

OXFORD SS.

At the Court of Oxford County Commissioners begun and held at Paris, Maine within and for the County of Oxford at 6:02 PM on February 5, 2013 being a special session, there were present:

Dave Duguay, Chairman  
Steven M. Merrill, Commissioner  
Caldwell Jackson, Commissioner  
Scott G. Cole, Administrator  
Becky Secrest, Commissioners Clerk

Various county employees, and media representatives, were present at different times throughout the session.

The Pledge of Allegiance was recited.

6:03 Adopt Agenda and Public Comment: The motion to adopt the agenda as presented was made, seconded and unanimously approved by the Commissioners. Chairman Duguay asked for public comment. There was no comment.

6:04 Authorize 2013 Tax Commitment: Commissioner Jackson stated his position to keep the mil rate the same as in 2012. The Commissioners, Administrator and Treasurer weighed the consequences of keeping the mil rate the same as in 2012 versus raising the rate for 2013. The following topics entered into the discussion.

- Declining property valuation in the county – of 36 towns and the UT, 28 saw a drop in valuation;
- Undesignated fund balance is estimated to be \$500,000 as of December 31, 2012;
- 2012 non-tax revenues came in under budget mostly due to unrealized grant revenues and reduced filing fees;
- Cash reserves are lower than at this time last year;
- Tax revenues from the wind turbine projects will not be a contributing factor until next year;
- How new vehicle purchases are being funded;
- A reaffirmation on holding the line on county spending.

Chairman Duguay asked for a motion on the 2013 tax overlay. Commissioner Merrill motioned for the mil rate to remain the same as in 2012 resulting in a total overlay of \$78,598. Commissioner Jackson seconded the motion and there was no further discussion. The motion carried.

Therefore the 2013 tax rate shall be \$0.000764725 on the dollar based on the following figures.

Total Department Appropriation	\$5,899,328
Less: Non Tax Revenue Estimate	(1,999,288)
Tax to Support All Departments	\$3,900,040
Jail Tax per Statute	1,228,757
Minimum Tax Required	\$5,128,797
Overlay	78,598
Total Tax Assessment	\$5,207,396

Taxable Valuation                      \$6,809,500,000

Adopted Tax Rate                      \$0.000764725

The Commissioners order of tax assessment, executed on February 5, 2013 is attached hereto and made a part of these meeting minutes.

6:20 General Discussion of Financial Matters: Treasurer Roy Gedat discussed the following topics.

- **Projected Cash-flow in 2013 and Short-term Borrowing Requirements:** Roy stated he will be putting together a Tax Anticipation Note (TAN) request for the Commissioners to approve. Although the county may be able to borrow up to \$2.9 million (yet to be decided by the bond counsel) he projected the TAN would be just under \$2.6 million. The final amount will be determined by the Treasurer and Administrator. The bid request will be sent to the same banks as last year and possibly some new ones as well.
- **Policy and Law Concerning Undesignated Fund Balance of General Fund:** Roy discussed audit findings revolving around fund balance policy and investment policy. He distributed two draft policies on these topics for the Commissioners review but requested no immediate action. He further stated he had shared the draft policies with the auditor and the county's financial consultant and had received comment which he will share once the Commissioners have had a chance to review the draft policies.

6:25 Authorize Purchase of Police Vehicles

Administrator Cole stated the 2013 budget incorporated the purchase of ten police vehicles. Bids were solicited in early January and opened on January 29<sup>th</sup>. Sheriff Gallant reviewed the bid responses from Ford and Dodge with the Commissioners. There was a short discussion on the following:

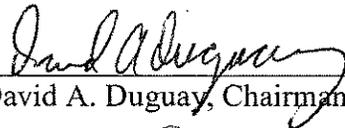
- trading eight vehicles;
- the total cash outlay for the purchase of said vehicles comes from casino reserve;
- repayment of these funds over the next three years;
- whether or not to keep two vehicles for civilian-county use;
- how county vehicles would be maintained; and
- Sheriff's and Administrator's recommendation to purchase ten Dodge vehicles.

The Administrator stated if vehicles were kept for civilian-county use, new policies would need to be put in place regarding their use and maintenance.

Commissioner Jackson motioned to allow the Sheriff and Administrator to purchase ten Dodge vehicles at a cost of \$217,474 with an additional \$35,000 for set-up costs and trading eight vehicles toward the purchase as discussed. Commissioner Merrill seconded the motion. The motion was unanimously approved.

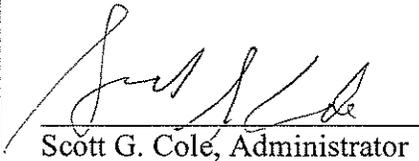
6:45 Executive Session: The Commissioners unanimously voted to enter executive session to discuss a personnel matter. The Commissioners came out of executive session at 7:56 and took no action

No other bills or accounts were given consideration on the 5th day of February 2013. The Commissioners adjourned at 7:57 PM.

  
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David A. Duguay, Chairman

  
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Caldwell Jackson, Commissioner

  
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Steven M. Merrill, Commissioner

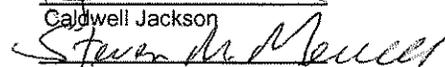
  
\_\_\_\_\_  
Scott G. Cole, Administrator

And now on the first day of said adjourned session, ORDERED that the following towns, plantations, and tracts of land in said County of Oxford, in accordance with the valuations as fixed by the State Tax Assessor as provided by law and certified on January 18, 2013, and in accordance with the Oxford County Budget Committee for the year 2013 laying a tax on the towns, plantations, and tracts of land for a just and fair proportion of their respective county taxes, and in said County of Oxford for the year 2013 a sum of **\$5,207,396** the rate being 0.000764725 on the dollar and we have included in said tax a fractional division of **\$78,598** rendered convenient for the assessment of said tax and not exceeding 2% thereof, as provided by law.

MUNICIPALITY	STATE VALUATION	2013 TAX
Andover	79,250,000	60,604
Bethel	435,500,000	333,038
Brownfield	170,500,000	130,386
Buckfield	122,000,000	93,296
Byron	30,250,000	23,133
Canton	54,800,000	41,907
Denmark	267,250,000	204,373
Dixfield	144,850,000	110,770
Fryeburg	361,600,000	276,525
Gilead	29,500,000	22,559
Greenwood	156,200,000	119,450
Hanover	40,950,000	31,315
Hartford	112,200,000	85,802
Hebron	82,500,000	63,090
Hiram	147,200,000	112,568
Lincoln Plantation	31,350,000	23,974
Lovell	530,150,000	405,419
Magalloway Plantation	20,400,000	15,600
Mexico	108,300,000	82,820
Newry	454,250,000	347,376
Norway	421,550,000	322,370
Otisfield	275,550,000	210,720
Oxford	422,850,000	323,364
Paris	341,750,000	261,345
Peru	124,850,000	95,476
Porter	120,550,000	92,188
Roxbury	49,750,000	38,045
Rumford	593,700,000	454,017
Stoneham	75,250,000	57,546
Stow	45,900,000	35,101
Sumner	65,350,000	49,975
Sweden	83,450,000	63,816
Upton	27,900,000	21,336
Waterford	243,500,000	186,211
West Paris	94,350,000	72,152
Woodstock	164,950,000	126,141
Unorganized Territory	279,300,000	213,588
TOTAL	\$6,809,500,000	5,207,396

OXFORD COUNTY COMMISSIONERS:

  
David A. Dugfay, Chair

  
Caldwell Jackson  
Steven M. Merrill