City of Biddeford
Finance Committee
October 17, 2017 5:00 PM Council Chambers

1. **Call to order**
2. **Approval of the Minutes**
    2.1. October 3, 2017 Finance Committee Meeting Minutes
    10-03-2017 Finance Committee Minutes.rtf
3. **Signing of the expenditure warrant**
4. **Discussion/Approval**
    4.1. Purchase of 40KW Generator for Main Street Pump Station/PowerPoint Generator Power Systems
    10-17-2017 Bid-Generator.doc
    4.2. Approval of Ocean Avenue Invasive Species Removal Project
    10-17-2017 Ocean Ave-Invasive Species Removal.pdf
    4.3. Approval/J. Richard Martin Community Center Boiler Project
    10-17-2017 Community Center Boiler Project-ORDER.docx
    10-17-2017 Community Center Boiler Project -MEMO-backup docs.pdf
    4.4. Parking Enforcement Technology

5. **Other Business**
    5.1. September 2017 Financial Report
    10-17-2017 September 2017 Financial Report.pdf
6. **Adjournment**

City of Biddeford
Finance Committee Meeting Minutes
October 3, 2017

The meeting was called to order at 4:45 pm by Council President John McCurry.

Present: Chair, Council President John McCurry, Mayor Alan Casavant, Councilor Mike Ready, Councilor Steven St. Cyr, City Manager Jim Bennett, Finance Director Cheryl Fournier, and City Clerk Carmen Morris.

Adjustment to the Agenda: The Sewer Abatement Policy & Practices was removed as a workshop discussion. The workshop is scheduled before tonight's City Council meeting.

Approval of Minutes
Motion by Councilor Ready to approve the Minutes of September 19, 2017, seconded by Councilor St. Cyr.
Vote: unanimous.
Motion carried 4-0.

The expenditure warrant was available for review and signature.

Discussion/Approval

Corrosion Repair and Body Work/Paint on Fire Engine 28/Greenwood Emergency Vehicles
Motion by Councilor Ready to recommend to City Council the approval of this item for $34,980.00 budgeted in the FY18 CIP budget, seconded by Councilor St. Cyr.
Discussion: Carl Marcotte, Deputy Public Works Director, gave an overview.
Vote: 3 In favor
1 Opposed (Councilor McCurry).
Motion carried 3-1.

Sale of Vacant Property - 32 Maple Street/C.D. Armstrong
Motion by Councilor Ready to recommend to Council the approval of the sale of 32 Maple Street to C.D. Armstrong for $16,000.00, seconded by Councilor St. Cyr.
Discussion: Daniel Stevenson, Economic Development Director, explained Mr. Armstrong intends to use the parcel to expand parking for his existing business.
Vote: unanimous.
Motion carried 4-0.

Ocean Avenue/Underground Utility Lines Project
Motion by Councilor Ready to recommend to Council the approval of the underground utility lines project on Ocean Avenue, seconded by Councilor St. Cyr.
Discussion: City Manager, Jim Bennett, gave an overview.
Vote: unanimous.
Motion carried 4-0.

Other Business
Councilor St. Cyr asked for an update on the FY17 year-end budgets. The City Manager explained that the auditors finished their review and the report will be available in a month or two.

Jim Bennett noted he is still working on the cut for the current budget ordered by Council.

Councilor Ready asked if there will be monthly reports. The Finance Director explained they will be distributing reports after the first quarter.

Motion to adjourn made by Councilor Ready, seconded by Councilor St. Cyr.
Vote: unanimous.
Motion carried 4-0.
Adjourned at 5:06 pm.

Bid Opening for a 40 KW Generator

Present: Jeff Demers – Public Works
Kara Cote – Public Works
Matthew Tassinari – Electrical Systems of Maine

Bids for a generator were opened at the Public Works Department on October 6, 2017. Staff is recommending the bid from PowerPoint Generator Power Systems in the amount of $19,090.00.This generator is for the Main street pump station that is being upgraded, the funding for this unit is budgeted in line 22005-60902

PowerPoint Generator Power Systems

Kohler 40REOZK $19,090.00
Lead Time 14-16 Weeks

Electrical Systems of Maine

Generac 40KW $20,979.00
Lead Time 6-7 Weeks

Ben King & Son LLC

Generac 50 KW $16,895.00
Lead Time 4-8 Weeks

OCEAN AVENUE
INVASIVES SPECIES REMOVAL

10/11/2017

		FB ENVIRONMENTAL		VCS, INC.	
PERMIT COSTS:		$567.00			
PROJECT COSTS:				$6,000.00	
TOTAL COSTS :		$6,567.00			
REQUESTED CITY CONTRIBUTION BASED UPONPERCENT OF AREA 20%	:	$1,313.40			

97A Exchange Street
Suite 305
Portland, ME 04101

207-221-6699 (v)
207-221-6716 (f)
www.fbenvironmental.com

Mr. Gary Richardson, President
Biddeford Pool Land Trust
P.O. Box 306
Biddeford Pool, ME 04006

June 20, 2017

Dear Mr. Richardson,

FB Environmental Associates (FBE) is pleased to submit a proposal to the Biddeford Pool Land Trust (BPLT) to conduct several tasks associated with permitting for the management of non-native, invasive plant species at three sites in Biddeford Pool. The project areas consist of Yates Park, and the areas referred to as the Staples Street property and the Ocean Avenue property.

Specific tasks will consist of two site visits, preparation and acquisition of applicable permits required by the Maine Department of Environmental Protection (DEP) and project management and administration. Task descriptions are below.

TASK 1: Site Visit Preparation and Project Management and Administration

In order to effectively manage this project, FBE will:

- Create maps for use in the field.
- Download relevant Biologic and ecologic data layers from the Maine Office of GIS website to determine if protected habitats are known to occur on any of the three properties (e.g., shorebird habitat, piping plover/least tern essential habitat).
- Participate in phone calls and email communication with BPLT;
- Conduct project management duties (direct staff, scheduling);
- Complete project invoicing, memorandums, and other administrative duties.

TASK 2: Site Visits

FBE will conduct preliminary site visits to the three properties to document current conditions and determine the habitat types present. Photographs will be taken in order to document pre-treatment conditions at the sites as required by the DEP.

As further required by the DEP, follow-up visits will be made to the three sites following treatment to document post-treatment conditions via photographs.

TASK 3: Permitting

FBE will prepare and submit the necessary DEP permit applications to conduct invasive species removal at the three sites. It is likely that the DEP will require completed Permit by Rule (PBR) forms as opposed to Tier I applications under the Natural Resources Protection Act. The former application is a streamlined process compared to the latter.

COMPENSATION

The estimated cost of FB Environmental's services for all tasks is $1,700.00. The cost shall not be exceeded without prior authorization from BPLT. Cost is based on time and materials (see below). If the scope of work changes materially, the amounts of compensation set forth herein shall be equitably adjusted in writing. Note that BPLT will be responsible for any permit processing fees set forth by the DEP.

Task 1: Site Visit Preparation, Project Management, and Administration	**$**	**300.00**
Task 2: Site Visits	**$**	**750.00**
Task 3: Permitting	**$**	**950.00**
SMCC Membership Discount (15%)	**$**	**-300.00**
TOTAL:	**$**	**1,700.00**

ASSUMPTIONS and LIMITING CONDITIONS

To further define our role in the project, our assumptions are as follows:

- PBR fees are the responsibility of BPLT. (The cost listed above does not include PBR processing fees required by the Maine DEP.) The cost per PBR submission is currently $75.00.
- A member of the BPLT will accompany FBE during the initial site visit.
- In the event of a requirement for a more involved permitting process, this contract will need to be amended. FBE does not anticipate that a Tier I permit will be required.
- This proposal does not include acquisition of any permits/permissions which might be required by the City of Biddeford.
- FBE will be pleased to submit a separate estimate for any additional tasks not included in this scope of work.

SCHEDULE OF WORK

Fieldwork can be scheduled upon the signing of this contract. Permit applications will be submitted to the DEP within two weeks following the initial field visits.

INVOICES

This project will require an initial payment of $850 due upon signing of this contract. A second payment of $850 plus applicable DEP processing fees will be due upon submission of permitting materials to the DEP.

Thank you and I look forward to working with you. Please feel free to contact me directly at (207) 221-6699, or by email at info@fbenvironmental.com if you have any questions about the proposal.

ACCEPTANCE OF CONSULTING SERVICES

By signing below, FB Environmental and BPLT accept the terms and conditions stated herein

Forrest Bell

Forrest Bell ~ FBE

6/20/2017

Date

Gary Richardson ~ Biddeford Pool Land Trust

6/23/17

Date

04/06/2017

DEPARTMENT OF ENVIRONMENTAL PROTECTION

PERMIT BY RULE NOTIFICATION FORM

(For use with DEP Regulation, Natural Resouces Protection Act- Permit by Rule Standards, Chapter 305)

PLEASE TYPE OR PRINT IN *BLACK INK ONLY*

APPLICANT INFORMATION (Owner)		AGENT INFORMATION (If Applying on Behalf of Owner)	
Name:	Biddeford Pool Land Trust	**Name:**	Kevin Ryan (FB Environmental)
Mailing Address:	P.O. Box 306	**Mailing Address:**	97A Exchange Street, Suite 305
Town:	Biddeford Pool	**Town:**	Portland
State and Zip Code:	Maine 04006	**State and Zip Code:**	Maine 04101
Daytime Phone #:	(603) 496-2999	**Daytime Phone #:**	(914) 907-7896
Email Address:	gbrich2999@gmail.com	**Email Address:**	kevinr@fbenvironmental.com

PROJECT INFORMATION

Part of a larger project? (check one):	[ ] Yes [x] No	**After the Fact? (check one):**	[ ] Yes [x] No	**Project involves work below mean low water? (check one):**	[ ] Yes [x] No	**Name of waterbody:**	
Project Town:	Biddeford Pool	**Project Location (Address):**	Ocean Avenue, Staples Street, and Yates Street			**Map & Lot Number:**	Map [illegible], Lot [illegible] (Yates), Lots [illegible] (Staples)
Brief Project Description:	The project goal is to restore dominance of non-invasive plant species within the project area by controlling invasive ones.						
Brief Directions to Site:	ME, York Co. Biddeford Pool. Ocean Ave site is located between [illegible] Blvd and 7th Street. Staples street site is at the end of Staples Street, and Yates Park is at the NW end of Yates Street.						

PERMIT BY RULE (PBR) SECTIONS (Check at least one): I am filing notice of my intent to carry out work which meets the requirements for Permit By Rule (PBR) under DEP Rules, Chapter 305. **I and my agents, if any, have read and will comply with all of the standards in the Sections checked below.**

- [x] **Sec. (2) Act. Adj. to Protected Natural Res.**
- [ ] **Sec. (3) Intake Pipes**
- [ ] **Sec. (4) Replacement of Structures**
- [ ] **Sec. (5) REPEALED**
- [ ] **Sec. (6) Movement of Rocks or Vegetation**
- [ ] **Sec. (7) Outfall Pipes**
- [ ] **Sec. (8) Shoreline stabilization**
- [ ] **Sec. (9) Utility Crossing**
- [ ] **Sec.(10) Stream Crossing**
- [ ] **Sec. (11) State Transportation Facil.**
- [x] **Sec. (12) Restoration of Natural Areas**
- [ ] **Sec. (13) F&W Creation/Enhance/Water Quality Improvement**
- [ ] **Sec. (14) REPEALED**
- [ ] **Sec. (15) Public Boat Ramps**
- [ ] **Sec. (16) Coastal Sand Dune Projects**
- [ ] **Sec. (17) Transfers/Permit Extension**
- [ ] **Sec. (18) Maintenance Dredging**
- [ ] **Sec. (19) Activities in/on/over significant vernal pool habitat**
- [ ] **Sec. (20) Activities located in/on/over high or moderate value inland waterfowl & wading bird habitat or shorebird feeding & roosting areas**

NOTE: Municipal permits may also be required. Contact your local code enforcement office for more information. Federal permits may be required for stream crossings and for projects involving wetland fill. Contact the Army Corps of Engineers at the Maine Project Office for more information.

NOTIFICATION FORMS CANNOT BE ACCEPTED WITHOUT THE NECESSARY ATTACHMENTS

- [ ] ***Attach*** **all required submissions for the PBR Section(s) checked above. The required submissions for each PBR Section are outlined in Chapter 305 and may differ depending on the Section you are submitting under.**
- [ ] ***Attach*** **a check for the correct fee made payable to: "Treasurer, State of Maine".The current fee for NRPA PBR Notifications can be found at the Department's website: http://www.maine.gov/dep/feesched.pdf**
- [ ] ***Attach*** **a location map that clearly identifies the site (U.S.G.S. topo map, Maine Atlas & Gazetteer, or similar).**
- [ ] ***Attach Proof of Legal Name*** **if applicant is a corporation, LLC, or other legal entity. Provide a copy of Secretary of State's *registration information* (available at http://icrs.informe.org/nei-sos-icrs/ICRS?MainPage=x) Individuals and municipalities are not required to provide any proof of identity.**

I authorize staff of the Departments of Environmental Protection, Inland Fisheries & Wildlife, and Marine Resources to access the project site for the purpose of determining compliance with the rules.

I also understand that this PBR becomes effective 14 calendar days after receipt by the Department *unless the Department approves or denies the PBR prior to that date.*

By signing this Notification Form, I represent that the project meets all applicability requirements and standards in the rule and that the applicant has sufficient title, right, or interest in the property where the activity takes place.

Signature of Agent or Applicant:	Kevin Ryan	**Date:**	7/26/17

Keep a copy as a record of permit. Send the form with attachments via certified mail or hand deliver to the Maine Dept. of Environmental Protection at the appropriate regional office listed below. The DEP will send a copy to the Town Office as evidence of the DEP's receipt of notification. No further authorization by DEP will be issued after receipt of notice. Permits are valid for two years. **Work carried out in violation of any standard is subject to enforcement action.**

AUGUSTA DEP	PORTLAND DEP	BANGOR DEP	PRESQUE ISLE DEP
17 STATE HOUSE STATION	312 CANCO ROAD	106 HOGAN ROAD	1235 CENTRAL DRIVE
AUGUSTA, ME 04333-0017	PORTLAND, ME 04103	BANGOR, ME 04401	PRESQUE ISLE, ME 04769
(207)287-7688	(207)822-6300	(207)941-4570	(207)764-0477

OFFICE USE ONLY	Ck # 638	7/26/2017	Staff A. Abb	Staff	
PBR # [illegible]	FP 75.00	Date	Acc. Date 8/9/17	Def. Date	After Photos

VCS

Vegetation Control Service, Inc.
2342 Main St
Athol, MA 01331
(978) 249-5348
fax: (978) 249-4784

ESTIMATE & AGREEMENT

Date: 03/08/2017

TO: Brad Coupe
Biddeford Pool Land Trust

BID: We hereby propose to furnish materials and labor to complete the work outlined herein for the sum of:

(_see below_) Payment to be made as follows:
Net 30 Days

We hereby submit specifications and bid for:

Invasive plant mowing and herbicide control:

Please check the option(s) you wish to have us schedule.

Please refer to companion letter from Jeffrey Taylor for project details

- [x] Phase 1: Mowing $3,500.00
- [x] Phase 2: Selective Herbicide Application $2,500.00
- [x] As needed consultant fee: $110.00 per hour and $0.55 per mile

CONTRACTOR'S GUARANTEE

We guarantee all materials used in this contract to be as specified above and the entire job to be done in a neat, professional manner. Any variations from plan or alterations requiring extra labor or material will be performed only upon written order and billed in addition to the sum covered by this contract. Verbal agreements made with our workmen are not recognized.

Jeffrey M. Taylor

Date:
03/08/2017
Jeffrey M. Taylor

ACCEPTANCE OF BID

The above specifications, terms and contract are satisfactory, and I(we) hereby authorize the performance of this work.

7/30/2017
Date

Signed

WE COMPLY WITH ALL WORKMAN'S COMPENSATION & PROPERTY DAMAGE LIABILITY INSURANCE LAWS.

Vegetation Control Service, Inc.
2342 Main Street
Athol, MA 01331
www.vegetationcontrol.com
info@vegetationcontrol.com

Tel. (978) 249-5348
(800) 323-7706
Fax: (978) 249-4784

Greetings Brad and members of the Biddeford Pool Land Trust:

Please give consideration to this proposal to contain, control and manage for invasive plants currently established along the parcel of land bordering the east side of Ocean Ave, from Fourth St to Second St.

This property, which is partially shared by the town of Biddeford, is predominately occupied by invasive plants. These plants include, but are not limited to: bush honeysuckle, oriental bittersweet, ragosa rose and multiflora rose. The percent cover of these invasives is almost 100 percent, except for the small access path from Ocean Ave to the beach area.

For many years it is obvious that these plants have been routinely cut, most likely for visual enhancement of the immediate shoreline and ocean. This has resulted in multiple layers of resprouts of unwanted invasive plants with stem diameters close to the ground at three to four inches. This dense vigorous growth, nourished by extensive root systems, out competes the opportunity for native plants and grasses to establish, survive and provide a desirable mixture of vegetation. The photos below show the state of the current vegetation at the site.

We therefore propose the following integrated vegetation management strategy to accomplish the following objectives.

1) Enhancement of the aesthetics and "sense of place" of the ocean side landscape.
2) Reduce the height of the current established plants.
3) Control the root systems of the invasive plants and therefore provide an opportunity for desirable native plants to become established and dominate the site.
4) To assist the BPLT in developing a long term invasive plant management strategy that encourages native plants to dominate the site and suppresses the invasive plant population.

We intend to accomplish these objectives by implementing a two phase project. **Phase 1** would be a heavy duty mechanical mowing and **phase 2** would be a follow up selective herbicide application.

Phase 1, Mowing

A rubber tracked skid steer equipped with a front mounted hydraulically operated flail mower would mow all the vegetation as close to the ground as possible, but not to the degree of creating soil disturbance. The advantage this equipment provides is the removal of the multi-stage stump resprouts created by repeated cutting over time. The flail mower grinds up the plants resulting in a layer of mulch that stabilizes the soil from wind and water erosion, but allows for foot access over the site for future management activities. This phase prepares the site for the recommended phase 2 selective herbicide application. This work is best scheduled prior to bud break which allows for better observation of mowing obstructions such as rocks and other non-woody debris. There will be hand cutting around obstructions, ditches, or around certain native plants not intertwined with bittersweet vines. We also intend to leave some groups of ragosa rose, especially along the perimeter beach edge, for visual enhancement and soil stabilization.

Below is a picture of a skid steer mower operating in a similar landscape at the Maine Audubon East Point Sanctuary.

Phase 1 cost for mowing and hand cutting: **$3,500.00**

Phase 2, Selective Herbicide Application

The purpose of this phase is to take advantage of the site preparation achieved by the phase 1 mowing and selectively apply herbicides to the invasive plants for the purpose of controlling future resprouting from the roots. Following one growing season of plant regrowth after the mowing, experienced state of Maine applicators will walk an organized grid pattern over the project site directing an herbicide solution mixed in water to the foliage of invasive plants. This low volume application applied using motorized backpack sprayers, minimizes the amount of herbicide applied to the leaves, which results in very little if any excess "herbicide drip" onto the ground. Anti-drift adjuvants are included in the tank mix which reduces the potential of drift and increases herbicide deposition onto target plant foliage. The phase 1 mowing will reduce the overall size of the plants, lower the many layers of stumps and provide a safer and more efficient work site for the herbicide applicators.

Below are pictures of low volume foliar treatments using motorized backpack sprayers.

The herbicides chosen for this treatment are a combination of Garlon 4 Ultra (triclopyr), EPA registration # 62719-527, and Escort XP (metsulfuron methyl), EPA registration # 432-1549. These herbicides are registered for this use by the Federal EPA and the Maine Pesticides Control Board. They control broad leaved vegetation and have very little impact if any on the grasses that are currently present on the site. The purpose of this herbicide tank mix is to control the root system which will be resprouting and release grasses and other non-invasive monocot vegetation. Both Garlon 4 Ultra and Escort XP are labeled for use on private and public lands, rights of way, non-crop land areas, conservation reserve areas, grazed areas, seasonably dry wetlands, marshes and flood plains. This herbicide tank mix has proven very effective for VCS on other invasive plant projects, especially for control of oriental bittersweet and poison ivy.

It will be necessary to apply for and obtain a Variance, issued by the Maine Pesticides Control Board, for any herbicide applications with 25 feet of a wetland. VCS will apply for and secure this variance as a condition of our proposal.

It is my understanding and assumption that Kevin Ryan of FB Environmental will be the consultant to apply for the Maine DEP Natural Resource permit required for activities within 250 feet of the shoreline.

The cost for the phase 2 selective herbicide application to mowed resprouts following one growing season of growth is **$2,500.00**

Future Considerations

Managing for the containment and control of invasive plants generally requires one or more follow up treatments. The most appropriate method, timing and cost of future treatments is best determined by a field assessment after a reasonable amount of time following the initial application. Many factors can influence the degree of control including the condition and density of the target plants at the time of initial treatment, the time of year, the method and herbicide used and if there was disturbance to the treated plants or site following the application. It can be expected that a small percentage of the target plants will survive, but more realistically there is the question of how much of the invasive seed bank will germinate and how much additional seed will invade from adjoining areas? All of these factors will influence the management strategy and associated cost related to follow up control methods, whether it be chemical, non-chemical or a combination of both. We will be available to perform a post application field assessment, preferably with representatives of the Biddeford Pool Land Trust, to help determine the next step in the management of invasive plants.

