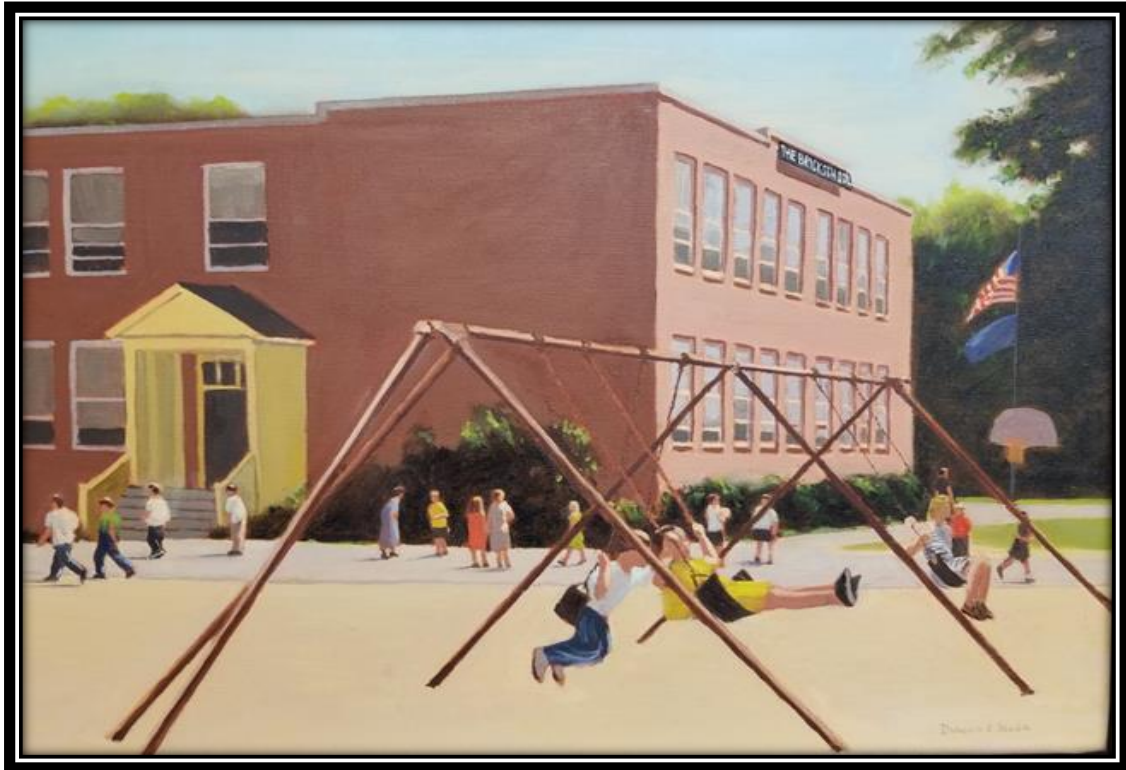


TOWN OF PARIS



ANNUAL TOWN REPORT FY 17 – 18

Fox School History

The Fox School has been an anchor of community life in Paris for over 130 years. Originally built in 1883 as the Oxford Normal Institute and expanded significantly in 1940 as the Brick School, the school was renamed in 1967 to honor longtime principal Mildred M. Fox.

The last public school students attended Fox School in 2008, though the building was used by a Christian academy for approximately eight years after that.

The building was added to the National Register of Historic Places in 2017.

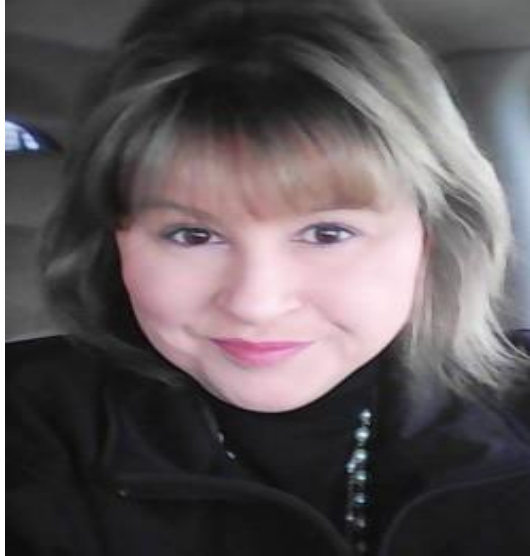
This historic building will be restored to its place as a community landmark and re-purposed as a critical affordable housing resource for seniors in the area.

This painting was done by Duncan Slade and given to Mary Lou Burns by the school district when she retired in 2000 from being the principal at the Fox School.

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The Annual Report for the Town of Paris, 2017- 2018,
is dedicated to Shannon Moxcey



Date of Death: March 30, 2019

Date of Birth: September 4, 1970

Shannon Louise Moxcey, 48, of Bryant Pond, Maine passed away on March 30th, 2019 at the Hospice House in Auburn.

She was born in Lewiston on September 4th, 1970 to parents Michael and Carla (Stevens) Dexter.

Shannon graduated from Oxford Hills High school, Class of 1988, and obtained her Master's degree from University of Maine at Augusta.

Due to her love for community service, and giving back to those around her, she was most proud to have worked for 11 towns in Oxford County and beyond in General Assistance programs, and Parks and Recreation. She really enjoyed working, being a part of a team and providing for her family.

Her passions included reading, writing and being with friends and family. She loved being outdoors, feeling the breeze on sunny, warm days, and laughing with loved ones by a bon fire at night. She also dearly loved staying cozy indoors with some popcorn, her kitties, and a good book.

Shannon will be greatly missed as she was a huge asset to the Town of Paris!

TOWN OF PARIS
THE MUNICIPAL OFFICERS

BOARD OF SELECTMEN

C. Scott Buffington Christopher Summers Russell Brackett
John Andrews Gary Vaughn Sr

INTERIM TOWN MANAGER

Dawn Waisanen

**CODE ENFORCEMENT OFFICER/BUILDING & PLUMBING INSPECTOR/E911 OFFICER/
HEALTH OFFICER**

Kingston Brown

ASSESSOR

Gerald Samson

TOWN CLERK, REGISTRAR OF VOTERS, TAX COLLECTOR, TREASURER

Elizabeth J Knox

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

Dian Rainey
Kristina Moberg

BOOKKEEPER/DEPUTY TREASURER

Paula Andrews

GA ADMINISTRATOR

Kristina Moberg

ASSITANT REC DIRECTOR

Abigail Earle

PARIS HIGHWAY DEPARTMENT

James “Jamie” Hutchinson – Road Commissioner/Highway Director

Jesse Rowell – Assistant Highway Director

Bryan Miller

Timothy Hutchinson

Benjamin Leonard

Corey Roussel

Harold Burrington III

POLICE DEPARTMENT ROSTER

Chief of Police – Hartley Mowatt

Detective – Michael Dailey

SRO – Timothy Holland

Administrative Assistant – Shirley Johnson

Officers:

Nicholas Gilbert

Michelle Legare

Joseph Correia

Raymond Paar

Reserve Officers:

Harry Sims

Lawrence Winson

Animal Control Officer:

Robert Larabee

FIRE DEPARTMENT ROSTER

Fire Chief – Jonathan Longley

Deputy Fire Chief – Mark Blaquiere

Captains:

George Brown

William Buffington

Richard Deans

David Knox

Lieutenant:

Michael Doze

Matthew Welch

Firefighters:

Joseph Billings Jr

David Blaquiere

Hannah Blaquiere

Stacy Blaquiere

Thatcher Cormier

William Curtis

Gregory Durgin

Bradley Frost

Roland Gagne

George Gardner

Micah Haslett

Kyle Hewey

Paul Hewey

Eric Huntley

Benjamin Limerick

Travis May

Darryl Rugg

Ryan Thomas

Lewis Tracy

Carl Van Nest

Dispatch:

Crystal Buffington

Historian:

Charles Blaquiere



Town of Paris

33 Market Square, South Paris, ME 04281
207-743-2501/207-743-6718

Municipal Officers

Town Manager
Town Clerk
Bookkeeper
Deputy Clerks
Code Enforcement
Officer
Assessor
General Assistance

www.parismaine.org

May 6th 2019

Dear Residents,

The town lost a valuable team member this spring with the passing of Shannon Moxcey. She was the General Assistance Coordinator as well as the Parks and Rec Director. She brought so much to the Town from the helping hand to coordinating all the fun events we have throughout the year. She was a part of so much here and enjoyed helping others. She will be always in our thoughts and missed dearly.

We are also saying farewell to Police Chief Hartley "Skip" Mowatt. He has given the town nearly 22 years of service, starting from the bottom and working his way up to the status of chief for the past 3 years. He has also had a hand in many town events, whether it was helping at a school function, playing Santa, or just volunteering his time in the community.

The Fire Department is changing command as well. Chief Jon Longley is stepping down as chief at the end of June. He has served on the Fire Department for 18 plus years and will continue just not as chief. Deputy Fire Chief Mark Blaquiere will be promoted to Chief.

I would like to recognize all town employees and thank them for the hard work and dedication they give every day. The Town runs smooth because of the people they are. No project is too large for this group to concur. Thank you.

Since taking this position, it has opened my eyes to the cost of repairing roads. I know it wasn't cheap, but when you see the big picture and start budgeting and you cannot go very far on a dollar. It is going to take reorganizing of the road plan and research to see where the town can benefit financially to get the repairs done.

Finally, our town is in good shape, we will always continue to look for ways to improve. Please do not hesitate to stop by the town office to see me if you ever have any ideas, thoughts, questions, or concerns.

Sincerely,

Dawn Waisanen

Dawn Waisanen
Interim Town Manager

Town Clerk's Report

I am truly fortunate and very thankful that I work with such a hardworking dedicated team of Department Heads and their staff!

The Clerk's Office is often referred to as the "information hub" for the Paris's residents and business owners.

It is our goal in the Clerk's Office to give the highest level of customer service in an open and friendly office atmosphere. Like they say, a happy office is a productive office!

I would also like to take this time to thank the residents of Paris for allowing me to serve them as their Town Clerk along with Paris Select Board and the Town Manager.

Respectfully Submitted,



Elizabeth J. Knox
Town Clerk/Office Manager
Treasurer/Tax Collector

The Clerk of the Town

If they want to get married, or fish in the sea,
If they vote by machine, or they vote absentee,
Whatever their problem turns out to be,
It's the work of the Clerk of the Town.

We're concerned with such things
as the sex of a dog,
And how many bees in a hive,
And we file, we record, we attach and attest,
Anything be it dead or alive.

Whatever goes on in the Town we record,
And often we do it with little reward,
We often go crazy, but never get bored,
Oh, it's great to be Clerk of the Town.

Report of the Registrar of Voters

We are always working on the upkeep of the voter registration list however the management is not as easy as it would seem. Laws prohibit the removal of the voter's name without the appropriate documentation necessary to support the removal so we rely heavily on the State Department of Motor Vehicle for their "Motor Voter" notifications that inform us of address changes for residents whether it is a change within town or to a new municipality within Maine. Any resident may register to vote at the Town Clerk's Office during normal business hours or on Town Meeting/Election Day. It is required that proof of the identity as well as proof of residency be shown at the time of registration.

The Town of Paris has: 3788 registered voters of which, 1483 are considered un-enrolled, 1116 are enrolled in the Republican Party, 975 are enrolled in the Democratic Party and 212 are enrolled in the Green Independent Party and we have 2 that are enrolled in the Libertarian Party.

I would like to thank my ballot clerks: Rebecca Armstrong, Joan Bean, Gladys Foster and Connie Lachance!! Without them I don't know where I would be!

Just remember.....every vote counts!! So do your part, get out and vote!!

Respectfully Submitted,



Elizabeth J. Knox
Registrar of Voter



Transactions processed in the Town Clerk's office for the fiscal year 2017/2018

The Town Clerk 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, all appointments & committee memberships, recording of births, marriages, and deaths records, ordering of office supplies, monthly and weekly reports to the different State Agencies and processing mail.

Dog Licenses

The State of Maine requires that all dogs be licensed after six month of age or within 10 days of ownership. Licenses expire December 31 of each year. Also, remember to bring in a current rabies certificate and/or neutering/spay certificate. License fees and number of dogs registered in Paris are as follows:

Male/Female	\$11.00 – 130 registered
Neuter/Spay	\$ 6.00 – 652 registered
Kennels	\$42.00 – 25 Kennels

Vital Records

Births	43
--------	----

Due to new State Laws regarding Vital Statistic Information, the Child's Name, Date of Birth and Parents Name are no longer public information.

Marriages	24
-----------	----

Deaths	139
--------	-----



Motor Vehicle Transactions

The Town of Paris registered 5,840 vehicles, and collected \$887,058.57 in excise tax for the fiscal year 17-18.

Paris residents can register their vehicle on-line by going to the Town's website at www.parismaine.org and select the hyperlink for Rapid Renewal. This service is available 24/7 and accepts credit card and electronic check payment for your convenience.

Inland Fisheries & Wildlife

ATV's	122
-------	-----

Boats	209
-------	-----

Snowmobiles	138
-------------	-----

Hunting/Fishing Licenses	335
--------------------------	-----

Paris residents can register their boats, snowmobiles and ATV's on-line by going to the Town's website at www.parismaine.org and select the hyperlink. This service is available 24/7 and accepts credit card and electronic check payment for your convenience.

The Deputy Clerks are responsible for the first line of customer service, answering all telephone calls, processing tax payments, certified copies of vital records, motor vehicle transactions and Inland Fisheries transactions.

I would like to personally thank Dian Rainey and Kristina Moberg for being the great Deputy Clerk's that they are!! They keep the front office going by greeting every resident with a smile on their faces even during the busy times!!



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

	2016	2017	2018
Total Land Value	\$104,331,600	\$103,992,200	\$104,291,500
Total Building Value	\$209,453,400	\$205,199,400	\$207,850,400
Personal Property Value	<u>\$ 10,284,600</u>	<u>\$ 10,584,500</u>	<u>\$ 9,795,500</u>
Total Assessed Value	\$324,069,600	\$319,776,100	\$321,937,400

The summary above reflects an decrease in total taxable valuation of \$2,161,300 from April 1, 2017 to March 30, 2018. The decrease in value was a result of value adjustments in the homestead exemption increase.

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

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

There is a Homestead exemption available for Paris residents owning a homestead for a minimum of 12 months prior to April 1 of the year in which they are filing. The current homestead exemption is a reduction in assessed value of \$20,000.00, which for the 2018-2019 fiscal year resulted in a tax savings of \$336.00.

