SPECIAL TOWN MEETING
TOWN OF CLIFTON
MUNICIPAL BUILDING, 135 AIRLINE RD, CLIFTON, ME
OCTOBER 7, 2026

MINUTES

CALL TO ORDER: 6:00 p.m.

Shaw Weeks, Town Clerk, called the meeting to order. Pledge of Allegiance recited.

ATTENDANCE

Forty four residents attended, including the Select Board, Shaw Weeks, Town Clerk, and Jody Dyer, Deputy Clerk.

ARTICLE 1: ELECTION OF MODERATOR

1. The Clerk called for nominations for moderator. Lee Bryant nominated Dennis Harvey, and Dave Ashbury seconded. The question was called and a vote by show of hands was proposed. The Clerk noted that state law requires the moderator to be elected by written ballot.
2. 36 ballots were issued and collected. Results: Dennis Harvey, 21; Cindy Grant, 8; Bill Rand, 1; Kelly Ginn, 1; Linda Graban, 1. Dennis Harvey was elected moderator.
3. The Clerk administered the oath of office to Dennis Harvey, who then presided.

ARTICLE 2: REVENUE SHARING FUNDS FOR OVER EXPENDITURES AND PRE FORENSIC AUDIT

1. Article 2: To see if the Town will vote to authorize the Select Board to spend an amount not to exceed $40,000 from the account named Revenue Sharing to ratify over expenditures in the accounts for Town Expenses and Professional Services of the 2026-2027 fiscal year and to conduct a pre forensic audit on the Town financials.
2. Greg Newell asked to present information on the pre forensic audit before the article was taken up.
   Motion: Greg moved, Linda Graban seconded, to allow Greg to present information on the pre forensic audit. Carried.
3. Greg presented a packet reviewing sixteen issues drawn from five years of audit reports, Trio records, bank statements, state statute, and GASB standards. The issues included reconciliation of Trio entries to bank deposits, the frequency of cash ups, the timeliness of deposits under the 10 day deposit requirement, deposits recorded to the prior fiscal year, late payment of bills and payroll withholdings, the wind turbine decommissioning account, and delinquent property taxes. Greg stated that he was not alleging wrongdoing and that the purpose of the pre forensic audit is to have an independent professional determine whether further review is needed. The packet is on file at the Town Office.
4. During the presentation, Lee Bryant noted that the Town's auditor has not reported missing funds and that the auditor's findings concern deposit timeliness and control deficiencies.

Greg responded that the auditor receives only total deposit amounts, not check dates or amounts, and that he was not stating that money was missing. In response to a question from Lee, Greg stated that the annual audit does not perform this review.

5. John Williams II stated that the cost of the pre forensic audit is $9,750 and that its purpose is to have an independent party, rather than members of the Board, determine whether a problem exists.
6. Ann thanked Greg for summarizing the information and spoke in favor of the audit.
   Motion: John moved, and the motion was seconded, to approve Article 2 as presented. The moderator opened discussion.
7. Nancy Dumond asked whether any portion of the $40,000 would be used for legal fees related to the upcoming Board of Appeals hearing on the access road. It was stated that any legal expenses the Town incurs, including for that matter, are charged to the legal account.
8. At Greg's request and with the moderator's permission, Shaw Weeks reviewed the budget handout. Professional Services expenses to date are $35,475.62 against the $32,600 appropriation, an overage of $2,875, driven mainly by legal costs related to the March election. With projected legal and assessor costs, Shaw projected a year end shortfall of approximately $16,624 in Professional Services. Town Expenses would be approximately $652 over its $79,094 appropriation if the full $13,000 cemetery maintenance project proceeds. The handout is on file at the Town Office.
9. John spoke in support of the article, noting the overage in legal fees and the value of an independent review.
10. Shelia Bryant asked how the audit would benefit the Town going forward and raised concern about taxes. John responded that if any funds are found to be missing, the Town would pursue recovery.
11. Linda Graban stated that residents have had questions for several years and that an outside review would settle them.
12. Cindy Grant stated that the Revenue Sharing funds have been held in a separate account for several years, are not part of surplus, and are better used for one time costs than to reduce taxes.
13. Bruce stated that spending the funds now means they will not be available to reduce next year's taxes. Cindy responded that the funds would remain in the Revenue Sharing account rather than go to surplus.
14. Ms. V asked whether the audit would result in a more accurate budget next year. Greg stated that the Town is having difficulty reconciling the general ledger to its bank accounts because of past accounting errors, and that the Board has engaged outside help for the current fiscal year.
15. A resident asked whether the pre forensic audit could lead to a full forensic audit. John stated that it could, depending on the results, at an estimated cost of about $50,000. Greg stated that no further audit would be undertaken without approval at another town meeting, and referred to the letter from Chris Bachman to the Town.
    Motion: Dave Ashbury moved, John seconded, to move the question.

16. The moderator read Article 2 and called the vote. Article 2 carried by a show of hands, approximately 30 in favor and 5 opposed.

ADJOURNMENT
Motion: John moved, Dave Ashbury seconded, to adjourn. Carried.
Time: 6:51 p.m.

Attest:



Shaw Weeks, Town Clerk