City of Biddeford

Finance Committee

September 17, 2019 5:00 PM Council Chambers

1. **Call to order**
2. **Approval of the Minutes**
   2.1. September 3, 2019 Finance Committee Minutes
   9-03-2019 Finance Committee Minutes.rtf
3. **Signing of the expenditure warrant**
4. **Discussion/Approval**
   4.1. Federal Grant Contract Purchasing Policy
   9-17-19 Federal Grant Contract Purchasing Policy-ORDER.doc
   9-17-2019 Federal Grant Contract Purchasing Policy-POLICY.docx
   9-17-2019 Federal Grant Contract Purchasing-MEMO.docx
   4.2. Special Revenue and Capital Funds
   09-17-2019 Special Revenue and Capital Funds.pdf
   4.3. Assigned Fund Balance
   09-17-19 Assigned Fund Balance.pdf
5. **Other Business**
6. **Adjournment**

City of Biddeford

Finance Committee Meeting Minutes

September 3, 2019

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

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

Adjustment to the Agenda
No adjustments to the agenda.

Approval of Minutes
Motion by Councilor Ready to approve the Minutes of August 6, 2019 as printed, seconded by Councilor St. Cyr.
Vote: unanimous.
Motion carried 4-0.

The expenditure warrant was available for review and signature.

Discussion/Approval

Approval/Purchase of Roll-Off/Recycling Truck/Freightliner of Maine
Motion by Councilor Ready to recommend the approval of the purchase of a Roll-Off/Recycling Truck from Freightliner of Maine, seconded by Councilor St. Cyr.

Discussion: Councilor St. Cyr needed to see the $13,000.00 change. Carl Marcotte, Assistant Public Works Director, gave an explanation on the cost of the truck and recommended taking advantage of the purchase.

Vote: unanimous.
Motion carried 4-0.

Approval/Purchase of Wireless Access Points
Motion by Councilor Ready to approve the purchase of Wireless Access Points, seconded by Councilor St. Cyr.

Vote: unanimous.
Motion carried 4-0.

Approval/Purchase of Mini-Paver
Motion by Councilor Ready to approve the purchase of a mini-paver, seconded by Councilor St. Cyr.

Discussion: Councilor McCurry asked Carl Marcotte if they went out to bid. Carl explained 90% of the people buy from this company. He did not put enough in the budget to purchase this and that's why they are here.

Vote as amended: unanimous.
Motion carried 4-0.

Discussion (with possible action):
Fire Department Central Station – Bathroom Renovations
Councilor McCurry noted this item was removed from the agenda; no bids were received for the project.

Councilor Ready asked if we reissued the same plan or altered the plan for this bid.

Other Business
Councilor McCurry asked about the Wastewater project since the Intern who was working on it left. Cheryl Fournier, Finance Director, explained before leaving she did turn over about 12 accounts that need to be billed and we are sending out letters to them. She will have to take the data and figure out rates. Councilor McCurry asked for an update at the next meeting.

Councilor McCurry asked where Staff are with the proposed recycling changes. City Manager anticipates it would be on the next Finance Committee agenda.

Councilor McCurry asked for a breakdown of wages, debt, utilities, etc. from the General Fund.

Councilor McCurry noted he read in the newspaper that Sanford's tax rate went up $.70 and they received more in State Revenue Sharing than Biddeford.

Councilor Ready asked what the plan was going for bringing expenditures to the Council, he thought there was a higher threshold that came to the Finance Committee. Cheryl noted it was because the items were above budget.

Motion to adjourn made by Councilor Ready, seconded by Councilor St. Cyr.
Vote: unanimous.
Motion carried 4-0.
Adjourned at 5:08 p.m.

2019. **IN BOARD OF CITY COUNCIL..SEPTEMBER 17, 2019**

BE IT ORDERED, that the City Council of the City of Biddeford does hereby approve the Federal Grant Contract Purchasing Policy.

CITY OF BIDDEFORD
FEDERAL GRANT CONTRACT PURCHASING POLICY

Table of Contents

ARTICLE ONE: GENERAL PROVISIONS

1-101 Purpose: The purpose of the City of Biddeford (the "City") Federal Grant Contract Purchasing Policy (the "Policy") is to comply with the Office of Management and Budget's Uniform Guidance, 2 C.F.R. Chapter I, and Chapter II, Parts 200, 215, 220, 225, and 230.

1-102 Applicability: The Policy applies only to contracts and purchases made by the City that are paid for with federal grant money. The provisions of this Policy are mandatory with respect to such contracts and procurements.

1-103 Definitions

A. *Micro-purchase* means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold. The micro-purchase threshold is set by the Federal Acquisition Regulation and is $3,500 (as of January 2019), but is periodically adjusted for inflation. Please check with Finance for updated amount.
B. *Simplified acquisition threshold* means the dollar amount below which the City may purchase property or services using small purchase methods. The simplified acquisition threshold is set by the Federal Acquisition Regulation and is $150,000 (as of January 2019), but is periodically adjusted for inflation. Please check with Finance for updated amount.
C. *Contract* means a legal instrument by which the City purchases property or services needed to carry out the project or program under a Federal grant.
D. *Contractor* means an entity that receives a contract.
E. *Significant Gift* means any item, service, favor, monies, credits, or discounts of any amount not available to others which could influence purchasing decisions.
F. *Subaward* means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.
G. *Subrecipient* means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program, but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

ARTICLE TWO: TYPES OF PURCHASES

2-101 Micro-Purchases: The acquisition of goods or services, the aggregate cost of which does not exceed $3,500 (or $2,000 in the case of construction contracts subject to the Davis-Bacon Act), may be awarded without soliciting competitive quotations so long as the City considers the cost of the goods or services reasonable and such decisions are in compliance with the adopted municipal purchasing policy.

2-102 Procurement by Small Purchase Procedures:

A. This section is applicable to relatively simple and informal procurements for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold of $150,000.
B. The City may informally solicit and evaluate price or rate quotations from an adequate number of qualified sources when making a purchase pursuant to this section.

2-103 Procurement by Competitive Proposal: Procurement by competitive proposal may be used when conditions are not appropriate for the use of sealed bids. In the case of procurement by competitive proposal, one (1) or more sources may submit an offer at either a final price or cost-reimbursement contract. If procurement by competitive proposal is used, the requests for proposal must be:

A. Advertised in accordance with the requirements of this policy;
B. The process is no less stringent than adopted municipal purchasing policies;
C. Identify all evaluation factors and their relative importance;
D. Solicited from an adequate number of qualified sources;
E. Evaluated pursuant to a technical method for evaluating and awarding the contract; and
F. Awarded to the bidder whose response is most advantageous to the City or solicitation, when price and other relevant factors are considered.

