.

(Select Board recommends YES)

- YES
- NO

Article #25 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 #26 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 #27 Shall the Town vote to authorize the Select Board to transfer the monies received from the State of Maine, as the Snowmobile Registration Refund, in the amount of **\$251.56**, to the Clifton Area Snowmobile Club, the money to be used for municipal trail development and safety?

(Select Board recommends YES)

- YES
- NO

Article #28 Shall the Town authorize the Select Board to procure a temporary loan or loan(s) within 2026-2027 year, in anticipation of taxes, for the purpose of paying obligations of the Town, such loans to be paid during said year?

(Select Board recommends YES)

- YES
- NO

Article #29 Shall the Town appropriate from Silver Maple Sub-Station Tax Increment Financing (TIF) account **\$25,000** for the Clifton Climbers Alliance to be used as 10% matching funds to obtain Maine Trails Bond Grant Funding up to \$225,000 for trail construction?

(Select Board recommends YES)

- YES
- NO

Article #30 Shall the Town raise and appropriate **\$10,000** to establish a reserve fund pursuant to 30-A M.R.S §§ 5801 to be known as the BUILDING MAINTENANCE RESERVE FUND for the purpose of future building maintenance and repairs and to designate the Select Board as the fund managers of said reserve fund?

(Select Board recommends YES)

- YES
- NO

Article #31 Shall the Town vote to adopt a new ordinance pursuant to 30-A M.R.S §§ 2505, 2528, 2602, 3001, 3002, named Recall Ordinance, wherein said ordinance provides the means to, and methods by, which citizens of the Town of Clifton may seek to remove from office a Town of Clifton Elected Official as initiated by petition and followed through by municipal election?

- YES
- NO

Article #32 Shall the Town raise and appropriate **\$15,000** for citizen requested secondary trash bins for SOLID WASTE DISPOSAL?

*Last year's budget was \$0.00
(Select Board recommends YES)*

- YES
- NO

Article #33 Shall the Town vote to raise and appropriate **\$123,540** for full-time POLICE PROTECTION?

*Last year's budget was \$108,245
(Select Board recommends YES)*

- YES
- NO

Dennis Harvey, Chair *Dennis Harvey*
LeRoy Bryant, Vice *LeRoy Bryant (Lee Bryant)*
Patricia Eldridge *Patricia Eldridge*
John Williams II *John Williams II*

SELECT PEOPLE FOR THE TOWN OF CLIFTON

Approved as written on
February 11th, 2026

Budget break downs for articles #3-11			
	Budget	Expended	Budget
	2025	2025	2026
Article # 3			
Municipal Building Utilities Expenses			
Versant Power	7,100	6,403	7,600
Phones	1,800	2,009	2,300
CEO Cell Phor one (New Line)	900	0	900
Heat	3,000	2,279	3,000
Internet	1,200	3,150	1,200
Copier Lease Maint	2,400	502	2,600
Copier Lease	2,460	4,481	2,550
Total	18,860	18,824	Total 20,150
Article # 4			
Town Compensation			
Select Board	8,300	8300	8,300
Select Brd Expense	300	0	0
Planning Board	5,500	5,500	5,500
Animal Control	3,500	2,589	3,000
Office Salaries	115,000	104,690	109,428
Health Insurance	17,985	16,227	18,000
Election Clerks	4,000	2,044	3,000
CEO	20,085	20,005	22,103
FICA/MEDI	13,000	10,343	9,831
Total	187,670	169,698	Total 179,162
Article #5			
Town Expenses			
New office equipment upgrade	600	15,769	8,000
Office Supplies	4,000	3,900	6,000
Postage	2,000	1,526	1,250
Public Notice	1,500	164	1,000
Pl Brd Expense	1,500	253	1,500
TRIO Expense	10,092	10,694	11,419
Cemetery/Muni Lot	10,000	6,883	13,000
MMA Dues	2,400	2,501	2,600
Workshops Training	500	1,404	1,500
Insurance	5,500	7,560	6,050
Workers Comp	1,600	9,934	1,600
Mowing	6,232	6,261	6,575
AMER FLAG PROG	1750	1,440	550
Building Maint	15,000	1,631	15,000
ATM RENTAL	1,200	1,200	0
Signage (New)	0	0	2,500
Veteran Mem Fund	500	13.5	550
Total	64,374	71,134	Total 79,044

Article # 6

Professional Services

Legal	15,000	4,780	10,000
Auditor	11,000	11,525	11,000
Assessor	10,200	10,200	11,100
Tax Maps	1000	0	500
Total	37,200	26,505	Total 32,600

Article # 7

Protection

Hydrants	1,400	1,340	1,400
Security System	297	297	297
Sheriffs Depart	108,245	111,899	123,540
Fire Contract	135,000	120,000	215,000 15,000 set aside for EMS
Bangor Humane Society	2,750	10,680	2,750
Total	247,692	244,216	Total 342,987

Article # 8

Solid Waste and Disposal

Cassella Contract	91,000	103,273	98,000
Fiberight	33,000	35,855	41,000
Spring Clean Up	25,000	31,703	15,000
Municipal Review (MRC)	0	652	500
Total	149,000	170,831	Total 154,500

Article # 9

Trash Bins New article	0	0	15,000
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Article # 10

Public Works

General Road Maint	15,000	36,645	15,000
Winter Roads	88,543	88,542	101,822
Winter Salt	22,000	22,441	25,000
Winter Sand	22,000	19,936	23,000
Total	147,543	167,564	Total 164,822

Article # 11

Organizations

Holbrook Rec	5,184	5,184	5,200
Town Rec Program	50	50	50
EAOA	50	50	50
Penquis	50	50	50
New Hope Hospice	50	50	50
Cumins Hall	1,000	1,000	1,000
Historical Society	1,000	1,000	1,000
Snowmobile Club	150	150	150
Clifton Food Cupboard	2,500	2,500	3,000
Life Flight	250	250	250
Maine Vet Prgram	100	100	100
Loaves New	50	0	0
Blackman Stream	1,000		0
Total	11,434	10,384	Total 10,900

Article # 12				
General Assistance		1000	2,442	2,000
	Total	1000	2,442	Total 2,000
SCHOOLS		1,001,160	968,604	1,000,017
COUNTY TAX		177,398	146,508	168,500

TAX COLLECTOR/ TREASURERS REPORT

YEAR
2025-2026

Non Zero Balance on All Accounts Clifton

Tax Year: 2018

As of: 01/30/2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
609 L	MCMOARN, TRAVIS	2018	93.86	-61.97	155.83
Total for 1 Bill:			93.86	-61.97	155.83

1 Account

Non Zero Balance on All Accounts Clifton

Tax Year: 2019

As of: 01/30/2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
609 L	MCMOARN, TRAVIS	2019	140.33	-92.66	232.99
409 L	PANTERA, MARION B	2019	366.25	-185.17	551.42
Total for 2 Bills:			506.58	-277.83	784.41

2 Accounts

Non Zero Balance on All Accounts Clifton

Tax Year: 2020

As of: 01/30/2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
515 L	LIBBY, WILBUR O JR	2020	1,705.16	240.90	1,464.26
609 L	MCMOARN, TRAVIS	2020	145.65	-83.74	229.39
409 L	PANTERA, MARION B	2020	368.66	-152.17	520.83
Total for 3 Bills:			2,219.47	4.99	2,214.48

3 Accounts

Non Zero Balance on All Accounts Clifton

Tax Year: 2021

As of: 01/30/2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
239 L	EMERTON, JUDITH A	2021	543.79	451.19	92.60
357 L	JAMIESON, LESLIE J	2021	1,819.11	1,640.02	179.09
679 L	LARRY, PHILIP P JR	2021	322.79	218.37	104.42
515 L	LIBBY, WILBUR O JR	2021	1,671.78	-226.85	1,898.63
609 L	MCMOARN, TRAVIS	2021	137.10	-11.42	148.52
409 L	PANTERA, MARION B	2021	356.56	-42.23	398.79
Total for 6 Bills:			4,851.13	2,029.08	2,822.05

6 Accounts

Non Zero Balance on All Accounts Clifton

Tax Year: 2022

As of: 01/30/2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
239 L	EMERTON, JUDITH A	2022	537.78	-157.89	695.67
666 L	JAG REALITY LLC	2022	93.78	-65.57	159.35
357 L	JAMIESON, LESLIE J	2022	1,759.52	-411.93	2,171.45
679 L	LARRY, PHILIP P JR	2022	326.07	-113.87	439.94
515 L	LIBBY, WILBUR O JR	2022	1,618.38	-382.59	2,000.97
609 L	LIBBY, WILBUR O JR	2022	177.58	-83.00	260.58
610 L	LIBBY, WILBUR O JR	2022	167.29	1.53	165.76
409 L	PANTERA, MARION B	2022	358.42	-120.60	479.02
Total for 8 Bills:		8 Accounts	5,038.82	-1,333.92	6,372.74

Non Zero Balance on All Accounts Clifton

Tax Year: 2023

As of: 01/30/2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
146 L	BOULEY, ANDREW A JR	2023	1,288.52	316.27	972.25
339 L	CHIACCIO, SCOTT	2023	930.91	45.05	885.86
81 L	CURTIS, TERRY	2023	505.73	310.64	195.09
239 L	EMERTON, JUDITH A	2023	530.23	-117.32	647.55
67 L	HANSON, MISTY LEE	2023	857.57	-157.71	1,015.28
666 L	JAG REALITY LLC	2023	94.96	-64.29	159.25
357 L	JAMIESON, LESLIE J	2023	1,727.95	-263.24	1,991.19
245 L	KINGSBURY, HAYWARD W	2023	899.20	-145.23	1,044.43
679 L	LARRY, PHILIP P JR	2023	322.69	-92.04	414.73
515 L	LIBBY, WILBUR O JR	2023	1,589.59	-246.37	1,835.96
609 L	LIBBY, WILBUR O JR	2023	177.11	-74.30	251.41
610 L	LIBBY, WILBUR O JR	2023	167.03	-73.07	240.10
708 L	OAKES, ETHEL A	2023	595.09	611.23	-16.14
409 L	PANTERA, MARION B	2023	354.39	-95.89	450.28
704 L	PRESSLEY, PETER	2023	1,390.69	-222.15	1,612.84
625 L	SCHINCK, M C	2023	523.03	394.63	128.40
147 L	SOUCY, JOHN E	2023	322.69	229.33	93.36
382 L	WAGNER, RICHARD	2023	596.53	-125.39	721.92
Total for 18 Bills:			12,873.91	230.15	12,643.76

