

**Board of Selectpersons
Tuesday, November 5, 2019
7:00 PM - Town Office Conference Room**

CALL TO ORDER / PLEDGE OF ALLEGIANCE

MINUTES

RECOGNITION OF VISITORS - ITEMS NOT ON THE AGENDA

REPORTS

Town Manager Report (p.2)
Financial Reports (p.3)

COMMUNICATIONS

None

OLD BUSINESS

CIP Policy (p.19)

NEW BUSINESS

Fee Schedule Memo for Ambulance/Vehicle (p.26)
Use of Overlay Funding (p.27)

PAYABLES (p.28)

ANY OTHER BUSINESS

CALENDAR

State Referendum Election, Tuesday, November 5th from 8 AM – 8 PM, Upstairs Town Hall

ADJOURNMENT

SELECTPERSONS ACTIVE LIST

*Spectrum Franchise Agreement – Review after September when new law takes effect
Comprehensive Plan Update*

OPEN COMMITTEE/BOARD SEATS

*Board of Appeals – 1 vacancy & 2 alternate vacancies
Planning Board – 1 alternate vacancy
Comprehensive Planning – 3 vacancies*

Town Manager Report 5 November

- Attended office hours for Sen. Claxton.
- Attended monthly RSU 16 Superintendent/Town Manager meeting.
- Attended CEDC sponsored business after hours.
- Attended Spirit of America Award Ceremony. Manna Fed Backpack received an award for their work feeding hungry children and the Town of Poland was recognized for fostering a spirit of volunteerism.
- Waterhouse Brook dedication. Ceremony held on October 25th. Sun Journal photos of the event are posted on the town web site.
- Poland Huddle to plant daffodils in front of the Library to commemorate 100 years of women's suffrage.
- With Fire Rescue Chief, met with Sen. King Regional Representative.
- Reviewed locations for signage on Meguire Hill Road with MDOT and AVCOG.
- Election day – still time to get to the polls! Close at 8PM!
- Public Works started work on Transfer Station revetment.
- At the 17 Select Board meeting we discussed 24 hour ASO coverage. At the 1 October Select Board meeting I was asked to look at cost factors should the town stand up its own Police Department as a comparison to the ASO model.

I used the ASO four deputy contract as a base and added other costs we would incur beyond that if we had our own Police Department.

ASO	\$414K/yr
Police Chief	\$85K/yr
Administrative Assistant	\$25K/yr
Records Management Software Fee	\$15K/yr
Dispatch Services	\$55K/yr
Total	\$594/yr

**TOWN OF POLAND,
MAINE**

Memo

To: Matt Garside, Town Manager
From: Debbie Fitzpatrick, Finance Director
Date: November 1, 2019
Re: Financial Statements for FY 2020

With 18 weeks behind us in fiscal 2020, revenues and expenditures should be approximately 34.62% collected or spent, respectively.

Taxes	Commitment	Collected YTD	% Collected YTD
Real Estate	\$9,777,746.89	\$4,698,519.31	48.05%
Personal Property	1,235,189.98	631,128.25	51.10%
Total	\$11,012,936.87	\$5,329,647.56	48.39%

Ambulance Fees	Runs Charged, Net of Contractual Obligations, Plus Adjustments YTD	Collected, Less Refunds YTD
Poland	113,449.31	\$73,475.62
Mechanic Falls	27,396.95	11,613.36
Total	140,846.26	\$85,088.98

General fund revenues to-date are artificially high, at 85.43% due to the fiscal 2020 tax commitment. Motor vehicle excise, ambulance service fees, code enforcement fees, solid waste service fees, and other fees for services have also grown above expected levels to-date. In addition, seasonal influences, 2019 tax lien assessment and the homestead exemption reimbursement from the State have contributed to the results. State Revenue Sharing levels, however, will continue to track below budget due to revised projections made by the State in late

summer. Please refer to the Bi-weekly Revenue Report in the Board packet for specific line-item details.

General Fund expenditures continue to be under budget overall at 31.80%. However, some budgeted categories are over budget such as: beach maintenance, conservation, social service agencies, ball field maintenance, public works, dispatching, animal control, municipal insurance, and certain employee benefits, being affected by seasonal fluctuations, road construction and quarterly and/or annual contractual payment requirements. Debt service payments have begun, which are typically due in the October/November timeframe. As a reminder, miscellaneous transfers include the funding of the property tax assistance reserve, as well as a fiscal 2019 tree growth revenues transfer to the conservation reserve to fund future land purchases. Please refer to the Fund 10, Bi-weekly Expense Report in the Board packet for line-item details.

TIF expenditures are over budget at 49.29% expended. Debt service payment requirements are the primary reason for the overage, as principal and interest payments are due at this time of year versus interest-only payments in the spring. Hydrant and recreation trail costs are at nearly 50.00% expended, as work continues on the Waterhouse Brook project and 2 quarterly hydrant payments have been made. Credit enhancement agreement payments are being made from the TIFs as the first half of tax payments have come in. All other expenditures are below budgeted levels.

Recreation operations and programming remain on track; however, drama and music program expense is above current funding levels.

Ricker Memorial Library revenues and expenditures are running below budget overall. Revenues are low due to the annual transfer from the General Fund has yet to be made. Most other revenues continue to be at or above budgeted levels. Similarly, most library expenditures are at or below budget. Annual expenditures, needed facility maintenance, and replenishment of supplies, books, newspapers, and program costs have pushed other expenditures higher.

As Conservation Commission work continues on the Waterhouse Brook project, \$6,721.56 remains available for future project costs. Donations for the purchase of Lot #6, Hilt Hollow remain unchanged at \$2,420.77. Operating and reserve funds total \$38,329.38 year-to-date.

BI-WEEKLY REVENUE REPORT

Fund: 10
November

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
100 - REVENUES FUND 10	14,202,076.75	-1.00	12,132,503.72	2,069,573.03	85.43
4020 - CASH REPORTING SHORT-OVER	0.00	-1.00	10.06	-10.06	----
4060 - CABLE TV FRANCHISE DISTRI	50,000.00	0.00	0.00	50,000.00	0.00
4070 - URBAN RURAL INITIATIVE (LRAP)	72,000.00	0.00	0.00	72,000.00	0.00
4100 - STATE PARK DISTRIBUTIONS	10,000.00	0.00	0.00	10,000.00	0.00
4110 - STATE REVENUE DISTRIBUTIO	379,632.00	0.00	127,005.12	252,626.88	33.45
4120 - STATE TREE GROWTH FEE DIS	11,700.00	0.00	0.00	11,700.00	0.00
4130 - BOAT EXCISE	13,900.00	0.00	2,664.80	11,235.20	19.17
4140 - MOTOR VEHICLE EXCISE	1,300,000.00	0.00	476,466.27	823,533.73	36.65
4150 - AMBULANCE SERVICE FEES	181,000.00	0.00	113,449.31	67,550.69	62.68
4151 - AMBULANCE MECHANIC FALLS	70,000.00	0.00	27,396.95	42,603.05	39.14
4155 - FIRE COPY REVENUE	0.00	0.00	48.00	-48.00	----
4160 - ANIMAL LICENSE FEES & FIN	2,500.00	0.00	64.00	2,436.00	2.56
4170 - BUSINESS REGISTRATION FEE	1,000.00	0.00	90.00	910.00	9.00
4175 - FEES CLERK	0.00	0.00	120.00	-120.00	----
4180 - CODE ENFORCEMENT FEES	45,000.00	0.00	54,937.05	-9,937.05	122.08
4183 - MARIJUANA LICENSING FEES	0.00	0.00	10,000.00	-10,000.00	----
4190 - CUSTOMER SERVICE FEES	800.00	0.00	460.00	340.00	57.50
4200 - ELECTRICAL PERMIT FEES	2,500.00	0.00	1,275.43	1,224.57	51.02
4210 - INLAND FISHERIES AGENT FE	2,200.00	0.00	564.50	1,635.50	25.66
4220 - LIEN FEES	11,000.00	0.00	5,372.95	5,627.05	48.85
4230 - MOTOR VEHICLE FEES	19,500.00	0.00	8,276.00	11,224.00	42.44
4240 - PLUMBING PERMIT FEES	11,000.00	0.00	3,990.00	7,010.00	36.27
4250 - RETURN CHECK FEES	0.00	0.00	175.00	-175.00	----
4260 - SNOWMOBILE REGISTRATION F	2,500.00	0.00	0.00	2,500.00	0.00
4270 - SOLID WASTE SERVICE FEES	17,500.00	0.00	11,088.50	6,411.50	63.36
4280 - TOWN BUILDINGS RENTAL FEES	1,200.00	0.00	725.00	475.00	60.42
4285 - NON RESIDENT RECREATION FEES	1,200.00	0.00	0.00	1,200.00	0.00
4290 - VITAL STATISTICS	4,200.00	0.00	2,481.80	1,718.20	59.09
4295 - NON RESIDENT BEACH PERMITS	600.00	0.00	415.00	185.00	69.17
4300 - RSU16 Garage Bay Maintenance	5,228.00	0.00	0.00	5,228.00	0.00
4310 - GENERAL ASSIST REIMBURSEM	5,000.00	0.00	0.00	5,000.00	0.00
4320 - HOMESTEAD REIMBURSEMENT	300,187.04	0.00	232,143.00	68,044.04	77.33
4330 - VETERANS EXEMPT REIMBURSE	3,600.00	0.00	0.00	3,600.00	0.00
4340 - SOLID WASTE REVENUES	17,000.00	0.00	4,742.57	12,257.43	27.90
4370 - TAX COMMITMENT REVENUE	11,011,412.12	0.00	11,016,354.47	-4,942.35	100.04
4390 - TAX PENALTY INTEREST	26,000.00	0.00	8,849.27	17,150.73	34.04
4500 - MISCELLANEOUS REVENUES	3,500.00	0.00	-741.83	4,241.83	-21.20
4510 - INVESTMENT INTEREST	13,000.00	0.00	10,080.50	2,919.50	77.54
4540 - BETE REIMBURSEMENT	499,867.59	0.00	0.00	499,867.59	0.00
4560 - TRANSFERS IN	92,350.00	0.00	0.00	92,350.00	0.00
5001 - CAMP CONNOR PAYBACK FROM REC	14,000.00	0.00	14,000.00	0.00	100.00
Final Totals	14,202,076.75	-1.00	12,132,503.72	2,069,573.03	85.43

BI-WEEKLY EXPENSE REPORT

Fund: 10
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
110 - ADMINISTRATI	605,973.00	0.00	192,816.27	413,156.73	31.82
01 - ADMIN	437,018.00	0.00	143,015.40	294,002.60	32.73
05 - CONTRACTED	100,504.00	0.00	30,552.33	69,951.67	30.40
06 - BLDGS & GRND	55,420.00	0.00	15,383.46	40,036.54	27.76
07 - CABLE TV	13,031.00	0.00	3,865.08	9,165.92	29.66
120 - COMM SERVCS	317,063.00	0.00	71,068.69	245,994.31	22.41
01 - PLANNING&DEV	106,125.00	0.00	29,619.85	76,505.15	27.91
02 - RECREATION	78,643.00	0.00	26,136.03	52,506.97	33.23
03 - HEALTH OFFCR	2,145.00	0.00	441.68	1,703.32	20.59
04 - BEACH MAINT	5,588.00	0.00	3,166.96	2,421.04	56.67
05 - CONSERVATION	10,000.00	0.00	4,000.00	6,000.00	40.00
06 - GENL ASSIST	10,000.00	0.00	173.24	9,826.76	1.73
08 - SOC SERVC AG	4,000.00	0.00	4,000.00	0.00	100.00
09 - RICKER LIB	93,062.00	0.00	0.00	93,062.00	0.00
10 - BALL FIELD M	7,500.00	0.00	3,530.93	3,969.07	47.08
130 - PUB WORKS	829,612.00	0.00	302,007.02	527,604.98	36.40
01 - PUBLIC WORKS	580,450.00	0.00	216,423.29	364,026.71	37.29
02 - SOLID WASTE	249,162.00	0.00	85,583.73	163,578.27	34.35
140 - PUB SAFETY	1,125,789.00	0.00	349,574.03	776,214.97	31.05
01 - FIRE RESCUE	783,974.00	0.00	251,006.59	532,967.41	32.02
02 - LAW ENFORCEM	250,465.00	0.00	61,759.89	188,705.11	24.66
03 - DISPATCHING	43,900.00	0.00	22,792.87	21,107.13	51.92
04 - ANIMAL CTRL	10,350.00	0.00	4,183.00	6,167.00	40.42
05 - STREET LIGHT	17,400.00	0.00	3,290.00	14,110.00	18.91
06 - FIREHYDRANTS	14,700.00	0.00	4,875.00	9,825.00	33.16
07 - EMER MANGMT	5,000.00	0.00	1,666.68	3,333.32	33.33
150 - FINAN SERVCS	10,288,346.00	0.00	3,575,112.42	6,713,233.58	34.75
02 - DEBT	211,259.00	0.00	193,712.65	17,546.35	91.69
03 - MUN INSURANC	50,000.00	0.00	49,108.20	891.80	98.22
04 - EE BENEFITS	669,722.00	0.00	223,107.07	446,614.93	33.31
06 - CIP	788,206.00	0.00	0.00	788,206.00	0.00
07 - RSU 16	7,052,373.00	0.00	2,350,791.00	4,701,582.00	33.33
10 - TIF TO PS 1	721,509.00	0.00	360,755.00	360,754.00	50.00
11 - TIF TO VILLA	120,420.00	0.00	60,210.00	60,210.00	50.00
12 - TIF TO PS 2	674,857.00	0.00	337,428.50	337,428.50	50.00
155 - MISC.	0.00	0.00	18,417.60	-18,417.60	----
50 - TRANSFERS	0.00	0.00	18,417.60	-18,417.60	----
160 - COUNTY TAX	870,136.00	0.00	0.00	870,136.00	0.00
01 - COUNTY TAX	870,136.00	0.00	0.00	870,136.00	0.00
170 - OVERLAY	165,157.75	0.00	6,641.85	158,515.90	4.02
01 - ABATEMENTS	165,157.75	0.00	6,641.85	158,515.90	4.02
Final Totals	14,202,076.75	0.00	4,515,637.88	9,686,438.87	31.80