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

Respectfully Submitted

Gerald N. Samson

Gerald N. Samson, CMA
e-mail: assessor@parismaine.org
Phone: (207) 743-2501

2018 Code Enforcement Report

The Town of Paris saw a decrease in construction value, fees as well as plumbing permits and fees. There were some major projects that took place in the prior fiscal year that appears to impact the numbers negatively. Due to the increase in single-family residences however, we may see an increase in overall value to the town. I stand ready to engage any concerns that the residents may have as well as any suggestions that may improve fluidity in the office and out. Thank you for a wonderful year.

Building Permits –

Residential:

Single-family Residences	12
Two-family Residences	2
Manufactured Housing Units	4
Additions	2
Accessory Structures	12
Renovations	8
Miscellaneous	9
Demolition	5

Non-residential:

Commercial	18
Governmental	0
Sign Permits	5
Demolition	1

Total	78
--------------	-----------

Total Construction Value	\$2,506,070.00
Total Building Permit Fees	\$11,028.48

Plumbing Permits –

Internal Permits	27
Subsurface System Permits	6
Manufactured Housing Hook-up Permits	6
Transfers	0
Voided Permits	0

Total	39
--------------	-----------

State Share of Fees (25%)	\$932.50
Town Share of Fees (75%)	\$2,527.50
Total Plumbing Permit Fees	\$3,460.00

Respectfully,



Code Enforcement Officer



Greetings;

May 10, 2019

I would like to start by saying it has been an honor and pleasure working for the Town of Paris. I am retiring as of May 31, 2019 and I would like to take this opportunity to express my deepest thanks to all the citizens of South Paris for the support I have received over the last 28 years.

I would also like to take the time to thank the Highway Department, Fire Department and the Town Office for all the support that they have shown the police department. I also would like to thank the Town Selectmen and the Town Manager for their support.

This year so far we have handled 2,688 calls for service from July 1, 2018 to May 10, 2019.

The Police Department continues to work with Project Save Me and The western Maine Addiction Task Force; we are also working with the Senior Citizens Abuse Task Force. The Task force has been set up to help seniors who have been abused or scammed by family members or scam artist. They try to take the seniors money by such scams as, you owe the IRS scam, and your grandson/daughters have been hurt in accident send money and other scams.

If any citizen gets scammed or thinks the call is bogus please contact the Police Department if anyone tries to get money from you by phone, 743-7448 or 743-9554.

The Paris Police Department is here to service the community at all times, twenty four hours a day. If you need an officer in an a emergency please dial 911. If it is just to speak with an officer please call 743-9554 and dispatch will assign an officer to get back with you.

In closing, THANK-YOU, for the many years of allowing me to serve you.

Sincerely,



Hartley H. Mowatt Jr
Chief of Police
Paris Police Department



Town of Paris

Fire Department

137 Western Ave
Paris, Maine 04281

207-743-6832

Deputy Fire Chief
Mark Blaquiere

Mailing Address:

33 Market Square
Paris ME 04281

Email: Firechief@parismaine.org



Over the past year I have had the pleasure of working for the Town of Paris, as your Deputy Fire Chief. I and the Paris Fire Department would like to thank the citizens of Paris, for their continued support, over the last year.

We continue to move forward and have a great crew of men and woman firefighters! The amount of hours they all put in to the department on and off duty is just amazing.

As we move into the next fiscal year, Chief Jon Longley will be stepping down; however, he will continue his passion in the fire service by staying as member of our department and I will be moving up to the Chief's position and look forward to serving the citizens of Paris, in any way I can.

The Paris Fire Department welcomes all residents and visitors to stop by the station, to look around, check out the equipment, and ask questions.

Sincerely,

Mark Blaquiere
Deputy Fire Chief



Town of Paris

Fire Department

137 Western Ave
Paris, Maine 04281

207-743-6832

Deputy Fire Chief
Mark Blaquiere

Mailing Address:

33 Market Square
Paris ME 04281

Email: Firechief@parismaine.org

Members of the Paris Fire Department

Chief: Jon Longley

Deputy Chief: Mark Blaquiere

Captains:

William Buffington
George Brown
Richard Deans
David Knox

Lieutenants:

Matthew Welch
Michael Doze

Fire Fighters:

Joseph Billings
Chuck Blaquiere (Historian)
David Blaquiere
Hannah Blaquiere
Stacy Blaquiere
Crystal Buffington (Dispatch)
Thatcher Cormier
William Curtis
Gregory Durgin
Bradley Frost
Roland Gagne

George Gardner
Micah Haslett
Kyle Hewey
Paul Hewey
Eric Huntley
Benjamin Limerick
Travis May
Darryl Rugg
Ryan Thomas
Lewis Tracy
Carl Van Nest

PARIS HIGHWAY DEPARTMENT

2018/2019

This year I thought I would recap for the residents some details as to some of the day to day things we are responsible for. We, the seven employees that make up the highway department, who are responsible for 160 miles of Paris roads, 22 miles of State roads, 6 miles of sidewalk and 2 summer roads. We maintain 120 catch basins, 11 cemeteries are maintain and mowed, we have 3 town parks that we mow and take care of trash in. We mow all 133 miles of Pairs roads in the summer months; we clean out, plow and sand every storm the town office, fire station, police station, library and town garage. We do all ditching, culvert clean-outs on roads as needed and handle dead animal removal on the roads. We do almost all equipment repairs on 8 town trucks, 1 trackless, 2 bucket loaders, 1 grader, 1 back hoe, 1 street sweeper, 3 mowers, trimmers, and other miscellaneous equipment. Not to mention we handle hundreds of yards of patch to help maintain the roads. This is just a brief look into some of what we do; we do all of this and more without any ability to request mutual aid from other towns.

With the majority of the winter and mother nature handing us 153 inches of plow able snow along with several storms of freezing rain with some storms lasting over thirty hours. I want to personally thank my staff; on more than one occasion you worked thirty plus hours, dealing with breakdowns, snow, snow removal and much more. I sincerely appreciate your hard work and dedication.

Last summer the highway department continued to keep busy during the summer months upgrading culverts and maintaining ditches and shoulders throughout town as we always do. Along with the departments backhoe, we also rent an excavator, and the crew performed some much-needed work on several roads. We will be working on rock lined ditches and new culverts to help better handle the flow of water. We will be grading our dirt roads to help preserve the integrity of the road surface. You will see us throughout the summer cutting brush and cleaning up the ditches along various streets and roadside mowing. We will continue to prep roads for the new pavement, so be prepared for some delays when traveling. We will also continue to keep up the cemeteries and parks in town.

To recap the winter, we had 56 storms that dumped approximately 153 inches of plow able snow. That is not including the few storms that were all freezing rain! The snow accumulation and cold kept the crews busy plowing snow, scraping roads, trying to remove the build-up, up keep on equipment and break down repairs. We also suffered thought trying to repair the sidewalk tractor. This season we used 5400 yards of treated sand and 1434.65 tons of salt.

Spring cleanup like last year is a monumental task due to the severity of the winter. We are currently sweeping and getting streets marked and painted for the upcoming summer.

As always, I would like to thank all of the departments, if it not were for team work it would not all be possible.

Sincerely,

Jamie Hutchinson

Jamie Hutchinson
Highway Director/Road Commissioner

Paris Public Library
Annual Town Report for 2017-2018
37 Market Square, South Paris

In October 2017, library employees Joy Johnson, Jennifer Lewis, and Christie Wessels earned Public Librarian Certifications from the Maine State Library. The three took a series of courses through webinars and on-line programs to learn about such topics as library ethics, customer service skills, building and organizing library collections, reference question strategies, reader advisory methods, budget preparation, safety issues, personnel management, program preparation, including marketing, and working with diverse technology, equipment and operating systems. Though all three were already very proficient in many areas, the Certifications introduced them to some areas of library science outside of their normal work routines, or helped reinforce some practices they were already employing.

Like any other business, staffing is crucial to the success of any library. The Paris Public Library regularly receives compliments on the helpfulness, friendliness, and knowledge ability of its employees. The library is frequently praised for the amount, creativity, and diversity of the programs it provides, especially for children. Fundamentally, this is because the library is blessed to have personnel who truly like to help people, to learn new things, and to be inventive.

The library's trustees are Bonnie Ripley (President), Ray Glover (Vice President), Debbie Flick (Secretary), Connie Allen (Treasurer), Carol Huotari (Deputy Treasurer), Wendy Bernier, Carolyn Blais, Evelyn Donovan, Lorie Olson, Sarah Otterson, and Krystall Rudman. The library's staff are Billie Lou Damon, Michael Dignan, Joy Johnson, Jennifer Lewis, Emily Martin, Shannon May and Christie Wessels. Raven Merrill continues the Story Connections program done in cooperation with NPC-TV.

The Paris Public Library is open Monday, Wednesday, Thursday and Friday from 9 am to 6 pm, Tuesday from 9 am to 8 pm and on Saturday 9 am to 3 pm. The hours remain the same year-round. The trustees and staff welcome questions and suggestions! The library's phone number is 743-6994, its e-mail address is paris.public.library@MSLN.net and its webpage can be found at www.paris.lib.me.us, where links to the library's catalog and upcoming events may be found. The library also maintains an active Facebook page.

The Paris Public Library's trustees and staff are deeply grateful to the citizens of Paris for their continuing support of the library. Being biased perhaps, we believe a public library is a cornerstone of any community. The library, in effect, helps "make" the community. But truthfully, no public library would exist without its community "making" it possible. We try to make the Paris Public Library great so it reflects what a great community Paris is.



Paris Public Library Annual Report, July 1, 2017 to June 30, 2018

	7/17- 6/18	% of Circ.	7/16- 6/17	% Change	7/15- 6/16	% Change
Circulation Totals:						
Adult Fiction:	19195	24.4%	19218	-0.1%	21895	-12.2%
Adult Nonfiction:	3751	4.8%	4147	-9.5%	4383	-5.4%
Juvenile Fiction:	21310	27.1%	21836	-2.4%	21331	2.4%
Juvenile Nonfiction:	4333	5.5%	5131	-15.6%	4747	8.1%
Magazines:	325	0.4%	408	-20.3%	375	8.8%
Audios:	4623	5.9%	4995	-7.4%	4598	8.6%
Videos:	0	0.0%	0	0.0%	511	-100.0%
DVDs:	23613	30.0%	25836	-8.6%	30470	-15.2%
E-Book	<u>1511</u>	1.9%	<u>2305</u>	-34.4%	<u>3173</u>	-27.4%
Total:	78661		83876	-6.2%	91483	-8.3%
Ave. Circulation per day	259		274	-5.6%	297	-7.7%
Days Open	304		306		308	
Sign-ins for Computers:	5951		7442	-20.0%	9039	-17.7%
ILLs Received:	1168		861	35.7%	471	82.8%
ILLs Sent:	2859		2080	37.5%	532	291.0%
Accessions:						
Adult Fiction:	742		825		770	
Adult Nonfiction:	235		257		247	
Juvenile Fiction:	542		484		616	
Juvenile Nonfiction:	205		242		263	
Picture Books	335		237		247	
Young Adult:	156		201		255	
Paperbacks	25		24		85	
Large Print:	129		143		146	
Audiobooks:	16		21		13	
Audio-CDs:	78		126		115	
Videos:	39		71		128	
DVDs:	426		509		832	
Blu-Ray:	133		130		142	
E-Books	74		76		223	
New Cards Issued:	296		344		374	
Program Attendance:	3065		3144		4628	

Deering Memorial Community Center
2017-2018 Annual Report
39 Main Street, South Paris

In its second year, the Deering Memorial Community Center continued to offer a venue for people and organizations to host their events.

Belonging to the Paris Public Library, and ultimately overseen by the library's Board of Trustees, a committee of library trustees, staff and interested citizens began organizing the usage and rental of the community center, taking on the task of raising the operating funds necessary for the Center to be open, and, hopefully flourish.

Self-sufficient, the Center relies upon donations, fundraisers and rentals to generate the income required to pay the \$8,000 yearly operating costs.

Several individuals donate monthly to the Center, and indoor yard sales, bake sales, dessert buffett and paint night fundraisers have been held. The most successful events though have been the Escape Rooms created and operated by Joy and Randy Johnson and Jennifer and Brent Gammon. Participants, who are never locked in, solve a variety of different puzzles, using logic and observation, to navigate through a series of obstacles, to achieve their "escapes." These events have been very popular, regularly praised by players who ask when the next one is being held!

Almost equally important has been the search for means to save on expenses for the Center. With that in mind, the library's Board sought bids and installed a 40,000 BTU heat pump in the former vestry, using some of the funds donated by the Stephen and Tabitha King Foundation. The purpose of the heat pump is to provide more economical heat during the winter months, with the bonus of cooling capacity during the summer. Other means were being sought and discussed to save on the building's heating costs, the highest expense.

The Community Center has proven a boon for the public library which has had lacked adequate space to host large gatherings. With the Community Center now available, the library's children's holiday parties, movie showings, special events, and Summer activities now have sufficient space to host the dozens of children, parents and relatives who attend these activities. The library's annual used book sale, always starting on the last Saturday in July, has successfully moved to the Community Center too, with the Center providing space to house the small mountain of book donations the library receives each year for the sale.

The primary purpose of the Deering Memorial Community Center remains though to provide the community an inexpensive venue to hold family or organization events. Birthday parties, memorial events and anniversary gatherings have been held at the Center. The former Sanctuary, with its stunning arched beam architecture, inviting intimate floor layout and excellent acoustics is ideal for holding weddings. The Center also provides a space for nonprofit groups or activities to be held, such as paint nights or zumba classes raising funds for the local food pantries.

Any one interested in using or exploring the Deering Memorial Community Center, and how it might meet their needs, or interested in helping with the Center, are encouraged to call the Paris Public Library at 743-6994 or email paris.public.library@MSLN.net.

Annual Town Report
July 1, 2017 – June 30, 2018

Hamlin Memorial Library & Museum
P.O. Box 43
Paris, ME 04271
743-2980
hamlinstaff@hamlin.lib.me.us
www.hamlin.lib.me.us

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

Located in the original 1822 Oxford County Jail building, the museum contains early Paris artifacts and a growing archive collection; the library offers historic research materials, current adult and children's books, DVDs, audiobooks, and Maine literature. During the 2017-2018 Fiscal Year, the Hamlin Memorial Library added 247 items to its collection, spending \$3,397, and loaned 1,364 items to library members.

Jennifer Lewis, the Librarian, has continued to add new items to the library collection for any residents in the area to use for free. She also weeds items out and accepts donated books to add to the library's ongoing book sale which is open and available to anyone whenever the library is open. As always, the library has free wireless internet available to anyone 24/7 outside the building.