Non Zero Balance on All Accounts Clifton

Tax Year: 2024

As of: 01/30/2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
146 L	BOULEY, ANDREW A JR	2024	1,820.85	-70.45	1,891.30
178 L	BYRAM, JUDITH	2024	412	339.57	72.43
299 L	CANGELOSI, AMY E	2024	2,600.25	-101.5	2,701.75
397 L	CASWELL, PATRICIA A	2024	990.14	365.57	624.57
339 L	CHIACCIO, SCOTT	2024	1,278.22	-48.83	1,327.05
81 L	CURTIS, TERRY	2024	696.14	-25.63	721.77
334 L	DRAKE, MICHAEL A	2024	1,212.49	-48.86	1,261.35
318 L	EBERSOLE, MARK C	2024	3,067.90	-84.6	3,152.50
239 L	EMERTON, JUDITH A	2024	680.35	-25	705.35
650 L	EMERY, BILLIE J	2024	208.81	-6.58	215.39
423 L	GATES, CHADWICK P	2024	3,827.57	-150.41	3,977.98
358 L	GRAY, TAMMY M	2024	1,286.12	3.06	1,283.06
67 L	HANSON, MISTY LEE	2024	1,134.18	-43.09	1,177.27
213 L	JACOBSON, BILLY	2024	70.64	-0.71	71.35
385 L	JAG REALITY LLC	2024	2,777.09	1,940.02	837.07
666 L	JAG REALITY LLC	2024	84.45	-1.26	85.71
357 L	JAMIESON, LESLIE J	2024	2,320.06	-90.34	2,410.40
54 L	KANANOWITZ, DAN	2024	1,213.33	876.87	336.46
80 L	KENNEDY, DAVID	2024	773.71	-28.78	802.49
58 L	KINGSBURY, DOREEN M	2024	847.73	549.45	298.28
245 L	KINGSBURY, HAYWARD W	2024	1,185.48	0	1,185.48
679 L	LARRY, PHILIP P JR	2024	396.21	-13.68	409.89
515 L	LIBBY, WILBUR O JR	2024	2,130.64	-82.79	2,213.43
609 L	LIBBY, WILBUR O JR	2024	196.92	-5.74	202.66
610 L	LIBBY, WILBUR O JR	2024	183.11	-5.19	188.3
534 L	LYONS, KEITH A JR	2024	1,096.69	-41.59	1,138.28
639 L	MERRILL, EDIE LEE	2024	386.35	-13.29	399.64
395 L	MICHAUD, SCOTT A	2024	2,509.55	923.22	1,586.33
591 L	MURPHY, DUSTIN R	2024	1,234.81	-47.1	1,281.91
128 L	NICHOLSON, TRAVIS N	2024	1,349.19	-54.89	1,404.08
708 L	OAKES, ETHEL A	2024	769.14	-28.54	797.68
409 L	PANTERA, MARION B	2024	439.62	-15.41	455.03
704 L	PRESSLEY, PETER	2024	1,858.34	-71.94	1,930.28
489 L	PRUDENTE, ROBERT C	2024	3,697.34	-145.22	3,842.56
593 L	ROBERTS, JEFFREY S	2024	2,335.85	-90.97	2,426.82
625 L	SCHINCK, M C	2024	670.49	-24.61	695.1
354 L	SILVER MAPLE ENTERPRISES LLC	2024	2,794.01	2,470.90	323.11
147 L	SOUCY, JOHN E	2024	445.54	-15.65	461.19
668 L	TAYLOR, PATRICIA K	2024	84.45	-1.26	85.71
382 L	WAGNER, RICHARD	2024	820.45	-30.59	851.04
Total for 40 Bills:	40 Accounts		51,886.21	6,054.16	45,832.05

Non Zero Balance on All Accounts Clifton**Pg.1**

Tax Year: 2025

As of: 01/30/2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
309 R	ARMENIA, STEPHEN	2025	957.33	-24.13	981.46
154 R	BAKER, RICHARD W	2025	79.20	74.89	4.31
379 R	BISHOP, ASHLEY L	2025	1,013.76	-25.56	1,039.32
146 R	BOULEY, ANDREW A JR	2025	1,942.38	-48.96	1,991.34
606 R	BRALEY, CANDICE	2025	1,409.76	1,417.56	-7.8
351 R	BUTTERFIELD, JOHN R	2025	284.13	-7.16	291.29
352 R	BUTTERFIELD, JOHN R JR	2025	2,469.06	-62.24	2,531.30
178 R	BYRAM, JUDITH	2025	389.07	-9.81	398.88
299 R	CANGELOSI, AMY E	2025	2,484.90	-62.64	2,547.54
397 R	CASWELL, PATRICIA A	2025	1,025.64	-25.85	1,051.49
298 R	CHAFFINS, MICHAEL	2025	3,466.98	-1.44	3,468.42
339 R	CHIACCIO, SCOTT	2025	1,263.24	-31.84	1,295.08
346 R	CLEWLEY, SHAWN	2025	1,449.36	-36.54	1,485.90
597 R	CURTIS, ALISON Y	2025	665.28	-16.44	681.72
81 R	CURTIS, TERRY	2025	578.16	-14.57	592.73
334 R	DRAKE, MICHAEL A	2025	1,260.27	-31.77	1,292.04
318 R	EBERSOLE, MARK C	2025	3,143.25	-79.24	3,222.49
239 R	EMERTON, JUDITH A	2025	609.84	-15.37	625.21
527 R	FARRINGTON, MICHAEL A	2025	2,650.23	-66.81	2,717.04
701 R	FICKETT, CHRISTOPHER W	2025	4,762.89	-120.06	4,882.95
633 R	FICKETT, TINA M	2025	1,596.87	-40.25	1,637.12
699 R	GATES, CHAD P	2025	413.82	-10.43	424.25
423 R	GATES, CHADWICK P	2025	3,265.02	-82.31	3,347.33
722 R	GATES, CHADWICK P	2025	392.04	-9.88	401.92
502 R	GERRY, BENJAMIN S	2025	701.91	-15.84	717.75
237 R	GRANT, GARY S SR	2025	1,658.25	0	1,658.25
358 R	GRAY, TAMMY M	2025	1,441.44	-36.34	1,477.78
109 R	GRINDLE, THOMAS B	2025	6,538.95	6,549.72	-10.77
67 R	HANSON, MISTY LEE	2025	952.38	-24.01	976.39
209 R	JACOBSON, BILLY	2025	1,687.95	-42.55	1,730.50
213 R	JACOBSON, BILLY	2025	16.83	-0.42	17.25
385 R	JAG REALITY LLC	2025	2,782.89	-70.15	2,853.04
666 R	JAG REALITY LLC	2025	31.68	-0.8	32.48
357 R	JAMIESON, LESLIE J	2025	2,383.92	-60.09	2,444.01
680 R	JELLISON, ERIK M	2025	2,003.76	-50.51	2,054.27
411 R	JOHNSON, ANTHONY C	2025	374.22	-7.62	381.84
54 R	KANANOWITZ, DAN	2025	1,669.14	-42.08	1,711.22
80 R	KENNEDY, DAVID	2025	717.75	-18.09	735.84
58 R	KINGSBURY, DOREEN M	2025	946.44	-23.86	970.3
245 R	KINGSBURY, HAYWARD W	2025	1,145.43	-28.87	1,174.30
456 R	KOCZERA, ROBERT J (DEC)	2025	269.28	-6.79	276.07

