City of Biddeford
City Council
April 18, 2023 6:00 PM Council Chambers & Zoom
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Status: In-Person and via Zoom; Council Chambers; 6:00 p.m.

1. **Roll Call**
2. **Pledge of Allegiance**
3. **Adjustment(s) to Agenda**
4. **Presentation:**
   4a. FY22 Annual Comprehensive Financial Report (ACFR) – Runyon Kersteen Ouellette
   2022 Biddeford audit presentation
   Biddeford-2022-ACFR
   Biddeford-2022-SAS-Letter
   Biddeford-2022-Statement-of-Assurance
   Biddeford-2022-UG-Report
   Biddeford-School-2022-FS
   4b. 20230418 Eastern Fire/EMS Committee Recommendations- Presentation
   20230418 Eastern Substation Report - Final
5. **Public Hearing**
   5a. Approval/ Liquor License- Ore Nells North, LLC
   20230418 Ore Nells North LLC - Liquor License Application
   20230418 Ore Nells North LLC-legal ad
6. **Liquor License Consideration**
   6a. Approval/ Liquor License- Ore Nell Barbecue Restaurant
   20230418 Ore Nells North LLC - Liquor License application
   20230418 Ore Nells Barbecue -42 Franklin Street -Letter

20230418 Ore Nells North LLC-legal ad

7. Public Addressing the Council...(3 minute limit per speaker for up to a total of 15 minutes)

8. Consideration of Minutes:

8a. 20230410 Approval/ Minutes-City Council Meeting April 4, 2023

City Council Meeting Minutes-April 4, 2023

9. Second Reading:

10. Orders of the Day:

10a. 2023.28) Acceptance / Resolve Authorizing Administrative Notice Renewing Existing Waste Handling and Recycling Agreements with NEWSME Landfill, LLC (Casella)

2023.28) Solid Waste and Recycling Agreement Extension Authorization - RESOLVE
20230418 Solid Waste and Recycling Agreement Extension Authorization - MEMO
Compiled Waste Handling and Recycling Agreements with Amendments

10b. 2023.29) Approval/ LaKermesse Special Events Permit

2023.29) LaKermesse Special Event Permit-ORDER
2023.29) Lakermesse Special Events Permit -MEMO
LaKermesse Special Events Permit 2023 Application
LaKermesse Alcohol letter to Council

11. Appointments (No Public Comment)

11a . Appointment of Patrick Conlon to the Conservation Commission

Patrick Conlon- Conservation Commission

11b. Appointment of James Lupien to the Harbor Commission

James Lupien - Harbor Commission

12. Public Addressing the Council..(5 minute limit per speaker)

13. City Manager Report

14. Other Business

15. Council President Addressing the Council

16. Mayor Addressing the Council

17. Executive Session

18. Adjourn

City of Biddeford

FINANCIAL OVERVIEW

Presented By: Casey Leonard

RUNYON KERSTEEN OUELLETTE

INSIDE

2. Summary of Audit Results
3. General Fund – Fund Balance Analysis – FY 2018-2022 – School Department
4. General Fund – Revenues – School Department
5. General Fund – Expenditures – School Department
6. General Fund – Unassigned Fund Balance as a Percentage of Budget – School Department
7. General Fund – Fund Balance Analysis – FY 2018-2022
8. General Fund – Revenues
9. General Fund – Expenditures
10. General Fund – Unassigned Fund Balance as a Percentage of Budget

About this presentation

This presentation is intended as a tool to assist the City of Biddeford's Council, School Committee, and management in understanding its financial operating results. The information contained in this publication should be read in conjunction with the audited financial statements and related disclosures and should not be used for any other purposes without the expressed consent of *RUNYON KERSTEEN OUELLETTE*.

Please contact us at 207-773-2986 or 1-800-486-1784
20 Long Creek Drive, South Portland, ME 04106

RKO
Runyon Kersteen Ouellette

City of Biddeford

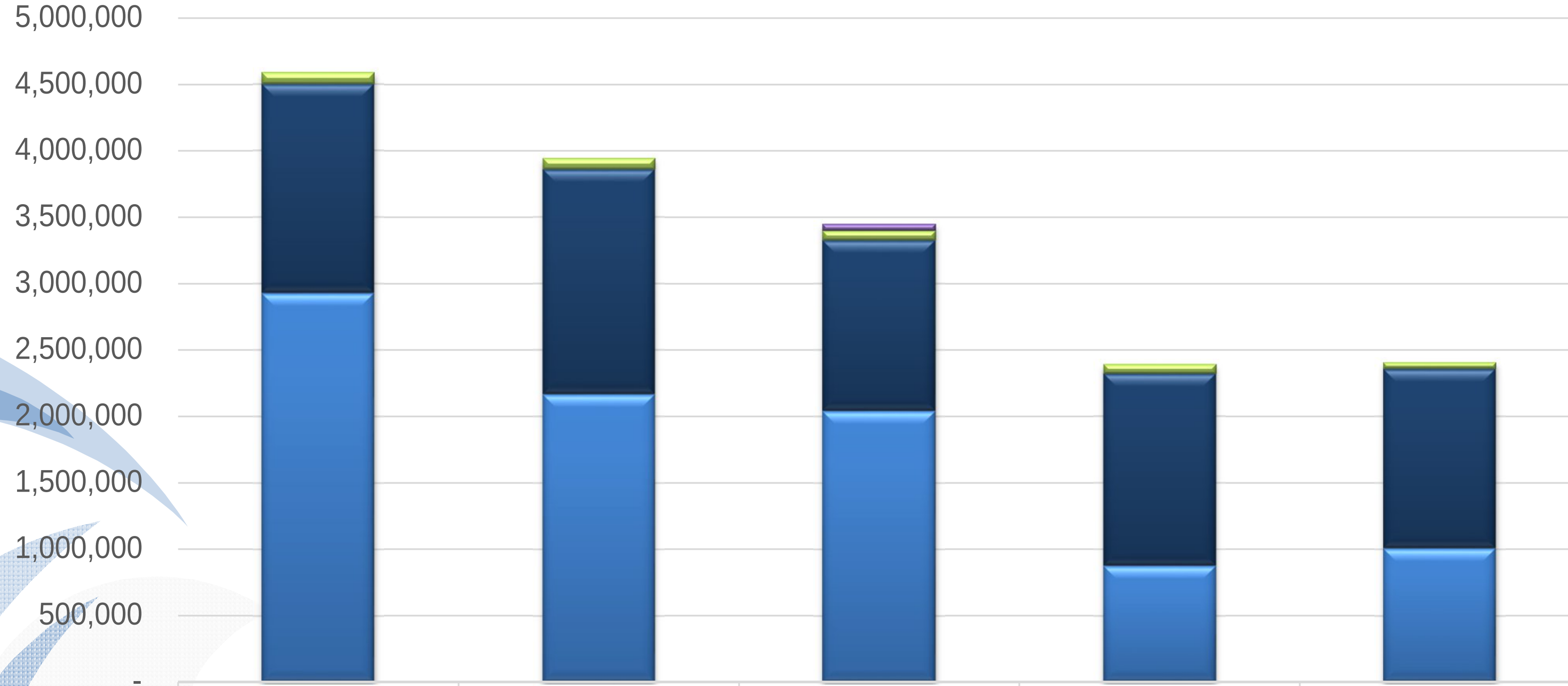
SUMMARY OF AUDIT RESULTS

- Financial Statement Opinion – Unmodified
- Report Required by *Government Auditing Standards*
  - No Material Weaknesses
  - No Significant Deficiencies
- Reports Required by Uniform Guidance
  - Major Programs Tested:
    - Elementary and Secondary School Emergency Relief – No findings
    - Special Education Cluster – No findings
    - Child Nutrition Cluster – No findings
    - American Rescue Plan Act
      - 2022 1st Quarter Project and Expenditure Report activity did not agree with City's accounting records

RKO

City of Biddeford – School Department

GENERAL FUND - FUND BALANCE ANALYSIS - FY 2018-2022



	2022	2021	2020	2019	2018
Nonspendable	-	-	52,845	-	-
Committed	87,604	84,712	71,297	71,920	48,182
Assigned	1,576,274	1,693,755	1,284,421	1,445,793	1,350,678
Unassigned	2,929,522	2,168,097	2,043,204	876,376	1,009,304

Total fund balance increased by $646,836 over the prior year.

City of Biddeford – School Department

GENERAL FUND - REVENUES

	Budget	Actual	Variance
Local appropriation	$23,062,704	23,062,704	-
Intergovernmental revenue	15,665,513	16,905,302	1,239,789
Charges for services	250,371	353,003	102,632
Other	-	6,249	6,249
Total revenues	38,978,588	40,327,258	1,348,670
Budgeted use of surplus	1,925,857	-	(1,925,857)
Total revenues and other	$40,904,445	40,327,258	(577,187)

City of Biddeford – School Department

GENERAL FUND - EXPENDITURES

	Budget	Actual	Variance
Regular instruction	$14,626,698	14,432,819	193,879
Special education instruction	7,264,150	7,039,253	224,897
Career and technical instruction	3,073,922	2,824,317	249,605
Other instruction	692,087	704,334	(12,247)
Student and staff support services	2,655,913	2,332,438	323,475
System administration	1,148,203	1,096,808	51,395
School administration	1,670,118	1,545,159	124,959
Transportation	1,703,293	1,630,566	72,727
Facilities maintenance	3,787,996	4,020,761	(232,765)
All other costs	12,078	917	11,161
Adult education	765,132	440,744	324,388
Debt service	3,504,855	3,504,979	(124)
Total Expenditures	$40,904,445	39,573,095	1,331,350

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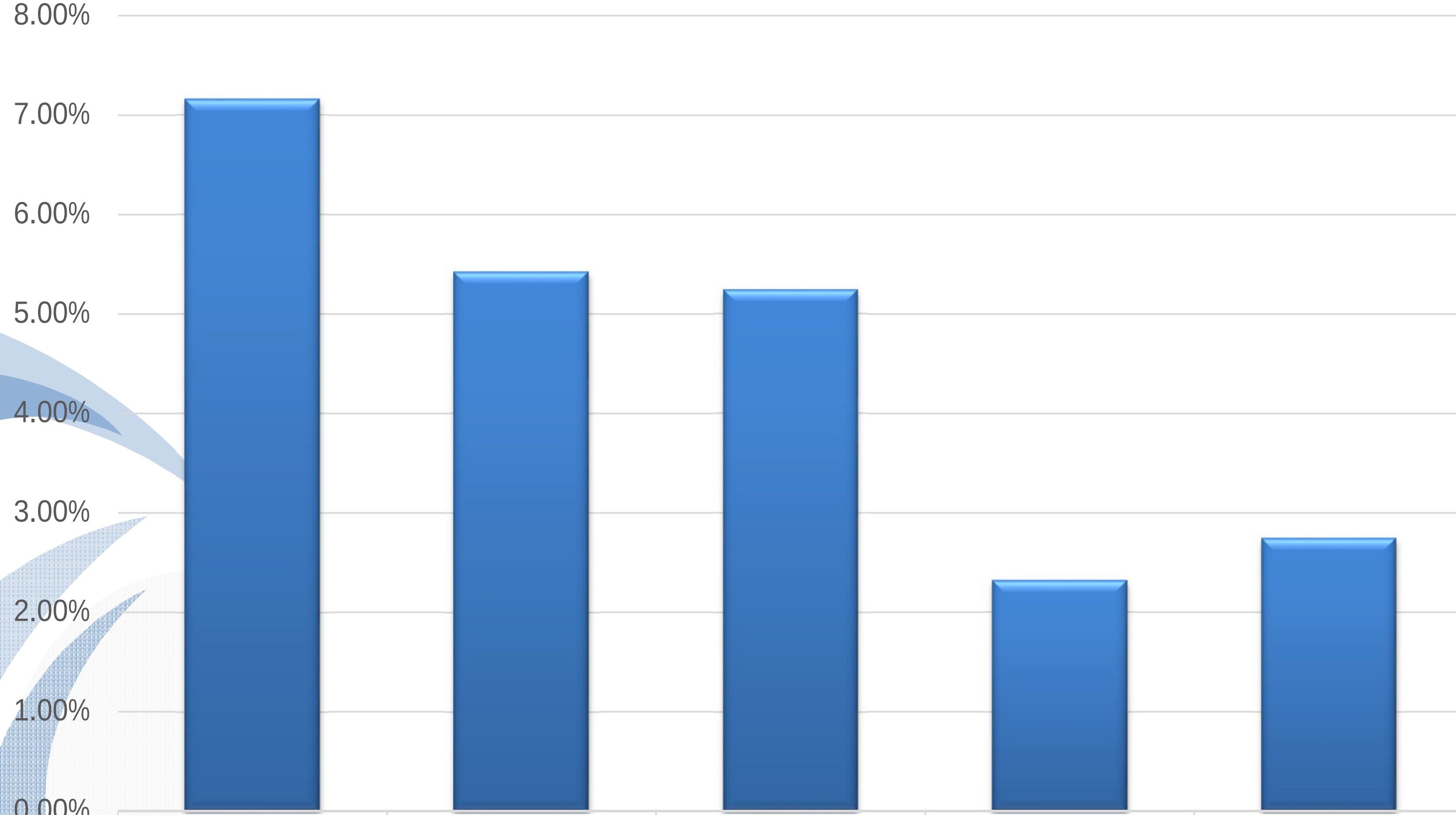
City of Biddeford – School Department

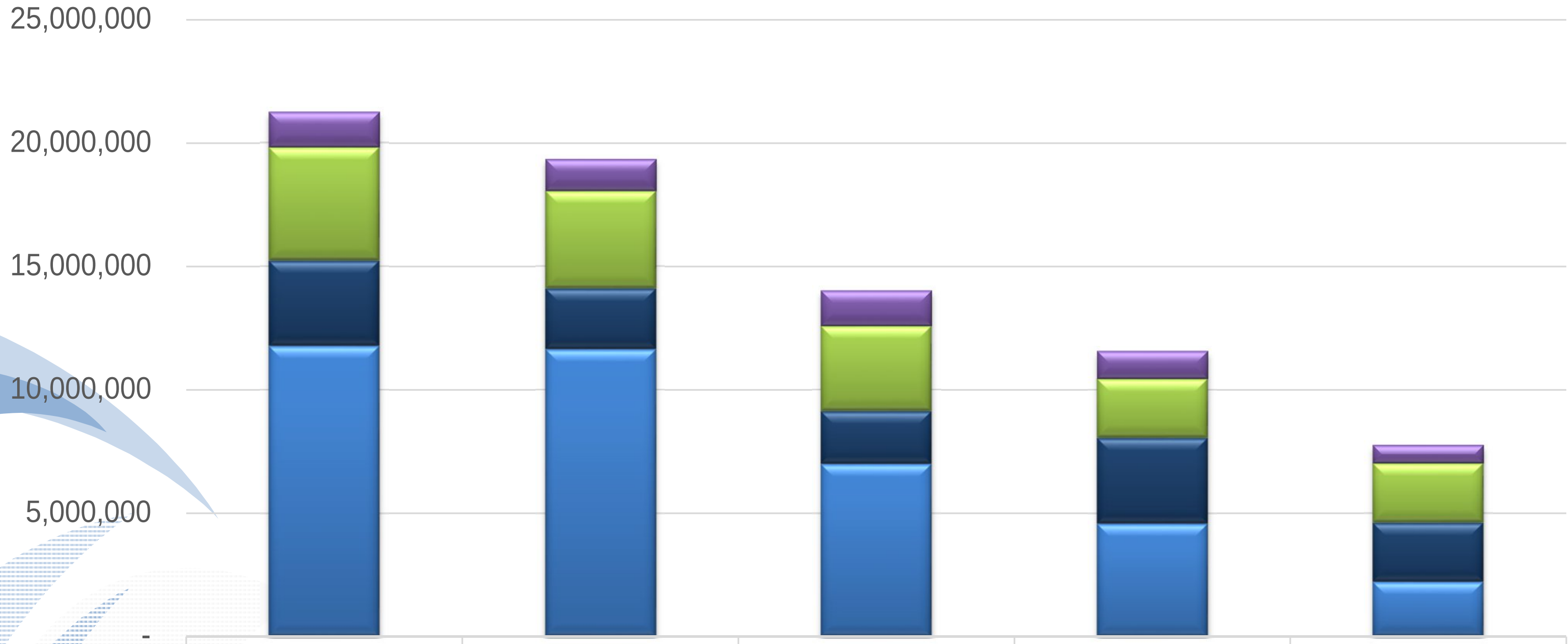
General Fund – Unassigned Fund Balance as a Percentage of Budget



	2022	2021	2020	2019	2018
Percentage	7.16%	5.43%	5.25%	2.32%	2.75%

City of Biddeford

GENERAL FUND - FUND BALANCE ANALYSIS - FY 2018-2022



	2022	2021	2020	2019	2018
Nonspendable	1,445,532	1,295,421	1,436,893	1,133,081	736,672
Restricted	4,593,400	3,946,564	3,451,767	2,394,089	2,408,164
Assigned	3,456,853	2,466,066	2,139,154	3,477,238	2,387,140
Unassigned	11,770,744	11,636,817	6,991,373	4,577,271	2,222,152

Total fund balance increased $1,921,661 over the prior fiscal year.

City of Biddeford

GENERAL FUND - REVENUES

	Budget	Actual	Variance
Taxes	$50,820,342	51,237,771	417,429
State revenue sharing	3,125,000	4,040,632	915,632
K-12 education	15,715,158	17,103,919	1,388,761
Adult education	200,726	160,635	(40,091)
Non-school	3,981,045	3,824,078	(156,967)
Total revenues	$73,842,271	76,367,035	2,524,764
Transfers in	1,969,173	1,951,173	(18,000)
Use of restricted fund balance	2,915,772	-	(2,915,772)
Sale of City property	-	14,600	14,600
Total revenues and other financing sources	$78,727,216	78,332,808	(394,408)

City of Biddeford

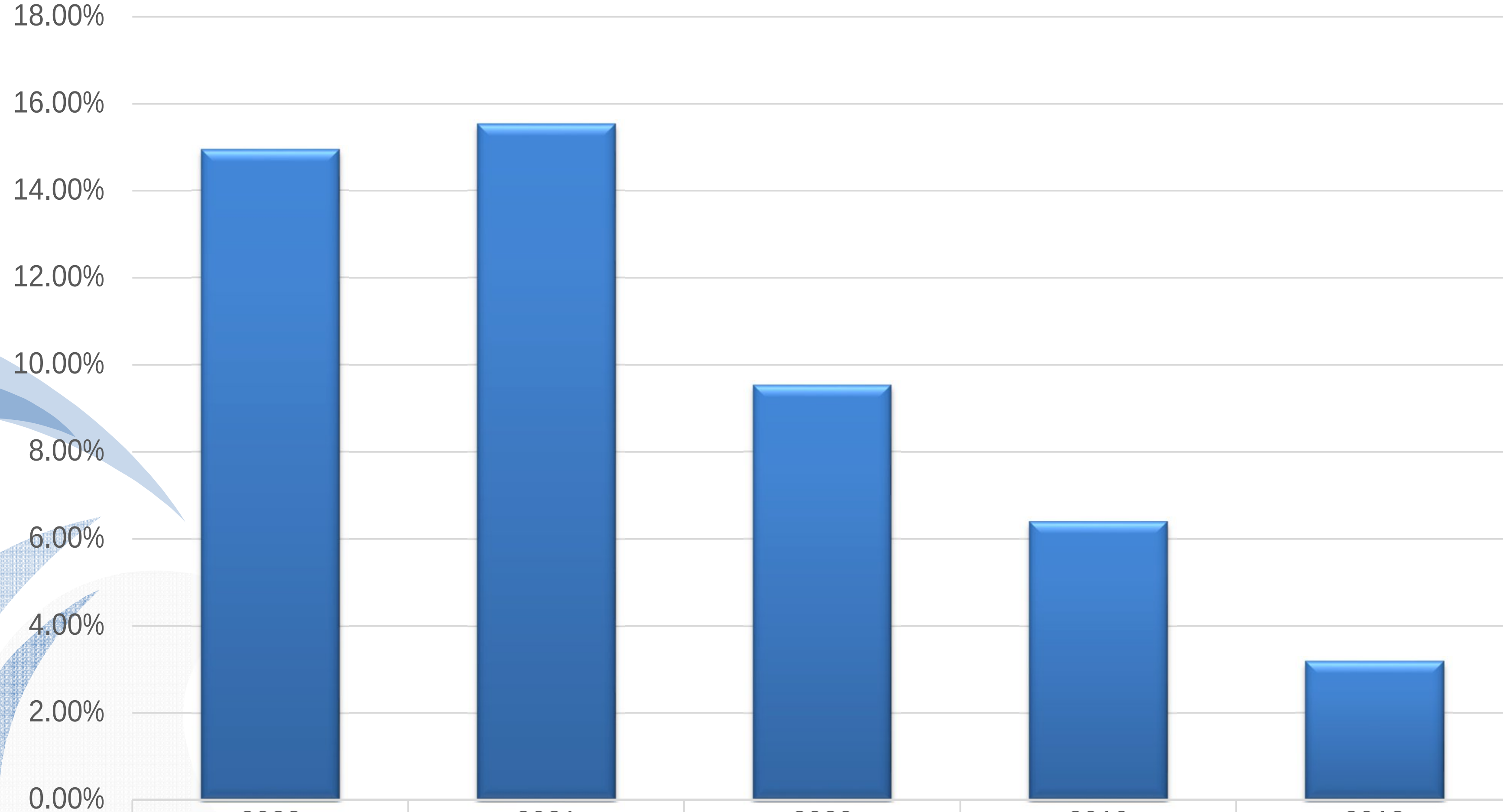
GENERAL FUND - EXPENDITURES

	Budget	Actual	Variance
General government	$11,566,096	10,370,026	1,196,070
Public services and libraries	2,576,257	2,631,725	(55,468)
Public safety	10,749,848	11,434,435	(684,587)
Public works	5,093,501	5,171,600	(78,099)
County tax	1,331,480	1,331,480	-
Education (including debt service)	40,904,445	39,573,095	1,331,350
Debt service (City)	3,422,031	2,970,456	451,575
Capital outlays	2,384,443	2,121,888	262,555
Total expenditures	78,028,101	75,604,705	2,423,396
Transfers out	699,115	699,115	-
Total expenditures and other financing uses	$78,727,216	76,303,820	2,423,396

RKO

City of Biddeford

GENERAL FUND – UNASSIGNED FUND BALANCE AS A PERCENTAGE OF BUDGET



	2022	2021	2020	2019	2018
Percentage	14.95%	15.54%	9.54%	6.41%	3.19%

Unassigned fund balance as a percentage of budget decreased .59% from the prior year.

CITY OF BIDDEFORD, MAINE

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2022

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INTRODUCTORY SECTION

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CERTIFICATE OF ACHIEVEMENT

ORGANIZATIONAL CHARTS

LIST OF PRINCIPAL OFFICIALS

City of Biddeford, Maine

The Office of
City Manager and Financial Department

March 24, 2023

To the City Council and Citizens of Biddeford, Maine:

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) for the City of Biddeford, Maine for the fiscal year ending June 30, 2022. It is required that the City of Biddeford annually issue financial statements presented in conformance with accounting principles generally accepted in the United States of America (GAAP) and audited by a firm of licensed certified public accountants in accordance with auditing standards generally accepted in the United States of America.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for these representations, the management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformance with GAAP. Because the cost of internal controls should not outweigh the benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The public accounting firm of Runyon Kersteen Ouellette has audited the City of Biddeford's financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year ending June 30, 2022 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Biddeford's financial statements for the fiscal year ending June 30, 2022 are fairly presented in conformance with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

This independent audit of the City's financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagement, including the Single Audit Act of 1984 and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in Biddeford's separately issued single audit report.

The Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the City

The City of Biddeford, located on the Atlantic Coast of Southern Maine, was an outpost for European traders and fishermen even before the permanent settlement was established at Plymouth, Massachusetts in 1620. The protected natural harbor of Biddeford Pool afforded an excellent anchorage for sailing vessels then, just as it continues to provide mooring space for both working and pleasure craft today. Named after a small city on the north coast of Devon, England, Biddeford was incorporated as a City in 1855. It was in the area of the first cataracts on the Saco River that the business center of the City grew, making use of the abundant water power supplied by the various falls, to nurture important industries such as leather tanning and weaving. These industries were coupled with the shipping facilities made possible by easy navigation of the river to and from the ocean. The last of the old mills closed its doors in September 2009. The City worked diligently with the owners of the various mill complexes to revitalize the district. Today, the majority of the mill space has been converted into premiere housing and is home to a range of businesses, including nationally recognized companies of innovation.

In terms of natural features, Biddeford's 30 square miles of land area are as astoundingly beautiful as they are richly diverse. The downtown area is urban in its density and fabric, with numerous historic commercial buildings, churches, former textile mills, and family homes. Just a few miles to the east of the City center lays a magnificent coastline with stretches of sandy beach framed by rocky promontories facing both the untamed Atlantic Ocean and the more tranquil Saco Bay. Along the coast are such gems as the historic Wood Island Light (now in the care of a non-profit organization dedicated to its preservation) and a branch of the Rachel Carson National Wildlife Refuge. To the west of the Maine Turnpike are rolling hills and pastures with traditional New England farmhouses and horse farms that capture life from a by-gone era. Lastly, there is the beautiful Saco River, which has its origins in the New Hampshire Mountains and becomes the Biddeford-Saco border for a distance of 14 miles as it meanders along a largely unspoiled shorefront to where it meets Saco Bay.

Maine's sixth largest community, Biddeford's economy today is a diverse mix of manufacturing, technology and service-based companies and institutions, many of which conduct business in the City's industrial and business parks. While no single taxpayer is responsible for more than two percent of the total tax base, the City's economic base is anchored by two of Maine's truly dynamic institutions: the award-winning Southern Maine Health Care and the University of New England – both of whom continue to experience impressive growth. In recent years, Biddeford has evolved into a major regional retail center, attracting shoppers from Southern Maine who now have an alternative to the drive to the shopping centers of South Portland/Scarborough. The retail center is complemented by the revitalized downtown that has been identified as the most desired real estate in the state.

Biddeford's governmental leaders joined with multiple community partners in 2012 to collectively pursue a bold, visionary and aggressive plan to take control of its downtown and future. The significant and symbolic decision to purchase and close the Maine Energy Recovery Company, a trash to energy incinerator in the downtown, reversed the downward trends in the community and most especially in the downtown.

Hard work, persistence, and relentless belief in Biddeford fueled the passion and belief in the vision. Like any significant undertaking, the results were slow initially. Over time, the rehabilitation of former mill buildings has resulted in economic activity and increased valuation. Other property owners have also upgraded downtown properties. These upgrades, combined with the complimentary infrastructure investments by the City, have led to an increase in the number of residential rental units available within the City's core area. Restaurants and other types of small boutique businesses have opened and are thriving; others are in various stages of development and construction. In 2022, the long anticipated boutique hotel opened in the former Lincoln Mill. Supported by the State's first privately financed public infrastructure project (a 640 space parking garage), Biddeford has become a vibrant and affordable alternative to Portland for both singles and families. The new downtown is often described as having the 'it' factor; cited as a major driver for the youth movement in the City. The transformation has earned Biddeford the distinction of being the youngest City in Maine, with an average age of 35.6, significantly below Maine's (44.6) and the York County's (44). The average age in the downtown is just 29.

Prior to the pandemic, Biddeford's downtown continued its transformation at even a quicker pace. Fueled primarily by millions of dollars in private investments, the skyline featured multiple large construction cranes, symbolic of the change. The energy within the heart of the community matched the investment. The rebirth was no longer a secret. The community soon found itself featured in multiple publications promoting the City's uniqueness and growth. CNBC named Biddeford (along with our neighboring Portland and So. Portland) to their list of the "ten best cities for jobs in 2020." Down East Magazine named Biddeford as one of the best places to live. Matador Network listed Biddeford first on their list of the "coolest towns to visit in 2021." This is just a sample of the public accolades. Numerous Biddeford businesses have recently been spotlighted in national publications because of their excellence and unique offerings. While the pandemic put a temporary hold on bustling activity, the pause was very short. The pace of investment is even faster today than it was before.

Fears that changes in behavior brought on by the pandemic would slow or even reverse the success of the City have not materialized. The pandemic merely provided a collective catch your breath period for Biddeford. Today, the pace of investment within the downtown has not only returned but accelerated at a quicker pace than before.

The change within the community is obvious, not only to those that live, work and recreate within the community but also to outsiders. Media outlets, including national organizations, continue to tell the story of the change.

The changes are not without challenges. On the macro level, the changes are positive. Virtually all measures used to evaluate a community are better than they were five years ago. At the same time, municipal leaders understand our community members are not merely statistics. Behind the positive headlines are the faces of citizens that are facing new challenges because of the adverse impacts of change. Biddeford leaders remain true to their heritage by addressing the contrasting outcomes with transparency and compassion.

Form of Government

The elected Mayor is the ceremonial head of the City, whose election and term are concurrent with those of the City Council. The Mayor presides over both City Council and School Committee meetings, but does not vote in either body except in case of a tie. The legislative functions of the City are vested in an elected, nine-member City Council. Council members are elected for two-year terms in the odd-numbered years, one each from seven wards of the City and two elected by the voters at large. The Council elects one of its members to serve as its President.

The City operates under a home-rule Charter, as authorized by Maine Statutes and employs a City Manager, appointed by the Council, as the chief administrative officer of the City. The City Manager is charged with the administration of all agencies of the City government, except for City Clerk, who is appointed by and responsible directly to the City Council.

The City provides a full range of municipal services including; education, public safety (police, fire and emergency medical), recreation activities, welfare and social services, wastewater treatment, solid waste collection and disposal, highways and streets, community access television programming, airport, planning and zoning and general administrative services.

Education is provided through the Biddeford School Department, which is directed by a seven-member School Committee, elected at-large for two-year terms concurrent with those of the Mayor and the City Council. The City Council exercises no control over the operations of the School Department, but is responsible for the appropriation of funding for its budget. This will be covered more fully in the next section of this document.

Budget Process

The annual budget serves as the foundation for Biddeford's financial planning and control. The formulation of the City's budget is the responsibility of the City Manager, subject to the supervision of the City Council.

During September through November, all City departments (Police, Finance, Public Works, etc.) submit Capital Improvement Program (CIP) information. The CIP is a five-year plan for all projects that the management feels should be completed. The departments include information for each project: a description of the project, the impact of doing the project, any past money allocated to the project, new personnel/equipment/supplies, how costs were determined, any related projects, potential funding sources, and implementation costs for the next five years. The fiscal year 2022 budget is the sixth year this plan has been completed. The process is still being perfected, but it improves each year. The CIP budget is the first step of the budgeting process, and it is part of the long range financial planning.

All City departments (Police, Finance, Public Works, etc.) and agencies (entities external to the city government) that seek City funding (i.e., McArthur Library, Biddeford-Saco-Old Orchard Beach Transit District, social service non-profits, regional agencies, etc.) submit requests for appropriations to the Finance Director in January of each year. These requests are organized and tabulated by the Finance Director and a comprehensive budget book is prepared for the City Manager to review and amend. Concurrently, the School Department prepares its budget proposal. Both recommended budgets are presented to the City Council in mid-March. The full City Council, in the form of a Budget Committee as mandated by the City Charter, holds public, televised workshops throughout April, arriving at its proposed budget that must, by Charter, come out of Committee no later than the first Monday in May. The City Council holds a public hearing before beginning the adoption process of a first reading, at which public comment is welcomed and then, at a later date, a second reading at which public comment may only occur on proposed amendments. Passage of the various budget orders at the second reading puts them into effect for the next fiscal year beginning July 1, except that the budget for education from kindergarten to grade 12 must be further ratified by a majority of City voters casting ballots in a public referendum held within thirty days of its approval by the City Council. Should the referendum fail to ratify the education budget, then the School Committee must rework the proposed budget and submit it to the City Council, which then begins the approval process again, from the second reading stage. In the seven years since this revision of the budget process has been mandated by State Statute, there has been a failure to ratify the budget only once, for fiscal year 2013. It took four referenda to achieve passage of a revised education budget that year.

Although budgets are prepared, reviewed, and amended at the department/line item level, the general level of Council oversight for expenditures is at the department level for City functions and at the area level for education, as shown in Exhibit A-2 on pages 90-93. The State of Maine prescribes the form and content of the education budget through eleven cost centers, which are used as the basis for budget preparation, approval, and continuing oversight. Transfers of appropriations among these areas for education or between departments for the City must be approved by the City Council. Budget-to-actual comparisons are provided in this report for the General Fund as part of the basic financial statements (see Statement 6 on page 38), laid out in the same divisions used on the appropriation orders approved by the City Council. The City also develops informal, non-binding budgets for selected other Governmental Funds, the criterion for inclusion being that significant personnel costs are directly charged to the Fund in question. The Proprietary Wastewater Fund that is supported primarily by sewer user fees is also informally budgeted, in order to set the sewer user fee rates.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Local Economy

Biddeford's location along the "gold coast" of Southern Maine makes it a significant tourist destination, although to a lesser extent than its coastal neighbors, whose larger expanses of sandy beach and more abundant motel and campground facilities are attractive to middle-income families on vacation. Biddeford is also becoming an attraction for a new segment of "foodie" tourism, with several downtown restaurants receiving high praise in national food-related magazines and publications such as Eater, Travel + Leisure and even the New York Times. The downtown's growing selection of food and beverage establishments is also enticing customers to experience new dining alternatives to the Portland restaurant market.

As already noted, Biddeford's local economy is closely aligned with the balance of southern Maine and the Greater Portland region. In many ways, Biddeford is out pacing the region. The most recent release of the state property valuation showed that Biddeford had the second highest valuation increase in York County this past year (which is two to three years behind local trends). Biddeford's percentage increase was 20.82% higher than the rest of Maine, 15.38% higher than York County and higher than every County's average. Given the delay in the state reporting, this trend is certain to continue for a minimum of the next three to four years.

The positive changes in the valuation are directly related to the City's decision to dedicate resources to revitalize the downtown. The City is seeing positive results in the efforts, which started with the closing of the Maine Energy Recovery Company in 2012. New sidewalks and paving on Main Street and private renovations to downtown properties have transformed the appearance of the downtown.

The grand opening of 'The Lincoln' in 2022, an adaptive re-use project transforming the historic Lincoln Mill into market-rate apartments, a boutique hotel with a rooftop pool and bar, a 5,000 square-foot restaurant, an 11,000 square-foot fitness center and 7,000 square feet of rentable commercial space. The RiverWalk will expand to open up public access to the river along the side of Riverdam Mill, recently renovated with 70 new housing units and 13,300 square feet of commercial space. Supported by a $3.2 million revitalization of Pearl Street ($1.6 million EDA grant supported), the former MERC property will soon come to life as an urban-style mixed-use destination featuring a mixture of; residential, retail, office, hospitality, education and service uses. Though 85% of all parking in Biddeford's downtown is free and will remain free, this property now features a 640-space parking garage, improving accessibility to these upcoming projects and allowing Biddeford to continue its transformation.

In total, over 1,000 new residential units are currently in various stages of project approval within Biddeford's regulatory process. The City continues to grow; not only in valuation, population, and economic activity but most importantly in positive reputation as a community of unique character. Biddeford remains a place where those that have called her home for many generations remain proud to do so. Every day new citizens fall in love with all that Biddeford historically stands for, all that she believes in and the values that warmly welcome all.

Long-term Financial Planning

The City is in various stages of several capital projects for which bonding authority has been approved by the voters. Ongoing projects include dealing with combined waste/stormwater collection system separation (CSO) projects approved at various times, with the authorizations used to leverage grant funds made available through Maine's Clean Water State Revolving Fund. The City is required under an agreement with the Maine Department of Environmental Protection to work on abating CSO conditions. It is expected that bonding authority will be requested from the voters in pieces over the next twenty or so years. In November 2020, two bond questions passed. The first was for $10 million to fund necessary storm/sanitary sewer separation work. The second was for $7.5 million to continue funding needed road reconstruction and rehabilitation, sidewalk and drainage projects, and improvements to City buildings. When combined with the increase in annual capital funding, the City has made progress on the deferred capital investments that occurred during the downturn in the economy and reduction in state support for local property taxpayers.

Fiscal year 2016 was a turning point for the City financially. After spending the first half of the decade reacting to the economic downturn and abandonment of the traditional state support for local communities, the municipal leaders set forth on a balanced approach to address the long-term financial stability of the community. With deep appreciation for the citizen's ability to pay, over the next few years, the City increased its investment in capital assets, guided strategic public investment to support private investment, reduced unsustainable practices, reduced unfunded liabilities and substantially increased the financial net worth of the community. While the journey towards these goals is not yet finished, today the City is in the best financial shape in many years. This deliberative conservative plan that has resulted in tangible improvements remained as a principal guide in the development of the FY22 budget amidst the uncertainty of COVID-19.

Financial Policies and Practices

In the absence of a formal investment policy, the Finance Director manages cash and investments according to sound principles that provide for: 1) safety of principal, 2) meeting daily cash flow needs, and 3) achieving an adequate rate of return relative to market conditions. A relationship is maintained with one primary bank, with deposits fully collateralized by a letter of credit in the City's favor drawn on the Federal Home Loan Bank. An investment broker is also used, and surplus cash is analyzed for its period of availability. Certificates of deposit at various well-rated banks, both local and around the country are purchased and spread with coverage by FDIC or credit union insurance in mind. The effects of this policy and practice are that the City has not been required to issue tax anticipation notes for over 20 years, being capable of funding current requirements as necessary.

Award Program

For the tenth consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Biddeford for its comprehensive annual financial report for the fiscal year ending June 30, 2021. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this annual comprehensive financial report was made possible by the dedicated service of the entire staff of the Biddeford Finance and Tax Office and of the Business Manager and staff of the Biddeford School Department Central Office. Both offices have maintained the accounting records of the City and the School Department on a current and timely basis. I would like to express my appreciation to all staff members for their conscientiousness and professionalism throughout the fiscal year.

Respectfully Submitted,

Jim	Nichole Wood
James A. Bennett	Nichole Wood, CPA
City Manager	Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Biddeford
Maine

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO

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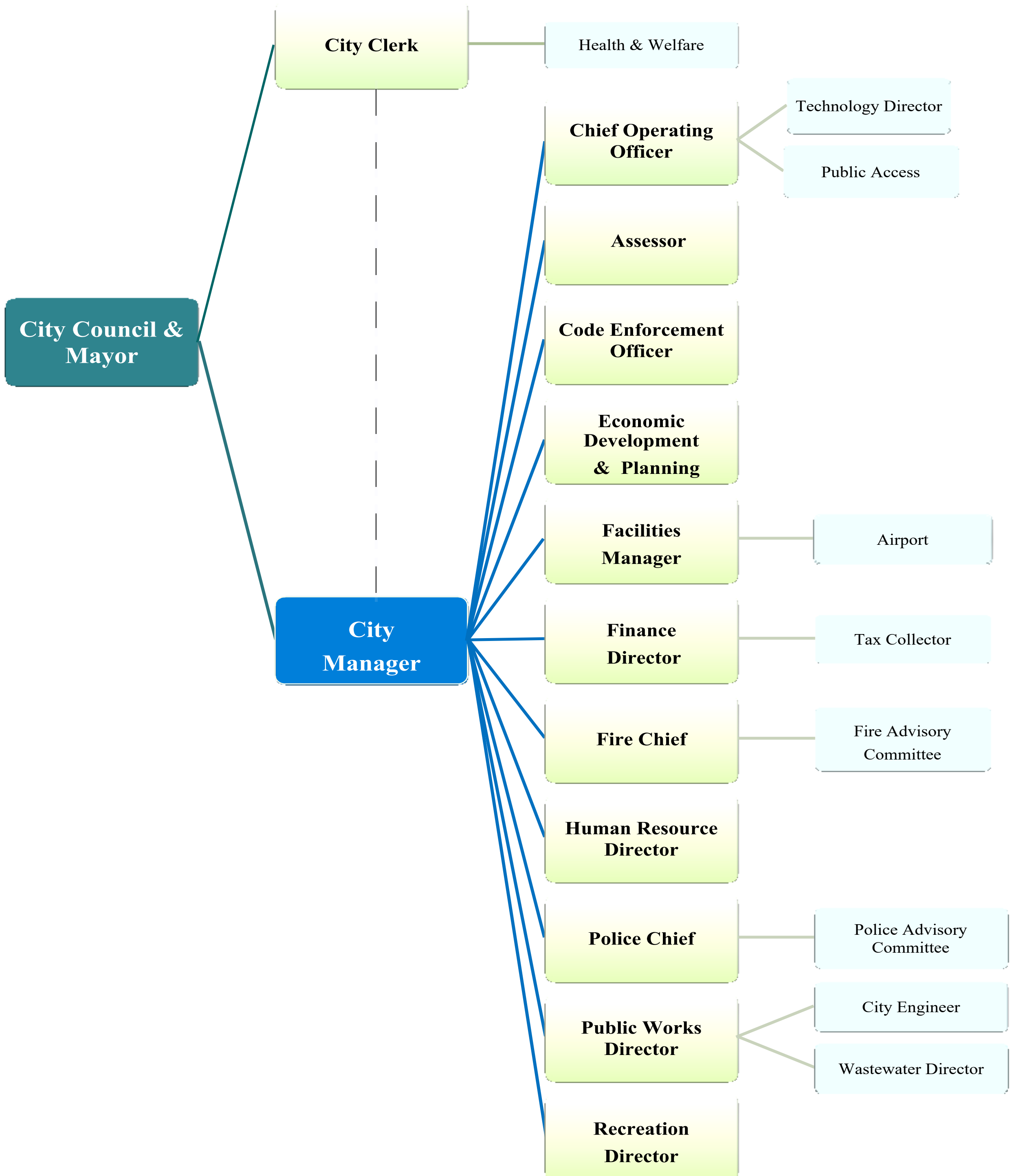
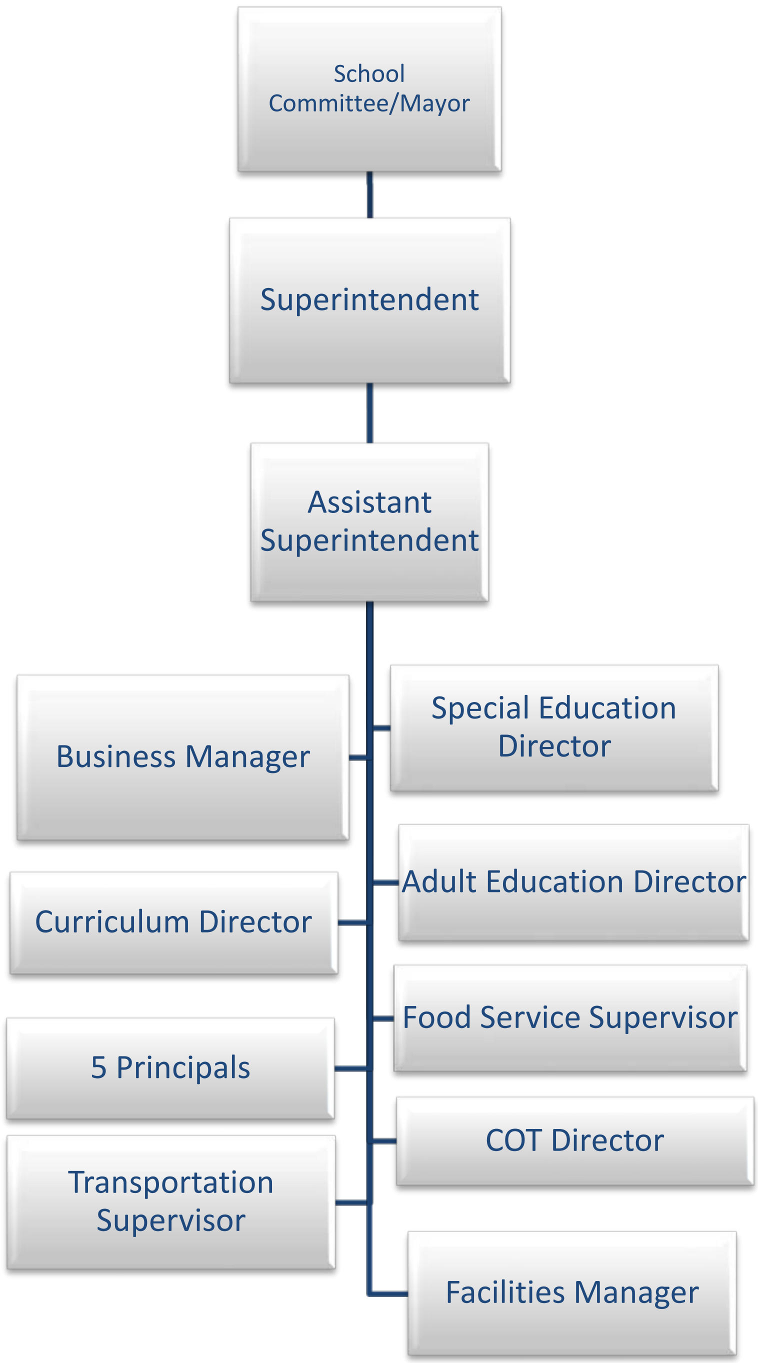
City of Biddeford

Organizational Chart



School Organizational Chart



CITY OF BIDDEFORD, MAINE

List of Principal Officials

Mayor
Alan Casavant

City Council

Ward 1	William Emhiser
Ward 2	Scott Whiting
Ward 3	Martin Grohman
Ward 4	Bobby Mills
Ward 5	Amy Clearwater
Ward 6	Norman Belanger
Ward 7	Liam Lafountain
At-Large	Doris Ortiz
At-Large	Marc Lessard

School Committee

Lisa Vadnais
Amy Grohman
Michele Landry
Randy Forcier
Rebecca Henry
Meagan Desjardins
Lauren Schuyler Giddings

Appointed Officials

City Manager	James Bennett
Superintendent of Schools	Jeremy Ray
Asst. Superintendent of Schools	Christopher Indorf
School Business Manager	Theresa Gauvin
Assessor	Nicholas Desjardins
C.O.O./Technology Director	Brian Phinney
City Clerk	Carmen Bernier
Code Enforcement Officer	Roby Fecteau
Economic Development/Planning Director	Gregory Mitchell
Finance Director	Nichole Wood
Fire Chief	Scott Gagne
Human Resources Director	Diana DePaolo
Police Chief	Roger Beaupre
Public Works Director	Jeff Demers
Recreation Director	Carl Walsh

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

MANAGEMENT'S DISCUSSION & ANALYSIS

BASIC FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION

FUND STATEMENTS AND SCHEDULES

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RKO
Runyon Kersteen Ouellette

Certified Public Accountants and Business Consultants

Independent Auditor's Report

City Council
City of Biddeford, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Biddeford, Maine, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Biddeford, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Biddeford, Maine, as of June 30, 2022, and the respective changes in financial position, the respective budgetary comparison for the General Fund, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Biddeford, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Biddeford, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

City Council
City of Biddeford, Maine

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Biddeford, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Biddeford, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules related to the pension and OPEB liabilities, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

City Council
City of Biddeford, Maine

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2023 on our consideration of the City of Biddeford, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Biddeford, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Biddeford, Maine's internal control over financial reporting and compliance.

Runyon Kersteen Ouellette

March 24, 2023
South Portland, Maine

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MANAGEMENT'S DISCUSSION & ANALYSIS

This section of the Annual Comprehensive Financial Report of the City of Biddeford, Maine presents a narrative overview and analysis of the financial activities of Biddeford Government for the fiscal year ended June 30, 2021. We encourage readers to use the information presented here in conjunction with the accompanying letter of transmittal, the basic financial statements, and the accompanying notes to those financial statements.

Financial Highlights

- The assets and deferred outflows of resources of the City of Biddeford exceeded its liabilities and deferred inflows of resources (called "net position") at the close of fiscal 2022 by $85,725,298. Total net position is comprised, in part, of "unrestricted net position," ($18,968,099) and restricted for various purposes through measures external to the City, $26,086,435.
- The City's total net position increased by $7,376,915 from the prior year (restated), a 9.42% positive change.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $40,802,583, an increase of 38.04% or $11,244,323 over the prior year. Of this total amount, $12,497,468 remains in unspent borrowed funds; compared to $2,338,693 for the prior year, indicating that $4,316,894 of borrowed funds were expended for their assigned purposes. In fiscal year 2022, the city issued $11,900,000 in GO Bonds issued at a premium of $893,886; $4,760,000 of this issue is dedicated to complete ongoing CSO projects; $3,570,000 is for street and sidewalk improvements, and $3,570,000 is for the renovation and safety upgrades of City Hall and other City buildings.
- Capital expenditures in Fiscal Year 2022 total $6,424,628. This was driven by City's commitment to spend down prior bond and finance purchase issuances, begin work on project funded by the new bond issue, as well as a deliberate effort to adequately fund current capital improvements that were approved through the budget process.
- The General Fund unassigned fund balance was $11,770,744 which is a fund balance ratio of 15.79% of budgeted expenditures, as calculated based on the parameters detailed within the *City of Biddeford Revised Code of Ordinances, Chapter 2, Sections 2-371 to 2-374, Unassigned Fund Balance Policy*, as amended June 5, 2018. The revised Policy states a goal of 12.5% of budgeted expenditures as an unrestricted fund balance. The school's fund balance of $4,593,400 is restricted for educational purposes. School budgeted expenditures are $40,904,445 of the total general fund expenditures. Adjusting for school restricted fund balance and school expenditures the calculated ratio for the City becomes 31.12% of the fund balance. This ratio exceeds the ordinances targeted ratio by 18.62%, which is a positive contributor to the City's financial management stability.
- The City's total cash, cash held in escrow, and investments increased from the prior year due mainly to funds received from the issuance of GO Bonds.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Biddeford's basic financial statements. The City's financial statements comprise three components:

- Government-wide financial statements (reporting on the City as a whole)
- Fund financial statements (reporting the City's most significant funds)
- Notes to the financial statements

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Biddeford's finances, in a manner similar to a private-sector business. The *statement of net position* presents information on all of the City's assets plus deferred outflows of resources and its liabilities plus deferred inflows of resources, with the difference reported as *net position*. For an explanation of deferred outflows and inflows, see the Notes to Basic Financial Statements. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unpaid salaries). Of particular interest is the format of this statement. The reader will notice that expenses are listed in the first column with revenues from that particular program reported to the right. The result is net (expense) revenue. The purpose of this type of format is to highlight the relative financial burden of each of the functions on the City's taxpayers. It also identifies how much each function draws from the general revenues, or if the functions are self-supporting through fees and grants. It is important to note that all taxes are classified as general revenue even if restricted for a specific purpose.

Both of the government-wide financial statements distinguish functions of the City of Biddeford that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government (general administration, mayor, city manager, city clerk and tax collection, elections and registrations, assessing, finance, computer services, personnel, economic development and planning, code enforcement and inspections), education (general purpose and adult education), public services (recreation, community center, health and welfare, private schools, city buildings and facilities management, industrial and business parks, social services and municipal services), public safety (fire, emergency medical service, police, animal control, emergency management and street/traffic lights), public works (vehicle maintenance, streets and roads, engineering, parks, cemetery and solid waste management), and debt service (interest paid on bonds and capital leases). The City has two business-type activities; its wastewater collection and treatment operation and its parking fund.

The government-wide financial statements can be found on pages 33 and 34 of this report.

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Biddeford, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Biddeford maintains fifty-eight (58) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Bond Projects 2022 fund, which are considered major funds. Data from the other fifty-six governmental funds are combined into a single, aggregated presentation. Summary fund data for each category of these non-major governmental funds is provided in the form of *combining schedules* on pages 97-98 of this report.

The City of Biddeford adopts an annual appropriated budget for its general fund. The basic governmental fund financial statements can be found on pages 35-36 of this report.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City of Biddeford maintains two proprietary funds, the Wastewater Fund and Parking Fund. These *proprietary funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Biddeford uses proprietary funds to account for its wastewater collection and treatment operations and the parking management of our rental lots. These are reported on pages 39-41 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City of Biddeford's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds and the City of Biddeford's can be found on pages 42-43 of this report.

Notes to Financial Statements

The notes to the financial statements are an integral part of the basic financial statements and provide additional information that is essential to creating a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 44-79 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information and disclosures that are not considered part of the basic financial statements. Required information includes historical information on the City's liabilities for retiree health care and pension costs, beginning on page 80.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Biddeford, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $85,725,298 at the close of the 2022 fiscal year. $78,606,962 of the City of Biddeford's net position reflect its investment (net of depreciation) in capital assets segregated into: land, buildings and improvements, vehicles and equipment, infrastructure (streets, sidewalks, culverts, manholes, catch basins, storm water and wastewater management systems, traffic light controllers and systems, and seawalls), and construction in progress, less any related outstanding debt (net of unspent debt issuance proceeds) used to acquire those assets.

The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the City of Biddeford net position ($26,086,435) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* is a negative amount (-$18,968,099).

For fiscal 2022, the City of Biddeford is able to report positive balances in both categories of net position, $64,673,591 for governmental activities and $21,051,707 for business-type activities. These numbers compare to $59,575,385 for governmental activities and $18,772,998 for business-type activities in fiscal 2021.

Biddeford's net position increased by $5,098,206 as the result of governmental activities during fiscal 2022 and increased by $2,278,709 as a result of business-type activities in fiscal 2022.