During this time the museum continued to see improvements, including the building of a new exhibit case for the 1848 "Friendship Quilt", a mock wall to display our original c.1868 George Inness painting as well as the c.1860 Sarah Jane Prentiss oil "View from Paris Hill." To celebrate the 40th Annual Founder's Day, a 143-page book titled "Hamlin Hall: the Artifacts of Hamlin Memorial Library & Museum", containing 160 full-color photographs, was written and published by the Museum's Curator, Brandan Roberts. We also welcomed 1,557 museum visitors over this fiscal year.

The library and museum continues to maintain its schedule of being open throughout the year to better provide its resources to the community. The hours of operation are Tuesdays 11-5, Thursdays 1-6 and Saturdays 10-2 year-round.

The Board of Trustees consists of Beth Binette, Lin Campbell, Carol Daniszewski, Celia Dieterich, Gayle Im, Lynn McAfee, Barbara Robinson, Carrie Robinson, and Herb Somers.

Respectfully submitted,

Jennifer Lewis
Jennifer Lewis
Library Director

PARIS UTILITY DISTRICT
ANNUAL REPORT FOR THE PERIOD July 1, 2017 through June 30, 2018

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

Chairman	Raymond Lussier
Assistant Chairman	Garrick Frost
Treasurer	Matthew Dieterich
Assistant Treasurer	Darren Boyce
Clerk	Barry Lambert-Brad Frost

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 are as follows:

The Water Division sold approximately 76 million gallons of water during this period. This is no change 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 received a Ten-Thousand-dollar grant from the Maine Drinking Water Program. The grant will be used toward the update of the District's Master Plan. The Master Plan will help identify the supply, distribution, and treatment challenges and propose practical, effective solutions.

The Sewer Division during this period treated approximately 111 million gallons of wastewater and storm water. This is a 2 percent decrease from the last reporting period.

The Sanitary Sewer Evaluation Study was completed in March of 2018. The Town of Paris eliminated 23 catch basins that were currently connected to the Paris Utility District's sewer collection system. The District continues to follow the recommendations of the Sanitary Sewer Evaluation so we can reach our license requirements by the end of 2019.

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 signed an agreement with the Department of Transportation for the Billing Bridge Project. The project is proposed to replace approximately Four Hundred Seventy feet of water main within the roadway and One Hundred Fifty feet of water main on the bridge. Also, the District will be replacing Two Hundred twenty-five feet of sewer main within the roadway and One Hundred Fifty feet of sewer main on the Bridge. The estimated cost of the project is \$550,000.00, with an end date of December 2019.

The District had a public hearing regarding the proposed water and sewer rate increases for the coming year. The last rate adjustment for the water was in 2015, and the last sewer rate adjustment was 2011. The District has been incurring continuous increases in operating and maintenance costs and would like to institute a capital reserve. The Board of Trustees remain committed to keeping rate increases as small as possible while adequately funding operations, maintenance and capital needs of the wastewater treatment and collection system, and the water treatment facility and the distribution system. The overall increase approved was thirteen percent, which will come effective in July 2018.

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

NORWAY/PARIS SOLID WASTE, INC.

39 BROWN STREET

NORWAY, MAINE 04268

Report to the Towns of Norway and Paris

To the Citizens,

We are pleased to bring this report to you this year. We believe this report may be the first presented since the closure of Oxford County Regional Recycling services. Merging NPSW and OCRR has been completed. This past year has brought some changes. One change made and approved by the governing bodies of both towns was the review and modification of the Norway/Paris inter-local agreement. The agreement was past due for review and adoption. The new agreement allows for additional directors to serve from both towns. Being a board of eight assists with the workload and allows for more ideas to make us more efficient. The NPSW by-laws were adapted to conform with the revised inter-local agreement. New directors have been added that bring knowledge in the documentation and financial fields. Another change is the enforcement of transfer station windshield stickers. Only the citizens of Norway and Paris are allowed to use the facility. The desire is to reduce our cost by serving only our residents.

The board is currently working on procedural and financial issues to become more efficient. Some issues are bound by contract. These contracts are being evaluated with the hopes of acquiring more favorable ones in the future. The cost to the taxpayer is always considered with any changes proposed. Safety and daily operations are being reviewed with the dedicated employees who serve the public daily.

Frost hill is still in the working stages of closure. The board has had site walks with representatives from the Department of Environmental Protection. They have been very helpful and understanding of the task facing us. Because of the closure process, Brown Street will need new permitting. That process is moving ahead. The surveying process of both sites has been completed. There are additional requirements in the process that are necessary to fulfill the closure process. The board is attempting to make the closure as painless as possible.

Acquiring the recycling side of the business appears to be moving along well. The revenues for our recycled products remains viable even in an ever changing market. Our vendor compliments us on the quality of our product and we receive a premium price.

The board recognizes the efforts of the employees. They work in all weather conditions and strive to work safely and efficiently. We welcome residents to attend the monthly director meetings. The board encourages comments and ideas from the public.

Current members are: Gary Howe, Corey Roberge and Dawn Waisanen representing Norway and Robert Ripley, Elizabeth Knox, Kingston Brown and Gary Vaughn representing Paris.

Respectfully submitted,
Norway/Paris Solid Waste Board Directors
2019

Oxford County Sheriff's Office

Christopher R. Wainwright, Sheriff

Sheriff
Christopher R. Wainwright
Chief Deputy
James H. Urquhart



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

January 11, 2019

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

To the Inhabitants of the Town of Paris:

The enclosed document packet is a summary of law incidents, offenses and times reported where the Oxford County Sheriff's Office has performed or assisted in law enforcement functions within your municipality from January 1, 2018 to December 31, 2018.

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

In addition to the law enforcement incidents I have included a one page report that shows the number of emergency medical and fire calls received at the Oxford County Regional Communications Center for the calendar year of 2018 for your municipality.

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

Sincerely,

Christopher R. Wainwright
Sheriff



Oxford County Sheriff's Office

Law Total Incident Report, by Location, Nature

Location: Paris

<u>Nature of Incident</u>	<u>Total Incidents</u>
Administration Related Detail	13
Administrative Personnel Case	49
Agency Assistance	57
Abusing Animals	1
Animal Problem	8
Assault	1
Bail Check Detail	1
Citizen Dispute	1
Detail	3
Disabled Vehicle	4
Domestic Problem	1
Drug Info/Statistics	4
Controlled Substance Problem	1
DV Follow Up	1
TELEPHONE HANG UP CALL	2
Harassment	4
Information Report	4
Investigation	1
Accident	8
Mental Disorder	1
Missing Person	1
Notary Public	136
Service Of Papers	13
Traffic Accident w/ Damage	2
Inspection/Towing	1
Traffic Accident, w/ Injuries	3
Probation/Parole Violation	1
Recovered Stolen Property	1
Request Call	1
Request Officer	18
Subpoena Service	14
Sex Offender Registration	4
Sex Off 90 day Registration	1
Sex Off Add Verify Detail	1
Sex Offender Initial Regist.	3
Sex Offender Violation	1
Unlawful Sexual Contact	1
Threatening Suicide	1
Suicide	1
Suspicious Person/Circumstance	4
Telephone Harassment	2
Auto Theft	1
Threat	1

<u>Nature of Incident</u>	<u>Total Incidents</u>
Traffic Complaint	2
Traffic Violation	5
Unwanted Tenant	3
Passenger Car, Truck, Bus Etc.	1
Vehicle Off Rd	1
Warrant Failure To Pay	1
Arrest Warrant	2
Welfare Check	2
Total Incidents for This Location	394

Total reported: 394

Report Includes:

All dates between '00:00:00 01/01/18' and '23:59:59 12/31/18', All agencies matching '0900', All natures, All locations matching 'PARIS', All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes



Oxford County Sheriff's Office

Law Incident Analysis, Time Reported, Paris

Hour	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
00:00-00:59	1	0	2	1	1	1	1	7
01:00-01:59	0	1	1	0	1	2	2	7
02:00-02:59	2	0	0	1	1	1	0	5
03:00-03:59	0	0	0	0	1	3	2	6
04:00-04:59	2	1	0	0	2	3	1	9
05:00-05:59	0	1	0	0	2	0	0	3
06:00-06:59	0	2	0	2	0	0	1	5
07:00-07:59	1	4	1	0	1	3	1	11
08:00-08:59	1	4	2	3	1	1	2	14
09:00-09:59	8	3	9	4	8	0	1	33
10:00-10:59	1	5	7	12	5	5	1	36
11:00-11:59	9	10	5	12	5	1	0	42
12:00-12:59	3	2	5	4	5	0	3	22
13:00-13:59	4	5	7	6	4	0	2	28
14:00-14:59	4	3	3	8	6	0	1	25
15:00-15:59	3	6	8	6	10	2	4	39
16:00-16:59	1	3	0	0	7	3	2	16
17:00-17:59	2	4	6	2	5	5	0	24
18:00-18:59	0	0	2	0	4	2	1	9
19:00-19:59	1	2	2	3	3	2	2	15
20:00-20:59	1	3	2	0	1	2	0	9
21:00-21:59	1	2	1	0	0	2	1	7
22:00-22:59	0	2	1	0	4	2	1	10
23:00-23:59	0	1	3	1	1	5	1	12
Total by Day	45	64	67	65	78	45	30	394

Report Includes:

All dates between '00:00:00 01/01/18' and '23:59:59 12/31/18', All agencies matching '0900', All offenses observed, All offenses reported, All offense codes, All nature of incidents, All location codes matching 'PARIS'

mhwia x1a

01/16/19

2018 Calls for Service by Town

Town	Total Fire	Total EMS
Adamstown	1	0
Albany Twp	28	38
Andover	38	108
Andover North	0	2
Batchelders GT	0	1
Bethel	133	346
Brownfield	73	140
Buckfield	64	162
Byron	13	13
Canton	66	191
Denmark	32	72
Dixfield	85	316
Fryeburg	175	475
Gilead	20	30
Grafton Notch	10	10
Greenwood	26	124
Hanover	19	32
Hartford	45	95
Hebron	59	93
Hiram	28	65
Lincoln Plant	1	1
Lovell	56	117
Lower Cupsuptic	2	0
Magalloway Pln	4	4
Mason Twp	2	3
Mexico	104	461
Milton Twp	3	13
Newry	85	98
Norway	198	766
Otisfield	47	151
Oxford	239	642
Paris	240	905
Peru	67	153
Porter	17	65
Riley Twp	0	1
Roxbury	20	40
Rumford	227	1663
Stoneham	13	26
Stow	22	28
Sumner	34	69
Sweden	24	24
Township C	1	0
Upton	3	2
Waterford	53	145
West Paris	71	245
Woodstock	74	236

NOTE: These numbers do not include calls for service that were taken directly by the responding agency and these numbers do include calls taken where an emergency agency was not dispatched.



HOUSE OF REPRESENTATIVES

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

John Andrews

P.O. Box 118
Paris, ME 04271
Cell Phone: (207) 739-9075
John.Andrews@legislature.maine.gov

May 2019

Town of Paris
33 Market Square
Paris, ME 04281

Dear Friends and Neighbors,

It is an honor and privilege to serve as your State Representative for House District 73. I'm proud of the progress made under the previous administration and pleased where we stand financially as a state. It's my goal to work hard this session to ensure we continue moving forward without raising the tax burden and protecting our natural rights.

This session I've been appointed by Legislative Leadership to serve on the Joint Standing Committee on Veterans and Legal Affairs. This committee has jurisdiction over the Maine National Guard, the Maine Department of Defense, Veterans and Emergency Management Services and the Bureau of Alcoholic Beverages and Lottery Operations, as well as administration of campaign finance, including Maine's Clean Elections system of public campaign financing.

It also has general oversight of policy regarding election and campaign law, the gambling and gaming sector, including the state lottery, voter registration, initiatives and referenda, governmental ethics, lobbyist registration, landlord-tenant laws, and veterans programs.

I will be sending out weekly updates via e-mail and facebook throughout the year regarding current state news. If you wish to receive these updates, please contact me at John.Andrews@legislature.maine.gov.

Again, thank you for giving me the opportunity to serve you at our State Capital.

Sincerely,

A handwritten signature in black ink, appearing to be 'John Andrews', with a long, sweeping flourish extending to the right.

John Andrews
State Representative

District 73 Buckfield, Hebron, Paris



Senator James M. Hamper

3 State House Station

Augusta, ME 04333-0003

(207) 287-1505

James.Hamper@legislature.maine.gov

Appropriations and Financial Affairs

Ranking Member

January 2019

Dear Friends and Neighbors:

Let me start by thanking you for the honor to serve you in the Maine Senate. It has been an immense privilege for me to represent you in the Senate the past several years. This term marks my fourth and final term in the Maine Senate. When concluded, I will have completed sixteen total years of service in the Maine Legislature.

Following the November elections, the newly-elected 129th Legislature was sworn-in on December 5, 2018. One of the very first acts of this legislature was presiding over the inauguration of Governor Janet Mills. The Mills Administration has inherited a strong Maine economy with record-low unemployment and a state budget that has had surpluses instead of shortfalls. After years of sound fiscal management, such as paying off the \$500 million Maine owed to our hospitals, our state is in a much stronger position financially. Maintaining sound fiscal policies will be a top priority of mine.

Many decisions for the first six months of this legislature will surround the makeup of the next two-year budget. For the third straight term, I have been appointed to serve on the legislature's budget writing panel, the Appropriations and Financial Affairs Committee. Making sure that we maintain a state government that Mainers can afford will be a primary focus for me.

The current budget gave an historic increase in funding to K-12 education. Finding a way to maintain the increased funding along with funding other programs, including municipal revenue sharing and Medicaid expansion, will be the challenge for this legislature; compromises will need to be found.

The opioid epidemic continues to devastate our state and communities. Drug addiction affects Mainers from every walk of life: young to old, urban to rural, affluent to poor. Finding solutions that help quell the flow of these poisons into our state will be a priority for me. It is important that the legislature support treatment programs that have proven results for Maine families.

As your State Senator, I am glad to assist you in navigating our state's bureaucracy. If you ever have any state-related matters that you need help resolving, please feel free to contact me. I can be reached by email at james.hamper@legislature.maine.gov or by phone at (207) 287-1505. Thank you again for trusting me to represent you in Augusta.