Non Zero Balance on All Accounts Clifton

Pg.2

Tax Year: 2025

As of: 01/30/2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
679 R	LARRY, PHILIP P JR	2025	316.80	-7.99	324.79
247 R	LEBLANC, GARY	2025	2,725.47	-68.7	2,794.17
189 R	LECLEIRE, SNOOKEY	2025	1,914.66	1,376.37	538.29
78 R	LEONARD, RAY L	2025	1,012.77	0	1,012.77
515 R	LIBBY, WILBUR O JR	2025	2,048.31	-51.63	2,099.94
609 R	LIBBY, WILBUR O JR	2025	102.96	-2.6	105.56
610 R	LIBBY, WILBUR O JR	2025	56.43	-1.42	57.85
534 R	LYONS, KEITH A JR	2025	1,038.51	-26.18	1,064.69
695 R	MAHAN, RICHARD C	2025	1,079.10	-27.2	1,106.30
733 R	MCCANN, BRANDON	2025	98.01	-2.47	100.48
639 R	MERRILL, EDIE LEE	2025	334.62	-8.44	343.06
395 R	MICHAUD, SCOTT A	2025	2,977.92	-75.07	3,052.99
447 R	MITCHELL, BETH R	2025	1,808.73	-45.6	1,854.33
628 R	MODEEN, MICHAEL H	2025	380.16	-9.58	389.74
123 R	MORGAN, RANDY	2025	2,001.78	1,277.21	724.57
591 R	MURPHY, DUSTIN R	2025	1,236.51	-31.17	1,267.68
401 R	MUSSON, EDWARD W	2025	3,168.99	-79.88	3,248.87
353 R	MUSSON, RICHARD F	2025	2,253.24	-56.8	2,310.04
458 R	NELSON, ERIC LYALL	2025	2,391.84	951.32	1,440.52
128 R	NICHOLSON, TRAVIS N	2025	1,494.90	-37.68	1,532.58
708 R	OAKES, ETHEL A	2025	698.94	-17.62	716.56
53 R	OAKES, JESSICA J	2025	653.40	-16.47	669.87
664 R	OAKMAN, JASON A	2025	31.68	-0.8	32.48
611 R	OLIVER, PATRICK M	2025	2,547.27	-64.21	2,611.48
193 R	OSNOE, REGINA	2025	2,836.35	-71.5	2,907.85
409 R	PANTERA, MARION B	2025	387.09	-9.76	396.85
650 R	PARADIS, BILLIE J	2025	137.61	-3.47	141.08
257 R	PARKES, ROBERT	2025	1,093.95	-27.58	1,121.53
92 R	PERRY, JOSEPH G	2025	3,468.96	2,646.92	822.04
704 R	PRESSLEY, PETER	2025	1,743.39	-43.95	1,787.34
489 R	PRUDENTE, ROBERT C	2025	3,548.16	-89.44	3,637.60
192 R	QUEDNAU, KURTIS R	2025	1,287.99	-32.47	1,320.46
581 R	QUEDNAU, KURTIS R	2025	286.11	-7.21	293.32
174 R	QUINN, GEORGE W	2025	2,528.46	447.17	2,081.29
652 R	RICE, ARIC P	2025	1,026.63	-25.88	1,052.51
593 R	ROBERTS, JEFFREY S	2025	2,010.69	-50.69	2,061.38
671 R	RODRIGUEZ, ALEXIS	2025	31.68	-0.8	32.48
114 R	ROI, RICHARD C	2025	2,327.49	-58.67	2,386.16
632 R	RON'S MOVING LLC	2025	846.45	1,015.28	-168.83
625 R	SCHINCK, M C	2025	607.86	-15.32	623.18
201 R	SENER, EDGAR E	2025	212.85	-5.37	218.22
349 R	SENER, EDGAR E	2025	2,143.35	-54.02	2,197.37

Non Zero Balance on All Accounts Clifton

Pg.3

Tax Year: 2025

As of: 01/30/2026

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
254 R	SENER, JEREMIAH R	2025	336.60	-8.49	345.09
261 R	SENER, JEREMIAH R	2025	448.47	-11.31	459.78
255 R	SENER, JOHN R	2025	697.95	-17.59	715.54
258 R	SENER, JOHN R	2025	58.41	-1.47	59.88
259 R	SENER, JOHN R	2025	1,367.19	-34.46	1,401.65
158 R	SENER, KATHLEEN J	2025	1,052.37	-26.53	1,078.90
354 R	SILVER MAPLE ENTERPRISES LLC	2025	3,225.42	-81.31	3,306.73
37 R	SMITH, GEOFFREY S	2025	1,085.04	-27.35	1,112.39
147 R	SOUCY, JOHN E	2025	418.77	-10.56	429.33
98 R	TALL, KARL R III	2025	704.88	546.1	158.78
99 R	TALL, KARL R III	2025	2,349.27	-59.22	2,408.49
668 R	TAYLOR, PATRICIA K	2025	31.68	-0.8	32.48
531 R	TAYLOR, RICHARD A	2025	1,357.29	-34.22	1,391.51
382 R	WAGNER, RICHARD	2025	768.24	-19.37	787.61
243 R	WALKER, WILLIAM T	2025	864.27	-21.79	886.06
717 R	WILSON, DYLAN E	2025	1,629.54	-41.08	1,670.62
161 R	YERXA, NICOLETTE WILLOW	2025	2,531.43	-63.81	2,595.24
Total of 100 Bills		100 Accounts	140,719.59	13,464.22	127,255.37

TREASURERS REPORT 2025-2026

Machias Savings Bank Accounts Balance as of 02/01/2025-01/31/2026

	02/01/2025	01/31/2026
xxxx9680 (General)	\$ 150,000.00	\$ 150,000.00
xxxx9680 ICS	\$ 493,046.12	\$ 506,056.21

xxxx5520 ICS (Cemetery Sub Account)	\$ 15,544.08	\$ 16,344.34
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xxxx1510 (Trust Acct)	\$ 10,115.55	\$ 10,144.24
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xxxx7440 ICS (Pisgah Mt TIF Acct)	\$ 61,952.32	\$ 134,723.99
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xxxx5100 (Silver Maple Wind)	\$ 141,878.64	\$ 190,859.72
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xxxx5170 (Sub Station)	\$ 38,408.52	\$ 51,480.38
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Xxxx3658 (Decommissioning)	\$ New account	\$ 90,000.00
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Respectfully,

 Deborah Hodgins, Treasurer

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from 1 to 119 inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Clifton for county, district, and municipal taxes for the fiscal year 02/01/2025 to 01/31/2026 as they existed on the first day of April 2025.

IN WITNESS THEREOF, we have hereunto set our hands at Clifton this 14 day of July, 2025.

Becky Pelkey, Chair
Kenneth J. Flanagan
Lee Bryant
Patricia E. Egan

Municipal Assessor(s)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Clifton County Penobscot
 To Deborah A. Hodgins, Tax Collector

In the name of the State of Maine you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by that person.

Assessments:

1. County Tax	146,508.00	
2. Municipal Appropriation	896,117.00	
3. Tax increment financing plan amount	613,775.25	
4. Local Educational Appropriation	966,370.61	
5. Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	63,612.99	
6. Total Assessments		2,686,383.85

Deductions:

7. State Municipal Revenue Sharing	117,486.00	
8. Homestead exemption reimbursement	41,750.68	
9. Business Equipment Tax Exemption reimbursement	0.00	
10. Other Revenue	381,141.00	
11. Total Deductions		540,377.68
12. Net Assessment for Commitment		2,146,006.17

You are to pay to Deborah A. Hodgins, the Municipal Treasurer, or to any successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before 07/14/2026.

In case of the neglect of any person to pay the sum required by said list until after 10/01/2025; you will add interest to so much thereof as remains unpaid at the rate of 7.50 percent per annum, commencing 10/02/2025 to the time of payment, and collect the same with the tax remaining unpaid.

Given under our hands, as provided by a legal vote of the Municipality and warrants received pursuant to the Laws of the State of Maine, this 07/14/2025.

Becky Pelkey, Chair Assessor(s) of: Clifton
Wynne J. Harley
Lee Bryant
Patricia Ely

CERTIFICATE OF COMMITMENT

To Deborah A. Hodgins the Tax Collector of the municipality of Clifton, aforesaid.

Herewith are committed to you true lists of the assessments of the Estates of the persons wherein named; you are to levy and collect the same, of each one their respective amount, therein set down, of the sum total of \$2,146,006.17 (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 07/14/2025

Becky Pelkey, Chair Assessor(s) of: Clifton
Wynne J. Harley
Lee Bryant
Patricia Ely

File the original certificate with the tax collector. File a copy in the commitment book.

Clifton-2025
2:24 PM

Expense Detail Report
ALL Accounts
ALL Months

03/04/2026
Page 1

ACCOUNT-----	CURRENT			UNEXPENDED
DATE JRNL DESC---	BUDGET	DEBITS	CREDITS	BALANCE
1 - CLIFTON	2,064,675.00	0.00	0.00	2,064,675.00
01 - UTILITIES	18,160.00	0.00	0.00	18,160.00
01 - TOWN OFFICE MUNI BLDG V-22	7,100.00	6,403.47	0.00	696.53
11 - OFFICE PHONES V-122	1,800.00	2,008.89	0.00	-208.89
12 - CEO PHONE V-459	900.00	0.00	0.00	900.00
13 - HEATING OIL V-29	3,000.00	2,278.61	0.00	721.39
14 - INTERNET V-595	1,200.00	3,149.75	0.00	-1,949.75
15 - OFFICE EQUIPMENT LEASE V-594	1,700.00	502.12	0.00	1,197.88
16 - COPIER LEASE V-616	2,460.00	4,481.07	32.12	-1,988.95
Expense.....	18,160.00	18,823.91	32.12	-631.79
02 - COMPENSATION	187,670.00	0.00	0.00	187,670.00
01 - SELECTMAN	8,300.00	8,300.00	0.00	0.00
03 - JODY	115,000.00	19,553.55	298.55	95,745.00
04 - EMPLOYEE INSURANCE V-397	17,985.00	16,226.73	0.00	1,758.27
07 - DEPARTMENT OF LABOR	0.00	346.36	0.00	-346.36
09 - KATRINA	0.00	17,994.00	250.00	-17,744.00
11 - DEBORAH	0.00	68,909.20	0.00	-68,909.20
12 - ELECTIONS - HOURLY WAGES	4,000.00	2,044.39	0.00	1,955.61
17 - TOWN OFFICIALS EXPENSE	300.00	0.00	0.00	300.00
18 - PLANNING BOARD	5,500.00	5,500.00	0.00	0.00
19 - ANIMAL CONTROL OFFICER	3,500.00	2,589.07	0.00	910.93
21 - FICA/MEDICARE - TOWN MATCH	13,000.00	10,343.60	0.00	2,656.40
25 - C.E.O.SALARY	20,085.00	20,005.80	0.00	79.20
26 - CEO PLUMBING	0.00	1,665.00	1,417.50	-247.50
Expense.....	187,670.00	173,477.70	1,966.05	16,158.35
03 - TOWN EXPENSE	78,793.00	0.00	0.00	78,793.00
01 - WEBSITE/EQUIPMENT	15,769.00	32,300.21	0.00	-16,531.21
02 - OFFICE SUPPLIES	4,000.00	5,638.73	0.00	-1,638.73
03 - POSTAGE	1,250.00	1,526.43	0.00	-276.43
05 - PUBLIC NOTICE AND HEARING	1,500.00	164.00	0.00	1,336.00
07 - PLANNING BOARD SUPPLIES	1,500.00	253.07	0.00	1,246.93
08 - TRIO SUPPORT	10,092.00	10,693.56	0.00	-601.56
10 - CEMETERY MAINTENANCE/IMPROVE	10,000.00	6,883.45	0.00	3,116.55
12 - M.M.A. DUES V-183	2,400.00	2,501.12	0.00	-101.12
13 - EDUCATIONAL WORKSHOPS	500.00	1,404.00	0.00	-904.00
15 - PROPERTY AND CASUALTY INSV-183	5,500.00	7,560.00	0.00	-2,060.00
17 - ABATEMENTS	0.00	230.67	0.00	-230.67
18 - AMERICAN FLAG PROGRAM	1,750.00	1,440.00	0.00	310.00
21 - REGISTER OF DEEDS V-0039	0.00	42.72	0.00	-42.72
22 - LIENS-DISCHARGES V-0039	0.00	2,080.72	0.00	-2,080.72
23 - WORKER COMPENSATION	1,600.00	3,934.80	2,530.00	195.20
24 - MOWING TOWN LOT	6,232.00	6,261.72	0.00	-29.72
25 - VETERANS MEMORIAL FUND	500.00	13.50	0.00	486.50
28 - MUNICIPLE BLDG MAINTENCE	15,000.00	1,631.79	0.00	13,368.21
30 - ATM MACHINE	1,200.00	1,200.00	0.00	0.00
Expense.....	78,793.00	85,760.49	2,530.00	-4,437.49
04 - PROFESSIONAL	37,200.00	0.00	0.00	37,200.00
03 - LEGAL SERVICE	15,000.00	4,780.46	0.00	10,219.54
04 - AUDITOR	11,000.00	11,525.00	0.00	-525.00
06 - MARK GIBSON	10,200.00	10,200.00	0.00	0.00
07 - TAX MAPS UPDATE	1,000.00	0.00	0.00	1,000.00
Expense.....	37,200.00	26,505.46	0.00	10,694.54
11 - FIRE CONTRACT	135,000.00	0.00	0.00	135,000.00