As we have discussed, it might be prudent to promote a neighborhood and public outreach campaign during 2017 to inform and educate the community about the threat and concerns for invasive plants and what control techniques can be successful. VCS will offer the quoted price for both phases until October 31, 2018. In the interim I would be available for assistance, if desired, with public outreach regarding the management and control of invasive plants for a consultant fee of **$110.00 per hour and $0.55 per mile for travel** based on my Athol, MA office.

Enclosed, you will find an Estimate and Agreement form which we require to be signed by both contracting parties before we commit to scheduling the work. I realize this decision for the BPLT is premature at this time, but if and when the decision to proceed is made please have an authorized person(s) from the BPLT sign the Estimate and Agreement form and return it to me. We will schedule the work at that time.

In the meantime if you have any questions please do not hesitate to contact me.

Thank you for the opportunity to submit this quotation

Sincerely,

Jeffrey M. Taylor
Senior Consultant, VCS
Maine Master Applicator # 3834/26A6B

Enclosures: Aerial photo map delineating the proposed project area, Estimate and Agreement Form.

2017.115 **IN BOARD OF CITY COUNCIL..........OCTOBER 17, 2017**

BE IT ORDERED, that the City Manager be authorized to enter into a contract for the purchase of a heating system at the J. Richard Martin Community Center as per a bid dated bid dated September 12, 2017 (the "Equipment") from Jim Godbout Plumbing & Heating (the "Vendor") and may pay the Vendor an amount not to exceed $255,000 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 $255,000.00.

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 $255,000.00, (b) the term of such agreement will not exceed eighty-four (84) 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 October 17, 2017 and make a recommendation to the City Council.

City of Biddeford
Chief Operating Officer/Technology Dept/IPP
P.O. Box 586 • 205 Main Street
Biddeford, ME 04005
Phone: (207) 571-0032 • Fax: (207) 571-0656

Briefing Memo

TO: Chairman John McCurry and Members of the Finance Committee

CC: James Bennett, City Manager
Cheryl Fournier, Finance Director
Phil Radding, Facilities Manager

FROM: Brian S. Phinney, COO/Technology/IPP

DATE: October 11, 2017

RE: Request for Approval of Funds for J. Richard Martin Community Center Boiler Replacement Project

In early August, one of the two fuel oil-fired boilers at the J. Richard Martin Community Center went offline. Upon inspection it was determined that the bottom of the boiler essentially rusted out resulting in a catastrophic failure. A picture of the point of failure is provided in Attachment A – Project Pictures, *Picture 1*.

The failure triggered a review of all feasible options. The intent of this review is to ensure that information is available to make an informed short-term and long-term decision on the facility given the significant investment needed to address the boiler failure. Due to the investment needed, if a long-term approach is selected it should be understood that the commitment to maintaining the building will likely be a minimum of 10-15 years. If a short-term decision is selected the related and continued building "problems" will remain. To avoid significant future investment, including planned replacement of the newly replaced boiler within a period of three years or less, this options may signal a desire to mothball the building and construct or relocate to a new community center.

Background

The J Richard Martin Community Center began as a public school in 1888. An addition was added for the gymnasium in the 1930's. The facility encompasses three floors and contains approximately 43,000 square feet of usable space. Approximately 129 years after being constructed the facility serves as the hub of the City's recreation program. Use estimates are provided in Attachment C – *J. Richard Martin Community Center Use Estimates 2017*. The summary provides a general overview of the uses and trackable building users. It should be noted that the totals provided do not account for overall throughput, only registrations and tenant use. For example, the youth gym programs have 1,016 registered users however the number of games for each program and the number of spectators that may attend each game are not included in the estimate.

In 2005, the City commissioned Oak Point Associates to perform a building evaluation. The J Richard Martin Community Center was including is the evaluation. Rather than retype the entire section of the report, the J Richard Martin Community Center section has been included as Attachment D – *Excerpt from 2005 Oak Point Associates Facility Assessment Report*. The report recommended a number of improvements in three categories:

High Priority Items (A): structural/mechanical ventilation/heating system	$1,786,867.50
Medium Priority Items (B): building codes/building finishes/energy efficiency	$ 730,235.00
Low Priority Items (C): ADA/life safety/ building codes	$ 65,037.50
In total the investment recommendation in 2005 was:	$2,582,140.00

A portion of the recommended work has been addressed through planning and by necessity as with the gym floor and ADA ramp. Approximately $1,675,094 worth of the recommended issues remain uncorrected. This information is provided here to assist with illustrating that the building is aging and significant investment may be needed to ensure the long-term use of the facility. One issue that was not identified in the Oak Point report but will be required by law is the replacement of the existing 3,000 underground fuel tank. Tank installation occurred in 1994 and must be removed or replaced prior to 2024, unless natural gas becomes available in the area. The tank can be removed at any time prior to 2024 if natural gas becomes available.

Current Conditions

The current heating system consists of two low-pressure steam boilers providing steam heat to the building through a network of circa 1950 pipes supplying steam to radiators. The current boilers were installed in 1998 and 1999 making both boilers 18-plus years old. The 1999 boiler is the one that failed in August. The failed boiler serves the 2nd floor and attic space - attic space is heated to protect the wet sprinkler system - and the remaining boiler services the ground and 1st floors. The remaining boiler is likely experiencing corrosion similar to that contributing to the failure in August. Although some of the steam piping and condensate returns are exposed in ceiling chases and at traps, the majority is inaccessible. Inspection and steam trap repairs over the years have provided a glimpse of the condition of the piping. In several cases, the interior of the 1.5-inch diameter pipe has been reduced to ¾-in. This significantly reduces efficiency and heating capability.

With an understanding of building use, relative investment required to maintain the facility in the long-term, and current conditions, the boiler failure may warrant a decision on the continued use of the building. It should be understood that selection of a long-term solution may warrant a financial commitment to invest in needed repairs and that selection of a short-term "fix" may warrant consideration of a plan to invest funds in a completely new building-wide heating system compatible with natural gas or if desired planning for a new facility as either a relocation or new construction.

Options

Upon failure of the boiler, the facilities manager contacted J Godbout Plumbing, the current service provider. Mr. Godbout offered a short-term option and a long-term option.

Option 1 -The short-term option is a straight replacement of the existing boiler ($35,000 budget with $5,000 contingency) and does not address any issues related to the existing steam distribution system. Mr. Godbout highlights his concerns and suggests that selecting this option should be considered a short-term approach to buy 1-3 years. Mr. Godbout's narrative is provided as Attachment B1 – *J Godbout Boiler Replacement Evaluation*. If the direct boiler replacement is selected to buy time for additional planning the City may (a) use the time to design a complete heating system for the entire building risking failure of the remaining boiler within that period of time, (b) use the time to plan for relocation or construction of a new facility, or (c) set aside reserve funding to address system repairs as needed.

Option 2 - Mr. Godbout's long-term solution recommends moving away from #2 fuel oil to propane and away from steam to forced hot water with air circulators. This reduces the potential for steam distribution system failures for the 2nd floor and attic space given the age and condition of the steam distribution system. Due to the heating capabilities of the proposed units and the uninsulated nature of the attic space, Mr. Godbout also recommends converting the wet sprinkler system to a dry system (attic only) to eliminate the need to heat the attic. If implemented, the building will have a propane-based system heating the upper floor and the current fuel oil-based system heating the ground and 1st floors. The attic space will no longer need to be heated thus reducing overall energy costs.

The facilities manager used the J Godbout design recommendations to obtain system pricing. Project quotes are included in Attachment B – Project Pricing. Table 1 provides a summary of the pricing. As designed, the direct boiler replacement is estimated at $40,000 with contingency and the propane-based heating system with sprinkler conversion is estimated at $246,350. Given the age and condition of the current system staff recommends carrying a contingency of $8,650 or approximately 3.5% bringing the total to $255,000. Finance has confirmed that a heating system can be financed as a lease purchase for a period not to exceed seven (7) years. The annual payment on a principal of $255,000 at 4% is $42,485.

Utilizing the information provided in the 2005 report from Oak Point, the Council may anticipate investment in the following projects within the next 1-5 years if the building is retained:

- Window replacement $320,000
- Second boiler $35,000 - $500,000

Estimated total $355,000 to $820,000

Table 1 - Price Summary

Option 1 - Replace Boiler Only

J Godbout P&H, Inc	$	35,000

Option 2 - Propane Heating System

J Godbout P&H, Inc	$	219,850
John Scott P&H	$	228,000
Provencher Fuels, Inc	$	235,000

Additional Services - Convert Wet Spinkler to Dry
(to remove heating from attic)

Eastern Fire	$	26,500

Short-Term Total

Boiler Replacement	$	35,000
Contingency	$	5,000
	$	40,000

Long-Term Total

Propane Heating System	$	219,850
Sprinkler Conversion	$	26,500
Contingency	$	8,650
	$	255,000

*The long-term option does not include replacement of the second functioning boiler.

Attachment A

Project Pictures

Picture #1 – View of Boiler at Point of Failure

Picture #2 – View of Ceiling Radiator Corrosion

Picture #3 – Proposed Interior “Boiler Room” Adjacent to Auditorium

Picture #4 – Proposed Boiler Room Interior

Attachment B

Project Pricing

Jim Godbout Plumbing & Heating Inc.
P.O. Box 365
48 Elm st.
Biddeford, Maine 04005
207-283-1200 fax 207-283-2739
www.jimgodbout.com

October 3, 2017

City of Biddeford
Biddeford Community Center
189 Alfred Street
Biddeford, Maine
pradding@biddefordmaine.org

Steam boiler replacement

Existing steam system in very poor condition, one boiler has failed beyond repair, condensate return lines have failed underground allowing much fresh water into steam system introducing much oxygen and promoting corrosion in system.

Steam boilers were sized to small when replaced years ago, barely keep up with entire building load in current condition.

Steam piping, and return piping leaking in many areas, return piping in slab probably non existent causing much fresh water to enter system, traps need replacement.

Installing new steam boiler to replace one that has failed not good solution, the current system will eat this boiler from inside out in 1-3 years.

Spending money on this does not make much sense.

Heat pumps could be an option to help reduce cost of heating building, but building has no insulation and very poor windows causing immense heat loss, the attic is also being heated to prevent freezing of fire protection system, which is uninsulated.
Heat pumps need some sort of secondary system in colder weather to address major heat loss in building.

Budget to replace one series 9 Burnham steam boiler with controls and welded steam piping. Monitoring once put in operation, **Budget cost $35,000.00**

No work to be done on returns or condensate leaks.

Jim Godbout Plumbing & Heating Inc.
P.O. Box 365
48 Elm st.
Biddeford, Maine 04005
207-283-1200 fax 207-283-2739
www.jimgodbout.com

September 12, 2017

City of Biddeford
Biddeford Community Center
189 Alfred Street
Biddeford, Maine
pradding@biddefordmaine.org

Heating system proposal for second level of Community center.

Existing steam system in very poor condition, one boiler has failed beyond repair, condensate return lines have failed underground allowing much fresh water into steam system introducing much oxygen and promoting corrosion in system.

We propose to remove and cap second level and attic space off existing steam system by installing new Hydronic gas fired system to service second level, along with changes to current wet sprinkler system which must be *done by others* in order for this project to happen, building is currently heating extremely large un insulated attic space to protect sprinkler system. This is extremely costly and should be protected with dry system. Basement and first floor will be able to stay online off existing steam system for short period of time but will need to be replaced in future.

We shall install three Viessmann CU3-57 high efficiency condensing propane boilers piped reverse return over to existing hydraulic separator in closet space on second level. Boilers can be converted to natural gas when available.
http://www.viessmann-us.com/en/Residential/Products/gas/Vitocrossal_300_CU3A.html

These boilers will be installed over new floor system providing sealed boiler room rubber floor with drain.

We shall install Viessmann Vitotronic 300 K cascade control system to modulate boilers on outside reset control with proper coding cards and Lon cables. http://www.viessmann-us.com/en/Residential/Products/controls/vitotronic.html

These boilers shall be vented through sidewall of building. Possibly eliminating one of the older windows.

Boilers shall be provided with fresh air.

We shall install all near boiler piping and insulate when completed to reduce overheating in boiler room

We shall install new black iron gas main to new boilers with proper shut offs and safety equipment. **Propane Fuel source to be by others.**

Boilers shall be equipped with low water cut offs, boiler feeder system, and expansion tank.
https://www.taco-hvac.com/products/air_elimination__control/expansion_tanks/cx/index.html

Install new hot water circulation pumps with new low energy Grunfos Magna 40-120 pumps to provide energy efficiency and sustainable hydronic system
https://us.grundfos.com/products/find-product/magna-upe.html

Install Hydronic alternatives radiators in each room on second level with thermostatic heads, auditorium will also have two hydronic ducted air handlers installed under stage to help heat this space. Each radiator shall have thermostatic control.
http://www.hydronicalternatives.com/products/radiators

Heating mains will be exposed running down hallways and into room, these mains shall be insulated.

We shall install all boiler condensate to neutralizer piped to building drains to meet code.
http://www.neutrasafe.com/

All piping shall be copper and black iron with exception of venting which shall be CPVC.

Fill and test all systems, show maintenance staff operations and controls.

We shall treat boiler water with Fernox boiler treatment to prevent corrosive aggressive water in system.
http://www.fernox.com/products/water+treatment+chemicals/inhibitors/protector+f1+express

We shall provide line and low voltage wiring for project.

All work to conform to state and local codes

No abatement or removal of old radiators in this proposal.

Total proposal $219,850.00

Provencher Fuels Inc.
139 Cleaves Street Biddeford, ME 04005
(207) 284-8068 or (800) 300-4600
E-MAIL provoil@maine.rr.com

Proposal submitted	City Of Biddeford	Phone:	Date: 09/26/2017
Street	189 Alfred St	Job	Biddeford Community Center
City, State & Zip Code	Biddeford, ME 04005		

New heating system for top floor of Community Center

- **Existing steam system in very poor condition, condensate return lines have failed underground, one boiler has failed beyond repair**
- **We shall not remove any asbestos or cast iron radiators**
- **Heating space in attic not reasonable, must make sprinkler system dry or insulate attic space**

We propose to remove and cap second level and attic space off existing steam system at each riser on upper floor.

First floor and sub grade shall still be serviced by old steam boiler, but should be replaced completely in near future

- **Install three (3) Viessmann Condensing Propane Boilers on second level**
- **We need boiler room built with water tight floor for installation NOT PART OF THIS SCOPE**
- **These boilers shall be vented through sidewall of building**
- **We shall install all boiler condensate to drains with neutralizer**
- **Piping shall all be insulated upon completion**
- **Boiler shall have all safety devices and new pumps**
- **Install Biasi Panel radiators in each room on second level with thermostatic heads, auditorium http://www.qhtinc.com/ecostyle/ecostyle-radiators/**
- **Heat lines will be exposed**
- **Gas piping shall be black iron**
- **Wiring shall be completed by Provencher Fuels**
- **All work to conform to state and local codes**
- **Test all systems**

Total Proposal $235,000.00

Terms: 35% to be paid upon acceptance of the proposal. Progress payments upon presentation with, the balance to be paid upon request at the completion of the job

ACCEPTANCE OF PROPOSAL – The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature: ______________________________

Date of acceptance

Signature: ______________________________

John Scott
Plumbing and Heating
73 Warren ave. Westbrook, Me. 04092
207-854-9500

September 30, 2017

City of Biddeford
Biddeford Community Center
Alfred Street
Biddeford, Maine

RE: Heating work Community center

Steam system change over

Sprinkler system in attic being drained by others.

Cap all steam lines that feed second floor and attic space.

Install three CU3-57 Viessmann condensing propane boilers.

These will be on pads.

Controls will be Viessmann

Boiler room must be built by others not part of bid.

These boilers shall be vented with poly pro pipe.

Install boiler condensate to drains with neutralizer per code.

Install Approx 35 Biasi Panel radiators, this services each room on second level with TT heads.

Variable speed Grundfos pumps will service this system.

All exposed heat pipe in hallways shall be insulated

Abatement and iron removal must be by others.

Gas tanks must be by others, piping shall be megapress with iron.

John Scott Plumbing & heating shall do wiring for project.

All work to conform to state and local codes
Test all systems.

Total proposal $228,000.00

Please note: due to skilled labor shortage we may not be able to complete project in timely manner.

Home Office
170 Kittyhawk Ave.
P.O. Box 1390
Auburn, ME 04210-1390
207-784-1507

EASTERN FIRE

FIRE PROTECTION CONTRACTORS AND ENGINEERS

www.easternfiregroup.com

Satellite Office
408 Harlow St.
Bangor, ME 04401
207-942-8014

QUOTATION

DATE:	September 21, 2017	**FROM:**	Frank P. Welch, Jr.
TO:	J. Richard Martin Community Center 189 Alfred Street Biddeford, ME 04005	**SUBJECT:**	J. Richard Martin Community Center-Biddeford-Convert Attic Space to Dry Sprinkler System
ATTENTION:	Phil Radding	**EMAIL:**	pradding@biddefordmaine.org
PHONE:	(207) 571-1602		
CELL:		**QUOTATION:**	***$26,500.00-NTE***

SCOPE

Convert the attic space from a wet sprinkler system to a dry sprinkler system. A TYCO 4" model DPV-1 dry pipe valve, trim and components will be installed at the second floor corridor of the facility at the 5" sprinkler system riser piping. A closet (by others) will need to be constructed to protect the dry valve and components. The air compressor will be installed in the attic space. The attic space wet system piping will disconnected and reattached as part of the dry sprinkler system. Some attic space piping will be reconfigured to prevent it from freezing. Low point drains (drum drips) will be installed in the closets at the left and right corners of the stage. A 2" main drain will be installed and will discharge to the exterior of the building at the basement level. ***Please Note:*** You will need to provide an electrician to wire the air compressor to a dedicated breaker in the electrical panel and to wire the flow, low air and tamper switches to the fire alarm panel.

The ***NTE*** after the quotation indicates that this work is done on a cost "Not to Exceed" basis (assuming no change in scope) so that if the total final cost comes in under the total estimated cost the savings will be passed back to the owner.

Should you find this quotation acceptable please return one signed and dated copy of this quotation along with your purchase order (if applicable) at your earliest convenience.

Your scheduling contact will be Tom Vining.

Thank you for contacting us and please do not hesitate to call should you have any questions or concerns.

Accepted By: ______________________ **Date:** ______________

Attachment C

J. Richard Martin Community Center Use Estimates 2017

J. Richard Martin Community Center
Use Estimates 2017

Recreation Community Center Users/Registrants (does not include spectators)				**Total**
	Youth	Adult	Seniors	
Gym Programs	1,016	2,156	2,400	5,572
Other	445	397	10,424	11,266
Total Recreation				16,838

Tenants	
Adult Education/Literacy Program (spring and summer sessions)	1,312
National Guard	152
*Biddeford Support Center	1,250
**Meals on Wheels	30
***LaKermesse	626
Totals	**20,208**

***Includes shared space by; SARSM, CPPC, Hospice, My Sisters Keeper, Kids Free to Grow**
****Serve approximately 207 per week with 20 volunteers and 3 staff in the facility.**
***** Space also serves St. Jeans, Biddeford Heritage Cultral Center.**

Community Group, numbers vary depending on the frequency of use by individual users		**Rental**
AA	Ross Ctr	Y
AARP Tax Service	Ross Ctr	N
Adoptive and Foster Families	MR	Y
Back to Basics	MR	Y
Biddeford LAX Meeting	MR	N
Biddeford High School Cheering	Gym	N
Biddeford Soccer Club Meetings	MR	N
Biddeford Youth Football Meetings	MR	N
Birthday Parties	Various	Y
Caring Unlimited	Various	N
Community Partners	Various	N
Daisies Troop	MR	N
Drum Circle	MR	Y
Girl Scouts of America Troop 1126	MR	N
LaKermesse Holiday Party	MR	N
Maine Behavioral Health	Various	Y
People Ready	MR	Y
Project Sunrise Meetings	MR	N
Red Hats	MR	N
Rotary Auction	Gym	N
Secure Child Visits	MR	N
Special Olympic Training	Gym	N
Transform Ministries	MR	Y
Volleyball Unlimited	Gym	Y
Work Opportunities	MR	N

MR=Meeting Room, Various= MR, Gym and or Auditorium, Ross Ctr=Ross Center Cafeteria

Attachment D

Excerpt from 2005 Oak Point Associates Facility Assessment Report

Implementation of Recommendations

BIDDEFORD COMMUNITY CENTER

PROJECT A

The items included in this project are upgrades to meet egress requirements, upgrades to meet structural requirements, and upgrades to the mechanical ventilation and heating system. These items are a high priority and should be further investigated as soon as possible.