BI-WEEKLY EXPENSE REPORT

Fund: 10
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
110 - ADMINISTRATI	605,973.00	0.00	192,816.27	413,156.73	31.82
01 - ADMIN	437,018.00	0.00	143,015.40	294,002.60	32.73
5100 - FT WAGES	315,116.00	0.00	108,747.55	206,368.45	34.51
5110 - OTHER WAGES	13,240.00	0.00	400.00	12,840.00	3.02
5120 - OT WAGES	1,000.00	0.00	13.28	986.72	1.33
5130 - ALLOWANCE	5,575.00	0.00	1,500.73	4,074.27	26.92
5140 - TRAINING	2,625.00	0.00	255.00	2,370.00	9.71
5200 - ELECTRICITY	10,750.00	0.00	2,723.82	8,026.18	25.34
5205 - PHONE	4,250.00	0.00	1,454.16	2,795.84	34.22
5215 - INTERNET	1,700.00	0.00	383.10	1,316.90	22.54
5220 - HEAT	17,800.00	0.00	235.66	17,564.34	1.32
5225 - WATER	2,000.00	0.00	768.57	1,231.43	38.43
5235 - POSTAGE	11,580.00	0.00	6,116.36	5,463.64	52.82
5320 - REG OF DEEDS	7,500.00	0.00	4,062.00	3,438.00	54.16
5330 - DUES/SUBSCR	17,809.00	0.00	9,924.32	7,884.68	55.73
5335 - ADVERTISING	1,350.00	0.00	0.00	1,350.00	0.00
5340 - PRINTING	7,205.00	0.00	1,135.55	6,069.45	15.76
5345 - BANK FEES	200.00	0.00	0.00	200.00	0.00
5350 - PROF SERVICE	1,250.00	0.00	0.00	1,250.00	0.00
5360 - SPECIAL EVEN	3,500.00	0.00	2,911.03	588.97	83.17
5400 - OFFICE SUPP	10,000.00	0.00	2,358.01	7,641.99	23.58
5415 - ELECTION SUP	2,568.00	0.00	26.26	2,541.74	1.02
05 - CONTRACTED	100,504.00	0.00	30,552.33	69,951.67	30.40
5160 - ASSESS AGENT	34,000.00	0.00	9,833.32	24,166.68	28.92
5245 - OFF EQP/FEES	37,004.00	0.00	10,132.60	26,871.40	27.38
5305 - AUDIT	14,500.00	0.00	8,500.00	6,000.00	58.62
5315 - LEGAL	15,000.00	0.00	2,086.41	12,913.59	13.91
06 - BLDGS & GRND	55,420.00	0.00	15,383.46	40,036.54	27.76
5100 - FT WAGES	32,920.00	0.00	10,981.55	21,938.45	33.36
5120 - OT WAGES	1,500.00	0.00	0.00	1,500.00	0.00
5130 - ALLOWANCE	1,000.00	0.00	336.73	663.27	33.67
5420 - GRNDS SUPP	20,000.00	0.00	4,065.18	15,934.82	20.33
07 - CABLE TV	13,031.00	0.00	3,865.08	9,165.92	29.66
5110 - OTHER WAGES	8,596.00	0.00	2,865.08	5,730.92	33.33
5245 - OFF EQP/FEES	1,000.00	0.00	0.00	1,000.00	0.00
5350 - PROF SERVICE	3,300.00	0.00	1,000.00	2,300.00	30.30
5400 - OFFICE SUPP	135.00	0.00	0.00	135.00	0.00
120 - COMM SERVC	317,063.00	0.00	71,068.69	245,994.31	22.41
01 - PLANNING&DEV	106,125.00	0.00	29,619.85	76,505.15	27.91
5100 - FT WAGES	83,225.00	0.00	28,051.01	55,173.99	33.71
5110 - OTHER WAGES	3,000.00	0.00	0.00	3,000.00	0.00
5130 - ALLOWANCE	5,000.00	0.00	854.85	4,145.15	17.10
5140 - TRAINING	1,000.00	0.00	35.00	965.00	3.50
5205 - PHONE	0.00	0.00	291.43	-291.43	----
5245 - OFF EQP/FEES	2,600.00	0.00	372.56	2,227.44	14.33
5325 - PLANNING	10,000.00	0.00	0.00	10,000.00	0.00
5330 - DUES/SUBSCR	1,300.00	0.00	15.00	1,285.00	1.15
02 - RECREATION	78,643.00	0.00	26,136.03	52,506.97	33.23
5100 - FT WAGES	63,071.00	0.00	21,038.06	42,032.94	33.36
5110 - OTHER WAGES	15,572.00	0.00	5,097.97	10,474.03	32.74
03 - HEALTH OFFCR	2,145.00	0.00	441.68	1,703.32	20.59
5110 - OTHER WAGES	1,325.00	0.00	441.68	883.32	33.33

BI-WEEKLY EXPENSE REPORT

Fund: 10
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
120 - COMM SERVCES CONT'D					
5130 - ALLOWANCE	300.00	0.00	0.00	300.00	0.00
5410 - EQUIP SUPP	520.00	0.00	0.00	520.00	0.00
04 - BEACH MAINT	5,588.00	0.00	3,166.96	2,421.04	56.67
5110 - OTHER WAGES	4,288.00	0.00	2,915.00	1,373.00	67.98
5210 - MAIN-REPAIRS	1,300.00	0.00	251.96	1,048.04	19.38
05 - CONSERVATION	10,000.00	0.00	4,000.00	6,000.00	40.00
5311 - LAKE PROTECT	3,000.00	0.00	2,000.00	1,000.00	66.67
5312 - PCC	2,000.00	0.00	2,000.00	0.00	100.00
5313 - CONS DAM REP	5,000.00	0.00	0.00	5,000.00	0.00
06 - GENL ASSIST	10,000.00	0.00	173.24	9,826.76	1.73
5350 - PROF SERVICE	10,000.00	0.00	173.24	9,826.76	1.73
08 - SOC SERVC AG	4,000.00	0.00	4,000.00	0.00	100.00
5530 - RED CROSS	1,000.00	0.00	1,000.00	0.00	100.00
5535 - COM CONCEPTS	3,000.00	0.00	3,000.00	0.00	100.00
09 - RICKER LIB	93,062.00	0.00	0.00	93,062.00	0.00
5350 - PROF SERVICE	93,062.00	0.00	0.00	93,062.00	0.00
10 - BALL FIELD M	7,500.00	0.00	3,530.93	3,969.07	47.08
5210 - MAIN-REPAIRS	7,500.00	0.00	3,530.93	3,969.07	47.08
130 - PUB WORKS	829,612.00	0.00	302,007.02	527,604.98	36.40
01 - PUBLIC WORKS	580,450.00	0.00	216,423.29	364,026.71	37.29
5100 - FT WAGES	268,167.00	0.00	88,686.39	179,480.61	33.07
5110 - OTHER WAGES	13,950.00	0.00	12,118.60	1,831.40	86.87
5120 - OT WAGES	2,013.00	0.00	585.06	1,427.94	29.06
5130 - ALLOWANCE	850.00	0.00	160.00	690.00	18.82
5140 - TRAINING	750.00	0.00	0.00	750.00	0.00
5200 - ELECTRICITY	6,650.00	0.00	1,232.13	5,417.87	18.53
5205 - PHONE	500.00	0.00	153.56	346.44	30.71
5210 - MAIN-REPAIRS	10,000.00	0.00	2,921.97	7,078.03	29.22
5215 - INTERNET	1,000.00	0.00	319.80	680.20	31.98
5220 - HEAT	5,750.00	0.00	24.74	5,725.26	0.43
5225 - WATER	400.00	0.00	101.19	298.81	25.30
5230 - VEHICLES	20,000.00	0.00	12,844.95	7,155.05	64.22
5240 - GAS/DIESEL	21,000.00	0.00	8,537.20	12,462.80	40.65
5350 - PROF SERVICE	750.00	0.00	0.00	750.00	0.00
5365 - PHYS/DRUG SC	1,500.00	0.00	98.00	1,402.00	6.53
5375 - RENTAL EQUIP	10,900.00	0.00	10,900.00	0.00	100.00
5380 - CATCHBS CLN	4,500.00	0.00	4,125.00	375.00	91.67
5390 - TREE CUTTING	2,500.00	0.00	0.00	2,500.00	0.00
5435 - PROT CLOTHIN	2,250.00	0.00	1,012.95	1,237.05	45.02
5445 - CULVERTS	8,000.00	0.00	6,796.77	1,203.23	84.96
5450 - EROSION MAT	6,000.00	0.00	5,651.13	348.87	94.19
5452 - ROAD STRIPIN	9,500.00	0.00	0.00	9,500.00	0.00
5455 - GRAVEL	15,000.00	0.00	13,221.11	1,778.89	88.14
5460 - SURF PATCH	9,000.00	0.00	4,003.55	4,996.45	44.48
5475 - SIGNS	3,500.00	0.00	1,423.19	2,076.81	40.66
5480 - TOOLS/PARTS	2,800.00	0.00	114.95	2,685.05	4.11
5485 - WELDING SUP	300.00	0.00	137.25	162.75	45.75
6110 - OTHR WGE SNO	2,460.00	0.00	0.00	2,460.00	0.00
6120 - OT WAGE SNOW	23,000.00	0.00	0.00	23,000.00	0.00
6230 - VEHICLES SNO	20,000.00	0.00	0.00	20,000.00	0.00
6240 - GAS/DSL SNOW	28,000.00	0.00	0.00	28,000.00	0.00

BI-WEEKLY EXPENSE REPORT

Fund: 10
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
130 - PUB WORKS CONT'D					
6375 - RENT EQ SNOW	1,800.00	0.00	804.50	995.50	44.69
6450 - EROS MAT SNO	600.00	0.00	168.00	432.00	28.00
6455 - GRAVEL SNOW	1,800.00	0.00	0.00	1,800.00	0.00
6460 - SURF PAT SNO	1,000.00	0.00	0.00	1,000.00	0.00
6465 - SALT SNO&ICE	55,000.00	0.00	39,258.18	15,741.82	71.38
6467 - SAND SNO&ICE	7,500.00	0.00	0.00	7,500.00	0.00
6470 - CUT EDGE SNO	10,000.00	0.00	1,023.12	8,976.88	10.23
6475 - SIGNS SNO&IC	660.00	0.00	0.00	660.00	0.00
6480 - TLS/PART SNO	700.00	0.00	0.00	700.00	0.00
6485 - WELD SUP SNO	400.00	0.00	0.00	400.00	0.00
02 - SOLID WASTE	249,162.00	0.00	85,583.73	163,578.27	34.35
5100 - FT WAGES	69,915.00	0.00	20,894.51	49,020.49	29.89
5110 - OTHER WAGES	28,944.00	0.00	11,499.00	17,445.00	39.73
5130 - ALLOWANCE	1,832.00	0.00	343.00	1,489.00	18.72
5140 - TRAINING	150.00	0.00	0.00	150.00	0.00
5200 - ELECTRICITY	3,450.00	0.00	1,073.91	2,376.09	31.13
5205 - PHONE	520.00	0.00	174.09	345.91	33.48
5210 - MAIN-REPAIRS	2,500.00	0.00	0.00	2,500.00	0.00
5220 - HEAT	550.00	0.00	0.00	550.00	0.00
5230 - VEHICLES	2,000.00	0.00	407.22	1,592.78	20.36
5240 - GAS/DIESEL	2,521.00	0.00	692.41	1,828.59	27.47
5270 - MSW TIPPING	91,922.00	0.00	28,487.14	63,434.86	30.99
5275 - RECY & PULL	26,690.00	0.00	12,897.32	13,792.68	48.32
5280 - TIRE DISPOS	2,088.00	0.00	974.00	1,114.00	46.65
5285 - BULK & GRIND	10,000.00	0.00	6,834.15	3,165.85	68.34
5290 - HHW DISP	3,420.00	0.00	625.85	2,794.15	18.30
5330 - DUES/SUBSCR	515.00	0.00	0.00	515.00	0.00
5410 - EQUIP SUPP	575.00	0.00	269.16	305.84	46.81
5420 - GRNDS SUPP	1,365.00	0.00	411.97	953.03	30.18
5480 - TOOLS/PARTS	205.00	0.00	0.00	205.00	0.00
140 - PUB SAFETY					
	1,125,789.00	0.00	349,574.03	776,214.97	31.05
01 - FIRE RESCUE	783,974.00	0.00	251,006.59	532,967.41	32.02
5100 - FT WAGES	257,739.00	0.00	94,606.78	163,132.22	36.71
5110 - OTHER WAGES	300,175.00	0.00	83,143.67	217,031.33	27.70
5120 - OT WAGES	32,500.00	0.00	27,535.41	4,964.59	84.72
5130 - ALLOWANCE	4,500.00	0.00	1,359.46	3,140.54	30.21
5140 - TRAINING	9,000.00	0.00	4,017.66	4,982.34	44.64
5200 - ELECTRICITY	16,000.00	0.00	3,826.21	12,173.79	23.91
5205 - PHONE	5,500.00	0.00	1,469.14	4,030.86	26.71
5220 - HEAT	12,750.00	0.00	416.35	12,333.65	3.27
5225 - WATER	2,000.00	0.00	480.76	1,519.24	24.04
5230 - VEHICLES	17,000.00	0.00	3,453.64	13,546.36	20.32
5240 - GAS/DIESEL	10,800.00	0.00	2,763.80	8,036.20	25.59
5245 - OFF EQP/FEES	14,850.00	0.00	2,887.74	11,962.26	19.45
5330 - DUES/SUBSCR	3,700.00	0.00	2,218.98	1,481.02	59.97
5365 - PHYS/DRUG SC	3,500.00	0.00	848.50	2,651.50	24.24
5370 - WASTE DISPOS	1,000.00	0.00	0.00	1,000.00	0.00
5400 - OFFICE SUPP	5,000.00	0.00	360.24	4,639.76	7.20
5410 - EQUIP SUPP	18,000.00	0.00	4,483.64	13,516.36	24.91
5420 - GRNDS SUPP	16,785.00	0.00	5,270.77	11,514.23	31.40
5435 - PROT CLOTHIN	5,000.00	0.00	3,325.00	1,675.00	66.50
5440 - FIRE MED REI	22,175.00	0.00	5,215.26	16,959.74	23.52