Sincerely,

James M. Hamper
State Senator

*Fax: (207) 287-1527 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate*

Congress of the United States
House of Representatives
Washington, DC 20515-1902

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,



Jared F. Golden
Member of Congress

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2923
(202) 224-2933 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

United States Senate

WASHINGTON, DC 20510

January 3, 2019

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends,

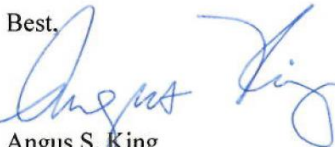
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King
United States Senator

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

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

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

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STATE OF MAINE OFFICE OF THE GOVERNOR

1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next four years, I will do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

That is why on my first day in office I directed the Maine Department of Health and Human Services to implement Medicaid expansion as quickly and efficiently as possible. My Administration will ensure that it is paid for sustainably; that the cost of health insurance is controlled; and that the cost of prescription drugs is reined in. In addition to creating a Director of Opiate Response to marshal the collective power and resources of state government to stem the tide of the opioid epidemic, we will make Narcan widely available, increase access to medication assisted treatment and recovery coaches, and expand drug courts.

We also need a healthy environment. My Administration will embrace clean energy; change our modes of transportation; weatherize homes and businesses; and reach a goal of 50 percent of our energy coming from Maine renewable resources. By reducing the impacts of climate change, we will create good-paying jobs, preserve our environment, and protect our state's farming, fishing, and forestry industries.

We will also develop a world-class workforce starting with Pre-K for every 4-year-old in Maine and more post-high school options that result in a valued credential. Attracting talented young people to move here and make Maine their home will be top priorities of my Administration.

Maine communities, especially rural communities, are confronting a severe workforce shortage and an aging and declining population. It is time for bold, dynamic ideas that will change Maine for the better. That is why I, along with people ranging from small business owners, innovators and entrepreneurs, to economists and every day, hard-working Mainers, developed an economic plan designed to make it easier for small businesses to grow, for people to come and stay, and for Maine to thrive.

I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, happy people, and prosperous communities.

Thank you,

A blue ink signature of Janet T. Mills, written in a cursive style.

Janet T. Mills
Governor

PHONE: (207) 287-3531

(Voice) 888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov

Unpaid Real Estate Taxes

ACCT	NAME	2019	2018
2474	ADVANTAGE AUTO SALES	\$467.04	
2056	ALLEN, JAKE	\$2,222.64	
3369	ALPHA & OMEGA MINISTRIES	\$193.20	\$17.29
3327	ANDREWS, DAVID	\$39.25	
1481	ANDREWS, DAVID E & DEBORAH K	\$714.00	
3150	ANDREWS, DAVID E & DEBORAH K	\$67.62	
3151	ANDREWS, DAVID E & DEBORAH K	\$67.62	
3152	ANDREWS, DAVID E & DEBORAH K	\$63.42	
3153	ANDREWS, DAVID E & DEBORAH K	\$63.42	
3154	ANDREWS, DAVID E & DEBORAH K	\$65.52	
3155	ANDREWS, DAVID E & DEBORAH K	\$727.44	
1987	ANDREWS, KERRI S	\$1,052.66	
2700	ARGEROS, PATRICIA A TRUSTEE	\$1,089.28	
2430	ATCHINSON, SCOTT & LYNDA*	\$494.76	
613	ATKINSON, BONITA S & ALFRED	\$573.30	
70	AUSTIN, BARBARA J.	\$21.75	
2820	AUSTIN, WENDY	\$418.00	
2471	BAKER, PAMELA J LIV. TRUST	\$63.00	
461	BANCROFT, ANGELA S, TRUSTEE	\$1,878.24	
379	BANCROFT, MARK A. TRUSTEE	\$1,237.32	
2201	BANTA, NEIL C. & REBECCA L.	\$142.30	
105	BARRETT, STEVEN R. & CAROLE M.	\$1,236.06	
700	BARTLETT, EDWARD C. & JOAN M.	\$1,824.48	\$879.72
1417	BATEMAN, JOHN	\$1,259.16	
117	BATICK, ROBERT & COVERT, PATRICIA ET AL	\$493.54	
127	BEAN, BRIAN A. & DARLENE B.	\$2,536.80	
131	BEAN, DOUGLAS	\$423.04	
614	BEAN, STEPHEN A.	\$354.23	
1178	BEAUDET, RICKY G.	\$772.80	\$262.08
89	BEHR, CHRISTINE S. & ANDREW J.	\$420.84	
1875	BELANGER, JON D.	\$895.44	
2333	BERUBE, PETER G. SR. & PETER G. JR	\$31.92	
309	BEYER MARGUERITE	\$111.72	
167	BICKFORD PAUL C & CATHERINE S	\$678.72	
2450	BICKFORD, PAUL C & CATHERINE S	\$299.04	
173	BILLINGS, KEVIN D & JANE M	\$1,159.93	
723	BIRD BROOK FARM LLC	\$6,809.38	
729	BIRD BROOK FARM LLC	\$1,024.80	
1718	BIRD BROOK FARM LLC	\$732.48	
179	BISBEE, DIANNA	\$182.00	
180	BISBEE, TODD A	\$1,318.80	\$1,431.76
576	BISCO PROPERTIES, LLC	\$826.98	
875	BISCO PROPERTIES, LLC	\$2,175.18	
817	BITIM ENTERPRISES, INC	\$865.20	
2696	BONANG, MICHAEL V & BARBARA	\$2,552.76	
1776	BONNEY, DWAYNE & DEBBIE	\$292.32	
88	BOUCHARD SHARON L	\$425.88	
198	BOUTOT, RODNEY P & VIRGINIA L	\$1,745.93	
731	BOYCE, DARREN S.	\$1,188.18	

205	BOYCE, KIMBALL & VICKY	\$1,580.04	
3159	BOYCE, KIMBALL & VICKY L	\$126.00	
1140	BRACKETT, ROBERT C	\$1,686.72	\$1,814.27
3453	BRETT, MICHAEL J. & JODY J.	\$1,342.32	
1505	BRICKEL, JOSEPH M.	\$627.48	
235	BRITTON, LEWIS & MARY	\$675.74	
1220	BROGAN, MICHAEL V. & JANET L.	\$1,053.36	
239	BROOKS, PATRICIA & MICHAEL	\$1,528.20	
2477	BROWN, CAROL & DAVID	\$107.52	\$172.45
258	BROWN, CHERYL	\$537.60	
257	BROWN, CHRISTOPHER O, P/R	\$2,001.81	
2041	BUFFINGTON & TRUMAN, LLC	\$7,995.12	\$8,445.53
295	BUFFINGTON, CHRISTOPHER SCOTT	\$1,905.12	
107	BUFFINGTON, CHRISTOPHER	\$1,863.12	
294	BUFFINGTON, WILLIAM & CRYSTAL	\$458.38	
329	BURKE, MATTHEW C.	\$1,792.56	
534	BUTAC, ROSS	\$1,090.32	
1887	BUTTERFLY TRUST	\$721.14	
312	BYERS, JAMES & JEANNE	\$1,631.28	\$1,763.29
664	CAMARA, DAVID J & TAMMY M	\$561.01	
999	CAMPBELL, BRUCE F	\$264.98	
334	CASH, BARRY W & SANDRA	\$282.24	
1197	CASHIN, RUBY	\$175.56	
1120	CHAMBERLAIN, RALPH W. & VIRGINIA P.	\$222.60	
347	CHARITY, RICHARD A. & ADELE S.	\$1,102.08	
348	CHARITY, RICHARD A. & ADELE S.	\$129.36	
349	CHARITY, RICHARD A. & ADELE S.	\$142.80	
3008	CHIOTT, HEATHER	\$678.72	\$452.86
1959	CHRISMAN JOAN	\$660.26	
3043	COADY, CAROLYN	\$871.92	
776	COCKRELL, DAN HERMAN TRUST	\$77.40	
1885	COLANGELO, ALBERT V. TRUSTEE	\$746.34	
386	COLBY OAYMA J JR *	\$1,319.64	
400	CONANT, BEN E	\$917.28	
1812	CONANT, ROXA	\$609.84	\$371.49
3283	CONNELL, BRUCE	\$821.52	\$914.77
406	CONNELL, CHESTER	\$194.46	
471	COOLIDGE, WILLIAM A.	\$595.56	
109	COPP, CLAYTON H JR & LUCY M	\$884.94	
51	CORBETT, COREY A & MICHELLE L	\$756.74	
451	CORBETT, MELANIE	\$804.72	
421	CORBETT, ROGER A. TRUSTEE	\$1,483.55	
430	CORRIVEAU, MARGARET M	\$1,360.80	\$1,475.42
1151	CROP DUSTING, LLC	\$607.92	
259	CUMMINGS, MARK B. & REDLON, JAMIE	\$834.96	
833	CUSHMAN, ALICIA M	\$1,261.68	
3540	CUSHMAN, ALICIA M.	\$239.40	
1526	CYR, JASON & ANNA	\$1,552.32	\$1,627.61
501	CYR-MUTTY, JO & CYR, SUSAN & ROBERT	\$76.01	
2964	DAMON MARTHA A	\$3,138.36	
2063	DAVENPORT, DEBRA M.	\$275.52	

2088	DAVEY, FRANCINE E	\$887.04	\$471.86
135	DAVIS, CHRISTINA	\$141.12	
517	DAVIS, E ERNEST & BERNICE	\$243.60	
3444	DAVIS, JOHN	\$928.20	
519	DAVIS, PATRICK	\$1,965.60	\$2,104.21
644	DAY, LISA	\$656.88	
528	DAY, SALLY	\$556.08	
2614	DECATO , ALICE V	\$233.10	
2111	DECATO, RICHARD & DEBRA R.	\$2,740.50	
547	DENNIS, RAYMOND R & LINDA A	\$173.46	
1436	DERENBURGER, PAUL & ENA	\$811.44	
2001	DEVER TAMARA	\$373.18	
981	DEW IT, LLC	\$664.44	
2097	DEW IT, LLC	\$478.80	
552	DICONZO, PRISCILLA	\$415.80	
560	DIXON, JEANNETTE	\$114.66	
565	DONOVAN, FRED & EVELYN	\$1,422.96	
2984	DONOVAN, MAUREEN	\$112.56	\$22.94
768	DREW, NANCY	\$818.16	
807	DYCK, DENNIS E. & DOROTHY M.	\$2,474.64	\$2,646.76
873	EATON, WALTER & VERONICA	\$265.44	\$336.64
487	ECHO, RYAN	\$3,287.76	
616	ELLINGWOOD, JOSEPH	\$224.28	
618	ELLINGWOOD, KEVIN L.	\$601.44	\$126.21
620	ELLINGWOOD, STEPHEN	\$88.50	
624	ELLINGWOOD, WAYNE JR	\$126.19	
473	ELLIOTT, BRIAN & MARY	\$648.48	
625	ELLIOTT, SAMUEL W LIVING TRUST	\$422.00	
1894	ELLIOTT, SUSAN M	\$484.26	
2463	ELLIOTT, SUSAN MCGRATH	\$484.68	
3197	ELLIOTT, SUSAN MCGRATH	\$77.70	
629	EMERY, PERLEY G.	\$811.44	
632	EMMONS, WAYNE B & KIM	\$174.30	
559	ENTRUSTCAMA FBO RAYMOND COTE IRA	\$2,200.80	\$2,362.07
645	EVERETT, KATHLEEN M.	\$762.72	
3297	FARR, ANDREA L.	\$78.12	
2946	FARRAR, KENNETH FRANK	\$598.92	
1380	FESTA, JOHN	\$621.60	
2457	FILES, RAYMOND A JR	\$498.96	
1027	FILLEBROWN, PAUL & MARLENE	\$987.84	
872	FIRST NATIONAL MORTGAGE ASSOCIATION	\$491.40	
2151	FITCH, RONALD G. & SANDRA E.	\$1,112.16	
681	FLANDERS, PETER L	\$832.86	
1689	FLETCHER MICHAEL W & SCHMOTZER-FLETCHER, CONNIE	\$1,079.15	
3276	FOLSOM, KENNETH A. III & HEATHER M.	\$1,016.40	
2203	FOREMAN, CHARLES E. II	\$259.56	
695	FORMAN, CHARLES E, III	\$612.36	
2710	FOURNIER, DANIEL	\$67.20	\$67.20
2711	FOURNIER, DANIEL	\$67.20	\$67.20
2712	FOURNIER, DANIEL	\$67.20	\$67.20
2713	FOURNIER, DANIEL	\$67.20	\$67.20

2714	FOURNIER, DANIEL	\$67.20	\$67.20
2715	FOURNIER, DANIEL	\$67.20	\$67.20
825	FRANK, WALTER R	\$281.82	
2566	FRANKE DONALD R & CAROL	\$397.32	
2567	FRANKE DONALD R & CAROL	\$43.26	
2568	FRANKE DONALD R & CAROL	\$40.74	
2569	FRANKE DONALD R & CAROL	\$39.90	
2570	FRANKE DONALD R & CAROL	\$65.94	
387	FRANKE, DONALD R & CAROLE	\$1,218.00	
219	FREEMAN RESOURCES, LLC *	\$7.13	
2306	GAGE, JENNIFER	\$2,340.24	
1321	GALLANT, VICKIE	\$2,726.64	\$1,407.25
2095	GAMMON, BRENT R	\$1,055.04	
531	GAMMON, EMERY	\$327.60	\$401.26
1186	GARLAND, CARL R & BEVERLY A	\$611.52	\$696.44
2667	GARNETT, RAYMOND & MACPHERSON, HEATHER	\$630.00	
1854	GARY, MATTHEW A.	\$206.88	
3084	GENEVA VENTURES LLC	\$734.16	\$823.94
1911	GIAMBRO, ANTONIO D.	\$1,100.40	
1425	GIROUARD, JENIFER A	\$470.82	
777	GOODWIN VIRGINIA	\$162.96	
771	GOODWIN, VIRGINIA	\$1,057.14	
2223	GORDON, JASON E	\$1,076.88	
784	GOULD JOHN	\$73.92	
782	GOULD JOHN & LOUISE	\$395.64	
1031	GRACE BAPTIST CHURCH OF SOUTH PARIS	\$1,111.32	
106	GROSS, GORDON R	\$426.72	
3503	GROVER, DANIEL R.	\$328.44	
2105	GUY HART ENTERPRISES	\$824.88	
160	GUY HART ENTERPRISES, INC.	\$641.76	\$193.91
712	GUY HART ENTERPRISES, INC.	\$851.76	
922	HAGEN, RICHARD S.	\$273.84	
854	HANSCOM, ROGER & MARILYN	\$100.00	
1927	HARDING, NANCY & CLYDE M JR	\$138.50	
868	HARNEY OWEN (PR)	\$327.60	
1849	HAROLD & JOYCE SHAW FAMILY FARM LLC	\$3,756.06	
1850	HAROLD & JOYCE SHAW FAMILY FARM LLC	\$793.80	
1851	HAROLD & JOYCE SHAW FAMILY FARM LLC	\$2,075.22	
1852	HAROLD & JOYCE SHAW FAMILY FARM LLC	\$948.78	
883	HAVERINEN, DANIEL & JULIE	\$621.18	
2718	HETMAN, HELENA	\$1,193.94	
2611	HILL, DOROTHY	\$982.80	\$1,098.17
2620	HILL, MICHAEL	\$410.76	
3113	HODGDON, JASON J & BOBBY J	\$627.48	
1527	HODGKIN, KENNETH WAYNE & MARY ANN	\$159.56	
3260	HODGKIN, LUSTER B. & BETTY M.	\$554.40	
342	HODGKIN, RITA A.	\$235.20	\$305.19
941	HOLDEN MATTHEW	\$125.16	
1620	HOLDEN, ALBERT E. III	\$1,160.88	
940	HOLDEN, COLLEEN C.*	\$299.46	