Clifton-2025
2:24 PM

Expense Detail Report
ALL Accounts
ALL Months

03/04/2026
Page 2

ACCOUNT-----			CURRENT			UNEXPENDED
DATE	JRNL	DESC---	BUDGET	DEBITS	CREDITS	BALANCE
1 - CLIFTON CONT'D						
03 - EDDINGTON FIRE			135,000.00	120,000.00	0.00	15,000.00
		Expense.....	135,000.00	120,000.00	0.00	15,000.00
13 - PROTECTION			109,942.00	0.00	0.00	109,942.00
00 - PROTECTION			0.00	8,909.00	8,909.00	0.00
03 - FIRE HYDRANT			1,400.00	1,339.48	0.00	60.52
05 - SECURITY SYSTEM			297.00	297.00	0.00	0.00
07 - POLICE PROTECTION			108,245.00	111,896.62	0.00	-3,651.62
		Expense.....	109,942.00	122,442.10	8,909.00	-3,591.10
14 - ANIMAL CNTRL			2,750.00	0.00	0.00	2,750.00
07 - BANGOR HUMANE SOCIETY			2,750.00	10,680.58	0.00	-7,930.58
		Expense.....	2,750.00	10,680.58	0.00	-7,930.58
21 - SOLID WASTE			146,000.00	0.00	0.00	146,000.00
01 - MONTHLY CONTRACT			91,000.00	103,272.92	13,493.49	1,220.57
02 - FIBERIGHT MSW DISPOSAL V-82			30,000.00	58,605.66	22,749.99	-5,855.67
04 - CLEAN UP			25,000.00	31,703.60	0.00	-6,703.60
10 - MUNICIPAL REVIEW COMM.V-0057			0.00	652.52	0.00	-652.52
		Expense.....	146,000.00	194,234.70	36,243.48	-11,991.22
25 - EDUCATION			1,001,160.00	0.00	0.00	1,001,160.00
01 - V-0005			1,001,160.00	968,604.51	0.00	32,555.49
		Expense.....	1,001,160.00	968,604.51	0.00	32,555.49
31 - PUBLIC WORKS			147,543.00	0.00	0.00	147,543.00
01 - GENERAL MAINTENANCE			15,000.00	36,645.64	0.00	-21,645.64
10 - WINTER MAINTENANCE			88,543.00	88,542.95	0.00	0.05
14 - SALT PURCHASED			22,000.00	22,441.00	0.00	-441.00
15 - SAND STOCKPILE			22,000.00	19,936.00	0.00	2,064.00
		Expense.....	147,543.00	167,565.59	0.00	-20,022.59
51 - RECREATIONAL PROGRAM			5,234.00	0.00	0.00	5,234.00
05 - REGIONALD RECREATION V-136			5,184.00	5,184.00	0.00	0.00
06 - TOWN RECREATION FUND			50.00	0.00	0.00	50.00
		Expense.....	5,234.00	5,184.00	0.00	50.00
53 - COUNTY TAX			177,398.00	0.00	0.00	177,398.00
80 - V-0245			177,398.00	146,508.13	0.00	30,889.87
		Expense.....	177,398.00	146,508.13	0.00	30,889.87
61 - ORGANIZATION			5,200.00	0.00	0.00	5,200.00
01 - EASTER AGENCY ON AGING V-48			50.00	0.00	0.00	50.00
03 - PENQUIS CAP V-47			50.00	0.00	0.00	50.00
06 - NEW HOPE HOSPICE V-328			50.00	0.00	0.00	50.00
07 - CIVIC CENTER V-7			1,000.00	1,000.00	0.00	0.00
09 - HISTORIAL SOCIETY V-517			1,000.00	1,000.00	0.00	0.00
10 - SNOWMOBILE CLUB V-360			150.00	150.00	0.00	0.00
12 - CLIFTON FOOD CUPBOARD v-554			2,500.00	2,500.00	0.00	0.00
13 - LIFE FLIGHT V-589			250.00	250.00	0.00	0.00
14 - MAINE VET PROJECT			100.00	100.00	0.00	0.00
17 - LOAVES & FISHES			50.00	0.00	0.00	50.00
		Expense.....	5,200.00	5,000.00	0.00	200.00
71 - GENERAL ASSISTANCE			1,000.00	0.00	0.00	1,000.00
04 - EXPENSE			1,000.00	2,442.00	0.00	-1,442.00
		Expense.....	1,000.00	2,442.00	0.00	-1,442.00
75 - WEBSITE			11,625.00	0.00	0.00	11,625.00
01 - SJ ROLLINS			11,625.00	11,637.00	0.00	-12.00
		Expense.....	11,625.00	11,637.00	0.00	-12.00

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Expense Detail Report

ALL Accounts
ALL Months

03/04/2026
Page 3

ACCOUNT----- DATE	JRNL	DESC---	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
1 - CLIFTON CONT'D						
81 - PISGAH TIF			0.00	0.00	0.00	0.00
01 - PISGAH TIF EXPENSES			0.00	141,286.32	6,286.32	-135,000.00
		Expense.....	0.00	141,286.32	6,286.32	-135,000.00
		Department..	2,064,675.00	2,200,152.49	55,966.97	-79,510.52
Final Totals			2,064,675.00	2,200,152.49	55,966.97	-79,510.52

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Revenue Detail Report

ALL Accounts
ALL Months

03/04/2026
Page 1

ACCOUNT-----			CURRENT			UNCOLLECTED
DATE	JRNL	DESC---	BUDGET	DEBITS	CREDITS	BALANCE
1 - CLIFTON			0.00	0.00	0.00	0.00
05 - BOAT EXCISE			0.00	0.00	2,059.90	-2,059.90
07 - AUTO EXCISE			0.00	2,930.87	185,633.57	-182,702.70
08 - TOWN DOG FEE			0.00	0.00	109.00	-109.00
09 - DOG LATE FEE			0.00	0.00	75.00	-75.00
12 - BUILDING PERMITS			0.00	0.00	2,700.60	-2,700.60
15 - COPIER FEES			0.00	0.00	35.90	-35.90
16 - VITAL STATS			0.00	0.00	823.00	-823.00
17 - CLERK FEE			0.00	2.00	6,935.50	-6,933.50
24 - BANK INTEREST			0.00	2,255.22	17,492.38	-15,237.16
32 - LOCAL ROAD ASSISTANCE			0.00	0.00	16,144.00	-16,144.00
33 - STATE REVENUE SHARING			0.00	0.00	113,477.36	-113,477.36
35 - VETERANS REIMBURSEMENT			0.00	0.00	643.00	-643.00
37 - HOMESTEAD REIMBURSEMENT			0.00	0.00	57,585.70	-57,585.70
40 - DOG FINES/VIOLATIONS			0.00	0.00	35.00	-35.00
53 - PISAGAH MT LLC-PAUL FULLER			0.00	0.00	10,000.00	-10,000.00
88 - MISC REVENUE			0.00	0.00	3,939.61	-3,939.61
90 - ANTICIPATED R/E TAXES			0.00	0.00	2,146,006.17	-2,146,006.17
91 - R/E INTEREST			0.00	0.00	9,313.53	-9,313.53
92 - LIEN INT.			0.00	0.00	2,719.15	-2,719.15
93 - LIEN COSTS			0.00	0.00	4,029.91	-4,029.91
94 - ABATEMENTS			0.00	1,782.22	0.00	1,782.22
95 - DISCOUNTS			0.00	35,719.85	0.00	35,719.85
		Department..	0.00	42,690.16	2,579,758.28	-2,537,068.12
Final Totals			0.00	42,690.16	2,579,758.28	-2,537,068.12



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.



