*City of Biddeford*
**Finance Committee**
**November 17, 2020 5:00 PM Via ZOOM**
**Please click the link below to join the webinar:**
**https://biddeford.zoom.us/j/92490745970?pwd=NS9pZTVnbmFJbm5yK0VCSlhyV3p3dz09**

**Passcode: 168747**
**Or iPhone one-tap :**
**US: +13126266799,,92490745970# or +16465588656,,92490745970#**
**Or Telephone:**
**Dial(for higher quality, dial a number based on your current location):**
**US: +1 312 626 6799 or +1 646 558 8656 or +1 301 715 8592 or +1 346 248 7799 or +1 669 900 9128 or +1 253 215 8782**
**Webinar ID: 924 9074 5970**
**International numbers available: https://biddeford.zoom.us/u/ax3TPQmLi**

1. **Call to order**
2. **Approval of the Minutes**
   - 2.1. October 20, 2020 - Finance Committee Minutes
     10-20-2020 Finance Committee Minutes.rtf
3. **Signing of the expenditure warrant**
   - 3.1. Warrant for 10/21/2020
     Warrant for 11/03/2020
     Warrant for 11/10/2020
     Warrant for 11/17/2020

4. **Discussion/Approval**
   - 4.1. Authorization/Lease Purchase of Trackless Sidewalk Tractor/HP Fairfield
     11-17-2020 Sidewalk Tractor-MEMO.docx
     11-17-2020 Sidewalk Tractor Purchase-ORDER.docx
     11-17-2020 Sidewalk Tractor BIDS.doc
   - 4.2. Recommendation/FY20 Tax Abatement/Unitil-Northern Utilities
     11-17-2020 Unitil FY20 Abatement - ORDER.doc
     11-17-2020 Unitil FY 2020 Abatement Settlement Packet.pdf
     11-17-2020 Unitil Property Cards Abatement Calculation.pdf
5. **Other Business**
   - 5.1. September 2020 Financials
     11-17-2020 Sept Financials.pdf
6. **Adjournment**

# *City of Biddeford*

## Finance Committee Meeting Minutes

## October 20, 2020

## (Due to COVID-19, the meeting was held virtually via ZOOM)

The meeting was called to order at 5:00 p.m. by the Chair, Councilor John McCurry.

**Present:** Chair, Council President, John McCurry; Mayor Alan Casavant; Councilor Stephen St. Cyr; Councilor Mike Ready; City Manager, James Bennett; City Clerk, Carmen Morris; Finance Director, Alison Garrison; and Chief Operating Officer, Brian Phinney.

**Adjustment to the Agenda**
No adjustment to the agenda.

**Approval of Minutes of October 6, 2020**
Motion by Councilor Ready to approve the minutes as printed, seconded by Mayor Casavant.
Vote: unanimous.
Motion carries 4-0.

**Expenditure Warrants: October 9, 2020; October 13, 2020; October 20, 2020**
The warrants were emailed to the Finance Committee members for their review.

Motion by Councilor Ready to approve all the expenditure warrants, seconded by Mayor Casavant.
Vote: unanimous
Motion carries 4-0.

**Discussion/Approval**

**Recommendation/Lease-Purchase of Ambulance/Sugarloaf Ambulance/Rescue Vehicles**
Motion by Councilor Ready to recommend approval of the lease-purchase of an ambulance from Sugarloaf Ambulance/Rescue Vehicles, seconded by Councilor St. Cyr.

Discussion: The Finance Committee had questions on the length of the lease-purchase agreement, why they only received one bid, and the low trade-in value.

Vote: unanimous.
Motion carries 4-0.

**Recommendation/Clifford Park Land Conveyance**
Motion by Councilor Ready to recommend the Clifford Park land conveyance with E & R Development Corporation, seconded by Councilor St. Cyr.

Discussion: Mr. Eon presented the item.

Vote: unanimous.
Motion carries 4-0.

**Discussion: Sole Source Bidding Exceptions**
City Manager, Jim Bennett, presented the item. He explained if there is a reason to sole source, he suggested the item be discussed with the Mayor and the Finance Committee Chair on whether to go forward as a sole source. or proceed with the bid process.

The Committee talked about their concerns of sole sourcing.

Councilor McCurry noted there is a procedure in the Code of Ordinance for sole source procurement.

Motion by Councilor Ready to change the language in the Procurement Ordinance from "Purchasing Agent' to 'City Manager' (Section 2-340) on the first line only, seconded by Councilor St. Cyr.

Vote: unanimous.
Motion carries 4-0.

**Other Business**
Councilor McCurry asked about the audit and how it was going. Finance Director, Alison Garrison, explained the audit is still on-going, and noted the in-house work is done. She will check with the auditors to see where they are in the process and when the City can expect a final report.

Motion to adjourn made by Councilor Ready, seconded by Councilor St. Cyr. .
Vote: unanimous.
Motion carries 4-0.
Adjourned at 5:50 p.m.

# Finance Committee

Meeting Date: 11/17, 2020
Meeting Time: 5:00PM

Agenda Item No: match agenda item #
Item Description: Sidewalk Tractor

Submitted by: Carl Marcotte Assistant Director

Supporting Information/Documentation:

Bid Tabulation

Executive Summary:

Approval to purchase a new sidewalk tractor with attachments

Detailed Review:

We are seeking approval to trade in a 2010 Trackless sidewalk tractor and attachments (mower, snow blower, plow, sander and flail mower) with 5,000 hours on this tractor, and purchase a new Trackless MT 7 with attachments. We advertised this and receive 3 bids. We use this tractor year round in the summer we sweep the sidewalks and mow all the ball fields. In the winter we use this to plow/snow blow and sand the sidewalks.

Funding Source:

This Sidewalk tractor was budgeted as a lease in line 21204-60603. In the CIP we estimated the cost to be $170,000.00.

Staff Recommendation:

Staff is recommending the low bid from HP Fairfield with trade in the amount of $155,960.00.

City of Biddeford

**2020.107** **IN BOARD OF CITY COUNCIL.....NOVEMBER 17, 2020**

**BE IT ORDERED,** that the City Manager be authorized to purchase one (1) 2020 Trackless sidewalk tractor as per bid of October 23, 2020 (the "Equipment") from HP Fairfield (the "Vendor") and may pay the Vendor an amount not to exceed $175,960.75 ( before discounts valued at $20,000.00) for the Equipment as follows:

1. The City of Biddeford expects to incur debt to reimburse expenditures to pay the cost of the Equipment;

2. The City of Biddeford reasonably expects that the maximum principal amount of the debt, including for reimbursement purposes, is $175,960.75;

3. The City Manager, on behalf of the City of Biddeford, is authorized to enter into a lease purchase, loan or other financing agreement for the Equipment provided that (a) the principal amount of such agreement will not exceed $175,960.75, (b) the term of such agreement will not exceed one hundred and twenty (120) months and (c) any obligation of the City of Biddeford to make lease or loan payments pursuant to such agreement is subject to annual appropriation by the City Council of the City of Biddeford;

4. The City Manager is authorized to advance money from the General Fund of the City for payment of the costs of the Equipment; and

5. The City Manager, on behalf of the City of Biddeford, is authorized to negotiate, enter into, execute, deliver and cause to be performed, and to approve, any and all agreements, instruments, certificates and other documents, and to grant security interests in the Equipment, upon such terms, conditions, limitations and undertakings, which the City Manager determines are necessary and proper for the acquisition and financing of the Equipment, provided that any lease purchase, loan or other financing agreement will be countersigned by both the Mayor and the Treasurer of the City of Biddeford. Without limiting the foregoing, the City Manager, on behalf of the City of Biddeford, in connection with the acquisition of the Equipment, is authorized to sell, transfer, trade in or otherwise dispose of any equipment, which the City Manager determines is no longer useful to the City of Biddeford.

**NOTE**: The Finance Committee will review this item on November 17, 2020 and vote to recommend it to the City Council for approval. The lease-purchase of this item is included in the FY20 CIP budget line 21204-60603

# Bid Opening for Sidewalk Tractor

Present: Carl Marcotte – Public Works
Kara Cote – Public Works
Travis Baker – HP Fairfield
Eric Anderson – Beauregard Equipment

Bids were opened at the Public Works Department at 11:00am on October 23, 2020. Staff is recommending the low bid with trade from HP Fairfield in the amount of $155,960.75. This sidewalk tractor was approved in the FY20 CIP budget as a lease.

Beauregard Equipment

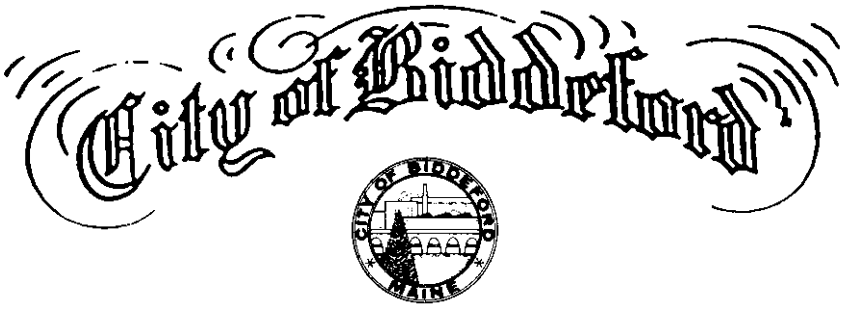
| | |
|---|---|
| Maclean Sidewalk Tractor | $172,800.00 |
| Trade in: | $7,000.00 |
| Total: | $165,800.00 |

HP Fairfield

| | |
|---|---|
| Trackless Sidewalk Tractor | $175,960.75 |
| Trade in: | $20,000.00 |
| Total: | $155,960.75 |

Joe Johnson Equipment LTD

| | |
|---|---|
| Trackless Sidewalk Tractor | $199,590.00 |
| W/Trade | $0.00 |
| Total: | $199,590.00 |




**2020.108** **IN BOARD OF CITY COUNCIL..NOVEMBER 17, 2020**

**BE IT ORDERED,** that the City Council of the City of Biddeford does hereby approve an FY20 Abatement in the amount of $12,075.92 to Unitil/Northern Utilities as a Good Faith Agreement between the City and the taxpayer.

## ASSESSORS' OFFICE

**Meeting Date:** November 17th 2020
**Meeting Time:** 6:00 PM

**Agenda Item No:** ?
**Item Description:** Unitil/Northern Utilities Good Faith Agreement

**Submitted by:** Nicholas Desjardins, City Assessor

**Supporting Information/Documentation:**

- Property record cards with FY 2020 Total Assessment of Utility Account $6,401,000 Assessed Value/ROW land parcel $27,000 Assessed Value totaling $6,428,000
- Unitil/Northern Utilities Declaration of property of utility account (13 pages)
- Formal abatement application Appealing of values for both separate Assessments
- Bulletin 10 Abatement Procedures (7 Pages)
- City Proposed Settlement Letter
- Email confirmation from Unitil in agreeance with settlement
- Unitil/Northern Utilities State Board filing letter
- 36 M.R.S §506-A & §841 overpayment of taxes/council approved abatements
- Calculation of Abatement

**Key Terms:**

- Underlined Bulletin 10 page 1 property owners burden of proof

**Executive Summary:**

- The $1,173,125 abatement request and documentation (Attachment A) per statutes did not meet the burden of proof

**Detailed Review:**

- Applicant did not meet the burden of proof as required by law in the abatement process therefore abatement request was denied by the Assessor
- In good faith in an effort to work through this assessment dispute the Assessor proposed to abate 50% of the $1,173,125 assessment to the Utility Account only
- The ROW parcel was not adjusted with no documentation to support an adjustment
- Applicant agrees to withdraw State Board appeal per City Council approval of abatement

**Staff Recommendation:**

- I am recommending the Municipal Officials approve the abatement amount listed on the calculation sheet of $12,075.92 to the taxpayer as a fair settlement for both parties

Unitil

Northern Utilities Inc

March 27, 2019

APR 1 1 2019

City of Biddeford
Assessor's Office
PO Box 586
Biddeford, ME 04005

Dear Assessors,

Attached is the summarized information for the 2019 Declaration of Personal Property. Also attached is a separate schedule showing original cost, depreciation, and book value for the City of Biddeford.

| | | |
|---|---|---|
| Gross Value Prior Year | $ | 6,280,078.47 |
| Net Additions* | $ | 251,553.39 |
| Gross Value Current Year | $ | 6,531,631.86 |
| Net Book Prior Year | $ | 5,078,092.81 |
| Net Book Current Year | $ | 5,254,875.02 |

98% = 6,400,999.23 = 6,401,000

* This amount is included in the Gross Value and Net Book totals for the Current Year.

If you have any questions or require any additional information for reporting requirements, please call (603) 772-0775 and ask to speak with the plant accounting department.

Sincerely,

DVM

Daniel V. Main
Assistant Controller

Corporate Office
6 Liberty Lane West
Hampton, NH 03642-1720
Phone: 603-772-0775

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City of Biddeford

# PERSONAL PROPERTY DECLARATION

**Pursuant to 36 MRSA, Section 706**

City of Biddeford
Assessor's Office
PO Box 586
Biddeford, ME 04005

**Ownership Information**

Northern Utilities Inc
Trade Name

Property Location

6 Liberty Lane West
Mailing Address

Hampton, NH 03842
City State Zip

**Complete One of the Following**

Proprietorship - Name of Owner

Partnership - Name of Partners

Corporation - Name of Corporation

State of Incorporation

**This schedule must be presented to the Assessor on or before the 04/15/19.** Although this schedule will be accepted by the Assessor as compliance with the provided by Law, the value placed by the assessor.

**GENERAL INSTRUCTIONS**

List the cost by year of acquisition of all machinery and equipment, furniture and fixtures, computer equipment and leased equipment owned as of April 1st. Include all fully depreciated items in your possession, even though they may not be on your books. Include all items you may have expensed and may not be capitalizing. Those owners that have the ability to furnish computer data or wish to use other reporting methods may do so if the information requested on this form is furnished.

**ITEM 1** Furniture, fixtures and equipment would be the typical items found in offices, stores and restaurants.
**ITEM 2** Machinery and equipment would be major mechanical items found in factories and plants.
**ITEM 3** Computer equipment - If you have the ability to separate from ITEM 1 above, I will apply accelerated depreciation. If not, include in ITEM 1.
**ITEM 4** Miscellaneous items would be rental equipment, storage trailers, liquid propane tanks and other items not included in 1, 2, or 3 above.
**ITEM 5** Additions since last report.
**ITEM 6** Deletions since last report.
**ITEM 7** Leased equipment - Include items you are truly leasing, but not those items that the lease is only a financing instrument. Those items should be included in ITEM 1.
**ITEM 8** Personal Property owned by another but located at your place of business, i.e. vending machines, coffee machines, etc.