City of Biddeford's Net Position

		Governmental Activities		Business-type Activities		Total	
		2022	2021 (restated)	2022	2021 (restated)	2022	2021 (restated)
Current and other assets	$	53,668,613	41,998,417	1,197,129	(637,801)	54,865,742	41,360,616
Capital assets		107,223,070	108,622,514	23,149,287	23,394,975	130,372,357	132,017,489
Total assets		160,891,683	150,620,931	24,346,416	22,757,174	185,238,099	173,378,105
Deferred outflows of resources		7,143,617	6,203,556	289,743	289,982	7,433,360	6,493,538
Non-current liabilities		78,997,965	84,378,425	2,742,739	4,076,644	81,740,704	88,455,069
Other liabilities		11,671,775	11,895,718	133,476	163,320	11,805,251	12,059,038
Total liabilities		90,669,740	96,274,143	2,876,215	4,239,964	93,545,955	100,514,107
Deferred inflows of resources		12,691,969	974,959	708,237	34,194	13,400,206	1,009,153
Net investment in capital assets		57,712,021	60,827,523	20,894,941	20,602,950	78,606,962	81,430,473
Restricted		26,086,435	13,592,059	-	-	26,086,435	13,592,059
Unrestricted		(19,124,865)	(14,844,197)	156,766	(1,829,952)	(18,968,099)	(16,674,149)
Total net position	**$**	**64,673,591**	**59,575,385**	**21,051,707**	**18,772,998**	**85,725,298**	**78,348,383**

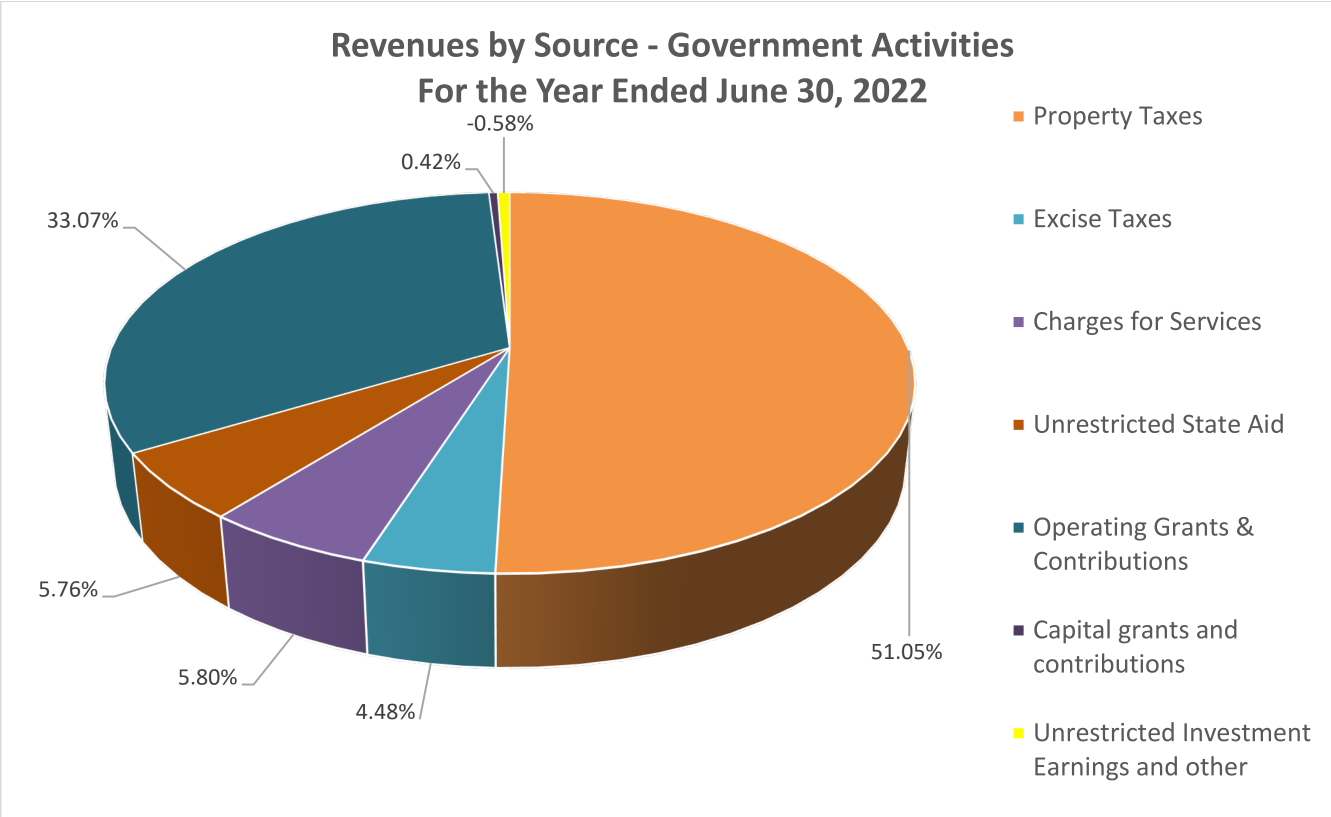
City of Biddeford's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021 (restated)	2022	2021 (restated)	2022	2021 (restated)
Program Revenues:						
Charges for services	$ 5,542,804	5,450,725	4,234,564	4,238,732	9,777,368	9,689,457
Operating grants and contributions	31,605,564	35,426,923	-	-	31,605,564	35,426,923
Capital grants and contributions	402,574	3,026,018	-	-	402,574	3,026,018
General Revenues:						
Property taxes	48,804,111	48,731,896	-	-	48,804,111	48,731,896
Excise/franchise taxes	4,284,533	4,230,931	-	-	4,284,533	4,230,931
Unrestricted state aid	5,501,404	4,521,219	-	-	5,501,404	4,521,219
Unrestricted investment earnings (loss)	(611,311)	427,669	-	-	(611,311)	427,669
Miscellaneous	52,584	79,403	-	-	52,584	79,403
Total revenues	95,582,263	101,894,784	4,234,564	4,238,732	99,816,827	106,133,516
General government	10,038,744	5,436,136	-	-	10,038,744	5,436,136
Public services	5,255,811	3,829,147	-	-	5,255,811	3,829,147
Public safety	12,670,451	15,235,008	-	-	12,670,451	15,235,008
Public works	11,258,986	8,652,754	-	-	11,258,986	8,652,754
Education	47,471,621	49,665,316	-	-	47,471,621	49,665,316
Debt service interest	1,734,007	622,849	-	-	1,734,007	622,849
Parking Fund	-	-	36,694	300,849	36,694	300,849
Wastewater collection and treatment	-	-	3,973,598	5,242,612	3,973,598	5,242,612
Total expenses	88,429,620	83,441,210	4,010,292	5,543,461	92,439,912	88,984,671
Change in net position before transfers	7,152,643	18,453,574	224,272	(1,304,729)	7,376,915	17,148,845
Transfers in (out)	(2,054,437)	(381,383)	2,054,437	381,383	-	-
Change in net position	5,098,206	18,072,191	2,278,709	(923,346)	7,376,915	17,148,845
Net position – beginning, as restated	59,575,385	41,503,194	18,772,998	19,696,344	78,348,383	61,199,538
Net position - ending	**$ 64,673,591**	**59,575,385**	**21,051,707**	**18,772,998**	**85,725,298**	**78,348,383**

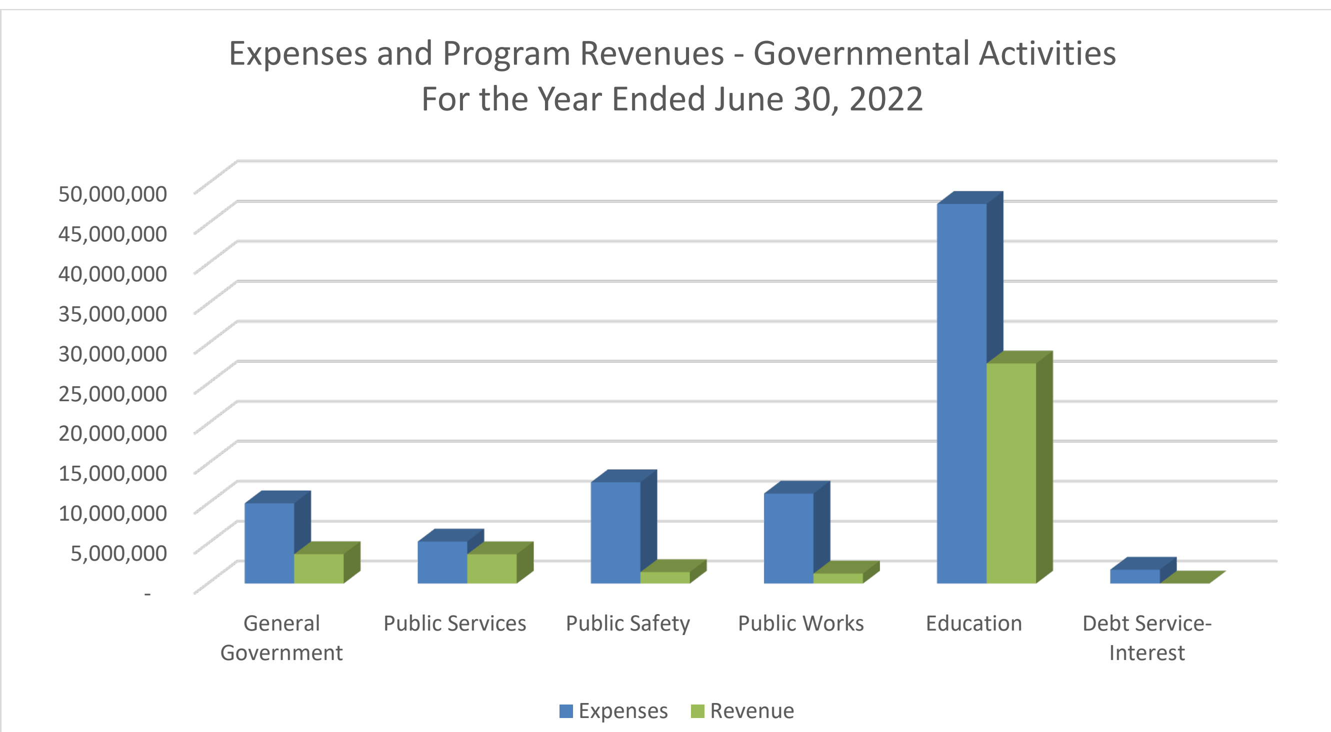
Governmental activities. Governmental activities increased the City of Biddeford's net position by $5,098,206. This increase was driven mainly by two factors: an increase in the state contribution to education, available to disburse to districts because of budgetary surplus at the state level; and an increase in the amount disbursed by the state in revenue sharing funds, due to the state's final step in the gradual return of revenue sharing rates to 5%. In the future, the City expects that its share of revenue sharing will decrease because of the increased valuation resulting in a lower share of Revenue Sharing II.

The longer-term trend, as shown in Table 1 on page 133, has been an increasing level of net position. Since 2016, net position has shown a steady increase.

The following chart illustrates governmental revenues by source.

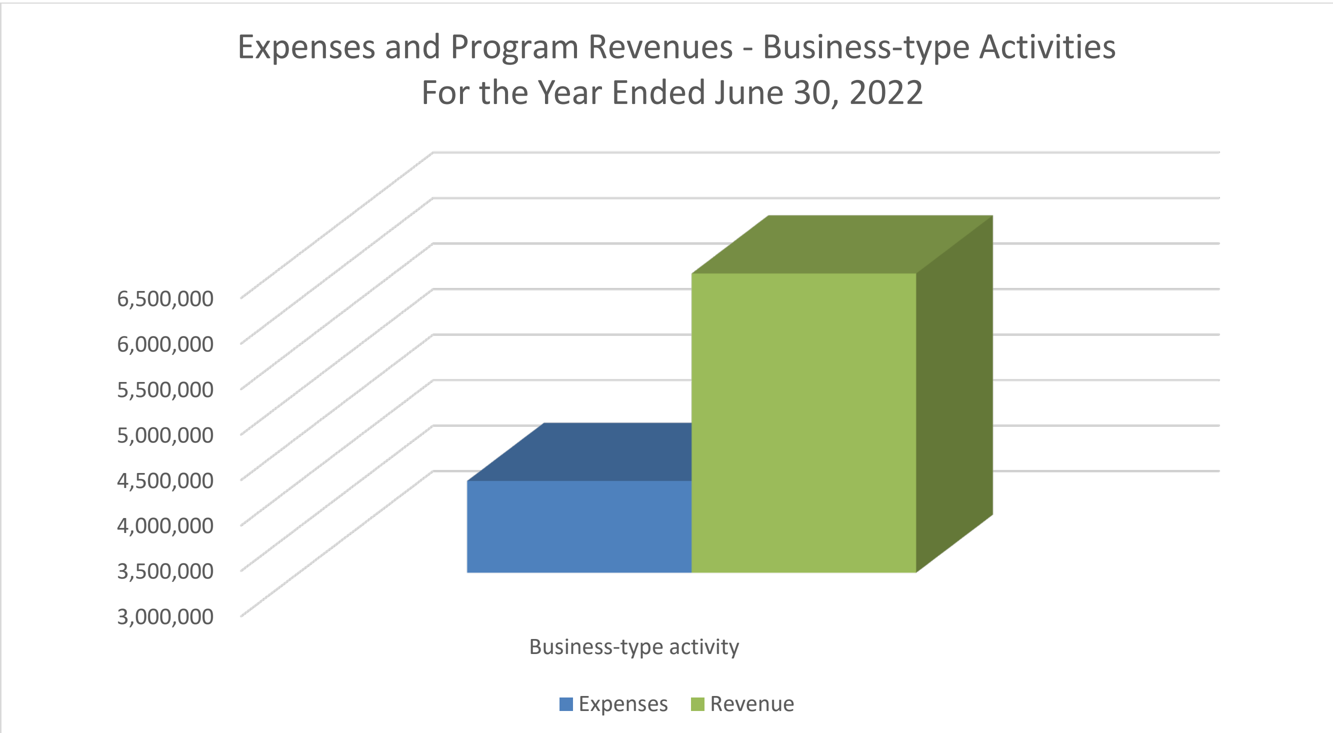


The following chart illustrates total expenses and revenues by program for all governmental activities:

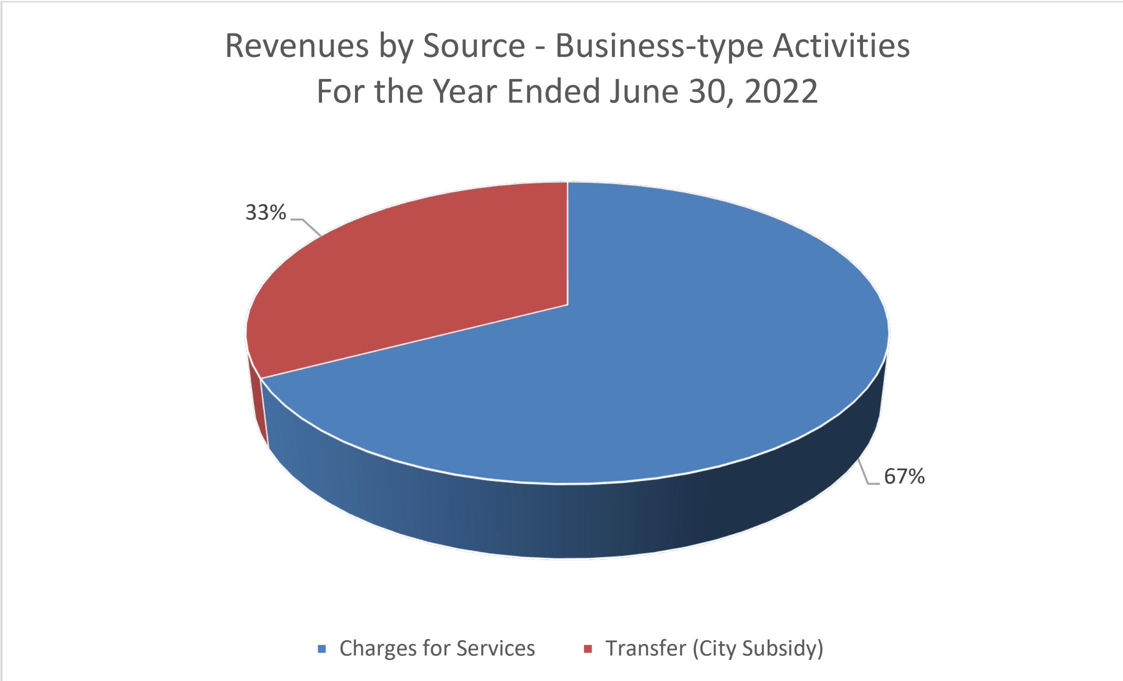


Business-type activities. The City's wastewater collection and treatment operation increased the City's net position by $2,278,709. This was primarily due to net transfers and contributed assets from the Governmental Activities in the amount of $2,054,437, with the remaining portion due primarily to two factors: increased user charges as the effect of a stabilized schedule of wastewater billing; and a decrease in operating costs, specifically related to maintenance and repairs. The City's parking fund increased the City's net position by $44,766. The parking transferred control of parking operations to Premium Parking during FY22. As a result, the personnel once charged to this fund were moved to the general fund.

The following charts illustrate the financial results of business-type activity operations for the fiscal year:



This year total business type revenue is $4,234,564 (Wastewater and Parking Funds combined) and $2,054,437 (Net Transfers) as shown in the following pie chart:



Compared with last year, excluding this year's ARPA transfer in for COVID related revenue losses, combined revenue from these sources has remained constant, with only a 0.21% decrease of $9,724.

Financial Analysis of the Government's Funds

As noted earlier, the City of Biddeford uses fund accounting as is customary with municipal financial reporting.

Governmental funds. The focus of the City of Biddeford's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Biddeford's governmental funds reported combined ending fund balances of $40,802,583. Approximately 19.93% of this total amount ($8,132,374) constitutes *unassigned fund balance*, 8.47% ($3,456,853) is *assigned* for various purposes by local actions either after fiscal year-end or by an action level below the highest legislative (City Council) authority, 4.41% ($1,797,699) is *committed* for various purposes by local action at the highest legislative authority before fiscal year end, 63.30% ($25,826,232) is *restricted* by requirements external to the City and the remaining 3.90% ($1,589,425) is *nonspendable*. This last category represents fund balance not in a form convertible to cash or legally restricted from use to cover the City's current obligations. The fund balance is further broken down as shown in Statement 3 on page 35.

The General Fund is the chief operating fund of the City of Biddeford. At the end of the current fiscal year, unassigned fund balance of the General Fund was $11,770,744 while $3,456,853 was assigned by legislative action to fund ongoing City projects. Unspent funds earmarked for Education are restricted by State requirements to use for future educational needs. This amounted to $4,593,400 at the end of fiscal 2022, of which $1,576,274 will be used to fund next year's education budget, $87,604 is committed to unemployment reserves, with the balance allocated to unspecified future use and equaled $2,929,522.

On a budgetary basis, the total fund balance of the City of Biddeford's General Fund increased by $2,028,988, during the fiscal year. The budget for the fiscal year had included the use of $2,915,772 of the June 30, 2021 fund balance to fund subsequent year's expenditures. Increases from state funding for education and for revenue sharing contributed to this year's increase in fund balance. Spending significantly less than planned in the following areas also played a part in the increase in fund balance: personnel reserve, contingency planning, and Allegiant health care premiums for Police and Public Works employees. The city also shifted some of the planned capital expenditures in public works to capital funds when they qualified for funding through ARPA or as bond expenditures.

The Bond Projects 2022 qualified as a major fund during FY22. This fund accounts for the three primary projects that the FY22 GO Bonds are funding: combined sewer separation projects, roads, and city building rehabilitation. The proceeds from the bonds were received by the City in early June.

At fiscal year-end, a net increase of $9,322,662 is reported in Other Governmental Funds' and Bond Projects 2022 balances, primarily due to the bond issue.

Among the Special Revenue Funds, all are compliant with the fund definitions of GASB Statement No. 54. A short description of the purpose and revenue source of each fund can be found on the five pages preceding Exhibit C-1, which starts on page 105.

Proprietary funds. The City of Biddeford's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the City's Wastewater Fund had was $539,960, compared to the prior year's deficit balance of $-383,571. On January 18, 2022, the City Council voted to authorize the use of American Rescue Plan Act (ARPA) funds for replacement of lost revenue. Specifically, $1,694,572 was allocated to the Wastewater Fund, which is the largest factor for the increase in Net Position. The City's Parking Fund had an increase in net position of $44,766, which resulted in a deficit total ending unrestricted net position of $-383,194. The increase in net position can be attributed parking personnel being reassigned to the general fund when the City shifted control of all parking lots to Premium Parking.

General Fund Budgetary Highlights

For the current fiscal year, total revenues exceeded budget in the General Fund by $2,524,764. The following is a breakdown of the significant components of this net excess:

- Taxes revenue was in excess of budget by $417,429, primarily due to larger number of new vehicle registrations than expected, resulting in higher excise tax revenue.
- State revenue sharing was in excess of budget projections by $915,632.
- The education revenue (including adult ed) was above budgetary projections by $1,348,670. This is primarily due to an increase in K-12 State Education funding, and Medicaid claim reimbursements, which aren't budgeted.
- Non-school resulted in a net budgetary revenue deficit of $-156,967 primarily due to unrealized investment losses related the rise in interest rates.

For the current fiscal year, the total expenditures were under budget in the General Fund by $2,423,396. The following is a breakdown of the significant components of this net excess:

- General Government was under budget by $1,196,070, primarily related to savings in personnel reserve, Allegiant Health Care premiums from expected levels.
- Public safety was over budget by $684,587, primarily due to Fire Department staffing shortages resulting in extra overtime, and training for new firefighters in rookie school. Police administration, investigative services and communications were all over budget, again primarily due to overtime caused by staffing shortages.
- Education was under budget by $1,331,350.

Capital Asset and Debt Administration

Capital assets. The City of Biddeford's investment in capital assets for its governmental and business-type activities as of June 30, 2022 amounted to $130,372,357 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, vehicles and equipment, construction in progress and infrastructure. The total decrease in the City of Biddeford's investment in capital assets for the current fiscal year was 1.25% (a 1.29% decrease for governmental activities and a 1.05% decrease for business-type activities in the Wastewater fund).

Capital asset events during the current fiscal year included the following:

- Infrastructure: completion of South St. CSO project, reconstruction of 5,830 feet of streets
- Vehicles: Ambulance, two police cruisers, two detective vehicles, 2 EV charges, 2 freightliners, a backhoe, and a loader/plow.
- Buildings & Improvements: New doors at City Hall, bathroom renovation at Public Works
- Sewer separation infrastructure work to include: pump and sewer scanning system

Current projects in process include:

- Streetlights
- River Walk
- Airport Runway Design
- Center Street, Horrigans Court and Main/Foss Sewer Separation
- River wall repair

Additional information on the City of Biddeford's capital assets can be found in the note to the financial statements titled CAPITAL ASSETS, beginning on page 55.

Long-term debt. At the end of the current fiscal year, the City of Biddeford had total bonds and notes (including premiums and discounts) outstanding of $55,695,517. Of this amount, $53,450,171 represents debt of Governmental Activities. Business-type Activities (Wastewater Fund) holds the remaining $2,245,346 of debt. Since a portion of each street sewer upgrade project benefited all City residents through street reconstruction and enhanced storm water collection, the General Fund makes an annual contribution, now fixed at $600,000, toward the Wastewater Fund debt service. This is shown as a transfer out of Governmental Activities and a transfer into Business-type Activities. The State of Maine, through its program to assist with the construction costs of new schools, is obligated to pay approximately 79% of the debt service, both principal and interest, of the Middle School construction bond. We estimate this to be $2,699,786 of the Governmental Activities debt, leaving the payments on $52,012,300 of debt to be funded through local taxation. Of this amount, the payment of $2,000,000 toward the Casella note is committed from the Route 111/Mill District TIF Fund's tax revenues, payable through fiscal 2033.

State statutes limit the amount of general obligation debt a municipality may issue to 15 percent of its total state assessed valuation. The current debt limitation for the City of Biddeford is $465,548,000, which is significantly in excess of the City of Biddeford's outstanding general obligation debt. See Statistical Table 12 for more information on permitted debt margins by area. Additional information on the City of Biddeford's long-term debt can be found in the note to the financial statements titled LONG-TERM DEBT beginning on page 58 and in Statistical Tables 9-12 on pages 142-145.

Economic Factors and Next Year's Budgets and Rates

Consistent with prior years, the City Manager presented the proposed fiscal year 2023 budget the first week of March. With a growing economy, especially locally, the submitted budget projected a moderate property tax increase while significantly increasing local appropriation for capital investment.

Significant drivers that informed the FY23 budget discussion included the anticipation of a new bond principal/interest payment on the new GO Bond; first payment on the lease payment for the public safety radios; funding four additional firefighter positions; funding for second police outreach position; neighboring community's decision not to participate in the Opioid Outreach program. Also included in the FY23 budget is the continued step up towards the goal of appropriating $2.5 million annually from taxes towards capital investment. The FY23 budget includes an additional $250,000, bringing total budget request to $2,000,000.

The positive changes were attracting new residents and investment in the community. Real estate values increased. The total taxable value of the community was increased by 16.8% because of market appreciation. The new valuation actually reduced the property tax rate by 9.98% ($18.23 to $16.41) even with an increase in the tax commitment (5.13%). For the median residential homeowner, the actual property tax bill continues to be lower than it was in 2014.

During the upcoming fiscal year (2022-2023), the City's management will continue to monitor and evaluate local economic conditions and other factors that will affect its future ability to provide services at an affordable level. In the forefront of our revenue and expenditure concerns are:

- ✓ Managing City expenditures and monitoring revenue levels to keep within the approved budget amounts.
- ✓ Actively monitoring the two significant non-property tax revenues (vehicle excise tax and state revenue sharing) to determine the effects of the City's state valuation increase.

Requests for Information

This financial report is designed to provide a general overview of the City of Biddeford's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, City of Biddeford, Maine, P.O. Box 586, Biddeford, Maine 04005. Please visit our national award-winning website at www.biddefordmaine.org to see what else may be going on in our government and around our City.

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BASIC FINANCIAL STATEMENTS

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Statement 1

CITY OF BIDDEFORD, MAINE
Statement of Net Position
June 30, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 19,933,332	-	19,933,332
Investments	25,955,141	-	25,955,141
Cash held in escrow	150,432	-	150,432
Receivables:			
Taxes - current year	994,832	-	994,832
Taxes - prior years	81,407	-	81,407
Property liens - prior years	537,766	-	537,766
Accounts	1,028,974	1,719,614	2,748,588
Notes	447,259	30,059	477,318
Due from other governments	2,113,777	-	2,113,777
Internal balances	598,376	(598,376)	-
Inventories	340,949	-	340,949
Prepaid items	761,911	-	761,911
Net pension asset	724,457	45,832	770,289
Capital assets not being depreciated	15,482,280	645,026	16,127,306
Capital assets being depreciated, net	91,740,790	22,504,261	114,245,051
Total assets	160,891,683	24,346,416	185,238,099
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	6,489,656	289,743	6,779,399
Deferred outflows of resources related to OPEB	653,961	-	653,961
Total deferred outflows of resources	7,143,617	289,743	7,433,360
LIABILITIES			
Accounts payable and other	3,668,712	96,028	3,764,740
Accrued wages	3,335,188	-	3,335,188
Unearned revenue	2,662,320	-	2,662,320
Accrued interest payable	608,356	37,448	645,804
Due to Biddeford-Saco-OOB Transit	743,331	-	743,331
Escrow deposits	653,868	-	653,868
Noncurrent liabilities:			
Due within one year	6,375,936	316,679	6,692,615
Due in more than one year	72,622,029	2,426,060	75,048,089
Total liabilities	90,669,740	2,876,215	93,545,955
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	11,130,414	627,650	11,758,064
Deferred inflows of resources related to OPEB	1,235,251	71,587	1,306,838
Deferred inflows of resources related to advance refunding	295,579	9,000	304,579
Unavailable revenue - unearned rental income	30,725	-	30,725
Total deferred inflows of resources	12,691,969	708,237	13,400,206
NET POSITION			
Net investment in capital assets	57,712,021	20,894,941	78,606,962
Restricted for:			
Capital	16,918,381	-	16,918,381
Education	5,363,487	-	5,363,487
Grants	722,408	-	722,408
Nonexpendable trust principal	39,306	-	39,306
Public assistance	1,245,154	-	1,245,154
TIF funds	1,797,699	-	1,797,699
Unrestricted	(19,124,865)	156,766	(18,968,099)
Total net position	**$ 64,673,591**	**21,051,707**	**85,725,298**

The notes to basic financial statements are an integral part of this statement.

CITY OF BIDDEFORD, MAINE
Statement of Activities
For the year ended June 30, 2022

Functions/programs		Expenses	Program Revenues: Charges for services	Program Revenues: Operating grants and contributions	Program Revenues: Capital grants and contributions	Net (expense) revenue and changes in net position — Primary Government: Governmental activities	Business-type activities	Total
Primary government:								
Governmental activities:								
General government	$	10,038,744	1,441,393	2,231,467	-	(6,365,884)	-	(6,365,884)
Public services		5,255,811	2,500,702	1,167,219	-	(1,587,890)	-	(1,587,890)
Public safety		12,670,451	678,805	753,824	-	(11,237,822)	-	(11,237,822)
Public works		11,258,986	358,873	587,728	302,845	(10,009,540)	-	(10,009,540)
Education and libraries		47,471,621	563,031	26,865,326	99,729	(19,943,535)	-	(19,943,535)
Interest on debt		1,734,007	-	-	-	(1,734,007)	-	(1,734,007)
Total governmental activities		88,429,620	5,542,804	31,605,564	402,574	(50,878,678)	-	(50,878,678)
Business-type activities:								
Wastewater Fund		3,973,598	4,153,104	-	-	-	179,506	179,506
Parking Fund		36,694	81,460	-	-	-	44,766	44,766
Total business-type activities		4,010,292	4,234,564	-	-	-	224,272	224,272
Total primary government	**$**	**92,439,912**	**9,777,368**	**31,605,564**	**402,574**	**(50,878,678)**	**224,272**	**(50,654,406)**
General revenues:								
Property taxes, levied for general purposes						48,491,163	-	48,491,163
Supplemental taxes						30,282	-	30,282
Interest and costs on taxes						87,271	-	87,271
Payment in lieu of taxes						195,395	-	195,395
Motor vehicle/boat/aircraft excise taxes						3,989,174	-	3,989,174
Franchise taxes						295,359	-	295,359
Grants and contributions not restricted to specific programs:								
Homestead exemption						1,043,630	-	1,043,630
State Revenue Sharing						4,040,632	-	4,040,632
State BETE reimbursement						373,044	-	373,044
Other State Aid						44,098	-	44,098
Unrestricted investment earnings (loss)						(611,311)	-	(611,311)
Miscellaneous revenues						52,584	-	52,584
Transfers						(2,054,437)	2,054,437	-
Total general revenues and transfers						55,976,884	2,054,437	58,031,321
Change in net position						5,098,206	2,278,709	7,376,915
Net position - beginning, as restated						59,575,385	18,772,998	78,348,383
Net position - ending					**$**	**64,673,591**	**21,051,707**	**85,725,298**

The notes to basic financial statements are an integral part of this statement.

CITY OF BIDDEFORD, MAINE
Balance Sheet
Governmental Funds
June 30, 2022

		General	Bond Projects 2022	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$	19,522,896	-	410,436	19,933,332
Investments		24,383,264	-	1,571,877	25,955,141
Cash held in escrow		150,432	-	-	150,432
Receivables:					
Taxes - current year		994,832	-	-	994,832
Taxes - prior years		81,407	-	-	81,407
Tax liens - prior years		537,766	-	-	537,766
Accounts		246,233	-	782,741	1,028,974
Notes		447,259	-	-	447,259
Due from other governments		321,741	-	1,792,036	2,113,777
Inventories		236,362	-	104,587	340,949
Interfund loans receivable		5,421,368	12,564,212	11,085,279	29,070,859
Prepaid items		761,911	-	-	761,911
Total assets		**53,105,471**	**12,564,212**	**15,746,956**	**81,416,639**
LIABILITIES					
Accounts payable and other		2,114,677	25,100	1,528,935	3,668,712
Accrued wages		3,330,405	-	4,783	3,335,188
Unearned revenue		-	-	2,662,320	2,662,320
Due to Biddeford-Saco-OOB Transit		743,331	-	-	743,331
Escrow deposits		653,868	-	-	653,868
Interfund loans payable		23,918,507	-	4,553,976	28,472,483
Total liabilities		30,760,788	25,100	8,750,014	39,535,902
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes		1,047,429	-	-	1,047,429
Unavailable revenue - unearned rental income		30,725	-	-	30,725
Total deferred inflows of resources		1,078,154	-	-	1,078,154
FUND BALANCES					
Nonspendable:					
Inventories, prepaid items, and long-term notes receivable		1,445,532	-	104,587	1,550,119
Trust principal		-	-	39,306	39,306
Restricted:					
Capital		-	12,539,112	4,379,269	16,918,381
Education		4,593,400	-	770,087	5,363,487
Grants		-	-	722,408	722,408
Public assistance		-	-	1,576,802	1,576,802
TIF funds		-	-	1,245,154	1,245,154
Committed - special revenue purposes		-	-	1,797,699	1,797,699
Assigned - special projects		3,456,853	-	-	3,456,853
Unassigned		11,770,744	-	(3,638,370)	8,132,374
Total fund balances		21,266,529	12,539,112	6,996,942	40,802,583
Total liabilities, deferred inflows of resources, and fund balances	$	**53,105,471**	**12,564,212**	**15,746,956**	

Reconciliation to the Statement of Net Position:	
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	107,223,070
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	1,047,429
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds:	
Accrued interest payable	(608,356)
OPEB liability with related deferred outflows and inflows of resources	(14,130,631)
Net pension liability with related deferred outflows and inflows of resources	(4,800,181)
Compensated absences payable	(2,632,812)
Bonds and notes payable	(52,451,086)
Bond premium	(999,085)
Deferred charge from refunding	(295,579)
Financed purchases	(8,427,761)
Landfill postclosure costs	(54,000)
Net position of governmental activities	**$ 64,673,591**

The notes to basic financial statements are an integral part of this statement.

CITY OF BIDDEFORD, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2022

		General	Bond Projects 2022	Other Governmental Funds	Total Governmental Funds
Revenues:					
Property and excise taxes	$	51,237,771	-	1,821,432	53,059,203
Licenses, permits, fees and charges for services		1,807,133	-	2,830,942	4,638,075
Intergovernmental		26,928,699	-	10,178,269	37,106,968
Investment earnings (loss)		(354,304)	-	(257,007)	(611,311)
Other		499,058	-	756,450	1,255,508
Total revenues		80,118,357	-	15,330,086	95,448,443
Expenditures:					
Current:					
General government		10,370,026	-	1,009,177	11,379,203
Public services and libraries		2,631,725	-	2,536,612	5,168,337
Public safety		11,434,435	-	844,727	12,279,162
Public works		5,171,600	-	828,176	5,999,776
Education		39,809,538	-	5,837,166	45,646,704
County tax		1,331,480	-	-	1,331,480
Debt service		6,475,435	252,365	183,333	6,911,133
Capital		2,214,363	2,409	4,207,856	6,424,628
Total expenditures		79,438,602	254,774	15,447,047	95,140,423
Excess (deficiency) of revenues over (under) expenditures		679,755	(254,774)	(116,961)	308,020
Other financing source (uses):					
Loan forgiveness		-	-	89,779	89,779
Issuance of notes payable		92,475	-	-	92,475
Issuance of general obligation bonds		-	11,900,000	-	11,900,000
Premium on general obligation bonds issued		-	893,886	-	893,886
Sale of City property		14,600	-	-	14,600
Transfers - in		1,951,173	-	216,342	2,167,515
Transfers - out		(816,342)	-	(3,405,610)	(4,221,952)
Total other financing sources (uses)		1,241,906	12,793,886	(3,099,489)	10,936,303
Net change in fund balances		1,921,661	12,539,112	(3,216,450)	11,244,323
Fund balances, beginning, as restated		19,344,868	-	10,213,392	29,558,260
Fund balances, ending	**$**	**21,266,529**	**12,539,112**	**6,996,942**	**40,802,583**

The notes to basic financial statements are an integral part of this statement.

CITY OF BIDDEFORD, MAINE
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the year ended June 30, 2022

Net change in fund balances - total governmental funds (from Statement 4)		$ 11,244,323
Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		(1,399,444)
Capital outlays	3,475,157	
Less: book loss on disposal	(60,760)	
Less: depreciation expense	(4,813,841)	
	(1,399,444)	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the change in unavailable property taxes and loan fund escrows.		29,441
Change in accruals are recorded on the statement of net position, but not on the governmental fund balance sheet.		2,756,821
Change in long-term accrued compensated absences	399,263	
Change in net pension liability with related deferred inflows and outflows of resources	1,931,061	
Change in total OPEB liability with related deferred inflows and outflows of resources	408,497	
Change in the landfill liability	18,000	
	2,756,821	
The City is amortizing the deferred charge over the life of the refunding bond.		22,737
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of long-term debt principal consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		(7,555,672)
Financed purchase principal repayments	1,146,462	
Bond and note proceeds	(11,992,475)	
Bond and note principal repayments	4,312,022	
Premium on general obligation bonds issued	(893,886)	
Amortization of premium on bonds	7,012	
Change in interest accrual	(134,807)	
	(7,555,672)	
Change in net position of governmental activities (see Statement 2)		**$ 5,098,206**

The notes to basic financial statements are an integral part of this statement.

CITY OF BIDDEFORD, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund, Showing Adopted and Final Budgets
For the year ended June 30, 2022

	Budgeted amounts			Variance with final budget
	Original	Final	Actual	positive (negative)
Revenues:				
Taxes	$ 50,820,342	50,820,342	51,237,771	417,429
State revenue sharing	3,125,000	3,125,000	4,040,632	915,632
K-12 education	15,715,158	15,715,158	17,103,919	1,388,761
Adult education	200,726	200,726	160,635	(40,091)
Non-school	3,981,045	3,981,045	3,824,078	(156,967)
Total revenues	73,842,271	73,842,271	76,367,035	2,524,764
Expenditures:				
Current:				
General government	11,536,875	11,566,096	10,370,026	1,196,070
Public services and libraries	2,573,305	2,576,257	2,631,725	(55,468)
Public safety	10,749,194	10,749,848	11,434,435	(684,587)
Public works	5,070,856	5,093,501	5,171,600	(78,099)
County tax	1,331,480	1,331,480	1,331,480	-
Education:				
Regular instruction	14,626,698	14,626,698	14,432,819	193,879
Special education	7,264,150	7,264,150	7,039,253	224,897
Career and technical education	3,073,922	3,073,922	2,824,317	249,605
Other instruction	692,087	692,087	704,334	(12,247)
Student and staff support	2,655,913	2,655,913	2,332,438	323,475
System administration	1,148,203	1,148,203	1,096,808	51,395
School administration	1,670,118	1,670,118	1,545,159	124,959
Transportation and buses	1,703,293	1,703,293	1,630,566	72,727
Facilities maintenance	3,787,996	3,787,996	4,020,761	(232,765)
All other expenditures	12,078	12,078	917	11,161
Adult education	765,132	765,132	440,744	324,388
Debt service-education	3,504,855	3,504,855	3,504,979	(124)
Debt service-City	3,422,031	3,422,031	2,970,456	451,575
Capital outlays	1,750,000	2,384,443	2,121,888	262,555
Total expenditures	77,338,186	78,028,101	75,604,705	2,423,396
Excess (deficiency) of revenues over (under) expenditures	(3,495,915)	(4,185,830)	762,330	4,948,160
Other financing sources (uses):				
Transfers - in	1,969,173	1,969,173	1,951,173	(18,000)
Transfers - out	(699,115)	(699,115)	(699,115)	-
Sale of City property	-	-	14,600	14,600
Use of restricted fund balance	2,225,857	2,915,772	-	(2,915,772)
Total other financing sources (uses)	3,495,915	4,185,830	1,266,658	(2,919,172)
Net change in fund balance (budgetary basis)	-	-	2,028,988	2,028,988
Transfer - out			(117,227)	
Unemployment fund revenues			36,456	
Unemployment fund expenditures			(33,564)	
Forfeited FSA funds - School			7,008	
Net change in fund balance			1,921,661	
Fund balance, beginning			19,344,868	
Fund balance, ending			**$ 21,266,529**	

The notes to basic financial statements are an integral part of this statement.

CITY OF BIDDEFORD, MAINE
Statement of Net Position
Proprietary Funds
June 30, 2022

	Business-type Activities - Enterprise Funds		
	Wastewater Fund	Parking Fund	Total Enterprise Funds
ASSETS			
Current assets:			
Accounts receivable - billed	$ 740,813	-	740,813
Accounts receivable - unbilled	933,799	-	933,799
Notes receivable, current	4,565	-	4,565
Sewer liens	45,002	-	45,002
Net pension asset	45,832	-	45,832
Total current assets	1,770,011	-	1,770,011
Noncurrent assets:			
Notes receivable	25,494	-	25,494
Property, plant, and equipment	43,648,198	-	43,648,198
Less accumulated depreciation	(20,498,911)	-	(20,498,911)
Total noncurrent assets	23,174,781	-	23,174,781
Total assets	**24,944,792**	**-**	**24,944,792**
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	289,743	-	289,743
Total deferred outflows of resources	289,743	-	289,743
LIABILITIES			
Current liabilities:			
Accounts payable and other	93,236	2,792	96,028
Accrued interest payable	37,448	-	37,448
Interfund loans payable	217,974	380,402	598,376
Bonds and notes payable, current	316,679	-	316,679
Total current liabilities	665,337	383,194	1,048,531
Noncurrent liabilities:			
Net OPEB liability	497,393	-	497,393
Bonds and notes payable	1,928,667	-	1,928,667
Total noncurrent liabilities	2,426,060	-	2,426,060
Total liabilities	**3,091,397**	**383,194**	**3,474,591**
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	627,650	-	627,650
Deferred inflows of resources related to OPEB	71,587	-	71,587
Deferred inflows of resources related to advance refunding	9,000	-	9,000
Total deferred inflows of resources	**708,237**	**-**	**708,237**
NET POSITION			
Net investment in capital assets	20,894,941	-	20,894,941
Unrestricted	539,960	(383,194)	156,766
Total net position	**$ 21,434,901**	**(383,194)**	**21,051,707**

The notes to basic financial statements are an integral part of this statement.

CITY OF BIDDEFORD, MAINE
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the year ended June 30, 2022

		Business-type Activities - Enterprise Funds		
		Wastewater Fund	**Parking Fund**	**Total Enterprise Funds**
Operating revenues:				
Charges for services	$	4,090,908	28,895	4,119,803
Other		62,196	52,565	114,761
Total operating revenues		4,153,104	81,460	4,234,564
Operating expenses:				
Personnel services		1,359,628	12,498	1,372,126
Contract services		151,545	-	151,545
Supplies, maintenance and repairs		347,418	19,368	366,786
Insurance		49,507	1,053	50,560
Utilities		251,637	3,775	255,412
Other		557,102	-	557,102
Depreciation		1,121,830	-	1,121,830
Total operating expenses		3,838,667	36,694	3,875,361
Operating income (loss)		314,437	44,766	359,203
Nonoperating expense:				
Interest expense		(113,386)	-	(113,386)
Gain (loss) of disposal of capital assets		(21,545)	-	(21,545)
Total nonoperating expense		(134,931)	-	(134,931)
Net income (loss) before transfers and contributions		179,506	44,766	224,272
Transfers:				
Transfers - in		2,278,610	-	2,278,610
Transfers - out		(224,173)	-	(224,173)
Total transfers		2,054,437	-	2,054,437
Change in net position		2,233,943	44,766	2,278,709
Net position, beginning - restated		19,200,958	(427,960)	18,772,998
Net position, ending	**$**	**21,434,901**	**(383,194)**	**21,051,707**

The notes to basic financial statements are an integral part of this statement.

CITY OF BIDDEFORD, MAINE
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2022

		Business-type Activities - Enterprise Funds		
		Wastewater Fund	**Parking Fund**	**Total Enterprise Funds**
Cash flows from operating activities:				
Receipts from customers and users	$	3,724,479	81,460	3,805,939
Payments to suppliers and service providers		(1,384,374)	(23,514)	(1,407,888)
Payments to employees for salaries and benefits		(1,516,994)	(12,498)	(1,529,492)
Net cash provided by (used in) operating activities		823,111	45,448	868,559
Cash flows from noncapital financing activities:				
Transfers to other funds		(224,173)	-	(224,173)
Transfers from other funds		2,278,610	-	2,278,610
Principal payments received on note receivable		5,382	-	5,382
Increase (decrease) in interfund loans		(1,334,909)	(45,448)	(1,380,357)
Net cash provided by (used in) noncapital financing activities		724,910	(45,448)	679,462
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets		(897,686)	-	(897,686)
Principal paid on capital debt		(549,000)	-	(549,000)
Interest paid on capital debt		(101,335)	-	(101,335)
Net cash provided by (used in) capital and related financing activities		(1,548,021)	-	(1,548,021)
Net increase (decrease) in cash and cash equivalents		-	-	-
Cash and cash equivalents, beginning		-	-	-
Cash and cash equivalents, ending	**$**	**-**	**-**	**-**
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)		314,437	44,766	359,203
Adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense		1,121,830	-	1,121,830
Pension expense (gain)		(123,405)	-	(123,405)
OPEB expense (gain)		(33,961)	-	(33,961)
(Increase) decrease in operating assets:				
Accounts receivable		(428,625)	-	(428,625)
Prepaid expenses		14,502	-	14,502
Increase (decrease) in operating liabilities:				
Accounts payable		(41,667)	682	(40,985)
Net cash provided by (used in) operating activities	$	823,111	45,448	868,559

The notes to basic financial statements are an integral part of this statement.

CITY OF BIDDEFORD, MAINE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

		Custodial Funds	Private-purpose Trust Fund (Scholarships)
ASSETS			
Cash and cash equivalents	$	92,088	76,606
Investments		-	404,775
Receivables		1,150,708	-
Prepaid expenses		13,321	-
Inventories		292,675	-
Capital assets, less accumulated depreciation		6,248,038	-
Total assets		**7,796,830**	**481,381**
LIABILITIES			
Accounts payable and other		111,061	-
Accrued wages and related benefits		159,081	-
Total liabilities		**270,142**	**-**
NET POSITION			
Restricted for individuals and organizations		7,526,688	481,381
Total Net Position	**$**	**7,526,688**	**481,381**

The notes to basic financial statements are an integral part of this statement.

CITY OF BIDDEFORD, MAINE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2022

		Custodial Funds	Private-purpose Trust Fund (Scholarships)
Additions:			
Investment income and contributions	$	193,200	(3,195)
Operating income		4,445,926	-
Federal and state capital grants		2,793,691	-
Other revenue		109,428	-
Total additions		7,542,245	(3,195)
Deductions:			
Operating expenses		4,208,562	-
Scholarships/other		209,118	26,149
Total deductions		4,417,680	26,149
Change in fiduciary net position		3,124,565	(29,344)
Net position, beginning		4,402,123	510,725
Net position, ending	**$**	**7,526,688**	**481,381**

The notes to basic financial statements are an integral part of this statement.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Biddeford, Maine was organized in 1718 and incorporated in 1855. The City operates under a Council-Manager form of government, with an elected mayor and nine-member governing City Council. The financial statements of the City have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit was made based on criteria set forth in GAAP. The criteria used define the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of these criteria and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the City's reporting entity.

The following two entities have been excluded from these financial statements (except as fiduciary activity), as they do not meet the criteria of component units. They are separate legal entities from the City of Biddeford and the City is not financially accountable for them.

Biddeford-Saco-Old Orchard Beach Transit Committee

The City of Biddeford has entered into this joint venture with the City of Saco and the Town of Old Orchard Beach, Maine to provide public transportation services. The City provides some financial support services to Transit, through its Finance department, and Transit's finances are maintained as a Custodial Fund on the City's accounting system. The City is compensated for these services. The City Council has authorized a credit line of $500,000 for Transit's operations, for which the City charges the Transit interest at 3% on the outstanding balance advanced against this credit limit. This joint venture is considered to be a separate reporting entity and has been included within the financial statements of the City only as a Fiduciary (Custodial) Fund on page 123. Although the City provides a portion of the entity's financial support, other criteria for inclusion are absent. The organization is independently operated and the financial management provided does not include control exercised by the City. To obtain financial reports of this entity, please contact the Director, B-S-OOB Transit, 13 Pomerleau St., Biddeford, ME 04005 or call (207) 282-5408.

Biddeford Housing Authority

The Biddeford Housing Authority provides housing assistance to low income, elderly and disabled individuals and families under Section 8 of the Housing and Community Development Act of 1974. Although the City offers some services to the Housing Authority on a reimbursement basis and is the conduit for some federal and/or state funding to the Housing Authority, the organization is independently operated and there is no control exercised by the City.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

B. Description of Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. All fiduciary activities of the primary government are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City has elected not to allocate indirect costs among the programs, functions, and segments. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when the payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under financed purchases are reported as other financing sources.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Bond Projects 2022 fund reports the proceeds and expenditures of the general obligation bond issued by the City in June, 2022.

For a listing and overview of each nonmajor fund, see the pages preceding Exhibits C-1, D-1, and E-1.

Proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. They distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary fund are charges to customers for sales and services; operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City reports the following major proprietary funds:

The Wastewater Fund accounts for the operation of a wastewater treatment system in Biddeford.

The Parking Fund accounts for parking fees for the downtown parking lots that will be converted into a parking garage in future years. The parking garage is being built to encourage additional development in the City's downtown.

Additionally, the City reports the following fund type:

Fiduciary funds account for assets held by the City in a trustee capacity or as a custodian on behalf of others. The City's fiduciary funds include the following fund types:

Private-purpose trust funds are used to account for assets held by the City for variously endowed academic scholarship purposes and are therefore not available to support the City's own programs.

Custodial funds are reported on the economic resources measurement focus. Custodial funds are accounted for using the *accrual basis of accounting*. The funds are used to account for assets and related activity for those assets that the City holds and tracks for the Payee Program and the Biddeford-Saco-Old Orchard Beach Transit Committee, for which the City is the fiscal agent.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transactions between the City's proprietary funds or fiduciary funds and various other functions of the government. Elimination of these transactions would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* in the Statement of Activities include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Likewise, general revenues include all taxes.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. Cash and Investments

Cash includes amounts in demand deposits, savings accounts, and certificates of deposit. State statutes authorize the City to invest in obligations of the U. S. Treasury, commercial paper, corporate bonds and repurchase agreements.

Investments are stated at fair value. For the purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

E. Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as interfund loans on the balance sheet.

F. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Unbilled revenues from the Wastewater Fund are recognized at the end of each fiscal year on a pro rata basis. This estimated amount is based on an average of the billings during the months following the close of the fiscal year for each of the three prior fiscal years.

G. Inventories and Prepaid Items

Inventories are valued at cost on the first-in first-out (FIFO) method and consist of expendable supplies, school lunch food, and vehicle repair parts. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

H. Capital and Intangible Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as assets with an initial, individual cost of more than $5,000 for vehicles or equipment and $10,000 for buildings or infrastructure and an estimated useful life in excess of one year. Some assets of lesser value that have been reported in the past are kept on the valuation, and direct replacements for these assets are also reported, for consistency of value. All assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets' lives are expensed. Major outlays for capital assets and improvements are capitalized as projects are constructed.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the assets' estimated useful lives, as shown in the following table by asset type:

Useful Life	Asset Types
6-15 years	Vehicles and equipment
20-30 years	Building systems, heavy firefighting vehicles
40-50 years	Buildings and infrastructure

The City elects to use the depreciation approach as defined by GASB Statement No. 34 for reporting. The City conducted an inventory of all other capital assets for fiscal year 2003. This process determined the original cost, which is defined as the actual cost to acquire new property in accordance with market prices at the time of first construction/acquisition. Original costs were developed in one of three ways: 1) historical records; 2) standard unit costs appropriate for the construction/acquisition date; or 3) present cost indexed by a reciprocal factor of the price increase from the construction/acquisition date to the current date. The accumulated depreciation, defined as the total depreciation from the date of construction/acquisition to the current date on a straight line, unrecovered cost method was computed using industry accepted life expectancies for each capital asset. The book value was then computed by deducting the accumulated depreciation from the original cost.

I. Compensated Absences

City employees are entitled to certain compensated absences based on their length of employment. With minor exceptions, compensated absences either vest or accumulate and are accrued as a long-term liability when they are earned. All employees are paid for any unused accrued vacation time and some employees are paid for unused accrued sick time or severance pay at time of separation from service. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

J. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, if material to the government-wide financial statements, are deferred and amortized over the life of the bonds, using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) and Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Fund Balances

Fund balance of governmental funds is reported in various categories based on the nature of any limitation requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources include amounts that can be used only for the specific purposes determined by a formal action of the City Council, the highest level of decision-making authority, by Council Order duly adopted prior to the end of the fiscal year. Once adopted, the limitation imposed by the Order remains in place until a similar action is taken (the adoption of another Order) to remove or revise the limitation.
- *Assigned* – resources are intended to be used by the City for specific purposes, but do not meet the criteria to be classified as committed. These are approved by Council Order, as with committed items, but can be adopted after the end of the fiscal year. The Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's budget.
- *Unassigned* – resources which have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

Should there be multiple sources of funding available for a particular purpose, it is the City's policy to expend currently budgeted resources first, and then use other sources in the order of restricted, then committed, then assigned amounts.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

M. Deferred Outflows and Inflows of Resources

In additional to assets and liabilities, the statement of net position and balance sheet will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources represent a consumption of net assets that applies to future periods. Deferred inflows of resources represent an acquisition of net assets that applies to future periods; therefore, will not be recognized as an outflow of resources (expense/expenditure) or inflow of resources (revenue) until that time. The governmental funds report a deferred inflow of resources for unavailable revenue from property taxes and unearned rental income. These amounts are deferred and recognized as in inflow of resources in the period that the amounts become available and earned. The governmental activities and business-type activities have two items that qualify for reporting in this category. One is the deferred charge on refunding, which results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other deferred inflows and outflows relate to the net pension and OPEB liabilities, which include the City's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension and OPEB liabilities in the subsequent year. They include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between City contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which are deferred and amortized over a five-year period.

N. Use of Estimates

Preparation of the City's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

O. Comparative Data/Reclassifications

Comparative data for the prior year have been presented only for certain funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The City utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. The budget is established in accordance with the various laws that govern the City's operations. The same basis of accounting is used to reflect actual revenues and expenditures recognized on the basis of accounting principles generally accepted in the United States of America, except for Maine Public Employees Retirement on behalf payments. Much of the Maine Public Employees Retirement contributions for teachers are made by the State of Maine on behalf of the Biddeford School Department. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting versus reporting under accounting principles generally accepted in the United States of America of $3,707,858.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

Each year, the City Manager submits a budget for the ensuing fiscal year and an accompanying message to the Mayor and City Council. The City Manager's message explains the budget both in fiscal terms and in terms of the work programs. It outlines the proposed financial policies of the City for the coming fiscal year, describes the important features of the budget, indicates any major changes from the current year in financial policies, expenditures, and revenues, together with the reasons for such changes, summarizes the City's debt position, and includes such other material as the City Manager deems desirable. It also describes the estimated tax impact of the proposed budget. A hearing is held to obtain public comments. The budget is legally enacted by appropriation orders. The orders enact the City and School budgets by area, with Council oversight extending further during the fiscal year, to the Department level. During the fiscal year, any requested transfers between departments (City) or cost centers (School) must be approved by the City Council. All unexpended appropriations lapse at year-end unless specific approval is granted by the City Council to carry forward such amounts into committed or assigned fund balance, with approvals occurring by June 30 becoming committed and amounts approved after June 30 becoming assigned. The budgeted financial statements represented in this report reflect the final budget authorization, including all amendments.

B. Excess of Expenditures over Appropriations

As the purpose for budgeting certain special revenue funds is tracking employment costs, those funds are not monitored for excess or deficiency of current year expenditures over appropriations, only for total fund balance levels. For the year ended June 30, 2022, general fund expenditures exceeded appropriations in the following departments by the amounts listed:

City manager	$	2,259
City clerk		6,521
Finance/tax collection		30,313
Human resources		9,736
Planning/economic development		89,573
Health and welfare		107,919
Municipal services – holiday lighting		6,000
Municipal services – Engine		1
Public services and libraries – capital expenditures		312,079
Fire department		474,357
Hydrant rental		52,215
Police administration and patrol		14,579
Police investigative services		30,484
Communications		184,129
Public safety – capital expenditures		67,034
Street maintenance		60,504
Solid waste management		146,837
K-12 Education – other instruction		12,247
K-12 Education – Facilities maintenance		232,765
K-12 Education – Debt service and other commitments		124
Debt service – principal – financed purchases		170,808

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

C. Deficit Fund Equity

At June 30, 2022, the following funds had deficit fund balances:

Special Revenue Funds:

CDBG Block Grant	$	43,684
Airport		497,812
MDEA Grant		1,090
Property Sales		49,257
Police Special Assignment		8,796
Dog License Fees		3,334
Broadband Initiative Grant		155
Clock Tower		100
Safe Homes Grant		563,483

Capital Project Funds:

Public Access Building	$	97,266
City Capital Projects		1,075,890
WWTP Clarifier #2 Rehabilitation		386,359
CSO Projects FY22 & Beyond		844,226

Proprietary funds:

Parking fund	$	383,194

These deficits will be funded by future user fees, grant revenue, or transfers from the General Fund.

CASH DEPOSITS AND INVESTMENTS

Custodial credit risk- deposits – In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of June 30, 2022, the City reported deposits of $20,102,026 with bank balances of $22,541,477, 100% of which was covered by FDIC insurance, fully insured, or collateralized. In accordance with its investment policy, the City's funds must be fully covered under FDIC, fully insured, or fully collateralized, with pledged collateral being at least 110% of market value of the net amount of public funds secured when marked to market monthly at least 102% of market value of the net amount of public funds secured when marked to market daily.

Deposits have been reported as follows:

Reported in governmental funds	$	19,933,332
Reported in fiduciary funds		168,694
Total deposits	$	**20,102,026**

CASH DEPOSITS AND INVESTMENTS, CONTINUED

Interest rate risk – The City does not have a policy related to interest rate risk. However, the City structures its investment portfolio so securities mature to meet cash requirements of ongoing operations.

Credit Risk: Maine statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements, certificates of deposit and certain corporate stocks and bonds. The City does not have a formal policy related to credit risk.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of June 30, 2022, the City had the following investments:

	Fair value	Weighted average maturity (years)	Level 1 input
Certificate of deposits	$10,818,135	1.88	N/A
Mutual funds	1,119,073	N/A	Yes
Exchange Traded Funds	643,461	N/A	Yes
Equities	50,282	N/A	Yes
U.S. Treasury Securities	13,728,965	N/A	Yes

Investments have been reported as follows:

Reported in governmental funds	$ 25,955,141
Reported in fiduciary funds	404,775
Total investments	**$ 26,359,916**

PROPERTY TAX

Property taxes for the current year were committed on August 20, 2021 on the assessed value listed as of the previous April 1 for all real and personal property located in the City. All real and personal property taxes were due in two installments, 50% on October 14, 2021, and 50% on April 14, 2022. Interest at the rate of 6% per annum was charged on any amounts remaining unpaid after these respective due dates. Property values are periodically established by the City's Assessor at 100% of estimated market value.

The assessed value of $2,662,971,338 (including Homestead and BETE exemptions) was 100% of the estimated market value and 85.80% of the 2022 state valuation of $3,103,650,000.

The City is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to $267,794 for the year ended June 30, 2022. Tax abatements granted during the fiscal year are deducted from this.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. State Statute provides for automatic foreclosure on property eighteen months after the filing of the lien if the tax liens and associated costs remain unpaid, providing the City does not file a waiver of foreclosure.

PROPERTY TAX, CONTINUED

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as unavailable revenues.

The following summarizes the 2022 and 2021 levy:

		2022	2021
Total assessed valuation	$	2,662,971,338	2,419,981,690
Times tax rate (per $1,000)		18.23	20.05
Commitment		48,545,967	48,520,633
Supplemental taxes assessed		23,547	20,696
		48,569,514	48,541,329
Less – collections, abatements and write-offs		47,574,682	47,931,712
Receivable at end of year (less accrued interest)	**$**	**994,832**	**609,617**
Consisting of:			
Real estate taxes	$	961,204	563,178
Personal property taxes		33,628	46,439
Receivable at end of year	**$**	**994,832**	**609,617**
Due dates		10/14/2021	10/15/2020
		4/14/2022	4/15/2021
Collection rate		97.95%	98.74%

CAPITAL ASSETS

In accordance with GASB Statement No. 34, the City has reported all capital assets including infrastructure in the Government-wide Statement of Net Position. Capital asset activity for the year ended June 30, 2022 was as follows:

		Balance June 30, 2021 (restated)	Increases	Decreases	Balance June 30, 2022
Governmental activities:					
Capital assets not being depreciated:					
Land – City	$	6,406,621	-	-	6,406,621
Land – School		827,675	-	-	827,675
Construction in progress – City		9,936,747	1,440,420	(3,295,371)	8,081,796
Construction in progress – School		166,188	-	-	166,188
Total capital assets not being depreciated		17,337,231	1,440,420	(3,295,371)	15,482,280
Capital assets being depreciated:					
Buildings and improvements – City		10,789,625	237,937	-	11,027,562
Buildings and improvements – School		67,448,755	-	-	67,448,755
Vehicles and equipment – City*		19,906,058	1,065,690	(250,984)	20,720,764
Vehicles and equipment – School		4,464,120	136,858	-	4,600,978
Infrastructure – City		69,809,277	3,889,623	(371,086)	73,327,814
Infrastructure – School		526,959	-	-	526,959
Total capital assets being depreciated		172,944,794	5,330,108	(622,070)	177,652,832

CAPITAL ASSETS, CONTINUED

Less accumulated depreciation for:				
Buildings and improvements – City	$ 7,159,755	267,074	-	7,426,829
Buildings and improvements – School	27,091,501	1,630,974	-	28,722,475
Vehicles and equipment – City*	9,299,273	1,163,059	(190,224)	10,272,108
Vehicles and equipment – School	2,664,755	226,651	-	2,891,406
Infrastructure – City	35,029,271	1,513,234	(371,086)	36,171,419
Infrastructure – School	414,956	12,849	-	427,805
Total accumulated depreciation	81,659,511	4,813,841	(561,310)	85,912,042
Total capital assets being depreciated, net	91,285,283	516,267	(60,760)	91,740,790
Governmental activities capital assets, net	**$ 108,622,514**	**1,956,687**	**(3,356,131)**	**107,223,070**

Depreciation expense was charged to functions of the governmental activities as follows:

General government	$ 84,320
Public services	179,849
Public safety	792,744
Public works	1,886,455
Education	1,870,473
Total depreciation expense – governmental activities	**$ 4,813,841**

	Balance June 30, 2021	Increases	Decreases	Balance June 30, 2022
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 204,275	-	-	204,275
Construction in progress	9,485	440,751	(9,485)	440,751
Total capital assets not being depreciated	213,760	440,751	(9,485)	645,026
Capital assets being depreciated:				
Buildings and improvements	4,632,484	-	-	4,632,484
Vehicles and equipment	15,887,716	466,419	(298,321)	16,055,814
Infrastructure	22,314,874	-	-	22,314,874
Total capital assets being depreciated	42,835,074	466,419	(298,321)	43,003,172
Less accumulated depreciation for:				
Buildings and improvements – City	2,353,207	139,864	-	2,493,071
Vehicles and equipment – City	8,631,445	449,901	(276,777)	8,804,569
Infrastructure – City	8,669,207	532,064	-	9,201,271
Total accumulated depreciation	19,653,859	1,121,829	(276,777)	20,498,911
Total capital assets being depreciated, net	23,181,215	(655,410)	(21,544)	22,504,261
Business-type activities capital assets, net	**$ 23,394,975**	**(214,659)**	**(31,029)**	**23,149,287**

CAPITAL ASSETS, CONTINUED

Depreciation expense was charged to functions of the business-type activities as follows:

Wastewater fund	$	1,121,829
Total depreciation expense – business-type activities	**$**	**1,121,829**

NOTES RECEIVABLE

The City supports the Biddeford-Saco-Old Orchard Beach Transit Committee's operations in providing mass transit to the area by acting as their fiscal agent. All funds collected by the Committee or paid out to vendors or employees is drawn from City bank accounts, by City personnel. The Committee shares an accounting system with the City, which allows relatively simple access to information. Committee personnel only post to their fund, and do not have access to post transactions directly to the City's general ledger accounts. Interest is either charged or paid on the Committee's share at 3% per annum, calculated on the daily balance and posted monthly. The amount fluctuates between a receivable and a payable throughout the year. As of June 30, 2022, the Committee's share of the amount of cash held in City accounts was $743,331.