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

1. Name: _____ 2. Telephone: _____
3. Date of birth: _____ Email: _____
4. Mailing address: _____
5. Description of the property for which exemption is being claimed (map, lot, location, etc.):

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

7. Date of entry into armed forces: _____ 8. Service Number/SSN: _____
8. Permanent residence on date of entry into armed forces: _____
9. Date of discharge or separation from armed forces: _____

10. Check the boxes that apply:

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

VA disability pension Claim Number: C- _____

11. Did you receive a grant from the U.S. Government for specially adapted housing as a paraplegic?
 Yes No

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

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

Signature: _____ Date: _____

GENERAL INSTRUCTIONS

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

If you are a Maine resident and a veteran who served on active duty in the U.S. Armed Forces, you may be eligible for a limited exemption from property tax on real estate or personal property. In addition to being a Maine resident, to qualify for exemption you must meet one of the following two conditions:

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

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

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

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

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

SPECIFIC INSTRUCTIONS

Line 6. Permanent residence. Enter the municipality where you maintain your permanent residence. "Permanent residence" means that place where an individual has a true, fixed, and permanent home and principal establishment to which the individual, whenever absent, has the intention of returning. An individual may have only one permanent residence at a time and, once a permanent residence is established, that residence is presumed to continue until circumstances indicate otherwise.

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

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

The applicant has applied for the following exemption amount:

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

In determining the local assessed value of the exemption, the assessor must multiply the full amount of the exemption by the certified ratio.

Date approved: _____ Effective date: _____

Approved by: _____ Title: _____

Rev. 10/22

TOWN OF CLIFTON, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS
JANUARY 31, 2025

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

January 13, 2026

Town of Clifton
135 Airline Road
Clifton, Maine 04428

After reviewing the January 31, 2024, and January 31, 2025, audit reports regarding the Pisgah TIF fund balance account, I have determined that an error in reporting for audit purposes has been made regarding the classification of the decommissioning escrow relating to the Pisgah TIF.

The resulting correction to this classification error is as follows:

Beginning Pisgah TIF fund balance **\$118,081.46 2/1/2024**

Ending Pisgah TIF fund balance **\$61,812.64 1/31/2025**


Beginning general fund unassigned fund balance **\$179,650.02 2/1/2024**

Ending general fund unassigned fund balance **\$135,816.21 1/31/2025**

This error was caused by classifying the decommissioning fees collected annually as escrows against the TIF fund balance, instead of the general fund. Upon further review, those funds were receipted into the general fund checking account when received and should correctly be classified as escrowed from the general fund balance rather than the TIF fund balance.

I apologize for any confusion caused by this error. The audit report for January 31, 2026, will show the corrected beginning balances, and include a footnote disclosure regarding the restatement.

Thank you,



Mindy J. Cyr

PO Box 313, Levant, Maine 04456
Phone: (207) 884-6408 Email: maineaudits@gmail.com

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Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Select Board
Town of Clifton
Clifton, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Clifton, Maine, as of and for the year ended January 31, 2025, and the related notes to the financial statements, which collectively comprise the Town of Clifton, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Clifton, Maine, as of January 31, 2025, and the respective changes in financial position for the 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 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to 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 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 RESPONSIBILITIES 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 aggregate, they would influence the judgment made by a reasonable user based on financial statements.

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PO Box 313, Levant, Maine 04456
Phone: (207) 884-6408 Email: maineaudits@gmail.com

Town of Clifton

Management's Discussion and Analysis

Fiscal Year ending January 31, 2025

Management of the Town of Clifton offers this management's discussion and analysis report that will provide information that should be used in conjunction with the outside audit report for year ending January 31, 2025.

Overview of the Financial Statements:

The discussion and analysis report is intended to serve as an introductory to the full audit report. The audit report consists of three components: government-wide financial statements; fund financial statements, and the notes to the financial statements. This report is intended to explain some of these financial statements in a concise and non-financial terminology.

Government-wide Financial Statements:

The government-wide financial statements present the financial picture of the Town as a whole and are designed to provide readers with a long-term overview of the Town's finances, in a manner similar to the private sector. They include a Statement of Net Position, which shows information on all the Town's assets, deferred outflows of resources, liabilities, deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. The Statement of Activities presents information showing how the Town's net position changed during the year. All changes in net position are reported as soon as the underlying event occurs, regardless of when cash is received or disbursed. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future periods.

Governmental Activities – The Town's basic functions are reported here which include general government, public health and sanitation, public safety, public works, debt service, and culture and recreation. Property taxes, intergovernmental revenues, permits and fees, and state and federal grants finance most of these activities.

The government wide financial statements can be found on pages 10-11 of this report.

Fund Financial Statements:

The fund financial statements provide more detailed information about the Town's funds, focusing on its most significant or major funds, rather than the Town as a whole. A fund is a group of related accounts that is used to maintain control and accountability over resources that have been segregated for specific activities. The Town has three funds – general, capital projects, and permanent.

Governmental Funds (Statements 3 and 4) – Most of the Town's basic functions are reported in the governmental funds, which focus on near-term inflows and outflows of spendable resources and balances remaining at year end that are available for spending. These funds use the modified accrual basis of accounting, which measures cash and other financial assets that can

Town of Clifton Management's Discussion and Analysis Fiscal Year ending January 31, 2025

readily be converted to cash. The governmental fund statements are designed to show a short-term view of the Town's general government operations and the services it provides. The differences between the governmental activities as reported in the government-wide financial statements and the fund financial statements are itemized in reconciliations to the fund financial statements.

The fund financial statements can be found on pages 12-14 of this report.

Notes to the Financial Statements:

The notes provide the reader with additional information about the Town that will help understand the financial data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-27 of this report.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule of the Town's General Fund. This section also includes the OPEB schedules required by GASB Statement # 75. Required supplementary information can be found on pages 28-29 of this report.

In addition to the required elements, we have included a section with a schedule of taxes receivable, schedule of property valuation, assessments, and appropriations, schedule of departmental operations, and schedule of activity for the capital projects fund and the permanent fund. The supplementary schedules can be found on pages 30-35 of this report.

Financial Highlights:

Net position – The assets and deferred outflows of resources of the town exceeded its liabilities and deferred inflows of resources at the period ending January 31, 2025 by \$2,525,822 – this is referred to as “Net Position”. Of that amount, \$625,982 was considered unrestricted net position. Unrestricted net position represents the amount available to be used to meet the Town's ongoing financial obligations.

The Town's net position increased by \$224,553 which can be seen on Statement 2 of the financial statements.

Fund balance – The Town's governmental funds reported on a current financial resources basis, had a combined ending fund balances of \$912,673 an increase of \$6,486 from the prior year.

The total unassigned fund balance for the general fund was \$215,816, which represents 7% of the total general fund expenditures.

Town of Clifton
Management's Discussion and Analysis
Fiscal Year ending January 31, 2025

Government Wide Financial Analysis:

Approximately 57% of the Town's net position is its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges, etc), less any related outstanding debt used to acquire those assets. The Town uses these assets to provide services to the community; these capital assets are not available for future spending. While the Town's investment in the capital assets is reported net of the related debt, it is important to note that the resources required to repay this debt must be provided from other sources, since the capital assets themselves are not liquid assets.

	Governmental Activities	
	1/31/2025	1/31/2024
Current Assets	\$ 1,208,598	\$ 1,124,128
Capital Assets	1,439,973	1,292,745
<i>Total Assets</i>	<u>2,648,571</u>	<u>2,416,873</u>
<i>Deferred Outflows of Resources</i>	<u>4,455</u>	<u>4,355</u>
<i>Total Assets & Deferred Outflows of Resources</i>	<u>\$ 2,653,026</u>	<u>\$ 2,421,228</u>
Current Liabilities	\$ 103,812	\$ 102,081
Net OPEB Obligations	17,792	12,480
<i>Total Liabilities</i>	<u>121,604</u>	<u>114,561</u>
Property Taxes Collected in Advance	3,133	3,944
Related to OPEB	2,467	1,454
<i>Total Deferred Inflows of Resources</i>	<u>5,600</u>	<u>5,398</u>
NET POSITION:		
Net Investment in Capital Assets	1,439,973	1,292,745
Restricted	459,867	430,728
Unrestricted	625,982	577,796
<i>Total Net Position</i>	<u>2,525,822</u>	<u>2,301,269</u>
<i>Total Liabilities, Deferred Inflows of Resources, and Net Position</i>	<u>\$ 2,653,026</u>	<u>\$ 2,421,228</u>

**Town of Clifton
Management's Discussion and Analysis
Fiscal Year ending January 31, 2025**

Approximately 90% of the Town's total revenue was made up by taxes – property and excise, approximately 6% was from State revenues and grants, and approximately 4% was made up of interest, charges for services, and other miscellaneous revenues.

	Governmental Activities	
	1/31/2025	1/31/2024
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 7,581	\$ 6,661
Operating Grants and Contributions	15,749	15,448
<i>General Revenues:</i>		
Taxes	2,466,362	1,856,731
Community benefit	90,000	90,000
Interest	23,222	20,506
Interest on taxes	12,975	9,320
State funds and other grants and contributions	182,992	191,207
Miscellaneous	19,828	22,804
TOTAL REVENUES	2,818,709	2,212,677
Expenses:		
General government	320,573	285,822
Public safety	209,921	190,979
Public works	150,770	157,078
Health and sanitation	131,998	143,561
Education	925,989	840,010
County tax	161,792	151,089
Depreciation	143,204	115,033
Other	549,909	541,988
TOTAL EXPENSES	2,594,156	2,425,560
	224,553	(212,883)
Beginning Net Position	2,301,269	2,514,152
Ending Net Position	\$ 2,525,822	\$ 2,301,269

Financial Analysis of the Fund Financial Statements:

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

At the end of the year, the Town's governmental funds reported a combined ending fund balance of \$912,673, an increase of \$6,486 from the prior year. Approximately 23% of the total

Town of Clifton Management's Discussion and Analysis Fiscal Year ending January 31, 2025

is the Town's unassigned fund balance. The remainder is reserved to indicate that it is not available for spending due to being committed to liquidate contracts and commitments of the prior year, or for a variety of other purposes.