**ADDITIONAL ITEMS SHOULD BE LISTED ON A SEPARATE SHEET**

**ITEM 1**
Furniture & Fixtures

| YR PURCHASED | ITEM | COST |
|---|---|---|
| 2018 | | 0 |
| 2017 | | 0 |
| 2016 | | 0 |
| 2015 | | 0 |
| 2014 | | 0 |
| 2013 | | 0 |
| 2012 | | 0 |
| 2011 | | 0 |
| 2010 | | 0 |
| 2009 | | 0 |
| PRIOR | | 0 |
| TOTAL | | 0 |

**ITEM 2**
Machinery & Equipment

| YR PURCHASED | ITEM | COST |
|---|---|---|
| 2018 | | 0 |
| 2017 | | 0 |
| 2016 | | 0 |
| 2015 | | 0 |
| 2014 | | 0 |
| 2013 | | 0 |
| 2012 | | 0 |
| 2011 | | 0 |
| 2010 | | 0 |
| 2009 | | 0 |
| PRIOR | | 0 |
| TOTAL | | 0 |

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**ITEM 3**
Computer Equipment

| YR PURCHASED | ITEM | COST |
|---|---|---|
| 2018 | | 0 |
| 2017 | | 0 |
| 2016 | | 0 |
| 2015 | | 0 |
| 2014 | | 0 |
| 2013 | | 0 |
| 2012 | | 0 |
| 2011 | | 0 |
| 2010 | | 0 |
| 2009 | | 0 |
| PRIOR | | 0 |
| **Total** | | 0 |

**ITEM 4**
Miscellaneous

| YR PURCHASED | ITEM | COST |
|---|---|---|
| 2018 | | 0 |
| 2017 | | 0 |
| 2016 | | 0 |
| 2015 | | 0 |
| 2014 | | 0 |
| 2013 | | 0 |
| 2012 | | 0 |
| 2011 | | 0 |
| 2010 | | 0 |
| 2009 | | 0 |
| PRIOR | | 0 |
| **Total** | | 0 |

**ITEM 5 Additions**

| Type or Item | Mfg | Year | Serial Number | Cost |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |

**ITEM 6 Deletions**

| Type or Item | Mfg | Year | Serial Number | Cost |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |

**ITEM 7 Leased Equipment**

| Type or Item | Cost | Monthly Rent | Lessor's Name & Mailing Address | Telephone # & Fax # | E-mail Address |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

**ITEM 8 Owned by Others**

| Type or Item | Cost | Monthly Rent | Lessor's Name & Mailing Address | Telephone # & Fax # | E-mail Address |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

**TOTALS**

| ITEM # | TOTAL COST | ITEM # | TOTAL COST |
|---|---|---|---|
| 1. FURNITURE & FIXTURES | 0 | 5. ADDITIONS | 6,531,632 |
| 2. MACHINERY & EQUIP | 0 | 6. DELETIONS | 0 |
| 3. COMPUTER EQUIPMENT | 0 | GRAND TOTAL | 6,531,632 |
| 4. MISCELLANEOUS | 0 | | |

I hereby certify, having carefully read the above, that the report is true and correct, to the best of my knowledge and belief.

**Signed:** DVM

**Print Name:** Daniel V. Main

**Official Title:** Assistant Controller

**Person authorized to disclose records:** Courtney Laffond

**Telephone #:** 603-773-6517

**Fax #:**

**E-mail address:** Laffondc@unitil.com

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INVENTORY OF TAXABLE PROPERTY - ATTACHMENT
Northern Utilities Inc
TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

| GL Account<br>Business Segment<br>Utility Account | Original Cost | Depreciation Reserve | Book Value |
|---|---|---|---|
| **1010000 Plant In Service** | | | |
| **Gas** | | | |
| 376-20 Mains, Coated/Wrapped-G | 814,876.48 | 158,882.23 | 655,994.25 |
| 376-30 Mains, Bare Steel-G | 3,914.63 | 2,614.37 | 1,300.26 |
| 376-40 Mains, Plastic-G | 2,048,666.31 | 353,036.10 | 1,695,630.21 |
| 376-60 Mains, Cathodic Protectio-G | 23,873.93 | 5,348.40 | 18,525.53 |
| 378-20 Measuring & Regulating St-G | 10,097.94 | 4,114.79 | 5,983.15 |
| 380-00 Services-G | 3,039,243.48 | 601,554.58 | 2,437,688.90 |
| 381-00 Meters-G | 55,062.83 | 20,650.67 | 34,412.16 |
| 382-00 Meter Installations-G | 237,752.31 | 98,954.56 | 138,797.75 |
| 383-00 House Regulators-G | 5,334.19 | 240.76 | 5,093.43 |
| 397-25 Metscan Communication Equ-G | 3,571.54 | 3,571.54 | 0.00 |
| 397-35 ERT Automatic Reading Dev-G | 43,264.35 | 23,511.95 | 19,752.40 |
| **1060000 Comp Const Not Class** | | | |
| **Gas** | | | |
| 376-40 Mains, Plastic-G | 69,600.08 | 821.50 | 68,778.58 |
| 376-60 Mains, Cathodic Protectio-G | 89.87 | 2.18 | 87.69 |
| 380-00 Services-G | 153,071.20 | 1,601.05 | 151,470.15 |
| 381-00 Meters-G | 1,257.00 | 17.97 | 1,239.03 |
| 382-00 Meter Installations-G | 19,345.66 | 317.27 | 19,028.39 |
| 383-00 House Regulators-G | 20.15 | 0.25 | 19.90 |
| 397-35 ERT Automatic Reading Dev-G | 832.09 | 27.32 | 804.77 |
| **Non Operating** | | | |
| 386-10 Conversion Burners-NO | 283.11 | 15.91 | 267.20 |
| **1210000 Non Utility Property** | | | |
| **Non Operating** | | | |
| 386-10 Conversion Burners-NO | 1,474.71 | 1,473.44 | 1.27 |
| **TOTAL FOR CITY OF BIDDEFORD:** | **6,531,631.86** | **1,276,756.84** | **5,254,875.02** |

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT
Northern Utilities Inc
TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

| Business Segment / Utility Account / GL Account | Vintage | Units/ Quanity Linear Feet | Original Cost | Depreciation Reserve | Book Value |
|---|---|---|---|---|---|
| Gas | | | | | |
| 376-20 Mains, Coated/Wrapped-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 1973 | 2970 | 61,084.23 | 16,643.00 | 44,441.23 |
| | 1974 | 1872 | 22,069.18 | 5,914.04 | 16,155.14 |
| | 1983 | 2320 | 7,834.21 | 1,798.23 | 6,035.98 |
| | 1986 | 2530 | 102,156.86 | 22,175.43 | 79,981.43 |
| | 1987 | 706 | 22,615.76 | 4,815.04 | 17,800.72 |
| | 1988 | 102 | 3,268.84 | 682.29 | 2,586.55 |
| | 1990 | 1241 | 184,748.16 | 37,003.47 | 147,744.69 |
| | 1991 | 1615 | 155,219.53 | 30,426.28 | 124,793.25 |
| | 1992 | 9 | 1,426.32 | 273.43 | 1,152.89 |
| | 1994 | 1600 | 51,083.08 | 9,343.21 | 41,739.87 |
| | 1995 | 1 | 337.76 | 60.26 | 277.50 |
| | 1998 | 6 | 2,005.63 | 329.57 | 1,676.06 |
| | 1999 | 303 | 166,903.40 | 26,605.94 | 140,297.46 |
| | 2000 | 1 | 65.49 | 10.11 | 55.38 |
| | 2004 | 100 | 3,684.84 | 488.02 | 3,196.82 |
| | 2005 | 1 | 5,486.50 | 693.64 | 4,792.86 |
| | 2013 | 2 | 23,698.38 | 1,554.15 | 22,144.23 |
| | 2014 | 2 | 1,188.31 | 66.12 | 1,122.19 |
| **Total 376-20 Mains, Coated/Wrapped-G:** | | **15,381** | **814,876.48** | **158,882.23** | **655,994.25** |
| 376-30 Mains, Bare Steel-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 1953 | 250 | 3,914.63 | 2,614.37 | 1,300.26 |
| **Total 376-30 Mains, Bare Steel-G:** | | **250** | **3,914.63** | **2,614.37** | **1,300.26** |
| 376-40 Mains, Plastic-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 1974 | 328 | 1,885.94 | 1,598.16 | 287.78 |
| | 1975 | 31 | 179.49 | 150.13 | 29.36 |
| | 1978 | 798 | 2,301.70 | 1,840.91 | 460.79 |
| | 1985 | 3530 | 37,764.51 | 26,133.77 | 11,630.74 |
| | 1986 | 914 | 5,680.36 | 3,829.17 | 1,851.19 |
| | 1987 | 1156 | 6,926.97 | 4,541.36 | 2,385.61 |
| | 1988 | 2529 | 21,706.22 | 13,816.71 | 7,889.51 |
| | 1989 | 2482 | 32,072.28 | 19,785.98 | 12,286.30 |

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INVENTORY OF TAXABLE PROPERTY - ATTACHMENT
Northern Utilities Inc
TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

| Business Segment / Utility Account / GL Account | Vintage | Units/ Quanity Linear Feet | Original Cost | Depreciation Reserve | Book Value |
|---|---|---|---|---|---|
| Gas | | | | | |
| 376-40 Mains, Plastic-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 1995 | 3966 | 77,743.05 | 38,060.80 | 39,682.25 |
| | 1996 | 1 | 840.00 | 392.38 | 447.62 |
| | 1997 | 397 | 24,204.61 | 10,756.97 | 13,447.64 |
| | 1998 | 2644 | 48,445.50 | 20,422.21 | 28,023.29 |
| | 1999 | 2202 | 106,102.81 | 42,287.75 | 63,815.06 |
| | 2000 | 5442 | 111,838.84 | 41,994.32 | 69,844.52 |
| | 2002 | 6 | 3,542.37 | 1,166.73 | 2,375.64 |
| | 2003 | 26 | 15,548.89 | 4,764.38 | 10,784.51 |
| | 2004 | 1605 | 57,734.22 | 16,373.63 | 41,360.59 |
| | 2005 | 1904 | 15,694.52 | 4,096.34 | 11,598.18 |
| | 2006 | 1165 | 13,060.09 | 3,116.96 | 9,943.13 |
| | 2007 | 180 | 1,415.90 | 306.72 | 1,109.18 |
| | 2009 | 1 | 107.14 | 18.61 | 88.53 |
| | 2010 | 2777 | 119,213.65 | 18,221.41 | 100,992.24 |
| | 2011 | 153 | 17,610.59 | 2,333.97 | 15,276.62 |
| | 2012 | 1161 | 39,367.59 | 4,438.56 | 34,929.03 |
| | 2013 | 1742 | 157,665.71 | 14,752.83 | 142,912.88 |
| | 2014 | 6548 | 469,794.24 | 35,232.07 | 434,562.17 |
| | 2015 | 2128 | 200,187.71 | 11,428.46 | 188,759.25 |
| | 2016 | 442 | 26,294.47 | 1,048.19 | 25,246.28 |
| | 2017 | 3218 | 433,415.96 | 10,124.18 | 423,291.78 |
| | 2018 | 8 | 320.98 | 2.44 | 318.54 |
| 1060000 Comp Const Not Class | | | | | |
| | 2011 | 2 | 0.00 | 0.00 | 0.00 |
| | 2014 | 1 | 0.00 | 0.00 | 0.00 |
| | 2017 | 4 | 18,558.43 | 433.51 | 18,124.92 |
| | 2018 | 4 | 51,041.65 | 387.99 | 50,653.66 |
| Total 376-40 Mains, Plastic-G: | | **49,495** | **2,118,266.39** | **353,857.60** | **1,764,408.79** |
| 376-60 Mains, Cathodic Protectio-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 2004 | 1 | 577.48 | 405.74 | 171.74 |
| | 2006 | 1 | 647.71 | 392.31 | 255.40 |
| | 2012 | 1 | 923.37 | 290.82 | 632.55 |
| | 2014 | 5 | 14,899.03 | 3,248.70 | 11,650.33 |

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT
Northern Utilities Inc
TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

| Business Segment / Utility Account / GL Account | Vintage | Units/ Quanity Linear Feet | Original Cost | Depreciation Reserve | Book Value |
|---|---|---|---|---|---|
| Gas | | | | | |
| 376-60 Mains, Cathodic Protectio-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 2015 | 4 | 4,688.75 | 795.18 | 3,893.57 |
| | 2016 | 2 | 1,244.22 | 150.72 | 1,093.50 |
| | 2017 | 1 | 893.37 | 64.93 | 828.44 |
| 1060000 Comp Const Not Class | | | | | |
| | 2018 | 2 | 89.87 | 2.18 | 87.69 |
| Total 376-60 Mains, Cathodic Protectio-G: | | **17** | **23,963.80** | **5,350.58** | **18,613.22** |
| 378-20 Measuring & Regulating St-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 1994 | 1 | 1,748.26 | 1,423.01 | 325.25 |
| | 2009 | 4 | 8,349.68 | 2,691.78 | 5,657.90 |
| I 378-20 Measuring & Regulating St-G: | | **5** | **10,097.94** | **4,114.79** | **5,983.15** |
| 380-00 Services-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 1973 | 5 | 7,853.97 | 7,838.87 | 15.10 |
| | 1974 | 3 | 5,500.50 | 5,487.43 | 13.07 |
| | 1979 | 2 | 3,431.37 | 3,408.55 | 22.82 |
| | 1984 | 7 | 11,160.69 | 10,963.51 | 197.18 |
| | 1985 | 1 | 3,786.90 | 3,706.07 | 80.83 |
| | 1986 | 13 | 36,096.24 | 35,167.30 | 928.94 |
| | 1987 | 5 | 12,404.33 | 12,020.27 | 384.06 |
| | 1988 | 9 | 18,024.54 | 17,354.65 | 669.89 |
| | 1989 | 17 | 2,267.88 | 2,166.93 | 100.95 |
| | 1990 | 1 | 18,002.87 | 17,045.50 | 957.37 |
| | 1991 | 1 | 1,139.57 | 1,067.35 | 72.22 |
| | 1992 | 2 | 4,856.03 | 4,490.28 | 365.75 |
| | 1993 | 2 | 2,506.02 | 2,282.35 | 223.67 |
| | 1994 | 10 | 18,469.20 | 16,522.02 | 1,947.18 |
| | 1995 | 9 | 25,922.30 | 22,705.20 | 3,217.10 |
| | 1996 | 7 | 12,701.62 | 10,853.09 | 1,848.53 |
| | 1997 | 15 | 22,038.67 | 18,293.62 | 3,745.05 |
| | 1998 | 7 | 9,087.96 | 7,293.02 | 1,794.94 |
| | 1999 | 14 | 25,953.14 | 20,026.06 | 5,927.08 |
| | 2000 | 6 | 11,275.11 | 8,314.40 | 2,960.71 |

