

CITY COUNCIL MEETING NOTICE AND AGENDA

Notice is hereby given that the City Council of Caribou will hold a City Council Meeting on **Tuesday, April 21, 2020** in the Council Chambers located at 25 High Street, **6:00 pm**.



DUE TO THE COVID-19 PANDEMIC, THIS MEETING IS CLOSED TO THE PUBLIC BUT WILL BE BROADCAST VIA CABLE CHANNEL 1301 AND THE CITY'S YOUTUBE CHANNEL

SOME CITY COUNCILORS WILL BE PARTICIPATING VIA THE ZOOM APPLICATION

1. Roll Call
2. Invocation / Inspirational Thought
3. Pledge of Allegiance
4. Public Forum (Comments can be submitted to the Clerk prior to 6 pm on the day of the meeting to be read at the meeting. Comments must include the individuals name and address)
5. Minutes
 - a. City Council Regular Meeting – March 23, 2020 Pgs 2-5
 - b. City Council Regular Meeting – April 6, 2020 Pgs 6-9
6. Finances
 - a. March Financial Report Pgs 10-28
7. New Business & Adoption of Ordinances and Resolutions
 - a. Resolution 04-03-2020 Regarding Local Bids Preference Pgs 29-39
8. Bid Awards, Appointments & Recognitions
 - a. Spirit of America Award Nomination Pg 40
 - b. Four Separate Public Works Bid Awards for Sand, Paint, Culverts, & Asphalt work Pg 41
 - c. Local Economid Stimulus Package Pg 42
9. Old Business
 - a. Discussion Regarding Charter Amendments to the Budget Process Pg 43
10. Reports and Discussion by Mayor and Council Members
11. City Manager's Report Pgs 44-46
12. Reports by Staff and Appointed Officials
 - a. Tax Notice Form Options – City Assessor Pgs 47-49
13. Executive Session(s) (May be called to discuss matters identified under Maine Revised Statutes, Title 1, §405.6)
 - a. Economic development and Real Estate under 6.C – Charter Communications Franchise
14. Next Meeting(s): May 4 & 18
15. Adjournment

If you are planning to attend this Public Meeting and, due to a disability, need assistance in understanding or participating in the meeting, please notify the City ten or more hours in advance and we will, within reason, provide what assistance may be required.

Certificate of Mailing/Posting

The undersigned duly appointed City official for the municipality of Caribou City hereby certifies that a copy of the foregoing Notice and Agenda was posted at City Offices and on-line in accordance with City noticing procedures.

BY: _____ Jayne R. Farrin, City Clerk

20-09

Council Agenda Item #1: Roll Call

The Caribou City Council held a regular meeting Monday, March 23, 2020 at 6:00 p.m. in Council Chambers with the following members present: Mayor R. Mark Goughan, Deputy Mayor Thomas Ayer, Joan L. Theriault, Nicole L. Cote, Hugh A. Kirkpatrick, and Douglas C. Morrell. Jody R. Smith was absent and excused.

Dennis L. Marker, City Manager was present.

Department Managers and Staff: None.

Due to the COVID-19 Pandemic, this meeting was closed to the public and was broadcasted via Spectrum and Caribou's YouTube Channel.

Council Agenda Item #2: Invocation / Inspirational Thought

Mayor Goughan read an invocation.

Council Agenda Item #3: Pledge of Allegiance

The Mayor led the Pledge of Allegiance.

Council Agenda Item #4: Public Forum

The Mayor commented that the Council considered not have the meeting but decided to go forward with the public as long as sound and video was working.

- Darren Woods, Director of the Aroostook County Emergency Management – Councilor Kirkpatrick read an excerpt of an email from Director Woods. He wants to bring to the attention of the Council the seriousness of the current situation with COVID-19. He noted that Chief Gahagan is the local EMA Director.
- Jayne R. Farrin, City Clerk – Encouraged tax club participates to put their monthly payments in the mail rather than dropping them off at City Office. There is a June 9th Primary Election and that it isn't too early to request an absentee ballot.

Clerk Farrin commented on the proposed Pandemic Leave Policy – "Traveling for a family emergency should not be considered as traveling voluntarily."

- On-line commenter – noted that City Offices is open, but the Council meeting is closed.

Councilor Theriault noted the requirement of no more than 10 individuals being together at one time and that is why the meeting is closed to the public.

Council Agenda Item #5: Financial Report for February 2020

Motion made by H. Kirkpatrick, seconded by N. Cote, to accept the Financial Report for February 2020 as presented. (6 yes) So voted.

Council Agenda Item #6: New Business & Adoption of Ordinances and Resolutions

- a. Discussion and Possible Action Regarding Seasonal Weight Limits on Roads

Motion made by T. Ayer, seconded by D. Morrell, to approve seasonal road weight limits of 34,000 pounds for the following road: Albair Road, Sawyer Road, Thompson Road,

West Gate Road, Maysville Siding Road, Plante Road, Railroad Street, and Dow Siding Road. (6 yes) So voted.

b. Discussion Regarding Business Assistance Programs due to COVID-9

Manager Marker wants local businesses to be aware of federal government programs that might be able to help through the Small Business Administration (SBA). He noted that City might be able to assist through the City's revolving loan fund program which has a balance of nearly \$800,000. The Mayor noted that it is too early with too many unknowns and directed administration to keep Council informed as to what is happening in other communities, what advice is MMA giving, and what is happening at the state and federal levels. He offered that this should be an agenda item going forward.

To help local businesses, Councilor Kirkpatrick suggested that individuals could go purchase gift certificates from area businesses. Councilor Morrell suggested that a workshop on this topic should be held by Council. The Mayor expressed his thanks to the business community.

c. Discussion Regarding City Leave Policy for Pandemic Situations

Manager Marker briefly reviewed the newly enacted Families First Coronavirus Response Act (FFCRA) and a proposed Pandemic Leave policy for city staff that would remain in place until the state's emergency status is lifted. The adoption of a Pandemic Leave policy would require the Council to adopt by an ordinance..

Questions from Council included:

- How will the City recoup wages?
- What documentation will be required so everyone is treated fairly?
- Will the City will exempt health care workers?
- What is MMA's recommendation and what are other communities doing regarding FFCRA?
- What is the timeline for ordinance adoption?

Manager Marker noted that the loss to the City is the productivity of accomplishing something, but from a budgetary standpoint we've already got it in the budget. Councilor Morrell agreed the loss of productivity is a loss to the City.

Council Agenda Item #8: Old Business

a. Discussion and Possible Action Regarding 2020 Revenue Projections

The 2020 revenue projections were reviewed during the March 9, 2020 Council meeting. Since that meeting, the COVID-19 Pandemic has resulted in several federal and state edicts that greatly impact the State's economy and potential tax revenues. Because of this Manager Marker recommended reducing the state revenue sharing projection by \$100,000 to \$825,000 which would bring the 2020 estimated revenues to \$10,631,162.

Discussion points:

- Possible 2 mil increase due to RSU 39's Budget
- Extend an invitation to the Supt. of School to attend a Council meeting
- Citizens vote on the final RSU 39 Budget
- This year more of the annual property taxes could be going to the RSU 39 versus towards the City's budget

- The alignment of costs between outside communities and the City of Caribou concerning Fire & Ambulance has the City receiving an additional \$477,000 in revenue
- Members of the RSU 39 Board are elected
- The new school could be an economic development tool and draw families to the area
- According to the Charter, each year the Revenue Budget is to be adopted by March 15th

Motion made by N. Cote, seconded by J. Theriault, to adopt the proposed 2020 Revenue Projections Budget as amended (reducing state revenue sharing by \$100,000). (6 yes) So voted.

The Mayor offered that these are hard times and that maybe the Expense Budget should be looked at. Councilor Morrell agreed with the Mayor and commented that cuts might need to be done.

- b. Discussion and Possible Action Regarding City Membership in the Aroostook Area Chamber of Commerce

Motion made by H. Kirkpatrick, seconded by T. Ayer, pay \$2,500 to join the Aroostook Area Chamber of Commerce. (6 yes) So voted.

Council Agenda Item #8: Reports and Discussion by Mayor and Council Members

Deputy Mayor Ayer: Planning Board is working on Chapter 13 and it is looking like it will be done this year.

Mayor Goughan: The Mayor wants to get the Council's story out to the taxpayer. He suggested the City should send two tax bills in one envelope with one bill for the City and the other for RSU 39 and County. Mayor Goughan asked the manager to investigate available options.

Council Agenda Item #9: City Manager's Report

- Library is closed to the public while the staff continues to work
- Wellness Center is closed to the public while the staff continues to work
- Public Works isn't normally opened to the public
- Police Department lobby is still open to the public
- City Office is still open to the public
- Fire & Ambulance Department lobby is still open to the public
- Ambulance 22 has been setup as the COVID-19 response vehicle
- The community has been very supportive of Fire & Ambulance's request for PPE equipment donations.

Discussed LED conversion, River Road and Public Safety building. The City is looking to setup a business Zoom account.

Council Agenda Item #10: Reports by Staff and Appointed Officials

None.

Council Agenda Item #11: Executive Session(s) (May be called to discuss matters identified under Maine Revised Statutes, Title 1, §405.6)

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a. Personnel Matters Regarding Compensation of City Employees under (6)(A)

7:43 p.m. Motion made by T. Ayer, seconded by J. Theriault, to move to executive session to discuss personnel matters regarding compensation of City Employees under MRSA Title 1, §405(6)(A). (6 yes) So voted.

8:09 p.m. Council returned from executive session.

No action was taken.

b. Economic development and Real Estate under (6)(C)

8:10 p.m. Motion made by T. Ayer, seconded by N. Cote, to move to executive session to discuss real estate matters under MRSA Title 1, §405(6)(C). (6 yes) So voted.

8:25 p.m. Council returned from executive session.

No Action was taken.

c. Discussion Regarding Collective Bargaining Contract with Police Officers under (6)(D)

Mayor Goughan asked for confirmation that there was no need to have an executive session regarding the police union contract. Manager Marker confirmed that the request was made to postpone that discussion until the next meeting. There was general discussion of the grievance process under the union contract and the Council's role in the matter. It was noted that the Council would need to act in a jury manner and determine if the Chief and Manager acted appropriately in the case. If the grieving party is not satisfied with the Council's decision then the issue could be moved to arbitration..

Council Agenda Item #12: Next Meeting(s): April 6 & 20

Council Agenda Item #13: Adjournment

Motion made by D Morrell, seconded by H. Kirkpatrick, to adjourn the meeting at 8:27 p.m. (6 yes) So voted.

Jayne R. Farrin, Secretary

Council Agenda Item #1: Roll Call

The Caribou City Council held a regular meeting Monday, April 6, 2020 at 6:00 p.m. in Council Chambers with the following members present: Mayor R. Mark Goughan, Jody R. Smith, and Douglas C. Morrell and via Zoom Deputy Mayor Thomas Ayer, Joan L. Theriault, Nicole L. Cote, and Hugh A. Kirkpatrick.

Dennis L. Marker, City Manager was present in Council Chambers.

Department Managers and Staff: Michael Gahagan (Police Chief) in Council Chambers and Penny Thompson (Tax Assessor) via Zoom.

Due to the COVID-19 Pandemic, this meeting was closed to the public and was broadcasted via Spectrum and Caribou's YouTube Channel.

Council Agenda Item #2: Invocation / Inspirational Thought

Mayor Goughan read an invocation.

Council Agenda Item #3: Pledge of Allegiance

The Mayor led the Pledge of Allegiance.

Council Agenda Item #4: Public Forum

Comments were to be submitted to the City Manager or City Clerk prior to 6 p.m. to be read during the meeting. Comments must include the individuals name and address.

- Roger Felix – Caribou resident – An email from Roger Felix was read by Councilor Morrell. Mr. Felix offered his opinion as to the behavior of a Councilor during the March 23, 2020 Council meeting. He requested an apology from the Councilor for his language and behavior.
- Wilfred Martin - In a phone call to the City Manager expressed his opposition to the selling of 60 Access Highway for the proposed amount and that the City should investigate additional avenues, such as, as auctioning.

Council Agenda Item #5: Minutes – City Council Regular Meeting – March 9, 2020

Motion made by D. Morrell, seconded by J. Smith, to accept the March 9, 2020 Council minutes as presented. (7 yes) So voted.

Council Agenda Item #6: Bid Awards, Appointments & Recognitions

a. North Main Street Reconstruction

Motion made by H. Kirkpatrick, seconded by T. Ayer, to accept the bid from Soderberg Construction for the North Main Street Reconstruction project and authorize the City Manager to execute necessary contract documents. (7 yes) So voted.

Councilor Morrell wants to see the Council have a written policy allowing leeway favoring Caribou businesses

b. 2020 Election Clerks

Motion made by J. Smith, seconded by J. Theriault, to appoint the following individuals as Election Clerks from May 1, 2020 to April 30, 2022:

Laura Adams	Patty Corriveau	Jacqueline Lambert	John Shaw
Barbara Aiken	Darylen Cote	Elizabeth Long	Deborah Sirois
Joan Albert	Carole Doody	Idella Marquis	Nancy Solman
Beth-Ann Alden	Shellie Doody-Corriveau	Linda McLaughlin	Andrea Swanberg
Roy Alden	Judith Duprey	Betty McNeal	Karen Thibodeau
Donna Barnes	Dale Gordon	Cheryl Pelletier	Nancy Todd
Janice Beaulieu	Diane Gove	Dawn Peterson	
Patricia "Pat" Caspersen	Gail Hagelstein	Roy Pinette	
Barbara Collins	Meagan Irving	Stephanie Raymond	
Julie Cook	Holly Nadeau		

(7 yes) So voted.