2-104 Procurement by Non-Competitive Proposal: Procurement through solicitation of a proposal from only one source may be used only when one or more of the following circumstances apply:

A. Good or service is available only from a single source;
B. After solicitation from a number of sources, competition is deemed inadequate; or
C. A public exigency or emergency. In the case of an emergency purchase, follow City ordinance Sec. 2-341 Emergency procurements.
D. A sole source procurement is to follow City ordinance Sec 2-340.

2-105 Procurement By Sealed Bid: Bids are publicly solicited and a firm fixed-price contract is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the best combination of price, product, and performance history and determined to be in the best interest of the City.

A. Procurement by sealed bid is the preferred method for procuring construction contracts.
B. Procurement by sealed bid is appropriate when:
    1. A complete, adequate, and realistic specification or purchase description is available;
    2. Two (2) or more responsive bidders are willing and able to compete effectively for the contract;
    3. The procurement lends itself to a firm fixed-price contract and the selection of the successful bidder can be made principally on the basis of price.
C. If sealed bids are used, the following requirements must apply:

1. The invitation for bids must be publically advertised;
2. Bids must be solicited from an adequate number of known suppliers;
3. Sufficient response time must be provided to bidders prior to the date set for the opening of bids, but no less than 10-days;
4. The invitation for bids must define the items or services in order for bidders to properly respond;
5. All bids must be publicly opened at the time and place described in the invitation for bids; and
6. Any or all bids may be rejected if there is a reasonable, documented reason.

ARTICLE THREE: PURCHASING PROCESS

3-101 Review and Award: All purchases over the simplified acquisition threshold for which formal proposals have been taken shall be awarded in accordance with established and adopted municipal purchasing policy.

A. In all cases the City shall reserve the right to award proposals to vendors whose combination of price, product, and performance history are determined to be in the best interest of the City.
B. The City reserves the right to accept or reject any or all proposals at any time for any reason and to waive any formalities.
C. The City shall avoid the acquisition of unnecessary or duplicative items.
D. The City shall award contracts only to responsible contractors possessing the ability to successfully perform the terms and conditions of a proposed procurement.
E. The City shall be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements.
F. The City shall maintain oversight to ensure contractors perform in accordance with the terms, conditions, and specifications of their contracts.

3-102 Contract Provisions: All contracts made by the City under a Federal award shall contain provisions covering the following, as applicable:

A. Contracts in excess of the simplified acquisition threshold shall address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as deemed appropriate;
B. Contracts in excess of $10,000 shall address termination for cause and for convenience by the City, including the manner by which such termination will be effected and the basis for settlement;
C. All contracts made under a Federal grant shall have a provision detailing the City's equal employment opportunity policy;
D. When required by Federal program legislation, all prime construction contracts in excess of $2,000 shall include a provision detailing the City's compliance with the Davis-Bacon Act;
E. All contracts in excess of $10,000 that involve the employment of mechanics or laborers shall include a provision for compliance with title 40, sections 3702 and 3704 of the United States Code, as amended;

F. All contracts shall include a provision detailing the City's rights to inventions made under a contract or agreement;
G. Contracts and sub-contracts in the amount of $150,000 shall contain a provision that details compliance with the Clean Air Act and the Federal Water Pollution Control Act;
H. Mandatory standards and policies relating to energy efficiency in compliance with the Energy Policy and Conservation Act;
I. A contract shall not be awarded to parties listed for exclusion on the System for Award Management (SAM.gov);
J. Contractors that apply or bid for an award exceeding $100,000 shall file the required certification under the Byrd Anti-Lobbying Amendment.

3-103 Bonding Requirements

A. For construction or facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold, the Federal awarding agency or pass-through entity may accept the bonding policy and requirements of the City provided that the Federal awarding agency or pass-through entity has made a determination that the Federal interest is adequately protected.
B. If such a determination has not been made, the minimum requirements must be the more stringent of requirements specified in adopted municipal purchasing policy or :
   1. Bid guarantee from each bidder equivalent to five percent of the bid price.
   2. Performance bond on the part of the contractor for 100 percent of the contract price.
   3. Payment bond on the part of the contractor for 100 percent of the contract price.

3-104 Sub-Contractor and Contractor Determinations:

A. The City must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the entity receiving the funds in the role of a sub-recipient or a contractor.
B. Characteristics which support classification of the entity receiving the Federal program funds as a sub-recipient include:
   1. If the entity has the authority under the award to determine who is eligible to receive Federal assistance;
   2. The entity's performance is measured in relation to whether the objectives of a Federal program were met;
   3. The entity has responsibility for programmatic decision making;
   4. The entity is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
   5. In accordance with its agreement, the entity uses the Federal funds to carry out a program for a public purpose, as opposed to providing goods or services for the benefit of the City.
C. Characteristics indicative of a procurement relationship between the City and a contractor include:
   1. The contractor provides the goods and services for normal business operations;
   2. The contractor provides similar goods and services to many different purchasers;
   3. The contractor normally operates in a competitive environment;

4. The contractor provides goods or services that are ancillary to the operation of the Federal program; and
5. The contractor is not subject to compliance requirements of the Federal program as a result of its contract.

3-105 City Compliance Requirements with Federal Grants: The City shall undertake the following:

A. Ensure that every sub-award is clearly identified to the sub-recipients as a sub-award as defined herein, and include the following information:
   1. Federal award identification;
   2. All requirements imposed by the City on the sub-recipient, including regulations, and the terms and conditions of the Federal award;
   3. Any additional requirements that the City may impose on the sub-recipient in order for the City to satisfy its own compliance requirements;
   4. If applicable, an approved federally recognized indirect cost rate negotiated between the sub-recipient and the Federal government;
   5. Requirement that the sub-recipient permit the City and auditors access to the sub-recipient's records and financial statements; and
   6. Appropriate terms and conditions concerning the closeout of the award.
B. Evaluate each sub-recipient's risk of non-compliance with Federal statutes, regulations, and the terms and conditions of the sub-award for purposes of determining the appropriate sub-recipient monitoring.
C. Consider imposing specific sub-award conditions upon a sub-recipient if appropriate.
D. Monitor the activities of the sub-recipient as necessary to ensure that the sub-award is used for authorized purposes, which monitoring shall include:
   1. Reviewing financial and programmatic reports required by the City;
   2. Following-up and ensuring that the sub-recipient takes timely and appropriate action on all deficiencies pertaining to the Federal award; and
   3. Issuing a management decision for audit findings pertaining to the Federal award.
E. Verify that each sub-recipient is audited annually.
F. Consider taking enforcement action against non-compliant sub-recipients.