BI-WEEKLY EXPENSE REPORT

Fund: 10
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
140 - PUB SAFETY CONT'D					
5487 - AMB. BILLING	0.00	0.00	200.00	-200.00	----
5488 - AMB. COLLECT	1,500.00	0.00	311.76	1,188.24	20.78
5490 - MEDICAL SUP	22,500.00	0.00	2,595.63	19,904.37	11.54
5495 - OSHA EQUIP	2,000.00	0.00	216.19	1,783.81	10.81
02 - LAW ENFORCEM	250,465.00	0.00	61,759.89	188,705.11	24.66
5205 - PHONE	450.00	0.00	159.73	290.27	35.50
5210 - MAIN-REPAIRS	500.00	0.00	150.00	350.00	30.00
5230 - VEHICLES	600.00	0.00	0.00	600.00	0.00
5240 - GAS/DIESEL	15,000.00	0.00	2,971.37	12,028.63	19.81
5350 - PROF SERVICE	233,915.00	0.00	58,478.79	175,436.21	25.00
03 - DISPATCHING	43,900.00	0.00	22,792.87	21,107.13	51.92
5350 - PROF SERVICE	43,900.00	0.00	22,792.87	21,107.13	51.92
04 - ANIMAL CTRL	10,350.00	0.00	4,183.00	6,167.00	40.42
5350 - PROF SERVICE	10,350.00	0.00	4,183.00	6,167.00	40.42
05 - STREET LIGHT	17,400.00	0.00	3,290.00	14,110.00	18.91
5350 - PROF SERVICE	17,400.00	0.00	3,290.00	14,110.00	18.91
06 - FIREHYDRANTS	14,700.00	0.00	4,875.00	9,825.00	33.16
5350 - PROF SERVICE	14,700.00	0.00	4,875.00	9,825.00	33.16
07 - EMER MANGMT	5,000.00	0.00	1,666.68	3,333.32	33.33
5110 - OTHER WAGES	5,000.00	0.00	1,666.68	3,333.32	33.33
150 - FINAN SERVCS	10,288,346.00	0.00	3,575,112.42	6,713,233.58	34.75
02 - DEBT	211,259.00	0.00	193,712.65	17,546.35	91.69
5720 - DEBT PWD GAR	79,230.00	0.00	82,768.56	-3,538.56	104.47
5730 - FIRE STATION	132,029.00	0.00	110,944.09	21,084.91	84.03
03 - MUN INSURANC	50,000.00	0.00	49,108.20	891.80	98.22
5260 - FINAN OUTLAY	50,000.00	0.00	49,108.20	891.80	98.22
04 - EE BENEFITS	669,722.00	0.00	223,107.07	446,614.93	33.31
5810 - HEALTH INS	346,733.00	0.00	123,975.73	222,757.27	35.76
5815 - ICMA/MPRS	102,094.00	0.00	28,803.54	73,290.46	28.21
5820 - SOC SEC/FICA	125,496.00	0.00	46,308.87	79,187.13	36.90
5825 - WORKER'S COM	71,849.00	0.00	18,664.60	53,184.40	25.98
5830 - UNEMPLOY	15,000.00	0.00	3,882.80	11,117.20	25.89
5835 - SICK PAYOUT	6,750.00	0.00	0.00	6,750.00	0.00
5837 - VACA PAYOUT	0.00	0.00	239.53	-239.53	----
5840 - VOLUNT INS	1,500.00	0.00	1,232.00	268.00	82.13
5850 - EDUC INCENT	300.00	0.00	0.00	300.00	0.00
06 - CIP	788,206.00	0.00	0.00	788,206.00	0.00
5900 - TOWN ROADS	442,000.00	0.00	0.00	442,000.00	0.00
5910 - PW VEH RES	150,000.00	0.00	0.00	150,000.00	0.00
5915 - SW EQUIP	2,000.00	0.00	0.00	2,000.00	0.00
5920 - FIRE/RES VEH	140,000.00	0.00	0.00	140,000.00	0.00
5925 - POLICE VEH	27,206.00	0.00	0.00	27,206.00	0.00
5930 - MUNIC FAC	16,000.00	0.00	0.00	16,000.00	0.00
5955 - CODE ENFORC	10,000.00	0.00	0.00	10,000.00	0.00
5960 - CONSERVATION	1,000.00	0.00	0.00	1,000.00	0.00
07 - RSU 16	7,052,373.00	0.00	2,350,791.00	4,701,582.00	33.33
5260 - FINAN OUTLAY	7,052,373.00	0.00	2,350,791.00	4,701,582.00	33.33
10 - TIF TO PS 1	721,509.00	0.00	360,755.00	360,754.00	50.00
5260 - FINAN OUTLAY	721,509.00	0.00	360,755.00	360,754.00	50.00

BI-WEEKLY EXPENSE REPORT

Fund: 10
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
150 - FINAN SERVCS CONT'D					
11 - TIF TO VILLA	120,420.00	0.00	60,210.00	60,210.00	50.00
5260 - FINAN OUTLAY	120,420.00	0.00	60,210.00	60,210.00	50.00
12 - TIF TO PS 2	674,857.00	0.00	337,428.50	337,428.50	50.00
5260 - FINAN OUTLAY	674,857.00	0.00	337,428.50	337,428.50	50.00
155 - MISC.					
	0.00	0.00	18,417.60	-18,417.60	----
50 - TRANSFERS	0.00	0.00	18,417.60	-18,417.60	----
5175 - TRANSFERS	0.00	0.00	18,417.60	-18,417.60	----
160 - COUNTY TAX					
	870,136.00	0.00	0.00	870,136.00	0.00
01 - COUNTY TAX	870,136.00	0.00	0.00	870,136.00	0.00
5260 - FINAN OUTLAY	870,136.00	0.00	0.00	870,136.00	0.00
170 - OVERLAY					
	165,157.75	0.00	6,641.85	158,515.90	4.02
01 - ABATEMENTS	165,157.75	0.00	6,641.85	158,515.90	4.02
5260 - FINAN OUTLAY	165,157.75	0.00	6,641.85	158,515.90	4.02
Final Totals	14,202,076.75	0.00	4,515,637.88	9,686,438.87	31.80

BI-WEEKLY EXPENSE REPORT

Fund: 40
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
400 - PSB TIF 1	676,054.00	14,926.39	344,142.49	331,911.51	50.90
01 - PSB TIF I	676,054.00	14,926.39	344,142.49	331,911.51	50.90
5250 - DEBT SVC	326,602.00	0.00	313,851.31	12,750.69	96.10
5260 - FINAN OUTLAY	21,164.00	0.00	5,350.75	15,813.25	25.28
5265 - PSB 40% PYBK	200,188.00	0.00	0.00	200,188.00	0.00
5350 - PROF SERVICE	2,500.00	0.00	0.00	2,500.00	0.00
5410 - EQUIP SUPP	28,000.00	58.17	1,304.21	26,695.79	4.66
5620 - HYDRANT	28,500.00	13,613.62	13,613.62	14,886.38	47.77
5650 - CEDC	56,500.00	1,254.60	9,852.60	46,647.40	17.44
5670 - BLEEDERS	12,600.00	0.00	170.00	12,430.00	1.35
401 - PSB TIF 2	600,008.00	0.00	265,101.80	334,906.20	44.18
01 - PSB TIF 2	600,008.00	0.00	265,101.80	334,906.20	44.18
5200 - ELECTRICITY	480.00	0.00	0.00	480.00	0.00
5250 - DEBT SVC	272,198.00	0.00	240,847.05	31,350.95	88.48
5260 - FINAN OUTLAY	19,400.00	0.00	4,904.75	14,495.25	25.28
5265 - PSB 40% PYBK	265,430.00	0.00	0.00	265,430.00	0.00
5350 - PROF SERVICE	2,500.00	0.00	0.00	2,500.00	0.00
5640 - REC TRAILS	40,000.00	0.00	19,350.00	20,650.00	48.38
402 - DTV TIF	74,604.00	0.00	56,521.99	18,082.01	75.76
01 - DTV TIF	74,604.00	0.00	56,521.99	18,082.01	75.76
5250 - DEBT SVC	51,476.00	0.00	48,079.99	3,396.01	93.40
5260 - FINAN OUTLAY	3,528.00	0.00	892.00	2,636.00	25.28
5350 - PROF SERVICE	2,000.00	0.00	0.00	2,000.00	0.00
5410 - EQUIP SUPP	2,500.00	0.00	0.00	2,500.00	0.00
5630 - JTK 50% PYBK	15,100.00	0.00	7,550.00	7,550.00	50.00
Final Totals	1,350,666.00	14,926.39	665,766.28	684,899.72	49.29

RECREATION

November 2019

Account	Beginning Balance	Revenues	Expenses	Ending Balance
500 - RECREATION PROGRAMS				
4505 - OPERATING	945.80	6,182.53	2,742.29	4,386.04
4530 - SCHOLARSHIP DONATIONS	808.50	31.00	0.00	839.50
4531 - CAMPSHIP DONATIONS	11,538.00	0.00	11,538.00	0.00
6000 - ART CLASS	356.51	1,900.00	300.00	1,956.51
6010 - BASEBALL	2,348.16	521.91	521.67	2,348.40
6020 - BASKETBALL	1,672.29	300.00	1,717.09	255.20
6025 - CAMP CONNOR	7,132.85	0.00	2,988.82	4,144.03
6030 - CHEERING	6,539.57	1,570.00	777.82	7,331.75
6050 - DESTINATION IMAGINATION	133.83	35.00	117.00	51.83
6060 - DISCOUNT TICKETS	434.00	5,551.00	5,924.00	61.00
6070 - DRAMA	80.00	0.00	560.00	-480.00
6075 - FIELD HOCKEY	1,258.59	355.00	1,191.58	422.01
6080 - FOOTBALL	10,694.96	11,973.56	17,793.06	4,875.46
6108 - LEGO LEAGUE	836.57	280.65	75.00	1,042.22
6113 - MUSIC CLASS	-34.35	0.00	0.00	-34.35
6115 - PICKLE BALL	455.00	390.00	556.00	289.00
6120 - SENIOR CLUB	1,191.08	910.00	692.13	1,408.95
6130 - SOCCER	9,278.62	9,446.51	13,845.34	4,879.79
6140 - SUMMER RECREATION	56,827.79	56,755.50	105,610.61	7,972.68
6145 - SWIMMING LESSONS	665.00	460.00	1,125.00	0.00
6150 - TABLE/CHAIR RENT	1,473.62	290.00	500.00	1,263.62
6170 - TRAILS	1,210.73	0.00	0.00	1,210.73
6180 - TUMBLING	1,068.13	778.00	900.00	946.13
6190 - VOLLEY BALL	82.53	0.00	82.53	0.00
Final Totals	116,997.78	97,730.66	169,557.94	45,170.50

BI-WEEKLY REVENUE REPORT

Fund: 70
November

Account	Budget Net	Curr Mnth Net	YTD Net	Uncollected Balance	Percent Collected
700 - RICKER LIBRARY	166,452.00	0.00	36,224.16	130,227.84	21.76
4500 - MISCELLENEOUS REVENUES	175.00	0.00	84.00	91.00	48.00
4515 - AB RICKER TRUST DISTRIBUTION	15,265.00	0.00	7,632.62	7,632.38	50.00
4516 - JANE RICKER TRUST DISTRIBUTION	51,825.00	0.00	25,914.26	25,910.74	50.00
4530 - DONATIONS	500.00	0.00	374.38	125.62	74.88
4550 - FROM GF	93,062.00	0.00	0.00	93,062.00	0.00
5005 - NON RESIDENT REGISTRATION	300.00	0.00	105.00	195.00	35.00
5010 - DONATIONS DEDICATED	2,000.00	0.00	867.75	1,132.25	43.39
5015 - OVERDUES	1,300.00	0.00	369.90	930.10	28.45
5020 - PHOTOCOPIES	400.00	0.00	168.95	231.05	42.24
5025 - BOOK SALES	375.00	0.00	120.50	254.50	32.13
5030 - PRINTER	425.00	0.00	177.80	247.20	41.84
5035 - FAX	625.00	0.00	261.00	364.00	41.76
5040 - INTER LIBRARY LOAN	200.00	0.00	148.00	52.00	74.00
Final Totals	166,452.00	0.00	36,224.16	130,227.84	21.76

BI-WEEKLY EXPENSE REPORT

Fund: 70
November

Account	Budget Net	Curr Mnth Net	YTD Net	Unexpended Balance	Percent Spent
700 - RICKER LIBRA	166,452.00	0.00	51,706.05	114,745.95	31.06
01 - RICKER LIBR.	166,452.00	0.00	51,706.05	114,745.95	31.06
5100 - FT WAGES	63,906.00	0.00	20,467.61	43,438.39	32.03
5110 - OTHER WAGES	27,539.00	0.00	10,456.03	17,082.97	37.97
5130 - ALLOWANCE	680.00	0.00	215.84	464.16	31.74
5140 - TRAINING	400.00	0.00	0.00	400.00	0.00
5200 - ELECTRICITY	4,150.00	0.00	1,471.09	2,678.91	35.45
5205 - PHONE	1,575.00	0.00	495.89	1,079.11	31.49
5210 - MAIN-REPAIRS	4,500.00	0.00	2,296.90	2,203.10	51.04
5215 - INTERNET	0.00	0.00	34.74	-34.74	----
5220 - HEAT	5,000.00	0.00	256.90	4,743.10	5.14
5225 - WATER	1,300.00	0.00	474.88	825.12	36.53
5235 - POSTAGE	1,000.00	0.00	884.00	116.00	88.40
5245 - OFF EQP/FEES	2,500.00	0.00	252.47	2,247.53	10.10
5255 - TECH MTC	3,285.00	0.00	963.08	2,321.92	29.32
5309 - MISC EXP	1,000.00	0.00	202.90	797.10	20.29
5330 - DUES/SUBSCR	2,095.00	0.00	0.00	2,095.00	0.00
5345 - BANK FEES	35.00	0.00	0.00	35.00	0.00
5360 - SPECIAL EVEN	250.00	0.00	0.00	250.00	0.00
5400 - OFFICE SUPP	2,200.00	0.00	616.42	1,583.58	28.02
5810 - HEALTH INS	10,815.00	0.00	4,124.15	6,690.85	38.13
5815 - ICMA/MPRS	2,662.00	0.00	0.00	2,662.00	0.00
5820 - SOC SEC/FICA	6,685.00	0.00	0.00	6,685.00	0.00
7100 - MAGAZINES	1,575.00	0.00	51.05	1,523.95	3.24
7105 - BOOKS	13,000.00	0.00	3,972.10	9,027.90	30.55
7110 - NEWSPAPERS	600.00	0.00	175.55	424.45	29.26
7115 - AUDIO BOOKS	3,000.00	0.00	1,181.21	1,818.79	39.37
7120 - EBOOKS	700.00	0.00	650.00	50.00	92.86
7125 - ADULT PROGR	2,000.00	0.00	997.77	1,002.23	49.89
7130 - CHILD PROGR	2,000.00	0.00	925.59	1,074.41	46.28
7135 - TEEN PROGR	2,000.00	0.00	539.88	1,460.12	26.99
Final Totals	166,452.00	0.00	51,706.05	114,745.95	31.06