391	HOLDEN, COLLEEN*	\$48.30	
3059	HOLMES, DUSTIN J.W.	\$283.92	
1399	HORN, MARY M & ECKART	\$679.44	
187	HOSEY, RICHARD	\$588.00	\$678.65
1857	HUDSON, RON & JUDITH A.	\$1,927.58	
960	HUOTARI, CAROL S	\$36.96	
1209	HUTCHISEN, THOMAS A Heirs of	\$435.12	
1000	J.H. HOLDINGS, LLC.	\$2,012.22	
980	JACKSON A RUST	\$1,990.80	\$2,125.88
474	JACKSON, ALPHEUS RUST	\$1,264.04	
1008	JOHNSON MARY M	\$261.34	
904	JOHNSON, KENNETH E JR	\$89.04	
1010	JOHNSON, KENNETH E JR	\$252.00	
2109	JOHNSON, RANDALL S. & JOY S.	\$543.26	
2705	JONES, BONNIE S.	\$187.61	
1999	JOOS PROPERTIES, LLC	\$1,022.28	
304	JP MORGAN CHASE BANK, NA	\$690.90	
2958	JPV ASSOCIATES, LLC	\$444.82	
2959	JPV ASSOCIATES, LLC	\$219.70	
1953	JUDKINS, JOHN III & SMITH, SALLY A.	\$328.69	
414	KBS BUILDERS, INC.	\$47.23	
2782	KBS BUILDERS, INC.	\$47.23	
2783	KBS BUILDERS, INC.	\$47.23	
2784	KBS BUILDERS, INC.	\$48.35	
2785	KBS BUILDERS, INC.	\$47.22	
2786	KBS BUILDERS, INC.	\$47.23	
2787	KBS BUILDERS, INC.	\$47.32	
2788	KBS BUILDERS, INC.	\$416.64	
2789	KBS BUILDERS, INC.	\$47.23	
2790	KBS BUILDERS, INC.	\$47.23	
2791	KBS BUILDERS, INC.	\$47.23	
2792	KBS BUILDERS, INC.	\$47.23	
2793	KBS BUILDERS, INC.	\$47.23	
2795	KBS BUILDERS, INC.	\$47.23	
2866	KBS BUILDERS, INC.	\$770.52	
3003	KBS BUILDERS, INC.	\$47.23	
3042	KBS BUILDERS, INC.	\$47.23	
2679	KEISER, TERRY M.	\$285.18	
521	KENNAGH, SANDRA, LIFE ESTATE	\$429.24	
522	KENNAGH, TIMOTHY W & JACQUELINE M	\$33.60	
1046	KENNAGH, TIMOTHY W & JACQUELINE M	\$588.42	
927	KENNISON, AMANDA M.	\$1,228.02	
1065	KILGORE, GERALD JR	\$5,088.72	\$4,663.80
3099	KIMBALL, AMY	\$94.08	\$73.71
705	KIMBALL, RICKY & CAROLE	\$838.74	
3156	KLAPPS, STEPHEN P & PHYLLIS L	\$2,916.48	\$3,092.79
1089	KLEITZ, AGNES TRUSTEE	\$1,267.98	
165	KNIGHT, SHAWN	\$67.20	
2315	KNIGHT, SHAWN	\$423.36	\$449.85
2012	KNIGHT, SHAWN M.	\$319.20	\$392.53
3287	KNIGHT, SHAWN M.	\$347.76	\$422.22

1099	KNIGHTLY, DARRELL	\$2,061.36	\$1,362.10
997	KNOX, EDWARD	\$314.16	
2434	KOLKER, R & MATOLCSY, Z	\$1,871.52	
1116	KOMULAINEN JEAN A	\$541.09	
3060	KOZAK, KENNETH P III	\$183.96	
3559	KSM PROPERTIES, LLC	\$323.35	
1135	LABAY CHARLES	\$89.04	
1139	LABAY CHARLES	\$502.32	
1137	LABAY CHARLES & LOIS	\$4,571.28	
1134	LABAY, CHARLES	\$403.20	
1136	LABAY, CHARLES	\$1,046.64	
2496	LABAY, RICHARD	\$2,189.04	\$2,336.50
1147	LADD, JAMES B & PAMELA	\$536.76	
515	LAPRISE, BENJAMIN	\$85.68	\$85.68
3326	LARSEN, LUCILLE	\$63.00	
1175	LAWRENCE A C LEATHER CO INC	\$84.00	\$84.00
1176	LAWRENCE A C LEATHER CO INC	\$226.80	\$296.46
1177	LAWRENCE A C LEATHER CO INC	\$808.08	\$900.79
1695	LEIGHTON, JESSE & THERESA	\$759.36	\$867.60
1189	LEO LINDA	\$54.60	
3110	LIBBY, VICKY	\$555.24	
2157	LITCHFIELD, KEVIN M & GLORIA M	\$264.60	
1206	LUPARDO SHANE	\$470.40	
1235	MABERRY PAUL E & DEBRA L	\$643.07	
1234	MABERRY, ERNEST JR & MARY	\$687.96	
1241	MADORE CYNTHIA	\$496.24	
601	MADORE, CYNTHIA M	\$458.82	
1243	MAHER, THOMAS & RHONDA	\$491.40	
815	MAKOFKSKE, MARGUERITE	\$1,120.14	
617	MARKS, MARY-JO	\$198.24	\$266.77
621	MARKS, RICHARD J.	\$1,503.60	\$1,093.65
2120	MARTIN, CHRISTOPHER R.	\$310.80	
1274	MARTIN, CLOYD	\$505.68	
1277	MARTIN, JOEL K	\$240.24	
1293	MASON GORDON	\$1,406.16	\$680.88
1287	MASON VIRGINIA E & CARRUTHERS, ROSANNE	\$1,399.44	
3104	MASON, DONALD J. JR.	\$100.80	
1311	MATOLCSY, ARANKA K. *	\$2,462.88	\$2,514.41
3053	MAWHINNEY, C S & K S	\$534.24	
1167	MCALISTER, BONNIE J	\$1,716.96	
809	MCDONNELL, STEPHEN P. & EMILY S.	\$835.38	
1345	MCELRAVY, SCOTT	\$633.78	
52	MCFARLAND, CHRISTOPHER & KIMBERLY	\$1,564.08	\$886.71
2697	MCKELICK, ALTON B & NANCY A	\$1,015.20	
381	MCKINNEY, LEANNE J	\$354.06	
1014	MCMAHAN, HERBERT B. & DALE W.	\$1,968.96	
794	MCMAHON, JENNIFER	\$609.71	
1627	MEADER, BILLIE LYNN	\$556.08	
10	MEFFORD, LEON & JOY	\$615.42	
424	MEINHART, JEFFREY A.	\$1,925.28	
2323	MELLEN, STEPHEN M	\$157.50	

1130	MENEZES, GEORGE & DEBORAH A	\$554.40	
2554	MERRIAM, JASON M.	\$804.21	
1375	MERRIFIELD BEVERLY	\$2,021.04	\$2,161.66
1394	MERZ RICHARD & PAMELA J	\$307.44	
1642	MILLETT, PENNY L.	\$428.91	
1657	MONDOR, JENNIFER	\$451.92	
1729	MONDOR, JENNIFER L.	\$225.54	
1422	MOORE, THOMPSON W. JR.	\$387.24	
1066	MOREY, TROY	\$210.00	\$167.91
3534	MORIN, RICHARD B.	\$412.02	
3456	MORMILE, ROBERT V.	\$3,044.16	\$217.37
594	MORPHIS, MICHAEL S	\$1,564.08	
1437	MORRISON TERRI	\$679.06	
1271	MORROW, MARK S. TRUSTEE	\$364.77	
1445	MORSE, LEROY F. & CECILE	\$143.35	
1446	MORSE, LEROY F. & CECILE	\$379.37	
383	MUSKIE MOOSE, LLC	\$422.10	
384	MUSKIE MOOSE, LLC	\$373.38	
2335	NEWCOMB, CHARLENE K	\$1,685.04	
638	NEWTON, PEGGY	\$702.24	
1484	NEY JAMES J JR & KAREN J	\$262.69	
3416	NORWAY BRANCH RAILROAD	\$79.80	
3417	NORWAY BRANCH RAILROAD	\$80.64	
3418	NORWAY BRANCH RAILROAD	\$269.64	
1218	OLIVER, LACEY P.	\$1,401.59	
1214	OLIVER, MELINDA	\$152.07	
1832	OSTER, WILLIAM E & JOYCE D	\$337.68	
1074	OXFORD PROPERTIES LLC	\$75.60	
1230	OXFORD PROPERTIES LLC	\$351.12	
1625	OXFORD PROPERTIES LLC	\$113.40	
2052	OXFORD PROPERTIES LLC	\$111.14	
2400	OXFORD PROPERTIES LLC	\$1,097.88	
2636	OXFORD PROPERTIES LLC	\$109.20	
2655	OXFORD PROPERTIES LLC	\$403.20	
2686	OXFORD PROPERTIES LLC	\$95.73	
3367	OXFORD PROPERTIES LLC	\$116.76	
443	OXFORD PROPERTIES, LLC	\$2,973.60	
554	OXFORD PROPERTIES, LLC	\$73.92	
1827	OXFORD PROPERTIES, LLC	\$1,081.92	
3428	OXFORD PROPERTIES, LLC	\$52.08	
2497	OXFORD PROPERTY, LLC	\$146.16	
831	PACKARD, JACQUELINE & WELLS, APRIL L.	\$530.88	\$612.60
709	PACKARD, JACQUELINE A	\$551.04	
1523	PAINE, CAROLINE	\$325.92	\$299.91
2441	PALMAN, CATHLEEN	\$791.28	
1587	PARIS INN, LLC	\$857.86	
500	PERHAM, BRUCE	\$1,864.80	\$1,253.25
1969	PERREIRA, RICHARD JR & RENE S	\$967.68	\$1,066.71
1724	PERRY, DIAMOND E. & MORRISON, KAREN E.	\$173.88	
1593	PHILLIPS JOHN & ANNE	\$509.04	\$494.64
1594	PHILLIPS JOHN & ANNE	\$114.24	\$108.62

586	PIKE, MICHELLE L.	\$13.44	
3280	PINKERTON, CHARLOTTE A.	\$919.38	
3234	PORRAZZO, LORELLE J.	\$226.90	
3250	POULIN, ROGER	\$2,192.40	\$2,696.00
1038	POULIN, ROGER D.	\$1,071.84	
2180	POULIN, ROGER D.	\$2,837.52	
3136	POULIOT, KEVIN M.	\$944.16	
1149	POUSSARD, ADAM A.	\$283.08	
1677	RAASUMAA, THEOLA	\$1,737.12	
1343	RAND BRENDA N	\$1,646.82	
2456	RANSOM, DARLENE	\$411.18	
1405	REAVIS, DANIEL H.	\$675.86	
1704	REILLY GLENICE	\$1,187.76	
3045	RESIDUAL INCOME GROUP, LLC	\$282.24	\$354.11
2769	REYNOLDS, MARILYN H	\$70.98	
1715	RICHARDSON, JAMES & CYNTHIA	\$100.00	
2485	RICHARDSON, JESSICA, L.	\$475.44	
805	RINES ,CINDY J.	\$197.82	
108	RINES CINDY J	\$271.32	
1752	ROBINSON DAVID & PAULINE	\$5,443.20	
912	ROBINSON, BARBARA E.	\$837.03	
1315	ROY, DEBRA J	\$373.80	
3368	RUGG, BERT	\$235.20	
1788	RUSSELL, JOHN S.-HEIRS OF	\$129.36	
1320	RUSTFIELD HOLDINGS LLC	\$517.44	
1790	RYAN, BARRY F. TESTAMENTARY TRUST	\$2,195.76	
331	RYERSON, LYNN H	\$670.74	
1802	SANTOS, JERVASE M.	\$1,278.48	\$1,387.59
3257	SAUNDERS, DAVID L & LUCILLE E. S.	\$105.00	
1107	SAURO, MICHAEL & BRENDA E.	\$3,544.80	
3195	SAURO, MICHAEL & BRENDA ELLIS	\$1,159.20	
1826	SCOTT, CAROLYN	\$183.54	
2433	SEAMES, PETER J JR & CYNTHIA L	\$478.80	
856	SESSION SAMUEL D INC	\$182.28	
2292	SESSIONS, SAMUEL & HOLLY	\$1,197.84	
2559	SESSIONS, SAMUEL & HOLLY	\$146.16	
2325	SESSIONS, SAMUEL & HOLLY F.	\$140.28	
2187	SESSIONS, SAMUEL D & HOLLY F	\$1,115.52	
1838	SESSIONS, SAMUEL D.	\$448.56	
1450	SESSIONS, SAMUEL D. INC.	\$196.56	
2573	SESSIONS, SAMUEL D. INC.	\$45.78	
2574	SESSIONS, SAMUEL D. INC.	\$45.36	
2575	SESSIONS, SAMUEL D. INC.	\$45.36	
2576	SESSIONS, SAMUEL D. INC.	\$45.36	
2593	SESSIONS, SAMUEL D. INC.	\$47.88	
2594	SESSIONS, SAMUEL D. INC.	\$49.14	
2595	SESSIONS, SAMUEL D. INC.	\$52.50	
1984	SHANGRAW, BRIAN L	\$97.44	
2742	SHANGRAW, BRIAN L	\$107.52	
2817	SHANGRAW, BRIAN L	\$102.48	
2818	SHANGRAW, BRIAN L	\$105.84	