3-106 Conflict Of Interest: City personnel shall not solicit a gift or accept a significant gift from any vendor or prospective vendor. City personnel may accept trivial items as a matter of courtesy, but may not solicit them. Acceptance of social invitations to occasional business meals, entertainment, and hospitality will be subject to prudent judgment as to whether the invitation places or appears to place the recipient under any obligation. Questions about the value of a gift or the appropriateness of an invitation should be referred to the City Manager and/or the City Attorney.

A. To avoid a conflict of interest, City personnel must not participate in making a decision for the City if their personal interest, professional interest, or economic gain may be directly or indirectly influenced or affected by the outcome.
B. City personnel are obligated to disclose any potential conflicts of interest and commitment. Personnel must report the activity to their immediate supervisor when noncompliance is suspected, observed, or otherwise made known. If there is reason to

believe the supervisor may be involved in the noncompliance, the report should be made to the next-higher level of management or to other City authorities.

C. City personnel at all levels are expected to support compliance with applicable City policies and procedures as well as applicable laws, rules, and regulations and to set a tone of intolerance for noncompliant, fraudulent, or illegal activities.
D. Violations of these standards, of laws and regulations, or of City policies and procedures may carry disciplinary consequences, up to and including termination.

3-107 Record Retention:

A. Financial records, supporting documents, statistical records, and all other City records pertinent to a Federal award must be retained for a period of six (6) years per state retention policy from the date of the submission of the final expenditure report.
B. Records may need to be retained longer during pending litigation, audits, or upon notification by a federal agency making a grant.

3-108 Equal Opportunity Access: The City shall take all necessary actions to ensure that minority owned businesses, women's business enterprises, and labor surplus area firms are used whenever feasible. Such steps shall include:

A. Placing such businesses on solicitation lists;
B. Ensuring that such businesses are solicited whenever feasible;
C. Dividing total requirements, whenever feasible, into smaller tasks or quantities to permit maximum participation by such businesses;
D. Establishing delivery schedules, where the requirement permits, which encourage participation by such businesses;
E. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration; and
F. Requiring the prime contractor, if subcontractors are to be used, to take the affirmative steps listed in this section to ensure equal access for such businesses.

City of Biddeford

Finance Department - (207) 284-9333

205 Main Street, P O Box 586

Biddeford, ME 04005

Cheryl Fournier, Finance Director Fax (207) 571-0667

September 5, 2019

To: City Council

From: Cheryl Fournier, Finance Director

Re: Federal Grant Contract Purchasing Policy

One of the items we need to pass is the Uniform Guidance Standards for Federal Grants. Instead of creating it as part of the ordinance many cities and towns have been passing a separate policy when they have their purchasing policy as part of the ordinance. The Federal Government passed 101 pages, but as a local governments require only certain parts of the guidance. The attached policy is for Federal Grants only.

City of Biddeford

Finance Department - (207) 284-9333
205 Main Street, P O Box 586
Biddeford, ME 04005
Cheryl Fournier, Finance Director
Fax (207) 571-0667

September 5, 2019

To: City Council

From: Cheryl Fournier, Finance Director

Re: Special Revenue Funds and Capital Project Funds

It was asked during the budget process to have a discussion around all the special revenue accounts. I also included the capital accounts, because there is some good stuff happening there.

You will find the descriptions of each fund, and the intent of each fund. GASB54 made changes to the way we report many grants, as they are now considered a special revenue fund. I feel this is important to note, because we are seeing larger grant possibilities lately.

A few things to note are:

The Industrial Park Fund has money being held to help pave Morin Street and electric bills for the new signage.

Property Sales Fund is at a negative due to having a receivable for demolition of 36 Water St and 42 Center St. When the properties are sold, they will go against this account first. Please note any funds in this account are to be used toward unbudgeted upgrades/repairs to City buildings or purchase additional property.

Route 111-Mill Redevelopment TIF, the City is waiting for almost $0.5 million in PACTS money to offset the negative fund balance. During the budget process, a budget was passed for the expenditures within this account.

Energy Conservation Fund the remaining money was moved to the City Hall Windows account with order 2016.57. During the research of all these funds I found an order that had not been completed, so I posted it during FY2019.

Festivals Fund has just over $5,000 which has been there for many years. A lot of the donations are noted as winterfest.

Parking Fund has $422,900 worth of expenses to the parking garage and permit/hourly parking system.

The City spent $4.0 million on capital projects with only a very small portion of that not using bond money. By the end of this construction season all our bonds will be in compliance. The public works department deserves a huge thank you for all their hard work to use the bond money for the intended purposes.

Special Revenue Funds

Industrial Park (Fund 201)
Holds the unsold property in the City's industrial and business parks and pays for routine maintenance and infrastructure construction in these parks. Funding source: land sales and tenant fees.

Mooring Fees (Fund 202)
Holds funds raised through the sale of mooring fees. Sec 74-77 (j) All funds collected as a result of this section shall be considered designated revenue for the sole purpose of the execution of this division and the promotion of marine related facilities in the harbor. Pays the costs of the Harbormasters and the police patrol boat and for waterway maintenance and access improvements. Funding source: fees paid for boat moorings in the Saco River and Biddeford Pool.

Property Sales (Fund 203)
Holds funds raised through the sale of City-owned properties for the purpose of performing unbudgeted upgrades/repairs to City buildings and to purchase other properties for City purposes.

Police Special Assignment (Fund 204)
Pays police officers assigned to special duty that is reimbursed by a third party. Used to keep these costs from affecting the regular operating budget.

Pool Beach Permits (Fund 206)
Used for maintenance and capital improvements to the access and facilities at the City's public beaches. Funding source: beach parking passes.

Dog License Fees (Fund 207)
Required by Statute to account for City's share of dog license, impound, and warrant fees. Funding source: all dog-related fees, with balance transferred to the General Fund at year-end to help defray cost of animal control.