Differences between the original budget and the final amended budget include budget appropriations carried over from the prior year.

For further detail, a budget to actual comparison for the General Fund can be found on Schedule A, page 29 of the financial statements.

Capital Assets:

The Town's investment in capital assets for the governmental activities is \$2,331,097, net of accumulated depreciation of \$891,124, giving a net book value of \$1,439,973. Additions to capital assets for the year include; Chick Hill Road project and repairs to the salt/sand shed.

The Town's capital asset activity for the year can be found in the footnotes on page 22 of this report.

Long-Term Debt:

The Town had no long-term debt outstanding as of January 31, 2025.

Contacting the Town's Management:

This financial report is designed to provide a general overview of the Town's finances for all interested parties. If you have any questions about this report or need additional financial information, contact the Town Office at 135 Airline Road, Clifton, Maine 04428.

Statement 1

Town of Clifton, Maine
Statement of Net Position
January 31, 2025

		Total Governmental Activities
ASSETS:		
<i>Current assets:</i>		
Cash and cash equivalents	\$ 967,273	
Accounts receivable	5,099	
Taxes receivable	175,953	
Tax liens receivable	60,273	
<i>Total current assets</i>		\$ 1,208,598
<i>Non-current assets:</i>		
Capital assets, net of accumulated depreciation	1,399,973	
Non-depreciable capital assets	40,000	
<i>Total non-current assets</i>		1,439,973
<i>Deferred outflows of resources:</i>		
OPEB related outflows	4,455	
<i>Total deferred outflows of resources</i>		4,455
TOTAL ASSETS		\$ 2,653,026
LIABILITIES:		
<i>Current liabilities:</i>		
Accounts payable	\$ 3,812	
Escrow funds	100,000	
<i>Total current liabilities</i>		\$ 103,812
<i>Non-current liabilities:</i>		
OPEB liabilities	17,792	
<i>Total non-current liabilities</i>		17,792
TOTAL LIABILITIES		121,604
DEFERRED INFLOWS OF RESOURCES:		
Taxes collected in advance	3,133	
OPEB related inflows	2,467	
TOTAL DEFERRED INFLOWS OF RESOURCES		5,600
NET POSITION:		
Net investment in capital assets	1,439,973	
Restricted - <i>see footnotes</i>	459,867	
Unrestricted	625,982	
TOTAL NET POSITION		2,525,822
TOTAL LIABILITIES AND NET POSITION		\$ 2,653,026

The accompanying notes are an integral part of this statement.

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Statement 2

Town of Clifton, Maine
Statement of Activities
For the Year Ended January 31, 2025

	Net (Expense) Revenue and Changes			
	Program Revenues		In Net Position	
	Charges for Services	Operating Grants and Contributions	Governmental Activities	Total
Governmental activities:				
General government	\$ 320,573	\$ 7,581	\$ -	\$ (312,992)
Public safety	209,921	-	-	(209,921)
Public works	150,770	15,644	-	(135,126)
Health and sanitation	131,998	-	-	(131,998)
Education	925,989	-	-	(925,989)
County tax	161,792	-	-	(161,792)
TIF	539,067	-	-	(539,067)
Other	10,842	105	-	(10,737)
Depreciation	143,204	-	-	(143,204)
Total governmental activities	2,594,156	7,581	15,749	(2,570,826)
Total primary government	2,594,156	7,581	15,749	(2,570,826)

General revenues:	
Property taxes, levied for general purposes	2,276,810
Excise taxes	189,552
Interest and lien fees	12,975
Investment income	23,222
Grants and contributions not restricted to specific programs:	
Homestead exemption	35,861
State revenue sharing	104,865
Tree growth	41,699
Other	767
Community benefit	90,000
Miscellaneous revenues	19,828
Total general revenues and transfers	2,795,379
Changes in net position	224,553
NET POSITION - BEGINNING	2,301,269
NET POSITION - ENDING	\$ 2,525,822

The accompanying notes are an integral part of this statement.

Town of Clifton, Maine
Balance Sheet
Governmental Funds
January 31, 2025

	General Fund	MAJOR FUND Capital Projects Funds	NON-MAJOR FUND Permanent Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 698,740	\$ 242,044	\$ 26,489	\$ 967,273
Accounts receivable	5,099	-	-	5,099
Interfund receivable	1,373	91,845	-	93,218
Taxes receivable, net	175,953	-	-	175,953
Tax liens receivable	60,273	-	-	60,273
TOTAL ASSETS	\$ 941,438	\$ 333,889	\$ 26,489	\$ 1,301,816
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
<i>Liabilities:</i>				
Accounts payable	\$ 3,812	\$ -	\$ -	\$ 3,812
Escrow funds	-	100,000	-	100,000
Interfund payable	91,845	-	1,373	93,218
<i>Total liabilities</i>	<i>95,657</i>	<i>100,000</i>	<i>1,373</i>	<i>197,030</i>
<i>Deferred inflows of resources:</i>				
Taxes collected in advance	3,133	-	-	3,133
Uncollected property taxes	188,980	-	-	188,980
<i>Total deferred inflows of resources</i>	<i>192,113</i>	<i>-</i>	<i>-</i>	<i>192,113</i>
<i>Fund balances:</i>				
Non-spendable - see footnotes	-	-	16,879	16,879
Restricted - see footnotes	434,752	-	8,237	442,989
Committed - see footnotes	3,100	233,889	-	236,989
Unassigned	215,816	-	-	215,816
<i>Total fund balances</i>	<i>653,668</i>	<i>233,889</i>	<i>25,116</i>	<i>912,673</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 941,438	\$ 333,889	\$ 26,489	
Amounts reported for governmental activities in the statement of net position (Stmnt. 1) are different because:				
Depreciable and non-depreciable capital assets as reported in Stmnt. 1				1,439,973
Deferred property taxes not reported on Stmnt. 1				186,980
Deferred outflows of resources - OPEB related expenditures				4,455
Deferred inflows of resources - OPEB related inflows				(2,467)
OPEB liabilities				(17,792)
NET POSITION OF GOVERNMENTAL ACTIVITIES			\$	2,525,822

The accompanying notes are an integral part of this statement.

Town of Clifton, Maine
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended January 31, 2025

	General Fund	MAJOR FUND Capital Projects Fund	NON-MAJOR FUND Permanent Funds	Total Governmental Funds
REVENUES:				
Property taxes	\$ 2,199,746	\$ -	\$ -	2,199,746
Excise taxes	189,552	-	-	189,552
Intergovernmental revenue	198,740	-	-	198,740
Charges for services	7,581	-	-	7,581
Community benefit	90,000	-	-	90,000
Investment income	18,885	4,024	514	23,223
Interest and lien fees	12,975	-	-	12,975
Other revenue	19,828	-	-	19,828
Total revenues	2,737,107	4,024	514	2,741,645
EXPENDITURES:				
General government	331,786	-	-	331,786
Public safety	209,921	-	-	209,921
Public works	150,770	-	-	150,770
Health and sanitation	131,998	-	-	131,998
Education	925,989	-	-	925,989
County tax	161,792	-	-	161,792
TIF	539,067	-	-	539,067
TIF - Chick Hill Road	272,994	-	-	272,994
Unclassified	10,842	-	-	10,842
Total expenditures	2,735,159	-	-	2,735,159
Excess (deficiency) of revenues over (under) expenditures	1,948	4,024	514	6,486
OTHER FINANCING SOURCES (USES)				
Transfers in	312,994	330,101	-	643,095
Transfers out	(330,101)	(312,994)	-	(643,095)
Total other financing sources (uses)	(17,107)	17,107	-	-
Net change in fund balances	(15,159)	21,131	514	6,486
FUND BALANCES - BEGINNING	668,827	212,758	24,602	906,187
FUND BALANCES - ENDING	\$ 653,668	\$ 233,889	\$ 25,116	\$ 912,673

The accompanying notes are an integral part of this statement.

Statement 4
(Continued)

Town of Clifton, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended January 31, 2025

Net change in fund balances - total governmental funds (Statement 4)	\$ 6,486
Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on Governmental Funds Report	(143,204)
Capital outlays expensed on the Governmental Funds Report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	290,432
Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes and other deferred revenue.	77,064
OPEB expenses under GASB #75 are not reported in the governmental fund statements	(6,225)
Changes in net position of governmental activities (see Stmt. 2)	\$ 224,553

The accompanying notes are an integral part of this statement.

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**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Clifton, Maine (the Town) was incorporated on January 30, 1789. The Town operates under a town manager - selectboard – town meeting form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government’s accounting policies are described below.

The financial statements include those of the various departments governed by the Select Board and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by GASB.

B. Basis of Presentation

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position presents the financial condition of the governmental and business-type (if applicable) activities of the Town at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Town’s governmental and business-type (if applicable) activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of three categories of funds: governmental, proprietary and fiduciary.

Governmental Fund Types

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the Town's major funds:

General Fund – The general fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital projects fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Capital outlays financed from the issuance of debt are accounted for in the capital projects fund.

Permanent Fund – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus

Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary funds are reported using the economic resources measurement focus.

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements, proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, property taxes receivable that will not be collected within the available period have been reported as deferred inflows of resources.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

F. Budgets and 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 generally accepted accounting principles. Budgetary control is exercised by department heads, town administration and the Select Board. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Select Board or required by law.

G. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair market value.

**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended January 31, 2025.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (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 costs or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their acquisition value as of the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-40
Infrastructure	40
Machinery and Equipment	10-20
Vehicles	10-20

Net Position and Fund Balances

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Unrestricted net position is the residual amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Restricted – Funds that are restricted for use by an external party, constitutional provision, or enabling legislation.

Committed – Funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the governing body.

Assigned – Funds intended to be used for specific purposes set by the Select Board.

Unassigned – Funds available for any purpose.

When an expenditure is incurred for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first.