UNITIL - Property Tax

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT
Northern Utilities Inc
TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

| Business Segment / Utility Account / GL Account | Vintage | Units/ Quanity Linear Feet | Original Cost | Depreciation Reserve | Book Value |
|---|---|---|---|---|---|
| Gas | | | | | |
| 380-00 Services-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 2001 | 6 | 12,942.26 | 9,058.36 | 3,883.90 |
| | 2002 | 6 | 11,452.50 | 7,550.59 | 3,901.91 |
| | 2003 | 1 | 6,324.60 | 3,894.94 | 2,429.66 |
| | 2004 | 3 | 2,747.34 | 1,566.04 | 1,181.30 |
| | 2005 | 3 | 12,987.46 | 6,784.07 | 6,203.39 |
| | 2006 | 5 | 28,136.99 | 13,322.13 | 14,814.86 |
| | 2007 | 15 | 49,384.38 | 20,945.43 | 28,438.95 |
| | 2008 | 8 | 27,745.03 | 10,404.76 | 17,340.27 |
| | 2009 | 21 | 35,113.09 | 11,477.62 | 23,635.47 |
| | 2010 | 37 | 37,051.07 | 10,387.00 | 26,664.07 |
| | 2011 | 53 | 98,840.19 | 23,327.71 | 75,512.48 |
| | 2012 | 146 | 142,274.14 | 27,650.42 | 114,623.72 |
| | 2013 | 263 | 366,999.03 | 57,119.98 | 309,879.05 |
| | 2014 | 731 | 920,711.90 | 110,623.88 | 810,088.02 |
| | 2015 | 264 | 440,839.88 | 38,757.68 | 402,082.20 |
| | 2016 | 103 | 139,800.76 | 8,241.74 | 131,559.02 |
| | 2017 | 259 | 383,559.91 | 12,713.45 | 370,846.46 |
| | 2018 | 56 | 69,854.04 | 722.31 | 69,131.73 |
| 1060000 Comp Const Not Class | | | | | |
| | 2011 | 2 | 0.00 | 0.00 | 0.00 |
| | 2014 | 1 | 0.00 | 0.00 | 0.00 |
| | 2017 | 6 | 799.65 | 26.51 | 773.14 |
| | 2018 | 24 | 152,271.55 | 1,574.54 | 150,697.01 |
| Total 380-00 Services-G: | | **2,149** | **3,192,314.68** | **603,155.63** | **2,589,159.05** |
| 381-00 Meters-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 1979 | 0 | 743.21 | 595.25 | 147.96 |
| | 1980 | 0 | 846.34 | 669.62 | 176.72 |
| | 1981 | 0 | 1,663.88 | 1,299.72 | 364.16 |
| | 1982 | 0 | 1,488.10 | 1,146.91 | 341.19 |
| | 1983 | 0 | 1,155.16 | 877.82 | 277.34 |
| | 1984 | 0 | 120.15 | 89.96 | 30.19 |
| | 1985 | 0 | 576.52 | 424.93 | 151.59 |
| | 1986 | 0 | 367.96 | 266.76 | 101.20 |

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT
Northern Utilities Inc
TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

| Business Segment / Utility Account / GL Account | Vintage | Units/ Quanity Linear Feet | Original Cost | Depreciation Reserve | Book Value |
|---|---|---|---|---|---|
| Gas | | | | | |
| 381-00 Meters-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 1987 | 0 | 488.20 | 347.80 | 140.40 |
| | 1988 | 0 | 765.86 | 535.59 | 230.27 |
| | 1989 | 0 | 465.72 | 319.36 | 146.36 |
| | 1990 | 0 | 2,772.01 | 1,861.58 | 910.43 |
| | 1991 | 0 | 2,059.04 | 1,352.42 | 706.62 |
| | 1992 | 0 | 464.64 | 298.05 | 166.59 |
| | 1993 | 0 | 866.44 | 541.94 | 324.50 |
| | 1994 | 0 | 905.02 | 550.99 | 354.03 |
| | 1995 | 0 | 1,247.40 | 737.79 | 509.61 |
| | 1997 | 0 | 1,336.94 | 741.45 | 595.49 |
| | 1998 | 0 | 392.48 | 209.99 | 182.49 |
| | 1999 | 0 | 761.55 | 391.97 | 369.58 |
| | 2000 | 0 | 0.00 | 0.00 | 0.00 |
| | 2001 | 0 | 381.56 | 179.99 | 201.57 |
| | 2002 | 0 | 413.72 | 185.79 | 227.93 |
| | 2003 | 0 | 696.33 | 296.38 | 399.95 |
| | 2004 | 0 | 620.14 | 248.96 | 371.18 |
| | 2005 | 0 | 1,369.93 | 515.85 | 854.08 |
| | 2006 | 0 | 377.54 | 132.51 | 245.03 |
| | 2007 | 0 | 923.69 | 299.99 | 623.70 |
| | 2008 | 0 | 1,067.12 | 317.99 | 749.13 |
| | 2009 | 0 | 4,205.65 | 1,138.46 | 3,067.19 |
| | 2010 | 0 | 2,410.25 | 585.59 | 1,824.66 |
| | 2011 | 0 | 422.54 | 90.79 | 331.75 |
| | 2012 | 0 | 7,832.36 | 1,460.67 | 6,371.69 |
| | 2013 | 0 | 7,028.36 | 1,109.84 | 5,918.52 |
| | 2014 | 0 | 4,907.72 | 634.13 | 4,273.59 |
| | 2015 | 0 | 877.94 | 88.18 | 789.76 |
| | 2016 | 0 | 625.24 | 44.82 | 580.42 |
| | 2017 | 0 | 1,416.12 | 60.83 | 1,355.29 |
| 1060000 Comp Const Not Class | | | | | |
| | 2017 | 0 | 0.00 | 0.00 | 0.00 |
| | 2018 | 0 | 1,257.00 | 17.97 | 1,239.03 |
| Total 381-00 Meters-G: | | **0** | **56,319.83** | **20,668.64** | **35,651.19** |

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT
Northern Utilities Inc
TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

| Business Segment / Utility Account / GL Account | Vintage | Units/ Quanity Linear Feet | Original Cost | Depreciation Reserve | Book Value |
|---|---|---|---|---|---|
| Gas | | | | | |
| 382-00 Meter Installations-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 1981 | 0 | 429.61 | 405.60 | 24.01 |
| | 1982 | 0 | 358.61 | 336.34 | 22.27 |
| | 1983 | 0 | 534.84 | 498.02 | 36.82 |
| | 1984 | 0 | 598.86 | 553.24 | 45.62 |
| | 1985 | 0 | 575.33 | 526.93 | 48.40 |
| | 1986 | 0 | 623.06 | 565.27 | 57.79 |
| | 1987 | 0 | 853.36 | 766.23 | 87.13 |
| | 1988 | 0 | 1,193.54 | 1,059.57 | 133.97 |
| | 1989 | 0 | 1,508.91 | 1,322.95 | 185.96 |
| | 1990 | 0 | 2,399.33 | 2,075.05 | 324.28 |
| | 1991 | 0 | 2,377.38 | 2,025.35 | 352.03 |
| | 1992 | 0 | 2,342.64 | 1,962.98 | 379.66 |
| | 1993 | 0 | 3,848.56 | 3,166.55 | 682.01 |
| | 1994 | 0 | 8,049.81 | 6,491.37 | 1,558.44 |
| | 1995 | 0 | 5,383.55 | 4,245.86 | 1,137.69 |
| | 1996 | 0 | 6,560.73 | 5,048.65 | 1,512.08 |
| | 1997 | 0 | 5,769.33 | 4,320.49 | 1,448.84 |
| | 1998 | 0 | 5,199.18 | 3,777.91 | 1,421.27 |
| | 1999 | 0 | 6,002.93 | 4,218.39 | 1,784.54 |
| | 2000 | 0 | 6,957.92 | 4,710.92 | 2,247.00 |
| | 2001 | 0 | 6,118.20 | 3,974.50 | 2,143.70 |
| | 2002 | 0 | 5,926.96 | 3,676.86 | 2,250.10 |
| | 2003 | 0 | 3,505.93 | 2,065.98 | 1,439.95 |
| | 2004 | 0 | 3,913.38 | 2,177.33 | 1,736.05 |
| | 2005 | 0 | 5,957.19 | 3,108.15 | 2,849.04 |
| | 2006 | 0 | 8,988.95 | 4,364.04 | 4,624.91 |
| | 2007 | 0 | 6,798.29 | 3,043.92 | 3,754.37 |
| | 2008 | 0 | 12,388.29 | 5,063.35 | 7,324.94 |
| | 2009 | 0 | 9,942.07 | 3,665.17 | 6,276.90 |
| | 2010 | 0 | 10,670.84 | 3,498.48 | 7,172.36 |
| | 2011 | 0 | 200.41 | 57.45 | 142.96 |
| | 2012 | 0 | 27,192.88 | 6,672.32 | 20,520.56 |
| | 2013 | 0 | 16,043.53 | 3,279.46 | 12,764.07 |
| | 2014 | 0 | 15,749.70 | 2,584.95 | 13,164.75 |

UNITIL - Property Tax

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT
Northern Utilities Inc
TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

| Business Segment / Utility Account / GL Account | Vintage | Units/ Quanity Linear Feet | Original Cost | Depreciation Reserve | Book Value |
|---|---|---|---|---|---|
| Gas | | | | | |
| 382-00 Meter Installations-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 2015 | 0 | 13,265.57 | 1,656.63 | 11,608.94 |
| | 2016 | 0 | 13,531.93 | 1,177.26 | 12,354.67 |
| | 2017 | 0 | 15,973.71 | 810.76 | 15,162.95 |
| | 2018 | 0 | 17.00 | 0.28 | 16.72 |
| 1060000 Comp Const Not Class | | | | | |
| | 2017 | 0 | 0.00 | 0.00 | 0.00 |
| | 2018 | 0 | 19,345.66 | 317.27 | 19,028.39 |
| **Total 382-00 Meter Installations-G:** | | **0** | **257,097.97** | **99,271.83** | **157,826.14** |
| 383-00 House Regulators-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 2002 | 1 | 30.00 | 9.89 | 20.11 |
| | 2016 | 1 | 3,369.23 | 202.04 | 3,167.19 |
| | 2017 | 1 | 200.33 | 7.33 | 193.00 |
| | 2018 | 1 | 1,734.63 | 21.50 | 1,713.13 |
| 1060000 Comp Const Not Class | | | | | |
| | 2018 | 2 | 20.15 | 0.25 | 19.90 |
| **Total 383-00 House Regulators-G:** | | **6** | **5,354.34** | **241.01** | **5,113.33** |
| 397-25 Metscan Communication Equ-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 2004 | 0 | 835.92 | 835.92 | 0.00 |
| | 2005 | 0 | 1,484.29 | 1,484.29 | 0.00 |
| | 2007 | 0 | 26.37 | 26.37 | 0.00 |
| | 2008 | 0 | 317.87 | 317.87 | 0.00 |
| | 2009 | 0 | 907.09 | 907.09 | 0.00 |
| **Total 397-25 Metscan Communication Equ-G:** | | **0** | **3,571.54** | **3,571.54** | **0.00** |
| 397-35 ERT Automatic Reading Dev-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 2004 | 0 | 32.73 | 31.16 | 1.57 |
| | 2005 | 0 | 120.92 | 104.25 | 16.67 |
| | 2006 | 0 | 59.42 | 46.31 | 13.11 |
| | 2007 | 0 | 5,676.81 | 3,988.64 | 1,688.17 |
| | 2008 | 0 | 18,431.77 | 11,636.96 | 6,794.81 |
| | 2009 | 0 | 7,164.37 | 4,045.38 | 3,118.99 |

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT
Northern Utilities Inc
TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

| Business Segment / Utility Account / GL Account | Vintage | Units/ Quanity Linear Feet | Original Cost | Depreciation Reserve | Book Value |
|---|---|---|---|---|---|
| Gas | | | | | |
| 397-35 ERT Automatic Reading Dev-G | | | | | |
| 1010000 Plant In Service | | | | | |
| | 2010 | 0 | 528.44 | 265.11 | 263.33 |
| | 2012 | 0 | 3,130.47 | 1,200.98 | 1,929.49 |
| | 2013 | 0 | 2,664.27 | 870.96 | 1,793.31 |
| | 2014 | 0 | 4,260.03 | 1,152.68 | 3,107.35 |
| | 2015 | 0 | 199.18 | 42.59 | 156.59 |
| | 2016 | 0 | 524.89 | 81.81 | 443.08 |
| | 2017 | 0 | 471.05 | 45.12 | 425.93 |
| 1060000 Comp Const Not Class | | | | | |
| | 2017 | 0 | 0.00 | 0.00 | 0.00 |
| | 2018 | 0 | 832.09 | 27.32 | 804.77 |
| Total 397-35 ERT Automatic Reading Dev-G: | | **0** | **44,096.44** | **23,539.27** | **20,557.17** |
| Non Operating | | | | | |
| 386-10 Conversion Burners-NO | | | | | |
| 1060000 Comp Const Not Class | | | | | |
| | 2017 | 0 | 0.00 | 0.00 | 0.00 |
| | 2018 | 0 | 283.11 | 15.91 | 267.20 |
| 1210000 Non Utility Property | | | | | |
| | 1996 | 0 | 136.38 | 136.38 | 0.00 |
| | 1997 | 0 | 267.30 | 267.30 | 0.00 |
| | 1998 | 0 | 155.35 | 155.35 | 0.00 |
| | 1999 | 0 | 264.60 | 264.60 | 0.00 |
| | 2000 | 0 | 263.15 | 263.15 | 0.00 |
| | 2001 | 0 | 108.22 | 108.22 | 0.00 |
| | 2002 | 0 | 27.49 | 27.49 | 0.00 |
| | 2003 | 0 | 20.66 | 20.66 | 0.00 |
| | 2004 | 0 | 13.47 | 13.47 | 0.00 |
| | 2005 | 0 | 19.95 | 19.95 | 0.00 |
| | 2006 | 0 | 30.83 | 30.83 | 0.00 |
| | 2007 | 0 | 3.78 | 3.78 | 0.00 |
| | 2008 | 0 | 19.70 | 19.70 | 0.00 |
| | 2012 | 0 | 6.07 | 6.07 | 0.00 |
| | 2014 | 0 | 0.96 | 0.96 | 0.00 |
| | 2015 | 0 | 2.26 | 2.26 | 0.00 |
| | 2016 | 0 | 21.80 | 21.80 | 0.00 |

INVENTORY OF TAXABLE PROPERTY - ATTACHMENT
Northern Utilities Inc
TOTAL GAS PLANT-IN SERVICE BOOK VALUE IN THE
CITY OF BIDDEFORD
AS OF 12/31/2018

| Business Segment<br>Utility Account<br>GL Account | Vintage | Units/ Quanity Linear Feet | Original Cost | Depreciation Reserve | Book Value |
|---|---|---|---|---|---|
| Non Operating | | | | | |
| 386-10 Conversion Burners-NO | | | | | |
| 1210000 Non Utility Property | | | | | |
| | 2017 | 0 | 112.74 | 111.47 | 1.27 |
| Total 386-10 Conversion Burners-NO: | | 0 | 1,757.82 | 1,489.35 | 268.47 |
| TOTAL FOR CITY OF BIDDEFORD: | | | 6,531,631.86 | 1,276,756.84 | 5,254,875.02 |

# APPLICATION FOR ABATEMENT OF PROPERTY TAXES

36 M.R.S. § 841

See Property Tax Bulletin No. 10 for more information

This application must be signed and filed with the municipal assessor. A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued.

1. Name of applicant: Northern Utilities, Inc.
2. Mailing address: Attn: Jonathan A. Block, Pierce Atwood, 254 Commercial St., Portland, ME 04101
3. Property address or map/lot: Rights of Way and Improvements
4. Telephone number for applicant: 207-791-1173
5. Tax year for which abatement is requested: April 1, 2019
6. Assessed valuation of real estate: $6,428,000
7. Assessed valuation of personal property: _____
8. Abatement of real estate valuation requested: $1,173,125
9. Abatement of personal property valuation requested: _____
10. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes): See Attachment A

To the assessing authority of the Municipality of City of Biddeford

In accordance with the provisions of 36 M.R.S. § 841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

02/14/2020
Date

Signature of Applicant
By Its Attorney
Jonathan A. Block, Esq.