City Insurance Claims (Fund 209)
This fund matches the proceeds of any claims by the City for insurance losses with the expenses related to those losses. Any shortage in reimbursements must be covered from current operating budget funds. Any excess is transferred to the General Fund as miscellaneous revenue.

Miscellaneous Small Projects (Fund 210)
Brings together the accounting for any project or item that is of such short duration or so small as to not warrant the establishment of its own fund. Currently holding funds for a Small Community Sewage Grant, a Main Street Sidewalks Grant, an energy efficiency ARRA grant and a Municipal Investment Trust Fund Pass-Through Grant for electrical work at the Riverdam Mill complex.

Community Development Block Grant (CDBG) (Fund 212)
Biddeford is an entitlement community for this Federal program. Pays for programs and capital improvements that benefit low-moderate income areas and citizens. Funding source: Federal grant.

Law Enforcement Grants (Fund 213)
Accounts for multiple grants received by the Police Department for various purposes and for the Tri-Community SWAT Team. Funding source: Federal grants and payments from Saco and Old Orchard Beach.

Airport Operations (Fund 216)
Biddeford Municipal Airport fund pays the costs of its operation and for capital or safety improvements. Funding source: FAA and State grants, ground rent for land under the private hangars, surcharge on all aviation fuel sold on site.

Ice Arena (Fund 217)
The assets held by the City for the Ice Arena.

Community TV (Fund 218)
Pays for the equipping and operation of the Community Access TV stations and broadcast locations. Sec 2-404 Franchise fee paid to the City of Biddeford pursuant to any agreement with a cable TV franchise shall be dedicated to the operation and facilities of PEG access.

Teen Center (Fund 219)
Holds and disburses money raised by the Teen Center and from small grants made available for use at the discretion of the members.

DK Associates TIF (Fund 222), Soleras TIF (Fund 229), & North Dam Mill TIF (Fund 231)
These funds account for tax money that is due back to the businesses involved as a result of Tax Increment Financing credit enhancement agreements in place. The funds are segregated in the year assessed and rebated in the following year provided that all taxes due have been paid. Funding source: General property taxation.

Recreation Programs (Fund 224)
Pays the costs of recreation programs designed to be sustained by the payment of fees. This allows for new programs to be added during a budget year as well as for ease of tracking how well fee levels are covering actual program costs. Funding source: Recreation program fees and donations. At year-end, a reimbursement is made to the General Fund Recreation budget to help defray the general overhead of the Recreation Department.

Fire Grants and Donations (Fund 225)
Accounts for multiple grants and donations received by the Fire Department for various purposes.

Tree Planting (Fund 226)
Holds funds donated to supplement the purposes of Project Canopy, to plant trees around the City. Administered by a Committee through the Public Works Director.

Route 111-Mill Redevelopment TIF (Fund 228)
Accounts for the portion of property taxes allocated by the agreement to the TIF District that includes the Shops at Biddeford Crossing and other commercial properties on Alfred Road and the mill district in the downtown.

Shellfish Fees (Fund 230)
Pays toward the cost of the Shellfish Warden. Funding source: Fees due pursuant to shellfish licenses.

Energy Conservation (Fund 233)
Accounts for funds received pursuant to rebates or inducements for energy conservation with the intended purpose of promoting further energy conservation. Funding source: rebates received.

NSP Grant (Fund 234)
Accounts for funds and uses under the Neighborhood Stabilization Program, a Federal program created under the ARRA to purchase distressed foreclosed residential properties in Biddeford, Saco and Old Orchard Beach and rehabilitate them for resale or for municipal use. Funding source: Federal grant.

Rotary Park Recreation Impact Fees (Fund 237)
Accounts for receipt and use of impact fees required by the Planning Board from residential developers doing projects in the area of Rotary Park. Funding source: Impact fees.

Granite Street Sidewalk Fees (Fund 239)
Accounts for receipt and use of developer fees required by the Planning Board and earmarked to help defray the cost of sidewalk construction on Granite St. Ext. Converted from a fiduciary fund in fiscal 2010 as the City has met its obligations to schedule the project. Previously, the funds could have been returned to the developers should the project not materialize. Funding source: Development fees.

General Assistance Fund (Fund 240)
Accounts for receipt and use of funds donated to the City, to be disbursed through the Health and Welfare Department, for assistance to those in need for items such as winter heating fuel, holiday food baskets and holiday presents for children. Funding source: Donations for charitable assistance to persons in need.

FEMA/MEMA Disaster Assist (Fund 241)
Monies received from FEMA and MEMA for disaster recovery.

Cartmill Trust (Fund 242)
Holds money given through the wills of Clayton and Virginia Cartmill, to be used to assist citizens of Biddeford in need but whose circumstances do not qualify them for other types of public assistance. The program is administered by the Health and Welfare Director who chairs a committee of three persons. Money is withdrawn periodically from the investment account to use for approved disbursements. The principal is available for use for the purpose listed.

Festivals Fund (Fund 243)
Accounts for receipt and use of funds earmarked for seasonal festivals initiated by the City in 2012. Funding source: Donations.

Emery School TIF (Fund 244)
This fund is an affordable housing TIF based on the development of the former Emery School building into residential housing units. The developer is due back a specified portion of its property tax payments, paid out within 30 days of the tax payment being receipted by the City. Funding source: General property taxation.

Mission Hill 1 (Fund 245) and Mission Hill 2 (Fund 246) TIF
This fund is an affordable housing TIF based on the development of residential housing units. The developer is due back a specified portion of its property tax payments, paid out within 30 days of the tax payment being receipted by the City. Funding source: General property taxation.

Route 111 Mill - The Loft at Saco Falls (Fund 247) TIF
This fund is an affordable housing TIF based on the development of residential housing units. The developer is due back a specified portion of its property tax payments, paid out within 30 days of the tax payment being receipted by the City. Funding source: General property taxation.

AARP Grant (Fund 248)
Age friendly grant which is in conjunction with HOB (Heart of Biddeford). The grant monies received and the expenses of working as age friendly community.

Ambulance (Fund 249)
Revenue from the Ambulance service provided, and the expense of Freeport completing the billing. The remaining is transferred to the General Fund the following year.

EPA Grants (Fund 250)
Grant to complete phase 1 of the thatcher brook project.

Clock Tower (Fund 251)
Donations and grants received to complete the rehab of the clock tower.

