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The Annual Report for the Town of Paris, 2012- 2013, is dedicated to Hartley "Skip" Mowatt for his 23 years of service to the Town of Paris as a Police Officer, along with his many other duties that he performs.

Sgt. Hartley "Skip" Mowatt

Sgt. Hartley "Skip" Mowatt is a 23-year veteran of the Paris Police Department. Sgt. Mowatt joined the force as a patrolman in 1991. He was promoted to the rank of Sergeant in 2000.

Sgt. Mowatt was then asked to pull double duty in 2007 and serve as the School Resource Officer covering Oxford Hills Comprehensive High School, both campuses of the Middle School, and Paris Elementary School. Sgt. Mowatt exceled at this position and has been a cornerstone in the SAD 17 School System ever since. Sgt. Mowatt has overseen the D.A.R.E. program and spearheaded many youth oriented programs. Sgt. Mowatt not only mapped out school security but has interacted with students and has become a mentor for hundreds of area youth over the last seven years. Sgt. Mowatt continues to serve as a volunteer camp counselor at Camp Postcard, a week long summer camp for Maine 5th and 6th graders which he has done for the last 10 years.

Sgt. Mowatt is also responsible for all the Paris Police Department's uniformed sworn officers. He coordinates the work schedule, field training, and oversees technical services insuring police vehicles are maintained, and all the officer's equipment such as radios and firearms are in top-notch condition. Sgt. Mowatt, as a proud Paris resident, was an integral part and voice for the campaigning to keep the Paris Police Department intact during challenging economic times when morale had dipped. Sgt. Mowatt as a team player also greatly assisted Interim Chief Jerry Hinton and newly appointed Chief Michael Madden in the smooth transition of leadership, providing the new administration with his years of talent and experience in serving the Paris Police Department.

Sgt. Mowatt is also the Emergency Management Administrator for the Town of Paris and a 27 year combat veteran of the United States Army serving in Iraq.



TOWN OF PARIS

THE MUNICIPAL OFFICERS

BOARD OF SELECTMEN

Robert Kirchherr Samuel Elliot Gerald Kilgore Jr

Robert Wessels Ryan Lorrain

TOWN MANAGER, TAX COLLECTOR, TREASURER, ROAD COMMISSIONER

Amy L. Bernard

CODE ENFORCEMENT OFFICER BUILDING & PLUMBING INSPECTOR/911 OFFICER

Fred Collins

ASSESSOR

Gerald Samson

TOWN CLERK, REGISTRAR OF VOTERS, DEPUTY TAX COLLECTOR, DEPUTY TREASURER

Elizabeth "Liz" Knox

DEPUTY CLERK, DEPUTY TAX COLLECTOR, DEPUTY REGISTRAR OF VOTERS

Christine Cushman

Dian Rainey

BOOKKEEPER

Paula Locke

GA ADMINISTRATOR

Shannon Moxcey

PARIS HIGHWAY DEPARTMENT

Jamie Hutchinson – Highway Director

Matt Hall – Assistant Highway Director

Leo Auger, Sr.

Roger Fogg

Jesse Rowell

Dalton Bradley

POLICE DEPARTMENT ROSTER

Chief of Police - Michael Madden

Sergeant – Hartley "Skip" Mowatt

Sergeant/Detective – Jeffrey Lange

Administrative Assistant – Shirley Johnson

Officers:

William Cook Raymond Paar William Grover

Michael Dailey Nicholas Gilbert Gino Valeriani

Lawrence Winson Todd Hussey Bradlee Gallant

Thomas Ellis

Animal Control Officer Health Officer

Robert Larabee - 743-8213 Samantha Hewey - 522-3554

2013 AT A GLANCE

2012-13 was an eventful year for the Town of Paris. The Board of Selectmen hired a new Town Manager in November 2012. I started on December 3, 2012 and it has been an experience every day since. Two weeks into my tenure it was discovered the Town did not have enough funds to pay its bills till the next tax installment. Additionally, the Town had no way of knowing how much money it had in the bank because the Town had not reconciled the bank statements to the general ledger in more than sixteen months. Two months from my start date I had the pleasure of starting a very tough municipal budget cycle. In Budget 2012-13, the town voted to use its only reserve account and \$100,000 of undesignated funds to offset taxes and the implementation of the "Roadway Improvement Plan". This decision created revenue deficits of more than \$365,000 for the 2013-14 budgets.

The community voted to implement the Roadway Improvement Plan, which is a ten year plan to support the long-term goal of the community which is to reinvest in its infrastructure and capital property. This investment came at a heavy cost, this increase of expenses for the Roads was compounded by the States decision to reduce the Revenue Sharing to the Municipalities, and additionally the School Administration District # 17 faced the same fate from the State and increased the appropriation to the Town by \$230,000. These unfortunate circumstances set the Town down a path of increasing the tax rate by a little more than 18%.

In April of 2013, the Boards of Selectmen decided to hire an outside auditor to perform the tasks of reconciling the bank statements going back to July 1, 2011. It became clear that the Town was not able to perform the massive task; along with the day to day financial obligations. Janet Smith was hired to perform the bank reconciliations back to July 2011. This was in an effort to get the July 1, 2011- June 30, 2012 audit completed. The Town received it 2011-12 audit in August 2013 from the Town's Firm RKO.

The Town has seen significant changes in the first six months of my tenure as your Town Manager; I believe it is all good changes and changes necessary to move forward productively. Now most of these changes are now apparent in its benefit to the community. The Town of Paris is most fortunate to have many citizen volunteers these people perform the work necessary to maintain our sense of community and common purpose even during challenging times.

Very Truly Yours,

Amy L. Bernard

Amy L. Bernard Town Manager

2013 Code Enforcement Report

2013 Was an active year with a well above a 30% increase in building permit fees. This includes residential and commercial.

Just a reminder to all residents, please post 4" numbers visible for all emergency vehicles. This is for your health and safety.

Building Permits

Resident	ial				
nesident	Single Family Residence				5
	Two Family Residence				0
Manufacture	ed Housing Units				8
Manufacture	Additions				7
					•
	Accessory Structures Renovations				19
					14
	Miscellaneous				7
	Demo Permits				1
Non Resi					2
	Commercial				2
	Government				0
	Sign Permits				1
	Demo Permits				0
	Miscellaneous				0
	Other				<u>0</u>
			Total		64
Total Construction	Value			\$ 1,25	0,200.00
Total Building Fees				\$	4971.22
Plumbing Permits					
	Internal Plumbing				22
	Subsurface systems permits				8
	Manufactured Housing Hook	-up permits			<u>5</u>
	Total Permits				35
State Share of fees	(25%)	\$ 863.00			
Town Share of fees		\$ 2587.00			
Total Plumbing Pe	• •	\$ 3450.00			

Respectfully, Fred S. Collins Jr

Code Enforcement Officer E-911 Addressing Officer

TAX ASSESSOR'S REPORT THREE YEAR SUMMARY OF ASSESSED VALUES

	2011	2012	2013
Total Land Value	\$129,082,800	\$129,172,600	\$130,197,700
Total Building Value	\$183,137,500	\$183,975,200	\$185,179,500
Personal Property Val	\$ 10,661,100	\$ 10,079,100	\$ 8,902,900
Total Assessed Value	\$322,881,400	\$323,226,900	\$324,280,100

The summary above reflects an increase in total taxable valuation of \$1,053,200 from April 1, 2012 to March 30, 2013. The increase in value was a result of new construction and property divisions.

The most recent sales ratio analysis indicates that the town is assessing properties at 100% of fair market value.

Tax assessments are set as of April 1st of each year. Any new construction is assessed the extent it is completed as of that date. Property ownership is also fixed as of that date. The Town cannot change ownership of property that transfers after April 1st until the taxes have been committed for that tax year. The buyers and sellers of real estate should confirm that current, as well as prior year taxes have been paid at the time of closing.

There is a Homestead exemption available for Paris residents owning a homestead for a minimum of 12 months prior to April 1 of the year in which they are filing. The current homestead exemption is a reduction in assessed value of \$10,000.00, which for the 2013-2014 fiscal year resulted in a tax savings of \$179.00.

Also, residents who are veterans or are widows of veterans that served in the armed forces of the United States during any federally recognized war period may be eligible for partial exemption. If you are a veteran and have reached the age of 62, or are receiving any form of pension or compensation from the U.S. government for total or partial disability, you are eligible for partial exemption. The deadline for making application for exemptions is April 1st of each year. Applications are included in the Town Report and available at the Assessor's office.

Respectfully Submitted

Gerald N. Samson, CMA

E-mail: assessor@parismaine.org

Phone: (207) 743-2501

REAL ESTATE TAXES

NAME	FY2014	FY2013
ABBOTT, MICHAEL & BETH	\$301.87	
ADVANTAGE AUTO SALES	\$1,981.53	\$1,794.43
AINSWORTH, FRANCA A.	\$592.96	
ALEXANDER, ANN H	\$55.93	
ALLEN, STEVE	\$372.32	
ALLEN, STEVE C.	\$326.22	
ALLEN, STEVEN	\$123.06	
ALLING, BARBARA A	\$639.03	
ALPHA & OMEGA MINISTRIES	\$417.51	
AMES, JOHN C. JR	\$225.54	
ANDREWS, KERRI S	\$693.17	
ASH, SCOTT	\$200.48	
ASH, SCOTT	\$146.78	
ATCHINSON BERRY, AMBER	\$784.02	
AUSTIN, WILLIAM L & BARBARA J.	\$379.03	
AUSTIN, WILLIAM L. & BARBARA J.	\$526.26	
BAKER, DAVID L & PAMELA J	\$1,054.01	
BAKER, PAMELA J	\$125.37	
BARKER, CAROL	\$55.48	
BARKER, WILLIAM E JR & MELISSA	\$15.02	
BARRETT, BRITTANY A.	\$51.01	
BATCHELDER, DAVID W & LINDA	\$301.60	
BATCHELDER, MICHAEL	\$171.84	\$219.46
BATICK, ROBERT & COVERT, PATRICIA ET AL	\$521.74	
BEALS, EMMA ROSE STANLEY-	\$978.05	
BEAN PAULINE	\$98.89	
BEAN, ALICE S & CEDRIC A	\$270.29	\$963.96
BEAN, BRIAN A. & DARLENE B.	\$1,371.53	
BEAN, DOUGLAS	\$315.48	
BEAN, DOUGLAS R.	\$87.26	
BEAN, STEPHEN A.	\$542.37	\$543.19
BEDARD, DONNA	\$162.89	
BELANGER, JON D.	\$1,091.90	
BELIVEAU, BEVERLY	\$503.87	

BERRY, APRIL L	\$522.68	\$519.88
BICKFORD PAUL C & CATHERINE S	\$302.50	
BICKFORD, CINDY	\$592.49	\$586.97
BICKFORD, PAUL C & CATHERINE S	\$1,599.36	
BICKFORD, PAUL C & CATHERINE S	\$188.84	
BILLINGS, JENNIFER L & SIEGLER, DAVID R	\$1,048.94	\$985.76
BINETTE, MICHAEL J II & BETH A	\$531.62	•
BLACKWELL JAMES & LINDA	\$1,824.52	
BLACKWELL, JAMES & JOANIE	\$283.71	
BONANG, MICHAEL & KATHLEEN	\$392.01	
BONANG, MICHAEL V & BARBARA	\$3,846.71	\$1,721.16
BONNEY, BONNIE L	\$737.85	
BONNEY, DUANE & DEBBIE	\$1,156.34	\$1,073.49
BOUCHARD SHARON L & HENRY	\$1,125.01	
BOUTOT, RODNEY P & VIRGINIA L	\$929.89	
BOYCE, KIMBALL & TANYA	\$61.75	
BOYCE, KIMBALL & VICKY	\$1,176.92	
BOYCE, KIMBALL & VICKY L	\$116.34	
BOYNTON, KATHLEEN	\$139.62	
BRACKETT, DALE E	\$1,474.68	
BRACKETT, ROBERT C	\$1,700.50	
BRANCH, KATHERINE S.	\$1,993.16	
BRANCH, KATHERINE S.	\$198.68	
BRASSARD, DONALD & JULIA	\$139.32	
BRICKEL, JOSEPH M.	\$1,047.15	
BRITTON, LEWIS & MARY	\$426.90	
BROWN, ANNA V & SCOTT	\$624.71	\$609.01
BROWN, CAROL & DAVID	\$245.23	\$277.47
BROWN, DAVID A.	\$344.52	
BUCHER JOHN ERIC JR	\$146.78	
BUCHER, JOHN E JR	\$449.29	
BUCK, ALDEN	\$334.26	
BUFFINGTON & TRUMAN, LLC	\$866.40	
BUFFINGTON WILLIAM & CRYSTAL	\$2,464.83	\$2,222.79
BUFFINGTON, CHRISTOPHER	\$2,178.43	\$1,972.57
BUFFINGTON, WILLIAM S & CRYSTAL	\$773.72	
BUFFINGTON, WILLIAM S.	\$413.93	
BUFFINGTON, WILLIAM S. & CRYSTAL	\$1,119.63	
BURKE, OMER L & BECKY ANN	\$762.54	
BY EYE PROPERTY MANAGEMENT, LLC	\$1,700.50	
CAMARA, DAVID J & TAMMY M	\$1,706.84	
CAMPBELL, BRUCE F	\$434.06	
CARD, KENNETH F. &	\$362.92	
CARLETON, THOMAS M & CHERITY L	\$1,047.15	\$730.20
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CASH, BARRY W & SANDRA	\$1,118.75	
CELIS, CHARITO SAN DIEGO	\$77.86	
CENTRAL MAINE EQUIPMENT, LLC *	\$32.22	
CHARITY, RICHARD A. & ADELE S.	\$648.42	
CHARITY, RICHARD A. & ADELE S.	\$126.18	
CHARITY, RICHARD A. & ADELE S.	\$128.88	
CHASE, THOMAS W & GAIL A	\$1,043.57	\$241.19
COADY, CAROLYN	\$1,491.07	
COLANGELO, ALBERT V. TRUSTEE	\$1,001.05	
COLBY, KATHERINE M	\$1,702.29	\$1,550.46
COLE, ERIC T	\$1,575.20	\$751.85
CONANT, BEN E	\$515.52	
CONANT, ROXA	\$573.24	\$182.08
CONNELL, BRUCE	\$574.59	\$309.95
COPP, CLAYTON H JR & LUCY M	\$1,921.11	
CORBETT, ROGER	\$983.06	
COREY, ALLEN D & KAREN	\$2,395.48	
CORNELL, MATTHEW *	\$31.51	
CORNELL, MATTHEW *	\$51.31	
COULOMBE, THEODORE	\$502.99	
COURCY, RICHARD R & DAURICE K	\$2,065.66	\$1,459.00
COX, LESLIE J & MELANIE	\$889.63	
CRAIG, NANCY	\$9.52	
CREAMER, PAUL C	\$5,216.06	\$4,626.46
CUMMINGS, MARK B. & REDLON, JAMIE	\$1,174.24	\$1089.13
CUMMINGS-BOUCHARD, LORI L	\$2,756.60	\$2,477.71
CUSHMAN, ALICIA M	\$1,292.38	\$223.00
CUSHMAN, GREGORY & KIMBERLY	\$900.82	,
CYR NORMAN ,Heirs of	\$301.27	
CYR, DOROTHY	\$254.18	
CYR, JASON & ANNA	\$713.75	
DAILEY, MATTHEW P	\$893.21	
DAMON MARTHA A	\$3,807.33	
DAVE'S SAUNA, LLC	\$1,092.79	
DAVEY, FRANCINE E	\$1,527.02	
DAVIS, CHRISTINA	\$155.72	
DAVIS, E ERNEST & BERNICE	\$355.76	
DAVIS, PATRICK	\$3,134.29	\$2,801.57
DECATO , ALICE V	\$123.13	
DECATO, ALICE V	\$549.63	
DECATO, RICHARD & DEBRA R.	\$882.02	
DEVER TAMARA	\$603.23	
DIGNAN, MICHAEL F. & TAMMY A.	\$797.43	
DILLINGHAM, KIMBERLY & DEAN	\$658.72	

DODGE, DWIGHT	\$1,027.46	\$967.00
DONOVAN, MAUREEN	\$78.76	\$130.47
DOYLE, RONALD & CINDY	\$2,833.57	\$593.48
DREW, NANCY	\$2,806.72	\$2,519.92
DUBOIS, ALPHONDE	\$139.62	\$185.20
DURGIN FLORENCE	\$1,525.08	•
DURGIN, ROSINE M	\$1,311.17	
E.H. INVESTMENTS, LLC	\$3,501.24	
E.H. INVESTMENTS, LLC	\$3,277.49	
E.H. INVESTMENTS, LLC	\$4,426.67	
E.H. INVESTMENTS, LLC	\$4,449.94	
EATON, WALTER & VERONICA	\$402.75	\$415.09
EDWARDS, JACOB A.	\$1,582.36	\$754.93
EDWARDS, PERRY, LIFE ESTATE	\$2,649.20	\$484.63
ELLINGWOOD, JOSEPH	\$377.69	
ELLINGWOOD, JOSEPH	\$1,065.05	
ELLINGWOOD, KEVIN L.	\$545.75	
ELLIOTT, BRIAN & MARY	\$1,686.18	\$1,548.61
ELLIOTT, SUSAN M	\$1,099.91	\$1,522.49
ELLIOTT, SUSAN MCGRATH	\$1,926.04	
ELLIOTT, SUSAN MCGRATH	\$553.11	\$300.00
ELLSMORE, JASON	\$1,754.20	
EMERSON, CATHY	\$579.00	
EMERY, PERLEY (TC) WITH	\$1,032.83	
EMMONS, WAYNE B & KIM	\$865.91	
ENTRUSTCAMA FBO RAYMOND COTE IRA	\$985.39	
ESTATE OF NELLIE G. SWAN	\$2,473.78	
EVCO PROPERTIES, LLC	\$66.23	
EVCO PROPERTIES, LLC	\$29.98	
EVCO PROPERTIES, LLC	\$30.87	
EVCO PROPERTIES, LLC	\$30.87	
EVCO PROPERTIES, LLC	\$29.52	
EVCO PROPERTIES, LLC	\$34.45	
EVCO PROPERTIES, LLC	\$36.24	
EVCO PROPERTIES, LLC	\$38.47	
EVCO PROPERTIES, LLC	\$83.22	
EVCO PROPERTIES, LLC	\$38.47	
EVCO PROPERTIES, LLC	\$38.47	
EVCO PROPERTIES, LLC	\$35.35	
EVCO PROPERTIES, LLC	\$37.59	
EVERETT, JANET M.	\$533.81	
EVERETT, NICHOLAS & KARI B.	\$40.66	
EVERETT, SCOTT &	\$678.40	
EVERETT, SHELLY & DAVID	\$2,133.68	

FAHSHOLTZ, W SAMUEL & MONDA S	\$341.89	\$361.92
FAHSHOLTZ, W SAMUEL & MONDA S	\$2,536.43	\$2,099.63
FARM VIEW VISTAS, LLC	\$133.80	
FARM VIEW VISTAS, LLC	\$134.25	
FARM VIEW VISTAS, LLC	\$135.13	
FARM VIEW VISTAS, LLC	\$135.13	
FARM VIEW VISTAS, LLC	\$136.48	
FARM VIEW VISTAS, LLC	\$151.24	
FARRAR, KENNETH FRANK	\$711.07	
FARRAR, CHRISTOPHER G.		\$1,168.88
FELLOWS EDWIN & SHERYLL	\$411.25	
FIELD, HOWARD R*	\$481.50	
FILES, RAYMOND A JR	\$966.60	\$902.04
FLEMING, GARY D	\$683.33	
FOLEY CORNELIUS TRUST	\$48.64	
FOLEY, CORNELIUS TRUST	\$65.25	
FOLSOM, KENNETH A. III & HEATHER	\$714.21	\$201.22
FOSS, CLIFFORD & LYNN	\$543.31	
FRANK, WALTER R	\$363.37	
FREEMAN GARY & MARY	\$115.88	
FREEMAN GARY & MARY	\$130.22	
FREEMAN, GARY M & MARY J.	\$544.16	
FREEMAN, GARY M. *	\$81.44	
FRIERSON, JUDY	\$803.71	\$765.40
GAGE, JENNIFER	\$2,896.22	
GAGE, MARY ANN	\$2,833.57	\$1,279.99
GAMMON, EMERY	\$726.74	
GARNETT, RAYMOND	\$345.45	
GATES STANLEY HEIRS	\$1,940.04	
GENEVA VENTURES LLC	\$458.24	
GENTEMPO, JENNIFER M.	\$383.06	
GEYER, LYNN A. & JOHN E.	\$1,270.71	
GIROUARD, JENIFER A	\$1,965.32	
GOFF, ROBERT L. & MISTY L.	\$317.71	
GOODWINS MOTOR INN	\$7,408.81	\$7,789.36
GOODWINS MOTOR INN	\$429.60	\$272.34
GORDON, JASON E	\$1,578.78	\$1448.67
GOULD, SHAWN	\$456.45	
GRAIVER, HALYNE L	\$852.04	
GREEN SHANE	\$8.95	\$7.55
GREEN, SHELDON & MARCIA T/A/P	\$232.70	\$266.52
GURNER ALBERT W	\$375.90	\$391.64
HANSCOM, ROGER & MARILYN	\$212.11	
HARDING, NANCY & CLYDE M JR	\$483.30	