Rev 1/17

**Attachment A to Abatement Application**

1. This is an Application for Abatement pursuant to 36 M.R.S.A. Sec. 841 filed by Northern Utilities, Inc. (the "Taxpayer").

2. The property that is the subject of this Abatement Application consists of the real and personal property owned by the Taxpayer in the City of Biddeford ("City") including property assessed to Portland Gas Light Company (Map/Lot 0270170020) (the "Subject Property"). This real and personal property was assessed at a total of $6,428,000 for the April 1, 2019 property tax year (the "Assessment"). The Taxpayer seeks a total abatement of $1,173,125. The Taxpayer believes that the Subject Property had a just value of no more than $5,254,875 as of April 1, 2019.

3. In support of its application for abatement, the Taxpayer states that the Assessment is manifestly wrong for the reasons outlined below:

A. The Subject Property has been substantially overvalued.

B. The Subject Property is assessed at approximately 122% of its net book value. Because the Taxpayer is a regulated utility, a valuation of 122% of net book value is not realistic. It is highly unlikely that anyone would be willing to pay 122% of net book value for these regulated assets.

C. The Assessor did not use proper valuation techniques to value the property. The applicable valuation approaches do not support the assessment.

D. The Assessor failed to consider all relevant factors to determine just value as required under 36 M.R.S.A. § 701-A.

E. The Assessment on the Subject Property is not in conformity with the law, results in unjust discrimination and results in unequal apportionment of the tax burden in violation of

Article 9, Section 8 of the Maine Constitution, for reasons, among others, that the Subject Property is assessed at a higher percentage of just value than other property in the Town.

# MAINE REVENUE SERVICES
# PROPERTY TAX DIVISION
# PROPERTY TAX BULLETIN NO. 10

## PROPERTY TAX ABATEMENT AND APPEALS PROCEDURES

REFERENCE: 36 M.R.S. §§ 583, 706-A, 841-849, and 1118
March 26, 2020; replaces Feb 13, 2018 revision

1. General

When a property is overvalued for purposes of assessing local property tax, or if the assessment of a tax is illegal or erroneous, a property owner may request an abatement of property tax, in writing. Abatement is the process by which valuation that is found to be excessive or an assessment found to be void because of an error, or illegal may be corrected. To qualify for an abatement, a property owner must show: 1) that the property is overvalued in comparison to other, similar properties in the same municipality; or 2) that the assessment is illegal or void. The assessor's determination of value is presumed to be correct, so the burden of proving an abatement is warranted is on the property owner. While abatements may be made by an assessor or by municipal officers on their own initiative, this bulletin is concerned with abatements requested by the property owner or taxpayer.

Article IX, section 8 of the Maine Constitution provides that "All taxes upon real and personal estate . . . shall be apportioned and assessed equally according to the just value thereof." 36 M.R.S. § 701-A states that "In the assessment of property, assessors in determining just value are to define this term in a manner that recognizes only that value arising from presently possible land use alternatives to which the particular parcel of land being valued may be put." The term "just value" has been interpreted by the Law Court to mean market value. Article IX, section 8 also provides an exception to the requirement to assess property according to the just value in the case of classified farm, open space, forest lands, and working waterfront, which may be valued on the basis of their current use. While assessors are required to assess most property on the basis of just value, the constitutional requirement is not that property be assessed at just value, but rather that it be assessed in accordance with just value. For example, if your property is valued at 110% of market value and all other property in the municipality is also valued at 110%, your property is not overvalued when compared to other properties. If, however, your property is valued at 100% of market value and all other property is valued at 85% of market value, your property is overvalued.

Each municipality has a ratio – or percentage of just value – at which all property in the municipality is generally valued. This ratio – called the declared ratio – is the assessed value as a percentage of market value. The declared ratio for a municipality is calculated by dividing the total local assessed value by the total market value of property in a municipality. The total market value is determined through analysis of recent selling prices of property in the municipality. In determining whether an assessed value is reasonable, a property owner must consider the effect of the municipality's declared ratio. The declared ratio reported by a local assessor may differ from the assessment ratio contained in various studies produced by Maine Revenue Services (36 M.R.S. § 848-A).

Overvaluation must be the result of comparing properties within a municipality. A difference between your tax bill and another bill on a similar property in a different municipality does not indicate a wrongful assessment. A high property tax on your property, compared to the tax on similar property in another municipality, may be due to a smaller tax base or a higher level of services in your municipality. The fact that a property tax is high, by itself, is not grounds for abatement.

An assessor may increase the assessed value of a property from one year to the next, if the assessor finds that the previous valuation had been less than it should have been. This valuation increase may occur even if no influence affecting the property's worth has changed. Assessors must adjust the assessed value for any property whenever the value is found to be inequitable. However, assessed values must be changed before property taxes for that tax year have been committed. A valuation increase from one year to the next is not, by itself, grounds for an abatement of tax. Note that an assessor is not required to give notice of periodic valuation changes to taxpayers.

Property tax assessed to a person who is not the owner, or the person in possession, of that property is an example of an illegal assessment. An inadequate description of property being taxed is not, by itself, reason for an abatement of tax.

Before requesting an abatement of tax, the property owner must determine that the property in question has been significantly overvalued, compared to other property in the same municipality or that the assessment itself is illegal or void. A property owner may ask the assessor to see the valuation book to check assessed value of all property in the municipality or to check that the correct property is assessed to the rightful owner. The valuation book is a public record and is available for inspection at reasonable times and under reasonable safeguards. Some municipalities provide their valuation information online. Discussion with the assessor may also help determine if property is overvalued or illegally assessed. A property owner must show overvaluation compared to other, similar properties on average. A discrepancy with one or two other properties is not enough to show overvaluation. After reviewing the information described in this paragraph, if the property owner still feels his or her property is overvalued compared to other, similar properties, or the tax has been illegally assessed, the property owner should proceed as follows.

2. Method of Seeking Abatement

Abatement requests must be made with the municipal assessor or board of assessors. For property in the unorganized territory, abatement requests must be made with the State Tax Assessor. Neither the State Tax Assessor nor the Property Tax Division of Maine Revenue Services is authorized to abate taxes assessed in municipalities. Requests for abatement are not made to the local tax collector. Tax collectors have no authority to make abatements.

A. Initial request. Maine tax law provides that property owners who believe that their assessed property valuation is excessive or illegal must seek relief through a written request to the local assessor or board of assessors. This request must be made within 185 days after the date the tax was committed to the tax collector, which is usually shortly before the tax bill is mailed. The request must state the amount of the abatement requested and the reasons for requesting the abatement. Though an abatement request must be made within the first 185 days for a taxpayer pursuing an abatement, the assessor may make an abatement on the assessor's own initiative within one year of commitment. A property owner claiming an illegal or void assessment may also apply for an abatement with the municipal officers after one year but within

three years from the date of commitment. This extended abatement request period does not apply to overvaluation claims. Except for claims that the assessment is illegal, initial requests for abatement must always be addressed to the local assessing authority.

The assessor or municipal officers have 60 days to respond to the property owner's abatement request. The assessor or municipal officials have 10 days to provide the taxpayer written notice of their decision once the final determination is made. If the property owner is not satisfied with the decision, the owner may appeal the decision as outlined in subsection B. If a decision is not made within 60 days, the abatement request is deemed denied and the property owner may then proceed with an appeal.

B. Appeal of decision. If the property owner is dissatisfied with the decision of the local assessor, or the decision of the municipal officials in the case of an abatement for illegality, the owner may appeal – within 60 days – to the municipal board of assessment review (BAR) or to the county commissioners if the municipality has no BAR.

For property valued at $500,000 or more, an appeal of the assessor's decision to the BAR or county commissioners requires that the property owner first make a payment of the greater of an amount equal to the taxes not in dispute or the taxes paid in the prior tax year that do not exceed the current years taxes. This payment must be made by the municipal due date or according to a payment schedule mutually agreed to by the municipality and taxpayer.

The BAR, county commissioners, or SBPTR must respond to an appeal with a decision within 60 days of the property owner's filing of the appeal. If a decision is still unsatisfactory or not made within 60 days, the property owner may then proceed with an appeal to Superior Court within 30 days of an adverse (or deemed denied) decision.

For abatement requests involving nonresidential property valued at $1,000,000 or more (adjusted to market value) the initial appeal of the decision of the assessor goes to the local BAR. Subsequent appeals go to the SBPTR, followed by Superior Court. If a municipality does not have a local BAR, appeals go directly to the county commissioners or the SBPTR. When appealing a decision to the SBPTR for property valued at $1,000,000 or more, both parties must participate in mediation (unless specifically excused by the Chair of the SBPTR). If mediation does not resolve the issue, the SBPTR will hear the case.

Generally, a property owner loses the right to request abatement if he or she had previously failed to file a list of taxable property at the request of the assessor, unless the property owner submits the requested list with the abatement request.

3. Current Use Appeals

Assessments made under the Tree Growth Tax Law, Farm and Open Space Law and working waterfront program are subject to the abatement procedures provided by §§ 841 and 842. However, appeals from the decision of the assessors in such cases are to the State Board of Property Tax Review.

4. Interest

If the amount finally assessed is less than the amount which the taxpayer has already paid, the

municipality shall reimburse an amount equal to the overpayment plus interest at a rate defined in § 506-A.

5. Addresses and Telephone Numbers

Property Tax Division
PO Box 9106
Augusta, ME 04332
prop.tax@maine.gov
207-624-5600
V/TTY: 7-1-1

State Board of Property Tax Review
49 State House Station
Augusta, ME 04333
Prop.Tax.BD@maine.gov
207-287-2864

NOTE: This bulletin is intended solely as advice to assist persons in determining, exercising or complying with their legal rights, duties or privileges. If further information is needed, contact the Property Tax Division of Maine Revenue Services.

MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
PO BOX 9106
AUGUSTA, MAINE 04332-9106
TEL: (207) 287-2013
EMAIL: PROP.TAX@MAINE.GOV
WWW.MAINE.GOV/REVENUE/PROPERTYTAX

The Department of Administrative and Financial Services does not discriminate on the basis of disability in admission to, access to, or operation of its programs, services or activities. This material can be made available in alternate formats by contacting the Department's ADA Coordinator at (207) 624-8288(voice) or NexTalk: 1-888-577-6690.

(Published under Appropriation No. 1037.1)

## MAINE RULES OF COURT

## RULE 80B. REVIEW OF GOVERNMENTAL ACTION

*(a) Mode of Review. When review by the Superior Court, whether by appeal or otherwise, of any action or failure or refusal to act by a governmental agency, including any department, board, commission, or officer, is provided by statute or is otherwise available by law, proceedings for such review shall, except to the extent inconsistent with the provisions of a statute and except for a review of final agency action or the failure or refusal of an agency to act brought pursuant to 5 M.R.S.A. § 11001 et seq. of the Maine Administrative Procedure Act as provided by Rule 80C, be governed by these Rules of Civil Procedure as modified by this rule. The complaint and summons shall be served upon the agency and all parties in accordance with the provisions of Rule 4, but such service upon the agency shall not by itself make the agency a proper party to the proceedings. The complaint shall include a concise statement of the grounds upon which the plaintiff contends the plaintiff is entitled to relief, and shall demand the relief sought. No responsive pleading need be filed unless required by statute or by order of the court, but in any event any party named as a defendant shall file a written appearance within the time for serving an answer under Rule 12(a). Leave to amend pleadings shall be freely given when necessary to permit a proceeding erroneously commenced under this rule to be carried on as an ordinary civil action.*

*(b) Time Limits; Stay. The time within which review may be sought shall be as provided by statute, except that if no time limit is specified by statute, the complaint shall be filed within 30 days after notice of any action or refusal to act of which review is sought unless the court enlarges the time in accordance with Rule 6(b), and, in the event of a failure to act, within six months after expiration of the time in which action should reasonably have occurred. Except as otherwise provided by statute, the filing of the complaint does not stay any action of which review is sought, but the court may order a stay upon such terms as it deems proper. The time for the filing of an appeal shall commence upon the date of the public vote or announcement of final decision of the governmental decision-maker of which review is sought, except that, if such governmental action is required by statute, ordinance, or rule to be made or evidenced by a written decision, then the time for the filing of an appeal shall commence when the written decision has been adopted. If such written decision is required by statute, ordinance, or rule to be delivered to any person or persons, then the time for the filing of an appeal shall commence when the written decision is delivered to such person or persons. If such written decision is sent by mail, delivery shall be deemed to have occurred upon the earlier of (i) the date of actual receipt or (ii) three days after the date of mailing.*

*(c) Trial or Hearing; Judgment. Any trial of the facts where provided by statute or otherwise shall be without jury unless the Constitution of the State of Maine or a statute gives the right to trial by jury. The judgment of the court may affirm, reverse, or modify the decision under review or may remand the case to the governmental agency for further proceedings.*

*(d) Motion for Trial; Waiver. If the court finds on motion that a party to a review of governmental action is entitled to a trial of the facts, the court shall order a trial to permit the introduction of evidence that does not appear in the record of governmental action and that is not stipulated. Such motion shall be filed within 30 days after the complaint is filed. The failure of a party to file said motion shall constitute a waiver of any right to a trial of the facts. Upon filing of a motion for trial of the facts, the time limits contained in this rule shall cease to run pending the issuance of an appropriate order of court specifying the future course of proceedings with that motion. With the motion the moving party shall also file a detailed statement, in the nature of an offer of proof, of the evidence that the party intends to introduce at trial. That statement shall be sufficient to permit the court to make a proper determination as to whether any 160 trial of the facts as presented in the motion and offer of proof is appropriate under this rule and if so to what extent. After hearing, the court shall issue an appropriate order specifying the future course of proceedings.*

*(e) Record.*

*(1) Preparation and Filing Responsibility. Except where otherwise provided by statute or this Rule, (i) it shall be the plaintiff's responsibility to ensure the preparation and filing with the Superior Court of the record of the proceedings of the governmental agency being reviewed, and (ii) the record for review shall be filed at the same time as or prior to the plaintiff's brief. Where a motion is made for a trial of the facts pursuant to subdivision (d) of this Rule, the moving party shall be responsible to ensure the preparation and filing of the record and such record shall be filed with the motion.*

*(2) Record Contents. The parties shall meet in advance of the time for filing the plaintiff's brief or motion for trial of the facts to agree on the record to be filed. Where agreement cannot be reached, any dispute as to the record shall be submitted to the court. The record shall include the application or other documents that initiated the agency proceedings and the decision and findings of fact that are appealed from, and the record may include any other documents or evidence before the governmental agency and a transcript or other record of any hearings. If the agency decision was based on a municipal ordinance, a state or local regulation, or a private and special law, a copy of the relevant section or sections from that ordinance, regulation, or private and special law, shall be included in the record. For appeals from decisions of a municipal agency, a copy of the section or sections of the municipal ordinance that establish the authority of the agency to act on the matter subject to the appeal shall also be included in the record. Copies of sections of the Maine Revised Statutes shall not be included in the record.*