PROJECT A

Recommendation	Cost
Enclose gym mezzanine stair	$4,500.00
Swing of egress doors	$2,000.00
Boiler room door	$2,500.00
Piping for roof drain leaders	$20,000.00
Roof hold-down anchors	$4,000.00
Chimney repointing	$3,500.00
Corroded stair beams	$10,000.00
Floor joist support connections	$3,000.00
Lateral connections	$30,000.00
Floor/roof diaphragm	$80,000.00
Boiler safety switch*	$200.00
Heating system	$450,000.00
Ventilation system	$400,000.00
Chimney lining	$75,000.00
Range hoods	$75,000.00
Modify sprinkler system	$8,000.00
GFI outlets*	$100.00
Replace fuse type electrical panel	$3,000.00
Rusted electrical enclosures	$1,000.00
Exit signs	$7,000.00
Magnetic door holders	$2,600.00
Subtotal	$1,181,400.00
Design Contingency (10%)	$118,140.00
Subtotal	$1,299,540.00
Overhead/Profit and Bond (25%)	$324,885.00
Subtotal	$1,624,425.00
Construction Contingency (10%)	$162,442.50
Project Total	$1,786,867.50

Items with an (*) could be removed from a project and completed separately by a contractor hired by the City.

BIDDEFORD COMMUNITY CENTER

PROJECT B

The following project items are included to meet current building codes, repair building finishes and provide a more energy efficient building.

PROJECT B

Recommendation	Cost
Stair handrails and guardrails	$9,000.00
Gym hardwood flooring	$70,000.00
Boiler room exterior door and stair	$3,000.00
Exterior window system	$320,000.00
Repaving parking	$55,000.00
Exterior emergency lights	$10,000.00
Exterior lighting	$600.00
Upgrade fire alarm	$15,200.00
Subtotal	$482,800.00
Design Contingency (10%)	$48,280.00
Subtotal	$531,080.00
Overhead/Profit and Bond (25%)	$132,770.00
Subtotal	$663,850.00
Construction Contingency (10%)	$66,385.00
Project Total	$730,235.00

Items with an (*) could be removed from a project and completed separately by a contractor hired by the City.

PROJECT C

These project items include upgrades to ADA, life safety and building code recom mendations.

PROJECT C	
Recommendation	**Cost**
ADA door hardware	$8,000.00
Exterior doors	$9,000.00
Exterior ramp handrail	$15,000.00
Attic flooring	$3,000.00
Electrical panel height	$8,000.00
Subtotal	$43,000.00
Design Contingency (10%)	$4,300.00
Subtotal	$47,300.00
Overhead/Profit and Bond (25%)	$11,825.00
Subtotal	$59,125.00
Construction Contingency (10%)	$5,912.50
Project Total	$65,037.50

Items with an (*) could be removed from a project and completed separately by a contractor hired by the City.

Existing Conditions

ARCHITECTURAL

The Emery School in the City of Biddeford was constructed around 1900 as a public school and is currently used as a day care facility. The building is approximately 27,000 square feet and consists of three stories. The ground floor houses a kitchen, cafeteria, boiler room, storage and two abandoned toilet rooms. There are classrooms and offices on the first and second floors. There is a small auditorium on the second floor that has been separated and converted into two classrooms. The stage has also been separated and made into an office.

Circulation and egress through the building is provided by four sets of stairs. There are two main stairs that provide access from the exterior entry level to all three floors. Two opposite stairs provide access from the exterior ground level to the first floor. The current tread and rise configuration at all stairs meets current building codes. The existing guards and handrails at the stairs are constructed of wood and metal. The current configurations of these handrails and guards do not meet building code requirements for height, mounting locations, profile, or sizes. A wheelchair lift has been installed that provides access from one entrance landing to the first floor level. In the cafeteria, a ramp and exit door have been provided at a window location in an attempt to provide a code compliant, direct means of egress.

The Emery School roof is a traditional mansard style roof, consisting of a center flat area and a steeply pitched perimeter. The flat roof consists of a "Firestone," EDPM membrane roof system. The manufacturer's stamp on the membrane is dated 1992, so it can be assumed installation was completed around that time. It appears there is no insulation at the flat roof area. The flat area has been tapered for drainage by sloping the roof structure. The pitched area of roof around the perimeter of the building has no insulation and is covered with asphalt shingles that are in a seriously deteriorated condition. Portions of this roof are leaking and daylight can be seen from the attic space.

Interior walls on the first and second floors are mostly painted plaster on lath with wood framing. The ground floor has painted brick walls that are load bearing and support the structure above. Newer partitions are constructed of painted gypsum board and studs. Floor finishes consist mostly of strip wood flooring with a wood base throughout. Wood chair rails are provided in the corridors. Various carpet, resistant floor tiles, and sheet goods have been provided in spaces that vary in condition and age. Most floor finishes are worn and should be repaired or replaced. The ground floor has areas of painted concrete floors, as well as resilient sheet goods. The ceiling finishes are a combination of painted plaster on lath and suspended acoustical ceiling systems.

The exterior windows consist mostly of units made of an aluminum frame with upper translucent fiberglass panels and lower operable awning windows. The installation date of these windows is not known, but is similar to windows at the Community Center that were installed in the 1970's. Windows on the ground floor have been boarded over with painted plywood or wire mesh due to vandalism over the years.

Exterior doors consist of aluminum doors and frames. These doors have single-pane glazing at the doors and transoms, and have become opaque with age. The exterior door at the ground floor cafeteria is a custom sized 6'-0" x 3'-0" hollow metal door and frame. The 6'-0" height of this door does not meet code. All exterior egress doors have panic hardware, closers, and weather stripping. Interior doors at the stairwells are 1-1/2 hour rated, hollow metal doors and frames, with wire glazing, closers and panic hardware. Other interior doors consist of a combination of wood doors and frames and hollow metal doors and frames. Many interior doors throughout have half-glazed lights and wood thresholds. Door hardware is a mixture of code compliant levers and non-code compliant knobs.

Toilet rooms for the Emery School are mostly of the single-user type, with the exception of a small gang toilet room on the first floor used for the day care children only. This gang toilet area has toilet partitions and child size fixtures. Areas at each classroom, labeled as "cloak room" on the original floor plans, have been converted into a children's single toilet room with the addition of a partition. These spaces consist of a children's size toilet fixture and few to no accessories. Two adult, single user toilet rooms are located on the first floor and one on the second floor. Located on the ground floor are two abandoned toilet rooms with CMU and wood partitions. Most fixtures have been removed. None of the toilet rooms in the building are ADA accessible.

CODE ANALYSIS

The following code review is based on the 2003 edition of the International Building Code (IBC) and the 2003 edition of the Life Safety Code NFPA 101 (NFPA).

OCCUPANCY CLASSIFICATION

Use	IBC Classification	NFPA Classification (6.1.1)
Offices	B (304)	Business
Daycare	I-4 (308)	Day-care
Cafeteria	A-3 (303)	Assembly

HEIGHT AND AREA LIMITATIONS

IBC (Table 503) - Height and area limitations for occupancies with Noncombustible/ Combustible - Unprotected construction: Type III-B

Occupancy	Allowable Stories	Actual Stories	Allowable Height (ft)	Actual Height (ft)	Allowable Area per Floor (SF)	Actual Area per Floor Max. (SF)
B	4	3	55	50	19,000	9,000
I-4	2	3	55	50	13,100	9,000
A-3	2	3	55	50	9,500	9,000

1. There is no sprinkler or fire suppression system in this building.
2. A (Assembly) is the most restrictive of the occupancies and will be used to determine the allowable height and area requirements.
3. The actual number of stories exceeds that allowed by building code. The addition of an automatic sprinkler system would increase the allowable stories to three. No part of the building exceeds the allowable area.

FIRE RESISTANCE RATINGS

TYPE OF CONSTRUCTION

Noncombustible/Combustible - Unprotected Construction, IBC Type III-B (Table 601) and NFPA (Table A.8.2.1.2):

Building Component	Fire Resistance Requirement
Structural Frame	no requirement
Bearing Exterior Walls	2 hour
Bearing Interior Walls	no requirement
Exit Stair	1 hour
Corridor Wall	1/2 hour
Floor Construction	no requirement
Roof Construction	no requirement

1. There is no automatic sprinkler or fire suppression system in this building.
2. Exterior masonry walls and exit stair walls meet fire resistance requirements.
3. The existing plaster and lath walls at the corridor can be considered 1/2 hour rated, provided they are in good condition and have sealed penetrations.

SPECIFIC OCCUPANCY AREAS

IBC (Table 302.1.1)

1. One hour separation for boiler and furnace rooms. The existing fire doors do not meet code.
2. One hour separation for storage rooms > 100 SF. The abandoned toilet rooms on the ground floor are being used for storage and are not separated.
3. (903.2.5) An automatic sprinkler system shall be provided throughout buildings with a Group I occupancy.

NFPA

Additional separations per NFPA 8.7:

1. Smoke partitions for boiler and furnace rooms, unless rooms enclose only air-handling equipment.

Location and Construction Type Limitations Per NFPA Table 17.1.6:

1. *The type of construction does not permit the location of a day care occupancy on any level except the level of discharge. Since an occupant of this building must travel up or down half a flight of stairs from the entry, none of the building's floor levels are on the level of discharge. If a sprinkler system was added, a day care occupancy could occupy the first floor level only.*

MEANS OF EGRESS REQUIREMENTS

Occupant Load: (IBC Table 1004.1.2)

MAXIMUM DESIGN LOAD

Space	Usable Area (SF)	Occupant Load Factor	Occupant Load
Ground Floor		(IBC/NFPA)	
Assembly	1,200	7	171
1st Floor			
Business	700	100	7
Daycare	4,900	20/35	245/140
2nd Floor			
Business	800	100	8
Daycare	5,970	20/35	298/170
TOTAL	13,570		729/496

Number of Exits: (IBC Table 1018.1)

1. Two exits are required for an occupant load of 0-500. This building has the requirement of two (2) exits per floor.

REQUIRED WIDTHS

Required Widths per Occupant

Egress Component	IBC - Table 1005.1 (inches)	NFPA - Table 7.3.3.1 (inches)
Stairs	0.3	0.3
Doors	0.2	0.2
Corridor	0.2	0.2

1. The calculated required widths are less than the minimum required widths.

Minimum Required Widths

Egress Component	IBC (inches)	NFPA (inches)
Stairs	44	44
Doors	32	32
Corridor	44	44

1. The existing egress components meet the minimum required widths.

Travel Distances

Egress Travel	IBC	NFPA (Table A 7.6)
Travel Distance:	(1015.1)	
Business	200'	200'
Assembly	200'	150'
Institutional (I-4)	150'	150'
Common Path of Travel:	(1013.3)	
Business	75'	75'
Assembly	75'	75'
Institutional (I-4)	75'	75'
Dead Ends:	(1016.3)	
Business	20'	50'
Assembly	20'	20'
Institutional (I-4)	20'	20'

1. No travel distances appear to exceed those allowed by code.

ADA REVIEW

The review of the building for accessibility by persons with disabilities is based on the Code of Federal Regulation, 28 CFR Part 36, Nondiscrimination on the Basis of Disability by Public Accommodation and in Commercial Facilities, including Appendix A, ADA Accessibility Guidelines for Building and Facilities.

The main entrances have steps leading from the grade level to the entrance landing. No accessible entrance has been provided. A wheelchair lift has been provided at one entrance landing to the first floor level, but there is no means of accessing this lift from the exterior. There is no elevator to provide accessible access to the different floor levels.

There are no accessible toilet rooms located in the building.

Handrails throughout the building do not meet ADA requirements.

Door hardware throughout the building consists of non-ADA compliant knobs. Many of the interior doors have wood thresholds that exceed the allowed height by ADA guidelines and building code.

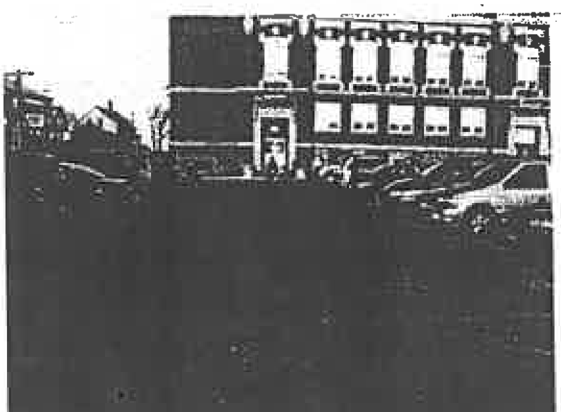
CIVIL

The Emery School site is bounded by Summer Street on the west, Birch Street on the south, Hill Street on the east, and a residential property on the north. The building occupies most of the northern part of the site, with a small playground and paved area situated between the building and north property line. The play area and surrounding chain link fence appear in good condition, although the use is presently restricted due to a structural issue with the chimneys on the roof of the building.

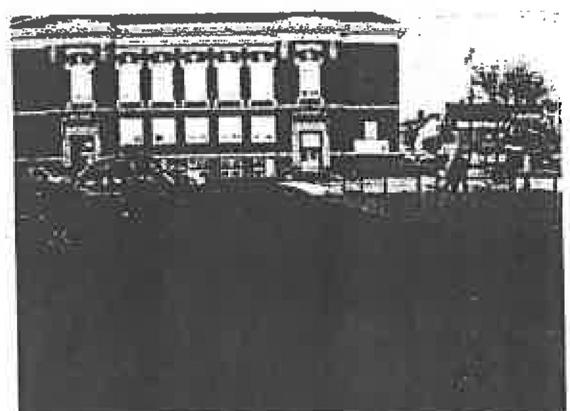
Playground on north side of building

Hill Street (east) side of the building

The southern part of the site consists of an asphalt concrete pavement parking area with approximately 33 spaces to the west and a play area to the east. The play area is bounded by a 4 foot high chain link fence, as is the west and south sides of the parking area. The chain link fencing is in fair condition, with some rusting and misshapen fabric due to pushing snow against the fence.



Westerly side of parking area



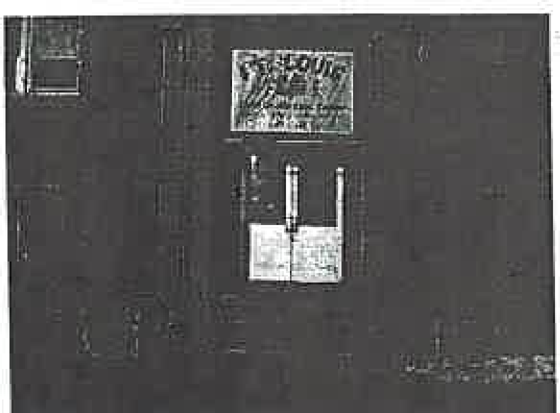
East side of parking area and play area

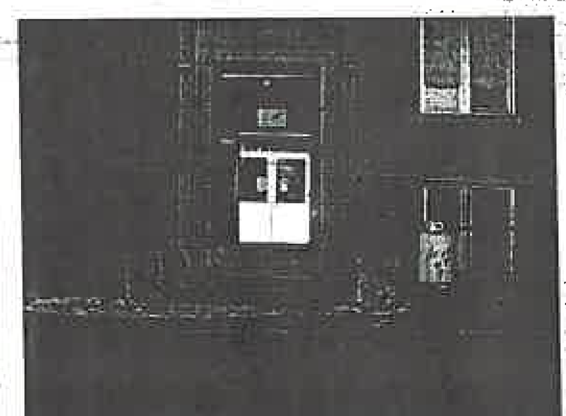
Access to the parking area is available via an entrance drive off Birch Street, with a one-way egress onto Summer Street. A second access drive off Hill Street was closed off with a chain across it. The asphalt concrete pavement parking area is in fair to good condition, with some block cracking of the surface present.


The site as viewed from Birch Street


Egress drive viewed from Summer Street

A flush granite curb delineates the northern edge of the travel lane along the south side of the building, where two building entrances exist. A strip of deteriorated pavement exists between the curb and the face of the building. The finish floor is approximately three feet above the adjacent exterior grade, so visitors must climb four or five granite steps to access the building. There is no handicapped accessible route into the building, nor is there any accessible parking spaces delineated in the parking area.


Southeast entrance


Southwest entrance

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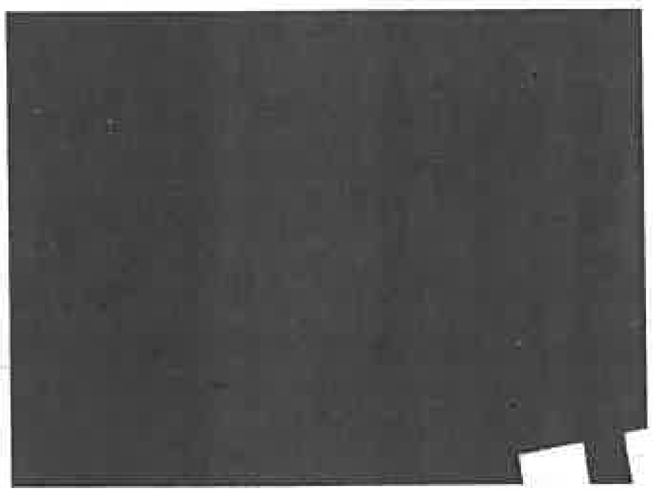
STRUCTURAL

The existing structural is a combination of wood framing, structural steel, and unreinforced brick masonry and concrete foundations. The following are structural system descriptions and are based on visual inspections and a review of limited existing structural plans. Structural calculations and determination of design forces and loads were done in accordance with the International Building Code 2003 (IBC 2003), which is the current building code for the City of Biddeford.

Roof Structure

The existing roof structure consists of a combination of flat and slope roof framing. Framing consists of 2x9 wood joists that are supported by timber beams and exterior load bearing walls. The timber beams are supported by 8x8 timber columns, which are supported by timber beams and columns below or by wide flange steel beams. The wide flange steel beams are in turn supported by timber beams. Steel beams were generally used to span over what was once the assembly room on the south side of the building.



Based on the lack of insulation in the roof, it is not believed that the structure has been subjected to the full design snow loads. The structure has most likely not been subjected to the full design wind uplift forces.

There are inadequate connections of the wood joists to supporting members. Wind uplift forces will exceed the strength of the toe-nailed connections that were used. There is evidence of water damage to members due to inadequate roofing materials.

Many of the timber columns have noticeable twisting at the top of the columns, and there are inadequate connections to resist wind uplift forces. Likewise, there are no adequate connections at the base of the columns at the attic level to resist wind uplift forces.

Steel beams over the assembly have no bracing of the compression flange over the entire length, and there is also no lateral restraint provided at the beam supports either. The lack of the lateral bracing could cause the beam to fail due to lateral torsional buckling. Should the beam fail in this mode, it would most likely cause a lateral displacement of the base of the timber columns and the subsequent failure of the timber columns. Failure of any timber column could cause sections of the roof to collapse.

Chimneys

Visual inspections of the chimneys were performed and significant deterioration of the chimneys was identified. The City of Biddeford was previously notified of these conditions in letters from Oak Point Associates dated November 10, 2005 and November 15, 2005.

Attic Framing

Framing for the attic consists of 2x14 wood joists with wood board sheathing over the joists. There were many holes and loose pieces of sheathing that were observed.

The wood joists were analyzed and it was determined that the attic floor framing does not have sufficient strength to support current building code design loads.

First/Second Floor Framing

The first and second floor framing is of similar construction as the attic framing. The floor was analyzed and it was determined that the floor structure does not have adequate strength to support the current code mandated design loads, except in the current corridor locations.

Lateral Force Resisting System

The structure may be subject to wind and seismic forces. Like most buildings of this age, there was no consideration given to the resistance of lateral forces. Therefore, existing elements of the building must be counted on to provide this resistance, if possible. Both horizontal and vertical elements must be provided.

The only horizontal resisting elements would be the wood board floor sheathing acting as a diaphragm to transfer lateral forces to vertical resisting elements. This type of construction has limited strength and stiffness to act as a diaphragm to transfer lateral forces. The effectiveness of any diaphragm is also dependent on adequate connections. Based on limited drawings and visual inspections, it was determined that there are insufficient connections or mechanisms to tie the exterior walls to the floor structure and transfer forces. Based on the mass of the building, it is anticipated that the seismic forces would be greater than the wind forces.

Adequate connections at the floor and roof level are also needed to brace the unreinforced brick walls at each level. Failure of any floor/roof-to-wall connection would increase the effective length of walls, as well as significantly increase the flexural stresses in the wall.

Vertical resisting elements consist of the perimeter unreinforced brick walls and concrete stair towers. These elements would only resist lateral forces assuming there were adequate diaphragms in place. Based on the lack of reinforcing, it is anticipated that the vertical resisting elements would not have sufficient strength to resist the maximum design lateral forces.

Foundations

The foundation system consists of concrete foundation walls. Visual inspections did not indicate any evidence of failure or differential settlement.

MECHANICAL

The building is currently heated by a recently installed Peerless LC-06 cast iron steam boiler, which has a capacity of approximately 700,000 Btu per hour. A vertical steel tank with duplex pumps provides boiler feedwater. Two oil tanks in the boiler room provide fuel storage. A rough calculation suggests that this boiler is inadequate to heat the building in extreme weather, which is consistent with comments made by building occupants during the walk-through. Also, the 600 gallons of oil storage is barely adequate, as the building needs to be supplied with oil weekly or more in cold weather. There is a second, much-older boiler still attached to the system which is unusable due to age and deterioration. Combustion air for the boiler is via a perforated panel in a portion of one boiler room window. The remaining boiler room windows have been bricked in. The boilers are both connected to a common breaching, which is connected to the building's original single-flue chimney. The chimney is unlined, and inspection at the top showed the masonry to be in very poor condition. Terminal units throughout the building are cast-iron radiators.

