City of Biddeford

Finance Committee

September 05, 2017 5:00 PM Council Chambers

1. **Call to order**
2. **Approval of the Minutes**
   2.1. August 15, 2017 Finance Committee Meeting Minutes
   8-15-2017 Finance Committee Minutes.rtf
3. **Signing of the expenditure warrant**
4. **Discussion/Approval**
   4.1. Upgrade (or Replacement) of the City's Phone System Hardware
   City Hall Phone System Upgrade.pdf
   4.2. Consideration/Execution of Resolution for 50 Lester B. Orcutt Blvd Property Abatement
   9-05-2017 LeGallee Property Resolution-ORDER.doc
   9-05-2017 LeGallee Property Resolution - MEMO.docx
   9-05-2017 LeGallee Property - backup docs.pdf
5. **Other Business**
   5.1. Financials - Preliminary Report for June 2017
   Financials for June 2017.pdf
6. **Adjournment**

City of Biddeford

Finance Committee Meeting Minutes

August 15, 2017

The meeting was called to order at 4:32 pm by Council President John McCurry.

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

Approval of Minutes

Motion by Councilor Ready to approve the Minutes of August 1, 2017, seconded by Councilor St. Cyr, unanimous.
Motion carried, 4-0.

The expenditure warrant was available for review and signature.

Discussion/Approval

Contract for CIPP 2017 Pipe Lining

Motion by Councilor Ready to recommend to Council Green Mountain Pipeline Services of Bethel, VT to perform pipe lining in connection with the 2017 CIPP Lining Projects, seconded by Councilor St. Cyr.
Discussion: Councilor St. Cyr asked for a presentation. Tom Milligan gave an overview of the project. He recommended Green Mountain Pipeline Services of Bethel, VT to do the work in the bid amount of $145,065.00.
Vote: unanimous
Motion carried 4-0.

Purchase of Trackless Sidewalk Tractor/Public Works/HP Fairfield

Motion by Councilor Ready to recommend to Council the purchase of one 2017 Trackless sidewalk tractor from HP Fairfield for $140,999.00, seconded by Councilor St. Cyr.
Discussion: Councilor St. Cyr asked for a presentation. Carl Marcotte, Public Works, gave an overview and explained the bid process. This tractor will be adding to the fleet and will be primarily used in the downtown area. Also discussed was the manpower at Public Works to run the additional tractor.
Vote: 3 In favor, 1 Opposed (Councilor McCurry).
Motion carried 3-1.

Purchase of Influent Screens/Wash Press/Wastewater Treatment Plant/Headworks, Inc. of Houston, Texas.

Motion by Councilor Ready to recommend to Council the purchase of two Influent Screens/Wash Press, seconded by Mayor Casavant.
Discussion: Councilor St. Cyr would like a presentation. Jeff Demers, Wastewater Treatment, gave an overview explaining they receided six proposals and are recommending to Council to approve the purchase of two screens from Headworks, Inc. of Houston, Texas for $111,830.00.

Funding for the project is in the Wastewater Designated Fund Balance and FY18 Equipment purchase.
Vote: unanimous.
Motion Carried 4-0

Other Business
No other business.

Motion to adjourn made by Councilor Ready, seconded by Councilor St. Cyr, unanimous.
Motion carried 4-0.
Adjourned at 5:00 pm.

Biddeford
A proud city rising where the water falls

Computer Department
(207) 286-7243
205 Main Street, P O Box 586
Biddeford, ME 04005-0586

VISIT US AT WWW.BIDDEFORDMAINE.ORG

Finance Committee

Our phone system hardware is over 10 years old and is due for replacement.
An RFB was released on 8-8-17 and we received one bid. Price comparisons were done to validate the bid. The budgeted amount of $7,000 is in 21201-60926

We have two options.
Option 1. Replace current hardware. We have two phone servers for redundancy. If one fails, it will fail over to the spare automatically. Cost is $17,220.00

Option 2. Deploy a virtual phone server using our existing VMware infrastructure. While this option does not have redundancy, it does allow for fast recovery. Typically, if there was a catastrophic failure we could restore the system in about 10 minutes. Cost is $6,544.00
This also means that we will never have to upgrade the phone system hardware, as it will rely on the VMware hardware.

IT staff is recommending option 2.

Respectfully
Jerry Gerlach
IT Director

NT&T National Telephone & Technology

Response to:

City of Biddeford Request for Bid:

Zultys Migration from MX250 to MX Virtual

Prepared by:

Mike Stephenson

National Telephone & Technology, Inc

25 Plaza Drive, Suite 1

Scarborough Maine 04074

(207) 885-0000

Bid Date August 17, 2017

To supply the following:

Quantity	Make/Model	Total Price
One	MXV Instance License	
One	MXV License Migration Fee	
One	FXO 4 port Analog Gateway	
One	FXS 8 port Analog Gateway	
		$6544.00

Price to include delivery, installation, programming and testing.

Prices valid for 90 days.

Payment terms 50% with order, balance on delivery.

NT&T understands and accepts all terms and conditions of the bid from the City of Biddeford.

National Telephone & Technology

Mike Stephenson
207-885-0000 Ext. 115
207-619-8666 Direct
mstephenson@callntt.com

City of Biddeford **July 27, 2017**
205 Main Steet
Biddeford ME 04005

Attention: Jerry Gerlach
Phone: 286-0594

Equipment & Pricing:
Migration of MX250's to MX-E's

2	MX-250 to MX-E
2	Dual Ti/PRI Module
2	FXO 8 port Analog Module
2	FXS 4 port Module
***	Customer installation and programming

Equipment & Installation	$17,220.00
Maine State Tax	
Total	**$17,220.00**

Price Includes: Equipment, Installation, Programming and Customer Training.

Leasing Available:

Options-now or later

Acceptance of Proposal:
National Telephone & Technology Authorized Signature,____This proposal may be withdrawn by NT&T if it is not accepted within 30 days.

Date of Acceptance____________Signature,____the above prices, specifications and conditions are satisfactory and hereby accepted.

2017.99 **IN BOARD OF CITY COUNCIL..SEPTEMBER 5, 2017**

BE IT ORDERED, that the City Council of the City of Biddeford does hereby authorize the City Manager to execute any and all legal documents necessary to execute the proposed resolution for the back taxes on property located at 50 Lester B. Orcutt Boulevard (Map 59, Lot 66), assessed in the name Life Estate of Susan E. LeGallee. Such resolution will include the abatement of all outstanding costs and interest assessed against the property at the time of the execution of the agreement for any amount in excess of $109,019.40; plus what is owed for the FY18 taxes in the amount of $12,232,67.

The Office of
City Manager
James A. Bennett
Email: jbennett@biddefordmaine.org

MEMORANDUM

TO:	**Finance Committee** **Keith Jacques, Esq**
CC:	**Honorable City Council** **Sarah McDaniel, Esq** **File**
FROM:	James A. Bennett, City Manager
DATE:	August 29, 2017
RE:	**Proposed Resolution of 50 Lester B. Orcutt Blvd Tax Issues**

At your September 5 meeting, you will be asked to endorse a resolution to one of the more difficult situations the city has regarding outstanding tax liens. During a very deliberative process over the last year, staff worked with the Committee to address the issue of tax acquired property. A new policy was adopted and put in the place. The policy has been effective in dealing the issues on a going forward basis. It also has been effective in dealing with those properties that were only slightly in arrears.

As discussed during the process, there was several properties that had large balances that have been neglected for multiple years. Prior to this new process, the City had been relatively passive in its efforts to deal with these properties; doing essentially only that which was required by state statutes. Staff indicated during the process that we would address each of the properties that are in this situation on an individual basis.

The property at 50 Lester B Orcutt Blvd (owned by the Life Estate of Susan LeGallee, with the remainder interest owned by her nephew, William LeGallee) is easily the most difficult of the properties that are in the situation. The property has outstanding taxes owed on the property since 2008. As of July 12, $134,449.74 was owed. The property is locally assessed at $629,500. The owner is a senior citizen that lives alone. It should be noted, these figures do not include the FY18 tax liability which will be or has been committed in August. Those new taxes would be paid as part of the obligation to keep taxes current.

I have been working directly with an attorney who was hired by the nephew (William LeGallee). The collective goal was to come up with a plan that would allow Ms. LeGallee to remain in the home and make the City whole on the taxes. I am pleased to report that after a few weeks of discussions and various proposals, that we have been able to come up with a mutually agreeable plan. Since the property has matured tax liens on it, approval of the proposed resolution is required by the municipal officers (City Council). The recommendation will appear on both the Finance Committee and City Council agendas. The focus of the item on the Finance Committee is to serve as the vetting of the details of the proposal. Action is not needed by the Finance Committee but a strong endorsement would be helpful with the Council.

Recommended Resolution

The following the recommended resolution to the back taxes situation.

1. The City would enter to a formal contractual agreement with the parties to memorize the arrangement. As note of interest, a Maine community does not have the same broad tort liability protection for a breach of contract that it does in other actions of the municipality. Hence, the proposed contractual agreement provides protection to the lending institution to enter into the proposed agreement that it would otherwise not agree to.
2. The parties to the agreement would be:
    a. The City of Biddeford
    b. Ms. Susan LeGallee
    c. Mr. William LeGallee
    d. The lending institution
3. Similar to her current life estate interest, Ms. Susan LeGallee would continue to live in the property for as long as her health and the LeGallee family's finances allow.
4. The terms of the agreement would be:
    a. Mr. William LeGallee would pay the City $109,019.14 to resolve the current tax liability (not including the FY18 taxes) with the City by:
        i. securing a $75,000 loan against the property and make such payment for back taxes to the City;
        ii. signing a note/mortgage for the balance ($34,019.40) with the City to be repaid monthly over a 12 year period at 4% per year rate.
5. The fee interest in the property would be deeded to Mr. William LeGallee, with a side agreement to protect Ms. LeGallees's tenancy, via the City quit claiming it's interest to him for those matured liens that have been paid off by the $75,000 payment.
    a. The City would abate interest and costs at the time of execution of the formal documents and payment being made. The total amount abated would be $25,430.34 as of July 12. It would be slightly higher at the time of the actual closing
6. Future taxes would be paid on time, including the FY18 taxes. If not, it would be considered a breach of the agreement.
7. The City would agree to give the lending institution at least a ninety (90) day notice should there be a breach of the agreement by any of the parties to protect the lending institution's mortgage.
8. The City would release all matured tax liens on the property with the exception of one. That matured tax lien will, by this agreement, no longer accrual any interest change (being replaced by the $34,019.14 mortgage at 4%). This will be further security for the City. Release will occur when the full $34,019.14 plus interest is paid.

The legal documents have not been prepared in order to make sure that the Council would endorse the approach. The bank financing has been tentatively arranged but is subject to the details. As such, you will be asked to empower this office with the authority to execute the final documents given that they are substantially in the compliance with the details presented. Obviously, Keith's office will be involved.

