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The Annual Report for the Town of Paris, 2011- 2012, is dedicated to the memory of Elisabeth C. Pollack, who passed away recently at the age of 91. For over 50 years she had her own business as a real estate broker and appraiser, both of which she conducted with fairness and honesty until she retired at the age of 88. She served as Chair of the Western Maine Board of Realtors and received numerous honors and awards for her impeccable reputation and high ethical standards.

She gave generously to support numerous causes and was always ready to lend a hand when needed. Her efforts ranged from supporting any neighbor or friend experiencing difficult circumstances to sending bales of hay to farmers facing a drought in the South. She loved the seasons of Maine, the sunsets over the mountains, watching the blue heron swoop into her pond in the evening, her flower gardens, the town Library, volunteering at a local food pantry and supporting Maine farmers and woodsmen.

Elisabeth, well into her 80's, went on river canoe trips on the Green River in Utah, found time to write two mystery novels, and kept up on world affairs. She was a gracious hostess, making any visitor feel welcome. Many people knew her well – most felt that they were her best friend. She never asked for nor expected public recognition but her quiet support and presence will be missed by those many people whose lives she so deeply touched.

**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**

Fred Collins

**ASSESSOR**

Gerald Samson

**TOWN CLERK, REGISTRAR OF VOTERS, DEPUTY TAX COLLECTOR, DEPUTY  
TREASURER, ASSISTANT GA ADMINISTRATOR**

Elizabeth "Liz" Knox

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

Sheila Giroux

Christine Cushman

**(INTERIM) BOOKKEEPER**

Paula Locke

**GA ADMINISTRATOR**

Shannon Moxey

**PARIS HIGHWAY DEPARTMENT**

Daniel Nowell – Highway Director

Leo Auger, Sr.

Roger Fogg

Bill Guy, Jr.

Jesse Rowell

Jamie Hutchins

Kevin Scribner

**POLICE DEPARTMENT ROSTER**

Interim Chief of Police- Jerry Hinton

Sergeant Hartley “Skip” Mowatt

Administrative Assistant – Shirley Johnson

**Officers:**

Alan Carr

Raymond Paar

William Grover

Timothy Libby

Nicholas Gilbert

Harry Sims

**FIRE DEPARTMENT ROSTER**

Fire Chief – Bradley Frost

1<sup>st</sup> Deputy – William Buffington

2<sup>nd</sup> Deputy – Jonathan Longley

**Captains:**

Ben Conant  
Richard Deans  
Brett Larson  
David Knox  
Joe Tracy  
Steve Witham

**Lieutenants:**

Kailie Balcom  
Troy Billings  
George Brown

**Firefighters:**

Ryan Arsenault  
Michael Balcom  
Joe Cormier  
Peg Frost  
Kenneth Hoyt  
Erik Poland  
Adam Parker  
William Perkins  
James Grovo  
Stephen Bebe

Steve Billings  
Charles Blaquiere  
Frank Danforth  
James Grovo  
Michael Damon  
Lewis Tracy  
Darryl Rugg  
Kenneth Hoyt  
Timothy Clifton

**Dispatch:**

Crystal Buffington

**Per-diem:**

Mark Blaquiere  
Mark Tripp  
Donald Wolley  
Michael Twitchell  
Zach Martin

Dana Laplante  
Christopher Washburn  
Arron Haslett  
Stacy Blaquiere

**Animal Control Officer**

Robert Larabee 743-8213

**Health Officer**

Samantha Hewey 890-1293

## **Town Manager's Report**

### ***2011-2012 AT A GLANCE***

2011-2012 was a year of successes and challenges for the Town of Paris. Like so many other towns across Maine, the country's slow economy was a test for all of us but it also provided some opportunities. The citizens of Paris made some difficult decisions that will help the Town as we move forward into the next years. The biggest choice was to proceed with a plan to invest in infrastructure, particularly roads. This decision demonstrates the Town choosing to emphasize the strategic planning of services, resources and finances rather than quick fixes. Balancing between day-to-day decisions and long term planning, the Town will be better able to manage the its current needs while keeping taxes under control and planning for the future. But to grow the Town's economy, maintain its infrastructure and promote job growth, economic development needs a clear commitment of resources. The Board voted to participate with the Governor's office to become designated a "business friendly" community.

2011 - 2012 has been a very busy year for the Town Manager and your Board of Selectmen. A special election was held last July to fill the vacancy left after the June 2011 resignation of Mr. Kurtz. After the special election, Robert Wessels joined Gary Kilgore, Ryan Loraine, Sam Elliott and Robert Kirchherr on the Board. During the year the Board addressed a number of issues including hunting in the Cornwall Preserve, the use of Fireworks in Paris, the resignation of the Police Chief, the proposed police department merger with Norway, the departure of the former Town manager, the hiring of a replacement Town manager and the implementation of the Roadway Improvement Plan. These along with the day-to-day operations of the town have kept the days and sometimes the evenings full.

Sale of the old Fire station is finally moving forward. The parcel was surveyed to determine its boundaries prior to an initial ad being placed in 2011. Although one bid was received the Board choose to list the property with a licensed real estate broker. This generated an offer, now pending, that if completed, will not only generate revenue from the sale but also bring another business to the downtown area.

A number of committees and Boards help keep Paris working. These include the Recreation, Planning, Appeals, Budget, NPC-TV, Social services, NPSW, Conservation and Land Use. Volunteer citizens serve on these Boards and provide the Town with the human resources it needs to work as a Town of citizens who care about one another.

It is clear that next year will be financially difficult for Paris and most municipalities in Maine. Although the economy is making a slow recovery its benefits may not been enjoyed for a while. However, if we work together and make the hard decisions we can plan for a better future. Paris is and should continue to be a great place to live.

2012 CODE ENFORCEMENT REPORT

2012 was not as busy a year as 2011 was, hopefully the coming year will show improvement and the construction activity will again return to a more normal level.

BUILDING PERMITS

Residential		
Single Family Residence		9
Two family residences		2
Manufactured housing units		6
Additions		7
Accessory structures		20
Renovations		0
Miscellaneous		14
Demo permits		3
Non-residential		
Commercial		1
Governmental		0
Sign permits		1
Demo permits		0
Miscellaneous		0
Other		0
Permits voided		0
	Total	63
Total Construction value	\$1,965,776.00	
Total Building Permit fees	\$ 3,156.58	

Plumbing Permits:

Internal permits		21
Subsurface system permits		13
Manufactured housing hook-up permits		7
Transfer permits		0
Permits voided		0
	Total	41
State Share of fees (25%)	\$ 1162.50	
Town Share (75%)	\$ 3481.50	
Total Plumbing Permit fees	\$ 4650.00	

Respectfully,

Gerald N. Samson  
Code Enforcement Officer  
E-911 Addressing Officer

**TAX ASSESSOR'S REPORT  
THREE YEAR SUMMARY OF ASSESSED VALUES**

	<b>2010</b>	<b>2011</b>	<b>2012</b>
Total Land Value	\$128,729,700	\$129,082,800	\$129,172,600
Total Building Value	\$182,345,000	\$183,137,500	\$183,975,200
Personal Property Val	\$ 11,048,500	\$ 10,661,100	\$ 10,079,100
Total Assessed Value	\$ 322,123,200	\$322,881,400	\$323,226,900

The summary above reflects an increase in total taxable valuation of \$345,500 from April 1, 2011 to March 30, 2012. The increase in value was a result of new construction, property divisions and reduction of exemption amounts.

The most recent sales ratio analysis indicates that the town is assessing properties at 98% of fair market value.

Tax assessments are set as of April 1<sup>st</sup> 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 1<sup>st</sup> 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 2012-2013 fiscal year resulted in a tax savings of \$151.00.

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 1<sup>st</sup> of each year. Applications are included in the Town Report and available at the Assessor's office.

Respectfully Submitted

e-mail: [ceo@parismaine.org](mailto:ceo@parismaine.org)

Phone: (207) 743-2501

Gerald N. Samson, CMA



## OUTSTANDING REAL ESTATE TAXES

NAME	FY 2013	FY2012
ABBOTT, MICHAEL & BETH	\$ 157.66	
ADVANTAGE AUTO SALES	\$ 1,671.57	
ALEXANDER, ANN H	\$ 94.37	
ALLEN, CLAUDE L. III & STEPHANIE J.	\$ 2.26	
ALLEN, CLAUDE L. III & STEPHANIE J.	\$ 1,316.72	
ALLEN, STEVE	\$ 628.16	
ALLEN, STEVEN	\$ 207.62	
ALLEN, STEVEN & KATHLEEN M	\$ 1,401.28	\$ 152.10
ANDREWS, DAVID	\$ 249.15	
ANDREWS, DAVID E & DEBORAH K	\$ 92.05	
ANDREWS, DAVID E & DEBORAH K	\$ 172.14	
ANDREWS, DAVID E & DEBORAH K	\$ 175.16	
ANDREWS, JUNE	\$ 788.97	
ASH, SCOTT	\$ 169.12	
ASH, SCOTT	\$ 123.82	
ASH, SCOTT	\$ 123.82	
ASH, SCOTT	\$ 123.82	
ASH, SCOTT	\$ 123.82	
ASH, SCOTT	\$ 123.82	
ASH, SCOTT	\$ 123.82	
ASH, SCOTT	\$ 123.82	
ASH, SCOTT	\$ 123.82	
ATCHINSON BERRY, AMBER	\$ 661.38	
ATKINSON, BONITA S & ALFRED	\$ 744.43	
AUSTIN, MEGAN	\$ 2.79	
BANCROFT ALLEN & MARY-ALICE	\$ 1,651.94	
BARKER, CAROL	\$ 93.62	\$ 124.47
BARRETT, BRITTANY A.	\$ 86.07	
BARRETT, STEVEN & CAROLE M	\$ 1,362.77	
BARRETT, STEVEN R & CAROLE M	\$ 2,288.40	
BARRETT, STEVEN R & CAROLE M	\$ 4,661.37	
BARRETT, STEVEN R. & CAROLE M.	\$ 1,211.77	
BARRETT, STEVEN R. & CAROLE M.*	\$ 3,744.80	
BARRY, REBECCA	\$ 115.51	
BATICK, ROBERT & COVERT, PATRICIA ET AL	\$ 587.85	
BEALS, EMMA ROSE STANLEY-	\$ 875.80	\$ 879.78
BEAN, ALICE S & CEDRIC A	\$ 866.74	
BEAN, BRIAN A. & DARLENE B.	\$ 333.66	
BEAN, STEPHEN A.	\$ 457.53	\$ 478.95
BELANGER, JON D.	\$ 921.10	

BERGEN ELEANOR T & ALBERT O	\$ 1,329.55	
BERRY, APRIL L	\$ 440.92	
BERRY, BRADLEY K	\$ 976.21	
BERUBE, JOEL	\$ 2,666.66	
BESSEY GWENDOLYN M Heirs of	\$ 2,342.01	
BEYER MARGUERITE	\$ 185.31	
BICKFORD PAUL C & CATHERINE S	\$ 255.19	
BICKFORD, PAUL C & CATHERINE S	\$ 1,349.18	
BICKFORD, PAUL C & CATHERINE S	\$ 159.30	
BILLINGS, JENNIFER L & SIEGLER, DAVID	\$ 884.86	
BINETTE, MICHAEL J II & BETH A	\$ 448.47	
BLACKWELL JAMES & LINDA	\$ 2,067.19	\$ 2,021.16
BLACKWELL, JAMES & JOANIE	\$ 19.02	
BONANG, MICHAEL V & BARBARA	\$ 1,622.49	
BONNEY,ROBERT	\$ 618.33	
BOUCHARD SHARON L & HENRY	\$ 632.69	
BOWDEN, GARY	\$ 620.24	
BOYCE, KIMBALL & TANYA	\$ 52.09	
BOYCE, KIMBALL & VICKY	\$ 992.82	
BOYCE, KIMBALL & VICKY L	\$ 98.15	
BRACKETT RUSSELL & SANDRA	\$ 788.97	
BRACKETT, DALE E	\$ 1,616.11	
BRACKETT, ROBERT C	\$ 319.06	
BRASSARD, DONALD & JULIA	\$ 1,922.23	
BREAULT, SUSAN J.	\$ 445.75	
BRICKEL, JOSEPH M.	\$ 883.35	
BROADHEAD, TOM A & BARBARA A	\$ 751.98	
BROWN, ANNA V & SCOTT	\$ 526.99	\$ 539.76
BROWN, CAROL & DAVID	\$ 206.87	
BROWN, CHRISTOPHER O, P/R	\$ 71.97	
BROWN, DAVID A.	\$ 551.15	
BUCHER JOHN ERIC JR	\$ 120.80	
BUCHER, JOHN E JR	\$ 379.01	
BUCK, ALDEN	\$ 565.49	
BUERKLE, BARBARA	\$ 1,676.10	
BUFFINGTON & TRUMAN, LLC	\$ 7,414.27	
BUFFINGTON WILLIAM & CRYSTAL	\$ 2,079.27	
BUFFINGTON, CHRISTOPHER	\$ 1,837.67	\$ 1,801.54
CAMARA, DAVID J & TAMMY M	\$ 1,395.99	
CAMPBELL, BRUCE F	\$ 1,464.70	\$ 34.21
CARD, KENNETH & RICHARDSON, JESSICA	\$ 650.05	
CARD, KENNETH F. & RICHARDSON, JESSICA	\$ 612.30	
CARLETON, THOMAS M & CHERITY L	\$ 649.75	

CARLSON, RANDY L. & GIBBONS, NEIL	\$ 1,129.48	
CASH, BARRY W & SANDRA	\$ 943.75	\$ 944.90
CELIS, CHARITO	\$ 360.88	
CHASE, ANNA	\$ 503.58	
CHASE, THOMAS W & GAIL A	\$ 880.33	\$ 418.55
COADY, CAROLYN	\$ 1,257.83	
COFFREN GEORGE F JR & FAYLEEN H	\$ 761.79	
COLBY, KATHERINE M	\$ 1,436.01	\$ 1,410.87
COLE, ERIC T	\$ 664.40	
CONANT, ROXA & BRUNE, TIFFANY	\$ 114.76	
CONNELL, BRUCE	\$ 242.35	
CONVEY, MAURICE J & ANN M	\$ 4,913.54	
COPP, CLAYTON H JR & LUCY M	\$ 2,160.81	
CORBETT, ROGER	\$ 1,222.05	
COREY, ALLEN D & KAREN	\$ 1,630.53	
CORNELL, MATTHEW *	\$ 2,479.42	\$ 2,422.31
CORNELL, MATTHEW *	\$ 2,557.94	\$ 2,488.91
CORSON, KEITH	\$ 841.76	
COURCY, RICHARD R & DAURICE K	\$ 1,742.54	
CRAIG, NANCY	\$ 179.69	
CREAMER, PAUL C	\$ 4,400.14	\$ 1,419.56
CUMMINGS, MARK B. & REDLON, JAMIE	\$ 990.56	
CUMMINGS-BOUCHARD, LORI L	\$ 2,325.40	
CUSHMAN, ALICIA M	\$ 1,090.22	\$ 1,085.26
CYR NORMAN	\$ 716.49	
CYR NORMAN & DOROTHY	\$ 107.21	
CYR, JASON & ANNA	\$ 636.46	
DAILEY, MATTHEW P	\$ 169.87	
DAVEY, FRANCINE E	\$ 820.66	
DAVIS, CHRISTINA	\$ 132.29	
DAVIS, E ERNEST & BERNICE	\$ 250.80	
DAVIS, PATRICK	\$ 2,644.01	\$ 2,568.50
DAVIS, ROBERT J	\$ 1,000.37	
DEAD RIVER CO	\$ 6,117.01	
DECATO LLOYD M & ALICE V	\$ 1,860.32	
DECATO, LLOYD M & ALICE V	\$ 443.94	
DECATO, RICHARD & DEBRA R.	\$ 1,488.10	
DESAUTELS, DENIS E. & JUDITH A.	\$ 1,151.37	
DESHON, JAMES E. JR. & DEBORAH	\$ 1,774.25	
DEVER TAMARA	\$ 508.87	\$ 521.44
DICONZO, PRISCILLA	\$ 1,032.84	
DILLINGHAM, KIMBERLY & DEAN	\$ 2,222.72	

