City of Biddeford
Finance Committee
May 01, 2018 5:00 PM Council Chambers

1. **Call to order**
2. **Approval of the Minutes**
   2.1. April 17, 2018 Finance Committee Meeting Minutes
   4-17-2018 Finance Committee Minutes.rtf
3. **Signing of the expenditure warrant**
4. **Discussion/Approval**
   4.1. Purchase of Automated Waste Packer/McNeilus Truck and Manufacturing, Inc.
   5-01-2018 Automated Waste Packer-ORDER.docx
   5-01-2018 Automated Waste Packer-MEMO.doc
   5-01-2018 Automated Waste Packer-picture.pdf
   4.2. Authorization/Contract for Installation of Conduit on Bangor Savings Bank Property - Part of Lincoln Street Project
   5-01-2018 Lincoln Street Utility Conduit Project-ORDER.doc
   5-01-2018 Lincoln Street Rehab Project-MEMO.doc
   4.3. Forecast for Fiscal Year 2018
   5-01-2018 FY2018 Forecast.pdf
5. **Other Business**
   5.1. March 2018 Financials
   5-01-2018 March Financials.pdf
   5.2. FY2018 Transfer In Budget Variance
   5-01-2018 FY2018 Transfer In Budget Variance.pdf
6. **Adjournment**

City of Biddeford
Finance Committee Meeting Minutes
April 17, 2018

The meeting was called to order at 5:00 pm by the Chair, Council President John McCurry.

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

Adjustment to the Agenda
No adjustments.

Approval of Minutes
Motion by Councilor Ready to approve the Minutes of April 3, 2018, seconded by Councilor St. Cyr.
Vote: unanimous.
Motion carried 4-0.

The expenditure warrant was available for review and signature.

Discussion/Approval

Purchase of Generator for Pump Station on Lafayette Street/PowerPoint Generator Power Systems
Motion by Councilor Ready to recommend the purchase of a generator for the pump station on Lafayette Street in the amount of $19,090.00, seconded by Councilor St. Cyr.

Discussion: Assistant Public Works Director, Carl Marcotte, gave an overview and recommended accepting the bid from PowerPoint Generator Power Systems.
Vote: unanimous.
Motion carried 4-0.

Purchase of Excavator/Chadwick-Baross
Motion by Councilor Ready to recommend the purchase of an excavator from Chadwick-Baross in the amount of $137,400.00, seconded by Councilor St. Cyr.

Discussion: Assistant Public Works Director, Carl Marcotte, gave an explanation for the purchase and why they went with this bid and the options it gives the operator. This is a lease that was approved in the FY18 CIP Budget.
Vote: unanimous.
Motion carried 4-0.

Purchase of Wood Chipper/Nortrax Equipment
Motion by Councilor Ready to recommend the purchase of a wood chipper from Nortrax Equipment with a bid of $64,566.00, seconded by Councilor St. Cyr.

Discussion: Assistant Public Works Director, Carl Marcotte, explained why they went with this bid. This is a lease that was approved in the FY18 CIP Budget.
Vote: unanimous.
Motion carried 4-0.

Purchase of Downtown Plantings (flowers and baskets)
Public Works Director, Jeff Demers, explained he only recently received the bids and recommended the City go with Estabrooks with a bid of $5,978.42.

Motion by Councilor Ready to recommend the purchase of the flowers/baskets from Estabrooks in the amount of $5,978.42, seconded by Councilor St. Cyr.
Vote: unanimous.
Motion carried 4-0.

Wayfinding Signage for Business Parks
Motion by Councilor Ready to recommend to Council the acceptance of the wayfinding signage plan, seconded by Councilor St. Cyr.

Discussion: Economic Improvement Coordinator, Brad Favreau, presented the item. They had planned on spending $90,000.00 for the signage. The total amount of the project came in at $84,215.00 with funds coming out of the Industrial Park Fund.
Vote: 3-1, Councilor McCurry opposed.
Motion carries 3-1.

City Hall Office Reorganization/Renovations
Facilities Director, Phil Radding, explained the process of moving the offices which includes moving Facilities Manager Office to the first floor room 101; the General Assistance Office downstairs and renovating it; the Finance Office to where the GA Office is; and the Code Enforcement Office to where Finance is now. After completing the moves, the space where Code Enforcement is now could be rented out with revenue to the City. There would also be savings in the contracted cleaning service.

Motion by Mayor Casavant to recommend to City Council the expenditure of $37,873.31 for the reorganization of City Hall offices, seconded by Councilor St. Cyr.
Vote: 2-2, Councilors Ready and McCurry opposed.
Motion fails 2-2.

Unassigned Fund Balance Policy
Motion by Councilor Ready to approve the Policy, seconded by Councilor St. Cyr.

Motion by Councilor Ready to amend page 3(b) that <u>under no circumstance can funds be spent or moved without a vote and approval of the City Council</u>, seconded by Councilor St. Cyr.
Vote: 3-1, Mayor Casavant opposed.
Motion carries 3-1.

Vote on policy as ameded: 3-1, Mayor Casavant opposed.
Motion carries 3-1.

Other Business
No other business.

Motion to adjourn made by Councilor Ready, seconded by Councilor St. Cyr.
Vote: unanimous.
Motion carries 4-0.
Adjourned at 5:51pm.

City of Biddeford

2018.39 **IN BOARD OF CITY COUNCIL.....MAY 1, 2018**

BE IT ORDERED, that the City Manager be authorized to purchase one (1) 2018 McNeilus wastepacker as per NJPA bid (the "Equipment") from McNeilus Truck and Manufacturing Inc.(the "Vendor") and may pay the Vendor an amount not to exceed $282,935.00 for the Equipment as follows:

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

2. The City of Biddeford reasonably expects that the maximum principal amount of the debt, including for reimbursement purposes, is $282,935.00;

3. The City Manager, on behalf of the City of Biddeford, is authorized to enter into a lease purchase, loan or other financing agreement for the Equipment provided that (a) the principal amount of such agreement will not exceed $282,935.00, (b) the term of such agreement will not exceed one hundred and twenty (120) months and (c) any obligation of the City of Biddeford to make lease or loan payments pursuant to such agreement is subject to annual appropriation by the City Council of the City of Biddeford;

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

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

NOTE: The Finance Committee will review this item at their May 1, 2018 meeting.

City of Biddeford, Maine

Public Works Department

371 Hill Street Biddeford, Maine 04005

Phone: (207) 282-1579 Fax: (207) 286-9395

To: Finance Committee
From: Carl Marcotte
Date: 4/25/2018
RE: Waste packer

The Public Works Department is requesting the purchase an Automated/Manual waste packer from McNeilus Truck and manufacturing Inc. in the amount of $282,935.00. We are replacing a 2004 Volvo with 14,460 hours. The pricing for this Waste truck was obtained from the NJPA (National Joint Powers Alliance) bid. This Waste packer is currently in the FY/19 CIP budget as a lease.

Note:
The cost of a rear packer that we are currently using is approximately $182,160.00. We did not get this price from NJPA it is based from the cost of the truck that we bought on 7/12/2016 plus a $15,000.00 increase.

AUTOMATED

MANUAL - AUTOMATED SIDE LOADER -

IT'S READY FOR ANYTHING.

Application: ***Residential***

Swept Hopper Volume: ***1.6 cu yd***

Min. Chassis GVWR: ***52K-78K***

Automation may be the goal. The reality may be that some manual collection is needed. When you need productivity and flexibility, the MA answers the call. This innovative Manual-Automated Side Loader is ready for both worlds and everything in between. A simple-to-operate, automated arm handles any residential route with ease—even when extras are present. Low sill height allows the loading of bulky items. Command Zone™ multiplexed controls—with body mounted touch pads—integrate the control of the packer, pump, and arm to ensure seamless productivity. McNeilus Street Smart Parts™ (SSP) cart tippers allow for street-side and curbside flexibility, elevating the performance possibilities of strictly manual collection.

Body Capacity: ***20-31 cu yd***

Dump Cycle: ***6-8 seconds***

Can Specs: ***30 gal-110 gal***

City of Biddeford

2018.40 **IN BOARD OF CITY COUNCIL….MAY 1, 2018**

BE IT ORDERED, that the City Manager be authorized to sign a contract with Shaw Brothers Construction of Gorham Maine for the installation of underground utility conduit in the City park area located adjacent to the former Bank of America building as part of the improvements required for the Lincoln Street area reconstruction Project in the amount of $29,557.65, which includes a $5,000 allowance for ledge removal, funding for this work to be provided in part from the MDOT BPI grant received by the City with the required City match amount from City TIF account.

.

NOTE: The Finance Committee will review this item at their May 1, 2018 meeting.

City of Biddeford, Maine

TO: **Finance Committee**

FROM: **Tom Milligan, P.E. City Engineer**

DATE: **April 25, 2018**

SUBJECT: **Lincoln Street Rehabilitation Project 2018, City Goal 2018-37**

Cc: Alan Casavant, Mayor; James Bennett, City Manager; John McCurry, Council President; Jeff Demers, Director of Public Works; Roger Beaupre, Police Chief; Matt Eddy Economic development Director; Greg Tansley, City Planner; John Malloy

The City, as part of the Lincoln Street reconstruction project, is desirous of installing underground electrical and video detection utility conduits to serve the Lincoln Street and Main Street areas. The control cabinet is to be located on the city park site adjacent to the former Bank of America building currently being renovated by Bangor Savings. These conduits should be installed before the final site work is completed on the City park site; the site work is being done by the Bank's contractor and is planned to occur in a couple of weeks. We are proposing to use the same site contractor doing the bank site work in order to avoid having conflicts with two construction firms working on the same site and to eliminate any potential of conflicts/warrantee issues relating to the site work done if two different contractors are involved.

Therefore, we are respectfully requesting that we be allowed to enter into a sole-source procurement contract with Shaw Brothers Construction, the Bank's site contractor, to install the underground utility conduits.

Doing the conduit installation work before the installation of the site improvements (walkways, landscaping, loam and seed) will reduce costs. If the conduit installation work is not done until after the site improvements are installed and completed, then it will require the removal of sections of those improvements already completed and the replacement of such.

The cost for the work is $29,557.65 which includes a $5,000 allowance for ledge removal. Based on our analysis of the numbers and work involved, the cost as provided seems reasonable. One third of the funding for the work will come from the MDOT BPI grant received by the City with the required City two thirds match coming from the City TIF account.

Staff is respectfully requesting that the Finance Committee review and take action on this item at its May 1, 2018 meeting.

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

April 26, 2018

To: Finance Committee

From: Cheryl Fournier, Finance Director

Re: Fiscal Year 2018 Forecast

One of the major factors that the bond rating agencies watch is the unassigned fund balance percentage. Going through the exercise of estimating all the departments is always a good process to complete. The following is an estimate of where the City will end fiscal year 2018.

The estimate is that the City will end the year with approximately $628,000 added to the unassigned fund balance. The following explains the major reasons.

General Administration has a savings of $243,000 that is made up of items like Health Insurance deductible payments, retiree health premiums, legal, user license fees, insurance policies, etc. Also included in this section is the reduction of $262,500 for unallocated budget adjustment.

General Assistance will come in $36,500 above budget; however, the revenue will come in $25,500 above budget also. That is a net over budget of $10,000.

The City Hall departments will have a savings of $72,000, with the primary item being the grant writer that was budget in the general fund and TIF. It is being covered by the TIF.

The Community Center got a new heating system for $30,000 that was not budgeted.

Fire and Police department are expected to break even or slightly below budget. At first it is expected that Fire would have a higher savings, but due to an apparatus repair that will not materialize. Street and traffic lights will see a savings of $30,000. Public works is show an overage of $31,500 due to overtime for the winter weather.

Fringe benefits is expected to come out to $200,000 below budget due to health insurance savings, open positions, etc.

Property Tax revenue is expected to be $30,000 behind budget due to the tax interest revenue. The higher collection rates are showing up as a reduction in less interest revenue.