The formal motion is suggested as:

'To authorize the City Manager to enter to all legal documents necessary to execute the proposed resolution to the back taxes on the property located at 50 Lester B Crcutt Blvd (Map 59, Lot 66) assessed against Life Estate of Susan E. LeGallee, including the abatement of all outstanding costs and interest assessed against the property at the time of the execution of the agreement for any amount in excess of

$109,019.40. Said amount does not include the FY18 property taxes for the period covering July 1, 2017 to June 30, 2018.

The proposed resolution achieves the directive that the Finance Committee set forth of resolving this very complex back tax issue. It does so by making sure the City was made whole in collecting the amount of taxes that was owed. It achieves the result of allowing the owner the ability to continue to live in the home. It achieves the results by working with an heir who already has a remainder interest in the property that will be personally vested to make sure the property does not fall into arrears on taxes in the future.

I believe this a very good resolution to a very difficult situation that has been unresolved for many years. I am requesting your support.

DOUGLAS MCDANIEL
& CAMPO LLC, PA
ATTORNEYS AND COUNSELORS AT LAW

July 21, 2017

VIA EMAIL AND POST
James A. Bennett, City Manager
City of Biddeford
205 Main Street, PO Box 586
Biddeford ME 04005

Re: Proposal for August 1, 2017 City Council Agenda

Dear Mr. Bennett,

Thank you for meeting with William H. LeGallee and myself on July 13, 2017 to discuss the delinquent real estate taxes on 50 Lester B. Orcutt Blvd (Tax Map 59, Lot 66), in which Bill's aunt, Susan LeGallee, resides and holds a life estate and in which Bill holds the remainder interest.

We request that the City discharge all past due tax amounts, including principal, interest and penalties for the 2008-09 through the 2016-17 fiscal tax years for a total payment from Mr. LeGallee of $109,019.40. This will bring the property up to date on its real estate tax obligations and will leave Mr. LeGallee with sufficient cash flow to keep up with the on-going tax obligations in the normal course. In exchange for this payment, we will request a quitclaim deed from the City to Mr. LeGallee to fully clear up the old tax liens that were not timely redeemed.

Mr. LeGallee is currently pre-approved for financing that would allow an immediate cash payment to the City of $75,000.00. In order to manage cash flow to allow each year's new taxes to be timely paid, we propose the remaining $34,019.40 be financed by the City over a 12-year period at 4%, secured by a second-priority mortgage. As you explained, this would entail a three-way agreement with the bank to protect their first-priority security interest, which I expect could be completed within 60 days of the Council's approval.

Under City's Delinquent Property Tax Policy, this proposal will require approval by the City Council. We request that this be addressed at their August 1, 2017 meeting, which Mr. LeGallee and I are prepared to attend.

As you know, I do not represent Susan LeGallee, but I understand that she is in agreement with this proposal to save the family property and I expect that she will be attending the City Council meeting when this is discussed. Can you please confirm if we are able to be on the August 1 agenda?

Sincerely,

Sarah A. McDaniel
Attorney for William H. LeGallee

Thomas L. Douglas Sarah A. McDaniel Benjamin P. Campo, Jr. Kristen R. Dorion
90 Bridge Street, Suite 100 ▫ Westbrook, ME 04092 ▫ P(207) 591-5747 F(207) 591-5752 ▫ www.douglasmcdaniel.com

NO R.E. TRANSFER TAX PAID

DEED OF DISTRIBUTION BY PERSONAL REPRESENTATIVE

KNOW ALL MEN BY THESE PRESENTS, THAT I, Susan E. LeGallee, of Biddeford Pool, in the County of York and State of Maine, duly appointed and acting Personal Representative of the Estate of Harry E. Legallee, Jr., deceased, whose Will was duly admitted to probate in the Probate Court for the County of York, Maine, by power conferred by law, and every other power, in distribution of the estate grants to Susan E. LeGallee, life tenant, of Box 179, 50 Lester B. Orcutt Blvd., Biddeford Pool, Maine 04006; Jesse B. LeGallee of Box 52, Shady Oaks, Kennebunk, Maine 04043 and William H. LeGallee, of American Embassy, Moscow (PAE), APO AE 09721 remaindermen, being the persons entitled to distribution, the real property in Biddeford Pool, in the County of York, State of Maine, described as follows;

A certain lot or parcel of land, with the buildings thereon, situated in the City of Biddeford, County of York and State of Maine, at Biddeford Pool, so-called, being lot numbered fourteen (14) on a plan of the Isaac Bickford farm by Dominicus Jordan; said lot being bounded and described as follows:

Beginning at the northeast corner of said lot, a reserved street and lot numbered sixteen (16) on said plan; thence by said lot numbered sixteen (16), South 7 3/4° West, ten (10) rods; thence at rights angles North 82 1/4° West, eight (8) rods to lot numbered twelve (12); thence by said lot numbered twelve (12) North 7 3/4° East, ten (10) rods to said reserved street; thence by said reserved street South 82 1/4° East, eight (8) rods to the point of beginning.

Being the same premises conveyed to Harry A. LeGallee, Jr. and Helen W. LeGallee as joint tenants by deed of Harry A. LeGallee, Jr. dated December 21, 1970 and recorded in the York County Registry of Deeds in Book 1893, Page 247. The said Helen W. LeGallee died in 1985, and title passed to Harry A. LeGallee, Jr. by operation of law.

The above described premises were devised to the within Grantees under Paragraph FIRST of the Will of Harry A. LeGallee, Jr., dated February 13, 1991 (York County Probate Court Docket No. 1992-0300), as follows:

"FIRST: I give, bequeath and devise all of my real estate comprising land and buildings situated at Biddeford Pool in said Biddeford and said County to my daughter, Susan E. LeGallee for the term of her natural life and at her death I give, bequeath and devise the remainder in said real estate to my son, Jesse B. LeGallee and my grandson, William H. LeGallee, share and share alike. If my said daughter shall determine to sell said premises or any portion of them during her lifetime, I give her full power to do so provided, however, that the proceeds from such sale shall be divided Seventy (70%) percent from the said Susan E. LeGallee, Twenty (20%) percent for the said Jesse B. LeGallee, and Ten (10%) percent for the said William H. LeGallee."

TO HAVE AND TO HOLD the above-granted premises with all the privileges and appurtenances thereof unto the said Susan E. LeGallee, life tenant, Jesse B. LeGallee and William H. LeGallee, remaindermen, their heirs and assigns forever.

The said Harry A. LeGallee, Jr. died February 26, 1992, and the Will of the decedent was admitted to probate in York County Probate Court at Alfred, Maine, on March 24, 1992. Probate Docket No. 1992-0300.

The Grantor herein is the duly appointed and now qualified and acting Personal Representative of the Estate of Harry A. LeGallee, Jr..

The Grantees herein are determined to be the persons entitled to distribution of the above-described real estate, and the Grantor herein is authorized to distribute the same under Article <u>FIRST</u> of said Will.

WITNESS my hand and seal this 2nd day of August, 1993.

Signed, Sealed and Delivered
In Presence of:

[signature] [signature]
SUSAN E. LEGALLEE

STATE OF MAINE
YORK, SS. August 2, 1993

Then personally appeared the above-named Susan E. LeGallee in her said capacity and acknowledged the foregoing to be her free act and deed.

Before me,
[signature]
~~Notary~~ Public

RECEIVED YORK S.S
94 MAR 21 PM 12:55
ATTEST: [signature] Stone
REGISTER OF DEEDS

City of Biddeford

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

August 31, 2017

To: Finance Committee

From: Cheryl Fournier, Finance Director

Re: PRELIMINARY June 2017 Financials

Attached are the PRELIMINARY June 2017 Financials. In an effort to give a little more detail, here is the first pass of giving more explanation regarding overage and underage amounts. I will be working to enhance the reporting a little at a time.

City Expenses are 95.9% of budget or $1,249,768 below budget. A portion of that is CIP for $400,000 that will move to the following year. The following is a listing of the major variances.

A. **Assessing** is $45,748 below budget. The primary reason is the sharing of positions with Saco has decreased expenses by $36,982.
B. **Finance & Tax** is $24,588 above budget. The primary reason is staffing changes.
C. **Code Enforcement & Inspections** is $43,132 below budget. The primary reason staff changes.
D. **General Administration** is $657,647 below budget. The primary reason is contingency was not used in the amount of $636,207.
E. **Community Center** is $15,287 below budget. Repairs/Maintenance is below budget by $14,729
F. **Health & Welfare** is $28,051 above budget. GA payments are above budget by $23,600 which 70% of that will be reimbursed.
G. **Fire Department** is $47,004 below budget. The primary reason is staffing changes.
H. **Police Department** is $102,821 above budget. Police and Investigation is $90,245 above budget made up of three categories. The first, an unbudgeted position for the opioid grant. The second, outfitting new officers was over budget by $17,000, due to changes in staffing. The third, repairs to the radio tower of $20,000 was not budgeted. Communication is $18,989 above budget, due to replacing two workstations. Animal Control Officer is $6,413 below budget. Currently, the Police Department is $18,000 over budget in revenue. There will be additional revenue posted for FY2017.
I. **Public Works** is $66,222 above budget. The primary reason is the vehicle and equipment repairs, contracted services, and overtime due to snow storms. The Solid Waste Management is below budget by $16,102. Parks Maintenance is $20,694 below budget. Cemetery is $11,301 below budget. Engineering is $9,732 above budget.

J. **Debt Service** is $173,686 below budget due to refunding of bonds.

School Expenses are at 97.9% of budget or $937,369 below budget.

City Revenues are $78,160 below budget (including property taxes). The following is a listing of the major variances.

A. **Property Taxes** are 99.3% of budget or $300,204 below budget. The double counting of homestead ($500,000) and BETE ($280,000) for a total $780,000 was offset by overlay, interest, lien cost, abatements, and PILOT to bring the under budget to $300,204. The aggressive property tax collection will help with an estimated additional $50,000 in revenue to be posted after the finish of August. Our property tax collection rate is 97.68% up from 96.28% in FY2016.
B. **Excise Taxes** are 111.5% of budget or $342,552 above budget. This is almost $300,000 higher than last year.
C. **Gen. Govt Licenses/Permits/Fees** are 139.4% of budget or $240,989 above budget. The primary reason is that building permits is $263,000 above budget.
D. **Pub Safety Licenses/Permits/Fees** is 74.1% of budget or $521,964 below budget. The primary reason is that Ambulance revenues are below budget by $541,253 due to estimating 50% collection rate; however the actual is 43.8% collection rate.
E. **Miscellaneous Revenue** is the collection of lease proceeds for vehicles purchased in the prior year in the amount of $133,382.

School Revenues are 102.1% of budget or $272,258 below budget. Education Intergovernmental is the primary reason for the overage.