*In lieu of an actual record, the parties may submit stipulations as to the record; however, the full decision and findings of fact appealed from, and the applicable ordinances, regulations, or private and special laws as detailed above shall be included.*

*(f) Review Limited to Record. Except where otherwise provided by statute or by order of court pursuant to subdivision (d) hereof, review shall be based upon the record of the proceedings before the governmental agency.*

*(g) Time for Briefs and Record. Unless otherwise ordered by the court, all parties to a review of governmental action shall file briefs. The plaintiff shall file the plaintiff's brief within 40 days after the date on which the complaint is filed. Any other party shall file that party's brief within 30 days after service of the plaintiff's brief, and the plaintiff may file a reply brief 14 days after last service of the brief of any other party. However, no brief shall be filed less than 6 calendar days before the date set for oral argument. On a showing of good cause the court may increase or decrease the time limits prescribed in this subdivision.*

*(h) Consequence of Failure to File. If the plaintiff fails to comply with subdivision (e) or (g) of this rule, the court may dismiss the action for want of prosecution. If any other party fails so to comply, that party will not be heard at oral argument except by permission of the court.*

*(i) Joinder With Independent Action. If a claim for review of governmental action is joined with a claim alleging an independent basis for relief from governmental action, the complaint shall contain a separate count for each claim for relief asserted, setting forth in each count a concise statement of the grounds upon which the plaintiff contends the plaintiff is entitled to relief and a demand for the relief sought. A party in a proceeding governed by this rule asserting such an independent basis for relief shall file a motion no later than 10 days after the filing of the complaint, requesting the court to specify the future course of proceedings, including the timing of briefs and argument and the scope and timing of discovery and other pretrial proceedings including pretrial conferences. Upon the filing of such a motion, the time limits*

*contained in this rule shall cease to run pending the issuance of an appropriate order of court. After hearing, the court shall issue such order.*

*(j) Discovery. In a proceeding governed by this rule, discovery shall be allowed as in other civil actions when such discovery is relevant either to the subject matter involved in a trial of the facts to which the discovering party may be entitled or to that involved in an independent claim joined with a claim for review of governmental action as provided in subdivision (i) of this rule. No other discovery shall be allowed in proceedings governed by this rule except upon order of court for good cause shown.*

*(k) Pretrial Procedure. In the absence of a court order, the pretrial procedure of Rule 16 shall not be applicable to a proceeding governed by this rule.*

*(l) Scheduling of Oral Argument. Unless the court otherwise directs, all appeals shall be in order for oral argument 20 days after the date on which the responding party's brief is due or is filed, whichever is earlier. The parties may, by agreement, waive hearing and submit the matter for decision on the record and the briefs. The clerk of the Superior Court shall schedule oral argument for the first appropriate date after an appeal is in order for hearing, and shall notify each counsel of record or unrepresented party of the time and place at which oral argument will be heard.*

*(m) Remand by the Superior Court. If the Superior Court remands the case for further action or proceedings by the governmental agency, the Superior Court's decision is not a final judgment, and all issues raised on the Superior Court's review of the governmental action shall be preserved in a subsequent appeal taken from a final judgment entered on review of such governmental action. The Superior Court does not, however, retain jurisdiction of the case.*

*(n) Review by the Law Court. Unless by statute or otherwise the decision of the Superior Court is final, review by the Law Court shall be by appeal or report in accordance with the Maine Rules of Appellate Procedure, and no other method of appellate review shall be permitted.*

**Rule Amended effective July 27, 2018.**

**CITY OF BIDDEFORD, MAINE**
**ASSESSOR'S OFFICE**
**P.O. BOX 586**
**BIDDEFORD, MAINE 04005**
**(207) 284-9003**
**FAX (207) 571-0657**

0/000/000/C
Rights of Way and Improvements
Attn: Jonathan A. Block, Pierce Atwood
254 Commercial St., Portland ME 04101

**CONFIDENTIAL SETTLEMENT COMUNICATION**

Dear Attorney Block:

I am writing this letter in an attempt to resolve this utility assessment dispute as it relates to the April 1st 2019 assessment.

The initial abatement application submitted by the applicant stated a requested abatement amount of $1,173,125 for two separate assessments. In regards to Unitil Northern Utilities assessment, there has been an established process for this utility assessment. Certainly if there has been an inequitable assessment as it relates to this utility assessment a discussion with the Assessor may help further an equitable result prior to submission of abatement application.

As a result in good faith and an effort to work through this assessment dispute, the City Assessor has offered a proposal to the applicant to reach a settlement in the assessment dispute. The City of Biddeford will abate 50% of the $1,173,125 requested abatement amount to the Unitil Northern Utilities assessment for April 1st 2019 (final adjustment if proposal is excepted, pending City Council approval).

In an effort to have a full understanding of the net book value assessments as it relates to the property in question the City encourages the applicant to supply us with full detail determination of assessments. We will make an effort to continue to work with Unitil Northern Utilities as it relates to equitable assessments.

Please feel free to contact us with any questions,

Nicholas Desjardins, City Assessor

Cc Keith R. Jacques, City Solicitor

## Desjardins, Nicholas

**From:** Jonathan Block <jblock@PierceAtwood.com>
**Sent:** Friday, October 23, 2020 2:33 PM
**To:** Jacques, Keith
**Cc:** Desjardins, Nicholas; Bennett, James
**Subject:** RE: CONFIDENTIAL SETTLEMENT PROPOSAL -- City of Biddeford/Northern Utilities Appeal

Hi Keith,

I am sorry that it took me some time to get back to you on this, but Northern Utilities accepts the settlement proposal contained in Mr. Desjardins letter. They believe it is a fair compromise under the circumstances. The letter states that City Council approval is needed. If that is the case, could you please tell me when that approval can be expected to take place?

We have an appeal deadline of next Friday (10/30), but we can agree to another extension in order to allow for the City Council approval to take place. Please tell me how much time you will need for approval of the settlement.

Thank you.

**Jonathan A. Block**
PIERCE ATWOOD LLP
Merrill's Wharf
254 Commercial Street
Portland, ME 04101
**PH** 207.791.1173
**FAX** 207.791.1350
jblock@pierceatwood.com
BIO ›
This e-mail was sent from Pierce Atwood. It may contain information that is privileged and confidential. If you suspect that you were not intended to receive it please delete it and notify us as soon as possible.

**From:** Keith R. Jacques <krj@woodedlaw.com>
**Sent:** Thursday, October 8, 2020 12:16 PM
**To:** Jonathan Block <jblock@PierceAtwood.com>
**Cc:** Desjardins, Nicholas <Nicholas.Desjardins@Biddefordmaine.org>; Jim Bennett (James.Bennett@Biddefordmaine.org) <James.Bennett@Biddefordmaine.org>
**Subject:** CONFIDENTIAL SETTLEMENT PROPOSAL -- City of Biddeford/Northern Utilities Appeal

***This message originated outside your organization***

Dear Jonathan:

Attached is the City's settlement proposal regarding Northern Utilities' appeal of the City's April 2019 tax assessment. Please do not hesitate to contact me if you have any questions regarding the City's position. I look forward to hearing from you after you have reviewed the proposal with your client.

Keith

Keith R. Jacques, Esq.
Woodman Edmands Danylik Austin Smith & Jacques
234 Main Street
P.O. Box 468

## Desjardins, Nicholas

**From:** Jonathan Block <jblock@PierceAtwood.com>
**Sent:** Monday, October 26, 2020 4:48 PM
**To:** Jacques, Keith
**Cc:** Desjardins, Nicholas; Bennett, James
**Subject:** RE: CONFIDENTIAL SETTLEMENT PROPOSAL -- City of Biddeford/Northern Utilities Appeal

Thanks. I will definitely be dismissing the appeal right after the City Council approves the settlement.

**Jonathan A. Block**
PIERCE ATWOOD LLP **PH** 207.791.1173

**From:** Keith R. Jacques <krj@woodedlaw.com>
**Sent:** Monday, October 26, 2020 4:42 PM
**To:** Jonathan Block <jblock@PierceAtwood.com>
**Cc:** Desjardins, Nicholas <Nicholas.Desjardins@Biddefordmaine.org>; Jim Bennett (James.Bennett@Biddefordmaine.org) <James.Bennett@Biddefordmaine.org>
**Subject:** RE: CONFIDENTIAL SETTLEMENT PROPOSAL -- City of Biddeford/Northern Utilities Appeal

***This message originated outside your organization***

From a timing perspective, it looks like the next council meeting is November 17 (with a possible special council meeting on November 10). The City is ok with your filing the appeal to preserve NU's rights with the understanding that the appeal will be dismissed once the City Council approves the settlement.

Keith R. Jacques, Esq.
Woodman Edmands Danylik Austin Smith & Jacques
234 Main Street
P.O. Box 468
Biddeford Maine 04005

Ph: (207) 284-4581
Fax: (207) 284-2078

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**From:** Jonathan Block <jblock@PierceAtwood.com>
**Sent:** Monday, October 26, 2020 3:17 PM
**To:** Keith R. Jacques <krj@woodedlaw.com>
**Cc:** Desjardins, Nicholas <Nicholas.Desjardins@Biddefordmaine.org>; Jim Bennett (James.Bennett@Biddefordmaine.org) <James.Bennett@Biddefordmaine.org>
**Subject:** RE: CONFIDENTIAL SETTLEMENT PROPOSAL -- City of Biddeford/Northern Utilities Appeal

PIERCE ATWOOD LLP

**JONATHAN A. BLOCK**

Merrill's Wharf
254 Commercial Street
Portland, ME 04101

**P** 207.791.1173
**F** 207.791.1350
jblock@pierceatwood.com
pierceatwood.com

Admitted in: MA, ME, NH

**VIA FEDEX DELIVERY**

October 28, 2020

Lisa Stevens, Secretary to the Board
Board of Property Tax Review
19 Elkins Lane, Elkins Bldg.
Augusta, ME 04330

Re: Northern Utilities, Inc., v. City of Biddeford

Dear Ms. Stevens:

Please find enclosed for filing in the above-referenced matter:

1. Petition for Assessment Review;

2. Check in the amount of $150.00, payable to Treasurer, State of Maine; and

3. Information Sheet.

Sincerely,

Jonathan A. Block
Enclosures

cc: Keith R. Jacques, Esq.

The notice to owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.

If notice is given by mail and the taxpayer does not furnish the list, the taxpayer is barred of the right to make application to the assessor or assessors, chief assessor or State Tax Assessor or any appeal from an application for any abatement of those taxes, unless the taxpayer furnishes the list with the application and satisfies the assessing authority or authority to whom an appeal is made that the taxpayer was unable to furnish the list at the time appointed.

The assessor or assessors, chief assessor or State Tax Assessor may require the person furnishing the list to make oath to its truth, which oath any of them may administer.

The assessor or assessors, chief assessor or State Tax Assessor may require the taxpayer to answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State or subject to exemption pursuant to subchapter 4-C. As may be reasonably necessary to ascertain the value of property according to the income approach to value pursuant to the requirements of section 208-A or generally accepted assessing practices, these inquiries may seek information about income and expenses, manufacturing or operational efficiencies, manufactured or generated sales price trends or other related information. A taxpayer has 30 days from receipt of such an inquiry to respond. Upon written request, a taxpayer is entitled to a 30-day extension to respond to the inquiry and the assessor may at any time grant additional extensions upon written request. Information provided by the taxpayer in response to an inquiry that is proprietary information, and clearly labeled by the taxpayer as proprietary and confidential information, is confidential and is exempt from the provisions of Title 1, chapter 13. An assessor of the taxing jurisdiction may not allow the inspection of or otherwise release such proprietary information to anyone other than the State Tax Assessor, who shall treat such proprietary information as subject to section 191, subsection 1, except that the exemption provided in section 191, subsection 2, paragraph I does not apply to such proprietary information. As used in this subsection, "proprietary information" means information that is a trade secret or production, commercial or financial information the disclosure of which would impair the competitive position of the person submitting the information and would make available information not otherwise publicly available and information protected from disclosure by federal or state law or regulations. A person who knowingly violates the confidentiality provisions of this paragraph commits a Class E crime.

A taxpayer's refusal or neglect to answer inquiries bars an appeal, but the answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor.

If the assessor or assessors, chief assessor or State Tax Assessor fail to give notice by mail, the taxpayer is not barred of the right to make application for abatement; however, upon demand the taxpayer shall answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State. A taxpayer's refusal or neglect to answer the inquiries and subscribe the same bars an appeal, but the list and answers are not conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.

## § 841. Abatement procedures

**1. Error or mistake.** The assessors, either upon written application filed within 185 days from commitment stating the grounds for an abatement or on their own initiative within one year from commitment, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided that the taxpayer has complied with section 706.

The municipal officers, either upon written application filed after one year but within 3 years from commitment stating the grounds for an abatement or on their own initiative within that time period, may make such reasonable abatement as they consider proper to correct any illegality, error or irregularity in assessment, provided the taxpayer has complied with section 706. The municipal officers may not grant an abatement to correct an error in the valuation of property.

**2. Hardship or poverty.** The municipal officers, or the State Tax Assessor for the unorganized territory, within 3 years from commitment, may, on their own knowledge or on written application, make such abatements as they believe reasonable on the real and personal taxes on the primary residence of any person who, by reason of hardship or poverty, is in their judgment unable to contribute to the public charges. The municipal officers, or the State Tax Assessor for the unorganized territory, may extend the 3-year period within which they may make abatements under this subsection.

As used in this subsection, "primary residence" means the home, appurtenant structures necessary to support the home and acreage sufficient to satisfy the minimum lot size as required by the municipality's land use or building permit ordinance or regulations or, in the absence of any municipal minimum lot size requirement, as required by Title 12, section 4807-A.

Municipal officers or the State Tax Assessor for the unorganized territory shall:

A. Provide that any person indicating an inability to pay all or part of taxes that have been assessed because of hardship or poverty be informed of the right to make application under this subsection;

B. Assist individuals in making application for abatement;

C. Make available application forms for requesting an abatement based on hardship or poverty and provide that those forms contain notice that a written decision will be made within 30 days of the date of application;

D. Provide that persons are given the opportunity to apply for an abatement during normal business hours;

E. Provide that all applications, information submitted in support of the application, files and communications relating to an application for abatement and the determination on the application for abatement are confidential. Hearings and proceedings held pursuant to this subsection must be in executive session;

F. Provide to any person applying for abatement under this subsection, notice in writing of their decision within 30 days of application; and

G. Provide that any decision made under this subsection include the specific reason or reasons for the decision and inform the applicant of the right to appeal and the procedure for requesting an appeal.

**3. Inability to pay after 2 years.** If after 2 years from the date of assessment a collector is satisfied that a tax upon real or personal property committed to him for collection cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he

**4. When interest collected.** The date or dates from and after which interest must accrue, which must also be the date or dates on which taxes become delinquent. The rate of interest must be specified in the vote and must apply to delinquent taxes committed during the taxable year until those taxes are paid in full. Except as provided in subsection 4-A, the maximum rate of interest must be established by the Treasurer of State and may not exceed the prime rate as published in the Wall Street Journal on the first business day of the calendar year, rounded up to the next whole percent plus 3 percentage points. The Treasurer of State shall post that rate of interest on the Treasurer of State's publicly accessible website on or before January 20th of each year. The interest must be added to and become part of the taxes.