The City has extended a $980,000 note receivable to the Mill at Saco Falls, LP to support its development and construction of a rental housing complex. There is no interest on the outstanding balance; however, the City has imputed interest at 3.99%. As of June 30, 2022, the outstanding balance due to the City was $447,259, which is shown as a note receivable in the financial statements.

The City's Waste Water fund has extended a $53,829 note receivable to the Summer Street Housing Associates, LP to help finance the cost of back user fees to avoid applying a lien on the property. There is no interest on the outstanding balance. As of June 30, 2022, the outstanding balance due to the City was $30,059, which is shown as a note receivable in the financial statements.

INTERFUND LOAN BALANCES/TRANSFERS

Individual interfund receivable and payable balances and interfund transfers at June 30, 2022 were as follows:

		Interfund receivables	Interfund payables	Transfers
General fund	$	5,421,368	23,918,507	1,134,831
Bond Projects 2022		12,564,212	-	-
Other Governmental Funds:				
Nonmajor Special Revenue Funds		6,301,599	2,629,630	(3,252,495)
Major and Nonmajor Capital Project funds		4,744,374	1,924,346	63,227
Nonmajor Permanent Funds		39,306	-	-
Total Other Governmental Funds		11,085,279	4,553,976	(3,189,268)
Proprietary Funds:				
Wastewater Fund		-	217,974	2,054,437
Parking Fund		-	380,402	-
Total Proprietary Funds			598,376	2,054,437
Total	**$**	**29,070,859**	**29,070,859**	**-**

INTERFUND LOAN BALANCES/TRANSFERS, CONTINUED

The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. The balances represent each fund's portion of the centralized checking account. The purpose of interfund transfers is to cover debt service allocations across funds as well as to cover deficits that would otherwise be reported as negative fund balances.

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2022 was as follows:

		Beginning balance (restated)	Additions	Reductions	Ending balance	Due within one year
Governmental activities:						
Bonds payable	$	33,520,000	11,900,000	(2,415,000)	43,005,000	2,400,000
Notes payable*		11,250,633	92,475	(1,897,022)	9,446,086	1,833,515
Bond premium		112,211	893,886	(7,012)	999,085	51,708
Financed purchases*		9,574,223	-	(1,146,462)	8,427,761	1,544,283
Landfill postclosure cost		72,000	-	(18,000)	54,000	18,000
Compensated absences payable		3,032,075	2,632,812	(3,032,075)	2,632,812	528,430
Net pension liabilities		9,648,661	-	(9,489,238)	159,423	-
Total OPEB liabilities		17,168,622	-	(3,619,281)	13,549,341	-
Governmental activity long-term liabilities	**$**	**84,378,425**	**15,519,173**	**(21,624,090)**	**78,273,508**	**6,375,936**

*Financed purchases and notes payable are considered direct borrowing.

Within governmental funds, the City uses the General Fund to liquidate the liability for compensated absences. The general fund also liquidates the governmental fund related portion of any net pension or OPEB liability. During the current fiscal year, the City chose to begin allocating the pension and OPEB liabilities to the Wastewater fund. In future periods, the Wastewater fund will liquidate the related portion of any liabilities for pension and OPEB related to Wastewater fund employees.

		Beginning balance (restated)	Additions	Reductions	Ending balance	Due within one year
Business-type activities:						
Bonds payable	$	2,670,000	-	(535,000)	2,135,000	305,000
Notes payable*		140,000	-	(14,000)	126,000	14,000
Bond discount		(17,975)	-	2,321	(15,654)	(2,321)
Net pension liabilities (asset)		551,561	-	(597,393)	(45,832)	-
Total OPEB liabilities		733,147	-	(235,754)	497,393	-
Business-type activity long-term liabilities	**$**	**4,076,733**	**-**	**(1,379,826)**	**2,696,907**	**316,679**

*Notes payable are considered direct borrowing.

LONG-TERM DEBT

Long-term debt at June 30, 2022 is comprised of the following individual issues:

Purpose	Year of issue	Amount originally issued	Interest rate %	Maturity Date	Balance June 30, 2021	Additions	Payments	Balance June 30, 2022
Governmental activities bonds:								
Refunding bonds	2013	$ 180,000	2.00-2.50%	2021	20,000	-	20,000	-
High School renov. 2	2013	1,500,000	2.00-2.50%	2032	900,000	-	75,000	825,000
Roofs bond	2013	1,500,000	2.00-2.50%	2032	270,000	-	25,000	245,000
CSO Projects	2013	470,000	2.00-2.50%	2032	660,000	-	55,000	605,000
CSO Projects	2017	3,925,000	2.00-4.00%	2037	3,125,000	-	200,000	2,925,000
Road Projects	2017	5,990,000	2.00-4.00%	2037	4,790,000	-	300,000	4,490,000
Refunding Bonds	2017	24,088,000	2.00-4.00%	2037	23,755,000	-	1,740,000	22,015,000
CSO/Roads/Building Bond	2022	11,900,000	5.00%	2043	-	11,900,000	-	11,900,000
Total bonds					33,520,000	11,900,000	2,415,000	43,005,000
Notes from direct borrowings:								
Maine Energy purch.	2012	5,118,313	2.50%	2032	3,706,884	-	260,245	3,446,639
Road improvements	2006	4,000,000	4.00-5.13%	2026	1,200,000	-	200,000	1,000,000
CSO ARRA projects	2009	592,110	0.00%	2029	236,844	-	29,605	207,239
Ice Arena 2	2010	535,000	3.10%	2030	326,139	-	38,536	287,603
CSO CWSRF projects	2012	288,000	1.00%	2032	172,800	-	14,400	158,400
2021 Ice Arena	2021	350,000	4.10%	2040	350,000	-	11,569	338,431
Middle School	2004	22,830,000	2.00-6.00%	2024	4,556,600	-	1,139,150	3,417,450
SRF projects	2012	309,908	1.00%	2036	232,431	-	15,495	216,936
Bus #17	2017	87,236	2.70%	2022	17,931	-	17,931	-
Bus #13	2018	93,490	2.70%	2022	19,216	-	19,216	-
Bus #19	2018	83,459	3.19%	2022	17,260	-	17,260	-
Bus #21	2018	82,659	3.19%	2022	17,095	-	17,095	-
Bus #22	2019	89,256	3.75%	2023	36,270	-	17,902	18,368
Bus #25	2019	87,059	3.75%	2024	35,301	-	17,385	17,916
Bus #24	2021	89,467	3.00%	2025	70,662	-	16,901	53,761
Bus #18	2021	87,596	3.00%	2025	69,184	-	16,547	52,637
Bus #23	2021	87,096	3.00%	2025	68,789	-	16,453	52,336
2021 SRF	2021	117,227	0.00%	2030	117,227	-	11,722	105,505
Bus #5	2022	92,475	3.57%	2027	-	92,475	19,610	72,865
Total notes					11,250,633	92,475	1,897,022	9,446,086
Total governmental activities bonds and notes					**$44,770,633**	**11,992,475**	**4,312,022**	**52,451,086**
Business-type activities bonds:								
Refunding bonds	2013	$2,025,000	2.00-4.00%	2022	225,000	-	225,000	-
Refunding bonds	2017	2,862,000	2.00-4.00%	2030	2,445,000	-	310,000	2,135,000
Total bonds					2,670,000	-	535,000	2,135,000
Notes from direct borrowings:								
CSO Projects 2	2010	280,000	1.00%	2031	140,000	-	14,000	126,000
Total notes					140,000		14,000	126,000
Total business-type activities bonds and notes					**2,810,000**	**-**	**549,000**	**2,261,000**
Total bonds and notes payable					**$47,580,633**	**11,992,475**	**4,861,022**	**54,712,086**

LONG-TERM DEBT, CONTINUED

The General Fund pays most governmental activities long-term debt service requirements. Exceptions are for a portion of the Maine Energy purchase debt, which is paid from the Route 111-Mill Redevelopment TIF Fund, an equipment lease for the Airport, which is paid for from the Airport Fund, and an equipment lease for Community TV Center, which is paid for from the Community Center TV fund. Business-type debt is paid by the Waste Water fund. The annual requirements to amortize all debt outstanding as of June 30, 2022 are as follows:

		Governmental activities				
Year ending		Bonds Payable		Notes from direct borrowings		
June 30,		Principal	Interest/fees	Principal	Interest/fees	Total
2023	$	2,400,000	1,613,098	1,833,515	245,901	6,092,514
2024		2,995,000	1,600,919	1,795,439	163,133	6,554,491
2025		2,985,000	1,485,244	1,805,915	110,619	6,386,778
2026		2,985,000	1,369,819	621,491	89,464	5,065,774
2027		3,000,000	1,229,697	611,032	77,813	4,918,542
2028-2032		14,200,000	4,258,641	2,069,587	239,054	20,767,282
2033-2037		10,870,000	1,719,716	636,988	41,849	13,268,553
2038-2042		2,975,000	416,500	72,119	6,071	3,469,690
2043		595,000	11,900	-	-	606,900
Totals	$	43,005,000	13,705,534	9,446,086	973,904	67,130,524

		Business-type activities				
Year ending		Bonds Payable		Notes from direct borrowings		
June 30,		Principal	Interest/fees	Principal	Interest/fees	Total
2023	$	305,000	87,688	14,000	1,949	408,637
2024		305,000	76,250	14,000	1,803	397,053
2025		305,000	64,812	14,000	1,655	385,467
2026		300,000	53,500	14,000	1,509	369,009
2027		305,000	38,375	14,000	1,361	358,736
2028-2032		615,000	30,875	56,000	3,976	705,851
Totals	$	2,135,000	351,500	126,000	12,253	2,624,753

The General Fund transfers $600,000 a year to the Waste Water fund to pay most of the debt payments. The Council determined that the bonding is paying for Capital Infrastructure that was the responsibility of the City.

STATUTORY DEBT LIMIT

The laws of the State of Maine limit types of municipal borrowing to specific percentages of the State valuation of the municipality. At June 30, 2022, the City is in compliance with these restrictions as shown in Statistical Table 12 on page 135.

FINANCED PURCHASES

The City has entered into several agreements for financing the acquisition of various vehicles and equipment. These agreements qualify as financed purchases for accounting purposes. These assets are recorded as capital assets in the government-wide financial statements. The financed purchases have been recorded as liabilities in the government-wide financial statements at the present value of the future minimum lease payments. The following is a schedule of the future minimum payments under financed purchases, and the present value of net minimum payments at June 30, 2022.

Fiscal year ending June 30,		Governmental activities
2023	$	1,624,179
2024		1,405,717
2025		1,178,666
2026		1,140,761
2027		1,030,360
2028-2032		2,767,361
Total minimum payments		9,147,044
Less: amount representing interest		719,283
Present value of future minimum payments	$	**8,427,761**

Amounts capitalized under financed purchases are $9,449,419 for governmental activities. Accumulated depreciation for the capital leases that have been capitalized is $2,183,454 for governmental activities.

FUND BALANCE TYPES AND NET POSITION

The General Fund unassigned fund balance total of $11,770,744 is available for future use by the City. Unassigned fund balances totaling ($1,768,806) are reported for ten special revenue funds that have negative fund balances as of June 30, 2022, as shown in Exhibit C-1 on pages 105-108. Unassigned fund balance of ($2,403,741) is reported for four capital project funds that have negative fund balances, shown in Exhibit D-1 on page 115.

At June 30, 2022, Governmental Fund balance was assigned, committed or restricted for future periods or classified as nonspendable for specific amounts as shown in the table following:

FUND BALANCE TYPES AND NET POSITION, CONTINUED

General Fund:

Assigned for subsequent year's expenditures:

IT Improvements	$	416,509
Comprehensive Plan		2,450
City Hall Improvements		290,036
Grant Matching		73,452
Summer Salary Reserve		50,000
Interns/Management Analysis Reserve		35,000
Downtown Development Commission		793
City Hall Windows		63,883
Biddeford-Saco Joint Efforts		25,000
Building Security		50,000
Financial Software Data Verification		50,000
Obsolete Planning Escrows Held		80,420
Assessing Consultant		50,000
Engineering Consultant		55,000
Biddeford Pool Study		12,090
Engineering (MERC Tower)		30,000
Mobile App – Citizen Focus		9,940
Earned Pay at Separation		75,000
May Field Upper Drainage		12,000
Teen Center Improvements		2,521
Clifford Park Improvements		106,512
St. Louis Field Improvements		2,141
Martel Field Improvements		5,500
Rotary Park Master Plan		31,200
Park Improvements/Amenities		6,315
Community Center Improvements		82,124
Rotary Park Improvements		15,000
Tennis Court Repair		2,755
Park Benches		1,484
Playground Improvements		7,572
Park Security Improvements		10,000
Park Signage Improvements		2,379
Rotary Park Beach Improvements		37,798
Recreation Financial Aid		35,000
Protective Vests Fire/EMS		7,500
SCBA Equipment		150,000
Police Grant Positions		60,000
Sidewalk Construction/Improvements		225,000
PACTS Projects		137,073
Recycling Education		769
Riverwalk Phase 4		96,835

FUND BALANCE TYPES AND NET POSITION, CONTINUED

General Fund:		
Assigned for subsequent year's expenditures:		
Thatcher Brook Watershed	$	299,802
Mechanics Park River Wall Repair		250,000
Crosswalk Warning Lights		100,000
Street Light Replacement		125,000
New Furnace – Public Works		75,000
Elm & Pearl Street Study		50,000
Lincoln Street Electric		150,000
Total General Fund assigned	**$**	**3,456,853**

		General Fund	Other Governmental Funds
Nonspendable:			
Inventories	$	236,362	104,587
Prepaids		761,911	-
Long-term note receivable		447,259	-
Trust fund principal		-	39,306
Total nonspendable	**$**	**1,445,532**	**143,893**

		General Fund	Bond Projects 2022	Other Governmental Funds
Restricted:				
Capital	$	-	12,539,112	4,379,269
Education		4,593,400	-	770,087
TIF funds		-	-	1,245,154
Grants		-	-	722,408
Public assistance		-	-	1,576,802
Total restricted	**$**	**4,593,400**	**12,539,112**	**8,693,720**

		Other Governmental Funds
Committed:		
Public services:		
Recreation programs	$	369,053
Community TV Center		217,810
Misc Small Projects		3,113
Festivals		5,705
Tree planting		1,601
Thatcher Brook Fees		80,952
Donations / Contributions – City		30,000
Public works:		
Industrial parks		13,058
Public safety:		

FUND BALANCE TYPES AND NET POSITION, CONTINUED

Mooring fees	$	147,867
Pool beach permits		4,008
Fire Department revenues		2,637
Ambulance		202,412
Shellfish fees		14,586
Education		704,897
Total committed	**$**	**1,797,699**

Net position represents assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, notes, and financed purchases and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The City's net investment in capital assets is calculated as follows at June 30, 2022:

		Governmental activities	Business-type activities
Capital assets	$	193,135,113	43,648,198
Accumulated depreciation		(85,912,043)	(20,498,911)
Bonds and notes		(52,451,086)	(2,261,000)
Unamortized bond (premium) discount		(999,085)	15,654
Deferred gain on advance refunding		(295,579)	(9,000)
Add back unspent bond funds		12,347,036	-
Add back unspent financed purchases proceeds		150,432	-
Financed purchases		(8,427,761)	-
Non-capitalized financed purchases		164,994	-
Total net investment in capital assets	**$**	**57,712,021**	**20,894,941**

OUTSTANDING CONTRACTS

At the end of the fiscal year, the City had some small balances remaining to be completed on contracts for storm/sanitary sewer separation and upgrade work, being funded from bond proceeds already received. The work has been substantially completed before the time of issuance of this report.

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

In accordance with a Solid Waste Closure Order issued by the State Department of Environmental Protection (DEP) on July 30, 1993, the City closed its Andrews Road landfill. Total closure costs amounted to approximately $2,250,000. To implement the closure plan, the City received a grant of $1,687,500 to fund 75% of closure costs. The City was obligated to fund the remaining 25% of the project cost. The City is required to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure.

LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS, CONTINUED

Remaining postclosure care costs are the responsibility of the City and are estimated to amount to approximately $54,000, which will be reviewed and adjusted periodically for inflationary factors, changes in technology, or changes in landfill laws and regulations. The postclosure care costs are presented on the City's balance sheet as part of long-term liabilities in the government-wide financial statements.

RISK MANAGEMENT

The City is exposed to various risks of loss-related torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the City either carries commercial insurance or is self-insured.

The School maintains a bank account for unemployment compensation, which amounted to $87,604 at June 30, 2022 to cover any potential claim liability that might occur. This account is reported as part of the General Fund. Claims by City employees are paid from current General Fund resources. As of the date of this report, there are no unpaid claims outstanding, nor is the City aware of any potential claims, which have been incurred yet remain unreported and which should be recorded at June 30, 2022.

Based on the coverage provided by commercial insurance purchased, the City is not aware of any material actual or potential claim liabilities that should be recorded at June 30, 2022. The City maintains an active Safety Committee, representing all Departments of the City and the School Department, whose goal is to track and analyze workers compensation claims, determine avoidable causes and work to mitigate the occurrence of injuries.

457 RETIREMENT PLAN

The City of Biddeford, Maine contributes to the Mission Square 457 Governmental Deferred Compensation Plan & Trust, a defined contribution pension plan, for its full-time employees that are not part of the Maine Public Employees Retirement System. Mission Square also administers the plan.

Benefit terms, including contribution requirements, for Mission Square are established and may be amended by the City Council. For each employee in the pension plan who does not also participate in the Maine Public Employees' Retirement System, the City is required to match contributions up to the following contributions percentages of an employee's compensation for the year.

Non Union	5%
Fire	5%
Police Dept	4-8%
Public Works non-supervisory	4-8%
Public Works supervisory	4-8%

Employees are permitted to make contributions to the pension plan, up to applicable Internal Revenue Code limits. For the year ended June 30, 2022, employee contributions totaled $561,345, and the City recognized pension expense of $170,670.

Employees are immediately vested in their own as well City contributions and earnings on those contributions. There is therefore no forfeiture provision.

TAX INCREMENT FINANCING DISTRICTS AND TAX ABATEMENTS

Under Maine law, the City has established nine Tax Increment Financing (TIF) Districts to finance development programs located in the City of Biddeford. There was activity in all of these TIFs for fiscal year 2022. These development programs levy incremental tax upon the districts' so-called "captured assessed value." The tax increment is remitted to the District over the life of the TIF agreement to assist in financing development projects.

The status of the active Tax Increment Financing Districts is summarized below. All are special revenue funds.

		Lincoln Mill	Rte. 111-Mill Redev	North Dam Mill
Original assessed value	$	1,123,600	14,127,099	2,012,200
Captured value for year ended 6/30/22		8,225,600	48,108,841	20,469,400
Captured taxes		149,953	990,954	377,289
Payment to developer		-	-	188,640

		Mission Hill	Mission Hill II	The Lofts at Saco Falls
Original assessed value	$	-	-	560,184
Captured value for year ended 6/30/22		2,709,166	3,175,000	6,649,664
Captured taxes		23,575	49,388	121,223
Payment to developer		23,575	49,388	103,906

		Emery School	Riverdam	Saco/Lowell
Original assessed value	$	-	983,700	534,700
Captured value for year ended 6/30/22		1,981,140	3,754,600	246,100
Captured taxes		36,116	68,446	4,488
Payment to developer		36,116	68,446	-

The City of Biddeford enters into credit enhancement agreements (C.E.A.) with local businesses located within Tax Increment Financing Districts pursuant to Chapter 207 of Title 30-A of the Maine Revised Statutes, as amended, by action of the City Council. Under the Statute, the City may grant tax abatements to a business's tax bill for the purpose of attracting or retaining businesses within the TIF District. The abatements may be granted to any business located within or promising to relocate to the City's TIF District. The City had nine approved Tax Increment Financing Districts as of June 30, 2022. For fiscal year 2022, the City captured $1,821,432 in TIF tax revenues and disbursed $470,071 in C.E.A. payments to the six developers. The remaining $1,351,361 was applied toward eligible local expenditures. The following are the C.E.A. payments that each exceed ten (10) percent of the total amount of C.E.A. payments:

> The North Dam Mills TIF consists of 4 buildings encompassing approximately 368,000 square feet. Of this amount, 288,000 square feet remain vacant. The development proposed: 1) rehabilitation and conversion of 48,000 square feet of vacant mill space into 54 residential units including 44 market rentals, 2) rehabilitation of 30,000 square feet of vacant mill space for a mix of commercial uses, 3) the implementation of environmental remediation activities within the building and on-site, and 4) construction of on-site improvements such as parking, pedestrian improvements, underground facilities, and landscaping. The C.E.A. agreement was created to encourage and help finance the development of the former mill buildings. The total tax abatement paid in fiscal year 2022 from this C.E.A. agreement totaled $188,640.

TAX INCREMENT FINANCING DISTRICTS AND TAX ABATEMENTS, CONTINUED

The Lofts at Saco Falls consists of 78 units of mixed income housing converted from a former vacant mill building located in downtown Biddeford (the Mill District). This project is part of the City's Mill District Master Plan, which when finished will add 850 residential units to the Mill District. The C.E.A. agreement was created to encourage and help finance the development of the former mill building. The total tax abatement paid in fiscal year 2022 from this C.E.A. agreement totaled $103,906.

The Riverdam consists of Buildings 3 and 4 of the Riverdam Mill. The development proposed to redevelop these buildings to include street-level commercial space and market-rate apartment units. The C.E.A. agreement was created to facilitate and promote the redevelopment of Building 3 and Building 4 of Riverdam Mill by which the City will benefit from by investing in public infrastructure and other economic development activities. The total tax abatement paid in fiscal year 2022 from this C.E.A. agreement totaled $68,446.

The Mission Hill II consists of 35 units of affordable senior housing that was renovated from the existing St. Andre's Senior Housing project. The project was developed to address the shortage of decent and safe affordable housing options for seniors in the Biddeford are. The C.E.A. agreement was created to encourage and help finance the development of housing project. The total tax abatement paid in fiscal year 2022 from this C.E.A. agreement totaled $49,388.

NET PENSION LIABILITY (ASSET)

The City contributes to two defined benefit pension plans, (1) the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) and (2) the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan). As of the year ended June 30, 2022, the City had the following balances reported in the government-wide financial statements:

		Net Pension Asset (Liability)	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense (Credit)
PLD Plan	$	770,289	4,869,632	10,548,737	(236,892)
SET Plan		(883,880)	1,909,767	1,209,327	3,867,502
Total	**$**	**(113,591)**	**6,779,399**	**11,758,064**	**3,630,610**

Detailed disclosures for each plan follow.

General Information about the Pension Plan

Plan Description - Employees of the City are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan) and teaching-certified employees of the City are provided with pensions through the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan), cost-sharing multiple-employer defined benefit pension plans, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that may be obtained at www.mainepers.org.

NET PENSION LIABILITY (ASSET), CONTINUED

Benefits Provided - The PLD and SET Plans provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014). For SET members, normal retirement age is 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute.

The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERSalso provides disability and death benefits, which are established by contract under applicable statutory provisions (PLD Plan) or by statute (SET Plan).

Contributions - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. The contractually required contribution rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

PLD Plan - Employees are required to contribute 7.05% to 9.70% of their annual pay. The City's contractually required contribution rates for the year ended June 30, 2022 were 10.30% to 13.40% of annual payroll. Contributions to the pension plan from the City were $1,837,139 for the year ended June 30, 2022.

SET Plan - Maine statute requires the State to contribute a portion of the City's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The City's contractually required contribution rate for the year ended June 30, 2022, was 18.13% of annual payroll of which 3.84% of payroll was required from the City and 14.29% was required from the State. Contributions to the pension plan from the City were $870,293 for the year ended June 30, 2022.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

The net pension liabilities were measured as of June 30, 2021, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The City's proportion of the net pension liabilities were based on projections of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating local districts (PLD Plan) and of all participating School Administrative Units and the State (SET Plan), actuarially determined.

PLD Plan - At June 30, 2022, the City reported an asset of $770,289 for its proportionate share of the net pension asset. At June 30, 2021, the City's proportion of the PLD Plan's net pension asset was 2.3970%.

SET Plan - At June 30, 2022, the City reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the City. The amount recognized by the City as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the City were as follows:

NET PENSION LIABILITY (ASSET), CONTINUED

City's proportionate share of the net pension liability	$	883,880
State's proportionate share of the net pension liability associated with the city		12,181,912
Total	**$**	**13,065,792**

At June 30, 2021, the City's proportion of the SET Plan's net pension liability was 0.1045%.

For the year ended June 30, 2022, the City recognized pension gain of $222,797 for governmental activities and $14,095 for business-type activities for the PLD Plan. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to the PLD plan from the following sources:

	Governmental Activities		Business-type Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 419,396	-	26,533	-
Changes of assumptions	2,432,664	-	153,900	-
Net difference between projected and actual earnings on pension plan investments	-	9,874,607	-	624,709
Changes in proportion and differences between City contributions and proportionate share of contributions	-	46,480	-	2,941
City contributions subsequent to the measurement date	1,727,829	-	109,310	-
Total	**$ 4,579,889**	**9,921,087**	**289,743**	**627,650**

An amount of $1,727,829 for governmental activities and $109,310 for business-type activities is reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,		Governmental Activities	Business-type Activities
2023	$	(1,215,023)	(76,867)
2024		(862,233)	(54,549)
2025		(2,247,813)	(142,206)
2026		(2,743,958)	(173,595)

For the year ended June 30, 2022, the City recognized pension expense of $3,867,502 for the SET Plan with revenue of $3,032,930 for support provided by the State. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to the SET Plan from the following sources:

NET PENSION LIABILITY (ASSET), CONTINUED

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$	-	4,968
Changes of assumptions		602,614	-
Net difference between projected and actual earnings on pension plan investments		-	1,204,359
Changes in proportion and differences between City contributions and proportionate share of contributions		492,146	-
City contributions subsequent to the measurement date		815,007	-
Total	$	1,909,767	1,209,327

$815,007 is reported as deferred outflows of resources related to the SET plan resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2023	$	214,807
2024		279,900
2025		(273,575)
2026		(335,699)

Actuarial Assumptions - The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	PLD Plan	SET Plan
Inflation	2.75%	2.75%
Salary increases, per year	2.75-11.48%	2.80-13.03%
Investment return, per annum, compounded annually	6.50%	6.50%
Cost of living benefit increases, per annum	1.91%	2.20%

Mortality rates were based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC 2020 model.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period June 30, 2016 to June 30, 2020.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

NET PENSION LIABILITY (ASSET), CONTINUED

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Target allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional credit	7.5%	3.0%
Alternative credit	7.5%	7.2%
Diversifiers	7.5%	5.9%

Discount Rate - The discount rate used to measure the total pension liability was 6.50% for the PLD and the SET Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

Sensitivity of the City's Proportionate Share of the Net Pension Liabilities to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.50% for the PLD Plan and the SET Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50% for PLD Plan and SET Plan) or 1 percentage-point higher (7.50% for PLD Plan and SET Plan) than the current rate:

PLD Plan	1% Decrease (5.50%)	Current Discount Rate	1% Increase (7.50%)
City's proportionate share of the net pension liability	$ 10,961,651	(770,289)	(10,474,149)

SET Plan	1% Decrease (5.50%)	Current Discount Rate	1% Increase (7.50%)
City's proportionate share of the net pension liability	$ 2,321,169	883,880	(312,809)

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

Payables to the Pension Plan - None as of June 30, 2022.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONSOLIDATED PLAN INFORMATION)

The City contributes to three postemployment defined benefit plans, (1) the City's retiree health plan (City Plan), (2) the Maine Public Employees Retirement System State Employee and Teacher Group Term Life Plan (Life Plan), and (3) the School Department's retiree health plan (School Plan). As of the year ended June 30, 2022, the City had the following balances reported in the government-wide financial statements:

		Total OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense (Gain)
City Health Plan	$	8,359,545	-	1,203,145	(158,654)
Life Insurance Plan		-	-	-	67,439
School Health Plan		5,687,189	653,961	103,693	299,238
Total	**$**	**14,046,734**	**653,961**	**1,306,838**	**208,023**

Detailed disclosures for each plan follow.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE

General Information about the OPEB Plan

Plan Description - The City sponsors a post-retirement benefit plan providing group term life insurance to retiring teachers. The plan is a cost-sharing multiple-employer defined benefit OPEB plan administered by the Maine Public Employees Retirement System (MPERS). The MPERS Board of Trustees has the authority to establish and amend the benefit terms and financing requirements. MPERS issues a publicly available financial report that is available at www.mainepers.org.

Benefits Provided - MPERS provides basic group life insurance benefits, during retirement, to retirees who participated in the plan prior to retirement for a minimum of 10 years. The level of coverage is initially set to an amount equal to the retirees average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or $2,500.

Contributions - Premium rates are determined by the MPERS Board of Trustees to be actuarially sufficient to pay anticipated claims. The State of Maine is required to remit the total dollar amount of each year's annual required contribution. Contributions to the OPEB plan by the State of Maine on-behalf of the City were $64,584 for the year ended June 30, 2022. Employers and employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the City reported no liability related to the plan. The State of Maine's proportionate share of the net OPEB liability associated with the City was $287,891 as of June 30, 2022. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The City's proportion of the net OPEB liability was based on a projection of the City's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the City's proportion was 0.00%.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED

For the year ended June 30, 2022, the City recognized OPEB expense of $67,439 and also revenues of $67,439 for support provided by the State. At June 30, 2022, the City reported no deferred outflows of resources nor deferred inflows of resources related to the OPEB plan.

Actuarial Assumptions - The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75%
Salary increases	2.75% - 11.48%
Investment rate of return	6.50%

Mortality rates for each plan were based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC 2020 model.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study conducted for the period June 30, 2016 to June 30, 2020.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method which best estimates ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public equities	70.0%	6.0%
Real estate	5.0%	5.2%
Traditional credit	15.0%	3.0%
US government securities	10.0%	2.3%

Discount Rate - The rate used to measure the total OPEB liability for the plan was 6.50%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined. Based on this assumption, the OPEB plans fiduciary net position was projected to be available to make all projected OPEB payments for current and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

OPEB Plan Fiduciary Net Position - Detailed information about the OPEB plan’s fiduciary net position is available in a separately issued MPERS financial report.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – CITY

General Information about the OPEB Plan

Plan Description - The City sponsors a post-retirement benefit plan providing health insurance to retiring employees (hereafter referred to as the Health Plan). The plan is a single-employer defined benefit OPEB plan administered by Allegiant Health for police and public work retirees and MMEHT for all other retirees. The City Council has the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.*

Benefits Provided - Non-union employees are eligible for retiree health care benefits temporary to age 65 once they attain age 62 with 10 years of service. Non-union employees hired after January 1, 1997 are not eligible for retiree health benefits.

Public Works Supervisory and Non-Supervisor employees are eligible for retiree health benefits for life once they attain age 57 with 13 years of service. Supervisory employees hired after October 1, 2002 are not eligible for retiree health benefits. Non-supervisory employees hired after December 31, 2002 are eligible for retiree health benefits.

Firefighters are eligible for retiree health care benefits for life once they attain age 55 with 15 years of service. Firefighters hired after January 1, 2005 are not eligible for retiree health benefits.

Police officers are eligible for retiree health benefits for life once they attain age 57 with 15 years of service. Police officers hired after October 1, 2002 are not eligible for retiree health benefits.

For non-union employees who retire after July 1, 1995, the City pays 80% of the retiree health care single coverage between ages 62 and 65. For non-union employees who retired before July 1, 1995, the City shall pay 100% of the retiree health care single coverage between ages 62 and 65. At age 65, retirees may enroll in the City's Medicare companion plan at their own expense. If the retiree has a younger dependent, the City will continue to pay the cost of the Medicare companion plan for the retiree until the dependent reaches age 65. Retirees are responsible for the cost of dependent coverage.

For firefighters at age 62, the City shall pay 100% of the cost of medical insurance for the retiree only. At age 65, the City pays 100% of the Medicare Companion Plan for the retiree only. Retirees are responsible for the cost of dependent coverage.

For Police who retire prior to December 3, 2015, the City pays 100% of the cost of medical insurance for the retiree starting at age 62. The retiree may pay 100% of the cost for any dependents. At age 65, the City pays 100% of the Medicare Companion Plan for the retiree only. Retirees are responsible for the cost of dependent coverage.

For Police who retire on or after December 3, 2015, employees must enroll in Allegiant Low plan at retirement and pay the full cost of coverage until age 65. After age 65, the City pays 100% Medicare Companion Plan for the retiree. Retirees are responsible for the cost of dependent coverage. Any break in insurance coverage shall release the City of its retiree health benefits obligation.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – CITY, CONTINUED

For Public Works non-supervisor personnel who retire prior to December 24, 2015, the City shall pay 80% of the retiree health care single coverage for employees who retire age 55 with 15 years of service. At age 62 the City shall pay 100% of the retiree health care single coverage. When the retiree reaches age 65, the City will provide Medicare companion plan at no cost to the retiree. Retirees are responsible for the cost of dependent coverage.

For Public Works non-supervisor who retire on or after December 24, 2015, employees must enroll in the Allegiant High plan at retirement and pay the full cost of coverage (for his or her own coverage plus any dependent coverage elected) until age 65. When the retiree reaches age 65, the City will provide Medicare companion plan at no cost to the retiree (retirees are responsible for the cost of dependent coverage). Any break in insurance coverage shall release the City of its retiree health benefits obligation.

For Public Works Supervisory employees who retire on or before September 1, 2006, the City will pay 100% of the retiree health care single coverage between ages 62 and 67. When the retiree reaches age 65, the City will provide Medicare companion plan at no cost to the retiree. Dependents of retirees belonging in this category will be provided with retiree health care coverage (or Medicare supplement insurance) for 36 months from the date of the retired employee becomes Medicare eligible at the City's expense.

For Public Works Supervisory employees who retire after September 1, 2006, but before December 29, 2015, the City will pay 100% of the retiree health care single coverage between ages 62 and 67. When the retiree reaches age 65, the City will provide Medicare companion plan at no cost to the retiree. Dependents of retirees belonging in this category will be provided with retiree health care coverage (or Medicare supplement insurance) for 36 months from the date the employee retired. Employees hired after June 30, 2006 will not be entitled to receive retiree health care coverage or Medicare supplement insurance for dependents. For those who retire on or after December 29, 2015, employees must enroll in the Allegiant High plan at retirement and pay the full cost of coverage until age 65. When the retiree reaches age 65, the City will provide Medicare companion plan at no cost to the retiree. Any break in insurance coverage shall release the City of its retiree health benefits obligation.

Employees Covered by Benefit Terms – At June 30, 2022, the following employees were covered by the Health Plan benefit terms:

Inactive employees or beneficiaries currently receiving benefits	48
Inactive employee entitled to but not yet receiving benefits	-
Active employees	52
Total	100

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The City's total Health Plan OPEB liability of $8,359,545 was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date. $497,483 has been allocated to business-type activities (based on number of participants) and the remaining $7,862,062 is reported in governmental activities as of June 30, 2022.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – CITY, CONTINUED

Changes in the Total Health Plan OPEB Liability

Balance at June 30, 2021	$ 12,321,794
Changes for the year:	
Service cost	216,318
Interest	270,096
Changes of benefit terms	-
Differences between expected and actual experience	(1,578,352)
Changes in assumptions or other inputs	(2,458,190)
Benefit payments	(412,121)
Net changes	(3,962,249)
Balance at June 30, 2022	$ 8,359,545

Change in assumptions reflects a change in the discount rate from 2.19% to 4.09%.

For the year ended June 30, 2022, the City recognized OPEB gain of $158,654 related to the Health Plan. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to the Health Plan from the following sources:

	Governmental Activities		Business-type Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	850,591	-	53,812
Changes of assumption or other inputs	-	280,967	-	17,775
Total	$ -	1,131,558	-	71,587

Deferred outflows of resources and deferred inflows of resources related to the Health Plan will be recognized in OPEB expense as follows:

Year ended June 30:	Governmental Activities	Business-type Activities
2023	$ (606,686)	(38,381)
2024	(606,684)	(38,381)
2025	(451,998)	(28,595)
2026	533,810	33,770

Actuarial Assumptions - The total OPEB liability in the June 30, 2022 actuarial valuation with a measurement date of June 30, 2022 for the Health Plan was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – CITY, CONTINUED

Inflation	2.75% per year
Salary increases	2.75% plus merit and productivity increases per year
Discount rate	4.09%
Healthcare cost trend rates	7.50%, decreasing to an ultimate rate of 4.5%
Retiree Contributions	Retiree contributions are assumed to increase according to health care trend rates.

Mortality rates for the Health Plan were based on the following:

General Participants: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021

Public Safety Participants: SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2021

Surviving Spouses: SOA Pub-2010 Contingent Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2021

Discount Rate - The rate used to measure the total OPEB liability for the Health Plan was 4.09%. The discount rate was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

Sensitivity of the Total Health Plan OPEB Liability to Changes in the Discount Rate - The following presents the City's total OPEB liability related to the Health Plan calculated using the discount rate of 4.09%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (3.09%) or 1 percentage-point higher (5.09%) than the current rate:

	1% Decrease (3.09%)	Discount Rate (4.09%)	1% Increase (5.09%)
Total OPEB liability	$ 9,592,712	8,359,545	7,347,892

Sensitivity of the Total Health Plan OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the City's total OPEB liability related to the Health Plan calculated using the healthcare cost trend rates of 7.50% decreasing to an ultimate rate of 4.50%, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	$ 7,309,695	8,359,545	9,645,469

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – SCHOOL DEPARTMENT

General Information about the OPEB Plan

Plan Description - The City sponsors a post-retirement benefit plan providing health insurance to retiring employees. The plan is a single-employer defined benefit OPEB plan administered by the Maine Education Association Benefits Trust (MEABT). The State Legislature has the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.*

Benefits Provided - MEABT provides healthcare insurance benefits for retirees and their dependents. The employee must have participated in the MEABT health plan for the 12 months prior to retirement and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits. The retiree is eligible for a State subsidy of 45% of the blended single premium for the retiree only. Under State laws, the blended premium is determined by blending rates for active members and retired members. The retiree pays 55% of the blended premium rate for coverage selected. Spouses must contribute 100% of the blended premium amounts. Thus, the total premium is paid for by both the State and the retiree and or spouse.

Employees Covered by Benefit Terms – At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	166
Inactive employee entitled to but not yet receiving benefits	-
Active employees	311
Total	477

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The City's total OPEB liability of $5,687,189 was measured as of June 30, 2021, and was determined by an actuarial valuation as of that date.

Changes in the Total OPEB Liability

Balance at June 30, 2021	$ 5,579,975
Changes for the year:	
Service cost	89,955
Interest	123,640
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	45,195
Benefit payments	(151,576)
Net changes	107,214
Balance at June 30, 2022	$ 5,687,189

Change in assumptions reflects a change in the discount rate from 2.21% to 2.16%.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – SCHOOL DEPARTMENT, CONTINUED

For the year ended June 30, 2022, the City recognized OPEB expense of $299,238. At June 30, 2022, The City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$	-	103,693
Changes of assumption or other inputs		483,040	-
City contributions subsequent to measurement date		170,921	-
Total	$	653,961	103,693

$170,921 is reported as deferred outflows of resources related to OPEB resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2022	$ 85,643
2023	85,641
2024	126,032
2025	74,501
2026	7,530

Actuarial Assumptions - The total OPEB liability in the June 30, 2021 actuarial valuation for the total OPEB liability was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Salary increases	2.75% per year
Discount rate	2.16% per annum
Healthcare cost trend rates - Pre-Medicare	6.83% for 2021 grading over 18 years to 3.25%
Healthcare cost trend rates - Medicare	6.30% for 2021 grading over 18 years to 3.25%
Retirees’ share of the benefit related costs	55% of the blended premium rate with a State subsidy for the remaining 45% of the blended premium rate

Mortality rates were based on the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period June 30, 2015 through June 30, 2020.

Discount Rate - The rate used to measure the total OPEB liability was 2.16% per annum. Since the plan is pay as you go and is not funded, the discount rate was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – SCHOOL DEPARTMENT, CONTINUED

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the City's total OPEB liability calculated using the discount rate of 2.16%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (1.16%) or 1 percentage-point higher (3.16%) than the current rate:

	1% Decrease (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB liability	$ 6,707,559	5,687,189	4,872,149

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the City's total OPEB liability calculated using the healthcare cost trend rates, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	$ 4,775,750	5,687,189	6,854,076

PRIOR PERIOD ADJUSTMENTS

In the current year, management determined that $7,161,857 of lease-financed equipment and certain construction in progress should have been capitalized in fiscal year 2021.

Additionally, in the current year, management chose to begin proportionately allocating the pension and other postemployment benefit liabilities to the Sewer fund based on the number of employees in that department. As such, a portion of the June 30, 2021 pension liability ($602,941) and the City health insurance postemployment benefit liability ($415,479) has been reclassified from the governmental funds to the Sewer Fund.

Lastly, in the current-year, management determined that $4,879,549 in ARPA grant proceeds recognized in the prior year as revenue should have been classified as unearned revenues, as related expenditures had not yet been incurred.

	Governmental Activities	**Total Governmental Funds**	**ARPA 2021**	**Business-Type Activities**	**Sewer Fund**
June 2021:					
Net position / fund balance as previously reported	$ 56,274,657	34,437,809	4,879,549	19,791,418	20,219,378
Unrecorded equipment	7,161,857	-	-	-	
Reallocated pension and OPEB	1,018,420	-	-	(1,018,420)	(1,018,420)
Change in unearned revenue	(4,879,549)	(4,879,549)	(4,879,549)	-	-
Net position / fund balance, as restated	**$ 59,575,385**	**29,558,260**	**-**	**18,772,998**	**19,200,958**

Schedule of Changes in the City's Total Health Plan OPEB Liability and Related Ratios

Last 10 Fiscal Years*

		2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	$	216,318	194,519	164,969	157,419	168,229
Interest		270,096	324,464	281,981	309,715	315,718
Changes of benefit terms		-	-	-	-	-
Differences between expected and actual experience		(1,578,352)	868,386	1,681,113	437,402	(986,319)
Changes of assumptions or other inputs		(2,458,190)	(887,891)	2,291,966	(710,696)	(130,856)
Benefit payments		(412,121)	(359,769)	(211,443)	(130,542)	(212,710)
Net change in total OPEB liability		(3,962,249)	139,709	4,208,586	63,298	(845,938)
Total OPEB liability - beginning		12,321,794	12,182,085	7,973,499	7,910,201	8,756,139
Total OPEB liability - ending	$	8,359,545	12,321,794	12,182,085	7,973,499	7,910,201
Covered-employee payroll	$	3,777,997	4,035,310	4,616,802	4,747,787	4,260,717
Total OPEB liability as a percentage of covered-employee payroll		221.27%	305.34%	263.90%	167.94%	185.65%

* *Only five years of information available.*

* *No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.*

Schedule of City's Proportionate Share of the Net OPEB Liability
Last 10 Fiscal Years*

		2022	2021	2020	2019	2018
SET OPEB Plan						
City's proportion of the net OPEB liability		0.00%	0.00%	0.00%	0.00%	0.00%
City's proportionate share of the net OPEB liability	$	-	-	-	-	-
State's proportionate share of the net OPEB liability associated with the City		287,891	575,183	537,047	491,961	460,950
Total	$	287,891	575,183	537,047	491,961	460,950
Plan fiduciary net position as a percentage of the total OPEB liability		62.90%	49.51%	49.22%	48.04%	47.29%

* *Only five years of information available.*

Schedule of City's Proportionate Share of the Net Pension Liability (Asset)
Maine Public Employees Retirement System Consolidated Plan (PLD) and State Employee and Teacher Plan (SET)
Last 10 Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015
PLD Plan								
City's proportion of the net pension liability (asset)	2.3970%	2.333%	2.448%	2.545%	2.549%	2.554%	2.6643%	2.7125%
City's proportionate share of the net pension liability (asset)	$ (770,289)	9,269,936	7,483,000	6,965,866	10,435,618	13,570,011	8,500,214	4,173,968
City's covered payroll	14,885,861	13,317,656	13,368,164	13,057,174	12,551,939	11,895,628	11,686,243	10,047,409
City's proportion share of the net pension liability (asset) as a percentage of its covered payroll	(5.18%)	69.61%	56.19%	53.35%	83.14%	114.08%	72.74%	41.54%
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.86%	88.35%	90.62%	91.14%	86.43%	81.61%	88.27%	94.10%
SET Plan								
City's proportion of the net pension liability	.1045%	0.0570%	0.0566%	0.090%	0.0636%	0.0960%	0.0838%	0.0902%
City's proportionate share of the net pension liability	883,880	930,286	829,011	1,217,386	923,799	1,696,065	1,131,318	974,209
State's proportionate share of the net pension liability associated with the City	12,181,912	20,586,742	20,586,742	18,516,451	18,670,350	24,658,418	18,163,968	14,106,106
Total	**$ 13,065,792**	**21,517,028**	**21,415,753**	**19,733,837**	**19,594,149**	**26,354,483**	**19,295,286**	**15,080,315**
City's covered payroll	$ 20,920,503	18,902,842	18,664,879	17,963,916	16,313,430	17,515,031	16,270,683	15,657,134
City's proportion share of the net pension liability as a percentage of its covered payroll	4.23%	4.92%	4.39%	6.78%	5.66%	9.68%	6.95%	6.22%
Plan fiduciary net position as a percentage of the total pension liability	90.90%	81.03%	82.73%	82.90%	80.78%	76.21%	81.18%	83.91%

** Only eight years of information available*
The amounts presented for each fiscal year were determined as of the prior fiscal year.

Schedule of City Contributions
Maine Public Employees Retirement System Consolidated Plan (PLD) and State Employee and Teacher Plan (SET)
Last 10 Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
PLD Plan										
Contractually required contribution	$ 1,837,139	1,627,758	1,510,052	1,509,848	1,412,548	1,306,360	1,198,438	1,089,052	940,345	580,749
Contributions in relation to the contractually required contribution	(1,837,139)	(1,627,758)	(1,510,052)	(1,509,848)	(1,412,548)	(1,306,360)	(1,198,438)	(1,089,052)	(940,345)	(580,749)
Contribution deficiency (excess)	$ -	-	-	-	-	-	-	-	-	-
City's covered payroll	15,620,647	14,885,861	13,317,656	13,368,164	13,057,174	12,551,939	11,895,628	11,686,243	10,047,409	10,880,479
Contributions as a percentage of covered payroll	11.76%	10.93%	11.34%	11.29%	10.82%	10.41%	10.07%	9.32%	9.36%	5.34%
SET Plan										
Contractually required contribution	$ 815,007	870,293	786,310	740,719	713,167	548,131	588,514	431,173	414,914	-
Contributions in relation to the contractually required contribution	(815,007)	(870,293)	(786,310)	(740,719)	(713,167)	(548,131)	(588,514)	(431,173)	(414,914)	-
Contribution deficiency (excess)	$ -	-	-	-	-	-	-	-	-	-
City's covered payroll	21,224,145	20,920,503	18,902,842	18,664,879	17,963,916	16,313,430	17,515,031	16,270,683	15,657,134	15,612,811
Contributions as a percentage of covered payroll	3.84%	4.16%	4.16%	3.97%	3.97%	3.36%	3.36%	2.65%	2.65%	0.00%

Schedule of Changes in the School Department's Total Health Plan OPEB Liability and Related Ratios
Last 10 Fiscal Years*

		2022	2021	2020	2019
Total OPEB Liability					
Service cost	$	89,955	49,737	41,651	44,809
Interest		123,640	202,592	210,972	203,001
Changes of benefit terms		-	(691,355)	-	-
Differences between expected and actual experience		-	(155,539)	-	-
Changes of assumptions or other inputs		45,195	557,367	309,172	(242,348)
Benefit payments		(151,576)	(240,768)	(225,234)	(217,449)
Net change in total OPEB Liability			(277,966)	336,561	(211,987)
Total OPEB liability - beginning		5,579,975	5,857,941	5,521,380	5,733,367
Total OPEB liability - ending	$	5,687,189	5,579,975	5,857,941	5,521,380
Covered-employee payroll	$	14,515,729	14,161,687	16,387,584	15,948,987
Total OPEB liability as a percentage of covered-employee payroll		39.2%	39.4%	35.7%	34.6%

* *Only four years of information available.*
* *No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.*

Net Pension Liability

Changes of Benefit Terms - None

Changes of Assumptions - The following are changes in actuarial assumptions used in the most recent valuations:

	2021	2020	2019	2018	2016	2015	2014	2013
Discount rate - PLD	6.50%	6.75%	6.75%	6.75%	6.875%	7.125%	7.25%	7.25%
Discount rate - SET	6.50%	6.75%	6.75%	6.75%	6.875%	7.125%	7.125%	7.25%
Inflation rate	2.75%	2.75%	2.75%	2.75%	2.75%	3.50%	3.50%	3.50%
Salary increases - PLD	2.75-11.48%	2.75% + merit	2.75-9.00%	2.75-9.00%	2.75-9.00%	3.50-9.50%	3.50-9.50%	3.50-9.50%
Salary increases - SET	2.80-13.03%	2.75% + merit	2.75-14.50%	2.75-14.50%	2.75-14.50%	3.50-13.50%	3.50-13.50%	3.50-13.50%
Cost of living increases - PLD	1.91%	1.91%	1.91%	2.20%	2.20%	2.55%	3.12%	3.12%
Cost of living increases - SET	2.20%	2.20%	2.20%	2.20%	2.20%	2.55%	2.55%	2.55%

Mortality rates:
In 2015, mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA. For years, 2016-2020 mortality rates were based on the RP2014 Total Data Set Healthy Annuitant Mortality Table. In 2021, Mortality rates were based on Based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC 2020 model.

Net OPEB Liability

Changes of Benefit Terms - None

Changes of Assumptions - The following are changes in actuarial assumptions used in the most recent valuations:

	2021	2020	2019	2018	2017
Discount rate - SET	6.50%	6.75%	6.75%	6.75%	6.875%
Discount rate - PLD	6.50%	6.75%	4.98%	5.13%	5.41%

Mortality rates:
In 2015, mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA. For years, 2016-2020 mortality rates were based on the RP2014 Total Data Set Healthy Annuitant Mortality Table. In 2021, Mortality rates were based on Based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC 2020

Total OPEB Liability

Changes of Benefit Terms - Change for MEABT plan in 2021 due to addition of Medicare Advantage Plan.

Changes of Assumptions - Changes of assumptions and other inputs reflects the changes in the discount rate each period. The following are the discount rates used in each period:

	2022	2021	2020	2019	2018	2017
Discount rate - City Health Plan	4.09%	2.19%	2.66%	3.51%	3.87%	3.58%
Discount rate - School Health Plan	2.16%	2.21%	3.50%	3.87%	3.58%	N/A

Mortality rates:
For the City Health Plan, in 2021 and prior, mortality rates were based on the Scale MP-2019 Table. In 2022, mortality rates were based on the Scale MP-2021 Table.

For the School Health Plan, in 2019 and prior, mortality rates were based on the RP-2014 Total Datatset Healthy Annuitant Mortality Table. In 2020 and forward, mortality rates were based on the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table, projected generationally using the RPEC 2020 model.