Council Agenda Item #7: New Business & Adoption of Ordinances and Resolutions

- a. Discussion and Possible Action Regarding Liquor License for Northern Maine Brewery

Motion made H. Kirkpatrick, seconded T. Ayer, to approve the liquor license application for Northern Maine Brewery as presented and to authorize the Mayor to sign for all. (7 yes) So voted.

- b. Discussion and Possible Action Regarding Renewal of Gil's Sanitation Rubbish Hauling Permit

Motion made by T. Ayer, seconded by J. Smith to approve the renewal of Gil's Sanitation Rubbish Hauling Permit application as presented. (7 yes) So voted.

- c. Resolution 04-01-2020 Recognizing Loring Job Corps for Civic Excellence

Motion made by D. Morrell, seconded by J. Smith, to adopt Resolution 04-01-2020 Recognizing the Loring Job Corps Center for Civic Excellence. (7 yes) So voted.

- d. Resolution 04-02-2020 Authorizing Participation in the MMA Safety Incentive Program

Motion made by T. Ayer, seconded by J. Theriault, to adopt Resolution 04-02-2020 Authorizing Participation in the MMA Safety Incentive Program. (7 yes) So voted.

- e. Discussion Regarding an Operational Agreement with EMERA in Relation to Power Generation Facilities on Lower Lyndon Street

Manager Marker recommended moving Agenda Item #7.e to Executive Session.

- f. Discussion and Possible Action Regarding 51 Lombard Road Property Reclamation

Motion made by H. Kirkpatrick, seconded by T. Ayer, to sell 51 Lombard Road for \$5,403.61 and to deed it back to the former owner P. Ronald Thibodeau. (7 yes) So voted.

Council Agenda Item #8: Old Business

- a. Discussion Regarding Business Assistance Programs due to COVID-19

Manager Marker listed the following resources available for small businesses:

- Human Resource webinars provided free by BersteinShur.com and Portland Region.com
- State Department of Labor website
- Central Aroostook Chamber of Commerce website
- U.S. Chamber's Small Business Emergency Loans Guides & Checklist
- Small Business Association has a paycheck protection program
- Northern Maine Development Commission has gap funding loans available
- Local banks have loan officers familiar with small business loans

Councilor Morrill encouraged small business owners to look at the paycheck protection program. Deputy Mayor Ayer stressed that the City needs to get information out through the City's website and Facebook page. Laura Adams, in the Police Department, is tracking the City's Pandemic expenses.

- b. Discussion Regarding City Leave Policy for Pandemic Situations

Manager Marker reviewed the proposed Emergency Ordinance #1, 2020 Series.

Discussion.

Motion made by N. Cote, seconded by J. Smith, to adopt Emergency Ordinance #1, 2020 Series, Regarding Employee Leave Policies During Declared Pandemics as presented. (6 yes, 1 no, Mayor Goughan) So voted.

- c. Discussion and Possible Action Regarding Sale of 60 Access Highway Property

Manager Marker recommended moving Agenda Item #8.c to Executive Session.

Council Agenda Item #9: Reports and Discussion by Mayor and Council Members

None.

Council Agenda Item #10: City Manager's Report

Tax Assessor Penny Thompson updated the Council on extension of exemption deadlines and extension of current use applications deadlines (Open Space, Farmland, Tree Growth, and Working Waterfront).

Manager Marker briefly reviewed his report dated March 20, 2020. He noted that Council could go into executive session later this evening to discuss cable franchise renewal and River Road land swap.

The Mayor told the Manager to add to his report a Charter change vote for November ballot about altering the budget adoption timeline.

Councilor Morrell read a list of items used by other states to attract businesses to their state.

Council Agenda Item #11: Reports by Staff and Appointed Officials

Clerk Farrin reminded voters that it isn't too early to request an absentee ballot for the Primary Election.

There is a lock drop off box in the Police Station for Caribou residents to use to drop payments and other paperwork.

Council Agenda Item #12: Executive Session(s) (May be called to discuss matters identified under Maine Revised Statutes, Title 1, §405.6)

- b. Discussion Regarding Collective Bargaining Contract with Police Officers under (6)(D)

7:50 p.m. Motion made by D. Morrell, seconded by J. Theriault, to move to executive session with Police Chief Gahagan to discuss collection bargaining contract with police officers under MRSA Title 1, §405(6)(D). (7 yes) So voted.

8:40 p.m. Council returned from executive session.

Motion made by J. Theriault, seconded by J. Smith, that the Manager draft a letter indicating Council support of previous actions taken by the Police Chief and the Manager in the matter of Officer LeMoine's grievance. (7 yes) So voted.

8:43 p.m. Motion made by D. Morrell, seconded by J. Theriault, to move to executive session to discuss personnel matters under MRSA Title 1 §405(6)(A). (7 yes) So voted.

9:00 p.m. Council returned from executive session.

No action taken.

- a. Economic development and Real Estate under (6)(C)

9:00 p.m. Motion made by D. Morrell, seconded by T. Ayer, to move to executive session to discuss real estate matters under MRSA Title 1, §405(6)(C). (7 yes) So voted.

9:37 p.m. Council returned from executive session.

Motion made by J. Smith, seconded by T. Ayer, to accept the \$130,000 offer for the 60 Access Highway building. (7 yes) So voted.

Motion made by D. Morrell, seconded by J. Smith, to approve the operational agreement between the City and EMERA for the Lower Lyndon properties with the caveat that when EMERA pulls their equipment from the building, they will also pull the power meters. (7 yes) So voted.

Council Agenda Item #12: Next Meeting(s): April 20th and May 4th

Council Agenda Item #13: Adjournment

Motion made by D Morrell, seconded by T. Ayer, to adjourn the meeting at 9:43 p.m. (7 yes) So voted.

Jayne R. Farrin, Secretary, (in Council Chambers)

General Ledger Summary Report

Fund(s): ALL

March

Account	Beginning	Beg Bal	Curr Mnth	---- Y T D ----		Balance
	Balance	Net	Net	Debits	Credits	Net
1 - Gen Fund	-500.00	450,500.00	-450,500.00	18,438,747.44	18,889,247.44	0.00
Assets	9,691,968.55	9,842,342.30	-707,552.75	3,587,006.11	5,639,610.71	7,789,737.70
101-00 CASH (BANK OF MAINE)	4,324,340.92	4,168,345.82	-530,140.25	2,164,984.51	3,863,940.27	2,469,390.06
102-00 RECREATION ACCOUNTS	34,080.26	37,575.67	0.00	0.00	0.00	37,575.67
103-00 NYLANDER CHECKING	918.25	918.33	0.08	0.23	0.00	918.56
110-00 SECTION 125 CHECKING FSA	11,520.34	11,592.16	-745.25	15,013.36	3,671.81	22,933.71
110-05 2019 SECTION 125 CHECKING HRA	40,997.95	33,709.93	-75.96	0.00	2,634.21	31,075.72
110-06 2020 SECTION 125 CHECKING HRA	0.00	0.00	-2,108.47	96,020.83	8,845.87	87,174.96
111-00 RETIREMENT INVESTMENT	3,000,000.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00
117-00 RLF #10 INVESTMENT	236,050.71	236,316.64	515.84	782.47	0.00	237,099.11
120-00 PETTY CASH	960.00	960.00	0.00	0.00	0.00	960.00
123-00 DIESEL INVENTORY	23,423.16	8,095.48	15,908.87	72,659.50	78,989.13	1,765.85
124-00 GAS INVENTORY	12,096.46	18,924.37	6,390.31	11,927.50	22,054.96	8,796.91
125-00 ACCOUNTS RECEIVABLE	11,542.86	312,687.74	34,729.12	130,879.46	102,035.50	341,531.70
126-00 SWEETSOFT RECEIVABLES	572,816.11	572,816.11	-77,329.12	429,478.60	452,248.32	550,046.39
140-00 RESERVE FOR UNCOLLECTIBLE TAX	-669.87	-669.87	0.00	0.00	0.00	-669.87
174-00 CDC LOANS REC (1280)	60,115.83	60,115.83	0.00	0.00	0.00	60,115.83
180-00 DR. CARY CEMETERY INVESTMENT	1,133.48	1,134.37	0.85	0.85	0.00	1,135.22
181-00 HAMILTON LIBRARY TR. INVEST	1,782.30	1,793.95	11.60	11.60	0.00	1,805.55
182-00 KNOX LIBRARY INVESTMENT	9,981.69	10,037.11	55.12	55.12	0.00	10,092.23
183-00 CLARA PIPER MEM INV	670.69	671.20	0.50	0.50	0.00	671.70
184-00 JACK ROTH LIBRARY INVEST	23,378.83	23,531.85	131.23	131.23	0.00	23,663.08
185-00 KEN MATTHEWS SCHOLARSHIP FUN	7,435.80	7,465.44	28.89	28.89	0.00	7,494.33
187-00 DOROTHY COOPER MEM INV	56,071.50	56,386.81	295.74	295.74	0.00	56,682.55
189-00 MARGARET SHAW LIBRARY INV	12,966.75	12,991.28	24.32	24.32	0.00	13,015.60
190-00 GORDON ROBERTSON MEM INV	11,483.26	11,496.29	12.90	12.90	0.00	11,509.19
191-00 MEMORIAL INVESTMENT	6,140.63	6,153.71	11.27	11.27	0.00	6,164.98
192-00 G. HARMON MEM INV	6,766.50	6,774.18	7.60	7.60	0.00	6,781.78
193-00 BARBARA BREWER FUND	5,508.63	5,519.14	10.33	10.33	0.00	5,529.47
194-00 RODERICK LIVING TRUST	16,426.59	16,445.49	18.07	18.07	0.00	16,463.56
196-00 PHILIP TURNER LIBRARY INV	8,937.76	8,981.97	45.99	45.99	0.00	9,027.96
198-00 TAX ACQUIRED PROPERTY	190,534.26	178,908.40	-1,878.43	0.00	16,124.81	162,783.59
198-15 TAX ACQUIRED PROPERTY 2015	0.00	0.00	0.00	53.90	53.90	0.00
198-16 TAX ACQUIRED PROPERTY 2016	-1,614.45	0.00	0.00	54.96	54.96	0.00
198-17 TAX ACQUIRED PROPERTY 2017	-3,197.11	0.00	0.00	7,553.60	7,553.60	0.00
198-18 TAX ACQUIRED PROPERTY 2018	-4,197.27	0.00	0.00	6,093.27	6,093.27	0.00
198-19 TAX ACQUIRED PROPERTY 2019	-2,617.03	0.00	0.00	2,369.08	2,369.08	0.00
200-18 2018 TAX RECEIVABLE	528.51	528.51	0.00	0.00	0.00	528.51
200-19 2019 TAX RECEIVABLE	829,395.74	829,395.74	-101,116.94	0.00	248,658.45	580,737.29
200-20 2020 TAX RECEIVABLE	-31,838.04	-31,838.04	-52,884.78	1,841.25	150,066.06	-180,062.85
200-21 2021 TAX RECEIVABLE	0.00	0.00	0.00	1,300.00	1,300.00	0.00
205-16 2016 LIENS RECEIVABLE	214.01	214.01	0.00	0.00	0.00	214.01
205-17 2017 LIENS RECEIVABLE	1,304.94	1,304.94	0.00	0.00	0.00	1,304.94
205-18 2018 LIENS RECEIVABLE	155,458.65	155,458.65	-7,585.97	1,295.97	19,201.40	137,553.22
210-10 2010 PP TAX RECEIVABLE	621.78	621.78	0.00	0.00	0.00	621.78
210-11 2011 PP TAX RECEIVABLE	869.22	869.22	0.00	0.00	0.00	869.22
210-12 2012 PP TAX RECEIVABLE	5,166.61	5,166.61	0.00	0.00	0.00	5,166.61
210-13 2013 PP TAX RECEIVABLE	5,467.93	5,467.93	0.00	0.00	0.00	5,467.93
210-14 2014 PP TAX RECEIVABLE	13,691.27	13,691.27	0.00	0.00	0.00	13,691.27
210-15 2015 PP TAX RECEIVABLE	12,713.48	12,713.48	0.00	0.00	0.00	12,713.48
210-16 2016 PP TAX RECEIVABLE	10,836.28	10,836.28	0.00	0.00	114.50	10,721.78
210-17 2017 PP TAX RECEIVABLE	11,852.12	11,852.12	-99.14	0.00	410.11	11,442.01