HARRINGTON, WALTER	\$1,795.37	\$1,650.12
HETMAN, HELENA	\$1,733.37	\$1,030.12
HICKS, RANDY A & HARDER, PAMELA	\$394.68	\$1,220.49
HILL BRIAN & FAYE	\$528.49	
HILL, BRANDON C.	\$67.11	
HILL, BRANDON C. & LASHAWNDA R.	\$226.88	
HILL, BRIAN	\$564.29	
HILL, BRIAN & FAYE *	\$199.13	
HILL, DOROTHY	\$255.97	\$292.96
HILL, MICHAEL	\$1,301.33	1\$,200.16
HODGDON, JEFFREY & PAMELA	\$777.90	
HODGDON, JILL M.	\$1,695.13	\$847.69
HODGKIN, RITA A.	\$167.38	
HOLDEN, COLLEEN C.*	\$131.35	
HOLMES, DUSTIN J.W.	\$545.50	
HOLMES, VICKI D. & BARRY L.	\$1,116.54	
HORN, MARY M & ECKART	\$2,998.25	\$1,355.28
HORN, MARY MITCHELL	\$1,504.94	
HOSEY, RICHARD	\$393.80	
HOWARD, JOHN & JUDITH	\$507.01	
HUMPHREY ROLAND & PULKKINEN GAYLA	\$2,393.23	\$2,154.12
HURD, CHARLES	\$338.31	¥ = /= = · · · = =
HURD, CHARLES	\$1,800.74	
HURD, CHARLES	\$340.10	
HURD, CHARLES	\$341.89	
HUTCHINSON , PRISCILLA	\$252.39	\$283.73
IBARGUEN, MIGUEL	\$4,458.89	\$3,964.95
IMMONEN, ALVAR	\$320.48	ψ3,30 1.33
JACK REGINALD & HELEN	\$323.99	
JACK, RYAN	\$1,841.01	
JACKLIN, INC.	\$233.58	
JACKMAN, DAVID H (L/E)	\$31.54	
JACKSON A RUST	\$1,793.58	\$1,636.34
JACKSON, ALPHEUS RUST	\$930.80	\$888.66
JACKSON, KATRINA	\$304.30	\$329.08
JAMISON, RICHARD & CHERYL	\$144.99	\$189.90
JESELSKIS, RICHARD & CARRIE M.	\$925.54	\$105.50
JEWELL, GEORGETTE	\$605.82	
JEWELL, GEORGETTE L, ROBERT C. II,	\$1,237.18	
JOHNSON MARY M	\$183.93	
JOHNSON, DEBRA J & FREDERICK M.	\$438.10	
JOHNSON, KENNETH E JR	\$41.61	
JOHNSON, KENNETH E JR	\$58.62	
JONES, HAROLD S & WINNIFRED A	\$442.13	

JPV ASSOCIATES, LLC	\$0.25	
JPV ASSOCIATES, LLC	\$0.29	
JUDKINS, JOHN III & SMITH, SALLY A.	\$191.38	
KEISER, TERRY M.	\$5,371.79	
KEISER, TERRY M.	\$1,197.51	
KELLEY, MATTHEW J.	\$170.49	
KILFOYLE STEVEN	\$590.25	
KILGORE GERALD JR	\$349.05	\$368.17
KILGORE, GERALD D JR	\$399.17	\$411.96
KILGORE, GERALD JR	\$4,714.86	\$4,194.69
KILGORE, RONNIE N	\$1,067.05	, , -
KILPONEN, E.A. JR. & KATHERINE A.	\$314.13	
KIMBALL, AMY	\$51.00	
KIMBALL, JACQUELINE &	\$241.64	
KIMBALL, JAQUELINE A	\$338.92	
KIMBALL, STEPHEN R. & BEVERLY R.	\$2,185.59	
KING MARCIA	\$0.81	
KLAPPS, STEPHEN P & PHYLLIS L	\$1,907.69	
KNOX, EDWARD	\$320.85	
KOLKER, R & MATOLCSY, Z	\$1,474.96	\$1,351.86
KOMULAINEN ERNEST E & JEAN A	\$2,620.56	\$2,352.74
KOSS, RICHARD TC	\$81.44	
KUMAR, C & MCLAUGHLIN, CATHERINE M	\$1,709.00	
KURTZ THEODORE	\$245.79	
LABAY CHARLES	\$51.91	
LABAY CHARLES	\$221.51	
LABAY CHARLES & LOIS	\$1,028.80	
LABAY, CHARLES	\$93.52	
LABAY, CHARLES	\$166.47	
LABAY, RICHARD	\$1,427.57	
LABONTE, JOSHUA M.	\$706.60	
LACKEE, GEORGE	\$76.97	
LARSON, MARK	\$1,371.14	
LAUZON, GILLES G & GERALDINE	\$521.33	
LAWRENCE A C LEATHER CO INC	\$53.70	\$110.14
LAWRENCE A C LEATHER CO INC	\$361.58	\$379.13
LAWRENCE A C LEATHER CO INC	\$288.19	\$315.01
LAWRENCE, MELISSA & THOMAS	\$30.87	
LEAHY, BRIDGET	\$379.92	
LEE, CHRISTINE LOUISE	\$712.91	
LEIGHTON, JESSE & THERESA	\$1,034.62	\$973.25
LESSARD CAROL L & LAWRENCE J JR	\$537.88	
LIBBY, TIMOTHY S *	\$42.96	
LIBBY, VICKY	\$2,078.19	

LIBBY,TIMOTHY S. & VICKY L.	\$1,879.37	
LITCHFIELD, KEVIN M & GLORIA M	\$1,525.08	
LITTLE, HEATHER	\$94.42	
LITTLEFIELD THOMAS W	\$1,721.98	
LITTLEFIELD, JOANNE	\$980.01	
LOW, KORIENE	\$2,020.46	
LOWELL ROBERT & JOANNE	\$508.36	
LUMB KENNETH & DONNA	\$96.78	
LUPARDO SHANE	\$18.24	
MABERRY PAUL E & DEBRA L	\$744.64	\$674.60
MABERRY PAUL E & DEBRA L	\$1,449.90	\$1,081.88
MABERRY, PAUL E & DEBORAH L	\$1,016.72	\$753.77
MACK RUSSELL J & JANICE M	\$384.85	
MACMAHAN CATHERINE	\$301.28	
MAKOFSKE, MARGUERITE	\$1,695.13	\$114.46
MANN BERTHA	\$1,391.72	
MARKS, MARY-JO	\$40.97	
MARKS, RICHARD J.	\$1,283.43	
MARTIN, CHARLES S	\$113.21	
MARTIN, LISA J	\$909.32	\$863.78
MARTIN, TIMOTHY S & DEBORAH L	\$191.10	
MASELEK, EDWARD J	\$150.11	
MASON GORDON	\$1,952.89	\$1,145.21
MASON, STEVEN A.	\$159.31	. ,
MATOLCSY ZOLTAN A	\$243.44	\$275.91
MATOLCSY, ARANKA K. *	\$1,976.16	•
MATOLCSY, ZOLTAN*	\$384.85	\$393.20
MAXIM, DEBRA J	\$315.92	•
MAYNARD, ROLLAND	\$1,401.57	
MCALISTER, BONNIE J	\$1,041.78	
MCCORMICK, JERRY & KATHERINE	\$343.68	
MCELRAVY, SCOTT	\$917.37	
MCINNIS, MICHAEL	\$2,378.91	\$1,978.37
MCKEEN, LYNN A. & PRUETT, MELISSA A.	\$2,407.55	\$2,172.74
MCKEEN, LYNN ALLEN*	\$173.63	\$2,172.74
MCKELLICK, ALTON B & NANCY A	\$1,696.92	γ211.75
MCKINNEY, LEANNE J	\$598.74	
MCNEIL, KENNETH H.	\$1,645.01	\$1,512.65
MEADER, BILLIE LYNN	\$400.47	71,312.03
MEFFORD, LEON & JOY	\$310.35	
MELLEN, STEPHEN M	\$1,000.61	\$26.94
MERRICK, GRACE F. REAL ESTATE TRUST	\$2,876.75	72U.74
MERRIFIELD BEVERLY	\$1,855.73	4000 00
MERRILL WILLIAM & PENNY	\$932.18	\$939.23

MERRILL, NATHAN K & KATHERINE A	\$521.33	
MERZ RICHARD & PAMELA J	\$423.32	
MH PARSONS & SONS	\$1,823.30	
MILLETT, DEREK	\$112.77	
MILLETT, PENNY L.	\$2,110.41	
MILLIGAN, JOSEPH A. & JUDITH A.	\$507.45	
MOORE, THOMPSON W. JR.	\$2,160.53	
MORMILE, ROBERT V	\$669.46	
MORSE, LEROY F. & CECILE	\$329.36	
MORSE, LEROY F. & CECILE	\$221.06	
NEW, M.J. & NEW, C.A. (TC)	\$575.48	
NEWCOMB, CHARLENE K	\$1,873.96	
NEWTON, PEGGY	\$1,342.50	
NEY, JAMES J, JR & KAREN J	\$1,099.06	
NICKERSON, NICOLE R	\$671.26	
NORWAY SAVINGS BANK	\$96.66	
NURMI LISA A	\$441.68	
OLIVER, MELINDA	\$2,787.20	
ORNE,ALVIN M.	\$2,121.15	\$1,302.09
OSTER, WILLIAM E & JOYCE D	\$108.74	
P & K SAND AND GRAVEL, INC.	\$1,521.50	\$1,404.74
PAINE GEORGE	\$1,236.89	\$675.92
PAINE RALPH & KRIS F	\$284.16	
PAINE, ANTHONY	\$110.98	
PAINE, ANTHONY & JOAN	\$2,063.87	
PAINE, ANTHONY A JR	\$1,210.93	
PAINE, CAROLINE	\$941.54	\$885.82
PAINE, GEORGE & PEARL	\$2,276.88	\$1,040.95
PAINE, GEORGE & PEARL	\$499.41	\$499.54
PAINE, GEORGE & PEARL	\$1,267.32	\$703.29
PALMER, KIM L	\$103.82	
PALMER, JAMES	\$454.47	
PAN AM R.E. HOLDINGS, LLC	\$717.34	
PANNELL, GEORGE ET AL	\$597.86	\$126.67
PARKER, DONALD W JR & LAURIE D	\$735.24	
PARSONS, PAULINE R.	\$2,665.31	\$2,296.10
PATRIOT ENERGY, INC.	\$603.23	\$594.80
PATRIOT ENERGY, INC.	\$500.00	
PAYNE, CHERYL ANN	\$440.34	
PEER, MARCIA L.	\$1,074.00	
PENDLETON, JOSEPH & DEIDRE	\$511.13	
PERREIRA, RICHARD JR & RENEA S	\$977.34	\$917.09
PHILLIPS JOHN & ANNE	\$1,242.26	\$1,013.73
PHILLIPS JOHN & ANNE	\$107.40	\$157.05

PITT, DAVID G.	\$1,272.69	
PLOURDE, BRENDALEE	\$582.35	
POULIN, ROGER	\$971.07	
PRADA, ALDEN R & KRISTINE A	\$339.65	
PUCKETT RICHARD W & LAVINIA J	\$80.55	\$133.59
PULKKINEN OMER & GAYLA	\$2,010.17	\$1,819.45
PULKKINEN OMER ETAL	\$1,202.88	\$1,114.14
RAINBOW FEDERAL CREDIT UNION	\$792.36	
RANDALL, GEORGIA S	\$44.66	
RAWSON TRUST	\$967.94	
RAY CORPORATION	\$2,076.40	\$8.26
RECORD MIONE	\$347.53	·
RECORD, SIDNEY	\$1,545.05	
REED, JOHN & EVA	\$171.84	
REID DANIEL J & MARY E	\$745.98	
REILLY GLENICE	\$1,365.77	
REYNOLDS, MARILYN H	\$217.93	
RICHARDSON, JESSICA	\$1,730.48	
RIDEOUT NANCY	\$12.15	
RIDLEY CHARLES	\$1,226.15	\$512.88
RINES CINDY P & TIMOTHY S	\$400.05	
RINES TIMOTHY S & CINDY J *	\$759.84	
RINES, TIMOTHY S & CINDY J	\$340.98	
RIPLEY, BONNIE C	\$140.51	
RIPLEY, CHARLEEN K	\$1,090.99	
RIPLEY, CHARLEEN K & ROBERT R	\$735.69	
RIPLEY, ROBERT R.	\$166.91	
RIPLEY, TROY	\$114.56	
ROBERTI, KATHLEEN M	\$1,861.60	\$1,689.65
ROBERTS, HEIDI L	\$118.14	
ROBERTSON VINCENT P	\$810.87	\$160.62
ROBINSON DAVID & PAULINE	\$4,280.34	
ROBINSON, DOUGLAS A	\$663.64	
ROBINSON, JEFF	\$517.31	\$116.63
ROLFE DIANA	\$921.85	
RONKKO, KEVIN	\$1,043.09	
RUGG, BERT	\$418.86	
RUSSELL, JOHN SHEIRS OF	\$311.46	\$335.34
RYERSON, LYNN H	\$339.77	
SACH,LLC	\$990.31	
SALLS ELWIN	\$187.95	\$227.42
SALO, STEPHEN	\$837.72	\$795.12
SANTOS, JERVASE M.	\$1,825.80	\$1,664.49
SAURO, MICHAEL & BRENDA E.	\$3,436.80	

SAURO, MICHAEL & BRENDA ELLIS	\$1,717.05	
SCRIBNER BERNARD	\$2,219.60	
SEAMS, PETER J JR & CYNTHIA L	\$676.62	\$654.36
SESSIONS, BRETT	\$1,652.17	\$772.68
SHANGRAW, BRIAN L	\$315.04	·
SHANGRAW, BRIAN L	\$349.05	
SHANGRAW, BRIAN L	\$329.36	
SHANGRAW, BRIAN L	\$343.68	
SHAW, ARISSA M (1/3); SHAW, STEVEN S	\$9.36	
(2/3)	·	
SHAW, JAMES & JANET	\$386.19	
SHAW, MICHAEL & BEAZER, DOMINIC	\$2,541.80	\$2,290.04
SIMMONS JOHN H & DOREEN V	\$866.80	
SIMMONS, JOHN H. & DOREEN V.	\$152.15	
SIMS, HARRY L & MICHIKO E	\$2,106.83	\$1,910.01
SISK, WINNIFRED E	\$1,582.36	
SLOAT, DARRELL	\$547.74	
SMALL, SAMUEL L	\$3,343.72	\$2,361.83
SMITH G. SCOTT & JENNIFER S.	\$4,217.24	
SMITH, KATHERINE A. & WILLIAM S.	\$242.09	
SMITH, SCOTT	\$259.54	
SMITH, SCOTT	\$89.08	
SNAY, DONNA J.	\$1,059.30	
SPRAGUE, ROBERT A & MARGARET M	\$1,963.63	\$1,390.66
SPURGIN, TRAVIS ROY	\$279.24	, ,
STANLEY-BEALS, PAT	\$3,120.57	
STANLEY-BEALS, PAT	\$1,140.23	
STANLEY-BEALS, PAT	\$241.65	
STARBIRD, THOMAS & ROSE	\$1,616.37	
STARMER, ROBERT & FAY	\$3,025.10	
STEARNS, CHRISTOPHER	\$1,662.91	
STEARNS, CHRISTOPHER	\$509.22	
STEARNS, CHRISTOPHER H.	\$404.54	
STEEVES, MICHAEL D & JOANNE M	\$589.87	
STEVENS MARION	\$101.66	
STODDARD, ERIC	\$2,060.29	
STRAITON, RAYMOND C. & TINA L.	\$495.83	
STRIEGEL, MATTHEW & ANGELA D	\$3,202.21	
STROUT CHRISTINE L & SCOTT W	\$82.78	
STUBBS BETTY S	\$1,555.96	
STURTEVANT, KEVIN W.	\$1,235.10	
SUNSET PROPERTIES	\$4,702.33	\$4,171.53
SUNSET PROPERTIES	\$386.64	\$401.02
SUNSET PROPERTIES	\$315.04	\$338.46
		+ 3000

SUNSET PROPERTIES	\$347.26	\$366.61
SUNSET PROPERTIES	\$26.85	\$22.65
SUNSET PROPERTIES	\$286.40	\$313.43
SUNSET PROPERTIES	\$2,099.67	,
SUNSET PROPERTIES	\$257.76	\$288.42
SUNSET PROPERTIES	\$1,007.77	\$943.69
SUNSET PROPERTIES	\$569.22	\$560.53
SUNSET PROPERTIES	\$556.69	\$549.59
SUNSET PROPERTIES	\$644.40	\$626.22
SUNSET PROPERTIES	\$266.71	\$296.23
SUNSET PROPERTIES	\$247.02	\$279.03
SUNSET PROPERTIES	\$214.80	\$250.89
SUNSET PROPERTIES	\$334.73	\$355.66
SUNSET PROPERTIES	\$331.15	\$352.54
SWAN KEVIN R PERS REP	\$655.14	\$635.60
SWAN KEVIN R PERS REP	\$476.14	\$479.21
TERENZONI, HARRY F.	\$886.04	
THIBODEAU CYNTHIA L	\$587.98	
THIBODEAU, KIERISTON &	\$4,308.53	\$2,087.79
TILLEY, JAY S. (TC)	\$314.14	
TOOTHAKER, DAVID & THERESA *	\$290.42	
TRIPP, CHRISTOPHER ALLEN LIFE TRUST	\$1,815.06	\$1,655.10
TRIPP, DENNIS M	\$1,208.24	, -,
TURNER, GILBERT	\$534.30	
TURNER, GILBERT F	\$473.44	
TURNER, NANCY CLIFFORD	\$139.17	
TURNER, NANCY CLIFFORD	\$71.15	
U.S.CELLULAR	\$484.33	
VERRILL, DALE R	\$1,242.70	
WALKER, AMANDA LYNN	\$1,312.63	
WALKER, ERROL H JR & VALMA B.	\$1,267.32	\$964.88
WALKER, ERROL H. JR & VALMA B.	\$218.38	\$51.10
WALLACE ROBERT C & SUSAN C	\$103.82	·
WALLACE, ROBERT & TRUDY ETAL *	\$372.32	\$388.51
WALSH, ANDREW P	\$3,241.69	·
WELCH, ROBERT M & DELORES J	\$1,485.70	
WELLS, ELVIS	\$1,859.81	\$1,688.09
WESTLAND MANAGEMENT, INC	\$225.47	\$10.84
WESTLAND MANAGEMENT, INC	\$450.93	-
WESTLAND MANAGEMENT, INC	\$449.13	
WESTLAND MANAGEMENT, INC	\$447.35	

	\$493,398.25	. ,
Totals Outstanding as of May 27, 2014		\$147,558.19
ZIMMERMAN, FRANK ET AL	\$563.85	\$17.28
YOUNG, GLEN W & JACQUELINE M	\$7.41	
YOUNG, ERIC J. & MARLENE D.	\$803.71	\$85.93
YOUNG, DANA E. & LINDA	\$236.28	\$269.65
YOUNG, DANA & LINDA A	\$2,631.30	\$2,368.23
YOUNG RICHARD & PATRICIA	\$666.11	
WORMWOOD, JENNIFER J.	\$951.09	
WORMWOOD, JASON J.	\$1,195.72	
WOODWORTH, ZOE C	\$540.00	
WOODFORD'S LLC	\$562.00	
WOITKO DAVID L	\$583.54	
WINSLOW, RODNEY K JR	\$7.18	
WINER, KENNETH A & WYLMA J	\$138.27	
WILSON, SHANE	\$2,219.60	\$2,008.54
WILLETTE, STEVEN J *	\$655.14	\$114.02
WILKINSON, NANCY B.	\$22.12	
WHITTEMORE, WILLIS L. & YVONNE	\$671.69	
WHITTEMORE, DANNY B. & BARBARA	\$2,022.70	
WHITTEMORE YVONNE & WILLIS	\$115.00	
WHITMAN, CHARLES	\$413.48	
WHITEHEAD, ALBERT J. T/A/P	\$574.59	\$564.77
WHEELER, TRACY R	\$2,584.76	
WESTLAND MANAGEMENT, INC	\$449.29	
WESTLAND MANAGEMENT, INC	\$454.52	
WESTLAND MANAGEMENT, INC	\$450.93	
WESTLAND MANAGEMENT, INC	\$454.52	
WESTLAND MANAGEMENT, INC	\$454.52	
WESTLAND MANAGEMENT, INC	\$449.13	
WESTLAND MANAGEMENT, INC	\$447.35	