DODGE, DWIGHT	\$ 866.74	\$ 871.10
DONOVAN, MAUREEN	\$ 64.93	\$ 95.52
DOYLE FRANCIS A JR & MARY K	\$ 1,068.32	
DOYLE, RONALD & CINDY	\$ 2,390.33	\$ 2,336.90
DREW, NANCY	\$ 2,366.17	\$ 2,310.88
DUBOIS, ALPHONDE	\$ 117.78	
DUBOIS, SUZANNE R.	\$ 958.85	
E.H. INVESTMENTS, LLC	\$ 2,953.56	
E.H. INVESTMENTS, LLC	\$ 2,764.81	
E.H. INVESTMENTS, LLC	\$ 3,734.23	
E.H. INVESTMENTS, LLC	\$ 3,753.86	
EATON, WALTER & VERONICA	\$ 339.75	\$ 399.17
EATON, WALTER & VERONICA		\$ 360.33
EDWARDS, BRIAN R	\$ 137.41	
EDWARDS, JACOB A.	\$ 667.42	
EDWARDS, PERRY, LIFE ESTATE	\$ 2,234.80	\$ 2,176.35
ELLINGWOOD, JOSEPH	\$ 318.61	
ELLINGWOOD, JOSEPH	\$ 898.45	
ELLINGWOOD, KEVIN L.	\$ 628.91	
ELLINGWOOD, STEPHEN	\$ 234.05	
ELLIOTT, BRIAN & MARY	\$ 1,422.42	\$ 1,409.35
ELLIOTT, SUSAN M	\$ 733.10	
ELLIOTT, SUSAN MCGRATH	\$ 1,624.76	
ELLIOTT, SUSAN MCGRATH	\$ 466.59	
EMERSON, CATHY	\$ 942.24	
EMERY, PERLEY (TC) WITH	\$ 871.27	
EMMONS, WAYNE B & KIM	\$ 486.22	
EVERETT, SHELLY & DAVID	\$ 1,799.92	
FAHSHOLTZ, W SAMUEL & MONDA S	\$ 288.41	\$ 311.14
FAHSHOLTZ, W SAMUEL & MONDA S	\$ 2,139.67	
FARLEY CAROL	\$ 66.44	\$ 98.42
FARR, ANDREA	\$ 511.13	
FARRAR RUTH	\$ 773.87	
FARRAR, CHRISTOPHER G.	\$ 1,434.50	
FEDERICO, ROBERT J, II	\$ 11.55	
FELLOWS, JUDY E & GEORGE D	\$ 418.27	
FICKETT, ROBERT W III & DEBORAH J	\$ 1,257.07	
FIELDS, LINDA	\$ 785.20	\$ 787.20
FILES, RAYMOND A JR	\$ 815.40	\$ 653.71
FITTS, RICHARD	\$ 519.44	
FLORENZ, STEVEN & DEBORAH	\$ 52.85	
FOLSOM, KENNETH A. III & HEATHER	\$ 262.74	
FOSS, CLIFFORD & LYNN	\$ 1,830.12	\$ 1,275.51

FRANCHI, ALBERT & SUSAN*	\$ 1,701.01	
FRANK, WALTER R	\$ 613.06	
FRIERSON, JUDY	\$ 677.99	\$ 684.46
GAGE, JENNIFER	\$ 2,443.18	
GAGE, MARY ANN	\$ 1,195.16	
GAMMON, EMERY	\$ 613.06	\$ 622.24
GARNETT, RAYMOND &	\$ 198.56	
GATCHELL, JEFFREY G	\$ 221.97	
GATES STANLEY HEIRS	\$ 1,636.84	
GAUGER TODD B & KRISTEN K	\$ 357.25	
GAUGER, TODD B & KRISTEN K	\$ 1,778.78	
GAY, CHRISTOPHER	\$ 979.05	
GENEVA VENTURES LLC	\$ 773.12	
GENTEMPO, JENNIFER M.	\$ 323.14	
GEYER, LYNN A. & JOHN E.	\$ 1,127.67	
GIBSON, JANE Y*	\$ 78.52	
GIROUARD, JENIFER A	\$ 1,669.29	
GONZALEZ, CHELSEA J	\$ 887.12	
GOODWINS MOTOR INN	\$ 7,686.36	
GOODWINS MOTOR INN	\$ 362.40	
GORDON, JASON E	\$ 1,331.82	\$ 1,316.78
GOULD, SHAWN	\$ 385.05	
GRACE BAPTIST CHURCH OF SOUTH PARIS	\$ 701.59	
GRACE, ADAM P	\$ 30.00	
GRAIVER, HALYNE L	\$ 2,875.04	
GRAIVER, WILLIAM F.	\$ 1,986.30	
GRAIVER, WILLIAM F.	\$ 81.27	
GREEN SHANE	\$ 6.80	
GREEN SHANE	\$ 6.95	
GREEN SHANE	\$ 7.55	
GROSS, ANTHONY C	\$ 94.37	
GUYER, EDWINE C	\$ 162.32	
GUYER, EDWINE C	\$ 211.40	
GUYER, EDWINE C.	\$ 1,482.06	
HAND, ROBERT J JR & BETHANY	\$ 1,030.57	
HARDING, NANCY & CLYDE M JR	\$ 543.60	
HAROLD & JOYCE SHAW FAMILY FARM LLC	\$ 2,028.68	
HAROLD & JOYCE SHAW FAMILY FARM LLC	\$ 1,030.57	
HAROLD & JOYCE SHAW FAMILY FARM LLC	\$ 442.43	
HARRINGTON, WALTER	\$ 1,514.53	
HARRIS, STEPHEN B	\$ 861.45	
HARVEY, T. G. & B. C. LIV. TRUST	\$ 919.59	

HEATH, MELINDA SUE	\$ 1,115.89	
HEIKKINEN, WALTER & PAULINE	\$ 613.06	
HETMAN, HELENA	\$ 1,117.40	\$ 1,105.55
HETMAN, HELENA M	\$ 318.61	\$ 304.63
HILL, DOROTHY	\$ 215.93	\$ 241.68
HILL, MICHAEL	\$ 1,097.77	\$ 1,086.74
HODGDON, JILL M.	\$ 1,429.46	
HODGKIN, LUSTER B. & BETTY M.	\$ 283.88	
HOMA, WILLIAM L. & CAROLYN A.	\$ 1,471.49	
HORN, MARY M & ECKART	\$ 1,269.09	
HORN, MARY MITCHELL	\$ 1,692.71	
HOSEY, RICHARD	\$ 332.20	
HUMPHREY ROLAND & PULKKINEN, GAYLA	\$ 2,018.87	\$ 1,969.43
HURD, CHARLES	\$ 285.39	\$ 319.73
HURD, CHARLES	\$ 1,519.06	\$ 1,496.21
HURD, CHARLES	\$ 286.90	\$ 315.43
HURD, CHARLES	\$ 288.41	\$ 322.64
HUTCHINSON , PRISCILLA	\$ 212.91	
IBARGUEN, MIGUEL	\$ 3,761.41	
JACK, RYAN	\$ 1,553.03	
JACKLIN, INC.	\$ 787.64	
JACKSON A RUST	\$ 1,513.02	\$ 1,484.67
JACKSON, KATRINA	\$ 256.70	
JAMISON, RICHARD & CHERYL	\$ 122.31	
JESELSKIS, RICHARD & CARRIE M.	\$ 626.77	
JESELSKIS, RICHARD D.	\$ 649.45	
JOHNSON MARY M	\$ 178.93	
JOHNSON, KENNETH E JR	\$ 140.43	\$ 180.83
JOHNSON, KENNETH E JR	\$ 197.81	\$ 224.31
JONES, HAROLD S & WINNIFRED A	\$ 186.48	
KAHKONEN, EDWIN	\$ 181.95	
KEISER, TERRY M.	\$ 4,531.51	
KEISER, TERRY M.	\$ 1,010.19	
KEISMAN, MARK & LISA	\$ 1,534.16	
KELLEY, MATTHEW J.	\$ 191.77	
KENNAGH, SANDRA	\$ 59.64	
KENNAGH, SANDRA, P/R	\$ 702.90	
KILFOYLE STEVEN	\$ 995.84	\$ 1,033.19
KILGORE GERALD JR	\$ 294.45	
KILGORE, GERALD D JR	\$ 336.73	
KILGORE, GERALD JR	\$ 3,977.34	
KILGORE, RONNIE N	\$ 939.11	
KIMBALL, JACQUELINE &	\$ 203.85	

KIMBALL, JAQUELINE A	\$ 853.15	
KIMBALL, RICKY & CAROLE	\$ 2.20	
KIMBALL, STEPHEN R. & BEVERLY R.	\$ 921.85	
KLAPPS, STEPHEN P & PHYLLIS L	\$ 1,490.15	
KNIGHTLY, DIANE & DARRELL, BRITTANY	\$ 1,593.05	\$ 785.08
KNOX, EDWARD	\$ 177.15	
LABAY, RICHARD	\$ 1,403.40	
LACKEE, GEORGE	\$ 64.93	\$ 46.77
LAIDLAW EARL S	\$ 594.94	
LAPRISE, BENJAMIN	\$ 28.69	
LARSON, MARK	\$ 408.19	
LAWRENCE A C LEATHER CO INC	\$ 45.30	\$ 78.16
LAWRENCE A C LEATHER CO INC	\$ 305.02	\$ 327.05
LAWRENCE A C LEATHER CO INC	\$ 243.11	\$ 267.72
LEBLANC, JOHN N & VERONICA L	\$ 1,362.02	
LEBLANC, JOHN N. & VERONICA L.	\$ 135.14	
LEE, CHRISTINE LOUISE	\$ 187.37	
LEIGHTON, JESSE & THERESA	\$ 872.78	
LESSARD CAROL L & LAWRENCE J JR	\$ 1,134.40	
LIBBY, VICKY	\$ 1,753.11	
LIBBY, TIMOTHY S. & VICKY L.	\$ 1,588.52	
LINNIE ROBERT	\$ 274.82	
LITCHFIELD, KEVIN M & GLORIA M	\$ 312.42	
LITTLEFIELD ROBERT & JOANNE	\$ 1,653.45	
LITTLEFIELD THOMAS W	\$ 1,452.62	\$ 1,432.17
LLOYD, MARY	\$ 2,648.42	
LOW, GEOFFREY & KORIENE	\$ 172.89	
LUMB KENNETH & DONNA	\$ 106.73	
LUPARDO SHANE	\$ 332.20	
MABERRY PAUL E & DEBRA L	\$ 613.70	
MABERRY PAUL E & DEBRA L	\$ 1,223.10	\$ 99.68
MABERRY, PAUL E & DEBORAH L	\$ 857.68	\$ 360.57
MACK RUSSELL J & JANICE M	\$ 649.30	
MACMAHAN CATHERINE, HEIRS OF	\$ 1,118.83	
MAKOFKSKE, MARGUERITE	\$ 1,429.97	
MAKOWSKI FAMILY LIMITED PARTNERSHIP	\$ 130.61	
MAKOWSKI FAMILY LIMITED PARTNERSHIP	\$ 2,579.08	
MAKOWSKI, JACEK & URSULA ET AL	\$ 207.62	
MARKS, MARY-JO	\$ 70.69	
MARTIN, CHARLES S	\$ 191.01	
MARTIN, CHRISTOPHER J & CARLA	\$ 286.68	
MARTIN, LISA J	\$ 767.08	\$ 775.59

MARTIN, TIMOTHY S & DEBORAH L	\$ 212.91	\$ 21.41
MASON GORDON	\$ 1,647.41	\$ 1,267.42
MASON, AL	\$ 616.83	
MASON, AL	\$ 75.50	
MASON, STEVEN A.	\$ 134.39	
MASON, STEWART R. JR.	\$ 1,787.84	
MATOLCSY, ARANKA K. *	\$ 1,082.74	
MATOLCSY, ZOLTAN*	\$ 318.61	\$ 341.52
MAXIM, DEBRA J	\$ 533.03	
MCALISTER, BONNIE J	\$ 878.82	
MCALLISTER. EARL S. JR & CHARITY	\$ 846.55	
MCINNIS, MICHAEL	\$ 2,006.79	\$ 510.84
MCKEEN, LYNN A. & PRUETT, MELISSA A.	\$ 2,030.95	\$ 974.27
MCKEEN, LYNN ALLEN*	\$ 143.45	\$ 153.52
MCKELICK, ALTON B & NANCY A	\$ 2,046.05	
MCKELICK, ALTON B & NANCY A	\$ 1,431.48	
MCNEIL, KENNETH H.	\$ 1,387.69	
MEFFORD, LEON & JOY	\$ 1,346.70	
MELLEN, STEPHEN M	\$ 844.09	\$ 155.98
MERRIFIELD BEVERLY	\$ 2,074.82	
MERRILL WILLIAM & PENNY	\$ 853.15	
MERRILL, JAMES *	\$ 45.30	
MEUM INC	\$ 104.19	
MEUM, INC	\$ 1,113.62	
MH PARSONS & SONS	\$ 1,779.17	
MICLON, SARAH	\$ 468.10	
MILLETT, DEREK	\$ 95.13	\$ 125.91
MILLETT, PENNY L.	\$ 1,779.97	
MILLIGAN, JOSEPH A. & JUDITH A.	\$ 856.17	
MOORE, THOMPSON W	\$ 790.48	
MORMILE, ROBERT V	\$ 1,129.48	
MORRISSETTE, SCOTT	\$ 64.17	
MORSE, LEROY F. & CECILE	\$ 305.68	
MORSE, LEROY F. & CECILE	\$ 122.97	
NEWCOMB, CHARLENE K	\$ 802.56	
NEY JAMES J JR & KAREN J	\$ 245.37	
NEY, JAMES J, JR & KAREN J	\$ 1,854.28	
NICKERSON, NICOLE R	\$ 2,397.88	
NORTON, ARMOND & SHIRLEY	\$ 1,609.75	
NORWAY SAVINGS BANK	\$ 163.08	
ORNE,ALVIN M.	\$ 1,789.35	\$ 1,325.19
OTTERSON, BRIAN K.	\$ 177.72	