General Ledger Summary Report

Fund(s): ALL

March

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
210-18 2018 PP TAX RECEIVABLE	17,932.81	17,932.81	-272.55	0.00	621.79	17,311.02
210-19 2019 PP TAX RECEIVABLE	35,335.69	35,335.69	-5,127.16	0.00	6,961.99	28,373.70
210-20 2020 PP TAX RECEIVABLE	-5.50	-5.50	-301.00	0.00	934.00	-939.50
302-00 COURT ORDER	0.00	0.00	0.00	211.44	211.44	0.00
303-00 FEDERAL WITHHOLDING	0.00	0.00	0.00	105,584.69	105,584.69	0.00
304-00 FICA W/H	0.00	0.00	0.00	138,822.96	138,804.70	18.26
305-00 MEDICARE WITHHOLDING	0.00	0.00	0.00	32,467.35	32,463.08	4.27
306-00 STATE WITHHOLDING	0.00	0.00	0.00	44,165.16	44,165.16	0.00
307-00 M.S.R.S. W/H	88.95	88.95	0.00	45,889.98	45,889.98	88.95
307-01 MSRS EMPLOYER	-152.35	-152.35	-0.01	36,460.67	36,460.68	-152.36
308-00 AFLAC INSURANCE	-1.92	0.00	-0.14	1,999.32	1,999.74	-0.42
309-00 DHS WITHHOLDING	0.00	0.00	0.00	114.00	114.00	0.00
312-00 HEALTH INS. W/H	-26,826.38	-26,388.41	2,023.04	70,987.93	69,921.43	-25,321.91
314-00 UNITED WAY W/H	0.00	0.00	0.00	39.00	39.00	0.00
315-01 FIREFIGHTERS UNION W/H	0.00	0.00	0.00	2,538.00	2,538.00	0.00
316-00 COUNCIL #93 W/H	0.00	0.00	0.00	964.25	964.25	0.00
317-00 PW UNION INS	0.00	0.00	0.00	189.94	189.94	0.00
318-00 MMA INCOME PROTECTION	-7,060.68	-7,008.66	468.44	9,680.62	9,622.88	-6,950.92
319-00 REAL ESTATE TAX W/H	0.00	0.00	50.00	8,053.00	8,053.00	0.00
320-00 ICMA RETIREMENT CORP	0.00	0.00	0.00	43,767.26	43,767.26	0.00
320-01 ICMA EMPLOYER MATCH	0.00	0.00	0.00	10,086.55	10,086.55	0.00
321-01 PRIMERICA SHAREHOLDER SERVICE	0.00	0.00	0.00	325.00	325.00	0.00
322-00 RETIRED HEALTH INS PROGRAM	0.00	0.00	0.00	2,824.36	2,824.36	0.00
323-00 MMA SUPP. LIFE INSURANCE	-1,534.63	-1,500.55	92.61	2,641.75	2,723.65	-1,582.45
324-00 MISC. WITHHOLDING	0.00	0.00	0.00	390.00	390.00	0.00
325-00 DED. FOR VALIC	0.00	0.00	0.00	14,490.27	14,490.27	0.00
325-01 VALIC EMPLOYER MATCH	0.00	0.00	0.00	2,700.59	2,700.59	0.00
329-00 SALES TAX COLLECTED	-3.73	-3.73	0.00	5.47	0.00	1.74
330-00 VEHICLE REG FEE (ST. OF ME)	-4,009.00	-1,849.00	9,443.00	42,916.50	41,746.00	-678.50
331-00 BOAT REG FEE INLAND FISHERIES	-49.00	0.00	-69.25	208.00	371.25	-163.25
332-00 SNOWMOIBLE REG (F&W)	-7,343.00	0.00	1,372.45	13,811.75	15,784.92	-1,973.17
333-00 ATV REGISTRATION (F&W)	0.00	0.00	1.00	310.25	310.25	0.00
335-00 PLUMBING PERMITS (ST. OF ME)	-2,461.25	-123.85	12.50	37.50	35.00	-121.35
336-00 CONCEALED WEAPON PERMIT	-125.00	55.00	180.00	180.00	380.00	-145.00
338-00 CONNOR EXCISE TAX	0.00	0.00	0.00	4,841.90	4,841.90	0.00
339-00 CONNOR BOAT EXCISE	0.00	0.00	-5.00	0.00	5.00	-5.00
340-00 DOG LICENSES (ST. OF ME)	-1,381.00	0.00	165.00	1,867.00	1,982.00	-115.00
341-00 FISHING LICENSES (ST. OF ME)	-589.00	0.00	189.00	889.00	914.00	-25.00
342-00 HUNTING LICENSES (ST. OF ME)	-1,914.75	0.00	-9.00	1,511.75	1,902.75	-391.00
347-00 NEPBA UNION PD	0.00	0.00	0.00	2,070.00	2,070.00	0.00
Liabilities	7,311,519.07	7,537,228.64	-333,189.43	1,900,297.71	1,106,153.19	6,743,084.12
and Fund	0.00	0.00	0.00	0.00	0.00	0.00
Balances	7,311,519.07	7,537,228.64	-333,189.43	1,900,297.71	1,106,153.19	6,743,084.12
352-00 NYLANDER MUSEUM RESERVE	14,185.99	14,185.99	0.00	0.00	0.00	14,185.99
360-00 RETIREMENT INV FUND	3,000,000.00	3,000,000.00	0.00	0.00	0.00	3,000,000.00
362-00 RLF #10 RESERVE	236,050.71	236,316.64	515.84	0.00	782.47	237,099.11
365-01 COMMUNITY POOL IMPROVEMENT	126,655.52	126,655.52	0.00	0.00	0.00	126,655.52
365-02 REC CENTER IMPROVEMENTS	18,857.48	18,857.48	-3,788.00	3,788.00	0.00	15,069.48
365-03 LAND ACQUISTIONS/EASEMENTS	33,340.00	33,340.00	0.00	0.00	0.00	33,340.00
365-04 RAILS TO TRAILS PROGRAM	20,693.11	20,570.30	0.00	0.00	0.00	20,570.30
365-05 PARK IMPROVEMENT RESERVE	42,430.39	42,430.39	0.00	0.00	0.00	42,430.39

General Ledger Summary Report

Fund(s): ALL

March

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
365-08 REC NONAPPROPRIATED SPEC PROJ	2,490.17	2,490.17	0.00	0.00	0.00	2,490.17
365-09 RECREATION EQUIPMENT RESERVE	-9,458.33	-9,458.33	0.00	0.00	0.00	-9,458.33
365-10 REC LAWN MOWER RESERVE	22,595.44	22,595.44	0.00	0.00	0.00	22,595.44
365-11 TRAIL MAINTENANCE RESERVE	3,066.11	3,066.11	0.00	0.00	0.00	3,066.11
365-12 CRX/TOS RESERVE	1,156.62	156.62	373.30	0.00	4,373.30	4,529.92
365-13 RECREATION - COLLINS POND	20,921.50	20,921.50	0.00	0.00	0.00	20,921.50
365-16 CARIBOU COMMUNITY BAND	1,551.08	1,551.08	0.00	0.00	0.00	1,551.08
365-18 REC SCHOLARSHIPS	2,051.22	2,051.22	0.00	0.00	0.00	2,051.22
365-19 CIVIC BEAUTIFICATION RESERVE	0.14	0.14	0.00	0.00	0.00	0.14
365-20 SKI TRAIL PROGRAM	1,320.29	1,320.29	39.00	0.00	74.00	1,394.29
365-21 RD TRAILS GRANT	0.47	0.47	0.00	0.00	0.00	0.47
365-22 NON APPROP SKI RENTAL PROGRAM	9,649.50	9,649.50	-533.25	1,069.65	865.00	9,444.85
365-24 CADET RESERVE	482.56	482.56	0.00	0.00	0.00	482.56
365-25 COMMUNITY BULLETIN BOARD	200.00	200.00	0.00	0.00	0.00	200.00
366-00 ASSESSMENT RESERVE	-205.00	-205.00	0.00	0.00	0.00	-205.00
366-01 LIBRARY BUILDING RESERVE	32,995.14	32,995.14	0.00	0.00	0.00	32,995.14
366-02 LIBRARY MEMORIAL FUND	27,114.58	27,114.58	-83.83	265.75	505.00	27,353.83
366-03 LIBRARY COMPUTER RESERVE	1,208.20	1,208.20	0.00	0.00	0.00	1,208.20
366-12 KING GRANT	1,565.11	1,565.11	0.00	0.00	0.00	1,565.11
367-01 POLICE DONATED FUNDS	26,592.67	26,094.07	0.00	152.67	50.00	25,991.40
367-02 POLICE DEPT EQUIPMENT	42,484.72	42,484.72	-1,892.20	2,464.75	3,573.84	43,593.81
367-03 POLICE CAR RESERVE	19,153.56	23,578.56	0.00	1,967.85	9,817.85	31,428.56
367-04 POLICE CAR VIDEO SYSTEM	3,128.75	3,128.75	0.00	0.00	0.00	3,128.75
367-05 DRINK GRANT PERSONNEL	16,112.63	16,112.63	559.40	240.00	679.40	16,552.03
367-06 PD COMPUTER RESERVE	17,039.56	17,039.56	-232.34	1,232.34	0.00	15,807.22
367-07 POLICE DIGITAL FILING	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00
367-08 MAJOR SYSTEMS REPLACEMENT	43,372.49	43,372.49	0.00	0.00	0.00	43,372.49
367-09 NEW POLICE STATION	-653.80	-653.80	-12,008.35	12,054.26	0.00	-12,708.06
367-10 POLICE OFFICER RECRUITMENT RES	0.00	0.00	54,000.00	0.00	54,000.00	54,000.00
368-01 FIRE EQUIPMENT RESERVE	1,969.31	1,969.31	0.00	116,999.60	0.00	-115,030.29
368-02 FIRE HOSE RESERVE	5,006.25	5,006.25	0.00	0.00	0.00	5,006.25
368-03 FIRE DEPT FOAM RESERVE	2,922.50	2,922.50	0.00	0.00	0.00	2,922.50
368-04 FIRE TRAINING BLDG RESERVE	3,226.25	3,226.25	0.00	0.00	0.00	3,226.25
368-05 FIRE DEPT FURNACE	0.14	0.14	0.00	0.00	0.00	0.14
368-06 FIRE/AMB COMPUTER RESERVE	4,164.90	4,164.90	0.00	0.00	0.00	4,164.90
368-07 FIRE DISPATCH REMODEL	3,100.00	3,100.00	0.00	0.00	0.00	3,100.00
368-08 FIRE SMALL EQUIPMENT	6,499.00	6,499.00	0.00	0.00	0.00	6,499.00
368-09 FEMA TRUCK GRANT	5.00	5.00	0.00	0.00	0.00	5.00
368-10 FIRE/AMB BUILDING RESERVE	73,015.00	73,015.00	-15,087.00	15,087.00	0.00	57,928.00
369-01 AMBULANCE SMALL EQUIP RESERVE	14,150.32	14,150.32	0.00	0.00	0.00	14,150.32
369-02 AMBULANCE STAIRCHAIRS	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
369-03 AMBULANCE RESERVE	73,594.44	73,594.44	0.00	0.00	0.00	73,594.44
370-03 PW EQUIPMENT RESERVE	97,063.37	84,263.37	0.00	0.00	0.00	84,263.37
370-04 STREETS/ROADS RECONSTRUCTION	85,143.61	200,143.61	0.00	0.00	0.00	200,143.61
370-05 CURBING RESERVE	5,178.30	5,178.30	0.00	0.00	0.00	5,178.30
370-06 FUEL TANK RESERVE	-80,191.69	-77,173.67	-776.44	1,992.48	4,847.14	-74,319.01
370-07 PW BUILDING RESERVE	73,566.72	73,566.72	0.00	0.00	1,600.00	75,166.72
370-09 RIVER ROAD RESERVE	-56,075.75	-56,075.75	0.00	0.00	0.00	-56,075.75
370-10 AIRPORT FUEL TANK RESERVE	0.00	0.00	1,992.48	0.00	1,992.48	1,992.48
371-01 ASSESSMENT REVALUATION RESER\	65,351.91	65,351.91	0.00	0.00	0.00	65,351.91
371-02 ASSESSING COMPUTER RESERVE	1,200.50	1,200.50	0.00	0.00	0.00	1,200.50
371-03 AERIAL PHOTOGRAPHY	2,700.00	2,700.00	0.00	0.00	0.00	2,700.00
371-04 ASSESSING OFFICE EQUIPMENT	730.00	730.00	0.00	0.00	0.00	730.00