ShoreUp ME (Fund 252)
Grant received from Island Institute.

Lincoln Mill (Fund 253) TIF
This fund is an affordable housing TIF based on the development of residential housing units. The developer is due back a specified portion of its property tax payments, paid out within 30 days of the tax payment being receipted by the City. Funding source: General property taxation.

Broadband Initiative Grant (Fund 254)
Maine Community Foundation grant to expand broadband through Biddeford.

MDEA Grant (Fund 255)
Grant to provide funding for a DEA agent for the City.

Peoples Recover Grant (Fund 256)
Grant to provide funding for the opioid outreach employee.

MCF-Internet Grant (Fund 257)
Grant to provide funding for broadband.

Payee Program (Fund 258)
Working with citizens that are on social security to pay their bills and maintain their cash balance.

Parking (Fund 650)
Parking fees and enforcement of the parking system within the downtown. Includes the start-up costs of the parking garage.

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Preliminary As of June 30, 2019

	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	-	-	-	-	-	-	-	-	-	-	11,442.46
Intergovernmental	-	-	-	-	-	-	-	-	354,257.00	194,440.75	214,527.85
User fees/rental income	-	24,385.00	-	54,410.00	91,465.00	9,951.00	-	-	-	-	38,425.10
Investment Income	3,593.89	1,704.60	-	-	1,164.81	-	-	-	-	-	-
Other	-	-	16,000.00	-	-	-	-	-	-	-	97,579.52
Revenues	3,593.89	26,089.60	16,000.00	54,410.00	92,629.81	9,951.00	-	-	354,257.00	194,440.75	361,974.93
Reconciliation (for finance dept use)											
Revenue Control	3,593.89	41,089.60	16,000.00	54,410.00	92,629.81	9,951.00	-	-	354,257.00	194,440.75	396,974.93
Less transfers in	-	(15,000.00)	-	-	-	-	-	-	-	-	(35,000.00)
Adjusted revenue control to tie to above	3,593.89	26,089.60	16,000.00	54,410.00	92,629.81	9,951.00	-	-	354,257.00	194,440.75	361,974.93
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	60.00	-	-	-	15,506.78	-	-	-	714.19	83,494.68	14,499.25
Capital expenditures	8,576.00	-	-	-	-	-	-	-	908.99	-	-
Program expenditures	90,205.27	18,628.86	-	31,193.20	102,710.38	-	-	-	154,075.86	11,686.92	206,343.21
Contracted services	3,252.50	-	-	-	-	-	-	-	297,592.00	-	282,032.05
Other	-	-	-	-	-	-	-	-	(2,134.13)	-	4,860.72
Expenditures	102,093.77	18,628.86	-	31,193.20	118,217.16	-	-	-	451,156.91	95,181.60	507,735.23
Reconciliation (for finance dept use)											
Expenditure Control	107,093.77	23,628.86	-	36,193.20	138,217.16	-	-	-	451,156.91	95,181.60	510,735.23
Less transfers out	(5,000.00)	(5,000.00)	-	(5,000.00)	(20,000.00)	-	-	-	-	-	(3,000.00)
Adjusted expend. control to tie to above	102,093.77	18,628.86	-	31,193.20	118,217.16	-	-	-	451,156.91	95,181.60	507,735.23
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(98,499.88)	7,460.74	16,000.00	23,216.80	(25,587.35)	9,951.00	-	-	(96,899.91)	99,259.15	(145,760.30)
Other financing sources (uses): Transfers in (out)	(5,000.00)	10,000.00	-	(5,000.00)	(20,000.00)	-	-	-	-	-	32,000.00
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(103,499.88)	17,460.74	16,000.00	18,216.80	(45,587.35)	9,951.00	-	-	(96,899.91)	99,259.15	(113,760.30)
Fund Balances, beginning of period	439,702.07	92,437.80	(65,257.34)	(8,680.88)	101,524.09	(3,999.68)	-	-	92,614.14	108,259.30	505,909.87
Fund balances, end of period	336,202.19	109,898.54	(49,257.34)	9,535.92	55,936.74	5,951.32	-	-	(4,285.77)	207,518.45	392,149.57

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Preliminary As of June 30, 2019

	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	-	-	-	-	-	-	-	-	995,038.59	16,672.11	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
User fees/rental income	-	306,818.30	-	-	9.48	556,415.70	19,149.00	-	-	-	7,130.00
Investment Income	-	1,330.75	329.76	-	-	5,854.23	-	27.87	-	-	1,186.28
Other	-	-	-	-	-	-	10,033.51	-	-	-	-
Revenues	-	308,149.05	329.76	-	9.48	562,269.93	29,182.51	27.87	995,038.59	16,672.11	8,316.28
Reconciliation (for finance dept use)											
Revenue Control	-	308,149.05	329.76	-	9.48	562,269.93	29,182.51	27.87	995,038.59	16,672.11	8,316.28
Less transfers in	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	-	308,149.05	329.76	-	9.48	562,269.93	29,182.51	27.87	995,038.59	16,672.11	8,316.28
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	6,245.98	-	-	-	-	2,557.33	-	-	-	-
Capital expenditures	243,776.65	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	190,929.85	-	-	-	530,650.58	17,651.05	-	155,592.13	-	-
Contracted services	-	-	-	-	-	-	-	-	1,384,777.89	-	-
Other	-	100,193.88	-	-	-	-	-	-	200,000.00	14,224.39	-
Expenditures	243,776.65	297,369.71	-	-	-	530,650.58	20,208.38	-	1,740,370.02	14,224.39	-
Reconciliation (for finance dept use)											
Expenditure Control	243,776.65	307,369.71	-	-	-	560,650.58	20,208.38	-	2,078,987.02	14,224.39	5,000.00
Less transfers out	-	(10,000.00)	-	-	-	(30,000.00)	-	-	(338,617.00)	-	(5,000.00)
Adjusted expend. control to tie to above	243,776.65	297,369.71	-	-	-	530,650.58	20,208.38	-	1,740,370.02	14,224.39	-
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(243,776.65)	10,779.34	329.76	-	9.48	31,619.35	8,974.13	27.87	(745,331.43)	2,447.72	8,316.28
Other financing sources (uses):											
Transfers in (out)	-	(10,000.00)	-	-	-	(30,000.00)	-	-	(338,617.00)	-	(5,000.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(243,776.65)	779.34	329.76	-	9.48	1,619.35	8,974.13	27.87	(1,083,948.43)	2,447.72	3,316.28
Fund Balances, beginning of period	281,763.66	100,937.79	19,317.47	-	(9.48)	383,401.00	13,421.93	1,534.54	801,924.78	0.02	18,352.72
Fund balances, end of period	37,987.01	101,717.13	19,647.23	-	-	385,020.35	22,396.06	1,562.41	(282,023.65)	2,447.74	21,669.00