City of Biddeford

Monthly Financial Reports

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City of Biddeford
Year-to-Date Financial Report - Revenues
Twelve Months Ended June 30, (preliminary; unaudited)

Target: 100.0%

	FY2017				FY2016			
Revenues:	**Revised Budget**	**YTD Revenues**	**Remaining Budget**	**% Earned**	**Revised Budget**	**YTD Revenues**	**Remaining Budget**	**% Earned**
Property Taxes	44,246,929	43,946,725	300,204	99.3 %	42,989,487	43,415,531	(426,044)	101.0 %
Excise Taxes	2,991,000	3,333,552	(342,552)	111.5 %	2,767,000	3,079,782	(312,782)	111.3 %
Registration Fees	59,450	62,455	(3,005)	105.1 %	56,200	62,766	(6,566)	111.7 %
Gen. Govt Licenses/Permits/Fees	611,062	852,051	(240,989)	139.4 %	813,569	708,505	105,064	87.1 %
Pub Srvcs Licenses/Permits/Fees	127,818	143,563	(15,745)	112.3 %	117,596	129,737	(12,141)	110.3 %
Pub Safety Licenses/Permits/Fees	2,017,995	1,496,031	521,964	74.1 %	1,894,150	2,017,096	(122,946)	106.5 %
Pub Works Licenses/Permits/Fees	235,000	243,556	(8,556)	103.6 %	284,150	237,317	46,833	83.5 %
Ed Licenses/Permits/Fees	57,870	67,364	(9,494)	116.4 %	54,766	64,052	(9,286)	117.0 %
State Revenue Sharing	1,300,000	1,293,059	6,941	99.5 %	1,220,000	1,314,893	(94,893)	107.8 %
State Homestead Exemption	504,493	504,494	(1)	100.0 %	316,972	316,972	-	100.0 %
Gen Govt Intergovernmental	1,500	-	1,500	- %	4,000	-	4,000	- %
Pub Srvcs Intergovernmental	79,025	81,276	(2,251)	102.8 %	63,149	76,668	(13,519)	121.4 %
Pub Safety Intergovernmental	11,000	6,472	4,528	58.8 %	12,000	11,676	324	97.3 %
Pub Works Intergovernmental	210,000	207,160	2,840	98.6 %	208,264	210,124	(1,860)	100.9 %
State Education Subsidy	10,799,304	10,804,317	(5,013)	100.0 %	10,033,904	10,617,909	(584,005)	105.8 %
Education Intergovernmental	186,835	426,897	(240,062)	228.5 %	240,697	395,649	(154,952)	164.4 %
State BETE Prog. Reimbursement	281,942	282,116	(174)	100.1 %	282,271	282,439	(168)	100.1 %
Investment Income	65,612	74,327	(8,715)	113.3 %	40,600	99,231	(58,631)	244.4 %
Gen Govt Other	90,000	70,457	19,543	78.3 %	90,000	181,165	(91,165)	201.3 %
Pub Srvcs Other	38,000	36,000	2,000	94.7 %	43,000	41,490	1,510	96.5 %
Pub Works Other	-	852	(852)	- %	-	338	(338)	- %
Education Other	213,961	231,649	(17,688)	108.3 %	183,332	180,968	2,364	98.7 %
Miscellaneous Revenue	-	133,382	(133,382)	- %	-	-	-	- %
Use of Education Fund Balance	1,693,744	1,693,744	-	100.0 %	1,339,136	1,339,136	-	100.0 %
Use of Prior Year F/B-City	75,000	75,000	-	100.0 %	-	-	-	- %
Transfers In	466,295	491,431	(25,136)	105.4 %	160,660	181,042	(20,382)	112.7 %
TOTAL REVENUES	66,363,835	66,557,933	(194,098)	100.3 %	63,214,903	64,964,488	(1,749,585)	102.8 %

Total less Property Taxes	21,330,471	21,824,598	(494,127)	102.3%	19,626,173	20,949,546	(1,323,373)	106.7%
Total Education	12,951,714	13,223,972	(272,258)	102.1%	11,851,835	12,597,715	(745,880)	106.3%
Total City Other	8,378,757	8,600,625	(221,868)	102.6%	7,774,338	8,351,831	(577,493)	107.4%

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

Target: 100.0%

	FY2017				FY2016			
Expenditures:	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**
Mayor/Council	32,340	29,260	3,080	90.5 %	31,318	31,566	(248)	100.8 %
City Manager	280,546	279,683	863	99.7 %	249,285	273,761	(24,476)	109.8 %
City Clerk	266,736	274,462	(7,726)	102.9 %	305,141	270,265	34,876	88.6 %
Elections & Registrations	19,500	19,230	270	98.6 %	27,800	31,372	(3,572)	112.8 %
Assessing	257,817	212,069	45,748	82.3 %	251,834	244,929	6,905	97.3 %
Finance & Tax	415,620	440,208	(24,588)	105.9 %	426,407	411,101	15,306	96.4 %
Computer Services	129,838	129,160	678	99.5 %	123,811	117,856	5,955	95.2 %
Personnel	116,436	111,212	5,224	95.5 %	122,800	111,904	10,896	91.1 %
Planning & Economic Devel.	453,142	461,827	(8,685)	101.9 %	337,500	306,490	31,010	90.8 %
Code Enforcement & Inspections	533,014	489,882	43,132	91.9 %	439,172	436,787	2,385	99.5 %
General Administration	2,883,645	2,225,998	657,647	77.2 %	2,227,355	1,874,277	353,078	84.1 %
City Hall Building Maintenance	184,268	184,327	(59)	100.0 %	177,104	174,041	3,063	98.3 %
Private Schools	25,136	25,136	-	100.0 %	25,136	25,136	-	100.0 %
Community Center	246,373	231,086	15,287	93.8 %	259,327	227,927	31,400	87.9 %
Recreation	545,681	556,612	(10,931)	102.0 %	548,569	489,447	59,122	89.2 %
Health & Welfare	237,796	265,847	(28,051)	111.8 %	329,157	299,265	29,892	90.9 %
Facilities Management	112,891	122,608	(9,717)	108.6 %	112,257	110,378	1,879	98.3 %
Social Services	57,000	57,000	-	100.0 %	57,000	55,180	1,820	96.8 %
Municipal Services	746,489	723,787	22,702	97.0 %	658,016	638,898	19,118	97.1 %
Fire Department	4,366,854	4,320,743	46,111	98.9 %	4,343,583	4,128,715	214,868	95.1 %
Biddeford Pool Fire Department	7,625	6,732	893	88.3 %	8,250	4,928	3,322	59.7 %
Hills Beach Fire Department	-	-	-	- %	200	227	(27)	113.6 %
Emergency Management	12,110	11,049	1,061	91.2 %	10,029	10,422	(393)	103.9 %
Hydrant Rental	395,986	384,873	11,113	97.2 %	356,133	392,079	(35,946)	110.1 %
Police Department	4,882,843	4,986,791	(103,948)	102.1 %	4,426,195	4,459,682	(33,487)	100.8 %
Police Investigative Services	603,800	590,097	13,703	97.7 %	750,497	622,095	128,402	82.9 %
Communications	1,608,061	1,627,050	(18,989)	101.2 %	1,527,344	1,572,227	(44,883)	102.9 %
Animal Control Officer	104,390	97,977	6,413	93.9 %	98,056	100,223	(2,167)	102.2 %
Street & Traffic Lights	460,000	449,924	10,076	97.8 %	415,000	452,307	(37,307)	109.0 %
PW admin/Fleet Maint.	1,547,338	1,548,347	(1,009)	100.1 %	1,519,170	1,492,984	26,186	98.3 %
Public Works Street Maint.	1,992,945	2,096,523	(103,578)	105.2 %	1,994,894	1,924,423	70,471	96.5 %
Solid Waste Management	1,276,343	1,260,241	16,102	98.7 %	1,282,981	1,247,436	35,545	97.2 %
Parks Maintenance	533,396	512,702	20,694	96.1 %	534,335	493,865	40,470	92.4 %
Cemetery	38,217	26,916	11,301	70.4 %	38,951	29,658	9,293	76.1 %
Engineering	212,989	222,721	(9,732)	104.6 %	207,481	181,001	26,480	87.2 %
GIS Division	82,505	79,678	2,827	96.6 %	83,010	81,074	1,936	97.7 %
County Tax	1,280,453	1,217,090	63,363	95.1 %	1,292,359	1,228,999	63,360	95.1 %
Debt Service - Principal	1,824,708	1,670,890	153,818	91.6 %	1,625,717	1,601,312	24,405	98.5 %
Debt Service - Interest	537,637	517,769	19,868	96.3 %	539,779	543,628	(3,849)	100.7 %
Transfers Out	600,000	600,000	-	100.0 %	600,000	600,000	-	100.0 %
CIP - General Government	125,000	115,836	9,164	92.7 %	15,186	14,472	714	95.3 %
CIP - Public Services	163,500	4,751	158,749	2.9 %	49,230	13,825	35,405	28.1 %
CIP - Public Safety	49,100	68,085	(18,985)	138.7 %	43,000	77,149	(34,149)	179.4 %
CIP - Public Works	363,335	107,000	256,335	29.4 %	93,000	382,380	(289,380)	411.2 %
Education - Regular Instruction	12,980,301	12,866,292	114,009	99.1 %	12,859,828	12,391,976	467,852	96.4 %
Education - Special Education	5,750,102	5,334,931	415,171	92.8 %	5,735,323	5,395,569	339,754	94.1 %
Education - Career & Tech. Instr.	2,457,231	2,455,934	1,297	99.9 %	2,137,467	2,135,667	1,800	99.9 %
Education - Other Instruction	565,909	538,017	27,892	95.1 %	554,794	554,554	240	100.0 %
Education - Student/Staff Supp.	2,026,946	1,973,438	53,508	97.4 %	1,901,143	1,900,242	901	100.[illegible]
Education - System Admin.	1,064,714	1,063,634	1,080	99.9 %	946,257	945,940	317	100.0 %

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

Target: 100.0%	FY2017				FY2016			
Expenditures:	Revised Budget	YTD Expended	Remaining Budget	% Spent	Revised Budget	YTD Expended	Remaining Budget	% Spent
Education - School Admin.	1,521,062	1,500,846	20,216	98.7 %	1,509,016	1,462,724	46,292	96.9 %
Education - Transportation	1,373,479	1,326,656	46,823	96.6 %	1,327,327	1,253,382	73,945	94.4 %
Education - Facilities Main.	3,344,571	3,285,363	59,208	98.2 %	2,900,164	2,893,822	6,342	99.8 %
Education - Debt Service	4,009,046	4,009,046	-	100.0 %	4,098,193	4,098,192	1	100.0 %
Education - All Other	7,601	7,340	261	96.6 %	7,916	7,992	(76)	101.0 %
Crossing Guards	-	455	(455)	- %	-	-	-	- %
Adult Education Programs	649,470	527,133	122,337	81.2 %	674,106	534,431	139,675	79.3 %
TOTAL EXPENDITURES	66,363,835	64,252,266	2,111,569	96.8 %	63,214,903	61,360,179	1,854,724	97.1 %
TOTAL CITY EXPENDITURES	30,613,403	29,363,635	1,249,768	95.9%	28,588,005	27,785,689	802,316	97.2%
TOTAL K-12 EXPENDITURES	35,100,962	34,361,498	937,369	97.9%	33,977,428	33,040,059	937,369	97.2%
Total Operating Departments	60,616,613	59,170,058	1,446,555	97.6%	58,241,616	56,204,337	2,037,279	96.5%
Less Education	24,866,181	24,281,427	584,754	97.6%	23,590,082	22,629,848	960,234	95.9%