Excise Tax revenue is expected to be above budget by $275,000 as this seems to be the trend the last couple of years.

Permits, Licenses, and Fees are expected to be above budget by $70,000. The primary reason is permits being over budget by $75,000.

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

April 24, 2018

To: Finance Committee

From: Cheryl Fournier, Finance Director

Re: March 2018 Financials

The March financial report represents seven months (75%) into fiscal year 2018.

Total revenues are $3.3 million ahead of last year at this time ($62,988,626 for FY2018 vs. $59,608,272 for FY2017). The City is running at 73.6% of budget for non-property tax income. The following are the largest items:

- Property Taxes makes up $761,933 of the difference, due to the double counting of Homestead and BETE in the FY2017 tax calculation.
- Transfers have increase over last year by $313,254, due to the one time transfers to cover CIP.
- Homestead is up compared to last year, due to the increase in homestead rates of $209,218. The State pays 75% during the fiscal year, the remaining 25% will be accrued at year end. The remaining will actually be received in August. Increase is due to the homestead exemption going from 15,000 to 20,000.
- Miscellaneous revenue is an adjustment for an audit posting for vehicles purchased in FY2017 that the lease purchase funds will be in FY2018 in the amount of $168,480.
- Increase in state education subsidy by $1,385,310.

Total expenditures are running $2.3 million ahead of last year at this time ($47,239,975 for FY2018 vs. $44,892,946 for FY2017).

The City expenditures are running $1.69 million ahead of last year, and running at 73.5% of budget which is slightly below budget.

- The primary reasons of the $1.69 million ahead of last year:
    - Debt Service – Principal/Interest is running $530,011 ahead of last year due to the funding of two new bonds at the end of FY2017 year.
    - General Administration is $477,172 ahead of last year. Due to timing of workers comp premium payment $139,000 ahead of last year. Bad debt is being posted monthly instead of only at year end $206,000 ahead of last year. User licenses are $57,000 ahead of last year.

- Fringe Benefits is $228,250 ahead of last year.
- CIP is $311,544 ahead of last year. See page 8, many of these projects will be completed during the spring into the following fiscal year. One of the items to note is the Community Center Boiler that wasn't a budgeted item for $33,728. The PD equipment is over budget; however, the City is expecting a grant that will eliminate the overage.

- The primary budget variances are as follows (over 75% of budget):
  - General Administration is at 80.6% of budget due to the unallocated budget adjustment.
  - Community Center is 81.7% of budget due to the utilities and salaries are running higher than budgeted.
  - Health & Welfare is 84.3% of budget however 70% of the GA is paid by the State.
  - Municipal Services is 86.0% of budget due to the Transit being paid in full for the year.
  - Animal Control Officer is 78.4% of budget due to the service contracts being paid in full for the year.
  - Public Works Street Maintenance is 82.9% of budget due to the over time being 196.3% of budget or $90,214 over budget.
  - Debt Service – Principal is 92.0% of budget due to timing of the payments.

The School is running at 63.6% of budget. The expenditures are running $0.6 ahead of last year. The primary reasons are as follows:

- Education facilities management is running $1,265,364 ahead of last year, due to the Waterhouse Field repair. Savings on debt service will offset the field repair.

Other items to note:

- See page 6, there are many CDs coming to maturity over the last few and the next few months. The three I renewed with a favorable rate increase of 1.5-2.0%. It is nice to see the higher interest rates.
- See page 9, there are many projects that you can see that are in process that will reduce the Unassigned Fund Balance. The Thatcher Brook amount spent is negative due to a grant received to reimburse for prior amounts spent.
- See page 11, we are currently 74.9% collection rate, compared to 66.25% last year.
- See page 31, fund 416, public works has a listing of road projects that are ready to start in the spring.

Wastewater (Sewer Fund):

- See page 38, revenue is running below budget at 69.0%, due to timing of bill runs. No concerns as a majority of the revenue is book quarterly. The quarterly billing was completed at the beginning of April.

- See page 39, expenditures are running at 60.4% of budget. Which is reasonable to prior year.

- See page 31, there are three funds 402, 411, 414, and 417. Public Works has a listing of project that are ready to start in the spring to use these funds. We will start seeing these funds going down in a few months. This is one of the items noted by the bonding agencies that needed to be given some attention.

City of Biddeford

Monthly Financial Reports

Table of Contents

Information	Page
Cash & investments	6-7
CIP summary, current year	8
Assigned/Designated Fund Balance Summary:	
General Fund	9
Sewer Fund	10
Expenditure summary	
General Fund	4-5
Sewer Fund	39
Financial statements:	
Capital Project Funds	30-31
Fiduciary Funds	34-35
General Fund	12-13
Permanent Funds	32-33
Proprietary (Sewer) Funds	36-37
Special Revenue Funds, City	14-21
Special Revenue Funds, School	22-29
Transit (Shuttlebus Agency) Fund	32-33
Revenue summary	
General Fund	3
Sewer Fund	38
Tax collections	11

BLANK PAGE

City of Biddeford
Year-to-Date Financial Report - Revenues
Nine Months Ended March 31, (unaudited)

Target: 75.0%

Revenues:	FY2018 Revised Budget	FY2018 YTD Revenues	FY2018 Remaining Budget	FY2018 % Earned	FY2017 Revised Budget	FY2017 YTD Revenues	FY2017 Remaining Budget	FY2017 % Earned
Property Taxes	44,612,681	44,648,190	(35,509)	100.1 %	44,246,929	43,886,257	360,672	99.2 %
Excise Taxes	3,041,250	2,426,257	614,993	79.8 %	2,991,000	2,338,396	652,605	78.2 %
Registration Fees	62,450	41,083	21,367	65.8 %	59,450	42,703	16,747	71.8 %
Gen. Govt Licenses/Permits/Fees	682,642	554,612	128,030	81.2 %	611,062	566,425	44,637	92.7 %
Pub Srvcs Licenses/Permits/Fees	129,208	80,046	49,162	62.0 %	127,818	77,417	50,401	60.6 %
Pub Safety Licenses/Permits/Fees	2,145,545	1,564,750	580,795	72.9 %	2,017,995	1,374,428	643,567	68.1 %
Pub Works Licenses/Permits/Fees	292,575	201,404	91,171	68.8 %	235,000	150,393	84,607	64.0 %
Ed Licenses/Permits/Fees	57,870	21,479	36,391	37.1 %	57,870	48,368	9,502	83.6 %
State Revenue Sharing	1,360,000	973,360	386,640	71.6 %	1,300,000	920,198	379,802	70.8 %
State Homestead Exemption	674,000	506,430	167,570	75.1 %	504,493	297,212	207,281	58.9 %
Gen Govt Intergovernmental	800	-	800	- %	1,500	-	1,500	- %
Pub Srvcs Intergovernmental	81,135	71,910	9,225	88.6 %	79,025	47,070	31,955	59.6 %
Pub Safety Intergovernmental	12,000	5,065	6,935	42.2 %	11,000	4,293	6,707	39.0 %
Pub Works Intergovernmental	207,160	198,832	8,328	96.0 %	210,000	192,160	17,840	91.5 %
State Education Subsidy	12,282,671	9,730,440	2,552,231	79.2 %	10,799,304	8,345,130	2,454,174	77.3 %
Education Intergovernmental	248,519	336,707	(88,188)	135.5 %	186,835	257,890	(71,055)	138.0 %
State BETE Prog. Reimbursement	281,942	363,990	(82,048)	129.1 %	281,942	281,942	-	100.0 %
Investment Income	79,721	39,714	40,007	49.8 %	65,612	32,411	33,201	49.4 %
Gen Govt Other	261,297	77,731	183,566	29.7 %	90,000	66,628	23,372	74.0 %
Pub Srvcs Other	36,100	36,000	100	99.7 %	38,000	36,000	2,000	94.7 %
Pub Works Other	-	150	(150)	- %	-	852	(852)	- %
Education Other	200,770	137,309	63,461	68.4 %	213,961	150,668	63,293	70.4 %
Miscellaneous Revenue	-	168,480	(168,480)	- %	-	-	-	- %
Use of Education Fund Balance	1,336,377	-	1,336,377	- %	1,693,744	-	1,693,744	- %
Use of Prior Year F/B-City	281,270	-	281,270	- %	75,000	-	75,000	- %
Transfers In	933,858	804,685	129,173	86.2 %	466,295	491,431	(25,136)	105.4 %
TOTAL REVENUES	69,301,841	62,988,626	6,313,215	90.9 %	66,363,835	59,608,272	6,755,563	89.8 %
Total less Property Taxes	23,733,218	17,470,016	6,263,202	73.6%	21,330,471	15,142,861	6,187,610	71.0%
Total Education	14,126,207	10,225,936	3,900,271	72.4%	12,951,714	8,802,057	4,149,657	68.0%
Total City Other	9,607,011	7,244,080	2,362,931	75.4%	8,378,757	6,340,805	2,037,952	75.7%

City of Biddeford
Year-to-Date Financial Report - Expenditures (incl. Encumb.)
Nine Months Ended March 31, (unaudited)