General Ledger Summary Report

Fund(s): ALL

March

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
371-05 ASSESSING TRAVEL & TRAINING	-216.91	-216.91	0.00	0.00	0.00	-216.91
372-01 AIRPORT RESERVE	78,503.24	78,503.24	0.00	0.00	0.00	78,503.24
372-04 AIRPORT HANGER SECURITY DEPOS	1,010.00	1,010.00	0.00	0.00	0.00	1,010.00
372-05 AIRPORT FAA LEASE PAYMENT HAN	10,885.00	0.00	350.00	0.00	350.00	350.00
373-01 GEN GOVT COMPUTER RESERVE	5,473.97	5,473.97	0.00	0.00	0.00	5,473.97
373-02 CITY COMPREHENSIVE PLAN	27.40	27.40	0.00	0.00	0.00	27.40
373-03 MUNICIPAL BUILDING RESERVE	48,460.46	48,460.46	0.00	0.00	0.00	48,460.46
373-04 VITAL RECORDS RESTORATION	776.50	776.50	0.00	0.00	0.00	776.50
373-05 BIO-MASS BOILERS	1,037.51	1,037.51	0.00	52,039.00	0.00	-51,001.49
373-07 T/A PROPERTY REMEDIATION RESEI	12,039.20	12,039.20	0.00	0.00	0.00	12,039.20
373-08 HRA CONTRIBUTION RESERVE	36,313.12	36,313.12	0.00	0.00	0.00	36,313.12
373-10 FLEET VEHICLES	1,221.20	1,221.20	0.00	0.00	0.00	1,221.20
373-11 NASIFF CLEAN UP	2,767.55	-8,951.75	0.00	0.00	12,230.30	3,278.55
373-12 NBRC BIRDS EYE	20,451.12	-37,298.88	0.00	0.00	0.00	-37,298.88
373-17 LADDER ENGINE TRUCK 2016	-199.20	-199.20	0.00	0.00	0.00	-199.20
373-18 2019 HRA RESERVE	40,997.95	33,709.93	-75.96	2,634.21	0.00	31,075.72
373-19 2020 HRA RESERVE	0.00	0.00	-2,108.47	8,845.87	96,020.83	87,174.96
374-00 REC/PARKS COMPUTER RESERVE	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
374-01 INDUSTRIAL PARK IMPROVEMENTS	12,440.88	12,440.88	0.00	0.00	0.00	12,440.88
374-02 60 ACCESS HIGHWAY	12,801.32	13,257.71	-333.48	1,602.43	566.89	12,222.17
374-03 DOWNTOWN INFRASTRUSTURE	10,415.42	10,415.42	0.00	0.00	0.00	10,415.42
380-01 CAPTS CDBG	0.00	0.00	0.00	4,211.00	0.00	-4,211.00
385-00 COMMUNITY DEVELOPMENT MATCH	31,830.52	31,830.52	0.00	0.00	0.00	31,830.52
387-00 BOUCHARD TIF	8,385.33	8,385.33	0.00	0.00	0.00	8,385.33
388-00 HILLTOP TIF	10,327.60	10,327.60	-9,958.71	9,958.71	0.00	368.89
392-00 PLANNING/ENGINEERING RESERVE	6,241.09	6,241.09	0.00	0.00	0.00	6,241.09
398-00 RECREATION ACCTS FUND BALANCE	34,080.26	37,575.67	0.00	0.00	0.00	37,575.67
399-00 PARKING LOT MAINTENANCE RES	109,466.90	109,466.90	0.00	0.00	0.00	109,466.90
402-00 CDC ECONOMIC DEVELOPMENT	240,000.00	240,000.00	0.00	0.00	0.00	240,000.00
403-00 CDC REVOLVING LOAN	354,916.21	360,961.54	0.00	0.00	0.00	360,961.54
406-00 TRAILER PARK RESERVE	51,064.87	49,354.77	0.00	0.00	0.00	49,354.77
407-00 COUNTY TAX	2.13	2.13	0.00	0.00	0.00	2.13
415-00 LIONS COMMUNITY CENTER RESER\	16,056.20	16,056.20	0.00	0.00	0.00	16,056.20
417-00 COMPENSATED ABSENCES	132,560.19	132,560.19	-5,810.40	28,094.54	8,414.93	112,880.58
419-00 DUE FROM CDC (1280)	60,115.83	60,115.83	0.00	0.00	0.00	60,115.83
421-00 DEFERRED TAX REVENUE	1,113,076.45	1,100,860.53	0.00	0.00	0.00	1,100,860.53
422-00 KEN MATTHEWS SCHOLARSHIP FUN	7,435.80	7,465.44	28.89	0.00	28.89	7,494.33
423-00 DR. CARY CEMETERY TRUST FUND	1,133.48	1,134.37	0.85	0.00	0.85	1,135.22
424-00 HAMILTON LIBRARY TRUST FUND	1,782.30	1,793.95	11.60	0.00	11.60	1,805.55
425-00 KNOX LIBRARY MEMORIAL FUND	9,981.69	10,037.11	55.12	0.00	55.12	10,092.23
426-00 CLARA PIPER MEM FUND	670.69	671.20	0.50	0.00	0.50	671.70
427-00 JACK ROTH LIBRARY MEM FUND	23,378.83	23,531.85	-100.06	584.05	150.42	23,098.22
429-00 BARBARA BREWER FUND	5,508.63	5,519.14	10.33	0.00	10.33	5,529.47
430-00 D. COOPER MEM FUND	56,071.50	56,386.81	295.74	4,000.00	295.74	52,682.55
432-00 MARGARET SHAW LIBRARY MEMORI	12,966.75	12,991.28	24.32	0.00	24.32	13,015.60
433-00 GORDON ROBERTSON MEM FUND	11,483.26	11,496.29	12.90	0.00	12.90	11,509.19
434-00 MEMORIAL INVESTMENT	6,140.63	6,153.71	11.27	0.00	11.27	6,164.98
435-00 RODERICK LIVING TRUST	16,426.59	16,445.49	18.07	0.00	18.07	16,463.56
436-00 AMBULANCE REIMBURSEMENT	13,501.15	13,245.42	0.00	1,302.36	1,302.75	13,245.81
437-00 DEFERRED AMBULANCE REVENUE	564,626.28	572,816.11	0.00	0.00	0.00	572,816.11
438-00 PHILIP TURNER LIBRARY MEMORIAL	8,937.76	8,981.97	45.99	0.00	45.99	9,027.96
441-00 AMBULANCE FUND BALANCE	1,005.62	1,005.62	0.00	0.00	0.00	1,005.62
447-00 EMA EQUIP RESERVE	1,991.79	1,991.79	0.00	0.00	0.00	1,991.79

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Fund(s): ALL

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Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
1 - Gen Fund CONT'D						
450-00 RESOURCE RESERVE ACCOUNT	0.00	181,505.76	0.00	0.00	537,245.00	718,750.76
457-00 HOMELAND SECURITY RESERVE	2,277.92	2,277.92	0.00	0.00	0.00	2,277.92
460-00 YARD SALE	-988.84	-988.84	0.00	0.00	0.00	-988.84
461-00 CRAFT FAIR	11,121.72	10,798.87	-891.92	1,002.92	0.00	9,795.95
462-00 CDBG HOUSING REHABILITATION	3,879.87	3,879.87	0.00	0.00	0.00	3,879.87
463-00 MISC EVENTS	-1,090.86	-1,090.86	0.00	0.00	0.00	-1,090.86
465-00 THURSDAYS ON SWEDEN	-241.36	-241.36	0.00	0.00	0.00	-241.36
465-01 STORY OF CARIBOU	0.00	0.00	7,500.00	0.00	7,500.00	7,500.00
466-00 HERITAGE DAY	-8,000.00	-8,000.00	0.00	0.00	0.00	-8,000.00
467-00 MARATHON	-39,297.79	-39,437.73	0.00	0.00	1,000.00	-38,437.73
469-00 DENTAL INSURANCE	2,250.76	2,250.76	65.10	4,159.68	4,375.66	2,466.74
470-00 EYE INSURANCE	627.23	627.23	-19.41	838.02	813.68	602.89
471-00 RC2 TIF	33,526.63	26,651.63	0.00	0.00	0.00	26,651.63
472-00 ANIMAL WELFARE	7,870.21	7,924.21	380.00	100.00	2,862.00	10,686.21
477-00 LED STREET LIGHTS	63,719.17	63,719.17	0.00	3,333.33	0.00	60,385.84
478-00 G. HARMON MEM FUND	6,766.50	6,774.18	7.60	0.00	7.60	6,781.78
480-00 CITY RETIREMENT	1,079.76	1,079.76	0.00	0.00	0.00	1,079.76
483-02 DUE TO FUND 2	482,928.15	482,928.15	0.00	0.00	4,452.87	487,381.02
483-03 DUE TO FUND 3	591,640.01	591,640.01	9,452.56	0.00	20,318.67	611,958.68
483-04 DUE TO FUND 4	291,398.10	291,398.10	0.00	0.00	0.00	291,398.10
483-05 DUE TO FUND 5	2,735,039.19	2,783,039.27	0.08	0.00	32.73	2,783,072.00
484-02 DUE FROM FUND 2	-446,202.22	-452,077.05	-16,307.73	47,806.50	0.00	-499,883.55
484-03 DUE FROM FUND 3	-490,523.64	-490,861.84	-5,585.72	20,554.84	0.00	-511,416.68
484-04 DUE FROM FUND 4	-279,172.26	-279,287.01	-3,440.59	11,148.82	0.00	-290,435.83
484-05 DUE FROM FUND 5	-2,184,236.60	-2,199,492.91	-13,905.52	54,158.75	0.00	-2,253,651.66
486-00 RETIREMENT RESERVE	4,139.00	4,139.00	0.00	0.00	0.00	4,139.00
488-00 CHRISTMAS LIGHTS	1,910.09	1,910.09	-84.22	1,084.22	0.00	825.87
490-00 T/A PROPERTY REMEDIATION RES	10,645.33	10,645.33	0.00	0.00	0.00	10,645.33
493-00 RSU 39 COMMITMENT	-1,082,827.92	-1,082,827.92	-315,932.37	947,797.11	0.00	-2,030,625.03
494-00 TRI COMMUNITY/AWS	213,163.00	213,163.00	0.00	537,245.00	324,082.00	0.00
496-00 BIRTH RECORDS STATE FEE	64.80	0.00	-40.40	178.00	232.80	54.80
497-00 DEATH RECORDS STATE FEE	175.20	0.00	31.20	233.60	398.80	165.20
498-00 MARRIAGE RECORDS STATE FEE	37.20	0.00	24.80	70.40	119.20	48.80
Fund Balance	2,380,949.48	1,854,613.66	76,136.68	12,951,443.62	12,143,483.54	1,046,653.58
500-00 EXPENDITURE CONTROL	0.00	0.00	-738,580.39	2,333,869.85	10,043,494.74	7,709,624.89
510-00 REVENUE CONTROL	0.00	0.00	814,717.07	10,617,573.77	1,607,563.80	-9,010,009.97
600-00 FUND BALANCE	2,380,949.48	1,854,613.66	0.00	0.00	492,425.00	2,347,038.66
2 - Snowmoible Trail Maintenance	0.00	0.00	0.00	104,691.37	104,691.37	0.00
Assets	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	19,661.60	25,536.43	16,307.73	4,452.87	50,709.72	71,793.28
and Fund	0.00	0.00	0.00	0.00	0.00	0.00
Balances	19,661.60	25,536.43	16,307.73	4,452.87	50,709.72	71,793.28
365-11 TRAIL MAINTENANCE RESERVE	56,387.53	56,387.53	0.00	0.00	2,903.22	59,290.75
483-01 DUE TO FUND 1	446,202.22	452,077.05	16,307.73	0.00	47,806.50	499,883.55
484-01 DUE FROM FUND 1	-482,928.15	-482,928.15	0.00	4,452.87	0.00	-487,381.02
Fund Balance	-19,661.60	-25,536.43	-16,307.73	100,238.50	53,981.65	-71,793.28

General Ledger Summary Report

Fund(s): ALL
March

Account	Beginning Balance	Beg Bal Net	Curr Mnth Net	---- Y T D ----		Balance Net
				Debits	Credits	
2 - Snowmoible Trail Maintenance CONT'D						
500-00 Expense Control	0.00	0.00	-16,307.73	47,806.50	52,432.00	4,625.50
510-00 Revenue Control	0.00	0.00	0.00	44,100.00	1,549.65	-42,550.35
600-00 Fund Balance	-19,661.60	-25,536.43	0.00	8,332.00	0.00	-33,868.43
3 - Housing Department	0.00	0.00	0.00	133,573.51	133,573.51	0.00
Assets	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	-51,222.84	-50,884.64	-3,866.84	20,318.67	25,057.49	-46,145.82
and Fund	0.00	0.00	0.00	0.00	0.00	0.00
Balances	-51,222.84	-50,884.64	-3,866.84	20,318.67	25,057.49	-46,145.82
409-00 HOUSING RESERVE	49,893.53	49,893.53	0.00	0.00	4,502.65	54,396.18
483-01 DUE TO FUND 1	490,523.64	490,861.84	5,585.72	0.00	20,554.84	511,416.68
484-01 DUE TO FUND 1	-591,640.01	-591,640.01	-9,452.56	20,318.67	0.00	-611,958.68
Fund Balance	51,222.84	50,884.64	3,866.84	113,254.84	108,516.02	46,145.82
500-00 Expense Control	0.00	0.00	-5,585.72	20,554.84	92,700.00	72,145.16
510-00 Revenue Control	0.00	0.00	9,452.56	90,000.00	15,816.02	-74,183.98
600-00 Fund Balance	51,222.84	50,884.64	0.00	2,700.00	0.00	48,184.64
4 - FSS	0.00	0.00	0.00	68,594.82	68,594.82	0.00
Assets	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	-12,225.84	-12,111.09	3,440.59	0.00	11,148.82	-962.27
and Fund	0.00	0.00	0.00	0.00	0.00	0.00
Balances	-12,225.84	-12,111.09	3,440.59	0.00	11,148.82	-962.27
483-01 DUE TO FUND 1	279,172.26	279,287.01	3,440.59	0.00	11,148.82	290,435.83
484-01 DUE FROM FUND 1	-291,398.10	-291,398.10	0.00	0.00	0.00	-291,398.10
Fund Balance	12,225.84	12,111.09	-3,440.59	68,594.82	57,446.00	962.27
500-00 Expense Control	0.00	0.00	-3,440.59	11,148.82	46,730.00	35,581.18
510-00 Revenue Control	0.00	0.00	0.00	57,446.00	0.00	-57,446.00
600-00 Fund Balance	12,225.84	12,111.09	0.00	0.00	10,716.00	22,827.09
5 - ECONOMIC DEV	0.00	0.00	0.00	444,939.48	444,939.48	0.00
Assets	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities	-195,990.83	-228,734.60	13,905.44	32.73	54,158.75	-174,608.58
and Fund	0.00	0.00	0.00	0.00	0.00	0.00
Balances	-195,990.83	-228,734.60	13,905.44	32.73	54,158.75	-174,608.58
473-00 DOWNTOWN TIF	76,745.32	76,745.32	0.00	0.00	0.00	76,745.32
474-00 TRAIL GROOMER RESERVE	27,914.48	27,914.48	0.00	0.00	0.00	27,914.48
475-00 REVOLVING LOAN RESERVE	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
476-00 FIRE STATION RESERVE	50,151.96	50,151.96	0.00	0.00	0.00	50,151.96
483-01 DUE TO FUND 1	2,184,236.60	2,199,492.91	13,905.52	0.00	54,158.75	2,253,651.66
484-01 DUE FROM FUND 1	-2,735,039.19	-2,783,039.27	-0.08	32.73	0.00	-2,783,072.00