Poland Conservation Commission					
	Date	Income	Expenditure	Project*	Operating Funds - Balance
Opening Balance FY 2018-19					4,305.41
Town Appropriation	8/3/2018	11,000.00			15,305.41
MEACC Dues	8/3/2018		150.00		15,155.41
Barry Morgan (reimbursement)	1/15/2019		50.00		15,105.41
Donation - Lot #6 Hilt Hollow	4/24/2019	300.00		HH	15,405.41
Donation - Lot #6 Hilt Hollow	5/31/2019	1,000.00		HH	16,405.41
Donation - Lot #6 Hilt Hollow	6/3/2019	500.00		HH	16,905.41
Opening Balance FY 2019-20					16,905.41
Donation - Lot #6 Hilt Hollow	7/10/2019	500.00		HH	17,405.41
Donation - Lot #6 Hilt Hollow	7/24/2019	25.00	1.03	HH	17,429.38
Donation - Lot #6 Hilt Hollow	8/10/2019	100.00	3.20	HH	17,526.18
Town Appropriation	9/12/2019	2,000.00			19,526.18
MEACC Dues	9/25/2019		150.00		19,376.18
* CRF - Conservation Reserve Fund					
HOP - Heart of Poland					
WP - Waterhouse Brook Project					
HH - Lot #6 Hilt Hollow					

Poland Conservation Commission					
	Date	Income	Expenditure	Project*	Conservation Reserve Funds - Balance
Opening Balance FY 2015-16					\$ -
					-
Opening Balance FY 2016-17					\$ -
FY 2017 Tree Growth Penalty	6/30/2017	2,973.60		CRF	2,973.60
					2,973.60
Opening Balance FY 2017-18					\$ 2,973.60
FY 2018 Tree Growth Penalty	10/25/2017	12,562.00		CRF	15,535.60
					15,535.60
Opening Balance FY 2018-19					15,535.60
					15,535.60
Opening Balance FY 2019-20					15,535.60
FY 2019 Tree Growth Penalty	10/9/2019	3,417.60		CRF	18,953.20
* CRF - Conservation Reserve Fund					
HOP - Heart of Poland					
WP - Waterhouse Brook Project					
HH - Lot #6 Hilt Hollow					

Poland Conservation Commission					
	Date	Income	Expenditure	Project*	Waterhouse Brook Project Funds - Balance
Opening Balance FY 2015-16					\$ -
					-
Opening Balance FY 2016-17					\$ -
					-
Opening Balance FY 2017-18					\$ -
Donations - LL Bean & Northeast Bank	6/20/2018	3,000.00		WP	3,000.00
Davis Land - Waterhouse Brk Plans	6/29/2018		800.00	WP	2,200.00
					2,200.00
Opening Balance FY 2018-19					2,200.00
Donation - Norway Savings Bank	9/14/2018	2,000.00		WP	4,200.00
Davis Foundation Grant	11/19/2018	10,000.00		WP	14,200.00
MBP Consulting - Dam Inspection	12/18/2018		2,276.00	WP	11,924.00
Donation - Nestle Waters	1/28/2019	2,000.00		WP	13,924.00
Baker Design Consultants	3/20/2019		3,791.36	WP	10,132.64
Davis Land Surveying, LLC	5/21/2019		1,261.08	WP	8,871.56
					8,871.56
Opening Balance FY 2019-20					8,871.56
Allied Dock - Bridge	10/1/2019		2,150.00	WP	6,721.56
* CRF - Conservation Reserve Fund					
HOP - Heart of Poland					
WP - Waterhouse Brook Project					
HH - Lot #6 Hilt Hollow					

TOWN OF POLAND, MAINE
Capital Improvement Program

[Adopted DATE]

INTRODUCTION

The Capital Improvement Program for the Town of Poland provides a mechanism for estimating capital requirements; scheduling all projects over a fixed period with appropriate planning and implementation; budgeting high-priority projects and developing a project revenue policy for proposed improvements; coordinating the activities of various departments in meeting project schedules; monitoring and evaluating the progress of capital projects; and informing the public of projected capital improvements.

In its most basic form, the Capital Improvement Program is no more than a schedule of capital improvements in order of priority, together with cost estimates, and the proposed method of financing. To meet these objectives, the Capital Improvement Program should be reviewed and updated each year, to incorporate changing community priorities, unexpected emergencies or events, unique opportunities, cost changes or alternate financing strategies. The Capital Improvement Program consists primarily of three elements:

- a) an inventory and facility maintenance plan;
- b) a capital improvements budget (first year); and
- c) a long-term capital improvement plan (4 years).

These guidelines will also ensure that the capital improvement program identify the availability of resources necessary to meet Poland's capital needs when they occur. Additionally, this program will help to determine spending priorities early to allow for more deliberate planning and funding. As implemented, this capital improvement program will provide the Town of Poland the opportunity to anticipate, not react to, changes in financial trends and developments critical to the well-being of the Town and its citizens. By budgeting large or unique purchases in the capital improvement plan, the operating budget will not be susceptible to spikes within department's budgets.

Financing the capital program can include appropriations, reserves, grants, leases, and debt financing as defined in the *Town Charter and Financial Policies*. The useful life of the asset or project needs to equal or exceed the payout schedule of any debt the Town assumes for that project. This allows for a closer match between those who benefit from the asset and those that pay for it.

BACKGROUND

The Town Manager will prepare and annually submit to the Board of Selectpersons a five-year Capital Improvement Program pursuant to the timeline established in the annual budget preparation schedule. Submission, review, and adoption of the Capital Improvement Program will be consistent with the requirements of the Town Charter, Article VI, Section 6.9, included herein by reference.

DEFINITIONS

Public Infrastructure. Infrastructure of the Town of Poland to include the purchase or maintenance thereof all land, buildings, parks, trails, streets, bridges, vehicles and equipment, etc.

Capital Budget. The first year of the capital improvement program with a detailed source of financing for each of the capital projects specified for implementation during the upcoming year with a listing and description of the following four (4) years.

Capital Improvement Program. A listing of the planned capital improvement projects (coupled with expected costs and financing plans of each) for the upcoming five (5) year period and scheduled according to priorities and timing. The CIP should be organized between capital projects and capital equipment.

Capital Improvement Project (CIP). A major, nonrecurring expenditure used to build, expand or improve a government's physical asset, including facilities and infrastructure, that has a useful life of greater than one year.

Capital Equipment. A major expenditure used to replace or improve a government's equipment, including vehicles, technology, building equipment.

Multi-Year Capital Budget. A process designed to ensure that the longer-range consequences of capital budget decisions are identified and reflected in the budget totals and updated annually.

Equipment Replacement Schedule. A detailed, systematic schedule of anticipated replacement of all vehicles and major equipment that is customized to each department and approximates industry standards and/or historical experience of asset life expectancy. The replacement schedule is based on the premise that vehicles and equipment should be replaced before major maintenance expenses are incurred and while residual (trade-in) value can be maximized. These schedules shall serve as the basis for the capital equipment portion of the CIP.

CIP CATEGORIES

The Town Manager in conjunction with the Board of Selectpersons will establish major project categories. Basic categories will include:

- Municipal Facilities – new
- Municipal Facilities – improvements and maintenance
- Technology – including IT/CATV equipment purchase and maintenance
- Infrastructure – roads (construction, reconstruction, resurfacing), bridges, etc.
- Vehicle/Equipment – replacement and repair
- Revaluation
- Recreation – maintenance and repair
- Planning – Comprehensive Plan, various software purchases
- Conservation – dam maintenance, recreational land purchases

Categories may be amended, from time to time, based on current needs assessments by the Town Manager.

CAPITAL BUDGET PROCESS AND TIMELINE

A capital budget forces a systematic identification and prioritization of capital projects. This helps to avoid unexpected budget fluctuations and surprises in the operating budget. The goal is to anticipate and plan for most projects involving public facility improvements and major equipment purchases.

A multi-year capital improvement budget shall be prepared and submitted to the Budget Committee, separate from the operating budget, annually. The capital budget shall provide a list of projects and the means of financing and cover a five-year period. The projects included in the capital budget will be part of the Town's capital improvement program. To be considered for bonding, projects must be included in the Capital Improvement Budget as part of the capital improvements or capital equipment. All projects which are required to go to voter referendum, shall also be included in the multi-year Capital Improvement Budget.

The Town's capital budget process will be managed by the Town Manager/Finance Director by implementing the following guidelines:

- Department heads are responsible for identifying, documenting, and justifying capital improvement requests, including
 - obtaining project cost estimates, and
 - identifying appropriate revenue sources for the project (who may be assisted by the Finance Director to meet these objectives).
- Capital improvement projects should generally be foreseen well in advance of need (preferably 2+ years) to allow time for planning of long-term financing strategies or financing methods.
- Proposed capital budget items will be evaluated and ranked according to merit.

- The Town Manager, Executive Assistant, and Finance Director will be responsible for submission and presentation of the budget to the Budget Committee and the Board of Selectpersons.
- The Town Manager's recommended capital budget will be submitted to the Budget Committee annually, who will provide its recommendations to the Board of Selectpersons no later than the first day of February.
- The Board of Selectpersons will fix a time and place to hold a public hearing on the capital budget, giving public notice of the hearing in accordance with the general law.
- The Board of Selectpersons will adopt the capital budget with or without amendments after the public hearing. Appropriations necessary to carry out the capital budget must be approved as part of the Budget at a Town Meeting.

FINANCING OPTIONS FOR CAPITAL BUDGETS

Funding for capital items may come from several sources, including, but not limited to long-term debt (general obligation bonds), leases, reserve funds, grants or direct appropriations.

By understanding available financing options, in consideration of the multi-year capital budget, the Town will make every effort to level-fund annual contributions to the capital budget, so far as practicable, i.e. funding the entire project at a consistent level over time. This financing practice will eliminate the need for an immediate and/or drastic tax increase, limit debt service levels as well as assure that full funding is available for the project. The Board of Selectpersons may elect to increase or decrease contributions as circumstances dictate.

Voter-approved Bonds (Long-term Borrowing)

Pursuant to the Town Charter, the Town may issue general obligation and revenue obligation securities for funding or refunding all or any part of its debt or for any purpose for which it may raise money in accordance with the general law with such terms and maturities as the Board of Selectpersons may fix pursuant to the authorizing vote of the legislative body. Debt issued for CIP funding should ensure that the useful life of the capital asset equals or exceeds the length of the debt financing period. In addition, the capital asset funded in this manner will be for a public facility or equipment that is a public good and that has no revenue-producing capability, e.g. municipal facilities, vehicles, and/or roads.

Leases and Loans (Short-term Borrowing)

For use of short-term borrowing or lease/purchases, generally capital equipment purchases qualify, as an item purchased infrequently, that has an expected useful life of at least five (5) years.

Reserve Funds (From the Financial Policies)

Adequate operating reserves are important to insure the functions of the Town especially during economic downturns. The Town's management objective is to carry a fund balance of 16.7% (2/12) of the total annual budget, which includes schools, contributions to capital reserves and debt service. The Town may, at the discretion of its Board of Selectpersons, build a contingency reserve in the General Fund with excess unassigned fund balance with funds in excess of 15% of its total annual budget. These funds may be used to pay for unforeseen capital and operating costs.

Municipal Facilities Reserve Fund (From the Financial Policies)

A Municipal Facilities Reserve Fund has been established to fund future capital improvements to Town-owned buildings and property, with the proceeds from sale of Town-owned timber and wood. Capital expenditures from this reserve will be authorized by the Board of Selectpersons as they deem in the best interest of the Town. The reserve will be financed sufficiently to ensure that adequate funds are available to purchase or improve municipal facilities on a timely basis without debt financing. Determination of the amount needed to adequately fund this reserve fund will be prepared by the Town's management and approved by the Board of Selectpersons.

Equipment Reserve Funds (From the Financial Policies)

Equipment Reserve Funds have been established to fund future capital equipment and will be financed sufficiently to ensure that adequate funds are available to purchase replacement equipment on a timely basis without debt financing. Determination of the amount needed to adequately fund this equipment reserve fund will be prepared by the Finance Director and the Town Manager and approved by the Board of Selectpersons.

Pay-As-You-Go Funds

May consist of the following:

- *Current revenues* – the capital asset may be acquired through existing revenues
- *Capital reserves* – funds established from Town designated taxes or revenue streams that are set aside in a separate fund. (Example: Town Economic Development Reserve)
- *Fund Balance* – the capital asset may be funded with unassigned operating fund balances
- *Grants* – Funding of the capital item was secured upon application of a governmental grant. Examples may include: Community Development Block Grants (CDBG) or HOME Investment Partnerships Program grants, public safety, public works, or EPA water quality grants. (Example: Local Road Assistance Program (LRAP))

- *Gifts or Donations* – capital assets may be purchased or acquired with restricted or non-restricted donations by citizens or corporations. (Example: A. B. Ricker Memorial Library and Community House endowments)

Tax Incremental Financing (TIF) District Funds

Funds established by State of Maine statutes used to stimulate new investment in the community by assisting businesses with public infrastructure or unusually high development costs. Locally designed districts are formed with the tax dollars that are generated and placed in a fund separate from the Town's operating funds, which may be used to pay for the Town's bonded indebtedness associated with a new public infrastructure investment for periods of up to 30 years. The Town currently has 3 TIF active districts.

Inter-local Agreements

Inter-local agreements allow municipalities to defray costs for public services (that often involve capital investment) by providing these services to residents jointly. Local education is currently provided to the Town of Poland through its membership in Regional School Unit No. 16.

ASSET CAPITALIZATION POLICY

This policy is contained within the Program to establish procedures for keeping an inventory of fixed assets owned by the Town of Poland. It results from and is compliant with Governmental Accounting Standards Board Statement No. 34, "*Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*" (GASB Statement No. 34)

Definitions: Assets, which meet the following minimum standards, will be considered capital assets:

- Having a value of \$10,000 or more. This requirement can be for an individual item in excess of \$10,000 or for a "collection" such as a telephone system or computer network system.
- Having an estimated useful life of greater than one year.
- Major asset categories include buildings and improvements, land and improvements, machinery and equipment, vehicles, and infrastructure.