When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts and then unassigned amounts.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before the Town has legal claim to them. In subsequent periods, when both revenue recognition criteria are met or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on July 24, 2024, on the assessed value listed as of October 3, 2024, for all real and personal property located in the Town. Payment of taxes was due October 1, 2024 with interest at 8.5% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$35,828 for the year ended January 31, 2025.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Typically, the Town invests funds in checking accounts, savings accounts, certificates of deposit, and U.S. government obligations (through an investment group owned by a financial institution). From time to time the Town's deposits and investments may be subject to risks, such as the following:

Custodial Credit Risk – Deposits - the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At January 31, 2025, cash deposits had a carrying value of \$967,273, all of which was covered by FDIC or collateralized.

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorize the Town to invest in obligations of the U.S. Treasury, and U.S. Agencies and certain bonds, securities and real assets.

Custodial Credit Risk – Investments – the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have an investment policy. None of the Town's investments were subject to custodial credit risk.

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investments held by the Town are Level 1 inputs.

**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

3. CAPITAL ASSETS

Governmental activities:	Balance 2/1/2024	Additions	Deletions	Balance 1/31/2025
Land	\$ 40,000	\$ -	\$ -	\$ 40,000
Buildings/Improvements	296,406	17,438	-	313,844
Equipment	26,556	-	-	26,556
Infrastructure	1,677,703	272,994	-	1,950,697
<i>Total capital assets being depreciated</i>	<u>2,000,665</u>	<u>290,432</u>	<u>-</u>	<u>2,291,097</u>
<i>Less accumulated depreciation:</i>				
Buildings/Improvements	(141,588)	(6,800)	-	(148,388)
Equipment	(26,556)	-	-	(26,556)
Infrastructure	(579,776)	(136,404)	-	(716,180)
<i>Total accumulated depreciation</i>	<u>(747,920)</u>	<u>(143,204)</u>	<u>-</u>	<u>(891,124)</u>
Total capital assets being depreciated, net	1,252,745	147,228	-	1,399,973
Governmental activities Capital assets, net	\$ 1,292,745	\$ 147,228	\$ -	\$ 1,439,973

Depreciation expense has not been charged as a direct expense for any department of the Town.

4. CONTINGENCIES

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

5. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

6. INTERFUND BALANCES AND TRANSFERS

Interfund balances as of January 31, 2025 consisted of the following:

<i>Due to:</i>	<i>Due from:</i>		Totals
	General Fund	Permanent Fund	
Capital Projects fund	\$ 91,845	\$ -	\$ 91,845
General fund	-	1,373	1,373
	<u>\$ 91,845</u>	<u>\$ 1,373</u>	<u>\$ 93,218</u>

**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

6. INTERFUND BALANCES AND TRANSFERS (CONTINUED)

<i>Transfer to:</i>	<i>Transfer from:</i>		Totals
	General Fund	Capital Projects Fund	
Capital Projects fund	\$ 330,101	\$ -	\$ 330,101
General fund	-	312,994	312,994
	<u>\$ 330,101</u>	<u>\$ 312,994</u>	<u>\$ 643,095</u>

7. NET POSITION

As reported on Statement 1:

Restricted Net Position:

Cemetery perpetual care	\$ 14,971
Cemetery perpetual care - Williams	10,144
State revenue sharing	52,087
Education	<u>382,665</u>
	<u>\$ 459,867</u>

8. FUND BALANCES

	General Fund	Capital Projects Fund	Permanent Fund	Total
<i>Non-spendable:</i>				
Cemetery perpetual care	\$ -	\$ -	\$ 6,879	\$ 6,879
Cemetery perpetual care - Williams	-	-	10,000	10,000
<i>Restricted:</i>				
Cemetery care	-	-	8,092	8,092
Cemetery care – Williams	-	-	145	145
State revenue sharing	52,087	-	-	52,087
Education	382,665	-	-	382,665
<i>Committed:</i>				
Recreation	3,100	-	-	3,100
Road improvement	-	108,567	-	108,567
TIF – Pisgah Mountain	-	(18,188)	-	(18,188)
TIF – Silver Maple	-	101,835	-	101,835
TIF – Silver Maple substation	-	38,397	-	38,397
Cemetery improvements	-	3,125	-	3,125
Veteran’s plaque	-	153	-	153
<i>Unassigned</i>	<u>215,816</u>	-	-	<u>215,816</u>
Total Fund Balance	<u>\$ 653,668</u>	<u>\$ 233,889</u>	<u>\$ 25,116</u>	<u>\$ 912,673</u>

**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

9. OPEB OBLIGATIONS

Plan Description

The Town provides health insurance to its employees through Maine Municipal Employees Health Trust (MMEHT). The Town does not provide postemployment or postretirement health benefits, but it is subject to an implicit benefit for its members in MMEHT.

Accounting Policies

The impact of experience gains or losses and assumption changes on the Total OPEB Liability (TOL) are recognized in the OPEB expense over the average expected remaining life of all active and inactive members of the Plan. As of the beginning of the measurement period, this average was 4 years.

The table below shows changes in the change in Net OPEB Liability during the 2024 measurement year:

	Net OPEB Liability (a)	<i>Increase (Decrease)</i> Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances 1/1/2023 (Reporting 12/31/2023)	\$ 12,480	\$ -	\$ 12,480
Changes for the year:			
Service cost	473	-	473
Interest	480	-	480
Differences between expected and actual experience	11	-	11
Changes of assumptions	4,434	-	4,434
Contributions – employer	-	86	(86)
Benefit payments	(86)	(86)	-
Net changes	5,312	-	5,312
Balances 1/1/2024 (Reporting 12/31/2024)	\$ 17,792	\$ -	\$ 17,792

**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

9. OPEB OBLIGATIONS (CONTINUED)

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next 5 years, and thereafter:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8	\$ 1,492
Changes in assumptions	4,165	975
Contributions subsequent to measurement date	282	-
Total	\$ 4,455	\$ 2,467

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

Year ended December 31:

2025	(75)
2026	997
2027	784
2028	0
2029	0
Thereafter	0

As of January 1, 2024, the plan membership data is comprised of 1 active member with only an implicit benefit.

Key Economic Assumptions:

Measurement date: January 1, 2024

Discount rates: 3.26% per annum for year end 2024 reporting
3.72% per annum for year end 2023 reporting

Trend assumptions: *Pre-Medicare Medical* – Initial trend of 6.50% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Pre-Medicare Drug – Initial trend of 11.82% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Medical – Initial trend of 9.65% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Drug – Initial trend of 11.15% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Administrative and claims expense – 3% per annum.

**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

9. OPEB OBLIGATIONS (CONTINUED)

Future Plan Changes

It is assumed that the current plan and cost-sharing structure remains in place for all future years.

Demographic Assumptions:

Retiree continuation: Retirees who are current Medicare participants – 100%
Retirees who are Pre-medicare, active participants – 75%
Spouses who are Pre-medicare, spouse is active participant – 50%

Rate of mortality: 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 with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those include in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Marriage assumptions: A husband is assumed to be 3-years older than his wife.

Assumed rate of retirement:

For employees hired prior to July 1, 2014
Age 55-58 – 5%
Age 59-64 – 20%
Age 65-69 - 25%
Age 70+ - 100%
For employees hired after July 1, 2014
Age 55-63 – 5%
Age 64-69 – 20%
Age 70+ - 100%

Salary increases: 2.75% per year

Discount Rate

The discount rate used to measure the TOL was 3.26% based on a measurement date of January 1, 2024. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

The following table shows how the net OPEB liability as of January 31, 2024 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 3.26%.

**TOWN OF CLIFTON, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JANUARY 31, 2025**

9. OPEB OBLIGATIONS (CONTINUED)

1% Decrease 2.26%	Current Rate 3.26%	1% Increase 4.26%
\$ 20,497	\$ 17,792	\$ 15,548

Changes in the healthcare trend affect the measurement of the TOL. Lower healthcare trend rates produce a lower TOL and higher healthcare trend rates produce a higher TOL. The table below shows the sensitivity of the TOL to the healthcare trend rates.

1% Decrease	Healthcare Trend Rates	1% Increase
\$ 15,406	\$ 17,792	\$ 20,676

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 13.4%. A 1% increase in the healthcare trend rate increases the NOL by approximately 16.2%.

TOWN OF CLIFTON, MAINE
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JANUARY 31, 2025

Schedules of Required Supplementary Information start with one year of information as of the implementation of GASB No. 75, but eventually will build up to 10 years of information. The schedule below shows changes in total OPEB liability and related ratios required by GASB No. 75.