City of Biddeford
Detail of Cash & Investment Account Balances
as of June 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			9,483,341.61
31374-40590	General Checking Account	Peoples United Bank	6500348798			6,130,265.05
31456-40590	General Checking Account	Peoples United Bank	6500348798			3,925,000.00
						19,538,606.66
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
10011-10140	Certificate of Deposit	Morris Bank	618312DH2	06/20/19	1.78%	248,000.00

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

G.L. Account	Name	Bank/Broker/Holder	Cusip/Bank Account #	Investment/CD Matures	Interest Rate	Balance
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					0.00
	Total Morgan Stanley					**4,413,881.18**
Total Investments (10011-10140)						4,909,733.06
Total General Fund Cash & Investments						14,412,045.77
Total Road Fund Cash						6,130,265.05
Total CSO Fund Cash						3,925,000.00
						24,467,310.82
						14,393,074.67

City of Biddeford
Capital Projects Analysis (Incl. encumbrances)
General Fund Departments 21201-21204
Year ended 6/30/2017 (As of June 30, 2017)

Account		Description	Beginning Budget	Encumbered/ Expended	Balance Remaining
21201	60962	Election Equipment	25,000.00	19,956.10	5,043.90
21201	60963	Software	100,000.00	127,769.73	(27,769.73)
21202	60603	Vehicles Purchase Capital	30,000.00	-	30,000.00
21202	60944	Field & Lining Equipment/Improve	5,000.00	4,751.11	248.89
21202	60964	McArthur Library Improvements	3,500.00	-	3,500.00
21202	60965	Fire Suppression	50,000.00	-	50,000.00
21202	60977	Netting for St. Louis Field	75,000.00	-	75,000.00
21203	60450	Building Repair/Maintenance	3,500.00	4,000.00	(500.00)
21203	60966	EMS Monitor, Stretcher & Other	15,000.00	15,000.00	-
21203	60967	Turnout Gear	9,600.00	9,600.00	-
21203	60968	SCBA Bottles	11,000.00	10,150.00	850.00
21203	60969	Protective Vests Fire/EMS	10,000.00	25,960.00	(15,960.00)
21204	60603	Vehicles Purchase Capital	100,000.00	90,500.00	9,500.00
21204	60604	Road Construction/Improvements	100,000.00	-	100,000.00
21204	60906	Public Works Facility Repairs	16,500.00	16,500.00	-
21204	60970	Thacher Brook Watershed	50,000.00	-	50,000.00
21204	60971	Riverwalk Phase 4	96,835.00	-	96,835.00
21203	60603	Undefined	-	5,030.02	(5,030.02)
			700,935.00	329,216.96	371,718.04

City of Biddeford
Assigned Fund Balance Analysis (Incl. encumbrances)
General Fund Departments 22001-22004
Year ended 6/30/2017 (As of June 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	60904	CITY HALL IMPROVEMENTS	235,000.00	4,083.85	230,916.15	-	230,916.15
22001	60907	IT COMPUTER HARDWARE	3,546.00	4,317.14	(771.14)	-	(771.14)
22001	60916	COMPUTER SOFTWARE & HARDWARE	18,000.00	17,967.80	32.20	-	32.20
22001	60958	COMPREHENSIVE PLAN	2,449.99	-	2,449.99	-	2,449.99
22001	60961	CHARTER REVISION COMMISSION	19,276.27	6,786.44	12,489.83	-	12,489.83
22001	60972	GRANT MATCHING RESERVE	100,000.00	-	100,000.00	-	100,000.00
22001	60974	MISCELLANEOUS RESERVE	135,000.00	-	135,000.00	-	135,000.00
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	60912	ST. LOUIS FIELD IMPROV.	12,000.00	-	12,000.00	-	12,000.00
22002	60922	CLIFFORD PARK UPGRADES	3,294.29	-	3,294.29	-	3,294.29
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	60950	ROTARY PARK WATER LINE	13,500.00	-	13,500.00	-	13,500.00
22002	60955	TEEN CENTER BUILDING REPAIRS	2,521.26	-	2,521.26	-	2,521.26
22004	60606	PW SIDEWALK RECONSTRUCTION	278,500.98	183,997.11	94,503.87	-	94,503.87
22004	60607	PW PAVING PROJECTS	96,992.71	32,407.71	64,585.00	-	64,585.00
22004	60908	GIS SYSTEM	15,007.03	13,613.00	1,394.03	-	1,394.03
22004	60914	PROJECT CANOPY	834.00	-	834.00	-	834.00
22004	60919	CONTAINER STORAGE SHED	15,026.00	-	15,026.00	-	15,026.00
22004	60924	ENG: STORMWATER PHASE II	46,779.36	-	46,779.36	-	46,779.36
22004	60933	THACHER BROOK STUDY	32,238.69	(10,100.00)	42,338.69	-	42,338.69
22004	60939	ELM ST. ENGINEERING-PACTS	22,272.98	-	22,272.98	-	22,272.98
22004	60960	RECYCLING EDUCATION	8,048.00	700.00	7,348.00	-	7,348.00
22004	60973	WATERING VEHICLE	20,000.00	9,131.29	10,868.71	-	10,868.71
			1,127,095.56	262,904.34	864,191.22	-	864,191.22

City of Biddeford
Designated Fund Balance Analysis (Incl. encumbrances)
Sewer Operations
Year ended 6/30/2017 (As of June 30, 2017)

Account	Description	Beginning Balance	Encumbered/ Expended	Balance Remaining	FY 2017 Changes	Available 6/30/2017
22005 60306	Professional/Consulting Services	14,433.00	-	14,433.00	-	14,433.00
22005 60452	Operating Equipment Repair	44,568.86	-	44,568.86	-	44,568.86
22005 60457	Road Improvements - Non-capital	16,126.00	-	16,126.00	-	16,126.00
22005 60602	DEP Required Capital Fund	315,462.34	4,130.00	311,332.34	-	311,332.34
22005 60605	Sewer Capital Improvements	1,482,874.67	18,503.58	1,464,371.09	-	1,464,371.09
22005 60901	I & I Expense	470,666.40	209,764.60	260,901.80	-	260,901.80
22005 60902	Pump Station Repairs/Upgrades	72,901.94	3,758.95	69,142.99	-	69,142.99
22005 60903	Treatment Plant Improvements	13,153.07	-	13,153.07	-	13,153.07
22005 60957	Lafayette Pump Station Upgrade	8,821.49	-	8,821.49	-	8,821.49
22005 60959	Home Depot Pump Station Upgrade	38,136.94	-	38,136.94	-	38,136.94
22005 60976	Flow Monitoring for Horrigans	38,050.00	-	38,050.00	-	38,050.00
		2,515,194.71	236,157.13	2,279,037.58	-	2,279,037.58

CITY OF BIDDEFORD
Reconciliation of Tax & Sewer Accounts
Detail to G.L @ 6/30/17

Year		6201 RE LIENS	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 7/1/2015
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	26,362.29	26,362.29	0.00	26,451.15	88.86	0.34%	4.87%
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	19,504.78	19,504.78	0.00	19,924.11	419.33	2.10%	16.52%
2010	Liens	10011-10310	25,324.17	25,324.17	0.00	25,323.90	(0.27)	0.00%	29.74%
2011	Liens	10011-10311	27,452.99	27,452.99	0.00	27,452.99	0.00	0.00%	36.42%
2012	Liens	10011-10312	35,632.34	35,632.34	0.00	35,597.18	(35.16)	-0.10%	36.09%
2013	Liens	10011-10313	46,654.51	46,654.51	0.00	46,564.80	(89.71)	-0.19%	36.99%
2014	Liens	10011-10314	58,198.34	58,198.34	0.00	58,187.91	(10.43)	-0.02%	44.80%
2015	Liens	10011-10315	65,984.38	65,984.38	0.00	68,022.97	2,038.59	3.00%	83.06%
2016	Liens	10011-10316	312,417.77	312,425.24	(7.47)	325,432.72	13,014.95	4.00%	
		Totals	655,412.58	655,420.05	(7.47)	729,579.91	15,426.16	2.11%	
		Check			(7.47)				
Prior Personal Property:									
2010	P.P.P.	10011-10210	44,504.51	44,504.51	0.00	44,500.64	(3.87)	-0.01%	0.07%
2011	P.P.P.	10011-10211	19,212.06	19,212.06	0.00	19,212.06	0.00	0.00%	0.78%
2012	P.P.P.	10011-10212	26,850.43	26,850.43	0.00	26,893.66	43.23	0.16%	0.22%
2013	P.P.P.	10011-10213	18,447.27	18,447.27	0.00	18,600.54	153.27	0.82%	7.45%
2014	P.P.P.	10011-10214	20,231.85	20,231.85	0.00	20,390.58	158.73	0.78%	20.23%
2015	P.P.P.	10011-10215	6,858.37	6,858.37	0.00	7,082.85	224.48	3.17%	80.65%
2016	P.P.P.	10011-10216	12,714.67	12,714.67	0.00	19,585.72	6,871.05	35.08%	
		Totals	148,819.16	148,819.16	0.00	159,389.53	7,446.89	4.67%	
		Check			0.00				
2017	R.E.		980,422.15						
2017	P.P.		59,040.11						
		10011-10217	1,039,462.26	1,039,462.26	0.00				
Sewer Liens:									
2010	Liens	16011-10410	2,742.71	2,742.71	0.00	2,742.71	0.00	0.00%	0.00%
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	4,392.83	(2.08)	-0.05%	-0.05%
2014	Liens	16011-10414	4,915.58	4,915.58	0.00	4,935.48	19.90	0.40%	0.40%
2015	Liens	16011-10415	13,514.42	12,506.63	1,007.79	11,738.09	(1,776.33)	-15.13%	-15.13%
2016	Liens	16011-10416	34,795.57	34,795.57	0.00	39,674.30	4,878.73	12.30%	12.30%
2017	Liens	16011-10417	120,201.69	120,201.69	0.00	0.00			
		Totals	182,838.75	181,830.96	1,007.79	65,757.28	3,120.22	4.75%	
		Check							
2005	Sewer	16011-10169							
2012	Sewer	16011-10169							
2013	Sewer	16011-10169	5.14						
2014	Sewer	16011-10169							
2015	Sewer	16011-10169							
2016	Sewer	16011-10169							
2017	Sewer	16011-10169	338,873.34						
		16011-10169	338,878.48	338,878.48	0.00				
2008	IPP	16011-10168							
2015	IPP	16011-10168							
2016	IPP	16011-10168							
2017	IPP	16011-10168							
		16011-10168	0.00	0.00	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	
								FY14
								95.15%
								FY15
Real Estate	43,387,709.33	1,781.44	31,271.54	43,358,219.23	980,422.15	42,377,797.08	97.74%	95.81%
Personal Property	1,415,181.88			1,415,181.88	59,040.11	1,356,141.77	95.83%	FY16
	44,802,891.21	1,781.44	31,271.54	44,773,401.11	1,039,462.26	43,733,938.85	97.68%	96.28%