Target: 75.0%

Expenditures:	FY2018 Revised Budget	FY2018 YTD Expended	FY2018 Remaining Budget	FY2018 % Spent	FY2017 Revised Budget	FY2017 YTD Expended	FY2017 Remaining Budget	FY2017 % Spent
Mayor/Council	31,850	24,173	7,677	75.9 %	32,340	21,576	10,764	66.7 %
City Manager	310,554	223,515	87,039	72.0 %	280,546	204,924	75,622	73.0 %
City Clerk	267,731	193,887	73,844	72.4 %	266,736	200,426	66,310	75.1 %
Elections & Registrations	29,750	11,953	17,797	40.2 %	19,500	18,917	583	97.0 %
Assessing	208,013	152,366	55,647	73.2 %	257,817	155,451	102,366	60.3 %
Finance & Tax	294,303	223,446	70,857	75.9 %	415,620	312,960	102,660	75.3 %
Computer Services	100,924	71,156	29,768	70.5 %	129,838	93,551	36,287	72.1 %
Personnel	92,580	64,313	28,267	69.5 %	116,436	81,836	34,600	70.3 %
Planning & Economic Devel.	346,171	198,120	148,051	57.2 %	453,142	360,602	92,540	79.6 %
Code Enforcement & Inspections	374,865	259,718	115,147	69.3 %	533,014	351,054	181,960	65.9 %
General Administration	2,420,066	1,951,603	468,463	80.6 %	2,883,645	1,474,431	1,409,215	51.1 %
City Hall Building Maintenance	166,486	116,662	49,824	70.1 %	184,268	142,962	41,306	77.6 %
Private Schools	25,136	25,136	-	100.0 %	25,136	25,136	-	100.0 %
Community Center	202,515	165,409	37,106	81.7 %	246,373	167,749	78,624	68.1 %
Recreation	494,066	362,026	132,040	73.3 %	545,681	414,604	131,077	76.0 %
Health & Welfare	217,187	183,141	34,046	84.3 %	237,796	183,447	54,349	77.1 %
Facilities Management	92,336	66,966	25,370	72.5 %	112,891	88,339	24,552	78.3 %
Social Services	57,000	57,000	-	100.0 %	57,000	57,000	-	100.0 %
Municipal Services	743,480	639,752	103,728	86.0 %	746,489	631,347	115,142	84.6 %
Fire Department	3,302,914	2,325,385	977,529	70.4 %	4,366,854	3,179,992	1,186,862	72.8 %
Biddeford Pool Fire Department	9,125	3,924	5,201	43.0 %	7,625	2,232	5,393	29.3 %
Emergency Management	10,495	6,803	3,692	64.8 %	12,110	8,051	4,059	66.5 %
Hydrant Rental	390,000	256,878	133,122	65.9 %	395,986	256,351	139,635	64.7 %
Police Department	3,818,748	2,872,837	945,911	75.2 %	4,882,843	3,641,531	1,241,312	74.6 %
Police Investigative Services	454,432	343,838	110,594	75.7 %	603,800	431,488	172,312	71.5 %
Communications	1,263,379	935,636	327,743	74.1 %	1,608,061	1,201,514	406,547	74.7 %
Animal Control Officer	89,779	70,351	19,428	78.4 %	104,390	79,408	24,982	76.1 %
Street & Traffic Lights	477,740	291,549	186,191	61.0 %	460,000	300,265	159,735	65.3 %
PW admin/Fleet Maint.	1,146,486	807,236	339,250	70.4 %	1,547,338	1,155,615	391,723	74.7 %
Public Works Street Maint.	1,565,636	1,298,651	266,985	82.9 %	1,992,945	1,689,272	303,673	84.8 %
Solid Waste Management	1,143,135	789,305	353,830	69.0 %	1,276,343	867,492	408,851	68.0 %
Parks Maintenance	466,704	305,359	161,345	65.4 %	533,396	365,571	167,825	68.5 %
Cemetery	37,154	11,915	25,239	32.1 %	38,217	15,757	22,460	41.2 %
Engineering	172,094	104,453	67,641	60.7 %	212,989	136,997	75,992	64.3 %
GIS Division	69,180	47,272	21,908	68.3 %	82,505	58,064	24,441	70.4 %
Fringe Benefits	5,365,816	3,743,006	1,622,810	69.8 %	-	-	-	- %
County Tax	1,299,010	1,235,647	63,363	95.1 %	1,280,453	1,217,090	63,363	95.1 %
Debt Service - Principal	2,192,653	2,016,635	176,018	92.0 %	1,824,708	1,595,771	228,937	87.5 %
Debt Service - Interest	771,858	568,893	202,965	73.7 %	537,637	459,746	77,891	85.5 %
Transfers Out	600,000	600,000	-	100.0 %	600,000	600,000	-	100.0 %
CIP - General Government	89,621	6,544	83,077	7.3 %	125,000	113,174	11,826	90.5 %
CIP - Public Services	114,997	33,728	81,269	29.3 %	163,500	4,751	158,749	2.9 %
CIP - Public Safety	230,500	176,300	54,200	76.5 %	49,100	62,435	(13,335)	127.2 %
CIP - Public Works	1,361,699	357,832	1,003,867	26.3 %	363,335	82,500	280,835	22.7 %
Education - Regular Instruction	13,339,845	7,718,772	5,621,073	57.9 %	12,980,301	7,536,995	5,443,306	58.1 %
Education - Special Education	5,933,933	3,321,647	2,612,286	56.0 %	5,750,102	3,161,726	2,588,376	55.0 %
Education - Career & Tech. Instr.	2,302,954	1,421,622	881,332	61.7 %	2,457,231	1,601,971	855,260	65.2 %
Education - Other Instruction	598,549	393,882	204,667	65.8 %	565,909	354,656	211,253	62.7 %
Education - Student/Staff Supp.	2,257,726	1,276,991	980,735	56.6 %	2,026,946	1,227,404	799,542	60.6
Education - System Admin.	1,032,592	689,538	343,054	66.8 %	1,064,714	749,964	314,750	70.4 %

City of Biddeford
Year-to-Date Financial Report - Expenditures (incl. Encumb.)
Nine Months Ended March 31, (unaudited)

Target: 75.0%

	FY2018				FY2017			
Expenditures:	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**
Education - School Admin.	1,545,228	1,080,144	465,084	69.9 %	1,521,062	1,033,269	487,793	67.9 %
Education - Transportation	1,525,176	1,042,797	482,379	68.4 %	1,373,479	838,774	534,705	61.1 %
Education - Facilities Main.	3,182,706	3,548,693	(365,987)	111.5 %	3,344,571	2,283,329	1,061,242	68.3 %
Education - Debt Service	3,919,282	2,153,798	1,765,484	55.0 %	4,009,046	3,226,572	782,474	80.5 %
Education - All Other	11,999	10,766	1,233	89.7 %	7,601	7,041	560	92.6 %
Crossing Guards	-	-	-	- %	-	-	-	- %
Adult Education Programs	734,033	381,002	353,031	51.9 %	649,470	359,871	289,599	55.4 %
TOTAL EXPENDITURES	69,302,191	47,239,975	22,062,216	68.2 %	66,363,835	44,892,946	21,470,889	67.6 %
TOTAL CITY EXPENDITURES	32,918,168	24,200,323	8,717,845	73.5%	30,528,840	22,511,374	8,017,466	73.7%
TOTAL K-12 EXPENDITURES	35,649,990	22,658,650	13,079,261	63.6%	35,100,962	22,021,701	13,079,261	62.7%
Total Operating Departments	61,841,373	41,547,643	20,293,730	67.2%	60,616,613	40,069,131	20,547,482	66.1%
Less Education	25,457,350	18,507,991	6,949,359	72.7%	24,866,181	17,687,560	7,178,621	71.1%

City of Biddeford
Detail of Cash & Investment Account Balances
as of March 31, 2018

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			8,623,573.48
14163-30500	General Checking Account	Peoples United Bank	6500348798			4,897,496.23
14173-30500	General Checking Account	Peoples United Bank	6500348798			3,901,627.84
						17,422,697.55
10011-VAR	Petty Cash & Cash on Hand	Various Offices	N/A	N/A	0.00%	19,509.33
10011-10140	Certificate of Deposit	Saco & Biddeford Savings	1001280650	11/20/22	1.85%	256,023.21
10011-10140	Certificate of Deposit	Peoples Choice Credit Union	87929	04/23/18	1.70%	243,689.45
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	Medallion Bank	58403BP34	06/13/18	1.35%	105,000.00
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	36161TWB7	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
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	Certificate of Deposit	Ally Bk Midvale	02007GBU6	03/29/21	2.69%	250,000.00
10011-10140	Certificate of Deposit	MS Bank	61747MR45	03/29/22	2.79%	250,000.00

City of Biddeford

Detail of Cash & Investment Account Balances

as of March 31, 2018

G.L. Account	Name	Bank/Broker/Holder	Cusip/Bank Account #	Investment/CD Matures	Interest Rate	Balance
10011-10140	Certificate of Deposit	State Bank	856285KK6	03/29/23	2.85%	250,000.00
10011-10140	Certificate of Deposit	Synchrony	87164YUY8	04/06/23	2.85%	250,000.00
10011-10140	Brokerage cash accounts					95,105.42
Total Investments						4,912,101.87
Total General Fund Cash & Investments						13,555,184.68
Total Road Fund Cash						4,897,496.23
Total CSO Fund Cash						3,901,627.84
						22,354,308.75
						13,535,675.35

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

Account		Description	Beginning Budget	Encumbered/ Expended	Balance Remaining
21201	60907	IT Improvements	51,600.00	6,544.00	45,056.00
21201	60926	Telephone System	13,021.00	-	13,021.00
21201	60904	City Hall Improvements	25,000.00	-	25,000.00
21202	60463	Park Improvements	49,997.00	-	49,997.00
21202	60905	Comm Ctr Repairs	50,000.00	-	50,000.00
21202	60950	Rotary Park Improvements	15,000.00	-	15,000.00
21202	60982	Community Center Boiler	-	33,728.10	(33,728.10)
21203	60450	Building Repair/Maintenance	-	-	-
21203	60913	Communication Equipment	25,000.00	18,001.51	6,998.49
21203	60936	FD Building Improvement	95,500.00	12,679.31	82,820.69
21203	60978	PD Equipment	75,000.00	110,638.90	(35,638.90)
21203	60981	Vehicle Refurbishing	35,000.00	34,980.00	20.00
21204	60603	Vehicles Purchase Capital	-	-	-
21204	60604	Road Construction/Improvements	561,894.00	81,581.28	480,312.72
21204	60906	Public Works Facility Repairs	12,000.00	-	12,000.00
21204	60970	Thacher Brook Watershed	52,735.00	-	52,735.00
21204	60925	Equipment Lease	84,000.00	55,000.00	29,000.00
21204	60971	Riverwalk	-	-	-
21204	60979	Saco River Projects	190,000.00	-	190,000.00
21204	60980	PACTS Projects	114,800.00	-	114,800.00
21204	60942	Salt Shed Improvements	65,000.00	-	65,000.00
21204	60983	Main Street Sidewalks	281,270.00	221,250.62	60,019.38
			1,796,817.00	574,403.72	1,222,413.28

City of Biddeford
Assigned Fund Balance Analysis (Incl. encumbrances)
General Fund Departments 22001-22004
Year ended 6/30/2018 (As of March 31, 2018)

Account		Description	Beginning Budget	Encumbered/ Expended	Balance Remaining	FY 2018 Changes	Available 6/30/2017
22001	60306	OTHER PROFESSIONAL/CONSULT SVS	5,300.00	-	5,300.00	-	5,300.00
22001	60859	DOWNTOWN DEVELOPMENT	4,104.00	88.62	4,015.38	-	4,015.38
22001	60862	HISTORIC PRESERVATION	621.00	-	621.00	-	621.00
22001	60904	CITY HALL IMPROVEMENTS	230,916.00	12,741.26	218,174.74	-	218,174.74
22001	60958	COMPREHENSIVE PLAN	2,450.00	-	2,450.00	-	2,450.00
22001	60961	CHARTER REVISION COMMISSION	12,490.00	-	12,490.00	-	12,490.00
22001	60964	MCARTHUR LIBRARY IMPROVEMENT	12,500.00	-	12,500.00	-	12,500.00
22001	60972	GRANT MATCHING RESERVE	100,000.00	4,770.00	95,230.00	-	95,230.00
22001	60974	MISCELLANEOUS RESERVE	134,260.00	80,061.27	54,198.73	-	54,198.73
22001	60975	ALLOCATION FOR CAPITAL IMP	28,000.00	-	28,000.00	-	28,000.00
22001	60984	SUMMER SALARY RESERVE	-	-	-	50,000.00	50,000.00
22001	60985	INTERNS/MGMT ANALYSIS RESERVE	-	-	-	35,000.00	35,000.00
22002	60463	PARK IMPROVEMENTS/AMENITIES	508.00	-	508.00	-	508.00
22002	60603	VEHICLE PURCHASE	30,000.00	30,000.00	-	-	-
22002	60912	ST. LOUIS FIELD IMPROV.	87,000.00	-	87,000.00	-	87,000.00
22002	60922	CLIFFORD PARK UPGRADES	3,294.00	-	3,294.00	-	3,294.00
22002	60927	MARTEL FIELD IMPROVEMENTS	5,500.00	-	5,500.00	-	5,500.00
22002	60940	MAY FIELD UPPER DRAINAGE	7,500.00	-	7,500.00	-	7,500.00
22002	60943	ROTARY PARK MATER PLAN	13,500.00	-	13,500.00	-	13,500.00
22002	60955	TEEN CENTER BUILDING REPAIRS	2,521.00	-	2,521.00	-	2,521.00
22003	60986	COMMUNITY SERVICE OFFICER RESER	-	-	-	30,000.00	30,000.00
22004	60310	SERVICE CONTRACTS EXPENSE	4,000.00	-	4,000.00	-	4,000.00
22004	60462	ROAD PAINTING EXPENSE	61,844.00	42,173.81	19,670.19	-	19,670.19
22004	60502	SOLID WASTE COMMISSION	2,780.00	2,225.29	554.71	-	554.71
22004	60603	VEHICLE PURCHASE	9,500.00	9,500.00	-	-	-
22004	60604	ROAD CONSTRUCTION/IMPROVEMENT	100,000.00	30,943.75	69,056.25	-	69,056.25
22004	60606	PW SIDEWALK RECONSTRUCTION	94,504.00	22,619.14	71,884.86	-	71,884.86
22004	60607	PW PAVING PROJECTS	64,585.00	16,094.13	48,490.87	-	48,490.87
22004	60908	GIS SYSTEM	1,394.00	(26.00)	1,420.00	-	1,420.00
22004	60914	PROJECT CANOPY	2,565.00	2,000.00	565.00	-	565.00
22004	60919	CONTAINER STORAGE SHED	15,026.00	-	15,026.00	-	15,026.00
22004	60924	ENG: STORMWATER PHASE II	50,514.00	-	50,514.00	-	50,514.00
22004	60933	THACHER BROOK STUDY	92,339.00	(32,513.45)	124,852.45	-	124,852.45
22004	60939	ELM ST. ENGINEERING-PACTS	22,273.00	-	22,273.00	-	22,273.00
22004	60960	RECYCLING EDUCATION	7,348.00	4,169.25	3,178.75	-	3,178.75
22004	60973	WATERING VEHICLE	10,869.00	600.00	10,269.00	-	10,269.00
22004	60971	RIVERWALK PHASE 4	96,835.00	-	96,835.00	-	96,835.00
			1,316,840.00	225,447.07	1,091,392.93	115,000.00	1,206,392.93