OXFORD HILLS VETERINARY HOSPITAL	\$ 3,896.83	
OXFORD PROPERTIES LLC	\$ 1,047.94	
OXFORD PROPERTIES LLC	\$ 453.00	
OXFORD PROPERTIES, LLC	\$ 1,939.59	
P & K SAND AND GRAVEL, INC.	\$ 1,283.50	\$ 1,264.45
PAINE GEORGE	\$ 1,043.41	
PAINE, ANTHONY	\$ 93.62	
PAINE, ANTHONY & JOAN	\$ 1,741.03	
PAINE, ANTHONY A JR	\$ 999.61	
PAINE, CAROLINE	\$ 794.26	\$ 795.89
PAINE, GEORGE & PEARL	\$ 960.36	
PAINE, GEORGE & PEARL	\$ 1,058.51	
PAINE, GEORGE & PEARL	\$ 421.29	
PAINE, GEORGE & PEARL	\$ 844.09	
PAINE, GEORGE & PEARL	\$ 1,069.08	
PALMER, JAMES	\$ 724.04	
PANNELL, GEORGE ET AL	\$ 504.34	\$ 27.26
PARKER, DONALD W JR & LAURIE D	\$ 1,276.39	
PARSONS, PAULINE R.	\$ 2,206.45	
PATRIOT ENERGY, INC.	\$ 507.36	
PEER, MARCIA L.	\$ 426.89	
PENDLETON, JOSEPH & DEIDRE	\$ 219.59	
PERREIRA, RICHARD JR & RENE S	\$ 824.46	\$ 824.82
PHILLIPS JOHN & ANNE	\$ 1,047.94	\$ 1,019.66
PHILLIPS JOHN & ANNE	\$ 90.60	\$ 121.57
PIERSON ANDREW	\$ 631.18	
PITT, DAVID G.	\$ 1,431.48	\$ 763.93
PLACE, JASON M.	\$ 1,121.93	\$ 568.93
PLUMMER ROBERT & SUE *	\$ 277.08	
PLUMMER, ROBERT & SUE	\$ 502.07	
PLUMMER, ROBERT & SUE	\$ 57.38	
PLUMMER, ROBERT & SUE	\$ 195.54	
PUCKETT RICHARD W & LAVINIA J	\$ 67.95	
PULKKINEN OMER & GAYLA	\$ 1,695.73	\$ 1,659.76
PULKKINEN OMER ETAL	\$ 1,014.72	\$ 1,007.16
RAMOS, ANA LAURA	\$ 886.37	
RAWSON TRUST	\$ 1,633.06	
RAY CORPORATION	\$ 922.42	
RECORD, RICHARD C. & LINDA L.	\$ 1,209.51	
RECORD, SIDNEY	\$ 2,933.93	
REILLY GLENICE	\$ 576.06	
RICCI, HEIDI L.	\$ 669.67	
RICHARDSON, JAMES & CYNTHIA	\$ 201.14	

RICHARDSON, JESSICA	\$ 973.19	
RIDLEY CHARLES	\$ 441.67	
RIGGOTT, SCOTT J & HEATHER M	\$ 701.98	
RINES CINDY P & TIMOTHY S	\$ 674.97	
RINES TIMOTHY S & CINDY J	\$ 550.39	
RINES TIMOTHY S & CINDY J *	\$ 1,280.48	
RINES, TIMOTHY S & CINDY J	\$ 575.31	
ROBERTI, KATHLEEN M	\$ 1,570.40	\$ 1,539.66
ROBERTS, HOLLY J.	\$ 412.61	
ROBERTSON VINCENT P	\$ 681.79	
ROBINSON DAVID & PAULINE	\$ 3,612.34	
ROBINSON, JEFF	\$ 436.39	\$ 319.26
RONKKO, KEVIN	\$ 1,127.97	\$ 210.91
ROY, HEIDI A.	\$ 123.82	
RUSSELL, JOHN S.-HEIRS OF	\$ 262.74	
RYAN, BARRY Heirs of	\$ 1,689.69	\$ 830.60
SACH,LLC	\$ 1,595.31	
SALO, STEPHEN	\$ 706.68	\$ 856.66
SANTOS, JERVASE M.	\$ 1,540.20	\$ 1,516.47
SCHIAVI, JOHN H	\$ 265.00	
SEAMS, PETER J JR & CYNTHIA L	\$ 570.78	\$ 303.59
SESSIONS, BRETT	\$ 696.86	
SHANGRAW, BRIAN L	\$ 265.76	
SHANGRAW, BRIAN L	\$ 294.45	
SHANGRAW, BRIAN L	\$ 277.84	
SHANGRAW, BRIAN L	\$ 289.92	
SHAW, HAROLD & JOYCE FAMILY FARM LLC	\$ 214.42	
SHAW, MICHAEL & BEAZER, DOMINIC	\$ 2,144.20	\$ 2,089.53
SHAW, STEVEN S	\$ 12.14	
SIMS, HARRY L & MICHIKO E	\$ 1,777.27	
SLOAT, DARRELL	\$ 493.77	
SMALL, SAMUEL L	\$ 2,207.62	\$ 2,161.81
SMART JEAN	\$ 779.91	
SMITH G. SCOTT & JENNIFER S.	\$ 3,557.56	\$ 3,449.70
SMITH, KATHERINE A. & WILLIAM S.	\$ 408.45	
SNAY, DONNA J.	\$ 1,069.08	
SPRAGUE, ROBERT A & MARGARET M	\$ 1,656.47	\$ 1,633.64
SPURGIN, TRAVIS ROY	\$ 234.74	
STANLEY-BEALS, PAT	\$ 2,627.33	
STARBIRD, THOMAS & ROSE	\$ 1,363.53	\$ 1,324.77
STARMER, ROBERT & FAY	\$ 1,282.31	
STARR, CHERYL	\$ 578.33	
STEARNS, CHRISTOPHER	\$ 1,402.79	\$ 706.97

STEARNS, CHRISTOPHER	\$ 856.17	\$ 438.00
STEARNS, CHRISTOPHER H.	\$ 1,365.04	\$ 683.44
STEVENS MARION	\$ 244.68	
STODDARD, ERIC	\$ 1,736.53	
STONE MINERVA & RALPH	\$ 360.89	\$ 380.59
STRIEGEL, MATTHEW & ANGELA D	\$ 3,456.39	
STUBBS BETTY S	\$ 828.99	
STURTEVANT, KEVIN W.	\$ 1,164.21	\$ 694.87
SUNSET PROPERTIES	\$ 3,966.77	\$ 3,836.09
SUNSET PROPERTIES	\$ 326.16	\$ 347.31
SUNSET PROPERTIES	\$ 265.76	\$ 289.42
SUNSET PROPERTIES	\$ 292.94	\$ 315.48
SUNSET PROPERTIES	\$ 20.85	
SUNSET PROPERTIES	\$ 22.65	
SUNSET PROPERTIES	\$ 241.60	\$ 266.27
SUNSET PROPERTIES	\$ 2,361.64	\$ 2,297.90
SUNSET PROPERTIES	\$ 217.44	\$ 243.13
SUNSET PROPERTIES	\$ 850.13	\$ 849.43
SUNSET PROPERTIES	\$ 480.18	\$ 494.91
SUNSET PROPERTIES	\$ 469.61	\$ 484.77
SUNSET PROPERTIES	\$ 543.60	\$ 555.68
SUNSET PROPERTIES	\$ 224.99	\$ 250.36
SUNSET PROPERTIES	\$ 208.38	\$ 234.44
SUNSET PROPERTIES	\$ 181.20	\$ 208.40
SUNSET PROPERTIES	\$ 181.20	\$ 208.40
SUNSET PROPERTIES	\$ 181.20	\$ 208.40
SUNSET PROPERTIES	\$ 181.20	\$ 208.40
SUNSET PROPERTIES	\$ 282.37	\$ 305.34
SUNSET PROPERTIES	\$ 279.35	\$ 302.45
SWAN KEVIN R PERS REP	\$ 552.66	\$ 564.37
SWAN KEVIN R PERS REP	\$ 401.66	\$ 419.66
THIBODEAU CYNTHIA L	\$ 1,183.84	\$ 1,149.04
THIBODEAU, KIERISTON &	\$ 3,634.57	\$ 3,523.49
TIRE RECYCLING & STORAGE	\$ 312.57	
TRIPP, CHRISTOPHER ALLEN LIFE ESTATE	\$ 1,531.14	
TURNER, PEGGY	\$ 2,331.44	\$ 735.34
TWITCHELL FRANCIS WM JR*	\$ 11.89	
VERRILL, DALE R	\$ 2,096.63	
WALKER, AMANDA LYNN	\$ 938.91	
WALKER, ERROL H JR & VALMA B.	\$ 1,069.08	\$ 1,044.83
WALKER, ERROL H. JR & VALMA B.	\$ 184.22	\$ 167.42
WALLACE, ROBERT & TRUDY ETAL *	\$ 314.08	\$ 335.73
WANG, LEI	\$ 1,093.24	

WEED, MARGARET (TC)	\$ 489.24	
WELCH, ROBERT M & DELORES J	\$ 1,253.30	\$ 630.81
WELLS, ELVIS	\$ 1,568.89	
WESTLAND MANAGEMENT, INC	\$ 190.26	
WESTLAND MANAGEMENT, INC	\$ 380.52	
WESTLAND MANAGEMENT, INC	\$ 379.01	
WESTLAND MANAGEMENT, INC	\$ 377.50	
WESTLAND MANAGEMENT, INC	\$ 377.50	
WESTLAND MANAGEMENT, INC	\$ 379.01	
WESTLAND MANAGEMENT, INC	\$ 383.54	
WESTLAND MANAGEMENT, INC	\$ 383.54	
WESTLAND MANAGEMENT, INC	\$ 380.52	
WESTLAND MANAGEMENT, INC	\$ 383.54	
WESTLAND MANAGEMENT, INC	\$ 379.01	
WESTON-CHANDLER FUNERAL HOME	\$ 2,379.00	
WHEELER, TRACY R	\$ 2,180.44	
WHITEHEAD, ALBERT J. T/A/P	\$ 484.28	
WHITTEMORE, DANNY B. & BARBARA	\$ 853.15	
WILLETTE, STEVEN J *	\$ 49.90	
WILLTON, DAWNE	\$ 906.00	
WILSON, LEROY C & RUTH E	\$ 1,080.40	
WILSON, SHANE	\$ 1,872.40	\$ 1,834.82
WINER, KENNETH A & WYLMA J	\$ 233.29	
WINSLOW, RODNEY K JR	\$ 57.38	
WOITKO DAVID L	\$ 492.26	
WOODFORD'S LLC	\$ 2,044.54	
WOODWORTH, CRAIG G	\$ 1,237.44	
WORMWOOD, JOHN G JR HEIRS OF	\$ 545.19	
YOUNG HOLLY G	\$ 540.58	
YOUNG RICHARD & PATRICIA	\$ 998.11	
YOUNG, DANA & LINDA A	\$ 2,219.70	\$ 2,167.63
YOUNG, DANA E. & LINDA	\$ 199.32	\$ 225.76
YOUNG, ERIC J. & MARLENE D.	\$ 675.94	
ZIMMERMAN, FRANK ET AL	\$ 17.28	
	<b>\$482,619.72</b>	<b>\$106,847.57</b>

**AS OF 5-23-2013**

## Tax Acquired Property

BATCHELDER, MICHAEL	2008	\$ 58.59
BATCHELDER, MICHAEL	2009	\$ 233.82
BATCHELDER, MICHAEL	2010	\$ 230.12
BATCHELDER, MICHAEL	2011	\$ 228.87
		\$ 751.40

BICKFORD, CINDY	2010	\$ 565.37
BICKFORD, CINDY	2011	\$ 559.77
		\$ 1,125.14

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
		\$ 4,146.33

GREEN, SHELDON & MARCIA	2011	\$ 78.18
		\$ 78.18

GREENE, SHELDON & MARCIA	2010	\$ 2,432.85
GREENE, SHELDON & MARCIA	2011	\$ 2,445.25
		\$ 4,878.10

GURNER ALBERT W	2010	\$ 381.67
GURNER ALBERT W	2011	\$ 378.05
		\$ 759.72

HARRIS, RUTH A	2010	\$ 245.54
HARRIS, RUTH A	2011	\$ 787.81
		\$ 1,033.35

KOLKER, R & MATOLCSY, Z	2010	\$ 1,400.29
KOLKER, R & MATOLCSY, Z	2011	\$ 1,383.45
		\$ 2,783.74

KOMULAINEN ERNEST E & JEAN	2011	\$ 592.52
		\$ 592.52

MATOLCSY ZOLTAN A	2010	\$ 276.10
MATOLCSY ZOLTAN A	2011	\$ 273.85

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\$ 549.95

MATOLCSY, ZOLTAN*	2010	\$ 311.77
MATOLCSY, ZOLTAN*	2011	\$ 351.29

\$ 663.06

MEADER, BILLIE LYNN	2011	\$ 1,152.51
MEADER, BILLIE LYNN	2010	\$ 986.40
MEADER, BILLIE LYNN	2009	\$ 974.38
MEADER, BILLIE LYNN	2008	\$ 978.78
MEADER, BILLIE LYNN	2007	\$ 215.74

\$ 4,307.81

ROLFE DIANA	2011	\$ 830.21
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\$ 830.21

SALLS ELWIN	2011	\$ 102.97
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\$ 102.97

## OUTSTANDING PERSONAL PROPERTY TAXES

Name	FY2013	FY2012	FY 2011
ADVANTAGE AUTO SALES	\$ 52.85		
AMBIENCE DAY SPA	\$ 22.65		
ASIA EATERY	\$ 113.25		
BETTY'S LAUNDRY INC	\$ 1,118.91		
CHIMNEY TECH		\$ 15.29	\$ 16.32
FOUR SEASONS FUNCTION CENTER	\$ 151.00	\$ 139.00	\$ 136.00
GOODWINS MOTEL	\$ 49.07		
GRACE CUSTOM FABRICATION, LLC	\$ 135.90		
HOBBS LUCKY LANES	\$ 783.69	\$ 721.41	
LEAF FINANCIAL CORPORATION		\$ 93.13	
JEM MOTORSPORT	\$ 160.06		
KILGORE CONSTRUCTION	\$ 104.19		
MARKET SQUARE RESTAURANT, INC.	\$ 424.31	\$ 428.12	\$ 59.79
MEI EXCAVATION	\$ 189.26		
NEW HORIZON CAPITAL INVESTMENT LLC	\$ 27.18	\$ 25.02	\$ 24.48
JACK, NORMAN F. JR, & JUNE M.			
JACK, NORMAN F., JR. & JUNE M.			
NEW HORIZON CAPITAL INVESTMENT LLC	\$ 27.18	\$ 25.02	\$ 24.48
OXFORD HILLS VETERINARY HOSPITAL	\$ 194.38		
PARK STREET PRESS	\$ 19.63		
PERFECT STITCH EMBROIDERY	\$ 880.33	\$ 896.55	\$ 953.36
PERSONAL BEST HEALTH CLUB	\$ 86.73		
QUEST TRAVEL INC			
RECORD SIDNEY	\$ 39.26	\$ 36.14	\$ 4.87
STEARNS, CHRISTOPHER	\$ 63.42	\$ 66.72	\$ 73.44
THE CORNER PLACE		\$ 27.80	\$ 27.20
THREE SIXTY MANAGEMENT SERVICES			\$ 13.60
TIMEPAYMENT CORP., LLC	\$ 6.04		
VERRILL'S EXCAVATION	\$ 988.29		
WESTERN HIGHLANDS, LLC	\$ 7.55	\$ 6.95	\$ 6.80
WILLIE'S REPAIR	\$ 48.32	\$ 44.48	\$ 43.52
	<hr/>	<hr/>	<hr/>
	\$ 5,693.45	\$2,525.63	\$1,383.86

## Town Clerk's Report

### Transactions processed in the Town Clerk's office for the fiscal year 2011/2012:

Boats	228
Snowmobiles	119
Hunting/Fishing Licenses	372
ATV's	148
<b>Motor Vehicle Transactions:</b>	5,064

### **Vital Records:**

Births	45
Marriages	19
Deaths	64

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, continuing education.