The Emery School has no mechanical ventilation. An old ventilation system of steam-heated shafts remains, but most of the heated panels are inoperable, and the openings to the shafts from most rooms, originally chain-operated, are either closed or plated over. The dampers in the attic are apparently set closed permanently, although their actual position could not be visually verified. A few of the toilet rooms have individual fans, apparently ducted to some of the building's original shafts.

The only special-use equipment in the building is in the basement kitchen, which is used for food preparation for the day care students. There is a gas range with a six-burner cooktop and griddle with an oven. The LP gas is stored in a 100-gallon tank near the southwest entrance to the building. A hood above the range and attached ductwork with an inline fan, all of galvanized construction, exhaust steam and smoke from the cooking range. The kitchen also is equipped with a small vertical commercial dishwasher with integral electric water heater, a double basin commercial sink, a commercial refrigerator, a residential refrigerator, and a residential clothes washer.

The water supply for the building is a 2-inch entrance at the southwest corner of the building, in the same room as the electrical service entrance. The water entrance has a 2-inch backflow preventer and an electronic meter with a remote reader. Hot water for the building is provided by a 30 gallon electric water heater in the boiler room.

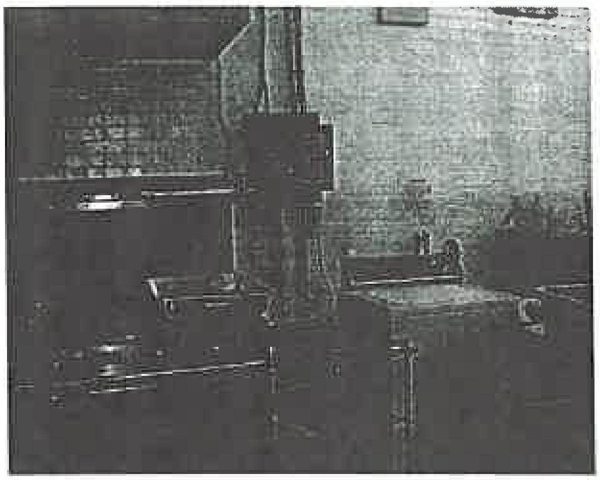
The original toilet fixtures in the two large toilet rooms in the basement have been completely removed. On the first floor, there are two small toilet rooms for staff, plus a total of seven child- 52 size toilets. There is a single restroom on the second floor for staff use. All toilet rooms are unisex, and none are fully handicapped-accessible. There are no working drinking fountains in the building. Building domestic piping is a mix of copper, brass and galvanized steel.

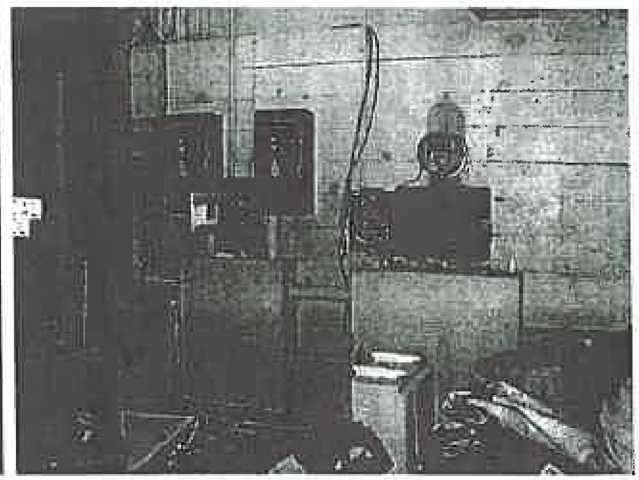
The building is not protected by a sprinkler system. However, there are apparently a few utility spaces which are protected by sprinklers, as evidenced by the small extra sprinkler cabinet near the water entrance. There is a 2-inch standpipe with hose connections at the first and second floors, but it was noted that some of the piping leading to the standpipe is only 1-1/2 inches, so its effectiveness would be limited for firefighting.

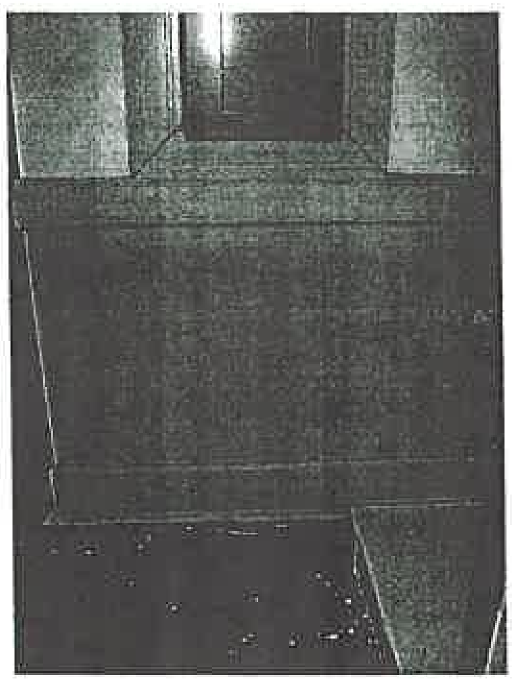
ELECTRICAL

Power

The service to the building is 120/240 volts, single-phase, 400 amperes from a pole-mounted transformer. Panelboards are circuit breaker and plug-fuse type. One plug-fuse panel is missing the cover and the wiring is exposed. Most panelboards do not have the code required working clearances. Items are too close to the panels and items are stored in front of panels.







Lighting

Lighting consists of mostly T12 fluorescent fixtures with some incandescent and HID type fixtures. Lighting in the stairwell appeared adequate during the day time, but probably is dark at night. There are battery-powered emergency lights in the building, but coverage is spotty. There are exit signs at the exits, except for three in the basement. One exit sign was not working. There are no outside lights at the exits. There is only one light in the attic.

Fire Alarm

The fire alarm/security system is a Notifier SGL-404. There are smoke detectors in the corridors and in some rooms. There are no smoke detectors at the top of the stairs. There are magnetic door holders on the stairwell doors. Smoke detectors are required on both sides of the doors and currently they are only on one side of the doors. There are manual pull stations at some exits, but coverage is inadequate. There are ADA horn/strobe units in the corridors, as well as in some rooms and some toilet rooms. Coverage is spotty and mounting height is above ADA 80-inch requirements. Some are above 96 inches.

Conclusions, Recommendations, and Cost Estimates

ARCHITECTURAL

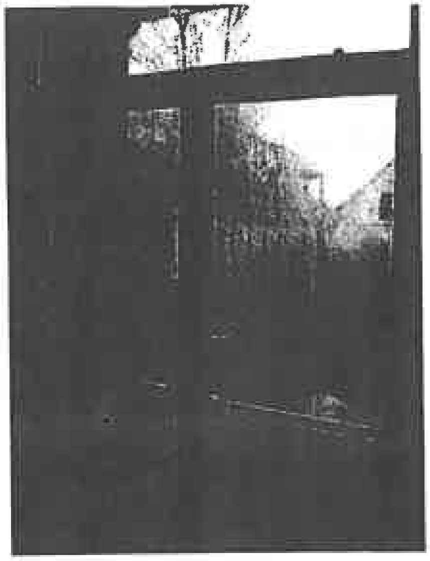
Egress stairs in the building have existing handrails that do not meet building code or ADA requirements. All existing handrails at egress stairs should be replaced or be provided on each side: $5,000

The existing guards at the stairs do not meet current building codes. Existing guards should be replaced with 44-inch high guards to meet code: $3,000

The existing windows are nearing the end of their expected useful life and because of the glazing and use of fiberglass panels, little area of the windows are transparent. This existing system is also less energy efficient then a newer one. It is recommended that the windows be replaced with units that are energy efficient and with a larger area of transparent glazing: $190,000

Door knob hardware used in the building does not meet building code or ADA requirements. Knob hardware should be replaced with levers: $3,000

The existing wood floors in the building have become damaged in areas due to roof leaks. The water damage has caused cupping of the boards and overall unevenness of the floor. The finish is also worn throughout. Damaged areas of the floor system should be replaced and the entire floor should be sanded and refinished to protect the wood: $60,000



The existing exterior aluminum doors are not energy efficient and have single pane glazing. This glazing has also become opaque due to age. These doors and frames should be replaced in the near future and should include an energy efficient door, frame and insulated glazing: $10,000

The existing fire doors into the boiler room do not meet current building code and should be replaced with a rated door and frame: $4,000

The exterior boiler room door and stair are in a deteriorated condition and do not meet the current building code. Both items should be replaced to meet codes: $5,000

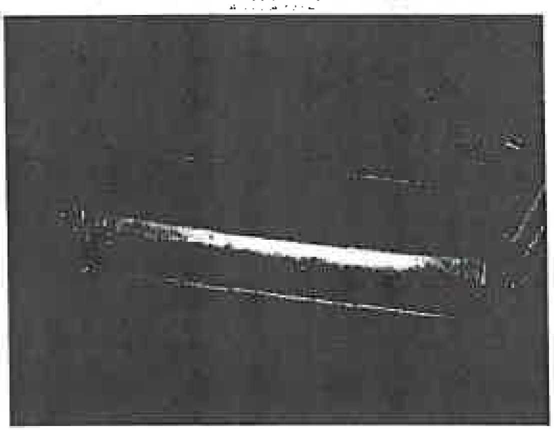
Day care facilities are required, by the life safety code, to have one (1) egress window per room. The existing awning windows do not meet the required open area to be considered an egress window. (See window replacement or sprinkler installation for costs.)

The asphalt roof shingles at the pitched roof area are in a seriously deteriorated condition. The roof is leaking because of this condition and causing possible damage to the structure and interior finishes. It is recommended that all the shingles be replaced to prevent further damage to the building: $30,000

The metal roofing at the entrances has rusted through leaving many holes and has exposed the wood decking. This condition is allowing water to penetrate the building, causing damage to the structure and interior finishes. The metal roofing, which appears to be original, should be replaced to prevent further damage to the building: $5,000

Though accommodations have been made to provide a direct means of egress from the ground floor cafeteria, it does not meet code. The current door does not provide the required height, the ramp has a steeper slope then is allowed, and the ceiling height at the top landing of the ramp is not adequate.

There is no means of accessible access to each floor level. An elevator should be provided: $150,000



The interior doors have a wood threshold that does not meet current building code or ADA guidelines. These thresholds should be removed and, if necessary, replaced with ones that have a lower profile, meeting code: $4,000

There are no ADA accessible toilet rooms in the building. One accessible toilet room should be provided per floor. No estimate can be given because of the possible extensive renovation that could be required.

CIVIL

Crack sealing of the paved parking area is recommended to prevent infiltration of surface water to prolong the life of the pavement. The estimated cost for crack sealing is $3,600.

Removal of the deteriorated pavement adjacent to the building and resetting the granite curb is also recommended. Landscape planting along the south side of the building would improve the appearance. The estimated cost for this work is $4,500.

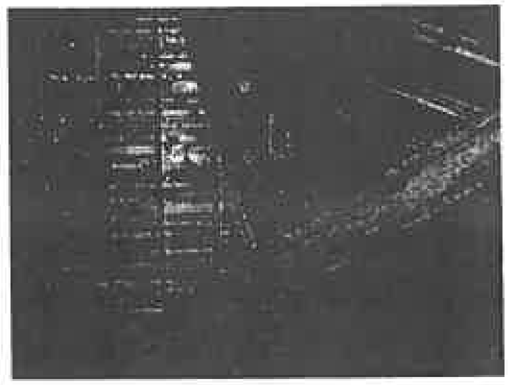
Deteriorated pavement and curb at southwest entrance

Construction of an accessible ramp to the southeast doorway is necessary to comply with the Americans with Disabilities Act. The estimated cost for provision of a concrete ramp is $17,500. The estimated cost for a wood ramp is $7,500.

STRUCTURAL

Roof Hold-down Anchors

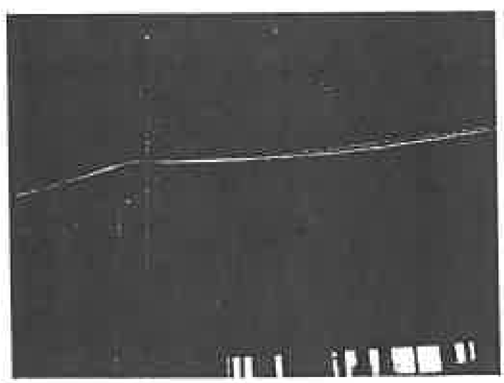
Provide roof joist and roof column hold down anchors: $8,000



Lack of column hold down anchors

Deformed Timber Columns

Replace deformed timber columns: $20,000



Deformed timber column

Steel Beam Compression Flange Bracing

Provide compression flange bracing for the steel beams over the assembly room: $3,000

Attic Framing

Attic framing should be replaced with higher strength members capable of supporting current design loads. Broken floor boards in the attic should be replaced. Required holes should be provided with guardrails at the perimeter of the openings. Loose boards should be connected to the joists below in accordance with IBC 2003: $20,000

First and Second Floor Framing

The first and second floor framing does not support the current design loads. This framing should be replaced with higher strength members capable of resisting these design loads: $30,000

Lateral Connections

Provide connections to transfer lateral forces from wind and seismic loads from the horizontal lateral resisting elements to the vertical lateral resisting elements: $30,000

New Floor/Roof Sheathing

Replace floor and roof sheathing to provide sufficient diaphragm strength required for the horizontal lateral force resisting elements: $60,000 (additional costs for flooring)

MECHANICAL

The building's mechanical systems are in need of complete replacement. There is no working ventilation in the main spaces, the boiler capacity is inadequate, the heating distribution piping is in marginal-to-poor condition, the chimney is in an advanced state of decay, and there are no effective heating controls. Similarly, the plumbing fixtures are in universally poor condition, are not handicapped accessible, and are not numerous enough.

Heating

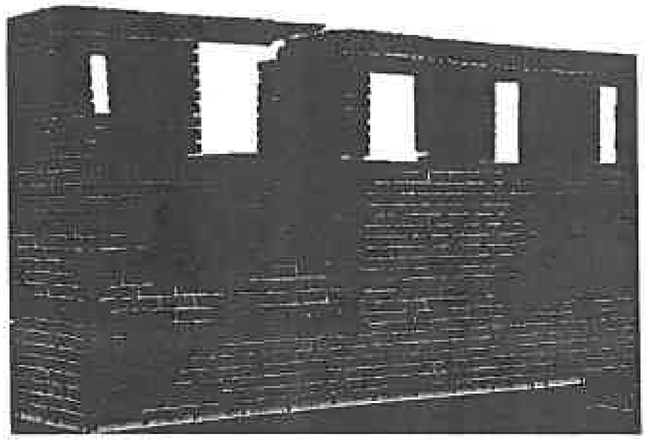
The existing boiler is in good condition, being only a few years old. However, it is connected to a chimney which should be repaired and relined as soon as possible. The boiler's capacity is less than what is required to heat the building under design conditions. If the building were to be renovated, an additional boiler or boilers would need to be added. In the short term, if the chimney continues to be used, an investigation of the condition of the shaft walls should be done to determine if there are cracks, since the adjacent ventilation shafts are still marginally active, and a potential exists for chimney gases contaminating habitable spaces via any leaks in the shaft walls. It may be possible to use a power-vent on the existing boiler, or on additional boilers installed in the future, instead of refurbishing the chimney. However, an engineering study would be required, and the resulting installation would be more maintenance-intensive than a chimney.

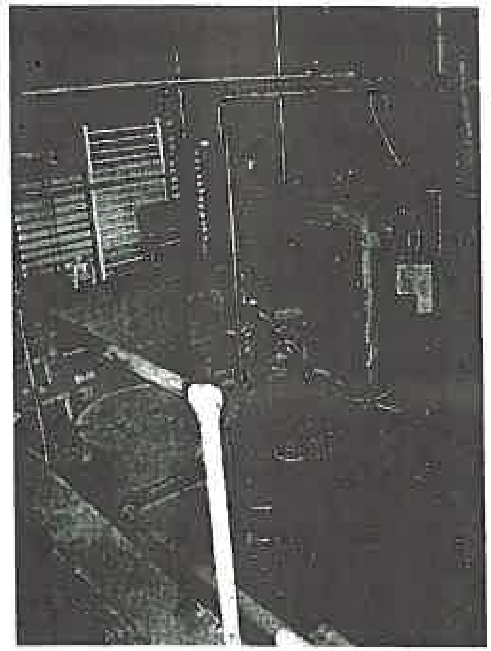
Estimate to reline existing chimney with cementitious lining: $60,000

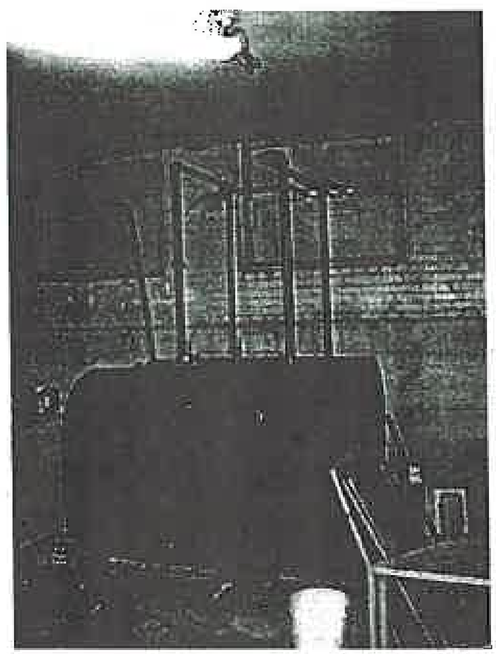
(Does not include re-pointing or other required structural repairs.)

The combustion-air intake is not large enough, nor of the correct configuration.

Estimate to provide combustion air intake: $1,500


Chimney Condition at Roof


Abandoned Steam Boiler


Oil Tanks and Combustion Air Opening

The boiler room is very warm due to uninsulated piping and equipment, causing significant standby losses.

Estimate to insulate piping and steam specialties: $3,000

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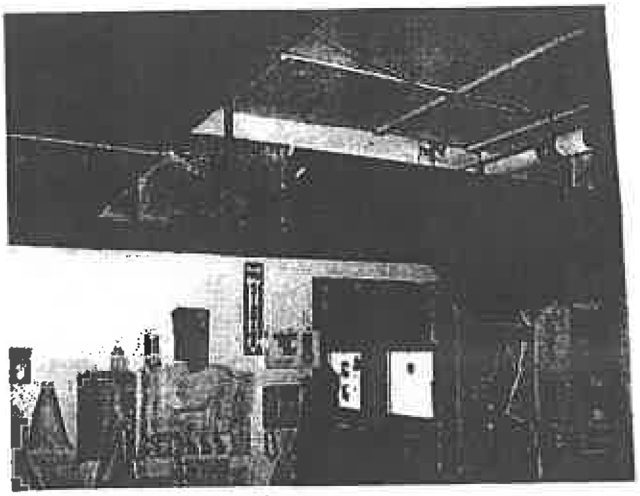
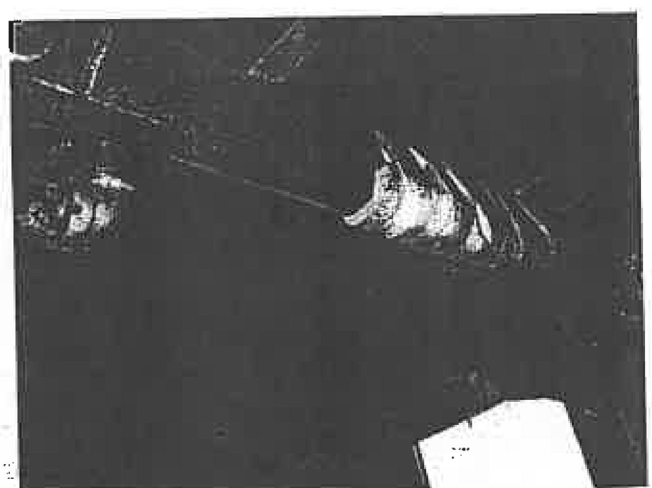

Kitchen Range Exhaust System

The kitchen on the ground floor has a makeshift exhaust canopy with ductwork and fan, exhausting through a ground-floor window. Commercial cooking appliances in commercial buildings are required to have exhaust appliances and fire suppression in accordance with the requirements of NFPA 96.

In this case, the termination requirements would be somewhat difficult to meet, as the current location of the exhaust discharge is too close to windows, doors, and grade. Completely addressing the code deficiencies would be difficult given the location of the kitchen. It would require routing the ductwork in a non-combustible shaft, or up the side of the building exposed. Estimate for kitchen hood with suppression and make-up air: $35,000

Ventilation

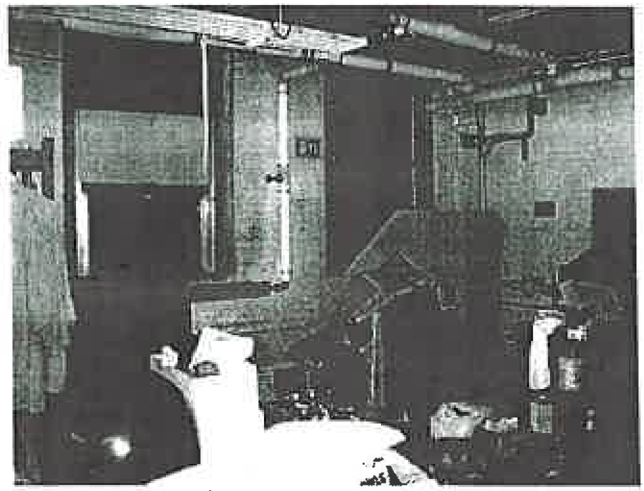
The building has no mechanical ventilation. The original system of steam heated shafts is deteriorated, and should be removed and sealed up, or re-used as part of a new system. A ventilation-only (no cooling) system consisting of equipment in the attic and small ductwork throughout the building, routed through the existing shafts where possible, is recommended as the most energy-efficient and cost-effective approach.