General Ledger Summary Report

Fund(s): ALL

March

Account	Beginning	Beg Bal	Curr Mnth	---- Y T D ----		Balance
	Balance	Net	Net	Debits	Credits	Net
5 - ECONOMIC DEV CONT'D						
Fund Balance	195,990.83	228,734.60	-13,905.44	444,906.75	390,780.73	174,608.58
500-00 Expense Control	0.00	0.00	-13,905.52	54,158.75	390,780.50	336,621.75
510-00 Revenue Control	0.00	0.00	0.08	374,153.00	0.23	-374,152.77
600-00 Fund Balance	195,990.83	228,734.60	0.00	16,595.00	0.00	212,139.60
Final Totals	-500.00	450,500.00	-450,500.00	19,190,546.62	19,641,046.62	0.00 ✓

Expense Summary Report

Fund: 1
March

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
10 - GENERAL GOVERNMENT	775,640.00	55,334.98	185,209.56	590,430.44	23.88
17 - HEALTH & SANITATION	251,938.00	41,700.00	62,550.00	189,388.00	24.83
18 - MUNICIPAL BUILDING	65,100.00	7,617.61	16,258.52	48,841.48	24.97
20 - GENERAL ASSISTANCE	56,903.00	4,949.48	14,249.18	42,653.82	25.04
22 - TAX ASSESSMENT	276,222.00	19,020.65	63,722.18	212,499.82	23.07
25 - LIBRARY	224,592.00	19,312.14	54,174.97	170,417.03	24.12
31 - FIRE/AMBULANCE DEPARTMENT	2,330,246.00	228,397.35	645,590.48	1,684,655.52	27.70
35 - POLICE DEPARTMENT	1,691,552.00	117,832.29	444,501.10	1,247,050.90	26.28
38 - PROTECTION	414,219.00	29,394.84	87,420.96	326,798.04	21.11
39 - CARIBOU EMERGENCY MANAGEMENT	14,452.00	2,151.45	2,742.78	11,709.22	18.98
40 - PUBLIC WORKS	2,291,515.00	147,090.90	533,282.52	1,758,232.48	23.27
50 - RECREATION DEPARTMENT	520,624.00	34,265.72	128,027.06	392,596.94	24.59
51 - PARKS	174,032.00	9,276.87	31,049.81	142,982.19	17.84
60 - AIRPORT	59,645.00	6,545.95	12,777.39	46,867.61	21.42
61 - CARIBOU TRAILER PARK	12,990.00	1,678.28	2,626.54	10,363.46	20.22
65 - CEMETERIES	6,850.00	0.00	0.00	6,850.00	0.00
70 - INS & RETIREMENT	98,200.00	14,154.73	20,916.50	77,283.50	21.30
75 - CONTRIBUTIONS	4,600.00	0.00	0.00	4,600.00	0.00
80 - UNCLASSIFIED	33,250.00	-142.85	8,963.56	24,286.44	26.96
85 - CAPITAL IMPROVEMENTS	721,118.00	0.00	0.00	721,118.00	0.00
Final Totals	10,023,688.00	738,580.39	2,314,063.11	7,709,624.89	23.09

Expense Summary Report

Fund: 2
March

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
52 - SNOWMOIBLE TRAIL MAINTENANCE	52,432.00	16,307.73	47,806.50	4,625.50	91.18
Final Totals	52,432.00	16,307.73	47,806.50	4,625.50	91.18

Expense Summary Report

Fund: 3
March

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
24 - HOUSING	92,700.00	5,585.72	20,554.84	72,145.16	22.17
Final Totals	92,700.00	5,585.72	20,554.84	72,145.16	22.17

Expense Summary Report

Fund: 4
March

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
96 - SECTION 8 - FSS PROGAM	46,730.00	3,440.59	11,148.82	35,581.18	23.86
Final Totals	46,730.00	3,440.59	11,148.82	35,581.18	23.86

Expense Summary Report

Fund: 5
March

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
11 - ECONOMIC DEVELOPMENT	370,421.00	12,995.90	51,701.34	318,719.66	13.96
12 - NYLANDER MUSEUM	20,327.00	909.62	2,424.91	17,902.09	11.93
Final Totals	390,748.00	13,905.52	54,126.25	336,621.75	13.85

Revenue Summary Report

Fund: 1
March

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
10 - GENERAL GOVERNMENT	6,849,345.00	142,142.61	542,137.61	6,307,207.39	7.92
18 - MUNICIPAL BUILDING	4,000.00	333.33	999.99	3,000.01	25.00
20 - GENERAL ASSISTANCE	20,300.00	2,380.72	5,109.10	15,190.90	25.17
22 - TAX ASSESSMENT	792,500.00	0.00	0.00	792,500.00	0.00
23 - CODE ENFORCEMENT	6,150.00	365.00	495.00	5,655.00	8.05
25 - LIBRARY	6,100.00	245.40	1,261.80	4,838.20	20.69
31 - FIRE/AMBULANCE DEPARTMENT	1,958,293.00	202,644.62	445,570.61	1,512,722.39	22.75
35 - POLICE DEPARTMENT	144,410.00	2,297.00	12,280.21	132,129.79	8.50
39 - CARIBOU EMERGENCY MANAGEMENT	2,600.00	0.00	600.00	2,000.00	23.08
40 - PUBLIC WORKS	203,415.00	10,371.50	31,114.50	172,300.50	15.30
50 - RECREATION DEPARTMENT	22,000.00	861.00	2,952.00	19,048.00	13.42
51 - PARKS	1,000.00	0.00	0.00	1,000.00	0.00
60 - AIRPORT	41,000.00	1,535.89	9,524.21	31,475.79	23.23
61 - CARIBOU TRAILER PARK	14,500.00	1,040.00	3,558.00	10,942.00	24.54
Final Totals	10,065,613.00	364,217.07	1,055,603.03	9,010,009.97	10.49

Revenue Summary Report

Fund: 2
March

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
52 - SNOWMOBILE TRAIL MAINTENANCE	44,100.00	0.00	1,549.65	42,550.35	3.51
Final Totals	44,100.00	0.00	1,549.65	42,550.35	3.51

Revenue Summary Report

Fund: 3
March

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
24 - HOUSING	90,000.00	9,452.56	15,816.02	74,183.98	17.57
Final Totals	90,000.00	9,452.56	15,816.02	74,183.98	17.57

Revenue Summary Report

Fund: 4
March

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
96 - SECTION 8 - FSS PROGAM	57,446.00	0.00	0.00	57,446.00	0.00
Final Totals	57,446.00	0.00	0.00	57,446.00	0.00

Revenue Summary Report

Fund: 5
March

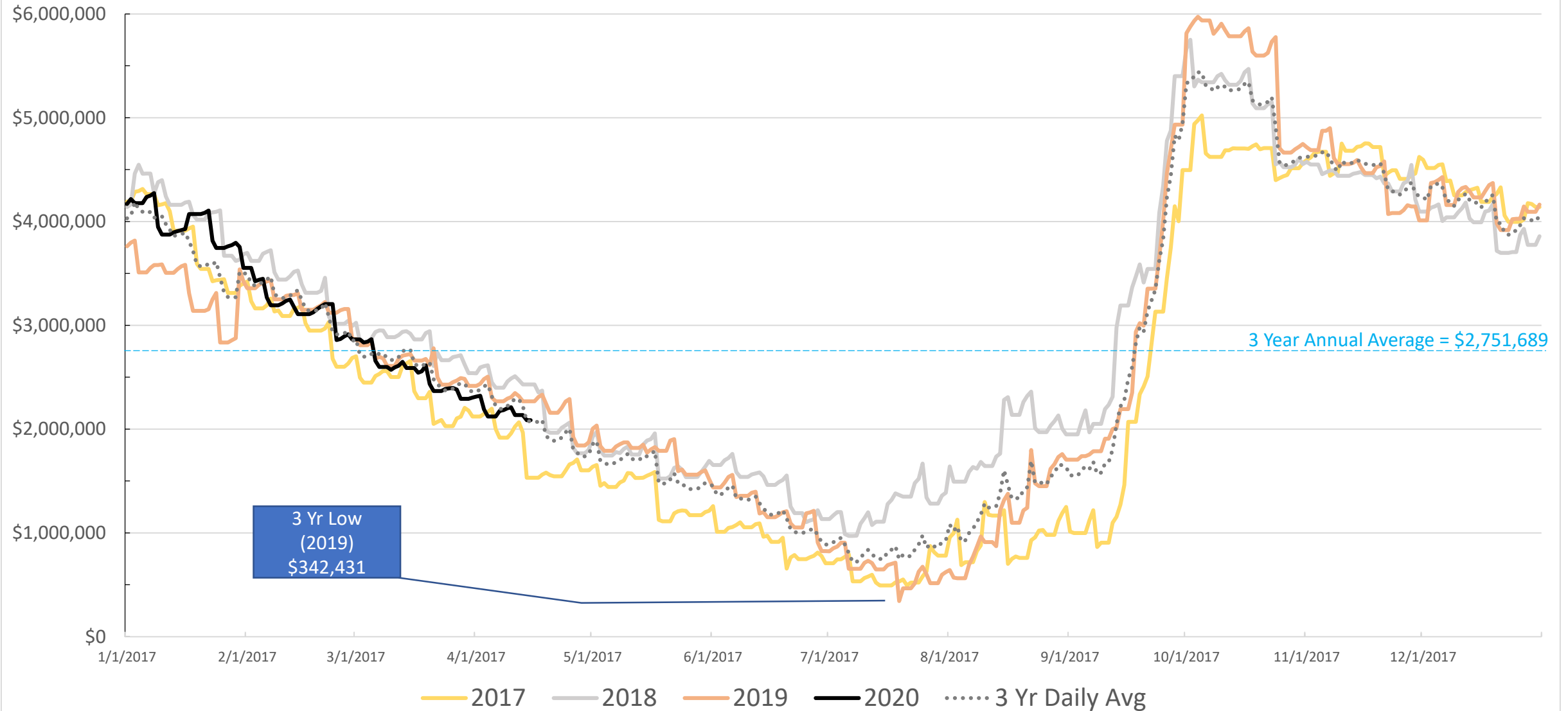
Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
11 - ECONOMIC DEVELOPMENT	372,653.00	0.00	0.00	372,653.00	0.00
12 - NYLANDER MUSEUM	1,500.00	0.08	0.23	1,499.77	0.02
Final Totals	374,153.00	0.08	0.23	374,152.77	0.00

City of Caribou
Investment Report
March 2020

Financial Institution	Investment & Type	Purchase/Reinvest Date	Maturity Date	Length (Days)	Purchase Price	Interest Rate	Estimated Earnings	Amount Int Rec During Period	Market Value
Machias Savings Bank	General Checking Acct					0.30%		11,944.93	2,469,390.06
Machias Savings Bank	Section 125 Checking Acct					0.30%		454.13	118,250.68
ACFS & Loans	Certificate of Deposit	8/9/2015	8/9/2020	1825	3,000,000.00	3.00%	450,000.00	22,101.23	3,000,000.00
Machias Savings Bank	RLF #10 Checking Acct (Loan fund Adm By CDCG) (Originated from State of Maine Grant)					0.30%		782.47	237,099.11
Trust Funds									
ACFS & Loans	Dr. Cary Cemetery (Savings acct)					0.15%		0.85	1,135.22
ACFS & Loans	Clara Piper Mem Fund (Savings Acct)					0.15%		0.50	671.70
ACFS & Loans	The Roderick Living Trust (Money Market)	5/4/2017			21,810.76	0.25%		18.07	16,463.56
ACFS & Loans	Hamilton Library Trust (CD)	9/25/2018	9/25/2021	1095	1,744.65	2.55%	133.47	11.60	1,805.55
ACFS & Loans	Knox Library Trust (CD)	4/13/2018	4/13/2023	1825	3,195.30	2.20%	351.48	18.46	3,328.84
ACFS & Loans	Knox Library Trust (CD)	4/9/2019	4/8/2020	365	6,600.64	1.60%	105.61	36.66	6,763.39
ACFS & Loans	Jack Roth Library Trust(CD)	4/13/2018	4/13/2023	1825	30,926.67	2.20%	3,401.93	131.23	23,663.08
County Federal Credit Union	Dorothy Cooper Scholarship (CD)	7/19/2019	7/19/2020	365	59,816.48	2.10%	1,256.15	295.74	56,682.55
County Federal Credit Union	Philip Turner Library Mem(CD)	10/30/2019	10/30/2020	365	8,950.27	2.05%	183.48	45.99	9,027.96
Machias Savings Bank	Margaret Shaw Library Mem(CD)	12/24/2018	12/24/2020	730	12,892.07	0.75%	193.38	24.32	13,015.60
Machias Savings Bank	Gordon Robertson Mem(CD)	9/12/2019	9/12/2020	365	11,480.57	0.45%	51.66	12.90	11,509.19
ACFS & Loans	Memorial Investment(CD)	3/16/2020	6/15/2020	91	6,153.71	0.60%	9.21	11.27	6,164.98
Machias Savings Bank	G. Harmon Memorial(CD)	5/11/2019	5/11/2020	365	7,016.02	0.45%	31.57	7.60	6,781.78
County Federal Credit Union	Ken Matthews Scholarship(CD)	11/24/2019	5/24/2020	180	7,453.41	1.55%	56.97	28.89	7,494.33
Machias Savings Bank	Barbara Brewer Fund(CD)	8/12/2017	8/12/2020	1095	5,457.43	0.75%	122.79	10.33	5,529.47

*Market Value does not reflect interest received due to the fact that interest will be received quarterly and recorded as a revenue

City Cash Flow (2017 – 2020 Q1)



**CARIBOU ADMINISTRATION
25 HIGH STREET
CARIBOU, ME. 04736**



MEMO

TO: Caribou City Council Members
FROM: Dennis Marker, City Manager
RE: Local Preference in Bid Considerations Policy
DATE: April 14, 2020

DISCUSSION & POSSIBLE ACTION ITEM

The following are some points for the Council to consider on the matter of having a local preference clause in bid requests. I also recommend the Council review a position paper from the Institute for Public Procurement attached below.