The Deputy Town Clerks are responsible for customer service, answering all telephone calls, processing mail, tax liens, all filing, ordering of office supplies, certified copies of vital records, bulk mailings.

Respectfully Submitted,

*Elizabeth J. Knox*

Town Clerk/Office Manager



The Paris Police Department has gone through a lot of changes over the course of 2011/2012 fiscal year. A plan to merge the department with Norway's Police Department fell through and we experienced a large turnover in personnel for a variety of reasons. We have added four new faces to the department due to that change over. David Verrier left the department to assume a position with the Department of Corrections as an Investigator at the correctional facility in Windham. Although I was in the process of completing my last few days with the department I chose to remain here and take on the role as Police Chief.

This year we will be sending three of our officers to the Maine Criminal Justice Academy in Vassalboro so they can become certified as a full-time police officer in the State of Maine. While uncertainty over the department continues to exist yearly, moral with the department is at its highest level in a long time. We, as an agency, are committed to delivering law enforcement services to our citizens and visitors at the highest degree of professionalism and with utmost integrity.

From July 1, 2011 until June 30, 2012 this agency investigated (5) reported sexual abuse related offenses, (51) physical assaults, (4) criminal threats, (2) reckless conducts, (13) burglaries, (55) thefts, and (1) motor vehicle theft along with a multitude of other offenses. Approximately \$29,000 worth of personal property was taken in the reported thefts with approximately \$3,000 worth of merchandise being recovered.

The agency issued (63) motor vehicle citations, and made (28) arrests of motorists who were suspected of driving while under the influence of alcohol or drugs. We investigated (133) motor vehicle crashes, (37) of which involved personal injury, while (1) involved a fatality. Nearly (74) percent of the crashes we investigated occurred under clear skies and nearly (77) percent occurred during the daylight hours. In total, (4997) calls for service were entered into our computer system, which equates to an average of nearly (14) calls per day.

I, and the other officers of the Paris Police Department, want to thank the Citizens of Paris for your support. I personally look forward to the opportunity of continuing to lead this department on a daily basis while welcoming the challenges doing so brings.

*Chief Michael B Dailey*



# Paris Highway Department

Director: Daniel Nowell

Bill Guy, Jesse Rowell, Roger Fogg, Leo Auger,  
Kevin Scribner, James Hutchinson

The Highway Department duties generally include routine road maintenance, i.e. cold patch; shoulder shimming; basin and culvert repair and cleaning; street sweeping; roadside mowing; sign replacement and or installation; road reclaiming or reconstruction; tree and brush pruning or removal; snowplowing and sanding; and several other items related to maintaining the Town's roadways.

Some of this work involves sub-contractors, These includes paving companies; sign makers and suppliers; equipment and supply vendors; and local contractors for mowing, basin cleaning, tree removal and road repair and reconstruction work. Without their continued help we could not manage the growing road network.

We would like to thank the residents for their support on many projects and hope to continue to improve our services as time and finances allow, Paris residents can be proud and feel safe while traveling throughout the Town. Should you have any questions or concerns don't hesitate to call us at (207) 743-2547

As the Fire Chief of Paris Fire Department, it's with great pride that I present you this summary of activities for the fiscal year 2011-2012. Our department continues to accept the challenges presented by the economy, demands for service, and ever changing technology. We constantly evaluate our operational platform to ensure it provides efficient and effective services to the community and make necessary changes when needed. The department also continues to collaborate regionally with other fire departments on training, specialized response teams, purchase of equipment, and of course mutual aid. These collaborations greatly reduce our overhead costs while at the same time allowing us to provide a broader array of service levels to the community.

Our successes are due to the dedication of all the members of the Paris Fire Department, the support of our community and its leaders. We couldn't meet our mission without this dedication and support.

The Streaked Mountain radio repeater project has been completed and is up and running. This has been an eighteen month endeavor to enhance our radio communication within our coverage area. With the addition of the repeater our dead spots have greatly been reduced. This was completed early this fall at a cost of \$19,874.00, with all cost covered by a grant and no cost to the Town of Paris.

During the fiscal year July 1, 2011 to June 30, 2012 Paris Fire responded to 377 emergency calls. Breakdown of calls are as follows.

Motor Vehicle Crashes	Extrications	First Responder
50	11	23
Structure Fire	Chimney Fire	Vehicle Fire
9	5	5
Alarm Fire	Alarm CO	Alarm Sprinkler
31	5	2

M/A Norway	M/A Oxford	M/A West Paris
30	15	9
M/A Hebron	M/A Poland	M/A Buckfield
2	2	12
M/A Harrison	M/A Waterford	Utility Lines
3	2	36
Spill / Leak	Grass / Woods	Other / Misc.
4	4	115

Paris received mutual aid a total of 68 times from the surrounding fire departments.

Thank you to all the members of Paris Fire Department for their dedication and commitment to this fine department. Also thank you to the families of all members for their understanding when the member has to leave in the middle of a family function to answer a call.

Respectfully submitted

*Brad Frost*

Brad Frost, Paris Fire Chief

On behalf of the Land Use Advisory Committee, I would like to present a short summary of our activities to the citizens of the Town of Paris,

Since spring of 2011, we have been working on a proposal for a town Zoning Ordinance. This proposal is now finally finished and has been submitted to the Selectmen who will review it, possibly fine-tune it and subject it to public hearings before putting it on an upcoming town ballot to be voted on by the voters of the Town of Paris.

Our group is a very diverse collection of Paris residents who all have specific interests that would be affected by the passage of this ordinance. From the beginning, we have attempted consensus in all our recommendations and with the exception of just a couple of issues, have been successful.

Using the Comprehensive Plan for the Town of Paris as a template, we have created a proposal which we feel will enhance the quality of life for our residents, protect the values of our properties and encourage a sensible and predictable environment for the growth of local business.

Individual freedoms and rights are important to us and these topics were discussed to great lengths. Ultimately, we have endeavored in our proposal to tread as lightly as possible while implementing the recommendations of the Comprehensive Plan.

It has been an honor serving the Town of Paris and I would like to express my gratitude for this opportunity.

Respectfully,

Dennis Creaser

Chairman- Land Use Advisory Committee

# REPORT OF NORWAY-PARIS COMMUNITY TELEVISION

Norway-Paris Community Television (NPCTV) is a public access television station. It is located at 9 Marston Street, Norway. The station has been developed as a community resource by the Norway-Paris Cable Committee with funding from franchise fees collected by Time Warner from cable subscribers and through the generosity of local underwriters

Local programming is volunteer produced and includes town government meetings, library story time for younger children, inspirational programs, school events, as well as plays, concerts and workshops. We have recently partnered with Responsible Pet Care to produce a Pet Adoption show. And we produce a Weekly informational piece with the Oxford Hills Chamber of Commerce.

Station Manager, Steve Galvin continues his commitment to the communities of Norway and Paris, the station and its volunteers who provide many hours of quality viewing for our subscribers.

Residents of Paris and Norway are invited and encouraged to learn to make television programs that are of interest to them using NPCTV equipment or their own personal equipment. Please call us at **743-7859** for additional information. Members of the community are encouraged to see how the local channel works and are also welcome to submit nonprofit announcements to be cablecast on NPCTV's Community Calendar.

Visitors are welcomed at any time.

Respectfully submitted,

Norway-Paris Cable Committee

## REPORT OF RESPONSIBLE PET CARE OF OXFORD HILLS, INC.

[www.rpc.petfinder.com](http://www.rpc.petfinder.com) ~ Facebook

"To Improve Quality of Life and Promote the Responsible Way to Treat All Pets."

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 currently located at 132 Waterford Road in Norway. At our current location, we are equipped to provide treatment and shelter for 85+ felines and 6 dogs. Animals not claimed by their owners are adopted into approved homes, healthy, vaccinated, flea treated, wormed, spayed/neutered and tested.

We will soon move into a larger building that we recently purchased. This building is located at 9 Lower Swallow Road, off High Street, in the Town of Paris. When we move to that location we will house the same number of cats and increase our dog capacity to 12+. The new shelter will allow for larger inside dog kennel spaces and more outside space for the dogs to exercise. It will eventually provide outside areas for cats as well. We are very excited to move to a larger space, since it will allow us to better serve the animals, volunteers and the public.

"RPC" has agreements with the Towns of Norway, Paris, Oxford, Otisfield, Harrison, Woodstock, West Paris, Greenwood, Hebron, Buckfield, Mechanic Falls, Poland 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. Be very careful if you purchase a pet on line.

Responsible Pet Care can direct you to resources for low cost spay and neuter for dogs and cats. Please call 743-8679 for more information. Because of irresponsible breeding, there is an overwhelming necessity to spay and neuter pit bull terrier types, whether full or mixed. The State of Maine FIX ME spay/neuter program in Augusta is issuing certificates with highest priority to this breed type. Additionally,

Responsible Pet Care currently has grants available to assist owners in the cost of spaying and neutering their pets.

It is unlawful to sell a puppy or kitten before the age of 6 weeks. In addition, it is required that a breeder and/or pet dealer provide the buyer of the puppy or kitten with a written disclosure indicating their history, including their health records.

Remember that dog licenses are due each year by January 1; \$25 late fee per dog is added after January 31.

We are truly grateful for your support.

Respectfully submitted,

Shirley H. Boyce, Norway  
Cynthia Wescott, Norway  
Sally Leighton, Paris  
Darlene Thibeau, Norway  
Eleanor Newell, Woodstock  
Kathy Cornell, Paris  
Kate Hatch, Hebron  
Joyce Gardner, Norway

**December 2012  
YTD Tonnage Report**

Towns	Office Paper	News, Mags Junk Mail	Corr Cardboard	Non-Corr Cardboard	Plastic	Aluminum	Tin	Glass	Total	Universal Waste
Brownfield	0.00	16.03	15.54	7.43	2.15	0.94	2.47	7.57	52.13	7.62
Canton	1.09	10.50	9.06	4.66	1.81	0.00	2.06	1.78	30.96	3.11
Denmark	1.64	18.43	10.30	6.93	2.76	0.70	2.93	6.98	50.67	6.66
Gilead	0.00	5.17	3.37	1.80	0.53	0.15	0.56	1.56	13.14	0.79
G&W	1.14	32.98	19.14	9.26	2.60	0.50	2.63	7.04	75.29	9.97
Hebron	0.00	20.75	7.69	5.79	1.39	0.00	1.76	2.53	39.91	4.08
Lin.Pitt	0.00	2.09	2.00	0.72	0.50	0.25	0.68	1.87	8.11	0.00
Livermore	1.57	40.52	19.05	11.26	3.92	2.57	4.76	5.97	89.62	5.72
Norway Paris	39.00	156.77	280.66	117.24	19.02	2.36	26.66	9.97	651.68	0.00
Otisfield	0.00	22.31	11.01	8.25	2.20	0.00	2.79	5.01	51.57	1.69
Sunday River	0.47	1.96	8.27	0.65	0.05	0.00	0.06	0.00	11.46	0.00
TRI-TOWN	1.34	51.13	59.64	12.38	3.96	1.20	5.00	9.45	144.10	15.48
Upton	0.00	0.75	0.42	0.09	0.17	0.00	0.00	1.17	2.60	1.25
Gould Academy	1.51	3.28	4.09	1.26	0.14	0.00	0.00	0.06	10.34	0.00
SAD#17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SAD#44	0.00	0.00	0.80	0.00	0.00	0.00	0.00	0.00	0.80	0.00
SAD#36	0.00	0.00	0.12	0.00	0.00	0.00	0.00	0.00	0.12	0.00
<b>Totals</b>	<b>45.78</b>	<b>382.67</b>	<b>451.16</b>	<b>187.72</b>	<b>41.20</b>	<b>8.67</b>	<b>52.36</b>	<b>60.96</b>	<b>1232.50</b>	<b>56.37</b>



## Paris Public Library 2011-2012 Annual Report

The Paris Public was fortunate to receive several grants during FY 2011-2012. With a grant from the Davis Family Foundation, the library was able to build new shelving for the Children's Fiction collection. A grant from the Maine State Library's Broadband Technology Opportunity Program, created with the goal of improving broadband access to the general public, provided four desktop and four laptop computers.

Efficiency Maine performed a free energy audit for the library and assisted with a rebate in replacing the building's many old florescent light fixtures with, brighter, far more efficient, ones.

Among the other highlights for the library during the year, the Friends Group, the Seneca Club, held a card workshop and solicited dues to help pay for the library's Download Library membership, for library staff to attend the Reading Round-up workshop, and to beautify the library's grounds. The annual used book sale was successfully supplemented by a VHS tape sale held at the Old Paris Farmers' Union building on Skilling Street.

The family and friends of Avis Greene, and Jean Porter Goodwin donated tables and chairs for the children's rooms in memory of their loved ones. Avis was a former Librarian and Jean was the daughter of former Librarian Erma Porter.

Jennifer Lewis took over the story-time for preschoolers the library holds every Thursday morning at 10, where stories and crafts are shared. The annual summer reading challenge attracted many more participants as kids read for rewards and the chance to win a computer tablet. The summer science programs were very well attended and the Geo-Kids programs, held during the school-year, were filled to capacity. Membership in the Library's "New and Old Classics" Book Club grew steadily.

Many people continue to visit the library to use its computers or its free wireless, which is available 24/7 and can be accessed outside of the building.

The library's eleven trustees are President Bonnie Ripley, Vice President Ray Glover, Secretary Terry Cole, Treasurer Connie Allen, Deputy Treasurer Carol Huotari, Trustees Carolyn Blais, Evelyn Donovan, Deborah Flick, John Gould, Sarah Otterson, and Florence Wendell. The library's staff are Michael Dignan, Michaela Batstone, Billie Lou Damon, Jennifer Lamar, Jennifer Lewis, Shannon May and Christie Wessels. Joan Parker still volunteers, representing the Library in the production of *Story Connections* with NPC-TV.

The Paris Public Library is open Monday, Wednesday and Friday from 9:00 a.m. to 6 p.m., Tuesday and Thursday from 9:00 a.m. to 8 p.m. and on Saturday 9:00 a.m. to 3 p.m.

Please contact the library's staff with any questions or concerns by calling 743-6994 or e-mailing [paris.public.library@MSLN.net](mailto:paris.public.library@MSLN.net). Information about the library and

its events may also be found on its webpage, [www.paris.lib.me.us](http://www.paris.lib.me.us), and on its Facebook page.