Typical Original Steam Ventilator Panel

Estimate to remove steam shaft heaters and piping, dampers, plenums, etc and provide building-wide ventilation using energy-recovery ventilators, ductwork, registers, limited controls: $225,000

The building should be provided with a system of automatic sprinklers. A wet system for the three main floors and a dry system for the attic are assumed here. The water entrance would also need to be enlarged for this purpose.

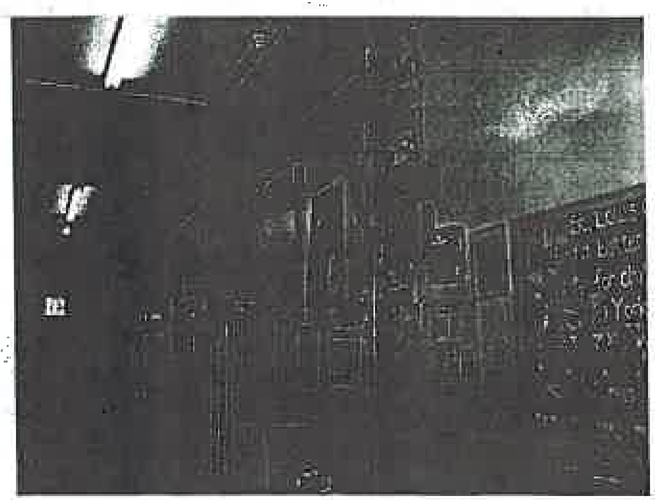
Estimate for building sprinklers: $150,000



Existing 2-inch Building Water Entrance

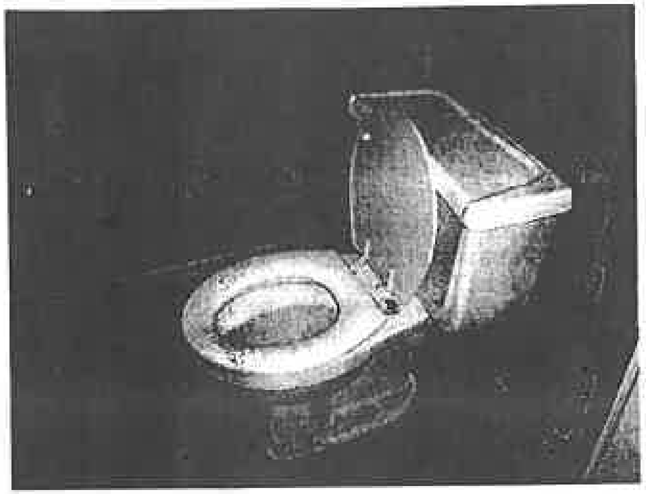
Estimate for new 6-inch water entrance: $20,000

The backflow preventer is inaccessible behind items in storage. Backflow preventers are required to be tested yearly. The access to the water entrance should be cleared, and the backflow preventer tested: $200



Existing Standpipe at First Floor

The existing 2-inch standpipe is connected to a 1-1/4-inch water pipe in the boiler room, which it shares with other cold water connections in the building. This is apparently due to renovations and changes over the years. The standpipe does not meet requirements for standpipe water supply, and should be removed or capped. As a minimum, the fire department should be informed that its use in the event of a fire emergency should not be relied upon. Alternatively, the standpipe should be removed.



Typical Building Plumbing Fixture

Although the deteriorated condition of the building's plumbing fixtures and the lack of handicapped accessible facilities warrants their upgrade and/or replacement, such work would presumably be part of some future larger renovation. Replacement of the existing fixtures in-kind estimate: $40,000. Note that, should the building's use change, additional fixtures would also likely be required.

ELECTRICAL

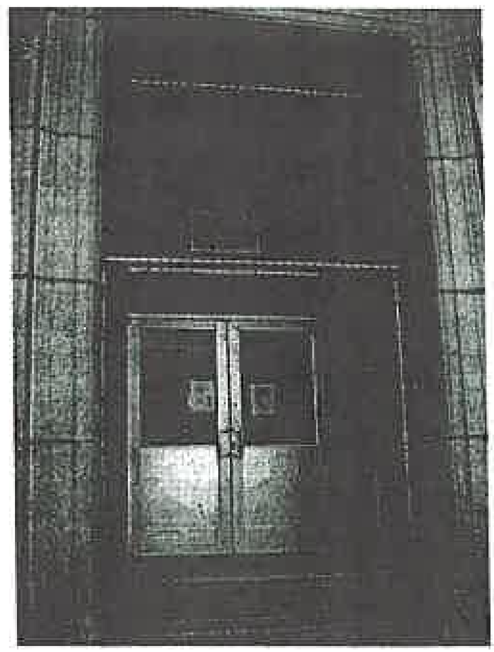
Power

Replace the plug-fuse panels. $5,000

Remove or relocate items blocking panels. Maintenance item.

Lighting

Provide exterior emergency lights at exits and additional units throughout the building. $12,000



Provide additional lighting in the stairs: $4,000

Provide additional exit signs: $3,000

Provide additional lights in the attic: $3,000

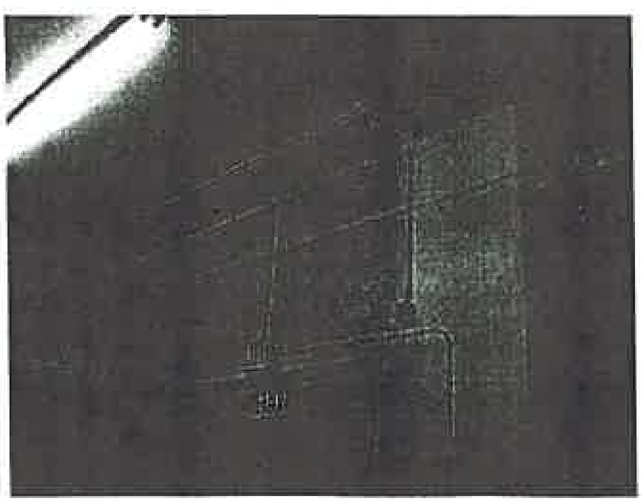
Provide exterior lights at exits: $4,000

Fire Alarm

Provide additional smoke detectors in stairs, corridors and rooms: $5,000

Provide additional horn/strobes and relocate existing units: $5,000

Provide additional manual pull stations: $3,000



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City of Biddeford

Finance Department - (207) 284-9333
205 Main Street, P O Box 586
Biddeford, ME 04005

October 12, 2017

To: Finance Committee

From: Cheryl Fournier, Finance Director

Re: September 2017 Financials

The September financial report represents three months into fiscal year 2018.

Total revenues are almost $1.3 million ahead of last year at this time ($49,811,347 for FY2018 vs. $48,516,221 for FY2017). Non-property tax revenues are up by almost $1.8 million over last year, with City non-property tax revenue down by a little less than $187,000 over last year. The primary reason for the City being down is Pub Safety Licenses/Permits/Fees being down by $496,000.

Total expenditures are 7.4% below target (25% budget vs. 17.6% actual), though they are about 0.9% below last year (17.6% for FY2018 vs. 18.5% for FY2017) at this time. City operating departments as a whole are running below the target and 1.6% below last year at this time (23.5% for FY2018 vs. 25.1% for FY2017). The City is running at 1.5% below target. All departments are running within budget. No apparent problems at this point in the year.

The City cash position remains in good standing.

City of Biddeford

Monthly Financial Reports

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

Target: 25.0%

	FY2018				FY2017			
Revenues:	**Revised Budget**	**YTD Revenues**	**Remaining Budget**	**% Earned**	**Revised Budget**	**YTD Revenues**	**Remaining Budget**	**% Earned**
Property Taxes	44,612,681	44,468,368	144,313	99.7 %	44,246,929	43,683,121	563,808	98.7 %
Excise Taxes	3,041,250	886,042	2,155,208	29.1 %	2,991,000	877,119	2,113,881	29.3 %
Registration Fees	62,450	15,026	47,424	24.1 %	59,450	15,900	43,550	26.7 %
Gen. Govt Licenses/Permits/Fees	682,642	274,405	408,237	40.2 %	611,062	153,859	457,203	25.2 %
Pub Srvcs Licenses/Permits/Fees	129,208	40,234	88,974	31.1 %	127,818	40,218	87,600	31.5 %
Pub Safety Licenses/Permits/Fees	2,145,545	180,450	1,965,095	8.4 %	2,017,995	676,452	1,341,543	33.5 %
Pub Works Licenses/Permits/Fees	292,575	66,495	226,080	22.7 %	235,000	53,524	181,476	22.8 %
Ed Licenses/Permits/Fees	57,870	2,367	55,503	4.1 %	57,870	5,356	52,514	9.3 %
State Revenue Sharing	1,360,000	332,108	1,027,892	24.4 %	1,300,000	305,853	994,147	23.5 %
State Homestead Exemption	674,000	506,430	167,570	75.1 %	504,493	297,212	207,281	58.9 %
Gen Govt Intergovernmental	800	-	800	- %	1,500	-	1,500	- %
Pub Srvcs Intergovernmental	81,135	225	80,910	0.3 %	79,025	8,020	71,005	10.1 %
Pub Safety Intergovernmental	12,000	1,172	10,828	9.8 %	11,000	1,505	9,495	13.7 %
Pub Works Intergovernmental	207,160	-	207,160	- %	210,000	-	210,000	- %
State Education Subsidy	12,282,671	2,857,114	9,425,557	23.3 %	10,799,304	2,339,889	8,459,415	21.7 %
Education Intergovernmental	248,519	4,466	244,053	1.8 %	186,835	22,936	163,899	12.3 %
State BETE Prog. Reimbursement	281,942	-	281,942	- %	281,942	-	281,942	- %
Investment Income	79,721	(1,933)	81,654	(2.4%)	65,612	(2,590)	68,202	(3.9%)
Gen Govt Other	261,297	9,880	251,417	3.8 %	90,000	28,858	61,142	32.1 %
Pub Srvcs Other	36,100	-	36,100	- %	38,000	-	38,000	- %
Pub Works Other	-	4	(4)	- %	-	820	(820)	- %
Education Other	200,770	15	200,755	- %	213,961	8,168	205,793	3.8 %
Miscellaneous Revenue	-	(133,382)	133,382	- %	-	-	-	- %
Use of Education Fund Balance	1,336,377	-	1,336,377	- %	1,693,744	-	1,693,744	- %
Use of Prior Year F/B-City	-	301,862	(301,862)	- %	75,000	-	75,000	- %
Transfers In	933,858	-	933,858	- %	466,295	-	466,295	- %
TOTAL REVENUES	69,020,571	49,811,347	19,209,224	72.2 %	66,363,835	48,516,221	17,847,614	73.1 %

Total less Property Taxes	23,451,948	4,836,549	18,615,399	20.6%	21,330,471	4,535,887	16,794,584	21.3%
Total Education	14,126,207	2,863,962	11,262,245	20.3%	12,951,714	2,376,349	10,575,365	18.3%
Total City Other	9,325,741	1,972,587	7,353,154	21.2%	8,378,757	2,159,539	6,219,218	25.8%

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

Target: 25.0%

Expenditures:	FY2018 Revised Budget	FY2018 YTD Expended	FY2018 Remaining Budget	FY2018 % Spent	FY2017 Revised Budget	FY2017 YTD Expended	FY2017 Remaining Budget	FY2017 % Spent
Mayor/Council	31,850	7,241	24,609	22.7 %	32,340	6,678	25,662	20.6 %
City Manager	310,554	68,484	242,070	22.1 %	280,546	89,832	190,714	32.0 %
City Clerk	267,731	59,313	208,418	22.2 %	266,736	59,663	207,073	22.4 %
Elections & Registrations	29,750	-	29,750	- %	19,500	1,000	18,500	5.1 %
Assessing	208,013	53,834	154,179	25.9 %	257,817	50,365	207,452	19.5 %
Finance & Tax	294,303	69,999	224,304	23.8 %	415,620	97,444	318,176	23.4 %
Computer Services	100,924	20,046	80,878	19.9 %	129,838	27,280	102,558	21.0 %
Personnel	92,580	23,689	68,891	25.6 %	116,436	29,346	87,090	25.2 %
Planning & Economic Devel.	346,171	63,755	282,416	18.4 %	453,142	69,516	383,626	15.3 %
Code Enforcement & Inspections	374,865	79,879	294,986	21.3 %	533,014	103,577	429,437	19.4 %
General Administration	2,420,066	589,832	1,830,234	24.4 %	2,883,645	612,311	2,271,334	21.2 %
City Hall Building Maintenance	166,486	26,859	139,627	16.1 %	184,268	28,891	155,377	15.7 %
Private Schools	25,136	-	25,136	- %	25,136	-	25,136	- %
Community Center	202,515	39,197	163,318	19.4 %	246,373	39,980	206,393	16.2 %
Recreation	494,066	147,891	346,175	29.9 %	545,681	189,992	355,689	34.8 %
Health & Welfare	217,187	55,025	162,162	25.3 %	237,796	55,618	182,178	23.4 %
Facilities Management	92,336	20,891	71,445	22.6 %	112,891	26,185	86,706	23.2 %
Social Services	57,000	57,000	-	100.0 %	57,000	57,000	-	100.0 %
Municipal Services	743,480	355,922	387,558	47.9 %	746,489	357,501	388,988	47.9 %
Fire Department	3,302,914	742,743	2,560,171	22.5 %	4,366,854	948,213	3,418,641	21.7 %
Biddeford Pool Fire Department	9,125	280	8,845	3.1 %	7,625	285	7,340	3.7 %
Emergency Management	10,495	2,003	8,492	19.1 %	12,110	2,098	10,012	17.3 %
Hydrant Rental	390,000	64,261	325,739	16.5 %	395,986	66,689	329,297	16.8 %
Police Department	3,818,748	829,132	2,989,616	21.7 %	4,882,843	1,133,392	3,749,451	23.2 %
Police Investigative Services	454,432	111,348	343,084	24.5 %	603,800	149,641	454,159	24.8 %
Communications	1,263,379	310,267	953,112	24.6 %	1,608,061	388,851	1,219,210	24.2 %
Animal Control Officer	89,779	27,502	62,277	30.6 %	104,390	24,434	79,956	23.4 %
Street & Traffic Lights	477,740	65,043	412,697	13.6 %	460,000	75,014	384,986	16.3 %
PW admin/Fleet Maint.	1,146,486	235,161	911,325	20.5 %	1,547,338	347,594	1,199,744	22.5 %
Public Works Street Maint.	1,565,636	300,135	1,265,501	19.2 %	1,992,945	380,130	1,612,815	19.1 %
Solid Waste Management	1,143,135	225,914	917,221	19.8 %	1,276,343	256,421	1,019,922	20.1 %
Parks Maintenance	466,704	90,437	376,267	19.4 %	533,396	112,463	420,933	21.1 %
Cemetery	37,154	6,050	31,104	16.3 %	38,217	8,987	29,230	23.5 %
Engineering	172,094	34,022	138,072	19.8 %	212,989	39,485	173,504	18.5 %
GIS Division	69,180	14,795	54,385	21.4 %	82,505	17,362	65,143	21.0 %
Fringe Benefits	5,365,816	1,235,850	4,129,966	23.0 %	-	-	-	- %
County Tax	1,299,010	1,235,647	63,363	95.1 %	1,280,453	1,217,090	63,363	95.1 %
Debt Service - Principal	2,192,653	280,479	1,912,174	12.8 %	1,824,708	353,279	1,471,429	19.4 %
Debt Service - Interest	771,858	60,495	711,363	7.8 %	537,637	206,331	331,306	38.4 %
Transfers Out	600,000	-	600,000	- %	600,000	-	600,000	- %
CIP - General Government	89,621	6,544	83,077	7.3 %	125,000	-	125,000	- %
CIP - Public Services	114,997	-	114,997	- %	163,500	801	162,699	0.5 %
CIP - Public Safety	230,500	30,681	199,819	13.3 %	49,100	15,000	34,100	30.5 %
CIP - Public Works	1,080,429	9,000	1,071,429	0.8 %	363,335	22,500	340,835	6.2 %
Education - Regular Instruction	13,339,845	1,183,494	12,156,351	8.9 %	12,980,301	1,182,513	11,797,788	9.1 %
Education - Special Education	5,933,933	525,315	5,408,618	8.9 %	5,750,102	460,020	5,290,082	8.0 %
Education - Career & Tech. Instr.	2,302,954	354,671	1,948,283	15.4 %	2,457,231	389,672	2,067,559	15.9 %
Education - Other Instruction	598,549	54,199	544,350	9.1 %	565,909	51,491	514,418	9.1 %
Education - Student/Staff Supp.	2,257,726	249,204	2,008,522	11.0 %	2,026,946	258,102	1,768,844	12.[illegible]
Education - System Admin.	1,032,592	253,139	779,453	24.5 %	1,064,714	259,286	805,428	24.4 %

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

Target: 25.0%

	FY2018				FY2017			
Expenditures:	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**
Education - School Admin.	1,545,228	336,837	1,208,391	21.8 %	1,521,062	322,178	1,198,884	21.2 %
Education - Transportation	1,525,176	284,203	1,240,973	18.6 %	1,373,479	220,697	1,152,782	16.1 %
Education - Facilities Main.	3,182,706	1,170,656	2,012,050	36.8 %	3,344,571	806,811	2,537,760	24.1 %
Education - Debt Service	3,919,282	-	3,919,282	- %	4,009,046	540,800	3,468,246	13.5 %
Education - All Other	11,999	1,948	10,051	16.2 %	7,601	3,394	4,207	44.7 %
Crossing Guards	-	-	-	- %	-	-	-	- %
Adult Education Programs	734,033	102,831	631,202	14.0 %	649,470	105,810	543,660	16.3 %
TOTAL EXPENDITURES	69,020,921	12,173,142	56,847,779	17.6 %	66,363,835	12,269,016	54,094,819	18.5 %
TOTAL CITY EXPENDITURES	32,636,898	7,656,646	24,980,252	23.5%	30,528,840	7,668,240	22,860,600	25.1%
TOTAL K-12 EXPENDITURES	35,649,990	4,413,665	30,605,997	12.4%	35,100,962	4,494,965	30,605,997	12.8%
Total Operating Departments	61,841,373	10,137,374	51,703,999	16.4%	60,616,613	10,039,513	50,577,100	16.6%
Less Education	25,457,350	5,620,879	19,836,471	22.1%	24,866,181	5,438,738	19,427,443	21.9%

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City of Biddeford
Detail of Cash & Investment Account Balances
as of September 30, 2017

G.L. Account	Name	Bank/Broker/Holder	Cusip/Bank Account #	Investment/CD Matures	Interest Rate	Balance
General Fund						
10011-10100	General Checking Account	Peoples United Bank	6500348798			4,695,933.61
31374-40590	General Checking Account	Peoples United Bank	6500348798			5,433,971.33
31456-40590	General Checking Account	Peoples United Bank	6500348798			3,925,000.00
						14,054,904.94
10011-VAR	Petty Cash & Cash on Hand	Various Offices	N/A	N/A	0.00%	18,971.10
10011-10140	Certificate of Deposit	Saco & Biddeford Savings	1001280650	11/20/17	1.25%	254,240.37
10011-10140	Certificate of Deposit	Peoples Choice Credit Union	87929	04/23/18	1.70%	241,611.51
10011-10140	Certificate of Deposit	Medallion Bank	58403BP34	06/13/17	1.35%	105,000.00
10011-10140	Certificate of Deposit	Comenity Capital Bank	20033AAP1	11/30/17	0.90%	100,007.40
10011-10140	Certificate of Deposit	Banco Popular	05967ESG5	12/05/17	0.97%	249,589.99
10011-10140	Certificate of Deposit	Community National Bank	20375UBJ6	01/18/18	0.90%	250,000.00
10011-10140	Certificate of Deposit	CIT Bank	17284A5J3	02/21/18	1.10%	248,000.00
10011-10140	Certificate of Deposit	Washington Federal	938828AA8	03/28/18	1.00%	249,000.00
10011-10140	Certificate of Deposit	Oriental Bank	686184TE2	04/19/18	1.00%	200,000.00
10011-10140	Certificate of Deposit	Cardinal Bank	14147VDP8	05/17/18	0.90%	246,000.00
10011-10140	Certificate of Deposit	Congressional Bank	20726AAD0	05/21/18	0.90%	99,000.00
10011-10140	Certificate of Deposit	Bank Deerfield	061785CJ8	06/11/18	1.25%	198,000.00
10011-10140	Certificate of Deposit	Isabella Bank	464209BY0	06/11/18	1.25%	150,000.00
10011-10140	Certificate of Deposit	Third Federal Savings	88413QAE8	06/27/18	1.55%	249,000.00
10011-10140	Certificate of Deposit	GE Capital Bank	MBS92302	11/15/18	1.70%	91,000.00
10011-10140	Certificate of Deposit	Enterprise Bank & Trust	29367ACP6	02/05/19	1.75%	147,000.00
10011-10140	Certificate of Deposit	Enterprise Bank	29367RGG5	02/28/19	1.55%	248,000.00
10011-10140	Certificate of Deposit	Rollstone Bank & Trust	77579ABH8	02/28/19	1.80%	248,000.00
10011-10141	Certificate of Deposit	Bank of Holland	062649ZW1	03/21/19	1.60%	249,283.79
10011-10140	Certificate of Deposit	HSBC Bank	40434AKG3	05/14/19	1.50%	248,000.00
10011-10140	Certificate of Deposit	BMW Bank	05580AAL8	06/20/19	1.95%	248,000.00