Tax Acquired Property

Tax Acquired Property		
BATCHELDER, MICHAEL	2008	\$ 58.59
BATCHELDER, MICHAEL	2009	\$ 233.82
BATCHELDER, MICHAEL	2010	\$ 230.12
BATCHELDER, MICHAEL	2011	\$ 228.87
BATCHELDER, MICHAEL	2012	\$ 223.64
		\$ 975.04
BICKFORD, CINDY	2010	\$ 565.37
BICKFORD, CINDY	2011	\$ 559.77
BICKFORD, CINDY	2012	\$ 563.69
		\$ 1,688.83
BONNEY, DUANE & DEBBIE	2008	\$ 1,244.32
BONNEY, DUANE & DEBBIE	2009	\$ 949.13
BONNEY, DUANE & DEBBIE	2010	\$ 960.89
BONNEY, DUANE & DEBBIE	2011	\$ 991.99
BONNEY, DUANE & DEBBIE	2012	\$ 1,007.64
		\$ 5,153.97
GURNER ALBERT W	2010	\$ 381.67
GURNER ALBERT W	2011	\$ 378.05
GURNER ALBERT W	2012	\$ 376.74
		\$ 1,136.46
KOLKER, R & MATOLCSY, Z	2010	\$ 1,400.29
KOLKER, R & MATOLCSY, Z	2011	\$ 1,383.45
KOLKER, R & MATOLCSY, Z	2012	\$ 1,265.21
		\$ 4,048.95
MATOLCSY ZOLTAN A	2010	\$ 276.10
MATOLCSY ZOLTAN A	2011	\$ 273.85
MATOLCSY ZOLTAN A	2012	\$ 269.66
		\$ 819.61
MATOLCSY, ZOLTAN*	2010	\$ 311.77
MATOLCSY, ZOLTAN*	2011	\$ 351.29
MATOLCSY, ZOLTAN*	2012	\$ 379.63
		\$ 663.06
SALLS ELWIN	2012	\$ 165.62
As of May 27, 2014		\$ 165.62

PERSONAL PROPERTY

NAME	FY2014	FY2013	FY2012
ADVANTAGE AUTO SALES	\$62.65	\$52.85	
AMBIENCE DAY SPA	\$26.85	\$22.65	
BETTY'S LAUNDRY INC	\$613.07		
CHIMNEY TECH			\$15.29
COLOR WORKS HAIR STUDIO	\$35.80		
DMX.Inc	\$3.58		
FOUR SEASONS FUNCTION CENTER	\$179.00	\$151.00	\$139.00
GLEN & ALICE GRUBA	\$23.27		
GOODWINS MOTEL	\$2,014.00	\$80.27	
GRACE CUSTOM FABRICATION, LLC	\$150.36	\$135.90	
HOBBS LUCKY LANES	\$929.01	\$783.69	\$721.41
JANET EVERETT	\$39.88		
JEM MOTORSPORTS	\$9.40		
JEWELL TIRE RETREAD, INC.	\$231.52		
JEWELL TIRE CENTER, INC.	\$54.55		
KILGORE CONSTRUCTION	\$116.35	\$104.19	
LEAF FINANCIAL CORPORATION			\$93.13
MEI EXCAVATION	\$2,013.00	\$189.26	
MEI EXCAVATION	\$2,014.00	\$447.50	
MOUNTAIN VALLEY BROADCASTING,			
INC.	\$2,014.00	\$0.01	
NEW HORIZON CAPITAL INVESTMENT			
LLC		\$27.18	\$25.02
PARK STREET PRESS	\$23.27	\$19.63	
PERFECT STITCH EMBROIDERY	\$945.12	\$880.33	\$896.55
PERSONAL BEST HEALTH CLUB	\$202.27	\$86.73	
RECORD SIDNEY	\$46.54	\$39.26	\$36.14
STEARNS, CHRISTOPHER	\$62.65	\$63.42	\$66.72
THE CORNER PLACE			\$27.80
TIMEPAYMENT CORP.	\$6.26		
VERRILL'S EXCAVATION	\$550.87		
WESTERN HIGHLANDS, LLC	\$8.95	\$7.55	\$6.95
WILLIE'S REPAIR	\$57.28	\$48.32	\$44.48
Total Due as of May 27, 2014	\$12,433.50	\$3,139.74	\$2,072.49

Town Clerk's Report

Transactions processed in the Town Clerk's office for the fiscal year 2012/2013:

Boats 243
Snowmobiles 157
Hunting/Fishing Licenses 447
ATV's 135

Motor Vehicle Transactions: 5,683

Vital Records:

Births 58
Marriages 28

Deaths 93

Dog Registrations:

Male/Female Dogs 754

Kennels 13

The Town Clerk's office is responsible for the supervision of the front office, issuing liquor licenses, dog licenses, hunting & fishing licenses, all motor vehicle transactions, snowmobiles, boats, and ATV's. Also election administration for the town, maintaining, preserving and disposition of municipal records, the Town Report, ordinances and policies, recording town meeting and board of Selectmen's minutes, Planning Board minutes/secretary, all appointments & committee memberships, recording of births, marriages, and deaths records, ordering of office supplies, and continuing education.

The Deputy Clerks are responsible for customer service, answering all telephone calls, processing mail, certified copies of vital records, and other duties as assigned.

Respectfully Submitted,

Elizabeth J. Knox

Town Clerk/Registrar/Office Manager

Paris Police Department

Town of Paris:

I am pleased to submit the proposed operating budget and capital budget request for the Paris Police Department for the fiscal year which commences July 1, 2014.

This year the Paris Police Department has received two state grants for Traffic enforcement and is being considered for a third.

The Department hired and trained two new full time officers and hired both a Detective-Sergeant and Police Chief on a national search. The Department now is in the process of completely overhauling the Standard Operating Procedures and also implemented a new dispatch/information system to more easily communicate with other area local agencies and the County Sheriff's Department.

PATROL DIVISION

Patrol has responded and apprehended several criminals in the act of committing burglary, larceny and vandalism. They also have assisted the Detective Division in the follow-up investigations of a variety of crimes, as well as addressing quality of life issues.

Officers have also assisted Oxford and Norway Police, along with the County Sheriff's Department and The Maine State Police.

Patrol has aggressively enforced the motor vehicle statutes which not only resulted in a safer community, but also arrests for drugs and wanted persons were apprehended.

Patrol has handled the recent snow and ice storms and challenging road conditions extremely well.

A School Resource Officer is present at Oxford Hills Comprehensive Regional High School and responds to both campuses of the Middle School and Paris Elementary.

DETECTIVE DIVISION

The Detective Division has been totally overhauled and revamped by the new Detective-Sergeant. The Division has been busy imputing all of our crime statistics into our computer database as well as creating new incident and investigative forms for the Paris officers to enhance efficiency and display professionalism to our court system. The Division in accordance with new Operating Procedures is totally revamping the Department's Officer Training and streamlining training records so that officers are better prepared on the road. The Division continues to provide quality training for both

supervisors and officers. Training was provided for patrol rifles which we now carry in the patrol vehicles. Shotgun training and active shooter training are also scheduled.

The solution rate of robberies and burglaries continues to be among the best in the area. Illegal drug sales, vehicle thefts, computer crimes, and identity theft, have been the focus of the Detective Division when not working on crimes against persons. The Division also continues to train Patrol Officers in investigations and actively involves them in follow-up investigations whenever possible.

COMMUNITY SERVICE

The Department has been heavily involved in community activities. This year the Department actively reacquainted itself with the Sexual Assault Response Team, Substance Abuse task Force, and Oxford County Domestic Violence Task Force. The Department also has a new DHHS Liaison. We have also participated in many Town and Chamber of Commerce events as well as activities for SAD 17. The Department has also spoke at both Rotary Club and Kiwanis Club events. We continue to collect old prescriptions and medicines from the public for proper and safe disposal. We also provide an officer annually as a camp counselor for a week for a local program that allows underprivileged or challenged 5th and 6th graders to attend camp in the summer.

Respectfully submitted,

Michael P. Madden

Chief of Police

PARIS HIGHWAY DEPARTMENT

2013/2014

This year the Highway Department continued to keep busy during the summer months upgrading culverts and maintaining ditches throughout town. Along with the departments backhoe, we also rented an excavator, and the crews performed some much needed work on several roads including Ryerson Hill, Mt. Mica, Halls Pond and Brett Hill to name a few. We installed rock lined ditches and new culverts to help better handle the flow of water. We also resurfaced Sumner Road and Thayer Road with ³/₄" crushed gravel to preserve to integrity of the road surface. Another ongoing project through the summer was brush cutting along various streets and roadside mowing.

Winter arrived early and as you well know, it never let up! We had 35 storms that dumped approximately 138" of snow. Seven of those storms were of the mixed sleet and freezing rain variety, while three of the storms were all freezing rain! The heavy ice accumulation and bitter cold kept the crews busy scraping roads, trying to remove the build-up of ice. This season we used 5,800 yards of treated sand, 1,200 tons of salt and by February emptied our sand shed. We used a stock pile of untreated sand (nearly 1,000 yards) outside to finish off the winter.

Spring cleanup this year was a monumental task due to the severity of the winter. We are currently wrapping up sweeping and finally getting streets marked and painted.

I would like to thank the Paris Police Department, Paris Fire Department, the Paris Selectmen and the citizens of Paris for their continued corporation throughout the year. Additionally, I would like to thank the ladies in the office for continued patience and support.

Sincerely,

Jamie Hutchinson

Highway Director

Paris Fire Department

On behalf of the members of the Paris Fire Department, I am proud to submit our Annual Report for Fiscal Year 2013: July 1, 2012 through June 30, 2013.

The following is a summary of activities of the Paris Fire Department for FY 2013. The department responded to 380 calls for service during the period. This represents a slight increase of 3 total calls over FY 2012.

86% of our calls originate in Paris; the other 14% are calls for which we provide mutual aid to our neighboring towns.

During FY 2013 our department responded to 9 building fires in Paris and assisting neighboring communities at 16 building fires as a part of our automatic mutual aid agreements. Beyond structural fire- fighting and EMS responses, the public relies on the fire department to provide emergency services for a wide range of call types. These significant calls include motor vehicle accidents; extrication of victims; water emergencies; brush, grass, woods and outside fires; fire emergencies involving heating appliances; chimney fires; carbon monoxide and fire detector activations; incidents directly related to cooking fires and incidents involving hazardous materials and fuel spills.

Beyond answering emergency calls, we prepare ourselves for the challenges we face through a comprehensive training program that meets or exceeds national standards established for both fire and EMS service. Countless hours are also spent in Fire Prevention and Code Enforcement inspections as well as Public Fire Safety Education activities.

The Paris Fire Department, through its highly trained and dedicated employees, strives to deliver the highest quality fire protection and emergency medical services in the most cost effective manner through quality fire prevention, suppression, and emergency medical services delivery, with the utmost regard for the safety of its citizens, visitors and employees. We are very grateful for the continued support from our community, town administration, other town departments, and elected officials; without your support, meeting our mission would not be possible.

Respectfully Submitted,

Brad Frost

Brad Frost Fire Chief

During the year July 1, 1012 to June 30, 2013 Paris Fire responded to 380 emergency calls. Breakdown of calls are as follows;

Motor Vehicle Crashes	Extrications	First Responder
14	12	93
Structure Fire	Chimney Fire	Vehicle Fire
9	6	5
Alarm Fire	Alarm CO	Alarm Sprinkler
31	9	4
Water Emergencies	Spill / Leak	Grass / Woods
3	2	1
Utility Problem	Misc.	
12	84	

Mutual Aid Calls;

Norway	Oxford	Poland	W Paris	
14	16	1	13	
Hebron	Buckfield	McFalls	Woodstock	
4	3	1	1	
Auburn	Otisfield	Harrison	Waterford	
2	3	4	2	
Lewiston	Minot	Bethel	Turner	Dixfield
2	2	1	1	1

Total of 71 Mutual Aid Calls

Paris received a total of 69 mutual aid.

During the age of no one working in our communities we all rely on surrounding towns for manpower.

Coordinator E. Poland* EMS DIV. Sq1/Tr1 Capt. Conant FF Parker FF P. Frost* FF Bebe Coordinator C. Washburn* Training DIV. **Historian** C. Blaquiere F1/Ops/SCBA/Tools Capt. Brown Asst. Chief J. Longley* Fire Department Personnel FF L. Tracy FF B Larson Capt. Tracy Ξ Capt. T. Billings FF Poland* FF Washburn* FF Haslett, M* B. Frost Chief FF Laplante* FF Woolley* FIRE <u>⊳</u> FF Rugg* FF S.Blaquiere* FF Keating* Capt. Witham* W. Buffington Dep. Chief Dispatch C. Buffington **E**4 Capt. Blaquiere FF Martin*
FF Balcom
FF Twitchell*
FF Blanchette **E3** FF Clifton FF Bradley FF Haslett A * Capt. Deans FF Hoyt **E**2

* Indicates EMS License

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General Assistance

What Is General Assistance? General Assistance is a program offered by the town to help meet basic needs for those who qualify. Basic needs are considered as those expenses one needs to survive—things like food, heat, housing, etc.

General Assistance law requires that able-bodied individuals participate in a municipal work program as a condition of receiving public assistance. The Workfare Program strives to offer meaningful and realistic work opportunities to General Assistance recipients in order to assist participants to become gainfully employed. Workfare participants perform assigned duties for Town departments including the Norway Paris Transfer Station and the Parks and Recreation departments.

Other significant employment related activities that General Assistance recipients are mandated to participate in include employment workshops, employment assessments, and one-on-one follow-up for job searching activities including resume development, mock interviews, and job referrals, all of which are facilitated by our local Career Center. General Assistance recipients who do not have a high school diploma or GED are also mandated to enroll at Oxford Hills/Buckfield Adult Education.

The General Assistance Program also refers applicants to various other local resources, such as homeless shelters, fuel assistance programs such as LiHEAP, food pantries such as the Oxford Hills Food Pantry, and volunteer organizations such as Healthy Oxford Hills, Christmas for Kids, the Coat Closet, and the Alan Day Community Garden.

In the fiscal year 2012-13, the General Assistance program helped 46 families, 84 individuals, and issued \$10,944.75 in General Assistance vouchers. To apply, individuals can contact the Town Office at 743-2501. I have been the General Assistance Administrator for the Town of Paris since July of 2012.

Shannon Moxcey

Paris Fire Department

On behalf of the members of the Paris Fire Department, I am proud to submit our Annual Report for Fiscal Year 2013: July 1, 2012 through June 30, 2013.

The following is a summary of activities of the Paris Fire Department for FY 2013. The department responded to 380 calls for service during the period. This represents a slight increase of 3 total calls over FY 2012.

86% of our calls originate in Paris; the other 14% are calls for which we provide mutual aid to our neighboring towns.

During FY 2013 our department responded to 9 building fires in Paris and assisting neighboring communities at 16 building fires as a part of our automatic mutual aid agreements. Beyond structural fire- fighting and EMS responses, the public relies on the fire department to provide emergency services for a wide range of call types. These significant calls include motor vehicle accidents; extrication of victims; water emergencies; brush, grass, woods and outside fires; fire emergencies involving heating appliances; chimney fires; carbon monoxide and fire detector activations; incidents directly related to cooking fires and incidents involving hazardous materials and fuel spills.

Beyond answering emergency calls, we prepare ourselves for the challenges we face through a comprehensive training program that meets or exceeds national standards established for both fire and EMS service. Countless hours are also spent in Fire Prevention and Code Enforcement inspections as well as Public Fire Safety Education activities.

The Paris Fire Department, through its highly trained and dedicated employees, strives to deliver the highest quality fire protection and emergency medical services in the most cost effective manner through quality fire prevention, suppression, and emergency medical services delivery, with the utmost regard for the safety of its citizens, visitors and employees. We are very grateful for the continued support from our community, town administration, other town departments, and elected officials; without your support, meeting our mission would not be possible.

Respectfully Submitted,

Brad Frost

Brad Frost Fire Chief

Paris Public Library 2012-2013 Statistics

According to the FY 2012 data collected by the Maine State Library (most recent available), out of 266 reporting public libraries in the state:

Paris Public Library served the 79th largest Legal Service Area

was 63rd in Operating Expenditures was 29th in Collection Expenditures

was 26th in Loans

was 22nd in Computer sessions

was tied for 18th in number of Hours Open

The library's loans was the highest for any public library in Oxford, and five other counties.

Circulation Totals:	7/12-6/13	% of Circ.	7/11-6/12	% Change	7/10-6/11	% Change
Adult Fiction:	26357	25.7%	28238	-6.7%	29541	-4.4%
Adult Nonfiction:	5492	5.4%	5435	1.0%	6193	-12.2%
Juvenile Fiction:	22742	22.2%	23302	-2.4%	22185	5.0%
Juvenile Nonfiction:	4665	4.6%	5145	-9.3%	4450	15.6%
Magazines:	717	0.7%	835	-14.1%	1161	-28.1%
Audios:	4391	4.3%	4081	7.6%	4322	-5.6%
Videos:	3458	3.4%	4279	-19.2%	6337	-32.5%
DVDs:	33068	32.3%	34493	-4.1%	37399	-7.8%
E-Book	<u>1580</u>	1.5%	<u>1324</u>	19.3%	<u>288</u>	359.7%
Total:	102470		107132	-4.4%	111876	-4.2%
Ave. Circulation per day	336		348		366	-4.9%
Days Open	305		308		306	
Computer Sign-ins:	15773		13927	13.3%	15285	-8.9%
Interlibrary Loans Received:	648		679		596	
Interlibrary Loans Sent:	0		2		0	
Accessions:						
Adult Fiction:	783		841		840	
Adult Nonfiction:	198		242		317	
Juvenile Fiction:	408		510		232	
Juvenile Nonfiction:	188		92		218	
Picture Books	432		373		444	
Young Adult:	349		359		288	
Paperbacks	161		212		225	
Large Print:	146		141		152	
Audiobooks:	1		0		1	
Audio-CDs:	121		150		164	
Videos:	1		16		25	
DVDs:	685		616		812	
Blu-Ray:	47		43		19	
E-Books	46					
New Cards Issued:	432		509		488	
Program Attendance:	3205		2798		3132	

Hamlin Memorial Library & Museum

Annual Town Report
July 1, 2012 – June 30, 2013

P.O. Box 43
Paris, ME 04271
743-2980
hamlinstaff@hamlin.lib.me.us
www.hamlin.lib.me.us

The Board of Trustees is, as always, grateful to the Town of Paris and the community for continuing to support our institution. We are a vital resource of local history and our town support contributes greatly to our ability to offer regular hours to the local public as well as visitors from all locales.

Located in the original 1822 Oxford County Jail building, the museum contains early Paris artifacts and a growing archive collection; the library offers historic research materials, current adult and children's books, videos, DVDs, audiobooks, and Maine literature. During the 2012-2013 Fiscal Year, the Hamlin Memorial Library added 306 items to its collection, spending \$3,198, and loaned 1440 items to library members.

The library is now subscribed to OPALS, which is an online library system used by the local school district. All library materials are now listed online and can be viewed by anyone with an internet connection. In addition to making our collection more accessible for our patrons, we are also hopeful that this will lead to more collaboration with the school district. Jennifer Lewis, the Library Director, is currently working on barcoding all items in the library to use OPALS to track circulation, making it easier for patrons to know what items they have checked out at any given time, and giving them the ability to renew and place holds on items at their discretion.

Ann McDonald, the Museum Curator, continues to work on properly archiving all materials and establishing effective archival conditions. She has acquired an archival program in which she can log and catalog each item that is in the museum collection, making it easier to find any given item. She is continuing to work on ensuring that all museum exhibits are protected to the greatest extent possible given the condition of the building.

The library and museum is maintaining its schedule of being open throughout the year to better provide its resources to the community. The hours of operation are Tuesdays 11-5 and Saturdays 10-3 year-round, as well as Thursdays 12-6 in the summer months.

The Board of Trustees consists of Carol Daniszewski, Celia Dieterich, Mike Dignan, Barbara Robinson, Carrie Robinson, Herb Somers, and David Stanley.

Respectfully submitted,

Jennifer Lewis Library Director

PARIS UTILITY DISTRICT

ANNUAL REPORT FOR THE PERIOD July 1, 2012 through June 30, 2013

Officers elected for the period of this report are as follows:

Chairman Mark Bancroft
Assistant Chairman Raymond Lussier
Treasurer Edward Chouinard
Assistant Treasurer Janet Jamison

Clerk Margie Risica

Audited Financial reports for the Paris Utility District are available at the Annual Town Meeting and the District's office at 7 C.N. Brown Way.

A review of the district activities for this period is as follows:

The Water Division sold approximately 77 million gallons of water during this period. This is a 4 percent decrease from the last reporting period.

The Federally mandated Annual Water Quality Reports were delivered to our customers during this period. This report, a requirement of the 1996 amendments to the Safe Drinking Water Act, is designed to inform everyone about the quality of water and services provided by the Water Division. Copies of the most recent report are available at the District Office, Paris Town Office and Paris Public Library.