From MMA

Local Preference. There are no Maine court decisions regarding whether a local bid preference is legal. Court decisions in other states and from federal courts suggest that local preferences may be lawful if they are rationally related to the advancement of a legitimate municipal interest. For example, a municipality might wish to grant a preference to locally owned and/or operated businesses because local conditions place them at a competitive disadvantage with businesses from other areas. However, in recent years, the courts have also held that local ordinances protecting local business can violate the dormant Commerce Clause doctrine of the U. S. Constitution. Under this doctrine, the states and their subdivisions may not discriminate in interstate commerce unless authorized by Congress. Thus, there is some risk that a local preference could be illegal. Moreover, from a practical perspective, a preference for local contractors may cost the taxpayers more and so is incompatible with the municipal officers' obligation to spend public funds wisely. Therefore, it may be better to avoid local preferences in local bidding ordinances and regulations.

State Preference Language

State contracts have a preferential allowance based on equivalency. Maine Revised Statutes Title 26 §1301 allows for preferential selection of local bidders if the bids are equally favorable with bids submitted by non-resident contractors. Furthermore, M.R.S. Title 5 §1825-B states that tie bids will be given to Maine bidders if price, quality, availability, and other factors are equal. The state does not provide a specific preference amount or percentage basis other than if a company from another state bids on a project and that other state has a preferential factor, the same factor will be used against the out of state company bidding on the work.

Funding Limitations

State and Federal dollars require certain bid and selection procedures. A preferential bid policy must acknowledge those source elements which may or may not allow for preferential considerations. Projects wholly funded with city dollars could utilize the preferential standard.

Escalation

If a flat percentage amount is adopted, e.g. 2%, that could result in significant costs/windfall to the local contractor depending on the project. Two percent on a new cruiser may be \$1,000 but on a large road project it could be over \$10,000. Would the Council consider an adjusting preferential rate? What about just setting a maximum amount? Are projects with a low cost even worth having a local preference allowance (e.g. a \$5,000 project yields a \$100 preference at 2%)?

Preference Considerations

Before determining a preferential amount, it should be stated that the city's foremost concern in this matter is being a wise steward of the tax payor dollars placed in trust with the city. Use of those dollars should maximize value by balancing price, quality and performance through processes that are transparent and impartial. Any preferential element should be second to a determination that the offered goods and/or services are equal to specific, advertised criteria. The city may disqualify bidders based on documented concerns with past performance, quality control, responsiveness or other factors determined to be important in achieving best value. If all products and services are determined to be equivalent, then the city may use a procurement preference toward local vendors.

The following are three preference options the Council may consider. Iterations of these may also be appropriate based on the Council's preferences.

#1 Tiered preference

For projects less than \$10,000 a 2% preference would be given.

For projects between \$10,000 and \$1M the preference would be 1%+\$100

For projects exceeding \$1M the preference would be 0.05%+\$5,100

Preference not to exceed \$50,000.

The add on values provide consistency in preference at the break points.

#2 Formulaic Preference

The city adopts the following formula: $0.8747 \times (\text{bid amount}^{.679587})$ to calculate local preference allowance. Preference not to exceed \$50,000.

This formula provides greater flexibility for local businesses at smaller bid amounts, which have less impact on city budgets, but matches the preference at larger amounts.

#3 Limited Preference

No preferential allowance for bids under \$25,000

For bids greater than \$25,000, the city adopts the following formula: $0.8747 \times (\text{bid amount}^{.679587})$ to calculate local preference allowance. Preference not to exceed \$50,000.

Comparison of Options

Option	Bid Amount						
	\$100	\$1,000	\$10,000	\$25,000	\$100,000	\$1,000,000	\$10,000,000
Tiered	\$2	\$20	\$200	\$350	\$1,100	\$10,100	\$50,000
% Pref	2.0%	2.0%	2.0%	1.4%	1.1%	1.0%	0.5%
Formula	\$20	\$96	\$458	\$852	\$2190	\$10,456	\$50,000
% Pref	20%	9.6%	4.6%	3.4%	2.2%	1.0%	0.5%
Limited				\$852	\$2190	\$10,456	\$50,000
% Pref				3.4%	2.2%	1.0%	0.5%

Council Actions Needed

Staff asks that the Council discuss the options and based on their preference make appropriate changes before adopting a standard. The following Resolution has been drafted so that the Council can insert its final preference.



Resolution 04-03-2020

A Resolution of the Caribou City Council Adopting a Local Preference for Bid Submittals

WHEREAS, the City Council of Caribou recognizes the importance of being good stewards of public dollars; and

WHEREAS, procurement of goods and services should maximize value by balancing price, quality and performance through processes that are transparent and impartial; and

WHEREAS, the City of Caribou has many businesses that can provide goods and services equal to non-local businesses, but may be at a competitive disadvantage due to location from major economic centers, supply of materials or other economically beneficial facets of commerce; and

WHEREAS, the City of Caribou desires to give preferential consideration to local businesses that can provide equivalent goods and services compared to non-local vendors on city bid requests.

NOW, THEREFORE BE IT RESOLVED BY THE CARIBOU CITY COUNCIL, that the City Manager, acting as the purchasing agent of the city per City Charter §3.04(11), utilize the following preferential procurement policy when considering bid responses.

1. Any preferential element will be second to a determination that offered goods and/or services are equal to specific, advertised criteria in a city bid request.
2. The city may disqualify bidders based on documented concerns with past performance, quality control, responsiveness or other factors determined to be important in achieving best value.
3. If all products and services offered through competitive bid processes are determined to be equivalent, then the city will consider price of goods and use a procurement preference toward local vendors as follows:

[Council to insert preference criteria based on discussion of preference methods]

4. If all products, services and costs offered through competitive bid processes are equivalent, the City will utilize a local vendor.
5. Use of the preferential standard is subject to any limitations imposed by project funding sources.

This resolution was duly passed and approved by a majority of the City Council of the City of Caribou this ____th day of _____ 2020.

R. Mark Goughan, Mayor

Attest: Jayne Farrin, City Clerk

[City Seal]



Procurement.
It's everywhere.

POSITION PAPER

Issued 2015

TOPIC:

LOCAL PREFERENCE IN PUBLIC PROCUREMENT

The Importance of Best Value Analysis
When Government has Adopted Local
Procurement Preferences



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LOCAL PREFERENCE IN PUBLIC PROCUREMENT

*A position paper from NIGP: The Institute for Public Procurement
On the Importance of Applying a Best Value Analysis When Government Has Adopted Local
Procurement Preferences*

INTRODUCTION

There is a long-standing history of implementing various socioeconomic preference programs in government on the federal, state and local level. Such selective purchasing, in the case of local preference, is a decision by the government to direct purchases to certain companies based on location. The local preference program is one such program that has generated interest for its impact on the public procurement process. Local preference programs have been established and promoted to benefit the local economy. Upheld by federal and state laws when established to achieve the state interest, the use of such local preference programs present advantages and disadvantages for governments in their quest for quality, savings, fairness, and efficiency in the procurement of goods and services.

In general, local preference programs may include, but are not limited to, preferences applied as described below. These preferences are highlighted as vehicles to improving socioeconomic levels in, and adding benefits to, local economies.

- Tie-bids - when the bid of a local bidder is the same amount of that of a non-local bid;
- Percentage bids - when the local bidder's bid falls within a certain percentage of that of the lowest bid by a non-local bidder;
- Reciprocal bids - when the local bidder's bid is reciprocal to that of a bid of non-local bidder; and
- Absolute bids - where the bid is awarded to the local bidder even if it is not lowest bid.

Any profession, when establishing its ideals, begins the process by considering the perfect situation and identifying the fundamental tenets that will contribute to achievement of *the perfect situation*. For procurement professionals, that situation is evidenced by a well-developed market of many buyers and sellers; perfect knowledge of the goods or services required; and sufficient lead time to conduct a fair procurement. In reality, the principles guiding public procurement's best practices must often consider social, political, and economic realities.

Adequately reconciling local preference policies with public procurement's guiding principles of fostering full and open competition, best value, equity, and impartiality has historically proved challenging. Through this paper, NIGP takes on that historic challenge to articulate a position that is at once principled and practical.

POSITION

NIGP: The Institute for Public Procurement maintains the position that preference policies, including local preferences, conflict with the fundamental public procurement principles of impartiality and full and open competition. Therefore, NIGP *does not support the use of preference policies*.

Conversely, NIGP does support economic, social, and sustainable communities as part of the Institute's values and guiding principles. Acknowledging that governments may in fact adopt local preferences as a tool for improving local economies, *NIGP recommends that any local procurement preferences be implemented only as one of several criteria in a 'best value' evaluation and award process.* Best value means the most advantageous balance of price, quality, and performance identified through competitive procurement methods in accordance with stated selection criteria. There is no uniform statutory or regulatory definition, but it generally refers to a source selection based upon a cost/benefit analysis. The application of best value procurement to local purchasing preferences extends the concept of considering non-cost items in the evaluation process, and thereby provides the rational basis for including a geography-based criteria.

WHAT IS LOCAL PURCHASING?

Local purchasing is a bid preference which may be given to suppliers doing business in the purchasing jurisdiction (NIGP, 2009). Local purchasing is often promoted as a means of benefiting the local economy.

ADVANTAGES AND DISADVANTAGES OF LOCAL PREFERENCE PROGRAMS

Local preference programs have been met with qualified acceptance in the procurement community. Communities implementing preference programs have identified both advantages and disadvantages of such programs. Proponents claim advantages that include the following: (1) achieving local social policy goals to assist the local economy, and (2) improving and protecting the local economy. While procurement expenditures may rise in response to a local preference program, governments believe the additional costs are outweighed by the support for the development, enrichment, growth, expansion and the retention of the local business community, thereby keeping any tax dollars spent on contracts in the area.

Conversely, critics have been vocal about the disadvantages of such programs, such as: (1) increased cost to the local taxpayers and government to implement such a program; (2) limiting supplier competition; (3) reducing the incentive for local businesses to provide the best value for the dollar for the purchased goods/services; (4) affecting, complicating and potentially burdening the procurement administrative processes; (5) defining a defensible fair process to determine the definition of a local business including, but not limited to, geographic location requirements, management and ownership control, if necessary, and (6) lacking equal opportunity or reciprocity with other jurisdictions.

Literature Review

Research by Glenn Cummings (2009) published in the *Journal of Public Procurement* surveyed state and local procurement preferences. The survey documented the range of geographic preferences practiced by state and local governments, usage patterns and trends, and analyzed their impact on the recipients and on the public procurement process. The preference laws were enacted in the belief that social and political benefits from these programs exceed the cost arising from restricted competition. Furthermore, a 2009 study by the National Association of State Purchasing Officials (NASPO) reported that 27 states gave preference to resident bidders for government contracts.

Academic research studying the impact of local procurement preference laws is not extensive. However, there is consistent evidence that the economic impact sought through preference laws can be achieved. The 2008 study, *Local Preference in Municipal Audit Markets*, conducted by the Owen Graduate School of Management at Vanderbilt University concluded that a local preference law can serve its purpose, in that it always increases the likelihood that the local firm wins (Shor, July 2008). The model used by the author “demonstrates that insiders benefit from a local preference at a cost to the outsider through a lower chance of winning and a cost to the municipality through higher average prices” (Shor, 2008).

An honors thesis presented to the Department of Economics at the University of Oregon reviewed several scenarios examining the impact of local procurement preferences on the local economy as well as the market impact. Based on the study models, the authors identify an increase in employment in the local economy. The positive effects stemming from local preferences could, however, come with associated costs. Depending on cost differentials between local and non-local firms, the policy creates the potential for higher consumer prices, decreased demand, reduced spending, and job loss (Lorelli, June 2003).

Bid preferences were studied by the University of Pennsylvania, Department of Economics and the Wharton School. The study authors found that preference programs result in high-cost companies performing a larger share of work and increased procurement costs. However, these programs also provide incentives to non-favored firms to bid more aggressively, offsetting the upward price pressures (Seim, April 2009).