Capitalization Method: All capital assets will be recorded at historical cost as of the date acquired or constructed, except for infrastructure, which is discussed below. If historical cost information is not available, assets will be recorded as estimated historical cost by calculating current replacement cost and by deflating the cost using the appropriate price-level index. Donated capital assets are valued at their estimated fair market value on the date received.

New Acquisitions: The Town will capitalize new assets that meet its Capitalization Policy as stated above. Following the receipt of the item(s) that meet the criteria, the value will be noted by the Department Head, Finance Director, and Town Manager for inclusion in the asset database.

Extraordinary Repairs or Improvements: The Town will capitalize outlays that increase future benefits from an existing capital asset beyond its previously assessed value or condition if they meet the Town's Capitalization Policy as previously stated.

Collections: The Town will capitalize the items listed below as collections:

- Land
- Buildings
- Computers
- Radios and Pagers
- Art Works and Historical Treasures
- Telephone Systems
- Any other assets bought in a bulk purchase that meets this Capitalization Policy.

Infrastructure: The Town has retroactively reported infrastructure to comply with GASB Statement No. 34. The Town will report its infrastructure assets at historical cost (if purchased or constructed) or estimated fair value (if donated). The Town will use an estimated historical cost when the actual cost cannot be identified. The replacement cost for infrastructure assets will be based on current year construction costs for similar assets or other information that approximates current replacement cost. The Town of Poland will report newly acquired or constructed infrastructure assets in the period it acquires or constructs infrastructure assets. Also, the Town will use any existing sources of information to provide support for the initial cost estimates for its infrastructure assets, such as bond documents, engineering documents, and capital budgets.

This Capital Improvement Program shall be reviewed by the Town Manager and the Board of Selectpersons at least annually and will be enforced by the Town Manager and his/her designee(s).

Memo

To: Select Board

From: Matthew Garside, Town Manager

cc: Nikki Pratt, Executive Assistant
Tom Printup, Fire Rescue Chief
Debbie Fitzpatrick, Finance Director

Date: November 1, 2019

Re: Fire Rescue Fees

There are two proposals we would like to discuss:

Ambulance fee. We are charging \$100 to residents when we send an ambulance for a lift assist. Propose waiving this fee for the first five lift assists.

- Residents being charged, but no medical service provided.
- Administrative burden.

Motor Vehicle Accident fee. Proposal to recoup costs of accident response. Charges would be paid by car insurance company, if insurance company will not pay, we do not pursue collection.

- Would predominantly affect non-residents.
- Defray Fire Rescue costs. Reimbursement rates set by insurer, much the same as Medicaid reimbursement rate.
- No impact to insured insurance premium. "At fault" insurer would be charged.
- Collection agency fee 20% of recovered funds. Funds generated would go to Fire Rescue Reserve.

Memo

To: Select Board
From: Matthew Garside, Town Manager
cc: Debbie Fitzpatrick, Finance Director
Date: November 1, 2019
Re: Online tax payment and personal property

We would like to offer online tax payment for Poland residents. To accomplish this we need to purchase a module for our TRIO software. Request authorization to use \$2,775 from the overlay to purchase this module. Annual maintenance cost would be \$495.

Earlier, our Assessor reported an error in computing the BETE reimbursement of \$36,000 for the past year. We also had a \$20,000 BETE discrepancy from the prior year.

To reduce the risk of future BETE issues request authorization to expend from the overlay, \$3,700 for the TRIO personal property module and a further \$8,250 for assessor fees to input the data. The assessor fee would be a onetime payment. There would be a \$660 annual maintenance fee for the TRIO module. Data entry would be complete for the FY21 tax commitment.

Current overlay balance is \$122,000

Summary:

TRIO Tax Module	\$2,775
TRIO Personal Property Module	\$3,700
Assessor Fee for BETE Data Input	<u>\$8,250</u>
Total	\$14,725

Town of Poland

1231 Maine Street, Poland, ME 04274

Phone: (207) 998-4601

Fax: (207) 998-2002

www.polandtownoffice.org



Assessing 207-998-4651
Code Enforcement 207-998-4604
Recreation 207-998-4650
Fire Rescue 207-998-4689
Public Works 207-998-2570
Solid Waste 207-998-4688

November 5, 2019

Authorization of cash disbursements for Fiscal Year 2020 totaling:

Town A/P:	\$ 143,207.29
Payroll:	\$ 107,460.32
TIF 1:	\$ 14,926.39
TIF 2:	\$
DTV TIF:	\$
Total:	\$ 265,594.00

BOARD OF SELECTPERSONS

Stephen E. Robinson

Suzette Moulton

Joseph F. Cimino

Mary Beth Taylor

Stanley L. Tetenman

Warrant 43

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
00119 AFLAC						
0210	67536	10	INSURANCE		120682	
AFLAC ACCIDENT			G 10-2681-00		412.20	0.00
			GENERAL FUND / AFLAC Accide			
AFLAC CANCER			G 10-2682-00		171.00	0.00
			GENERAL FUND / AFLAC Cancer			
AFLAC DENTAL			G 10-2683-00		42.90	0.00
			GENERAL FUND / AFLAC Dental			
AFLAC HOSPITAL			G 10-2684-00		142.20	0.00
			GENERAL FUND / AFLAC Hospit			
AFLAC VISION			G 10-2686-00		43.05	0.00
			GENERAL FUND / AFLAC Vision			
Vendor Total-					811.35	
00064 ALMIGHTY WASTE						
0210	67538	10	RECYCLE PULL FEE		117285	
RECYCLE PULL FEE			E 130-02-5275		89.00	0.00
			PUB WORKS / SOLID WASTE - RECY & PULL			
Invoice Total-					89.00	
0210	67538	10	PULL FEE	31637		
PULL FEE			E 130-02-5270		89.00	0.00
			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					89.00	
0210	67538	10	RECYCLE PULL FEE	117257		
RECYCLE PULL FEE			E 130-02-5275		89.00	0.00
			PUB WORKS / SOLID WASTE - RECY & PULL			
Invoice Total-					89.00	
0210	67538	10	PULL FEE	31585		
PULL FEE			E 130-02-5270		89.00	0.00
			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					89.00	
0210	67538	10	PULL FEE	31612		
PULL FEE			E 130-02-5270		89.00	0.00
			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					89.00	
0210	67538	10	PULL FEE	31681		
PULL FEE			E 130-02-5270		89.00	0.00
			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					89.00	
0210	67538	10	OBW PULL FEE	86266		
OBW PULL FEE			E 130-02-5270		220.90	0.00
			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					220.90	
0210	67538	10	PULL FEE	32571		
PULL FEE			E 130-02-5270		89.00	0.00
			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					89.00	
0210	67538	10	PULL FEE	32392		
PULL FEE			E 130-02-5270		89.00	0.00
			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					89.00	
0210	67538	10	PULL FEE	5497		
PULL FEE			E 130-02-5270		89.00	0.00
			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					89.00	

Warrant 43

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
0210	67538	10	RECYCLE PULL FEE	117477		
RECYCLE PULL FEE			E 130-02-5275		89.00	0.00
			PUB WORKS / SOLID WASTE - RECY & PULL			
			Invoice Total-		89.00	
0210	67538	10	PULL FEE	33371		
PULL FEE			E 130-02-5270		89.00	0.00
			PUB WORKS / SOLID WASTE - MSW TIPPING			
			Invoice Total-		89.00	
0210	67538	10	PULL FEE	33277		
PULL FEE			E 130-02-5270		89.00	0.00
			PUB WORKS / SOLID WASTE - MSW TIPPING			
			Invoice Total-		89.00	
			Vendor Total-		1,288.90	
00466 ALWAYS SHOWTIME ENTERTAINMENT						
0210	67539	10	STEVE CORNING	12/30/19		
STEVE CORNING			E 700-01-7125		100.00	0.00
			RICKER LIBRA / RICKER LIBR. - ADULT PROGR			
STEVE CORNING			E 700-01-7130		200.00	0.00
			RICKER LIBRA / RICKER LIBR. - CHILD PROGR			
STEVE CORNING			E 700-01-7135		100.00	0.00
			RICKER LIBRA / RICKER LIBR. - TEEN PROGR			
			Vendor Total-		400.00	
00123 ANDROSCOGGIN VALLEY						
0210	67540	10	MAINE LAND USE BOOKLET	379000-54		
MAINE LAND USE BOOKLET			E 120-01-5330		15.00	0.00
			COMM SERVCS / PLANNING&DEV - DUES/SUBSCR			
			Vendor Total-		15.00	
00106 ATLANTIC BROOM SERVICE						
0210	67541	10	BUS STOP SIGNS	257382		
BUS STOP SIGNS			E 130-01-5475		214.78	0.00
			PUB WORKS / PUBLIC WORKS - SIGNS			
			Vendor Total-		214.78	
00460 AUBURN CONCRETE						
0210	67542	10	TIMBER TRANS STA	165922		
TIMBER TRANS STA			E 211-01-5350		900.00	0.00
			MUNIC FACILI / MUNIC FACILI - PROF SERVICE			
			Invoice Total-		900.00	
0210	67542	10	CONCRETE BLOCKS	166085		
CONCRETE BLOCKS			E 211-01-5350		495.00	0.00
			MUNIC FACILI / MUNIC FACILI - PROF SERVICE			
			Invoice Total-		495.00	
			Vendor Total-		1,395.00	
00129 BAKER & TAYLOR BOOKS						
0210	67543	10	BOOKS	5015745679		
BOOKS			E 700-01-7105		73.50	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
			Invoice Total-		73.50	
0210	67543	10	BOOKS	5015745647		
BOOKS			E 700-01-7105		62.49	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
			Invoice Total-		62.49	
0210	67543	10	BOOKS	5015768762		
BOOKS			E 700-01-7105		51.35	0.00

Warrant 43

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
			RICKER LIBRA / RICKER LIBR. - BOOKS			
			Invoice Total-		51.35	
0210	67543	10	BOOKS	5015772187		
BOOKS			E 700-01-7105		207.72	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
			Invoice Total-		207.72	
0210	67543	10	BOOKS	5015776011		
BOOKS			E 700-01-7105		71.41	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
			Invoice Total-		71.41	
			Vendor Total-		466.47	
00461 BOB'S TIRE CO						
0210	67533	10	TIRES	568272		
TIRES			E 130-02-5280		974.00	0.00
			PUB WORKS / SOLID WASTE - TIRE DISPOS			
			Vendor Total-		974.00	
01835 CENTER POINT LARGE PRINT						
0210	67544	10	BOOKS	1728189		
BOOKS			E 700-01-7105		46.74	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
			Vendor Total-		46.74	
00222 CENTRAL MAINE POWER COMPANY						
0210	67467	10	SEPT 2019	704000634910		
BEACONS			E 140-05-5350		17.70	0.00
			PUB SAFETY / STREET LIGHT - PROF SERVICE			
			Invoice Total-		17.70	
0210	67468	10	BILL DATE	OCT 2019		*** SEPARATE ***
FIRE/RESCUE			E 140-01-5200		808.69	0.00
			PUB SAFETY / FIRE RESCUE - ELECTRICITY			
			Invoice Total-		808.69	
0210	67545	10	BILL DATE OCT 2019	ELECTICITY		*** SEPARATE ***
TOWN HALL			E 110-01-5200		265.63	0.00
			ADMINISTRATI / ADMIN - ELECTRICITY			
OLD TOWN OFFICE			E 110-01-5200		76.64	0.00
			ADMINISTRATI / ADMIN - ELECTRICITY			
PUBLIC WORKS			E 130-01-5200		215.57	0.00
			PUB WORKS / PUBLIC WORKS - ELECTRICITY			
SOLID WASTE			E 130-02-5200		276.48	0.00
			PUB WORKS / SOLID WASTE - ELECTRICITY			
BEACONS			E 140-05-5350		22.14	0.00
			PUB SAFETY / STREET LIGHT - PROF SERVICE			
BEACONS			E 140-05-5350		17.40	0.00
			PUB SAFETY / STREET LIGHT - PROF SERVICE			
FIRE/RESCUE			E 140-01-5200		22.14	0.00
			PUB SAFETY / FIRE RESCUE - ELECTRICITY			
Rec Dept - Brown Ave.			E 500-01-6010		25.70	0.00
			REC PGMS / REC PROGRAMS - BASEBALL EXP			
Camp Connor Electricity			E 500-01-6140		39.60	0.00
			REC PGMS / REC PROGRAMS - SUMM REC EXP			
RICKER LIBRARY			E 700-01-5200		329.16	0.00
			RICKER LIBRA / RICKER LIBR. - ELECTRICITY			
			Invoice Total-		1,290.46	
			Vendor Total-		2,116.85	
00364 CONSOLIDATED COMMUNICATIONS						
0210	67466	10	SERVICE	SEPT 2019		

Warrant 43

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
MUNIC BUILDINGS			E 110-01-5205		369.58	0.00
			ADMINISTRATI / ADMIN - PHONE			
ASO			E 140-02-5205		40.79	0.00
			PUB SAFETY / LAW ENFORCEM - PHONE			
PUBLIC WORKS			E 130-01-5205		38.47	0.00
			PUB WORKS / PUBLIC WORKS - PHONE			
SOLID WASTE			E 130-02-5205		44.42	0.00
			PUB WORKS / SOLID WASTE - PHONE			
DISPATCH			E 140-03-5350		120.46	0.00
			PUB SAFETY / DISPATCHING - PROF SERVICE			
FIRE/RESCUE			E 140-01-5205		41.14	0.00
			PUB SAFETY / FIRE RESCUE - PHONE			
FIRE/RESCUE			E 140-01-5205		47.25	0.00
			PUB SAFETY / FIRE RESCUE - PHONE			
FIRE/RESCUE			E 140-01-5205		91.69	0.00
			PUB SAFETY / FIRE RESCUE - PHONE			
REC DEPT			E 500-01-5310		61.04	0.00
			REC PGMS / REC PROGRAMS - OPERATING			
Camp Connor phone/intern.			E 500-01-6140		176.22	0.00
			REC PGMS / REC PROGRAMS - SUMM REC EXP			
LIBRARY			E 700-01-5205		101.25	0.00
			RICKER LIBRA / RICKER LIBR. - PHONE			
Vendor Total-					1,132.31	
01805 COPP EQUIPMENT, LLC						
0210	67546	10	PARTS	3177		
RENTAL			E 130-01-5375		1,395.50	0.00
			PUB WORKS / PUBLIC WORKS - RENTAL EQUIP			
RENTAL			E 130-01-6375		804.50	0.00
			PUB WORKS / PUBLIC WORKS - RENT EQ SNOW			
Vendor Total-					2,200.00	
01752 CORELOGIC, INC.						
0210	67547	10	OVERPAYMENT TAXES	JASON MCFARLAND		
OVERPAYMENT TAXES			G 10-2230-00		679.72	0.00
			GENERAL FUND / OVERPAYMENTS			
Vendor Total-					679.72	
00138 CYNTHIA MAXWELL						
0210	67548	10	SEWING CLASS	10/24/19		
SEWING CLASS			E 700-01-7125		50.00	0.00
			RICKER LIBRA / RICKER LIBR. - ADULT PROGR			
Vendor Total-					50.00	
01448 DEMCO						
0210	67549	10	SUPPLIES	6702797		
SUPPLIES			E 700-01-5400		113.02	0.00
			RICKER LIBRA / RICKER LIBR. - OFFICE SUPP			
Vendor Total-					113.02	
02026 DENNISON LUBRICANTS OF MAINE						
0210	67550	10	BULK OIL	1351967		
BULK OIL			E 140-01-5230		616.60	0.00
			PUB SAFETY / FIRE RESCUE - VEHICLES			
Vendor Total-					616.60	
01854 DEPOT SQUARE HARDWARE						
0210	67551	10	SUPPLIES	A153563		
SUPPLIES			E 130-01-5210		64.99	0.00
			PUB WORKS / PUBLIC WORKS - MAIN-REPAIRS			
Invoice Total-					64.99	