2436	SHAW, JAMES & JANET	\$339.36	
1844	SHAW, MICHAEL & BEAZER, DOMINIC	\$1,577.52	
2560	SHEFFEY, NANCY SESSIONS	\$164.64	
2101	SHEKINAH REALTY, LLC	\$590.17	
789	SHEKINAUGH REALTY, LLC	\$1,089.22	
793	SIBLEY, LANCE R	\$481.32	
1633	SMALL, SAMUEL L	\$852.60	
2308	SMITH, SCOTT	\$339.47	
153	SOUTHERN HALL LLC	\$7,484.40	
838	SPIELMAN FREDERICK W & MARGARET	\$453.60	
3255	SPURGIN, TRAVIS ROY	\$420.00	
2143	STARBIRD, JERRY L.	\$2,239.44	
3143	STARTING POINT, INC	\$45.78	
3145	STARTING POINT, INC	\$47.88	
3413	STEARNS, CHRISTOPHER	\$1,024.80	\$1,126.10
2478	STEARNS, MARK R & BRENDA A	\$282.66	
1929	STEARNS, STEPHEN P.	\$2,289.84	
3459	STODDARD ENTERPRISES, INC. &	\$612.78	
2956	STODDARD, ERIC	\$523.32	
1950	STONE MINERVA & RALPH	\$569.52	\$652.77
1948	STONE, JUDITH T.	\$737.10	
1138	STOWELL, NORRIS III	\$359.52	
970	STRAITON, RAYMOND C. & TINA L.	\$440.55	
1098	STRIEGEL, MATTHEW & ANGELA D	\$1,901.07	
1032	STUBBS BETTY S	\$1,044.96	\$1,147.07
116	STURTEVANT, KEVIN W.	\$857.33	
112	SUNDAY, JENNIFER D. & MATTHEW A	\$413.70	
1977	SUNSET PROPERTIES	\$1,840.17	
1980	SUNSET PROPERTIES	\$350.14	
1992	SUNSET PROPERTIES	\$937.60	
1993	SUNSET PROPERTIES	\$418.87	
1997	SUNSET PROPERTIES	\$648.41	
2665	SURRETTE, LISA C.	\$193.20	
2351	SWETT, SANDRA W. & TERRY J.	\$767.76	
2296	TENAGLIA, DAVID A.	\$249.06	
939	THE HOENE COMPANY	\$254.10	
158	THE PROGRES CENTER, INC.	\$4,898.88	
1772	TIBBETTS, MICHAEL S. & STACEY A.	\$1,378.44	
659	TIBETTS, DOREEN G.	\$750.96	
1975	TOEBE, MICHAEL C.	\$2,494.80	\$2,654.39
2060	TRIPP, CHRISTOPHER ALLEN LIFE ESTATE	\$1,345.68	\$1,466.37
2059	TRIPP, DENNIS M	\$892.85	
220	TRUMAN, TRUDY H	\$1,364.40	
2084	TWITCHELL, CLINT- HEIRS OF	\$127.67	
190	TWO D ENTERPRISES, INC	\$199.50	
1288	TWO D ENTERPRISES, INC	\$352.38	
2096	TYRRELL IRENE	\$1,117.20	
1564	VERRILL, DALE	\$428.40	
2104	VERRILL, DALE R	\$1,480.08	
1982	VERRILL, DALE R.	\$228.48	
2112	VILLING ROBERT P & ALBERTA E	\$516.60	

2122	WALKER, ERROL H JR & VALMA B.	\$966.00	\$817.95
2128	WALL DOUGLAS A & MARY E	\$386.40	
1341	WALLACE ROBERT C & SUSAN C	\$444.56	
2295	WALLACE, ROBERT & TRUDY ETAL *	\$677.04	
2895	WEED, MARGARET (TC)	\$336.00	
2136	WEISS, ALFRED M. & ASHLEY ROSE	\$762.72	
2053	WELLS FARGO FINANCIAL SYSTEM FLORIDA, INC.	\$1,107.58	
2114	WESTON-CHANDLER FUNERAL HOME	\$1,981.98	
375	WHEELER, TRACY R	\$2,630.88	
2171	WHITNEY, W T, JR (L/E)	\$753.90	
1707	WHITNEY, WAYNE B. &	\$147.84	
2177	WHITTEMORE, DANNY B. & BARBARA E.	\$437.22	
1508	WILES, SUSAN	\$920.80	
2189	WILEY, GERALDINE & GILPATRICK, NANCY J	\$1,740.06	
2297	WILLETTE, STEVEN J *	\$843.36	\$607.70
1716	WOODMAN, ROWENA E & LEO J	\$974.40	\$558.66
1746	WOODWORTH, SPENCER A. & CINDY	\$99.12	\$8.57
2226	WORMWOOD, JASON J.	\$2,343.60	
2255	YOUNG GLENN	\$935.76	
2252	YOUNG, DANA & LINDA A	\$2,274.72	\$2,432.25
2955	YOUNG, DANNY S. & MIRANDA DOBBINS	\$559.44	\$94.21
1862	YOUNG, ELMA L, LIFE ESTATE	\$6,111.84	
2254	YOUNG, ERIC J. & MARLENE D.	\$386.40	
2258	YOUNG, GLEN W & JACQUELINE M	\$494.76	
2703	YOUNG, GLEN W & JACQUELINE M	\$299.88	
2915	YOUNG, GLEN W & JACQUELINE M	\$113.40	
2920	YOUNG, GLEN W & JACQUELINE M	\$128.52	
1726	YOUNG, GLEN W. & JACQUELINE M.	\$136.08	
2349	YOUNG, GLEN W. & JACQUELINE M.	\$2,088.24	
	TOTAL UNPAID	\$387,423.17	\$78,689.98
	Total amount of uncollected real estate as of May 23, 2019		\$466,113.15

Tax Acquired Properties

ACCT	NAME	2019	2018	2017	2016	2015	2014	2013	Total
3499	BULLARD, SKYLER T.	\$28.33	\$30.21	\$120.98					\$179.52
412	HALL, JOHN G.	\$635.23	\$710.09	\$698.48	\$832.71				\$2,876.51
955	HUMPHREY ROLAND & PULKKINEN GAYLA	\$2,157.70	\$2,243.94	\$2,236.09	\$2,494.03	\$2,588.03	\$2,547.76	\$1,813.13	\$16,080.68
3383	JOHNSON, RENITA S.	\$626.83	\$897.29	\$886.21	\$1,043.71				\$3,454.04
1664	PULKKINEN OMER & GAYLA	\$1,750.32	\$1,831.74	\$1,910.45	\$2,234.84	\$2,190.58	\$2,150.69	\$1,158.63	\$13,227.25
1665	PULKKINEN OMER ETAL	\$1,109.91	\$1,183.75	\$1,260.90	\$1,527.78	\$1,353.00	\$1,216.81		\$7,652.15
	Total Amount Due	\$6,308.32	\$6,897.02	\$7,113.11	\$8,133.07	\$6,131.61	\$5,915.26	\$2,971.76	\$43,470.15

Total amount of uncollected tax acquired properties: \$43,470.15

As of May 23, 2019

Unpaid Personal Property Taxes

Acct	Name	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	Total
73	41 MAIN ST., LLC	\$10.08	\$10.08											\$20.16
267	ADVANTAGE AUTO SALES		\$58.80	\$58.80										\$117.60
579	Amcomm Wireless	\$181.44	\$125.20											\$306.64
192	BESSEY MOTOR SALES, INC.	\$2,358.72												\$2,358.72
565	CDK Global LLC	\$28.56												\$28.56
178	Chandler Funeral Homes & Cremation	\$77.28												\$77.28
42	COLBY'S GARAGE & ARCTIC CAT	\$111.72												\$111.72
578	Color Boutique			\$45.36	\$51.24									\$96.60
464	COLOR WORKS HAIR STUDIO	\$33.60	\$33.60											\$67.20
548	D & L TREASURES		\$16.80	\$16.80	\$18.30	\$4.98								\$56.88
510	DMX, LLC		\$1.68	\$0.12										\$1.80
91	DOUGHBOY'S VARIETY LLC		\$352.80	\$356.16	\$391.62									\$1,100.58
395	FOUR SEASONS FUNCTION CENTER	\$379.68	\$386.40	\$394.80	\$437.37	\$179.00	\$179.00	\$151.00	\$139.00	\$136.00	\$136.00	\$67.00		\$2,585.25
470	GRACE CUSTOM FABRICATION, LLC					\$137.83	\$150.36	\$135.90						\$424.09
91	HANDY STORE					\$224.19								\$224.19
238	HANLEY & ASSOCIATES	\$27.54												\$27.54
576	In The Zone Sports Center	\$136.08	\$142.80	\$151.20										\$430.08
439	JACK, NORMAN F. JR. & JUNE M.										\$4.77			\$4.77
440	JACK, NORMAN F., JR. & JUNE M.										\$24.48			\$24.48
491	JEM Motorsports	\$82.66												\$82.66
496	LEAF FINANCIAL CORPORATION								\$93.13					\$93.13
571	MAINE PC SOLUTIONS	\$63.84	\$73.92	\$82.32	\$96.99									\$317.07
473	MEI EXCAVATION			\$243.60	\$283.65	\$447.50	\$432.03							\$1,406.78
261	MUZAK LLC	\$18.48												\$18.48
439	NEW HORIZON CAPITAL INVESTMENT LLC							\$27.18	\$25.02	\$24.48				\$76.68
440	NEW HORIZON CAPITAL INVESTMENT LLC							\$27.18	\$25.02	\$24.48				\$76.68
305	NUCO2 SUPPLY LLC	\$40.32	\$4.74											\$45.06
574	PAMPERED PUPS	\$60.48												\$60.48
295	PARK STREET PRESS	\$20.16	\$20.16											\$40.32
438	Pine Tree Home Health Care			\$20.16	\$21.96	\$21.48								\$63.60
572	PINETREEB DAYCARE			\$102.48	\$118.95									\$221.43
171	RUSH FITNESS LLC	\$144.90												\$144.90
471	SAM SESSIONS, INC.	\$120.12												\$120.12
116	STARS AND STRIPES BOWL	\$871.92	\$435.96											\$1,307.88
458	STEARNS, CHRISTOPHER	\$38.64	\$38.64	\$38.64	\$42.09	\$51.91	\$62.65	\$63.42	\$66.72	\$73.44	\$81.60	\$88.44	\$99.23	\$745.42
550	Swett Signs Inc.	\$41.58												\$41.58
434	WESTERN HIGHLANDS, LLC					\$8.95	\$8.95	\$7.55	\$6.95	\$6.80				\$39.20
32	WILLIE'S REPAIR	\$356.16	\$482.16	\$507.36	\$574.62	\$57.28	\$57.28	\$48.32	\$44.48	\$43.52				\$2,171.18
461	YOUNG, GLEN AND JACQUELINE	\$84.00												\$84.00
	Total Amount Due	\$5,287.96	\$2,183.74	\$2,017.80	\$2,036.79	\$1,133.12	\$890.27	\$460.55	\$400.32	\$308.72	\$246.85	\$155.44	\$99.23	\$15,220.79

Total amount of uncollected personal property: \$15,220.79

As of May 23, 2019

Audited Financial Statements
and Other Financial Information

Town of Paris, Maine

June 30, 2018



Proven Expertise and Integrity

TOWN OF PARIS, MAINE

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JUNE 30, 2018

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ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Paris
Paris, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Paris, Maine, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town of Paris, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Paris, Maine as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information on pages 4 through 11 and 54 through 58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our

opinion, the combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2019, 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 grants 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Paris, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
March 11, 2019

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

(UNAUDITED)

The following management's discussion and analysis of Town of Paris, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2018. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Paris's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule and pension information, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regard to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have been presented for the following activity:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the Town's basic services are reported in governmental activities, which include general government, protection, health and sanitation, highways, culture and recreation, education and unclassified.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Paris, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Paris can be divided into one category: governmental funds.

Governmental funds: All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental funds financial statement.

The Town of Paris presents only two columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other

funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions - Pensions, a Schedule of Proportionate Share of the Net OPEB Liability, a Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regard to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities increased by \$652,246 from \$8,926,946 to \$9,560,668.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of \$2,612,228 at the end of the fiscal year.

Table 1
Town of Paris, Maine
Net Position
June 30,

	Governmental Activities	
	2018	2017 (Restated)
Assets		
Current Assets	\$ 3,561,173	\$ 3,254,927
Noncurrent Assets	7,517,323	7,007,847
Total Assets	<u>11,078,496</u>	<u>10,262,774</u>
Deferred Outflows of Resources		
Deferred Outflows Related to Pensions	175,965	174,335
Total Deferred Outflows of Resources	<u>175,965</u>	<u>174,335</u>
Liabilities		
Current Liabilities	244,022	283,643
Long-term Debt Outstanding	1,206,748	1,017,834
Total Liabilities	<u>1,450,770</u>	<u>1,301,477</u>
Deferred Inflows of Resources		
Prepaid Taxes	25,176	17,489
Deferred Inflows Related to Pensions	209,633	209,721
Deferred Inflows Related to OPEB	8,214	-
Total Deferred Inflows of Resources	<u>243,023</u>	<u>227,210</u>
Net Position		
Net Investment in Capital Assets	6,428,970	6,138,383
Restricted	519,470	341,424
Unrestricted	2,612,228	2,428,615
Total Net Position	<u>\$ 9,560,668</u>	<u>\$ 8,908,422</u>

Table 2
Town of Paris, Maine
Changes in Net Position
For the Years Ended June 30,

	Governmental Activities	
	2018	2017
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 122,339	\$ 69,550
Operating grants and contributions	76,005	72,266
<i>General Revenues:</i>		
Taxes	6,304,714	6,358,544
Grants and contributions not restricted to specific programs	624,159	621,697
Investment income	27,007	4,489
Other income	549,661	94,312
Total Revenues	<u>7,703,885</u>	<u>7,220,858</u>
Expenses		
General government	553,747	543,461
Protection	1,158,313	1,320,206
Health and sanitation	307,162	338,577
Highways	724,439	931,853
Culture and recreation	223,701	210,897
Education	3,068,887	2,952,415
County tax	284,516	277,525
Overlay	8,261	6,750
Unclassified	712,241	335,335
Interest on long-term debt	10,372	26,513
Capital outlay	-	15,696
Total expenses	<u>7,051,639</u>	<u>6,959,228</u>
Change in Net Position	652,246	261,630
Net Position - July 1, Restated	<u>8,908,422</u>	<u>8,646,792</u>
Net Position - June 30	<u><u>\$ 9,560,668</u></u>	<u><u>\$ 8,908,422</u></u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 6.69%, while total expenses increased by 1.33%. The major increases in revenues were in charges for services and other income while the largest increases in expenses were in education and unclassified expenses.