** This schedule is intended to show information for ten years, but only the years in which changes occurred have been displayed. Additional years' information will be displayed as it becomes available.*

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GENERAL FUND

The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

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CITY OF BIDDEFORD, MAINE
General Fund
Comparative Balance Sheets
June 30, 2022 and 2021

		2022	2021
ASSETS			
Cash and cash equivalents	$	19,522,896	26,827,332
Investments		24,383,264	5,505,634
Cash held in escrow		150,432	267,659
Receivables:			
Taxes - current year		994,832	609,617
Taxes - prior years		81,407	68,813
Tax liens - prior years		537,766	549,827
Accounts		246,233	992,093
Notes		447,259	430,057
Due from other governments		321,741	5,076
Interfund loans receivable		5,421,368	4,115,369
Inventories		236,362	220,933
Prepaid expenditures		761,911	644,431
Total assets		**53,105,471**	**40,236,841**
LIABILITIES			
Accounts payable and other		2,114,677	1,962,946
Accrued wages		3,330,405	3,391,761
Interfund loans payable		23,918,507	14,004,532
Due to Biddeford-Saco-OOB Transit		743,331	-
Escrow deposits		653,868	514,746
Total liabilities		30,760,788	19,873,985
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes		1,047,429	1,017,988
Unavailable revenue - unearned rental revenue		30,725	-
Total deferred inflows of resources		1,078,154	1,017,988
FUND BALANCE			
Nonspendable - inventories, prepaids and long-term note receivable		1,445,532	1,295,421
Restricted - education		4,593,400	3,946,564
Assigned		3,456,853	2,466,066
Unassigned		11,770,744	11,636,817
Total fund balance		21,266,529	19,344,868
Total liabilities, deferred inflows of resources, and fund balance	**$**	**53,105,471**	**40,236,841**

CITY OF BIDDEFORD, MAINE
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis of Accounting)
For the year ended June 30, 2022
(with comparative totals for the year ended June 30, 2021)

	2022			
	Adjusted budget	Actual	Variance positive (negative)	2021 Actual
Revenues:				
Taxes:				
Property taxes, including overlay	$ 46,456,742	48,569,514	2,112,772	48,541,329
Less TIF financing	-	(1,821,432)	(1,821,432)	(1,626,543)
Less abatements granted	-	(78,351)	(78,351)	(89,483)
Change in deferred property tax revenue	-	(29,441)	(29,441)	177,071
Supplemental taxes	-	30,282	30,282	20,696
Interest and costs on taxes	101,700	87,271	(14,429)	108,702
Payment in lieu of taxes	195,000	195,395	395	150,652
Excise taxes	3,766,900	3,989,174	222,274	3,919,249
Franchise taxes	300,000	295,359	(4,641)	308,939
Total taxes	50,820,342	51,237,771	417,429	51,510,612
Licenses, permits and fees:				
Registration fees	65,573	90,729	25,156	100,352
City clerk fees	68,642	71,319	2,677	62,519
Building permits	500,650	599,536	98,886	1,501,938
Electrical permits	70,000	80,874	10,874	86,650
Plumbing permits	40,000	23,723	(16,277)	34,568
Planning	84,903	222,390	137,487	62,110
Street opening	3,200	2,580	(620)	3,460
Code enforcement fees	84,000	99,050	15,050	74,100
Public works permits	6,100	2,600	(3,500)	3,850
Cemetery	5,000	8,125	3,125	7,700
Police fees	452,146	420,915	(31,231)	344,133
Waste bag sales	60,000	116,356	56,356	81,358
Adult education fees	77,051	36,960	(40,091)	21,960
Contracted services	25,000	31,976	6,976	45,863
Total licenses, permits and fees	1,542,265	1,807,133	264,868	2,430,561
Intergovernmental:				
K - 12 Education - State allocations	15,212,511	16,118,663	906,152	14,755,879
Adult Education - State allocations	123,675	123,675	-	152,357
Tuition and fees	124,689	249,690	125,001	142,476
Service fees to other SAU	299,327	265,026	(34,301)	166,817
State agency reimbursement	30,000	67,799	37,799	22,365
Medicaid claim reimbursement	-	324,469	324,469	423,463
School transportation	48,631	64,296	15,665	28,090
State revenue sharing	3,125,000	4,040,632	915,632	2,926,747
Homestead exemption	1,043,610	1,043,630	20	1,140,582
BETE reimbursement	372,838	373,044	206	397,430
General assistance reimbursement	99,760	164,347	64,587	73,424
State road assistance	198,000	204,428	6,428	189,576
Tree Growth reimbursement	40,296	33,773	(6,523)	46,357
Veterans tax reimbursement	10,726	10,325	(401)	10,103
Police grants	90,000	118,410	28,410	19,331
Miscellaneous - Education	-	4,396	4,396	3,604
Miscellaneous - City	12,000	14,238	2,238	98,898
Total intergovernmental	20,831,063	23,220,841	2,389,778	20,597,499

CITY OF BIDDEFORD, MAINE
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis of Accounting), Continued

		2022			
		Adjusted budget	Actual	Variance positive (negative)	2021 Actual
Revenues, continued:					
Investment income - realized	$	165,941	217,468	51,527	69,406
Unrealized investment gain (loss)		-	(571,772)	(571,772)	69,406
Total investment income		165,941	(354,304)	(520,245)	69,406
Other:					
Recycling		50,000	65,409	15,409	57,052
Public Works		218,100	154,553	(63,547)	126,990
Rental income- City		199,560	188,068	(11,492)	204,538
Education - other		-	9,580	9,580	34,414
Miscellaneous		15,000	37,984	22,984	79,403
Total other		482,660	455,594	(27,066)	502,397
Total revenues		73,842,271	76,367,035	2,524,764	75,110,475
Expenditures:					
Current:					
General government:					
Mayor		38,345	29,856	8,489	27,928
City manager		340,395	342,654	(2,259)	321,490
City clerk		299,856	306,377	(6,521)	304,381
Elections/voter registration		25,700	21,025	4,675	2,786
Assessor		215,098	193,411	21,687	211,069
Finance/tax collection		339,346	369,659	(30,313)	328,933
Computer services		191,606	117,749	73,857	107,377
Human resources		166,702	176,438	(9,736)	153,087
Planning/economic development		378,745	468,318	(89,573)	381,701
Code enforcement/inspections		411,015	399,112	11,903	398,624
General administration		2,576,346	1,977,906	598,440	2,403,548
Employee benefits		6,582,942	5,967,521	615,421	6,108,266
Capital expenditures		208,947	175,690	33,257	129,982
Total general government		11,775,043	10,545,716	1,229,327	10,879,172

CITY OF BIDDEFORD, MAINE
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis of Accounting), Continued

	2022 Adjusted budget	2022 Actual	2022 Variance positive (negative)	2021 Actual
Expenditures, continued:				
Current, continued:				
Public services and libraries:				
City Hall building	$ 171,574	161,308	10,266	128,288
Private schools	25,136	25,136	-	25,136
Community Center building	219,591	192,848	26,743	190,836
Recreation	578,782	572,697	6,085	516,493
Health and welfare	250,188	358,107	(107,919)	171,911
Social services	90,000	89,900	100	86,400
Municipal services:				
La kermesse Donation	6,000	6,000	-	-
Historical Society	10,000	10,000	-	5,000
City Theater	30,000	30,000	-	30,000
So. Maine Beach Profile Adv Comm	945	945	-	-
Conservation Committee	5,000	632	4,368	2,492
Eastern Trail Alliance	5,000	5,000	-	5,000
Saco River Corridor Commission	10,000	10,000	-	10,000
So. Maine Regional Planning Commission	9,196	9,196	-	8,928
Bidd/Saco Econ. Development Commission	11,861	10,361	1,500	10,361
Historic Preservation Commission	800	325	475	132
Heart of Biddeford	44,000	44,000	-	34,500
Holiday lighting	6,000	12,000	(6,000)	6,000
Biddeford Mills Museum	2,365	2,365	-	9,500
Project Canopy Committee	5,000	-	5,000	3,238
Biddeford Cultural and Heritage	10,000	10,000	-	5,000
Seeds of Hope Neighborhood Center	23,400	23,400	-	24,000
Engine	14,181	14,182	(1)	-
LifeFlight Foundation	1,890	1,890	-	-
Saco Pathfinders Snowmobile Club	1,512	1,512	-	-
Biddeford-Saco-OOB Transit District	200,000	200,000	-	165,000
McArthur Library	552,849	552,849	-	552,849
Communications	290,987	287,072	3,915	269,428
Capital expenditures	-	312,079	(312,079)	177,929
Total public services and libraries	2,576,257	2,943,804	(367,547)	2,438,421
Public safety:				
Fire department	3,649,243	4,123,600	(474,357)	3,235,459
Biddeford Pool fire department	9,353	6,003	3,350	7,786
Emergency management	10,089	10,060	29	9,764
Hydrant rental	475,307	527,522	(52,215)	433,557
Police administration and patrol	4,429,239	4,443,818	(14,579)	4,126,698
Police investigative services	517,312	547,796	(30,484)	496,231
Communications	1,350,137	1,534,266	(184,129)	1,477,280
Animal control officer	92,151	87,573	4,578	87,812
Street and traffic lights	217,017	153,797	63,220	125,038
Capital expenditures	76,684	143,718	(67,034)	65,316
Total public safety	10,826,532	11,578,153	(751,621)	10,064,941
Public works:				
Administration	1,232,548	1,201,780	30,768	1,215,829
Street maintenance	1,662,212	1,722,716	(60,504)	1,460,989
Solid waste management	1,247,549	1,394,386	(146,837)	1,363,937
Parks	545,617	526,537	19,080	420,162
Cemetery	43,327	21,703	21,624	25,694
Engineering	289,408	233,498	55,910	251,758
GIS division	72,840	70,980	1,860	71,754
Capital expenditures	2,098,812	1,490,401	608,411	1,114,482
Total public works	7,192,313	6,662,001	530,312	5,924,605

CITY OF BIDDEFORD, MAINE
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis of Accounting), Continued

	2022			
	Adjusted budget	Actual	Variance positive (negative)	2021 Actual
Expenditures, continued:				
Current, continued:				
Education:				
K-12 Education:				
Regular instruction	$ 14,626,698	14,432,819	193,879	14,084,314
Special education	7,264,150	7,039,253	224,897	6,132,091
Career and technical education	3,073,922	2,824,317	249,605	2,724,930
Other instruction	692,087	704,334	(12,247)	447,851
Student and staff support	2,655,913	2,332,438	323,475	2,492,523
System administration	1,148,203	1,096,808	51,395	1,123,330
School administration	1,670,118	1,545,159	124,959	1,675,296
Transportation and buses	1,703,293	1,630,566	72,727	1,569,194
Facilities maintenance	3,787,996	4,020,761	(232,765)	4,247,977
Debt service and other commitments	3,504,855	3,504,979	(124)	3,607,388
All other expenditures	12,078	917	11,161	690
Adult education	765,132	440,744	324,388	514,836
Total education	40,904,445	39,573,095	1,331,350	38,620,420
County tax	1,331,480	1,331,480	-	1,323,152
Debt service:				
Principal - bonds and notes	1,577,835	1,418,174	159,661	1,483,608
Interest - bonds and notes	896,179	497,574	398,605	492,198
Principal - financed purchases	820,807	991,615	(170,808)	584,102
Interest - financed purchases	127,210	63,093	64,117	130,627
Total debt service	3,422,031	2,970,456	451,575	2,690,535
Total expenditures	78,028,101	75,604,705	2,423,396	71,941,246
Excess (deficiency) of revenues over (under) expenditures	(4,185,830)	762,330	4,948,160	3,169,229
Other financing sources (uses):				
Transfers - in	1,969,173	1,951,173	(18,000)	1,853,617
Transfers - out	(699,115)	(699,115)	-	(650,000)
Sale of City property	-	14,600	14,600	4,963
Issuance of financed purchases	-	-	-	829,349
Use of restricted fund balance	2,915,772	-	(2,915,772)	-
Total other financing sources (uses)	4,185,830	1,266,658	(2,919,172)	2,037,929
Net change in fund balance (budgetary basis)	-	2,028,988	2,028,988	5,207,158
Transfer - out	-	(117,227)		117,227
Unemployment fund revenues	-	36,456		172,102
Unemployment fund expenditures	-	(33,564)		(158,687)
Forfeited FSA funds - School	-	7,008		(12,119)
Net change in fund balance (GAAP basis)	-	1,921,661		5,325,681
Fund balance, beginning		19,344,868		14,019,187
Fund balance, ending	$	**21,266,529**		**19,344,868**

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ALL OTHER GOVERNMENTAL FUNDS

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CITY OF BIDDEFORD, MAINE
Combining Balance Sheet
All Other Governmental Funds
June 30, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
ASSETS				
Cash and cash equivalents	$ 410,436	-	-	410,436
Investments	1,571,877	-	-	1,571,877
Accounts receivable	679,084	103,657	-	782,741
Due from other governments	1,792,036	-	-	1,792,036
Inventories	104,587	-	-	104,587
Interfund loans receivable	6,301,599	4,744,374	39,306	11,085,279
Total assets	**10,859,619**	**4,848,031**	**39,306**	**15,746,956**
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and other	580,778	948,157	-	1,528,935
Accrued wages	4,783	-	-	4,783
Unearned revenue	2,662,320	-	-	2,662,320
Interfund loans payable	2,629,630	1,924,346	-	4,553,976
Total liabilities	5,877,511	2,872,503	-	8,750,014
Fund balances:				
Nonspendable:				
Inventories and prepaid items	104,587	-	-	104,587
Trust principal	-	-	39,306	39,306
Restricted:				
Capital	-	4,379,269	-	4,379,269
Education	770,087	-	-	770,087
Grants	722,408	-	-	722,408
Public assistance	1,576,802	-	-	1,576,802
TIF funds	1,245,154	-	-	1,245,154
Committed	1,797,699	-	-	1,797,699
Unassigned	(1,234,629)	(2,403,741)	-	(3,638,370)
Total fund balance	4,982,108	1,975,528	39,306	6,996,942
Total liabilities and fund balances	**$ 10,859,619**	**4,848,031**	**39,306**	**15,746,956**

CITY OF BIDDEFORD, MAINE
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
All Other Governmental Funds
For the year ended June 30, 2022

		Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
Revenues:					
Property and excise taxes	$	1,821,432	-	-	1,821,432
Intergovernmental		9,794,969	383,300	-	10,178,269
Licenses, permits, fees and charges for services		2,830,942	-	-	2,830,942
Investment earnings (loss)		(258,403)	1,141	255	(257,007)
Other		443,655	312,795	-	756,450
Total revenues		14,632,595	697,236	255	15,330,086
Expenditures:					
Current:					
General government		1,009,177	-	-	1,009,177
Public services		2,536,612	-	-	2,536,612
Public safety		844,727	-	-	844,727
Public works		828,176	-	-	828,176
Education		5,837,166	-	-	5,837,166
Debt service		183,333	-	-	183,333
Capital expenditures		230,711	3,977,145	-	4,207,856
Total expenditures		11,469,902	3,977,145	-	15,447,047
Excess (deficiency) of revenues over (under) expenditures		3,162,693	(3,279,909)	255	(116,961)
Other financing sources (uses):					
Loan forgiveness		-	89,779	-	89,779
Transfers - in		99,115	117,227	-	216,342
Transfers - out		(3,351,610)	(54,000)	-	(3,405,610)
Total other financing sources (uses)		(3,252,495)	153,006	-	(3,099,489)
Net change in fund balances		(89,802)	(3,126,903)	255	(3,216,450)
Fund balances, beginning, as restated		5,071,910	5,102,431	39,051	10,213,392
Fund balances, ending	**$**	**4,982,108**	**1,975,528**	**39,306**	**6,996,942**

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds account for specific resources, the expenditure of which is restricted by law or administrative action for particular purposes. Following is a listing of active special revenue funds.

Mooring Fees
Pays the costs of the Harbormasters and the police patrol boat and for waterway maintenance and access improvements. Funding source: fees paid for boat moorings in the Saco River and Biddeford Pool.

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

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

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

Community TV Center
Pays for the equipping and operation of the Community Access TV stations and broadcast locations. Funding source: Cable television franchise fees.

MDEA Grant
Accounts for grant proceeds and related expenditures for investigations performed in accordance with Maine Drug Enforcement Agency. Funding source: Grants.

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

School Lunch
Pays the costs associated with the nutrition program of the Biddeford School Department. Funding source: Federal grant and food sales.

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS, CONTINUED

Property Sales
Holds funds raised through the sale of City-owned properties for the purpose of performing unbudgeted upgrades/repairs to City buildings and to purchase other properties for City purposes. Funding source: sale of City owned property.

Police Special Assignment
Pays police officers assigned to special duty that is reimbursed by a third party. Used to keep these costs from affecting the regular operating budget. Funding source: various 3rd parties receiving service.

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

Broadband Initiative Grant
This fund is a grant to fund Broadband. Funding source: Grant funds.

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

Teen Center
Holds and disburses money raised by the Teen Center and from small grants made available for use at the discretion of the members. Funding source: Donations and local grants.

Fire Revenues
Accounts for multiple grants and donations received by the Fire Department for various purposes. Funding source: donations, fees, and federal and state grants.

Ambulance
This fund is an accumulation of Ambulance billing revenue. Funding source: Ambulance Billing.

People Recover Grant
This fund is accounts for the activity of a joint task force with Saco Police department to help address opiate addiction in the area. Funding source: Grant funds.

Clock Tower
This fund is donations to help fix the clock tower. Funding source: Donations.

Miscellaneous Small Projects
This fund is used to account for small nonfederal grants and contributions that are not significant enough to required its own special revenue fund. Funding source: Grant funds.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS, CONTINUED

Lofts at Saco Falls TIF
This fund is an affordable housing TIF based on the development of residential housing units. The developer is due back a specified portion of its property tax payments, paid out 30 days after year end. Funding source: General property taxation.

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

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

River Dam TIF
Accounts for the portion of property taxes allocated by the agreement to the TIF District that includes Buildings 3 & 4 of Riverdam to include street-level commercial space and market-rate apartment units. Funding source: General property taxation.

ShoreUp ME Grant
This fund is to account for a grant that addresses flooding exacerbated by sea level rise in the State of Maine. This grant can be used for infrastructure work as well as education and planning. Funding source: Grant Funds

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

Tree Planting
Holds funds donated to supplement the purposes of Project Canopy, to plant trees around the City. Administered by a Committee through the Public Works Director. Funding source: donations.

Shellfish Fees
Pays toward the cost of the Shellfish Warden. Funding source: Fees due pursuant to shellfishing licenses.

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

Mission Hill TIF
This fund is an affordable housing TIF based on the development of residential housing units. The developer is due back a specified portion of its property tax payments. Funding source: General property taxation.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS, CONTINUED

Mission Hill TIF II
This fund is an affordable housing TIF based on the development of residential housing units. The developer is due back a specified portion of its property tax payments. Funding source: General property taxation.

Lincoln Mill TIF
Accounts for the portion of property taxes allocated by the agreement to the TIF District that includes the Lincoln Mill. Funding source: property taxes.

Saco / Lowell TIF
Accounts for the portion of property taxes allocated by the agreement to the TIF District that includes the 20 and 30 Gooch Street. Funding source: property taxes.

Healthy Homes
Accounts for grants from the Department of Housing and Urban Development to provide a variety of health and safety issues which may include lead-based paint hazards. Funding source: Grant.

Safe Homes
Accounts for Accounts for funds grants from Maine Housing Authority to provide a variety of health and safety issues which may include lead-based paint hazards. Funding source: Grant.

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

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

Thatcher Brook Fee
This fund is used to collect fees from developers that are developing in the Thatcher Brook watershed to help mitigate any adverse water quality impacts, improving the quality of storm water runoff, and pay into a compensation fund. Funding source: Developer fees

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

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS, CONTINUED

ARPA 2021

The Federal Coronavirus Local Fiscal Recovery Fund (CLFRF) was established under section 9901 of the American Rescue Plan Act of 2021 (ARPA). The fund provided funding to the City of Biddeford as federal direct payments to Metropolitan Cities and Counties.

Donations / Contributions City

This fund is used to account for miscellaneous donations made to the City for a restricted purpose. Funding source: Local donations and contributions

Student Activities

This fund is used to account for student clubs and organizations that are internally established and managed by the School Department. These clubs help to provide funding for areas of student benefit that are not funded through the local budget process. Funding source: Local contributions.

School Categorical Funds

Includes numerous Federal, State and private education grants and regional program funds awarded to and administered by the Biddeford School Department. Funding source: Federal and state grants.

Adult Education Projects

Accounts for programs run by Biddeford Adult Education beyond the basic items included in the General Fund budget. Funding source: Grants, contracts and fees.

School Insurance Claims and Donations

This fund matches the proceeds of any claims by the School Department for insurance losses with the expenses related to those losses. Any shortage in reimbursements must be covered from current operating budget funds. Also accounts for donations made to the School Department for support of its programs or facilities. Funding source: insurance proceeds and donations.

CITY OF BIDDEFORD, MAINE
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2022
(with comparative totals for the year ended June 30, 2021)

		Mooring Fees	Pool Beach Permits	CDBG Block Grant	Airport	Community TV Center	MDEA Grant	Recreation Programs	School Lunch	Industrial Parks	Property Sales	Police Special Assignment	Dog License Fees
ASSETS													
Cash and cash equivalents	$	-	-	-	200	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable		53	-	-	2,421	-	-	-	3,623	-	-	5,360	-
Due from other governments		-	-	600	534,177	-	-	-	104,207	-	-	-	-
Inventories		-	-	-	48,634	-	-	-	55,953	-	-	-	-
Interfund loans receivable		147,814	7,298	-	-	217,810	-	376,660	563,631	13,058	-	-	2,764
Total assets		**147,867**	**7,298**	**600**	**585,432**	**217,810**	**-**	**376,660**	**727,414**	**13,058**	**-**	**5,360**	**2,764**
LIABILITIES AND FUND BALANCES													
Liabilities:													
Accounts payable and other		-	3,290	37,098	4,808	-	-	7,607	61,859	-	-	-	6,098
Accrued wages		-	-	-	-	-	-	-	4,783	-	-	-	-
Unearned revenue		-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans payable		-	-	7,186	1,078,436	-	1,090	-	-	-	49,257	14,156	-
Total liabilities		-	3,290	44,284	1,083,244	-	1,090	7,607	66,642	-	49,257	14,156	6,098
Fund balances (deficit):													
Nonspendable		-	-	-	48,634	-	-	-	55,953	-	-	-	-
Restricted:													
Education		-	-	-	-	-	-	-	604,819	-	-	-	-
Grants		-	-	14,491	-	-	-	-	-	-	-	-	-
Public assistance		-	-	-	-	-	-	-	-	-	-	-	-
TIF funds		-	-	-	-	-	-	-	-	-	-	-	-
Committed		147,867	4,008	-	-	217,810	-	369,053	-	13,058	-	-	-
Unassigned		-	-	(58,175)	(546,446)	-	(1,090)	-	-	-	(49,257)	(8,796)	(3,334)
Total fund balances (deficit)		147,867	4,008	(43,684)	(497,812)	217,810	(1,090)	369,053	660,772	13,058	(49,257)	(8,796)	(3,334)
Total liabilities and fund balances	**$**	**147,867**	**7,298**	**600**	**585,432**	**217,810**	**-**	**376,660**	**727,414**	**13,058**	**-**	**5,360**	**2,764**

CITY OF BIDDEFORD, MAINE
Combining Balance Sheet, Continued
Nonmajor Special Revenue Funds

		Broadband Initiative Grant	Law Enforce-ment Grants	Teen Center	Fire Revenues	Ambulance	People Recover Grant	Clock Tower	Misc. Small Projects	Lofts at Saco Falls TIF	Rte. 111- Mill Redev. TIF	Emery School TIF	River Dam TIF
ASSETS													
Cash and cash equivalents	$	-	1,000	-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable, net		-	-	-	-	659,526	-	-	-	-	-	-	-
Due from other governments		-	-	-	265,474	-	58,099	-	-	-	-	-	-
Inventories		-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans receivable		-	346,745	20,119	29,185	-	-	-	3,203	34,891	461,008	-	1,191
Total assets		**-**	**347,745**	**20,119**	**294,659**	**659,526**	**58,099**	**-**	**3,203**	**34,891**	**461,008**	**-**	**1,191**
LIABILITIES AND FUND BALANCES													
Liabilities:													
Accounts payable and other		-	-	-	292,022	8,718	-	-	90	-	-	-	-
Accrued wages		-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue		-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans payable		155	-	-	-	448,396	26,020	100	-	-	-	-	-
Total liabilities		155	-	-	292,022	457,114	26,020	100	90	-	-	-	-
Fund balances (deficit):													
Nonspendable		-	-	-	-	-	-	-	-	-	-	-	-
Restricted:													
Education		-	-	-	-	-	-	-	-	-	-	-	-
Grants		-	347,745	20,119	-	-	32,079	-	-	-	-	-	-
Public assistance		-	-	-	-	-	-	-	-	-	-	-	-
TIF funds		-	-	-	-	-	-	-	-	34,891	461,008	-	1,191
Committed		-	-	-	2,637	202,412	-	-	3,113	-	-	-	-
Unassigned		(155)	-	-	-	-	-	(100)	-	-	-	-	-
Total fund balances (deficit)		(155)	347,745	20,119	2,637	202,412	32,079	(100)	3,113	34,891	461,008	-	1,191
Total liabilities and fund balances	**$**	**-**	**347,745**	**20,119**	**294,659**	**659,526**	**58,099**	**-**	**3,203**	**34,891**	**461,008**	**-**	**1,191**

CITY OF BIDDEFORD, MAINE
Combining Balance Sheet, Continued
Nonmajor Special Revenue Funds

		ShoreUp ME Grant	Festivals	Tree Planting	Shellfish Fees	North Dam Mill TIF	Mission Hill TIF	Mission Hill II TIF	Lincoln Mill TIF	Saco / Lowell TIF	Healthy Homes Grant	Safe Homes Grant	NSP Grant
ASSETS													
Cash and cash equivalents	$	-	-	-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable		-	-	-	-	-	-	-	-	-	-	-	-
Due from other governments		-	-	-	-	-	-	-	-	-	-	-	-
Inventories		-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans receivable		5,195	5,705	1,601	23,999	532,645	-	-	210,931	4,488	308,380	-	-
Total assets		**5,195**	**5,705**	**1,601**	**23,999**	**532,645**	**-**	**-**	**210,931**	**4,488**	**308,380**	**-**	**-**
LIABILITIES AND FUND BALANCES													
Liabilities:													
Accounts payable and other		-	-	-	9,413	-	-	-	-	-	5,601	55,481	-
Accrued wages		-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue		-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans payable		-	-	-	-	-	-	-	-	-	-	508,002	-
Total liabilities		-	-	-	9,413	-	-	-	-	-	5,601	563,483	-
Fund balances (deficit):													
Nonspendable		-	-	-	-	-	-	-	-	-	-	-	-
Restricted:													
Education		-	-	-	-	-	-	-	-	-	-	-	-
Grants		5,195	-	-	-	-	-	-	-	-	302,779	-	-
Public assistance		-	-	-	-	-	-	-	-	-	-	-	-
TIF funds		-	-	-	-	532,645	-	-	210,931	4,488	-	-	-
Committed		-	5,705	1,601	14,586	-	-	-	-		-	-	-
Unassigned		-	-	-	-	-	-	-	-	-	-	(563,483)	-
Total fund balances (deficit)		5,195	5,705	1,601	14,586	532,645	-	-	210,931	4,488	302,779	(563,483)	-
Total liabilities and fund balances	**$**	**5,195**	**5,705**	**1,601**	**23,999**	**532,645**	**-**	**-**	**210,931**	**4,488**	**308,380**	**-**	**-**

CITY OF BIDDEFORD, MAINE
Combining Balance Sheet, Continued
Nonmajor Special Revenue Funds

	General Assistance	Thacher Brook Fee	Cartmill Trust	ARPA 2021	Donations / Contributions City	Student Activities	School Categorical Funds	Adult Education Projects	School Insurance Claims and Donations	Totals of All Nonmajor Special Revenue Funds 2022	2021 (restated)
ASSETS											
Cash and cash equivalents	$ -	-	47,821	-	-	361,415	-	-	-	410,436	385,003
Investments	-	-	1,492,515	-	-	79,362	-	-	-	1,571,877	1,842,230
Accounts receivable	-	-	-	-	-	-	8,101	-	-	679,084	773,304
Due from other governments	-	-	-	-	-	-	826,322	3,157	-	1,792,036	841,996
Inventories	-	-	-	-	-	-	-	-	-	104,587	55,679
Interfund loans receivable	47,007	80,952	-	2,662,320	30,000	-	-	93,119	69,880	6,301,599	8,105,979
Total assets	**47,007**	**80,952**	**1,540,336**	**2,662,320**	**30,000**	**440,777**	**834,423**	**96,276**	**69,880**	**10,859,619**	**12,004,191**
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts payable and other	-	-	-	-	-	-	76,591	-	12,102	580,778	557,767
Accrued wages	-	-	-	-	-	-	-	-	-	4,783	39,869
Unearned revenue	-	-	-	2,662,320	-	-	-	-	-	2,662,320	4,879,549
Interfund loans payable	-	-	10,541	-	-	-	486,291	-	-	2,629,630	1,455,096
Total liabilities	-	-	10,541	2,662,320	-	-	562,882	-	12,102	5,877,511	6,932,281
Fund balances (deficit):											
Nonspendable	-	-	-	-	-	-	-	-	-	104,587	30,157
Restricted:											
Education	-	-	-	-	-	-	68,992	96,276	-	770,087	241,192
Grants	-	-	-	-	-	-	-	-	-	722,408	774,154
Public assistance	47,007	-	1,529,795	-	-	-	-	-	-	1,576,802	1,865,965
TIF funds	-	-	-	-	-	-	-	-	-	1,245,154	1,436,027
Committed	-	80,952	-	-	30,000	440,777	206,342	-	57,778	1,797,699	1,577,636
Unassigned	-	-	-	-	-	-	(3,793)	-	-	(1,234,629)	(853,221)
Total fund balances (deficit)	47,007	80,952	1,529,795	-	30,000	440,777	271,541	96,276	57,778	4,982,108	5,071,910
Total liabilities and fund balances	**$ 47,007**	**80,952**	**1,540,336**	**2,662,320**	**30,000**	**440,777**	**834,423**	**96,276**	**69,880**	**10,859,619**	**12,004,191**

CITY OF BIDDEFORD, MAINE
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the year ended June 30, 2022
(with comparative totals for June 30, 2021)

		Mooring Fees	Pool Beach Permits	CDBG Block Grant	Airport	Community TV Center	MDEA Grant	Recreation Programs	School Lunch	Industrial Parks	Property Sales	Police Special Assignment	Dog License Fees
Revenues:													
Property and excise taxes	$	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental		-	-	75,893	604,869	-	284,484	-	1,867,280	-	-	-	-
Licenses, permits, fees and charges for services		27,275	129,568	-	115,411	-	-	700,362	38,728	-	-	49,165	9,505
Investment income (loss)		947	16	-	-	-	-	1,886	-	151	-	-	-
Other		-	-	-	-	-	-	-	1,872	-	-	-	-
Total revenues		28,222	129,584	75,893	720,280	-	284,484	702,248	1,907,880	151	-	49,165	9,505
Expenditures:													
Current:													
General government		-	-	-	-	-	-	-	-	-	-	-	-
Public services		-	-	147,785	819,612	-	-	596,874	-	-	-	-	-
Public safety		16,794	129,202	-	-	-	280,426	-	-	-	-	45,171	-
Public works		-	-	-	-	-	-	-	-	15,573	-	-	-
Education		-	-	-	-	-	-	-	1,372,425	-	-	-	-
Debt service		-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures		-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures		16,794	129,202	147,785	819,612	-	280,426	596,874	1,372,425	15,573	-	45,171	-
Excess (deficiency) of revenues over (under) expenditures		11,428	382	(71,892)	(99,332)	-	4,058	105,374	535,455	(15,422)	-	3,994	9,505
Other financing sources (uses):													
Issuance of note payable		-	-	-	-	-	-	-	-	-	-	-	-
Transfers - in (out)		(5,000)	(20,000)	-	47,000	49,115	-	(15,000)	-	(5,000)	-	(5,000)	(8,000)
Total other financing sources (uses)		(5,000)	(20,000)	-	47,000	49,115	-	(15,000)	-	(5,000)	-	(5,000)	(8,000)
Net change in fund balances		6,428	(19,618)	(71,892)	(52,332)	49,115	4,058	90,374	535,455	(20,422)	-	(1,006)	1,505
Fund balances (deficit), beginning, as restated		141,439	23,626	28,208	(445,480)	168,695	(5,148)	278,679	125,317	33,480	(49,257)	(7,790)	(4,839)
Fund balances (deficit), ending	**$**	**147,867**	**4,008**	**(43,684)**	**(497,812)**	**217,810**	**(1,090)**	**369,053**	**660,772**	**13,058**	**(49,257)**	**(8,796)**	**(3,334)**

CITY OF BIDDEFORD, MAINE
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, Continued
Nonmajor Special Revenue Funds
For the year ended June 30, 2022

		Broadband Initiative Grant	Law Enforce-ment Grants	Teen Center	Fire Revenues	Ambulance	People Recover Grant	Clock Tower	Misc. Small Projects	Lofts at Saco Falls TIF	Rte. 111- Mill Redev. TIF	Emery School TIF	River Dam TIF
Revenues:													
Property and excise taxes	$	-	-	-	-	-	-	-	-	121,223	990,954	36,116	68,446
Intergovernmental		-	85,456	-	265,474	-	58,099	-	-	-	-	-	-
Licenses, permits, fees and charges for services		-	-	-	15,504	1,684,929	-	-	-	-	-	-	-
Investment income (loss)		-	-	130	-	-	-	-	-	-	-	-	-
Other		-	-	-	26,873	-	-	-	4,350	-	-	-	-
Total revenues		-	85,456	130	307,851	1,684,929	58,099	-	4,350	121,223	990,954	36,116	68,446
Expenditures:													
Current:													
General government		-	-	-	-	-	-	-	487	103,906	-	36,116	68,446
Public services		-	-	-	-	364,095	100,907	-	10,750	-	-	-	-
Public safety		-	63,523	-	309,611	-	-	-	-	-	-	-	-
Public works		-	-	-	-	-	-	-	-	-	803,190	-	-
Education		-	-	-	-	-	-	-	-	-	-	-	-
Debt service		-	-	-	-	-	-	-	-	-	183,333	-	-
Capital expenditures		-	-	-	-	-	-	-	-	-	230,711	-	-
Total expenditures		-	63,523	-	309,611	364,095	100,907	-	11,237	103,906	1,217,234	36,116	68,446
Excess (deficiency) of revenues over (under) expenditures		-	21,933	130	(1,760)	1,320,834	(42,808)	-	(6,887)	17,317	(226,280)	-	-
Other financing sources (uses):													
Issuance of note payable		-	-	-	-	-	-	-	-	-	-	-	-
Transfers - in (out)		-	-	-	-	(1,225,000)	(57,000)	-	-	-	(325,000)	-	-
Total other financing sources (uses)		-	-	-	-	(1,225,000)	(57,000)	-	-	-	(325,000)	-	-
Net change in fund balances		-	21,933	130	(1,760)	95,834	(99,808)	-	(6,887)	17,317	(551,280)	-	-
Fund balances (deficit), beginning, as restated		(155)	325,812	19,989	4,397	106,578	131,887	(100)	10,000	17,574	1,012,288	-	1,191
Fund balances (deficit), ending	**$**	**(155)**	**347,745**	**20,119**	**2,637**	**202,412**	**32,079**	**(100)**	**3,113**	**34,891**	**461,008**	**-**	**1,191**

CITY OF BIDDEFORD, MAINE
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, Continued
Nonmajor Special Revenue Funds

		ShoreUp ME Grant	Festivals	Tree Planting	Shellfish Fees	North Dam Mill TIF	Mission Hill TIF	Mission Hill II TIF	Lincoln Mill TIF	Saco / Lowell TIF	Healthy Homes Grant	Safe Homes Grant	NSP Grant
Revenues:													
Property and excise taxes	$	-	-	-	-	377,289	23,575	49,388	149,953	4,488	-	-	-
Intergovernmental		-	-	-	-	-	-	-	-	-	131,959	132,052	-
Licenses, permits, fees and charges for services		-	-	-	9,250	-	-	-	-	-	-	-	-
Investment income (loss)		-	-	10	149	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total revenues		-	-	10	9,399	377,289	23,575	49,388	149,953	4,488	131,959	132,052	-
Expenditures:													
Current:													
General government		-	-	-	-	188,640	23,575	49,388	-	-	-	-	-
Public services		-	-	-	-	-	-	-	-	-	90,975	376,875	1,268
Public safety		-	-	-	-	-	-	-	-	-	-	-	-
Public works		-	-	-	9,413	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-	-	-	-
Debt service		-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures		-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures		-	-	-	9,413	188,640	23,575	49,388	-	-	90,975	376,875	1,268
Excess (deficiency) of revenues over (under) expenditures		-	-	10	(14)	188,649	-	-	149,953	4,488	40,984	(244,823)	(1,268)
Other financing sources (uses):													
Issuance of note payable		-	-	-	-	-	-	-	-	-	-	-	-
Transfers - in (out)		-	-	-	(5,000)	-	-	-	-	-	-	-	-
Total other financing sources (uses)		-	-	-	(5,000)	-	-	-	-	-	-	-	-
Net change in fund balances		-	-	10	(5,014)	188,649	-	-	149,953	4,488	40,984	(244,823)	(1,268)
Fund balances (deficit), beginning, as restated		5,195	5,705	1,591	19,600	343,996	-	-	60,978	-	261,795	(318,660)	1,268
Fund balances (deficit), ending	**$**	**5,195**	**5,705**	**1,601**	**14,586**	**532,645**	**-**	**-**	**210,931**	**4,488**	**302,779**	**(563,483)**	**-**

Exhibit C-2, Cont.

CITY OF BIDDEFORD, MAINE
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances, Continued
Nonmajor Special Revenue Funds

		General Assistance	Thacher Brook Fees	Cartmill Trust	ARPA 2021	Donations / Contributions City	Student Activities	School Categorical Funds (Schedule 1)	Adult Education Projects	School Insurance Claims and Donations	Totals of All Nonmajor Special Revenue Funds 2022	2021
Revenues:												
Property and excise taxes	$	-	-	-	-	-	-	-	-	-	1,821,432	1,629,286
Intergovernmental		-	-	-	2,217,229	-	-	4,025,094	47,080	-	9,794,969	20,508,435
Licenses, permits, fees and charges for services		-	3,728	-	-	-	-	17,333	30,184	-	2,830,942	2,081,958
Investment income (loss)		305	-	(261,997)	-	-	-	-	-	-	(258,403)	357,436
Other		-	-	-	-	30,000	347,846	-	-	32,714	443,655	355,229
Total revenues		305	3,728	(261,997)	2,217,229	30,000	347,846	4,042,427	77,264	32,714	14,632,595	24,932,344
Expenditures:												
Current:												
General government		-	-	-	538,619	-	-	-	-	-	1,009,177	439,733
Public services		1,000	-	26,471	-	-	-	-	-	-	2,536,612	5,841,082
Public safety		-	-	-	-	-	-	-	-	-	844,727	527,504
Public works		-	-	-	-	-	-	-	-	-	828,176	18,610
Education		-	-	-	-	-	314,798	4,012,655	69,652	67,636	5,837,166	9,775,521
Debt service		-	-	-	-	-	-	-	-	-	183,333	150,000
Capital expenditures		-	-	-	-	-	-	-	-	-	230,711	678,313
Total expenditures		1,000	-	26,471	538,619	-	314,798	4,012,655	69,652	67,636	11,469,902	17,430,763
Excess (deficiency) of revenues over (under) expenditures		(695)	3,728	(288,468)	1,678,610	30,000	33,048	29,772	7,612	(34,922)	3,162,693	7,501,581
Other financing sources (uses):												
Issuance of notes payable		-	-	-	-	-	-	-	-	-	-	350,000
Transfers - in (out)		-	-	-	(1,678,610)	-	-	-	-	-	(3,252,495)	(1,531,000)
Total other financing sources (uses)		-	-	-	(1,678,610)	-	-	-	-	-	(3,252,495)	(1,181,000)
Net change in fund balances		(695)	3,728	(288,468)	-	30,000	33,048	29,772	7,612	(34,922)	(89,802)	6,320,581
Fund balances (deficit), beginning, as restated		47,702	77,224	1,818,263	-	-	407,729	241,769	88,664	92,700	5,071,910	(1,248,671)
Fund balances (deficit), ending	**$**	**47,007**	**80,952**	**1,529,795**	**-**	**30,000**	**440,777**	**271,541**	**96,276**	**57,778**	**4,982,108**	**5,071,910**

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECT FUNDS

Capital project funds are established to account for resources obtained and expended for the acquisition of major capital facilities other than those employed in the delivery of services accounted for in enterprise funds.

Minor School Projects
To account for funds raised from the use of School athletic or artistic facilities, to be used for improvements to those facilities. Funding source: charges for use of athletic fields and facilities.

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

2021 Revolving Renovation
To account for costs of renovations at the Biddeford School department. Funding source: State revolving fund line of credit.

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

Roads Projects 2016
To account for the costs of reconstructing approved roads. Funding source: Bonds.

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

Biddeford Riverwalk Community
To account for the costs of construction for completion of the riverwalk from Laconia Plaza to Pearl Point Park. Funding source: Developers

City Capital Projects
This fund accounts for the projects included in the City's Capital Improvement Plan. Funding source: Various, including General fund appropriations, assigned fund balance, bonds and state and federal grants.

WWTP Clarifier #2 Rehabilitation
To account for the costs of rehabilitating one of the clarifiers at the Waste Water treatment plant. Funding: ARPA funds.

CSO Projects FY22 & Beyond
To account for the continuing costs of the approved combined sewer separation or holding tank projects beginning in FY22 and moving forward. Funding source: Bonds, APRA funds

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Exhibit D-1

CITY OF BIDDEFORD, MAINE
Combining Balance Sheet
Nonmajor Capital Projects Fund
June 30, 2022
(with comparative totals for June 30, 2021)

	Minor School Projects	Public Access Building	2021 Revolving Renovation	Roof Replacement	Road Projects 2016	CSO Projects 2017	Biddeford River walk Community	City Capital Projects	WWTP Clarifier #2 Rehabilitation	CSO Projects FY22 & Beyond	Totals 2022	Totals 2021
ASSETS												
Accounts Receivable	$ -	-	103,657	-	-	-		-	-	-	103,657	-
Interfund loans receivable	171,576	-	-	19,975	1,246,340	3,638	3,302,845	-	-	-	4,744,374	5,334,480
Total assets	**171,576**	**-**	**103,657**	**19,975**	**1,246,340**	**3,638**	**3,302,845**	**-**	**-**	**-**	**4,848,031**	**5,334,480**
LIABILITIES AND FUND BALANCES												
Liabilities:												
Accounts payable and other	46	-	-	-	366,164	-	-	338,155	-	243,792	948,157	75,531
Interfund loans payable	-	97,266	102,552	-	-	-	-	737,735	386,359	600,434	1,924,346	156,518
Total liabilities	46	97,266	102,552	-	366,164	-	-	1,075,890	386,359	844,226	2,872,503	232,049
Fund balances (deficits):												
Restricted	171,530	-	1,105	19,975	880,176	3,638	3,302,845	-	-	-	4,379,269	5,258,949
Unassigned	-	(97,266)	-	-	-	-	-	(1,075,890)	(386,359)	(844,226)	(2,403,741)	(156,518)
Total fund balances (deficit)	171,530	(97,266)	1,105	19,975	880,176	3,638	3,302,845	(1,075,890)	(386,359)	(844,226)	1,975,528	5,102,431
Total liabilities and fund balances	**$ 171,576**	**-**	**103,657**	**19,975**	**1,246,340**	**3,638**	**3,302,845**	**-**	**-**	**-**	**4,848,031**	**5,334,480**

Exhibit D-2

CITY OF BIDDEFORD, MAINE
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the year ended June 30, 2022
(with comparative totals for the year ended June 30, 2021, restated)

	Minor School Projects	Public Access Building	2021 Revolving Renovation	Roof Replacement	Road Projects 2016	CSO Projects 2017	Biddeford Riverwalk Community	City Capital Projects	WWTP Clarifier #2 Rehabilitation	CSO Projects FY22 & Beyond	Totals 2022	Totals 2021
Revenues:												
Intergovernmental	$ -	-	-	-	383,300	-	-	-	-	-	383,300	-
Investment earnings	1,141	-	-	-	-	-	-	-	-	-	1,141	666
Other	9,950	-	-	-	-	-	302,845	-	-	-	312,795	3,026,018
Total revenues	11,091	-	-	-	383,300	-	302,845	-	-	-	697,236	3,026,684
Expenditures:												
Capital expenditures	7,500	-	146,650	-	1,128,460	388,060	-	1,075,890	386,359	844,226	3,977,145	2,273,882
Total expenditures	7,500	-	146,650	-	1,128,460	388,060	-	1,075,890	386,359	844,226	3,977,145	2,273,882
Excess (deficiency) of revenues over (under) expenditures	3,591	-	(146,650)	-	(745,160)	(388,060)	302,845	(1,075,890)	(386,359)	(844,226)	(3,279,909)	752,802
Other financing sources (uses):												
Loan forgiveness	-	-	89,779	-	-	-	-	-	-	-	89,779	-
Transfers - in (out)	-	-	117,227	-	-	(54,000)	-	-	-	-	63,227	(54,000)
Total other financing sources (uses)	-	-	207,006	-	-	(54,000)	-	-	-	-	153,006	(54,000)
Net change in fund balances	3,591	-	60,356	-	(745,160)	(442,060)	302,845	(1,075,890)	(386,359)	(844,226)	(3,126,903)	698,802
Fund balances (deficit), beginning	167,939	(97,266)	(59,251)	19,975	1,625,336	445,698	3,000,000	-	-	-	5,102,431	4,403,629
Fund balances (deficit), ending	**$ 171,530**	**(97,266)**	**1,105**	**19,975**	**880,176**	**3,638**	**3,302,845**	**(1,075,890)**	**(386,359)**	**(844,226)**	**1,975,528**	**5,102,431**

NONMAJOR GOVERNMENTAL FUNDS

PERMANENT FUNDS

Permanent Funds are established to account for resources donated by others and held in trust by the City to be used for specific purposes laid out under the requirements of the enabling documents.

Cemetery Fund
Holds money given for the upkeep of specific plots in the cemeteries throughout the City. The income is distributed annually to the caretaker of each cemetery in which the plots are located. The principal is maintained intact.

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Exhibit E-1

CITY OF BIDDEFORD, MAINE
Comparative Balance Sheet
Nonmajor Permanent Fund - Cemetery Fund
June 30, 2022 and 2021

		Totals	
		2022	**2021**
ASSETS			
Interfund loans receivable	$	39,306	39,051
Total assets		**39,306**	**39,051**
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and other		-	-
Total liabilities		-	-
Fund balances:			
Nonspendable-principal		39,306	39,051
Total fund balances		39,306	39,051
Total liabilities and and fund balances	**$**	**39,306**	**39,051**

CITY OF BIDDEFORD, MAINE
Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Permanent Fund - Cemetery Fund
For the years ended June 30, 2022 and 2021

		Totals	
		2022	**2021**
Revenues:			
Investment income	$	255	161
Total revenues		255	161
Expenditures:			
Program expenditures		-	-
Total expenditures		-	-
Net change in fund balances		255	161
Fund balances, beginning		39,051	38,890
Fund balances, ending	**$**	**39,306**	**39,051**

CUSTODIAL FUNDS

Custodial Funds hold the money of other agencies or organizations for which the City or School Department is the disbursement and accounting agent. These are:

Payee Program
This fund is to account for social security money for people in the payee program for which the City acts as the fiscal agent for members of program.

Biddeford-Saco-Old Orchard Beach Transit Fund
A regional public transportation Committee for which the City is the fiscal agent.

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Exhibit F-1

CITY OF BIDDEFORD, MAINE
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022
(with comparative totals for June 30, 2021)

		Payee Program	B-S-OOB Transit Fund	Totals 2022	Totals 2021
ASSETS					
Cash and cash equivalents	$	91,388	700	92,088	107,956
Receivables		-	1,150,708	1,150,708	902,523
Prepaid expenses		-	13,321	13,321	13,278
Inventories		-	292,675	292,675	238,448
Capital assets		-	9,984,397	9,984,397	7,190,580
Less accumulated depreciation		-	(3,736,359)	(3,736,359)	(3,466,621)
Total assets		**91,388**	**7,705,442**	**7,796,830**	**4,986,164**
LIABILITIES					
Accounts payable and other		10	111,051	111,061	405,145
Accrued wages and related benefits		-	159,081	159,081	178,896
Interfund loans payable		-	-	-	-
Total liabilities		**10**	**270,132**	**270,142**	**584,041**
NET POSITION					
Restricted for individuals and organizations		91,378	7,435,310	7,526,688	4,402,123
Total net position	**$**	**91,378**	**7,435,310**	**7,526,688**	**4,402,123**

Exhibit F-2

CITY OF BIDDEFORD, MAINE
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the year ended June 30, 2022
(with comparative totals for June 30, 2021)

		Payee Program	B-S-OOB Transit Fund	Totals 2022	Totals 2021
Additions:					
Operating income	$	-	4,445,926	4,445,926	3,839,337
Federal and state capital grants		-	2,793,691	2,793,691	2,196,654
Contributions		193,200	-	193,200	211,307
Other receipts		-	109,428	109,428	7,720
Total additions		193,200	7,349,045	7,542,245	6,255,018
Deductions:					
Operating expenses		-	4,208,562	4,208,562	3,518,208
Other		209,118	-	209,118	245,151
Total deductions		209,118	4,208,562	4,417,680	3,763,359
Change in fiduciary net position		(15,918)	3,140,483	3,124,565	2,491,659
Net position, beginning		107,296	4,294,827	4,402,123	1,910,464
Net position, ending	**$**	**91,378**	**7,435,310**	**7,526,688**	**4,402,123**

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SCHEDULE OF SCHOOL CATEGORICAL FUNDS

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Schedule 1

CITY OF BIDDEFORD, MAINE
Schedule of Revenues, Expenditures, and Changes in Fund Balances
School Categorical Programs
For the year ended June 30, 2022

		Balances (deficits) June 30, 2021	Revenues	Expenditures	Balances (deficits) June 30, 2022
Federal programs:					
Title IA - disadvantaged	$	3,098	887,776	887,776	3,098
Title IA - reallocation		-	67,056	67,056	-
Title IV - S		-	3,046	3,046	-
Local entitlement		-	630,465	633,105	(2,640)
Local entitlement - ARP		-	133,239	133,239	-
Pre-school handicapped		-	18,851	18,851	-
Pre-school handicapped - ARP		-	18,397	18,397	-
ESSER I		-	343,050	343,050	-
ESSER II		-	76,569	76,569	-
ESSER III		-	1,205,912	1,205,912	-
Homeless Children and Youth I		-	41,939	41,939	-
Homeless Children and Youth II		-	18,513	18,513	-
21st century		(100)	18,359	18,359	(100)
Title III - ESL		-	29,775	29,775	-
Title IIA - supporting effective instruction		-	81,597	81,597	-
Career and technical education - Perkins		-	96,258	96,258	-
Adult Ed Pass-through		(6,949)	88,319	82,423	(1,053)
Total federal programs		(3,951)	3,759,121	3,755,865	(695)
State programs:					
Federal jobs training (PAL)		16	-	-	16
CTE program improvement		30,433	99,500	87,876	42,057
National Board scholarship		-	-	-	-
Transition proficiency		9,961	-	-	9,961
PEPG grant		1,577	-	-	1,577
George Briggs CTE		8,606	-	-	8,606
State MLTI		-	155,420	155,420	-
Middle School CTE		-	11,053	11,053	-
DHHS - H1N1 vaccine		3,165	-	-	3,165
Advanced placement for all		56	-	-	56
Communities for children		296	-	-	296
Catholic Charity of Maine		-	-	-	-
Southern Maine Collaborative pass-through		160	-	-	160
Total state programs		54,270	265,973	254,349	65,894
Other programs:					
Professional education services		956	-	-	956
MELMAC		2,933	-	-	2,933
Let's go		366	-	-	366
York County fine arts program		2,133	-	-	2,133
Cultural enrichment		143,965	10,061	-	154,026
Alumni		24,202	7,192	2,441	28,953
Cohen foundation		3,468	-	-	3,468
BPS playground fund		30	-	-	30
Fast track		1,039	-	-	1,039
STEM/guitar		12	-	-	12
JFK playground fund		12,327	80	-	12,407
BIS playground fund		19	-	-	19
Total other programs		191,450	17,333	2,441	206,342
Totals	**$**	**241,769**	**4,042,427**	**4,012,655**	**271,541**

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STATISTICAL SECTION

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STATISTICAL INFORMATION

The following statistical tables are provided to give a historical perspective and to assist in assessing the current financial status of the City. The tables do not provide full financial information for prior years and are provided for supplementary analysis purposes only.

Contents		**Pages**
Financial Trends	Tables 1-5	133-138
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.		
Revenue Capacity	Tables 6-8A	139-141
These schedules contain information to help the reader assess the City's most significant revenue source, the property tax.		
Debt Capacity	Tables 9-12	142-145
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and its ability to issue additional debt in the future.		
Demographic and Economic Information	Tables 13-16	146-149
These schedules offer demographic and economic indicators for the City.		

Sources: Unless otherwise indicated, the information in these schedules is derived from the Annual Comprehensive Financial Report for the relevant year.

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Table 1

CITY OF BIDDEFORD, MAINE
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
Net investment in capital assets	$ 39,778,498	$ 40,857,902	$ 41,334,903	$ 39,924,699	$ 36,099,323	$ 44,650,155	$ 47,129,553	$ 49,648,146	$ 53,665,666	$ 57,712,021
Restricted	3,495,199	4,325,930	4,234,908	10,610,056	17,856,062	5,375,965	4,523,718	6,886,431	18,471,608	26,086,435
Unrestricted	(2,375,044)	(3,698,562)	(11,341,779)	(16,468,822)	(19,823,718)	(16,680,283)	(16,773,154)	(15,031,383)	(15,862,617)	(19,124,865)
Total governmental activities net position	$ 40,898,653	$ 41,485,270	$ 34,228,032	$ 34,065,933	$ 34,131,667	$ 33,345,837	$ 34,880,117	$ 41,503,194	$ 56,274,657	$ 64,673,591
Business-type activities:										
Net investment in capital assets	$ 17,348,594	$ 17,336,048	$ 19,335,460	$ 19,499,730	$ 20,299,264	$ 20,212,104	$ 20,097,762	$ 21,014,888	$ 20,602,950	$ 20,894,941
Unrestricted	(2,063,713)	(2,689,520)	(3,302,701)	(3,039,422)	(2,529,952)	(2,135,259)	(1,847,509)	(1,318,544)	(811,531)	156,766
Total business-type activities net position	$ 15,284,881	$ 14,646,528	$ 16,032,759	$ 16,460,308	$ 17,769,312	$ 18,076,845	$ 18,250,253	$ 19,696,344	$ 19,791,419	$ 21,051,707
Primary government:										
Net investment in capital assets	$ 57,127,092	$ 58,193,950	$ 60,670,363	$ 59,424,429	$ 56,398,587	$ 64,862,259	$ 67,227,315	$ 70,663,034	$ 74,268,616	$ 78,606,962
Restricted	3,495,199	4,325,930	4,234,908	10,610,056	17,856,062	5,375,965	4,523,718	6,886,431	18,471,608	26,086,435
Unrestricted	(4,438,757)	(6,388,082)	(14,644,480)	(19,508,244)	(22,353,670)	(18,815,542)	(18,620,663)	(16,349,927)	(16,674,148)	(18,968,099)
Total primary government net position	**$ 56,183,534**	**$ 56,131,798**	**$ 50,260,791**	**$ 50,526,241**	**$ 51,900,979**	**$ 51,422,682**	**$ 53,130,370**	**$ 61,199,538**	**$ 76,066,076**	**$ 85,725,298**

Table 2

CITY OF BIDDEFORD, MAINE
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General government	$ 7,135,077	$ 7,213,598	$ 5,689,682	$ 8,488,566	$ 8,045,938	$ 11,349,919	$ 9,823,437	$ 13,635,386	$ 13,616,413	$ 10,038,744
Public services	2,520,933	2,976,842	2,962,241	2,880,101	3,714,079	3,509,145	3,860,844	3,438,263	3,829,147	5,255,811
Public safety	11,334,699	11,675,369	12,520,924	12,318,913	13,220,577	10,369,650	10,277,986	11,425,232	15,235,008	12,670,451
Public works	6,274,135	7,094,651	8,464,269	8,131,429	8,674,146	6,886,005	6,243,239	8,558,604	8,652,754	11,258,986
Education	35,233,475	36,174,680	36,504,972	36,999,526	38,949,458	41,166,826	41,461,188	41,855,263	49,665,316	47,471,621
Debt service - interest	2,476,806	2,306,996	2,439,097	1,950,048	1,171,200	1,516,124	1,582,226	1,377,838	622,849	1,734,007
Total governmental activities expenses	64,975,125	67,442,136	68,581,185	70,768,583	73,775,398	74,797,669	73,248,920	80,290,586	91,621,487	88,429,620
Business-type activities:										
Wastewater Fund	3,884,335	4,509,142	4,002,075	3,629,422	4,125,537	3,850,164	3,641,442	3,588,201	4,224,191	3,973,598
Parking Fund	-	-	-	-	7,890	77,042	464,995	492,558	300,849	36,694
Total business-type activities expenses	3,884,335	4,509,142	4,002,075	3,629,422	4,133,427	3,927,206	4,106,437	4,080,759	4,525,040	4,010,292
Total primary government expenses	**$ 68,859,460**	**$ 71,951,278**	**$ 72,583,260**	**$ 74,398,005**	**$ 77,908,825**	**$ 78,724,875**	**$ 77,355,357**	**$ 84,371,345**	**$ 96,146,527**	**$ 92,439,912**
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 752,284	$ 732,172	$ 797,198	$ 955,316	$ 1,750,265	$ 988,880	$ 991,207	$ 1,329,065	$ 2,249,700	$ 1,441,393
Public services	946,055	915,415	884,383	780,586	909,199	721,052	812,481	1,094,187	509,589	2,500,702
Public safety	1,752,360	1,692,299	2,303,884	1,979,822	1,883,108	2,222,497	1,783,147	1,925,135	1,723,974	678,805
Public works	392,219	391,518	539,411	252,317	253,579	292,489	319,992	273,759	280,410	358,873
Education	567,481	674,026	879,150	716,187	808,819	881,099	600,246	447,224	687,052	563,031
Operating grants and contributions	16,117,527	16,637,947	17,005,710	17,018,734	17,827,353	19,481,650	21,368,458	23,598,376	40,306,472	31,605,564
Capital grants and contributions	482,716	432,042	290,837	-	-	673,074	88,016	1,947,719	3,026,018	402,574
Total governmental activities program revenues	21,010,642	21,475,419	22,700,573	21,702,962	23,432,323	25,260,741	25,963,547	30,615,465	48,783,215	37,550,942
Business-type activities:										
Charges for services:										
Wastewater Fund	$ 3,559,690	$ 3,370,789	$ 3,263,768	$ 3,516,971	$ 3,753,163	$ 3,453,198	$ 3,617,183	$ 3,720,061	$ 3,951,496	$ 4,153,104
Parking Fund	-	-	-	-	25,600	38,400	249,965	364,173	287,236	81,460
Capital grants and contributions	220,262	-	1,584,538	-	1,123,668	-	-	1,100,000	-	-
Total business-type activities program revenues	3,779,952	3,370,789	4,848,306	3,516,971	4,902,431	3,491,598	3,867,148	5,184,234	4,238,732	4,234,564
Total primary government program revenues	**24,790,594**	**24,846,208**	**27,548,879**	**25,219,933**	**28,334,754**	**28,752,339**	**29,830,695**	**35,799,699**	**53,021,947**	**41,785,506**
Net (expense)/revenue										
Governmental activities	$ (43,964,483)	$ (45,966,717)	$ (45,880,612)	$ (49,065,621)	$ (50,343,075)	$ (49,536,928)	$ (47,285,373)	$ (49,675,121)	$ (42,838,272)	$ (50,878,678)
Business-type activities	(104,383)	(1,138,353)	846,231	(112,451)	769,004	(435,608)	(239,289)	1,103,475	(286,308)	224,272
Total primary government net expense	**$ (44,068,866)**	**$ (47,105,070)**	**$ (45,034,381)**	**$ (49,178,072)**	**$ (49,574,071)**	**$ (49,972,536)**	**$ (47,524,662)**	**$ (48,571,646)**	**$ (43,124,580)**	**$ (50,654,406)**

CITY OF BIDDEFORD, MAINE
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes, interest and costs	$ 40,592,724	$ 41,776,524	$ 42,554,790	$ 44,001,296	$ 44,917,089	$ 46,141,891	$ 47,543,791	$ 48,268,086	$ 48,581,244	$ 48,608,716
Excise taxes	2,598,807	2,757,196	2,907,677	3,085,887	3,337,377	3,466,666	3,613,374	3,776,831	3,921,992	3,989,174
Franchise taxes	-	-	-	-	-	-	-	-	308,939	295,359
Payments in lieu of taxes	130,662	137,364	160,917	192,914	201,326	196,460	197,912	196,020	150,652	195,395
Unrestricted grants and contributions	2,197,369	1,809,072	1,838,931	1,962,114	2,126,537	2,437,397	2,745,302	3,346,045	4,521,219	5,501,404
Unrestricted investment earnings	186,709	190,932	114,977	125,731	260,023	262,168	368,396	609,674	427,669	(611,311)
Miscellaneous	82,076	382,246	82,844	75,580	106,457	93,200	136,393	77,212	79,403	52,584
Gain on sale of capital assets	-	-	-	-	-	-	4,239	-	-	-
Transfers	(540,000)	(500,000)	(540,000)	(540,000)	(540,000)	(641,141)	(412,697)	(342,616)	(381,383)	(2,054,437)
Special items	(4,449,005)	-	-	-	-	-	-	-	-	-
Total governmental activities	**$ 40,799,342**	**$ 46,553,334**	**$ 47,120,136**	**$ 48,903,522**	**$ 50,408,809**	**$ 51,956,641**	**$ 54,196,710**	**$ 55,931,252**	**$ 57,609,735**	**$ 55,976,884**
Business-type activities:										
Transfers	540,000	500,000	540,000	540,000	540,000	641,141	412,697	342,616	381,383	2,054,437
Total business-type activities	**540,000**	**500,000**	**540,000**	**540,000**	**540,000**	**641,141**	412,697	342,616	**381,383**	**2,054,437**
Total primary government	**$ 41,339,342**	**$ 47,053,334**	**$ 47,660,136**	**$ 49,443,522**	**$ 50,948,809**	**$ 52,597,782**	**$ 54,609,407**	**$ 56,273,868**	**$ 57,991,118**	**$ 58,031,321**
Change in Net Position										
Governmental activities	(3,165,141)	586,617	1,239,524	(162,099)	65,734	2,419,713	6,911,337	6,256,131	14,771,463	5,098,206
Business-type activities	435,617	(638,353)	1,386,231	427,549	1,309,004	205,533	173,408	1,446,091	95,075	2,278,709
Total primary government	**$ (2,729,524)**	**$ (51,736)**	**$ 2,625,755**	**$ 265,450**	**$ 1,374,738**	**$ 2,625,246**	**$ 7,084,745**	**$ 7,702,222**	**$ 14,866,538**	**$ 7,376,915**

CITY OF BIDDEFORD, MAINE
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(accrual basis of accounting)
(dollar amounts expressed in thousands)

Fiscal Year		Property Tax	Excise Tax	Total
2022	$	48,804	3,989	52,793
2021		48,732	3,922	52,654
2020		48,464	3,777	52,241
2019		47,742	3,613	51,355
2018		46,338	3,467	49,805
2017		45,118	3,337	48,455
2016		44,193	3,087	47,280
2015		42,716	2,908	45,624
2014		41,913	2,757	44,670
2013		40,724	2,599	43,323