The use of local preferences in North Carolina was studied in 2011; a year after the Governor had signed an executive order for such preferences. A survey of localities indicated that local preferences were awarded equally among informal purchases for services, goods, or small construction. Survey respondents indicated that goals of preference policy were understood to be promotion of local businesses, job creation, increased tax base, sustainability and wealth creation (Jensen, 2011).

The Government Finance Review (June 2012) conducted a comprehensive review of local preference policy outcomes in both cities and counties. In cities, the preference given to local businesses ranged from 1 to 5 percent, with 5 percent being the most frequent. Counties tended to afford higher percentage preferences to local businesses, 5 to 10 percent. Not surprisingly, cities that maintain local preference policies identified ‘local businesses’ as those with city business licenses and locations within city limits. Correspondingly, counties that established local preference policies applied the same standards for licensing and locations. One of the main differences between city and county preference policies is that a greater number of counties have reciprocal arrangements with other counties.

Extensive research was conducted in Europe, where progressive integration of social objectives with traditional procurement practices is more readily accepted. The New Economics Foundation (NEF), an independent think tank that promotes innovative solutions in economic, environmental and social issues, released a report on local procurement preferences in 2005. The NEF established an economic case for promoting revitalization through public spending. The revitalization benefited the community through poverty reduction, increased social inclusion, and governmental savings through local procurement preferences. NEF findings indicate that local preference laws kept money circulating in the local economy by fostering local economic linkages and raising the capacity and expertise of local residents and suppliers (NEF, 2005).

Anecdotal or paid consultant studies depict a consistent perspective on the issue. Civic Economics, an economic analysis and strategic planning consultancy focused on developing healthy, sustainable economies, has conducted research on behalf of Arizona and other communities. The reports produced by Civic Economics supported the use of local suppliers as they generate greater economic activity than chain suppliers (Civic Economics, 2007). The applicability of the report is limited as it studies a single

retailer, not a statistically valid sample. A Special Report prepared by the Florida TaxWatch (2009) estimated one local job loss for every \$100,000 worth of online shopping from other states and countries.

Interestingly, the most staunch opposition to local preference policies comes from procurement professionals. NIGP issued Resolution 1016 in 1987, re-affirmed in 1995, that stated the Institute is, “opposed to all types of preference law and practice and views it as an impediment to cost effective procurement of goods, services and construction in a free enterprise system.” (NIGP, 1987) NASPO, likewise “believes that public procurements should be made under conditions that do not restrain markets and that foster adequate competition in the market for the item or service purchased” (NASPO, 2010).

Multiplier Effect

The economic benefit of keeping local dollars in the local economy is known as the ‘multiplier effect.’ The concept was developed by John Maynard Keynes in collaboration with other economists in the early twentieth century and is used as a means of measuring the economic impact of laws, trade, etc. Simply put, it is a way the government’s spending ripples through the economy. The Keynesian model was developed for a national economy. The NEF adapted the model for use at the local level (local multiplier LM3). The ‘3’ represents three ‘rounds’ of spending. Round one is the original source of the funds or the budget, round two is the public body expenditure, and round three captures how the recipients spend the money within the local area. As local tax dollars are spent in a local economy, more jobs are maintained or created and income is generated for residents.

Legal Foundation for Local Preference Laws

Under the federal constitution, local preferences in public procurement typically implicate the commerce clause of Article 1, §8 and the equal protection and due process clauses of the Fourteenth Amendment. The courts have found that states violate the commerce clause when they act to regulate commerce to benefit in-state economic interests. However, in situations when the state acts as a market participant, similar to private actors in the market, it is immune from attack. To survive an equal protection challenge, a state must produce credible evidence at trial that the classification created by the local preference scheme is rationally related to such legitimate state interests. The courts, as they have reviewed the equal protection and due process clauses have applied the “rational basis” legal test. Under this test, “legislation is presumed to be valid and will be sustained if the classification drawn by the statute is rationally related to a legitimate state interest” (City of Cleburne, Texas v. Cleburne Living Center, 105 S.Ct. 3249, 3254 (1985)).

24 CFR¹ PART 85, Administrative Requirements for Grants and Cooperative Agreements to State, Local and Federally Recognized Indian Tribal Governments, identifies a number of procurement standards that apply to the expenditure of federal grant funds. Of note is the prohibition of using “statutorily or administratively imposed in-State or local geographical preferences in the evaluation of bid or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference.” Consequently, state and local grantees may not use valid local preference laws when the procurement is funded by the federal government.

The Arizona Superior Court, Pima County, ruled on the legality of local preferences in November 2014. The Court analyzed the constitutional challenges to the Tucson procurement code that provided a

¹ “CFR” is the Code of Federal Regulations.

preference for certain bidders of goods and services purchased by the city. The Court found that the preference law violated the Gift Clause of the Arizona Constitution, the Equal Privileges and Immunities clause of the Arizona Constitution, the Federal Equal Protection Clause and the Privileges and Immunities Clause of the United States Constitution. The basis of the finding was that the law was not reasonably related to furthering a legitimate state purpose, discriminated among bidders for government work/services and granted a direct taxpayer subsidy to certain preferred bidders and the City received no direct consideration in return.

CONCLUSION

Upon review of the issue, NIGP maintains the position that local preference policies are in conflict with the fundamental public procurement principles of impartiality and full and open competition and, therefore, *does not support the use of local preference policies as an appropriate tool for improving local economies.*

However, acknowledging that governments may, in fact, adopt local preferences as a tool for improving local economies unless otherwise prohibited by federal court preferences, *NIGP recommends that local procurement preferences are reflected as one of many criteria in a 'best value' evaluation and award process.* Best value means the most advantageous balance of price, quality, and performance identified through competitive procurement methods in accordance with stated selection criteria. There is no uniform statutory or regulatory definition, but it generally refers to a source selection based upon a cost/benefit analysis. The application of best value procurement to local purchasing preferences extends the concept of considering non-cost items in the evaluation process, and thereby provides the rational basis for including a geography-based criteria.

APPENDIX A

DEFINITIONS

A **local preference** occurs when a local firm is favored in a procurement over non-local firms for reasons unrelated to the procurement itself, typically to support the local economy.

Preference policy is a mandate by policy or ordinance that imposes legislative requirements in the public bidding process to award contracts to local suppliers.

Selective purchasing is a decision by the government to avoid buying from certain companies based on their political, social, environmental, or in this case, geographical attributes.

A **multiplier effect** is created when local economic activity is enhanced by a change in government spending. This relationship is recognized as a multiplier effect in that an initial incremental amount of spending can lead to increased consumption spending, increasing income further and hence further increasing consumption, etc., resulting in an overall increase in local economic activity greater than the initial incremental amount of spending. Certain types of government spending crowd out private investment or consumer spending that would have otherwise taken place. This crowding out can occur because the initial increase in spending may cause an increase in interest rates or in the price level. Effectiveness is based on economic linkages that cause funds to be retained in the local economy – not ‘leaked’ out to other districts.

TYPES OF LOCAL PREFERENCE PROGRAMS

- “Second chance” bidding for local firms
- Bidding or value “credits” that augment a local firms’ actual bid for the purpose of bid comparisons, such as percentage preferences (typically 1.5% to 10%)
- Tie bid – allowing local firms to trump in a tie bid situation
- Reciprocal – jurisdiction ‘matches’ the type and scope of preference enacted in locality where the bidder is based
- Absolute - requires jurisdiction to purchase certain commodities within designated area

**CARIBOU ADMINISTRATION
25 HIGH STREET
CARIBOU, ME. 04736**



MEMO

TO: Caribou City Council Members
FROM: Dennis Marker, City Manager
RE: Spirit of America Award Selection
DATE: April 16, 2020

During the February 11 council meeting, staff was directed to seek nominations for the 2020 Spirit of America Award. Spirit of America Foundation is a 501(c)(3) public charity established in Augusta, ME in 1990 to honor volunteerism. The Spirit of America Foundation Tribute is presented in the name of Maine municipalities to local individuals, organizations and projects for commendable community service.

The following nominations were received for Council consideration. I've attached additional information about the individuals' efforts if provided by the nominator:

Nominees	Volunteer and Community Activities
Dr. JP Michaud	They cut, groom, and maintain the wonderful trails at Cary Medical Center. I know that there are many people in the community who are grateful for the opportunity to enjoy the outdoors on beautifully maintained trails so close to town! – Melissa Swanberg
Scott Walton	
Cuppy Johndro	She volunteers, heads up activities for the community, goes out of her way to help when others are in need and is a strong advocate for fairness to all. Cuppy voluntarily runs the museum on Loring. She created the summer event where the bomber flew over. Hundreds showed up! I know she does a lot with the American Legion too. – Christina Kane-Gibson

It is anticipated that the selected nominee will be more formally recognized by the Council at the next Council meeting.

**CARIBOU ADMINISTRATION
25 HIGH STREET
CARIBOU, ME. 04736**



MEMO

TO: Caribou City Council Members
FROM: Dennis Marker, City Manager
RE: Bids for Public Work Materials and Work
DATE: April 17, 2020

DISCUSSION & POSSIBLE ACTION ITEM

Bids were requested for the following work/materials:

- 1- 800 tons of bituminous concrete, (**sandy mix**) to be used for shim and patch
- 2- Quick-drying, waterborne pavement marking paint TT-P-1952D Type II meeting minimum federal expectations
- 3- 4,300, cubic yards of sand.
- 4- Culverts of varying corrugation, material, fittings and dimensions
- 5- Bituminous concrete, in the approximate amount of 2700 tons of 12.5 mm for the 2020 paving season. Product must follow MDOT specification §401 method C. (A list of streets to be paved was provided upon request.)

The bid closing date for each of these requests was April 17, 2020 @ 2pm. More detailed information about the bid responses will be provided at the Council meeting.

**CARIBOU ADMINISTRATION
25 HIGH STREET
CARIBOU, ME. 04736**



MEMO

TO: Caribou City Council Members
FROM: Dennis Marker, City Manager
RE: Local Economic Stimulus Package
DATE: April 17, 2020

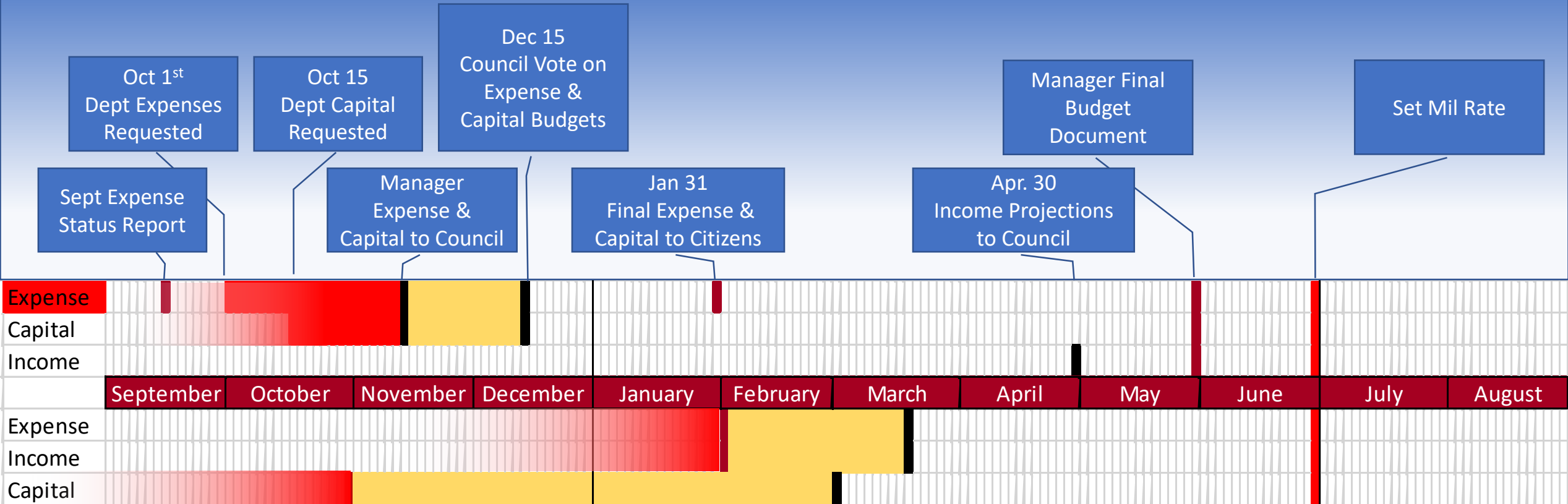
DISCUSSION & POSSIBLE ACTION ITEM

The Council has been discussing ways to help local businesses during this pandemic and economic freeze in the State. One of the ideas included using the city's revolving loan fund to issue small affordable gap loans at reduced rates. Another idea was to infuse the local economy with a financial stimulus. At the same time, the Council has been considering ways to show its appreciation to the city staff for their efforts in 2019.