The District continues to make improvements to its infrastructure and equipment. As part of our updating and scheduled routine maintenance in the past year we have implemented the pumping automation of the storage tanks. The District has started implementation of a meter replacement program to automate the meter reading process.

The Sewer Division during this period treated approximately 103 million gallons of wastewater and storm water. This is a 19 percent decrease from the last reporting period.

The District is still in the process of negotiating the final license for the treatment facility. The District is optimistic that its license should be finalized in 2014.

In the matter of the A.C. Lawrence sludge site off Oxford Street, continued post-closure groundwater monitoring shows no statistically significant impact on water quality as a result of the closure. We have received notice from the Department of Environmental Protection that the District needs to continue monitoring, and testing once a year.

In looking ahead the District faces many challenges. The District will be keeping with their current goals of customer service, a quality product of water and treatment of wastewater, prompt and reliable service, for a reasonable price.

We would also like to thank the Paris Highway Department and Fire Department for their help and cooperation on a number of projects throughout the year. Because of these collective efforts, inconveniences to our customers and all residents were kept to a minimum.

The District would also like to take this opportunity to remind everyone that our laboratory is State of Maine certified for drinking water testing and our fees and turnaround are competitive with or better than other testing laboratories.

Respectively submitted,

Board of Trustees
Paris Utility District

Norway Paris Solid Waste Committee - 2013-2014

To the Residents of Norway & Paris,

The topic of Zero-Sort/Single Stream Recycling has taken up a lot of our time this past year. It is quite possible that this means of recycling may be on its way to NPSW. As you may know a large zero-sort facility is being constructed in Lewiston Maine and it could well change the way recycling is accomplished in our area. Oxford County Regional Recycling and NPSW have been working very closely on this matter. At this time, OCRR, is making plans to being accepting zero-sort recycling on January 1, 2015, and perhaps sooner due to the Lewiston facility. However, Norway-Paris Solid Waste has not made that decision, and will not until such time as we hear that our citizens want that process and that it is of a financial benefit to both towns.

Household Hazardous Waste Day continues to be successful and is a great way to get rid of materials that cannot be disposed of at the transfer station. The amounts collected in 2013 were down a small amount from the previous year.

Two of our four trailers have been put out of service this past year. They were 20 plus years old and no longer worth repairing. Both trailers have been sold for scrap metal. In May of 2014 we will be looking to purchase a new one. It is not the best situation but we are functioning with only three trailers at this time.

Our efforts to keep costs down and efficiency up have resulted in a budget for 2014-2015 this is the same as 2013-2014. We are keeping costs down as much as possible and we thank our staff for their help with this important part of their job. The income from recycled materials is not as much in the past and this is due to the fact that we are handling less material and the fluctuation of the market. The following chart shows the amounts of Recycled material we have collected & sold since June 1, 2013.

Metal	109.99 T	\$22,485.65
Salvation Army	14.2 T	0.00
MSW	2,265.51 T	146,445.91
Sheetrock	17,120 lbs.	665.62
Landfill/Inert	52,570 lbs.	3154.20
Shingles	58,060 lbs.	3,483.60
Demo	17,050 lbs.	682.00

Long-time Board Member Dundee Pratt resigned from the Board last summer in due to a move out of State. She is missed on our Board. With that said our board continues to operate with just 4 members.

We want to thank the residents of Norway-Paris on the great job they did on their recycling efforts and that it is always a pleasure when they come to the Transfer Station

Respectfully,

Vern H. Maxfield, Janet Jamison, Tony Morra and Sherry Olmstead

Mid-Maine Waste Action Corporation

110 Goldthwaite Road P.O. Box 1750 Auburn, Maine 04211-1750 (207) 783-8805 Fax (207) 783-9831

February 20, 2014

Ms. Amy Bernard, Town Manager Town of Paris 33 Market Square South Paris, ME 04281



Dear Ms. Bernard,

Attached you will find a summary of material types delivered to Mid-Maine Waste Action Corporation covering the period of January 1, 2013 – December 31, 2013 for your municipality. I hope this information is helpful in completing your Municipal Solid Waste Annual Report.

The list consists of all materials originating from your municipality, whether they were delivered and paid for by you, commercial haulers or residents. We show recycling factors, where appropriate, for the different waste categories.

If you have any questions, feel free to give me a call.

Sincerely,

Jessica Bouchard Accounts Receivable

essiea Breaky

Mid-Maine Waste 2013 Material Summary

Origin	Material	Qty.	Recyclable Rate	Tons Recycled
PARIS	Gate Rate	4.09 ton	2.9%	0.12 tons
PARIS	Oversized, Bulky Waste	280.36 ton		
PARIS	Oily Waste	3.33 ton		
PARIS	Tire	1 each	1.5%	0.02 tons
PARIS	Tires by Weight	0.13 ton		0.13 tons

Hauler & Gate rate is waste received from commercial businesses.

Note: Total Metal Retrieved is 0.12 tons

Oxford County Sheriff's Office

Mapne J. Gallant Sheriff

Sheriff Wayne J. Gallant

> Chief Deputy Hart L Dalep



P.G. Box 179 South Paris, Maine 04281 (207) 743-9554 or 1-800-733-1421

Fax (207) 743-1510

January 30, 2014

Office of the Town Manager Town of Paris 33 Market Square Paris, ME 04281

To the Inhabitants of the Town of Paris:

The enclosed document packet is a summary of law incidents, offenses and times reported where the Oxford County Sheriff's Office has performed or assisted in law enforcement functions within your municipality from January 1, 2013 to December 31, 2013.

The totals on the law incident analysis time reported will be lower in number than the totals on the law incident total report. The reason for the difference in the two totals is that in the law incident analysis report some of the calls may have generated more than one offense or multiple similar offenses during the time of the call or assistance.

In addition to the law enforcement incidents I have included a one page report that shows the number of emergency medical and fire calls received at the Oxford County Regional Communications Center for the calendar years of 2012 for your municipality.

If you ever have any questions or concerns please feel free to contact me.

Sincerely,

Wayne J. Gallant
Wayne J. Gallant

Sheriff



Oxford County Sheriff

Law Incident Analysis, Time Reported

Location: PARI	IS							
Hour:	Monday:	Tuesday:	Wednesday:	Thursday:	Friday:	Saturday:	Sunday:	Total:
00:00-00:59	1	7	6	3	16		8	49
01:00-01:59	0	1	0	0	0	3	1	5
02:00-02:59	0	0	0	0	0	0	0	0
03:00-03:59	0	0	0	1	0	0	0	1
04:00-04:59	0	0	0	0	1	0	0	1
05:00-05:59	1	0	0	0	0	0	0	1
06:00-06:59	0	0	1	0	0	0	1	2
07:00-07:59	3	3	1	3	1	1	1	13
08:00-08:59	1	4	2	1	1	1	1	11
09:00-09:59	3	4	0	1	1	1	0	10
10:00-10:59	0	7	1	2	0	1	0	11
11:00-11:59	3	3	0	3	1	0	1	11
12:00-12:59	3	0	3	1	2	3	0	12
13:00-13:59	1	1	1	1	2	0	0	6
14:00-14:59	2	4	2	0	2	1	0	11
15:00-15:59	1	4	3	1	4	2	1	16
16:00-16:59	4	1	1	1	2	1	0	10
17:00-17:59	1	1	4	1	2	1	0	10
18:00-18:59	1	0	1	0	0	0	0	2
19:00-19:59	3	2	1	1	0	1	0	8
20:00-20:59	2	0	0	0	1	1	1	5
21:00-21:59	0	0	0	0	1	1	1	3
22:00-22:59	0	1	1	1	1	2	1	7
23:00-23:59	0	0	1	0	1	1	0	3
loc tots by day:	30	43	29	21	39	29	17	208
Grand tots by day:	: 30	43	29	21	39	29	17	208

Report Includes:

All dates between '00:00:00 01/01/13' and '23:59:59 12/31/13', All agencies matching '0900', All offenses observed, All offenses reported, All offense codes, All nature of incidents, All location codes matching 'PARIS'

rplwia.x1 01/24/14



Oxford County Sheriff

Law Incident Total Report, by Offense Codes

911H	Obs. Offense	Description	Total Number
ABAN Abandoned Vehicle ++++ 4 ADMI Administrative Personnel Case 14 ALAR Alarm 2 AMAS Ambulance or Medical Assist 1 ANPR Animal Problem 2 AOFF Alcohol Offense 1 ASST Agency Assist 44 BACK Back Ground Employment Invest. 3 CIDS Civil Dispute 1 CITA Citizen Assist 4 COMM Communications Offense 1 CSSM Cont Subst/Sale/Manu/Marijuana 1 CSSM Cont Subst/Sale/Manu/Other 2 CWPC Concealed Weapon Permit Check 3 DRUG Drug Info/Statistics 4 DTAL Detail 2 DVFU Domestic Violence Follow Up 1 FPRO Found Property or Items 1 HARS Harassment 2 INFO Information 4 INTP Intoxicated Person 1	911H	911 hangun call	100
ADMI Administrative Personnel Case 14 ALAR Alarm 2 AMAS Ambulance or Medical Assist 1 ANPR Animal Problem 2 AOFF Alcohol Offense 1 ASST Agency Assist 44 BACK Back Ground Employment Invest. 3 CIDS Civil Dispute 1 CITA Citizen Assist 4 COMM Communications Offense 1 CSSM Cont Subst/Sale/Manu/Other 2 CSSM Cont Substance/Sale/Manu/Other 2 CWPC Concealed Weapon Permit Check 3 DRUG Drug Info/Statistics 4 DTAL Detail 2 DVFU Domestic Violence Follow Up 1 FPRO Found Property or Items 1 HARS Harassment 2 INFO Information 4 INTP Intoxicated Person 1 JUVP Juvenile Problem 1 <t< td=""><td></td><td></td><td>(2)</td></t<>			(2)
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rplwtisr.x3 01/24/14

Obs. Offense	Description	Total Number
THRE	Threatening	1
TOFF	Traffic Offense	15
TRPD	Trafficking Prescription Drugs	1
VIPA	Viol.Protection abuse order	1
VOFF	Vehicle off Road	1
WAAR	Warrant Arrest	2
WELF	Welfare Check	2
WFTA	Warrant Failure to Appear	2

Total reported: 215

Report Includes:

All dates between '00:00:00 01/01/13' and '23:59:59 12/31/13', All agencies matching '0900', All offenses observed, All offenses reported, All offense codes, All location codes matching 'PARIS'

rplwtisr.x3 01/24/14

TOWN	2012 EMS	2013 EMS	2012 FIRE	2013 FIRE
Andover	67	60	27	28
Buckfield	152	171	56	54
Byron	6	8	5	1
Denmark	69	98	46	39
Dixfield	192	280	36	63
Fryeburg	372	442	105	136
Gilead	25	23	11	14
Greenwood	75	81	60	55
Hartford	63	73	19	24
Hebron	53	63	29	43
Hiram	6	21	7	8
Hiram	6	21	7	8
Lincoln Plnt	1	3	1	1
Lovell	81	93	45	47
Magalloway Pint	1	1	0	0
Mexico	335	295	78	83
Milton	7	6	2	3
Newry	52	66	43	37
Norway	574	641	134	186
Otisfield	124	99	79	57
Oxford	426	524	157	174
Paris	778	865	220	260
Peru	124	127	39	59
Porter	5	22	2	11
Roxbury	33	35	18	12
Rumford	1004	1065	274	301
Stoneham	15	26	7	8
Stow	37	28	11	18
Sumner	58	67	31	43
Sweden	15	22	11	25
Waterford	122	169	27	53
Westparis	274	277	56	70
Woodstock	102	114	70	100



EMERGENCY MANAGEMENT OFFICE TOWN OF SOUTH PARIS

To: Citizens of South Paris

From: Emergency Management Agency

Hartley H. Mowatt Jr, Director

Citizens;

This year has been quiet compared to the last few years. We have had some heavy rains that have washed away a few culverts but they have been repaired or replaced. We have had some exercises with the schools and different emergency departments that respond to the emergencies. The teachers and staff responded very well to different scenarios and came up with creative solutions to the situations.

I have stayed up with the meetings of the local Emergency Management Agency given to us by the County Emergency Management Agency. If anyone has any questions or suggestions for me please feel free to contact me at any time at the following numbers, home 743-5126 or my cell 461-2878.

I would like to thank the Police Department, Fire Department and the Town Highway Department for all their help with the different crisis that have happened in our town.

Sincerely,

Hartley H. Mowatt Jr.

REPORT OF RESPONSIBLE PET CARE OF OXFORD HILLS, INC. Shelter & Adoption

Responsible Pet Care of Oxford Hills, Inc. is a non-profit, 501-C3 organization that provides a no-kill shelter for homeless cats and dogs located at 9 Swallow Road in Paris. We are equipped to provide treatment and shelter for 85+ felines and 12+ dogs. Animals not claimed by their owners are adopted into approved homes, healthy, vaccinated, flea treated, wormed, spayed/neutered and tested.

"RPC" has agreements with the Towns of Norway, Paris, Oxford, Otisfield, Harrison, Woodstock, West Paris, Greenwood, Hebron, Buckfield, Mechanic Falls, Poland, Gilead, Milton Township and Bethel to take strays. We accept owner surrender cats and dogs when cage/kennel space allows.

- Did you know? One unspayed female cat is capable of producing 20+ kittens per year for most of her life, female kittens start reproducing as early as 6 months of age, *and* siblings will breed. This is why it is so important to spay, neuter and report strays to the animal control officer.
- Did you know? Each time a dog is allowed to have puppies it can take as much as two years off her life. When you purchase a puppy, be conscious of where it comes from. Do not support "puppy mills". In "puppy mills", breeders breed irresponsibly; such as too often, selling puppies that are too young and dogs kept inhumanely. Many are sick or become sick. Be very careful if you purchase a pet on line.
- It is unlawful to sell a puppy or kitten before the age of 6 weeks. It is also required that a breeder
 and/or pet dealer provide the buyer of the puppy or kitten with a written disclosure indicating their
 history, including healthy records.

Responsible Pet Care can direct you to resources for low cost spay and neuter for dogs and cats. Please call us at 743-8679 for more information. Because of irresponsible breeding, there is an overwhelming necessity to spay and neuter bully breed types. The State of Maine FIX ME spay/neuter program in Augusta is issuing certificates with highest priority to this breed type of dogs and to cats. FIX ME program spay/neuter certificates cost \$10 for cats and \$20 for dogs. Responsible Pet care will cover these fees to qualifying individuals. Additionally, we have grants available to assist owners in the cost of spaying and neutering their pets that do not qualify for FIX ME. To contact FIX ME, 800 367-1317.

Dog licenses are due each year by January 1. The fees are split between your municipality and Maine Department of Animal Welfare. If your dog gets lost and is wearing the dog license tag, there is a very good chance that he will be returned to you. The cost to register your dog is \$6.00 if spayed/neutered and \$11.00 if not. If you do not license your dog by January 31, there is a late fee of \$25.00 per dog.

Thank you for your support and please stop by to visit us!

Responsible Pet Care Directors

Sally Leighton - Paris Darlene Thibeau - Norway Eleanor Newel - Woodstock Kathy Cornell - Paris Kate Hatch - Hebron Joyce Gardner - Norway



Annual Report to the Town of Paris

A Message from Senator James Hamper

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the opportunity.

Recently our state has experienced some encouraging economic news. Maine's unemployment rate is now at its lowest point since 2008. In fact, Maine has created 8,000 new jobs since 2010. In October, Maine was named by the Federal Reserve Bank of Philadelphia as one of eleven states with a significant growing economy. Despite this good news, we still have a lot of work ahead of us to improve our state's business climate and create new job opportunities.

The greatest accomplishment of the Legislature this past year was paying off Maine's \$500 million hospital debt. The debt was generated by services provided to MaineCare patients at the hospital and was a burden to our state's credit rating. The Legislature eventually adopted a plan proposed by the Governor, which uses the state's liquor contract as a source of revenue to pay the debt. Maine's hospitals received final payment for this longstanding debt this fall. My service on the Health and Human Services Committee allowed me to work on this proposal very closely.

The Legislature also passed a \$6.3 billion two-year budget. This budget raised the sales tax by 10 percent and the meals and lodging tax by 14 percent. These increased taxes went into effect October 1, 2013. The Legislature adopted a sunset to the new rates, returning rates to the previous levels on June 30, 2015. However, additional legislative action could extend those rates beyond that date. The budget also increased by 20 percent the amount of taxpayer money that will be used for political campaigns for the Maine Legislature. I did not vote in favor of the budget proposal when it came before the Senate. I could not support increasing taxes on Maine families while also voting to increase taxpayer funds for political campaigns. I believe Maine families deserve their hard earned money more than political candidates running for office.

Please feel free to contact me if you ever need my help in navigating the state bureaucracy. You may contact me in Augusta at 287-1505 or directly at 539-4586 or by email at senatorhamp@gmail.com.

I do send out regular legislative updates; if you wish to be included on this distribution list please send me your email address.

Sincerely.

Senator James Hamper

Names M Hanger



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

February 24, 2014

Town of Paris 33 Market Sq South Paris, ME 04281

Dear citizens of Paris:

As a state, we have taken great strides over the course of the past years.

Growing our economy, decreasing our energy costs, and improving our educational system are the priorities of my administration. Maine needs to create a pro-growth environment that encourages our businesses to create jobs. It is critical that we focus on promoting polices which support and attract new investment. To achieve this, we need to keep taxes low on our families and businesses, and find ways to increase efficiency in government while protecting our most vulnerable citizens.

We have made great progress toward these endeavors. We passed **the largest tax cut in Maine's history**. Two-thirds of Maine taxpayers will get income tax relief, and 70,000 low-income Mainers will no longer pay income tax. My goal is to continue to drive down Maine's income tax.

We are striving to also cut the cost of electricity through our spearheading of a regional effort with Massachusetts, Connecticut and Rhode Island to expand the use of hydropower in Maine. Additionally, Maine is currently one of the fastest states in natural gas expansion.

We have passed legislation that will decrease the cost of health insurance for school districts, allowing more money to be spent in the classroom. Putting students first is important to me. Education is what saved my life, and I want every child in Maine to have the same opportunity I had. With the passage of charter school legislation, hundreds of families now have options for their children.

There's still a lot to do. The recent decision by the legislature to take money from our state's rainy day fund in order to pay revenue sharing in 2015 is fiscally irresponsible. We need government decision makers to act responsibly.

Maine has a great tradition of civic involvement and citizen participation in the decision making process. Thank you for taking the time to become informed and for working with your neighbors to hold government accountable.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage Governor

Paul Refo

PHONE: (207) 287-3531 (Voice)

MANIETON REDICTION PARTE
TTY USERS CALL 711
www.maine.gov

FAX: (207) 287-1034

E CELL VE



Millicent M. MacFarland Clerk of the House

STATE OF MAINE

HOUSE OF REPRESENTATIVES CLERK'S OFFICE

2 State House Station Augusta, Maine 04333-0002

TO:

Town of Paris

Municipal Officers Editor, Annual Report

m.m

FROM:

Millicent M. MacFarland

Clerk of the House

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid citizens to more readily contact their House member, we are hopeful that you will include the following information in the Municipal Officers section:

Representative to the Legislature (term exp. December 3, 2014)

District: 94

State Representative:

Teresea M. Hayes

Home Address:

P. O. Box 367

Buckfield, ME 04220

Cell Phone:

(207) 689-5484

E-Mail:

terry@megalink.net

Capitol Address:

House of Representatives 2 State House Station

Augusta, ME 04333-0002

Telephone:

(207) 287-1400 (Voice)

(207) 287-4469 (TTY)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900 Maine Legislative Internet Web Site - http://www.maine.gov/legis/house SUSAN M. COLLINS

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

United States Senate

SPECIAL COMMITTEE ON AGING, RANKING MEMBER APPROPRIATIONS SELECT COMMITTEE ON INTELLIGENCE

WASHINGTON, DC 20510-1904

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10th DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable debt of more than \$17 trillion. Known as the "Common Sense Caucus," we will continue to work to develop solutions and bridge the partisan divide.

Earlier this year, across-the-board federal spending cuts known as "sequestration" took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine's tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer's, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer's and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,

Susan M. Collins

Luxan M Collins

United States Senator

Clined States Senato

PRINTED ON RECYCLED PAPER

ANGUS S. KING, JR.

359 DIRKSEN SENATE OFFICE BUILDING (202) 224-5344 Website: http://www.King.Senate.gov

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

March 21, 2014

Town of Paris 33 Market Square South Paris, Maine 04281

Dear Friends,

Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns – ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at http://www.king.senate.gov and provide your input there, or call our toll free in state line at 1-800-432-1599. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344.