City of Biddeford
Detail of Cash & Investment Account Balances
as of September 30, 2017

G.L. Account	Name	Bank/Broker/Holder	Cusip/Bank Account #	Investment/CD Matures	Interest Rate	Balance
10011-10140	Certificate of Deposit	Morris Bank	618312DH2	06/20/19	1.78%	248,000.00
10011-10140	Certificate of Deposit	American Express Bank	02587CAQ3	08/07/19	2.05%	95,000.00
10011-10140	Certificate of Deposit	Essa Bank & Trust	29667RKP7	12/30/20	2.40%	248,000.00
10011-10140	Brokerage cash accounts					73.97
Total Investments						4,909,807.03
Total General Fund Cash & Investments						9,624,711.74
Total Road Fund Cash						5,433,971.33
Total CSO Fund Cash						3,925,000.00
						18,983,683.07
						9,605,740.64

City of Biddeford
Capital Projects Analysis (Incl. encumbrances)
General Fund Departments 21201-21204
Fiscal Year 2018 - As of September 2017

Account		Description	Beginning Budget	Encumbered/ Expended	Balance Remaining
21201	60907	IT Improvements	51,600.00	6,544.00	45,056.00
21201	60926	Telephone System	13,021.00	-	13,021.00
21201	60904	City Hall Improvements	25,000.00	-	25,000.00
21202	60905	Comm Ctr Repairs	50,000.00	-	50,000.00
21202	60950	Rotary Park Improvements	15,000.00	-	15,000.00
21203	60450	Building Repair/Maintenance	-	12,679.31	(12,679.31)
21203	60913	Communication Equipment	25,000.00	18,001.51	6,998.49
21203	60936	FD Building Improvement	95,500.00	-	95,500.00
21203	60978	PD Equipment	75,000.00	-	75,000.00
21204	60603	Vehicles Purchase Capital	-	-	-
21203	60981	Vehicle Refurbishing	35,000.00	-	35,000.00
21204	60604	Road Construction/Improvements	561,894.00	-	561,894.00
21204	60906	Public Works Facility Repairs	12,000.00	-	12,000.00
21204	60970	Thacher Brook Watershed	52,735.00	-	52,735.00
21204	60925	Equipment Lease	84,000.00	9,000.00	75,000.00
21204	60979	Saco River Projects	190,000.00	-	190,000.00
21204	60980	PACTS Projects	114,800.00	-	114,800.00
21204	60942	Salt Shed Improvements	65,000.00	-	65,000.00
			1,465,550.00	46,224.82	1,419,325.18

City of Biddeford
Assigned Fund Balance Analysis (Incl. encumbrances)
General Fund Departments 22001-22004
Year ended 6/30/2018 (As of September 30, 2017)

Account		Description	Beginning Budget	Encumbered/ Expended	Balance Remaining	FY 2017 Changes	Available 6/30/2017
22001	60306	OTHER PROFESSIONAL/CONSULT SVS	5,300.00	-	5,300.00	-	5,300.00
22001	60859	DOWNTOWN DEVELOPMENT	4,104.00	-	4,104.00	-	4,104.00
22001	60862	HISTORIC PRESERVATION	621.00	-	621.00	-	621.00
22001	60904	CITY HALL IMPROVEMENTS	230,916.00	-	230,916.00	-	230,916.00
22001	60958	COMPREHENSIVE PLAN	2,450.00	-	2,450.00	-	2,450.00
22001	60961	CHARTER REVISION COMMISSION	12,490.00	-	12,490.00	-	12,490.00
22001	60964	MCARTHUR LIBRARY IMPROVEMENT	12,500.00	-	12,500.00	-	12,500.00
22001	60972	GRANT MATCHING RESERVE	100,000.00	-	100,000.00	-	100,000.00
22001	60974	MISCELLANEOUS RESERVE	134,260.00	-	134,260.00	-	134,260.00
22001	60975	ALLOCATION FOR CAPITAL IMP	28,000.00	-	28,000.00	-	28,000.00
22002	60463	PARK IMPROVEMENTS/AMENITIES	508.00	-	508.00	-	508.00
22002	60603	VEHICLE PURCHASE	30,000.00	-	30,000.00	-	30,000.00
22002	60912	ST. LOUIS FIELD IMPROV.	87,000.00	-	87,000.00	-	87,000.00
22002	60922	CLIFFORD PARK UPGRADES	3,294.00	-	3,294.00	-	3,294.00
22002	60927	MARTEL FIELD IMPROVEMENTS	5,500.00	-	5,500.00	-	5,500.00
22002	60940	MAY FIELD UPPER DRAINAGE	7,500.00	-	7,500.00	-	7,500.00
22002	60943	ROTARY PARK MATER PLAN	13,500.00	-	13,500.00	-	13,500.00
22002	60955	TEEN CENTER BUILDING REPAIRS	2,521.00	-	2,521.00	-	2,521.00
22004	60310	SERVICE CONTRACTS EXPENSE	4,000.00	-	4,000.00	-	4,000.00
22004	60462	ROAD PAINTING EXPENSE	61,844.00	-	61,844.00	-	61,844.00
22004	60502	SOLID WASTE COMMISSION	2,780.00	2,225.29	554.71	-	554.71
22004	60603	VEHICLE PURCHASE	9,500.00	-	9,500.00	-	9,500.00
22004	60604	ROAD CONSTRUCTION/IMPROVEMENT	100,000.00	6,406.50	93,593.50	-	93,593.50
22004	60606	PW SIDEWALK RECONSTRUCTION	94,504.00	(65,144.52)	159,648.52	-	159,648.52
22004	60607	PW PAVING PROJECTS	64,585.00	16,094.13	48,490.87	-	48,490.87
22004	60908	GIS SYSTEM	1,394.00	(20.00)	1,414.00	-	1,414.00
22004	60914	PROJECT CANOPY	2,565.00	-	2,565.00	-	2,565.00
22004	60919	CONTAINER STORAGE SHED	15,026.00	-	15,026.00	-	15,026.00
22004	60924	ENG: STORMWATER PHASE II	50,514.00	-	50,514.00	-	50,514.00
22004	60933	THACHER BROOK STUDY	92,339.00	-	92,339.00	-	92,339.00
22004	60939	ELM ST. ENGINEERING-PACTS	22,273.00	-	22,273.00	-	22,273.00
22004	60960	RECYCLING EDUCATION	7,348.00	4,169.25	3,178.75	-	3,178.75
22004	60973	WATERING VEHICLE	10,869.00	600.00	10,269.00	-	10,269.00
22004	60971	RIVERWALK PHASE 4	96,835.00	-	96,835.00	-	96,835.00
			1,316,840.00	(35,669.35)	1,352,509.35	-	1,352,509.35

City of Biddeford
Designated Fund Balance Analysis (Incl. encumbrances)
Sewer Operations
Year ended 6/30/2018 as of 9/30/17

Account	Description	Beginning Balance	Encumbered/ Expended	Balance Remaining	FY 2018 Changes	Available 6/30/2018
22005 60306	Professional/Consulting Services	14,433.00	-	14,433.00	-	14,433.00
22005 60452	Operating Equipment Repair	44,569.00	-	44,569.00	-	44,569.00
22005 60457	Road Improvements - Non-capital	16,126.00	-	16,126.00	-	16,126.00
22005 60602	DEP Required Capital Fund	365,557.00	101,584.00	263,973.00	-	263,973.00
22005 60605	Sewer Capital Improvements	2,048,662.00	-	2,048,662.00	-	2,048,662.00
22005 60901	I & I Expense	260,902.00	-	260,902.00	-	260,902.00
22005 60902	Pump Station Repairs/Upgrades	69,143.00	31,309.22	37,833.78	-	37,833.78
22005 60903	Treatment Plant Improvements	13,153.00	-	13,153.00	-	13,153.00
22005 60957	Lafayette Pump Station Upgrade	8,821.00	-	8,821.00	-	8,821.00
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	53,800.00	-	53,800.00	-	53,800.00
		2,971,353.00	132,893.22	2,838,459.78	-	2,838,459.78

CITY OF BIDDEFORD
Reconciliation of Tax & Sewer Accounts
Detail to G.L as of 09/30/17

Year		Acct.	Detail Balance	G.L. Balance	Difference G.L.-Detail	Prior Month Detail Balance	Diff. Between Corrected Bal. Prior Month and Current Month	Percent Collected This Month	Percent Collected Since 7/1/2017
Real Estate Liens:									
1981-90	Liens	10011-10281/90	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
1991-2000	Liens	10011-10291/300	22,894.10	22,894.10	0.00	23,165.22	271.12	1.17%	13.16%
2001	Liens	10011-10301	3,256.62	3,256.62	0.00	3,256.62	0.00	0.00%	0.00%
2002	Liens	10011-10302	3,315.30	3,315.30	0.00	3,315.30	0.00	0.00%	0.00%
2003	Liens	10011-10303	3,689.75	3,689.75	0.00	3,689.75	0.00	0.00%	0.00%
2004	Liens	10011-10304	4,587.96	4,587.96	0.00	4,587.96	0.00	0.00%	0.00%
2005	Liens	10011-10305	4,610.40	4,610.40	0.00	4,610.40	0.00	0.00%	0.00%
2006	Liens	10011-10306	4,713.98	4,713.98	0.00	4,713.98	0.00	0.00%	0.00%
2007	Liens	10011-10307	5,351.34	5,351.34	0.00	5,351.34	0.00	0.00%	0.00%
2008	Liens	10011-10308	8,355.66	8,355.66	0.00	8,355.66	0.00	0.00%	0.00%
2009	Liens	10011-10309	19,082.10	19,082.10	0.00	19,082.10	0.00	0.00%	2.17%
2010	Liens	10011-10310	25,324.17	25,324.17	0.00	25,324.17	0.00	0.00%	0.00%
2011	Liens	10011-10311	27,452.99	27,452.99	0.00	27,452.99	0.00	0.00%	0.00%
2012	Liens	10011-10312	35,000.31	35,000.31	0.00	35,000.31	0.00	0.00%	1.77%
2013	Liens	10011-10313	46,396.86	46,396.86	0.00	46,654.51	257.65	0.55%	0.55%
2014	Liens	10011-10314	55,336.20	55,336.20	0.00	58,068.71	2,732.51	4.71%	4.92%
2015	Liens	10011-10315	62,698.07	62,698.07	0.00	63,189.01	490.94	0.78%	4.98%
2016	Liens	10011-10316	260,577.45	260,577.45	0.00	273,803.20	13,225.75	4.83%	16.59%
2017	Liens	10011-10317	574,442.52	574,442.52	0.00	617,545.97	43,103.45	6.98%	41.41%
		Totals	1,167,085.78	1,167,085.78	0.00	1,227,167.20	60,081.42	4.90%	
		Check			0.00				
Prior Personal Property:									
2010	P.P.P.	10011-10210	44,504.51	44,504.51	0.00	44,504.51	0.00	0.00%	0.00%
2011	P.P.P.	10011-10211	19,212.06	19,212.06	0.00	19,212.06	0.00	0.00%	0.00%
2012	P.P.P.	10011-10212	26,820.46	26,820.46	0.00	26,850.43	29.97	0.11%	0.11%
2013	P.P.P.	10011-10213	18,447.27	18,447.27	0.00	18,447.27	0.00	0.00%	0.00%
2014	P.P.P.	10011-10214	18,262.86	18,262.86	0.00	18,262.86	0.00	0.00%	9.73%
2015	P.P.P.	10011-10215	6,845.08	6,845.08	0.00	6,858.37	13.29	0.19%	0.19%
2016	P.P.P.	10011-10216	5,462.95	5,462.95	0.00	5,463.41	0.46	0.01%	57.03%
2017	P.P.P.	10011-10217	38,316.09	38,316.09	0.00	38,882.49	566.40	1.46%	35.10%
		Totals	177,871.28	177,871.28	0.00	178,481.40	610.12	0.34%	
		Check			0.00				
2018	R.E.		37,837,073.31						
2018	P.P.		576,928.74						
		10011-10218	38,414,002.05	38,414,002.05	0.00				
Sewer Liens:									
				Need to update					
2010	Liens	16011-10410	2,727.02	2,727.02	0.00	3,012.17	285.15	9.47%	0.57%
2011	Liens	16011-10411	2,273.87	2,273.87	0.00	2,273.87	0.00	0.00%	0.00%
2012	Liens	16011-10412	4,394.91	4,394.91	0.00	5,073.79	678.88	13.38%	0.00%
2014	Liens	16011-10414	4,850.34	4,850.34	0.00	15,467.48	10,617.14	68.64%	1.33%
2015	Liens	16011-10415	13,367.64	13,367.64	0.00	49,398.15	36,030.51	72.94%	1.09%
2016	Liens	16011-10416	28,454.36	28,454.36	0.00	104,411.53	75,957.17	72.75%	18.22%
2017	Liens	16011-10417	96,816.84	96,816.84	0.00	179,636.99	82,820.15	46.10%	46.10%
		Totals	56,068.14	56,068.14	0.00	179,636.99	123,568.85	68.79%	
		Check			0.00				
2012	Sewer	16011-10169	(136.99)						
2013	Sewer	16011-10169	(279.25)						
2014	Sewer	16011-10169	0.00						
2015	Sewer	16011-10169	2,614.10						
2016	Sewer	16011-10169	76,501.62						
2017	Sewer	16011-10169	244,887.14						
2018	Sewer	16011-10169	66,714.44						
		16011-10169	390,301.06	390,301.06	0.00				
2008	IPP	16011-10168	0.00						
2015	IPP	16011-10168	(3.19)						
2016	IPP	16011-10168	0.00						
2017	IPP	16011-10168	0.00						
2018	IPP	16011-10168	0.00						
		16011-10168	(3.19)	(3.19)	0.00				

Percentage of Current Taxes Collected

	Current Tax Commitment	plus: Supplementals	less: Abatements	Total Current Taxes	Curr. Balance Uncollected	Current Taxes Collected	% of Current Collected
Real Estate	44,526,111.86			44,526,111.86	37,837,073.31	6,689,038.55	15.02%
Personal Property	1,254,923.29			1,254,923.29	576,928.74	677,994.55	54.03%
	45,781,035.15	0.00	0.00	45,781,035.15	38,414,002.05	7,367,033.10	16.09%

FY14	18.90%
FY15	24.17%
FY16	24.17%
FY17	24.37%

CITY OF BIDDEFORD
Statement of Revenues, Expenditures,
and Changes in Fund Balances
General Fund and Components and Long-term Debt Group
As of September 30, 2017

	Fund 001 General Fund	Fund 003 Employee Severance	Operating General Fund
Revenues:			
Taxes (plus overlay, less abatements)	45,334,575.76	-	45,334,575.76
Licenses, permits, fees, special asses	578,976.11	-	578,976.11
Intergovernmental	3,701,515.07	-	3,701,515.07
Investment Income	(1,933.24)	-	(1,933.24)
Other	9,898.96	-	9,898.96
Total revenues	49,623,032.66	-	49,623,032.66
Reconciliation (for Finance Dept. use only):			
Revenue Control Balance - at month end	49,811,346.83	-	49,811,346.83
Less use of prior year fund balance	-	-	-
Add overlay & abatements - G/L acct. 10013-30170	(19,834.12)	-	(19,834.12)
Less operating transfers in	-	-	-
Less lease proceeds	(168,480.05)	-	(168,480.05)
Adjusted Revenue Control to tie to above	49,623,032.66	-	49,623,032.66
Difference	-	-	-
Expenditures:			
Current:			
General Government	2,260,005.99	1,308.00	2,261,313.99
Public Services	681,041.41	-	681,041.41
Public Safety	2,143,622.93	-	2,143,622.93
Public Works	876,812.27	-	876,812.27
County Tax	1,235,647.27	-	1,235,647.27
Education	4,516,495.57	-	4,516,495.57
Debt Service	324,307.24	-	324,307.24
Total expenditures	12,037,932.68	1,308.00	12,039,240.68
Reconciliation (for Finance Dept. use only):			
Expenditure Control - at month end	12,037,932.68	1,308.00	12,039,240.68
Less use of prior year fund balance			
Less operating transfers - out	-		-
Adjusted Expenditure Control to tie to above	12,037,932.68	1,308.00	12,039,240.68
Difference	-	-	-
Excess (deficiency) of revenues over (under) expenditures	37,585,099.98	(1,308.00)	37,583,791.98
Other Financing Sources (uses):			
Operating Transfers -in	-	-	-
Operating transfers - out	-	-	-
Proceeds of leases	-	-	-
Use of escrow funds	-	-	-
Use of prior year fund balance		-	-
Capital project (expenditures) charged to Designated F.B.	(36,737.31)	-	(36,737.31)
Total other financing sources (uses)	(36,737.31)	-	(36,737.31)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	37,548,362.67	(1,308.00)	37,547,054.67
Fund Balances, beginning of period, restated	14,461,106.63	-	14,461,106.63
Adjustment to Assigned Fund Balance	-	-	-
Fund Balances, End of Period	**52,009,469.30**	**(1,308.00)**	**52,008,161.30**
To tie to ending fund balance	52,009,469.30	(1,308.00)	52,008,161.30
Difference	-	-	-

CITY OF BIDDEFORD
Balance Sheet
General Fund, Components and Long-term Debt Group
As of September 30, 2017

	Fund 001 General Fund	Fund 003 Employee Severance	Operating General Fund
ASSETS			
Cash and cash equivalents	13,411,842.26	-	13,411,842.26
Investments	4,909,807.03	-	4,909,807.03
Receivables:			
Taxes Receivable - current	38,316.09	-	38,316.09
Taxes Receivable - prior year	139,555.19	-	139,555.19
Tax Liens Receivable - prior year	595,840.33	-	595,840.33
Accounts Receivable	47,106.10	-	47,106.10
Notes Receivable	367,614.47	-	367,614.47
Intergovernment receivables	19,457.29	-	19,457.29
Accrued Investment Interest	-	-	-
Inventory	161,115.06	-	161,115.06
Prepaid Expenses	184,656.09	-	184,656.09
TOTAL ASSETS	**58,863,721.96**	**-**	**58,863,721.96**
LIABILITIES			
Accounts payable and other	179,863.01	-	179,863.01
Accrued wages	(4,435.32)	-	(4,435.32)
Deferred Revenue	-	-	-
Unavailable revenue - property taxes	1,408,543.54	-	1,408,543.54
Held for others	415,924.92	-	415,924.92
Interfund loans payable	12,016,948.53	1,308.00	12,018,256.53
TOTAL LIABILITIES	14,016,844.68	1,308.00	14,018,152.68
FUND BALANCES			
Nonspendable:			
Inventory and prepaids	185,149.48	-	185,149.48
Notes receivable	339,880.24	-	339,880.24
Encumbrances	24,416,887.22	-	24,416,887.22
Restricted - Education	1,118,885.82	-	1,118,885.82
Assigned - special projects	827,453.91	-	827,453.91
Unassigned	17,952,606.87	(1,308.00)	17,951,298.87
TOTAL FUND BALANCES	44,840,863.54	(1,308.00)	44,839,555.54
Total liabilities and fund balances	**58,863,721.96**	**-**	**58,863,721.96**