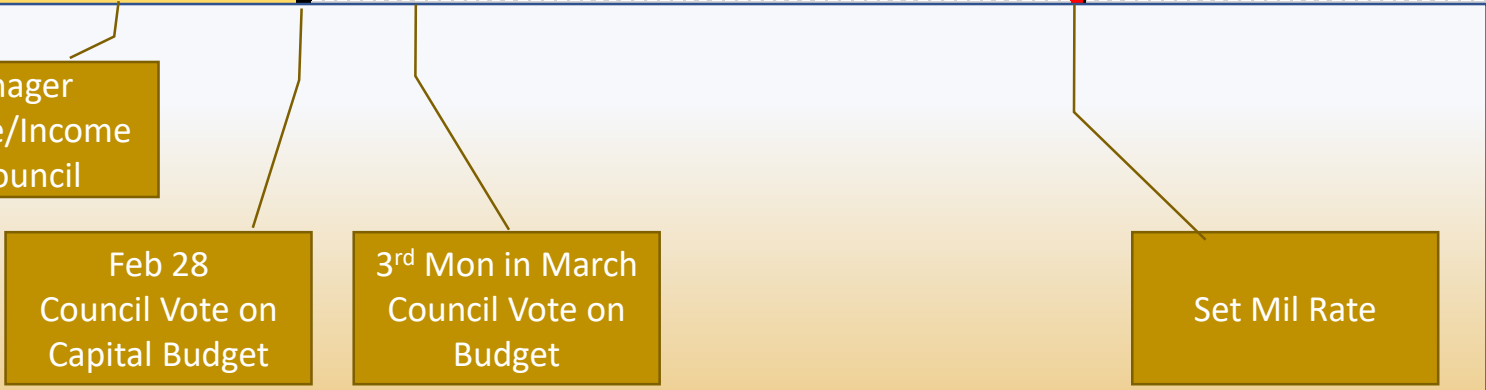
In 2019 there was emphasis on reducing the city expenses and finding ways to generate more revenue without adding taxes. The Council reduced the expense budget by \$46,500 and departments were asked to limit spending without reducing services. The departments responded positively with final results being expense savings over \$202,000. Additionally, revenues exceeded expectations by more than \$156,000. The Council utilized some of these funds to build up a rainy-day fund for the city. By city charter other amounts will be used to offset future taxes. All of these benefits would not be possible without the work of the city employees.

To show appreciation to employees for their work and help the local economy, the Council has discussed providing a one-time fringe benefit to employees who were employed in 2019. This benefit would be \$500 for full-time employees and \$250 for permanent part-time employees. The caveat to receiving the benefit is that the employees must select from the 300+ local business from which to receive gift cards for the benefit amounts. Employees could select multiple businesses from which to receive the benefit. The total stimulus benefit will be less than \$40,000.

Current Charter Budget Process



Previous Charter Budget Process



City Manager's Report March 20, 2020

Economic Projects

60 Access Highway	The property is under contract. Administration is working through title and lease items for a closing date of June 12, 2020.
Caribou Shopping Center	Mr. Cassidy indicates there has been no additional movement on new tenants.
Porvair CDBG program	The first reimbursement check for \$16K was sent to Porvair. We continue to monitor their progress and job growth.
Events and Marketing	<ul style="list-style-type: none"> * Bands are lined up for Thursday on Sweden. Vacancies are built into the schedule in case the emergency order stays in effect through June * Christina is working with Councilor Cote on a Loring Job Corp media day * We continue to get registrations for the marathon. We currently have 24 full, 76 half, 22 full-relay, 14 half relay, 22 kids.
Blight Cleanup	Ken is inputting all the survey data into the GIS. Maps of neighborhood blight will be ready for the first meeting in May
Hilltop Senior Living	Interior work is on-going
Birdseye Cleanup	Have a meeting with McGillan's on Wednesday at 10am to discuss additional work needed to finalize their contract with the city.
Title 13 ReWrite	Updates are on-going and the Planning Commission will review additional changes at their meeting in May.
COVID-19 Support	The City published business resource options on its facebook page and city website. The County Administrator has also started a facebook group, "COVID-19 Small Business Resource Group" where business owners are networking and sharing insights about federal and state aid processes. Several small businesses are reporting they've received PPP funds to help with payroll and utilities, but other help is needed for business who are renting space without income support.
Sitel Building	Sitel is currently working on a deal to sell their building. There is no indication from the purchaser what their intended use of the building will be.
River Front Development	Spoke with Brian Fields, an owner in the Atlantic Salmon for Northern Maine, Inc., who gave me a tour of the old federation building and buildings around the power plant. He indicated that UMPI students are finalizing designs for their fish operations along the river. They are working on a master plan for the area that includes public greenspace and river access points. They were recently recognized by the Canadian federal government for their efforts and are working on funding options to move forward. Some sources include NOAA, EPA, DEP, and wildlife agencies. NMDC has brownfield funds available to investigate the powerplant properties and ASNM ground around it.

Other Administrative & Department Projects

COVID-19 Status	<p>Maine CDC reports that Aroostook County still only has 2 cases with one of those having recovered and the other being a household member the first. The CDC accidentally reported a third case earlier this week.</p> <p>Departments continue to use social distancing in the office. Fire/EMS and Police continue to follow state mandated PPE protocols at public interactions.</p> <p>The latest executive order from Governor Mills extends social distancing requirements until May 15.</p> <p>The RSU sent out a letter last week, indicating that schools will remain closed for the remainder of the school year.</p>
Fire/EMS Contracts	No work from Perham on their intent
Blight Commission	An outline of the final blight tools report has been prepared and the committee will now help fill in some of the details. Awaiting final blight survey mappings to polish off the report.
Public Safety Building	Artifex Architects has reviewed suggestions from the Council during the previous work session. Indications are the Lion's building would be functional or cost effective. Locating the new station on Bennett Drive or Birdseye can be explored.
Union Negotiations.	<p>PW mediation has been postponed until after the Governor's executive order expires. No date certain yet.</p> <p>The response letter regarding the Police officers' union grievance was sent in timely fashion.</p>
Procurement Policy	This was submitted to the auditors. We're waiting for their response. The preferential bidding language to be considered by the Council will be incorporated into the final policy update.
2020 Budget	Managers across the state have expressed concern about cash flow and revenues due to economic downturn. Despite the current situation Caribou's financial status remains consistent with the past 3 year average. We will continue to monitor this closely and update the council monthly with the financial report.
Capital Facility Maintenance Plans	Criterium Brown will start in May to work on building inspections. The final reports will be received before September 1 so the information can be incorporated into the 2021 capital facilities budget package.
Fire/EMS Structural Study	The Council Building Maintenance committee held an electronic meeting with Sewell representative Jan Murchison on Wednesday, April 1. Plans were reviewed. The Council Building Maintenance Committee toured the fire station on Thursday afternoon to double check plans and comments. Committee comments are being drafted for incorporation into the final project scope.
LED Conversion	In Q1 2019 we spent \$29,315 for streetlight power. In Q1 of 2020 we spent \$5,927 for streetlights. A cost savings of \$23,388.
Snow Plowing RFP	This has taken a back burner to COVID-19 and Title 13 work.
Wage and Classification Policy.	This has taken a back burner to COVID-19 and Title 13 work.
Cable Franchise Renewal	This will be discussed in executive session with the City Council during the upcoming meeting.

General Plan Update	This is on hold until additional blight study work is completed.
River Road	DuBois and king is refining their drainage calculations and should have final plans soon. They've provided the area calculations we need to continue discussions with Dr. Chomka.
High Street	all work has stopped until spring 2020
Teague Park	Contractor for the school project is currently working to finish the rec building
North Main Street Reconstruction	Public Works is preppring sidewalk and curb areas ahead of the paving work to be done by Soderberg Construction.



TAX ASSESSMENT / BUILDING PERMIT OFFICE
CARIBOU, MAINE

25 High Street
Caribou ME 04736
(207) 493 – 3324 X 3
FAX: 498-3954
pthompson@cariboumaine.org

To: City Manager Dennis Marker & Caribou City Council
From: Penny Thompson, Tax Assessor / Chief Building Official
Date: April 14, 2020
Re: Tax Bill Customization / Insert pricing

The tax billing process is a series of steps which begin when the tax rate and commitment date are set. After the bills are created in Trio by the tax assessment department, the output file is sent to be printed and mailed.

Maine state law does not require that tax bills be sent to taxpayers. If a municipality issues tax bills, the bill must contain information required in 36 MRSA §§ 507 (1) – (4):

1. The property tax bill must contain a statement or calculation that demonstrates the amount or percentage by which the taxpayer's tax has been reduced by the distribution of state-municipal revenue sharing, state reimbursement for the Maine resident homestead property tax exemption and state aid for education.
2. The property tax bill must indicate the percentage of local property taxes distributed to education, local and county government.
3. The property tax bill must indicate the outstanding bonded indebtedness of the issuing municipality as of the date the bill is issued.
4. Each property tax bill issued by a municipality must clearly state the date interest will begin to accrue on delinquent taxes.

Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during a particular taxable year until those taxes are paid in full. The maximum rate that may be charged per 36 MRSA § 505.4 for the 2020 taxable year is 9.00% simple interest.

The language to satisfy these requirements can be found on the tax bill here:

TAXPAYER'S NOTICE		
INTEREST AT 9% PER ANNUM BEGINS 10/01/2019		
As per state law, the ownership and valuation of all real and personal property subject to taxation shall be fixed as of April 1st. For this tax bill, that date is April 1, 2019. If you have sold your real estate since April 1, 2019, it is your obligation to forward this bill to the current property owner. FAILURE TO FORWARD THIS BILL MAY RESULT IN A LIEN BEING PLACED AGAINST YOUR NAME. If you have an escrow account, please forward a copy to your mortgage holder prior to the due date.		
INFORMATION		
This bill is for the current tax year, January 1, 2019 to December 31, 2019. Past due amounts are not included. After eight (8) months and no later than one (1) year from the date of commitment, a lien will be placed on all real estate for which taxes remain unpaid. Effective June 30, 2019, the City of Caribou has no bonded indebtedness.		
AS A RESULT OF THE MONEY OUR MUNICIPALITY RECEIVES FROM THE STATE LEGISLATURE THROUGH THE STATE MUNICIPAL REVENUE SHARING PROGRAM, HOMESTEAD EXEMPTION AND BETE REIMBURSEMENT, AND STATE AID TO EDUCATION, YOUR PROPERTY TAX BILL HAS ALREADY BEEN REDUCED BY 56.7%.		
CURRENT BILLING DISTRIBUTION		
AROOSTOOK COUNTY	\$144.53	5.8%
RSU#39 (SCHOOL)	\$1,059.03	42.5%
MUNICIPAL APPROP.	\$1,288.28	51.7%
TOTAL	\$2,491.83	100%
REMITTANCE INSTRUCTIONS		
For your convenience, taxes may be paid by mail. Please make checks or money orders payable to CITY OF CARIBOU and mail to: TAX COLLECTOR CITY OF CARIBOU 25 HIGH ST CARIBOU, ME 04736-2719		
If you would like a receipt, please send a self-addressed stamped envelope		

Discussion Point: The outsource company, Hygrade Business Group, has indicated that the tax bills may be customized. Our account manager, John Briggs, indicated that the new customization should be set up well in advance as to limit delays during the billing process.

Discussion Point: If the council wishes to include a custom insert with the tax bills, on white paper or a colored paper, the prices are as follows. In 2019, the City of Caribou mailed 4,778 tax bills.

1-sided, black & white \$0.12/EA
1-sided, color \$0.19/EA
2-sided, black & white \$ 0.15/EA
2-sided, color \$0.24/EA
2-sided, one side black & white and one side color \$0.21/EA

Discussion Point: Under 30-A MRSA § 706, the county commissioners issue their warrant for collection directly to the local assessor requiring the assessor to assess and commit to the tax collector the municipality's share of the county tax. The tax assessor and tax collector serve as agents of the county for the purpose of assessing and collecting county taxes. No appropriation by the legislative body is necessary because the obligation to pay the county tax is statutory and independent of any local budget process. The same is true for the assessment of a municipality's share of the regional school unit under 20-A MRSA § 1489.

On Monday July 29, 2019, the question of legislation allowing for a separate bill for the RSU was asked of the Maine Municipal Association and a reply was received which stated that "according to our State and Federal Relations Department, the bill in question was LD 236. It did not advance for consideration; it is a dead bill for now."

Discussion Point: The 2020 County Tax Bill has been received and the amount due is \$527,974.50. This is an increase of \$23,686.50 over the 2019 County Tax Bill.

Discussion Point: RSU#39 is currently working on their budget. Maine's funding formula calculates the share of the costs of Pre-K - 12 education between the State and Local based on the Essential Programs and Services (EPS) – the programs and resources that are essential for students to have an equitable opportunity to achieve Maine's Learning Results. According to the Maine Department of Education website, "the funding formula is designed to respond to student needs and is based on years of research and information gleaned from high performing cost-effective school units." The determined EPS for the RSU **minus** the State Share of those costs **equals** the required Local Share. (Note: Historically Caribou raises above and beyond what the state requires for local share).

Each year, the tax assessment department reviews the RSU #39's ED 279 Report to determine the amount of state aid to education as required to calculate the percentages needed for inclusion on the tax bills. The "mil expectation" (based on the municipality's state valuation) can be found on the ED 279 report. For the 2019 - 2020 school year it was 8.28. The preliminary ED 279 for the 2020 - 2021 school year projects a mil expectation of 8.18. Just using some simple math, the mil rate attributed to the RSU in 2019 was 10.43 (42.5% of 24.55).

Next Steps: Until such time as the law changes in Maine, the City of Caribou must raise the municipality's share of both the Aroostook County budget and the Regional School Unit # 39 costs as set forth in the warrants issued to the assessors. The City Council may make changes to the tax bill that is mailed to taxpayers, include an insert or both.

Please let the department know how to proceed so that plans can be made accordingly. As always, feel free to contact me if you have additional questions.

A handwritten signature in black ink that reads "Penny Thompson". The signature is written in a cursive style with a long horizontal flourish at the end.

Direct line: (207) 493 - 5961

E-mail address: pthompson@cariboumaine.org