Table 4

CITY OF BIDDEFORD, MAINE
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	$ 325,532	$ 362,038	$ 602,379	$ 563,695	$ 594,951	$ 736,672	$ 1,133,081	$ 1,436,893	$ 1,295,421	$ 1,445,532
Restricted	1,359,456	2,355,091	2,351,559	2,858,214	2,285,096	2,408,164	2,394,089	3,451,767	3,946,564	4,593,400
Assigned	1,005,523	559,097	580,487	1,129,196	1,316,840	2,387,140	3,477,238	2,139,154	2,466,066	3,456,853
Unassigned	3,136,240	1,915,406	1,723,143	2,310,409	2,983,231	2,222,152	4,577,271	6,991,373	11,636,817	11,770,744
Total general fund	**$ 5,826,751**	**$ 5,191,632**	**$ 5,257,568**	**$ 6,861,514**	**$ 7,180,118**	**$ 7,754,128**	**$ 11,581,679**	**$ 14,019,187**	**$ 19,344,868**	**$ 21,266,529**
All Other Governmental Funds										
Nonspendable	$ 61,812	$ 67,219	$ 65,894	$ 60,613	$ 81,214	$ 68,171	$ 66,112	$ 38,890	$ 69,208	$ 143,893
Restricted	10,650,412	9,640,377	7,779,582	7,691,229	15,489,752	13,696,861	8,841,601	7,694,993	14,455,836	21,232,832
Committed	3,206,386	3,559,643	3,400,029	1,157,321	1,583,042	1,491,054	1,320,641	1,486,309	1,577,636	1,797,699
Unassigned	(506,242)	(469,953)	(532,593)	(680,417)	(997,954)	(1,253,551)	(1,734,645)	(1,146,795)	(1,009,739)	(3,638,370)
Total all other governmental funds	**$ 13,412,368**	**$ 12,797,286**	**$ 10,712,912**	**$ 8,228,746**	**$ 16,156,054**	**$ 14,002,535**	**$ 8,493,709**	**$ 8,073,397**	**$ 15,092,941**	**$ 19,536,054**

Table 4A

CITY OF BIDDEFORD, MAINE
General Governmental Tax Revenues by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)
(dollar amounts expressed in thousands)

Fiscal Year	Real estate	Personal property	Excise tax	Total
2022	$ 48,093	$ 1,044	$ 3,922	$ 53,059
2021	48,172	1,191	3,777	53,140
2020	47,327	1,291	3,777	52,394
2019	46,464	1,168	3,613	51,245
2018	45,253	1,255	3,467	49,974
2017	43,759	1,415	3,337	48,511
2016	42,870	1,531	3,083	47,484
2015	41,097	1,406	2,900	45,403
2014	40,202	1,484	2,757	44,443
2013	38,654	1,507	2,599	42,760

Table 5

CITY OF BIDDEFORD, MAINE
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2020	2022
Revenues										
Taxes	$ 43,406,442	$ 44,483,148	$ 45,672,627	$ 47,484,477	$ 48,511,496	$ 49,974,308	$ 51,245,771	$ 52,394,437	$ 53,139,898	$ 53,059,203
Licenses, permits, fees and charges for svcs.	3,550,933	3,576,888	3,980,054	3,862,824	3,715,708	4,090,855	3,842,118	4,669,305	4,512,519	4,638,075
Intergovernmental	18,797,612	18,454,544	19,153,635	18,980,848	19,953,890	22,397,047	24,113,760	28,504,343	44,827,691	37,106,968
Investment earnings	277,076	190,932	114,977	125,731	260,023	262,168	368,396	609,674	427,669	(611,311)
Other	754,995	1,134,349	1,229,823	896,986	1,995,719	1,303,436	889,364	1,174,982	4,043,627	1,255,508
Total revenues	$ 66,787,058	$ 67,839,861	$ 70,151,116	$ 71,350,866	$ 74,436,836	$ 78,027,814	$ 80,459,409	$ 87,352,741	$ 106,951,404	$ 95,448,443
Expenditures										
General government	4,233,407	4,454,329	4,417,062	4,556,574	4,700,174	9,158,195	9,536,842	10,641,164	11,353,917	11,379,203
Public services and libraries	1,653,722	1,686,415	1,651,031	1,610,272	1,687,658	1,523,494	1,975,653	3,254,974	8,101,574	5,168,337
Public safety	10,675,805	11,085,652	11,866,596	11,742,905	12,474,899	9,756,561	10,361,398	10,739,015	15,003,834	12,279,162
Public works	5,088,601	5,510,515	5,722,488	5,429,610	5,757,532	4,611,914	4,626,237	4,599,516	4,828,733	5,999,776
Education	30,235,540	30,705,072	31,982,549	32,088,859	33,452,802	35,983,638	35,794,180	40,620,541	48,668,997	45,646,704
County tax	1,303,501	1,896,950	1,250,633	1,228,999	1,217,090	1,235,647	1,221,062	1,282,292	1,323,152	1,331,480
Other	344,488	503,433	851,523	588,703	134,603	837,272	131,157	-	-	-
Debt service (including education debt service):										
Principal	4,180,705	4,197,644	3,921,765	4,321,073	5,448,700	4,430,357	5,108,556	5,319,405	5,757,885	5,458,484
Interest	1,971,850	2,306,996	2,439,097	1,950,048	1,171,200	1,516,124	1,591,507	1,462,125	690,038	1,452,649
Capital outlays	12,502,294	1,771,893	3,939,996	2,833,882	5,467,769	4,905,325	7,055,138	7,584,766	4,801,883	6,424,628
Equipment and Supplies, other than General Fund	794,809	896,144	968,394	793,311	906,221	739,071	905,131	-	-	-
Program expenditures, other than Gen. Fund	3,641,620	3,330,340	3,584,154	3,411,437	3,426,205	3,359,221	3,889,567	-	-	-
Contracted services, other than Gen. Fund	295,287	244,678	538,673	1,491,732	1,451,066	1,256,207	3,413,004	-	-	-
Total expenditures	$ 76,921,629	$ 68,590,061	$ 73,133,961	$ 72,047,405	$ 77,295,919	$ 79,313,026	$ 85,609,432	$ 85,503,798	$ 100,530,013	$ 95,140,423
Excess (deficiency) of revenues over (under) expenditures	(10,134,571)	(750,200)	(2,982,845)	(696,539)	(2,859,083)	(1,285,212)	(5,150,023)	1,848,943	6,421,391	308,020
Other financing sources (uses)										
Transfers - in	88,109	105,006	247,077	202,215	466,295	1,929,557	2,313,026	2,123,118	1,895,617	2,167,515
Transfers - out	(628,109)	(605,006)	(787,077)	(742,215)	(1,006,295)	(2,570,698)	(2,725,723)	(2,465,734)	(2,277,000)	(4,221,952)
Use of escrow funds	-	-	-	-	-	-	-	-	-	-
Payment to refunding escrow	-	-	-	-	(27,256,283)	-	-	-	(2,655,543)	-
Proceeds from bond/note sales	8,960,205	-	-	-	34,584,462	346,844	966,315	43,923	731,386	12,082,254
Proceeds from bond premium	106,207	-	600,000	-	3,450,402	-	-	-	-	893,886
Payment to refinance lease	-	-	-	(1,369,541)	-	-	-	-	-	-
Proceeds from capital leases	1,331,654	-	577,598	1,725,860	866,414	-	2,884,313	-	8,224,411	-
Sale of City property	-	-	-	-	-	-	30,817	100,000	4,963	14,600
Total other financing sources (uses)	9,858,066	(500,000)	637,598	(183,681)	11,104,995	(294,297)	3,468,748	(198,693)	5,923,834	10,936,303
Net change in fund balances	**$ (276,505)**	**$ (1,250,200)**	**$ (2,345,247)**	**$ (880,220)**	**$ 8,245,912**	**$ (1,579,509)**	**$ (1,681,275)**	**$ 1,650,250**	**$ 12,345,225**	**$ 11,244,323**
Debt service as a percentage of noncapital expenditures	9.6%	9.7%	9.2%	9.1%	9.1%	7.9%	8.7%	8.6%	6.9%	7.5%

Table 6

CITY OF BIDDEFORD, MAINE
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year Ended June 30	Real Property (1)							
	Commercial Property	Residential Property	Personal Property	Tax Exempt Real Property	Total Taxable Assessed Value (1)	Total Direct Tax Rate	Estimated Actual Taxable Value (2)	Assessed Value as a Percentage of Actual Value
2022	$ 512,433	$ 2,469,361	$ 65,329	$ 384,178	$ 2,662,971	$ 18.23	$ 3,103,650	85.8%
2021	480,556	2,232,265	64,959	357,798	2,419,982	20.05	2,823,300	85.7%
2020	474,486	2,234,651	64,643	356,009	2,417,771	19.98	2,639,350	91.6%
2019	471,873	2,216,853	59,319	355,632	2,392,413	19.70	2,464,750	97.1%
2018	452,491	2,120,822	62,526	355,027	2,280,812	20.07	2,288,700	99.7%
2017	417,481	2,102,561	71,258	335,372	2,255,928	19.86	2,263,350	99.7%
2016	401,655	2,081,678	103,735	329,436	2,257,633	19.47	2,226,350	101.4%
2015	389,672	2,075,971	98,620	326,443	2,237,820	18.99	2,228,800	100.4%
2014	411,505	2,247,411	110,305	326,423	2,442,798	17.53	2,252,250	108.5%
2013	464,065	2,212,792	91,073	344,044	2,423,886	16.54	2,290,750	105.8%

SOURCE: Biddeford Assessor's office.

(1) The City implemented a full revaluation for fiscal 2015.

(2) Estimated actual valuation amounts are the state equalized values published by Maine Revenue Services.

CITY OF BIDDEFORD, MAINE.
Principal Property Taxpayers
Years Ended June 30, 2022 and 2013
(amounts expressed in thousands)

	2022			2013		
Taxpayer - Type of business	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Market Basket/Demoulas Retail Shopping Center	$ 47,252	1	1.77%	$		
Central Maine Power Co Electric Utility	29,184	2	1.10%	11,304	9	0.47%
North Dam LLC Retail/Property Management	22,482	3	0.84%			
Wal-Mart Stores Inc Retailer	18,589	4	0.70%	20,062	4	0.83%
The Maine Water Co Water Utility	13,590	5	0.51%			
Target Corporation Retailer	13,384	6	0.50%	11,383	8	0.47%
Stag Biddeford, LLC Retail Bakery	12,849	7	0.48%			
Mills At Pepperell LLC Property Management	10,962	8	0.41%			
HD Development of Maryland Inc Home Center	10,973	9	0.41%	10,482	10	0.43%
BVH Biddeford LLC Retail Shopping Center	9,984	10	0.37%	13,636	6	0.56%
Maine Energy Trash to energy plant				54,953	1	2.27%
Biddeford Crossing Retailer				37,202	2	1.53%
IBC Corp Wholesale Bakery				37,202	3	1.53%
FMI Manufacturer				14,699	5	0.61%
AVX Tantalum Corp Manufacturer				12,491	7	0.52%
Totals	**$ 189,249**		**7.11%**	**$ 223,414**		**9.22%**

SOURCE: Biddeford Assessor's office

Table 8

CITY OF BIDDEFORD, MAINE
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal year	Direct Tax rate	Tax Levy Original	Tax Levy Adjusted	Collections/ abatements original tax year	Percent	Subsequent Years' Collections	Cumulative To June 30, Amount	Cumulative To June 30, Percent	Taxes receivable June 30,
2022	$ 18.23	$ 48,545,967	$ 48,569,514	$ 47,574,682	97.95%	-	-	0.00%	994,832
2021	20.05	48,520,632	48,541,328	47,931,711	98.74%	382,362	47,931,711	98.74%	227,255
2020	19.98	48,307,062	48,429,559	47,085,542	97.22%	1,269,761	47,085,542	97.22%	74,256
2019	19.70	47,130,619	47,132,946	46,298,478	98.23%	796,009	47,094,487	99.92%	38,459
2018	20.07	45,775,903	45,786,426	44,943,571	98.16%	818,535	45,762,106	99.95%	24,320
2017	19.86	44,802,728	44,804,509	44,047,317	98.31%	733,865	44,781,182	99.95%	23,327
2016	19.47	43,956,107	43,970,596	43,171,781	98.18%	782,750	43,954,531	99.96%	16,065
2015	18.99	42,496,196	42,627,313	41,338,850	96.98%	1,271,422	42,610,272	99.96%	17,041
2014	17.53	41,687,159	41,720,225	40,329,627	96.67%	1,376,810	41,706,437	99.97%	13,788
2013	16.54	40,091,029	40,160,556	38,587,124	96.08%	1,560,665	40,147,789	99.97%	12,767

Table 8A

CITY OF BIDDEFORD, MAINE
Components of Direct Property Tax Rate
Last Ten Fiscal Years
(rate expressed in tax dollars per thousand dollars of valuation)

Fiscal Year	Education Rate	City Rate	County Rate	Total Direct Rate
2022	$ 8.66	$ 9.07	$ 0.50	18.23
2021	9.61	9.89	0.55	20.05
2020	9.53	9.92	0.53	19.98
2019	9.35	9.80	0.55	19.70
2018	9.76	9.74	0.57	20.07
2017	10.03	9.27	0.56	19.86
2016	9.97	8.96	0.54	19.47
2015	9.80	8.61	0.58	18.99
2014	9.17	7.81	0.55	17.53
2013	8.72	7.29	0.53	16.54

CITY OF BIDDEFORD, MAINE
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

	Governmental Activities		Business-type Activities		Primary Government				
Fiscal Year	General Obligation Bonds/Notes	Financed Purchases	General Obligation Bonds/Notes	Financed Purchases	General Obligation Bonds/ Notes	Financed Purchases	Total Outstanding Debt	Percentage of Personal Income	Per Capita
2022	$ 53,450	$ 8,428	$ 2,245	$ -	$ 55,695	$ 8,428	$ 64,123	5.23%	$ 2,871
2021	44,883	9,574	2,792	-	47,675	9,574	57,249	4.62%	2,539
2020	49,013	4,908	3,344	78	52,357	4,986	57,343	5.31%	2,673
2019	53,420	5,784	3,900	128	57,320	5,912	63,232	5.90%	2,939
2018	56,943	3,526	4,457	46	61,400	3,572	64,972	6.37%	3,024
2017	60,042	4,293	5,014	63	65,056	4,356	69,412	6.92%	3,249
2016	54,197	4,108	5,720	79	59,917	4,187	64,104	6.44%	3,009
2015	57,602	4,431	6,279	100	63,881	4,531	68,412	6.90%	3,206
2014	60,578	4,561	6,963	110	67,541	4,671	72,212	7.41%	3,391
2013	64,106	5,325	7,647	169	71,753	5,494	77,247	8.25%	3,625

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF BIDDEFORD, MAINE
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year		Total General Obligation Bonds/ Notes	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2022	$	55,695	1.8%	2,494
2021		47,675	1.7%	2,114
2020		52,357	2.0%	2,441
2019		57,320	2.3%	2,664
2018		61,400	2.7%	2,857
2017		65,056	2.9%	3,045
2016		59,917	2.7%	2,813
2015		63,881	2.9%	2,994
2014		67,541	3.0%	3,172
2013		71,753	3.1%	3,367

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF BIDDEFORD, MAINE
Direct and Overlapping Governmental Activities Debt
As of June 30, 2022
(amounts expressed in thousands)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
City of Biddeford direct debt			61,878
Total direct and overlapping debt			**$ 61,878**

CITY OF BIDDEFORD, MAINE
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assessed value per State	$ 2,290,750	$ 2,252,250	$ 2,228,800	$ 2,226,350	$ 2,263,350	$ 2,288,700	$ 2,464,750	$ 2,639,350	$ 2,823,300	$ 3,103,650
Total debt limit - all purposes - 15% of assessed value	$ 343,613	$ 337,838	$ 334,320	$ 333,953	$ 339,503	$ 343,305	$ 369,713	$ 395,903	$ 423,495	$ 465,548
Less outstanding debt applicable to debt limit	71,753	67,541	63,881	59,917	65,056	61,400	57,320	52,357	47,675	55,695
Legal debt margin	$ 271,860	$ 270,297	$ 270,439	$ 274,035	$ 274,446	$ 281,905	$ 312,393	$ 343,546	$ 375,820	$ 409,852
Total outstanding debt applicable to the limit as a percentage of debt limit	20.88%	19.99%	19.11%	17.94%	19.16%	17.88%	15.50%	13.22%	11.26%	11.96%

The debt limit is restricted by State statute based on the assessed value per the State above and the percentages below.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Municipal purposes - 7.5%										
Debt limit	$ 171,806	$ 168,919	$ 167,160	$ 166,976	$ 169,751	$ 171,653	$ 184,856	$ 197,951	$ 211,748	$ 232,774
Less outstanding debt applicable to debt limit	13,754	13,055	12,906	12,020	18,934	17,559	16,433	15,379	14,488	26,000
Debt margin for municipal purposes	$ 158,052	$ 155,864	$ 154,254	$ 154,956	$ 150,817	$ 189,211	$ 168,423	$ 182,572	$ 197,260	$ 206,773
Outstanding debt applicable to the limit as a percentage of debt limit for municipal purposes	8.01%	7.73%	7.72%	7.20%	11.15%	10.23%	8.89%	7.77%	6.84%	11.17%
School purposes - 10%										
Debt limit	$ 229,075	$ 225,225	$ 222,880	$ 222,635	$ 226,335	$ 228,870	$ 246,475	$ 263,935	$ 282,330	$ 310,365
Less outstanding debt applicable to debt limit	44,610	42,116	39,622	37,127	34,626	33,547	31,696	28,868	25,950	23,321
Debt margin for school purposes	$ 184,465	$ 183,109	$ 183,258	$ 185,508	$ 191,709	$ 195,323	$ 214,779	$ 235,067	$ 256,380	$ 287,044
Outstanding debt applicable to the limit as a percentage of debt limit for school purposes	19.47%	18.70%	17.78%	16.68%	15.30%	14.66%	12.86%	10.94%	9.19%	7.51%
Storm and sanitary sewer purposes - 7.5%										
Debt limit	$ 171,806	$ 168,919	$ 167,160	$ 166,976	$ 169,751	$ 171,653	$ 184,856	$ 197,951	$ 211,748	$ 232,774
Less outstanding debt applicable to debt limit	12,249	12,371	11,353	10,770	11,496	10,294	9,191	8,110	7,237	6,374
Debt margin for sewer purposes	$ 159,557	$ 156,548	$ 155,807	$ 156,206	$ 158,255	$ 161,359	$ 175,665	$ 189,841	$ 204,511	$ 226,400
Outstanding debt applicable to the limit as a percentage of debt limit for sewer purposes	7.13%	7.32%	6.79%	6.45%	6.77%	6.00%	4.97%	4.10%	3.42%	2.74%
Maximum total debt limit - 15%	$ 343,613	$ 337,838	$ 334,320	$ 333,953	$ 339,503	$ 343,305	$ 369,713	$ 395,903	$ 423,495	$ 465,548

CITY OF BIDDEFORD, MAINE
Demographic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (000's)	Per Capita Income (4)	Median Age (1)	Educational Attainment of Population Over 25, Diplomas Achieved (1)			School Enrollment (2)	Unemployment Rate (3)
					High School	Bachelors	Advanced		
2022	22,331	$ 1,226,307	$ 58,142	36.1	94.0%	27.2%	9.3	2,358	5.1%
2021	22,552	1,238,443	54,915	38.1	92.6%	27.8%	NA	2,346	4.5%
2020	21,452	1,079,615	50,327	37.3	88.2%	17.1%	7.1%	2,355	10.7%
2019	21,514	1,071,655	49,812	35.6	88.2%	24.2%	NA	2,417	2.4%
2018	21,488	1,019,928	47,465	33.8	88.4%	22.9%	NA	2,440	3.0%
2017	21,362	1,002,732	46,940	34.6	91.6%	29.0%	NA	2,401	3.2%
2016	21,303	994,786	46,697	35.4	89.3%	22.9%	6.6%	2,414	3.3%
2015	21,337	991,338	46,461	35.6	89.0%	22.5%	6.8%	2,457	3.8%
2014	21,294	974,243	45,752	35.3	88.1%	22.3%	6.5%	2,477	4.5%
2013	21,309	936,744	43,960	38.6	86.4%	20.9%	5.5%	2,487	5.2%

Sources:
(1) U.S. Bureau of Census, Portland/South Portland/Biddeford Metropolitan Area or City of Biddeford, as available (Census 2014 5-year estimate).
(2) Biddeford School Department
(3) Center for Workforce Research and Information
(4) Bureau of Economic Analysis Portland/South Portland/2014.

CITY OF BIDDEFORD, MAINE
Principal Private Employers
Years Ended June 30, 2022 and 2013

		2022		2013	
Company	**Type of Business**	**Number of Employees**	**Rank**	**Number of Employees**	**Rank**
Southern Maine Medical Center	Hospital	1,474	1	1,100	1
University of New England	Higher Education	1,150	2	652	2
Market Basket	Supermarket	466	3		
Fiber Materials Inc.	Insulation Manufacturer	330	4		
Wal-Mart	Retail	306	5	400	4
AVX Tantalum	Capacitor Manufacturer	245	6	172	6
Hannaford	Supermarket	189	7	220	5
Home Depot	Retail	150	8	150	8
Target	Retail	150	9		
Southridge Rehab and Living Ctr.	Health Care Facility	90	10	150	10
Interstate Bakeries	Bakery			423	3
Shaw's	Supermarket			157	7
Kohl's	Retail			150	9

Source: Biddeford Economic Development Office
Notes: Total local employment is not an available statistic.

CITY OF BIDDEFORD, MAINE
Full-time Employees by Function/Program
Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Administration	2.00	2.00	2.00	3.00	3.00	3.00	4.00	4.00	3.00	3.00
City Clerk	5.00	5.00	5.00	4.00	4.00	5.00	5.00	5.00	5.69	5.69
Assessing	3.50	3.50	3.07	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance and Tax	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Information Technology	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	2.30	2.30
Planning and Development	3.56	3.56	3.56	5.00	5.00	5.00	5.00	5.00	5.00	4.88
Code Enforcement	6.10	6.10	6.10	5.00	5.00	5.00	5.00	5.00	6.59	6.59
Public Services										
Facilities Maintenance	6.25	6.25	4.30	3.00	3.00	3.00	3.00	3.00	4.45	3.90
Recreation	6.13	6.13	6.10	5.00	5.00	5.00	5.00	5.00	5.90	7.46
Health and Welfare	2.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Airport	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communications	3.93	3.93	3.88	3.00	3.00	3.00	3.00	3.00	5.00	3.26
Environmental Officer	0.70	0.10	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety										
Fire Department	45.00	45.00	45.00	44.00	44.00	44.00	44.00	44.00	46.00	54.00
Police Department	49.00	50.00	51.00	56.00	56.00	56.00	56.00	56.00	54.60	58.38
Communications	16.00	17.00	17.00	15.00	15.00	15.00	15.00	15.00	18.00	18.00
Animal Control	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parking Control	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.30	2.90
Public Works										
Administration	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.93	5.58
Fleet Maintenance	11.00	11.00	11.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00
Street Maintenance	19.00	19.00	19.00	20.00	20.00	20.00	20.00	20.00	19.00	18.00
Solid Waste	10.00	10.00	7.40	7.00	7.00	7.00	7.00	7.00	6.40	6.40
Parks Maintenance	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00
Engineering	3.35	2.75	3.65	4.00	4.00	4.00	4.00	4.00	4.00	3.26
Education	418.20	419.60	415.00	415.50	420.80	424.40	432.30	432.30	432.30	432.30
Wastewater Treatment	17.95	18.44	18.84	18.00	18.00	18.00	18.00	18.00	18.00	16.04

Note: Neither the municipal nor the education departments have maintained their employment numbers on a full-time equivalent (FTE) basis. Many seasonal and part-time positions have not been included or converted to FTEs. The above represents the departments' best estimates of full-time positions for the various fiscal years. All of the positions may or may not have been filled as of June 30 of any given year.

Source: Biddeford Finance Department and School Business Office

Table 16

CITY OF BIDDEFORD, MAINE
Assets and Indicators by Function
Last Ten Fiscal Years

Function/Program	Fiscal Year 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Code Enforcement										
Residential permits issued	337	339	386	451	447	366	436	436	337	349
Commercial/Industrial permits issued	23	2	3	31	75	196	108	108	113	116
Fire Department										
Stations	2	2	2	2	2	2	2	2	2	2
Emergency vehicles	14	14	14	14	14	14	14	14	14	15
Requests for service - fire	1,200	1,176	1,163	1,164	1,076	1,481	1,005	1,005	1,607	1,530
Requests for service - emergency medical	3,410	3,500	3,786	3,993	4,139	3,914	4,189	4,189	4,240	4,129
Police Department										
Patrol units	5	5	5	5	5	5	5	5	5	5
Public initiated police calls for service	15,356	15,586	15,603	15,620	15,292	15,879	14,891	14,376	14,240	14,574
Public Service Agency (PSAP) calls for service (including Fire/EMS)	28,312	27,424	28,855	29,726	31,816	33,493	34,578	35,492	37,696	35,608
Public Service Agency (PSAP)/Officer initiated police calls for service	19,556	20,868	20,248	23,621	18,885	16,237	16,536	12,547	12,223	11,615
Public Works										
Miles of streets	131	131	131	131	131	131	131	131	131	131
Miles of streets improved	3	2	2	2	5	5	5	5	5	5
Solid waste trucks	3	3	3	3	3	3	3	3	3	3
Recyclables collected, tons	1,011	2,321	2,433	2,527	2,555	549	307	307		[4]
Recreation										
Parks	13	13	13	18	18	18	18	18	18	18
Park acreage	261	261	261	261	261	261	261	261	261	261
Public beaches, river	1	1	1	1	1	1	1	1	1	1
Public beaches, ocean	3	3	3	3	3	3	3	3	3	3
Skating rinks	2	2	2	2	2	2	2	2	2	2
Tennis courts	5	5	5	5	5	5	5	5	5	5
Education										
Schools	5	5	5	5	5	5	5	5	5	5
School buses	30	30	30	30	31	31	29	29	29	29
School students	2,487	2,477	2,457	2,414	2,401	2,440	2,417	2,355	2,346	2,333
Instructors	209	209	208	209	209	211	219	219	219	226
Wastewater Treatment										
Number of treatment plants	2	2	2	2	2	2	2	2	2	2
Miles of storm and sanitary sewers	94	94	94	94	94	94	97	97	111	117 [1]
Number of service connections	4,139	4,125	4,140	4,150	4,200	4,210	4,212	4,212	4,138	4,217 [2]
Maximum daily capacity x 1,000 gallons	10,042	10,042	10,042	10,042	10,042	10,042	10,042	10,042	6,530	6,530 [3]
Average daily treatment x 1,000 gallons	2,718	2,594	2,696	2,200	2,504	2,441	3,347	3,347	2,305	2,288

Source: Biddeford Finance Office and School Business Office

[1] The increase in miles of storm and sewer is not because we have added 14 more miles in 2021; in 2021 we began using GIS mapping technology to more accurately reflect pipe length. As we add better tools and refine our GIS technology, this number will continue to fluctuate.

[2] Residential connections

[3] Peak design flow is able to handle short-term flows of up to 10 MGD; however, our current design flow shows 6,530 to be a more accurate number. The difference between the two numbers is *permitted* flow for the treatment plat at the Biddeford pool.

Runyon Kersteen Ouellette

Certified Public Accountants and Business Consultants

March 24, 2023

City Council and School Committee
City of Biddeford, Maine

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Biddeford, Maine for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting with the Mayor on September 13, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards*, and the Uniform Guidance

As stated in our engagement letter dated May 27, 2022, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the City of Biddeford, Maine's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the City of Biddeford, Maine's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the City of Biddeford, Maine's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the City of Biddeford, Maine's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City of Biddeford, Maine's compliance with those requirements.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Biddeford, Maine are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the City of Biddeford, Maine during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were management's estimate of depreciation expense (which is based on estimated useful lives), allowance for uncollectible accounts (based on historical collection rates), other postemployment benefits obligations (based upon actuarial studies and other calculations), and net pension liability (based on actuarial studies). We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements, some of which were considered material either individually or in the aggregate to each opinion unit's financial statements taken as whole (see attached Adjusting Journal Entries).

The attached schedule of *Passed Adjusting Journal Entries* summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial both individually and in the aggregate to the financial statements taken as a whole.

The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the attached management representation letter dated March 24, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of Biddeford, Maine's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Biddeford, Maine's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and the schedules pertaining to the net pension and other postemployment benefits liabilities, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the City Council, School Committee, and management of the City of Biddeford, Maine and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Runyon Kersteen Ouellette

City of Biddeford, Maine
Adjusting Journal Entries
6/30/2022

Account	Description	Debit	Credit
001			
To adjust WW prepaid insurance to actual at year-end.			
601-6001-35102-994-997-60382	Pollution Insurance Expense	14,502.05	0.00
601-1601-11601-994-996-10151	Prepaid Insurance-City	0.00	14,502.05
Total		**14,502.05**	**14,502.05**
002			
To allocate pension and OPEB to Sewer fund for prior period.			
601-2601-11601-994-998-20130	Net Pension Liability (Asset)	0.00	551,561.00
601-1601-11601-994-996-10240	Deferred Outflow - Pension	159,776.00	0.00
601-2601-11601-994-998-20140	Deferred Inflow - Pension	0.00	23,694.00
601-3601-11601-994-999-30100	Unassigned Fund Balance	415,479.00	0.00
601-2601-11601-994-998-20132	OPEB Liability (Asset) - Health	0.00	733,146.74
601-1601-11601-994-996-10241	Deferred Outflow - OPEB Health	130,205.58	0.00
601-3601-11601-994-999-30100	Unassigned Fund Balance	602,941.16	0.00
Total		**1,308,401.74**	**1,308,401.74**
003			
To allocate pension and OPEB to sewer fund.			
601-2601-11601-994-998-20130	Net Pension Liability (Asset)	597,393.20	0.00
601-1601-11601-994-996-10240	Deferred Outflow - Pension	129,967.13	0.00
601-2601-11601-994-998-20140	Deferred Inflow - Pension	0.00	603,955.83
601-6001-35105-994-997-60130	Pension Expense (Gain)	0.00	123,404.49
601-2601-11601-994-998-20132	OPEB Liability (Asset) - Health	235,753.81	0.00
601-1601-11601-994-996-10241	Deferred Outflow - OPEB Health	0.00	130,205.58
601-2601-11601-994-998-20141	Deferred Inflow - OPEB Health	0.00	71,587.13
601-6001-35105-994-997-60131	OPEB Expense (Gain) - OPEB Health	0.00	33,961.11
Total		**963,114.14**	**963,114.14**

City of Biddeford, Maine
Passed Adjusting Journal Entries
6/30/2022

Account	Description	Debit	Credit
200			
To adjust sewer fund accrued interest payable to actual at year-end.			
601-2601-11601-994-998-201:	Accrued Interest Payable	11,667.88	0.00
601-6001-35102-994-997-607!	Bond Interest Expense	0.00	11,667.88
Total		**11,667.88**	**11,667.88**

All balances are immaterial individually and in aggregate

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH MAINE STATE STATUTE REQUIREMENTS

Biddeford School Committee
City of Biddeford School Department

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Biddeford, Maine as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Biddeford, Maine's basic financial statements. We issued our report thereon dated March 24, 2023, which contained unmodified opinions on those financial statements.

As part of obtaining reasonable assurance about whether the City of Biddeford, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

In connection with that audit we:

1. Considered whether the Biddeford School Department has complied with budget content requirements of section 15693.
2. Considered whether the Biddeford School Department has complied with transfer limitations between budget cost centers pursuant to section 1485.
3. Considered whether the Biddeford School Department has exceeded its authority to expend funds.
4. Considered whether the Biddeford School Department has complied with the applicable provisions of the unexpended balances requirements established under section 15004.
5. Reviewed the annual financial data submitted to the Maine Department of Education and reconciled it to the audited financial statement totals (see attached *Schedule of Reconciliation of the NEO Financial System with Audited Financial Statements*).
6. Considered whether the Biddeford School Department was in compliance with applicable provisions of the Essential Programs and Services Funding Act.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. Other known matters of noncompliance relating to the above listed items (items #1 - #6) are as follows:

- The School Committee did not vote to make budgetary transfers of up to 5% as allowed by section 1485 and, as a result, did have individual cost centers with actual expenditures in excess of budgeted amounts. However, in total, the School Department did not exceed its authority to expend funds.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying *Schedule of Reconciliation of the NEO Financial System with Audited Financial Statements* is presented for purposes of additional analysis as required by regulation of the Maine Department of Education and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and regulations of the Maine Department of Education in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

Runyon Kersteen Ouellette

March 24, 2023
South Portland, Maine

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Schedule of Reconciliation of the NEO Financial System with Audited Financial Statements
For the year ended June 30, 2022

		General Fund	Capital Projects	School Lunch	Adult Ed Grants/Contracts	School Donations	School Categorical Programs	School Insurance Claims
Revenues and other financing sources:								
Per NEO:	$	42,289,572	218,097	1,854,787	77,264	6,795	4,042,425	25,919
Differences:								
School Lunch commodities received (not reported on NEO)		-	-	53,094	-	-	-	-
Budgeted use of carryover (not a revenue on Financial Statements)		(1,925,857)	-	-	-	-	-	-
Adjusted NEO balance		40,363,715	218,097	1,907,881	77,264	6,795	4,042,425	25,919
Per School Department financial statements (Statement 2, Exhibits A-2, C-2 and D-2)		40,363,714	218,097	1,907,880	77,264	6,795	4,042,427	25,919
Variances - trivial	**$**	**1**	**-**	**1**	**-**	**-**	**(2)**	**-**

		General Fund	Capital Projects	School Lunch	Adult Ed Grants/Contracts	School Donations	School Categorical Programs	School Insurance Claims
Expenditures and other financing uses:								
Per NEO:	$	39,606,658	154,162	1,345,219	69,653	67,636	4,012,671	-
Differences:								
Change in school lunch inventory (recorded directly to fund balance in NEO)		-	-	(25,797)	-	-	-	-
Transfer posted directly to fund balance		117,227	-	-	-	-	-	-
School Lunch commodities received (not reported on NEO)		-	-	53,094	-	-	-	-
Adjusted NEO balance		39,723,885	154,162	1,372,516	69,653	67,636	4,012,671	-
Per School Department financial statements (Statement 2, Exhibits A-2, C-2 and D-2)		39,723,886	154,162	1,372,425	69,652	67,636	4,012,655	-
Variances - trivial	**$**	**(1)**	**-**	**91**	**1**	**-**	**16**	**-**

See accompanying auditors report.

		General Fund	Capital Projects	School Lunch	Adult Ed Grants/Contracts	School Donations	School Categorical Programs	School Insurance Claims
Reconciliation between financial statements and NEO report:								
Revenues (budgetary)		40,327,258	11,091	1,907,880	77,264	6,795	4,042,427	25,919
Transfer-in	$	-	117,227	-	-	-	-	-
Loan forgiveness		-	89,779	-	-	-	-	-
Unemployment fund revenues		36,456	-	-	-	-	-	-
FSA forfeited funds		7,008	-	-	-	-	-	-
Total revenues		40,363,714	218,097	1,907,880	77,264	6,795	4,042,427	25,919
Expenditures (budgetary)		39,573,095	154,162	1,372,425	69,652	67,636	4,012,655	-
Transfer-out		117,227	-	-	-	-	-	-
Unemployment fund expenditures		33,564	-	-	-	-	-	-
Total expenditures	$	39,723,886	154,162	1,372,425	69,652	67,636	4,012,655	-

Note: This schedule excludes the following which were also excluded from NEO data:

- Student Activity Funds (special revenues)
- Scholarships (Private Purpose Trusts)

CITY OF BIDDEFORD, MAINE

Reports Required by *Government Auditing Standards* and the Uniform Guidance

For the Year Ended June 30, 2022

CITY OF BIDDEFORD, MAINE
Reports Required by *Government Auditing Standards*
and the Uniform Guidance
For the Year Ended June 30, 2022

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Runyon Kersteen Ouellette

Certified Public Accountants and Business Consultants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

City Council
City of Biddeford, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Biddeford, Maine as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Biddeford, Maine's basic financial statements and have issued our report thereon dated March 24, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Biddeford, Maine's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Biddeford, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Biddeford, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*, CONTINUED

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Biddeford, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters involving internal control over financial reporting that we have reported as "Other Comments."

City of Biddeford, Maine's Responses to the Finding and Other Comments

The City of Biddeford, Maine's responses to the finding and other comments identified in our audit are described in the accompanying schedule of findings and questioned costs. The City of Biddeford, Maine's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Runyon Kersteen Ouellette

March 24, 2023
South Portland, Maine

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

City Council
City of Biddeford, Maine

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the City of Biddeford, Maine's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City of Biddeford, Maine's major federal programs for the year ended June 30, 2022. The City of Biddeford, Maine's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on American Rescue Plan Act

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, the City of Biddeford, Maine complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the American Rescue Plan Act for the year ended June 30, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the City of Biddeford, Maine complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Biddeford, Maine and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Biddeford, Maine's compliance with the compliance requirements referred to above.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, CONTINUED

Matter Giving Rise to Qualified Opinion on American Rescue Plan Act

As described in the accompanying schedule of findings and questioned costs, the City of Biddeford, Maine did not comply with the requirements of Assistance Listing #21.027 American Rescue Plan Act as described in finding number 2022-002 for Reporting. Compliance with such requirements is necessary, in our opinion, for the City of Biddeford, Maine to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Biddeford, Maine's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Biddeford, Maine's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Biddeford, Maine's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Biddeford, Maine's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the City of Biddeford, Maine's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Biddeford, Maine's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the City of Biddeford, Maine's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The City of Biddeford, Maine's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, CONTINUED

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Biddeford, Maine as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Biddeford, Maine's basic financial statements. We issued our report thereon dated March 24, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Runyon Kersteen Ouellette

March 24, 2023
South Portland, Maine

CITY OF BIDDEFORD, MAINE
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing	Pass-through Number	Federal Expenditures	Federal Assistance Listing	Passed through to Subrecipients
U.S. Department of Education,					
Passed through Maine Department of Education:					
Adult Basic Education	84.002	6296	$ 82,423		82,423
Title IA, Disadvantaged	84.010	3107	887,776		-
Title IA, Reallocation	84.010	3106	67,056		-
Total Title IA				954,832	
Special Education Cluster:					
Local Entitlement	84.027	3046	633,105		-
Local Entitlement - ARP - COVID	84.027X	7170	133,239		-
Preschool	84.173	6247	18,851		-
Preschool - ARP - COVID	84.173X	7171	18,397		-
Total Special Education Cluster				803,592	
Elementary and Secondary School Emergency Relief #1 - COVID	84.425D	7006	343,050		-
Elementary and Secondary School Emergency Relief #2 - COVID	84.425D	7041	76,569		-
Elementary and Secondary School Emergency Relief #3 - COVID	84.425U	7071	1,205,912		-
ARP Homeless Children and Youth I - COVID	84.425W	3016	60,452	1,685,983	-
21st Century	84.267	3356	18,359		-
Career and Technical Education - Perkins Alignment Grant	84.048A	3030	96,258		-
Title III ESL	84.365	3115	29,775		-
Title IIA - Supporting Effective Instruction	84.367	3042	81,597		-
Title IV - Student Support and Academic Enrichment	84.424	3345	3,046		-
Total U.S. Department of Education			3,755,865		82,423
U.S. Department of Agriculture, passed through the Maine Dept. of Education:					
Child Nutrition Cluster:					
National School Lunch Program	10.555	3022/3024	1,167,353		-
Child Nutrition Emergency Fund	10.555	6662	39,067		-
National School Lunch Program - Breakfast Program	10.553	3014	399,286		-
Summer Food Service Program	10.559	3016/3018	88,619		-
Food Donation Program	10.555	N/A	53,094		-
After School Program	10.555	3020	21,989		-
Fresh Fruit and Vegetable Program	10.582	3028	29,799		-
Total Child Nutrition Cluster				1,799,207	
State Administrative Expenses for Child Nutrition: Supply Chain Assistance	10.560	6670	44,239		-
Pandemic EBT Administrative Costs: SNAP	10.649	6184	3,070		-
Child and Adult Care Food Program	10.558	6661 / 6658	3,646		-
Total U.S. Department of Agriculture			1,850,162		-
U.S. Department of Housing and Urban Development,					
Direct:					
CDBG - Entitlement Grants Cluster:					
Community Development Block Grant - Entitlement	14.218	N/A	147,785		34,270
Total CDBG - Entitlement Grants Cluster				147,785	
Passed through Maine State Housing:					
Lead Hazard Reduction Grant Program	14.905	N/A	90,975		-
Safe Homes/Lead Hazzard	14.905	N/A	376,875		-
Passed through York County Community Action:					
Neighborhood Stabilization Program	14.228	N/A	1,268		-
Total U.S. Department of Housing and Urban Development			616,903		34,270

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing	Pass-through Number		Federal Expenditures	Federal Assistance Listing	Passed through to Subrecipients
U.S. Department of Transportation,						
Direct:						
Airport Improvement Program	20.106	N/A	$	590,926		-
Airport Coronavirus Relief Grant Program - COVID	20.106	N/A		13,000	603,926	-
Passed through the Maine Bureau of Highway Safety:						
2022 Speed Enforcement	20.600	PT22-201		6,805		-
2022 dre/Forensic Phlebotomy Training	20.616	ID22-116		1,265		-
Total U.S. Department of Transportation				611,996		-
U.S. Department of Justice,						
Direct:						
Corona Virus Emergency Supplement - COVID	16.034	2019-VD-BX-0603		12,005		-
Passed through the Maine Department of Justice:						
Byrne Justice Assistance Grant - 2019	16.738	2019-DJ-BX-0093		17,690		-
Byrne Justice Assistance Grant - 2020	16.738	2020-DJ-BX-0152		33,827		-
Total U.S. Department of Justice				63,522		-
Department of Treasury:						
Direct:						
American Rescue Plan Act - COVID	21.027	N/A		2,217,229		-
Total Department of Treasury				2,217,229		-
Totals			**$**	**9,115,677**		**116,693**

See accompanying notes to schedule of expenditures of federal awards.

PURPOSE OF THE SCHEDULE

Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), requires a schedule of expenditures of federal awards showing total expenditures for each federal award program as identified in the Assistance Listings in the System for Award Management.

SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity - The accompanying schedule includes all federal award programs of the City of Biddeford, Maine for the fiscal year ended June 30, 2022. The reporting entity is defined in notes to basic financial statements of the City of Biddeford, Maine.

B. Basis of Presentation - The information in the accompanying Schedule of Expenditures of Federal Awards is presented in accordance with the Uniform Guidance.

   1. Pursuant to the Uniform Guidance, federal awards are defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations.

   2. Major Programs - the Uniform Guidance establishes the level of expenditures or expenses to be used in defining major federal award programs. Major programs for the School Unit are identified in the summary of auditor’s results in the schedule of findings and questioned costs.

C. Basis of Accounting - The information presented in the schedule of expenditures of federal awards is presented on the modified accrual basis of accounting, which is consistent with the reporting in the School Unit’s fund financial statements.

D. Indirect Cost Rate - The City of Biddeford, Maine has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF BIDDEFORD, MAINE
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	None reported
Type of auditor’s report issued on compliance for major federal programs:	Qualified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	Yes

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
84.425D, 84.425U, 84.425W	Elementary and Secondary School Emergency Relief
84.027, 84.027X, 84.173, 84,173X	Special Education Cluster
10.553, 10.555, 10.559, 10.582	Child Nutrition Cluster
21.027	American Rescue Plan Act

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

Section II - Findings Required to be Reported under *Government Auditing Standards*

OTHER COMMENTS

City / BSOOBTC Cash Reconciliation

The City has extended a $500,000 line of credit to the Biddeford-Saco-Old Orchard Beach Transit Committee (BSOOBTC) to support its operations. A regular reconciliation of the amount of cash owed to or held by the City should be performed. Because of mispostings, staff turnover, and miscommunication between the City and BSOOBTC staff, a full reconciliation had not been performed until seven months after the end of the fiscal year. Without an accurate and timely reconciliation, the City and BSOOBTC management may not make informed decisions when needed. We recommend that reconciliations be performed on a regular basis, preferably monthly.

Management's Response and Corrective Action Plan: *The City's ERP system, which BSOOBTC uses, automatically tracks the amounts due between the City and the Transit Committee. Journal entries should never be posted directly to the accounts associated with the due to / due from the City. Transit Committee staff only has data access to post transactions to their own fund within the ERP system, and has no access to post directly to the City's bank account general ledger accounts.*

During FY22, Transit Committee staff posted transactions directly to the due to/due from accounts in the transit fund that were not also recorded in the City funds. The City had an accurate accounting of the amounts due to/from the Transit Committee at all times; however, there was no reconciliation done to match the transit amounts to the City's amounts.

To mitigate this in the future, the City has established individual sub-accounts for each fund within the general fund interfund balancing account. At any point in time, it is possible to search for all of the due to/due from accounts with the Account Inquiry program, use the Totals functionality, and see that all amounts due between funds are in balance.

It is the opinion of the City finance staff that much of the responsibility for reconciliation of the Transit Committee's cash owed to or held by the City rests with the finance staff of the Transit Committee.

Timely Reconciliation of City Balances (Repeat)

Fundamental to proper financial reporting is the routine analysis of accounts and reconciliation of balances to underlying documentation. Such analysis and reconciliation aids in identifying errors and irregularities so they can be corrected in a timely manner. The reconciliation of certain general ledger accounts, were not finalized until after the audit fieldwork. Most notably this included cash, accounts receivables and capital assets. As a result, material misstatements may not have been detected and corrected in a timely manner at year-end. It is our recommendation that all year-end general ledger balances be reconciled by the end of August.

Management's Response and Corrective Action Plan: *Staffing issues continued to plague the finance department well into the start of fiscal year 2023. Loss of a key department staff member responsible for cash reconciliations in July had a direct impact on the reconciliation process, as her work product on bank reconciliations could not be recovered for the entirety of fiscal year 2022, after unsuccessful searches both by finance and IT personnel. This caused a significant setback in the plan to have all year-end general ledger balances reconciled prior to the start of audit fieldwork.*

However, as of March, 2023 the department is finally fully staffed. This will enable implementation of the reconciliation plan established in FY22 to have everything completed by the end of August. Position cross-training is also in place to ensure individual absences do not impact the schedule.

Section II - Findings Required to be Reported under *Government Auditing Standards, Continued*

City Sewer Billing

During our testing of the sewer billing process, ten billing rates for multi-unit structures were incorrect out of forty selections made. It is imperative that sewer billings be conducted using the correct, approved billing rates to ensure that sewer customers are not over or under billed for their usage. We recommend that the City develop formal written internal controls over this process. We further recommend that these controls include periodic spot checks of billed rates to ensure proper rates are being used in billing calculations.

Management's Response and Corrective Action Plan: *When this was brought to management's attention on June 6, 2022 City staff updated both the minimum charge and the rate table in the Munis utility billing system. The correct billing rates for Multi-Units began with the billing cycle mailed on 6/20/2022. The Sewer Billing Clerk also went through all of the accounts to ensure that everyone was attached to the correct rate table.*

The City's sewer billing rates do not change very often; however, management anticipates a rate change within the next twelve months. Prior to that change, a formal written control and desk manual will be created to guide staff on the billing and auditing associated with process.

Capital Assets

During our testing of capital assets, we found items that should have been included in the prior year, along with some additions that were missed in the current year. The City-provided spreadsheet was not rolled forward completely and some of the beginning balances did not match prior year balances. We recommend the City retain and update its capital asset records on a regular basis during the year, and take extra care at year-end to ensure the accuracy of both the beginning and ending totals.

Management's Response and Corrective Action Plan: *The major asset that was not included in a prior year was actually a grouping of many smaller assets that did not individually meet our capitalization threshold. In FY21, the City purchased a public safety communications system that included hundreds of Motorola radios which were individually insignificant; however, the total purchase cost of the radios was significant. In 2021 GASB amended its guidance on when to require capitalization of certain types of assets whose individual acquisition costs are less than the threshold for and individual asset from "it may be appropriate…" to "a government should…" The effective date of this change in guidance is for reporting periods beginning after June 15, 2023. Therefore, management did not choose to capitalize the purchase of the Motorola radios in FY21. While reviewing the leases during FY22 audit field work, it was determined by the audit team that these radios should have been capitalized when purchased in the prior year despite the effective date specified in the 2021 GASB guidance, thus a prior period adjustment was required.*

The City-provided spreadsheet was saved to the shared portal as staff were still working on it, and therefore was not finished when picked up for test work by the audit staff. In the future, City staff will not save files to the shared portal until they are completed.

Section II - Findings Required to be Reported under *Government Auditing Standards, Continued*

Procurement Policies for the School Department

Through testing of cash disbursements for the School Department, we found that it is following the federal procurement policy for all items purchased, not just for federal expenses covered under the policy. The School Department currently has a procurement policy that covers non-federal expenses that was adopted in 2015; however, it is not currently adhered to. We recommended the School Department come to a conclusion as to what procedures should be used for non-federal expenditures and adjust their policies as needed. Also, as procedures and policies are revised, it is important they are communicated and understood by all existing personnel.

***Management's Response and Corrective Action Plan**: The Biddeford School Department will review the procurement policy and amend it to match the Federal Procurement Policy in regards to thresholds on purchases and bidding processes.*

School Department Payroll

During our testing of the School Department's payroll process, we found two instances where an employee's health insurance withholdings were not correct. It is crucial that employee payroll elections and employer matches are correctly recognized and accounted for in the payroll process. In the future, we recommend employees involved in the process be reminded of the need for diligence in ensuring contributions are correct. We also recommend developing an approval process when changes to payroll-related elections and employer matches are made and that management implement a procedure where employee files are reviewed annually to ensure documentation is complete and accurate.

***Management's Response and Corrective Action Plan**: The Biddeford School Department is in the process of purchasing and setting up new finance software called AptaFund which will replace the old software Profund. Profund is an old software which is being phased out and is not very stable at this time. The Superintendent has met with the union groups and we have decided to change our deduction schedule to be spread out over 24 pay periods instead of 26 pay periods. This will give us a better ability to have most people with the same deductions and not so many variations.*

Investigate Old Outstanding Checks on the Biddeford High School Activity Fund Reconciliation

We noted that many old outstanding checks, some dating as far back as 2015, are being carried on monthly cash reconciliations. This causes additional time to be spent by personnel to reconcile the bank accounts each month. If any of these checks should ultimately be voided, the possibility of using these funds currently is eliminated. The State of Maine requires holders of unclaimed property, which includes any type of outstanding check, to identify the unclaimed property by listing them on a form supplied by the State and then trying to locate the owners of the unclaimed property. Attempts to locate owners should be done between July 1 and September 1. The State also provides an Owner Identification sample letter to use. On November 1, the holders are required to send the Holder Report Form along with the funds to the Office of the State Treasurer. Checks should be made payable to the Treasurer, State of Maine. We would be happy to provide the business office with additional guidance if needed.

***Management's Response and Corrective Action Plan:** The Treasurer for the activity account is working on going back to trace names and addresses to clear out all the on checks that are showing as outstanding. Central office will try to contact the State of Maine to find out how the process works at their end and what we need to do in order to clear out the outstanding checks that she is not able to find contact information for. I am hoping that we will be able to have this cleared up by June 2024.*

Section III - Findings and Questioned Costs for Federal Awards

2022-002 – U.S. Department of Treasury, For the Period July 1, 2021 through June 30, 2022, Assistance Listing #21.027 American Rescue Plan Act

Statement of Condition: The 2022 first quarter Project and Expenditure Report activity did not agree with the City's accounting records.

Criteria: Filling accurate Project and Expenditure Reports is required to ensure the Department of Treasury has accurate financial information.

Cause: Errors caused activity to be incorrectly reported.

Effect: If grant information is not reported accurately to the federal oversight agency it could jeopardize future grant funding.

Recommendation: We recommend implementing controls to ensure required reports are filed accurately.

Questioned Costs: None

Management Response/Corrective Action Plan: When the City originally received the assistance from the American Rescue Plan Act, they intended to use part of that money to fund bonus pay to municipal workers who worked during the COVID crisis. Rather than only giving bonuses to public safety workers, Council voted that it was appropriate to compensate any employee who worked during a certain period of time out of City general funds.

However, prior to the first report coming due, the guidelines were updated to include the standard allowance of up to $10 million of the allocation as Revenue Replacement. Revenue Replacement may fund any general government service, including salaries and fringe benefits, with only a few exceptions for debt service and pension contributions. Management elected at this time to elect to use the standard allowance.

As noted above, management had already determined that they would expend ARPA funds for public safety workers (i.e., police and fire, and certain clerical staff who came back to work in person prior to the emergency being lifted), and these salaries and benefits were included in the Revenue Replacement on the March, 2022 report. It was not until June 21, 2022 that management transferred the bonus pay for the remaining employees; therefore, management did not consider these funds obligated or expended to the grant until they were transferred.

Section IV - Status of Prior Year Findings and Questioned Costs for *Government Auditing Standards* and Federal Awards, continued

2021-001 – Uniform Guidance Written Policies

Criteria: Under the Uniform Guidance §200.302 Financial Management, the non-Federal entity must provide written procedures to implement the requirements of §200.305 (Federal payment), and written procedures for determining the allowability of costs in accordance with subpart E of the Uniform Guidance and the terms and conditions of the Federal award.

Condition: The City currently does not have written procedures as required by the Uniform Guidance as specified in the criteria.

Cause: Although the City has adequate procedures in place to prevent non-compliance for most of its Federal grants, those procedures have not been documented.

Effect: Without written procedures, the City runs the risk of non-compliance for Federal grants.

Known Questioned Costs: None

Likely Questioned Costs: None

Recommendations: The City should review its Federal grants and determine which grants need specific written procedures to meet the Uniform Guidance requirements.

Status: Written procedures were adopted in the current-year.

CITY OF BIDDEFORD
SCHOOL DEPARTMENT

Financial Statements

For the Year Ended June 30, 2022

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Financial Statements
For the Year Ended June 30, 2022

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Independent Auditor's Report

Biddeford School Committee
City of Biddeford, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the City of Biddeford, Maine School Department as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School Department's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the City of Biddeford, Maine School Department, as of June 30, 2022, the respective changes in financial position, and the budgetary comparison of the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in the notes to the financial statements, the financial statements of the City of Biddeford, Maine School Department are intended to present the financial position and the changes in financial position of only that portion of each major fund, and the aggregate remaining fund information of the City of Biddeford, Maine that is attributable to the transactions of the City of Biddeford, Maine School Department. They do not purport to, and do not present fairly the financial position of the City of Biddeford, Maine as of June 30, 2022, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Biddeford, Maine School Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Biddeford, Maine School Department's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Biddeford, Maine School Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Biddeford, Maine School Department's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Biddeford, Maine School Department's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2023, on our consideration of the City of Biddeford, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Biddeford, Maine's internal control over financial reporting and compliance.

Runyon Kersteen Ouellette

March 24, 2023
South Portland, Maine

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Balance Sheet
Governmental Funds
June 30, 2022

		General	School Categorical Programs	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$	103,324	-	361,415	464,739
Investments		-	-	79,362	79,362
Receivables:					
Due from City of Biddeford		8,836,518	-	-	8,836,518
Interfund loans receivable		-	-	898,206	898,206
Due from other governments		97,394	826,322	106,964	1,030,680
Accounts receivable		62,873	8,101	107,680	178,654
Inventory		-	-	55,953	55,953
Total assets		**9,100,109**	**834,423**	**1,609,580**	**11,544,112**
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable		1,218,391	76,591	74,007	1,368,989
Accrued wages and benefits payable		2,978,953	-	4,783	2,983,736
Interfund loans payable		309,365	486,291	102,552	898,208
Total liabilities		4,506,709	562,882	181,342	5,250,933
Fund balances:					
Nonspendable		-	-	55,953	55,953
Restricted		-	68,992	873,730	942,722
Committed		87,604	206,342	498,555	792,501
Assigned		1,576,274	-	-	1,576,274
Unassigned		2,929,522	(3,793)	-	2,925,729
Total fund balances		4,593,400	271,541	1,428,238	6,293,179
Total liabilities and fund balances	**$**	**9,100,109**	**834,423**	**1,609,580**	**11,544,112**

See accompanying notes to basic financial statements.

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2022

	General	School Categorical Programs	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local appropriation	$ 23,062,704	-	-	23,062,704
Intergovernmental revenue	16,905,302	4,025,094	1,861,266	22,791,662
Maine PERS on-behalf payments	3,707,858	-	-	3,707,858
Charges for services	353,003	-	68,912	421,915
Contributions	-	-	9,000	9,000
Contributed commodities	-	-	53,094	53,094
Student activity fees and fundraisers	-	-	347,846	347,846
Other	49,713	17,333	36,677	103,723
Total revenues	44,078,580	4,042,427	2,376,795	50,497,802
Expenditures:				
Current:				
Regular instruction	18,140,677	-	-	18,140,677
Special education instruction	7,039,253	-	-	7,039,253
Career and technical instruction	2,824,317	-	-	2,824,317
Other instruction	704,334	-	-	704,334
Student and staff support services	2,332,438	-	-	2,332,438
System administration	1,096,808	-	-	1,096,808
School administration	1,545,159	-	-	1,545,159
Transportation	1,630,566	-	-	1,630,566
Facilities maintenance	4,020,761	-	-	4,020,761
All other costs	917	-	-	917
Adult education	440,744	-	69,652	510,396
Program expenditures	33,564	4,012,655	67,636	4,113,855
Food service expenditures	-	-	1,372,425	1,372,425
Student activities	-	-	314,798	314,798
Capital expenditures	92,475	-	154,162	246,637
Debt service	3,504,979	-	-	3,504,979
Total expenditures	43,406,992	4,012,655	1,978,673	49,398,320
Excess (deficiency) of revenues over (under) expenditures	671,588	29,772	398,122	1,099,482
Other financing sources (uses):				
Loan fogiveness	-	-	89,779	89,779
Issuance of notes payable	92,475	-	-	92,475
Transfer-in	-	-	117,227	117,227
Transfer-out	(117,227)	-	-	(117,227)
Total other financing sources (uses)	(24,752)	-	207,006	182,254
Net change in fund balances	646,836	29,772	605,128	1,281,736
Fund balances, beginning of year	3,946,564	241,769	823,110	5,011,443
Fund balances, end of year	**$ 4,593,400**	**271,541**	**1,428,238**	**6,293,179**

See accompanying notes to basic financial statements.