	FYE 2024	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Total OPEB Liability							
Service cost (BOY)	\$ 473	\$ 607	\$ 516	\$ 440	\$ 1,239	\$ 1,335	\$ 1,279
Interest (includes interest on service cost)	480	285	266	301	681	566	555
Changes of benefit terms	0	0	0	0	(205)	0	0
Differences between expected and actual experience	11	0	(70)	0	(8,779)	0	125
Changes of assumptions, including refunds of member contributions	4,434	(1,625)	494	751	2,342	(1,428)	(12)
	(86)	(22)	(3)	(3)	(223)	(214)	(241)
Net change in total OPEB liability	\$ 5,312	\$ (755)	\$ 1,203	\$ 1,489	\$ (4,945)	\$ 259	\$ 1,706
Total OPEB liability – beginning	\$ 12,480	\$ 13,235	\$ 12,032	\$ 10,543	\$ 15,488	\$ 15,229	\$ 13,523
Total OPEB liability – ending	\$ 17,792	\$ 12,480	\$ 13,235	\$ 12,032	\$ 10,543	\$ 15,488	\$ 15,229
Plan fiduciary net position							
Contributions – employer	86	22	3	3	223	214	241
Contributions – member	0	0	0	0	0	0	0
Net investment income	0	0	0	0	0	0	0
Benefit payments, including refunds of member contributions	(86)	(22)	(3)	(3)	(223)	(214)	(241)
Administrative expenses	0	0	0	0	0	0	0
Net change in plan fiduciary net position	0	0	0	0	0	0	0
Plan fiduciary net position – beginning	0	0	0	0	0	0	0
Plan fiduciary net position – ending	0	0	0	0	0	0	0
Net OPEB liability – endings	\$ 17,792	\$ 12,480	\$ 13,235	\$ 12,032	\$ 10,543	\$ 15,488	\$ 15,229
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered employee payroll	\$ 56,992	\$ 56,992	\$ 56,992	\$ 36,062	\$ 36,062	\$ 65,702	\$ 65,702
Net OPEB liability as a percentage of covered employee payroll	31.2%	21.9%	23.2%	33.4%	29.2%	23.6%	23.2%

Schedule A

Town of Clifton, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended January 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 2,316,798	\$ 2,316,798	\$ 2,199,746	\$ (117,052)
Excise taxes	-	-	189,552	189,552
Intergovernmental revenue	191,843	191,843	198,740	6,897
Charges for services	-	-	7,581	7,581
Community benefit	90,000	90,000	90,000	-
Investment income	-	-	18,685	18,685
Interest and lien fees	-	-	12,975	12,975
Other revenues	17,401	17,401	19,828	2,427
Total revenues	2,616,042	2,616,042	2,737,107	121,065
EXPENDITURES:				
General government	352,919	358,557	331,786	26,771
Public safety	209,877	209,877	209,921	(44)
Public works	149,962	149,962	150,770	(808)
Health and sanitation	143,765	143,765	131,998	11,767
Education	971,732	1,308,654	925,989	382,665
County tax	163,900	163,900	161,792	-
TIF	603,331	603,331	539,067	-
TIF - Chick Hill Road	272,994	272,994	272,994	-
Unclassified	12,034	15,084	10,842	4,242
Total expenditures	2,880,514	3,226,124	2,735,159	424,593
<i>Excess (deficiency) of revenues over (under) expenditures</i>				<u>1,948</u>
OTHER FINANCING SOURCES (USES):				
Transfers in (TIF)	40,000	40,000	312,994	272,994
Transfers out (TIF)	-	(314,457)	(330,101)	(15,644)
Overlay	(35,828)	(35,828)	-	35,828
Total other financing sources	4,172	(310,285)	(17,107)	293,178
<i>Net changes in fund balances</i>				<u>(15,159)</u>
FUND BALANCES - BEGINNING			<u>668,827</u>	
FUND BALANCES - ENDING			\$ 653,668	

Schedule B

Town of Clifton, Maine
Schedule of Taxes Receivable
January 31, 2025

<i>Taxes receivable:</i>			
Real estate		<u>\$ 175,953</u>	
			\$ 175,953
 <i>Tax liens receivable:</i>			
2023		29,495	
2022		11,129	
Prior		<u>19,649</u>	
			<u>60,273</u>
 TOTAL TAXES RECEIVABLE AND TAX LIENS RECEIVABLE			 \$ 236,226

Schedule C

Town of Clifton, Maine
Schedule of Property Valuation, Assessments, and Appropriations
General Fund
For the Year Ended January 31, 2025

<i>Assessed Valuation:</i>	
Real estate valuation	\$ <u>125,232,300</u>
Total valuation	<u>125,232,300</u>
<i>Tax Commitment:</i>	
Tax assessment at \$18.50 per thousand	<u>2,316,798</u>
<i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	2,316,798
Appropriated from unassigned fund balance	260,300
Budgeted transfers	40,000
Estimated revenues	<u>299,244</u>
Appropriations per original budget	<u>2,916,342</u>
<i>Overlay</i>	<u>(35,828)</u>
TOTAL APPROPRIATIONS	\$ <u>2,880,514</u>

Schedule D

Town of Clifton, Maine
 Schedule of Departmental Operations
 For the Year Ended January 31, 2025

	Balance		Total		Balances	
	2/5/2024	2/5/2024	Available	Expenditures	Lapsed	Carried
GENERAL GOVERNMENT						
Town salaries	\$ -	\$ 203,622	\$ -	\$ 191,226	\$ 12,396	\$ -
Utilities	-	16,500	-	14,773	(2,273)	-
Website	-	600	-	3,746	(3,146)	-
Office supplies	-	4,000	-	3,901	99	-
Postage	-	2,000	-	1,056	950	-
Public notice and hearings	-	1,500	-	-	1,500	-
Sign	-	1,952	-	2,428	(474)	-
Planning board	-	1,500	-	240	1,260	-
Computer	-	10,000	-	9,894	106	-
Cemetery maintenance/employment	-	35,000	-	13,033	1,967	-
Dues and workshops	-	2,700	-	2,579	121	-
Insurance	-	5,745	-	5,976	(231)	-
Fires	-	1,750	-	162	1,588	-
General government	-	1,200	-	1,291	(91)	-
Municipal building maintenance	-	35,000	5,638	30,409	10,229	-
Municipal mowing	-	6,050	-	3,025	3,025	-
Veteran's memorial fund	-	500	-	250	250	-
Legal	-	21,100	-	21,020	80	-
Audit	-	11,000	-	11,380	(380)	-
Assessing	-	10,200	-	10,206	(6)	-
Tax maps update	-	1,000	-	1,200	(200)	-
Total	-	352,919	5,638	331,787	26,770	-
PUBLIC SAFETY						
Fire department	-	100,000	-	100,000	-	-
Hydrant rental	-	1,200	-	1,395	(135)	-
Security system	-	297	-	539	(242)	-
Police protection	-	106,980	-	105,402	1,578	-
Animal control	-	1,400	-	2,646	-	-
Total	-	209,877	-	209,877	1,201	-
HEALTH AND SANITATION						
Disposal - transportation	-	85,655	-	85,655	-	-
Disposal - tipping fees	-	33,110	-	22,888	10,222	-
Disposal - town cleanups	-	25,000	-	22,878	2,122	-
Disposal - Municipal Review Committee	-	-	-	578	(578)	-
Total	-	143,765	-	131,999	11,766	-
PUBLIC WORKS						
Town road maintenance	-	14,000	-	34,360	(20,360)	-
Winter roads - snow removal	-	85,962	-	85,962	-	-
Winter roads - sand/salt	-	50,000	-	30,448	19,552	-
Total	-	149,962	-	150,770	(808)	-

Schedule D

Town of Clifton, Maine
 Schedule of Departmental Operations
 For the Year Ended January 31, 2025

	Balance 2/1/2024	Appropriations	Transfers	Total Available	Expenditures	Expended	Carried
SPECIAL ASSESSMENTS							
County Tax	\$ -	\$ 183,900	\$ -	\$ 183,900	\$ 181,792	\$ 2,108	\$ -
Education	336,922	971,732	-	1,308,654	925,989	-	382,665
TF - Chick Hill Road	-	-	272,994	272,994	272,994	-	-
TF	-	676,325	(272,994)	603,331	580,067	64,264	-
Total	336,922	2,011,957	-	2,348,879	1,899,842	66,372	382,665
UNCLASSIFIED							
General assistance	-	1,000	-	1,000	458	542	-
Recreation	3,050	5,234	-	8,284	5,184	-	3,100
ARPA	5,638	-	(5,638)	-	-	-	-
Social agencies	-	5,860	-	5,860	5,200	660	-
Total	8,688	12,034	(5,638)	15,084	10,842	1,142	3,100
TOTAL EXPENDITURES	\$ 345,610	\$ 2,800,514	\$ -	\$ 3,228,324	\$ 2,795,162	\$ 104,443	\$ 385,765

Schedule E

Town of Clifton, Maine
 Schedule of Activity - Capital Project Funds
 For the Year Ended January 31, 2025

	Fund Balance 2/1/2024	Interest	Transfers in	Transfers out	Fund Balance 1/31/2024
<i>Committed:</i>					
Road improvements	\$ 92,923	\$ -	\$ 15,644	\$ -	\$ 108,567
TIF - Pisgah Mountain	38,081	3,721	213,004	(272,994)	(18,188)
TIF - Silver Maple	61,751	248	79,836	(40,000)	101,835
TIF - Silver Maple substation	16,725	55	21,617	-	38,397
Cemetery improvements	3,125	-	-	-	3,125
Veteran's plaque	153	-	-	-	153
Total Capital Project Funds	\$ 212,758	\$ 4,024	\$ 330,101	\$ (312,994)	\$ 233,889

Schedule F

Town of Clifton, Maine
Schedule of Activity - Permanent Funds
For the Year Ended January 31, 2025

	<i>Fund Balance 2/1/2024</i>	<i>Interest</i>	<i>Contributions</i>	<i>Expended</i>	<i>Fund Balance 1/31/2025</i>
<i>Non-spendable:</i>					
Cemetery perpetual care	6,879	-	-	-	\$ 6,879
Cemetery perpetual care - Williams	10,000	-	-	-	10,000
<i>Restricted:</i>					
Cemetery perpetual care	7,607	485	-	-	8,092
Cemetery perpetual care - Williams	116	29	-	-	145
Total Permanent Funds	\$ 24,602	\$ 514	\$ -	\$ -	\$ 25,116

Edna Senter

In Memory



Edna was born in Port Medway, Nova Scotia, Canada, on February 23, 1926. She moved to the US after WWII, and married Edgar Senter. Together they raised five boys. They moved to Clifton in 1972 and she became very active in the community, especially the church. You would find her playing the piano at Sunday service and helping in the kitchen for all the dinners. She was also active at the voting poll, from 8 in the morning to 8 at night, and staying to count the ballots until late into the night. In her later years, she would spend the summers at her homestead in Port Medway, Nova Scotia where she had cousins by the dozens. They would always make sure she had what she needed, whether a ride to the store or just visiting. Someone was always going somewhere. Sadly, Edna passed away a few months shy of what would have been her 100th Birthday. She had a very full life with family and friends.