The Paris Public Library exists solely because of the generous support it receives

**Paris Public Library Annual Report, 7-1-11 to 6-30-12**

<b>Circulation Totals:</b>	<b>7/11-6/12</b>	<b>7/10-6/11</b>	<b>% Change</b>
Adult Fiction:	28238	29541	-4.40%
Adult Nonfiction:	5435	6193	-12.20%
Juvenile Fiction:	23302	22185	5.00%
Juvenile Nonfiction:	5145	4450	15.60%
Magazines:	835	1161	-28.10%
Audios:	4081	4322	-5.60%
Videos:	4279	6337	-32.50%
DVDs:	34493	37399	-7.80%
E-Book	<u>1324</u>	<u>288</u>	359.70%
Total:	<b>107132</b>	<b>111876</b>	-4.20%
Days Open	308	306	
Computer Sign-ups	13927	15285	-8.90%
ILLs Received	679	596	
ILLs Sent	2	0	
<b>Accessions:</b>			
Adult Fiction:	841	840	
Adult Nonfiction:	242	317	
Juvenile Fiction:	510	232	
Juvenile Nonfiction:	92	218	
Picture Books	373	444	
Young Adult:	359	288	
Paperbacks	212	225	
Large Print:	141	152	
Audiobooks:	0	1	
Audio-CDs:	150	164	
Videos:	16	25	
DVDs:	616	812	
Blu-Ray:	43	19	
New Cards Issued:	509	488	
Program Attendance:	2798	3132	

from the citizens of Paris.

## **Hamlin Memorial Library & Museum**

### Annual Town Report

July 1, 2011 – June 30, 2012

P.O. Box 43  
Paris, ME 04271  
743-2980

[hamlinstaff@hamlin.lib.me.us](mailto:hamlinstaff@hamlin.lib.me.us)

[www.hamlin.lib.me.us](http://www.hamlin.lib.me.us)

The Board of Trustees is, as always, grateful to the Town of Paris and the community for their continued, generous, support. 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 2011-2012 Fiscal Year, the Hamlin Memorial Library added 423 items to its collection, spending \$3,543, and loaned 1729 items to library members.

Jennifer Lewis, the Library Director, applied for and received a grant from the Libri Foundation, who provided the library with \$1,400 worth of new children's books. She has also taken preliminary steps toward joining OPALS, which is an online library system used by the local school district, creating more coordination between the library and local schools.

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 has changed its schedule and is now 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, Janice Davis, Mike Dignan, Paula Moxcey, Barbara Robinson, Carrie Robinson; Herb Somers, David Stanley and Jeff White.

Respectfully submitted,

Jennifer Lewis  
Library Director

**PARIS UTILITY DISTRICT  
ANNUAL REPORT FOR THE PERIOD July 1, 2011 through June 30, 2012**

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

Chairman	Mark Bancroft
Assistant Chairman	Alvin Barth
Treasurer	Edward Chouinard
Assistant Treasurer	Janet Jamison
Clerk	Raymond Lussier

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 80 million gallons of water during this period. This is a 2 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 the District’s 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 128 million gallons of wastewater and storm water. This is a 1 percent decrease from the last reporting period.

The final phase of the upgrade of the treatment facility was finished in the summer of 2012. The District is still in the process of negotiating the final license for the treatment facility.

During the fall of 2011 the Paris Utility District moved its main office to the Wastewater Treatment Facility at 7 C.N. Brown Way. The District is looking to decrease its expenses by having only one office building to maintain.

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. The District received notice from the Department of Environmental Protection that the District needs to continue monitoring, and testing need only occur 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 turn-around are competitive with or better than other testing laboratories.

Respectively submitted,

Board of Trustees  
Paris Utility District

# The Oxford Hills School District

## M.S.A.D. #17

Richard Colpitts, *Superintendent of Schools*  
Patrick Hartnett, *Assistant Superintendent*  
Kathryn Elkins, *Director of Curriculum*



1570 Main St., Suite 11 Oxford, Maine 04270  
Phone (207) 743-8972 fax (207) 743-2878  
[www.sad17.k12.me.us](http://www.sad17.k12.me.us)

Jane Morse, *Director of Special Services*  
Catherine Fanjoy Coffey, *Business Manager*

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Harrison \* Hebron \* Norway \* Otisfield \* Oxford \* Paris \* Waterford \* West Paris

### Annual Report: Paris – March 2013

These are challenging times for your School District. Maine's economy is recovering more slowly from the recession than previously expected. The State is unable to meet its share of the mandated 55% of education costs and the local taxpayer has shouldered a greater share of education costs. Your School Board worked hard to lessen the local impact of these increases. In fact, your School District is spending 9.73% less locally than required under the State's funding formula. SAD 17's per pupil spending is now 17.41% below State costs per pupil.

The Paris Elementary School population has remained steady with class sizes averaging 21 pupils. There are two classrooms with more than 24 students. The school's students demonstrated good growth on the state assessment in reading and math. The School has an incredible PTO. With over 200 potential volunteers available, they are providing enrichment opportunities as well as supporting school needs that are not provided for within the school's budget. The administration and staff have implemented a comprehensive school-wide bullying program. Students are involved in weekly advisory groups to learn behaviors that will support their peers. A student committee has sponsored an assembly with nationally recognized speaker, Jim Jordan. Classrooms are focusing on recognizing students who continue to make a positive difference in our school and community.

The Oxford Hills Middle School continues to seek new ways to promote student engagement. The Experiential Learning Alternative Program was expanded to include 62 students. The School Board recognizes the limitations of our existing Middle School facility and its impact on programs. Half of the student body is housed in temporary space that has reached the end of its useful life. Addressing the facilities needs of the Middle School is a priority for the Board's Facilities Committee.

At OHCHS there are many new academic initiatives being implemented for the 2013/2014 school year. First is the continuation of the one to one computing for all students at OHCHS. In these economic times, the importance of having students who are technologically savvy is necessary for success. Many of our juniors and seniors are taking college courses at the Western Maine University and Community College Center. The budget also supports our ability to offer multiple Advance Placement courses. Students are able to earn college credits

through these courses. The Vocational Board started a Hospitality, Travel, and Tourism Management program in the school. This is only the second such hospitality program in Maine. These opportunities will better prepare our students for post secondary success. With these new initiatives and those initiatives implemented in previous years such as Double Block Math, SAT Prep imbedded in the curriculum, learning labs and the literacy focus, we believe students will have the skills to be successful beyond high school.

SAD 17 is very fortunate to be part of the Paris community. Without the support of our towns, PTOs, families, and town businesses, we would not be able to accomplish all that we do. We appreciate all the time, energy, and resources everyone donates to help keep the school running efficiently.

Sincerely,

A handwritten signature in cursive script that reads "Rich Colpitts".

Richard Colpitts  
Superintendent of Schools

# Oxford County Sheriff's Office

Wayne J. Gallant Sheriff

Sheriff  
Wayne J. Gallant  
Chief Deputy  
Dart L. Daley



P.O. Box 179  
South Paris, Maine 04281  
(207) 743-9554 or 1-800-733-1421  
Fax (207) 743-1510

BY: \_\_\_\_\_

January 15<sup>th</sup>, 2013

Dear Town Officials:

Please find enclosed my report that is submitted to each municipality in Oxford County, indicating the number of calls for service that the Oxford County Sheriff's Office responded to the respective towns for the year 2012. The call for service represents the "nature" of the call that was reported to our agency. We have also included this year an analysis of the times reported for calls to your town. Please note the totals on the offenses may be higher than the total on the analysis report forms, there may have been more than one offense associated with the call.

I feel it is extremely important that the Towns in Oxford County that receive law enforcement services from the Oxford County Sheriff's Office have a clear indication of what types of calls are handled in their respective jurisdictions.

I might suggest that if you want additional numbers of calls for your respective town to contact Maine State Police, Gray, Maine at 657-3030 and speak with Troop Commander Lt. Walter Grzyb.

If you have any questions or comments please feel free to contact me anytime.

Sincerely,

*Wayne J. Gallant*  
Sheriff Wayne J. Gallant

WJG/lah





# Oxford County Sheriff

Law Incident Total Report, by Offense Codes

BY: \_\_\_\_\_

<u>Obs. Offense</u>	<u>Description</u>	<u>Total Number</u>
		3
911H	911 hangup call	1
ABAN	Abandoned Vehicle ++++	2
ADMI	Administrative Personnel Case	9
ALAR	Alarm	2
AMAS	Ambulance or Medical Assist	1
AMRM	Administration Related Meeting	10
ANPR	Animal Problem	2
AOFF	Alcohol Offense	1
ASMV	Assist Motorist	1
ASST	Agency Assist	33
ATL	Attempt to Locate	1
ATV	ATV Problem	1
BACK	Back Ground Employment Invest.	13
CCRI	Criminal intelligence Report	1
CDIS	Citizen Dispute	2
CITA	Citizen Assist	5
CMIS	Criminal Mischief	1
CREM	Criminal Record Check Military	1
CSSO	Cont Substance/Sale/Manu/Other	1
CWPC	Concealed Weapon Permit Check	82
DCON	Disorderly Conduct	1
DOME	Domestic Incident	1
DRUG	Drug Info/Statistics	2
DVFU	Domestic Violence Follow Up	3
HARS	Harassment	1
INFO	Information	3
MISD	Misdialed Number to 911	1
MOVI	Motor Vehicle Violation	1
NOTA	Notary Public	1
NSFC	Nonsufficient Funds Checks	1
OPAS	Operating After Suspension	1
PSEV	PSAP Evacuation	1
PSVE	Service Of Papers	2
RIPO	Resisting/Interfering w/Police	1
SUBP	Subpoena Service	5
TAPI	Traffic Accident, Pers Injury	1
THAZ	Traffic Hazard	1
TOFF	Traffic Offense	3
TPOT	Theft, Property, Other	2
TRAN	Transport Prisoner	1
VIOB	Violation of Bail Conditions	1

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<u>Obs. Offense</u>	<u>Description</u>	<u>Total Number</u>
VIPA	Viol.Protection abuse order	1
WAAR	Warrant Arrest	5
WELF	Welfare Check	1
WFTA	Warrant Failure to Appear	1

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Total reported: 215

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**Report Includes:**

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

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# Oxford County Sheriff

Law Incident Analysis, Time Reported

RECEIVED  
JAN 22 2013  
BY: \_\_\_\_\_

**Location: PARIS**

Hour:	Monday:	Tuesday:	Wednesday:	Thursday:	Friday:	Saturday:	Sunday:	Total:
00:00-00:59	0	0	0	0	2	2	3	7
01:00-01:59	0	0	1	0	0	0	0	1
02:00-02:59	0	0	0	0	0	1	0	1
03:00-03:59	0	0	0	0	0	0	1	1
04:00-04:59	0	0	0	0	0	0	1	1
05:00-05:59	0	0	0	0	0	0	0	0
06:00-06:59	1	0	0	0	1	0	0	2
07:00-07:59	1	2	4	3	0	0	0	10
08:00-08:59	3	1	6	3	3	0	0	16
09:00-09:59	7	4	10	3	0	2	1	27
10:00-10:59	3	8	7	3	0	0	0	21
11:00-11:59	2	8	6	3	2	0	1	22
12:00-12:59	3	5	8	3	0	1	1	21
13:00-13:59	9	10	6	4	0	1	0	30
14:00-14:59	0	3	3	5	1	1	1	14
15:00-15:59	2	1	2	1	3	0	0	9
16:00-16:59	0	1	1	1	1	1	0	5
17:00-17:59	0	1	2	1	0	0	0	4
18:00-18:59	0	1	2	0	1	1	0	5
19:00-19:59	1	0	0	0	1	1	1	4
20:00-20:59	0	0	1	1	0	1	0	3
21:00-21:59	1	1	0	1	0	0	0	3
22:00-22:59	0	0	0	0	0	2	0	2
23:00-23:59	1	2	0	0	0	0	0	3
<b>loc tots by day:</b>	<b>34</b>	<b>48</b>	<b>59</b>	<b>32</b>	<b>15</b>	<b>14</b>	<b>10</b>	<b>212</b>
<b>Grand tots by day:</b>	<b>34</b>	<b>48</b>	<b>59</b>	<b>32</b>	<b>15</b>	<b>14</b>	<b>10</b>	<b>212</b>

**Report Includes:**

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

Oxford County Sheriff's Office  
 Spillman System Report  
 2012 EMS and Fire Calls by Town



In addition to the Law Incident report for each town, listed below is the number of EMS and Fire calls taken by the Oxford County Regional Communications Center for the year 2012. These numbers only represent the calls that came through the RCC.

TOWN	EMS	FIRE
Andover	67	27
Buckfield	152	56
Denmark	69	46
Dixfield	192	36
Fryeburg	372	105
Gilead	25	11
Greenwood	75	60
Hartford	63	19
Hebron	53	29
Lovell	81	45
Mexico	335	78
Newry	52	43
Norway	574	134
Otisfield	124	79
Oxford	426	157
Paris	778	220
Peru	124	39
Porter	5	2
Roxbury	33	18
Rumford	1004	274
Stoneham	15	7
Stow	37	11
Sumner	58	31
Sweden	15	11
Waterford	122	27
Westparis	274	56
Woodstock	102	70
Lincoln Plnt	1	1
Magalloway Plnt	1	0

## United States Senate

February 13, 2013

Town of Paris  
33 Market Square  
South Paris, ME 04281



BY: \_\_\_\_\_

Dear Friends,

As I begin my service as your new Senator, I wanted to report to you on my first days in Washington. I have been assigned to four committees: Armed Services, Budget, Intelligence, and Rules. These appointments provide a great opportunity for me to take important and substantial action on behalf of Maine.

My position on the Armed Services Committee will allow me to honor our obligations to servicemen and veterans, as well as ensure the strength, efficiency, and sustainability of our military. Serving on the Intelligence Committee will similarly allow me to help guarantee the continued safety of all Americans. Our intelligence community plays a pivotal role in identifying and understanding security threats around the world, and I welcome the chance to engage in this vital process.

Without question, the expanding federal debt must be addressed in a significant and timely manner. Our federal government's systems of revenue and spending are out of balance; we cannot continue to spend beyond our means and pass on debt to future generations. As a new member of the Budget Committee, I will work to ensure that necessary spending is tempered with fiscal responsibility. There is no single solution to this multi-faceted problem, and any realistic budget plan must include both increased revenues and decreased spending.

And finally, one of the most pressing issues that we face is the inability of Congress to get things done. Our Government has been slowed by bitter partisan gridlock, and this level of inaction is inexcusable. From my position on the Rules Committee, I intend to push for procedural reforms – including changes to the filibuster and requiring the disclosure of all political campaign donors. Our citizens deserve to know who is funding the outside expenditures that are now such a big part of political campaigns, even here in Maine.

Please remember that your individual perspectives are critical in helping me represent the diverse interests of Maine. Do not hesitate to share 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 my Washington office at (202) 224-5344. I also encourage you to visit or contact any of my six state offices, which are listed on the website. Finally, you can keep in touch with me on Facebook at [www.facebook.com/SenatorAngusSKingJr](http://www.facebook.com/SenatorAngusSKingJr)

Again, I appreciate this opportunity to let you know what I am working on; in all of these matters, I am determined to be a strong voice for the people of Maine.

Sincerely,

A handwritten signature in black ink that reads "Angus S. King, Jr." with a stylized flourish at the end.