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2022

		Budgeted amounts Original	Budgeted amounts Final	Actual	Variance with final budget positive (negative)
Revenues:					
Local appropriation	$	23,739,835	23,062,704	23,062,704	-
Intergovernmental revenue		14,988,382	15,665,513	16,905,302	1,239,789
Charges for services		250,371	250,371	353,003	102,632
Other		-	-	6,249	6,249
Total revenues		38,978,588	38,978,588	40,327,258	1,348,670
Expenditures:					
Current:					
Regular instruction		14,626,698	14,626,698	14,432,819	193,879
Special education instruction		7,264,150	7,264,150	7,039,253	224,897
Career and technical instruction		3,073,922	3,073,922	2,824,317	249,605
Other instruction		692,087	692,087	704,334	(12,247)
Student and staff support services		2,655,913	2,655,913	2,332,438	323,475
System administration		1,148,203	1,148,203	1,096,808	51,395
School administration		1,670,118	1,670,118	1,545,159	124,959
Transportation		1,703,293	1,703,293	1,630,566	72,727
Facilities maintenance		3,787,996	3,787,996	4,020,761	(232,765)
All other costs		12,078	12,078	917	11,161
Adult education		765,132	765,132	440,744	324,388
Debt service		3,504,855	3,504,855	3,504,979	(124)
Total expenditures		40,904,445	40,904,445	39,573,095	1,331,350
Excess (deficiency) of revenues over (under) expenditures		(1,925,857)	(1,925,857)	754,163	2,680,020
Other financing sources:					
Budgeted utilization of surplus		1,925,857	1,925,857	-	(1,925,857)
Total other financing sources		1,925,857	1,925,857	-	(1,925,857)
Net change in fund balance - budgetary basis		-	-	754,163	754,163
Reconciliation to GAAP basis:					
Transfer-out				(117,227)	
Unemployment fund revenues				36,456	
Unemployment fund expenditures				(33,564)	
Forfieted FSA funds				7,008	
Fund balance, beginning of year				3,946,564	
Fund balance, end of year	**$**			**4,593,400**	

See accompanying notes to basic financial statements.

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

		Private-purpose trust - scholarships
ASSETS		
Cash and cash equivalents	$	76,606
Investments		404,775
Total assets		481,381
LIABILITIES		
Accounts payable		-
Total liabilities		-
NET POSITION		
Restricted for individuals and organizations	**$**	**481,381**

See accompanying notes basic to financial statements.

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2022

		Private-purpose trust - scholarships (Schedule 2)
ADDITIONS		
Investment income and contributions	$	(3,195)
Total additions		(3,195)
DEDUCTIONS		
Scholarships		26,149
Total deductions		26,149
Change in fiduciary net position		(29,344)
Net position, beginning of the year		510,725
Net position, end of the year	**$**	**481,381**

See accompanying notes to basic financial statements.

THE REPORTING ENTITY

The City of Biddeford School Department operates as a department of the City of Biddeford, Maine, the financial statements of which have been issued in a separate report dated March 24, 2023 for the year ended June 30, 2022.

The accompanying financial statements present only the City of Biddeford School Department's operations and are not intended to present fairly the financial position and results of operations of the City of Biddeford, Maine in conformity with accounting principles generally accepted in the United States of America. Certain disclosures relevant to both the City of Biddeford, Maine and the City of Biddeford School Department are omitted herein and have been disclosed in the City's financial statements. This would include, deposits, capital assets, pension liabilities, investments, and other post-employment benefit liabilities.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Biddeford School Department conform to U.S. generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Basis of Presentation

The accounts of the City of Biddeford School Department are organized on the basis of funds. Each fund is operated and accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. The various funds are grouped by type in the fund financial statements. The City of Biddeford School Department uses the following fund categories and fund types:

Governmental Fund Types

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The following is the School Department's major governmental fund:

General Fund - The general fund is the general operating fund of the School Department. All revenues not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs not paid through other funds.

School Categorical Programs - The school categorical programs fund accounts for resources obtained and used under certain federal, state, and local grants upon which restrictions are imposed and transactions related to the proceeds of special revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fiduciary Fund Types

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension-trust funds, investment-trust funds, private-purpose trust funds and custodial funds.

Private purpose trust funds are used to account for assets held by the School under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the School's own programs. The School Department's private purpose trusts account for scholarship programs for students of the School Department

B. Basis of Accounting

The modified accrual basis of accounting is followed by the City of Biddeford School Department. Under the modified accrual basis of accounting, revenues are recorded when received in cash unless susceptible to accrual, i.e., measurable and available to finance the School Department's operations. Expenditures, are recorded when the liability is incurred. However, debt service expenditures, as well as expenditures related to accrued compensated absences, pension liabilities, and claims and judgments, are recorded only when payment is due. Fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. Revenues - Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School Department, available means expected to be received within sixty days of the fiscal year-end.

Nonexchange transactions, in which the School Department receives value without directly giving equal value in return, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the School Department must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the School Department on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

2. Expenditure Recognition:

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, principal and interest on long-term debt which has not matured are recognized when paid. Allocation of costs, such as depreciation, is not recognized in the governmental funds.

C. Budgetary Accounting

A budget is adopted by referendum vote for the General Fund which includes Adult Ed, and is prepared on a basis consistent with generally accepted accounting principles (GAAP) except as described in the Stewardship, Compliance, and Accountability footnote on page 10. The level of control (level at which expenditures may not exceed budget) is the budget categories. Generally, all unexpended budgetary accounts lapse at the close of the fiscal year.

D. Interfund Transactions

During the course of normal operations, the School Department has several transactions between funds, including expenditures and transfers of resources to provide services. These transactions are reported as transfers. Transactions between funds which represent lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund loans receivable or payable.

E. Inventories

School Lunch inventories are valued at cost and use the first-in first-out method. Inventories include the value of U.S. Department of Agriculture commodities donated to the School Lunch Program.

F. Capital Assets

School Department capital assets are reported in the City's Statement of Net Position. In the governmental funds, expenditures for property and equipment are charged to departmental operations whenever such items are purchased.

G. Accrued Compensated Absences

Employees earn vacation time and sick leave in varying amounts based upon their years of service. At June 30, 2022, it was determined that total accrued vacation and sick leave was $757,618. This amount is recorded as a liability in the City’s Statement of Net Position. A liability for these amounts would only be reported in the governmental funds if they have matured, for example, as a result of employee resignations or retirements.

H. Fund Equity

Governmental Fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the School Department is bound to honor constraints on the specific purposes for which those funds can be spent.

H. Fund Equity, Continued

The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the School Department imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the School Department's intent to be used for specific purposes, but are neither restricted nor committed.
- *Unassigned* – resources which have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The School Committee, through the budget process, has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. Likewise, the School Committee, or a body or official delegated by the School Committee may assign unspent budgeted amounts to specific purposes in the General Fund at year end.

Although not a formal policy, when both restricted and unrestricted resources are available for use, it is the School Department's intent to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the School Department's intent to use committed or assigned resources first, and then unassigned resources as they are needed.

I. Use of Estimates

Preparation of the School Department's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

J. Comparative Data

Certain prior year data has been reclassified in order to be consistent with the current year presentation.

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary vs GAAP Basis of Accounting

As required by U.S. generally accepted accounting principles (GAAP), the School Department has recorded a revenue and an expenditure for Maine Public Employees Retirement System contributions made by the State of Maine on behalf of the School Department. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting versus reporting under U.S. generally accepted accounting principles of $3,707,858. These amounts have been included as revenue and as a regular instruction expenditure in the General Fund on Statement 2 (GAAP basis). There is no effect on the fund balance at the end of the year. Additionally, the School Department does not include the FSA account forfeiture or MSMA unemployment account activity in the budgeting process. Their effects on fund balance are included in the reconciliation to GAAP basis.

B. Deficit Fund Balances and Overspent Appropriations

The following appropriations were overspent for the year ended June 30, 2022:

Other instruction	$ 12,247
Facilities maintenance	232,765
Debt service	124

The following funds had deficit balances at June 30, 2022:

Local Entitlement	$ 2,640
21st Century	100
Adult Ed Pass-through	1,053

These special revenue fund deficits will be funded by future grant proceeds or transfers from the General Fund.

STATE REIMBURSEMENT FOR DEBT SERVICE EXPENDITURES

The State of Maine currently reimburses the City of Biddeford School Department for a portion of financing costs for the Biddeford Middle School bonds. Continuation of such reimbursements is dependent upon continued appropriations by the State Legislature.

CONTINGENCIES

The School Department participates in a number of federally assisted grant programs. Although the programs have been audited in compliance with the Single Audit Act, these programs are subject to financial and compliance audits by the grantors or their representatives. Accordingly, the School Department's compliance with applicable grant requirements will be established at some future date. The amount, if any, of the expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the School Department expects such amounts, if any, to be immaterial.

LONG-TERM DEBT

The following is a summary of long-term debt transactions of the School Department for the year ended June 30, 2022.

Balance as of July 1, 2021	$ 26,595,628
Additions	92,475
Debt retired	(2,923,262)
Balance as of June 30, 2022	**$ 23,764,841**

General obligation bonds, notes payable, and financed purchases payable at June 30, 2022 are comprised of the following individual issues:

	Original amount issued	Date of maturity	Interest rate	Balance
2004 Middle School construction	$ 22,783,000	2024	2.00-6.00%	3,417,450
2013 High School renovation 2	1,500,000	2032	2.00-2.50%	825,000
2021 Bus #18 note payable	87,596	2025	3.00%	52,637
2021 Bus #23 note payable	87,096	2025	3.00%	52,336
2021 Bus #24 note payable	89,467	2025	3.00%	53,761
2017 bond refunding	26,950,000	2036	2.50-4.00%	18,705,000
2018 Bus #25 note payable	87,059	2023	3.75%	17,916
2019 Bus #22 note payable	89,256	2023	3.75%	18,368
2022 Bus #5 note payable	92,475	2026	3.57%	72,865
2021 SRF	117,227	2030	-	105,505
Energy upgrades	1,560,728	2025	2.35%	444,003
Total				**$ 23,764,841**

The annual requirements to amortize all debt outstanding as of June 30, 2022 are reported in the City's financial statements.

RISK MANAGEMENT

The School Department is exposed to various risks of loss related to tort, theft, damage to and destruction of assets, errors, omissions, and natural disasters for which the department either carries commercial insurance, or is self-insured. Currently, the School Department is self-insured for unemployment compensation, thereby retaining the full liability of these risks.

Based on the coverage provided by commercial insurance purchased, the School Department is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2022.

FUND BALANCE

As of June 30, 2022, fund balance components consisted of the following:

The General Fund unassigned fund balance total of $2,929,522 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. Additionally, negative $3,793 unassigned fund balance has been reported in the School Categorical Programs as of June 30, 2022.

As of June 30, 2022, other fund balance components consisted of the following:

	Nonspendable	Restricted	Committed	Assigned
General fund:				
For the following year budget	$ -	-	-	1,576,274
For unemployment claims	-	-	87,604	-
School Categorical Programs	-	68,992	206,342	-
Nonmajor special revenue funds:				
School lunch program	55,953	604,819	-	-
Adult Education Grants/Contracts	-	96,276	-	-
School Insurance Claims	-	-	11,176	-
School Donations	-	-	46,602	-
School Activities	-	-	440,777	-
Nonmajor capital project funds:				
Minor capital projects	-	171,530	-	-
2021 Revolving Renovation	-	1,105	-	-
Totals	**$ 55,953**	**942,722**	**792,501**	**1,576,274**

CITY OF BIDDEFORD SCHOOL DEPARTMENT
General Fund
Comparative Balance Sheets
June 30, 2022 and 2021

		2022	2021
ASSETS			
Cash and cash equivalents	$	103,324	100,408
Amount held in escrow		-	117,227
Due from City of Biddeford		8,836,518	7,521,831
Due from other governments		97,394	199,512
Accounts receivable		62,873	6,750
Interfund loans receivable		-	82,305
Total assets		**9,100,109**	**8,028,033**
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable		1,218,391	1,242,309
Accrued wages and benefits payable		2,978,953	2,839,160
Interfund loans payable		309,365	-
Total liabilities		4,506,709	4,081,469
Fund balance:			
Committed		87,604	84,712
Assigned		1,576,274	1,693,755
Unassigned		2,929,522	2,168,097
Total fund balance		4,593,400	3,946,564
Total liabilities and fund balance	**$**	**9,100,109**	**8,028,033**

CITY OF BIDDEFORD SCHOOL DEPARTMENT
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the year ended June 30, 2022

	School Operations			Adult Education			Totals
	Final Budget	Actual	Variance positive (negative)	Final Budget	Actual	Variance positive (negative)	2022 Actual
Revenues:							
Property taxes	$ 22,730,400	22,730,400	-	332,304	332,304	-	23,062,704
State education allocation	15,212,511	16,118,663	906,152	123,675	123,675	-	16,242,338
State agency clients	30,000	67,799	37,799	-	-	-	67,799
Medicaid reimbursement	-	324,469	324,469	-	-	-	324,469
Other State revenues	-	4,396	4,396	-	-	-	4,396
Service fees to other SAU	299,327	266,300	(33,027)	-	-	-	266,300
Tuition and fees	124,689	249,690	125,001	77,051	30,711	(46,340)	280,401
Transportation	48,631	72,602	23,971	-	-	-	72,602
Other	-	-	-	-	6,249	6,249	6,249
Total revenues	38,445,558	39,834,319	1,388,761	533,030	492,939	(40,091)	40,327,258
Expenditures:							
Current:							
Regular instruction	14,626,698	14,432,819	193,879	-	-	-	14,432,819
Special education instruction	7,264,150	7,039,253	224,897	-	-	-	7,039,253
Career and technical instruction	3,073,922	2,824,317	249,605	-	-	-	2,824,317
Other instruction	692,087	704,334	(12,247)	-	-	-	704,334
Student and staff support services	2,655,913	2,332,438	323,475	-	-	-	2,332,438
System administration	1,148,203	1,096,808	51,395	-	-	-	1,096,808
School administration	1,670,118	1,545,159	124,959	-	-	-	1,545,159
Transportation	1,703,293	1,630,566	72,727	-	-	-	1,630,566
Facilities maintenance	3,787,996	4,020,761	(232,765)	-	-	-	4,020,761
All other costs	12,078	917	11,161	-	-	-	917
Adult education	-	-	-	765,132	440,744	324,388	440,744
Debt service	3,504,855	3,504,979	(124)	-	-	-	3,504,979
Total expenditures	40,139,313	39,132,351	1,006,962	765,132	440,744	324,388	39,573,095
Excess (deficiency) of revenues over (under) expenditures	(1,693,755)	701,968	2,395,723	(232,102)	52,195	284,297	754,163

CITY OF BIDDEFORD SCHOOL DEPARTMENT
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - Budgetary Basis, Continued
For the year ended June 30, 2022

	School Operations			Adult Education			Totals
	Final Budget	Actual	Variance positive (negative)	Final Budget	Actual	Variance positive (negative)	2022 Actual
Other financing sources (uses):							
Budgeted utilization of surplus	1,693,755	-	(1,693,755)	232,102	-	(232,102)	-
Total other financing sources (uses)	1,693,755	-	(1,693,755)	232,102	-	(232,102)	-
Net change in fund balances - budgetary basis	-	701,968	701,968	-	52,195	52,195	754,163
Reconciliation to GAAP basis:							
Transfer-out		(117,227)			-		(117,227)
Unemployment fund revenues		36,456			-		36,456
Unemployment fund expenditures		(33,564)			-		(33,564)
Forfieted FSA funds		7,008			-		7,008
Net change in fund balances - GAAP basis		594,641			52,195		646,836
Fund balances, beginning of year		3,663,951			282,613		3,946,564
Fund balances, end of year	**$**	**4,258,592**			**334,808**		**4,593,400**

Exhibit B-1

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Other Governmental Funds
Combining Balance Sheet
June 30, 2022

		Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
ASSETS				
Cash and cash equivalents	$	361,415	-	361,415
Investments		79,362	-	79,362
Due from other governments		106,964	-	106,964
Accounts receivable		4,023	103,657	107,680
Interfund loans receivable		726,630	171,576	898,206
Inventory		55,953	-	55,953
Total assets		**1,334,347**	**275,233**	**1,609,580**
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable		73,961	46	74,007
Accrued wages and benefits payable		4,783	-	4,783
Interfund loans payable		-	102,552	102,552
Total liabilities		78,744	102,598	181,342
Fund balances:				
Nonspendable:				
Inventory		55,953	-	55,953
Restricted:				
Capital		-	172,635	172,635
Education		701,095	-	701,095
Committed		498,555	-	498,555
Total fund balances		1,255,603	172,635	1,428,238
Total liabilities and fund balances	**$**	**1,334,347**	**275,233**	**1,609,580**

Exhibit B-2

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Other Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2022

	Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
Revenues:			
Intergovernmental	$ 1,861,266	-	1,861,266
Charges for services	68,912	-	68,912
Contributions	-	9,000	9,000
Contributed commodities	53,094	-	53,094
Student activity fees and fundraisers	347,846	-	347,846
Other	34,586	2,091	36,677
Total revenues	2,365,704	11,091	2,376,795
Expenditures:			
Current:			
Program expenditures	67,636	-	67,636
Adult education	69,652	-	69,652
Food service expenditures	1,372,425	-	1,372,425
Student activities	314,798	-	314,798
Capital expenditures	-	154,162	154,162
Total expenditures	1,824,511	154,162	1,978,673
Excess (deficiency) of revenues over (under) expenditures	541,193	(143,071)	398,122
Other financing sources (uses):			
Loan fogiveness	-	89,779	89,779
Transfer-in	-	117,227	117,227
Total other financing sources (uses)	-	207,006	207,006
Net change in fund balances	541,193	63,935	605,128
Fund balances, beginning	714,410	108,700	823,110
Fund balances, ending	**$ 1,255,603**	**172,635**	**1,428,238**

Exhibit C-1

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2022

		School Lunch Program	Adult Education Grants/Contracts	School Insurance Claims	School Donations	Student Activities	Totals
ASSETS							
Cash and cash equivalents	$	-	-	-	-	361,415	361,415
Investments		-	-	-	-	79,362	79,362
Due from other governments		104,207	2,757	-	-	-	106,964
Accounts receivable		3,623	400	-	-	-	4,023
Interfund loans receivable		563,631	93,119	11,176	58,704	-	726,630
Inventory		55,953	-	-	-	-	55,953
Total assets		**727,414**	**96,276**	**11,176**	**58,704**	**440,777**	**1,334,347**
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable		61,859	-	-	12,102	-	73,961
Accrued wages and benefits payable		4,783	-	-	-	-	4,783
Total liabilities		66,642	-	-	12,102	-	78,744
Fund balances:							
Nonspendable:							
Inventory		55,953	-	-	-	-	55,953
Restricted		604,819	96,276	-	-	-	701,095
Committed		-	-	11,176	46,602	440,777	498,555
Total fund balances (deficits)		660,772	96,276	11,176	46,602	440,777	1,255,603
Total liabilities and fund balances	**$**	**727,414**	**96,276**	**11,176**	**58,704**	**440,777**	**1,334,347**

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2022

	School Lunch Program	Adult Education Grants/Contracts	School Insurance Claims	School Donations	Student Activities	Totals
Revenues:						
Intergovernmental	$ 1,814,186	47,080	-	-	-	1,861,266
Charges for services	38,728	30,184	-	-	-	68,912
Contributed commodities	53,094	-	-	-	-	53,094
Student activity fees and fundraisers	-	-	-	-	347,846	347,846
Other	1,872	-	25,919	6,795	-	34,586
Total revenues	1,907,880	77,264	25,919	6,795	347,846	2,365,704
Expenditures:						
Current:						
Adult education	-	69,652	-	-	-	69,652
Program expenditures	-	-	-	67,636	-	67,636
Food service expenditures	1,372,425	-	-	-	-	1,372,425
Student activities	-	-	-	-	314,798	314,798
Total expenditures	1,372,425	69,652	-	67,636	314,798	1,824,511
Net change in fund balances	535,455	7,612	25,919	(60,841)	33,048	541,193
Fund balances (deficits), beginning of year	125,317	88,664	(14,743)	107,443	407,729	714,410
Fund balances, end of year	**$ 660,772**	**96,276**	**11,176**	**46,602**	**440,777**	**1,255,603**

Exhibit D-1

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Nonmajor Capital Project Funds
Combining Balance Sheet
June 30, 2022
(with comparative totals for June 30, 2021)

		Minor Capital Projects	2021 Revolving Renovation	Totals 2022	Totals 2021
ASSETS					
Accounts receivable	$	-	103,657	103,657	-
Interfund loans receivable		171,576	-	171,576	167,939
Total assets		**171,576**	**103,657**	**275,233**	**167,939**
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable		46	-	46	-
Interfund loans payable		-	102,552	102,552	59,239
Total liabilities		46	102,552	102,598	59,239
Fund balances:					
Restricted		171,530	1,105	172,635	167,939
Unassigned		-	-	-	(59,239)
Total fund balances		171,530	1,105	172,635	108,700
Total liabilities and fund balances	**$**	**171,576**	**103,657**	**275,233**	**167,939**

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Nonmajor Capital Project Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2022
(with comparative totals for the year ended June 30, 2021)

	Minor Capital Projects	2021 Revolving Renovation	Totals 2022	Totals 2021
Revenues:				
Investment income	$ 1,141	-	1,141	678
Contributions	9,000	-	9,000	26,018
Other	950	-	950	-
Total revenues	11,091	-	11,091	26,696
Expenditures:				
Capital expenditures	7,500	146,662	154,162	99,697
Total expenditures	7,500	146,662	154,162	99,697
Excess (deficiency) of revenues over (under) expenditures	3,591	(146,662)	(143,071)	(73,001)
Other financing sources (uses):				
Loan fogiveness	-	89,779	89,779	-
Transfer-in	-	117,227	117,227	-
Total other financing sources	-	207,006	207,006	-
Net change in fund balances	3,591	60,344	63,935	(73,001)
Fund balances, beginning	167,939	(59,239)	108,700	181,701
Fund balances, ending	**$ 171,530**	**1,105**	**172,635**	**108,700**

CITY OF BIDDEFORD SCHOOL DEPARTMENT
School Categorical Programs
Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2022

		Balances (deficits) June 30, 2021	Revenues	Expenditures	Balances (deficits) June 30, 2022
Federal programs:					
Title IA - disadvantaged	$	3,098	887,776	887,776	3,098
Title IA - reallocation		-	67,056	67,056	-
Title IV - SSAE		-	3,046	3,046	-
Local entitlement		-	630,465	633,105	(2,640)
Local entitlement - ARP		-	133,239	133,239	-
Pre-school handicapped		-	18,851	18,851	-
Pre-school handicapped - ARP		-	18,397	18,397	-
ESSER I		-	343,050	343,050	-
ESSER II		-	76,569	76,569	-
ESSER III		-	1,205,912	1,205,912	-
Homeless Children and Youth I		-	41,939	41,939	-
Homeless Children and Youth II		-	18,513	18,513	-
21st century		(100)	18,359	18,359	(100)
Title III - ESL		-	29,775	29,775	-
Title IIA - supporting effective instruction		-	81,597	81,597	-
Career and technical education - Perkins		-	96,258	96,258	-
Adult Ed Pass-through		(6,949)	88,319	82,423	(1,053)
Total federal programs		(3,951)	3,759,121	3,755,865	(695)
State programs:					
Federal jobs training (PAL)		16	-	-	16
CTE program improvement		30,433	99,500	87,876	42,057
Transition proficiency		9,961	-	-	9,961
PEPG grant		1,577	-	-	1,577
George Briggs CTE		8,606	-	-	8,606
State MLTI		-	155,420	155,420	-
Middle School CTE		-	11,053	11,053	-
DHHS - H1N1 vaccine		3,165	-	-	3,165
Advanced placement for all		56	-	-	56
Communities for children		296	-	-	296
Southern Maine Collaborative pass-through		160	-	-	160
Total state programs		54,270	265,973	254,349	65,894
Other programs:					
Professional education services		956	-	-	956
MELMAC		2,933	-	-	2,933
Let's go		366	-	-	366
York County fine arts program		2,133	-	-	2,133
Cultural enrichment		143,965	10,061	-	154,026
Alumni		24,202	7,192	2,441	28,953
Cohen foundation		3,468	-	-	3,468
BPS playground fund		30	-	-	30
Fast track		1,039	-	-	1,039
STEM/guitar		12	-	-	12
JFK playground fund		12,327	80	-	12,407
BIS playground fund		19	-	-	19
Total other programs		191,450	17,333	2,441	206,342
Totals	**$**	**241,769**	**4,042,427**	**4,012,655**	**271,541**

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Scholarship Funds
Combining Schedule of Additions, Deductions, and Changes in Net Position
For the year ended June 30, 2022

		Balances June 30, 2021	Investment income (loss) / Contributions	Withdrawals / Scholarships	Balances June 30, 2022
Albert "Bruce" Brunelle scholarship	$	2,132	6	-	2,138
Aguiar Family scholarship		35,091	513	-	35,604
Hayes Family scholarship fund		8,469	40	-	8,509
Combined scholarships		32,336	97	-	32,433
Ruth Dearborn scholarship		3,752	11	-	3,763
Ruth E. Bailey memorial fund		4,011	13	-	4,024
Alumni Fund		40,977	(2,448)	500	38,029
Guy Boucher		12,765	(767)	100	11,898
Saco Lodge		45,496	(2,758)	-	42,738
Thursday Club		35,295	(2,104)	499	32,692
Vocational scholarship		11,587	(1,249)	-	10,338
BHS trust fund		57,487	(7,205)	-	50,282
Mike Landry		38,355	(5,154)	662	32,539
AHEPA Chapter 252		34,151	(4,884)	688	28,579
Kerry Anton scholarship		76,190	(2,487)	500	73,203
Subtotal		**438,094**	**(28,376)**	**2,949**	**406,769**
Additional scholarships (held in activity funds)		72,631	25,181	23,200	74,612
Totals	**$**	**510,725**	**(3,195)**	**26,149**	**481,381**

CITY OF BIDDEFORD SCHOOL DEPARTMENT
High School Student Activity Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2022

		Balances (deficits) June 30, 2021	Revenues	Expenditures	Balances (deficits) June 30, 2022
Art Club	$	80	-	-	80
APC Activity		-	-	33	(33)
Athletic Department		33,358	46,739	35,294	44,803
Athletics Water House Field		5,053	4,000	5,692	3,361
BASS Club		1,555	-	-	1,555
Band		2,154	50	1,300	904
Boys baseball		3,747	4,728	2,800	5,675
Boys basketball		2,153	13,730	13,989	1,894
BHS Alternative Ed		-	1,200	100	1,100
BHS -- the abyss		35	-	-	35
BHS environmental		825	-	-	825
BHS music boosters		9,118	7,089	15,107	1,100
Biddeford hoops		1,350	5,975	3,900	3,425
Biddeford robotics		3,296	-	-	3,296
BHS treasurer		270	-	-	270
Biddeford tiger outlet		467	-	-	467
Boys state/girl state		1,745	-	-	1,745
Challenge day		408	686	296	798
Cheering		(405)	4,700	3,905	390
Civil Rights Team		1,835	-	-	1,835
Class of 2009		150	-	-	150
Class of 2010		83	-	-	83
Class of 2011		1,456	-	-	1,456
Class of 2012		4,484	-	-	4,484
Class of 2017		2,534	-	-	2,534
Class of 2018		4,321	-	-	4,321
Class of 2019		6,112	-	-	6,112
Class of 2020		7,251	-	-	7,251
Class of 2021		5,895	-	5,895	-
Class of 2022		651	20,300	12,597	8,354
Class of 2023		2,251	1,369	-	3,620
Class of 2025		2,102	4,121	2,139	4,084
Class of 2025		-	1,858	-	1,858
Community day		(128)	-	-	(128)
Cousen's essay		4,243	-	-	4,243
Cross country		566	-	350	216
Debate Team		53	-	-	53
Don Wilson Memorial Athlete Fund		21,149	2,933	1,054	23,028
English Department - other		393	-	-	393
Field hockey		1,355	15,130	16,375	110
Football		(480)	315	-	(165)
G.S.T.A.		1,125	-	-	1,125
Gifted and talented		3,160	7,300	7,373	3,087
Girls basketball		348	2,017	2,308	57
Global studies		218	-	-	218
Golf		734	6,475	3,334	3,875
Graduation		1,348	753	180	1,921
Guidance Department		411	-	8	403
Industrial Arts Department		1,233	-	-	1,233
Interact		481	-	228	253

CITY OF BIDDEFORD SCHOOL DEPARTMENT
High School Student Activity Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2022

		Balances (deficits) June 30, 2021	Revenues	Expenditures	Balances (deficits) June 30, 2022
International Club	$	1,255	-	-	1,255
J.M.G. opportunity aware		1,263	-	-	1,263
Journalism - The Roar		204	-	-	204
Lacrosse - Boys		220	81	-	301
Lacrosse - Girls		952	7,494	4,972	3,474
Making the grade caterers		60	-	-	60
Math Department		134	-	-	134
Media Center		924	607	-	1,531
MLTI		1,393	300	-	1,693
Mock trial		258	-	-	258
Musical theatre		6,832	6,371	7,722	5,481
National Honor Society		274	2,025	1,760	539
Natural helpers		(443)	-	-	(443)
Odyssey of the Mind		2,967	15,301	13,254	5,014
Office		2,880	9,984	12,628	236
Other		(3,694)	-	-	(3,694)
Outing Club		87	-	-	87
Photography		171	-	-	171
Physical Education Dept.		282	-	-	282
Retirement fund		(22)	-	-	(22)
Robert J. Desjardins		4,759	-	-	4,759
Scholarship fund		72,631	25,181	23,200	74,612
Science Club		104	-	95	9
Soccer-girls		166	-	-	166
Softball		22	2,718	2,257	483
Student Council		2,268	-	300	1,968
Sunshine fund		101	-	117	(16)
Swim Team		-	-	-	-
Swimming and diving 2009		2,042	-	-	2,042
Ted X		97	-	-	97
Tennis-boys		24	-	-	24
Tennis-girls		83	1,229	1,226	86
Tiger town		675	-	-	675
Track-indoor		(1,452)	-	-	(1,452)
Track-outdoor		1,452	-	-	1,452
Indoor track		2,588	1,503	3,104	987
Theatre class project		784	-	-	784
Visual fine arts		(731)	-	-	(731)
Vocal arts		4,572	599	1,197	3,974
Volleyball		(176)	3,006	3,068	(238)
Wrestling		680	-	-	680
Yearbook olympian		10,465	10,409	19,545	1,329
Unclassified		3,894	-	1,262	2,632
Subtotal		**261,588**	**238,276**	**229,964**	**269,900**
Less: Scholarship Fund (See Schedule 2)		(72,631)	(25,181)	(23,200)	(74,612)
Totals	**$**	**188,957**	**213,095**	**206,764**	**195,288**

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Middle School Student Activity Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2022

	Balances June 30, 2021	Revenues	Expenditures	Balances June 30, 2022
7 habits	$ 11	-	-	11
T4 - Acadia	501	589	831	259
AED	100	-	-	100
Alternative education	256	-	-	256
Athletics	1,631	213	82	1,762
Band	311	1,620	1,356	575
T5 - baxter	743	612	1,153	202
Books	30	-	-	30
Cheering	16	-	-	16
Chorus	6	375	375	6
Civil rights	43	-	-	43
Computer	4,027	2,850	5,297	1,580
Culture Club	4	-	-	4
Drama Club	1,855	5,612	2,013	5,454
Fortunes rocks T2	314	137	451	-
G & T	28	-	-	28
Hills Beach T1	569	172	200	541
T7 - Katahdin	559	-	-	559
Library	24	1,400	1,406	18
Literacy	23	700	700	23
Music	6,275	2,590	1,151	7,714
Office	8,936	14,991	13,820	10,107
Officials	611	1,457	1,308	760
Peer	410	558	747	221
Persson fund	141	93	125	109
PTO-for field trips	-	1,980	1,843	137
Quebec trip	200	-	-	200
Sewing	175	133	133	175
Ski Club	1,364	2,311	2,632	1,043
Spanish Club	417	-	-	417
Special education	967	7	395	579
STEM	3,952	1,850	3,326	2,476
Student Council	1,206	-	324	882
Sugarloaf	237	-	-	237
Swim team	1,624	-	-	1,624
Unified arts	37	-	-	37
Yearbook	639	364	509	494
Totals	**$ 38,242**	**40,614**	**40,177**	**38,679**

CITY OF BIDDEFORD SCHOOL DEPARTMENT
Vocational School Student Activity Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2022

		Balances June 30, 2021	Revenues	Expenditures	Balances June 30, 2022
Office	$	7,529	9,297	8,966	7,860
Draft account		64,025	23,792	16,511	71,306
SAC		4,762	4,082	7,391	1,453
Building trades		7,710	745	3,650	4,805
Auto body		5,438	2,629	7,132	935
Auto mechanics		6,311	11,837	6,983	11,165
Comp. in bus.		426	500	-	926
Drafting		131	32	41	122
Electrical		5,471	1,133	-	6,604
Golf tournament		294	-	-	294
Health account		774	1,537	2,301	10
Info & comp tech		1,000	-	-	1,000
Medical assistant		1,314	108	108	1,314
Machine trade		12,735	-	-	12,735
MELMAC		23,340	14,000	6,516	30,824
Child care		2,969	3,110	1,644	4,435
Student of the month		473	-	250	223
Accounting		2,542	-	-	2,542
Welding		2,998	361	1,156	2,203
Plumbing		30	424	-	454
CaroleLeP		-	200	-	200
Skill USA		10,258	350	481	10,127
Melmac Systems Innovation		20,000	20,000	4,727	35,273
Totals	**$**	**180,530**	**94,137**	**67,857**	**206,810**

Eastern Biddeford Fire/EMS Substation

Committee Report to City Council

April 18, 202

Committee Charge From City Council

1. Is there a need for a Substation?
2. Where would a potential substation be located?
3. What Equipment should be housed at a Substation?
4. What should the Staffing be for a potential substation?
5. Are there any other critical needs of the City that should be housed there?
6. Review the CPSM report in the context of a potential substation.
7. What is the size and shape of a potential substation and the associated capital costs.

Committee Members:

- Bill Emhiser – Chair
- Chief Gagne – Staff
- Pat Boston – Vice Chair
- Peter McPheeters
- Paul Labrecque
- Jim Emerson
- Jeff Greene
- Karin Gregory
- Mike Swanton
- Kyle Noble
- Bill Riggs
- Dan Boucher

Is There a Need for a Substation?

- **There is a population of 4,313 residents in Eastern Biddeford, comprising almost 20% of the City**
- **Summer residents and coastal visitors dramatically increase this population**
- **This population is growing and is also aging faster**
- **Three public beaches are crowded in the summer**
- **UNE houses 1,500 students and has over 600 Staff**
- **There are the following structures:**

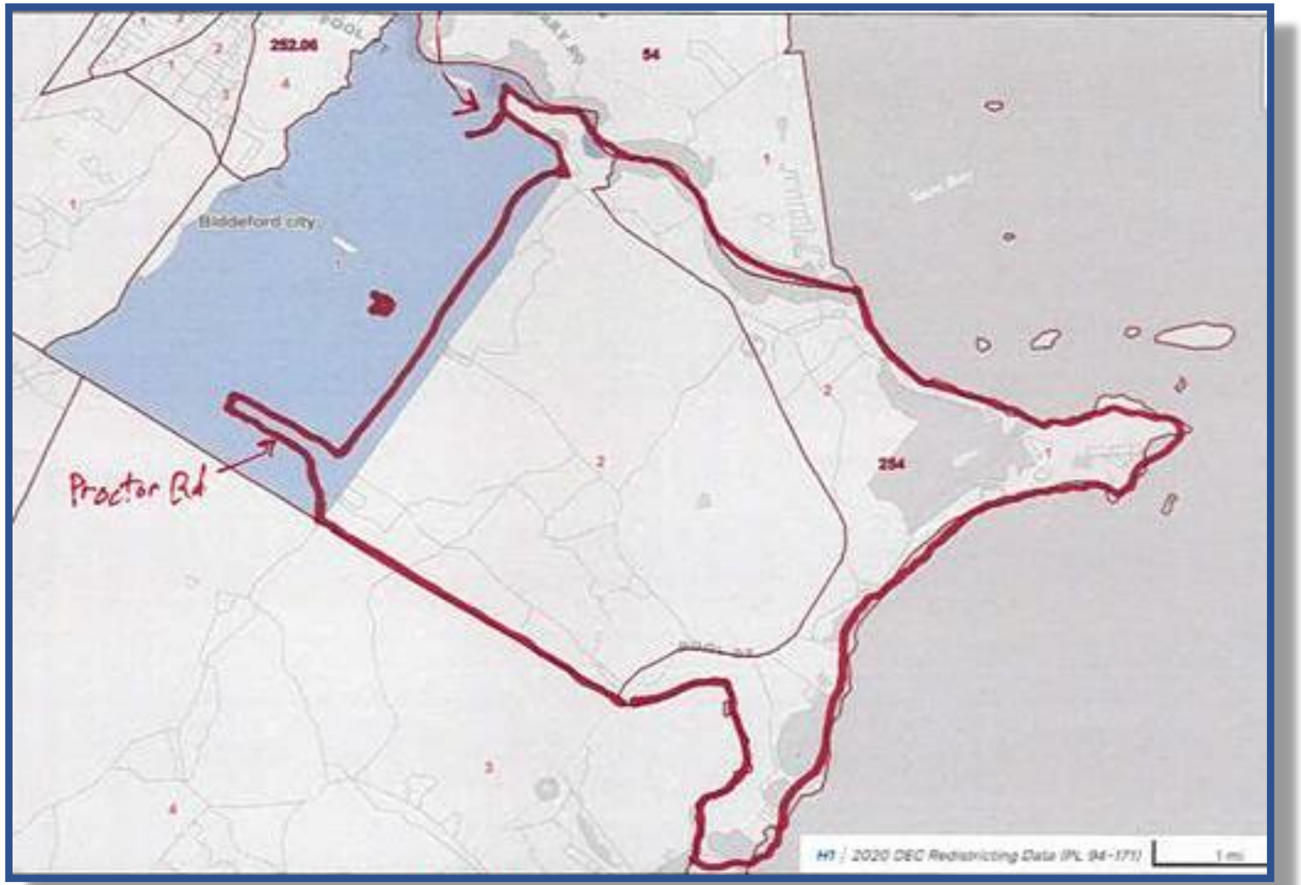
1,888 - Single family homes

84 - Multi unit dwellings

18 - Commercial buildings

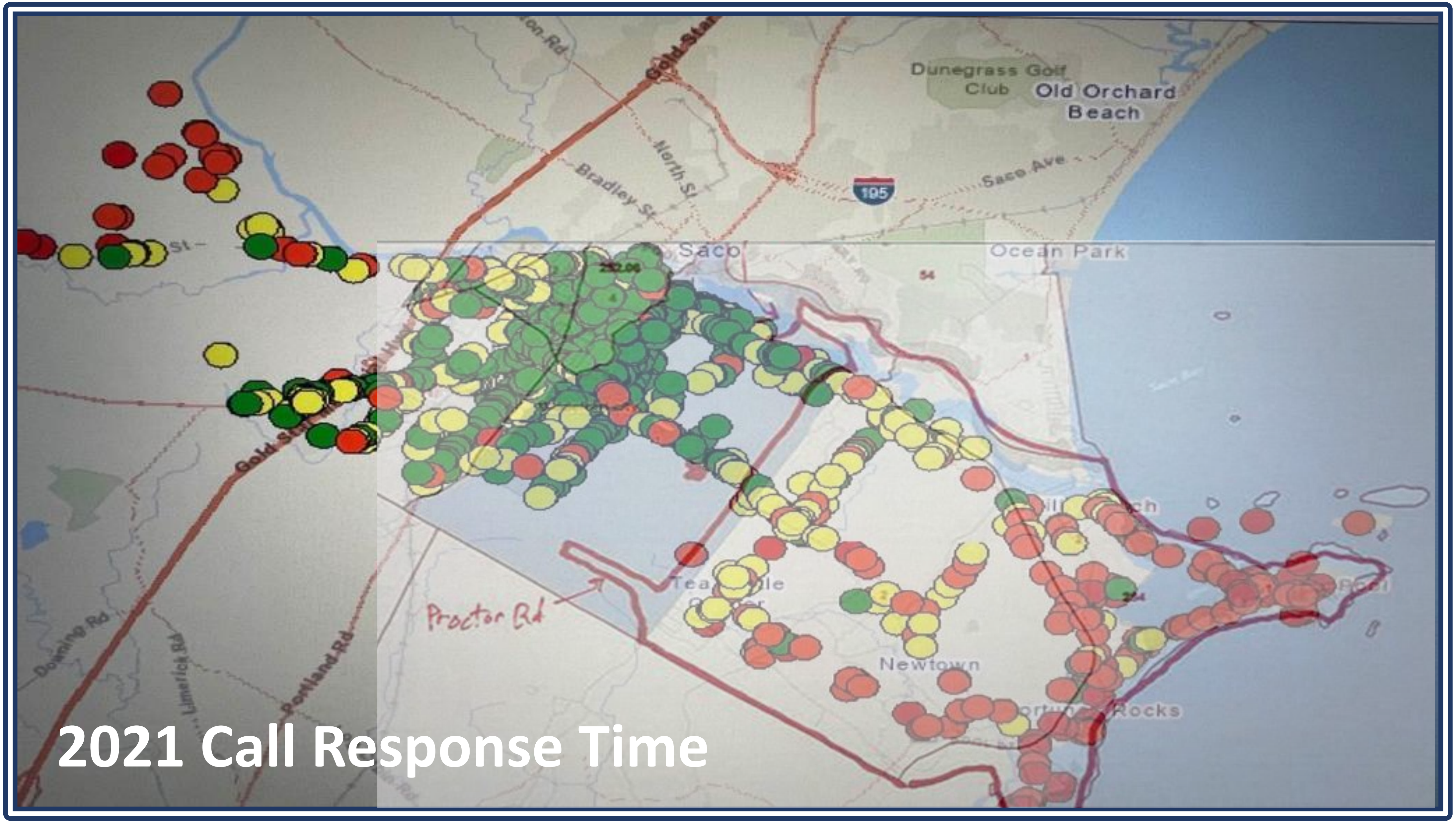
26 - UNE buildings and dormitories

5 - Churches, nursing care, and retreat buildings



2020 US Census Map

Is There a need for a Substation?



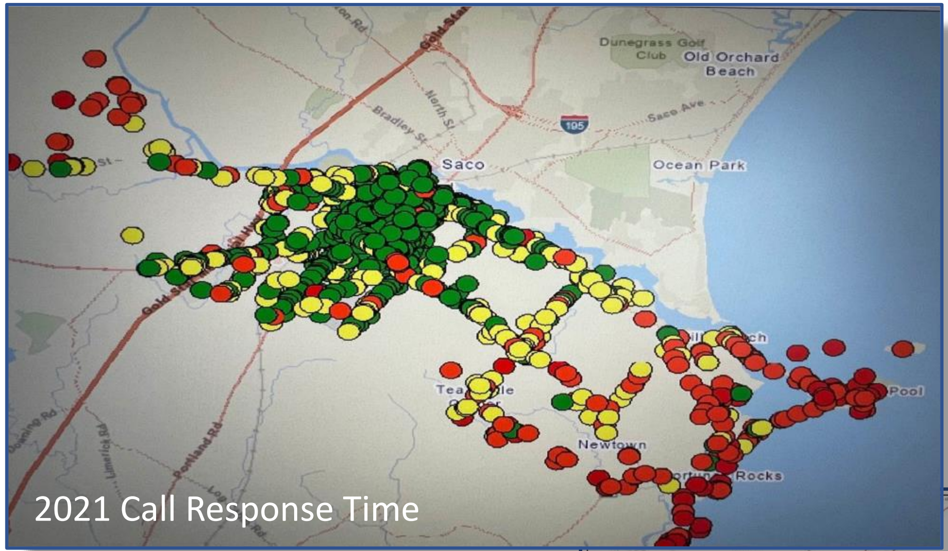
< 4 Minute response time

> 6 Minute response time

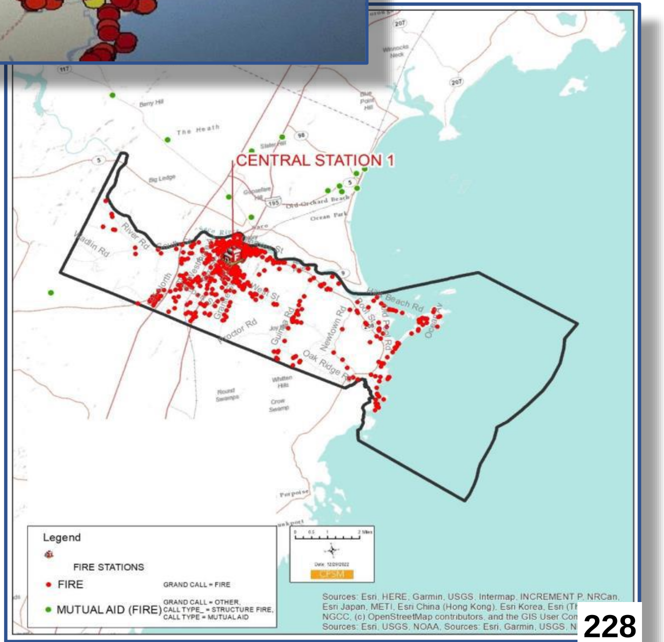
> 12 Minute response time

Is There a need for a Substation?

- **6-minute response times are critical for both fire and medical emergency positive outcomes**
- **The Committee identified *"a strong need for a substation to improve response times to Eastern Biddeford"***
- **This conclusion was supported by the CPSM study:**



2021 Call Response Time

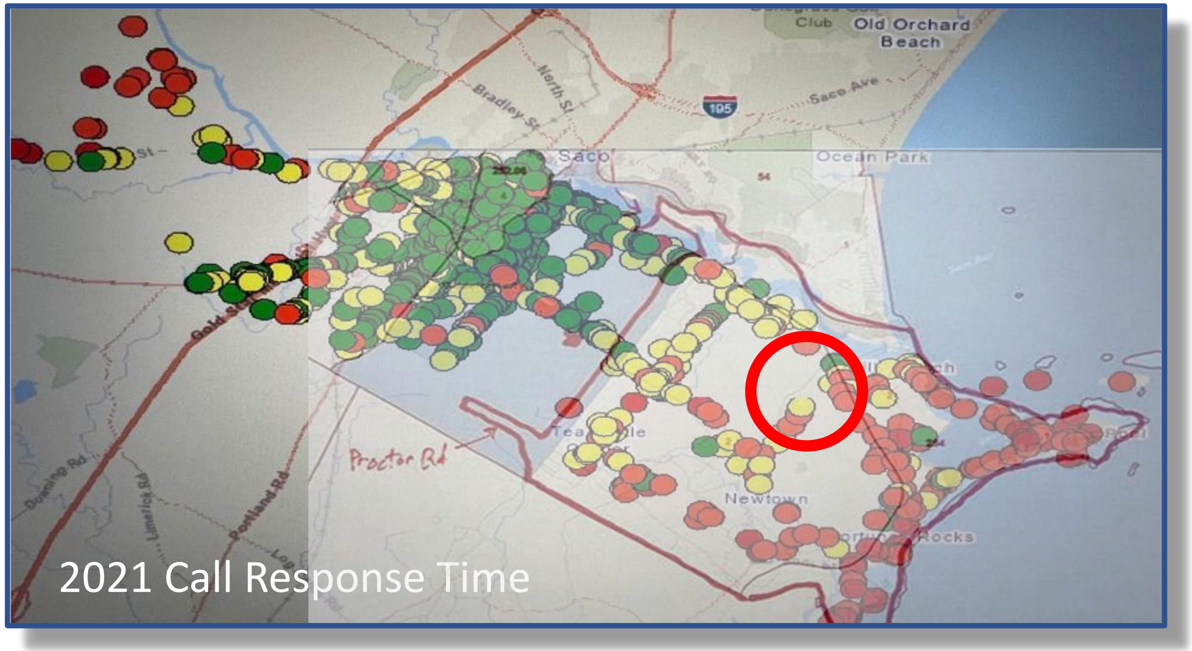


Key Findings-Response Time Performance Recommendations

- CPSM recommends that in the near term, the city continue to plan for a proposed station east of Station 1 to improve response times to the south central, southeast, and coastline built-upon areas of the city.

What Should be the Location for a Substation?

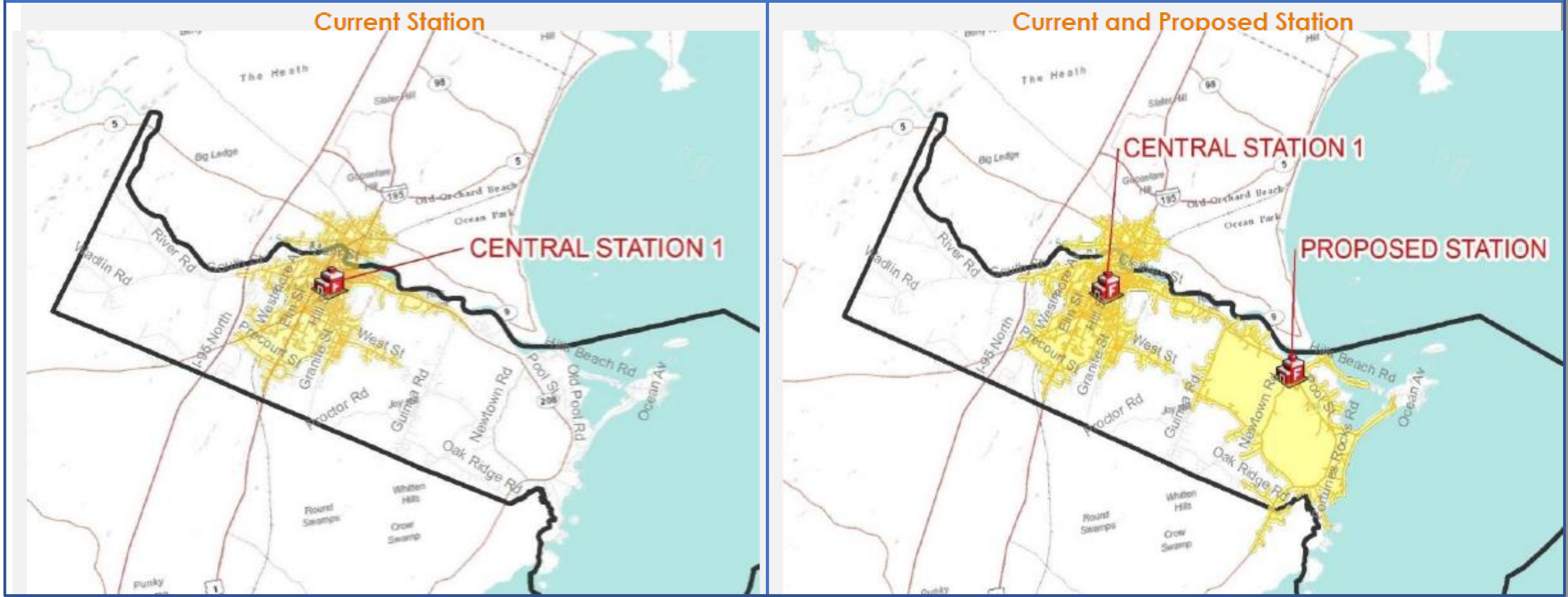
- **The Committee reviewed various 6-min. travel times within Eastern Biddeford to and from points as well as back into the city center**
- **Committee concluded that a substation** ***"should be located within a one-mile radius of the intersection of Pool Street and Newtown Road"***
- **Several potential sites within that range were evaluated with both positives and negatives**
- **UNE has offered to donate 3 acres of their property at 79 Newtown Road**
- **Exact site must be determined and assessed for potential environmental and conservation issues**



What Should be the Location for a Substation?

- This location was supported by previous BFD internal planning, prior substation initiatives and the CPSM study:

FIGURE 4-14: Current and Proposed Station, 360 Seconds Travel Time



Any Other Critical City Needs Housed at a Substation?

- **The Committee reviewed possibilities with the Police Chief and the Director of Public Works**
- **Both indicated it would be a "nice to have" private office space for their departmental personnel when working in the area**
- **The Committee also discussed possible public space many substations have that can be utilized by community events**
- **However, it is the recommendation of the Committee that currently,**
  "the cost benefit does not warrant devoting space to these activities"

What Equipment Would be Housed at a Substation?

- **The Committee reviewed the existing Fire Department equipment**
- **After detailed discussion, it was concluded that the ideal equipment to be housed at a substation would be:**
  - One Engine with 1,800 gal. capacity
  - One Ambulance
- **Given the cost benefit it was agreed that *"initially utilizing existing engine Squad 28"* would be an effective use of equipment**
  - It would have all necessary EMS equipment
  - EMS Staff must stay on-site with cardiac arrest patient for 20 mins., waiting for transport

Squad 28
2005 1,000 gal. Pumper

Build out future equipment following department CIP and equipment rotation

What Are the Staffing Needs for a Substation?

- **After many detailed discussions and evaluation, the committee concluded that in the initial stages with one Engine, substation staffing should be *"two per shift"***
  - One of which is a paramedic
  - This would require the addition of 4 new positions
  - Add these new positions in stages over the coming budget cycles
- **It was agreed that the ideal future staffing is a "Company" comprising an Officer and two Privates per shift**
  - Future staffing dependent upon budgetary and City-wide call numbers
- **To augment staffing in the interim, per-diem staff could be used**
- **Also, an integrated and robust program with UNE should be developed to provide student staffing**

What are the Staffing Needs for a Substation?

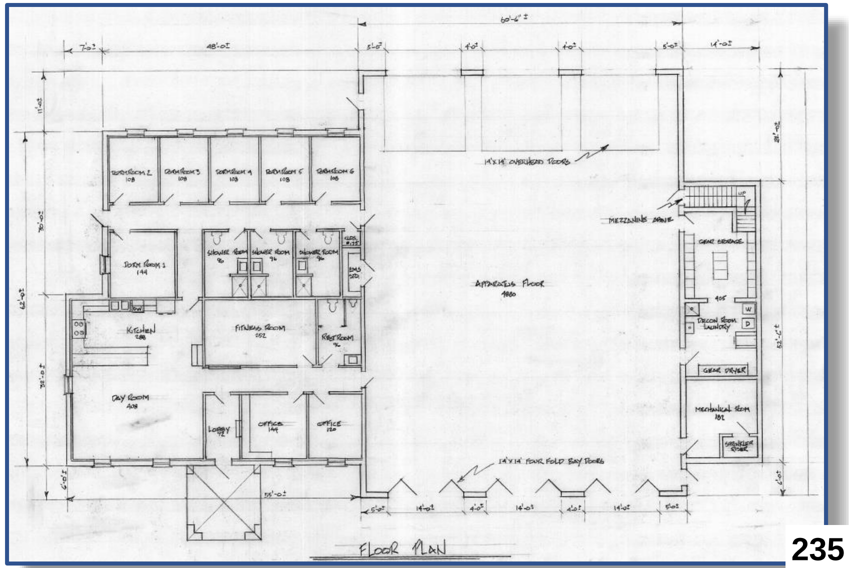
- **The Committee's *recommendations were supported by the* CPSM study:**

CPSM further recommends that staffing this station include one ambulance and one engine, which can be accomplished in the following ways:

Alternative 1: **Staff the station with 3 per shift (1 Captain, 2 FF PMs/shift, or 12 total positions**). Staff would then cross staff both the engine and ambulance on a first call basis. This could be achieved with 12 new positions, or 4 new positions and the movement of 8 positions (2 per shift) from Station 1, or 8 new positions and the movement of 4 positions (1 per shift) from Station 1. Any combination of the aforementioned can be implemented incrementally following the recommendation of 3 per shift to staff an engine and ambulance when the station opens.

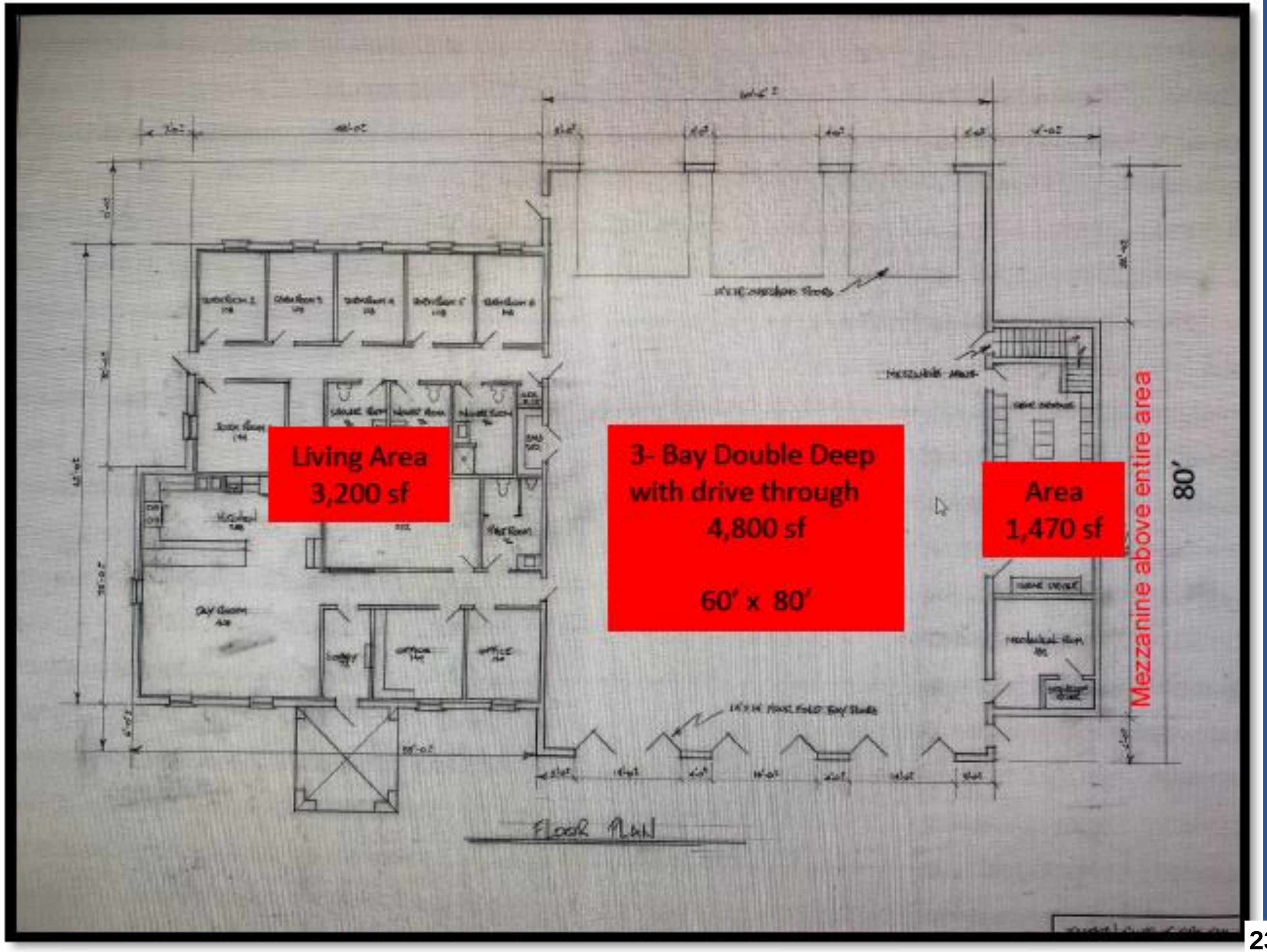
What Is the ‘Size and Scope’ of a Potential Substation?