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

Revenues:	Fund 001 General Fund	Fund 003 Employee Severance	Operating General Fund
Taxes (plus overlay, less abatements)	47,280,277.60	-	47,280,277.60
Licenses, permits, fees, special asses	2,865,021.18	-	2,865,021.18
Intergovernmental	13,605,791.52	-	13,605,791.52
Investment Income	74,327.27	-	74,327.27
Other	338,958.24	-	338,958.24
Total revenues	64,164,375.81	-	64,164,375.81
Reconciliation (for Finance Dept. use only):			
Revenue Control Balance - at month end	66,557,932.76	-	66,557,932.76
Less use of prior year fund balance	(1,768,744.00)	-	(1,768,744.00)
Add overlay & abatements - G/L acct. 10013-30170	-	-	-
Less operating transfers in	(491,431.00)	-	(491,431.00)
Less lease proceeds	(133,381.95)	-	(133,381.95)
Adjusted Revenue Control to tie to above	64,164,375.81	-	64,164,375.81
Difference	-	-	-
Expenditures:			
Current:			
General Government	4,787,368.10	80,477.62	4,867,845.72
Public Services	2,165,396.82	-	2,165,396.82
Public Safety	12,536,251.38	-	12,536,251.38
Public Works	5,822,402.98	-	5,822,402.98
County Tax	1,217,090.48	-	1,217,090.48
Education	34,889,085.80	-	34,889,085.80
Debt Service	2,188,658.91	-	2,188,658.91
Total expenditures	63,606,254.47	80,477.62	63,686,732.09
Reconciliation (for Finance Dept. use only):			
Expenditure Control - at month end	64,206,254.47	80,477.62	64,286,732.09
Less use of prior year fund balance			
Less operating transfers - out	(600,000.00)		(600,000.00)
Adjusted Expenditure Control to tie to above	63,606,254.47	80,477.62	63,686,732.09
Difference	-	-	-
Excess (deficiency) of revenues over (under) expenditures	558,121.34	(80,477.62)	477,643.72
Other Financing Sources (uses):			
Operating Transfers -in	491,431.00	-	491,431.00
Operating transfers - out	(600,000.00)	-	(600,000.00)
Proceeds of leases	-	-	-
Use of escrow funds	-	-	-
Use of prior year fund balance		-	-
Capital project (expenditures) charged to Designated F.B.	(180,441.25)	-	(180,441.25)
Total other financing sources (uses)	(289,010.25)	-	(289,010.25)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	269,111.09	(80,477.62)	188,633.47
Fund Balances, beginning of period, restated	6,818,032.04	-	6,818,032.04
Adjustment to Assigned Fund Balance	131,281.62	-	131,281.62
Fund Balances, End of Period	**7,218,424.75**	**(80,477.62)**	**7,137,947.13**
To tie to ending fund balance	7,218,424.75	(80,477.62)	7,137,947.13
Difference	-	-	-

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

	Fund 001 General Fund	Fund 003 Employee Severance	Operating General Fund
ASSETS			
Cash and cash equivalents	18,380,707.32	-	18,380,707.32
Investments	4,909,733.06	-	4,909,733.06
Receivables:			
Taxes Receivable - current	55,651.69	-	55,651.69
Taxes Receivable - prior year	148,694.04	-	148,694.04
Tax Liens Receivable - prior year	655,545.17	-	655,545.17
Accounts Receivable	463,232.16	-	463,232.16
Notes Receivable	367,614.47	-	367,614.47
Intergovernment receivables	187,399.60	-	187,399.60
Accrued Investment Interest	-	-	-
Inventory	187,404.04	-	187,404.04
Prepaid Expenses	40,102.28	-	40,102.28
TOTAL ASSETS	**26,097,624.26**	**-**	**26,097,624.26**
LIABILITIES			
Accounts payable and other	986,731.63	-	986,731.63
Accrued wages	4,203,849.47	1,408.06	4,205,257.53
Deferred Revenue	65,979.74	-	65,979.74
Unavailable revenue - property taxes	1,463,247.69	-	1,463,247.69
Held for others	377,019.92	-	377,019.92
Interfund loans payable	11,782,371.06	79,069.56	11,861,440.62
TOTAL LIABILITIES	18,879,199.51	80,477.62	18,959,677.13
FUND BALANCES			
Nonspendable:			
Inventory and prepaids	185,149.48	-	185,149.48
Notes receivable	339,880.24	-	339,880.24
Encumbrances	65,746.34	-	65,746.34
Restricted - Education	1,118,885.82	-	1,118,885.82
Assigned - special projects	946,654.31	-	946,654.31
Unassigned	4,562,108.56	(80,477.62)	4,481,630.94
TOTAL FUND BALANCES	7,218,424.75	(80,477.62)	7,137,947.13
Total liabilities and fund balances	**26,097,624.26**	**-**	**26,097,624.26**

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of June 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	-	-	-	-	-	-	-	-	-	-	3,825.20
Intergovernmental	-	-	-	-	-	-	-	-	680,394.62	73,292.01	385,120.63
User fees/rental income	-	26,125.00	-	8,500.00	78,252.25	6,857.00	-	-	-	-	30,275.12
Investment Income	1,808.07	463.50	-	-	1,736.41	-	-	-	-	-	-
Other	365,581.53	-	3,550.00	-	-	-	-	-	-	-	102,280.50
Revenues	367,389.60	26,588.50	3,550.00	8,500.00	79,988.66	6,857.00	-	-	680,394.62	73,292.01	521,501.45
Reconciliation (for finance dept use)											
Revenue Control	367,389.60	41,588.50	6,246.50	8,500.00	79,988.66	6,857.00	-	-	680,394.62	73,292.01	556,501.45
Less transfers in	-	(15,000.00)	(2,696.50)	-	-	-	-	-	-	-	(35,000.00)
Adjusted revenue control to tie to above	367,389.60	26,588.50	3,550.00	8,500.00	79,988.66	6,857.00	-	-	680,394.62	73,292.01	521,501.45
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	60.00	-	-	-	7,634.88	-	-	-	1,193.30	100,333.63	4,124.10
Capital expenditures	-	-	76,200.00	-	4,500.00	-	-	-	527,539.41	-	1,624.77
Program expenditures	55,877.73	15,684.33	-	36,964.13	67,442.59	-	-	-	145,441.49	-	194,653.37
Contracted services	-	14,591.50	-	-	-	-	-	-	26,324.69	-	312,681.59
Other	-	-	-	-	-	-	-	-	-	-	316.16
Expenditures	55,937.73	30,275.83	76,200.00	36,964.13	79,577.47	-	-	-	700,498.89	100,333.63	513,399.99
Reconciliation (for finance dept use)											
Expenditure Control	57,137.73	33,275.83	76,200.00	41,964.13	79,577.47	13,000.00	-	-	700,498.89	100,333.63	514,599.99
Less transfers out	(1,200.00)	(3,000.00)	-	(5,000.00)	-	(13,000.00)	-	-	-	-	(1,200.00)
Adjusted expend. control to tie to above	55,937.73	30,275.83	76,200.00	36,964.13	79,577.47	-	-	-	700,498.89	100,333.63	513,399.99
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	311,451.87	(3,687.33)	(72,650.00)	(28,464.13)	411.19	6,857.00	-	-	(20,104.27)	(27,041.62)	8,101.46
Other financing sources (uses): Transfers in (out)	(1,200.00)	12,000.00	2,696.50	(5,000.00)	-	(13,000.00)	-	-	-	-	33,800.00
Excess (deficiency) of revenues and other financing sources over (under) expenditures	310,251.87	8,312.67	(69,953.50)	(33,464.13)	411.19	(6,143.00)	-	-	(20,104.27)	(27,041.62)	41,901.46
Fund Balances, beginning of period	362,332.00	70,427.87	27,045.66	2,700.00	279,182.19	-	(1,144.50)	16,837.16	-	45,937.71	790,411.34
Fund balances, end of period	672,583.87	78,740.54	(42,907.84)	(30,764.13)	279,593.38	(6,143.00)	(1,144.50)	16,837.16	(20,104.27)	18,896.09	832,312.80

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of June 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	-	-	-	61,569.97	-	-	-	-	842,203.82	11,545.62	-
Intergovernmental	-	-	1,000.00	-	-	-	-	-	207,854.70	-	-
User fees/rental income	-	277,439.10	-	-	-	391,477.35	14,508.00	-	-	-	10,460.00
Investment Income	-	262.58	141.33	-	4.23	1,996.01	-	10.04	-	-	227.85
Other	-	11,000.00	-	-	-	500.00	29,280.60	-	3,195.25	-	-
Revenues	-	288,701.68	1,141.33	61,569.97	4.23	393,973.36	43,788.60	10.04	1,053,253.77	11,545.62	10,687.85
Reconciliation (for finance dept use)											
Revenue Control	-	288,701.68	1,141.33	61,569.97	4.23	393,973.36	43,788.60	10.04	1,053,253.77	11,545.62	10,687.85
Less transfers in	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	-	288,701.68	1,141.33	61,569.97	4.23	393,973.36	43,788.60	10.04	1,053,253.77	11,545.62	10,687.85
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	1,455.36	-	-	-	-	20,087.12	-	-	-	900.00
Capital expenditures	-	-	-	-	-	-	-	-	255,334.41	-	-
Program expenditures	-	199,843.49	26.70	-	4,983.65	280,414.71	5,399.55	-	9,553.35	-	300.00
Contracted services	-	-	-	-	-	-	-	-	475,781.18	-	-
Other	-	117,231.08	-	60,066.90	-	-	-	-	208,333.37	11,278.00	-
Expenditures	-	318,529.93	26.70	60,066.90	4,983.65	280,414.71	25,486.67	-	949,002.31	11,278.00	1,200.00
Reconciliation (for finance dept use)											
Expenditure Control	-	321,529.93	26.70	60,066.90	4,983.65	283,414.71	25,486.67	-	1,191,897.31	11,278.00	81,200.00
Less transfers out	-	(3,000.00)	-	-	-	(3,000.00)	-	-	(242,895.00)	-	(80,000.00)
Adjusted expend. control to tie to above	-	318,529.93	26.70	60,066.90	4,983.65	280,414.71	25,486.67	-	949,002.31	11,278.00	1,200.00
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	(29,828.25)	1,114.63	1,503.07	(4,979.42)	113,558.65	18,301.93	10.04	104,251.46	267.62	9,487.85
Other financing sources (uses):											
Transfers in (out)	-	(3,000.00)	-	-	-	(3,000.00)	-	-	(242,895.00)	-	(80,000.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(32,828.25)	1,114.63	1,503.07	(4,979.42)	110,558.65	18,301.93	10.04	(138,643.54)	267.62	(70,512.15)
Fund Balances, beginning of period	379,309.44	49,040.95	17,990.13	60,066.90	2,984.32	298,578.48	5,725.11	1,506.35	572,950.23	11,278.01	86,096.99
Fund balances, end of period	379,309.44	16,212.70	19,104.76	61,569.97	(1,995.10)	409,137.13	24,027.04	1,516.39	434,306.69	11,545.63	15,584.84