UNITED STATES SENATOR  
ANGUS S. KING, JR

MICHAEL H. MICHAUD  
2ND DISTRICT, MAINE

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943  
[www.michaud.house.gov](http://www.michaud.house.gov)

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515**

COMMITTEES:  
**VETERANS' AFFAIRS**  
SUBCOMMITTEE ON HEALTH  
CHAIRMAN  
**TRANSPORTATION AND INFRASTRUCTURE**  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
SUBCOMMITTEE ON RAILROAD, PIPELINES  
AND HAZARDOUS MATERIALS  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,  
PUBLIC BUILDINGS AND  
EMERGENCY MANAGEMENT  
**SMALL BUSINESS**  
SUBCOMMITTEE ON RURAL AND URBAN  
ENTERPRENEURSHIP  
SUBCOMMITTEE ON FINANCE AND TAX

Dear Residents and Friends:

While far from perfect, the legislation passed to avoid December's fiscal cliff embodied a spirit of bipartisan compromise that I hope will carry over to a broader agreement on our nation's finances. The bill ensures that Mainers will not have to pay an estimated \$1.4 billion in additional taxes in 2013, and extends a number of vital programs relied upon by Mainers. I look forward to working on a fiscally sound compromise that avoids burdening our most vulnerable citizens, seniors and veterans.

The gridlock in Washington has not slowed my efforts to fight for Maine's industries on the national and international arena. I have been proud to lead the fight in Congress to protect American manufacturers like New Balance, which employs approximately 900 Maine workers across three factories, from unfair tariff reductions. After presenting President Obama with his own set of New Balance Sneakers, I brought U.S. Trade Representative Ron Kirk to the Norridgewock facility to learn more about the industry. I have also worked with Ambassador Kirk to oppose Nova Scotia's proposed subsidies for its paper mill in Port Hawkesbury.

My 2<sup>nd</sup> annual tour of Maine's manufacturers to hear firsthand about their success and challenges was very helpful. These tours are an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing. The feedback I received has been invaluable in helping to identify legislative action needed to support job growth in the industry.

It will also be my great honor to continue serving our nation's veterans as the new Ranking Member of the House Veterans Affairs Committee. While I am proud of my accomplishments helping to improve services for our brave men and women in uniform, I know there is still so much to do. As Ranking Member of the full Committee, I will fight for new advances in areas such as veteran employment, VA claims backlogs, and veterans' health care.

My highest priority has always been ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website ([www.house.gov/michaud](http://www.house.gov/michaud)), where you can email me, sign up for email updates, and connect with me on Facebook and Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud  
Member of Congress

**BANGOR:**  
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BANGOR, ME 04401  
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PRESQUE ISLE, ME 04769  
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FAX: (207) 764-1060

**WATERVILLE:**  
16 COMMON STREET  
WATERVILLE, ME 04901  
PHONE: (207) 873-5713  
FAX: (207) 873-5717



**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

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>



## Annual Report to Paris

### A Message from Senator James Hamper

December 2012

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region. Representing our communities on the Environment and Natural Resources and the Energy and Utilities Committees has been a privilege. I look forward to serving you over the next two years on the Health and Human Services Committee.

Looking back, I am proud of the work accomplished by lawmakers during an extremely difficult fiscal climate. We increased state funding to local schools, brought solvency to the retiree pension system, created more transparency and accountability at state agencies, and paid back our local hospitals millions of dollars. More importantly, we improved Maine's business climate. According to the 2012 CNBC annual ranking of America's top states for business, Maine climbed five spots from the previous year. The improvements made in education funding and test scores, the state's cost of doing business, infrastructure and transportation, and business friendliness all led to this higher ranking. It is imperative that we do not roll back the steps taken during the 125<sup>th</sup> Legislature that helped set us on the course toward a brighter future.

Lawmakers have a great deal of work on their plates when the session kicks into full swing in January. The most daunting task will be addressing a \$120 million shortfall within the Department of Health and Human Services and its MaineCare program. We must also address a \$35 million revenue shortfall in the budget that ends June 30 and a projected \$880 million gap in the next two-year budget.

Maine continues to be hampered by high energy costs and an aging population. It is a priority of mine to find a way to lower energy costs to help preserve the jobs we have in our state and encourage new job growth. Maine has the oldest state population in the nation. We must work in Augusta to pass legislation that will help grow our economy so that our youth can find opportunities here at home to work and live. Until we address these issues, Maine will continue to lag behind other states.

Again, thank you for entrusting me to represent you in Augusta. I look forward to working with you over the next two years. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to assist in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at [senatorhamp@gmail.com](mailto:senatorhamp@gmail.com).

Sincerely,

James Hamper  
Maine State Senator



**TOWN OF PARIS, MAINE**

**Financial Report**

**For the Year Ended June 30, 2011**

**TOWN OF PARIS, MAINE**  
**Financial Report**  
**For the Year Ended June 30, 2011**

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Independent Auditor's Report

Board of Selectmen  
Town of Paris, Maine

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, 2011, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Paris, Maine's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic 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, 2011, and the respective budgetary comparison for the General Fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2012, on our consideration of the Town of Paris, Maine's internal control over financial reporting and 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* and important for assessing the results of our audit.

The Town of Paris, Maine has omitted the Management's Discussion and Analysis that 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 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Paris, Maine's financial statements as a whole. The combining and individual fund financial statements, listed in the table of contents, 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. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



June 4, 2012  
South Portland, Maine

## **BASIC FINANCIAL STATEMENTS**

**TOWN OF PARIS, MAINE**  
**Statement of Net Assets**  
**June 30, 2011**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,649,758
Receivables:	
Taxes	318,336
Tax liens	98,661
Tax acquired property	21,449
Other	27,144
Capital assets:	
Capital assets, not being depreciated	680,010
Other capital assets, net of accumulated depreciation	6,236,358
Total assets	9,031,716
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	179,139
Accrued interest	28,919
Noncurrent liabilities:	
Due within one year	196,578
Due in more than one year	1,600,240
Total liabilities	2,004,876
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	5,154,657
Restricted for:	
Special revenue funds	252,704
Permanent funds	293,213
Community development block grants	231,269
Unrestricted	1,094,997
<b>Total net assets</b>	<b>\$ 7,026,840</b>

*See accompanying notes to financial statements.*

**TOWN OF PARIS, MAINE**  
**Statement of Activities**  
**For the year ended June 30, 2011**

Functions/programs	Expenses	Program Revenues		Net (expense) revenue and changes in net assets
		Charges for services	Operating grants and contributions	Governmental activities
Governmental activities:				
General government	\$ 445,639	30,970	-	(414,669)
Protection	1,075,581	2,168	-	(1,073,413)
Health and sanitation	480,790	-	22,043	(458,747)
Highways	842,222	11,265	79,644	(751,313)
Special assessments	2,301,685	-	-	(2,301,685)
Unclassified	1,261,637	50,829	712,317	(498,491)
Interest on debt service	103,253	-	-	(103,253)
Capital maintenance expenses	59,458	8,900	-	(50,558)
<b>Total governmental activities</b>	<b>6,570,265</b>	<b>104,132</b>	<b>814,004</b>	<b>(5,652,129)</b>

General revenues:	
Property taxes	4,417,548
Excise taxes	680,467
State revenue sharing	314,386
Grants not restricted to specific programs	157,142
Unrestricted investment earnings	177
Miscellaneous	24,748
<b>Total general revenues</b>	<b>5,594,468</b>
Change in net assets	(57,661)
<b>Net assets - beginning</b>	<b>7,084,501</b>
<b>Net assets - ending</b>	<b>\$ 7,026,840</b>

*See accompanying notes to financial statements.*

**TOWN OF PARIS, MAINE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2011**

	General Fund	Community Development	Other Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,090,309	257,091	302,358	1,649,758
Receivables:				
Taxes	318,336	-	-	318,336
Liens	98,661	-	-	98,661
Loans	-	27,144	-	27,144
Interfund loans receivable	-	-	219,599	219,599
Tax acquired property	21,449	-	-	21,449
<b>Total assets</b>	<b>\$ 1,528,755</b>	<b>284,235</b>	<b>521,957</b>	<b>2,334,947</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable and payroll withholdings	168,271	-	-	168,271
Taxes paid in advance	10,868	-	-	10,868
Deferred revenues	273,600	-	-	273,600
Interfund loans payable	148,853	52,966	17,780	219,599
<b>Total liabilities</b>	<b>601,592</b>	<b>52,966</b>	<b>17,780</b>	<b>672,338</b>
Fund balances:				
Nonspendable for loans receivable	-	27,144	-	27,144
Restricted:				
Special revenue funds	-	204,125	21,435	225,560
Permanent funds	-	-	293,213	293,213
Committed	100,442	-	150,525	250,967
Assigned	-	-	56,092	56,092
Unassigned	826,721	-	(17,088)	809,633
<b>Total fund balances</b>	<b>927,163</b>	<b>231,269</b>	<b>504,177</b>	<b>1,662,609</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,528,755</b>	<b>284,235</b>	<b>521,957</b>	
Amounts reported for governmental activities in the statement of net assets (Statement 1) are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				6,916,368
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.				273,600
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.				
Bonds and notes payable				(1,461,897)
Capital leases				(299,814)
Compensated absences payable				(35,107)
Accrued interest				(28,919)
<b>Net assets of governmental activities</b>				<b>\$ 7,026,840</b>

*See accompanying notes to financial statements.*



**TOWN OF PARIS, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2011**

	General Fund	Community Development	Other Nonmajor Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 4,992,149	-	62,266	5,054,415
Intergovernmental	573,215	-	-	573,215
Charges for services	19,232	-	-	19,232
Other fees and reimbursements	55,718	-	-	55,718
Investment income	-	2,352	29,918	32,270
Other	-	-	734,154	734,154
<b>Total revenues</b>	<b>5,640,314</b>	<b>2,352</b>	<b>826,338</b>	<b>6,469,004</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	438,036	-	-	438,036
Protection	947,814	-	-	947,814
Health and sanitation	480,790	-	-	480,790
Highways	606,508	-	-	606,508
Special assessments	2,301,685	-	-	2,301,685
Unclassified	515,032	-	743,855	1,258,887
<b>Debt service:</b>				
Principal	240,901	-	-	240,901
Interest	81,677	-	34,694	116,371
Capital outlay	262,670	-	18,548	281,218
<b>Total expenditures</b>	<b>5,875,113</b>	<b>-</b>	<b>797,097</b>	<b>6,672,210</b>
Excess (deficiency) of revenues over (under) expenditures	(234,799)	2,352	29,241	(203,206)
<b>Other financing sources (uses):</b>				
Capital lease proceeds	-	-	-	-
Transfers from other funds	27,572	-	-	27,572
Transfers to other funds	-	-	(27,572)	(27,572)
<b>Total other financing sources (uses)</b>	<b>27,572</b>	<b>-</b>	<b>(27,572)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(207,227)</b>	<b>2,352</b>	<b>1,669</b>	<b>(203,206)</b>
Fund balances, beginning of year	1,134,390	228,917	502,508	1,865,815
<b>Fund balances, end of year</b>	<b>\$ 927,163</b>	<b>231,269</b>	<b>504,177</b>	<b>1,662,609</b>

*See accompanying notes to financial statements.*

**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, 2011**

Net change in fund balances - total governmental funds (from Statement 4)	\$	(203,206)
<p>Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:</p>		
<p>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.</p>		
Capital outlays		221,859
Depreciation expense		(383,937)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
		43,600
<p>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 assets.</p>		
Bond and lease repayments		251,811
<p>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.</p>		
		10,004
<p>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.</p>		
		2,208
<hr/>		
<b>Change in net assets of governmental activities (see Statement 2)</b>	<b>\$</b>	<b>(57,661)</b>

*See accompanying notes to financial statements.*

**TOWN OF PARIS, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**General Fund**  
**For the year ended June 30, 2011**

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 5,053,407	5,053,407	4,992,149	(61,258)
Intergovernmental	540,602	540,602	573,215	32,613
Charges for services	22,416	22,416	19,232	(3,184)
Other fees and reimbursements	43,073	43,073	55,718	12,645
Interest income	8,750	8,750	-	(8,750)
Total revenues	5,668,248	5,668,248	5,640,314	(27,934)
<b>Expenditures:</b>				
<b>Current:</b>				
General government	454,635	454,635	438,036	16,599
Protection	978,372	978,372	947,814	30,558
Health and sanitation	489,227	489,227	480,790	8,437
Highways	603,606	603,606	606,508	(2,902)
Special assessment	2,383,828	2,383,828	2,301,685	82,143
Debt service	287,966	322,659	322,578	81
Unclassified	215,255	538,607	515,032	23,575
Capital outlay	317,625	317,625	262,670	54,955
Total expenditures	5,730,514	6,088,559	5,875,113	213,446
Excess (deficiency) of revenues over (under) expenditures	(62,266)	(420,311)	(234,799)	185,512
<b>Other financing sources (uses):</b>				
Transfer from Special Revenue Funds	27,572	27,572	27,572	-
TIF Financing	34,694	69,387	-	(69,387)
Use of designated fund balance	-	323,352	-	(323,352)
Total other financing sources (uses)	62,266	420,311	27,572	(392,739)
Net change in fund balance - budgetary basis	-	-	(207,227)	(207,227)
Fund balance, beginning of year			1,134,390	
<b>Fund balance, end of year</b>			<b>\$ 927,163</b>	

*See accompanying notes to financial statements.*

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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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 its 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 assets 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.

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**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.

**Community Development Fund (Special Revenue)** - The community development special revenue fund accounts for intergovernmental revenues received and loans made to various businesses within the Town.

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.

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**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

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**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, as well as issuance costs 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. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**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 reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations 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.

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**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, 2011, Highways exceeded budget by \$2,902 and Police Department by \$1,038.

**N. Fund Equity**

For the fiscal year ended June 30, 2011, 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, 2011, the Town was above the targeted minimum balance.



**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**N. Fund Equity, Continued**

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.

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**CASH AND CASH EQUIVALENTS**

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**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, 2011, the Town reported deposits of \$1,649,758 with a bank balance of \$1,698,626. Of the Town's bank balances of \$1,698,626, 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.

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**PROPERTY TAX**

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The Town's property taxes for the current year were levied on October 1, 2010, on the assessed value listed as of April 1 for all real and personal property located in the Town. Taxes were due on November 3, 2010 and May 4, 2011; 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 2011 levy:

Assessed value:	
Real property	\$ 311,074,700
Personal property	<u>11,048,500</u>
Total valuation	322,123,200
Tax rate (per \$1,000)	<u>0.01360</u>
Tax Commitment	4,380,876
Plus: Supplemental taxes	755
Less: Collections and abatements	<u>(4,088,518)</u>
<b>Taxes receivable at June 30 -- current year</b>	<b>\$ <u>293,113</u></b>
Collection rate	93.31%

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 \$82,143 for the year ended June 30, 2011. 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.