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Preliminary As of June 30, 2019

	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	297,531.07	-	-	-	-	-	-	-	-	32,617.29
Intergovernmental	-	-	-	-	-	-	-	-	-	-
User fees/rental income	-	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	666.38	-	45,971.06	-	-
Other	-	-	-	-	-	4,200.00	-	18,816.93	-	-
Revenues	297,531.07	-	-	-	-	4,866.38	-	64,787.99	-	32,617.29
Reconciliation (for finance dept use)										
Revenue Control	297,531.07	-	-	-	-	4,866.38	-	64,787.99	-	32,617.29
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	297,531.07	-	-	-	-	4,866.38	-	64,787.99	-	32,617.29
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	-
Capital expenditures	-	63,883.51	-	-	-	-	-	-	-	-
Program expenditures	-	-	4,887.59	-	-	549.80	-	11,226.47	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Other	297,531.07	-	180.00	-	-	-	-	-	-	32,617.29
Expenditures	297,531.07	63,883.51	5,067.59	-	-	549.80	-	11,226.47	-	32,617.29
Reconciliation (for finance dept use)										
Expenditure Control	297,531.07	63,883.51	5,067.59	-	-	549.80	9,681.33	11,226.47	-	32,617.29
Less transfers out	-	-	-	-	-	-	(9,681.33)	-	-	-
Adjusted expend. control to tie to above	297,531.07	63,883.51	5,067.59	-	-	549.80	-	11,226.47	-	32,617.29
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	(63,883.51)	(5,067.59)	-	-	4,316.58	-	53,561.52	-	-
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	(9,681.33)	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(63,883.51)	(5,067.59)	-	-	4,316.58	(9,681.33)	53,561.52	-	-
Fund Balances, beginning of period	-	63,883.51	14,466.53	-	-	37,243.60	9,681.33	1,406,436.72	5,704.64	-
Fund balances, end of period	-	-	9,398.94	-	-	41,560.18	-	1,459,998.24	5,704.64	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Preliminary As of June 30, 2019

	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	Fund: 249 Ambulance Fund	Fund: 250 EPA Grants Fund	Fund: 251 Clock Tower Donations	Fund: 252 ShoreUp ME Grant	Fund: 253 LINCOLN MILL TIF	Fund: 254 Broadband Initiative Grant	
Revenues											
Property excise/taxes	18,571.24	39,819.68	106,557.21	-	-	-	-	-	20,111.73	-	-
Intergovernmental	-	-	-	3,500.00	-	15,676.29	-	6,000.00	-	14,845.02	-
User fees/rental income	-	-	-	-	1,390,055.66	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Revenues	18,571.24	39,819.68	106,557.21	3,500.00	1,390,055.66	15,676.29	-	6,000.00	20,111.73	14,845.02	-
Reconciliation (for finance dept use)											
Revenue Control	18,571.24	39,819.68	106,557.21	3,500.00	1,390,055.66	15,676.29	-	6,000.00	20,111.73	14,845.02	-
Less transfers in	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	18,571.24	39,819.68	106,557.21	3,500.00	1,390,055.66	15,676.29	-	6,000.00	20,111.73	14,845.02	-
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	-	500.00	185,551.55	-	500.00	-	-	-	-
Contracted services	-	-	-	-	49,760.63	-	-	-	-	2,500.00	-
Other	18,564.96	39,811.32	106,557.21	-	-	-	-	350.00	-	-	-
Expenditures	18,564.96	39,811.32	106,557.21	500.00	235,312.18	-	500.00	350.00	-	2,500.00	-
Reconciliation (for finance dept use)											
Expenditure Control	18,564.96	39,811.32	106,557.21	500.00	1,460,308.18	-	500.00	350.00	-	2,500.00	-
Less transfers out	-	-	-	-	(1,224,996.00)	-	-	-	-	-	-
Adjusted expend. control to tie to above	18,564.96	39,811.32	106,557.21	500.00	235,312.18	-	500.00	350.00	-	2,500.00	-
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	6.28	8.36	-	3,000.00	1,154,743.48	15,676.29	(500.00)	5,650.00	20,111.73	12,345.02	-
Other financing sources (uses):											
Transfers in (out)	-	-	-	-	(1,224,996.00)	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	6.28	8.36	-	3,000.00	(70,252.52)	15,676.29	(500.00)	5,650.00	20,111.73	12,345.02	-
Fund Balances, beginning of period	-	-	0.26	(2,650.38)	294,401.18	(15,676.29)	400.00	-	-	-	-
Fund balances, end of period	6.28	8.36	0.26	349.62	224,148.66	-	(100.00)	5,650.00	20,111.73	12,345.02	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Preliminary As of June 30, 2019

	Fund: 255 MDEA Grant	Fund: 256 Peoples Recover	Fund: 257 MCF - Internet Grant								Totals
Revenues											
Intergovernmental	-	-	7,748.00	-	-	-	-	-	-	-	1,574,220.51
User fees/rental income	-	-	-	-	-	-	-	-	-	-	2,716,850.34
Investment Income	-	-	-	-	-	-	-	-	-	-	68,292.93
Revenues	-	-	7,748.00	-	-	-	-	-	-	-	6,169,377.10
Reconciliation (for finance dept use)											
Revenue Control	-	-	7,748.00	-	-	-	-	-	-	-	6,269,377.10
Less transfers in	-	-	-	-	-	-	-	-	-	-	(100,000.00)
Adjusted revenue control to tie to above	-	-	7,748.00	-	-	-	-	-	-	-	6,169,377.10
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	-	-	-	-	-	-	-	-	-	237,353.11
Capital expenditures	-	-	-	-	-	-	-	-	-	-	326,630.14
Program expenditures	-	-	-	-	-	-	-	-	-	-	2,327,726.42
Contracted services	-	-	-	-	-	-	-	-	-	-	2,602,791.62
Other	-	-	-	-	-	-	-	-	-	-	815,483.30
Expenditures	-	-	-	-	-	-	-	-	-	-	6,309,984.59
Reconciliation (for finance dept use)											
Expenditure Control	-	-	-	-	-	-	-	-	-	-	8,004,278.92
Less transfers out	-	-	-	-	-	-	-	-	-	-	(1,694,294.33)
Adjusted expend. control to tie to above	-	-	-	-	-	-	-	-	-	-	6,309,984.59
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	-	7,748.00	-	-	-	-	-	-	-	(140,607.49)
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-	(1,594,294.33)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	7,748.00	-	-	-	-	-	-	-	(1,734,901.82)
Fund balances, end of period	-	-	7,748.00	-	-	-	-	-	-	-	4,224,652.45