Sincerely,

ANGUS S. KING, JR UNITED STATES SENATOR

AUGUSTA 4 Gabriel Drive, Suite F1 Augusta, ME 04330 (207) 622-8292

PRESQUE ISLE 169 Academy Street, Suite A Presque Isle, ME 04769 (207) 784-5124

Printed on Recycled Paper

SCARBOROUGH 383 US Route 1, Suite 1C Scarborough, ME 04074 (207) 883-1588



January 21, 2014

Board of Selectmen Town of Paris, Maine

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Paris, Maine for the year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated August 2, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated August 2, 2013, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by us with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the Town of Paris, Maine. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we also performed tests of the Town of Paris, Maine's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Paris, Maine are described in the notes to the financial statements. The Town of Paris, Maine adopted the provisions of Statement of Governmental Accounting Standards (GASB Statement) No. 63 Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and No. 65 Items Previously Reported as Assets and Liabilities in 2013. No other new accounting policies were adopted and the application of existing policies was not changed during 2013. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Town of Paris Board of Selectmen Page 2

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were management's estimates of historical costs of capital assets in the governmental activities, as well as estimated useful lives of assets. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. However, due to accounts, particularly cash, not having been reconciled timely and turnover of key personnel and other factors, the issuance of the 2013 financial statements was delayed.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule of proposed audit adjustments contain material misstatements detected as a result of the audit procedures and were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 21, 2014. See attached copy of representation letter which was signed by management.

Town of Paris Board of Selectmen Page 3

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Town of Paris, Maine's Board of Selectmen, serving as audit committee, and management of the Town of Paris, Maine and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Rungen Wurden Owellette

Client: Engagement:	Paris, Town of Paris, Town of				
Period Ending:	6/30/2013				
Workpaper:	Adjusting Journal Entries Report			0	Posted
Account	Description	W/P Ref	Debit	Credit	by Clier
AJE #1		ZZ/EE			
105-00	Cash/checking		97,571.61		
202-00	Rt 26 Debt service		26,858.13	104 100 74	
400-00	Fund balance			124,429.74	
202-00	Rt 26 Debt service		2,220.00	2,220.00	
10-20-15-20	Debt service (Fire Station Bond)				
	(to correct fund balance for late FY:	12 AJEs not given to Paula	and account for change in prep	aid debt service)	
AJE #2		B-2		245,48	
120-07	RE taxes 2007			773.10	
120-09	RE taxes 2009		72.17	170.10	
120-10	RE Taxes 2010		12.	160.08	
120-11	RE Taxes 2011			298.93	
120-12	RE Taxes 2012		29,148.15		
120-13	RE Taxes 2013		20111-11-	3.87	
120-14	RE taxes 2014		253,30		
130-12	PP Taxes - 12 PP Taxes - 13		200,00	944.08	
130-13				616,65	
125-05	Tax liens 05			876,36	
125-07	Tax liens 07 Tax liens 08			146,91	
125-08	Tax liens 09			854,58	
125-09	Tax liens 10			3,376.23	
125-10	Tax liens 10			11,400.84	
125-11	Tax liens 12		11,518.56		
125-12 198-06	A/R Tax Acquired 2006		·	111.46	
198-07	A/R Tax Acquired 2007			279.85	
198-08	A/R Tax Acquired 2008			356.54	
198-09	A/R Tax Acquired 2009			165.46	
198-10	A/R Tax Acquired 2010		1,089.12		
198-11	A/R Tax Acquired 2011			207.42	
198-12	A/R Tax Acquired 2012		1,391.42		
198-13	A/R Tax Acquired 2013		124.92		
198-14	A/R Tax Acquired 2014		3.87		
132-00	Tax abatements			14,776.19	
124-13	2013 Lien postage expense			2,761.72	
10-74	Misc lien revenue			5,245.76	
			43,601.51	43,601.51	
	(to clean up tax accounts and move		эныц		
AJE #3	Property Tay Payonus	В-7	69,133.39		
R 10-97	Property Tax Revenue Debt service			33,006,09	
15-20-15 R 10-97	Transfer from TIF			36,127.30	•
K 10-91					
	(to record TiF activity)				
AJE#4	D O11	ZZ-1		1,678,398.00)
420-00	Revenue Control		6,676,020.00	.,,,	
425-00	Expense Control Fund balance		0,0,0,000	4,997,622.00)
400-00					
	(Adjust revenue and expenditure of	ontrol)			
		ZZ-1	611 107 56		
AJE #5			341,137.56	00 000 00	ı
278-06	Subaccounting CD				
	Infrastructure CD			83,608.63	
278-06 278-07 425-00	Infrastructure CD Expense Control			254,863,40)
278-06 278-07	Infrastructure CD Expense Control Fund balance			,)
278-06 278-07 425-00	Infrastructure CD Expense Control	a result of entries to move (CDBG CD to GF)	254,863,40)
278-06 278-07 425-00	Infrastructure CD Expense Control Fund balance (To correct expenditure control as:	a result of entries to move (CDBG CD to GF)	254,863,40 2,665,53	3
278-06 278-07 425-00 400-00 AJE #6 165-00	Infrastructure CD Expense Control Fund balance (To correct expenditure control as		CDBG CD to GF)	254,863,40 2,665.53 133,664.07	7
278-06 278-07 425-00 400-00 AJE #6 165-00 200-01	Infrastructure CD Expense Control Fund balance (To correct expenditure control as Due from CDBG account Micro Loan		CDBG CD to GF)	254,863.40 2,665.53 133,664.07 15,000.00	7
278-06 278-07 425-00 400-00 AJE #6 165-00	Infrastructure CD Expense Control Fund balance (To correct expenditure control as: Due from CDBG account Micro Loan Micro Loan revenue			254,863,40 2,665.53 133,664.07	7
278-06 278-07 425-00 400-00 AJE #6 165-00 200-01 200-02 10-33	Infrastructure CD Expense Control Fund balance (To correct expenditure control as: Due from CDBG account Micro Loan Micro Loan revenue Police revenue		1,500.00	254,863.40 2,665.53 133,664.07 15,000.00	7
278-06 278-07 425-00 400-00 AJE #6 165-00 200-01 200-02	Infrastructure CD Expense Control Fund balance (To correct expenditure control as: Due from CDBG account Micro Loan Micro Loan revenue			254,863.40 2,665.53 133,664.07 15,000.00	7

Client: Engagement: Period Ending: Workpaper:

Paris, Town of Paris, Town of 6/30/2013 Adjusting Journal Entries Report

Workpaper:	Adjusting Journal Entries Repor	t			Posted
Account	Description	W/P Ref	Debit	Credit	by Clien
			282,986.15	282,986.15	
AJE #7		GG-1			
1-10-97	Property tax revenue	-	112,256.00		
	Deferred property tax revenue			62,400.00	
1-265-00 1-400-00	Fund balance			49,856.00	
1 100 00	(To record change in deferred pro	perty fay revenue including ad	diusting beginning balance)		
	(10 tecora charige in deterior proj	sorty tax rotorizo mere-ing in	, , , , ,		
AJE #8			174,096.47		
1-105-00	Cash - checking		450,37		
1-105-10	Cash - Northeast Bank		450,37	140,222.75	
1-105-11	Cash - Anro Sweep			117,268.39	
1-105-12	cash Andro Payroll		95,833.01	117,200,00	
1-106-00	Payroll checking		245.48		
1-120-07	RE Taxes 2007		0.33		
1-120-10	RE Taxes 2010		159.30		
1-120-12	RE Taxes 2012		159,50	18,731.79	
1-120-13	RE Taxes 2013			1,334.05	
1-125-06	Tax liens 06			1,369.29	
1-125-7	Tax liens 07			2,281.69	
1-125-08	Tax liens 08			2,157.33	
1-125-09	Tax liens 09			7,791,00	
1-125-10	Tax liens 10			,	
1-125-11	Tax liens 11			10,256.95	
1-125-12	Tax liens 12		+70.01	19,408.60	
1-130-13	P/P Taxes 13		978.21	02.70	
1-198-13	A/R Tax Aquired Property			93.70	
1-202-00	Rt 26 Debt Service			2,220.00	
1-278-01	Mary Ripley Trust		500.00	057 700 00	
1-278-06	Subaccounting CD			257,706.26	,
1-328-00	DT Animal Control		71.25		
1-400-00	Fund balance		155,153.09	100 000 00	
1-400-01	Revaluation Reserve			100,000.00	
1-412-12	2012 Roadway Improvement Plan	1		9,407.94	ł
1-420-00	Revenue Control		7,886.72		
1-425-00	Expenditure Control		257,517.17		
	(to correct for beginning balance	entry done after audit work w	as done)		
AJE#9		BB-1	0.040.00		
10-90-01-01	Admin wages		9,213.03		
20-03-01-01	Police wages		5,146.34		
30-02-01-01	Highway wages		5,888.88		
70-04-20-25	Unclassified/A/C services /AC Fu	nd	80.34		
80-02-01-05	Fire wages		3,011.21	gg g00 0	
1-200-00	Accounts payable (accrued payro	oll)		23,339.80	u .



Town of Paris

33 Market Square South Paris, Maine 04281

> 207-743-2501 fax: 207-743-6718

Municipal Officers
Town Manager
Assessors
Town Clerk
Treasurer
Tax Collector
Code Enforcement Officer
Building Inspector
Plumbing Inspector
General Assistance

January 21, 2014

Runyon Kersteen Ouellette 20 Long Creek Drive South Portland, Maine 04106

This representation letter is provided in connection with your audit of the financial statements of the Town of Paris, Maine, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of January 21, 2014, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 2, 2013.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Runyon Kersteen Ouellette Page 2 of 5

- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- Guarantees, whether written or oral, under which the Town is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Selectmen or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

Runyon Kersteen Ouellette Page 3 of 5

- 15) We have disclosed to you all known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government--specific

- 18) We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 23) The Town has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 27) The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

- 28) The Town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities.
- 32) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 34) Investments, land, and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 41) We have appropriately disclosed the Town's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available and have determined that net assets were properly recognized under the policy.
- 42) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Runyon Kersteen Ouellette Page 5 of 5

- 43) With respect to the combining statements and individual fund schedules:
 - a) We acknowledge our responsibility for presenting the combining statements and individual fund schedules in accordance with accounting principles generally accepted in the United States of America, and we believe the combining statements and individual fund schedules, including their form and content, are fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining statements and individual fund schedules have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

b) If the combining statements and individual fund schedules are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature:

Amy Bernard, Town Manager

Signature:

Paula Locke, Bookkeeper

TOWN OF PARIS, MAINE

Reports Required by Government Auditing Standards

For the Year Ended June 30, 2013

TOWN OF PARIS, MAINE Reports Required by *Government Auditing Standards* June 30, 2013

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Selectmen Town of Paris, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Paris, Maine, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town of Paris, Maine's basic financial statements and have issued our report thereon dated January 21, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Paris, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Paris, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Paris, Maine's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2013-001 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompany schedule of findings and responses as item 2013-002 and 2013-003 to be significant deficiencies.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS, CONTINUED

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Paris, Maine's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town of Paris, Maine's Responses to Findings

Kunyan Kusten Owellette

The Town of Paris Maine's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The Town of Paris, Maine's responses were not subject to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

January 21, 2014 South Portland, Maine

TOWN OF PARIS, MAINE Schedule of Findings and Responses

Section II - Findings Required to be Reported Under Government Auditing Standards

MATERIAL WEAKNESS

2013-001 - Monthly Reconciliation to General Ledger Accounts

The general ledger includes the activity and balances of the Town's assets and liabilities. Several of these accounts required material adjustments at year end including cash and taxes and liens receivable. In some cases, a significant amount of time was required, including hiring external resources, to correct posting errors that occurred throughout the year and to record unrecorded activity in the Town's checking account. In order to maintain an accurate accounting of all assets and liabilities on an on-going basis and provide accurate financial reports, we recommend that the ending balances of each general ledger account be verified and reconciled monthly. Specifically, we recommend the following:

- Bank statements should be reconciled to the general ledger balance on a monthly basis. At the time
 the audit was performed, the bank statements had not been reconciled to the general ledger.
- Accounts and taxes receivable balances should be reconciled to the detail listings.
- Payroll taxes withheld and other payroll tax liabilities should be reconciled to appropriate payroll reports and returns.
- Analytical review of each revenue and expenditure account should be performed to identify misclassifications or errors.

We recommend that a check-off list be developed to ensure that all these reconciliations are performed at least monthly.

Management response:

The Town of Paris hired Janet Smith to assist with getting the Town's bank statement to general ledger accounts reconciled. Since Janet Smith has completed her work at the end of April 2013, the Town of Paris has reconciled the Town's bank statement to the general ledger consistently and accurately. The intent is clear to continue this practice of monthly reconciliations.

The Town of Paris has been working on accounts and taxes receivable reconciliations (tax reconciliation) since December 2012. Janet Smith has assisted with setting up the process and reports needed to continue to reconcile these general ledger accounts to real estate and personal property accounts. Staff has been given this task to report to the Paris Select Board on a monthly basis.

The Town of Paris staff has been reporting the payroll tax liabilities to the proper state and federal agencies on a timely basis since January 2013. The Town's bookkeeper has been assigned this task and fully understands her responsibilities to process the quarterly reports to the proper state and federal agencies.

The Town Manager provides the expense and revenues summary reports to the Paris Select Board on a monthly basis. As a part of the second regular Select Board meeting, the Manager and Boards review expenses year to date to the budget. The revenues are reviewed by the bookkeeper and Town Manager.

The bookkeeper has the check-off list of reconciliation items that are required to be done on a monthly basis saved on her computer.

TOWN OF PARIS, MAINE Schedule of Findings and Responses, Continued

SIGNIFICANT DEFICIENCIES

2013-002 - Segregation of Duties

Segregation of duties involves the assignment of responsibilities in such a way that different employees handle different parts of the same transaction. Anyone who records transactions or has access to assets ordinarily is in a position to perpetrate errors or irregularities. Appropriate segregation of duties helps to detect errors in a timely manner and deter improper activities. For example, internal accounting control is enhanced when the employee who handles the accounting for an asset, such as cash, is denied access to the asset. Because of the small size of the accounting staff, ideal segregation of duties is not practical. Certain functions, ideally performed by separate individuals, cannot be accomplished and therefore, internal accounting controls are not as strong as they might otherwise be. Because of the limitations of the small size of the Town's staff, we suggest that cautious review of financial transactions, such as a review of bank reconciliations, continue to be performed for all funds by responsible officials. We also recommend that monthly financial reports continue to be prepared and reviewed for all funds to identify possible financial fluctuations of unusual nature.

Management response:

The Town of Paris has limited the exposure of one staff member maintaining and confirming cash deposits to the bank from the office clerks. It is now standard practice for the office clerks to have their cash up reviewed by the Town Clerk or Town Manager prior to the bookkeeper creating the deposit slip. Deposits are made by a number of staff; one of the following employees, bookkeeper, Town Clerk, Deputy Clerk, or Town Manager brings cash and check deposits to the bank.

The Town of Paris has instituted the following practice of accounts payable being reviewed by the Town Manager after invoices are data entered into TRIO: After those invoices are reviewed for accuracy, the checks are printed and a Paris select board member reviews the final accounts payable warrant prior to the select board meeting where the accounts payable warrant will be approved. The select board periodically assigned two members to this task at an open meeting.

2013-003 - Preparation of Financial Statements

Auditing standards require external auditors to determine whether or not client personnel designated as having responsibility over the financial reporting process possess the expertise to identify all financial reporting matters in compliance with generally accepted accounting principles without the reliance on external auditors. This means that these individuals would need to have the knowledge of all the various financial statement disclosure requirements in addition to an understanding of fund financial statements and government-wide financial statements. From a practical standpoint, the costs of maintaining the expertise in-house to meet these requirements often exceed the benefit. As a result, it is common practice for governmental entities to rely on assistance from their auditing firm to assist in the preparation of the financial statements and the related disclosures. When the auditing firm prepares the financial statements, the Town must assign a competent management level individual to oversee this service. Additionally, management must review, approve and accept responsibility for the financial statements and related notes.

Unfortunately, when this approach is taken, the Town is considered to have a control deficiency in the design of internal controls over the preparation of the financial statements in accordance with generally accepted accounting principles, and as a result, we are required to report this as such in this letter.

Management response:

The Town of Paris uses the auditor's expertise to complete the financial statements to cut down on the time and money needed by management to generate these statements. We see the auditor's assistance as a benefit to the overall auditing process.

TOWN OF PARIS, MAINE

Financial Report

For the Year Ended June 30, 2013

TOWN OF PARIS, MAINE Financial Report For the Year Ended June 30, 2013

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Independent Auditor's Report

Board of Selectmen Town of Paris, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Paris, Maine as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Board of Selectmen Page 2

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Paris, Maine as of June 30, 2013, and the respective changes in financial position, and the respective budgetary comparisons for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has not presented the Management's Discussion and Analysis that governmental accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Paris, Maine's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

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

Board of Selectmen Page 3

Other Reporting Required by Government Auditing Standards

Rungen Kusten Owellette

In accordance with *Government Auditing Standards*, we have also issued a report dated January 21, 2014, on our consideration of the Town of Paris, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Paris, Maine's internal control over financial reporting and compliance.

January 21, 2014

South Portland, Maine

BASIC FINANCIAL STATEMENTS

TOWN OF PARIS, MAINE Statement of Net Position June 30, 2013

		vernmental Activities
ASSETS		
Cash and cash equivalents	\$	1,329,322
Receivables:		
Taxes		398,134
Tax liens		109,297
Tax acquired property		25,190
Other ·		-
Prepaid expenses		28,387
Capital assets:		
Capital assets, not being depreciated		680,010
Other capital assets, net of accumulated depreciation	42 - D020 - F	6,625,646
Total assets		9,195,986
LIABILITIES		
Accounts payable and other current liabilities		122,572
Accrued interest		24,504
Noncurrent liabilities:		
Due within one year		286,879
Due in more than one year		1,471,456
Total liabilities		1,905,411
NET POSITION		
Net investment in capital assets		5,579,367
Restricted for:		
Special revenues		16,369
Permanent funds		315,273
Unrestricted		1,379,566
Total net position	\$	7,290,575

TOWN OF PARIS, MAINE Statement of Activities For the year ended June 30, 2013

		Program	Revenues	Net (expense) rever	nue and
- - - - - - - - - - - - - - - - - - -	Expenses	Charges for services	Operating grants and contributions	changes in net po Governmenta activities	11/10/20/20/20/20
Governmental activities:					
General government	484,556	39,249	-		(445,30
Protection	1,159,085	7,329	-		,151,75
Health and sanitation	490,545	-	6,092	•	(484,45
Highways	868,418	6,033	79,644		(782,74
Special assessments	2,650,992		-	(2	,650,99
Unclassified	318,584	53,386	-		(265,19
Interest on debt service	62,418	-	-		(62,41
Capital maintenance expenses	75,995				(75,99
Total governmental activities	6,110,593	105,997	85,736	(5	,918,86
	General revenue	es:			
	Property taxe	s		4	,921,32
	Excise taxes				712,74
	State revenue	sharing			312,94
	Grants not res	stricted to specifi	ic programs		194,84
	Unrestricted i	nvestment earni	ngs		17,57
	Miscellaneous	3			20,43
	Total general r	evenues		6	,179,86
		Change in net as	ssets		261,00
36)	Net position - be	eginning, restate	d		,029,56
	Net position - e	nding		\$ 7	,290,57

TOWN OF PARIS, MAINE Balance Sheet Governmental Funds June 30, 2013

		General Fund	Other Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$	1,047,474	281,848	1,329,32
Receivables:	~	2,017,17	202,040	2,020,01
Taxes		398,134		398,13
Liens		109,297	-	109,29
Other		24,638	3,749	28,38
Interfund Joans receivable			266,672	266,67
Fax acquired property		25,190	200,072	25,19
Total assets	\$	1,604,733	552,269	2,157,00
Total assets		1,004,733	332,203	2,137,00
LIABILITIES				
Accounts payable and payroll withholdings		85,250		85,25
Accrued payroll .		23,340		23,34
l'axes paid in advance		13,983	*	13,98
nterfund loans payable		208,596	58,076	266,67
Total liabilities		331,169	58,076	389,24
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes		336,000	4	336,00
Total deferred inflow of resources		336,000		336,00
FUND BALANCES				
Restricted:				
Special revenue funds		-	16,369	16,36
Permanent funds		4	315,273	315,27
Committed		299,320	148,865	448,18
Assigned		-	65,076	65,07
Unassigned	400	638,244	(51,390)	586,85
Total fund balances		937,564	494,193	1,431,75
Total liabilities, deferred inflow of resources and fund balances	\$	1,604,733	552,269	
Amounts reported for governmental activities in the statement of net position (Si	otement 1) are different hecau	ra.	
Capital assets used in governmental activities are not financial resources and				
are not reported in the funds.	,	,		7,305,65
Other long-term assets are not available to pay for current period expenditure	es			1,505,60
and, therefore, are reported as unearned in the funds.				336,00
Long-term liabilities, including bonds payable, are not due and payable in the	current			330,00
period and therefore, are not reported in the funds.	- wantering			
Bonds and notes payable				(1,220,00
Capital leases				(506,28
Compensated absences payable				(32,04
그는데 가게 하는 가장 가지되는 그 이 얼마면 하지만 하는 그래? 하는 그래?				(24,50
Accrued interest				