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

**CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2011 was as follows:

	Balance June 30, <u>2010</u>	<u>Increase</u>	<u>Decrease</u>	Balance June 30, <u>2011</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 680,010	-	-	680,010
Capital assets, being depreciated:				
Buildings and improvements	2,760,365	-	-	2,760,365
Machinery, vehicles and equipment	1,955,206	221,760	8,000	2,168,966
Infrastructure	6,539,848	99	-	6,539,947
Total capital assets being depreciated	11,255,419	221,859	8,000	11,469,278
Less accumulated depreciation for:				
Buildings and improvements	715,153	79,240	-	794,393
Machinery, vehicles and equipment	1,122,061	115,694	8,000	1,229,755
Infrastructure	3,019,769	189,003	-	3,208,772
Total accumulated depreciation	4,856,983	383,937	8,000	5,232,920
<b>Total capital assets being depreciated, net</b>	<b>6,398,436</b>	<b>(162,078)</b>	<b>-</b>	<b>6,236,358</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 7,078,446</b>	<b>(162,078)</b>	<b>-</b>	<b>6,916,368</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 11,882
Protection	131,970
Highways	237,335
Unclassified	2,750
<b>Total depreciation expense – governmental activities</b>	<b>\$ 383,937</b>

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

**LONG-TERM DEBT**

Long-term liability activity for the year ended June 30, 2011, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Due within <u>one year</u>
<b>Governmental activities:</b>					
Bonds and notes payable	\$ 1,603,723	-	141,826	1,461,897	121,897
Capital leases	409,799	-	109,985	299,814	74,681
Compensated absences payable	45,111	-	10,004	35,107	-
<b>Governmental activity</b>					
<b><u>long-term liabilities</u></b>	<b><u>\$ 2,058,633</u></b>	<b><u>-</u></b>	<b><u>261,815</u></b>	<b><u>1,796,818</u></b>	<b><u>196,578</u></b>

**Bonds and notes payable**

Bonds and notes payable at June 30, 2011 are comprised of the following:

	<u>Issue date</u>	<u>Maturity date</u>	<u>Amount issued</u>	<u>Average rate</u>	Balance June 30, <u>2011</u>
<b>Governmental activities:</b>					
Paul Anderson, Office Mortgage	08/96	08/11	\$ 200,000	8.000%	1,897
U.S.D.A. Infrastructure/Fire Station	02/03	01/23	2,420,000	3.850%	1,460,000
<b><u>Total bonds and notes payable</u></b>					<b><u>\$ 1,461,897</u></b>

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, 2011 are as follows:

	<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$	121,897	58,169	180,066
2013		120,000	53,716	173,716
2014		120,000	49,276	169,276
2015		120,000	44,836	164,836
2016		120,000	40,396	160,396
2017-2021		610,000	131,005	741,005
<u>2022-2025</u>		<u>250,000</u>	<u>16,438</u>	<u>266,438</u>
<b><u>Total</u></b>		<b><u>\$ 1,461,897</u></b>	<b><u>393,836</u></b>	<b><u>1,855,733</u></b>

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

**LONG-TERM DEBT, CONTINUED**

**Capital leases**

The Town has entered into lease agreements for financing the acquisition of a fire truck, grader and police cruiser. 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	\$ 48,725
Grader	139,000
Ladder truck	199,000
Pumper truck	279,447
Plow truck	27,691
Konica copier	9,414

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2011 were as follows:

Year ending	
<u>June 30</u>	<u>Governmental Activities</u>
2012	\$ 88,589
2013	71,822
2014	71,822
2015	37,892
2016	35,647
2017	35,647
Total minimum lease payments	341,419
Less amount representing	
<u>interest</u>	(41,605)
<b>Present value of future</b>	
<b><u>minimum lease payments</u></b>	<b>\$ 299,814</b>

**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:

<u>Governmental Units</u>	<u>Net debt outstanding at June 30, 2011</u>	<u>Percentage applicable to the Town</u>	<u>Town's proportionate share of debt</u>
MSAD 17	\$16,601,261	13.60%	\$2,257,771

**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, 2011, the Town was in compliance with these restrictions.

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

**INTERFUND RECEIVABLES AND PAYABLES**

Individual interfund receivables and payables balances at June 30, 2011, were as follows:

<u>Fund</u>	<u>Interfund receivables</u>	<u>Interfund payables</u>
General Fund	\$ -	148,853
Community Development	-	52,966
Other Nonmajor Funds:		
Special Revenue Funds	76,777	17,780
Capital Project Funds	54,381	-
Permanent Funds	88,441	-
<b>Totals</b>	<b>\$ 219,599</b>	<b>219,599</b>

Interfund transfers for the year ended June 30, 2011 were as follows:

	<u>General Fund</u>	<u>Nonmajor Special Revenue Funds</u>
Transfers in	\$ 27,572	-
Transfers out	-	27,572

In the fund financial statements, there was a transfer of \$27,572 from the TIF Fund (nonmajor) 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.

**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, 2011.

**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.

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

**FUND BALANCES**

The General Fund unassigned fund balance total of \$876,721 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 \$(17,088) are also reported for several special revenue funds that have negative fund balances as of June 30, 2011 as shown in Exhibit C-1.

As of June 30, 2011, other fund balance components consisted of the following:

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>
General Fund:				
Carry forward balances	\$ -	-	100,442	-
Special Revenue Funds:				
Community Development (major)	27,144	204,125	-	-
Nonmajor special revenue funds	-	21,435	96,144	56,092
Capital Projects Funds:				
Highway equipment and vehicle reserve	-	-	51,554	-
Protection equipment	-	-	2,827	-
Permanent Funds:				
Unexpended income	-	293,213	-	-
<b>Totals</b>	<b>\$ 27,144</b>	<b>518,773</b>	<b>250,967</b>	<b>56,092</b>

For the year ended June 30, 2011, General Fund committed fund balances consisted of the following:

	Balance June 30, <u>2010</u>	<u>Revenues/budget</u>	<u>Expenditures</u>	Balance June 30, <u>2011</u>
Reserves and designations:				
Recreation concessions	\$ 3,289	1,584	732	4,141
Building improvements	24,353	30	720	23,633
American flag	85	-	-	85
Police department equipment	1,213	-	-	1,213
Fire department grants	3,045	1,050	3,257	838
Unemployment	23	-	-	23
Revaluation	-	50,000	-	50,000
Capital outlay:				
Building improvements	17,500	-	-	17,500
Road reconstruction	272,146	-	272,146	-
Vehicle repair and maintenance	27,414	-	27,414	-
Fire department	3,009	-	-	3,009
<b>Total</b>	<b>\$ 352,077</b>	<b>52,664</b>	<b>304,269</b>	<b>100,442</b>

**TOWN OF PARIS, MAINE**  
**Notes to Financial Statements, Continued**

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**NET ASSETS**

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Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets invested in capital assets, net of related debt was calculated as follows at June 30, 2011:

	Governmental activities
Capital assets	\$ 12,149,288
Accumulated depreciation	(5,232,920)
Bonds and notes payable	(1,461,897)
Capital leases payable	(299,814)
<b>Total invested in capital assets net of related debt</b>	<b>\$ 5,154,657</b>

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

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**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, 2011 was \$0 after credits, equal to the required contribution for the year. The Town has a credit amount which is being amortized over an open 9 year period, beginning in the fiscal year July 1, 2010.

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**ICMA RETIREMENT PLAN**

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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, 2011, the covered payroll for this plan was \$381,229, and the Town contributed \$227,491. For one employee, the Town contributes 3.2%. Covered payroll for this plan was \$48,535 and the Town contributed \$2,379.

## **GENERAL FUND**

The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.



**TOWN OF PARIS, MAINE**  
**Comparative Balance Sheets**  
**General Fund**  
**June 30, 2011 and 2010**

	2011	2010
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,090,309	1,238,219
Receivables:		
Taxes	318,336	302,855
Tax liens	98,661	80,677
Tax acquired property	21,449	23,125
<b>Total assets</b>	<b>\$ 1,528,755</b>	<b>1,644,876</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Accounts payable	168,271	140,617
Taxes paid in advance	10,868	5,079
Deferred revenues	273,600	230,000
Interfund loans payable:		
Capital Projects	54,381	64,029
Permanent Funds	88,441	69,666
Special Revenue Funds	6,031	1,095
<b>Total liabilities</b>	<b>601,592</b>	<b>510,486</b>
Fund balance:		
Unrestricted:		
Committed	100,442	352,077
Unassigned	826,721	782,313
<b>Total fund balance</b>	<b>927,163</b>	<b>1,134,390</b>
<b>Total liabilities and fund balance</b>	<b>\$ 1,528,755</b>	<b>1,644,876</b>

**TOWN OF PARIS, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis of Accounting)**  
**For the year ended June 30, 2011**

	Budgeted amounts		Actual	Variance positive (negative)
	Original	Final		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 4,380,876	4,380,876	4,381,007	131
Change in deferred revenue	-	-	(43,600)	(43,600)
Less TIF	(62,266)	(62,266)	(62,266)	-
Interest and costs on taxes	32,268	32,268	36,541	4,273
Excise taxes	702,529	702,529	680,467	(22,062)
<b>Total taxes</b>	<b>5,053,407</b>	<b>5,053,407</b>	<b>4,992,149</b>	<b>(61,258)</b>
<b>Intergovernmental:</b>				
State revenue sharing	296,259	296,259	314,386	18,127
State highway assistance	79,644	79,644	79,644	-
Tree growth reimbursement	15,000	15,000	12,412	(2,588)
State homestead exemption	84,524	84,524	64,107	(20,417)
State general assistance	20,000	20,000	22,043	2,043
Veterans exemption	3,500	3,500	3,929	429
BETE reimbursement	41,675	41,675	76,694	35,019
<b>Total intergovernmental</b>	<b>540,602</b>	<b>540,602</b>	<b>573,215</b>	<b>32,613</b>
<b>Charges for services:</b>				
Recreation	5,410	5,410	4,870	(540)
Animal control	1,347	1,347	929	(418)
Highway	11,132	11,132	11,265	133
Protection	4,527	4,527	2,168	(2,359)
<b>Total charges for services</b>	<b>22,416</b>	<b>22,416</b>	<b>19,232</b>	<b>(3,184)</b>
<b>Other fees and reimbursements:</b>				
Agent fees	19,961	19,961	19,052	(909)
Plumbing permits	2,726	2,726	3,392	666
Building permits	7,648	7,648	3,493	(4,155)
Clerk fees	7,613	7,613	4,953	(2,660)
Planning board fees	50	50	80	30
Miscellaneous	5,075	5,075	24,748	19,673
<b>Total other fees and reimbursements</b>	<b>43,073</b>	<b>43,073</b>	<b>55,718</b>	<b>12,645</b>
Interest income	8,750	8,750	-	(8,750)
<b>Total revenues</b>	<b>5,668,248</b>	<b>5,668,248</b>	<b>5,640,314</b>	<b>(27,934)</b>

**TOWN OF PARIS, MAINE**  
**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, 2011**

	Budgeted amounts		Actual	Variance positive (negative)
	Original	Final		
Expenditures:				
General government:				
Administration	\$ 446,550	446,550	432,772	13,778
Boards and commissions	8,085	8,085	5,264	2,821
Total general government	454,635	454,635	438,036	16,599
Protection:				
Hydrants	163,770	163,770	163,768	2
Fire department	272,886	272,886	243,717	29,169
Police department	494,716	494,716	495,754	(1,038)
Street lights	47,000	47,000	44,575	2,425
Total protection	978,372	978,372	947,814	30,558
Health and sanitation:				
Social services	161,250	161,250	160,800	450
General assistance	51,175	51,175	45,016	6,159
Sanitation	276,802	276,802	274,974	1,828
Total health and sanitation	489,227	489,227	480,790	8,437
Highways:				
Highway department	603,606	603,606	606,508	(2,902)
Total highways	603,606	603,606	606,508	(2,902)
Special assessments:				
MSAD 17	2,073,993	2,073,993	2,073,993	-
County taxes	227,692	227,692	227,692	-
Overlay/abatements	82,143	82,143	-	82,143
Total special assessments	2,383,828	2,383,828	2,301,685	82,143
Debt service:				
Principal	218,100	240,900	240,901	(1)
Interest	69,866	81,759	81,677	82
Total debt service	287,966	322,659	322,578	81

**TOWN OF PARIS, MAINE**  
**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, 2011**

	Budgeted amounts		Actual	Variance positive (negative)
	Original	Final		
<b>Expenditures, continued:</b>				
Capital outlay:				
Building improvements	\$ 7,000	7,000	5,120	1,880
Road reconstruction	225,000	225,000	225,000	-
Computer solid waste	5,000	5,000	4,701	299
Vehicle repairs and maintenance	5,000	5,000	4,085	915
Fire department	16,050	16,050	14,316	1,734
Parks and recreation	4,575	4,575	4,448	127
Highway equipment	5,000	5,000	5,000	-
Revaluation	50,000	50,000	-	50,000
Total capital outlay	317,625	317,625	262,670	54,955
Unclassified:				
Cemeteries	2,750	2,750	540	2,210
Memorial Day	50	50	27	23
Workers comp	29,526	29,526	30,651	(1,125)
Unemployment	18,200	18,200	3,200	15,000
Testing wells	15,850	15,850	19,467	(3,617)
Tree removal	2,000	2,000	2,050	(50)
Storm water treatment	35,098	35,098	36,181	(1,083)
Insurance	47,100	47,100	49,387	(2,287)
Parks and recreation	31,678	31,678	31,581	97
AVCOG dues	4,932	4,932	4,932	-
MMA dues	4,950	4,950	4,800	150
Animal Control	4,200	4,200	4,078	122
Emergency management administrator	3,121	3,121	3,121	-
Contingency	15,000	15,000	1,665	13,335
Miscellaneous	800	800	-	800
Expenditures from fund balance	-	323,352	323,352	-
Total unclassified	215,255	538,607	515,032	23,575
Total budgeted expenditures	5,730,514	6,088,559	5,875,113	213,446
Excess (deficiency) of revenues over (under) expenditures	(62,266)	(420,311)	(234,799)	185,512
Other financing sources (uses):				
Transfer from TIF fund	27,572	27,572	27,572	-
Use of fund balance	-	323,352	-	(323,352)
TIF Financing	34,694	69,387	-	(69,387)
Total other financing sources (uses)	62,266	420,311	27,572	(392,739)
Net change in fund balance - budgetary basis	-	-	(207,227)	(207,227)
Fund balance, beginning of year			1,134,390	
<b>Fund balance, end of year</b>			<b>\$ 927,163</b>	

## **ALL OTHER GOVERNMENTAL FUNDS**

**TOWN OF PARIS, MAINE**  
**Combining Balance Sheet**  
**All Other Governmental Funds**  
**June 30, 2011**

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
<b>ASSETS</b>				
Cash	\$ 97,586	-	204,772	302,358
Interfund loans receivable	76,777	54,381	88,441	219,599
<b>Total assets</b>	<b>\$ 174,363</b>	<b>54,381</b>	<b>293,213</b>	<b>521,957</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Interfund loans payable	17,780	-	-	17,780
Total liabilities	17,780	-	-	17,780
Fund balances:				
Restricted	21,435	-	293,213	314,648
Committed	96,144	54,381	-	150,525
Assigned	56,092	-	-	56,092
Unassigned	(17,088)	-	-	(17,088)
Total fund balance	156,583	54,381	293,213	504,177
<b>Total liabilities and fund balances</b>	<b>\$ 174,363</b>	<b>54,381</b>	<b>293,213</b>	<b>521,957</b>

**TOWN OF PARIS, MAINE**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Other Governmental Funds**  
**For the year ended June 30, 2011**

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
<b>Revenues:</b>				
Property taxes	\$ 62,266	-	-	62,266
Investment income	177	-	29,741	29,918
Other	725,254	8,900	-	734,154
<b>Total revenues</b>	<b>787,697</b>	<b>8,900</b>	<b>29,741</b>	<b>826,338</b>
<b>Expenditures:</b>				
Scholarships	-	-	10,125	10,125
Capital expenditures	-	18,548	-	18,548
Debt service	34,694	-	-	34,694
Other	733,730	-	-	733,730
<b>Total expenditures</b>	<b>768,424</b>	<b>18,548</b>	<b>10,125</b>	<b>797,097</b>
Excess (deficiency) of revenues over (under) expenditures	19,273	(9,648)	19,616	29,241
<b>Other financing sources (uses):</b>				
Transfers out	(27,572)	-	-	(27,572)
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(27,572)</b>	<b>-</b>	<b>-</b>	<b>(27,572)</b>
Net change in fund balances	(8,299)	(9,648)	19,616	1,669
Fund balances, beginning of year	164,882	64,029	273,597	502,508
<b>Fund balances, end of year</b>	<b>\$ 156,583</b>	<b>54,381</b>	<b>293,213</b>	<b>504,177</b>

# 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 (reported as major)** - 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.