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
Town of Paris, Maine
Fund Balances - Governmental Funds
June 30,

	<u>2018</u>	<u>2017</u>
Major Funds:		
General Fund:		
Nonspendable	\$ 45,641	\$ 139,120
Assigned	165,411	264,219
Unassigned	2,114,749	1,850,217
Total Major Funds	<u>\$ 2,325,801</u>	<u>\$ 2,253,556</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 126,317	\$ 2,511
Committed	45,646	156,155
Assigned	298,601	79,679
Unassigned	(26,950)	(25,876)
Capital Projects Funds:		
Assigned	95,254	115,254
Permanent Funds:		
Restricted	393,153	338,913
Total Nonmajor Funds	<u>\$ 932,021</u>	<u>\$ 666,636</u>

The general fund total fund balance increased by \$72,245 from the prior fiscal year due to positive budgetary variances in both revenues and expenditures that exceeded the budgeted uses of fund balance. The nonmajor fund balances increased by \$265,385 from the prior fiscal year mostly due to debt proceeds.

Budgetary Highlights

There was no difference between the original and final budget for the general fund.

The general fund actual revenues were over budget by \$170,985. This was mostly a result of excise taxes, code enforcement, investment income and other income.

The general fund actual expenditures were under budget by \$653,705. This was primarily due to education and capital outlay expenditures that were significantly underspent.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2018, the net book value of capital assets recorded by the Town increased by \$509,476 from the prior year. This increase is the result of capital additions of \$1,018,801 less current year depreciation expense of \$509,325. For additional details refer to Note 4 of Notes to Financial Statements.

Table 4
Town of Paris, Maine
Capital Assets (Net of Depreciation)
June 30,

	<u>2018</u>	<u>2017</u>
Land	\$ 760,877	\$ 776,227
Buildings, building improvements and land improvements	1,481,437	1,515,645
Machinery and equipment	92,787	7,492
Vehicles	412,743	412,743
Infrastructure	<u>4,769,479</u>	<u>4,295,740</u>
Total	<u>\$ 7,517,323</u>	<u>\$ 7,007,847</u>

Debt

At June 30, 2018, the Town had \$1,088,353 in bonds outstanding versus \$860,000 last year. Other obligations include accrued compensated absences, net pension liability and net OPEB liability. For additional details on the Town's outstanding debt, refer to Note 5 of Notes to Financial Statements.

Economic Factors and Next Year's Budgets and Rates

The Town has maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately two months, while also maintaining reserve accounts for future operational, capital and program needs.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Manager at 33 Market Square, South Paris, Maine 04281.

TOWN OF PARIS, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2018

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 3,184,570
Accounts receivable (net of allowance for uncollectibles):	
Taxes/liens	308,432
Other	22,530
Tax acquired property	45,641
Total current assets	<u>3,561,173</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	776,227
Depreciable assets, net of accumulated depreciation	6,741,096
Total noncurrent assets	<u>7,517,323</u>
TOTAL ASSETS	<u>11,078,496</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	175,965
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>175,965</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 11,254,461</u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 52,414
Accrued expenses	4,562
Accrued interest	3,015
Current portion of long-term obligations	184,031
Total current liabilities	<u>244,022</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	935,133
Net pension liability	262,592
Net OPEB liability	9,023
Total noncurrent liabilities	<u>1,206,748</u>
TOTAL LIABILITIES	<u>1,450,770</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	25,176
Deferred inflows related to pensions	209,633
Deferred inflows related to OPEB	8,214
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>243,023</u>
NET POSITION	
Net investment in capital assets	6,428,970
Restricted	519,470
Unrestricted	2,612,228
TOTAL NET POSITION	<u>9,560,668</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 11,254,461</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
Governmental activities:					
General government	\$ 553,747	\$ 71,834	\$ -	\$ -	\$ (481,913)
Protection	1,158,313	30,823	-	-	(1,127,490)
Health and sanitation	307,162	-	3,761	-	(303,401)
Highways	724,439	15,332	72,244	-	(636,863)
Culture and recreation	223,701	4,350	-	-	(219,351)
Education	3,068,887	-	-	-	(3,068,887)
County tax	284,516	-	-	-	(284,516)
Overlay	8,261	-	-	-	(8,261)
Unclassified	712,241	-	-	-	(712,241)
Interest on long-term debt	10,372	-	-	-	(10,372)
Total government	\$ 7,051,639	\$ 122,339	\$ 76,005	\$ -	(6,853,295)

STATEMENT B (CONTINUED)

TOWN OF PARIS, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(6,853,295)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	5,382,587
Excise taxes	922,127
Grants and contributions not restricted to specific programs	624,159
Investment income	27,007
Other income	549,661
Total general revenues	<u>7,505,541</u>
Change in net position	652,246
Net position - July 1, Restated	<u>8,908,422</u>
Net position - June 30	<u><u>\$ 9,560,668</u></u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018

	General Fund	Nonmajor Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,596,639	\$ 587,931	\$ 3,184,570
Accounts receivable (net of allowance for uncollectibles):			
Taxes	245,775	-	245,775
Liens	62,657	-	62,657
Other	22,530	-	22,530
Tax acquired property	45,641	-	45,641
Due from other funds	27,283	371,373	398,656
TOTAL ASSETS	<u>\$ 3,000,525</u>	<u>\$ 959,304</u>	<u>\$ 3,959,829</u>
LIABILITIES			
Accounts payable	\$ 52,414	\$ -	\$ 52,414
Accrued expenses	4,562	-	4,562
Due to other funds	371,373	27,283	398,656
TOTAL LIABILITIES	<u>428,349</u>	<u>27,283</u>	<u>455,632</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	25,176	-	25,176
Deferred tax revenue	221,199	-	221,199
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>246,375</u>	<u>-</u>	<u>246,375</u>
FUND BALANCES			
Nonspendable	45,641	-	45,641
Restricted	-	519,470	519,470
Committed	-	45,646	45,646
Assigned	165,411	393,855	559,266
Unassigned	2,114,749	(26,950)	2,087,799
TOTAL FUND BALANCES	<u>2,325,801</u>	<u>932,021</u>	<u>3,257,822</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,000,525</u>	<u>\$ 959,304</u>	<u>\$ 3,959,829</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2018

	Total Governmental Funds
Total Fund Balances	\$ 3,257,822
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	7,517,323
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	221,199
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	175,965
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(1,088,353)
Accrued compensated absences	(30,811)
Accrued interest	(3,015)
Net pension liability	(262,592)
Net OPEB liability	(9,023)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(209,633)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	(8,214)
Net position of governmental activities	<u>\$ 9,560,668</u>

See accompanying independent auditors' report and 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, 2018

	General Fund	Nonmajor Funds	Total Governmental Funds
REVENUES			
Property taxes	\$ 5,370,668	\$ -	\$ 5,370,668
Excise taxes	922,127	-	922,127
Intergovernmental revenues:			
State revenue sharing	288,084	-	288,084
Homestead exemption	174,966	-	174,966
Local road assistance	72,244	-	72,244
BETE reimbursement	64,144	-	64,144
Grants/other	33,613	67,113	100,726
Charges for services	122,339	-	122,339
Investment income	16,028	10,979	27,007
Other revenue	124,698	424,963	549,661
TOTAL REVENUES	<u>7,188,911</u>	<u>503,055</u>	<u>7,691,966</u>
EXPENDITURES			
Current:			
General government	550,967	-	550,967
Protection	1,101,267	-	1,101,267
Health and sanitation	307,162	-	307,162
Highways	662,553	-	662,553
Culture and recreation	220,951	-	220,951
Education	3,068,887	-	3,068,887
County tax	284,516	-	284,516
Overlay	8,261	-	8,261
Unclassified	174,708	548,540	723,248
Debt service:			
Principal	122,857	-	122,857
Interest	11,475	-	11,475
Capital outlay	643,402	-	643,402
TOTAL EXPENDITURES	<u>7,157,006</u>	<u>548,540</u>	<u>7,705,546</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES)	<u>31,905</u>	<u>(45,485)</u>	<u>(13,580)</u>
OTHER FINANCING SOURCES (USES)			
Debt proceeds	-	351,210	351,210
Transfers in	55,000	14,660	69,660
Transfers (out)	(14,660)	(55,000)	(69,660)
TOTAL OTHER FINANCING SOURCES (USES)	<u>40,340</u>	<u>310,870</u>	<u>351,210</u>
NET CHANGE IN FUND BALANCES	72,245	265,385	337,630
FUND BALANCES - JULY 1	<u>2,253,556</u>	<u>666,636</u>	<u>2,920,192</u>
FUND BALANCES - JUNE 30	<u>\$ 2,325,801</u>	<u>\$ 932,021</u>	<u>\$ 3,257,822</u>

See accompanying independent auditors' report and 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, 2018

Net change in fund balances - total governmental funds (Statement E)	\$ 337,630
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental assets report depreciation expense to allocate those expenditures over the life of the assets.	
Capital asset acquisitions	1,018,801
Depreciation expense	(509,325)
	<u>509,476</u>
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>11,919</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds.	<u>1,630</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position	<u>(351,210)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	<u>132,321</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds.	<u>(8,126)</u>
Some expenses reported in the Statement of Activities do not require the use of current resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	8,427
Net pension liability	(425)
Net OPEB liability	9,501
	<u>17,503</u>
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 use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it's due.	<u>1,103</u>
Change in net position of governmental activities (Statement B)	<u>\$ 652,246</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2018

	Private- Purpose Trust Funds
ASSETS	
Cash and cash equivalents	\$ 1,789
Investments	164,601
TOTAL ASSETS	<u>\$ 166,390</u>
LIABILITIES	
Accounts payable	\$ -
TOTAL LIABILITIES	<u>\$ -</u>
NET POSITION	
Held in trust for other purposes	<u>\$ 166,390</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Private- Purpose Trust Funds</u>
ADDITIONS	
Investment income	\$ 11,148
TOTAL ADDITIONS	<u>11,148</u>
DEDUCTIONS	
Withdrawals	<u>1,191</u>
TOTAL DEDUCTIONS	<u>1,191</u>
Change in net position	9,957
NET POSITION - JULY 1	<u>156,433</u>
NET POSITION - JUNE 30	<u><u>\$ 166,390</u></u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

legally enforceable agreements with characteristics that are equivalent to split-interest agreements in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 85, "Omnibus 2017." The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 86, "Certain Debt Extinguishment Issues." The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All activities of the Town are categorized as governmental.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column, and (b) is reported on a full accrual, economic resources basis, which recognizes all long-term assets and

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

receivables as well as long-term debt and obligations. The Town's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.) except fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major Funds

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

Nonmajor Funds

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

The Town's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions
- Repurchase agreements

Receivables

Receivables include amounts due from governmental agencies and ambulance receivables. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$22,530 for the year ended June 30, 2018. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2018.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of Governmental Funds.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of bonds payable, capital leases payable, compensated absences and net pension liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

proprietary funds is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources. As of June 30, 2018, the Town's liability for compensated absences is \$30,811.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Participating Local Town (PLD) Consolidated Plan and additions to/deductions from the PLD Consolidated Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidated Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB)

For purposes of measuring the District's OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Maine Public Employees Retirement System OPEB Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified, or rescinded only through a Town meeting vote.

Assigned – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Selectmen.

Unassigned – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

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

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has only one type of item, deferred outflows related to pensions. This item is reported in the statement of net position.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has only one type of item, deferred tax revenues, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. Deferred inflows related to pensions qualifies for reporting in this category as well. This item is reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied July 12, 2017 on the assessed value listed as of April 1, 2017, for all real and personal property located in the Town. Taxes were due on in four installments on August 15, 2017, November 15, 2017, February 15, 2018 and May 15, 2018. Interest on unpaid taxes commenced on August 16, 2017, November 16, 2017, February 16, 2018 and May 16, 2018, at 7% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 \$33,462 for the year ended June 30, 2018.

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

Program Revenues

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services, or privileges provided; operating or capital grants and contributions, including special assessments).

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

State statutes require that all investments made by the Town consider the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines,

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2018, the Town's cash balances amounting to \$3,186,359 were comprised of bank deposits of \$3,213,433. All of these bank deposits were fully insured by federal depository insurance and consequently was not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 124,371
Sweep accounts	2,854,710
ICS savings accounts	232,563
Money market funds	1,789
	<u>\$ 3,213,433</u>

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments.

At June 30, 2018, the Town had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>N/A</u>	<u>< 1 Year</u>	<u>2-5 Years</u>
Mutual funds: fixed income	\$ 74,252	\$ 74,252	\$ -	\$ -
Equity securities:				
Preferred stock	1,064	1,064	-	-
Mutual funds and exchange- traded funds	89,285	89,285	-	-
	<u>\$ 164,601</u>	<u>\$ 164,601</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit risk – Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2018 consisted of the following individual fund receivables and payables.