**4-A. Alternate calculation of interest.** For any tax year for which the maximum interest rate established by the Treasurer of State under subsection 4 is 2 percentage points or more lower than the maximum rate established by the Treasurer of State for the previous tax year, the municipality may adopt an interest rate that is up to 2 percentage points over the rate established by the Treasurer of State for the tax year under subsection 4.

**5. Abatement when taxes paid prior to time.** That all taxpayers who pay their taxes prior to specified times shall be entitled to abatement thereon, which abatement shall not exceed 10%, and shall be specified in the vote. A notification of such vote shall be posted by the treasurer in one or more public places in the municipality within 7 days after the commitment of the taxes.

## §506. PREPAYMENT OF TAXES

Municipalities at any properly called meeting may authorize their tax collectors or treasurers to accept prepayment of taxes not yet committed and to pay interest on these prepayments, if any is authorized, at a rate not exceeding 8% per year; municipalities are not obligated to authorize the payment of interest on taxes prepaid under this section. Any excess paid in over the amount finally committed must be repaid, with the interest due on the whole transaction, at the date that the tax finally committed is due and payable. [PL 1993, c. 422, §2 (AMD).]

## §506-A. OVERPAYMENT OF TAXES

Except as provided in section 506, a taxpayer who pays an amount in excess of that finally assessed must be repaid the amount of the overpayment plus interest from the date of overpayment at a rate to be established by the municipality. The rate of interest may not exceed the interest rate established by the municipality for delinquent taxes nor may it be less than that rate reduced by 4%. If a municipality fails to establish a rate of interest for overpayments of taxes, it shall pay interest at the rate it has established for delinquent taxes.

## §507. TAXPAYER INFORMATION

A municipality that issues a property tax bill to a taxpayer must issue the following information.

**1. Reductions to tax.** 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. The State Tax Assessor shall annually provide each municipality with the amount of state-municipal revenue sharing and state aid for education subject to identification under this section.

City of Biddeford

**2019.86** **IN BOARD OF CITY COUNCIL..AUGUST 6, 2019**

**BE IT ORDERED,** in accordance with 36 M.R.S.A Section 506, the Tax Collector/Treasurer is authorized to accept prepayment of taxes not yet committed or prior to any due date and pay no interest thereon. In accordance with 36 M.R.S.A. Section 506-A, a taxpayer who pays an amount in excess of that finally assessed shall be repaid the amount of overpayment plus interest from the date of overpayment at the annual rate of **5.00%.**

**August 6, 2019**

Motion by Councilor Clearwater, seconded by Councilor Belanger to grant the order. Vote: Unanimous.

**Attest by:**_____

**Carmen J. Morris, City Clerk**

Property Location RIGHTS OF WAY & IMPR | Map ID 0/ 000/ 000/C / | Bldg Name | State Use 4022
Vision ID 3 | Account # | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date

| CURRENT OWNER | TOPO | UTILITIES | STRT / ROAD | LOCATION |
|---|---|---|---|---|
| UNITIL CORPORATION | | | | |
| UNITIL NORTHERN UTILITIES | | | | |
| ACCOUNTS PAYABLE | | | | |
| 6 LIBERTY LANE WEST | | | | |
| HAMPTON NH 03842 | | | | |

**SUPPLEMENTAL DATA**

| | |
|---|---|
| Alt Prcl ID | Color |
| Sub-Div | H. District |
| Photo | S. District |
| Ward | TIF |
| Prec. | |
| Tract UT | |
| GIS ID 0 | Assoc Pid# |

**CURRENT ASSESSMENT**

| Description | Code | Assessed | Assessed |
|---|---|---|---|
| INDUSTR. | 4022 | 6,401,000 | 6,401,000 |
| | | Total | 6,401,000 | 6,401,000 |

4505

BIDDEFORD, ME

**VISION**

**RECORD OF OWNERSHIP**

| BK-VOL/PAGE | | SALE DATE | Q/U | V/I | SALE PRICE | VC |
|---|---|---|---|---|---|---|
| UNITIL CORPORATION | 0 | | | | 0 | |

**PREVIOUS ASSESSMENTS (HISTORY)**

| Year | Code | Assessed | Year | Code | Assessed V | Year | Code | Assessed |
|---|---|---|---|---|---|---|---|---|
| 2019 | 4022 | 6,401,000 | 2018 | 4022 | 6,280,100 | 2017 | 4022 | 5,411,800 |
| | Total | 6401000 | | Total | 6280100 | | Total | 5411800 |

**EXEMPTIONS**

| Year | Code | Description | Amount |
|---|---|---|---|
| | | Total | 0.00 |

**OTHER ASSESSMENTS**

| Code | Description | Number | Amount | Comm Int |
|---|---|---|---|---|
| | | | | |

This signature acknowledges a visit by a Data Collector or Assessor

**ASSESSING NEIGHBORHOOD**

| Nbhd | Nbhd Name | B | Tracing | Batch |
|---|---|---|---|---|
| 0001 | | | | |

**NOTES**

NORTHERN UTILITIES
GAS MAINS SERVICES

**APPRAISED VALUE SUMMARY**

| | |
|---|---|
| Appraised Bldg. Value (Card) | 0 |
| Appraised Xf (B) Value (Bldg) | 0 |
| Appraised Ob (B) Value (Bldg) | 6,401,000 |
| Appraised Land Value (Bldg) | 0 |
| Special Land Value | 0 |
| Total Appraised Parcel Value | 6,401,000 |
| Valuation Method | C |
| Total Appraised Parcel Value | 6,401,000 |

**BUILDING PERMIT RECORD**

| Permit Id | Issue Date | Type | Description | Amount | Insp Date | % Comp | Date Comp | Comments |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

**VISIT / CHANGE HISTORY**

| Date | Id | Type | Is | Cd | Purpost/Result |
|---|---|---|---|---|---|
| 04-01-2015 | CC | 03 | | 03 | Outside inspection only |

**LAND LINE VALUATION SECTION**

| B | Use Code | Description | Zone | Land Type | Land Units | | Unit Price | I. Factor | Site Index | Cond. | Nbhd. | Nbhd. Adj | Notes | Location Adjustment | | Adj Unit P | Land Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 402V | IND BLDG MDL- | | | 0 | SF | 0.01 | 1.00000 | 0 | 1.00 | 0001 | 1.600 | | | 0.0000 | 0.02 | 0 |
| | | Total Card Land Units | | | 0 | SF | Parcel Total Land Area | | | 0.0000 | | | | | | Total Land Value | |

Property Location 0 WESTMORE AVE | Map ID 27/ 17/ 2/ / | Bldg Name | State Use 4260
Vision ID 2091 | Account # | Bldg # 1 | Sec # 1 of 1 | Card # 1 of 1 | Print Date

| CURRENT OWNER | TOPO | UTILITIES | STRT / ROAD | LOCATION |
|---|---|---|---|---|
| PORTLAND GAS LIGHT COMPANY | 3 Low | | 1 Paved | 5 Industrial |
| ATTN: PLANT ACCOUNTING | | | | |
| 6 LIBERTY LANE WEST | | | | |
| HAMPTON NH 03842 | | | | |

**SUPPLEMENTAL DATA**

| | | | |
|---|---|---|---|
| Alt Prcl ID | | Color | |
| Sub-Div | | H. District | 135 |
| Photo | | S. District | 5 |
| Ward | 6 | TIF | |
| Prec. | | | |
| Tract | 99 | | |
| GIS ID | 27-17-2 | Assoc Pid# | |

**CURRENT ASSESSMENT**

| Description | Code | Assessed | Assessed |
|---|---|---|---|
| IND LAND | 4260 | 27,000 | 27,000 |
| | | Total | 27,000 | 27,000 |

4505

BIDDEFORD, ME

**VISION**

**RECORD OF OWNERSHIP**

| RECORD OF OWNERSHIP | BK-VOL/PAGE | | SALE DATE | Q/U | V/I | SALE PRICE | VC |
|---|---|---|---|---|---|---|---|
| PORTLAND GAS LIGHT COMPANY | 0712 | 0128 | | | | 0 | |

**PREVIOUS ASSESSMENTS (HISTORY)**

| Year | Code | Assessed | Year | Code | Assessed V | Year | Code | Assessed |
|---|---|---|---|---|---|---|---|---|
| 2020 | 4260 | 27,000 | 2019 | 4260 | 27,000 | 2018 | 4260 | 27,000 |
| | Total | 27000 | | Total | 27000 | | Total | 27000 |

**EXEMPTIONS**

| Year | Code | Description | Amount |
|---|---|---|---|
| | | Total | 0.00 |

**OTHER ASSESSMENTS**

| Code | Description | Number | Amount | Comm Int |
|---|---|---|---|---|
| | | | | |

This signature acknowledges a visit by a Data Collector or Assessor

**ASSESSING NEIGHBORHOOD**

| Nbhd | Nbhd Name | B | Tracing | Batch |
|---|---|---|---|---|
| 0003 | | | | |

**NOTES**

GAS CO ROW/DIRT ROAD
COND=IRREGULAR SHAPE

**APPRAISED VALUE SUMMARY**

| | |
|---|---|
| Appraised Bldg. Value (Card) | 0 |
| Appraised Xf (B) Value (Bldg) | 0 |
| Appraised Ob (B) Value (Bldg) | 0 |
| Appraised Land Value (Bldg) | 27,000 |
| Special Land Value | 0 |
| Total Appraised Parcel Value | 27,000 |
| Valuation Method | C |
| Total Appraised Parcel Value | 27,000 |

**BUILDING PERMIT RECORD**

| Permit Id | Issue Date | Type | Description | Amount | Insp Date | % Comp | Date Comp | Comments |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

**VISIT / CHANGE HISTORY**

| Date | Id | Type | Is | Cd | Purpost/Result |
|---|---|---|---|---|---|
| 01-01-2004 | FY | | | 36 | UPDATE LAND CURVE 20 |
| 11-20-1989 | LS | | | 00 | MEAS & LISTD |

**LAND LINE VALUATION SECTION**

| B | Use Code | Description | Zone | Land Type | Land Units | | Unit Price | I. Factor | Site Index | Cond. | Nbhd. | Nbhd. Adj | Notes | Location Adjustment | Adj Unit P | Land Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 4260 | GAS ROW | R1A | | 6,970 | SF | 7.16 | 0.90000 | U | 0.60 | 0003 | 1.000 | SHAPE | 1.0000 | 3.87 | 27,000 |
| | | Total Card Land Units | | | 6,970 | SF | Parcel Total Land Area | | | 0.1600 | | | | Total Land Value | | 27,000 |

# Unitil/Northern Utilities Abatement Calculation For Utility Account # 0/000/000/C

| Fiscal Year | Committed Assessed Value | Mil Rate | Committed Taxes | Abated Value | Abated Tax Amount | Abatement Day | Interest Accrual Start Date |
|---|---|---|---|---|---|---|---|
| 2020 | $6,401,000 | 0.01998 | $127,891.98 | $586,562.50 | $11,719.52 | 11/17/2020 | 4/9/2020 |

# Interest Calculation

| Fiscal Year | Abated Amount | Interest Percentage | Days Of Interest | Daily Accrual Rate | Percentage of Days | Total Interest | Total Abated Amount |
|---|---|---|---|---|---|---|---|
| 2020 | $11,719.52 | 5.00% | 222 | 0.000136986 | 3.04% | 356.40 | **$12,075.92** |

Date: November 20 2020

To: Finance Committee

From: Alison J. Garrison, Finance Director

RE: **FY21 SEPTEMBER 2020 FINANCIALS – Q1**

**Introduction:**

Attached are the first Qtr financials. Overall the City is in great shape with over $560k in revenue sharing and excise funds projected thru October and with receiving a check for $575k for building permits in October, the City is over $1M to the good. The following reports are through September.

**Comments:**

**City Revenue (Target 25%):**

- Revenue is up over one year ago due to the State's increase in revenue sharing from 3% to 3.75%. Excise Taxes State Revenue Sharing represent additional revenue of $430k at YTD Sept.
- Gen Govt License/Permits/Fees Revenue is running at 52.7% of budget vs. 21.2% of budget in FY20 due to collections of building permit fees in the first Qtr (in addition, the City has also received a $575k check for building permits in October that was not budgeted)
- Pub Works Intergovernmental funds in form of a grant to fix roads are expected in November of this year this is why there is no revenue received yet in this category.
- Investment Income is down, running at 11.4% of plan ($13.3k)
- Misc Revenue – There is an amount of $605k in Misc Revenue which are lease proceeds received at year end. This amount will be reclassified to long term debt for leased purchases and will not stay in Misc category.

**City Expenses (Target 25%):**

- Elections & Registrations % spent 41% of YTD budget due to the election year ($7.2k spent mostly on office/voting supplies) a CTCL grant (paid in October) will offset certain types of expenditures related to CoVid absentee voting expenses thru 12.31.20.
- General Administration expense is 35.7% of budget up over LY rate of 31.6% mostly due to timing issues and unemployment insurance (more people filing for UI), user license expense, general insurance expense (Gen Liab renewal)

- Municipal Services is at 65% spend rate due to the inclusion of encumbrances for Annual Contributions ($165k to Transit was paid in full for the year)
- Cemetery spend is 34.1% of budget due to timing of services charged on this account.

**CIP:**

- Relatively no change in CIP expenditures booked September

**Waste Water Fund Analysis:,**

- Inter fund Loan Balance at 09.30.2020 is $1,800,615 compared to $2,218,378.93 at YE FY20 (pre-audit).