City of Biddeford
Designated Fund Balance Analysis (Incl. encumbrances)
Sewer Operations
Year ended 6/30/2018 as of 03/31/18

Account	Description	Beginning Balance	Encumbered/ Expended	Balance Remaining	FY 2018 Changes	Available 6/30/2018
22005 60306	Professional/Consulting Services	14,433.00	-	14,433.00	-	14,433.00
22005 60452	Operating Equipment Repair	44,569.00	-	44,569.00	-	44,569.00
22005 60457	Road Improvements - Non-capital	16,126.00	-	16,126.00	-	16,126.00
22005 60602	DEP Required Capital Fund	365,557.00	32,441.00	333,116.00	-	333,116.00
22005 60605	Sewer Capital Improvements	2,048,662.00	-	2,048,662.00	-	2,048,662.00
22005 60901	I & I Expense	260,902.00	32,231.02	228,670.98	-	228,670.98
22005 60902	Pump Station Repairs/Upgrades	69,143.00	67,451.19	1,691.81	-	1,691.81
22005 60903	Treatment Plant Improvements	13,153.00	-	13,153.00	-	13,153.00
22005 60957	Lafayette Pump Station Upgrade	8,821.00	-	8,821.00	-	8,821.00
22005 60959	Home Depot Pump Station Upgrade	38,137.00	-	38,137.00	-	38,137.00
22005 60976	Flow Monitoring for Horrigans	38,050.00	-	38,050.00	-	38,050.00
22005 60501	Operating Supp/Eqt	53,800.00	3,227.76	50,572.24	-	50,572.24
		2,971,353.00	135,350.97	2,836,002.03	-	2,836,002.03

CITY OF BIDDEFORD
Reconciliation of Tax & Sewer Accounts
Detail to G.L as of 3/31/18

Year		Acct.	Detail Balance	G.L. Balance	Difference G.L.-Detail	Prior Month Detail Balance	Diff. Between Corrected Bal. Prior Month and Current Month	Percent Collected This Month	Percent Collected Since 7/1/2017
Real Estate Liens:									
1991-2000	Liens	10011-10291/300	25,523.16	25,523.16	0.00	25,620.22	97.06	0.38%	3.18%
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	5,015.44	5,015.44	0.00	5,088.45	73.01	1.43%	6.28%
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	12,377.25	12,377.25	0.00	12,377.25	0.00	0.00%	36.54%
2010	Liens	10011-10310	13,326.06	13,326.06	0.00	13,326.06	0.00	0.00%	47.38%
2011	Liens	10011-10311	15,541.67	15,541.67	0.00	15,541.67	0.00	0.00%	43.39%
2012	Liens	10011-10312	19,016.72	19,016.72	0.00	20,066.58	1,049.86	5.23%	46.63%
2013	Liens	10011-10313	30,326.27	30,326.27	0.00	30,326.27	0.00	0.00%	35.00%
2014	Liens	10011-10314	34,714.55	34,714.55	0.00	34,714.55	0.00	0.00%	40.35%
2015	Liens	10011-10315	39,245.00	39,245.00	0.00	39,513.23	268.23	0.68%	40.52%
2016	Liens	10011-10316	65,323.12	65,323.12	0.00	70,524.73	5,201.61	7.38%	79.09%
2017	Liens	10011-10317	335,319.53	335,319.53	0.00	360,797.76	25,478.23	7.06%	65.80%
		Totals	628,258.44	628,258.44	0.00	660,426.44	32,168.00	4.87%	
		Check							
Prior Personal Property:									
2010	P.P.P.	10011-10210	44,500.64	44,500.64	0.00	44,500.64	0.00	0.00%	0.01%
2011	P.P.P.	10011-10211	19,212.06	19,212.06	0.00	19,212.06	0.00	0.00%	0.00%
2012	P.P.P.	10011-10212	26,754.45	26,754.45	0.00	26,754.85	0.40	0.00%	0.36%
2013	P.P.P.	10011-10213	18,357.10	18,357.10	0.00	18,357.40	0.30	0.00%	0.49%
2014	P.P.P.	10011-10214	20,219.61	20,219.61	0.00	20,219.61	0.00	0.00%	0.06%
2015	P.P.P.	10011-10215	4,317.00	4,317.00	0.00	4,317.00	0.00	0.00%	37.06%
2016	P.P.P.	10011-10216	3,352.01	3,352.01	0.00	3,352.01	0.00	0.00%	73.64%
2017	P.P.P.	10011-10217	13,593.17	13,593.17	0.00	13,593.17	0.00	0.00%	76.98%
		Totals	150,306.04	150,306.04	0.00	150,306.74	0.70	0.00%	
		Check			0.00				
2018	R.E.		10,936,036.14						
2018	P.P.		308,642.86						
		10011-10218	11,244,679.00	11,244,679.00	0.00				
Sewer Liens:									
2010	Liens	16011-10410	2,644.50	2,644.50	0.00	2,644.50	0.00	0.00%	3.58%
2011	Liens	16011-10411	2,253.32	2,253.32	0.00	2,253.32	0.00	0.00%	0.90%
2012	Liens	16011-10412	3,815.00	3,815.00	0.00	3,815.00	0.00	0.00%	13.20%
2014	Liens	16011-10414	3,215.32	3,215.32	0.00	3,215.32	0.00	0.00%	34.59%
2015	Liens	16011-10415	10,085.40	10,085.40	0.00	10,085.40	0.00	0.00%	25.37%
2016	Liens	16011-10416	6,174.46	6,174.46	0.00	6,174.46	0.00	0.00%	82.26%
2017	Liens	16011-10417	38,460.23	38,460.23	0.00	38,460.23	0.00	0.00%	0.00%
		Totals	28,188.00	28,188.00	0.00	28,188.00	0.00	0.00%	
		Check							
Prior	Sewer	16011-10169	(430.83)						
2017	Sewer	16011-10169	111,711.48						
2018	Sewer	16011-10169	299,349.38						
		16011-10169	410,630.03	410,630.03	0.00				
2018	IPP	16011-10168	0.00						
		16011-10168	0.00	0.00	0.00				

	FY14
	49.89%
	FY15
	49.33%
	FY16
	49.33%
	FY17
	66.25%

Percentage of Current Taxes Collected

	Current Tax Commitment	plus: Supplementals	less: Abatements	Total Current Taxes	Curr. Balance Uncollected	Current Taxes Collected	% of Current #VALUE!
Real Estate	43,387,709.33	1,696.04	4,700.03	43,384,705.34	10,936,036.14	32,448,669.20	74.79%
Personal Property	1,415,181.88			1,415,181.88	308,642.86	1,106,539.02	78.19%
	44,802,891.21	1,696.04	4,700.03	44,799,887.22	11,244,679.00	33,555,208.22	74.90%

CITY OF BIDDEFORD
Statement of Revenues, Expenditures,
and Changes in Fund Balances
General Fund and Components and Long-term Debt Group
As of March 31, 2018

	Fund 001 General Fund	Fund 003 Employee Severance	Operating General Fund
Revenues:			
Taxes (plus overlay, less abatements)	47,049,278.02	-	47,049,278.02
Licenses, permits, fees, special asses	2,463,374.25	-	2,463,374.25
Intergovernmental	12,186,735.13	-	12,186,735.13
Investment Income	39,713.82	-	39,713.82
Other	251,190.84	-	251,190.84
Total revenues	61,990,292.06	-	61,990,292.06
Reconciliation (for Finance Dept. use only):			
Revenue Control Balance - at month end	62,988,625.83	-	62,988,625.83
Less use of prior year fund balance	-	-	-
Add overlay & abatements - G/L acct. 10013-30170	(25,168.72)	-	(25,168.72)
Less operating transfers in	(804,685.00)	-	(804,685.00)
Less lease proceeds	(168,480.05)	-	(168,480.05)
Adjusted Revenue Control to tie to above	61,990,292.06	-	61,990,292.06
Difference	-	-	-
Expenditures:			
Current:			
General Government	7,098,838.32	2,792.14	7,101,630.46
Public Services	1,644,081.42	-	1,644,081.42
Public Safety	7,269,746.09	-	7,269,746.09
Public Works	3,689,171.11	-	3,689,171.11
County Tax	1,235,647.27	-	1,235,647.27
Education	23,039,651.98	-	23,039,651.98
Debt Service	2,585,528.63	-	2,585,528.63
Total expenditures	46,562,664.82	2,792.14	46,565,456.96
Reconciliation (for Finance Dept. use only):			
Expenditure Control - at month end	47,162,664.82	2,792.14	47,165,456.96
Less use of prior year fund balance			
Less operating transfers - out	(600,000.00)		(600,000.00)
Adjusted Expenditure Control to tie to above	46,562,664.82	2,792.14	46,565,456.96
Difference	-	-	-
Excess (deficiency) of revenues over (under) expenditures	15,427,627.24	(2,792.14)	15,424,835.10
Other Financing Sources (uses):			
Operating Transfers -in	804,685.00	-	804,685.00
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.	(223,063.07)	-	(223,063.07)
Total other financing sources (uses)	(18,378.07)	-	(18,378.07)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	15,409,249.17	(2,792.14)	15,406,457.03
Fund Balances, beginning of period, restated	7,294,573.17	-	7,294,573.17
Adjustment to Assigned Fund Balance	-	-	-
Fund Balances, End of Period	**22,703,822.34**	**(2,792.14)**	**22,701,030.20**

CITY OF BIDDEFORD
Balance Sheet
General Fund, Components and Long-term Debt Group
As of March 31, 2018

	Fund 001 General Fund	Fund 003 Employee Severance	Operating General Fund
ASSETS			
Cash and cash equivalents	16,571,558.18	-	16,571,558.18
Investments	4,912,101.87	-	4,912,101.87
Receivables:			
Taxes Receivable - current	13,593.17	-	13,593.17
Taxes Receivable - prior year	136,712.87	-	136,712.87
Tax Liens Receivable - prior year	292,938.91	-	292,938.91
Accounts Receivable	(12,997.45)	-	(12,997.45)
Notes Receivable	367,614.47	-	367,614.47
Intergovernment receivables	19,457.29	-	19,457.29
Accrued Investment Interest	-	-	-
Inventory	176,087.86	-	176,087.86
Prepaid Expenses	992,918.54	-	992,918.54
TOTAL ASSETS	**35,049,984.24**	**-**	**35,049,984.24**
LIABILITIES			
Accounts payable and other	380,920.81	-	380,920.81
Accrued wages	(4,435.32)	-	(4,435.32)
Deferred Revenue	229,603.46	-	229,603.46
Unavailable revenue - property taxes	1,408,543.54	-	1,408,543.54
Held for others	405,748.25	-	405,748.25
Interfund loans payable	9,913,808.08	2,792.14	9,916,600.22
TOTAL LIABILITIES	12,334,188.82	2,792.14	12,336,980.96
FUND BALANCES			
Nonspendable:			
Inventory and prepaids	185,149.48	-	185,149.48
Notes receivable	339,880.24	-	339,880.24
Encumbrances	10,799,907.87	-	10,799,907.87
Restricted - Education	1,118,885.82	-	1,118,885.82
Assigned - special projects	641,128.15	-	641,128.15
Unassigned	9,618,870.78	(2,792.14)	9,616,078.64
TOTAL FUND BALANCES	22,703,822.34	(2,792.14)	22,701,030.20
Total liabilities and fund balances	**35,049,984.24**	**-**	**35,049,984.24**