TOWN OF PARIS, MAINE Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds

For the year ended June 30, 2013

			Other	Total
		General	Nonmajor	Governmenta
		Fund	Funds	Funds
Revenues:				
Taxes	\$	5,452,678	69,133	5,521,81
Intergovernmental		593,525	-	593,52
Charges for services		20,085	-	20,08
Other fees and reimbursements		61,290	-	61,29
Investment income		15,685	2,457	18,14
Other		-	44,490	44,49
Total revenues		6,143,263	116,080	6,259,34
Expenditures:				
Current:				
General government		474,989	-	474,98
Protection		1,020,260	-	1,020,26
Health and sanitation		490,545	_	490,54
Highways		598,212		598,21
Special assessments		2,650,992	-	2,650,99
Unclassified		264,935	50,899	315,83
Debt service:		1.500 (2.500 - 5.000 - 5.000	11.550	
Principal		191,265	_	191,26
Interest		56,294	33,006	89,30
Capital outlay		1,041,545	2	1,041,54
Total expenditures	1770	6,789,037	83,905	6,872,94
Excess (deficiency) of revenues				
over (under) expenditures		(645,774)	32,175	(613,59
Other financing sources (uses)				
Other financing sources (uses): Proceeds from capital lease		270,408	-	270,40
Transfers from other funds		294,088		294,08
Transfers to other funds		2.54,000	(294,088)	(294,08
Total other financing sources (uses))	564,496	(294,088)	270,40
Net change in fund balances		(81,278)	(261,913)	(343,19
Fund balances, beginning of year, restated		1,018,842	756,106	1,774,94

TOWN OF PARIS, 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 June 30, 2013

For the year ended June 30, 2013	
Net change in fund balances - total governmental funds (from Statement 4)	\$ (343,191)
Amounts reported for governmental activities in the statement of	
activities (Statement 2) are different because:	
Governmental funds report capital outlays as expenditures.	
However, in the statement of activities, the cost of those	
assets is allocated over their estimated useful lives as	
depreciation expense.	
Capital outlays	968,833
Depreciation expense	(432,475
Loss on disposal of assets	(3,283
Revenues in the statement of activities that do not provide	
current financial resources are not reported as revenues in	
the funds.	112,256
Bond and capital lease proceeds provide current financial resources to	
governmental funds, but issuing debt increases long-term liabilities in	
the statement of net assets. Repayment of bond principal is an expenditure	
in the governmental funds, but the repayment reduces long-term liabilities	
in the statement of net position.	
Capital lease proceeds	(270,408
Bond and lease repayments	215,939
Long-term liabilities are not due and payable in the current period	
and therefore are not reported in the funds. More specifically,	
this represents the change in accrued compensated absences.	11,129
Interest on long-term debt in the statement of activities differs from	
the amount reported in the governmental funds because interest is	
recognized as an expenditure in the fund financial statements since	
future repayment does not require the used of current financial	
resources. In the statement of activities, however, interest expense	
is recognized as the interest accrues, regardless of when it is due.	2,207
Change in net assets of governmental activities (see Statement 2)	\$ 261,007

Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual

General Fund

For the year ended June 30, 2013

	Budgeted	amounts		Variance with final budget positive
163	Original	Final	Actual	(negative)
Revenues:				
Taxes \$	5,550,434	5,550,434	5,452,678	(97,756
Intergovernmental	603,404	603,404	593,525	(9,879
Charges for services	29,000	29,000	20,085	(8,915
Other fees and reimbursements	70,000	70,000	61,290	(8,710
Interest income	4,000	4,000	15,685	11,685
Total revenues	6,256,838	6,256,838	6,143,263	(113,575
Expenditures:		*		
Current:				
General government	482,303	482,303	474,989	7,314
Protection	1,088,477	1,088,477	1,020,260	68,217
Health and sanitation	511,887	511,887	490,545	21,342
Highways	668,357	668,357	598,212	70,145
Special assessment	2,654,611	2,654,611	2,650,992	3,619
Unclassified	232,109	232,109	264,935	(32,826
Debt service	253,709	253,709	247,559	6,150
Capital outlay	809,473	809,473	771,137	38,336
Total expenditures	6,700,926	6,700,926	6,518,629	182,297
Excess (deficiency) of revenues over (under) expenditures	(444,088)	(444,088)	(375,366)	68,722
Other financing sources (uses):				
Transfer from Special Revenue Funds	294,088	294,088	294,088	-
Use of fund balance	150,000	150,000	-	(150,000
Total other financing sources (uses)	444,088	444,088	294,088	(150,000
Net change in fund balance - budgetary basis		-	(81,278)	(81,278
Fund balance, beginning of year, restated		*	1,018,842	
Fund balance, end of year		\$	937,564	

TOWN OF PARIS, MAINE Notes to Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Paris, Maine is located in Oxford County. The Town functions under a Town Manager - Selectmen form of government.

The financial statements of the Town of Paris have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

A. Reporting Entity

This report includes all funds of the Town of Paris, Maine. An analysis of certain criteria was made to determine if other governmental units should be included in this report. In evaluating how to define the reporting entity for financial reporting purposes, management has considered all potential component units. The criterion used defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to it citizens.

It is the Town's judgment, based on all pertinent facts derived from the analysis of these criteria, that there are no entities that would be considered potential component units within the Town of Paris that should be included as part of these financial statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds (if any) are reported as separate columns in the fund financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

General Fund - The general fund is the Town's primary operating fund and is always classified as a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Town reports several nonmajor funds in the following fund categories:

Special revenue funds are used to account for the proceeds of specific sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for the purposes that support the reporting government's programs.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Cash and Investments

Cash includes amounts in demand deposits as well as time deposits and certificates of deposit owned by the Town. State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, and repurchase agreements.

Investments are stated at fair value. All highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

E. Interfund Loans

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "interfund loans receivable" or "interfund loans payable" on the balance sheet.

F. Capital Assets

Capital assets, which include property, plant, equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. If material, interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed.

Straight-line depreciation is used based on the following estimated useful lives:

Buildings and improvements 25-50 years
Machinery, equipment and vehicles 3-20 years
Infrastructure 25-50 years

G. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, if material to basic financial statements, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

H. Compensated Absences

It is the Town's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The Town provides vesting for vacation and sick leave benefits based upon length of employment. There is a liability for unpaid accumulated sick leave since the Town does have a policy to pay a portion of unused sick time based on length of service when employees separate from service with the Town. All vacation and sick pay is accrued when incurred and reported in the government-wide financial statements. No expenditure is reported for this amount on the fund financial statements unless due and payable.

I. Fund Equity

In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

J. Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

K. Comparative Data

Comparative total data for the prior period have been presented in the accompanying financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

L. Use of Estimates

Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

M. Budgetary Accounting

Each year a budget is adopted for the General Fund only, and is adopted on a basis substantially consistent with accounting principles generally accepted in the United States of America (GAAP). The legal level of control (level at which expenditures may not exceed budget) is the department. For the year ended June 30, 2013, no departments exceeded budget although some line items within the Unclassified category exceeded budget resulting in total Unclassified to exceed budget by \$32,826.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

N. Deferred Inflows of Resources

In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises under a modified accrual basis of accounting that qualifies for reporting in this category, unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

O. Fund Equity

For the fiscal year ended June 30, 2013, the Town is in compliance with GASB Statement No. 54, which establishes new categories for reporting fund balance and revises the definitions for governmental fund types. Governmental Fund fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are as follows:

- Nonspendable resources which cannot be spent because they are either a) not in spendable form or;
 b) legally or contractually required to be maintained intact.
- Restricted resources with constraints placed on the use of resources which are either a) externally
 imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of
 other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- Committed resources which are subject to limitations the government imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- Assigned resources that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed.
- Unassigned resources which have not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The citizens have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. Likewise, the voters approve assigned fund balance amounts during the budget process at Town Meeting. The Town has a formal fund balance policy which establishes a minimum fund balance target for unassigned fund balance of 12% and a maximum of 15% of the previous fiscal year's operating expenditures less debt service. Any unassigned fund balance in excess of 15% is used to increase designated reserves, the Town's appropriated contingency account, or the appropriated capital improvement program fund (assigned fund balance). At June 30, 2013, the Town was below the targeted minimum balance.

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

CASH AND CASH EQUIVALENTS

Deposits

Custodial Credit Risk-Town Deposits: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a policy for custodial credit risk. All deposits are made in conformance with legal guidelines. As of June 30, 2013, the Town reported deposits of \$1,329,322 with a bank balance of \$1,395,469. Of the Town's bank balances of \$1,395,469, all was covered by the F.D.I.C. or by collateral held by the Town or by the Town's agent but not in the Town's name.

PROPERTY TAX

The Town's property taxes for the current year were levied on September 23, 2012, on the assessed value listed as of April 1, 2012 for all real and personal property located in the Town. Taxes were due on November 1, 2012 and May 1, 2013; interest was charged at 7.00% on all unpaid taxes after that date. Assessed values are periodically established by the Assessor at 100% of assumed market value.

The following summarizes the 2013 levy:

Assessed value:	
Real property	\$ 313,147,800
Personal property	10,079,100
Total valuation	323,226,900
Tax rate (per \$1,000)	15.10
Tax Commitment	4,880,726
Plus: Supplemental taxes	4,405
Less: Collections and abatements	(4,498,779)
Taxes receivable at June 30 – current year	\$ 386,352
Collection rate	92.1%

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 \$18,395 for the year ended June 30, 2013. Property taxes levied during the year are recorded as receivables at the time the levy is made. The receivables collected during the year and in the first sixty days following the end of the fiscal year are recorded as revenues. The remaining receivables are recorded as deferred revenues.

apital asset activity for the year ended					170	
	June 30, 201	13 was a	s follows	s: ·		
		Ba	lance			Balance
		Jun	e 30,			June 30,
		2	012	Increase	Decrease	2013
Governmental activities:						
Capital assets, not being deprecia	ted:					
Land		\$ 6	80,010	-	-	680,010
Capital assets, being depreciated:						
Buildings and improvements		2,8	25,247	-	-	2,825,247
Machinery, vehicles and equip	ment	2,3	51,697	484,338	(24,713)	2,811,322
Infrastructure		6,5	39,947	484,495		7,024,442
Total capital assets being deprecia		11,7	16,891	968,833	(24,713)	12,661,011
Less accumulated depreciation fo	r:					
Buildings and improvements		8	75,034	82,041	-	957,075
Machinery, vehicles and equip	ment	1,3	51,512	156,964	(21,430)	1,487,046
Infrastructure		3,3	97,774	193,470	-	3,591,244
Total accumulated depreciation		5,6	24,320	432,475	(21,430)	6,035,365
Total capital assets being deprecia	ated, net	6,0	92,571	536,358	(3,283)	6,625,646
Governmental activities capital a	ssets, net	\$ 6,7	72,581	536,358	(3,283)	7,305,656
Governmental activities: General government Protection Highways Unclassified					\$ 12,769 144,947 272,009 2,750	
Total depreciation expense – go	vernmental	activitio	es	Ware and	\$ 432,475	
DNG-TERM DEBT	-					
ong-term liability activity for the year e	nded June 3	0, 2013	, was as f	follows:		
	Beginning				Ending	Due within
	Balance	51.5	ditions	Reductions		
	Dalance	Au	uidolis	Reductions	balance	one year
Governmental activities						
Governmental activities:	\$ 1 340 000)		120,000	1 220 000	120,000
Bonds payable	\$ 1,340,000		- 70 408	120,000	1,220,000	
Bonds payable Capital leases	331,819	2	70,408	95,939	506,289	
Bonds payable	331,819	2	70,408			

LONG-TERM DEBT, CONTINUED

Bonds payable

Bonds payable at June 30, 2013 are comprised of the following:

	Issue <u>date</u>	Maturity <u>date</u>	Amount issued	Average <u>rate</u>	Balance June 30, <u>2013</u>
Governmental activities: <u>U.S.D.A. Infrastructure/Fire Station</u>	02/03	01/23	\$ 2,420,000	3.850%	1,220,000

Total bonds payable \$ 1,220,000

All governmental activities long-term debt service requirements are paid by the General Fund or the Tax Increment Financing (TIF) Fund (Special Revenue Fund). The annual requirements to amortize all debt outstanding as of June 30, 2013 are as follows:

Total	\$ 1,220,000	281,950	1,501,950
2019-2023	620,000	80,450	700,450
2018	120,000	31,156	151,156
2017	120,000	35,836	155,836
2016	120,000	40,396	160,396
2015	120,000	44,836	164,836
2014	\$ 120,000	49,276	169,276
June 30,	Principal	Interest	<u>Total</u>

Capital leases

The Town has entered into lease agreements for financing the acquisition of vehicles and equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The assets acquired through capital leases are as follows:

Police cruisers	\$ 27,700
Tractor/Sweeper	158,000
Ladder truck	199,000
Pumper truck	279,447
Air packs	84,708
Konica copier	9,414
John Deere loader	106,686

LONG-TERM DEBT, CONTINUED

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2013 were as follows:

Present value of future minimum lease payments	\$ 506,289
interest	(38,259)
Less amount representing	
Total minimum lease payments	544,548
2017	100,655
2016	110,311
2015	149,825
2014	\$ 183,757
June 30 Go	overnmental Activ
ear ending	

OVERLAPPING DEBT

The Town's proportionate share of debt of all local government units which provide services within the Town's boundaries, and which must be borne by properties in the Town is summarized as follows:

Governmental Units	Net debt outstanding at June 30, 2013	Percentage applicable to the Town	Town's proportionate share of debt
MSAD 17	\$ 17,345,171	14.40%	2,497,705

STATUTORY DEBT LIMIT

The laws of the State of Maine limit types of municipal borrowing to specific percentages of the State valuation of the municipality. At June 30, 2013, the Town was in compliance with these restrictions.

INTERFUND RECEIVABLES AND PAYABLES

Individual interfund receivables and payables balances at June 30, 2013, were as follows:

<u>Fund</u>	Interfund <u>receivables</u>	Interfund payables
General Fund	\$ -	208,596
Other Nonmajor Funds:		
Special Revenue Funds	80,691	58,076
Capital Project Funds	54,381	-
Permanent Funds	131,600	
	\$ 266,672	266,672

INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2013 were as follows:

	General	Nonmajor Special	CDBG
	<u>Fund</u>	Revenue Funds	Fund
Transfers in	\$ 294,088	-	_
Transfers out	-	36,127	257,961

In the fund financial statements, there was a transfer of \$36,127 from the TIF Fund to the General Fund for the purpose of transferring the excess of property tax revenue in excess of debt service in accordance with the Route 26 tax increment financing agreement unused balance in that fund since the project was complete. The transfer from the Community Development Fund was to close that fund's cash accounts through a budgeted transfer to the General Fund.

FUND BALANCES

The General Fund unassigned fund balance total of \$638,344 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. Unassigned fund balances totaling \$(51,390) are also reported for several special revenue funds that have negative fund balances as of June 30, 2013 as shown in Exhibit C-1.

As of June 30, 2013, other fund balance components consisted of the following:

	N	<u>lonspendable</u>	Restricted	Committed	Assigned
General Fund:					
Carry forward balances	\$	2		299,320	_
Special Revenue Funds:					
Nonmajor special revenue funds		-	16,369	94,484	65,076
Capital Projects Funds:					
Highway equipment and vehicle	reserve	-	*	51,554	-
Protection equipment		-		2,827	-
Permanent Funds:					
Unexpended income		315,273	-		
Totals		\$ 315,273	16,369	448,185	65,076

FUND BALANCES, CONTINUED

For the year ended June 30, 2013, General Fund committed fund balances consisted of the following:

		Balance June 30,			Balance June 30,
		2012	budget	Expenditure :	2013
Reserves and	designations:				
500-00	Recreation concessions	\$ 4,378	-	500	3,878
400-02	Building improvements	5,386	-	-	5,386
356-01	American flag	85	-	_	85
297-00	Police department equipment	1,213	-	-	1,213
313/318-30	Fire department grants	838	-	-	838
313-11	Fire department donations	100	1,150	600	650
304-00	Unemployment	23	-	-	23
319-00	Police dept drug agent subgrant	3,022	-	-	3,022
400-00	Revaluation (restated beginning bal.)	150,000	50,000	Ψ.	200,000
Capital outla	y:				
400-02	Building improvements	17,500	-	-	17,500
400-03	Fire department – separation	3,009	-	5	3,009
403-00	Equipment reserve account	-	7,000	-	7,000
Dept 90	Police dept building improvements	-	2,500	269	2,231
Dept 90	Fire dept building improvements	-	5,000	1,850	3,150
Dept 90	Highway building improvements	-	30,000	18,440	11,560
Dept 90	Town Office rehab	-	15,000		15,000
Dept 90	Land survey/Cornwall Preserve	2	7,000	2	7,000
Dept 90	Equipment & Software		1,500	1,251	249
Dept 90	Police software	-	1,500	-	1,500
Dept 90	Fire vehicle improvements	-	5,000	_	5,000
Dept 90	Fire equipment	-	10,500	4,974	5,526
Dept 90	Grant match (restated beginning bal.)	4,000	1,500		5,500
Total		\$ 189,554	137,650	27,884	299,320

NET POSITION

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. The Town's net investment in capital assets was calculated as follows at June 30, 2013:

	Governmental activities
Capital assets	\$ 13,341,021
Accumulated depreciation	(6,035,365)
Bonds and notes payable	(1,220,000)
Capital leases payable	(506,289)
Total net investment in capital assets	\$ 5,579,367

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM (MPERS) - CONSOLIDATED RETIREMENT PLAN

Description of the Plan - The Town contributes to the Maine Public Employees Retirement System Consolidated Plan, a cost sharing multiple-employer retirement system established by the Maine State legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefit provisions rests with the State Legislature. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement, 46 State House Station, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

Funding Policy - Plan members are required to contribute 6.5% of their annual covered salary and the Town is required to contribute 2.8% of covered payroll. The contribution rates of plan members and the Town of Paris are established and may be amended by the Maine Public Employees Retirement Board of Trustees. The Town's contributions to the Maine Public Employees Retirement System Consolidated Plan for the year ended June 30, 2013 was \$0 after credits, equal to the required contribution for the year. The Town has a credit amount of \$243,464, as of June 30, 2012, which is being amortized over an open 10-year period, beginning in the fiscal year July 1, 2013.

ICMA RETIREMENT PLAN

Town employees are eligible to participate in the International City Management Association Retirement Corporation (ICMA) plan. The Town contributes 6% of covered wages to one plan. During the year ended June 30, 2013, the covered payroll for this plan was \$439,400, and the Town contributed \$26,364.

RISK MANAGEMENT

The Town is exposed to various risks of loss torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town either carries commercial insurance or participates in a public entity risk pool. Currently, the Town participates in a public entity risk pool sponsored by the Maine Municipal Association for Workers' Compensation coverage. Based on these coverages, no known liabilities exist at June 30, 2013.

CONTINGENT LIABILITIES

State and Federal Grants - The Town participates in numerous state and federal programs which are governed by various rules and regulations imposed by the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any moneys received may be required. There are no material contingent liabilities relating to compliance with rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

Litigation - The Town is subject to certain legal proceedings which arise in the normal course of business. In the opinion of management, the Town has defensible positions in any/all pending cases. Further, any future liabilities are covered by insurance or will not materially affect the financial position of the Town.