- **The Committee toured several Portland substations to get some direct knowledge of scope.**
- **It was agreed that we were not looking for a “Garage-mahal”**
- **After spirited discussions and evaluations, it was agreed that the size of a substation should at a minimum meet the needs of the next 10 years**
- **Committee member Paul Labrecque, who has both BFD experience and station design expertise, created three rough designs that the committee evaluated:**
    - **9,500 sq. ft.**
    - **7,300 sq. ft.**
    - **6,000 sq. ft.**



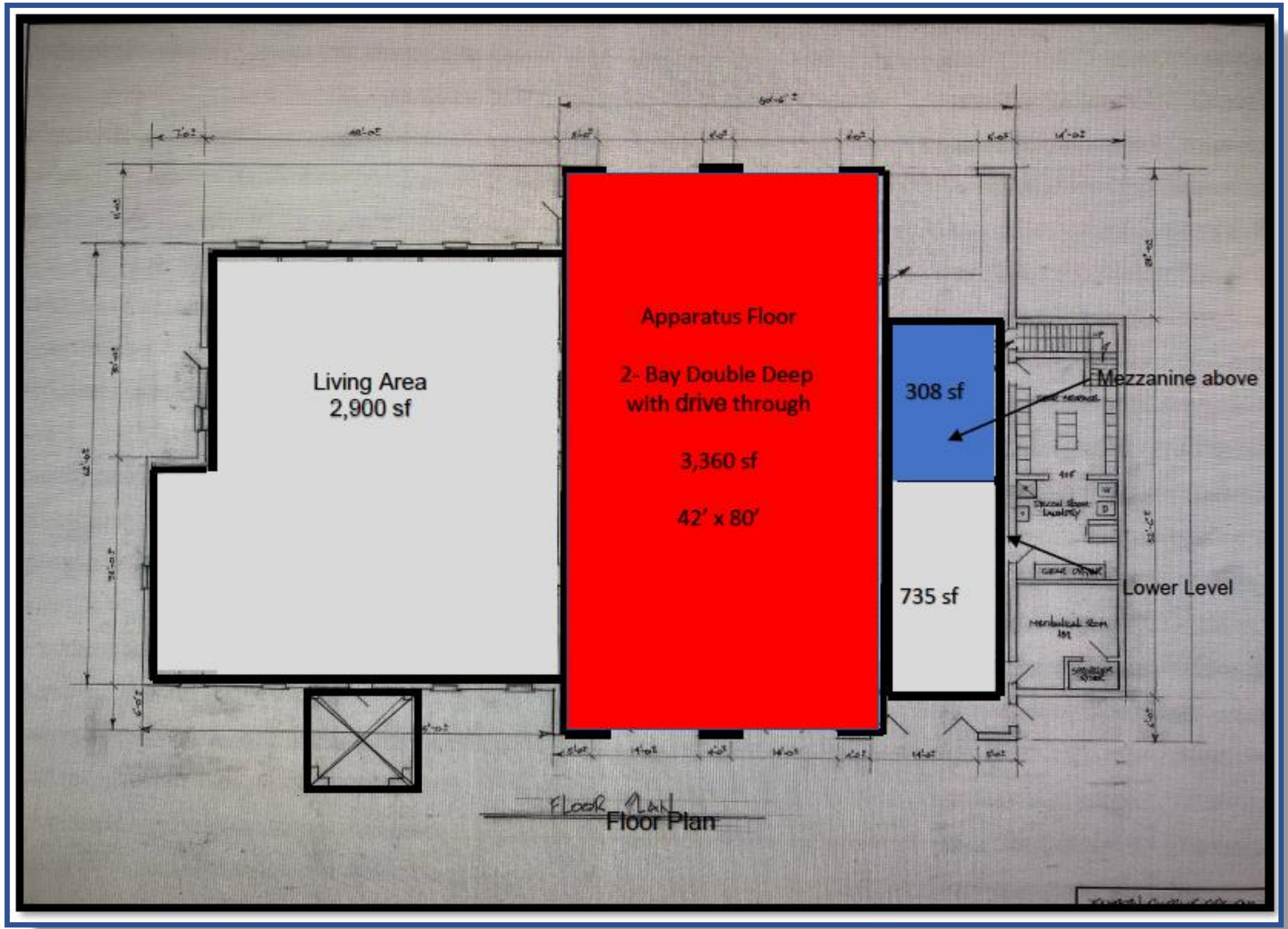
What Is the 'Size and Scope' of a Potential Substation?

- **9,500 sq ft** – largest size to service many years to come, includes:
  - ✓ 3 double deep apparatus bays
  - ✓ Large Decon/laundry/storage
  - ✓ 6 Bedrooms
  - ✓ 3 Bathrooms/showers
  - ✓ Kitchen area
  - ✓ Common space/workout
  - ✓ Small public space
  - ✓ 2 offices



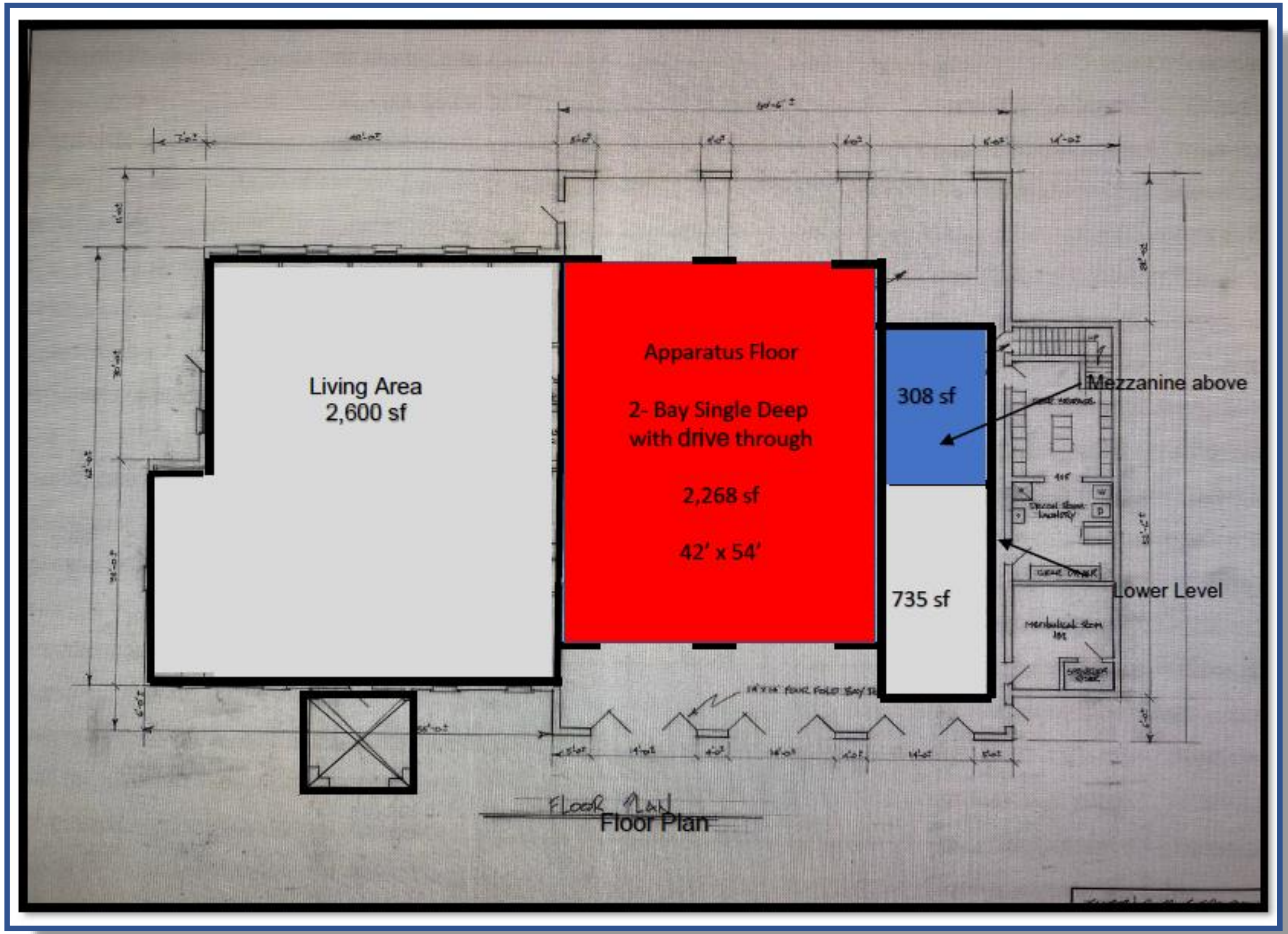
What Is the 'Size and Scope' of a Potential Substation?

- **7,300 sq ft – mid-size to meet most needs, includes:**
  - ✓ 2 double deep apparatus bays
  - ✓ Large Decon/laundry/storage
  - ✓ 4 Bedrooms
  - ✓ 2 Bathrooms/showers
  - ✓ Kitchen area
  - ✓ Common space/workout
  - ✓ 1 office



What Is the 'Size and Scope' of a Potential Substation?

- **6,000 sq ft – smallest-size to meet current needs, includes:**
  - ✓ 2 single deep apparatus bays
  - ✓ Decon/laundry/storage
  - ✓ 3 Bedrooms
  - ✓ 2 Bathrooms/showers
  - ✓ Smaller Kitchen area
  - ✓ Common space/workout
  - ✓ 1 small office
- **Design for future expansion, both living area and apparatus bays**



What Is the 'Size and Scope' of a Potential Substation?

- **Reviewing current Maine fire departments under construction and talking with experts, building costs approach $500/sq ft**

- **With 6,000 to 7,500 sq. ft. building costs would be $3 to $4 million**

- **This obviously would require bonding approved by the broader community**
  - Ideally as the economy improves and older bonds "roll off"

- **Available grants are also possible to reduce overall tax burden**

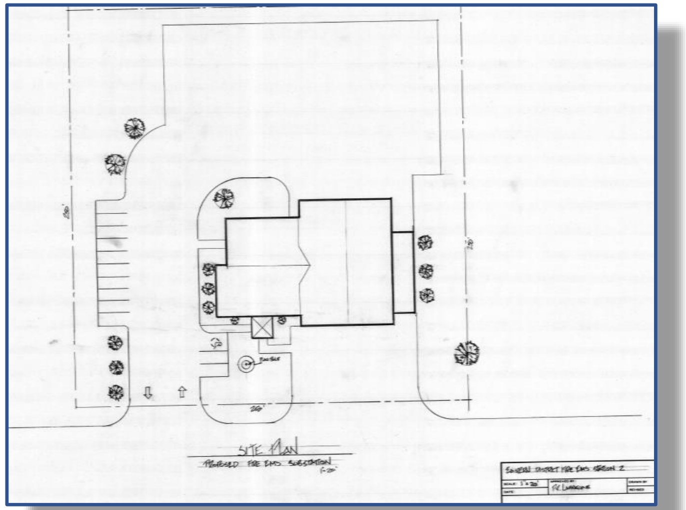
Final Recommendation and Request to Council

- **The Committee requests City Council to generate an RFP for $150,000 from previously appropriated funds for initial architectural and engineering design for a Substation**

- **This will allow a firm basis for finalizing the appropriate size and shape and quantifying detailed costs for potential next steps**

- **This will provide the details for grant applications**

- ***Ultimately a substation will save lives and property and provide essential services to the Eastern Biddeford community that is comparable to that provided to other parts of the City***



Thank You…

Questions?

For New Businesses and Businesses with Liquor Licenses: Please be sure to contact the Code Enforcement Office to schedule an inspection (207) 284-9236

City of Biddeford
BUSINESS LICENSE APPLICATION

BUSINESS NAME: Ore Nell's North, LLC

Business Address: 42 Franklin Street, Biddeford **Map** 38 **Lot** 364

Mailing Address: 1 Middle Street, Suite 1, Portsmouth, NH 03801

Business Telephone Number: 207-590-8894

Email Address: staci@jgrouphospitality.com

OWNER/OPERATOR: James McSharry

Home Physical Address: 58 Pleasant Point Drive, Portsmouth, NH 03801

Home Mailing Address: 58 Pleasant Point Drive, Portsmouth, NH 03801

Home Telephone Number: 603-498-6476

Applicant(s) Date of Birth: 01/24/1967

______________________ 03·20·2023

Applicant's Signature **Date**

Any information provided in this application, which is found to be false, will result in the denial or revocation of this license – per 1 M.R.S.A. 17-A §453.

TYPES OF ENTERTAINMENT: **$150.00 (single/multiple events)**

- ❑ Concert
- ❑ Exhibitions (live performances)
- ❑ Playhouse/Play
- ❑ Circus/Carnival

$150.00 (annual)

- ❑ Indoor Skating Rink
- ❑ Bowling Lanes
- ❑ Theater/Movie House (plus $25.00 per screen)
- ❑ Billiard Room(s)
- ❑ Public Firing Range
- ❑ Bottle Club

AUTOMOBILE REPAIR AND/OR GRAVEYARD:

- ❑ Automobile Repair Garage for maintenance **$75.00**
- ❑ Automobile Graveyard **$200.00**

PLACES/DEALERS IN PRODUCTS: **$200.00**

- ❑ Secondhand Dealers
- ❑ Dealers in gold jewelry, etc.
- ❑ Antique Dealer
- ❑ Flea Market (for 20 tables; $5 per add'l table)
- ❑ Junk Dealer/Recycling

For New Businesses and Businesses with Liquor Licenses: Please be sure to contact the Code Enforcement Office to schedule an inspection (207) 284-9236

PAWNBROKER:	**$200.00**
VENDOR ON A PUBLIC PLACE:	**$50.00**
ICE CREAM TRUCK VENDOR	**$75.00**
(need to show proof of at least $500,000 liability insurance)	
VENDING ON WATERWAYS	**$100.00**

OPERATING LICENSE:

❑ Victualer (no alcohol)-State Cert. Required	**$75.00**
❑ Victualer serving beer and/or wine-State Cert. Required	**$100.00**
☑ Victualer serving beer, wine and/or liquor State Cert. Required	**$150.00**
❑ Taxicab, motorbus, public automobile (plus $20.00 per vehicle)	**$50.00**
❑ Massage Establishment/Therapist	**$100.00**
❑ Combined Massage Establishment/Massage Therapist	**$150.00**
❑ Adult Business	**$2,000.00**
❑ Sludge Disposal	**$50.00**

MISCELLANEOUS:

❑ Advertising (for liquor licenses)	**$200.00**
❑ Newspaper Vending Machines (per machine)	**$10.00**
❑ Video Game Devices (up to a max of $50.00)	**$10.00 (each machine)**

3/23/2023
pd- $10.00
check # 5469 CC

New Business License Application Disclosure: By submitting, signing and paying the applicable $10.00 application fee (and $200.00 advertising, when applicable), the issuance of business license in the City of Biddeford is not guaranteed. You will be required to pay the full business license fee(s) once departmental reviews have been completed and an Occupancy Permit has been issued by the Code Enforcement Office.

CITY COUNCIL APPROVAL DATE (if applicable): ______________________

CODE ENFORCEMENT APPROVAL: [signature] 3-30-23
(Occupancy Permit Issued)

CITY CLERK ISSUED: ______________________ **DATE:** __________

CITY OF BIDDEFORD
LEGAL NOTICE

Notice is hereby given that the Municipal Officers of the City of Biddeford, at their next meeting on April 18, 2023, will consider the following liquor license:

<u>Ore Nell's Restaurants, LLC :</u>

42 Franklin Street, Biddeford, ME
Restaurant: Malt; Wine; Spirits

For New Businesses and Businesses with Liquor Licenses: Please be sure to contact the Code Enforcement Office to schedule an inspection (207) 284-9236

City of Biddeford
BUSINESS LICENSE APPLICATION

BUSINESS NAME: Ore Nell's North, LLC

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Mailing Address: 1 Middle Street, Suite 1, Portsmouth, NH 03801

Business Telephone Number: 207-590-8894

Email Address: staci@jgrouphospitality.com

OWNER/OPERATOR: James McSharry

Home Physical Address: 58 Pleasant Point Drive, Portsmouth, NH 03801

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$150.00 (annual)

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- ☐ Bowling Lanes
- ☐ Theater/Movie House (plus $25.00 per screen)
- ☐ Billiard Room(s)
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- ☐ Antique Dealer
- ☐ Flea Market (for 20 tables; $5 per add'l table)
- ☐ Junk Dealer/Recycling

For New Businesses and Businesses with Liquor Licenses: Please be sure to contact the Code Enforcement Office to schedule an inspection (207) 284-9236

PAWNBROKER: **$200.00**

VENDOR ON A PUBLIC PLACE: **$50.00**
ICE CREAM TRUCK VENDOR **$75.00**
(need to show proof of at least $500,000 liability insurance)

VENDING ON WATERWAYS **$100.00**

OPERATING LICENSE:

- ❑ Victualer (no alcohol)-State Cert. Required **$75.00**
- ❑ Victualer serving beer and/or wine-State Cert. Required **$100.00**
- ☑ Victualer serving beer, wine and/or liquor State Cert. Required **$150.00**
- ❑ Taxicab, motorbus, public automobile (plus $20.00 per vehicle) **$50.00**
- ❑ Massage Establishment/Therapist **$100.00**
- ❑ Combined Massage Establishment/Massage Therapist **$150.00**
- ❑ Adult Business **$2,000.00**
- ❑ Sludge Disposal **$50.00**

MISCELLANEOUS:

- ❑ Advertising (for liquor licenses) **$200.00**
- ❑ Newspaper Vending Machines (per machine) **$10.00**
- ❑ Video Game Devices (up to a max of $50.00) **$10.00 (each machine)**

3/23/2023
$10.00
pd - check # 5469 (CD)

New Business License Application Disclosure: By submitting, signing and paying the applicable $10.00 application fee (and $200.00 advertising, when applicable), the issuance of business license in the City of Biddeford is not guaranteed. You will be required to pay the full business license fee(s) once departmental reviews have been completed and an Occupancy Permit has been issued by the Code Enforcement Office.

CITY COUNCIL APPROVAL DATE (if applicable): ____________________

CODE ENFORCEMENT APPROVAL: [signature] 3-30-23
(Occupancy Permit Issued)

CITY CLERK ISSUED: ____________________ **DATE:** __________

ORE NELL'S BARBECUE
TEXAS STYLE FOR MILES AND MILES

January 19, 2023

City of Biddeford
Code Enforcement
Attn: Scott Welton, Life Safety Inspector

RE: 42 Franklin Street

Hi Scott,

This letter is regarding your questions regarding our proposal to open Ore Nell's Barbecue at 42 Franklin Street. We are a full service, barbecue style restaurant. Our hours will be 11am to 10pm, 7-days a week. We will not be having any sort of live entertainment or dancing. We anticipate having approximately 60-seats (including seats at the bar) and are applying for a full liquor license with the State of Maine. A copy of our menu is attached to this letter.

Regarding any changes we intend to make, they will be mostly cosmetic. We plan to paint the outside of the building and replace rotten wood that has been found.

Please feel free to reach out with any additional questions you may have. I can be reached at the number below or at jaymcsharry@me.com.

Thank you,

Jay McSharry
603-498-6476

CITY OF BIDDEFORD
LEGAL NOTICE

Notice is hereby given that the Municipal Officers of the City of Biddeford, at their next meeting on April 18, 2023, will consider the following liquor license:

<u>Ore Nell's Restaurants, LLC :</u>

42 Franklin Street, Biddeford, ME
Restaurant: Malt; Wine; Spirits

COUNCIL MEETING
April 4, 2023
{The meeting was held in a hybrid model – in person and via Zoom}

Called to order by Mayor Casavant at: 6:05 p.m.

Roll Call: Norman Belanger, William Emhiser, Scott Whiting, Martin Grohman, Bobby Mills, Julian Schlaver, Liam LaFountain, Doris Ortiz and Marc Lessard were present. Bobby Mills started out on zoom then joined the meeting in person.

The Council and all that were present recited the Pledge of Allegiance

Adjustment to the Agenda: 7E Approval/Acceptance-Downtown Cameras was removed from the agenda.

Presentations: ***Lorraine M. Fleury Award***
Secretary of State, Shenna Bellows presented the Lorraine M. Fleury award to recently retired City Clerk, Carmen Bernier. This is an award given out once a year for exceptional work in elections.

Public Addressing the Council: (three minutes per speaker for up to fifteen minutes)
Three people from the public addressed the Council.

Consideration of Minutes: **March 21, 2023**
Motion by Councilor Lessard seconded by Councilor Grohman, to accept the minutes as printed.
Vote: Unanimous
Motion Passes

Orders of the Day:

2023.23 **IN BOARD OF CITY COUNCIL…..APRIL 4, 2023,**
BE IT ORDERED, that the City Council of Biddeford does hereby authorize the City Manager to instruct Gale Associates to proceed with preparation and submittal of a formal grant application to the Federal Aviation Administration in the amount not to exceed $795,000 for the West Apron Reconstruction Project at the Biddeford Municipal Airport (B19), requiring a 5% local match not to exceed $39, 750.

BE IT FURTHER ORDERED, that upon successful award of the grant, the City Manager may accept the grant and authorize Gale Associates as the engineer and Shaw Brothers as the low-bid contractor to proceed with the work in accordance with all grant conditions and requirements.

Motion by Councilor Lessard, seconded by Councilor Grohman to pass the order.
Motion passed 7-2 (Belanger, Emhiser, Whiting, Grohman, Schlaver, LaFountain & Ortiz in favor; Mills & Lessard against)

2023.24 **IN BOARD OF CITY COUNCIL….APRIL 4, 2023**

BE IT ORDERED, that the City Manager is authorized to execute the attached Purchase and Sale Agreement between the City of Biddeford and One Diamond Development, LLC, where by the City of Biddeford shall convey a certain lot and parcel of land, together with any improvements thereon being located at Lot 74 on Biddeford Assessor's Tax Map 40 and being further described in a deed dated June 23, 1995 and recorded in the York County Registry of Deeds Book 7465, Page 84.

Motion by Councilor Lessard, Second by Councilor Schlaver to grant the order.

Motion by Councilor LaFountain, Seconded by Councilor Mills to amend the order to authorize the City Manager to sell the property with the sealed bid process.
Vote on Amendment 3/6
Councilors Grohman, Mills & LaFountain in favor; Councilors Belanger, Emhiser, Whiting, Schlaver, Ortiz & Lessard against
Motion for Amendment fails.

Vote for Order 6/3
Councilors Belanger, Emhiser, Whiting, Schlaver, Ortiz & Lessard in favor; Councilors Grohman, Mills & LaFountain against.
Motion Passes

2023.25 **IN BOARD OF CITY COUNCIL….April 4, 2023**

WHEREAS, The Biddeford City Council has received the Report of the Mayor's Affordable Housing Task Force;

WHEREAS, that report identified that long term residents of the City, most especially long term renters, "…are more likely to pay a greater percentage of their monthly income today than they did when they started renting…" and over fifty percent (50%) of all full time Biddeford residents are renters;

WHEREAS, the market rents continue to increase at a rate in Biddeford that exceeds cost of living and inflation, and the history and unique character of Biddeford includes a mix of residents with a range of income levels;

WHEREAS, the current increase in housing costs, particularly among renters is a hardship for the residents of the City of Biddeford and the Biddeford City Council recognizes and finds that there is currently a lack of affordable housing within the City of Biddeford, and the lack of affordable housing is detrimental to the health, safety and welfare of the inhabitants of the City of Biddeford and said lack of affordable housing constitutes an emergency as set forth in the Charter of the City of Biddeford, Article III, § 8.
WHEREAS, the Mayor's Affordable Housing Task Force has recommended that the City adopt an Inclusionary Zoning Ordinance and Inclusionary Zoning Regulations which may include multiple approaches;

WHEREAS, THE City's current land use ordinance, regulations and existing comprehensive plan are inadequate to prevent serious public harm, namely the continuance of residential development without requiring affordable housing units;

WHEREAS, THE City Council desires to have reasonable time to allow the public to provide input and feedback into any proposed Inclusionary Zoning Regulations and it is expected that several new residential projects may start initial approval process in order to avoid any new Inclusionary Zoning Regulations;

WHEREAS, based upon a finding that the current lack of affordable housing constitutes an emergency and the City of Biddeford current ordinances, land use regulations and existing comprehensive plan are inadequate to address the lack of affordable housing, pursuant to 30-A M.R.S. §4356, a moratorium on new residential projects with ten (10) or more units is necessary to address existing land use ordinance, rules and regulations and adopt new land use ordinances, rules and regulations;

WHEREAS, the Biddeford City Council desires to make certain that any new project exceeding then (10) or more new residential units be subject to any new Inclusionary Zoning ordinances, rules and/or regulations that may be adopted;

WHEREAS, the Biddeford City Council appreciates the financial impact that a moratorium has on potential project(s) and the Biddeford City Council desires to balance the impacts of a moratorium;

NOW, THEREFORE, IT IS HEREBY ORDERED that an emergency moratorium on any new residential project with ten (10) or more units shall be effective immediately to ensure that any proposed residential project of ten (10) or more new units shall be subject to Inclusionary Zoning Ordinances, Rules and Regulations to be adopted by the Biddeford City Council by July 7, 2023.

BE IT FURTHER ORDERED, that any new proposed residential projects of ten (10) or more units may, at their discretion, submit a completed application during the moratorium period, subject to, the full understanding and recognition that any such application(s) shall not be approved until the end of the moratorium and further understanding that any such application(s) shall be governed by any Inclusionary Zoning Ordinances, Rules and/or Regulations duly adopted by the City of Biddeford prior to end of the moratorium.

BE IT FINALLY ORDERED, that City staff is allowed to accept, review and consider new completed application(s) for any proposed residential projects of ten (10) or more residential units during said moratorium with the full understanding that any said project(s) shall not be approved until this order has expired;

<u>*NOTE</u>

This is an Emergency Order pursuant to the City Charter, Art. III, §8. Upon a favorable vote and two-thirds (2/3) of the members present and voting. This Order shall be in full force and effective as of March 31, 2023.

Motion by Councilor Ortiz, seconded by Councilor Lessard to pass the order.

Motion by Councilor Schlaver, seconded by Grohman to amend the motion as follows:
No moratorium but encourage affordable housing by any projects with ten (10) or more units which include ten (10) % of the units with affordability restrictions at 80% Area Median Income for fifteen (15) years.
Vote on Amendment
1/8 Motion Fails (Councilor Emhiser in Favor, remainder opposed)

Motion by Councilor LaFountain, seconded by Mills to amend the motion as follows:
Moratorium is established for 120 days. Exceptions from the moratorium for any projects with ten (10) or more units which include ten (10) % of the units with affordability restrictions at 80% Area Median Income for fifty (50) years.
Vote on Amendment
6/3 Motion passes (Councilors Emhiser, Whiting, Grohman, Mills, LaFountain, and Ortiz in Favor, Councilors Belanger, Schlaver & Lessard against)

Motion by Councilor Belanger, seconded by Mills
Extend moratorium for 120 days, if anyone puts in an application during this time period will not be bound by any change made after the 120 days.
Vote on Amendment
5/4 Motion passes (Councilors Belanger, Emhiser, Whiting, Mills, Schlaver in Favor, Councilors Grohman, LaFountain, Ortiz & Lessard against)

Vote for Original Order
7/2 Motion Passed (Councilors Emhiser, Whiting, Grohman, Mills, Schlaver, LaFountain & Ortiz for, Councilors Belanger & Lessard against)

2023.26 **IN BOARD OF CITY COUNCIL…. April 4, 2023**
BE IT ORDERED, that the City Council authorizes the City Manager to execute and agreement with Poirier Guidelines for the estimated cost of $63,801.09 for pavement

Motion by Councilor Belanger, seconded by Lessard to pass the order
Motion passed unanimously

Appointments: none

City Manager report:
Jim Bennet, the City Manager:

- All the CIP documents are in the Granicus folder for the May 29th meeting, there will be more stuff coming as they are ready via email.

- The City does collect excise tax on airplanes contrary to what was stated during public comments.
- The City has worked hard to make personnel feel happy and valued. Human Resources sent out a survey and over 65% of the employees replied that they plan to be with the City for at least the next 2 years. Statements made during public comment session may have been true 8 or 10 years ago, no longer so.
- Two documents from Greg Mitchell have been forwarded to the Board.

Public Addressing the Council:
One member of the public addressed the Council.

Other Business:
Councilor Lessard wanted to acknowledge all City employees but to give a special compliment the Public Works Staff. They have been picking up trash and doing a great job.
Councilor LaFountain complimented Odyssey of the Mind from Biddeford Middle School & High School, both teams are State Champions going to Michigan State for World Championships. Check them out on Facebook, they are trying to raise money for the trip. Earth Day is April 22nd, Biddeford Recreation is putting on a Park Clean up starting out with a free breakfast at JR Martin Community Center and free T shirts for those who sign up to help provided by Brady Screen Print.

Council President Addressing the Council: Councilor Belanger did not address the Council.

Mayor Addressing the Council: Mayor Casavant did not address the Council.

Adjourn:
Motion made by Councilor Mills, seconded by Councilor Schlaver to adjourn
Vote: Unanimous
Motion Passes
Time: 8:30 p.m.

2023.28 **IN BOARD OF CITY COUNCIL… APRIL 18, 2023**

BE IT RESOLVED, that it is the intent of the Biddeford City Council to exercise the first renewal option of the Waste Handling Agreement with NEWSME Landfill, LLC and the Recycling Collection and Disposal Agreement with Pine Tree Waste, Inc., both as amended September 16, 2020.

BE IT FURTHER RESOLVED, that the City Manager, fulfilling the will the the City Council, shall issue all required notices necessary to excerise and execute the renewal options.

Attest by:____

City Council

Meeting Date:	April 18, 2023
Meeting Time:	6:00 PM
Agenda Item No:	10.a
Item Description:	2023.28) Resolve Authorizing Administrative Notice Renewing Existing Waste Handling and Recycling Agreements with NEWSME Landfill, LLC and Pine Tree Waste, Inc., Respectively
Submitted by:	Brian S. Phinney, COO

Supporting Information/Documentation:

[As one file]
Waste Handling Agreement (WHA) dated November 30, 2012
Recycling Collection & Disposal Agreement (RCDA) dated November 30, 2012
Amendment to Waste Handling Agreement (AWHA) dated September 16, 2020
Amendment to Recycling Collection & Disposal Agreement (ARCDA) dated September 16, 2020

Key Terms:

N/A

Executive Summary:

The City of Biddeford contracts with NEWSME Landfill, LLC and Pine Tree Waste, Inc., for solid waste tipping and curbside recycling, respectively. Both agreements contain options for 5-year extensions. The City is obligated to send written notice no less than 60-days prior to the end of the first term to extend the agreements for an additional 5-years – through June 30, 2028.

Staff requests authorization to provide written notice exercising the first agreement renewal option. Through this first renewal term the agreement provisions remain consistent with the 2020 agreement amendments.

Detailed Review:

In 2012 the City of Biddeford negotiated with Casella Waste Systems for the closure of the Maine Energy Recovery Company facility located at 3 Lincoln Street. As part of that negotiation the City secured two long-term contracts with Casella subsidiaries for tipping of solid waste and curbside collection of residential recycling materials.

The original term of the WHA was 10-years commencing July 1, 2013 bringing the 10-year anniversary to July 1, 2023, with a single 5-year renewal provided the City submits written notice of its intent to renew within 60-days prior to the end of the term. The original term of the RCDA matches that of the WHA.

In August of 2020 the City and Casella negotiated amendments to both agreements due to significant market pressures related to global recycling contamination and solid waste markets.

The solid waste amendment modified the base rate and extended the renewal term. The new base rate for solid waste became $61.25 as of the effective date adjusted annually by the CPI. A new base rate effective July 1, 2028 was established as $81/ton. Should the base rate for like communities be less than $81/ton as of July 2028 the City will receive the lower pricing. The amendment added a second renewal option from July 1, 2028 through June 30, 2033. For reference the City's current rate is $68.07/ton.

Under the recycling amendment the following items were negotiated:

a) The amendment added a second renewal option consistent with the AWHA.
b) The agreement was modified to include 100 hrs of free educational services.
c) Pine Tree is obligated to use commercially reasonable technology to screen recycling at the curbside, not collect containers with excessive amounts of contamination, and leave educational materials related to contamination.
d) The City shall receive a monetary credit equal to 200 solid waste carts and 200 recycling carts annually. The City is free to specify the ratio of carts. Any unspent balance from the credit is applied to the first invoice each July.
e) An audit schedule is defined and the results of each audit used to set the rate for a contamination surcharge.
f) The amendment set a base rate of $422,2339.28 for recycling services adjusted by the CPI annually through June 30, 2028. Thereafter the processing fee shall be equivalent to "market rate" unless like communities are paying less in which case the City will receive the preferred base rate adjusted by the CPI through the remainder of the agreement - June 30, 2033.
g) If the Revenue Share provision is not triggered the City will be subject to an additional processing fee for recycling after June 30, 2028.

Administratively, the City signals its desire to exercise the first renewal by providing written notice 60-days prior to expiration of the initial term – that date being no later than May 2, 2023. As noted above, the pricing structure remains the same through the first renewal term. Post 2028 the solid waste base price becomes $81/ton and recycling fees continue to be adjusted by the CPI annually with the possibility of a processing surcharge if there is no revenue sharing.

Staff plans to bring the solid waste and recycling agreements to the attention of the City Council in June/July of 2027. This will allow time, at the Council's discretion, to prepare a request for bid (RFB) and evaluate pricing in anticipation of preparing the FY29 budget considering the notice of intent to exercise the second renewal is required in May of 2028.

Funding Source:

Operations Budget – the first renewal term retains the existing pricing structure through July 1, 2028.

Staff Recommendation:

Staff recommends exercising the first renewal option.

WASTE HANDLING AGREEMENT

This WASTE HANDLING AGREEMENT ("**Agreement**") is made this 30 day of November, 2012 (the "**Effective Date**") by and between **NEWSME Landfill, LLC, a Maine Limited Liability Company** (hereinafter "**Operator**") and the City of Biddeford, Maine, a municipal corporation (hereinafter "**City**"). The Operator and City are each referred to individually as a "party" and collectively as the "parties."

WHEREAS, City and Maine Energy Recovery Company, LP, a Maine limited partnership ("**MERC**"), have entered into a Purchase and Sale Agreement dated August 1, 2012 (the "**Purchase and Sale Agreement**"); and

WHEREAS, the willingness of each party to enter into the Purchase and Sale Agreement was in reliance upon the commitments of the parties to this Agreement set forth herein.

NOW, THEREFORE, in consideration of the foregoing and the respective covenants and agreements set forth below, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Definitions

"**Acceptable Waste**" means municipal solid waste collected by City, or by a third party under contract with City, from residential and municipal account locations within the City. In no event shall Acceptable Waste mean or include Unacceptable Waste.

"**CPI Escalator**" shall mean for each calendar year during the Term the increase in the CPI Index as of the month immediately preceding such calendar year over the CPI Index as of the month that is one year prior to the month immediately preceding such calendar year, in each case, expressed as a percentage.

"**City**" shall mean the City of Biddeford, Maine.

"**CPI Index**" shall mean the consumer price index for "URBAN WAGE EARNERS AND CLERICAL WORKS" (U.S. CITIES AVERAGE, all items, 1982-1984=100) as published monthly by the Bureau of Labor Statistics in a report currently entitled "CPI Detailed Report."

"**Landfill**" shall mean the Juniper Ridge Landfill, located in Old Town, Maine.

"**Transfer Station**" means the transfer station to be constructed in Westbrook, ME. Notwithstanding the foregoing, if upon the commencement of the Term the Westbrook transfer station is not ready to accept Acceptable Waste, "Transfer Station" shall mean, for a period of up to six months following such commencement (such six-month period to be extended for force majeure events relative to the construction of the Westbrook transfer station), the MERC property.

"**Unacceptable Waste**" means any material that is not Acceptable Waste, including without limitation: (a) any material that by reason of its composition, characteristics or quantity is ineligible for disposal at the Transfer Station or the Landfill, as determined by Operator in its sole discretion, or any applicable federal, state or local laws, rules, regulations, or permits; (b) hazardous, toxic, radioactive, hospital or laboratory wastes or substances; (c) sludge or ash; (d) any other material that Operator reasonably concludes would require special handling outside the normal course or present an endangerment to the Transfer Station or Landfill, the public health or safety, or the environment.

"Ton" means two thousand (2,000) pounds.

Other terms used in this Agreement are defined herein.

2. Disposal of Acceptable Waste

2.1 Acceptable Waste.

a. During the Term, City shall be required to dispose of, or shall cause to be disposed of, all Acceptable Waste generated within the City and under its control at the Transfer Station.

b. All Acceptable Waste shall be handled by the City or its subcontractors and disposed of at the Transfer Station in strict conformance with all federal, state and local laws, regulations, rules and ordinances.

c. City shall provide or be responsible for providing to Operator all appropriate manifesting if required.

d. The Operator shall accept all of the City's Acceptable Waste at the Transfer Station. In the event the City has to deliver the Acceptable Waste to a Transfer Station other than the Transfer Station located at Westbrook, Maine or the MERC property, the Operator shall bear the incremental costs of transporting the City's Acceptable Waste to such location.

2.2 Unacceptable Waste.

a. During the Term, Operator shall have the right to inspect, test and analyze any and all deliveries. Operator has the right to reject any delivery of waste in its sole discretion if it is or contains Unacceptable Waste.

b. Any loads rejected by Operator shall be immediately removed from the Transfer Station, and disposed of in accordance with all federal, state and local laws, regulations, rules and ordinances, and City shall indemnify and hold Operator harmless for any costs, expenses or liabilities (including fines, penalties, and attorneys fees) arising therefrom. Any and all costs incurred by Operator with respect to such non-conforming waste, including without limitation costs of proper disposal, costs of transportation, any fines, penalties, investigation, removal or remedial costs assessed or incurred therefor, shall be promptly paid by City.

c. Title to Unacceptable Waste shall reside with the City and shall not transfer to the Operator.

2.3 Fees. City agrees to pay Operator disposal fees for Acceptable Waste at the rate of Fifty-Five Dollars ($55) per ton (as adjusted pursuant to the next sentence, the **"Fee"**), payable monthly. For each calendar year following the Commencement Date, the Fee shall equal the prior year Fee times an amount equal to (A) one plus (B) the CPI Escalator.

2.4 Payment. Invoices will be delivered within fifteen (15) days from the end of a calendar month during the Term, and all invoices shall be due and payable within thirty (30) days from date of the receipt of each invoice. City shall pay any and all costs incurred by Operator for collection of unpaid balances, including without limitation reasonable attorneys' fees. Late payments shall be charged an annual rate of one and one half percent (1.5%) per month or eighteen percent (18%) per annum, but in no event any rate higher than allowed under applicable law.

2.5 Hours of Operation.

a. Regular hours of operation at the Transfer Station are 6:00 a.m. to 6:00 p.m. Monday through Saturday. These hours may be changed by Operator with prior notice to City, which shall not be less than fifteen (15) days prior to the implementation of such hours.

b. The Transfer Station will not be open on the following major holidays: New Year's Day, Independence Day, Thanksgiving Day, and Christmas Day. Other closures may be observed at the Transfer Station with prior notice to City, which shall not be less than fifteen (15) days prior to the implementation of such closures.

2.6 Transporters. City shall be fully responsible for the actions or omissions of itself, its contractors or subcontractors or any third party used by the City for the delivery of waste to the Transfer Station.

3. Term

3.1 Term. The initial term of this Agreement shall commence on the Closing Date (as defined in the Purchase and Sale Agreement) (the **"Commencement Date"**) and shall extend until the tenth anniversary of the Commencement Date (the **"Term"**).

3.2 Renewals. The Term may be extended for a single period of up to five years by the City upon written notice from the City to the Operator given no less than sixty (60) days prior to the end of the Term.

3.3 Intentionally Deleted.

4. Guarantees

4.1 Guarantees and Covenants of City.

a. City guarantees that (i) all waste delivered to the Transfer Station shall be Acceptable Waste, (ii) the waste shall comply with all applicable requirements under federal, state or local laws and regulations; and (iii) unless agreed to in writing by Operator, there will be no material change in the composition of Acceptable Waste delivered by City in accordance with this Agreement.

b. City shall not include any Unacceptable Waste in any shipment. Operator agrees that it shall not unreasonably reject any shipment.

c. City further covenants that it shall (i) cooperate in all respects with all orders or requests to Operator by any governmental body relating to the regulation of municipal solid waste, the Transfer Station, or this Agreement; (ii) cooperate with Operator in any reasonable efforts by Operator to maintain and apply for any permits, renewals, and necessary approvals that shall be necessary to perform its obligations under this Agreement; and (iii) provide with immediate oral notice and confirming written notice within twenty-four (24) hours of its awareness of the possibility that materials other than Acceptable Waste may be contained in the waste that may be or has been delivered hereunder.

d. City shall provide Operator with evidence of its insurance and the insurance of its transporters upon Operator's request.

4.2 Guarantees and Covenants of Operator. Operator guarantees that (i) it will accept all Acceptable Waste delivered to the Transfer Station by the City and (ii) the disposal of such waste shall comply with all applicable requirements under federal, state or local laws and regulations during the Term.

4.3 The guarantees and covenants of this Section 4 shall survive the expiration or termination of this Agreement.

5. Limitation of Liability. Neither party shall be liable to the other for special, incidental, exemplary, punitive or consequential damages arising from or relating to this Agreement, regardless of the basis or theory of law of any claim for damages.

6. Force Majeure.

6.1 "Force Majeure" shall mean any act, event or condition materially and adversely affecting the ability of a party to perform or comply with any material obligation, duty or agreement required under this Agreement, if such act, event, or condition is beyond the reasonable control of the nonperforming party or its agents relying thereon, is not the result of the willful or negligent action, inaction or fault of the party relying thereon, and the nonperforming party has been unable to avoid or overcome the act, event or condition by the exercise of due diligence, including, without limitation: (i) an act of God, epidemic, landslide, lightning, earthquake, fire, explosion, storm, flood or similar occurrence; (ii) and act of public enemy, war, blockage, insurrection, riot, general unrest or restraint of government and people, civil disturbance or disobedience, sabotage, act of terrorism or similar occurrence; (iii) a strike, work slowdown, or similar industrial or labor action; (iv) an order or judgment (including without limitation a temporary restraining order, temporary injunction, preliminary injunction, permanent injunction, or cease and desist order) or other act of any federal, state, county or local court, administrative agency or governmental office or body which prevents a party's obligations as contemplated by this Agreement; or (v) adoption or change (including a change in interpretation or enforcement) of any federal, state or local law after the Effective Date of this Agreement, preventing performance of or compliance with the obligations hereunder.

6.2 Neither party shall be liable to the other for damages without limitation (including liquidated damages) if such party's performance is delayed or prevented due to an event of Force Majeure. In such event, the affected party shall promptly notify the other of the event of Force Majeure and its likely duration. During the continuation of the Force Majeure Event, the nonperforming party shall (i) exercise commercially reasonable efforts to mitigate or limit damages to the performing party; (ii) exercise commercially reasonable due diligence to overcome the Force Majeure event; (iii) to the extent it is able, continue to perform its obligations under this Agreement; and (iv) cause the suspension of performance to be of no greater scope and no longer duration than the Force Majeure event requires.

6.3 In the event of a delay in either party's performance of its obligation hereunder for more than ninety (90) days due to a Force Majeure event, the other party may, at any time thereafter, terminate this Agreement.

7. Representations and Warranties of Authority. Each party represents and warrants to the other that:

a. it is duly qualified to do business and is in good standing in every jurisdiction in which this Agreement requires its performance;

b. it has full power and authority to execute, deliver and perform its obligations under this Agreement;

c. the execution, delivery and performance of this Agreement have been duly and validly authorized by all necessary action by such party; and

d. the execution and delivery of this Agreement by such party and the performance of the terms, covenants and conditions contained herein will not violate the articles of incorporation or by-laws of such party, or any order of a court or arbitrator, and will not conflict with and will not constitute a material breach of, or default under, the provisions of any material contract by which either party is bound.

These warranties shall survive the expiration or termination of this Agreement.

8. Termination. In addition to those events of termination set forth above, this Agreement may be terminated:

a. by both parties upon mutual written agreement; or

b. immediately upon notice by either party, in the event that any of the representations and warranties contained in this Agreement are shown to be untrue in any material respect; or

c. by either party in the event of a failure by the other party to perform a material obligation as follows (a "Default"): if the Default has not been cured by the defaulting party within thirty (30) days from receipt of notice from the non-defaulting party, the non-defaulting party may (i) terminate this Agreement immediately, or (ii) agree in writing that the defaulting party is diligently pursuing a cure, and extend the cure period at its sole discretion, subject to immediate termination upon notice.

9. Indemnification. City shall, to the fullest extent allowed by law, indemnify and hold harmless Operator and any director, officer, or affiliate from and against any and all claims, actions, suits, judgments, proceedings, liabilities, obligations, losses, and damages, amounts paid in settlement, interest, costs and expenses (including reasonable attorney's fees, penalties (civil, criminal or administrative), court costs and other out-of-pocket expenses incurred in investigating, preparing or defending the foregoing) relating to or arising from personal injury, bodily harm or death, property damage or damage to the environment (**"Losses"**) incurred or suffered by Operator or any third party arising by reason of, or resulting from (i) the material breach or inaccuracy of any representation or warranty of City; (ii) the material breach by City of any of its covenants or agreements contained in this Agreement, or (iii) the gross negligence or willful misconduct of City or any of its agents, employees or subcontractors.

Operator shall, to the fullest extent allowed by law, indemnify and hold harmless City and any director, officer, elected public official or affiliate from and against any and all claims, actions, suits, judgments, proceedings, liabilities, obligations, losses, and damages, amounts paid in settlement, interest, costs and expenses (including reasonable attorney's fees, penalties (civil, criminal or administrative), court costs and other out-of-pocket expenses incurred in investigating, preparing or defending the foregoing) relating to or arising from personal injury, bodily harm or death, property damage or damage to the environment incurred or suffered by City or any third party arising by reason of, or resulting from (i) the material breach or inaccuracy of any representation or warranty of Operator; (ii) the material breach by Operator of any of its covenants or agreements contained in this Agreement, or (iii) the gross negligence or willful misconduct of Operator or any of its agents, employees or subcontractors.

The indemnification obligations of the parties under this Section shall inure to the benefit of the directors, officers, affiliates, and employees of the parties and, in the case of the City, any elected public official of the City.

10. Insurance. At all times during the term of this Agreement, City shall require its contractors and subcontractors to maintain, workers' compensation insurance, commercial general liability insurance, and/or automobile insurance in coverages and amounts satisfactory to Operator, all of which shall name ["Casella Waste Systems, Inc., and its affiliates and subsidiaries"] as additional insureds.

11. Entire Agreement. It is understood and agreed that all understandings and agreements heretofore had between and parties thereto are merged in this Agreement, which alone fully and completely expresses their agreement and contains all of the terms agreed upon between the parties with respect to the subject matter of this Agreement, and that this Agreement is entered into after full investigation, neither party relying upon any statement or representation, not embodied in this Agreement, made by the other. The City and Operator also hereby agree, and will cause their affiliates to agree, that both (i) the Waste Handling Agreement, by and between City and MERC, dated March 1, 2007, amended by an Amendment to Waste Handling

Agreement, dated June 20, 2007, and a Letter Agreement, dated October 30, 2007 (the "**Prior Waste Handling Agreement**") and (ii) the provisions of the Settlement Agreement, dated March 1, 2007, by and among City, MERC, KTI, Inc., a New Jersey corporation, and Casella Waste Systems, Inc., a Vermont corporation, as amended by a Letter Agreement, dated October 30, 2007 (the "**Settlement Agreement**"), regarding any payments to be made to or from MERC or the City under such Settlement Agreement are hereby terminated and waived and of no further force or effect and, without limiting the foregoing, neither MERC nor the City shall be required to make any payments to the other, including, but not limited to, the obligation to make any EVOD payment, any guaranteed annual tonnage payment, or to accept any adjustment on account of the EVOD payment, or any tipping fee adjustment. Notwithstanding the prior sentence, the City and Operator hereby acknowledge that the Mutual Release, by and among MERC, the City, KTI, Inc., a New Jersey corporation, KTI Environmental Group, Inc., a New Jersey corporation, and Casella Waste Systems, Inc., a Vermont corporation, remains effective and any provision in the Settlement Agreement concerning a release of any claims shall survive the termination and waiver contemplated by the prior sentence.

12. Disclaimer of Joint Venture, Partnership, and Agency. This Agreement shall not be interpreted or construed to independently create an association, joint venture, or partnership between the parties or to impose any partnership obligation or liability upon either party. Neither party shall have any right, power or authority to enter into any agreement or undertaking for, or act on behalf of, or to act as or be an agent of representative of, or to otherwise bind, the other party.

13. Amendment. This Agreement may not be amended, modified or supplemented, except in writing and signed by the parties.

14. Non-Waiver. No waiver by any party to this Agreement of any failure or refusal by the other party to comply with its obligations shall be deemed a waiver of any other or subsequent failure or refusal to so comply. No waiver by either party of any right or remedy hereunder shall be valid unless the same shall be in writing and signed by the party giving such waiver. No waiver by either party with respect to any default, misrepresentation, or breach of warranty or covenant hereunder shall be deemed to extend to any prior or subsequent default, misrepresentation, or breach of warranty or covenant hereunder or affect in any way any rights arising by virtue of any prior or subsequent such occurrence.

15. Severability; Modification Required By Law. If any term or provision of this Agreement shall be found by a court of competent jurisdiction to be invalid, illegal or otherwise unenforceable, the same shall not affect the other terms or provisions thereof or hereof or the whole of this Agreement, but such term or provision shall be deemed modified to the extent necessary in the court's opinion to render such term or provision enforceable, and the rights and obligations of the parties shall be construed and enforced accordingly, preserving to the fullest permissible extent the intent and agreement of the parties herein set forth.

16. Assignment. This Agreement and all of the provisions thereof and hereof shall be binding upon and inure to the benefit of the parties and their respective successors and permitted assigns, but neither this Agreement nor any of the rights, interests, obligations, and remedies hereunder shall be assigned by any party without the prior written consent of the other party.

Notwithstanding the preceding sentence, however, this Agreement may be freely assigned by Operator, without consent, to its parents, subsidiaries and other affiliates or for any purpose related to any debt or equity financing of the Operator or its parents, subsidiaries or other affiliates.

17. Disputes. If a claim or dispute arises out of this Agreement or its performance, the parties agree to endeavor in good faith to resolve it equitably through negotiation, or if that fails, through non-binding mediation under the rules of the American Arbitration Association, before having recourse to the courts. However, prior to or during negotiation or mediation, either party may initiate litigation that would otherwise become barred by a statute of limitations.

18. Press Releases and Announcements. No party shall issue any press release or public announcement relating to the subject matter of this Agreement without the prior written approval of the other party; provided, however, that any party may make any public disclosure it believes in good faith is required by applicable law, regulation or stock market rule (in which case the disclosing party shall use reasonable efforts to advise the other party and provide them with a copy of the proposed disclosure prior to making the disclosure).

19. Notices. All notices to be given to City or Operator, shall be in writing and delivered personally, or shall be mailed by U.S. Express, registered or certified mail, return receipt requested or a reputable overnight courier as follows:

City	c/o The City of Biddeford, Maine 205 Main Street Biddeford, Maine 04005 Email: jbubier@biddefordmaine.org Attention: John Bubier, City Manager
With a copy to	Keith R. Jacques, Esq. Woodman Edmands Danylik Austin Smith & Jacques 234 Main Street P.O. Box 468 Biddeford, ME 04005
Operator	NEWSME Landfill, LLC 110 Main Street, Suite 1308, Saco, Maine 04072
With a copy to	Casella Waste Systems, Inc. 25 Greens Hill Lane Rutland, VT 05701 Attn: General Counsel

20. Governing Law, Venue. This Agreement and any issues arising hereunder or relating hereto shall be governed by and construed in accordance with the laws of the state where the Transfer Station is located except for conflicts of laws provisions that would apply the substantive law of another state. Any mediation, arbitration or litigation arising in connection with this Agreement shall be venued and/or conducted in the county where the Transfer Station is located unless otherwise agreed by the parties.

21. Further Acts. Each party agrees to perform any further acts and to execute, acknowledge, and deliver any documents which may be reasonably necessary to carry out the provisions of this Agreement.

22. Headings. The headings of sections and subsections of this Agreement are inserted for convenience only and shall not in any way affect the meaning or construction of any provision of this Agreement.

23. Counterparts. This Agreement may be executed in one or more counterparts, each of which will be deemed an original, but which together will constitute one and the same instrument.

[*The Remainder of this Page is Intentionally Left Blank.*]

IN WITNESS THEREOF, the parties have executed this Agreement as of the date first set forth above.

NEWSME LANDFILL OPERATIONS, LLC	CITY OF BIDDEFORD
By:	By:
Name: John W. Casella	Name: John D. Bubier
Title: President & Secretary	Title: City Manager
Date: November 30, 2012	Date: Nov 30 2012

ActiveUS 103080685v.2

RECYCLING COLLECTION AND DISPOSAL AGREEMENT

This RECYCLING COLLECTION AND DISPOSAL AGREEMENT (this "**Agreement**") is entered into this 30th day of November , 2012 (the "**Effective Date**") by and between Pine Tree Waste, Inc., a Maine corporation with a place of business at 110 Main Street, Saco, Maine (the "**Contractor**"), and the City of Biddeford, Maine, a municipal corporation ("**Biddeford**"). The Contractor and Biddeford are each referred to individually as a "Party" and collectively as the "Parties."

WHEREAS, Biddeford and Maine Energy Recovery Company, LP, a Maine limited partnership and an affiliate of the Contractor, have entered into a Purchase and Sale Agreement dated as of August 1, 2012 (the "**Purchase and Sale Agreement**"), under which certain of the Biddeford's obligations are conditioned upon the execution and delivery of this Agreement by Contractor; and

WHEREAS, as a condition to having induced Biddeford to enter into the Purchase and Sale Agreement, the Contractor hereby enters into this Agreement in order to provide certain recycling collection and disposal services to Biddeford.

NOW, THEREFORE, in consideration of the foregoing and the respective covenants and agreements set forth below, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. DEFINITIONS

Unless the context of any section clearly indicates otherwise, the following definitions shall apply to this Agreement.

(a) "Acceptable Recyclable Waste" shall mean household recyclable waste and municipal recyclable waste generated or present within the corporate boundaries of the City and included on the List of Acceptable Recyclables in Exhibit 4. This list may be expanded or contracted in the future as other related materials become recyclable and recoverable in the future or as end markets develop or are no longer available. The list will be modified based on mutual agreement of the Parties. Under no circumstances shall Acceptable Recyclable Waste include Unacceptable Waste or Hazardous Waste.

(b) "City" shall mean the city of Biddeford, Maine, a municipal subdivision of the State of Maine, and shall include all public streets and ways and all buildings and improvements within the municipal boundaries, as set forth on a zoning map on file in the City Clerk's Office.

(c) "Contractor Representative" shall mean an employee of the Contractor, or his or her designee.

(d) "Collection Day" or "Operating Day" shall mean any day of the week on which the Contractor is providing services other than (1) a Sunday, (2) a Saturday, (except during holiday weeks, or under the provisions of Section 6.5) or (3) a Legal Holiday.

(e) "CPI Escalator" shall mean for each Service Year the increase in the CPI Index as of the month immediately preceding the commencement of such Service Year over the CPI Index as of the month immediately prior to the commencement of the prior Service Year, in each case, expressed as a percentage.

(f) "CPI Index" shall mean the consumer price index for "URBAN WAGE EARNERS AND CLERICAL WORKS" (U.S. CITIES AVERAGE, all items, 1982-1984=100) as published monthly by the Bureau of Labor Statistics in a report currently entitled "CPI Detailed Report."

(g) "Director of Public Works" or "Director" shall mean the Director of Public Works for the City or his or her designee. The Director of Public Works or his or her designee shall act as the Department of Public Works Representative in day-to-day matters relating to the services to be performed by the Contractor.

(h) "DPW" shall mean the City's Department of Public Works.

(i) "DPW Designated Service Area" Households and designated municipal facilities served by the DPW as referenced in Appendix A.

(j) "Hazardous Waste" shall mean waste that contains corrosive, toxic, ignitable, reactive or hazardous ingredients, among others, which are considered to be dangerous or harmful to human health or the environment, including, without limitation, all waste regulated as such pursuant to federal, state or local laws, and further including without limitation, CERCLA, and similar federal and state legislation and regulations promulgated thereunder.

(k) "Legal Holiday" shall mean New Year's Day, Thanksgiving Day, Christmas Day and Independence Day.

(l) "Recyclable Collection and Transport" shall mean the curbside collection and transport of Acceptable Recyclable Waste generated by the households and designated municipal facilities of the City and the transport of the collected Acceptable Recyclable Waste, including municipally generated and/or collected Acceptable Recyclable Waste, if any has been added to this proposal, to the Recycling Sites or Recycling Markets.

(m) "Recycling Collection Routes" shall mean the scheduled pattern of weekly waste collection for any particular Operating Day, provided said schedule has been predetermined by the Contractor and approved by the Department of Public Works in accordance with the terms and conditions of this Agreement. For the avoidance of doubt, Recycling Collection Routes shall coincide with the City's Trash Collection Routes.