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of March 31, 2018

	Fund: 201 Industrial Park Fund	Fund: 202 Mooring Fees Fund	Fund: 203 Property Sales Fund	Fund: 204 Police Special Duty Fund	Fund: 206 Pool Beach Permits Fund	Fund: 207 Dog License Fees Fund	Fund: 209 City Insurance Claims Fund	Fund: 210 Misc Small Projects Fund	Fund: 212 CDBG Grants Fund	Fund: 213 Law Enforcement Grants Fund	Fund: 216 Airport Operating Fund
Revenues											
Property excise/taxes	-	-	-	-	-	-	-	-	-	-	2,242.12
Intergovernmental	-	-	-	-	-	-	-	-	374,429.29	95,242.55	103,324.65
User fees/rental income	-	22,695.00	-	13,095.00	43,669.37	7,740.82	-	-	-	-	24,607.57
Investment Income	3,541.87	740.25	-	-	1,249.58	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,144.50	-	20,000.00	-	72,145.32
Revenues	3,541.87	23,435.25	-	13,095.00	44,918.95	7,740.82	1,144.50	-	394,429.29	95,242.55	202,319.66
Reconciliation (for finance dept use)											
Revenue Control	3,541.87	38,435.25	2,696.50	13,095.00	44,918.95	7,740.82	1,144.50	-	394,429.29	95,242.55	237,319.66
Less transfers in	-	(15,000.00)	(2,696.50)	-	-	-	-	-	-	-	(35,000.00)
Adjusted revenue control to tie to above	3,541.87	23,435.25	-	13,095.00	44,918.95	7,740.82	1,144.50	-	394,429.29	95,242.55	202,319.66
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	60.00	-	-	-	7,398.09	-	-	-	568.56	-	2,243.70
Capital expenditures	-	-	(2,000.00)	-	-	-	-	-	291,365.54	-	-
Program expenditures	14,368.72	14,662.98	-	9,969.41	61,545.62	-	-	-	93,335.42	-	142,370.17
Contracted services	-	1,712.17	-	-	-	-	-	16,837.16	-	-	228,317.32
Other	-	-	-	-	-	-	-	-	-	-	5,134.30
Expenditures	14,428.72	16,375.15	(2,000.00)	9,969.41	68,943.71	-	-	16,837.16	385,269.52	-	378,065.49
Reconciliation (for finance dept use)											
Expenditure Control	229,428.72	21,375.15	25,046.00	14,969.41	251,443.71	13,000.00	-	16,837.16	385,269.52	-	381,065.49
Less transfers out	(215,000.00)	(5,000.00)	(27,046.00)	(5,000.00)	(182,500.00)	(13,000.00)	-	-	-	-	(3,000.00)
Adjusted expend. control to tie to above	14,428.72	16,375.15	(2,000.00)	9,969.41	68,943.71	-	-	16,837.16	385,269.52	-	378,065.49
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(10,886.85)	7,060.10	2,000.00	3,125.59	(24,024.76)	7,740.82	1,144.50	(16,837.16)	9,159.77	95,242.55	(175,745.83)
Other financing sources (uses): Transfers in (out)	(215,000.00)	10,000.00	(24,349.50)	(5,000.00)	(182,500.00)	(13,000.00)	-	-	-	-	32,000.00
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(225,886.85)	17,060.10	(22,349.50)	(1,874.41)	(206,524.76)	(5,259.18)	1,144.50	(16,837.16)	9,159.77	95,242.55	(143,745.83)
Fund Balances, beginning of period	662,869.87	78,740.54	(42,907.84)	(1,486.47)	278,834.99	(6,143.00)	(1,144.50)	16,837.16	(318.76)	18,896.09	773,628.71
Fund balances, end of period	436,983.02	95,800.64	(65,257.34)	(3,360.88)	72,310.23	(11,402.18)	-	-	8,841.01	114,138.64	629,882.88

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of March 31, 2018

	Fund: 217 Ice Arena Fund	Fund: 218 Community TV Center Fund	Fund: 219 Teen Center Fund	Fund: 222 DK Associates TIF Fund	Fund: 223 Environmental Reserve Fund	Fund: 224 Recreation Programs Fund	Fund: 225 Fire Donations/Grants Fund	Fund: 226 Tree Planting Fund	Fund: 228 Rte. 111-Mill RedevelopmentTIF	Fund: 229 Soleras TIF Fund	Fund: 230 Shellfish Fees Fund
Revenues											
Property excise/taxes	-	-	-	63,008.83	-	-	-	-	918,905.45	12,311.31	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
User fees/rental income	-	-	-	-	1,995.10	283,896.85	13,323.00	-	-	-	2,905.00
Investment Income	-	26.31	151.10	-	-	3,271.03	-	13.55	-	-	124.38
Other	-	-	-	-	-	500.00	654.00	-	-	-	-
Revenues	-	26.31	151.10	63,008.83	1,995.10	287,667.88	13,977.00	13.55	918,905.45	12,311.31	3,029.38
Reconciliation (for finance dept use)											
Revenue Control	-	26.31	151.10	63,008.83	1,995.10	287,667.88	13,977.00	13.55	918,905.45	12,311.31	3,029.38
Less transfers in	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	-	26.31	151.10	63,008.83	1,995.10	287,667.88	13,977.00	13.55	918,905.45	12,311.31	3,029.38
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	487.08	-	-	-	-	11,818.69	-	-	-	2,112.73
Capital expenditures	-	-	-	-	-	-	-	-	(99,299.98)	-	-
Program expenditures	-	139,154.91	-	-	-	357,603.61	9,029.94	-	48,260.00	-	-
Contracted services	-	-	-	-	-	-	-	-	134,613.88	-	-
Other	-	2,696.50	-	61,569.97	-	-	-	-	112,500.03	11,545.61	-
Expenditures	-	142,338.49	-	61,569.97	-	357,603.61	20,848.63	-	196,073.93	11,545.61	2,112.73
Reconciliation (for finance dept use)											
Expenditure Control	-	152,338.49	-	61,569.97	-	375,103.61	20,848.63	-	267,881.93	11,545.61	7,112.73
Less transfers out	-	(10,000.00)	-	-	-	(17,500.00)	-	-	(71,808.00)	-	(5,000.00)
Adjusted expend. control to tie to above	-	142,338.49	-	61,569.97	-	357,603.61	20,848.63	-	196,073.93	11,545.61	2,112.73
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	(142,312.18)	151.10	1,438.86	1,995.10	(69,935.73)	(6,871.63)	13.55	722,831.52	765.70	916.65
Other financing sources (uses): Transfers in (out)	-	(10,000.00)	-	-	-	(17,500.00)	-	-	(71,808.00)	-	(5,000.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(152,312.18)	151.10	1,438.86	1,995.10	(87,435.73)	(6,871.63)	13.55	651,023.52	765.70	(4,083.35)
Fund Balances, beginning of period	333,036.55	16,212.70	19,104.76	61,569.97	(1,995.10)	409,137.13	23,079.04	1,516.39	476,404.81	11,545.63	15,584.84
Fund balances, end of period	333,036.55	(136,099.48)	19,255.86	63,008.83	-	321,701.40	16,207.41	1,529.94	1,127,428.33	12,311.33	11,501.49

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of March 31, 2018

	Fund: 231 North Dam Mil TIF Fund	Fund: 233 Energy Conservation Fund	Fund: 234 NSP Grant Fund	Fund: 237 Rotary Pk Rec Impact Fee Fund	Fund: 239 Granite Ext Sidewalk Impact Fe	Fund: 240 General Assistance Fund	Fund: 241 FEMA/MEMA Disaster Assist Fund	Fund: 242 Cartmill Trust Fund	Fund: 243 Festivals Fund	Fund: 244 Emery School Housing TIF Fund
Revenues										
Property excise/taxes	197,187.75	-	-	-	-	-	-	-	-	29,453.53
Intergovernmental	-	-	-	-	-	-	-	-	-	-
User fees/rental income	-	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	250.70	-	19,870.44	-	-
Other	-	-	-	-	-	1,983.50	-	77,779.64	-	-
Revenues	197,187.75	-	-	-	-	2,234.20	-	97,650.08	-	29,453.53
Reconciliation (for finance dept use)										
Revenue Control	197,187.75	-	-	-	-	2,234.20	-	97,650.08	-	29,453.53
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	197,187.75	-	-	-	-	2,234.20	-	97,650.08	-	29,453.53
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	(14,858.00)	-	-	-	-	-
Program expenditures	-	-	3,261.51	-	-	675.94	-	12,079.00	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Other	189,452.48	-	500.00	-	-	-	-	-	-	29,013.94
Expenditures	189,452.48	-	3,761.51	-	(14,858.00)	675.94	-	12,079.00	-	29,013.94
Reconciliation (for finance dept use)										
Expenditure Control	189,452.48	-	3,761.51	20,695.00	(14,858.00)	675.94	-	12,079.00	-	29,013.94
Less transfers out	-	-	-	(20,695.00)	-	-	-	-	-	-
Adjusted expend. control to tie to above	189,452.48	-	3,761.51	-	(14,858.00)	675.94	-	12,079.00	-	29,013.94
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	7,735.27	-	(3,761.51)	-	14,858.00	1,558.26	-	85,571.08	-	439.59
Other financing sources (uses): Transfers in (out)	-	-	-	(20,695.00)	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	7,735.27	-	(3,761.51)	(20,695.00)	14,858.00	1,558.26	-	85,571.08	-	439.59
Fund Balances, beginning of period	189,452.48	63,883.51	18,878.01	20,695.00	(14,858.00)	27,692.44	9,681.34	1,326,228.53	5,704.64	14,287.18
Fund balances, end of period	197,187.75	63,883.51	15,116.50	-	-	29,250.70	9,681.34	1,411,799.61	5,704.64	14,726.77

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of March 31, 2018

	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				Totals
Revenues											
Property excise/taxes	19,097.37	40,803.98	47,212.12	-	-	-	-	-	-	-	1,330,222.46
Intergovernmental	-	-	-	-	-	-	-	-	-	-	572,996.49
User fees/rental income	-	-	-	-	924,515.21	-	-	-	-	-	1,338,442.92
Investment Income	-	-	-	-	-	-	-	-	-	-	29,239.21
Other	-	-	-	-	-	-	-	-	-	-	174,206.96
Revenues	19,097.37	40,803.98	47,212.12	-	924,515.21	-	-	-	-	-	3,445,108.04
Reconciliation (for finance dept use)											
Revenue Control	19,097.37	40,803.98	47,212.12	-	924,515.21	-	-	-	-	-	3,497,804.54
Less transfers in	-	-	-	-	-	-	-	-	-	-	(52,696.50)
Adjusted revenue control to tie to above	19,097.37	40,803.98	47,212.12	-	924,515.21	-	-	-	-	-	3,445,108.04
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	-	-	-	-	-	-	-	-	-	24,688.85
Capital expenditures	-	-	-	-	-	-	-	-	-	-	175,207.56
Program expenditures	-	-	-	2,680.00	-	-	-	-	-	-	908,997.23
Contracted services	-	-	-	-	32,992.12	15,676.29	-	-	-	-	430,148.94
Other	28,442.44	60,774.43	-	-	-	-	-	-	-	-	501,629.70
Expenditures	28,442.44	60,774.43	-	2,680.00	32,992.12	15,676.29	-	-	-	-	2,040,672.28
Reconciliation (for finance dept use)											
Expenditure Control	28,442.44	60,774.43	-	2,680.00	895,498.12	15,676.29	-	-	-	-	3,478,727.28
Less transfers out	-	-	-	-	(862,506.00)	-	-	-	-	-	(1,438,055.00)
Adjusted expend. control to tie to above	28,442.44	60,774.43	-	2,680.00	32,992.12	15,676.29	-	-	-	-	2,040,672.28
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(9,345.07)	(19,970.45)	47,212.12	(2,680.00)	891,523.09	(15,676.29)	-	-	-	-	1,404,435.76
Other financing sources (uses): Transfers in (out)	-	-	-	-	(862,506.00)	-	-	-	-	-	(1,385,358.50)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(9,345.07)	(19,970.45)	47,212.12	(2,680.00)	29,017.09	(15,676.29)	-	-	-	-	19,077.26
Fund Balances, beginning of period	11,482.82	40,372.44	0.27	2,709.62	-	-	-	-	-	-	4,859,213.79
Fund balances, end of period	2,137.75	20,401.99	47,212.39	29.62	29,017.09	(15,676.29)	-	-	-	-	4,878,291.05