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
0210	67551	10	REPAIRS		A154083	
REPAIRS			E 130-01-5210		22.31	0.00
			PUB WORKS / PUBLIC WORKS - MAIN-REPAIRS			
			Invoice Total-		22.31	
			Vendor Total-		87.30	
00139 DFPS						
0210	67552	10	SUPPLIES		155838SS	
SUPPLIES			E 500-01-6140		332.50	0.00
			REC PGMS / REC PROGRAMS - SUMM REC EXP			
			Invoice Total-		332.50	
0210	67552	10	PROJECTOR		155840SS	
PROJECTOR			E 500-01-6140		25.00	0.00
			REC PGMS / REC PROGRAMS - SUMM REC EXP			
			Invoice Total-		25.00	
0210	67552	10	OFFICE SUPPLIES		155839SS	
OFFICE SUPPLIES			E 500-01-6140		29.00	0.00
			REC PGMS / REC PROGRAMS - SUMM REC EXP			
			Invoice Total-		29.00	
			Vendor Total-		386.50	
00300 DIRIGO WASTE OIL						
0210	67553	10	FURNACE CLEANING		32813	
FURNACE CLEANING			E 130-01-5210		425.20	0.00
			PUB WORKS / PUBLIC WORKS - MAIN-REPAIRS			
			Invoice Total-		425.20	
0210	67553	10	FURNACE CLEANING		32812	
FURNACE CLEANING			E 130-01-5210		550.45	0.00
			PUB WORKS / PUBLIC WORKS - MAIN-REPAIRS			
			Invoice Total-		550.45	
			Vendor Total-		975.65	
00157 DOWNEAST ENERGY						
0210	67554	10	ACCOUNT 2375899		10/15/19	
OLD SCHOOL HS 80.9G			E 110-01-5220		202.17	0.00
			ADMINISTRATI / ADMIN - HEAT			
TOWN HALL 506G			E 110-01-5220		13.99	0.00
			ADMINISTRATI / ADMIN - HEAT			
LIBRARY 50.8G			E 700-01-5220		126.95	0.00
			RICKER LIBRA / RICKER LIBR. - HEAT			
REC 3.3G			E 110-01-5220		8.25	0.00
			ADMINISTRATI / ADMIN - HEAT			
			Vendor Total-		351.36	
01565 EASTERN SALT COMPANY INC.						
0210	67555	10	SALT		INV091040	
SALT			E 130-01-6465		22,281.30	0.00
			PUB WORKS / PUBLIC WORKS - SALT SNO&ICE			
			Vendor Total-		22,281.30	
02294 FIRST NATIONAL BANK OMAHA						
0210	67556	10	OCT 2019		7433	
AED SUPERSTORE			E 140-01-5140		101.59	0.00
			PUB SAFETY / FIRE RESCUE - TRAINING			
BIG STOP FARMINGTON			E 140-01-5140		82.96	0.00
			PUB SAFETY / FIRE RESCUE - TRAINING			
BERGERON PROTECTIVE CLOTH			E 140-01-5435		70.00	0.00
			PUB SAFETY / FIRE RESCUE - PROT CLOTHIN			
HANNAFORD			E 140-01-5140		116.20	0.00

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
			PUB SAFETY / FIRE RESCUE - TRAINING			
LOWES			E 140-01-5420		10.71	0.00
			PUB SAFETY / FIRE RESCUE - GRNDS SUPP			
Invoice Total-					381.46	
0210	67556	10	OCT 2019	6405		
AF SUPPLY-FURNACE PARTS			E 130-01-5210		39.50	0.00
			PUB WORKS / PUBLIC WORKS - MAIN-REPAIRS			
FORD DISTRIBUTING			E 130-01-5230		463.16	0.00
			PUB WORKS / PUBLIC WORKS - VEHICLES			
HONDA ENGINE PULL START			E 130-01-5210		18.35	0.00
			PUB WORKS / PUBLIC WORKS - MAIN-REPAIRS			
Invoice Total-					521.01	
0210	67556	10	OCT 2019	9198		
SIGN STORE			E 110-06-5420		171.96	0.00
			ADMINISTRATI / BLDGS & GRND - GRNDS SUPP			
RENEW ELEVATOR CERT			E 110-06-5420		120.00	0.00
			ADMINISTRATI / BLDGS & GRND - GRNDS SUPP			
SHAWS			E 110-01-5360		11.32	0.00
			ADMINISTRATI / ADMIN - SPECIAL EVEN			
BJS			E 110-01-5360		61.64	0.00
			ADMINISTRATI / ADMIN - SPECIAL EVEN			
AMAZON			E 110-01-5400		23.19	0.00
			ADMINISTRATI / ADMIN - OFFICE SUPP			
AMAZON			E 110-01-5400		32.68	0.00
			ADMINISTRATI / ADMIN - OFFICE SUPP			
AMAZON			E 110-01-5400		251.55	0.00
			ADMINISTRATI / ADMIN - OFFICE SUPP			
AMAZON			E 110-01-5415		26.26	0.00
			ADMINISTRATI / ADMIN - ELECTION SUP			
AMAZON			E 110-06-5420		60.51	0.00
			ADMINISTRATI / BLDGS & GRND - GRNDS SUPP			
PETRO'S			E 110-06-5420		79.99	0.00
			ADMINISTRATI / BLDGS & GRND - GRNDS SUPP			
FOOTBALL			E 500-01-6080		303.47	0.00
			REC PGMS / REC PROGRAMS - FOOTBL EXP			
SOCCER			E 500-01-6130		966.34	0.00
			REC PGMS / REC PROGRAMS - SOCCER EXP			
CHEERING			E 500-01-6030		40.82	0.00
			REC PGMS / REC PROGRAMS - CHEER EXP			
FIELD HOCKEY			E 500-01-6075		95.58	0.00
			REC PGMS / REC PROGRAMS - FIELD HOCKEY			
INTEREST			E 110-01-5400		19.62	0.00
			ADMINISTRATI / ADMIN - OFFICE SUPP			
Invoice Total-					2,264.93	
0210	67556	10	OCT 2019	4400		
AMAZON			E 700-01-7135		7.40	0.00
			RICKER LIBRA / RICKER LIBR. - TEEN PROGR			
HANNAFORD			E 700-01-7135		14.27	0.00
			RICKER LIBRA / RICKER LIBR. - TEEN PROGR			
HANNAFORD			E 700-01-5309		16.98	0.00
			RICKER LIBRA / RICKER LIBR. - MISC EXP			
AMAZON			E 700-01-7125		35.83	0.00
			RICKER LIBRA / RICKER LIBR. - ADULT PROGR			
DOLLAR TREE			E 700-01-5309		12.00	0.00
			RICKER LIBRA / RICKER LIBR. - MISC EXP			
BJS			E 700-01-5309		111.28	0.00
			RICKER LIBRA / RICKER LIBR. - MISC EXP			
BJS			E 700-01-7135		48.44	0.00
			RICKER LIBRA / RICKER LIBR. - TEEN PROGR			

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
JOANNS STORES			E 700-01-7135		56.26	0.00
			RICKER LIBRA / RICKER LIBR. - TEEN PROGR			
HANNAFORD			E 700-01-7135		22.03	0.00
			RICKER LIBRA / RICKER LIBR. - TEEN PROGR			
DEPOT SQUEARE			E 700-01-5309		12.99	0.00
			RICKER LIBRA / RICKER LIBR. - MISC EXP			
AMAZON			E 700-01-7105		58.39	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
FAMILY DOLLAR			E 700-01-5400		2.50	0.00
			RICKER LIBRA / RICKER LIBR. - OFFICE SUPP			
DUNKIN			E 700-01-7125		9.99	0.00
			RICKER LIBRA / RICKER LIBR. - ADULT PROGR			
			Invoice Total-		408.36	
			Vendor Total-		3,575.76	
00090 FLOWER POWER						
0210	67557	10	PEST MANAGEMENT	3695		
			E 140-01-5420		225.00	0.00
			PUB SAFETY / FIRE RESCUE - GRNDS SUPP			
			Vendor Total-		225.00	
00314 G. A. DOWNING CO., INC.						
0210	67558	10	PORTABLE TOILETS (7)	86385		
			E 120-10-5210		653.20	0.00
			COMM SERVCS / BALL FIELD M - MAIN-REPAIRS			
			Vendor Total-		653.20	
01312 GALE/CENGAGE LEARNING						
0210	67559	10	BOOKS	68704713		
			E 700-01-7105		39.75	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
			Invoice Total-		39.75	
0210	67559	10	BOOKS	68783347		
			E 700-01-7105		24.00	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
			Invoice Total-		24.00	
			Vendor Total-		63.75	
00458 GORHAM SAVINGS BANK						
0210	67560	10	OVERPAYMENT TAXES 3449	CARR		
			G 10-2230-00		1,215.63	0.00
			GENERAL FUND / OVERPAYMENTS			
			Vendor Total-		1,215.63	
00456 GROUP DYNAMICS INC.						
0210	67561	10	HRA MONTHLY PAYMENT	L1911-016000334		
			E 150-04-5810		72.00	0.00
			FINAN SERVCS / EE BENEFITS - HEALTH INS			
			Invoice Total-		72.00	
0210	67561	10	HRA MONTHLY PAYMENT	ANNLSUB00000325		
			E 150-04-5810		885.00	0.00
			FINAN SERVCS / EE BENEFITS - HEALTH INS			
			Invoice Total-		885.00	
			Vendor Total-		957.00	
00041 HANNAFORD CHARGE SALES						
0210	67562	10	FOOD	50140		
			E 120-06-5350		173.24	0.00
			COMM SERVCS / GENL ASSIST - PROF SERVICE			

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
				Vendor Total-	173.24	
01607 HARRISON SHRADER ENTERPRISES						
0210	67563	10	TURNOUT GEAR	F-244660		
TURNOUT GEAR			E 140-01-5435		1,795.00	0.00
			PUB SAFETY / FIRE RESCUE - PROT CLOTHIN			
				Vendor Total-	1,795.00	
02240 INDUSTRIAL PROTECTION SERVICES LLC						
0210	67564	10	SUPPLIES	159492-00		
SUPPLIES			E 140-01-5410		422.00	0.00
			PUB SAFETY / FIRE RESCUE - EQUIP SUPP			
				Vendor Total-	422.00	
00113 INTEGRITY SERVICE OF MAINE						
0210	67565	10	HVAC SERVICE	2110		
HVAC SERVICE			E 110-06-5420		146.00	0.00
			ADMINISTRATI / BLDGS & GRND - GRNDS SUPP			
				Invoice Total-	146.00	
0210	67565	10	HVAC SERVICE	2113		
HVAC SERVICE			E 110-06-5420		622.80	0.00
			ADMINISTRATI / BLDGS & GRND - GRNDS SUPP			
				Invoice Total-	622.80	
0210	67565	10	HVAC SERVICE	2112		
HVAC SERVICE			E 700-01-5210		317.90	0.00
			RICKER LIBRA / RICKER LIBR. - MAIN-REPAIRS			
				Invoice Total-	317.90	
0210	67565	10	FURNACE PARTS	2122		
FURNACE PARTS			E 130-01-5210		104.16	0.00
			PUB WORKS / PUBLIC WORKS - MAIN-REPAIRS			
				Invoice Total-	104.16	
				Vendor Total-	1,190.86	
01851 ION NETWORKING						
0210	67566	10	SERVICE	25260		
SERVICE			E 110-05-5245		1,119.00	0.00
			ADMINISTRATI / CONTRACTED - OFF EQP/FEES			
				Invoice Total-	1,119.00	
0210	67566	10	SERVICE	25450		
SERVICE			E 110-05-5245		28.75	0.00
			ADMINISTRATI / CONTRACTED - OFF EQP/FEES			
				Invoice Total-	28.75	
0210	67566	10	SERVICE	25371		
SERVICE			E 110-05-5245		1,119.00	0.00
			ADMINISTRATI / CONTRACTED - OFF EQP/FEES			
				Invoice Total-	1,119.00	
0210	67566	10	SERVICE	10158		
SERVICE			E 110-05-5245		143.75	0.00
			ADMINISTRATI / CONTRACTED - OFF EQP/FEES			
				Invoice Total-	143.75	
0210	67566	10	SERVICE	23672		
SERVICE			E 110-05-5245		115.00	0.00
			ADMINISTRATI / CONTRACTED - OFF EQP/FEES			
				Invoice Total-	115.00	
0210	67566	10	SERVICE	25039		
SERVICE			E 110-05-5245		115.00	0.00
			ADMINISTRATI / CONTRACTED - OFF EQP/FEES			