RESTATEMENT OF FUND BALANCE/NET POSITION

Fund balance in the General Fund and Net Position of the Governmental Activities has been restated as of July 1, 2012 as a result of corrections to tax and lien accounts and deferred property tax revenue. Fund balance and net position as of July 1, 2012 has been restated as follows:

	General <u>Fund</u>	Governmental <u>Activities</u>
Fund balance/net position as previously reported	\$ 1,037,400	7,097,982
Restatement	(18,558)	(68,414)
Fund balance, as restated	\$ 1,018,842	7,029,568

Additionally, components of fund balance within the General Fund have been reclassified for prior year corrections and adjustments. There is no impact on total General Fund fund balance. Components of General Fund fund balance at June 30, 2012 and have been restated as follows:

	Committed	Unassigned
Fund balance as previously reported	\$ 125,842	911,558
Restatement - correct revaluation and other reserve	s 63,712	(63,712)
Fund balance, as restated	\$ 189,554	847,846

		GENERAL FUN	D	
are not allocated by	y law or contractual a al operating expendi	agreement to another fund a	general tax revenues and other re- are accounted for in this fund. From d the capital improvement costs th	n the fund
		*		
		£		

TOWN OF PARIS, MAINE Comparative Balance Sheets General Fund June 30, 2013 and 2012

	2013	2012
ASSETS		
Cash and cash equivalents \$	1,047,474	1,051,553
Receivables:	2,047,474	1,001,00
Taxes	398,134	324,515
Tax liens	109,297	113,49
Prepaid expenditures	24,638	26,858
Tax acquired property	25,190	49,85
Total assets \$	1,604,733	1,566,276
LIABILITIES		
Accounts payable	85,250	78,41
Accrued payroll	23,340	-
Taxes paid in advance	13,983	6,33
Interfund loans payable:		
Capital Projects	54,381	54,38
Permanent Funds	131,600	98,71
Special Revenue Funds	22,615	17,42
Total liabilities	331,169	255,276
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	336,000	273,600
Total deferred inflows of resources	336,000	273,60
FUND BALANCE		
Committed for subsequent years expenditures	299,320	189,55
Unassigned	638,244	847,84
Total fund balance	937,564	1,037,40
Total liabilities, deferred inflows of resources and fund balance \$	1,604,733	1,566,276

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Budgetary Basis of Accounting) For the year ended June 30, 2013

-	Budgeted	Budgeted amounts		Variance positive
	Original	Final	Actual	(negative)
Revenues:				
Taxes:				
	4 880 726	4 000 726	4 006 265	. 5 520
	4,880,726	4,880,726	4,886,265	5,53
Change in unavailable revenue-property taxes Less TIF	(60 122)	(60 122)	(112,257)	(112,25
Interest and costs on taxes	(69,133) 37,000	(69,133) 37,000	(69,133) 35,058	(1,94
Excise taxes				
Total taxes	701,841	701,841	712,745	10,90
Total taxes	5,550,434	5,550,434	5,452,678	(97,75
Intergovernmental:				
State revenue sharing	303,952	303,952	312,942	8,99
State highway assistance	79,644	79,644	79,644	-
Tree growth reimbursement	20,000	20,000	14,905	(5,09
State homestead exemption	95,479	95,479	94,846	(63
State general assistance	20,000	20,000	6,092	(13,90
Veterans exemption	5,000	5,000	4,168	(83
BETE reimbursement	79,329	79,329	80,928	1,59
Total intergovernmental	603,404	603,404	593,525	(9,87
Charges for services:				
Recreation	5,000	5,000 -	5,030	3
Animal control	6,500	6,500	1,693	(4,80
Highway	11,000	11,000	6,033	(4,96
Protection	6,500	6,500	7,329	82
Total charges for services	29,000	29,000	20,085	(8,91
Other fees and reimbursements:				
Agent fees	17,000	17,000	19,180	2,18
Plumbing permits	3,000	3,000	2,463	(53
Building permits	16,000	16,000	8,379	(7,62
Clerk fees	11,000	11,000	9,147	(1,85
Planning board fees	500	500	80	(42
Subdivision non refundable fees	12,500	12,500	-	(12,50
Miscellaneous	10,000	10,000	22,041	12,04
Total other fees and reimbursements	70,000	70,000	61,290	(8,71
Interest income	4,000	4,000	15,685	11,68
Total revenues	6,256,838	6,256,838	6,143,263	(113,57
	26	-1220,000	3/2.0/200	(220,07.

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Budgetary Basis of Accounting), Continued For the year ended June 30, 2013

		Budgeted amounts			Variance
	-	Original	Final	Actual	positive (negative)
y 15.5					
Expenditures:					
General government:					
Administration	\$	474,720	474,720	468,992	5,728
Boards and commissions		7,583	7,583	5,997	1,586
Total general government	15.50	482,303	482,303	474,989	7,314
Protection:					
Hydrants		166,891	166,891	171,353	(4,462
Fire department		367,152	367,152	310,292	56,860
Police department		505,934	505,934	489,500	16,434
Street lights		48,500	48,500	49,115	(615
Total protection		1,088,477	1,088,477	1,020,260	68,217
Health and sanitation:					
Social services		166,130	166,130	165,698	432
General assistance		56,897	56,897	33,435	23,462
Sanitation		288,860	288,860	291,412	(2,552
Total health and sanitation		511,887	511,887	490,545	21,342
Highways:					
Highway department		668,357	668,357	598,212	70,145
Total highways		668,357	668,357	598,212	70,145
Special assessments:					
MSAD 17		2,371,392	2,371,392	2,371,392	-
County taxes		264,824	264,824	264,824	-
Overlay/abatements		18,395	18,395	14,776	3,619
Total special assessments	_	2,654,611	2,654,611	2,650,992	3,619
Debt service:					
Principal		191,265	191,265	191,265	-
Interest		62,444	62,444	56,294	6,150
Total debt service		253,709	253,709	247,559	6,150

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Budgetary Basis of Accounting), Continued

For the year ended June 30, 2013

	Budgeted a	mounts		Variance positive
	Original	Final	Actual	(negative)
Expenditures, continued:				
Capital outlay:				
Building improvements \$	52,500	52,500	20,559	31,941
Property improvements	8,550	8,550	8,550	51,54.
Growth	7,000	7,000	-	7,000
Road reconstruction	513,928	513,928	551,286	(37,35
Vehicle repairs and maintenance/improvement	5,000	5,000	331,200	5,000
Fire Department	12,000	12,000	4,974	7,020
Fire equipment	19,440	19,440	9,412	10,02
Highway equipment	136,555	136,555	175,105	(38,55)
Computer software	1,500	1,500	1,251	249
Computer equipment	1,500	1,500	2,202	1,500
Police equipment	1,500	1,500	-	1,500
Revaluation	50,000	50,000	-	50,00
Total capital outlay	809,473	809,473	771,137	38,330
Unclassified:				
Cemeteries	2,750	2,750	224	2,52
Memorial Day	50	50	41	
Workers comp	35,000	35,000	42,004	(7,00
Unemployment	5,000	5,000	12,471	(7,47
Testing wells	15,850	15,850	13,850	2,00
Storm water treatment	45,367	45,367	45,367	2,00
Parks and recreation	45,386	45,386	48,388	(3,00
Insurance	47,100	47,100	55,734	(8,63
General government	25,925	25,925	33,904	(7,97
Animal control	9,681	9,681	11,852	(2,17
Expenditures from fund balance	5,001	3,002	1,100	(1,10
Total unclassified	232,109	232,109	264,935	(32,82
Total budgeted expenditures	6,700,926	6,700,926	6,518,629	182,29
Excess (deficiency) of revenues over	4041	100	10 10	
(under) expenditures	(444,088)	(444,088)	(375,366)	68,72
Other financing sources (uses): Transfer from TIF fund	26 127	26 127	26 127	
Transfer from CDBG	36,127	36,127	36,127	-
Use of fund balance	257,961	257,961	257,961	(450.00
	150,000	150,000	204.009	(150,000
Total other financing sources (uses)	444,088	444,088	294,088	(150,00
Net change in fund balance - budgetary basis	-	-	(81,278)	(81,27
Fund balance, beginning of year, as restated			1,018,842	
Fund balance, end of year		\$	937,564	

9%	Sec.
ALL OTHER GOVERNMENTAL FUNDS	

		June 30, 2013	nnds		
		Special	Capital		Total Other
		Revenue	Projects	Permanent	Governmental
		Funds	Funds	Funds	Funds
ASSETS					
Cash	s	98,175	1	183,673	281,848
Loans receivable		3,749	,	•	3,749
Interfund loans receivable		80,691	54,381	131,600	266,672
Total assets	\$	182,615	54,381	315,273	552,269
Liabilities:					
Interfund Ioans payable		58,076	1	•	58,076
Total liabilities		58,076		t	58,076
Fund balances:	+				
Restricted		16,369	1	315,273	331,642
Committed		94,484	54,381	ı	148,865
Assigned		65,076	1		65,076
Unassigned		(51,390)			(51,390)
Total fund balance		124,539	54,381	315,273	494,193
Total liabilities and fund halances	v	187 615	54 381	315 273	552 260

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F.	For the year ended June 30, 2013	e 30, 2013		
	Special	Capital		Total Other
	Revenue	Projects	Permanent	Governmental
	Funds	Funds	Funds	Funds
Revenues:				
Property taxes	\$ 69,133	1	,	69,133
Investment income	1,888	٠	269	2,457
Other	27,396	â	17,094	44,490
Total revenues	98,417		17,663	116,080
Expenditures:				
Scholarships		1	6,950	056'9
Capital expenditures		E	1	•
Debt service	33,006	,		33,006
Other	43,949	c		43,949
Total expenditures	76,955		6,950	83,905
Excess (deficiency) of revenues				
over (under) expenditures	21,462	x	10,713	32,175
Other financing sources (uses):				
Transfers out	(294,088)	1	9	(294,088)
Total other financing sources (uses)	(294,088)			(294,088)
Net change in fund balances	(272,626)	e	10,713	(261,913)
Fund balances, beginning of year	397,165	54,381	304,560	756,106
Fund balances, end of year	\$ 124,539	54,381	315,273	494,193

OTHER GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

Special revenue funds account for specific resources, the expenditure of which are restricted by law or administrative action for particular purposes.

Special revenue funds are established for the following purposes:

Community Development - The purpose of this fund is to segregate state and federal awards whose purpose is restricted by the agency providing the funds.

Subdivision Assessment - To account for income and expenditures related to subdivision assessments.

FEMA - To account for FEMA grant revenues and related expenditures.

Volunteer Fire Asst. Grant - To account for grant revenues and related expenditures.

Police Forfeiture - To account for income and expenditures from forfeitures.

2008 Fuel Assistance - To account for income and expenditures related to fuel assistance.

Emergency Management Agency - To account for grant revenues and related expenditures for EMA grant,

CDBG Grant - To account for a Public Infrastructure Grant from DECD.

Efficiency Grant - To account for grant revenues and related expenditures for the efficiency grant.

Energy rebates - To account for funds received from energy rebates.

Stephen and Tabitha King Grant - To account for grant revenues and related expenditures for the Stephen and Tabitha King grant.

Police Grants - To account for various fire department donations.

Recreation - To account for various recreation fee income, as well as maintenance and related expenditures.

Parks - To account for funds designated for park maintenance.

Animal Control - To account for funds designated for animal control activities.

GIS Mapping Grant - To account for funds designated for GIS mapping.

TIF Fund - To account for activity related to the Route 26 tax increment financing district.

Pine Street Fire Station - To account for income and expenditures for the Pine Street Fire Station.

Bicentennial - To account for interest income relating to bicentennial celebration fundraising.

OTHER GOVERNMENTAL FUNDS, CONTINUED

NONMAJOR CAPITAL PROJECT FUNDS

Capital projects funds are established to account for resources obtained and expended for the acquisition of major capital facilities and projects.

The Town's individual capital project funds were established for the following purposes:

Highway Equipment and Vehicle Reserve - The purpose of this fund is to account for various funds appropriated by Town Meeting for equipment necessary to complete reconstruction of existing highways.

Protection Equipment - The purpose of this fund is to account for various funds appropriated by Town Meeting for police and fire service equipment.

NONMAJOR PERMANENT FUNDS

Permanent funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments. The Town reports its various cemetery, scholarship and charity funds as permanent funds.

The Town's individual permanent funds include:

Cemetery funds

Bonney library funds

Education Funds

Charity funds

Paris Welfare Committee

Miriam O'Connell Scholarship

George Morton Trust

Hooper-Perkings Trust

Combined Bloomer State Company Comp			
Marriagore Scient Revenue Funds Marriagore Scient Revenue Funds Marriagore Scient Revenue Funds Marriagore Scient Revenue Funds Marriagore Funds Marriago	Combined Special Revenues Funda; Combined Special Revenues Funda; Combined Revenues Funda; Com	Provide Security Provide Protect Prote	Provide Security Provide Protect Prote
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2 Police 2008 Fuel Management COBG Efficiency Court Grant Grant J. 1772 436 4,296 1,004 5,148 10. 1,773 436 4,296 1,004 5,148 1,773 436 4,296 1,004 5,148 1,773 436 4,296 1,004 5,148 1,773 436 4,296 1,004 5,148 1,773 436 4,296 1,004 5,148 1,003 1,773 436 4,296 1,004 5,148 1,003 1,773 436 4,296 1,004 5,148 1,003 1,773 436 4,296 1,004 5,148 1,003 1,773 1,004 1,	a Police 2008 Fuel Management Capic Efficiency Energy Experiment Capic Efficiency Energy Ener	a Poice 2008 Fuel Management Choic Efficiency Transport Till Spatials 100 1,728 436 4,236 1,004 5,148 6,105 1,778 436 1,004 5,148 6,105 1,778 436 1,004 5,148 6,105 1,778 436 1,004 5,148 6,105 1,778 436 1,004 5,148 6,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,	a Poice 2008 Fuel Management Choic Efficiency Transport Till Spatials 100 1,728 436 4,236 1,004 5,148 6,105 1,778 436 1,004 5,148 6,105 1,778 436 1,004 5,148 6,105 1,778 436 1,004 5,148 6,105 1,778 436 1,004 5,148 6,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,004 5,105 1,
2 Police 2008 Fuel Management COBG Efficiency Count Grant Grant Count Grant Gr	2 Police 2008 Fuel Management Chaps Efficiency Enurgy Experiments Agency Genet Genet Relations 2,1728 4296 1,004 5,148 6,105 1,773 4296 4,296 1,004 5,148 6,105 1,073 4,738 4296 4,296 1,004 5,148 6,105 10 3,173 436 4,296 1,004 5,148 6,136 10 3,173 436 4,296 1,004 5,148 6,136 10 3,173 436 4,296 1,004 5,148 6,136 10 3,173 436 4,296 1,004 5,148 6,136 10 3,173 436 4,296 1,004 5,148 6,136 10 3,173 436 4,296 1,004 5,148 6,136 10 3,173 436 4,296 1,004 5,148 6,136 10 3,173 436 4,296 1,004 5,148 6,136 10 3,173 4,296 1,004 5,148 6,136 10 3,173 4,148 6,136 10 3,173 4,148 6,136 1,004 1,00	## Police 2008 Fuel Management Chief Efficiency Energy TI String Confidence Agency Genet Greet Energia TI String Confidence Agency Genet Greet TI String Confidence Agency Genet Greet TI String Confidence Agency Genet TI String Confidence Agency Confidence Ag	## Police 2008 Fuel Management Chief Efficiency Energy TI Perfebrare Austrance Agency Grant Grent Relaters TI Perfebrare Austrance Agency Grant Grent Relaters TI Perfebrare Austrance Agency Grant Grent Relaters TI Perfebrare Australia 4256 1,004 5,148 6,105 TI Perfebrare Australia 4,226 1,004 5,148 6,105 TI Perfebrare Australia Au
Agency Color Entidency Agency Grant Grant 4,206 1,004 5,148 4,206 1,004 5,148 4,206 1,004 5,148 4,206 1,004 5,148 4,206 1,004 5,148	Agency Grant Grant Relations Agency Grant Grant Relations 4,256 1,004 5,148 6,155 4,256 1,004 5,148 6,155 4,256 1,004 5,148 6,155 4,256 1,004 5,148 6,155	Apercy Grant Grant Thates The Apercy The Apercy Grant Grant Thates The Apercy The Apercy Grant Grant Thates The Apercy The Apercy Grant State Grant The Apercy The Approx State Grant The Approx State The Approx S	Apercy Gener Cenery Tildency Theography Tildency Cenery Tildency Tilde
Agency Color Entidency Agency Grant Grant 4,206 1,004 5,148 4,206 1,004 5,148 4,206 1,004 5,148 4,206 1,004 5,148 4,206 1,004 5,148	Agency Grant Grant Relations Agency Grant Grant Relations 4,256 1,004 5,148 6,155 4,256 1,004 5,148 6,155 4,256 1,004 5,148 6,155 4,256 1,004 5,148 6,155	Apercy Grant Grant Thates The Apercy The Apercy Grant Grant Thates The Apercy The Apercy Grant Grant Thates The Apercy The Apercy Grant State Grant The Apercy The Approx State Grant The Approx State The Approx S	Aparcy Gener Chargy Ti Aparcs Chargy Ti Aparcs Chargy Ti Aparcy Gener Chart Nabars Casc Albert Chart C
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COBG Efficiency Genet Grant 2,004 5,148 7,004 5,148 7,004 5,148 7,004 5,148 7,004 5,148 7,004 5,148 7,004 5,148 7,004 5,148 7,004 5,148 7,004 5,148 7,004 5,148 7,004 5,148 7,004 7,	COBG Efficiency Energy Genet Releases 5,146 6,155 1,204 5,146 6,115 1,004 5,148 6,115 1,004 5,148 6,115 1,004 5,148 6,115 1,004 5,148 6,115 1,004 5,148 6,115 1,004 5,148 6,115 1,004 5,148 6,115 1,004 6,115 1,00	COBG Efficiency Truery Ti Grant Grant Radams 1,004 5,148 6,105 1,004 5,148 6,105 1,004 5,148 6,105 1,004 5,148 6,105 1,004 5,148 6,105	Genet Genet Packers To Genet G
	Energy Rebares 5,105 6,105 6,105 6,105 6,105	Energy 17 Rebates 2, 105 6,105 6,105 6,105 6,105 6,105 6,105	Foreign 17 Relations 17 6,105 6,105 6,105 6,105 6,105 6,105 6,105
		[] [] [] [] [] [] [] [] [] []	[] [] [] [] [] [] [] [] [] []

Company Solution Windows Win						Š	TOWN OF PARIS, MANNE Nonmajor Spedial Revenue Funds Conbining Statement of Revenues, Expenditives and Changes in Fund Balances	None ment of Rev	najor Specia renues, Exp	TOWN OF PARIS, MAINE Normajor Special Revenue Funds of Revenues, Expenditures and Cha for the sear ended tune at Ont	E Funds and Change	s in Fund Ba	sauces								
1,544 1,574 1,575 1,57		Community Subx Development Asse		-	Volunteer Fire Asst. Grant R	Recreation	Parks	Animal A	GIS Aapping Grant	TIF 1	Police Srants Fo	Police 20 rieiture As	08 Fuel Mistance	imergency anagement Agency		Efficiency	Energy	Stephen & Tabitha King Pine Grant Fire	Street Station Bleente	167	Totals
\$ 1,004	1999																14				
1,504 1,504 1,504 1,509 1,50	ty tax revenue						,	,		69,133	,		v			,					69,133
1,466	Interest Income	1,604	٠				,					. !		. ;			100		282	13	1,588
13,000 1,0	Total revenues	1,604				4,960		1,000			6,259	1,407		3,044		10,726			282	. 2	98,417
1,500 1,50	Except Turket																				
14,400 1,400 1,400 1,400 1,410 1,4	Debt service		*				,	,	4.	33,006	1		,	٠		*	,		,		33,006
13,000 1,0	Unclessified	14,660				1,500		,	T		2,416						•	25,000	373		43,949
	Total expenditures	14,000				2,500			1	1	2,416					-	6	25,000	573		75,955
(277,617)	Excess (deficiency) of revenues over (under) expenditures	(13,056)				3,460		1,000		- 1	3,843	1,407		3,044		10,726	*	(25,000)	(91)	73	21,462
\$ (37,627) 5. 3,660 - 3,000 -	Other financing sources (uses):	(262 061)	10	10			39	30		(36 4 272)			94		98	9	.00			- 53	000
	Total other financing sources (uses)	(257,961)		1.					11	(36,127)											(294,088
\$ [37,547] \$5,265 [3,473] 148	Net change in fund balances	(271,017)	6			3,460		1,000			3,843	1,407		3,044	,	10,726		(25,000)	(51)		(272,626
\$ [97,647] 35,255 (3,473] 153 7,703 13,085 (10,270) 1,046 4,710 1,772 436 1,004 5,148 6,105 94,884 754	Fund balances (deficit), beginning of year		35,265	(3,473)	163	4,243			1,048		867	321	436	1,252	1,004	(5,578)		25,000	4,575	1.0	397,165
		(37,647)	35,265	(3,473)	163	7,703			1,048		4,710	1,728	436	4,295	1,004	5,148	6,105	,	4,484		124,539
				T.										3							

TOWN OF PARIS, MAINE **Nonmajor Capital Projects Funds Combining Balance Sheet** June 30, 2013

	100	Highway		
		Equipment and	Protection	
		Vehicle Reserve	Equipment	Totals
ASSETS				
Interfund loans receivable	\$	51,554	2,827	54,381
Total assets	\$	51,554	2,827	54,381
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deferred revenues		-		-
Total liabilities			-	-
Fund balances:				
Committed		51,554	2,827	54,381
Total fund balances		51,554	2,827	54,381

Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the year ended June 30, 2013

= 1		Highway Equipment and Vehicle Reserve	Protection Equipment	Totals
Revenues:				
The second secon	\$	-	-	-
Total revenues	_	-	-	
Expenditures:				
Capital outlay				-
Total expenditures				-
Excess (deficiency) of revenues over				
(under) expenditures			-	
Other financing sources (uses):				
Transfers to general fund		-	-	
Total other financing sources (uses)				
Net change in fund balances		e t		-
Fund balances, beginning of year		51,554	2,827	54,383
Fund balances, end of year	\$	51,554	2,827	54,381