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of September 30, 2017

	Fund: 201 Industrial Park Fund	Fund: 202 Mooring Fees Fund	Fund: 203 Property Sales Fund	Fund: 204 Police Special Duty Fund	Fund: 206 Pool Beach Permits Fund	Fund: 207 Dog License Fees Fund	Fund: 209 City Insurance Claims Fund	Fund: 210 Misc Small Projects Fund	Fund: 212 CDBG Grants Fund	Fund: 213 Law Enforcement Grants Fund	Fund: 216 Airport Operating Fund
Revenues											
Property excise/taxes	-	-	-	-	-	-	-	-	-	-	2,032.12
Intergovernmental	-	-	-	-	-	-	-	-	200,954.66	36,003.55	-
User fees/rental income	-	1,580.00	-	6,405.00	39,299.37	329.00	-	-	-	-	11,760.61
Investment Income	1,702.52	263.25	-	-	941.01	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	38,491.38
Revenues	1,702.52	1,843.25	-	6,405.00	40,240.38	329.00	-	-	200,954.66	36,003.55	52,284.11
Reconciliation (for finance dept use)											
Revenue Control	1,702.52	1,843.25	2,696.50	6,405.00	40,240.38	329.00	-	-	200,954.66	36,003.55	52,284.11
Less transfers in	-	-	(2,696.50)	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	1,702.52	1,843.25	-	6,405.00	40,240.38	329.00	-	-	200,954.66	36,003.55	52,284.11
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	-	-	-	4,893.93	-	-	-	145.58	-	7,304.45
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Program expenditures	9,003.01	2,955.12	-	4,168.36	52,264.79	-	-	-	21,865.08	-	38,528.45
Contracted services	-	-	-	-	-	-	-	-	-	-	29,671.50
Other	-	-	-	-	-	-	-	-	-	-	50.00
Expenditures	9,003.01	2,955.12	-	4,168.36	57,158.72	-	-	-	22,010.66	-	75,554.40
Reconciliation (for finance dept use)											
Expenditure Control	9,003.01	2,955.12	-	4,168.36	57,158.72	-	-	-	22,010.66	-	75,554.40
Less transfers out	-	-	-	-	-	-	-	-	-	-	-
Adjusted expend. control to tie to above	9,003.01	2,955.12	-	4,168.36	57,158.72	-	-	-	22,010.66	-	75,554.40
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(7,300.49)	(1,111.87)	-	2,236.64	(16,918.34)	329.00	-	-	178,944.00	36,003.55	(23,270.29)
Other financing sources (uses): Transfers in (out)	-	-	2,696.50	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(7,300.49)	(1,111.87)	2,696.50	2,236.64	(16,918.34)	329.00	-	-	178,944.00	36,003.55	(23,270.29)
Fund Balances, beginning of period	662,869.87	78,740.54	(42,907.84)	(1,486.47)	278,834.99	(6,143.00)	(1,144.50)	16,837.16	(318.76)	18,896.09	773,628.71
Fund balances, end of period	655,569.38	77,628.67	(40,211.34)	750.17	261,916.65	(5,814.00)	(1,144.50)	16,837.16	178,625.24	54,899.64	750,358.42

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of September 30, 2017

	Fund: 217 Ice Arena Fund	Fund: 218 Community TV Center Fund	Fund: 219 Teen Center Fund	Fund: 222 DK Associates TIF Fund	Fund: 223 Environmental Reserve Fund	Fund: 224 Recreation Programs Fund	Fund: 225 Fire Donations/Grants Fund	Fund: 226 Tree Planting Fund	Fund: 228 Rte. 111-Mill RedevelopmentTIF	Fund: 229 Soleras TIF Fund	Fund: 230 Shellfish Fees Fund
Revenues											
Property excise/taxes	-	-	-	63,008.83	-	-	-	-	918,905.45	12,311.31	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
User fees/rental income	-	-	-	-	-	106,110.38	3,181.00	-	-	-	2,460.00
Investment Income	-	26.31	63.54	-	-	1,361.27	-	5.04	-	-	54.65
Other	-	-	-	-	-	500.00	50.00	-	-	-	-
Revenues	-	26.31	63.54	63,008.83	-	107,971.65	3,231.00	5.04	918,905.45	12,311.31	2,514.65
Reconciliation (for finance dept use)											
Revenue Control	-	26.31	63.54	63,008.83	-	107,971.65	3,231.00	5.04	918,905.45	12,311.31	2,514.65
Less transfers in	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	-	26.31	63.54	63,008.83	-	107,971.65	3,231.00	5.04	918,905.45	12,311.31	2,514.65
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	333.66	-	-	-	-	900.95	-	-	-	1,712.17
Capital expenditures	-	-	-	-	-	-	-	-	135,351.20	-	-
Program expenditures	-	35,306.88	-	-	-	116,547.55	1,586.43	-	15,000.00	-	-
Contracted services	-	-	-	-	-	-	-	-	37,957.46	-	-
Other	-	2,696.50	-	61,569.97	-	-	-	-	45,833.34	11,545.61	-
Expenditures	-	38,337.04	-	61,569.97	-	116,547.55	2,487.38	-	234,142.00	11,545.61	1,712.17
Reconciliation (for finance dept use)											
Expenditure Control	-	38,337.04	-	61,569.97	-	116,547.55	2,487.38	-	234,142.00	11,545.61	1,712.17
Less transfers out	-	-	-	-	-	-	-	-	-	-	-
Adjusted expend. control to tie to above	-	38,337.04	-	61,569.97	-	116,547.55	2,487.38	-	234,142.00	11,545.61	1,712.17
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	(38,310.73)	63.54	1,438.86	-	(8,575.90)	743.62	5.04	684,763.45	765.70	802.48
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(38,310.73)	63.54	1,438.86	-	(8,575.90)	743.62	5.04	684,763.45	765.70	802.48
Fund Balances, beginning of period	333,036.55	16,212.70	19,104.76	61,569.97	(1,995.10)	409,137.13	23,079.04	1,516.39	476,404.81	11,545.63	15,584.84
Fund balances, end of period	333,036.55	(22,098.03)	19,168.30	63,008.83	(1,995.10)	400,561.23	23,822.66	1,521.43	1,161,168.26	12,311.33	16,387.32

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of September 30, 2017

	Fund: 231 North Dam Mil TIF Fund	Fund: 233 Energy Conservation Fund	Fund: 234 NSP Grant Fund	Fund: 237 Rotary Pk Rec Impact Fee Fund	Fund: 239 Granite Ext Sidewalk Impact Fe	Fund: 240 General Assistance Fund	Fund: 241 FEMA/MEMA Disaster Assist Fund	Fund: 242 Cartmill Trust Fund	Fund: 243 Festivals Fund	Fund: 244 Emery School Housing TIF Fund
Revenues										
Property excise/taxes	197,187.75	-	-	-	-	-	-	-	-	29,453.53
Intergovernmental	-	-	-	-	-	-	-	-	-	-
User fees/rental income	-	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	91.90	-	1,616.32	-	-
Other	-	-	-	-	-	-	-	11,344.11	-	-
Revenues	197,187.75	-	-	-	-	91.90	-	12,960.43	-	29,453.53
Reconciliation (for finance dept use)										
Revenue Control	197,187.75	-	-	-	-	91.90	-	12,960.43	-	29,453.53
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	197,187.75	-	-	-	-	91.90	-	12,960.43	-	29,453.53
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	201,465.78	-	-	-	-	79.00	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Other	189,452.48	-	500.00	-	-	-	-	-	-	14,287.18
Expenditures	189,452.48	-	201,965.78	-	-	-	-	79.00	-	14,287.18
Reconciliation (for finance dept use)										
Expenditure Control	189,452.48	-	201,965.78	-	-	-	-	79.00	-	14,287.18
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted expend. control to tie to above	189,452.48	-	201,965.78	-	-	-	-	79.00	-	14,287.18
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	7,735.27	-	(201,965.78)	-	-	91.90	-	12,881.43	-	15,166.35
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	7,735.27	-	(201,965.78)	-	-	91.90	-	12,881.43	-	15,166.35
Fund Balances, beginning of period	189,452.48	63,883.51	18,878.01	20,695.00	(14,858.00)	27,692.44	9,681.34	1,326,228.53	5,704.64	14,287.18
Fund balances, end of period	197,187.75	63,883.51	(183,087.77)	20,695.00	(14,858.00)	27,784.34	9,681.34	1,339,109.96	5,704.64	29,453.53

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of September 30, 2017

	Fund: 245 Mission Hill TIF Fund	Fund: 246 Mission Hill 2 TIF Fund	Fund: 247 Rte 111 Mill Loft TIF	Fund: 248 AARP Grant Fund							Totals
Revenues											
Property excise/taxes	19,097.37	40,803.98	94,424.24	-	-	-	-	-	-	-	1,377,224.58
Intergovernmental	-	-	-	-	-	-	-	-	-	-	236,958.21
Revenues	19,097.37	40,803.98	94,424.24	-	-	-	-	-	-	-	1,841,819.45
Reconciliation (for finance dept use)											
Revenue Control	19,097.37	40,803.98	94,424.24	-	-	-	-	-	-	-	1,844,515.95
Adjusted revenue control to tie to above	19,097.37	40,803.98	94,424.24	-	-	-	-	-	-	-	1,841,819.45
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	-	-	-	-	-	-	-	-	-	15,290.74
Program expenditures	-	-	-	-	-	-	-	-	-	-	498,770.45
Contracted services	-	-	-	-	-	-	-	-	-	-	67,628.96
Other	-	40,372.44	-	-	-	-	-	-	-	-	366,307.52
Expenditures	-	40,372.44	-	-	-	-	-	-	-	-	1,083,348.87
Reconciliation (for finance dept use)											
Expenditure Control	-	40,372.44	-	-	-	-	-	-	-	-	1,083,348.87
Less transfers out	-	-	-	-	-	-	-	-	-	-	-
Adjusted expend. control to tie to above	-	40,372.44	-	-	-	-	-	-	-	-	1,083,348.87
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	19,097.37	431.54	94,424.24	-	-	-	-	-	-	-	758,470.58
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-	2,696.50
Excess (deficiency) of revenues and other financing sources over (under) expenditures	19,097.37	431.54	94,424.24	-	-	-	-	-	-	-	761,167.08
Fund Balances, beginning of period	11,482.82	40,372.44	0.27	2,709.62	-	-	-	-	-	-	4,859,213.79
Fund balances, end of period	30,580.19	40,803.98	94,424.51	2,709.62	-	-	-	-	-	-	5,620,380.87

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of September 30, 2017

	Fund: 201 Industrial Park Fund	Fund: 202 Mooring Fees Fund	Fund: 203 Property Sales Fund	Fund: 204 Police Special Duty Fund	Fund: 206 Pool Beach Permits Fund	Fund: 207 Dog License Fees Fund	Fund: 209 City Insurance Claims Fund	Fund: 210 Misc Small Projects Fund	Fund: 212 CDBG Grants Fund	Fund: 213 Law Enforcement Grants Fund	Fund: 216 Airport Operating Fund
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	1,000.00	200.00
Accounts Receivable	-	-	-	2,220.00	-	-	-	-	(0.10)	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	148,319.00	-	-	-	-	-	-	-	-	-	1,121,316.91
Interfund loans	507,250.38	77,628.67	-	-	261,916.65	-	-	16,837.16	178,625.34	53,899.64	-
Total Assets	655,569.38	77,628.67	-	2,220.00	261,916.65	-	-	16,837.16	178,625.24	54,899.64	1,121,516.91
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	3,593.41	-	-	-	-	(11,152.58)
Interfund loans	-	-	40,211.34	1,469.83	-	2,220.59	1,144.50	-	-	-	382,311.07
Total Liabilities	-	-	40,211.34	1,469.83	-	5,814.00	1,144.50	-	-	-	371,158.49
FUND EQUITY:											
Invested in fixed assets/infrastructure	148,319.00	-	-	-	-	-	-	-	-	-	1,121,316.91
Reserve for Encumbrance	550.00	4,732.48	-	-	649.11	-	-	-	(1,333.00)	-	31,716.35
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	-	-	-	-	16,837.16	179,958.24	54,899.64	-
Assigned fund balance	506,700.38	72,896.19	(40,211.34)	750.17	261,267.54	(5,814.00)	(1,144.50)	-	-	-	(402,674.84)
Total Fund Equity	655,569.38	77,628.67	(40,211.34)	750.17	261,916.65	(5,814.00)	(1,144.50)	16,837.16	178,625.24	54,899.64	750,358.42
Total Liabilities And Fund Equity	655,569.38	77,628.67	-	2,220.00	261,916.65	-	-	16,837.16	178,625.24	54,899.64	1,121,516.91
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of September 30, 2017

	Fund: 217 Ice Arena Fund	Fund: 218 Community TV Center Fund	Fund: 219 Teen Center Fund	Fund: 222 DK Associates TIF Fund	Fund: 223 Environmental Reserve Fund	Fund: 224 Recreation Programs Fund	Fund: 225 Fire Donations/Grants Fund	Fund: 226 Tree Planting Fund	Fund: 228 Rte. 111-Mill RedevelopmentTIF	Fund: 229 Soleras TIF Fund	Fund: 230 Shellfish Fees Fund
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	333,036.55	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	19,168.30	63,008.83	-	400,561.23	23,822.66	1,521.43	1,254,821.85	12,311.33	16,387.32
Total Assets	333,036.55	-	19,168.30	63,008.83	-	400,561.23	23,822.66	1,521.43	1,254,821.85	12,311.33	16,387.32
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	93,653.59	-	-
Interfund loans	-	22,098.03	-	-	1,995.10	-	-	-	-	-	-
Total Liabilities	-	22,098.03	-	-	1,995.10	-	-	-	93,653.59	-	-
FUND EQUITY:											
Invested in fixed assets/infrastructure	333,036.55	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	634.72	-	-	-	11,529.31	(84.00)	-	3,507.40	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	63,008.83	-	-	23,906.66	-	-	12,311.33	-
Assigned fund balance	-	(22,732.75)	19,168.30	-	(1,995.10)	389,031.92	-	1,521.43	1,157,660.86	-	16,387.32
Total Fund Equity	333,036.55	(22,098.03)	19,168.30	63,008.83	(1,995.10)	400,561.23	23,822.66	1,521.43	1,161,168.26	12,311.33	16,387.32
Total Liabilities And Fund Equity	333,036.55	-	19,168.30	63,008.83	-	400,561.23	23,822.66	1,521.43	1,254,821.85	12,311.33	16,387.32
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of September 30, 2017

	Fund: 231 North Dam Mil TIF Fund	Fund: 233 Energy Conservation Fund	Fund: 234 NSP Grant Fund	Fund: 237 Rotary Pk Rec Impact Fee Fund	Fund: 239 Granite Ext Sidewalk Impact Fe	Fund: 240 General Assistance Fund	Fund: 241 FEMA/MEMA Disaster Assist Fund	Fund: 242 Cartmill Trust Fund	Fund: 243 Festivals Fund	Fund: 244 Emery School Housing TIF Fund
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	1,339,110.40	-	-
Accounts Receivable	-	-	-	-	-	-	0.01	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	-	-	-	-	-	-	-	-	-	-
Interfund loans	197,187.75	63,883.51	-	20,695.00	-	27,784.34	9,681.33	-	5,704.64	29,453.53
Total Assets	197,187.75	63,883.51	-	20,695.00	-	27,784.34	9,681.34	1,339,110.40	5,704.64	29,453.53
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	183,087.77	-	14,858.00	-	-	0.44	-	-
Total Liabilities	-	-	183,087.77	-	14,858.00	-	-	0.44	-	-
FUND EQUITY:										
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	197,187.75	-	(183,087.77)	-	-	-	-	-	-	-
Assigned fund balance	-	63,883.51	-	20,695.00	(14,858.00)	27,784.34	9,681.34	1,339,109.96	5,704.64	29,453.53
Total Fund Equity	197,187.75	63,883.51	(183,087.77)	20,695.00	(14,858.00)	27,784.34	9,681.34	1,339,109.96	5,704.64	29,453.53
Total Liabilities And Fund Equity	197,187.75	63,883.51	-	20,695.00	-	27,784.34	9,681.34	1,339,110.40	5,704.64	29,453.53
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of September 30, 2017

	Fund: 245 Mission Hill TIF Fund	Fund: 246 Mission Hill 2 TIF Fund	Fund: 247 Rte 111 Mill Loft TIF	Fund: 248 AARP Grant Fund							Totals
ASSETS											
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	2,219.91
Interfund loans	14,705.12	40,803.98	94,424.51	2,709.62	-	-	-	-	-	-	3,394,794.12
Total Assets	14,705.12	40,803.98	94,424.51	2,709.62	-	-	-	-	-	-	6,339,996.89
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-	86,094.42
Total Liabilities	-	-	-	-	-	-	-	-	-	-	735,491.09
FUND EQUITY:											
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-	1,602,672.46
Reserve for Encumbrance	-	-	-	-	-	-	-	-	-	-	51,902.37
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance	30,580.19	40,803.98	94,424.51	2,709.62	-	-	-	-	-	-	3,600,784.20
Total Fund Equity	30,580.19	40,803.98	94,424.51	2,709.62	-	-	-	-	-	-	5,620,380.87
Total Liabilities And Fund Equity	30,580.19	40,803.98	94,424.51	2,709.62	-	-	-	-	-	-	6,355,871.96
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of September 30, 2017

	Fund: 302 Professional Educ. Svcs. Fund	Fund: 303 Cultural Enrichment Grant Fund	Fund: 304 MELMAC Grant Fund	Fund: 305 UNE Community Transformatio	Fund: 307 Communities for Children Grant	Fund: 308 Title I Grant Fund	Fund: 309 Local Entitlement Grant Fund	Fund: 310 Vocational Basic Skills Grant	Fund: 311 Title II Grant Fund	Fund: 312 ESL Grant Fund
Revenues										
Intergovernmental	-	-	6,300.00	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Investment income	-	281.34	-	-	-	-	-	-	-	-
Other	-	20,683.48	-	-	-	-	-	-	-	-
Revenues	-	20,964.82	6,300.00	-	-	-	-	-	-	-
Reconciliation (for finance dept use)										
Revenue Control	-	20,964.82	6,300.00	-	-	-	-	-	-	-
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	-	20,964.82	6,300.00	-	-	-	-	-	-	-
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	44,940.00	69.38	-	472.00	5,689.58	129.95	6,864.81	-	168.63
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	-	-	-	46,296.77	37,687.27	-	19,755.33	6,691.07
Contracted services	-	-	-	-	-	-	904.39	449.00	-	150.00
Other	-	-	-	-	-	-	-	2,802.75	-	-
Expenditures	-	44,940.00	69.38	-	472.00	51,986.35	38,721.61	10,116.56	19,755.33	7,009.70
Reconciliation (for finance dept use)										
Expenditure Control	-	44,940.00	69.38	-	472.00	51,986.35	38,721.61	10,116.56	19,755.33	7,009.70
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	-	44,940.00	69.38	-	472.00	51,986.35	38,721.61	10,116.56	19,755.33	7,009.70
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	(23,975.18)	6,230.62	-	(472.00)	(51,986.35)	(38,721.61)	(10,116.56)	(19,755.33)	(7,009.70)
Other financing sources (uses):										
Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(23,975.18)	6,230.62	-	(472.00)	(51,986.35)	(38,721.61)	(10,116.56)	(19,755.33)	(7,009.70)
Fund Balances, beginning of period	956.75	72,499.91	3,442.80	-	768.34	207.56	0.41	-	-	-
Fund balances, end of period	956.75	48,524.73	9,673.42	-	296.34	(51,778.79)	(38,721.20)	(10,116.56)	(19,755.33)	(7,009.70)

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of September 30, 2017

	Fund: 313 Title IV Grants Fund	Fund: 314 PAL Grant Fund	Fund: 319 Fast Track Grants	Fund: 320 Transition Proficiency Based E	Fund: 321 Adv Place for All Grant Fund	Fund: 323 DHHS H1N1 Vaccine Fund	Fund: 324 ME Consolidated Schl Hlth Gt	Fund: 326 STEM Grants Fund	Fund: 327 Let's Go Grant Fund	Fund: 328 PEPG Grant
Revenues										
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-	-	-	-
Reconciliation (for finance dept use)										
Revenue Control	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	-	-	-	-	-	-	-	-	-	-
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	11,000.00	-	-	-	-	-	2,500.00
Other	-	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	11,000.00	-	-	-	-	-	2,500.00
Reconciliation (for finance dept use)										
Expenditure Control	-	-	-	11,000.00	-	-	-	-	-	2,500.00
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	-	-	-	11,000.00	-	-	-	-	-	2,500.00
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	-	-	(11,000.00)	-	-	-	-	-	(2,500.00)
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	(11,000.00)	-	-	-	-	-	(2,500.00)
Fund Balances, beginning of period	1,147.61	16.25	1,039.48	34,534.05	56.05	3,324.92	-	11.98	215.95	4,076.94
Fund balances, end of period	1,147.61	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of September 30, 2017

	Fund: 329 Nellie Mae Education Grant	Fund: 330 CTE Program Improvement Grant	Fund: 350 Adult Ed Projects/Grants Fund	Fund: 351 School Lunch Fund	Fund: 352 School Insurance Claims Fund	Fund: 353 School Unemployment Fund	Fund: 354 York Cty Fine Arts Program	Fund: 355 BIS Playground Fund	Fund: 356 JFK Playground Fund	Fund: 357 BPS Playground Fund
Revenues										
Intergovernmental	-	-	-	34,483.09	-	-	-	-	-	-
Charges for Services	-	-	9,234.88	47,155.92	-	-	-	-	-	-
Investment income	-	-	-	61.94	-	-	-	-	38.66	-
Other	-	-	-	-	-	-	-	-	-	-
Revenues	-	-	9,234.88	81,700.95	-	-	-	-	38.66	-
Reconciliation (for finance dept use)										
Revenue Control	-	-	9,234.88	81,700.95	-	-	-	-	38.66	-
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	-	-	9,234.88	81,700.95	-	-	-	-	38.66	-
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	693.96	-	-	80,019.54	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	3,385.20	61,000.16	-	-	-	-	-	-
Contracted services	-	-	10,471.63	5,060.02	-	-	-	-	-	-
Other	-	-	285.16	500.00	-	-	-	-	-	-
Expenditures	693.96	-	14,141.99	146,579.72	-	-	-	-	-	-
Reconciliation (for finance dept use)										
Expenditure Control	693.96	-	14,141.99	146,579.72	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	693.96	-	14,141.99	146,579.72	-	-	-	-	-	-
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(693.96)	-	(4,907.11)	(64,878.77)	-	-	-	-	38.66	-
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(693.96)	-	(4,907.11)	(64,878.77)	-	-	-	-	38.66	-
Fund Balances, beginning of period	8,292.33	375.20	54,231.22	67,883.08	24,435.73	47,867.10	1,439.17	18.63	11,687.91	29.31
Fund balances, end of period	7,598.37	375.20	49,324.11	3,004.31	24,435.73	47,867.10	1,439.17	18.63	11,726.57	29.31