## City of Biddeford
## Year-to-Date Financial Report - Revenues
## Three Months Ended September 30, (preliminary; unaudited)

**Target: 25.0%**

| | FY2021 | | | | FY2020 | | | |
|---|---|---|---|---|---|---|---|---|
| **Revenues:** | **Revised Budget** | **YTD Revenues** | **Remaining Budget** | **% Earned** | **Revised Budget** | **YTD Revenues** | **Remaining Budget** | **% Earned** |
| Property Taxes | 46,928,077 | 46,721,219 | 206,858 | 99.6 % | 46,831,851 | 46,773,409 | 58,442 | 99.9 % |
| Excise Taxes | 3,076,700 | 1,134,416 | 1,942,284 | 36.9 % | 3,391,300 | 1,027,289 | 2,364,011 | 30.3 % |
| Registration Fees | 61,173 | 26,239 | 34,934 | 42.9 % | 61,773 | 18,153 | 43,620 | 29.4 % |
| Gen. Govt Licenses/Permits/Fees | 750,212 | 395,528 | 354,684 | 52.7 % | 769,012 | 163,209 | 605,803 | 21.2 % |
| Pub Srvcs Licenses/Permits/Fees | 435,061 | 47,380 | 387,681 | 10.9 % | 132,738 | 42,324 | 90,414 | 31.9 % |
| Pub Safety Licenses/Permits/Fees | 1,748,085 | 278,306 | 1,469,779 | 15.9 % | 1,599,759 | 576,375 | 1,023,384 | 36.0 % |
| Pub Works Licenses/Permits/Fees | 285,820 | 63,461 | 222,359 | 22.2 % | 245,435 | 48,905 | 196,530 | 19.9 % |
| Ed Licenses/Permits/Fees | 30,000 | 731 | 29,269 | 2.4 % | 30,647 | 1,809 | 28,838 | 5.9 % |
| State Revenue Sharing | 1,987,500 | 640,476 | 1,347,024 | 32.2 % | 1,975,000 | 534,223 | 1,440,777 | 27.0 % |
| State Homestead Exemption | 1,144,593 | 851,160 | 293,433 | 74.4 % | 814,593 | 604,157 | 210,436 | 74.2 % |
| Gen Govt Intergovernmental | 7,000 | - | 7,000 | - % | 7,000 | - | 7,000 | - % |
| Pub Srvcs Intergovernmental | 78,750 | 20,416 | 58,334 | 25.9 % | 80,500 | 236 | 80,264 | 0.3 % |
| Pub Safety Intergovernmental | 5,000 | - | 5,000 | - % | 6,000 | 5,014 | 986 | 83.6 % |
| Pub Works Intergovernmental | 213,000 | - | 213,000 | - % | 210,000 | - | 210,000 | - % |
| State Education Subsidy | 14,853,903 | 3,395,802 | 11,458,101 | 22.9 % | 14,002,306 | 3,204,269 | 10,798,037 | 22.9 % |
| Education Intergovernmental | 281,269 | 27,115 | 254,154 | 9.6 % | 233,824 | 22,251 | 211,573 | 9.5 % |
| State BETE Prog. Reimbursement | 350,000 | - | 350,000 | - % | 350,099 | - | 350,099 | - % |
| Investment Income | 117,241 | 13,312 | 103,929 | 11.4 % | 140,904 | 67,133 | 73,771 | 47.6 % |
| Gen Govt Other | 40,000 | 36,406 | 3,594 | 91.0 % | 101,132 | 11,777 | 89,355 | 11.6 % |
| Pub Srvcs Other | 61,000 | 12,000 | 49,000 | 19.7 % | 36,000 | 6,000 | 30,000 | 16.7 % |
| Pub Safety Other | - | - | - | - % | - | 6,201 | (6,201) | - % |
| Pub Works Other | 100 | - | 100 | - % | 150 | - | 150 | - % |
| Education Other | 181,765 | 4,693 | 177,072 | 2.6 % | 160,680 | 2,406 | 158,274 | 1.5 % |
| Miscellaneous Revenue | - | 605,286 | (605,286) | - % | - | - | - | - % |
| Use of Education Fund Balance | 1,330,551 | - | 1,330,551 | - % | 1,445,793 | - | 1,445,793 | - % |
| Transfers In | 359,439 | - | 359,439 | - % | 651,439 | - | 651,439 | - % |
| Undefined | 550,000 | - | 550,000 | - % | - | - | - | - % |
| TOTAL REVENUES | 74,876,239 | 54,273,945 | 20,602,294 | 72.5 % | 73,277,935 | 53,115,139 | 20,162,796 | 72.5 % |
| Total less Property Taxes | 26,453,569 | 6,701,566 | 19,752,003 | 25.3% | 25,281,392 | 5,737,574 | 19,543,818 | 22.7% |
| Total Education | 16,677,488 | 3,428,341 | 13,249,147 | 20.6% | 15,873,250 | 3,230,735 | 12,642,515 | 20.4% |
| Total City Other | 9,776,081 | 3,273,226 | 6,502,855 | 33.5% | 9,408,142 | 2,506,839 | 6,901,303 | 26.6% |

**City of Biddeford**
**Year-to-Date Financial Report - Expenditures (incl. Encumb.)**
**Three Months Ended September 30, (unaudited)**

| Target: 25.0% | FY2021 | | | | FY2020 | | | |
|---|---|---|---|---|---|---|---|---|
| **Expenditures:** | **Revised Budget** | **YTD Expended** | **Remaining Budget** | **% Spent** | **Revised Budget** | **YTD Expended** | **Remaining Budget** | **% Spent** |
| Mayor/Council | 34,525 | 5,225 | 29,300 | 15.1 % | 36,426 | 9,476 | 26,950 | 26.0 % |
| City Manager | 337,691 | 87,983 | 249,708 | 26.1 % | 376,648 | 86,688 | 289,960 | 23.0 % |
| City Clerk | 295,695 | 76,516 | 219,179 | 25.9 % | 309,103 | 67,539 | 241,564 | 21.8 % |
| Elections & Registrations | 17,700 | 7,248 | 10,452 | 41.0 % | 26,100 | 523 | 25,577 | 2.0 % |
| Assessing | 211,322 | 49,513 | 161,809 | 23.4 % | 211,179 | 47,363 | 163,816 | 22.4 % |
| Finance & Tax | 349,110 | 73,459 | 275,651 | 21.0 % | 346,898 | 80,901 | 265,997 | 23.3 % |
| Computer Services | 165,578 | 24,378 | 141,200 | 14.7 % | 174,376 | 28,147 | 146,229 | 16.1 % |
| Personnel | 153,111 | 30,296 | 122,815 | 19.8 % | 98,922 | 28,423 | 70,499 | 28.7 % |
| Planning & Economic Devel. | 361,421 | 76,981 | 284,440 | 21.3 % | 380,099 | 95,539 | 284,561 | 25.1 % |
| Code Enforcement & Inspections | 397,065 | 87,607 | 309,458 | 22.1 % | 406,758 | 86,202 | 320,556 | 21.2 % |
| General Administration | 2,599,712 | 932,800 | 1,666,912 | 35.9 % | 2,503,294 | 789,996 | 1,713,298 | 31.6 % |
| City Hall Building Maintenance | 197,152 | 29,497 | 167,655 | 15.0 % | 171,854 | 31,281 | 140,573 | 18.2 % |
| Private Schools | 25,136 | - | 25,136 | - % | 25,136 | - | 25,136 | - % |
| Community Center | 211,751 | 31,921 | 179,830 | 15.1 % | 259,142 | 26,241 | 232,901 | 10.1 % |
| Recreation | 531,457 | 123,241 | 408,216 | 23.2 % | 512,198 | 150,191 | 362,007 | 29.3 % |
| Health & Welfare | 250,263 | 26,825 | 223,438 | 10.7 % | 236,618 | 36,981 | 199,637 | 15.6 % |
| Facilities Management | - | - | - | - % | 97,468 | 22,149 | 75,319 | 22.7 % |
| Social Services | 88,900 | 88,900 | - | 100.0 % | 75,000 | 55,500 | 19,500 | 74.0 % |
| Municipal Services | 875,588 | 404,264 | 471,324 | 46.2 % | 843,128 | 385,313 | 457,815 | 45.7 % |
| Fire Department | 3,499,856 | 760,637 | 2,739,219 | 21.7 % | 3,528,528 | 712,273 | 2,816,255 | 20.2 % |
| Biddeford Pool Fire Department | 9,150 | 342 | 8,808 | 3.7 % | 9,125 | 463 | 8,662 | 5.1 % |
| Emergency Management | 9,876 | 2,233 | 7,643 | 22.6 % | 9,652 | 2,137 | 7,515 | 22.1 % |
| Hydrant Rental | 427,500 | 102,816 | 324,684 | 24.1 % | 419,147 | 95,657 | 323,490 | 22.8 % |
| Police Department | 3,974,503 | 920,825 | 3,053,678 | 23.2 % | 4,127,646 | 873,847 | 3,253,799 | 21.2 % |
| Police Investigative Services | 578,909 | 116,336 | 462,573 | 20.1 % | 515,167 | 112,411 | 402,756 | 21.8 % |
| Communications | 1,407,942 | 363,549 | 1,044,393 | 25.8 % | 1,360,312 | 327,224 | 1,033,088 | 24.1 % |
| Animal Control Officer | 92,118 | 21,376 | 70,742 | 23.2 % | 91,318 | 20,290 | 71,028 | 22.2 % |
| Street & Traffic Lights | 197,017 | 13,602 | 183,415 | 6.9 % | 180,017 | 12,811 | 167,206 | 7.1 % |
| PW admin/Fleet Maint. | 1,220,189 | 247,777 | 972,412 | 20.3 % | 1,167,559 | 256,705 | 910,854 | 22.0 % |
| Public Works Street Maint. | 1,679,738 | 277,715 | 1,402,023 | 16.5 % | 1,635,539 | 266,835 | 1,368,704 | 16.3 % |
| Solid Waste Management | 1,260,198 | 311,188 | 949,010 | 24.7 % | 1,239,838 | 203,992 | 1,035,846 | 16.5 % |
| Parks Maintenance | 506,315 | 100,384 | 405,931 | 19.8 % | 516,633 | 112,040 | 404,593 | 21.7 % |
| Cemetery | 39,488 | 13,478 | 26,010 | 34.1 % | 41,229 | 7,943 | 33,286 | 19.3 % |
| Engineering | 260,128 | 16,657 | 243,471 | 6.4 % | 189,747 | 19,132 | 170,615 | 10.1 % |
| GIS Division | 72,856 | 15,718 | 57,139 | 21.6 % | 68,579 | 14,167 | 54,412 | 20.7 % |
| Fringe Benefits | 6,086,472 | 1,454,461 | 4,632,011 | 23.9 % | 5,878,711 | 1,209,113 | 4,669,598 | 20.6 % |
| County Tax | 1,323,152 | 1,323,152 | - | 100.0 % | 1,282,292 | 1,282,292 | - | 100.0 % |
| Debt Service - Principal | 2,191,308 | 293,980 | 1,897,328 | 13.4 % | 2,106,567 | 322,053 | 1,784,514 | 15.3 % |
| Debt Service - Interest | 685,231 | 59,859 | 625,372 | 8.7 % | 760,163 | 77,996 | 682,167 | 10.3 % |
| Transfers Out | 600,000 | - | 600,000 | - % | 600,000 | - | 600,000 | - % |
| CIP - General Government | 243,995 | 2,246 | 241,749 | 0.9 % | 175,000 | - | 175,000 | - % |
| CIP - Public Services | - | - | - | - % | 200,000 | 113 | 199,887 | 0.1 % |
| CIP - Public Safety | 142,000 | - | 142,000 | - % | 88,000 | 41,861 | 46,139 | 47.6 % |
| CIP - Public Works | 975,052 | - | 975,052 | - % | 1,052,547 | 329,565 | 722,982 | 31.3 % |
| Education - Regular Instruction | 14,501,101 | 1,163,932 | 13,337,169 | 8.0 % | 13,723,077 | 1,309,196 | 12,413,881 | 9.5 % |
| Education - Special Education | 6,782,831 | 521,981 | 6,260,850 | 7.7 % | 6,499,105 | 558,194 | 5,940,911 | 8.6 % |
| Education - Career & Tech. Instr. | 2,882,624 | 343,629 | 2,538,995 | 11.9 % | 3,308,562 | 717,354 | 2,591,208 | 21.7 % |
| Education - Other Instruction | 708,909 | 17,689 | 691,220 | 2.5 % | 666,875 | 91,094 | 575,781 | 13.7 % |
| Education - Student/Staff Supp. | 2,608,078 | 314,447 | 2,293,631 | 12.1 % | 2,416,020 | 304,418 | 2,111,602 | 12.6 % |

**City of Biddeford**
**Year-to-Date Financial Report - Expenditures (incl. Encumb.)**
**Three Months Ended September 30, (unaudited)**

| Target: 25.0% | FY2021 | | | | FY2020 | | | |
|---|---|---|---|---|---|---|---|---|
| **Expenditures:** | **Revised Budget** | **YTD Expended** | **Remaining Budget** | **% Spent** | **Revised Budget** | **YTD Expended** | **Remaining Budget** | **% Spent** |
| Education - System Admin. | 1,110,109 | 259,731 | 850,378 | 23.4 % | 1,059,461 | 229,155 | 830,306 | 21.6 % |
| Education - School Admin. | 1,650,603 | 347,466 | 1,303,137 | 21.1 % | 1,635,813 | 355,069 | 1,280,744 | 21.7 % |
| Education - Transportation | 1,701,180 | 225,869 | 1,475,311 | 13.3 % | 1,624,714 | 235,783 | 1,388,931 | 14.5 % |
| Education - Facilities Main. | 3,636,260 | 848,215 | 2,788,045 | 23.3 % | 3,603,468 | 1,091,015 | 2,512,453 | 30.3 % |
| Education - Debt Service | 3,607,388 | 25,600 | 3,581,788 | 0.7 % | 3,703,651 | - | 3,703,651 | - % |
| Education - All Other | 12,077 | - | 12,077 | - % | 14,048 | 39 | 14,009 | 0.3 % |
| Crossing Guards | - | - | - | - % | - | - | - | - % |
| Adult Education Programs | 740,529 | 113,092 | 627,437 | 15.3 % | 689,478 | 111,266 | 578,212 | 16.1 % |
| Undefined | 348,380 | 47,123 | 301,258 | 13.5 % | - | - | - | - % |
| TOTAL EXPENDITURES | 74,876,239 | 12,803,759 | 62,072,480 | 17.1 % | 73,277,935 | 13,331,953 | 59,945,982 | 18.2 % |
| | | | | | | | | |
| TOTAL CITY EXPENDITURES | 35,675,079 | 8,735,199 | 26,939,880 | 24.5% | 35,023,141 | 8,440,637 | 26,582,504 | 24.1% |
| TOTAL K-12 EXPENDITURES | 39,201,160 | 4,068,560 | 33,363,478 | 10.4% | 38,254,794 | 4,891,316 | 33,363,478 | 12.8% |
| Total Operating Departments | 67,751,013 | 10,631,357 | 57,119,656 | 15.7% | 66,095,238 | 10,837,260 | 55,257,978 | 16.4% |
| Less Education | 28,549,853 | 6,562,798 | 21,987,055 | 23.0% | 27,840,444 | 5,945,944 | 21,894,500 | 21.4% |

**City of Biddeford**
**Vehicle Excise Tax Collections**
**By Month through June 2021 YTD**

| Month | Year | Amount Projected FY21 | Actual Amount FY21 | Monthly Difference FY21 | Cumulative Difference FY21 | % |
|---|---|---|---|---|---|---|
| July | 2020 | 358,442.05 | 462,807.31 | 104,365.26 | 104,365.26 | 3.41% |
| August | 2020 | 299,541.00 | 325,558.83 | 26,017.83 | 130,383.09 | 4.26% |
| September | 2020 | 253,605.05 | 346,049.86 | 92,444.81 | 222,827.89 | 7.28% |
| October | 2020 | 274,197.72 | | | 222,827.89 | 7.28% |
| November | 2020 | 212,159.87 | | | 222,827.89 | 7.28% |
| December | 2020 | 211,430.65 | | | 222,827.89 | |
| January | 2021 | 196,019.87 | | | 222,827.89 | |
| February | 2021 | 181,351.55 | | | 222,827.89 | |
| March | 2021 | 247,915.65 | | | 222,827.89 | |
| April | 2021 | 285,419.03 | | | 222,827.89 | |
| May | 2021 | 283,573.41 | | | 222,827.89 | |
| June | 2021 | 256,344.14 | | | 222,827.89 | |
| | | | | | 222,827.89 | |
| F.Y. Total | | **3,060,000.00** | **1,134,416.00** | **222,827.89** | | 37.07% |