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of March 31, 2018

	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	-	-	-	750.00	-	-	-	-	-	-	46,999.99
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	148,319.00	-	-	-	-	-	-	-	(0.10)	-	1,121,316.91
Interfund loans	288,664.02	95,800.64	-	-	72,310.23	-	-	-	-	113,138.64	-
Total Assets	436,983.02	95,800.64	-	750.00	72,310.23	-	-	-	(0.10)	114,138.64	1,168,516.90
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	4,138.59	-	-	-	-	7.10
Interfund loans	-	-	65,257.34	4,110.88	-	7,263.59	-	-	(8,841.11)	-	538,626.92
Total Liabilities	-	-	65,257.34	4,110.88	-	11,402.18	-	-	(8,841.11)	-	538,634.02
FUND EQUITY:											
Invested in fixed assets/infrastructure	148,319.00	-	-	-	-	-	-	-	-	-	1,121,316.91
Reserve for Encumbrance	-	-	-	-	(508.94)	-	-	-	(1,333.00)	-	6,981.21
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	-	-	-	-	-	10,174.01	114,138.64	-
Assigned fund balance	288,664.02	95,800.64	(65,257.34)	(3,360.88)	72,819.17	(11,402.18)	-	-	-	-	(498,415.24)
Total Fund Equity	436,983.02	95,800.64	(65,257.34)	(3,360.88)	72,310.23	(11,402.18)	-	-	8,841.01	114,138.64	629,882.88
Total Liabilities And Fund Equity	436,983.02	95,800.64	-	750.00	72,310.23	-	-	-	(0.10)	114,138.64	1,168,516.90
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of March 31, 2018

	Fund: 217 Ice Arena Fund	Fund: 218 Community TV Center Fund	Fund: 219 Teen Center Fund	Fund: 222 DK Associates TIF Fund	Fund: 223 Environmental Reserve Fund	Fund: 224 Recreation Programs Fund	Fund: 225 Fire Donations/Grants Fund	Fund: 226 Tree Planting Fund	Fund: 228 Rte. 111-Mill RedevelopmentTIF	Fund: 229 Soleras TIF Fund	Fund: 230 Shellfish Fees Fund
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	333,036.55	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	(136,099.48)	19,255.86	63,008.83	-	328,232.08	16,207.41	1,529.94	1,127,428.33	12,311.33	11,501.49
Total Assets	333,036.55	(136,099.48)	19,255.86	63,008.83	-	328,232.08	16,207.41	1,529.94	1,127,428.33	12,311.33	11,501.49
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	6,530.68	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	6,530.68	-	-	-	-	-
FUND EQUITY:											
Invested in fixed assets/infrastructure	333,036.55	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	1,492.25	-	-	-	971.78	(948.00)	-	3,686.88	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	63,008.83	-	-	17,155.41	-	-	12,311.33	-
Assigned fund balance	-	(137,591.73)	19,255.86	-	-	320,729.62	-	1,529.94	1,123,741.45	-	11,501.49
Total Fund Equity	333,036.55	(136,099.48)	19,255.86	63,008.83	-	321,701.40	16,207.41	1,529.94	1,127,428.33	12,311.33	11,501.49
Total Liabilities And Fund Equity	333,036.55	(136,099.48)	19,255.86	63,008.83	-	328,232.08	16,207.41	1,529.94	1,127,428.33	12,311.33	11,501.49
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of March 31, 2018

	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	-	-	-	-	-	-	-	1,411,800.05	-	-
Accounts Receivable	-	-	-	-	-	-	0.01	-	-	-
Fixed Assets/infrastructure (net of accm depr)	-	-	-	-	-	-	-	-	-	-
Interfund loans	197,187.75	63,883.51	15,116.50	-	-	29,250.70	9,681.33	-	5,704.64	-
Total Assets	197,187.75	63,883.51	15,116.50	-	-	29,250.70	9,681.34	1,411,800.05	5,704.64	-
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	0.44	-	(14,726.77)
Total Liabilities	-	-	-	-	-	-	-	0.44	-	(14,726.77)
FUND EQUITY:										
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	8.00	-	-	-	-	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	197,187.75	-	15,108.50	-	-	-	-	-	-	-
Assigned fund balance	-	63,883.51	-	-	-	29,250.70	9,681.34	1,411,799.61	5,704.64	14,726.77
Total Fund Equity	197,187.75	63,883.51	15,116.50	-	-	29,250.70	9,681.34	1,411,799.61	5,704.64	14,726.77
Total Liabilities And Fund Equity	197,187.75	63,883.51	15,116.50	-	-	29,250.70	9,681.34	1,411,800.05	5,704.64	-
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of March 31, 2018

	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				Totals
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	1,413,000.05
Accounts Receivable	-	-	-	-	380,848.54	-	-	-	-	-	428,598.54
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	-	-	-	-	-	-	-	-	-	-	1,602,672.36
Interfund loans	-	-	47,212.39	-	-	-	-	-	-	-	2,381,326.14
Total Assets	-	-	47,212.39	-	380,848.54	-	-	-	-	-	5,825,597.09
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-	10,676.37
Interfund loans	(2,137.75)	(20,401.99)	-	(29.62)	351,831.45	15,676.29	-	-	-	-	936,629.67
Total Liabilities	(2,137.75)	(20,401.99)	-	(29.62)	351,831.45	15,676.29	-	-	-	-	947,306.04
FUND EQUITY:											
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-	1,602,672.46
Reserve for Encumbrance	-	-	-	1,000.00	-	-	-	-	-	-	11,350.18
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	(970.38)	-	-	-	-	-	-	428,114.09
Assigned fund balance	2,137.75	20,401.99	47,212.39	-	29,017.09	(15,676.29)	-	-	-	-	2,836,154.32
Total Fund Equity	2,137.75	20,401.99	47,212.39	29.62	29,017.09	(15,676.29)	-	-	-	-	4,878,291.05
Total Liabilities And Fund Equity	-	-	47,212.39	-	380,848.54	-	-	-	-	-	5,825,597.09
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of March 31, 2018

	Fund: 302 Professional Educ. Svcs. Fund	Fund: 303 Cultural Enrichment Grant Fund	Fund: 304 MELMAC Grant Fund	Fund: 305 UNE Community Transformatio	Fund: 307 Communities for Children Grant	Fund: 308 Title I Grant Fund	Fund: 309 Local Entitlement Grant Fund	Fund: 310 Vocational Basic Skills Grant	Fund: 311 Title II Grant Fund	Fund: 312 ESL Grant Fund
Revenues										
Intergovernmental	-	-	6,300.00	-	-	377,994.21	355,341.23	12,369.30	88,331.93	8,951.86
Charges for Services	-	-	-	-	-	-	-	-	-	-
Investment income	-	521.60	-	-	-	-	-	-	-	-
Other	-	54,433.21	-	-	-	-	-	-	-	-
Revenues	-	54,954.81	6,300.00	-	-	377,994.21	355,341.23	12,369.30	88,331.93	8,951.86
Reconciliation (for finance dept use)										
Revenue Control	-	54,954.81	6,300.00	-	-	377,994.21	355,341.23	12,369.30	88,331.93	8,951.86
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	-	54,954.81	6,300.00	-	-	377,994.21	355,341.23	12,369.30	88,331.93	8,951.86
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	44,940.00	69.38	-	472.00	19,021.91	5,187.92	6,864.81	-	3,163.45
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	1,058.39	-	-	411,058.39	389,380.51	-	89,174.73	5,773.23
Contracted services	-	31,196.62	2,000.00	-	-	9,082.87	19,445.03	2,252.04	14,573.00	150.00
Other	-	-	3,448.00	-	-	-	-	3,251.75	-	-
Expenditures	-	76,136.62	6,575.77	-	472.00	439,163.17	414,013.46	12,368.60	103,747.73	9,086.68
Reconciliation (for finance dept use)										
Expenditure Control	-	76,136.62	6,575.77	-	472.00	439,163.17	414,013.46	12,368.60	103,747.73	9,086.68
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	-	76,136.62	6,575.77	-	472.00	439,163.17	414,013.46	12,368.60	103,747.73	9,086.68
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	(21,181.81)	(275.77)	-	(472.00)	(61,168.96)	(58,672.23)	0.70	(15,415.80)	(134.82)
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(21,181.81)	(275.77)	-	(472.00)	(61,168.96)	(58,672.23)	0.70	(15,415.80)	(134.82)
Fund Balances, beginning of period	956.75	72,499.91	3,442.80	-	768.34	207.56	0.41	-	-	-
Fund balances, end of period	956.75	51,318.10	3,167.03	-	296.34	(60,961.40)	(58,671.82)	0.70	(15,415.80)	(134.82)

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of March 31, 2018

	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	13,592.83	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Revenues	13,592.83	-	-	-	-	-	-	-	-	-
Reconciliation (for finance dept use)										
Revenue Control	13,592.83	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	13,592.83	-	-	-	-	-	-	-	-	-
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	11,000.00	-	-	-	-	-	2,500.00
Other	13,592.83	-	-	-	-	-	-	-	-	-
Expenditures	13,592.83	-	-	11,000.00	-	-	-	-	-	2,500.00
Reconciliation (for finance dept use)										
Expenditure Control	13,592.83	-	-	11,000.00	-	-	-	-	-	2,500.00
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	13,592.83	-	-	11,000.00	-	-	-	-	-	2,500.00
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	-	-	(11,000.00)	-	-	-	-	-	(2,500.00)
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	(11,000.00)	-	-	-	-	-	(2,500.00)
Fund Balances, beginning of period	1,147.61	16.25	1,039.48	34,534.05	56.05	3,324.92	-	11.98	215.95	4,076.94
Fund balances, end of period	1,147.61	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of March 31, 2018