Ronn	IOWN OF PARIS, MAINE Nonmajor Permanent Funds Combining Balance Sheet June 30, 2013	MAINE nt Funds e Sheet 3					
Cemetery Library Funds Funds Funds	Bonney Library Education Funds Funds	Charity Funds	Paris Welfare Committee	Miriam O'Connell Scholarship	George Morton Trust	Hooper- Perkings Trust	Totals
ASSETS Cash Interfund loans receivable	623 37,403	14,464	1,147	101,645	107,203	22,744	183,673
Total assets \$ 22,833 (623 44,614	14,464	1,147	101,645	107,203	22,744	315,273
LIABILITIES AND FUND BALANCES Liabilities: Interfund loans payable							
Total liabilities		1	,				
Fund balances: Restricted 22,833	623 44,614	14,464	1,147	101,645	107,203	22,744	315,273
Total fund balances 22,833	623 44,614	14,464	1.147	303 645	200 200		
				101,645	107,203	22,744	315,273

TOWN OF PARIS, MAINE	TOWN OF PARIS, MAINE	Town OF PARIS, MAINE	Combining Statement of Revenances From Statement Funds Nonmajor Permanent Funds										
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	Source Combining Statement of Revenues, Expenditures and Changes in Funds For the year ended June 30, 2013	Combining Statement of Revenues, Expenditures and Changes in Fund Balances	Second Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the year ended June 30, 2013 Mirlam George Hooper-Bonney Education Charity Welfare O'Connell Monton Perkings Trust Tru				Nonmaio	OF PARIS, MAI r Permanent F	NE unds				
Sonney Dark Paris Mirjam George Hooper-Hooper-Hough Funds Funds Funds Funds Funds Funds Funds Funds Trust	Sonney Bonney Paris Mirlam George Hooper-Hooper-Hough \$ Funds Funds Funds Funds Funds Funds Trust Trust Total \$ 66 2 108 42 3 17,094 311 37 37 66 2 108 42 3 17,094 311 37 37 65 2 108 42 3 17,094 311 37 37 65 2 1,500 - - 5,450 - - - 66 2 1,500 - - 5,450 - - - 7 66 2 (1,392) 42 3 11,644 311 37 37 8 22,767 621 46,006 14,422 1,144 90,001 100,692 22,777 38 8 22,833 623 44,614 14,464	Sommey Paris Mirjam George Hooper-Trust Perkings \$ Funds Funds Funds Funds Funds Funds Perkings \$ 66 2 108 42 3 17,094 3.11 37 66 2 108 42 3 17,094 3.11 37 37 85 - 1,500 - 5,450 - - - 8 66 2 (1,392) 42 3 11,644 311 37 37 9 - 1,500 - 5,450 - - - - - 1 66 2 (1,392) 42 3 11,644 311 37 37 9 5 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 36 \$ 22,833 623 44,614 14,464 1,147	Somety Bonney Education Charity Library Welfare Education (Charity Library Funds Paris Punds Militam Education Perkings Hooper-Trust Hooper-Trust Total Trust T		Comb	ining Statemer	nt of Revenues, For the year	Expenditures ended June 3	and Changes in 0, 2013	Fund Balances	2.003		
Cemetery Library Education Charity Welfare O'Connell Morton Perkings \$ Funds Funds Funds Committee Scholarship Trust Trust T \$ 66 2 108 42 3 17,094 - - 66 2 108 42 3 17,094 311 37 es - 1,500 - - 5,450 - - r - 1,344 90,001 106,892 22,707 r - 1,446 1,144 101,645 107,001 107,66	Semetery Library Education Education Charity Charity Welfare Scholarship O'Connell Morton Morton Perkings Trust Tru	Cemetery Library Education Charity Welfare O'Connell Morton Perkings \$ Funds Funds Funds Funds Funds Trust Trust Trust Trust Trust Total \$ 66 2 108 42 3 17,094 - <t< th=""><th>\$ Gemetery Library Education Charity Runds Committee O'Connell Anoton Morton Perkings \$ 66 2 108 42 3 17,094 Trust Trust<!--</th--><th></th><th></th><th>Bonney</th><th></th><th></th><th>Paris</th><th>Miriam</th><th>George</th><th>Hooper-</th><th></th></th></t<>	\$ Gemetery Library Education Charity Runds Committee O'Connell Anoton Morton Perkings \$ 66 2 108 42 3 17,094 Trust Trust </th <th></th> <th></th> <th>Bonney</th> <th></th> <th></th> <th>Paris</th> <th>Miriam</th> <th>George</th> <th>Hooper-</th> <th></th>			Bonney			Paris	Miriam	George	Hooper-	
\$ 66 2 108 42 3 - 311 37 17,094 311 37 1,500 5,450 5,450 1,500 5,450 5,450 s 66 2 (1,392) 42 3 11,644 311 37 year 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 \$ 22,833 623 44,614 14,464 1.147 101,645 107,203 22,704	\$ 66 2 108 42 3 - 311 37 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	\$ 66 2 108 42 3 - 311 37 5 5 6 6 2 108 42 3 17,094 311 37 5 5 6 5 2 108 42 3 17,094 311 37 5 5 6 5 2 108 42 3 17,094 311 37 5 5 6 5 2 (1,392) 42 3 11,644 311 37 5 5 7 7 7 3 7 5 7 7 7 7 7 7 7 7 7 7	\$ 66 2 108 42 3 - 311 37 5 5 66 2 108 42 3 17,094 1,500 4 2 3 17,094 311 37 37 3		Cemetery Funds	Library Funds	Education Funds	Charity Funds	Welfare	O'Connell Scholarship	Morton	Perkings Trust	Totals
\$ 66 2 108 42 3 - 311 37 1,500 5,450 5,450 year 22,767 621 46,066 14,422 1,144 90,001 106,892 22,707 \$ 66 2 4,614 14,464 1.147 101,645 107,203 22,704	\$ 66 2 108 42 3 - 311 37 65 2 108 42 3 17,094 1,500 1,500 1,500 1,500 1,500 5,450 5,450 5,450 - 5,450	\$ 66 2 108 42 3 - 311 37 66 2 108 42 3 17,094 66 2 108 42 3 17,094 7,509 1,500 1,500 5,450 85 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744 31	\$ 66 2 108 42 3 - 17,094 66 2 108 42 3 17,094 311 37 es 1,500 5,450 year 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 38 \$ 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744 31										
Feb. 108 42 3 17,094 17,094 57 57 57 58 58 58 58 58 58 58 58 58 58 58 58 58	66 2 108 42 3 17,094 17,094 17,094 1500 17,094 311 37 37 37 37 37 37 37 37 37 37 37 37 37	66 2 108 42 3 17,094 17,094 311 37 37 31 37 37 31 37 37 31 37 37 31 37 37 31 37 37 31 31 31 31 31 31 31 31 31 31 31 31 31	66 2 108 42 3 17,094 17,094 311 37 37 37 37 37 37 37 37 37 37 37 37 37	\$	99	2	108	42	m	c	311	37	269
66 2 108 42 3 17,094 311 37 es 1,500 5,450 5,450 6,450 6,450 6,450 6,450 6,450 6,450 6,450 6,450 6,450 6,450 6,450 6,450 6,451 14,452 1,144 90,001 106,892 22,707 S 22,833 623 44,614 14,464 1.147 101,645 107,203 22,744	es - 1,500 - 5,450 - 5,450 - 5,450 - 1,500 - 5,450	66 2 108 42 3 17,094 311 37 37 38 44,614 14,454 1,147 101,645 107,203 22,744 31	66 2 108 42 3 17,094 311 37 3 es 1,500 5,450 5,450 1,500 5,450		1	1	1	,		17,094	,	,	17,094
es - 1,500 - 5,450 5,450 9,750 1,500 5,450 1,500 5,450 5,450 5,450 5,450	s 66 2 (1,392) 42 3 11,644 311 37 3 year 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 36 \$ 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744 31	ss 1,500 5,450	s 66 2 (1,392) 42 3 11,644 311 37 3 year 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 36 \$ 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744 31	sər	99	2	108	42	m	17,094	311	37	17,663
es - 1,500 - 5,450 - 5,450 - 1,500 - 5,450 - 1,500 - 5,450 - 1,500 - 5,450 - 1,500 - 5,450 - 1,500 - 1,144 311 37 37 37 37 37 37 37 37 37 37 37 37 37	es 1,500 5,450 5,450 9,450 9,450 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,644 311 37 37 37 37 37 37 37 37 37 37 37 37 37	es - 1,500 - 5,450 - 5,450 - 5,450 - 5,450 - 1,500 - 1,500 - 5,450 - 5	es - 1,500 - 5,450 - 5,450 - 6,450 - 1,500 - 1,500 - 1,500 - 1,500 - 1,500 - 1,500 - 1,500 - 1,422 11,644 311 37 37 37 37 37 37 3										
es - 1,500 - 6,450 - 5,450 - 7,5550 - 7,5550 - 7	es 1,500 5,450 5,450 9,450 9,450 9,450 9,450 9,450 - 9	es 1,500 5,450 5,450 5,450 9,450 1,500 1,500 1,500 1,500 1,144 311 37 3 31 37 31 31 31 31 31 31 31 31 31 31 31 31 31	es 1,500 5,450 5,450 9,450 9,450 9,450 9,450 9,450 9,450 - 9,420 -		1	1	1,500			5,450	1	1	6,950
year 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 5 22,833 623 44,614 14,464 1.147 101,645 107,203 22,744	year 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 5 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744	year 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 5 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744	year 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 5 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744	ditures			1,500			5,450	,		6,950
year 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 5 22,833 623 44,614 14,464 1.147 101,645 107,203 22,744	year 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 5 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744	year 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 5 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744	year 22,767 621 46,006 14,422 1,144 90,001 106,892 22,707 5 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744	ances	99	2	(1,392)	42	m	11,644	311	37	10,713
\$ 22.833 623 44,614 14,464 1.147 101.645 107.203 22.744	\$ 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744	\$ 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744	\$ 22,833 623 44,614 14,464 1,147 101,645 107,203 22,744	ng of year	22,767	621	46,006	14,422	1,144	100,001	106,892	22,707	304,560
					22,833	623	44,614	14,464	1,147	101,645	107,203	22,744	315,273

TOWN OF PARIS SECRET BALLOT ELECTION/REFERENDUM AND TOWN MEETING WARRANT

Tuesday, June 10, 2014 and Saturday, June 14, 2014

Secret Ballot Election/Referendum June 10, 2014 from 8:00 a.m. to 8:00 p.m. Paris Fire Station, 137 Western Avenue

Town Meeting June 14, 2014 10:00 a.m. Paris Fire Station, 137 Western Avenue

Town Meeting Warrant - June 10 and 14, 2014

TOWN MEETING WARRANT June 10, and June 14, 2014

To Bradley Frost, a resident of the Town of Paris, in the County of Oxford, State of Maine:

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Paris in said county and State, qualified by law to vote in town affairs, to meet at the Paris Fire Station, 137 Western Avenue, Paris, on Tuesday, the 10th day of June, A.D., 2014, at eight o'clock in the forenoon, then and there to act upon Article 1 and by secret ballot on Article 2 as set out below, the polling hours therefore to be from 8:00 a.m. until 8:00 p.m.;

And, to notify and warn said inhabitants to meet at the Paris Fire Station, 137 Western Avenue in said town on Saturday, the 14th day of June, 2014, A.D., at 10:00 a.m., then and there to act on Articles 4 through 32 as set out below, to wit:

Article 1. To elect a Moderator to preside at said meeting and to vote by written ballot.

Article 2. To elect all Municipal Officers, Paris Utility District Trustees, and SAD #17 Directors.

Article 3. Shall an ordinance entitled "Sub Division Ordinance" for the Town of Paris be amended as proposed?

Note of Explanation: The Sub Division Ordinance would replace the existing Ordinance that was amended on June 9, 2009. A copy of the changes has been posted together with this warrant. An attested copy of the full text is available from the office of the Town Clerk, on the Town of Paris website www.parismaine.org, and will be available at the polls. The Municipal Officers have ordered this secret ballot referendum vote.

Article 4. To see if the Town will vote to appropriate all of the money received from the State for snowmobile registrations to the Snow Hoppers Snowmobile Club of South Paris to be used for maintenance of public trails.

Article 5. To see if the Town will vote to authorize the municipal officers to maintain public easements and private ways as needed on an intermittent basis pursuant to Title 23 M.S.R.A., § 3105.

Article 6. To see if the Town will vote to appropriate franchise fees received from Time Warner to the Joint Cable Committee and the Public Access Channel for the period of one year.

Article 7. To see if the Town will authorize the municipal officers, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon such terms as they deem advisable and execute quitclaim deed for such property; but before sale, give public notice of sale and solicit sealed bids in a local newspaper. If not then sold by bid after advertising, the municipal officers shall be allowed to sell at their discretion. Nevertheless, if prior to the beginning of the bid period the former owner of the property, or his or her successor in interest, pays all the outstanding indebtedness due, then the municipal officers may execute quitclaim deeds to sell and convey the property to him or her.

Article 8. To see if the Town will vote to set dates when the FY2015 taxes will be due, when interest will be charged on FY2015 taxes, and what rate will be charged.

Selectmen recommend: The first quarter of taxes will be due August 15, 2014, second quarter of taxes will be due November 14, 2014, third quarter of taxes will be due February 16, 2015 and the fourth quarter of taxes will be due May 15, 2015. Interest will be charged at the rate of 7% per annum after the due dates for each quarter.

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Article 9. To see if the Town will vote to set the interest rate to be paid by the town on abated taxes at 7% percent for the fiscal year 2015 (2014-2015).

Article 10. To see if the Town will vote to authorize the tax collector or treasurer to accept prepayments of taxes not yet committed, and pay no interest thereon, pursuant to 36 M.R.S.A., Section 506.

Article 11. To see if the Town will vote to waive the automatic foreclosure on three 2013 tax liens on property located on tax map U-4, Lot 1-1 and tax map R-2, Lots 7 and 24, and taxes to A.C. Lawrence Leather Co., Inc., recorded in Book 5019, Pages 113 - 115 inclusive. (Selectmen recommend a yes vote)

Article 12. To see if the Town will vote to authorize the Treasurer to receive incidental fees and receipts and to credit such revenues to a designated account or to the general fund.

Article 13. To see if the Town will appropriate from surplus the overdrafts to Town accounts as of June 30, 2014.

Article 14. To see if the Town will vote to authorize the Select Board Select Board to utilize the funds set aside for the Cornwall Survey, to provide public safety accommodations or repair, replace and add signs in the Cornwall Preserve. (estimated funds \$1,800.00).

Budget Committee Recommends: \$ 1,800

Selectmen Recommend: \$1,800

Article 15. To see if the Town will carry forward the following accounts: Parks and Recreation, Unemployment Compensation, Conservation Commission, Cemeteries, Graveside Maintenance, Attorney Fees, NPSW.

Article 16. To see if the Town will vote to authorize the Selectmen to accept gifts and donations of property, real or personal, and/or monies, from citizens and the residents of Paris and elsewhere, as deemed by them to be appropriate and useful to the Town's operations.

Article 17. To see if the Town will authorize the Selectmen, on behalf of the Town, to accept grants and expend them as deemed by them to be appropriate and useful to the Town's operations.

Article 18. To see if the Town will authorize the Selectmen, on behalf of the Town, to enter into any contract for goods, services, personnel or equipment previously funded by the Town, for no more than five years.

Article 19. To see what sum of money, if any, the Town will vote to raise and appropriate for Administrative Services for the ensuing fiscal year.

Budget Committee Recommends: \$ 434,465

Selectmen Recommend: \$ 434,465

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Article 20. To see what sum of money, if any, the Town will vote to raise and appropriate for Debt Services for the ensuing fiscal year.

Budget Committee Recommends: \$ 299,063

Selectmen Recommend: \$ 299,063

Article 21. To see what sum of money, if any, the Town will vote to raise and appropriate for the Law Enforcement for the ensuing fiscal year.

Budget Committee Recommends: \$587,372

Selectmen Recommend: \$ 587,372

Article 22. To see what sum of money, if any, the Town will vote to raise and appropriate for the Highway Department for the ensuing fiscal year.

Budget Committee Recommends: \$ 720,919

Selectmen Recommend: \$ 720,919

Article 23. To see what sum of money, if any, the Town will vote to raise and appropriate for the Boards and Committees for the ensuing fiscal year.

Budget Committee Recommends: \$ 7,585

Selectmen Recommend: \$7,585

- ➤ Planning Board: \$500
- > Appeals Board: \$ 500
- Conservation: \$ 00
- > Select Board: \$ 6,585

Article 24. To see what sum of money, if any, the Town will vote to raise and appropriate for Parks and Recreation for the ensuing fiscal year.

Budget Committee Recommends: \$ 50,900

Selectmen Recommend: \$ 50,900

Article 25. To see what sum of money, if any, the Town will vote to raise and appropriate for Community Services for the ensuing fiscal year.

Budget Committee Recommends: \$ 173,430

Selectmen Recommend: \$ 173,430

- Paris Public Library: \$ 168,630
- Hamlin Memorial Library: \$4,800

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Article 26. To see what sum of money, if any, the Town will vote to raise and appropriate for General Assistance for the ensuring fiscal year.

Budget Committee Recommends: \$ 37,400

Selectmen Recommend: \$ 37,400

Article 27. To see what sum of money, if any, the Town will vote to raise and appropriate for Solid Waste Disposal and Recycling for the ensuing fiscal year.

Budget Committee Recommends: \$ 281,570

Selectmen Recommend: \$ 281,570

NPSW: \$ 262,000OCRSW: \$ 19,570

Article 28. To see what sum of money, if any, the Town will vote to raise and appropriate for Unclassified Accounts for the ensuing fiscal year.

Budget Committee Recommends: \$ 450,873

Selectmen Recommend: \$ 450,873

Accounts	Select Board Recommends	Budget Committee Recommends
Unemployment	\$10,000.00	\$10,000.00
Workers Compensation	\$41,000.00	\$41,000.00
Animal Control Officer	\$4,498.00	\$4,498.00
Animal Control Shelter	\$5,183.00	\$5,183.00
Street & Traffic Lights	\$53,787.00	\$53,787.00
Public Fire (Hydrants)	\$180,147.00	\$180,147.00
EMA Director	\$3,121.00	\$3,121.00
Storm Water Treatment	\$45,367.00	\$45,367.00
Cemeteries	\$2,750.00	\$2,750.00
Memorial Day	\$50.00	\$50.00
Test Wells	\$14,000.00	\$14,000.00
Liability Insurance	\$44,940.00	\$44,940.00
Contingency	\$15,000.00	\$15,000.00
MMA Dues	\$5,200.00	\$5,200.00
AVCOG Dues	\$5,400.00	\$5,400.00
Health Officer Stipend	\$930.00	\$930.00
Audit	\$8,000.00	\$8,000.00
Legal	\$11,500.00	\$11,500.00
Totals	\$450,873.00	\$450,873.00

Article 29. To see what sum of money, if any, the Town will vote to raise and appropriate for Fire Department for the ensuing fiscal year.

Budget Committee Recommends: \$ 399,571

Selectmen Recommend: \$ 399,571

Article 30. To see what sum of money, if any, the Town will vote to raise and appropriate for Capital Expenditures for the ensuing fiscal year.

Budget Committee Recommends: \$ 694,500

Selectmen Recommend: \$ 694,500

Accounts	Select Board Recommends	Budget Committee Recommends
Parks & Recreation	\$8,000.00	\$8,000.00
PD Building Improvements	\$6,000.00	\$6,000.00
FD Building Improvements	\$10,000.00	\$10,000.00
Highway Building Improvements	\$5,000.00	\$5,000.00
Town Office Building		
Improvements	\$12,500.00	\$12,500.00
Parking Lot FD	\$10,000.00	\$10,000.00
Road Reconstruction	\$525,000.00	\$525,000.00
Computer Equipment	\$1,500.00	\$1,500.00
Computer Software	\$1,500.00	\$1,500.00
Police Cruiser	\$14,500.00	\$14,500.00
Plow Truck	\$80,000.00	\$80,000.00
Fire Vehicle Improvements	\$10,000.00	\$10,000.00
Fire Equipment	\$10,500.00	\$10,500.00
Totals	\$694,500.00	\$694,500.00

Article 31. To see what sum of money if any, the Town will appropriate in Anticipated General Revenues for the purpose of offsetting the 2014-2015 tax rate.

Recommend Amount: \$ 1,139,374

Article 32. To see if the Town will vote to increase the property tax levy limit of \$2,898,637 established for the Town of Paris by State Law in the event that the municipal budget approved under the preceding will results in a tax commitment that is greater than that property tax levy limit.

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Dated this 12th day of May, 2014, in the Town of Paris, County of Oxford and State of Maine.

MUNICIPAL OFFICERS TOWN OF PARIS

Robert Kirchherr, Chairperson	Samuel Elliot, Vice-Chairperson
Gerald Kilgore Pyr horr	Robert Wessels
Ryan Lorrdin	
A TRUE COPY: ATTESTED BY: Chipabith Kury Elizabeth J. Knox, Jown Clerk,	DATE May 12 th , 2014

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