	Receivables (Due From)	Payables (Due To)
General fund	\$ 27,283	\$ 371,373
Nonmajor special revenue funds	69,994	27,283
Nonmajor capital projects funds	95,254	-
Nonmajor permanent funds	206,125	-
	<u>\$ 398,656</u>	<u>\$ 398,656</u>

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2018:

	Balance 7/1/2017	Additions	Disposals	Balance 6/30/18
Governmental activities:				
Non-depreciated assets:				
Land	\$ 760,877	\$ -	\$ -	\$ 760,877
Construction in progress	15,350	-	-	15,350
	<u>776,227</u>	<u>-</u>	<u>-</u>	<u>776,227</u>
Depreciated assets:				
Buildings & improvements	2,760,365	48,800	-	2,809,165
Machinery & equipment	970,982	10,487	-	981,469
Vehicles	1,693,277	185,419	-	1,878,696
Infrastructure	8,586,893	774,095	-	9,360,988
	<u>14,011,517</u>	<u>1,018,801</u>	<u>-</u>	<u>15,030,318</u>
Less: accumulated depreciation	<u>(7,779,897)</u>	<u>(509,325)</u>	<u>-</u>	<u>(8,289,222)</u>
	<u>6,231,620</u>	<u>509,476</u>	<u>-</u>	<u>6,741,096</u>
Net capital assets	<u>\$ 7,007,847</u>	<u>\$ 509,476</u>	<u>\$ -</u>	<u>\$ 7,517,323</u>
Current year depreciation:				
General government				\$ 12,244
Fire department				121,474
Police department				30,575
Highway				342,282
Parks and recreation				2,750
Total depreciation expense				<u>\$ 509,325</u>

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2018:

	Balance 7/1/2017	Additions	Reductions	Balance 6/30/18	Current Portion
Bonds payable	\$ 860,000	\$ 351,210	\$ (122,857)	\$ 1,088,353	\$ 153,220
Capital leases payable	9,464	-	(9,464)	-	-
Accrued compensated absences	39,238	-	(8,427)	30,811	30,811
Net pension liability	262,167	425	-	262,592	-
Net OPEB liability	18,524	-	(9,501)	9,023	-
Totals	<u>\$ 1,359,351</u>	<u>\$ 351,635</u>	<u>\$ (140,748)</u>	<u>\$ 1,381,756</u>	<u>\$ 184,031</u>

The following is a summary of the outstanding bonds payable:

\$860,000, 2016 General Obligation Bond payable, interest at a rate varying from 1.16% to 1.74% paid semi-annually, annual principal payments are \$122,857. Maturity in November of 2023. \$ 737,143

\$351,210, 2017 General Obligation Bond payable, interest at a rate of 1%, annual principal payments vary from \$30,363 to \$33,540. Maturing in April 2029. 351,210
\$ 1,088,353

The annual principal and interest requirements to amortize the bond are as follows:

Year Ending June 30,	Principal	Interest	Total Debt Service
2019	\$ 153,220	\$ 16,289	\$ 169,509
2020	153,525	13,206	166,731
2021	153,830	11,245	165,075
2022	154,141	9,159	163,300
2023	154,453	6,934	161,387
2024-2028	285,643	15,276	300,919
2029-2031	33,541	1,853	35,394
	<u>\$ 1,088,353</u>	<u>\$ 72,109</u>	<u>\$ 1,162,315</u>

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 6 - NONSPENDABLE FUND BALANCES

At June 30, 2018, the Town has the following nonspendable fund balances:

General fund:	
Tax acquired property	<u>\$ 45,641</u>

NOTE 7 - RESTRICTED FUND BALANCES

At June 30, 2018, the Town has the following restricted fund balances:

Nonmajor special revenue funds (See Schedule E)	\$ 126,317
Nonmajor permanent funds (See Schedule I)	393,153
	<u>\$ 519,470</u>

NOTE 8 - COMMITTED FUND BALANCES

At June 30, 2018, the Town has the following committed fund balances:

Nonmajor special revenue funds (See Schedule E)	<u>\$ 45,646</u>
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NOTE 9 - ASSIGNED FUND BALANCES

At June 30, 2018, the Town has the following assigned fund balances:

General fund:	
Fire department grant match	\$ 838
Police department equipment	(1,024)
American flags	85
Parks and recreation	7,093
Highway equipment	30,437
Donation recreation concert	4,154
Town office building improvement	30,250
Town equipment/software	436
Highway building improvements	28,060
Land survey/Cornwall preserve	1,812
Fire department vehicle improvements	35,536
Fire department equipment	5,001
PD Vehicle Equipment	2,743
Parking lots - fire department	15,000
PD Building improvements	2,950
Computer software	2,040
Subtotal general fund	<u>165,411</u>
Nonmajor special revenue funds (See Schedule E)	298,601
Nonmajor capital projects funds (See Schedule G)	95,254
	<u>\$ 559,266</u>

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 10 - DEFICIT FUND BALANCES

At June 30, 2018, the Town had the following deficit fund balances:

Microloan/Community Development	\$ 21,864
Volunteer Fire Asst Grant	998
Efficiency Grant	4,012
Wellness Grant	76
	<u>\$ 26,950</u>

NOTE 11 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of certain outside agency's debt. As of June 30, 2018, the County of Oxford did not have any debt. The Town's share of the school debt was as follows:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
MSAD #17	\$ 11,543,321	15.15%	<u>\$ 1,748,765</u>

NOTE 12 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures at June 30, 2018:

Fire Department (Article 27)	\$ 16,610
General Assistance (Article 24)	5,720
Parks and recreation (Article 22)	1,417
	<u>\$ 23,747</u>

NOTE 13 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local Town (PLD) Consolidated Plan's advisory group, which reviews the

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

terms of the plan and periodically makes recommendations to the Legislature to amend the terms. 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 online at www.mainebers.org or by contacting the System at (800) 451-9800.

Benefits Provided

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 System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 2.45%. During the year ended June 30, 2017, the retirement system consisted of 246 participating employers.

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's plan members are part of the PLD's plan "AC" and are required to contribute 8.0% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 9.5% of covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2018 was \$33,688.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the Town reported a liability of \$262,592 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2017, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2017, the Town's proportion was 0.0641%, which was an increase of 0.0001% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Town recognized net pension revenue of \$1,293. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 12,616
Changes of assumptions	22,345	97,717
Net difference between projected and actual earnings on pension plan investments	90,497	-
Changes in proportion and differences between contributions and proportionate share of contributions	29,435	99,300
	-	-
Contributions subsequent to the measurement date	33,688	-
Total	\$ 175,965	\$ 209,633

\$33,688 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan
Plan year ended June 30:	
2018	\$ (25,372)
2019	(25,869)
2020	1,762
2021	(17,878)
2022	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2017, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements: the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of his or her expected future salary. The normal cost for each employee is the product of his or her pay and his or her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions (Continued)

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on an open basis over a period of fifteen years.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2017 are as follows:

Investment Rate of Return - For the PLD Plan, 6.875% per annum, compounded annually.

Salary Increases, Merit and Inflation - Members of the consolidated plan for PLDs, 2.75% to 9.00% per year.

Mortality Rates - For participating local Towns, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

Cost of Living Benefit Increases – 2.20% for participating local Towns.

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2017 are summarized in the following table.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions (Continued)

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.875% for 2017. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability(asset) as of June 30, 2017 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.875% for the PLD Consolidated Plan.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	5.875%	6.875%	7.875%
Town's proportionate share of the net pension liability	\$ 526,841	\$ 262,592	\$ 99,250

Changes in net pension liability are recognized in pension expense for the year ended June 30, 2017 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For 2017, this was three years for the PLD Consolidated Plan; prior to 2017, this was four years for the PLD Consolidated Plan.

Changes in Net Pension Liability

Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period.

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2017 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015.

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 13 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

share of contributions were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2017 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) GROUP LIFE
INSURANCE PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

Town employees contribute to the Group Life Insurance Plan for Retired Participating Local District (PLD) (the PLD Consolidated Plan of the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. 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 online at www.mainebers.org or by contacting the System at (800) 451-9800.

Benefits Provided

The Group Life Insurance Plan (the Plan) provides basic group life insurance benefits, during retirement, to retirees who participated in the Plan prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount, or \$2,500.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) GROUP LIFE
INSURANCE PLAN (CONTINUED)

Contributions

Life insurance benefits are funded by contributions from members and employers. Premium rates are those determined by the MainePERS's Board of Trustees to be actuarially sufficient to pay anticipated claims. For state employees, the premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage while participants are active members. Premiums for basic life insurance coverage for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period. The Town's contribution to the Plan for the year ended June 30, 2018 was \$560.

**Proportionate Net OPEB Liability, OPEB Expense and Deferred Outflows of
Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2018, the Town reported a liability of \$9,023 for its proportionate share of the net OPEB liabilities for the Plan. The net OPEB liabilities were measured as of June 30, 2017, and the total OPEB liabilities used to calculate the net OPEB liabilities was determined by an actuarial valuation as of that date. The Town's proportion of the net OPEB liabilities were based on a projection of the Town's long-term share of contributions to the Plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2017, the Town's proportion was 0.05396%, which was a decrease of 0.02975% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Town recognized net OPEB revenue of \$728. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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

**Tuesday, June 11, 2019
and
Monday, June 17, 2019**

Secret Ballot Election/Referendum June 11, 2019 from 8:00 a.m. to 8:00 p.m.
Paris Fire Station, 137 Western Avenue

Town Meeting June 17, 2019 6:00 p.m.
Paris Fire Station, 137 Western Avenue

TOWN MEETING WARRANT June 11, and June 17, 2019

To Kingston Brown, 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 11th day of June, 2019, A.D., at eight o'clock in the forenoon, then and there to act upon Article 1 and by secret ballot on Article 2, 3 and as set out below, the polling hours therefore to be from 8:00 a.m. until 8:00 p.m.;

And, to notify and warn said inhabitants to meet at the Paris Fire Station, 137 Western Avenue in said town on Monday, the 17th day of June, 2019, A.D., at 6:00 p.m., then and there to act on Articles 3 through 30 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 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 4. To see if the Town will vote to appropriate franchise fees received from Charter Communications/Spectrum (formally Time Warner) to the Joint Cable Committee and the Public Access Channel for the period of one year.

Article 5. 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 under such terms as they deem advisable and execute quitclaim deeds 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 shall execute quitclaim deeds to sell and convey the property to him or her.

Article 6. To see if the Town will vote to set dates when the FY2020 taxes will be due, when interest will be charged on FY2020 taxes, and what rate will be charged.

*Selectmen recommend: The first quarter of taxes will be due **August 15, 2019**, second quarter of taxes will be due **November 15, 2019**, third quarter of taxes will be due **February 14, 2020** and the fourth quarter of taxes will be due **May 15, 2020**. Interest will be charged at the rate of 7% per annum after the due dates for each quarter.*

Article 7. 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 2019-2020.

Article 8. 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 9. To see if the Town will vote to waive the automatic foreclosure on three 2018 tax liens on property located on tax map R-2, Lots 7 and 24, and taxes to A.C. Lawrence Leather Co., Inc., recorded in Book 5420, Pages 524 - 525 inclusive.

Article 10. 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 11. To see if the Town will carry forward year-end balances on the following accounts: Cemeteries, Contingency and all Capital Accounts.

Article 12. 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 13. 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 14. 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 15. To see if the Town will vote to appropriate from surplus the overdrafts to Town accounts as of June 30, 2019.

Article 16. To see what sum of money the Town will vote to raise and appropriate for **Administrative Services** for the ensuing fiscal year.

Selectmen Recommend: \$ 470,797.00

Article 17. To see what sum of money the Town will vote to raise and appropriate for **Debt Service** for the ensuing fiscal year.

Selectmen Recommend: \$ 166,821.00

Article 18. To see what sum of money the Town will vote to raise and appropriate for **Law Enforcement** for the ensuing fiscal year.

Selectmen Recommend: \$ 659,042.00

Article 19. To see what sum of money the Town will vote to raise and appropriate for **Highway Department** for the ensuing fiscal year.

Selectmen Recommend: \$ 689,399.00

Article 20. To see what sum of money the Town will vote to raise and appropriate for **Boards and Committees** for the ensuing fiscal year.

Selectmen Recommend: \$ 6,340.00

Article 21. To see what sum of money the Town will vote to raise and appropriate for **Parks and Recreation** for the ensuing fiscal year.

Selectmen Recommend: \$ 34,362.00

Article 22. To see what sum of money the Town will vote to raise and appropriate for **Social Services** for the ensuing fiscal year.

Selectmen Recommend: \$ 179,500.00

- Paris Public Library: \$ 175,500.00
- Hamlin Memorial Library: \$ 4,000.00

Article 23. To see what sum of money the Town will vote to raise and appropriate for **General Assistance** for the ensuing fiscal year.

Selectmen Recommend: \$ 16,498.00

Article 24. To see what sum of money the Town will vote to raise and appropriate for **Norway-Paris Solid Waste** for the ensuing fiscal year.

Selectmen Recommend: \$ 262,000.00

Article 25. To see what sum of money the Town will vote to raise and appropriate for **Unclassified Accounts** for the ensuing fiscal year.

Selectmen Recommend: \$ 500,184.00

Article 26. To see what sum of money the Town will vote to raise and appropriate for **Fire Department** for the ensuing fiscal year.

Selectmen Recommend: \$ 214,277.00

Article 27. To see what sum of money the Town will vote to raise and appropriate for **Capital Expenditures** for the ensuing fiscal year.

Selectmen Recommend: \$ 720,245.00

Accounts	Select Board Recommendations
PD Building Improvements	\$1,500.00
FD Building Improvements	\$27,500.00
Town Office Building Improvements	\$10,000.00
FD Property Improvement	\$5,000.00
Road Reconstruction	\$500,000.00
Computer Equipment	\$5,000.00
Plow Truck	\$50,000.00
Highway Equipment	\$50,000.00
Highway Equipment Repairs	\$17,000.00
FD Vehicle Repairs/Improvements	\$10,000.00
Fire Department Equipment	\$15,000.00
FD Repair Equipment	\$24,245.00
Paris Library Capital Fund	\$5,000.00
Totals	\$720,245.00

Article 28. To see what sum of money if any, the Town will appropriate in Anticipated General Revenues for the purpose of offsetting the 2019-2020 tax rate.

Selectmen Recommend: \$ 1,733,309.00

Article 29. To see if the Town will transfer an amount not to exceed **\$606,967.00** from the Unassigned Fund Balance to be used in following manner;

Accounts	Select Board Recommendations
Road Construction	\$298,113.00
Offset the FY 19-20 taxes	\$308,854.00
Totals	\$606,967.00

Selectmen Recommend: \$ 606,967.00

Article 30. To see if the Town will vote to increase the property tax levy established for the Town of Paris by Maine State Law LD 1 in the event that the municipal budget approved under the preceding will result in a tax commitment that is greater than that property tax levy limit.


Dated this 13th day of May, 2019, in the Town of Paris, County of Oxford and State of Maine.

**MUNICIPAL OFFICERS
TOWN OF PARIS**

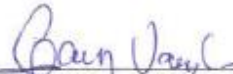


Russell Brackett, Chairperson

John Andrews, Vice-Chairperson



Christopher Summers




Gary Vaughn Sr



C. Scott Buffington





Elizabeth J. Knox, Town Clerk, Paris, Maine

DATE May 13, 2019

TOWN OF PARIS TELEPHONE NUMBERS

EMERGENCY	911

TOWN OFFICE	743-2501
Hours 8:00 – 4:30 Monday – Friday	
FAX	743-6718

POLICE STATION	743-7448
FAX	743-0549

ANIMAL CONTROL OFFICER	743-8213

FIRE DEPARTMENT	743-6832
FAX	739-2068

PARIS UTILITY DISTRICT	743-6251

HIGHWAY GARAGE	743-2547

HAMLIN MEMORIAL LIBRARY	743-2980

SOUTH PARIS LIBRARY	743-6994

PARIS HILL POST OFFICE	743-7959

SOUTH PARIS POST OFFICE	743-6652

TRANSFER STATION	743-8518

SAD#17 SUPERINTENDENTS OFFICE	743-8972

OXFORD HILLS COMPREHENSIVE HIGH SCHOOL	743-8914

PARIS ELEMENTARY SCHOOL	743-7802

OXFORD HILLS MIDDLE SCHOOL	743-5946

GUY E. ROWE	743-5183



Don't forget.....*Emergency services can't find you....if you don't have your house numbers properly displayed.*