**Police Grants** - To account for various police grants 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.

**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** - 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**

TOWN OF PARIS, MAINE  
 Nonmajor Special Revenue Funds  
 Combining Balance Sheet  
 June 30, 2012

	GIS												Efficiency Grant	Bicentennial	Totals		
	Volunteer				Emergency				2008 Fuel Assistance								
	Subdivision Assessment	FEMA	Fire Asst. Grant	Recreation	Parks	Animal Control	Mapping Grant	TIF Fund	Police Grants	Police Forfeiture	Management Agency	CDBG Grant	Pine Street Fire Station				
Cash	-	-	-	-	-	-	-	-	-	-	-	-	96,836	-	-	750	97,586
Interfund loans receivable	37,722	-	163	3,308	13,085	-	1,048	-	836	1,111	116	-	19,388	-	-	-	76,777
Total assets	\$ 37,722	-	163	3,308	13,085	-	1,048	-	836	1,111	116	-	19,388	-	-	750	174,363
<b>LIABILITIES AND FUND BALANCES</b>																	
Interfund loans payable	-	3,473	-	-	-	10,870	-	-	-	-	-	595	-	692	2,150	-	17,780
Total liabilities	-	3,473	-	-	-	10,870	-	-	-	-	-	595	-	692	2,150	-	17,780
Fund balances:																	
Restricted	-	-	163	-	-	-	1,048	-	836	-	-	-	19,388	-	-	-	21,435
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	96,144	-	-	96,144
Assigned	37,722	-	-	3,308	13,085	-	-	-	-	1,111	116	-	-	-	-	750	56,092
Unassigned	-	(3,473)	-	-	-	(10,870)	-	-	-	-	-	(595)	-	-	(2,150)	-	(17,088)
Total fund balances (deficit)	37,722	(3,473)	163	3,308	13,085	(10,870)	1,048	-	836	1,111	116	(595)	19,388	96,144	(2,150)	750	156,583
Total liabilities and fund balances	\$ 37,722	-	163	3,308	13,085	-	1,048	-	836	1,111	116	-	19,388	96,836	-	750	174,363

TOWN OF PARIS, MAINE  
 Nonmajor Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the year ended June 30, 2011

	Subdivision Assessment	FEMA	Volunteer Fire Asst.		Recreation	Parks	Animal Control	GIS		TIF Fund	Police Grants	Police Forfeiture	2008 Fuel Assistance	Emergency Management Agency	CDBG Grant	Pine Street Fire Station	Efficiency Grant	Bicentennial	Totals
			Grant	Fire Asst. Grant				Mapping Grant	Mapping Control										
<b>Revenues:</b>																			
Property tax revenue	\$ -	-	-	-	-	-	-	-	62,266	-	-	-	-	-	-	-	-	-	62,266
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	176	-	-	1	177
Other	-	230,914	1,050	-	-	1,910	-	-	-	5,383	2,265	-	-	2,329	481,403	-	-	725,254	
<b>Total revenues</b>		<b>230,914</b>	<b>1,050</b>			<b>1,910</b>			<b>62,266</b>	<b>5,383</b>	<b>2,265</b>		<b>2,329</b>	<b>481,403</b>	<b>176</b>			<b>787,697</b>	
<b>Expenditures:</b>																			
Unclassified	36	241,724	1,700	152	2,000	3,246	-	34,694	2,212	1,154	-	-	11,853	462,015	5,988	2,150	-	768,424	
<b>Total expenditures</b>	<b>36</b>	<b>241,724</b>	<b>1,700</b>	<b>152</b>	<b>2,000</b>	<b>3,246</b>		<b>34,694</b>	<b>2,212</b>	<b>1,154</b>			<b>11,853</b>	<b>462,015</b>	<b>5,988</b>	<b>2,150</b>		<b>768,424</b>	
Excess (deficiency) of revenues over (under) expenditures	(36)	(10,810)	(650)	(152)	(90)	(3,246)	-	27,572	3,171	1,111	-	-	(9,024)	19,388	(5,812)	(2,150)	1	19,273	
Other financing sources (uses):																			
Transfers from (to) general fund	-	-	-	-	-	-	-	(27,572)	-	-	-	-	-	-	-	-	-	-	(27,572)
<b>Total other financing sources (uses)</b>								<b>(27,572)</b>											<b>(27,572)</b>
Net change in fund balances	(36)	(10,810)	(650)	(152)	(90)	(3,246)	-	-	3,171	1,111	-	-	(9,024)	19,388	(5,812)	(2,150)	1	(8,299)	
Fund balances (deficit), beginning of year	37,758	7,337	813	3,460	13,175	(7,624)	1,048	-	(2,335)	-	-	116	8,429	-	101,956	-	749	164,882	
<b>Fund balances (deficit), end of year</b>	<b>\$ 37,722</b>	<b>(3,473)</b>	<b>163</b>	<b>3,308</b>	<b>13,085</b>	<b>(10,870)</b>	<b>1,048</b>		<b>836</b>	<b>1,111</b>		<b>116</b>	<b>(995)</b>	<b>19,388</b>	<b>96,144</b>	<b>(2,150)</b>	<b>750</b>	<b>156,583</b>	

**TOWN OF PARIS, MAINE**  
**Nonmajor Capital Projects Funds**  
**Combining Balance Sheet**  
**June 30, 2011**

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

**TOWN OF PARIS, MAINE**  
**Nonmajor Capital Projects Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2011**

	Highway Equipment and Vehicle Reserve	Protection Equipment	Totals
Revenues:			
Other	\$ 8,900	-	8,900
Total revenues	8,900	-	8,900
Expenditures:			
Capital outlay	18,548		18,548
Total expenditures	18,548	-	18,548
Excess (deficiency) of revenues over (under) expenditures	(9,648)	-	(9,648)
Other financing sources (uses):			
Transfers to general fund	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(9,648)	-	(9,648)
Fund balances, beginning of year	61,202	2,827	64,029
<b>Fund balances, end of year</b>	<b>\$ 51,554</b>	<b>2,827</b>	<b>54,381</b>

TOWN OF PARIS, MAINE  
 Nonmajor Permanent Funds  
 Combining Balance Sheet  
 June 30, 2011

		Cemetery Funds	Bonney Library Funds	Education Funds	Charity Funds	Paris Welfare Committee	Miriam O'Connell Scholarship	George Morton Trust	Hooper- Perkings Trust	Totals
<b>ASSETS</b>										
Cash	\$	22,696	619	37,179	14,377	1,141	-	106,600	22,160	204,772
Interfund loans receivable		-	-	9,711	-	-	78,730	-	-	88,441
<b>Total assets</b>	<b>\$</b>	<b>22,696</b>	<b>619</b>	<b>46,890</b>	<b>14,377</b>	<b>1,141</b>	<b>78,730</b>	<b>106,600</b>	<b>22,160</b>	<b>293,213</b>

**LIABILITIES AND FUND BALANCES**

Liabilities:										
Interfund loans payable		-	-	-	-	-	-	-	-	-
<b>Total liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:										
Restricted		22,696	619	46,890	14,377	1,141	78,730	106,600	22,160	293,213
<b>Total fund balances</b>		<b>22,696</b>	<b>619</b>	<b>46,890</b>	<b>14,377</b>	<b>1,141</b>	<b>78,730</b>	<b>106,600</b>	<b>22,160</b>	<b>293,213</b>
<b>Total liabilities and fund balances</b>	<b>\$</b>	<b>22,696</b>	<b>619</b>	<b>46,890</b>	<b>14,377</b>	<b>1,141</b>	<b>78,730</b>	<b>106,600</b>	<b>22,160</b>	<b>293,213</b>

**TOWN OF PARIS, MAINE**  
**Nonmajor Permanent Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2011**

	Cemetery Funds	Bonney Library Funds	Education Funds	Charity Funds	Paris Welfare Committee	Miriam O'Connell Scholarship	George Morton Trust	Hooper- Perkings Trust	Totals
<b>Revenues:</b>									
Interest income	\$ 14	-	24	9	1	28,900	156	637	29,741
Total revenues	14	-	24	9	1	28,900	156	637	29,741
<b>Expenditures:</b>									
Scholarships	-	-	1,000	-	-	9,125	-	-	10,125
Total expenditures	-	-	1,000	-	-	9,125	-	-	10,125
Net change in fund balances	14	-	(976)	9	1	19,775	156	637	19,616
Fund balances, beginning of year	22,682	619	47,866	14,368	1,140	58,955	106,444	21,523	273,597
<b>Fund balances, end of year</b>	<b>\$ 22,696</b>	<b>619</b>	<b>46,890</b>	<b>14,377</b>	<b>1,141</b>	<b>78,730</b>	<b>106,600</b>	<b>22,160</b>	<b>293,213</b>

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

**Tuesday, June 11, 2013  
and  
Saturday, June 15, 2013**

Secret Ballot Election/Referendum June 11, 2013 from 9:00 a.m. to 8:00 p.m.  
Paris Fire Station, 137 Western Avenue

\*\*\*\*\*

Town Meeting June 15, 2013 10:00 a.m.  
Paris Fire Station, 137 Western Avenue



# TOWN MEETING WARRANT

## June 11, and June 15, 2013

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 11<sup>th</sup> day of June, A.D., 2013, at nine o'clock in the forenoon, then and there to act upon Article 1 and by secret ballot on Article 2 and Article 3 as set out below, the polling hours therefore to be from 9:00 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 15<sup>th</sup> day of June, 2013, A.D., at 10:00 a.m., then and there to act on Articles 4 through 31 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.** To see if the voters will approve the inter-local Agreement with the County of Oxford for the Oxford County Sheriff's Department to patrol the Town of Paris. (Copies of the Inter-local Agreement are available on request)

**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 FY2014 taxes will be due, when interest will be charged on FY2014 taxes, and what rate will be charged.

*Selectmen recommend: The first quarter of taxes will be due **August 15, 2013**, second quarter of taxes will be due **November 15, 2013**, third quarter of taxes will be due **February 15, 2014** and the second half of taxes will be due **May 15, 2014**. Interest will be charged at the rate of 7% per annum after the due dates for each half. Interest may not be more than 2% above prime rate.*

**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 2013 (2013-2013).

**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 2011 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 4743, Pages 309 - 311 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, 2013.

**Article 14.** To see if the Town will carry forward the following accounts: Parks and Recreation and Conservation Commission

**Article 15.** 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 16.** 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 17.** 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 18.** 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: \$ 410,867

Selectmen Recommend: \$ 418,953

**Article 19.** 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: \$326,153

Selectmen Recommend: \$ 326,153

**Article 20.** 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: \$591,392

Selectmen Recommend: \$ 591,392

**Article 21.** 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: \$ 723,417

Selectmen Recommend: \$ 732,646

**Article 22.** 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: \$ 8,085

- Planning Board: \$ 500.00
- Appeals Board: \$ 500.00
- Conservation: \$ 500.00
- Select Board: \$ 6,585.00

Selectmen Recommend: \$ 8,085.00

**Article 23.** 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: \$ 44,226

Selectmen Recommend: \$ 44,228

**Article 24.** 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: \$159,180

- Agencies: \$ 0 (\$1,000.00 moved to GA)
- Paris Public Library: \$ 158,680.00
- Hamlin Memorial Library: \$ 4,500 (Budget Committee recommendation: \$500.00)
- Miscellaneous: \$ 0.00

Selectmen Recommend: \$163,180

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

Budget Committee Recommends: \$ 44,400

Selectmen Recommend: \$44,400

**Article 26.** 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: \$ 278,286

- NPSW: \$ 262,000.00
- OCRSW: \$ 16,286.00

Selectmen Recommend: \$ 278,286

**Article 27.** 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: \$ 454,747

- Unemployment: \$ 16,000.00
- Workers Compensation: \$ 40,000.00
- Animal Control: \$ 4,498.00
- Animal Control Shelter: \$ 5,183.00
- Street and Traffic Lights: \$ 45,000.00
- Public Fire Protection: \$ 163,770.00
- Storm Water Treatment: \$ 45,367.00
- Cemeteries: \$ 2,750.00
- Memorial Day: \$ 50.00
- Test Wells: \$ 15,850.00
- Insurance: \$ 54,165.00
- General Government: \$ 63,993.00
  - A. Contingency: \$ 15,000.00
  - B. MMA Dues: \$ 5,191.00
  - C. AVCOG Dues: \$ 4,872.00
  - D. Health Officer Stipend: \$ 930.00
  - E. Audit: \$13,000.00
  - F. Legal: \$15,000.00
  - G. TAN Interest: \$10,000.00(Budget Committee & Select Board recommend \$5,000)
- EMA Director: \$ 3,121.00

Selectmen Recommend: \$ 442,747

**Article 28.** 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: \$ 378,725

Selectmen Recommend: \$ 382,230

**Article 29.** 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: \$ 627,777

- Parks and Recreation Equipment: \$ 15,000.00
- Building Improvements: \$ 15,500.00
  - A. Town Office: \$ 7,500.00
  - B. Highway Garage: \$ 500.00
  - C. Fire Station Reserve: \$ 5,000.00
- Property Improvements: \$5,000.00 (Fire Department parking lot top coat (hot mix) )
- Road Reconstruction: \$483,431.00 (Budget Committee recommendation: \$416,431.00; Select Board Recommends: \$443,279.00)
- Computer Equipment: \$1,500.00
- Computer Software: \$1,500.00
- Police Specific Software: \$ 39,846.00
- Highway Department Truck Purchase: \$ 70,000.00
- Assessing Property Revaluation: \$ 50,000.00
- Fire Vehicle Purchase Reserve: \$ 5,000.00
- Fire Department Protective Gear: \$ 10,500.00

Selectmen Recommend: \$ 654,625

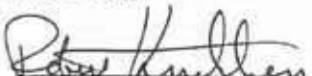
**Article 31.** To see what sum of money if any, the Town will appropriate in General Revenues for the purpose of offsetting the 2013-2014 tax rate.

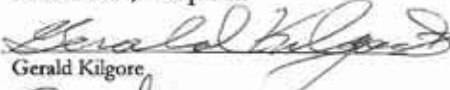
Recommend Amount: **\$910,331**

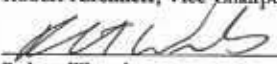
Dated this 28<sup>th</sup> day of May, 2013, in the Town of Paris, County of Oxford and State of Maine.


**MUNICIPAL OFFICERS  
TOWN OF PARIS**

  
\_\_\_\_\_  
Samuel Elliot, Chairperson

  
\_\_\_\_\_  
Robert Kirchherr, Vice-Chairperson

  
\_\_\_\_\_  
Gerald Kilgore

  
\_\_\_\_\_  
Robert Wessels

  
\_\_\_\_\_  
Ryan Lorrain

A TRUE COPY:

ATTESTED BY:  DATE 5/28, 2013  
Elizabeth J. Knox, Town Clerk, Paris, Maine

# NOTES

# NOTES