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of June 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	189,452.48	-	-	-	-	-	-	-	-	28,024.05
Intergovernmental	-	-	-	-	-	-	9,681.34	-	-	-
User fees/rental income	-	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	161.43	-	108,754.26	-	-
Other	-	-	-	-	-	3,500.00	-	200.00	-	-
Revenues	189,452.48	-	-	-	-	3,661.43	9,681.34	108,954.26	-	28,024.05
Reconciliation (for finance dept use)										
Revenue Control	189,452.48	-	-	-	-	3,661.43	9,681.34	108,954.26	-	28,024.05
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	189,452.48	-	-	-	-	3,661.43	9,681.34	108,954.26	-	28,024.05
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	3,712.46	-	-	189.90	-	11,645.71	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Other	160,722.90	-	1,075.00	-	-	-	-	-	-	27,473.73
Expenditures	160,722.90	-	4,787.46	-	-	189.90	-	11,645.71	-	27,473.73
Reconciliation (for finance dept use)										
Expenditure Control	160,722.90	-	4,787.46	-	-	189.90	-	11,645.71	-	27,473.73
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted expend. control to tie to above	160,722.90	-	4,787.46	-	-	189.90	-	11,645.71	-	27,473.73
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	28,729.58	-	(4,787.46)	-	-	3,471.53	9,681.34	97,308.55	-	550.32
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	28,729.58	-	(4,787.46)	-	-	3,471.53	9,681.34	97,308.55	-	550.32
Fund Balances, beginning of period	160,722.90	63,883.51	23,665.47	20,695.00	(14,858.00)	24,220.91	-	1,228,919.98	5,704.64	13,736.86
Fund balances, end 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

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

	Fund: 245 Mission Hill TIF Fund	Fund: 246 Mission Hill 2 TIF Fund	Fund: 247 Rte 111 Mill Loft TIF								Totals
Revenues											
Property excise/taxes	18,894.09	40,372.44	24,142.00	-	-	-	-	-	-	-	1,220,029.67
Revenues	18,894.09	40,372.44	24,142.00	-	-	-	-	-	-	-	4,055,920.38
Reconciliation (for finance dept use)											
Revenue Control	18,894.09	40,372.44	24,142.00	-	-	-	-	-	-	-	4,108,616.88
Adjusted revenue control to tie to above	18,894.09	40,372.44	24,142.00	-	-	-	-	-	-	-	4,055,920.38
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Other	-	-	24,141.73	-	-	-	-	-	-	-	610,638.87
Expenditures	-	-	24,141.73	-	-	-	-	-	-	-	3,473,137.97
Reconciliation (for finance dept use)											
Expenditure Control	-	-	24,141.73	-	-	-	-	-	-	-	3,825,432.97
Adjusted expend. control to tie to above	-	-	24,141.73	-	-	-	-	-	-	-	3,473,137.97
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	18,894.09	40,372.44	0.27	-	-	-	-	-	-	-	582,782.41
Other financing sources (uses):											
Transfers in (out)	-	-	-	-	-	-	-	-	-	-	(299,598.50)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	18,894.09	40,372.44	0.27	-	-	-	-	-	-	-	283,183.91
Fund Balances, beginning of period	(0.34)	-	-	-	-	-	-	-	-	-	4,605,947.27
Fund balances, end of period	18,893.75	40,372.44	0.27	-	-	-	-	-	-	-	4,889,131.18

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of June 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	-	-	-	(25,872.66)	-	-	-	-	(0.10)	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	158,033.00	-	-	-	-	-	-	-	-	-	1,174,209.94
Interfund loans	514,887.77	78,823.77	-	8,585.56	292,621.74	-	-	16,837.16	-	32,227.64	-
Total Assets	672,920.77	78,823.77	-	(17,287.10)	292,621.74	-	-	16,837.16	(0.10)	33,227.64	1,174,409.94
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	225.20	83.23	-	-	5,894.45	3,750.41	-	-	4,046.76	14,331.55	10,808.89
Interfund loans	-	-	42,907.84	-	-	2,392.59	1,144.50	-	14,104.63	-	329,715.60
Total Liabilities	225.20	83.23	42,907.84	-	5,894.45	6,143.00	1,144.50	-	18,151.39	14,331.55	340,524.49
FUND EQUITY:											
Invested in fixed assets/infrastructure	158,033.00	-	-	-	-	-	-	-	-	-	1,174,209.94
Reserve for Encumbrance	-	-	-	-	758.39	-	-	-	3,125.12	-	210.20
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	-	-	-	-	16,837.16	(23,229.39)	18,896.09	-
Assigned fund balance	514,550.87	78,740.54	(42,907.84)	(30,764.13)	278,834.99	(6,143.00)	(1,144.50)	-	-	-	(342,107.34)
Total Fund Equity	672,583.87	78,740.54	(42,907.84)	(30,764.13)	279,593.38	(6,143.00)	(1,144.50)	16,837.16	(20,104.27)	18,896.09	832,312.80
Total Liabilities And Fund Equity	672,809.07	78,823.77	-	(30,764.13)	285,487.83	-	-	16,837.16	(1,952.88)	33,227.64	1,172,837.29
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of June 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)	379,309.44	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	21,748.49	19,104.76	61,569.97	-	426,302.56	26,072.04	1,516.39	609,417.81	11,545.63	15,584.84
Total Assets	379,309.44	21,748.49	19,104.76	61,569.97	-	426,302.56	26,072.04	1,516.39	609,417.81	11,545.63	15,584.84
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	1,433.57	-	-	-	9,391.99	2,045.00	-	175,111.12	-	-
Interfund loans	-	-	-	-	1,995.10	-	-	-	-	-	-
Total Liabilities	-	1,433.57	-	-	1,995.10	9,391.99	2,045.00	-	175,111.12	-	-
FUND EQUITY:											
Invested in fixed assets/infrastructure	379,309.44	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	23.13	-	-	-	26.00	948.00	-	18,163.62	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	61,569.97	-	-	23,079.04	-	-	11,545.63	-
Assigned fund balance	-	16,189.57	19,104.76	-	(1,995.10)	409,111.13	-	1,516.39	416,143.07	-	15,584.84
Total Fund Equity	379,309.44	16,212.70	19,104.76	61,569.97	(1,995.10)	409,137.13	24,027.04	1,516.39	434,306.69	11,545.63	15,584.84
Total Liabilities And Fund Equity	379,309.44	17,646.27	19,104.76	61,569.97	-	418,529.12	26,072.04	1,516.39	609,417.81	11,545.63	15,584.84
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of June 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	-	-	-	-	-	-	-	1,326,228.97	-	-
Accounts Receivable	-	-	-	-	-	-	0.01	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	-	-	-	-	-	-	-	-	-	-
Interfund loans	189,452.48	63,883.51	18,878.01	20,695.00	-	27,692.44	9,681.33	-	5,704.64	14,287.18
Total Assets	189,452.48	63,883.51	18,878.01	20,695.00	-	27,692.44	9,681.34	1,326,228.97	5,704.64	14,287.18
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	14,858.00	-	-	0.44	-	-
Total Liabilities	-	-	-	-	14,858.00	-	-	0.44	-	-
FUND EQUITY:										
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	189,452.48	-	18,878.01	-	-	-	-	-	-	-
Assigned fund balance	-	63,883.51	-	20,695.00	(14,858.00)	27,692.44	9,681.34	1,326,228.53	5,704.64	14,287.18
Total Fund Equity	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
Total Liabilities And Fund Equity	189,452.48	63,883.51	18,878.01	20,695.00	-	27,692.44	9,681.34	1,326,228.97	5,704.64	14,287.18
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of June 30, 2017

	Fund: 245 Mission Hill TIF Fund	Fund: 246 Mission Hill 2 TIF Fund	Fund: 247 Rte 111 Mill Loft TIF								Totals
ASSETS											
Interfund loans	-	40,372.44	0.27	-	-	-	-	-	-	-	2,527,493.43
Total Assets	-	40,372.44	0.27	-	-	-	-	-	-	-	5,540,602.03
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-	227,122.17
Interfund loans	4,392.25	-	-	-	-	-	-	-	-	-	411,510.95
Total Liabilities	4,392.25	-	-	-	-	-	-	-	-	-	638,633.12
FUND EQUITY:											
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-	1,711,552.38
Reserve for Encumbrance	-	-	-	-	-	-	-	-	-	-	23,254.46
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance	18,893.75	40,372.44	0.27	-	-	-	-	-	-	-	2,837,295.35
Total Fund Equity	18,893.75	40,372.44	0.27	-	-	-	-	-	-	-	4,889,131.18
Total Liabilities And Fund Equity	23,286.00	40,372.44	0.27	-	-	-	-	-	-	-	5,527,764.30
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of June 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	-	-	12,600.00	-	-	721,716.18	723,855.68	88,062.75	184,528.90	15,307.32
Charges for Services	-	-	-	-	-	-	-	-	-	-
Investment income	-	617.84	-	-	-	-	-	-	-	-
Other	-	21,702.54	-	-	-	-	-	-	-	-
Revenues	-	22,320.38	12,600.00	-	-	721,716.18	723,855.68	88,062.75	184,528.90	15,307.32
Reconciliation (for finance dept use)										
Revenue Control	-	22,320.38	12,600.00	-	-	721,716.18	723,855.68	88,062.75	184,528.90	15,307.32
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	-	22,320.38	12,600.00	-	-	721,716.18	723,855.68	88,062.75	184,528.90	15,307.32
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	51,311.00	4,627.67	-	-	74,113.06	3,457.56	79,421.66	1,014.18	4,136.42
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	4,587.57	-	-	632,776.04	683,154.37	-	166,440.25	9,843.57
Contracted services	-	-	446.92	-	-	14,780.32	37,243.75	2,610.92	17,054.41	1,327.33
Other	-	-	6,122.85	-	-	-	-	6,030.17	-	-
Expenditures	-	51,311.00	15,785.01	-	-	721,669.42	723,855.68	88,062.75	184,508.84	15,307.32
Reconciliation (for finance dept use)										
Expenditure Control	-	51,311.00	15,785.01	-	-	721,669.42	723,855.68	88,062.75	184,508.84	15,307.32
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	-	51,311.00	15,785.01	-	-	721,669.42	723,855.68	88,062.75	184,508.84	15,307.32
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	(28,990.62)	(3,185.01)	-	-	46.76	-	-	20.06	-
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(28,990.62)	(3,185.01)	-	-	46.76	-	-	20.06	-
Fund Balances, beginning of period	956.75	101,490.53	6,627.81	-	768.34	160.80	0.41	-	(20.06)	-
Fund balances, end of period	956.75	72,499.91	3,442.80	-	768.34	207.56	0.41	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of June 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	31,626.77	-	-	32,051.36	-	-	-	-	3,000.00	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Revenues	31,626.77	-	-	32,051.36	-	-	-	-	3,000.00	-
Reconciliation (for finance dept use)										
Revenue Control	31,626.77	-	-	32,051.36	-	-	-	-	3,000.00	-
Adjusted Revenue Control To Tie To Above	31,626.77	-	-	32,051.36	-	-	-	-	3,000.00	-
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	230.26	-	-	-	-	-	2,940.21	-
Program expenditures	-	-	-	-	-	-	-	-	293.81	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Other	31,626.77	-	-	-	-	-	-	-	-	-
Expenditures	31,626.77	-	230.26	-	-	-	-	-	3,234.02	-
Reconciliation (for finance dept use)										
Expenditure Control	31,626.77	-	230.26	-	-	-	-	-	3,234.02	-
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	31,626.77	-	230.26	-	-	-	-	-	3,234.02	-
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	-	(230.26)	32,051.36	-	-	-	-	(234.02)	-
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	(230.26)	32,051.36	-	-	-	-	(234.02)	-
Fund Balances, beginning of period	1,147.61	16.25	1,039.48	2,482.69	56.05	3,324.92	-	11.98	680.23	4,076.94
Fund balances, end of period	1,147.61	16.25	809.22	34,534.05	56.05	3,324.92	-	11.98	446.21	4,076.94