CITY OF BIDDEFORD
Special Revenue Funds - Parking
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Preliminary As of June 30, 2019

	Fund: 650 Parking Fund									Totals
Revenues										
Charges for Services	249,965.22	-	-	-	-	-	-	-	-	249,965.22
Investment income	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Revenues	249,965.22	-	-	-	-	-	-	-	-	249,965.22
Reconciliation (for finance dept use)										
Revenue Control	249,965.22	-	-	-	-	-	-	-	-	249,965.22
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	249,965.22	-	-	-	-	-	-	-	-	249,965.22
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	92,489.05	-	-	-	-	-	-	-	-	92,489.05
Program expenditures	99,152.62	-	-	-	-	-	-	-	-	99,152.62
Contracted services	269,439.20	-	-	-	-	-	-	-	-	269,439.20
Other	3,913.84	-	-	-	-	-	-	-	-	3,913.84
Expenditures	464,994.71	-	-	-	-	-	-	-	-	464,994.71
Reconciliation (for finance dept use)										
Expenditure Control	464,994.71	-	-	-	-	-	-	-	-	464,994.71
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	464,994.71	-	-	-	-	-	-	-	-	464,994.71
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(215,029.49)	-	-	-	-	-	-	-	-	(215,029.49)
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(215,029.49)	-	-	-	-	-	-	-	-	(215,029.49)
Fund Balances, beginning of period	(20,932.00)	-	-	-	-	-	-	-	-	(20,932.00)
Fund balances, end of period	(235,961.49)	-	-	-	-	-	-	-	-	(235,961.49)

Capital Project Funds

CSO Projects 2013 (Fund 402)
To account for the costs of approved combined sewer separation or holding tank projects. Funding source: Bonds.

Minor School Projects (Fund 404)
To account for funds raised from the use of School athletic or artistic facilities, to be used for improvements to those facilities.

Public Access Building (Fund 407)
To account for the costs of renovating and upgrading the Public Access building. This is being handled as a self-funded loan, to be repaid over 10 years from Cable Franchise Fees received by the City.

Road Projects 2009 (Fund 408)
To account for the costs of reconstructing approved roads. Funding source: Bonds.

High School Renovation (Fund 410)
To account for the costs of the Biddeford High School renovation project, which is in its final phase. Funding source: Bonds.

CSO Projects 2010 (Fund 411)
To account for the costs of approved combined sewer separation or holding tank projects. Funding source: Bonds.

Roof Replacement (Fund 413)
To account for the costs of replacing all or portions of the roofs on the Public Works, Community Center and Teen Center buildings. Funding source: Bonds.

CSO Projects 2012 (Fund 414)
To account for the costs of approved combined sewer separation or holding tank projects. Funding source: Bonds and State Revolving Clean Water Fund grants.

Road Projects 2016 (Fund 416)
To account for the costs of reconstructing approved roads. Funding source: Bonds.

CSO Projects 2017 (Fund 417)
To account for the costs of approved combined sewer separation or holding tank projects. Funding source: Bonds.

CITY OF BIDDEFORD
Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Preliminary As of June 30, 2019

	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	-	3,293.72	-	-	-	-	-	-	-	-	3,293.72
Other	-	87,895.82	-	-	-	-	-	-	-	-	87,895.82
Revenues	-	91,189.54	-	-	-	-	-	-	-	-	91,189.54
Reconciliation (for finance dept use)											
Revenue Control	56,704.50	91,189.54	91,656.17	-	-	-	-	61,909.71	55,925.38	190,159.00	547,544.30
Less other financing sources	(56,704.50)	-	(91,656.17)	-	-	-	-	(61,909.71)	(55,925.38)	(190,159.00)	(456,354.76)
Adjusted revenue control to tie to above	-	91,189.54	-	-	-	-	-	-	-	-	91,189.54
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Capital expenditures	356,314.66	215,723.35	-	(55,925.38)	-	1,084,412.98	-	69,118.73	1,011,359.69	1,367,659.21	4,060,468.24
Expenditures	356,314.66	215,723.35	-	(55,925.38)	-	1,212,022.98	-	69,118.73	1,011,359.69	1,367,659.21	4,188,078.24
Reconciliation (for finance dept use)											
Expenditure Control	383,314.66	215,723.35	-	-	-	1,547,796.19	-	69,118.73	1,011,359.69	1,367,659.21	4,606,776.83
Less other financing uses	(27,000.00)	-	-	(55,925.38)	-	(335,773.21)	-	-	-	-	(418,698.59)
Adjusted expend. control to tie to above	356,314.66	215,723.35	-	(55,925.38)	-	1,212,022.98	-	69,118.73	1,011,359.69	1,367,659.21	4,188,078.24
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(356,314.66)	(124,533.81)	-	55,925.38	-	(1,212,022.98)	-	(69,118.73)	(1,011,359.69)	-	-
Other financing sources (uses):											
Transfers out	(27,000.00)	-	-	(55,925.38)	-	(335,773.21)	-	-	-	-	(418,698.59)
Transfers in	56,704.50	-	91,656.17	-	-	-	-	61,909.71	55,925.38	190,159.00	456,354.76
Bond premium	-	-	-	-	-	-	-	-	-	-	-
Proceeds from issuance of bonds/BAN/lease	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses):	29,704.50	-	91,656.17	(55,925.38)	-	(335,773.21)	-	61,909.71	55,925.38	190,159.00	37,656.17
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(326,610.16)	(124,533.81)	91,656.17	-	-	(1,547,796.19)	-	(7,209.02)	(955,434.31)	(1,177,500.21)	(4,059,232.53)
Fund Balances, beginning of period	497,610.16	282,842.88	(236,129.87)	-	1,207.37	2,192,654.31	19,975.00	(349,933.05)	4,196,792.80	3,925,000.00	10,515,192.72
Fund balances, end of period	171,000.00	158,309.07	(144,473.70)	-	1,207.37	644,858.12	19,975.00	(357,142.07)	3,241,358.49	2,747,499.79	6,455,960.19