FY21 Projected $ 3,060,000

City of Biddeford
Revenue Sharing Collections
By Month through June 21, 2020

| Month | Year | Amount Projected FY21 | Actual Amount FY21 | Monthly Difference FY21 | Cumulative Difference FY21 | % |
|---|---|---|---|---|---|---|
| July | 2020 | 161,935.29 | 243,569.00 | 81,633.71 | 81,633.71 | 4.11% |
| August | 2020 | 122,642.70 | 179,914.02 | 57,271.32 | 138,905.03 | 6.99% |
| September | 2020 | 147,808.30 | 216,993.14 | 69,184.84 | 208,089.87 | 10.47% |
| October | 2020 | 190,059.99 | | | 208,089.87 | 10.47% |
| November | 2020 | 150,193.35 | | | 208,089.87 | 10.47% |
| December | 2020 | 134,181.61 | | | 208,089.87 | |
| January | 2021 | 159,012.14 | | | 208,089.87 | |
| February | 2021 | 203,263.05 | | | 208,089.87 | |
| March | 2021 | 64,024.67 | | | 208,089.87 | |
| April | 2021 | 84,069.32 | | | 208,089.87 | |
| May | 2021 | 284,107.48 | | | 208,089.87 | |
| June | 2021 | 286,202.10 | | | 208,089.87 | |
| F.Y. Total | | **1,987,500.00** | **640,476.16** | **208,089.87** | | 32.23% |

FY21 Projected $1,987,500
@3.75%

**City of Biddeford**
**Capital Projects Analysis**
**General Fund Depts. 21201-21204**
**FY21 as of September 30 2020**

**As of date:** **9/30/2020**
including encumbrances

| Account | Description | Beginning Budget | Encumbered/ Expended | Balance Remaining | Comments |
|---|---|---|---|---|---|
| 21201-60904 | City Hall Improvements | 50,000.00 | 0.00 | 50,000.00 | |
| 21201-60907 | IT Improvements | 193,995.00 | 2,245.81 | 191,749.19 | 2245.81 Bomgar Appliance Refresh |
| 21203-60913 | Communication Equipment | 75,000.00 | 0.00 | 75,000.00 | |
| 21203-60966 | FD Equipment | 67,000.00 | 0.00 | 67,000.00 | |
| 21204-60603 | Vehicles Purchase Capital | 265,000.00 | 0.00 | 265,000.00 | |
| 21204-60604 | Road Construciton/Improvements | 470,052.00 | 0.00 | 470,052.00 | |
| 21204-60970 | Thacher Brook Watershed | 40,000.00 | 0.00 | 40,000.00 | |
| 21204-60920 | Lincoln St Electric | 150,000.00 | 0.00 | 150,000.00 | |
| 21204-60979 | Saco River Project | 50,000.00 | 0.00 | 50,000.00 | |
| | | 1,361,047.00 | 2,245.81 | 1,358,801.19 | |

**City of Biddeford**
**Assigned Fund Balance Analysis (Incl. encumbrances)**
**General Fund Departments 22001-22004**
**Year ended 09/30/2020**

| Account | | Description | Beginning Budget | Amount Spent | Balance Remaining |
|---|---|---|---|---|---|
| 22001 | 60450 | BUILDING SECURITY | 50,000.00 | - | 50,000.00 |
| 22001 | 60859 | DOWNTOWN DEVELOPMENT | 2,142.71 | - | 2,142.71 |
| 22001 | 60904 | CITY HALL IMPROVEMENTS | 322,165.00 | - | 322,165.00 |
| 22001 | 60907 | IT COMPUTER HARDWARE | 111,421.92 | 1,275.00 | 110,146.92 |
| 22001 | 60958 | COMPREHENSIVE PLAN | 2,450.00 | - | 2,450.00 |
| 22001 | 60972 | GRANT MATCHING RESERVE | 17,981.00 | - | 17,981.00 |
| 22001 | 60984 | SUMMER SALARY RESERVE | 50,000.00 | - | 50,000.00 |
| 22001 | 60985 | INTERNS/MGMT ANALYSIS RESERVE | 30,573.00 | - | 30,573.00 |
| 22001 | 60999 | CITY HALL WINDOWS | 63,883.00 | - | 63,883.00 |
| 22002 | 60463 | PARK IMPROVEMENTS/AMENITIES | 37,604.74 | 2,791.00 | 34,813.74 |
| 22002 | 60905 | COMMUNITY CENTER | 110,000.00 | - | 110,000.00 |
| 22002 | 60912 | ST. LOUIS FIELD IMPROV. | 273,350.00 | 4,850.00 | 268,500.00 |
| 22002 | 60922 | CLIFFORD PARK UPGRADES | 8,294.00 | - | 8,294.00 |
| 22002 | 60923 | TENNIS COURT REPAIR | 3,955.00 | - | 3,955.00 |
| 22002 | 60927 | MARTEL FIELD IMPROVEMENTS | 5,500.00 | - | 5,500.00 |
| 22002 | 60940 | MAY FIELD UPPER DRAINAGE | 12,000.00 | - | 12,000.00 |
| 22002 | 60943 | ROTARY PARK MATER PLAN | 31,200.00 | - | 31,200.00 |
| 22002 | 60950 | ROTARY PARK WATER LINE | 15,000.00 | - | 15,000.00 |
| 22002 | 60955 | TEEN CENTER BUILDING REPAIRS | 2,521.00 | - | 2,521.00 |
| 22002 | 60989 | PARK BENCHES | 1,484.00 | - | 1,484.00 |
| 22002 | 60990 | PLAYGROUND IMPROVEMENTS | 12,000.00 | - | 12,000.00 |
| 22002 | 60991 | PARK SECURITY IMPROVEMENTS | 10,000.00 | - | 10,000.00 |
| 22002 | 60992 | PARK SIGNAGE IMPROVEMENTS | 3,852.00 | - | 3,852.00 |
| 22003 | 60986 | COMMUNITY SERVICE OFFICER RESERVE | 22,000.00 | - | 22,000.00 |
| 22004 | 60502 | SOLID WASTE COMMISSION | 1,832.98 | - | 1,832.98 |
| 22004 | 60603 | VEHICLE PURCHASE | 47,194.40 | 47,194.40 | - |
| 22004 | 60604 | ROAD CONSTRUCTION/IMPROVEMENT | 4,129.36 | - | 4,129.36 |
| 22004 | 60607 | PW PAVING PROJECTS | 11,926.67 | 8,384.20 | 3,542.47 |
| 22004 | 60906 | PW FACILITY | 75,000.00 | - | 75,000.00 |
| 22004 | 60908 | GIS SYSTEM | 40.00 | - | 40.00 |
| 22004 | 60919 | CONTAINER STORAGE SHED | 7,013.92 | - | 7,013.92 |
| 22004 | 60939 | ELM ST. ENGINEERING-PACTS | 22,273.00 | - | 22,273.00 |
| 22004 | 60942 | PW SALT BARN | 65,000.00 | - | 65,000.00 |
| 22004 | 60960 | RECYCLING EDUCATION | 1,409.00 | 226.47 | 1,182.53 |
| 22004 | 60970 | SACO RIVER PROJECTS | 256,604.16 | - | 256,604.16 |
| 22004 | 60971 | RIVERWALK PHASE 4 | 96,835.00 | - | 96,835.00 |
| 22004 | 60980 | PACTS PROJECTS | 114,800.00 | - | 114,800.00 |
| 22004 | 60988 | Undefined | 235,718.00 | - | 235,718.00 |
| | | | 2,139,153.86 | 64,721.07 | 2,074,432.79 |

**CITY OF BIDDEFORD**
**Balance Sheet**
**General Fund, Components and Long-term Debt Group**
**September 2020**

| | Fund 001 General Fund | Fund 003 Employee Severance | Operating General Fund |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and cash equivalents | 13,144,953 | - | 13,144,953 |
| Investments | 6,703,520 | - | 6,703,520 |
| Receivables: | | | |
| Taxes Receivable - current | 11,977 | - | 11,977 |
| Taxes Receivable - prior year | 22,612 | - | 22,612 |
| Tax Liens Receivable - prior year | 284,632 | - | 284,632 |
| Accounts Receivable | (122,343) | - | (122,343) |
| Notes Receivable | 413,516 | - | 413,516 |
| Intergovernment receivables | 105,151 | - | 105,151 |
| Accrued Investment Interest | - | - | - |
| Inventory | 200,804 | - | 200,804 |
| Prepaid Expenses | 610,692 | - | 610,692 |
| **TOTAL ASSETS** | **62,974,189** | **-** | **62,974,189** |
| **LIABILITIES** | | | |
| Accounts payable and other | 551,549 | - | 551,549 |
| Accrued wages | 335,308 | - | 335,308 |
| Deferred Revenue | 1,140 | - | 1,140 |
| Unavailable revenue - property taxes | 1,195,059 | - | 1,195,059 |
| Held for others | 351,974 | - | 351,974 |
| Interfund loans payable | 3,534,956 | (4,451) | 3,530,505 |
| TOTAL LIABILITIES | 5,969,986 | (4,451) | 5,965,535 |
| **FUND BALANCES** | | | |
| Nonspendable: | | | |
| Inventory and prepaids | 999,712 | - | 999,712 |
| Notes receivable | 413,516 | - | 413,516 |
| Encumbrances | 3,497,134 | - | 3,497,134 |
| Restricted - Education | 3,370,702 | - | 3,370,702 |
| Assigned - special projects | 2,074,305 | - | 2,074,305 |
| Unassigned | 46,648,834 | 4,451 | 46,653,286 |
| TOTAL FUND BALANCES | 57,004,203 | 4,451 | 57,008,654 |
| **Total liabilities and fund balances** | **62,974,189** | **-** | **62,974,189** |

# Wastewater

25.0%

## Year-to-Date Financial Report
## As of September 2020

| | FY2021 Total Budget | FY2021 Year-to- Date Actual | FY2021 Remaining Budget | Budget to Actual % | FY2020 Total Budget | FY2020 Year-to- Date Actual | FY2020 Remain-ing Budget | Budget to Actual % |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| **Others** | | | | | | | | |
| Licenses, Permits and Fees | (4,117,311) | (1,624,821) | (2,492,490) | 39.5% | (3,932,096) | (2,026,800) | (1,905,296) | 51.5% |
| Transfers In | (600,000) | - | (600,000) | 0.00% | (600,000) | (600,000) | - | 100.0% |
| **Others** | **(4,717,311)** | **(1,624,821)** | **(3,092,490)** | **34.4%** | **(4,532,096)** | **(2,626,800)** | **(1,905,296)** | **58.0%** |
| **Total Revenues** | **(4,717,311)** | **(1,624,821)** | **(3,092,490)** | **34.4%** | **(4,532,096)** | **(2,626,800)** | **(1,905,296)** | **48.2%** |
| **Expenditures** | | | | | | | | |
| **Others** | | | | | | | | |
| New Sewer Operations Exp | 1,506,082 | 377,096 | 1,128,986 | 25.0% | 1,501,151 | 736,314 | 764,837 | 43.8% |
| P.W. Wastewater Maintenance | 1,002,682 | 255,726 | 746,956 | 25.5% | 857,832 | 498,671 | 359,161 | 51.4% |
| Sewer Ind Pretreat Program | 69,508 | 13,019 | 56,489 | 18.7% | 67,764 | 19,104 | 48,660 | 23.9% |
| Sewer Operations | 3,025,926 | 761,070 | 2,264,856 | 25.2% | 2,055,349 | 632,619 | 1,422,730 | 29.5% |
| **Others** | **5,604,198** | **1,406,911** | **4,197,287** | **25.1%** | **4,482,096** | **1,886,708** | **2,595,388** | **38.4%** |
| **Total Expenditures** | **5,604,198** | **1,406,911** | **4,197,287** | **25.1%** | **4,482,096** | **1,886,708** | **2,595,388** | **38.4%** |
| **General Fund Total** | **886,887** | **(217,910)** | **1,104,797** | | **(50,000)** | **(740,092)** | **690,092** | |

CITY OF BIDDEFORD
**Balance Sheet**
**Proprietary Funds**
**as of September 30 2020**

| | Fund 601,602 Wastewater Fund | | Total Proprietary Fund |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and cash equivalents | - | - | - |
| Receivables: | | | |
| Accounts Receivable - billed | 339,529 | - | 339,529 |
| Accounts Receivable - unbilled | 773,610 | - | 773,610 |
| Liens Receivable | 49,681 | - | 49,681 |
| Accounts Receivable | 81,462 | - | 81,462 |
| Notes Receivable | 39,478 | - | 39,478 |
| Intergovernment receivables | - | - | - |
| Fixed Assets | 24,437,209 | - | 24,437,209 |
| Prepaid Expenses | - | - | - |
| **TOTAL ASSETS** | **25,907,126** | **-** | **25,907,126** |
| **LIABILITIES** | | | |
| Accounts payable and other | 45,679 | - | 45,679 |
| Accrued wages | - | - | - |
| Debt | 3,454,618 | - | 3,454,618 |
| Interfund loans payable | 1,800,615 | - | 1,800,615 |
| TOTAL LIABILITIES | 5,300,911 | - | 5,300,911 |
| **FUND BALANCES** | | | |
| Nonspendable: | | | |
| Invested in Fixed Assets | 25,531,838 | - | 25,531,838 |
| Encumbrances | 5,258 | - | 5,258 |
| Assigned - special projects | 3,245,245 | - | 3,245,245 |
| Unassigned | (8,176,126) | - | (8,176,126) |
| TOTAL FUND BALANCES | 20,606,215 | - | 20,606,215 |
| **Total liabilities and fund balances** | **25,907,126** | **-** | **25,907,126** |

**City of Biddeford**
**Designated Fund Balance Analysis (Incl. encumbrances)**
**Sewer Operations**
**as of September 2020**

| Account | Description | Beginning Balance | Encumbered/ Expended | Balance Remaining | FY 2021 Changes | Available 6/30/2021 |
|---|---|---|---|---|---|---|
| 22005 60311 | Operations Contracts | 25,774.00 | - | 25,774.00 | - | 25,774.00 |
| 22005 60452 | Operating Equipment Repair | 42,119.00 | - | 42,119.00 | - | 42,119.00 |
| 22005 60457 | Road Improvements - Non-capital | 1,157.50 | - | 1,157.50 | - | 1,157.50 |
| 22005 60602 | DEP Required Capital Fund | 299,244.00 | - | 299,244.00 | - | 299,244.00 |
| 22005 60605 | Sewer Capital Improvements | 2,465,983.30 | - | 2,465,983.30 | - | 2,465,983.30 |
| 22005 60901 | I & I Expense | 306,403.96 | - | 306,403.96 | - | 306,403.96 |
| 22005 60902 | Pump Station Repairs/Upgrades | 13,608.00 | - | 13,608.00 | - | 13,608.00 |
| 22005 60959 | Home Depot Pump Station Upgrade | 38,137.00 | - | 38,137.00 | - | 38,137.00 |
| 22005 60976 | Flow Monitoring for Horrigans | 38,050.00 | - | 38,050.00 | - | 38,050.00 |
| 22005 60501 | Operating Supp/Eqt | 6,198.00 | - | 6,198.00 | - | 6,198.00 |
| 22005 60310 | Undefined | 8,570.47 | - | 8,570.47 | - | 8,570.47 |
| | | 3,245,245.23 | - | 3,245,245.23 | - | 3,245,245.23 |