(n) "Recycling Containers" shall mean the Recycling Carts used by residents of the City for the collection of Acceptable Recyclable Waste.

(o) "Recycling Sites or Recycling Markets" shall mean the locations to which Acceptable Recyclable Waste is taken in accordance with the provisions of this Agreement.

(p) "Recycling Processing and Marketing" shall mean any processing required prior to final sale of recyclable materials, and the sale of recyclable materials to a Recycling Market or a Secondary Market.

(q) "Recycling" shall mean the collection and reprocessing of discarded materials for reuse.

(r) "Residential" shall mean all dwelling structures which have up to 5 units within each structure on a single lot.

(s) "Secondary Market" shall mean a Materials Recovery Facility (M.R.F.) or a facility approved by the State of Maine or any other state for a facility located outside of Maine as a recycling facility or recycling sites as defined above.

(t) "Service Year" shall mean the one year period beginning on the Commencement Date and ending on the day immediately prior to the one year anniversary of the Commencement Date (the "**First Service Year**") and each of the [nine] subsequent one year periods following the First Service Year.

(u) "Ton" shall mean short ton of 2,000 pounds.

(v) "Trash Containers" shall mean the Trash Carts used by residents of the City for the collection of trash.

(w) "Unacceptable Waste" shall mean household waste and municipal waste generated or present within the corporate boundaries of the City and included on the List of Unacceptable Recyclables in Exhibit 5 or any types of materials not listed on Exhibit 4 as Acceptable Recyclable Waste. The list will be modified based on mutual agreement of the Parties. Determination of any expansion or contraction of the list of "Unacceptable Recyclables" shall be made by the Director of DPW and an appropriate representative from Contractor. Unacceptable Waste shall include Hazardous Waste.

2. DOCUMENTS INCORPORATED

The following documents are incorporated into this Agreement and made a part hereof by this reference:

(a) Exhibit #1 - Municipal Facilities for recycling collection.

(b) Exhibit #2 - List of Acceptable Recyclable Waste

(c) Exhibit #3 - List of Unacceptable Waste

(d) Appendix A.

3. <u>**TERM OF AGREEMENT**</u>

The obligations of Contractor and City contemplated by this Agreement shall commence on July 1, 2013 (the "**Commencement Date**") and shall continue until the ten year anniversary of the Commencement Date, unless otherwise terminated by the Parties (the "**Term**").

3.1 <u>Renewal</u>. The term may be extended for a single period of up to five years by the City upon written notice from Biddeford to the Contractor given no less than sixty (60) days prior to the end of the term.

4. <u>**SCOPE OF SERVICES**</u>

4.1 <u>Weekly/Basis Collection</u>

(a) The Contractor shall collect, transport and market Acceptable Recyclable Waste on a weekly basis during each Service Year from approximately nine thousand (9,000) households and designated municipal facilities currently served by the City's DPW within the DPW Designated Service Area, a detailed list and locations of which are attached as Appendix A and made part of this Agreement. Collection shall occur at curbside. The Contractor shall take and acquire title to the Acceptable Recyclable Waste collected by the Contractor at the time the Contractor removes such Acceptable Recyclable Waste from the curbside in Biddeford by loading the same into collection vehicles under its control. Acceptable Recyclable Waste so taken by the Contractor, for purposes of obligations under this Agreement, shall be deemed Acceptable Recyclable Waste.

(b) During the Term, the Contractor shall be responsible for proper Recycling of all Acceptable Recyclable Waste.

4.2 <u>Collection Responsibilities</u>

The Contractor shall collect all Acceptable Recyclable Waste placed in Recycling Containers in the Designated DPW Service Area on a weekly basis during each Service Year. The Contractor shall be required to collect an unlimited quantity placed in Recycling Containers. The Contractor shall not be required to collect Acceptable Recyclable Waste from residences or municipal facilities if access is not reasonably safe and clear. The Contractor shall not be required to remove Acceptable Recyclable Waste from containers, which are frozen to the extent that the attempt to remove may cause damage to the container. No collection will be required from inside any buildings. Acceptable Recyclable Waste shall be placed at the curb no later than 4:00 a.m. on the day of collection, and the Contractor shall not commence collections earlier. The parties recognize that City Ordinance requires that its residents remove recyclable containers from the curb no later than 11:00 p.m. on the day of collection.

The Contractor shall not be required to collect Unacceptable Waste or Hazardous Waste under any circumstances. The City shall assist the Contractor by providing written and verbal information to City residents regarding proper Recycling Container locations and days and hours of service. The Contractor shall be responsible for all costs associated with the distribution of written materials to the City's households, which costs shall include an initial brochure outlining the recycling program, which brochure shall be distributed by Contractor with the Recycling Carts to residents and certain facilities, and up to five thousand dollars ($5,000) at the initiation of the Agreement and one thousand dollars ($1,000) per year thereafter of additional expense for brochures and other recycling educational programs prepared and directed by Contractor subject to the City's reasonable review and comment. Contractor shall further assist the City in attending and participating at City sponsored recycling educational meetings, and will join the City in City website, newspaper, or public access television presentations.

The Contractor shall use all reasonable efforts to see that its personnel handle the Recycling Containers with reasonable care. No Recycling Containers shall be left in the street, gutter, or on the sidewalk in a manner which impedes travel. The Contractor shall be responsible for the collection and transport of Acceptable Recyclable Waste only when such material is placed out for collection in accordance with the provisions of local ordinance and this Agreement.

If during collection, Acceptable Recyclable Waste is spilled onto a street, sidewalk or private property by the Contractor, or if at any time Acceptable Recyclable Waste is spilled or dumped out of a collection vehicle prior to disposal by the Contractor, the Contractor shall immediately cause the spilled Acceptable Recyclable Waste to be cleaned up and placed in the collection vehicle before the vehicle proceeds to the next stop on the Recycling Collection Route or shall promptly make all other necessary arrangements for the immediate cleanup of the spilled Acceptable Recyclable Wastes. The lids, doors, and other openings of the collection vehicles shall remain closed between stops and all waste shall be securely stored and covered in a collection vehicle prior to the removal of such Acceptable Recyclable Wastes from the City.

4.3 Collection Procedures

The Contractor shall make all collections in covered recycling vehicle trucks or other collection vehicles. No truck shall be emptied or partially emptied or load transferred in any street in the City or at any other place within the City, without prior written approval, on a case-by-case basis, by DPW. Acceptable Recyclable Waste may not be disposed of even temporarily at any site within the City unless approved by DPW.

4.4 Compliance with Laws

The Contractor shall comply with all state and federal laws and regulations and any Biddeford ordinance relating to the collection and transportation of solid waste.

4.5 Modifications to Collection Routes

The Contractor shall make no modifications to the collection routes mutually agreed to by the Contractor and the Director of Public Works on or prior to the Commencement Date (the "**Recycling Collection Routes**") without obtaining the Director's approval in advance, which approval shall not be unreasonably withheld.

4.6 Improperly Prepared Recyclable Waste or Non-Recyclable Waste in Recycling Container

If a Contractor collector encounters any improperly prepared or non-recyclable waste in the collection container he/she shall not empty the container and a notification shall be left with the container, informing the resident of how to properly prepare the correct materials. Residents shall also avoid contaminating the Recycling Cart with Unacceptable Waste, and shall be notified in accordance herewith. The non-confirming resident's or facility's address shall be noted in a log kept by the collector, which will be provided to Biddeford once a month, and Biddeford shall, at its own expense, use all reasonable efforts to monitor and police activities by its residents that are improperly preparing or disposing of non-recyclable waste.

4.7 Scavenging

Any evidence of scavenging of the materials from the collection containers shall be noted and reported to DPW. The Biddeford Code Enforcement Office shall investigate such reports of scavenging and use all reasonable efforts to prohibit such scavenging from continuing.

4.8 Recycling and Trash Containers

Prior to the Commencement Date, Contractor shall provide Biddeford in total with nine thousand (9,000) sixty-five (65) gallon or ninety-six (96) gallon recycling carts ("Recycling **Cart(s)**") (as requested by the recipient) and nine thousand (9,000) thirty-five (35) gallon trash cart ("**Trash Cart(s)**"). The Contractor shall provide Biddeford without charge up to two hundred (200) replacement Recycling Carts and two hundred (200) replacement Trash Carts per Service Year, other than the First Service Year, and any additional Carts and/or Trash Carts requested by the City shall be purchased at the then current Contractor acquisition cost. The City shall approve the design, color and printing of the Trash Carts, and Contractor shall review the design, color and printing of the Recycling Carts with the City, but Contractor shall make all final determinations with respect to the Recycling Carts.

5. LOCAL OPERATIONS

5.1 Contractor Representative

The Contractor shall designate a Contractor Representative to whom all orders and directions pertaining to the Recyclable Collection and Transport shall be given by the Director of Public Works. The Contractor Representative or a duly authorized designee capable of acting in place of the Contractor Representative shall be reasonably available to and reachable by Biddeford.

5.2 Complaint Resolution

The Director should inform the Contractor Representative of any complaints received by the Director pertaining to the Contractor's performance of the provisions of this Agreement and the Contractor Representative will investigate and attempt to resolve such complaints in a timely manner.

5.3 Condition of Vehicles and Equipment

The Contractor shall use its commercially reasonable efforts to maintain all collection vehicles including reserve vehicles and all other vehicles and equipment used in good condition and repair, including being neatly and uniformly painted, properly identified as provided hereunder and reasonably clean, throughout the term of this Agreement.

6. COLLECTION ROUTES:

6.1 The Contractor shall follow the Recycling Collection Routes. No deviations to the Recycling Collection Routes approved for implementation on the Commencement Date of this Agreement shall made by the Contractor without the prior written approval of the Director; provided, however, that it is understood that the Recycling Collection Routes in no event shall involve routes that are in alleyways, private roads or any other locations other than the public streets and curbs in the City as the Contractor's automated equipment will not accommodate manual pickup.

In the case of a Legal Holiday, the collection designated for the day shall be made one day later than usual.

6.2 Biddeford may exclude certain municipal and educational locations from the Recycling Collection Routes in its sole discretion, and upon fifteen (15) days written notice to Contractor.

6.3 There shall be no Recyclable Collection and Transport on weekends (Saturday and Sunday) unless such collection is the result of a Legal Holiday during the work week, an emergency, or the Contractor has received the prior approval of the Director.

6.4 The Contractor shall not commence Recyclable Collection and Transport in Residential areas within the City before 4:00 a.m. The Contractor shall complete the removal of the Acceptable Recyclable Waste for each daily collection route and those collection vehicles used to satisfy the Contractor's obligations shall leave the City at or before 6:00 p.m.

6.5 The Contractor shall not permit any Acceptable Recyclable Waste set out for collection in accordance with applicable local ordinances and scheduled for collection on that day's collection route, as specified hereunder, to remain uncollected later than 6:00 p.m. of the Collection Day, unless specifically and expressly permitted in advance by the Director. If the Contractor fails to satisfy its obligation for timely collection, then the Contractor warrants to cause additional collection vehicles and personnel to be used to promptly remedy such failure.

6.6 Rain and ordinary snow accumulations shall not be grounds for the cancellation or delay of Recyclable Collection and Transport in accordance with this Agreement, unless both parties agree that collection should not occur for safety or health reasons.

7. REPORTS

At the request of Biddeford, the Contractor shall provide a monthly summary of tonnages.

8. INDEMNIFICATION/INSURANCES

8.1 Indemnity

(a) The Contractor shall indemnify and hold Biddeford harmless from and against any and all costs, loss, expense, liability damages, or claims for damage arising or resulting from any work by the Contractor, including attorney's fees, expenses and costs of defending any action on account of any injury or damage to property or persons, or on account of any other action against Biddeford for any liability arising out of any work, negligent act, action, omission, neglect or default on the part of the Contractor or any of its agents, officers or employees in the performance of any work hereunder and on account of any injury (including death) to any persons or property arising from or resulting from such acts, omissions or neglect.

(b) Biddeford will indemnify and hold harmless the Contractor, its officers, agents, and employees from any costs, loss, expense, liability damages, or claims for damages which may be made against any of them as a direct result of any negligent act, action, omission, neglect, or default on the part of Biddeford or any of its agents, officers, or employees, and will pay promptly on demand all costs and expenses of any defense thereof resulting from such acts, omissions, and negligence, but only pursuant to and to the extent of the procedures, provisions, limitations and jurisdiction of any applicable law of the State of Maine.

8.2 Limitation of Liability

NOTWITHSTANDING ANYTHING ABOVE TO THE CONTRARY, NEITHER PARTY SHALL BE LIABLE TO THE OTHER FOR SPECIAL, INCIDENTAL, EXEMPLARY, CONSEQUENTIAL OR PUNITIVE DAMAGES ARISING FROM OR RELATING TO THIS AGREEMENT, REGARDLESS OF THE BASIS OR THEORY OF LAW OF ANY CLAIM FOR DAMAGES.

8.3 Worker's Compensation

To the extent required by the state law of Maine, the Contractor shall take out and maintain during the term of this Agreement worker's compensation insurance for all its employees employed in the course of performing services under this Agreement; and in case any work is contracted, the Contractor shall require that, to the extent required by the state law of

Maine, each subcontractor similarly provide worker's compensation insurance for all the latter's employees unless such employees are covered by the protection afforded by the Contractor. Copies of all insurance certificates required under this section shall be provided by the Contractor to Biddeford prior to the Commencement Date.

8.4 Commercial/Automobile Liability Insurance

The Contractor shall also obtain and maintain in force at all times during the term of this Agreement, occurrence based insurance coverage pertaining to commercial liability and motor vehicle liability in at least the following amounts:

(a) Commercial General Liability - $ 1,000,000 per occurrence/$2,000,000 aggregate

(b) Excess/Umbrella Liability - $ 1,000,000 per occurrence/$2,000,000 aggregate

(c) Automobile Liability/Combined Single Limit - $1,000,000 per occurrence/$2,000,000 aggregate (all owned, scheduled, hired, and non-owned autos)

8.5 The Contractor shall furnish certificates of insurance coverage of the types and amounts required above, in a form satisfactory to Biddeford. Biddeford, through DPW, shall be notified of any cancellation of any policy or of any restrictive amendment to any policy at least thirty (30) days prior to the effective date of such cancellation or amendment.

9. PERMITS, LICENSES AND CERTIFICATES

The Contractor shall obtain all required permits, licenses, certificates and inspections, both permanent and temporary, to properly conduct the work required under this Agreement.

10. ASSIGNMENT OF CONTRACT

The Contractor shall not assign this Agreement nor any part thereof, or contract or delegate it or any part thereof, without previous written consent of Biddeford, which shall not be unreasonably withheld; however, the Contractor may assign this Agreement to its parents, subsidiaries and other affiliates, or for any purpose related to any debt or equity financing of the Contractor or its parents, subsidiaries or other affiliates.

11. AMENDMENTS

This Agreement may not be amended except in writing executed by the Parties hereto. However, to the extent Maine state law, including any future amendment, mandates specifications, conduct and activities by Biddeford in any area covered by this Agreement, then Biddeford reserves the right upon 30 days prior written notice to require amendment to conform to such law, with the Fee adjusted accordingly. Upon any such amendment, Contractor shall by written notice, delivered prior to the effective date of the amendment, have the right to terminate this Agreement without penalty effective immediately prior to the time that the amendment would otherwise take effect.

12. PAYMENTS

12.1 Service Year Fees

For the First Service Year, Biddeford shall pay the Contractor an amount of three hundred eighty-one thousand ($381,000.00) per year (as adjusted pursuant to the next sentence, the "**Fee**"), payable in monthly installments. For each subsequent Service Year, the Fee shall equal the prior year Fee times an amount equal to (A) one plus (B) the CPI Escalator.

12.2 Fuel Clause Adjustment

The Parties agree that the baseline cost for diesel fuel, as measured by the U.S. Department of Energy, Energy Information Administration (at website: http://tonto.eia.doe.gov/oog/info/wohdp/diesel.asp) for the New England region will be $3.40 per gallon (including taxes). The Parties also agree that 900 gallons of diesel per month will be the factor used to calculate the fuel adjustment. Whenever the monthly average cost for diesel fuel is higher than $4.09 per gallon, Biddeford will pay the Contractor the difference per gallon, (times) 900 gallons per month and whenever the monthly average cost for diesel fuel is lower than $2.71 per gallon, the Contractor will pay Biddeford the difference per gallon, (times) 900 gallons per month. For example assuming the baseline cost for diesel fuel is $4.09 per gallon and 900 gallons of diesel fuel is the baseline: If the monthly average cost for diesel fuel is $4.30 per gallon, Biddeford will pay the Contractor $189.00 ($4.30 per gallon - $4.09 per gallon = $0.21/gallon, times 900 gallons per month = $189.00) for that month.

12.3 Revenue Share

Contractor shall share with the City "Excess Revenues" generated from the pick up of Acceptable Recyclable Waste by Contractor from eligible Biddeford locations (not including those municipal or educational locations excluded by the City pursuant to Section 6.2 hereof). The City's share of Excess Revenues shall be fifty percent (50%). For purposes of this Section 12.3, Excess Revenues shall mean those revenues resulting from the equation of "Excess Tonnages" multiplied by "Excess Value", where Excess Tonnages shall mean tons of Acceptable Recyclable Waste in excess of two thousand (2,000) tons per Service Year that are collected by Contractor in connection with the performance of services under this Agreement, and Excess Value shall mean an ACR (Average Commodity Revenue) per ton of Acceptable Recyclable Waste collected by Contractor in connection with the performance of services under this Agreement and in excess of ninety-five dollars ($95.00) per ton (subject to a yearly escalation in the same manner that the Fee is increased pursuant to Section 12.1 and, to the extent such amount is increased, the Excess Value shall mean the excess over such increased amount). By way of example, the City's revenue share during the first Service Year would be equal to fifty percent (50%) of the Excess Revenue generated, if any, by the product of tons in excess of two thousand (2,000) tons, times a per ton ACR in excess of ninety-five dollars ($95.00). For the avoidance of doubt, if there are no Excess Tonnages or the Excess Value is less than $95.00 per ton, Contractor shall not be required to share any revenue under this Section 12.3.

12.4 Invoices

The Contractor shall deliver to Biddeford a monthly invoice on or before the fifteenth day of each month for the preceding work period. Payment by Biddeford shall be made within thirty (30) days from the date of the receipt of each invoice.

13. RIGHT TO REQUIRE PERFORMANCE

The failure of either Party at any time to require performance by the other Party of any provisions hereof shall in no way affect the right of such Party thereafter to enforce same. Nor shall waiver by either Party of any breach of any provisions hereof be taken or held to be a waiver of any succeeding breach of such provisions or as a waiver of any provision itself.

14. PROPERTY

Any damage done to private or public property by the Contractor's personnel during Recycling Collection and Transport shall be promptly repaired or paid for by the Contractor, or may be repaired by Biddeford and the reasonable cost thereof deducted from any payment due to the Contractor under the terms of this Agreement.

15. CHANGE IN LAW

15.1 Any amendment, modification or change of any applicable law, regulation or ordinance affecting Contractor's performance under the terms and conditions hereof, or the costs and revenues associated therewith, and Contractor's performance under the terms and conditions hereof and Contractor's compliance with such resulting law, regulations or ordinance shall not be deemed a breach of this Agreement and any additional direct costs or loss of revenues associated with Contractor's compliance therewith shall be chargeable to and payable by Biddeford; however, notwithstanding the above, the Contractor and Biddeford shall negotiate, determine and agree as to what such additional costs there are. If Contractor and Biddeford are unable to so agree as to these costs then such matters shall be submitted to arbitration for determination and resolution. The arbitrators for such arbitration shall be three (3) in number and both the Contractor and Biddeford shall have the right to each select one such arbitrator and these two (2) shall together confer and agree on the third arbitrator, who shall chair such arbitration.

These arbitration provisions shall be placed in effect at the request of either party if within forty-five (45) days after Contractor has claimed the above referenced additional costs Contractor and Biddeford have not negotiated and agreed to such levels.

15.2 Any amendment, modifications, change or repeal of any applicable law, rule, regulation or interpretation of such law, rule, or regulation by an agency charged with the interpretation thereof, which affects any obligation of Biddeford under this Agreement or the compliance of Biddeford with any obligation under this Agreement shall not be deemed a breach of this Agreement, when Biddeford complies with any such amendment, modification, change or repeal of such law, rule, regulation or interpretation.

16. FORCE MAJEURE

16.1 "Force Majeure" shall mean any act, event or condition materially and adversely affecting the ability of a Party to perform or comply with any material obligation, duty or agreement required under this Agreement, if such act, event, or condition is beyond the reasonable control of the nonperforming Party or its agents relying thereon, is not the result of the willful or negligent action, inaction or fault of the Party relying thereon, and the nonperforming Party has been unable to avoid or overcome the act, event or condition by the exercise of due diligence, including, without limitation: (i) an act of God, epidemic, landslide, lightning, earthquake, fire, explosion, storm, flood or similar occurrence; (ii) an act of public enemy, war, blockage, insurrection, riot, general unrest or restraint of government and people, civil disturbance or disobedience, sabotage, act of terrorism or similar occurrence; (iii) a strike, work slowdown, or similar industrial or labor action; (iv) an order or judgment (including without limitation a temporary restraining order, temporary injunction, preliminary injunction, permanent injunction, or cease and desist order) or other act of any federal, state, county or local court, administrative agency or governmental office or body which prevents a Party's obligations as contemplated by this Agreement; or (v) adoption or change (including a change in interpretation or enforcement) of any federal, state or local law after the Effective Date, preventing performance of or compliance with the obligations hereunder.

16.2 Neither Party shall be liable to the other for damages without limitation (including liquidated damages) if such Party's performance is delayed or prevented due to an event of Force Majeure. In such event, the affected Party shall promptly notify the other of the event of Force Majeure and its likely duration. During the continuation of the Force Majeure Event, the nonperforming Party shall (i) exercise commercially reasonable efforts to mitigate or limit damages to the performing Party; (ii) exercise commercially reasonable due diligence to overcome the Force Majeure event; (iii) to the extent it is able, continue to perform its obligations under this Agreement; and (iv) cause the suspension of performance to be of no greater scope and no longer duration than the Force Majeure event requires.

16.3 In the event of a delay in either Party's performance of its obligation hereunder for more than ninety (90) days due to a Force Majeure event, the other Party may, at any time thereafter, terminate this Agreement.

17. CERTAIN REMEDIES AND MISCELLANEOUS PROVISIONS

17.1 The Contractor shall make available a communication device and local telephone number where complaints may be filed by Biddeford at all times Monday through Saturday [8:00 a.m. - 7:00 p.m.]. The phone number shall be 207-883-9777. If Biddeford notifies the Contractor of a complaint or violation of this Agreement, it shall be the duty of the Contractor to take whatever commercially reasonable steps may be necessary to remedy the cause of such complaint or violation.

17.2 Any damage done to private or public property by Contractor's personnel during Recyclable Collection and Transport shall be promptly repaired or paid for by the Contractor.

17.3 Governing Law, Venue. This Agreement and any issues arising hereunder or relating hereto shall be governed by and construed in accordance with the laws of the state of Maine, except for conflicts of laws provisions that would apply the substantive law of another state. Any mediation, arbitration or litigation arising in connection with this Agreement shall be venued and/or conducted in the county where the City is located unless otherwise agreed by the Parties.

17.4 Disclaimer of Joint Venture, Partnership, and Agency. This Agreement shall not be interpreted or construed to independently create an association, joint venture, or partnership between the Parties or to impose any partnership obligation or liability upon either Party. Neither Party shall have any right, power or authority to enter into any agreement or undertaking for, or act on behalf of, or to act as or be an agent of representative of, or to otherwise bind, the Other party.

17.5 Representations and Warranties of Authority. Each Party represents and warrants to the other that:

(a) it is duly qualified to do business and is in good standing in every jurisdiction in which this Agreement requires its performance;

(b) it has full power and authority to execute, deliver and perform its obligations under this Agreement;

(c) the execution, delivery and performance of this Agreement have been duly and validly authorized by all necessary action by such party; and

(d) the execution and delivery of this Agreement by such Party and the performance of the terms, covenants and conditions contained herein will not violate the articles of incorporation or by-laws of such Party, or any order of a court or arbitrator, and will not conflict with and will not constitute a material breach of, or default under, the provisions of any material contract by which either Party is bound.

These warranties shall survive the expiration or termination of this Agreement.

17.6 Termination. In addition to those events of termination set forth above, this Agreement may be terminated

(a) by both Parties upon mutual written agreement; or

(b) immediately upon notice by either Party, in the event that any of the representations and warranties contained in this Agreement are shown to be untrue in any material respect; or

(c) by either Party in the event of a failure by the other Party to perform a material obligation as follows (a "Default"): if the Default has not been cured by the defaulting Party within thirty (30) days from receipt of notice from the non-defaulting Party, the non-defaulting Party may (i) terminate this Agreement immediately, or (ii) agree in writing that the defaulting Party is diligently pursuing a cure, and extend the cure period at its sole discretion, subject to immediate termination upon notice.

17.7 Entire Agreement. It is understood and agreed that all understandings and agreements heretofore had between and Parties thereto are merged in this Agreement, which alone fully and completely expresses their agreement and contains all of the terms agreed upon between the Parties with respect to the subject matter of this Agreement, and that this Agreement is entered into after full investigation, neither Party relying upon any statement or representation, not embodied in this Agreement, made, by the other.

17.8 Non-Waiver. No waiver by any Party to this Agreement of any failure or refusal by the other Party to comply with its obligations shall be deemed a waiver of any other or subsequent failure or refusal to so comply. No waiver by either Party of any right or remedy hereunder shall be valid unless the same shall be in writing and signed by the Party giving such waiver. No waiver by either Party with respect to any default, misrepresentation, or breach of warranty or covenant hereunder shall be deemed to extend to any prior or subsequent default, misrepresentation, or breach of warranty or covenant hereunder or affect in any way any rights arising by virtue of any prior or subsequent such occurrence.

17.9 Severability; Modification Required By Law. If any term or provision of this Agreement shall be found by a court of competent jurisdiction to be invalid, illegal or otherwise unenforceable, the same shall not affect the other terms or provisions thereof or hereof or the whole of this Agreement, but such term or provision shall be deemed modified to the extent necessary in the court's opinion to render such term or provision enforceable, and the rights and obligations of the Parties shall be construed and enforced accordingly, preserving to the fullest permissible extent the intent and agreement of the Parties herein set forth.

17.10 Headings. The headings of sections and subsections of this Agreement are inserted for convenience only and shall not in any way affect the meaning or construction of any provision of this Agreement.

17.11 Further Acts. Each Party agrees to perform any further acts and to execute, acknowledge, and deliver any documents which may be reasonably necessary to carry out the provisions of this Agreement.

17.12 Counterparts. This Agreement may be executed in one or more counterparts, each of which will be deemed an original, but which together will constitute one and the same instrument.

17.13 Disputes. If a claim or dispute arises out of this Agreement or its performance, the Parties agree to endeavor in good faith to resolve it equitably through negotiation, or if that fails, through non-binding mediation under the rules of the American Arbitration Association, before having recourse to the courts. However, prior to or during negotiation or mediation, either Party may initiate litigation that would otherwise become barred by a statute of limitations.

17.14 Press Releases and Announcements. No Party shall issue any press release or public announcement relating to the subject matter of this Agreement without the prior written approval of the other Party; provided, however, that any Party may make any public disclosure it believes in good faith is required by applicable law, regulation or stock market rule (in which case the disclosing Party shall use reasonable efforts to advise the other Party and provide them with a copy of the proposed disclosure prior to making the disclosure).

[*The Remainder of this Page is Intentionally Left Blank.*]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be signed by such person or their respective officers thereunto duly authorized as of the date first written above.

PINE TREE WASTE, INC.

By:
Name: John W. Casella
Title: President & Secretary

THE CITY OF BIDDEFORD, MAINE, a Maine municipal corporation

By:
Name: John D. Bubier
Title: City Manager

EXHIBIT #1[1]

Municipal Facilities
Collection of Recyclables Every Two Weeks

	LOCATION	TOTAL NUMBER OF [__] GALLON CONTAINERS
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		

[1] NTD: To Be Completed Ninety (90) Days Prior To July 1, 2013 (Commencement Date).

EXHIBIT #2

List of Acceptable Recyclable Waste:

[☒ Newspapers
☒ Glossy Newspaper Inserts
☒ Magazines
☒ Telephone/Soft Cover Books
☒ Junk Mail
☒ Tissue Paper
☒ Box Board (Cereal Boxes, Shoe Boxes, Pasta Boxes, etc.)
☒ Cardboard Boxes
☒ Glass (clear and colored)
☒ Plastic Containers (#1- #7 except polystyrene)
☒ Aluminum Cans
☒ Bi-Metal Cans
☒ Unmarked Rigid Plastics (Buckets, Laundry Baskets, Pallets, Crates, Chairs, and Toys).

☒ Catalogs
☒ Office Paper (All Colors)
☒ Wet-strength Fiber/Carrier Stock (Six-pack Holders, Beer Boxes, etc.)
☒ Milk/Juice Cartons—Aseptic Packaging/Tetrapak
☒ Brown Paper Bags
☒ Direct Mail/Envelopes (all types)
☒ All Plastic or Glass Bottles or Jars —Soda/Juice/Water
☒ Milk Jugs
☒ Bleach/Detergent Bottles
☒ Shampoo Bottles
☒ Open Neck Plastic Containers (Cottage Cheese/Margarine/Yogurt)
☒ Glass Bottles/Jars (any color)
☒ Aluminum Containers (Pie Plates/Pet Food/Trays/Foil)
☒ Other Metal Cans (Tin or Steel)]

EXHIBIT #3

List of Unacceptable Materials

This list contains some of municipal solid waste items that are most commonly mistaken for Acceptable Recyclable Waste. All of the items on this list are contaminates to the Acceptable Recyclable Waste.

- ☒ Polystyrene—Including Styrofoam inserts, packing peanuts, polystyrene coffee cups, clear polystyrene clamshells and packaging.
- ☒ Textiles- Clothing, cloth, furniture coverings
- ☒ Garden hoses and rubber tubing
- ☒ Plastic or Rubber Pools and Inflatables
- ☒ Dryer lint
- ☒ Waxed Cardboard
- ☒ Auto Parts
- ☒ Chromed Metal Fixtures, Parts, and Containers
- ☒ Cables, Wires, and Strapping
- ☒ Small Appliances (Toasters, Coffee Makers, etc.)
- ☒ Coat hangers
- ☒ PVC Containers
- ☒ Paint buckets or bottles
- ☒ Containers that have previously contained Motor Oil, Pesticides, Antifreeze, or other Hazardous Materials
- ☒ Clear or Colored Plastics Bags (Grocery, Garbage, etc.)
- ☒ Agriculture or Boat Film
- ☒ Flower pots
- ☒ Lightbulbs
- ☒ Revereware and other high melt glass
- ☒ Ceramics (Plates, Cups, Mugs etc.)]

Appendix A[2]

DPW Designated Service Area

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

[2] To Be Completed Ninety (90) Days Prior To July 1, 2013 (Commencement Date).

Dated at Rutland, State of Vermont, this 12th day of November, 2012.

Owner of the property:

MAINE ENERGY RECOVERY COMPANY, LP, a Maine limited partnership

By: KTI Environmental Corp., Inc., its general partner

By:
Name: John W. Casella
Title: President & Secretary

STATE OF Vermont COUNTY OF Rutland,
Subscribed and sworn to before me this 12th day of November, 2012

Notary Public/Attorney at Law Shelley S. Field
Expiration Date of Commission: 2/10/2015

SHELLEY S. FIELD
Notary Public, State of Vermont
My Commission Expires Feb. 10, 2015

ActiveUS 102763118v.2

PURCHASER(S) AFFIDAVIT: I/We hereby certify that I/we have not received notice of any lien or potential lien filed or to be filed by a Real Estate Licensee who provided professional services to facilitate the sale of the property described above. In the event that a debt is due for such services rendered, the undersigned hereby agree(s) to indemnify and hold harmless COMMONWEALTH LAND TITLE INSURANCE COMPANY and Maine Energy Recovery Company, LP from any and all debts and costs of collection in connection with said debt.

Purchaser of the property

THE ~~CITY~~ OF BIDDEFORD, MAINE, a Maine municipal corporation

By: John D Bubier
Name: John D. Bubier
Title: City Manager

STATE OF MAINE COUNTY OF York

Subscribed and sworn to before me this 30th day of November, 2012

~~Notary Public~~/Attorney at Law

Expiration Date of Commission:

KEITH R. JACQUES, ESQ.
WOODMAN EDMANDS DANYLIK AUSTIN
SMITH & JACQUES, P.A.
234 MAIN ST., P.O. BOX 468
BIDDEFORD, ME 04005
(207) 284-4581

AMENDMENT TO WASTE HANDLING AGREEMENT

This Amendment to Waste Handling Agreement is entered into this ____ day of September, 2020 (the "Effective Date"), by and among the City of Biddeford, a Maine municipal corporation (the "City"), and NEWSME Landfill, LLC., a Maine limited liability corporation (the "Operator").

WHEREAS, the City and the Operator entered into the Waste Handling Agreement (the "Agreement") on November 30, 2012; and

WHEREAS, the Agreement provided that the Contractor would provide for a disposal location for all Acceptable Waste generated within the City under its control at the Transfer Station; and

WHEREAS, the parties wish to amend the Term of the Agreement and the associated disposal fees during the revised Term, as well as to amend the termination date of the Agreement; and

NOW, THEREFORE, in consideration of the promises contained herein and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Section 2.3 of the Agreement is amended to read:

Fees. As of the Effective Date of this Amendment, the City agrees to pay Operator disposal fees for Acceptable Waste at the rate of Sixty One Dollars and Twenty Five Cents ($61.25) per ton, payable monthly. For each calendar year following the Effective Date of this Amendment, the Fee shall equal the prior year Fee times an amount equal to (A) one plus (B) the CPI Escalator. This formula shall remain in effect through June 30, 2028, at which time the disposal fees for Acceptable Waste shall be reset at the base rate of Eighty One Dollars ($81.00) per ton ("New Base Rate"), payable monthly. The Fee shall be increased annually for the remainder of the Term in an amount equal to the prior year Fee times an amount equal to (A) one plus (B) the CPI Escalator.

If as of June 30, 2028, the then-current disposal fee rate for Acceptable Waste at the Operator's Westbrook Transfer Station is less than the New Base Rate for like municipalities with similar contract lengths and similar Acceptable Waste volumes, Operator agrees to offer the City preferred pricing as compared to said like municipalities.

2. Section 3.1 of the Agreement is amended to read:

Term. The initial term of this Agreement shall commence on the Closing Date (as defined in the Purchase and Sale Agreement), November 30, 2012 (the "Commencement Date") and shall extend until June 30, 2023 (the "Term").

3. Section 3.2 of this Agreement shall be amended to read:

   Renewals. The Term may be extended by the City upon written notice from the City to the Operator given no less than sixty (60) days prior to the end of the Term (or the end of the first option term) for two additional periods of five (5) years, effective (a) July 1, 2023 through June 30, 2028, and (b) July 1, 2028 through June 30, 2033.

   All other provisions of the Agreement not amended herein shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the Effective Date.

THE CITY OF BIDDEFORD

By: [signature]
Name: James A. Bennett
Title: City Manager
Date: 9/15/20

NEWSME LANDFILL, LLC

By: [signature]
Name: John W. Casella
Title: President and Secretary
Date: 9/16/20

AMENDMENT TO RECYCLING COLLECTION AND DISPOSAL AGREEMENT

This Amendment to Recycling Collection and Disposal Agreement is entered into this ____ day of September, 2020 (the "Effective Date"), by and among the City of Biddeford, a Maine municipal corporation (the "City"), and Pine Tree Waste, Inc., a Maine corporation (the "Contractor").

WHEREAS, the City and Contractor entered into the Recycling Collection and Disposal Agreement (the "Agreement") on November 30, 2012; and

WHEREAS, the Agreement provided that Contractor would provide for collection, transportation and marketing of Acceptable Recyclable Waste on a weekly basis within a DPW Designated Service Area; and

WHEREAS, the parties wish to amend the Term of the Agreement and the associated processing fees, establish an audit process, clarify educational services, revise the Trash and Recycling Cart language, and change the termination date of the Agreement; and

NOW, THEREFORE, in consideration of the promises contained herein and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Section 3, Term of Agreement, is amended to read:

   The obligations of Contractor and City contemplated by this Agreement shall commence on July 1, 2013, (the "Commencement Date") and shall extend until June 30, 2023 (the "Term").

2. Section 3.1 of this Agreement is amended to read:

   Renewal. The Term may be extended by the City upon written notice from the City to the Contractor given no less than sixty (60) days prior to the end of the Term (or the end of the first option term) for two additional five (5) year periods, effective (a) July 1, 2023 through June 30, 2028, and (b) July 1, 2028 through June 30, 2033.

3. Section 4.2 of this Agreement is amended to include that in addition to the remaining provisions of Section 4.2: Contractor shall at the City's request provide one hundred (100) hours of free educational services annually to City. Educational services may be in the form of recycling education, local presentations, and the like, to be mutually agreed upon between the parties.

4. Section 4.6, Improperly Prepared Recyclable Waste, or Non-Recyclable Waste in Recycling Container, is amended to replace the first sentence with the following sentence:

   Contractor shall use commercially reasonable efforts to employ technology to monitor what materials are in the collection containers at the curbside and will use best efforts to not pick up any Recycling Carts which Contractor reasonably believes contains excessive amounts of Unacceptable Waste and a notification shall be left with the uncollected container, informing the resident of how to properly prepare the correct materials.

5. Section 4.8, Recycling and Trash Containers, is amended to read:

The Contractor shall provide City with a monetary credit equal to the replacement cost of two hundred (200) replacement Recycling Carts and two hundred (200) replacement Trash Carts per Service Year (the "Cart allocation"). The City at its discretion may use the Cart allocation to acquire Recycling Carts or Trash Carts or cart replacement parts. Beginning July 1, 2020, the City may elect sixty-five (65) gallon trash carts as part of the Trash Cart replacement. The cost of additional Trash Carts or Recycling Carts beyond the Cart allocation shall be purchased by City at the then current Contractor acquisition cost. If during any Service Year the full Cart allotment is not required by City, Contractor shall apply a credit of the funds to the City's July invoice in an amount calculated at Contractor's then-current pricing to purchase the Recycling and Trash Carts. The City shall approve the design, color and printing of the Trash Carts, and Contractor shall review the design, color and printing of the Recycling Carts with the City, but Contractor shall make all final determinations with respect to the Recycling Carts.

6. Section 4, Scope of Services, is amended to add a Section 4.9, to read:

4.9 Recyclable Waste Auditing Procedures

The parties agree that an audit shall be conducted of Recyclable Waste collected by Contractor during the first weeks of April and October annually as may be adjusted from time to time by mutual agreement due to irregular or unforeseen conditions. Contractor will segregate and weigh four hundred (400) to five hundred (500) pounds of Recyclable Waste each day for five (5) consecutive days representative of the respective daily collection routes. The segregated waste shall be audited upon weighing. Any contamination in the Recyclable Waste will be sorted by type of contamination and weighed by contamination category (examples: bags, textiles, MSW, styrofoam). The Contamination rate shall be the aggregate weighted average of the five (5) daily audits. For clarification and to avoid doubt, each daily 400-500 pound sample shall be deemed representative of the total daily tons collected that day. The Contamination rate shall be the numerical average of the respective five (5) daily audits.

Contractor shall coordinate with City DPW officials regarding the date of collection and audit times to ensure that the City may observe the collection and audit. Contractor shall provide the City with the raw data. Contractor and the City shall review the audit findings. Any disagreement on the Contamination rate not resolved at the staff level within five (5) days of the audit review shall be elevated to the designated management level within the City and Contractor.

The determined Recyclable Waste contamination percentage from each audit will be documented and the City will be charged the associated Recycling Contamination Fee further described in Section 12.5. The Recycling Contamination Fee shall be adjusted after each biannual audit effective May 1 and November 1 of each year. The Recycling Contamination Fee shall be retroactive to May 1 and November 1 respectively if implementation of the Contamination fee is delayed due to a disputed contamination rate audit finding.

7. Section 12.1 of the Agreement is amended to read:

Service Year Fees

As of the Effective Date of this Amendment, the City agrees to pay Contractor an amount of four hundred twenty two thousand three hundred thirty nine dollars and twenty eight cents ($422,339.28) per year, payable monthly. For each calendar year following the Effective Date of this Amendment, the Fee shall equal the prior year Fee times an amount equal to (A) one plus (B) the CPI Escalator. This formula shall remain in effect through June 30, 2033.

Effective June 30, 2028, if Section 12.3, Revenue Share has not been triggered, the City agrees to pay a processing fees for Acceptable Recyclable Waste based on the then-current Average Commodity Revenue rate ("ACR Base Rate"), payable monthly.

Contractor agrees to offer the City preferred ACR Base Rate pricing as compared to like municipalities with similar contract lengths and similar Acceptable Recyclable Waste volumes.

8. Section 12, Payments, shall be amended to include a Section 12.5, to read:

Recycling Contamination Charge

If the Recyclable Waste contamination percentage determined by the biannual Recycling Waste Audit exceeds certain thresholds, the City agrees to pay a Recycling Contamination Charge for the six (6) month period following the then-current Recycling Waste Audit results as follows:

Percentage of Contamination	Charge
0-15%	$25.00
16-20%	$31.99
21-25%	$44.23
26-30%	$52.98
Over 30%	$61.25

The Recycling Contamination Charge shall be increased annually by the CPI Escalator for all Percentage of Contamination categories above, except for the 0-15% Contamination Charge which shall remain at $25.00 throughout the term of the Agreement.

As of the Effective Date of this Amendment, the Recycling Contamination Charge is twenty five dollars ($25.00), to be adjusted accordingly upon the next biannual audit.

All other provisions of the Agreement not amended herein shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the Effective Date.

THE CITY OF BIDDEFORD

By: [signature]
Name: James A. Bennett
Title: City Manager
Date: 9/15/20

PINE TREE WASTE, INC.

By: [signature]
Name: John W. Casella
Title: President and Secretary
Date: 9/16/20

2023. 29 **IN BOARD OF CITY COUNCIL… April 18, 2023**

BE IT ORDERED, that the City Council of the City of Biddeford does hereby grant approval of a Special Event Permit for LaKermesse Franco-Americaine to have their festival on June 22rd, 23rd, 24th and 25th, 2023 at St. Louis Field; and

BE IT FURTHER ORDERED, that in accordance with the provisions set forth *under Ch. 6, Amusements, Article V – Sales, Possession and Consumption of liquor at and during Special Events on City Public Property*, that the City Council approves beer/wine to be sold and served within clearly defined restricted areas at St. Louis Field that have been approved by the State of Maine Bureau of Alcoholic Beverages and providing that the LaKermesse Franco-Americaine is and remains in compliance with the provisions set forth under Ch. 6, Section 6-178 et seq.

Attest by:____

Amber St. Ours, Interim City Clerk

City Council

Meeting Date: 4/18/2023
Meeting Time: 6:00 pm

Agenda Item No: 10b
Item Description: 2023.29) LaKermesse Special Event Permit

Submitted by: Roby Fecteau/Codes

Supporting Information/Documentation:

See completed permit application

Executive Summary:

Special Event Permit for LaKermesse Franco-Americaine to have their festival on June 22rd, 23rd, 24th and 25th, 2023 at St. Louis Field and the second part of the order allows them to have a vendor on site for beer/wine to be sold and served.

Detailed Review:

The order provides that in accordance with the provisions set forth under Ch. 6, Amusements, Article V – Sales, Possession and Consumption of liquor at and during Special Events on City Public Property, that the City Council approves beer/wine to be sold and served within clearly defined restricted areas at St. Louis Field that have been approved by the State of Maine Bureau of Alcoholic Beverages and providing that the LaKermesse Franco-Americaine is and remains in compliance with the provisions set forth under Ch. 6, Section 6-178 et seq.

A separate permit request for fireworks has been submitted to the City Manager for approval

Funding Source:

N/A

Staff Recommendation:

Staff is recommending approval

APPLICATION NUMBER:________________

EFFECTIVE 7-6-2017 THE FOLLOWING FEES WILL APPLY:	
Administrative fee	$25.00
Parade Permit fee	$50.00
Block Party Permit fee	$75.00
Mass Gathering fee	$100.00

INDEMNIFICATION AND RELEASE PROVISIONS
CITY OF BIDDEFORD SPECIAL EVENT PERMIT

A. In consideration for being permitted to use the facilities and/or rights-of-way of the City of Biddeford, (hereinafter "City") La Kermesse Franco-Americain festival (insert name of person/entity seeking permission to use facilities and/or right-of-way, hereinafter "Applicant") agrees to indemnify and hold harmless the City, its officers, employees, and insurers, from and against all liability, claims, and demands, which are incurred, made, or brought by any person or entity on account of damage, loss, or injury, including without limitation claims arising from property loss, or damage, bodily injury, personal injury, sickness, disease, death, or any other loss of any kind whatsoever, which arise out of or are in any manner connected with the use of the facilities and/or rights-of-way, whether any such liability, claims, and demands result from the act, omission, negligence, or other fault on the part of the City, its officers, or its employees, or from any other cause whatsoever.

B. By signing below, Applicant agrees that in the event of damage, loss or injury to the facilities or to any property or equipment therein or to the City rights-of-way, the City may deduct from any damage deposit the full amount of such damage, loss, or injury. Applicant further agrees that if such damage, loss, or injury exceeds the amount of the damage deposit, Applicant will promptly reimburse the City for all costs associated therewith upon billing by the City.

C. In addition, in consideration for being permitted or allowed to use the facilities and/or right-of-way, Applicant on behalf of itself and its officers, employees, members, and participants, hereby expressly exempts and releases the City, its officers, employees, insurers, from and against all liability, claims, and demands, on account of injury, loss, or damage, including without limitation claims arising from property loss or damage, bodily injury, personal injury, sickness, disease, or death, that Applicant may incur as a result of such use, whether any such liability claims and demands result from the act, omission, negligence, or other fault on the part of the City, its officer, or its employees, or from any other cause whatsoever.

D. In addition, ____________________________has furnished and attached two copies of certificates of insurance with the City of Biddeford named as an additional insured in the amount of $400,000 unless a greater amount is warranted.

Paul N. Gagné
Signature of Applicant

3-29-2023
Date

PAUL N. GAGNÉ
Printed Name of Applicant

Revised 8/5/2021

APPLICATION NUMBER:______________

CITY OF BIDDEFORD
SPECIAL EVENT APPLICATION

City of Biddeford
P.O. Box 586
Biddeford, ME 04005

Name of Event: La Kermesse Festival Location of Event: Corner of West & Prospect

Date of Event: June 22-25 Start Time 4:00 (6-22) Finish Time 6:00 Pm (6-25)

Detailed and specific description of Event (attached separate sheet if necessary)

June 22nd Open @ 4:00 (Car Show) rides & Ent
June 23rd: Open 4:00 Ent, rides
Tribute Band "Queen"
June 24th Open @ 11:00
June 25th Open @ 10:00 Mass @ 11:00.
All Events held @ St Louis field (cor of West & Prospect

Estimated # of Participants 500 Estimated Attendance 3,000

Type of Event:

- [X] Festival/Fair With Alcohol: Yes: ✓ ** No: ______
- [ ] Race/Walk/Bike Ride
- [ ] Concert
- [ ] Parade/March
- [ ] Other – Please Specify:________________________

** **NOTE**: If alcohol is being sold, or otherwise available, permission must be obtained through application at City Clerk's Office, and must be approved by the City Council. If alcohol is sold, this requires applicable State of Maine Liquor license to sell alcohol. List contact name and address of licensee:

____

Revised 8/5/2021

APPLICATION NUMBER:______________

What impact will this have upon the surrounding neighborhood? (Noise, Traffic, etc.) Please explain:

Street closed from Prospect & West to Hillside Ave. Traffic will be sent to Hillside Ave.

Describe the means by which the neighborhood (residents and businesses) will be notified of this event and its public hearing:

Written & Verbal comm. On setup start. Most neighbors are familiar with festival

Organization (Applicant) Information

Name of Organization or Name of Applicant if NOT an Organization

La Kermesse Franco Americaine

Physical Address: ______________

Mailing Address: P.O. Box 289

Business Telephone ______________ Fax ______________ E-mail BFP808 @ GWI.NET

Income Tax Exempt: Yes: ✓ No:______ Tax Exempt Number: 01-6075283

Contact Person/Event Coordinator

Name & Address

____

Telephone ______________ Cellular 207-229-2024 E-Mail BFP808 @ GWI.NET

Relationship Organization: Treasurer

General Service Questions

Department of Public Works

Is the use of barricades necessary/requested for this event? Y

If yes, number needed Cordinate with Public works

Will it be necessary to cover street and/or parking signs for this event? N If yes, please note on diagram.

What is your plan for cleanup and debris disposal for this event?

Have dumster on field

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APPLICATION NUMBER:_______________

Is any other Public Works assistance anticipated?

____

Parks and Recreation Department

Will this event take place in a Public Right of Way, Public Way, City Park or athletic field? ______

If yes, where

St. Louis field Corner of West & Prospect

Will tenting/staging be utilized for this event? X If yes, what is your plan to repair any damage caused by stakes, tie-downs, etc.?

fill in & rake field as we have done prior years

Any Parks and Recreation assistance required? Y

____

Fire Department

Will the Fire Department have access to all sites in the event of an emergency?

Yes

Will any fire hydrants be obstructed? No Will you have access to E 9-1-1?

Yes

Will you have First Aid or medical staff present?

Yes

******* If First aid or Medical Staff is needed, The Biddeford Fire Department can provide for a fee. Please Contact the Biddeford Fire Department at 207-282-6632 for details.*******

Police Department

Is traffic control necessary for this event? Yes If yes, who will provide it?

We use barricades for the parade

____

Is crowd control necessary for this event? Yes If yes, who will provide it?

We hire our own Security

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APPLICATION NUMBER:______________

Other

All venders *must* obtain proper licenses/permits from the City Clerk's office (284-9307).

Indemnification agreement/insurance certificate must be attached to this application at the time of submission. Site Plan Sketch may be accompanied by a separate map, if necessary.

SITE PLAN SKETCH OF SPECIAL EVENT (Completed by Event Coordinator)

In the space below, please provide the following information. Attach a separate map if necessary.

General Map of Location	Vender Locations	Street Closures/Parking Information
Event Coordinator's Booth	Garbage Cans	Water/Electricity Sources
Tents/Stages/Grandstands	Water Sources	Loudspeakers
Rest Facilities		

APPLICATION NUMBER:________________

Applicant's Statement of Agreement

Everything I have stated on this agreement is correct to the best of my knowledge. This permit, if granted, is not transferable and is revocable at any time at the discretion of the City of Biddeford. I understand that the issuance of this permit is contingent upon compliance with any and all conditions imposed by the City of Biddeford or its officers.

Applicant Signature: Paul R. Gagi Date 3-29-2023

Revised 8/5/2021

APPLICATION NUMBER:______________

CITY OF BIDDEFORD
BLOCK PARTY PERMIT APPLICATION

Name of Applicant There is no Block Party

Address ________________________________

Telephone # ________________________________

Location of Block Party ________________________________

Date of Block Party ________________________________

Start Time __________________ Finish Time __________________

Block Party Regulations

Authorization to block off your street for a block party on the above date during the above stated time is contingent upon the following stipulations.

1. Although the street will be closed, provisions must be made for access by **EMERGENCY VEHICLES**. Barricades must be provided at the requesting party's expense. They must be of a temporary nature and easily removable in an emergency.

2. Block party must cease before dark, with all street obstructions and barricades removed.

3. Any debris or litter must be cleaned by the permit holder immediately following the event.

4. Music will be allowed but it must be maintained at a reasonable volume so as not to disturb nearby neighbors. Any complaint regarding noise of any type that is substantiated by the Police Department may cause this permit to be terminated without notice.

5. It is **ILLEGAL** in Maine to consume alcoholic beverages in public areas, which includes city streets and sidewalks. Any consumption of alcoholic beverages must take place on private property only.

On the following page, please attach or sketch a map showing the area to be blocked, the location of the barricades, and any other descriptive information pertinent to the issuance of this permit.

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APPLICATION NUMBER:________________

PAGE 2 – BLOCK PARTY PERMIT

Attach your map or sketch below.

Revised 8/5/2021

APPLICATION NUMBER:________________

REVIEW BY SPECIAL EVENTS COMMITTEE:

Having completed a review of the application, the proposal itself, the location of the vent and its impact upon services and resources, this application is:

APPROVED WITH MODIFICATIONS AND/OR RESTRICTIONS: ___

APPROVED AS SUBMITTED: ___

DENIED: ___

Modifications / Restrictions:

____

____

____

REASON(S) FOR DENIAL:

____

____

____

____________________ Police Chief	____________________ Fire Chief
Date:	Date
____________________ Public Works Director	____________________ Codes Enforcement Officer
Date:	Date:
____________________ Parks & Recreation	
Date:	

Revised 8/5/2021

La Kermesse Franco-Américaine
P. O. Box 289
Biddeford, ME 04005-0289

April 5, 2023

La Kermesse Franco-Americaine Festival
P.O.Box 289
Biddeford, Maine 04005

Mayor Casavant, City Manager and Respected City Council Members,

I am writing to you on behalf of the La Kermesse Board of Directors. We are in the process of planning for our 40th Annual Festival, which is to held June 22-25th, 2023. We are hoping to be able to once again offer Beer and Wine under our Main Tent as we have in year's past and are sending this letter as a formal request.

We will be working with Sips N Saddles Mobile Bar service, which is based out of Saco Maine. We will be working directly with Gina Martinez Preston who runs the mobile bar service. They are fully licensed, insured and brings with her the experience needed to ensure our bar is run professionally, securely and safely. We are under contract to work with her at this year's festival upon approval of the Council.

We ask that you approve our request to be able to provide Beer and Wine to our patrons.

We the Board of Director of La Kermesse thank you for your time and efforts in this matter.

Sincerely,
Jessica J. Quattrone,
La Kermesse President

CITY OF BIDDEFORD

Application for City Committees, Commissions and Boards

Date: March 28th 2023

Name: Patrick Conlon

Street Address: 79 Granite St.
Biddeford ME 04005

Mailing Address: (if different)

Phone Number(s): 347-331-3982

Email Address: paddymike2@gmail.com

Which City Committee, Board or Commission do you request to be appointed to:

- [ ] Airport Commission
- [ ] Biddeford Citizens Advisory Committee
- [ ] Biddeford Fire Advisory Committee
- [ ] Biddeford Housing Authority
- [ ] Biddeford Police Advisory Committee
- [ ] Board of Assessment Review
- [ ] Cable T.V. Committee
- [ ] Capital Projects Committee
- [x] Conservation Commission
- [ ] Diversity, Equity and Inclusion Committee
- [ ] Downtown Development Commission
- [ ] Economic Improvement Commission
- [ ] Harbor Commission
- [ ] Historic Preservation Commission
- [ ] Planning Board
- [ ] Policy Committee
- [ ] Project Canopy Committee
- [ ] Recreation Commission
- [ ] Recycling & Solid Waste Management Commission
- [ ] Shellfish Conservation Committee
- [ ] Wastewater Management Commission
- [ ] Zoning Board of Appeals
- [ ] Other:

CITY OF BIDDEFORD
Committee Application

Please list any prior experience serving on any Public Boards, Commissions or Committees (and approximate dates)

The Jersey City Vision Zero Task Force. The VZTF was responsible for creating the Vision Zero Action Plan which is still being used today in Jersey City New Jersey to reduce deaths and severe injuries on Jersey City streets to the only acceptable number... Zero. (2018 - 2021)

Please list any other experience that may be pertinent to the Board or Committee in which you are requesting to serve on.

Past President (2017-2021) of Bike JC in Jersey City New Jersey. Bike JC is a 501 c3 non-profit organization that advocates for safer streets and a more bicycle and pedestrian friendly city. We often worked closely with the Friends of Liberty State Park to keep the park land open and green as year after year plans were put forth to privatize and develop large parts of the park into for profit ventures such as golf holes, additional marinas, concert venues and racetracks.
Presently working as an employee of the Eastern Trail Alliance as the Trail Manager.

Please provide a brief statement describing your interest in serving the City of Biddeford.

As a civic minded and relatively new tax paying resident / property owner in the city of Biddeford I've been observing and leaning how the city structure operates and I feel that my past experience can be beneficial to our evolving and growing city.

Attach any additional information to this application and return it to the City Clerk's Office.

CITY OF BIDDEFORD

Application for
City Committees, Commissions and Boards

Date:

Name: James Lupien

Street Address: 265 West St
Biddeford.

Mailing Address:
(if different)

Phone Number(s): 978-361-7920

Email Address: jimpipewrench@gmail.com

Which City Committee, Board or Commission do you request to be appointed to:

- [ ] Airport Commission
- [ ] Biddeford Citizens Advisory Committee
- [ ] Biddeford Fire Advisory Committee
- [ ] Biddeford Housing Authority
- [ ] Biddeford Police Advisory Committee
- [ ] Board of Assessment Review
- [ ] Cable T.V. Committee
- [ ] Capital Projects Committee
- [ ] Conservation Commission
- [ ] Diversity, Equity and Inclusion Committee
- [ ] Downtown Development Commission
- [ ] Economic Improvement Commission
- [x] Harbor Commission
- [ ] Historic Preservation Commission
- [ ] Planning Board
- [ ] Policy Committee
- [ ] Project Canopy Committee
- [ ] Recreation Commission
- [ ] Recycling & Solid Waste Management Commission
- [ ] Shellfish Conservation Committee
- [ ] Wastewater Management Commission
- [ ] Zoning Board of Appeals
- [ ] Other:

CITY OF BIDDEFORD
Committee Application

Please list any prior experience serving on any Public Boards, Commissions or Committees (and approximate dates)

none.

Please list any other experience that may be pertinent to the Board or Committee in which you are requesting to serve on.

A VETERAN of the U.S. COAST GUARD, THAT PROTECTED THE COASTLINE AND WATERWAYS

Please provide a brief statement describing your interest in serving the City of Biddeford.

I AM RETIRED AND HAVE THE TIME TO COMMIT 100% TO the Board and the ISSUES that MAY ARISE. BEING A BOAT OWNER THAT HAS A BOAT ON THE SACO RIVER. BEING A MEMBER of the COMMITTEE HELPING TO MAINTAINING THE WATERWAY of the City of Biddeford IS A High PRIORITY

Attach any additional information to this application and return it to the City Clerk's Office.