City of Biddeford
Assigned Fund Balance Analysis (Incl. encumbrances)
General Fund Departments 22001-22004
Year ended 6/30/2019 (As of September 3, 2019)

		Description	Beginning Budget	Less: Encumbered Expended	Available 6/30/2019	Add: FY19 Carryforward to FY20	Balance to spend in FY20	Less: FY20 Activity as of 9/3/19	Current Balance	Since	Intent/Status
22001	60974	ALLOCATION FOR CAPITAL IMP	167,320.00	(10,325.00) -	156,995.00	-	156,995.00	-	156,995.00		Items to sunset
22001	60859	DOWNTOWN DEVELOPMENT	3,172.00	-	3,172.00	2,269.00	5,441.00		5,441.00	2018	Spend in FY2020: FY2018 Picnic Tables (on order, should be here soon) for the Overlook, FY2019 3rd downtown hotspot, social media training for businesses, and design work for gateway into downtown
22001	60904	CITY HALL IMPROVEMENTS	243,174.00	(22,000.00)	221,174.00		221,174.00		221,174.00	2017	Order 2016.60 City Hall Renovations Reserve - operational surplus
22001	60904	CITY HALL HEATING SYSTEM			-	100,000.00	100,000.00		100,000.00	2019	City Hall Heating system (CIP 2019 FAC-01 $100,000)
22001	60907	IT COMPUTER HARDWARE	25,921.00	-	25,921.00	12,500.00	38,421.00		38,421.00	2019	Spend in FY2020: Multiple IT related projects
22004	60908	GIS SYSTEM	1,420.00	20.00	1,440.00		1,440.00		1,440.00	2017	Spend in FY2020: Order 2016 Reserves - GIS System Aerial Photography
22001	60958	COMPREHENSIVE PLAN	2,450.00	-	2,450.00		2,450.00		2,450.00	2017	Spend in FY2020: Order 2015 Reserves - Work done by Erin Tito
22001	60972	GRANT MATCHING RESERVE	100,001.00	-	100,001.00		100,001.00		100,001.00	2017	Order 2016.60 Grant Matching Reserve - Operational Surplus
22001	60984	SUMMER SALARY RESERVE	50,000.00	-	50,000.00		50,000.00		50,000.00	2019	Order 2017.140 Use for summer salaries to be able to hire employees prior to a passed budget, replenish each year during budget process
22001	60985	INTERNS/MGMT ANALYSIS RESERVE	30,573.00	-	30,573.00		30,573.00		30,573.00	2018	Order 2018.28 Use for interns to be able to hire employees prior to a passed budget, replenish each year during budget process
22001	60999	CITY HALL WINDOWS	-	63,883.51	63,883.51		63,883.51		63,883.51	2016	Order 2016.57 moved energy effeciancy money to City Hall Windows
22001	60450	CITY BUILDING SECURITY EVALUATION	-	-	-	50,000.00	50,000.00		50,000.00	2020	60% done: Order 2019 Reserves - Review of the security of our city buildings
22002	60905	COMMUNITY CENTER	50,000.00	-	50,000.00	60,000.00	110,000.00		110,000.00	2019	FY2018 Window Replacement for community center $50,000, FY2019 Start working on design of community center $60,000
22002	60912	ST. LOUIS FIELD IMPROV.	87,000.00	-	87,000.00		87,000.00		87,000.00	2017	Order 2016 Reserves - $12,000 for St Louis Field, Order 2017.80 $75,000 St Louis Field backstop netting
22002	60463	PARK IMPROVEMENTS/AMENITIES	97,820.00	(11,596.37) -	86,223.63	124,656.00	210,879.63	-	210,879.63		Annual Reserve for Park Improvements
22003	60936	FIRE STATION BUILDING	82,821.00	(1,397.46)	81,423.54		81,423.54		81,423.54	2019	Spend in FY2020: CIP 2018 Page 47 Renovation of shower and bathrooms for female firefighters
22003	60986	COMMUNITY SERVICE OFFICER RESERVE	30,000.00	-	30,000.00		30,000.00	(4,800.00)	25,200.00	2018	Order 2018.29 Community Service Officers Reserve for the Police Department, replenish each year during budget process
22004	60502	SOLID WASTE COMMISSION	6,484.00	-	6,484.00		6,484.00	(416.00)	6,068.00	2018	Order 2017.80 - Solid Waste Commission
22004	60603	VEHICLE PURCHASE	6,000.00	(6,000.00)	-	293,710.00	293,710.00	(266,969.00)	26,741.00	2020	In process: Vehicles that are on order, but have not been received as of yet (CIP 2019 PW-01)
22004	60604	ROAD CONSTRUCTION/IMPROVEMENT	466,027.00	(172,655.06)	293,371.94	46,424.00	339,795.94	(125,168.68)	214,627.26	2018	In process: Remaining paving that has not been completed or invoiced, each year the remaining gets rolled over to be used the following year. Each year money comes in and goes out.
22004	60942	PW IMPROVEMENTS	80,026.00	- -	80,026.00	-	80,026.00	-	80,026.00		Storage Shet and Salt Shed
22004	60960	RECYCLING EDUCATION	3,179.00	-	3,179.00		3,179.00		3,179.00	2015	Recycling Education - Noted on Order 8/18/15
22004	60970	THATCHER BROOK/STORMWATER RESERVE	228,101.00	(44,717.99) -	183,383.01	-	183,383.01	-	183,383.01	2019	Used for work on Stormwater and Thatcher Brook
22004	60971	RIVERWALK PHASE 4	96,835.00	-	96,835.00		96,835.00		96,835.00	2018	Order 2017.80 - CIP 2017 Page 56 Continue the Riverwalk and replace/repair river wall along walkway
22004	60980	PACTS PROJECTS	137,073.00	- -	137,073.00	-	137,073.00	-	137,073.00	2019	Reserve for PACTS
		COMPLETED ITEMS	389,358.00	(297,510.95) -	91,847.05	-	91,847.05	(91,847.05)	-		
			2,384,755.00	(502,299.32) -	1,882,455.68	689,559.00	2,572,014.68	(489,200.73)	2,082,813.95		