	Fund: 329 Nellie Mae Education Grant	Fund: 330 CTE Program Improvement Grant	Fund: 350 Adult Ed Projects/Grants Fund	Fund: 351 School Lunch Fund	Fund: 352 School Insurance Claims Fund	Fund: 353 School Unemployment Fund	Fund: 354 York Cty Fine Arts Program	Fund: 355 BIS Playground Fund	Fund: 356 JFK Playground Fund	Fund: 357 BPS Playground Fund
Revenues										
Intergovernmental	-	36,191.00	25,292.58	444,260.05	-	-	-	-	-	-
Charges for Services	-	-	35,013.51	249,010.41	-	-	12,180.00	-	-	-
Investment income	-	-	-	87.36	-	-	-	-	117.52	-
Other	-	-	-	-	500.00	-	-	-	-	-
Revenues	-	36,191.00	60,306.09	693,357.82	500.00	-	12,180.00	-	117.52	-
Reconciliation (for finance dept use)										
Revenue Control	-	36,191.00	60,306.09	693,357.82	500.00	-	12,180.00	-	117.52	-
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	-	36,191.00	60,306.09	693,357.82	500.00	-	12,180.00	-	117.52	-
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	1,176.68	7,597.89	4,263.58	358,840.61	2,901.63	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	1,050.00	-	35,992.77	440,222.00	-	-	-	-	-	-
Contracted services	-	-	25,867.84	14,406.72	74,454.10	-	10,800.00	-	-	-
Other	5,508.94	-	743.05	743.02	2,785.90	-	-	-	-	-
Expenditures	7,735.62	7,597.89	66,867.24	814,212.35	80,141.63	-	10,800.00	-	-	-
Reconciliation (for finance dept use)										
Expenditure Control	7,735.62	7,597.89	66,867.24	814,212.35	80,141.63	-	10,800.00	-	-	-
Adjusted Expend. Control To Tie To Above	7,735.62	7,597.89	66,867.24	814,212.35	80,141.63	-	10,800.00	-	-	-
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(7,735.62)	28,593.11	(6,561.15)	(120,854.53)	(79,641.63)	-	1,380.00	-	117.52	-
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(7,735.62)	28,593.11	(6,561.15)	(120,854.53)	(79,641.63)	-	1,380.00	-	117.52	-
Fund Balances, beginning of period	8,292.33	375.20	54,231.22	67,883.08	24,435.73	47,867.10	1,439.17	18.63	11,687.91	29.31
Fund balances, end of period	556.71	28,968.31	47,670.07	(52,971.45)	(55,205.90)	47,867.10	2,819.17	18.63	11,805.43	29.31

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of March 31, 2018

	Fund: 358 Contribution/ Gifts Fund	Fund: 359 National Board Scholarship	Fund: 360 TITLE IV A - SSAE	Fund: 361 McKinney-Ve nto Homeless Grant	Fund: 362 Regional Education and Opportu	Fund: 363 Catholic Charities of Maine				Totals
Revenues										
Intergovernmental	-	-	8,690.20	-	-	-	-	-	-	1,377,315.19
Charges for Services	-	-	-	-	-	-	-	-	-	296,203.92
Investment income	91.73	950.00	-	-	-	-	-	-	-	1,768.21
Other	504.16	-	-	-	-	-	-	-	-	55,437.37
Revenues	595.89	950.00	8,690.20	-	-	-	-	-	-	1,730,724.69
Reconciliation (for finance dept use)										
Revenue Control	595.89	950.00	8,690.20	-	-	-	-	-	-	1,730,724.69
Adjusted Revenue Control To Tie To Above	595.89	950.00	8,690.20	-	-	-	-	-	-	1,730,724.69
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	1,601.07	-	690.20	-	-	-	-	-	-	456,791.13
Program expenditures	-	-	-	-	-	-	-	-	-	1,373,710.02
Contracted services	2,846.29	-	8,000.00	1,676.24	-	-	-	-	-	230,250.75
Other	3,000.00	950.00	-	-	-	-	-	-	-	34,023.49
Expenditures	7,447.36	950.00	8,690.20	1,676.24	-	-	-	-	-	2,094,775.39
Reconciliation (for finance dept use)										
Expenditure Control	7,447.36	950.00	8,690.20	1,676.24	-	-	-	-	-	2,094,775.39
Adjusted Expend. Control To Tie To Above	7,447.36	950.00	8,690.20	1,676.24	-	-	-	-	-	2,094,775.39
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(6,851.47)	-	-	(1,676.24)	-	-	-	-	-	(364,050.70)
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(6,851.47)	-	-	(1,676.24)	-	-	-	-	-	(364,050.70)
Fund Balances, beginning of period	10,725.14	-	-	-	-	-	-	-	-	352,752.20
Fund balances, end of period	3,873.67	-	-	(1,676.24)	-	-	-	-	-	(11,298.50)

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of March 31, 2018

	Fund: 302 Professional Educ. Svcs. Fund	Fund: 303 Cultural Enrichment Grant Fund	Fund: 304 MELMAC Grant Fund	Fund: 305 UNE Community Transformatio	Fund: 307 Communities for Children Grant	Fund: 308 Title I Grant Fund	Fund: 309 Local Entitlement Grant Fund	Fund: 310 Vocational Basic Skills Grant	Fund: 311 Title II Grant Fund	Fund: 312 ESL Grant Fund
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Interfund loans	956.75	51,318.10	3,167.03	-	296.34	-	-	0.70	-	-
Total Assets	956.75	51,318.10	3,167.03	-	296.34	-	-	0.70	-	-
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	(0.40)	(273.70)	-	(0.27)	-
Interfund loans	-	-	-	-	-	60,961.80	58,945.52	-	15,416.07	134.82
Total Liabilities	-	-	-	-	-	60,961.40	58,671.82	-	15,415.80	134.82
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	(600.44)	-	-	(275,888.29)	(282,438.97)	-	(52,990.41)	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	956.75	51,318.10	3,767.47	-	296.34	214,926.89	223,767.15	0.70	37,574.61	(134.82)
Total Fund Equity	956.75	51,318.10	3,167.03	-	296.34	(60,961.40)	(58,671.82)	0.70	(15,415.80)	(134.82)
Total Liabilities And Fund Equity	956.75	51,318.10	3,167.03	-	296.34	-	-	0.70	-	-
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of March 31, 2018

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

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of March 31, 2018

	Fund: 329 Nellie Mae Education Grant	Fund: 330 CTE Program Improvement Grant	Fund: 350 Adult Ed Projects/Grants Fund	Fund: 351 School Lunch Fund	Fund: 352 School Insurance Claims Fund	Fund: 353 School Unemployment Fund	Fund: 354 York Cty Fine Arts Program	Fund: 355 BIS Playground Fund	Fund: 356 JFK Playground Fund	Fund: 357 BPS Playground Fund
ASSETS										
Cash and cash equivalents	-	-	-	(2,070.44)	-	47,867.10	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	30,343.35	-	-	-	-	-	-
Interfund loans	556.71	28,968.31	47,670.07	-	-	-	2,819.17	18.63	11,805.43	29.31
Total Assets	556.71	28,968.31	47,670.07	28,272.91	-	47,867.10	2,819.17	18.63	11,805.43	29.31
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	10.78	-	-	-	-	-	-
Interfund loans	-	-	-	81,233.58	55,205.90	-	-	-	-	-
Total Liabilities	-	-	-	81,244.36	55,205.90	-	-	-	-	-
FUND EQUITY:										
Reserve for inventory	-	-	-	30,343.35	-	-	-	-	-	-
Reserve for Encumbrance	-	(28,038.39)	(3,140.00)	(352,102.52)	-	-	-	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	556.71	57,006.70	50,810.07	268,787.72	(55,205.90)	47,867.10	2,819.17	18.63	-	29.31
Assigned fund balance	-	-	-	-	-	-	-	-	11,805.43	-
Total Fund Equity	556.71	28,968.31	47,670.07	(52,971.45)	(55,205.90)	47,867.10	2,819.17	18.63	11,805.43	29.31
Total Liabilities And Fund Equity	556.71	28,968.31	47,670.07	28,272.91	-	47,867.10	2,819.17	18.63	11,805.43	29.31
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of March 31, 2018

	Fund: 358 Contribution/ Gifts Fund	Fund: 359 National Board Scholarship	Fund: 360 TITLE IV A - SSAE	Fund: 361 McKinney-Ve nto Homeless Grant	Fund: 362 Regional Education and Opportu	Fund: 363 Catholic Charities of Maine				Totals
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	45,796.66
Accounts Receivable	-	-	-	-	-	-	-	-	-	0.46
Inventory	-	-	-	-	-	-	-	-	-	30,343.35
Interfund loans	3,873.67	-	-	-	-	-	-	-	-	185,871.37
Total Assets	3,873.67	-	-	-	-	-	-	-	-	262,011.84
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	1,676.24	-	-	-	-	-	273,573.93
Total Liabilities	-	-	-	1,676.24	-	-	-	-	-	273,310.34
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	30,343.35
Reserve for Encumbrance	(1,417.79)	-	-	-	-	(96.32)	-	-	-	(996,713.13)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	5,291.46	-	-	(1,676.24)	-	96.32	-	-	-	943,265.85
Assigned fund balance	-	-	-	-	-	-	-	-	-	11,805.43
Total Fund Equity	3,873.67	-	-	(1,676.24)	-	-	-	-	-	(11,298.50)
Total Liabilities And Fund Equity	3,873.67	-	-	-	-	-	-	-	-	262,011.84
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Capital Project Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of March 31, 2018

	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	9,827.60	1,716.25	-	259.25	11.45	21,805.05	-	-	-	-	33,619.60
Other	-	183,257.03	-	-	-	-	-	-	-	-	183,257.03
Revenues	9,827.60	184,973.28	-	(206,907.83)	11.45	(336,870.30)	-	332,281.34	207,167.08	26,394.01	216,876.63
Reconciliation (for finance dept use)											
Revenue Control	9,827.60	184,973.28	-	(206,907.83)	11.45	(336,870.30)	-	332,281.34	207,167.08	26,394.01	216,876.63
Less other financing sources	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	9,827.60	184,973.28	-	(206,907.83)	11.45	(336,870.30)	-	332,281.34	207,167.08	26,394.01	216,876.63
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Capital expenditures	-	-	-	(266,154.64)	-	-	-	46,250.91	768,862.68	49,766.17	598,725.12
Expenditures	62,484.00	-	-	(266,154.64)	-	-	-	46,250.91	768,862.68	49,766.17	661,209.12
Reconciliation (for finance dept use)											
Expenditure Control	89,484.00	-	-	(266,154.64)	-	27,000.00	-	46,250.91	768,862.68	49,766.17	715,209.12
Less other financing uses	(27,000.00)	-	-	-	-	(27,000.00)	-	-	-	-	(54,000.00)
Adjusted expend. control to tie to above	62,484.00	-	-	(266,154.64)	-	-	-	46,250.91	768,862.68	49,766.17	661,209.12
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(52,656.40)	184,973.28	-	59,246.81	11.45	(336,870.30)	-	286,030.43	(561,695.60)	-	-
Other financing sources (uses):											
Transfers out	(27,000.00)	-	-	-	-	(27,000.00)	-	-	-	-	(54,000.00)
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-	-	-	-	-	-
Proceeds from issuance of bonds/BAN/lease	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses):	(27,000.00)	-	-	-	-	(27,000.00)	-	-	-	-	(54,000.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(79,656.40)	184,973.28	-	59,246.81	11.45	(363,870.30)	-	286,030.43	(561,695.60)	(23,372.16)	(498,332.49)
Fund Balances, beginning of period	1,101,425.61	86,006.49	(236,129.87)	(59,246.81)	1,197.31	2,558,676.19	19,975.00	(286,030.43)	5,459,191.83	3,925,000.00	12,555,238.44
Fund balances, end of period	1,021,769.21	270,979.77	(236,129.87)	-	1,208.76	2,194,805.89	19,975.00	-	4,897,496.23	3,901,627.84	12,056,905.95

CITY OF BIDDEFORD
Capital Project Funds
Combining Balance Sheet

As of March 31, 2018

	Fund: 402 CSO Projects 2013 Fund	Fund: 404 Minor School Capital Proj Fund	Fund: 407 Public Access Building	Fund: 408 Road Projects Bond 2009	Fund: 410 COT Renovation Fund	Fund: 411 CSO Projects Bond FY10 Fund	Fund: 413 Roof Replacement Fund	Fund: 414 CSO CWSRF Projects FY13 Fund	Fund: 416 Road Projects Bond 2016	Fund: 417 CSO FY17 Fund	Fund Total
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Held for others	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	1,021,769.21	270,979.77	-	-	1,208.76	2,194,805.89	19,975.00	-	4,897,496.23	3,901,627.84	12,307,862.70
Total Assets	1,021,769.21	270,979.77	-	-	1,208.76	2,194,805.89	19,975.00	-	4,897,496.23	3,901,627.84	12,307,862.70
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	236,129.87	-	-	-	-	-	-	-	250,956.75
Total Liabilities	-	-	236,129.87	-	-	-	-	-	-	-	250,956.75
FUND EQUITY:											
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	-	(337,729.67)	-	(337,729.67)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance	1,021,769.21	270,979.77	(236,129.87)	-	1,208.76	2,194,805.89	19,975.00	-	5,235,225.90	3,901,627.84	12,394,635.62
Total Fund Equity	1,021,769.21	270,979.77	(236,129.87)	-	1,208.76	2,194,805.89	19,975.00	-	4,897,496.23	3,901,627.84	12,056,905.95
Total Liabilities And Fund Equity	1,021,769.21	270,979.77	-	-	1,208.76	2,194,805.89	19,975.00	-	4,897,496.23	3,901,627.84	12,307,862.70
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD, MAINE
Permanent Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balance
For the Nine Months Ended March 31, 2018