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
Invoice Total-					115.00	
0210	67566	10	SERVICE	25119		
SERVICE			E 110-05-5245		1,119.00	0.00
			ADMINISTRATI / CONTRACTED - OFF EQP/FEES			
Invoice Total-					1,119.00	
0210	67566	10	SERVICE	25146		
SERVICE			E 110-05-5245		136.08	0.00
			ADMINISTRATI / CONTRACTED - OFF EQP/FEES			
Invoice Total-					136.08	
0210	67566	10	SERVICE	25594		
F/R			E 140-01-5245		62.50	0.00
			PUB SAFETY / FIRE RESCUE - OFF EQP/FEES			
Invoice Total-					62.50	
Vendor Total-					3,958.08	
00451 JEFF BELANGER						
0210	67567	10	LIBRARY RAILS	1047		
LIBRARY RAILS			E 211-01-5350		1,400.00	0.00
			MUNIC FACILI / MUNIC FACILI - PROF SERVICE			
Vendor Total-					1,400.00	
00283 JENSEN BAIRD GARDNER & HENRY						
0210	67568	10	LEGAL SERVICES	300378		
LEGAL SERVICES			E 110-05-5315		1,193.41	0.00
			ADMINISTRATI / CONTRACTED - LEGAL			
Vendor Total-					1,193.41	
00463 KENNEBEC EQUIPMENT RENATL AUBURN						
0210	67569	10	BULB	309216-3		
BULB			E 500-01-6080		41.58	0.00
			REC PGMS / REC PROGRAMS - FOOTBL EXP			
Vendor Total-					41.58	
00107 KL CONSTRUCTION & REAL ESTATE LLC						
0210	67570	10	REPAIR ROOF	438		
REPAIR ROOF			E 211-01-5350		1,170.00	0.00
			MUNIC FACILI / MUNIC FACILI - PROF SERVICE			
Vendor Total-					1,170.00	
00626 LERETA, LLC						
0210	67571	10	TAX OVERPAYMENT MARCOTTE	ARVEST CENTRAL		
TAX OVERPAYMENT MARCOTTE			G 10-2230-00		1,757.16	0.00
			GENERAL FUND / OVERPAYMENTS			
Vendor Total-					1,757.16	
01711 LEWISTON-AUBURN 9-1-1						
0210	67572	10	DISPATCHING SERVICES	10/18/19		
DISPATCHING SERVICES			E 140-03-5350		10,131.96	0.00
			PUB SAFETY / DISPATCHING - PROF SERVICE			
Vendor Total-					10,131.96	
00665 MAINE FIRE CHIEFS ASSOCIATION						
0210	67573	10	ANNUAL DUES	1000288521		
ANNUAL DUES			E 140-01-5330		95.00	0.00
			PUB SAFETY / FIRE RESCUE - DUES/SUBSCR			
Vendor Total-					95.00	
00755 MAINE MUNICIPAL EMPLOYEES						
0210	67574	10	NOV 2019	MHT 01110		
ADMINISTRATION			E 150-04-5810		6,753.70	0.00

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
PLANNING			FINAN SERVCS / EE BENEFITS - HEALTH INS E 150-04-5810		2,421.34	0.00
RECREATION			FINAN SERVCS / EE BENEFITS - HEALTH INS E 150-04-5810		1,498.26	0.00
PUBLIC WORKS			FINAN SERVCS / EE BENEFITS - HEALTH INS E 150-04-5810		5,830.63	0.00
SOLID WASTE			FINAN SERVCS / EE BENEFITS - HEALTH INS E 150-04-5810		1,335.84	0.00
FIRE RESCUE			FINAN SERVCS / EE BENEFITS - HEALTH INS E 150-04-5810		5,162.70	0.00
LIBRARY			FINAN SERVCS / EE BENEFITS - HEALTH INS E 700-01-5810		667.92	0.00
HEALTH WITHHOLDING			RICKER LIBRA / RICKER LIBR. - HEALTH INS G 10-2650-00		4,177.13	0.00
DENTAL WITHHOLDING			GENERAL FUND / Health Ins. G 10-2655-00		1,516.22	0.00
VISIONWITHHOLDING			GENERAL FUND / Dental Ins. G 10-2660-00		179.11	0.00
IPP WITHHOLDING			GENERAL FUND / Vision Ins. G 10-2680-00		1,052.87	0.00
DEPENDENT WITHHOLDING			GENERAL FUND / IPP G 10-2665-00		7.90	0.00
LIFE NO MED			GENERAL FUND / Dep. Life E 150-03-5260		89.40	0.00
			FINAN SERVCS / MUN INSURANC - FINAN OUTLAY			
Vendor Total-					30,693.02	
00097 MAINE STATE LIBRARY						
0210	67575	10	SERVICE FEE E 700-01-5235	F2020RML	884.00	0.00
SERVICE FEE			RICKER LIBRA / RICKER LIBR. - POSTAGE			
Vendor Total-					884.00	
00782 MAINE TOWN & CITY CLERKS ASSOC						
0210	67576	10	AKERS/CAREY/JUERGENS E 110-01-5330	YEARLY DUES	90.00	0.00
AKERS/CAREY/JUERGENS			ADMINISTRATI / ADMIN - DUES/SUBSCR			
Vendor Total-					90.00	
00757 MAINE WASTE TO ENERGY						
0210	67577	10	TIP FEES E 130-02-5270	032571	442.80	0.00
TIP FEES			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					442.80	
0210	67577	10	TIP FEES E 130-02-5270	032585	421.89	0.00
TIP FEES			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					421.89	
0210	67577	10	TIP FEES E 130-02-5270	031637	497.74	0.00
TIP FEES			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					497.74	
0210	67577	10	TIP FEES E 130-02-5270	031585	486.26	0.00
TIP FEES			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					486.26	
0210	67577	10	TIP FEES E 130-02-5270	031612	369.00	0.00
TIP FEES			PUB WORKS / SOLID WASTE - MSW TIPPING			

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Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
Invoice Total-					369.00	
0210	67577	10	TIP FEES	031681		
TIP FEES			E 130-02-5270		373.10	0.00
			PUB WORKS / SOLID WASTE - MSW TIPPING			
Invoice Total-					373.10	
Vendor Total-					2,590.79	
00703 MECHANIC FALLS AUTO SUPPLY, INC.						
0210	67578	10	PARTS/SUPPLIES	PW 662620		
PW GREASE FITTINGS			E 130-01-5230		31.56	0.00
			PUB WORKS / PUBLIC WORKS - VEHICLES			
Invoice Total-					31.56	
0210	67578	10	OIL FILTER	PW 663218		
OIL FILTER			E 130-01-5230		6.06	0.00
			PUB WORKS / PUBLIC WORKS - VEHICLES			
Invoice Total-					6.06	
0210	67578	10	PARTS/SUPPLIES	PW 663217		
PUB WORKS SUPPLIES			E 130-01-5230		39.96	0.00
			PUB WORKS / PUBLIC WORKS - VEHICLES			
Invoice Total-					39.96	
0210	67578	10	PARTS/SUPPLIES	PW 663412		
PUB WORKS SUPPLIES			E 130-01-5230		40.54	0.00
			PUB WORKS / PUBLIC WORKS - VEHICLES			
Invoice Total-					40.54	
Vendor Total-					118.12	
00714 MECHANIC FALLS WATER DEPT.						
0210	67579	10	WATER	6315		
6315-WATER FIRE STATION			E 140-01-5225		46.17	0.00
			PUB SAFETY / FIRE RESCUE - WATER			
Vendor Total-					46.17	
00666 MFSI/SMCC MIDCOAST CAMPUS						
0210	67580	10	2020 FIRE OFFICER I&II	PATRICK SUMMERS		
2020 FIRE OFFICER I&II			E 140-01-5140		1,200.00	0.00
			PUB SAFETY / FIRE RESCUE - TRAINING			
Vendor Total-					1,200.00	
00136 MICHEL FLEURY						
0210	67534	10	ROOF REPAIR	9/30/19		
ROOF REPAIR			E 211-01-5350		225.00	0.00
			MUNIC FACILI / MUNIC FACILI - PROF SERVICE			
Vendor Total-					225.00	
01547 MICROMARKETING LLC						
0210	67581	10	BOOKS	788909		
BOOKS			E 700-01-7105		117.49	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
Invoice Total-					117.49	
0210	67581	10	BOOKS	789736		
BOOKS			E 700-01-7105		71.91	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
Invoice Total-					71.91	
0210	67581	10	BOOKS	789792		
BOOKS			E 700-01-7105		117.47	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
Invoice Total-					117.47	
0210	67581	10	AUDIOBOOKS	790096		

Warrant 43

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
AUDIOBOOKS			E 700-01-7115		127.98	0.00
			RICKER LIBRA / RICKER LIBR. - AUDIO BOOKS			
			Invoice Total-		127.98	
0210	67581	10	BOOKS	790665		
BOOKS			E 700-01-7105		13.60	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
			Invoice Total-		13.60	
			Vendor Total-		448.45	
00014 MILTON CAT WAREHOUSE						
0210	67582	10	BACKHOE PARTS	INV1723031		
BACKHOE PARTS			E 130-01-5230		143.18	0.00
			PUB WORKS / PUBLIC WORKS - VEHICLES			
			Vendor Total-		143.18	
00803 NATIONWIDE RETIREMENT SOLUTIONS						
0210	67583	10	Plan #0053190,Akers1347	OCTOBER 2019		
Employee Portion			G 10-2675-00		50.00	0.00
			GENERAL FUND / Nationwide			
			Vendor Total-		50.00	
02166 NICOLE PRATT						
0210	67397	10	HALLOWEEN ITEMS	REC DEPT		
HALLOWEEN ITEMS			E 500-01-5310		800.00	0.00
			REC PGMS / REC PROGRAMS - OPERATING			
			Vendor Total-		800.00	
00307 NORTH COAST SERVICES LLC						
0210	67584	10	RECYCLING	26909		
RECYCLING			E 130-02-5290		76.36	0.00
			PUB WORKS / SOLID WASTE - HHW DISP			
			Vendor Total-		76.36	
00165 OCCUPATIONAL HEALTH CENTERS						
0210	67585	10	PHYSICAL/SCREEN	1206632194		
PHYSICAL/SCREEN			E 140-01-5365		426.00	0.00
			PUB SAFETY / FIRE RESCUE - PHYS/DRUG SC			
			Vendor Total-		426.00	
00454 PATTI YATES						
0210	67470	10	TRAINING REIMBURSEMENT	CHEERING		
TRAINING REIMBURSEMENT			E 500-01-6030		75.00	0.00
			REC PGMS / REC PROGRAMS - CHEER EXP			
			Vendor Total-		75.00	
00194 PENWORTHY COMPANY LLC						
0210	67586	10	BOOKS	0556433-IN		
BOOKS			E 700-01-7105		75.89	0.00
			RICKER LIBRA / RICKER LIBR. - BOOKS			
			Vendor Total-		75.89	
00178 PETTY CASH						
0210	67469	10	EMPLOYEE DINNER GIFT CARD	2019		
EMPLOYEE DINNER GIFT CARD			E 110-01-5360		1,000.00	0.00
			ADMINISTRATI / ADMIN - SPECIAL EVEN			
			Vendor Total-		1,000.00	
00904 PIKE INDUSTRIES, INC.						
0210	67587	10	ASPHALT	1057559		
ASPHALT/PATCH			E 130-01-5460		342.93	0.00
			PUB WORKS / PUBLIC WORKS - SURF PATCH			

Warrant 43

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
Vendor Total-					342.93	
00907 PINE STATE ELEVATOR COMPANY						
0210	67588	10	ELEVATOR MAINT.	91061729		
ELEVATOR MAINT.			E 140-01-5420		179.24	0.00
			PUB SAFETY / FIRE RESCUE - GRNDS SUPP			
Vendor Total-					179.24	
00379 POLAND REGIONAL H.S. ATHLETICS						
0210	67472	10	CONCESSION TRAILER	RENTAL		
CONCESSION TRAILER			E 500-01-6080		200.00	0.00
			REC PGMS / REC PROGRAMS - FOOTBL EXP			
Vendor Total-					200.00	
01435 POLAND SPRING RESORT						
0210	67589	10	EMPLOYEE DINNER	13160		
EMPLOYEE DINNER			E 110-01-5360		1,530.00	0.00
			ADMINISTRATI / ADMIN - SPECIAL EVEN			
Vendor Total-					1,530.00	
00450 POSITIVE PROMOTIONS, INC						
0210	67463	10	SUPPLIES	06403812		
SUPPLIES			E 140-01-5140		1,138.97	0.00
			PUB SAFETY / FIRE RESCUE - TRAINING			
Vendor Total-					1,138.97	
00950 PRIMERICA SHAREHOLDER SERVICES						
0210	67590	10	6171 CAREY	97137		
6171 CAREY			G 10-2666-00		31.25	0.00
			GENERAL FUND / Primerica			
Vendor Total-					31.25	
00462 RENT IT OF MAINE						
0210	67591	10	TRUCK RENTAL	105720		
TRUCK RENTAL			E 500-01-6125		119.63	0.00
			REC PGMS / REC PROGRAMS - SEN CLB EXP			
Vendor Total-					119.63	
00988 RENT IT, INC						
0210	67592	10	SCREENER	50762		
SCREENER			E 130-01-5375		3,768.00	0.00
			PUB WORKS / PUBLIC WORKS - RENTAL EQUIP			
Vendor Total-					3,768.00	
01485 RESPONSIBLE PET CARE						
0210	67593	10	SERVICE	9/2019		
SERVICE			E 140-04-5350		110.00	0.00
			PUB SAFETY / ANIMAL CTRL - PROF SERVICE			
Vendor Total-					110.00	
00457 ROBOTICS INSTITUTE OF MAINE						
0210	67471	10	LEGO ROBOTICS	37861		
LEGO ROBOTICS			E 500-01-6108		75.00	0.00
			REC PGMS / REC PROGRAMS - LEGO LEAGUE			
Vendor Total-					75.00	
01029 SECRETARY OF STATE						
0210	67337	10	REPORT FOR 10/10/19	10/3-10/10/19		
REPORT FOR 10/10/19			G 10-2300-03		6,625.57	0.00
			GENERAL FUND / STATE MV			
Invoice Total-					6,625.57	