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of June 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	Totals
Revenues										
Intergovernmental	14,500.00	36,293.00	44,316.62	782,092.12	-	-	-	-	-	2,714,950.70
Charges for Services	-	-	44,314.09	322,892.08	-	-	12,600.00	-	-	379,806.17
Investment income	-	-	-	129.08	-	28,140.11	-	-	74.04	28,961.07
Other	-	-	-	-	513.00	-	-	-	-	22,215.54
Revenues	14,500.00	36,293.00	88,630.71	1,105,113.28	513.00	28,140.11	12,600.00	-	74.04	3,145,933.48
Reconciliation (for finance dept use)										
Revenue Control	14,500.00	36,293.00	88,630.71	1,105,113.28	513.00	28,140.11	12,600.00	-	74.04	3,145,933.48
Adjusted Revenue Control To Tie To Above	14,500.00	36,293.00	88,630.71	1,105,113.28	513.00	28,140.11	12,600.00	-	74.04	3,145,933.48
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	834.90	35,985.85	9,914.69	470,632.00	4,391.29	-	393.76	-	-	764,936.13
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	1,579.00	-	50,073.47	632,555.10	-	-	-	-	-	2,181,303.18
Contracted services	3,704.85	-	39,682.40	24,718.94	12,120.13	-	12,250.00	-	-	165,939.97
Other	4,946.36	-	665.93	(13,492.63)	275.81	25,856.22	-	-	-	62,031.48
Expenditures	11,065.11	35,985.85	100,336.49	1,114,413.41	16,787.23	25,856.22	12,643.76	-	-	3,174,210.76
Reconciliation (for finance dept use)										
Expenditure Control	11,065.11	35,985.85	100,336.49	1,114,413.41	16,787.23	25,856.22	12,643.76	-	-	3,174,210.76
Adjusted Expend. Control To Tie To Above	11,065.11	35,985.85	100,336.49	1,114,413.41	16,787.23	25,856.22	12,643.76	-	-	3,174,210.76
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	3,434.89	307.15	(11,705.78)	(9,300.13)	(16,274.23)	2,283.89	(43.76)	-	74.04	(28,277.28)
Other financing sources (uses):										
Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	3,434.89	307.15	(11,705.78)	(9,300.13)	(16,274.23)	2,283.89	(43.76)	-	74.04	(28,277.28)
Fund Balances, beginning of period	4,857.44	68.05	65,937.00	77,183.21	20,709.83	45,583.21	1,482.93	18.63	11,613.87	350,274.90
Fund balances, end of period	8,292.33	375.20	54,231.22	67,883.08	4,435.60	47,867.10	1,439.17	18.63	11,687.91	321,997.62

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of June 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	-	-	-	-	-	183,081.02	211,710.55	13,684.96	38,267.13	1,980.63
Interfund loans	956.75	72,499.91	3,442.80	-	768.34	-	-	-	-	-
Total Assets	956.75	72,499.91	3,442.80	-	768.34	183,081.02	211,710.55	13,684.96	38,267.13	1,980.63
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	89,848.43	135,120.83	9,895.91	26,581.74	375.00
Interfund loans	-	-	-	-	-	93,025.03	76,589.31	3,789.05	11,685.39	1,605.63
Total Liabilities	-	-	-	-	-	182,873.46	211,710.14	13,684.96	38,267.13	1,980.63
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	-	(3,084.47)	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	956.75	72,499.91	3,442.80	-	768.34	207.56	0.41	-	3,084.47	-
Total Fund Equity	956.75	72,499.91	3,442.80	-	768.34	207.56	0.41	-	-	-
Total Liabilities And Fund Equity	956.75	72,499.91	3,442.80	-	768.34	183,081.02	211,710.55	13,684.96	38,267.13	1,980.63
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

	Fund: 313 Title IV Grants Fund	Fund: 314 PAL Grant Fund	Fund: 319 Fast Track Grants	Fund: 320 Transition Proficiency Based F	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	763.12	-	-	-	-	-	-	-	-	-
Interfund loans	384.49	16.25	809.22	34,534.05	56.05	3,324.92	-	11.98	446.21	4,076.94
Total Assets	1,147.61	16.25	809.22	34,534.05	56.05	3,324.92	-	11.98	446.21	4,076.94
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	-	(154.51)	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	1,147.61	16.25	809.22	34,534.05	56.05	3,324.92	-	11.98	600.72	4,076.94
Total Fund Equity	1,147.61	16.25	809.22	34,534.05	56.05	3,324.92	-	11.98	446.21	4,076.94
Total Liabilities And Fund Equity	1,147.61	16.25	809.22	34,534.05	56.05	3,324.92	-	11.98	446.21	4,076.94
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

	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	Totals
ASSETS										
Cash and cash equivalents	-	-	-	(2,780.44)	-	47,867.10	-	-	-	45,086.66
Accounts Receivable	-	-	7,570.68	138,596.45	-	-	-	-	-	595,654.54
Inventory	-	-	-	30,343.35	-	-	-	-	-	30,343.35
Interfund loans	8,384.11	375.20	51,081.99	-	5,373.08	-	1,439.17	18.63	11,687.91	199,688.00
Total Assets	8,384.11	375.20	58,652.67	166,159.36	5,373.08	47,867.10	1,439.17	18.63	11,687.91	870,772.55
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	91.78	-	4,421.45	24,070.97	937.48	-	-	-	-	291,343.59
Interfund loans	-	-	-	74,205.31	-	-	-	-	-	260,899.72
Total Liabilities	91.78	-	4,421.45	98,276.28	937.48	-	-	-	-	552,243.31
FUND EQUITY:										
Reserve for inventory	-	-	-	30,343.35	-	-	-	-	-	30,343.35
Reserve for Encumbrance	-	-	-	(636.88)	(300.76)	-	-	-	-	(4,176.62)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	8,292.33	375.20	54,231.22	38,176.61	4,736.36	47,867.10	1,439.17	18.63	-	280,674.60
Assigned fund balance	-	-	-	-	-	-	-	-	11,687.91	11,687.91
Total Fund Equity	8,292.33	375.20	54,231.22	67,883.08	4,435.60	47,867.10	1,439.17	18.63	11,687.91	318,529.24
Total Liabilities And Fund Equity	8,384.11	375.20	58,652.67	166,159.36	5,373.08	47,867.10	1,439.17	18.63	11,687.91	870,772.55
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 June 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: 412 ARRA CSO Proj	Fund: 413 Roof Replacement Fund	Fund: 414 CSO CWSRF Projects FY13 Fund	Fund: 415 FY16 CWSRF Fund	Fund: 416 Road Projects Bond 2016	Fund Total
Revenues												
Intergovernmental	-	-	-	-	-	-	-	-	692,857.93	-	-	692,857.93
Sales of surplus goods	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	7,218.80	386.27	-	5,557.15	39.35	16,957.25	-	-	-	-	-	30,158.82
Other	-	47,018.51	-	-	-	-	-	-	-	-	-	47,018.51
Revenues	7,218.80	47,404.78	-	5,557.15	39.35	16,957.25	-	-	692,857.93	-	-	770,035.26
Reconciliation (for finance dept use)												
Revenue Control	7,218.80	47,404.78	44,484.65	5,557.15	39.35	16,957.25	-	-	980,857.93	-	6,130,265.05	(7,232,784.96)
Less other financing sources	-	-	(44,484.65)	-	-	-	-	-	(288,000.00)	-	(6,130,265.05)	6,462,749.70
Adjusted revenue control to tie to above	7,218.80	47,404.78	-	5,557.15	39.35	16,957.25	-	-	692,857.93	-	-	770,035.26
Difference	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures												
Capital expenditures	-	5,298.18	-	998,972.95	9,559.00	122,523.41	14,826.88	-	1,264,697.64	-	333,343.55	2,749,221.61
Expenditures	-	5,298.18	-	998,972.95	9,559.00	122,523.41	14,826.88	-	1,264,697.64	-	333,343.55	2,749,221.61
Reconciliation (for finance dept use)												
Expenditure Control	27,000.00	5,298.18	-	998,972.95	9,559.00	149,523.41	14,826.88	-	1,264,697.64	-	333,343.55	2,803,221.61
Less other financing uses	(27,000.00)	-	-	-	-	(27,000.00)	-	-	-	-	-	(54,000.00)
Adjusted expend. control to tie to above	-	5,298.18	-	998,972.95	9,559.00	122,523.41	14,826.88	-	1,264,697.64	-	333,343.55	2,749,221.61
Difference	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	7,218.80	42,106.60	-	(993,415.80)	(9,519.65)	(105,566.16)	(14,826.88)	-	(571,839.71)	-	(333,343.55)	-
Other financing sources (uses):												
Transfers out	(27,000.00)	-	-	-	-	(27,000.00)	-	-	-	-	-	(54,000.00)
Transfers in	-	-	44,484.65	-	-	-	-	-	-	-	-	44,484.65
Bond premium	-	-	-	-	-	-	-	-	-	-	140,265.05	6,278,000.00
Proceeds from issuance of bonds/BAN/lease	-	-	-	-	-	-	-	-	288,000.00	-	5,990,000.00	-
Total other financing sources (uses):	(27,000.00)	-	44,484.65	-	-	(27,000.00)	-	-	288,000.00	-	6,130,265.05	6,268,484.65
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(19,781.20)	42,106.60	44,484.65	(993,415.80)	(9,519.65)	(132,566.16)	(14,826.88)	-	(283,839.71)	-	5,796,921.50	4,429,563.35
Fund Balances, beginning of period	1,128,425.61	43,899.89	(280,614.52)	1,071,458.33	10,716.96	2,708,199.60	-	19,975.00	285,809.28	-	-	4,987,870.15
Fund balances, end of period	1,108,644.41	86,006.49	(236,129.87)	78,042.53	1,197.31	2,575,633.44	(14,826.88)	19,975.00	1,969.57	-	5,796,921.50	9,417,433.50