	Fund 501 Cemetery Fund
Revenues:	
Investment income	356.54
Total Revenue	356.54
Reconciliation (for Finance Dept. use only):	
Revenue Control	356.54
Less transfers in	-
Adjusted Revenue Control to tie to above	356.54
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	356.54
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	356.54
Fund balance, beginning	39,387.91
Fund Balance, ending	**39,744.45**
To tie to ending fund balance	39,744.45
Difference	-

CITY OF BIDDEFORD, MAINE
Permanent Fund
Combining Balance Sheet
As of March 31, 2018

	Fund 501 Cemetery Fund
Assets	
Cash and cash equivalents	-
Investments	-
Receivables	-
Interfund loans	39,744.45
Total assets	39,744.45
Liabilities	
Accounts payable	-
Interfund loans	-
Funds held in escrow	-
Total Liabilities	-
Fund balance	
Reserved for encumbrances	-
Nonspendable fund balance	39,744.45
Restricted fund balance	-
Total Fund balance	39,744.45
Total Liabilities and fund balance	39,744.45

CITY OF BIDDEFORD, MAINE
Fiduciary Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
For the Nine Months Ended March 31, 2018

	Fund 558 BMS Student Activity Fund	Fund 801 B-S-OOB Transit Agency Fund	Fund 900 457 Trust Agency Fund	Totals
Revenues:				
Donations/contributions/Misc. Elem. Rev.	54,876.31	452,436.30	-	507,312.61
User fees & charges	-	699,967.04	3,789.63	703,756.67
Intergovernmental	-	1,573,890.73	-	1,573,890.73
Investment Income	13.75	-	-	13.75
Total revenues	54,890.06	2,726,294.07	3,789.63	2,784,973.76
Expenditures:				
Equipment and supplies	-	24,998.12	-	24,998.12
Capital expenditures	1,642.69	683,581.28	-	685,223.97
Program expenditures	-	2,039,994.43	3,789.63	2,043,784.06
Contracted services	7,107.48	-	-	7,107.48
Other	39,319.62	229,950.11	-	269,269.73
Total expenditures	48,069.79	2,993,603.98	3,789.63	3,045,463.40
Excess (deficiency) of revenues over (under) expenditures	6,820.27	(267,309.91)	-	(260,489.64)
Fund Balances, Beginning	29,575.85	2,012,657.96	-	2,042,233.81
adjust reserve for inventory				
change in value of fixed assets		572,348.86		572,348.86
Fund balances, ending	**36,396.12**	**2,317,696.91**	**-**	**2,354,093.03**
To tie to ending fund balance	36,396.12	2,317,696.91	-	2,354,093.03
Difference	-	-	-	-

CITY OF BIDDEFORD
Fiduciary Funds
Combining Statement of Net Assets
As of March 31, 2018

	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	36,396.12	200.00	-	36,596.12
Receivables	-	7,836.88	-	7,836.88
Interfund loans	-	537,113.25	-	537,113.25
Prepaid expenses	-	-	-	-
Inventory	-	191,564.93	-	191,564.93
Fixed assets	-	4,817,002.50	-	4,817,002.50
Less: accumulated depreciation	-	(2,605,810.69)	-	(2,605,810.69)
TOTAL ASSETS	**36,396.12**	**2,947,906.87**	**-**	**2,984,302.99**
LIABILITIES				
Accounts payable & payroll withholding	-	22,075.17	-	22,075.17
Accrued wages	-	-	-	-
Accrued compensated absences	-	61,247.77	-	61,247.77
Interfund loans	-	516,964.67	-	516,964.67
Unearned payments	-	30,000.00	-	30,000.00
TOTAL LIABILITIES	-	630,287.61	-	630,287.61
FUND BALANCES				
Invested in fixed assets	-	2,158,949.35	-	2,158,949.35
Reserved for encumbrances	-	-	-	-
Reserved for inventory	-	172,769.38	-	172,769.38
Restricted fund balance	36,396.12	(14,099.47)	-	22,296.65
TOTAL FUND BALANCES	36,396.12	2,317,619.26	-	2,354,015.38
Total liabilities and fund balances	**36,396.12**	**2,947,906.87**	**-**	**2,984,302.99**

CITY OF BIDDEFORD
Proprietary Funds
Balance Sheet
As of March 31, 2018

	Funds 601, 2 Sewer Operations	Fund 605 CSO ARRA Projects 10	Total Proprietary Funds
ASSETS			
Current assets			
Amounts held in escrow	-	-	-
Accounts recivable-other	53,830	-	53,830
Accounts receivable-billed	410,630	-	410,630
Accounts receivalbe-unbilled	813,970	-	813,970
Sewer liens	64,989	-	64,989
Total Current assets	1,343,419	-	1,343,419
Non-current assets			
Property, plant and equipment	41,935,548	-	41,935,548
Less accumulated depreciation	(15,457,503)	-	(15,457,503)
Unamortized bond premium	29,580	-	29,580
Total Non-current assets	26,507,625	-	26,507,625
TOTAL ASSETS	**27,851,044**	**-**	**27,851,044**
Liabilities			
Current liabilities			
Accounts payable and other	7,317	-	7,317
Accrued bond interest	-	-	-
Interfund loans payable	3,404,961	191,141	3,596,102
Leases Payable - current	16,224	-	16,224
Bonds payable - current	559,000	-	559,000
Total Current liabilities	3,987,502	191,141	4,178,643
Non-current liabilities			
Leases Payable	46,465	-	46,465
Bonds payable	3,177,500	-	3,177,500
Total Non-current liabilities	3,223,965	-	3,223,965
Total Liabilities	7,211,467	191,141	7,402,608
Fund Equity			
Invested in fixed assets	22,077,277	-	22,077,277
Reserve for encumbrances	20,443	-	20,443
Assigned fund balance	2,072,582	-	2,072,582
Unassigned	(3,530,725)	(191,141)	(3,721,866)
Total Fund Equity	20,639,577	(191,141)	20,448,436
Total liabilities and fund equity	**27,851,044**	**-**	**27,851,044**

CITY OF BIDDEFORD, MAINE
Proprietary Funds
Statement of Revenues, Expenditures and Changes in Fund Equity
For the Nine Months Ended March 31, 2018

	Fund 601, 2 Sewer Operations	Fund 605 CSO ARRA Projects 10	Total Proprietary Funds
Operating revenues:			
Intergovernmental	-	-	-
Charges for services	2,489,391.19	-	2,489,391.19
Industrial pretreatment	75.00	-	75.00
Other	78,030.24	-	78,030.24
Total operating revenues	2,567,496.43	-	2,567,496.43
Reconciliation (for Finance Dept. use only)			
Revenue Control	3,167,496.43	-	3,167,496.43
Less non-operating income	(600,000.00)	-	(600,000.00)
Adjusted Revenue Control to tie to above	2,567,496.43	-	2,567,496.43
Difference	-	-	-
Operating expenses:			
Personnel services	1,004,001.98	-	1,004,001.98
Contract services	75,122.83	-	75,122.83
Supplies, maintenance and repairs	281,806.24	-	281,806.24
Insurance	38,203.71	-	38,203.71
Utilities	176,409.21	-	176,409.21
Other	342,933.12	-	342,933.12
Depreciation	-	-	-
Total operating expenses	1,918,477.09	-	1,918,477.09
Reconciliation (for Finance Dept. use only)			
Appropriation Control	2,746,442.71	-	2,746,442.71
Less current bond/note payments	(559,000.00)	-	(559,000.00)
Less non-operating expense	(268,965.62)	-	(268,965.62)
Adjusted Approp. Control to tie to above	1,918,477.09	-	1,918,477.09
Difference	-	-	-
Operating income (loss)	649,019.34	-	649,019.34
Non-operating revenues (expenses):			
Transfers in	600,000.00	-	600,000.00
Transfers (out)	(150,000.00)	-	(150,000.00)
Bond proceeds	-	-	-
Interest expense	(118,965.62)	-	(118,965.62)
Total non-operating revenue (expense)	331,034.38	-	331,034.38
Net Income (loss)	980,053.72	-	980,053.72
Less current year charges to designated fund balance	(133,393.50)	-	(133,393.50)
Increase (decrease) in fund equity	846,660.22	-	846,660.22
Fund equity, beginning	18,928,916.48	(191,141.37)	18,737,775.11
Fund equity, ending	**19,775,576.70**	**(191,141.37)**	19,584,435.33
To tie to balance sheet fund equity	19,775,576.70	(191,141.37)	19,584,435.33
Difference	-	-	-

City of Biddeford - Wastewater
Year-to-Date Financial Report - Revenues
Nine Months Ended March 31, (unaudited)

Target: 75.0%

	FY2018				FY2017			
Revenues:	**Revised Budget**	**YTD Revenues**	**Remaining Budget**	**% Earned**	**Revised Budget**	**YTD Revenues**	**Remaining Budget**	**% Earned**
Sewer Operations	4,522,939	3,110,220	1,412,719	68.8 %	4,279,891	3,310,181	969,710	77.3 %
Sewer Ind Pretreat Prog	66,753	75	66,678	0.1 %	100,000	72	99,928	0.1 %
Inflow & Infiltration	-	57,202	(57,202)	- %	-	104,426	(104,426)	- %
TOTAL REVENUES	4,589,692	3,167,496	1,422,196	69.0 %	4,379,891	3,414,679	965,212	78.0 %

City of Biddeford - Wastewater
Year-to-Date Financial Report - Expenditures (incl. Encumb.)
Nine Months Ended March 31, (unaudited)

Target: 75.0%

	FY2018				FY2017			
Expenditures:	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**
Sewer Operations	2,248,730	1,311,009	937,721	58.3 %	2,029,996	1,110,632	919,364	54.7 %
Sewer Ind Pretreat Prog	66,478	29,308	37,170	44.1 %	119,702	83,246	36,456	69.5 %
PW Wastewater Maintenance	786,741	473,584	313,157	60.2 %	797,677	516,511	281,166	64.8 %
New Sewer Operations	1,491,337	962,395	528,942	64.5 %	1,474,107	1,006,777	467,330	68.3 %
TOTAL EXPENDITURES	4,593,286	2,776,296	1,816,990	60.4 %	4,421,482	2,717,166	1,704,316	61.5 %

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

April 27, 2018

To: Finance Committee

From: Cheryl Fournier, Finance Director

Re: FY2018 Transfer In

During the budget process, we determined there may be an issue with the Transfer In account as part of the General Fund FY2018 budget. I notified Jim that we may have an issue, but I was unable to research it without help.

Over the course of a couple of weeks, Brian and I looked at what his notes and the minutes from the budget process said, and what was actually included in the spreadsheet. After a lot of double checking and cross checking of notes and motions, we have determined that there is a shortfall in the Transfer In account.

It has determined that the one-time transfer for $150,000 noted as Pool Beach Permits was entered twice in the spreadsheet. If you want to look at 24199-40801 in your FY2019 budget book, you will note there is one item for FY2018 noted as Fund Transfer with no fund noted next to it. That is the double entry.

As noted in the FY2018 Forecast memo, the estimated addition to the Unassigned Fund Balance is at $628,000. That amount now will be decreased by $150,000, which means the new amount that will be added to the Unassigned Fund Balance will be $478,000.