Warrant 43

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
0210	67398	10	REPORT FOR 10/18/19	10/10-10/18/19		
REPORT FOR 10/18/19			G 10-2300-03		5,320.00	0.00
			GENERAL FUND / STATE MV			
			Invoice Total-		5,320.00	
0210	67473	10	REPORT FOR 10/24/19	10/18-10/24/19		
REPORT FOR 10/24/19			G 10-2300-03		8,069.79	0.00
			GENERAL FUND / STATE MV			
			Invoice Total-		8,069.79	
0210	67535	10	REPORT FOR 10/31/2019	10/24-10/31/19		
REPORT FOR 10/31/2019			G 10-2300-03		5,449.16	0.00
			GENERAL FUND / STATE MV			
			Invoice Total-		5,449.16	
			Vendor Total-		25,464.52	
01868 SPECTRUM BUSINESS						
0210	67594	10	INTERNET	677201601102419		
LIBRARY			E 700-01-5215		8.97	0.00
			RICKER LIBRA / RICKER LIBR. - INTERNET			
			Vendor Total-		8.97	
00188 SUNRISE DESIGNS						
0210	67462	10	COMMAND TAGS	555		
COMMAND TAGS			E 140-01-5435		54.00	0.00
			PUB SAFETY / FIRE RESCUE - PROT CLOTHIN			
			Vendor Total-		54.00	
00080 SUPER SHOES						
0210	67464	10	BOOT ALLOWANCE	0103248-IN		
PUBLIC WORK BOOTS			E 130-01-5435		1,012.95	0.00
			PUB WORKS / PUBLIC WORKS - PROT CLOTHIN			
			Vendor Total-		1,012.95	
00452 THE LACLAIRES						
0210	67595	10	CONCERT	POLANDLIB20		
CONCERT			E 700-01-7125		300.00	0.00
			RICKER LIBRA / RICKER LIBR. - ADULT PROGR			
			Vendor Total-		300.00	
02235 TOUCHTONE COMMUNICATIONS						
0210	67465	10	SERVICE SEPT 2019	634391		
SERVICE SEPT 2019			E 700-01-5205		23.37	0.00
			RICKER LIBRA / RICKER LIBR. - PHONE			
			Vendor Total-		23.37	
01177 TRI-STATE STEEL INC.						
0210	67596	10	STEEL	51480		
STEEL			E 130-01-5210		202.65	0.00
			PUB WORKS / PUBLIC WORKS - MAIN-REPAIRS			
			Vendor Total-		202.65	
02038 W. B. MASON CO. INC.						
0210	67598	10	SUPPLIES	203875665		
FIRE/RES SUPPLIES			E 140-01-5400		74.97	0.00
			PUB SAFETY / FIRE RESCUE - OFFICE SUPP			
			Invoice Total-		74.97	
0210	67598	10	SUPPLIES	I66184098		
OFFICE SUPPLIES			E 110-01-5400		160.57	0.00
			ADMINISTRATI / ADMIN - OFFICE SUPP			
			Invoice Total-		160.57	

Warrant 43

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
0210	67598	10	SUPPLIES		I66599809	
OFFICE SUPPLIES			E 110-01-5400		158.37	0.00
			ADMINISTRATI / ADMIN - OFFICE SUPP			
			Invoice Total-		158.37	
0210	67598	10	SUPPLIES		I66897892	
BUILDING SUPPLIES			E 110-06-5420		325.93	0.00
			ADMINISTRATI / BLDGS & GRND - GRNDS SUPP			
			Invoice Total-		325.93	
0210	67598	10	SUPPLIES		201209568	
OFFICE SUPPLIES			E 110-01-5400		349.00	0.00
			ADMINISTRATI / ADMIN - OFFICE SUPP			
			Invoice Total-		349.00	
0210	67598	10	SUPPLIES		201674193	
OFFICE SUPPLIES			E 110-01-5400		125.78	0.00
			ADMINISTRATI / ADMIN - OFFICE SUPP			
			Invoice Total-		125.78	
0210	67598	10	SUPPLIES		201768745	
OFFICE SUPPLIES			E 110-01-5400		592.55	0.00
			ADMINISTRATI / ADMIN - OFFICE SUPP			
			Invoice Total-		592.55	
0210	67598	10	SUPPLIES		201896189	
BUILDING SUPPLIES			E 110-06-5420		178.95	0.00
			ADMINISTRATI / BLDGS & GRND - GRNDS SUPP			
			Invoice Total-		178.95	
0210	67598	10	SUPPLIES		203353813	
OFFICE SUPPLIES			E 110-01-5400		44.78	0.00
			ADMINISTRATI / ADMIN - OFFICE SUPP			
			Invoice Total-		44.78	
0210	67598	10	SUPPLIES		203956181	
OFFICE SUPPLIES			E 110-01-5400		325.60	0.00
			ADMINISTRATI / ADMIN - OFFICE SUPP			
BUILDING SUPPLIES			E 110-06-5420		203.63	0.00
			ADMINISTRATI / BLDGS & GRND - GRNDS SUPP			
			Invoice Total-		529.23	
0210	67598	10	SUPPLIES		204270882	
LIBRARY SUPPLIES			E 700-01-5400		51.74	0.00
			RICKER LIBRA / RICKER LIBR. - OFFICE SUPP			
SUPPLIES			E 700-01-5245		114.99	0.00
			RICKER LIBRA / RICKER LIBR. - OFF EQP/FEES			
			Invoice Total-		166.73	
0210	67598	10	SUPPLIES		I64332665	
SUPPLIES			E 500-01-6025		344.00	0.00
			REC PGMS / REC PROGRAMS - CAMP CONNOR			
			Invoice Total-		344.00	
0210	67598	10	SUPPLIES		204393589	
LIBRARY SUPPLIES			E 700-01-5245		31.49	0.00
			RICKER LIBRA / RICKER LIBR. - OFF EQP/FEES			
			Invoice Total-		31.49	
			Vendor Total-		3,082.35	

A / P Check Register
Bank: NORTHEAST-GEN

Type	Check	Amount	Date	Wrnt	Payee
P	67337	6,625.57	10/11/19	43	1029 SECRETARY OF STATE
P	67397	800.00	10/21/19	43	2166 NICOLE PRATT
P	67398	5,320.00	10/21/19	43	1029 SECRETARY OF STATE
P	67462	54.00	10/23/19	43	0188 SUNRISE DESIGNS
P	67463	1,138.97	10/23/19	43	0450 POSITIVE PROMOTIONS, INC
P	67464	1,012.95	10/23/19	43	0080 SUPER SHOES
P	67465	23.37	10/23/19	43	2235 TOUCHTONE COMMUNICATIONS
P	67466	1,132.31	10/23/19	43	0364 CONSOLIDATED COMMUNICATIONS
P	67467	17.70	10/23/19	43	0222 CENTRAL MAINE POWER COMPANY
P	67468	808.69	10/23/19	43	0222 CENTRAL MAINE POWER COMPANY
P	67469	1,000.00	10/24/19	43	0178 PETTY CASH
P	67470	75.00	10/25/19	43	0454 PATTI YATES
P	67471	75.00	10/25/19	43	0457 ROBOTICS INSTITUTE OF MAINE
P	67472	200.00	10/25/19	43	0379 POLAND REGIONAL H.S. ATHLETICS
P	67473	8,069.79	10/25/19	43	1029 SECRETARY OF STATE
P	67533	974.00	10/29/19	43	0461 BOB'S TIRE CO
P	67534	225.00	10/30/19	43	0136 MICHEL FLEURY
P	67535	5,449.16	11/01/19	43	1029 SECRETARY OF STATE
R	67536	811.35	11/05/19	43	0119 AFLAC
V	67537	0.00	11/05/19	43	0064 ALMIGHTY WASTE
R	67538	1,288.90	11/05/19	43	0064 ALMIGHTY WASTE
R	67539	400.00	11/05/19	43	0466 ALWAYS SHOWTIME ENTERTAINMENT
R	67540	15.00	11/05/19	43	0123 ANDROSCOGGIN VALLEY
R	67541	214.78	11/05/19	43	0106 ATLANTIC BROOM SERVICE
R	67542	1,395.00	11/05/19	43	0460 AUBURN CONCRETE
R	67543	466.47	11/05/19	43	0129 BAKER & TAYLOR BOOKS
R	67544	46.74	11/05/19	43	1835 CENTER POINT LARGE PRINT
R	67545	1,290.46	11/05/19	43	0222 CENTRAL MAINE POWER COMPANY
R	67546	2,200.00	11/05/19	43	1805 COPP EQUIPMENT, LLC
R	67547	679.72	11/05/19	43	1752 CORELOGIC, INC.
R	67548	50.00	11/05/19	43	0138 CYNTHIA MAXWELL
R	67549	113.02	11/05/19	43	1448 DEMCO
R	67550	616.60	11/05/19	43	2026 DENNISON LUBRICANTS OF MAINE
R	67551	87.30	11/05/19	43	1854 DEPOT SQUARE HARDWARE
R	67552	386.50	11/05/19	43	0139 DFPS
R	67553	975.65	11/05/19	43	0300 DIRIGO WASTE OIL
R	67554	351.36	11/05/19	43	0157 DOWNEAST ENERGY
R	67555	22,281.30	11/05/19	43	1565 EASTERN SALT COMPANY INC.
R	67556	3,575.76	11/05/19	43	2294 FIRST NATIONAL BANK OMAHA
R	67557	225.00	11/05/19	43	0090 FLOWER POWER
R	67558	653.20	11/05/19	43	0314 G. A. DOWNING CO., INC.
R	67559	63.75	11/05/19	43	1312 GALE/CENGAGE LEARNING
R	67560	1,215.63	11/05/19	43	0458 GORHAM SAVINGS BANK
R	67561	957.00	11/05/19	43	0456 GROUP DYNAMICS INC.
R	67562	173.24	11/05/19	43	0041 HANNAFORD CHARGE SALES
R	67563	1,795.00	11/05/19	43	1607 HARRISON SHRADER ENTERPRISES
R	67564	422.00	11/05/19	43	2240 INDUSTRIAL PROTECTION SERVICES LLC
R	67565	1,190.86	11/05/19	43	0113 INTEGRITY SERVICE OF MAINE

A / P Check Register
Bank: NORTHEAST-GEN

Type	Check	Amount	Date	Wrnt	Payee
R	67566	3,958.08	11/05/19	43	1851 ION NETWORKING
R	67567	1,400.00	11/05/19	43	0451 JEFF BELANGER
R	67568	1,193.41	11/05/19	43	2283 JENSEN BAIRD GARDNER & HENRY
R	67569	41.58	11/05/19	43	0463 KENNEBEC EQUIPMENT RENATL AUBURN
R	67570	1,170.00	11/05/19	43	0107 KL CONSTUCTION & REAL ESTATE LLC
R	67571	1,757.16	11/05/19	43	0626 LERETA, LLC
R	67572	10,131.96	11/05/19	43	1711 LEWISTON-AUBURN 9-1-1
R	67573	95.00	11/05/19	43	0665 MAINE FIRE CHIEFS ASSOCIATION
R	67574	30,693.02	11/05/19	43	0755 MAINE MUNICIPAL EMPLOYEES
R	67575	884.00	11/05/19	43	0097 MAINE STATE LIBRARY
R	67576	90.00	11/05/19	43	0782 MAINE TOWN & CITY CLERKS ASSOC
R	67577	2,590.79	11/05/19	43	0757 MAINE WASTE TO ENERGY
R	67578	118.12	11/05/19	43	0703 MECHANIC FALLS AUTO SUPPLY, INC.
R	67579	46.17	11/05/19	43	0714 MECHANIC FALLS WATER DEPT.
R	67580	1,200.00	11/05/19	43	0666 MFSI/SMCC MIDCOAST CAMPUS
R	67581	448.45	11/05/19	43	1547 MICROMARKETING LLC
R	67582	143.18	11/05/19	43	0014 MILTON CAT WAREHOUSE
R	67583	50.00	11/05/19	43	0803 NATIONWIDE RETIREMENT SOLUTIONS
R	67584	76.36	11/05/19	43	0307 NORTH COAST SERVICES LLC
R	67585	426.00	11/05/19	43	0165 OCCUPATIONAL HEALTH CENTERS
R	67586	75.89	11/05/19	43	0194 PENWORTHY COMPANY LLC
R	67587	342.93	11/05/19	43	0904 PIKE INDUSTRIES, INC.
R	67588	179.24	11/05/19	43	0907 PINE STATE ELEVATOR COMPANY
R	67589	1,530.00	11/05/19	43	1435 POLAND SPRING RESORT
R	67590	31.25	11/05/19	43	0950 PRIMERICA SHAREHOLDER SERVICES
R	67591	119.63	11/05/19	43	0462 RENT IT OF MAINE
R	67592	3,768.00	11/05/19	43	0988 RENT IT, INC
R	67593	110.00	11/05/19	43	1485 RESPONSIBLE PET CARE
R	67594	8.97	11/05/19	43	1868 SPECTRUM BUSINESS
R	67595	300.00	11/05/19	43	0452 THE LACLAIRES
R	67596	202.65	11/05/19	43	1177 TRI-STATE STEEL INC.
V	67597	0.00	11/05/19	43	2038 W. B. MASON CO. INC.
R	67598	3,082.35	11/05/19	43	2038 W. B. MASON CO. INC.
Total		143,207.29			

Count

Checks	79
Voids	2

Warrant 42

Jrnl	Check	Month	Invoice Description	Reference	Amount	Encumbrance
Description			Account	Proj		
01493 AUBURN WATER DISTRICT						
0241	5168	11	HYDRANT CHARGE		16-1112-000	
HYDRANT CHARGE			E 400-01-5620		13,613.62	0.00
			PSB TIF 1 / PSB TIF I - HYDRANT			
			Vendor Total-		13,613.62	
00703 MECHANIC FALLS AUTO SUPPLY, INC.						
0241	5169	11	RESCUE 1		FR 663123	
RESCUE 1			E 400-01-5410		58.17	0.00
			PSB TIF 1 / PSB TIF I - EQUIP SUPP			
			Vendor Total-		58.17	
02233 MIDDLE RANGE RESTAURANT LLC						
0241	5170	11	CATERING		3484	
CATERING			E 400-01-5650		1,254.60	0.00
			PSB TIF 1 / PSB TIF I - CEDC			
			Vendor Total-		1,254.60	
			Prepaid Total-		0.00	
			Current Total-		14,926.39	
			EFT Total-		0.00	
			Warrant Total-		14,926.39	

BOARD OF SELECTPERSONS

Stephen E. Robinson _____

Suzette B. Moulton _____

Mary Beth Taylor _____

Joseph F. Cimino _____

Stanley L. Tetenman _____

A / P Check Register
Bank: NORTHEAST-TIF 1

Type	Check	Amount	Date	Wrnt	Payee
R	5168	13,613.62	11/05/19	42	1493 AUBURN WATER DISTRICT
R	5169	58.17	11/05/19	42	0703 MECHANIC FALLS AUTO SUPPLY, INC.
R	5170	1,254.60	11/05/19	42	2233 MIDDLE RANGE RESTAURANT LLC
Total		14,926.39			

Count	
Checks	3
Voids	0