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of September 30, 2017

	Fund: 358 Contribution/ Gifts Fund	Fund: 359 National Board Scholarship	Fund: 360 TITLE IV A - SSAE	Fund: 361 McKinney-Vento Homeless Grant						Totals
Revenues										
Intergovernmental	-	-	-	-	-	-	-	-	-	40,783.09
Investment income	63.12	950.00	-	-	-	-	-	-	-	1,395.06
Other	-	-	-	-	-	-	-	-	-	20,683.48
Revenues	63.12	950.00	-	-	-	-	-	-	-	119,252.43
Reconciliation (for finance dept use)										
Revenue Control	63.12	950.00	-	-	-	-	-	-	-	119,252.43
Adjusted Revenue Control To Tie To Above	63.12	950.00	-	-	-	-	-	-	-	119,252.43
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	139,047.85
Program expenditures	-	-	-	-	-	-	-	-	-	174,815.80
Contracted services	2,846.29	-	-	-	-	-	-	-	-	33,381.33
Other	500.00	950.00	-	-	-	-	-	-	-	5,037.91
Expenditures	3,346.29	950.00	-	-	-	-	-	-	-	352,282.89
Reconciliation (for finance dept use)										
Expenditure Control	3,346.29	950.00	-	-	-	-	-	-	-	352,282.89
Adjusted Expend. Control To Tie To Above	3,346.29	950.00	-	-	-	-	-	-	-	352,282.89
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(3,283.17)	-	-	-	-	-	-	-	-	(233,030.46)
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(3,283.17)	-	-	-	-	-	-	-	-	(233,030.46)
Fund Balances, beginning of period	10,725.14	-	-	-	-	-	-	-	-	352,752.20
Fund balances, end of period	7,441.97	-	-	-	-	-	-	-	-	119,721.74

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of September 30, 2017

	Fund: 302 Professional Educ. Svcs. Fund	Fund: 303 Cultural Enrichment Grant Fund	Fund: 304 MELMAC Grant Fund	Fund: 305 UNE Community Transformatio	Fund: 307 Communities for Children Grant	Fund: 308 Title I Grant Fund	Fund: 309 Local Entitlement Grant Fund	Fund: 310 Vocational Basic Skills Grant	Fund: 311 Title II Grant Fund	Fund: 312 ESL Grant Fund
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Interfund loans	956.75	48,524.73	9,673.42	-	296.34	-	-	-	-	-
Total Assets	956.75	48,524.73	9,673.42	-	296.34	-	-	-	-	-
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	(0.40)	(273.70)	-	(0.27)	-
Interfund loans	-	-	-	-	-	51,779.19	38,994.90	10,116.56	19,755.60	7,009.70
Total Liabilities	-	-	-	-	-	51,778.79	38,721.20	10,116.56	19,755.33	7,009.70
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	(530.62)	-	-	(606,682.95)	(620,594.64)	-	(110,533.72)	(2,860.00)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	956.75	48,524.73	10,204.04	-	296.34	554,904.16	581,873.44	(10,116.56)	90,778.39	(4,149.70)
Total Fund Equity	956.75	48,524.73	9,673.42	-	296.34	(51,778.79)	(38,721.20)	(10,116.56)	(19,755.33)	(7,009.70)
Total Liabilities And Fund Equity	956.75	48,524.73	9,673.42	-	296.34	-	-	-	-	-
Difference Assets - Liab & F.B.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of September 30, 2017

	Fund: 313 Title IV Grants Fund	Fund: 314 PAL Grant Fund	Fund: 319 Fast Track Grants	Fund: 320 Transition Proficiency Based E	Fund: 321 Adv Place for All Grant Fund	Fund: 323 DHHS H1N1 Vaccine Fund	Fund: 324 ME Consolidated Schl Hlth Gt	Fund: 326 STEM Grants Fund	Fund: 327 Let's Go Grant Fund	Fund: 328 PEPG Grant
ASSETS										
Accounts Receivable	0.46	-	-	-	-	-	-	-	-	-
Interfund loans	1,147.15	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
Total Assets	1,147.61	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	1,147.61	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
Total Fund Equity	1,147.61	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
Total Liabilities And Fund Equity	1,147.61	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
Difference Assets - Liab & F.B.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of September 30, 2017

	Fund: 329 Nellie Mae Education Grant	Fund: 330 CTE Program Improvement Grant	Fund: 350 Adult Ed Projects/Grants Fund	Fund: 351 School Lunch Fund	Fund: 352 School Insurance Claims Fund	Fund: 353 School Unemployment Fund	Fund: 354 York Cty Fine Arts Program	Fund: 355 BIS Playground Fund	Fund: 356 JFK Playground Fund	Fund: 357 BPS Playground Fund
ASSETS										
Cash and cash equivalents	-	-	-	(2,070.44)	-	47,867.10	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	30,343.35	-	-	-	-	-	-
Interfund loans	7,598.37	375.20	49,324.11	-	24,435.73	-	1,439.17	18.63	11,726.57	29.31
Total Assets	7,598.37	375.20	49,324.11	28,272.91	24,435.73	47,867.10	1,439.17	18.63	11,726.57	29.31
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	10.78	-	-	-	-	-	-
Interfund loans	-	-	-	25,257.82	-	-	-	-	-	-
Total Liabilities	-	-	-	25,268.60	-	-	-	-	-	-
FUND EQUITY:										
Reserve for inventory	-	-	-	30,343.35	-	-	-	-	-	-
Reserve for Encumbrance	-	-	(10,709.00)	(921,661.95)	-	-	-	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	7,598.37	375.20	60,033.11	894,322.91	24,435.73	47,867.10	1,439.17	18.63	-	29.31
Assigned fund balance	-	-	-	-	-	-	-	-	11,726.57	-
Total Fund Equity	7,598.37	375.20	49,324.11	3,004.31	24,435.73	47,867.10	1,439.17	18.63	11,726.57	29.31
Total Liabilities And Fund Equity	7,598.37	375.20	49,324.11	28,272.91	24,435.73	47,867.10	1,439.17	18.63	11,726.57	29.31
Difference Assets - Liab & F.B.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of September 30, 2017

	Fund: 358 Contribution/ Gifts Fund	Fund: 359 National Board Scholarship	Fund: 360 TITLE IV A - SSAE	Fund: 361 McKinney-Vento Homeless						Totals
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	45,796.66
Accounts Receivable	-	-	-	-	-	-	-	-	-	0.46
Inventory	-	-	-	-	-	-	-	-	-	30,343.35
Interfund loans	7,441.97	-	-	-	-	-	-	-	-	196,231.45
Total Assets	7,441.97	-	-	-	-	-	-	-	-	272,371.92
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	(263.59)
Interfund loans	-	-	-	-	-	-	-	-	-	152,913.77
Total Liabilities	-	-	-	-	-	-	-	-	-	152,650.18
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	30,343.35
Reserve for Encumbrance	(2,935.28)	-	(7,929.33)	-	-	-	-	-	-	(2,284,437.49)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	10,377.25	-	7,929.33	-	-	-	-	-	-	2,362,089.31
Assigned fund balance	-	-	-	-	-	-	-	-	-	11,726.57
Total Fund Equity	7,441.97	-	-	-	-	-	-	-	-	119,721.74
Total Liabilities And Fund Equity	7,441.97	-	-	-	-	-	-	-	-	272,371.92
Difference Assets - Liab & F.B.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF BIDDEFORD
Capital Project Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of September 30, 2017

	Fund: 402 CSO Projects 2013 Fund	Fund: 404 Minor School Capital Proj Fund	Fund: 407 Public Access Building	Fund: 408 Road Projects Bond 2009	Fund: 410 COT Renovation Fund	Fund: 411 CSO Projects Bond FY10 Fund	Fund: 413 Roof Replacement Fund	Fund: 414 CSO CWSRF Projects FY13 Fund	Fund: 416 Road Projects Bond 2016	Fund: 417 CSO FY17 Fund	Fund Total
Revenues											
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Sales of surplus goods	-	-	-	-	-	-	-	-	-	-	-
Investment income	3,674.34	276.56	-	259.25	3.43	8,535.20	-	-	-	-	12,748.78
Other	-	65,958.82	-	-	-	-	-	-	-	-	65,958.82
Revenues	3,674.34	66,235.38	-	259.25	3.43	8,535.20	-	-	-	-	78,707.60
Reconciliation (for finance dept use)											
Revenue Control	3,674.34	66,235.38	-	259.25	3.43	8,535.20	-	-	-	-	78,707.60
Less other financing sources	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	3,674.34	66,235.38	-	259.25	3.43	8,535.20	-	-	-	-	78,707.60
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Capital expenditures	-	-	-	162,741.79	-	-	-	6,668.34	25,220.50	-	194,630.63
Expenditures	-	-	-	162,741.79	-	-	-	6,668.34	25,220.50	-	194,630.63
Reconciliation (for finance dept use)											
Expenditure Control	-	-	-	162,741.79	-	-	-	6,668.34	25,220.50	-	194,630.63
Less other financing uses	-	-	-	-	-	-	-	-	-	-	-
Adjusted expend. control to tie to above	-	-	-	162,741.79	-	-	-	6,668.34	25,220.50	-	194,630.63
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	3,674.34	66,235.38	-	(162,482.54)	3.43	8,535.20	-	(6,668.34)	(25,220.50)	-	-
Other financing sources (uses):											
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-	-	-	-	-	-
Proceeds from issuance of bonds/BAN/lease	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	3,674.34	66,235.38	-	(162,482.54)	3.43	8,535.20	-	(6,668.34)	(25,220.50)	-	(115,923.03)
Fund Balances, beginning of period	1,101,425.61	86,006.49	(236,129.87)	(59,246.81)	1,197.31	2,558,676.19	19,975.00	(286,030.43)	5,459,191.83	3,925,000.00	12,555,238.44
Fund balances, end of period	1,105,099.95	152,241.87	(236,129.87)	(221,729.35)	1,200.74	2,567,211.39	19,975.00	(292,698.77)	5,433,971.33	3,925,000.00	12,439,315.41

CITY OF BIDDEFORD
Capital Project Funds
Combining Balance Sheet

As of September 30, 2017

	Fund: 402 CSO Projects 2013 Fund	Fund: 404 Minor School Capital Proj Fund	Fund: 407 Public Access Building	Fund: 408 Road Projects Bond 2009	Fund: 410 COT Renovation Fund	Fund: 411 CSO Projects Bond FY10 Fund	Fund: 413 Roof Replacement Fund	Fund: 414 CSO CWSRF Projects FY13 Fund	Fund: 416 Road Projects Bond 2016	Fund: 417 CSO FY17 Fund	Fund Total
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Held for others	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	1,105,099.95	152,241.87	-	-	1,200.74	2,567,211.39	19,975.00	-	5,433,971.33	3,925,000.00	13,204,700.28
Total Assets	1,105,099.95	152,241.87	-	-	1,200.74	2,567,211.39	19,975.00	-	5,433,971.33	3,925,000.00	13,204,700.28
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable	-	-	-	131,732.19	-	-	-	-	-	-	131,732.19
Interfund loans	-	-	236,129.87	89,997.16	-	-	-	292,698.77	-	-	633,652.68
Total Liabilities	-	-	236,129.87	221,729.35	-	-	-	292,698.77	-	-	765,384.87
FUND EQUITY:											
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	-	337,729.67	14,088.50	(323,641.17)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance	1,105,099.95	152,241.87	(236,129.87)	(221,729.35)	1,200.74	2,567,211.39	19,975.00	(292,698.77)	(5,771,701.00)	3,910,911.50	12,762,956.58
Total Fund Equity	1,105,099.95	152,241.87	(236,129.87)	(221,729.35)	1,200.74	2,567,211.39	19,975.00	(292,698.77)	(5,433,971.33)	3,925,000.00	12,439,315.41
Total Liabilities And Fund Equity	1,105,099.95	152,241.87	-	-	1,200.74	2,567,211.39	19,975.00	-	(5,433,971.33)	(3,925,000.00)	13,204,700.28
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD, MAINE
Permanent Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balance
For the Three Months Ended September 30, 2017

	Fund 501 Cemetery Fund
Revenues:	
Investment income	131.34
Total Revenue	131.34
Reconciliation (for Finance Dept. use only):	
Revenue Control	131.34
Less transfers in	-
Adjusted Revenue Control to tie to above	131.34
Difference	-
Expenditures:	
Donations & Contributions	-
Total Expenditures	-
Reconciliation (for Finance Dept. use only):	
Expenditure Control	-
Less transfers out	-
Adjusted Expenditure Control to tie to above	-
Difference	-
Excess (deficiency) of revenues over (under) expenditures	131.34
Other financing sources (uses):	
Operating transfers-in	-
Operating transfers-out	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	131.34
Fund balance, beginning	39,387.91
Fund Balance, ending	**39,519.25**
To tie to ending fund balance	39,519.25
Difference	-

CITY OF BIDDEFORD, MAINE
Permanent Fund
Combining Balance Sheet
As of September 30, 2017

	Fund 501 Cemetery Fund
Assets	
Cash and cash equivalents	-
Investments	-
Receivables	-
Interfund loans	39,519.25
Total assets	39,519.25
Liabilities	
Accounts payable	-
Interfund loans	-
Funds held in escrow	-
Total Liabilities	-
Fund balance	
Reserved for encumbrances	-
Nonspendable fund balance	39,519.25
Restricted fund balance	-
Total Fund balance	39,519.25
Total Liabilities and fund balance	39,519.25

CITY OF BIDDEFORD, MAINE
Fiduciary Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
For the Three Months Ended September 30, 2017

	Fund 558 BMS Student Activity	Fund 801 B-S-OOB Transit Agency Fund	Fund 900 457 Trust Agency Fund	Totals
Revenues:				
Donations/contributions/Misc. Elem. Rev.	10,689.46	375,311.31	-	386,000.77
User fees & charges	-	369,553.72	1,263.21	370,816.93
Intergovernmental	-	116,442.52	-	116,442.52
Investment Income	2.99	-	-	2.99
Total revenues	10,692.45	861,307.55	1,263.21	873,263.21
Expenditures:				
Equipment and supplies	-	5,513.13	-	5,513.13
Capital expenditures	190.44	13,272.00	-	13,462.44
Program expenditures	-	734,186.45	1,263.21	735,449.66
Contracted services	2,474.16	-	-	2,474.16
Other	1,736.93	48,622.15	-	50,359.08
Total expenditures	4,401.53	801,593.73	1,263.21	807,258.47
Excess (deficiency) of revenues over (under) expenditures	6,290.92	59,713.82	-	66,004.74
Fund Balances, Beginning	29,575.85	2,012,657.96	-	2,042,233.81
adjust reserve for inventory	-	-	-	-
change in value of fixed assets	-	-	-	-
Fund	35,866.77	2,072,371.78	-	2,108,238.55
To tie to ending fund balance	35,866.77	2,072,371.78	-	2,108,238.55
Difference	-	-	-	-

CITY OF BIDDEFORD
Fiduciary Funds
Combining Statement of Net Assets
As of September 30, 2017

	Fund 558 BMS Student Activity Fund	Fund 801 B-S-OOB Transit Agency Fund	Fund 900 457 Trust Agency Fund	Totals
ASSETS				
Cash and cash equivalents	35,866.77	200.00	-	36,066.77
Receivables	-	26,236.37	-	26,236.37
Interfund loans	-	305,423.45	-	305,423.45
Prepaid expenses	-	-	-	-
Inventory	-	214,272.05	-	214,272.05
Fixed assets	-	4,184,164.04	-	4,184,164.04
Less: accumulated depreciation	-	(2,434,592.85)	-	(2,434,592.85)
TOTAL ASSETS	**35,866.77**	**2,295,703.06**	**-**	**2,331,569.83**
LIABILITIES				
Accounts payable & payroll withholding	-	(16,333.60)	-	(16,333.60)
Accrued wages	-	-	-	-
Accrued compensated absences	-	61,247.77	-	61,247.77
Interfund loans	-	190,417.11	-	190,417.11
Unearned payments	-	-	-	-
TOTAL LIABILITIES	-	235,331.28	-	235,331.28
FUND BALANCES				
Invested in fixed assets	-	1,526,110.89	-	1,526,110.89
Reserved for encumbrances	-	-	-	-
Reserved for inventory	-	172,769.38	-	172,769.38
Restricted fund balance	35,866.77	373,491.51	-	409,358.28
TOTAL FUND BALANCES	35,866.77	2,072,371.78	-	2,108,238.55
Total liabilities and fund balances	**35,866.77**	**2,307,703.06**	**-**	**2,343,569.83**

CITY OF BIDDEFORD, MAINE
Proprietary Funds
Statement of Revenues, Expenditures and
Changes in Fund Equity
For the Three Months Ended September 30, 2017

	Fund 601, 2 Sewer Operations	Fund 605 CSO ARRA Projects 10	Total Proprietary Funds
Operating revenues:			
Intergovernmental	-	-	-
Charges for services	812,989.28	-	812,989.28
Industrial pretreatment	75.00	-	75.00
Other	24,779.85	-	24,779.85
Total operating revenues	837,844.13	-	837,844.13
Reconciliation (for Finance Dept. use only)			
Revenue Control	837,844.13	-	837,844.13
Less non-operating income	-	-	-
Adjusted Revenue Control to tie to above	837,844.13	-	837,844.13
Difference	-	-	-
Operating expenses:			
Personnel services	276,556.19	-	276,556.19
Contract services	4,032.08	-	4,032.08
Supplies, maintenance and repairs	40,440.89	-	40,440.89
Insurance	32,894.21	-	32,894.21
Utilities	45,732.98	-	45,732.98
Other	73,701.05	-	73,701.05
Depreciation	-	-	-
Total operating expenses	473,357.40	-	473,357.40
Reconciliation (for Finance Dept. use only)			
Appropriation Control	489,086.40	-	489,086.40
Less current bond/note payments	(14,000.00)	-	(14,000.00)
Less non-operating expense	(1,729.00)	-	(1,729.00)
Adjusted Approp. Control to tie to above	473,357.40	-	473,357.40
Difference	-	-	-
Operating income (loss)	364,486.73	-	364,486.73
Non-operating revenues (expenses):			
Transfers in	-	-	-
Transfers (out)	-	-	-
Bond proceeds	-	-	-
Interest expense	(1,729.00)	-	(1,729.00)
Total non-operating revenue (expense)	(1,729.00)	-	(1,729.00)
Net Income (loss)	362,757.73	-	362,757.73
Less current year charges to designated fund balance	(7,822.92)	-	(7,822.92)
Increase (decrease) in fund equity	354,934.81	-	354,934.81
Fund equity, beginning	18,928,916.48	(191,141.37)	18,737,775.11
Fund equity, ending	**19,283,851.29**	**(191,141.37)**	19,092,709.92
To tie to balance sheet fund equity	19,283,851.29	(191,141.37)	19,092,709.92
Difference	-	-	-

CITY OF BIDDEFORD
Proprietary Funds
Balance Sheet
As of September 30, 2017

	Funds 601, 2 Sewer Operations	Fund 605 CSO ARRA Projects 10	Total Proprietary Funds
ASSETS			
Current assets			
Amounts held in escrow	-	-	-
Accounts recivable-other	-	-	-
Accounts receivable-billed	390,298	-	390,298
Accounts receivalbe-unbilled	813,970	-	813,970
Sewer liens	152,885	-	152,885
Total Current assets	1,357,153	-	1,357,153
Non-current assets			
Property, plant and equipment	41,935,548	-	41,935,548
Less accumulated depreciation	(15,457,503)	-	(15,457,503)
Unamortized bond premium	29,580	-	29,580
Total Non-current assets	26,507,625	-	26,507,625
TOTAL ASSETS	**27,996,709**	**-**	**27,996,709**
Liabilities			
Current liabilities			
Accounts payable and other	21,377	-	21,377
Accrued bond interest	19,160	-	19,160
Interfund loans payable	3,464,132	191,141	3,655,274
Leases Payable - current	4,636	-	4,636
Bonds payable - current	160,143	-	160,143
Total Current liabilities	3,669,448	191,141	3,860,589
Non-current liabilities			
Leases Payable	26,551	-	26,551
Bonds payable	1,314,000	-	1,314,000
Total Non-current liabilities	1,340,551	-	1,340,551
Total Liabilities	5,009,999	191,141	5,201,140
Fund Equity			
Invested in fixed assets	22,077,277	-	22,077,277
Reserve for encumbrances	191,592	-	191,592
Assigned fund balance	2,064,758	-	2,064,758
Unassigned	(1,693,097)	(191,141)	(1,884,238)
Total Fund Equity	22,640,530	(191,141)	22,449,389
Total liabilities and fund equity	**27,667,029**	**-**	**27,667,029**