CITY OF BIDDEFORD
Capital Project Funds
Combining Balance Sheet

As of June 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: 412 ARRA CSO Proj	Fund: 413 Roof Replacement Fund	Fund: 414 CSO CWSRF Projects FY13 Fund	Fund: 415 FY16 CWSRF Fund	Fund: 416 Road Projects Bond 2016	Fund Total
ASSETS												
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-	-
Held for others	-	-	-	-	-	-	-	-	288,000.00	-	-	288,000.00
Receivables	-	7,190.00	-	-	-	-	-	-	-	-	-	7,190.00
Interfund loans	1,108,644.41	78,816.49	-	184,365.45	1,197.31	2,575,633.44	-	19,975.00	-	-	5,929,897.31	9,898,529.41
Total Assets	1,108,644.41	86,006.49	-	184,365.45	1,197.31	2,575,633.44	-	19,975.00	288,000.00	-	5,929,897.31	10,193,719.41
LIABILITIES AND FUND EQUITY												
LIABILITIES:												
Accounts payable	-	-	-	106,322.92	-	-	-	-	-	-	132,975.81	239,298.73
Interfund loans	-	-	236,129.87	-	-	-	14,826.88	-	286,030.43	-	-	536,987.18
Total Liabilities	-	-	236,129.87	106,322.92	-	-	14,826.88	-	286,030.43	-	132,975.81	776,285.91
FUND EQUITY:												
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	-	-	-	337,729.67	337,729.67
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance	1,108,644.41	86,006.49	(236,129.87)	78,042.53	1,197.31	2,575,633.44	(14,826.88)	19,975.00	1,969.57	-	5,459,191.83	9,079,703.83
Total Fund Equity	1,108,644.41	86,006.49	(236,129.87)	78,042.53	1,197.31	2,575,633.44	(14,826.88)	19,975.00	1,969.57	-	5,796,921.50	9,417,433.50
Total Liabilities And Fund Equity	1,108,644.41	86,006.49	-	184,365.45	1,197.31	2,575,633.44	-	19,975.00	288,000.00	-	5,929,897.31	10,193,719.41
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-	-

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

	Fund 501 Cemetery Fund
Revenues:	
Investment income	250.74
Total Revenue	250.74
Reconciliation (for Finance Dept. use only):	
Revenue Control	250.74
Less transfers in	-
Adjusted Revenue Control to tie to above	250.74
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	250.74
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	250.74
Fund balance, beginning	39,137.17
Fund Balance, ending	**39,387.91**
To tie to ending fund balance	39,387.91
Difference	-

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

	Fund 501 Cemetery Fund
Assets	
Cash and cash equivalents	-
Investments	-
Receivables	-
Interfund loans	39,387.91
Total assets	39,387.91

Liabilities	
Accounts payable	-
Interfund loans	-
Funds held in escrow	-
Total Liabilities	-
Fund balance	
Reserved for encumbrances	-
Nonspendable fund balance	39,387.91
Restricted fund balance	-
Total Fund balance	39,387.91
Total Liabilities and fund balance	39,387.91

CITY OF BIDDEFORD, MAINE
Fiduciary Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
For the Year Ended June 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.	110,238.36	488,676.13	-	598,914.49
User fees & charges	-	937,563.18	5,052.84	942,616.02
Intergovernmental	-	1,468,843.53	-	1,468,843.53
Investment Income	17.53	749.39	-	766.92
Total revenues	110,255.89	2,895,832.23	5,052.84	3,011,140.96
Expenditures:				
Equipment and supplies	-	40,739.86	-	40,739.86
Capital expenditures	3,502.46	270,860.61	-	274,363.07
Program expenditures	-	2,422,506.10	5,052.84	2,427,558.94
Contracted services	10,396.15	-	-	10,396.15
Other	86,718.86	270,899.60	-	357,618.46
Total expenditures	100,617.47	3,005,006.17	5,052.84	3,110,676.48
Excess (deficiency) of revenues over (under) expenditures	9,638.42	(109,173.94)	-	(99,535.52)
Fund Balances, Beginning	19,937.43	1,932,625.87	-	1,952,563.30
adjust reserve for inventory				
change in value of fixed assets		189,269.65		189,269.65
Fund Balances, Ending	**29,575.85**	**2,012,721.58**	**-**	**2,042,297.43**

CITY OF BIDDEFORD
Fiduciary Funds
Combining Statement of Net Assets
As of June 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	29,575.85	300.00	-	29,875.85
Receivables	-	183,239.40	-	183,239.40
Interfund loans	-	587,050.98	-	587,050.98
Prepaid expenses	-	-	-	-
Inventory	-	172,769.38	-	172,769.38
Fixed assets	-	4,184,164.04	-	4,184,164.04
Less: accumulated depreciation	-	(2,387,192.54)	-	(2,387,192.54)
TOTAL ASSETS	**29,575.85**	**2,740,331.26**	**-**	**2,769,907.11**
LIABILITIES				
Accounts payable & payroll withholding	-	61,393.50	-	61,393.50
Accrued wages	-	26,142.69	-	26,142.69
Accrued compensated absences	-	61,247.77	-	61,247.77
Interfund loans	-	570,325.72	-	570,325.72
Unearned payments	-	8,500.00	-	8,500.00
TOTAL LIABILITIES	-	727,609.68	-	727,609.68
FUND BALANCES				
Invested in fixed assets	-	1,796,971.50	-	1,796,971.50
Reserved for encumbrances	-	-	-	-
Reserved for inventory	-	172,769.38	-	172,769.38
Restricted fund balance	29,575.85	42,980.70	-	72,556.55
TOTAL FUND BALANCES	29,575.85	2,012,721.58	-	2,042,297.43
Total liabilities and fund balances	**29,575.85**	**2,740,331.26**	**-**	**2,769,907.11**

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

	Fund 601, 2 Sewer Operations	Fund 605 CSO ARRA Projects 10	Total Proprietary Funds
Operating revenues:			
Intergovernmental	-	-	-
Charges for services	3,538,858.07	-	3,538,858.07
Industrial pretreatment	(20,981.36)	-	(20,981.36)
Other	234,287.46	-	234,287.46
Total operating revenues	3,752,164.17	-	3,752,164.17
Reconciliation (for Finance Dept. use only)			
Revenue Control	4,352,164.17	-	4,352,164.17
Less non-operating income	(600,000.00)	-	(600,000.00)
Adjusted Revenue Control to tie to above	3,752,164.17	-	3,752,164.17
Difference	-	-	-
Operating expenses:			
Personnel services	1,531,648.08	-	1,531,648.08
Contract services	48,188.96	72.77	48,261.73
Supplies, maintenance and repairs	493,771.94	19,204.93	512,976.87
Insurance	57,995.00	-	57,995.00
Utilities	299,961.62	-	299,961.62
Other	360,449.25	-	360,449.25
Depreciation	-	-	-
Total operating expenses	2,792,014.85	19,277.70	2,811,292.55
Reconciliation (for Finance Dept. use only)			
Appropriation Control	3,032,794.51	19,277.70	3,052,072.21
Less current bond/note payments	-	-	-
Less non-operating expense	(240,779.66)	-	(240,779.66)
Adjusted Approp. Control to tie to above	2,792,014.85	19,277.70	2,811,292.55
Difference	-	-	-
Operating income (loss)	960,149.32	(19,277.70)	940,871.62
Non-operating revenues (expenses):			
Transfers in	600,000.00	-	600,000.00
Transfers (out)	(60,000.00)	-	(60,000.00)
Bond proceeds	-	-	-
Interest expense	(180,779.66)	-	(180,779.66)
Total non-operating revenue (expense)	359,220.34	-	359,220.34
Net Income (loss)	1,319,369.66	(19,277.70)	1,300,091.96
Less current year charges to designated fund balance	(236,157.13)	-	(236,157.13)
Increase (decrease) in fund equity	1,083,212.53	(19,277.70)	1,063,934.83
Fund equity, beginning	16,632,173.49	(171,863.67)	16,460,309.82
Fund equity, ending	**17,715,386.02**	**(191,141.37)**	17,524,244.65
To tie to balance sheet fund equity	17,715,386.02	(191,141.37)	17,524,244.65
Difference	-	-	-

CITY OF BIDDEFORD
Proprietary Funds
Balance Sheet
As of June 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	340,507	-	340,507
Accounts receivalbe-unbilled	813,970	-	813,970
Sewer liens	180,212	-	180,212
Total Current assets	1,334,688	-	1,334,688
Non-current assets			
Property, plant and equipment	39,719,936	-	39,719,936
Less accumulated depreciation	(14,451,184)	-	(14,451,184)
Unamortized bond premium	29,580	-	29,580
Total Non-current assets	25,298,332	-	25,298,332
TOTAL ASSETS	**26,633,020**	**-**	**26,633,020**
Liabilities			
Current liabilities			
Accounts payable and other	237,340	-	237,340
Accrued bond interest	34,631	-	34,631
Interfund loans payable	3,423,475	191,141	3,614,616
Leases Payable - current	16,224	-	16,224
Bonds payable - current	560,500	-	560,500
Total Current liabilities	4,272,170	191,141	4,463,311
Non-current liabilities			
Leases Payable	46,464	-	46,464
Bonds payable	4,599,000	-	4,599,000
Total Non-current liabilities	4,645,464	-	4,645,464
Total Liabilities	8,917,634	191,141	9,108,776
Fund Equity			
Invested in fixed assets	19,969,756	-	19,969,756
Reserve for encumbrances	18,020	-	18,020
Assigned fund balance	2,593,586	-	2,593,586
Unassigned	(4,865,976)	(191,141)	(5,057,118)
Total Fund Equity	17,715,386	(191,141)	17,524,245
Total liabilities and fund equity	**26,633,020**	**-**	**26,633,020**