City of Biddeford

Finance Committee

April 02, 2019 5:00 PM Council Chambers

1. **Call to order**
2. **Approval of the Minutes**
   2.1. March 19, 2019 Finance Committee Meeting Minutes
   3-19-2019 Finance Committee Minutes.rtf
3. **Signing of the expenditure warrant**
4. **Discussion/Approval**
   4.1. Approval/Consultant Services to Support Stormwater Compliance Program
   4-02-2019 Stormwater Compliance Consultant-MEMO.doc
   4-02-2019 Stormwater Compliance Consultant-Newspaper ad.pdf
   4-02-2019 Stormwater Compliance Consultant-RFP.docx
   4.2. Approval/Replacement of Credit Card Terminal for Fuel Pump at Biddeford Municipal Airport
   4-02-2019 Credit Card Terminal-Fuel Pump at Airport.pdf
5. **Other Business**
   5.1. February 2019 Financials
   4-02-2019 February 2019 Financials.pdf
6. **Adjournment**

City of Biddeford

Finance Committee Meeting Minutes

March 19, 2019

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

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

Excused: Finance Director, Cheryl Fournier.

Adjustment to the Agenda
No adjustments to the agenda.

Approval of Minutes
Motion by Councilor Ready to approve the Minutes of March 5, 2019 as printed, seconded by Councilor St. Cyr.
Vote: unanimous.
Motion carried 4-0.

The expenditure warrant was not available for review and signature.

Discussion/Approval

List Tax Lien Foreclosed Properties as City Tax Acquired Properties
Motion by Councilor Ready to recommend the approval of listing the seven identified tax lien foreclosed properties as City tax acquired properties, seconded by Councilor St. Cyr.

Councilor Ready asked if one was a building and the other properties were just land.
City Manager, James Bennett, explained the first list are properties that will probably never get sold nor will we collect taxes on.
Councilor Ready inquired if there were tenants on 8 Pierson's Lane, but it could not be confirmed.
The City Manager asked they not deal with 8 Pierson's Lane tonight.

Motion by Councilor Ready to remove 8 Pierson's Lane from the list of properties, seconded by Councilor St. Cyr.
Vote: unanimous.
Motion carried 4-0.

Vote on motion, as amended: unanimous.
Motion carried 4-0.

Proposed Ordinance Amendment/Ch. 2, Administration, Sec. 2-336-Competitive Sealed Bidding

Motion by Councilor Ready to recommend the proposed ordinance language, seconded by Councilor St. Cyr.

Motion by Councilor Ready to amend the ordinance, Sec. 2-336 (g) to add, "These results will be reported to the City Council and/or the Finance Committee on a monthly basis", seconded by Councilor St. Cyr.

Vote: unanimous.
Motion carried 4-0.

Vote on ordinance, as amended: unanimous.
Motion carried 4-0.

Other Business
Councilor St. Cyr has two items to discuss, first he asked to have a formal February 2019 Financial Report presentation either at the next Finance Committee meeting or the one after that. Also at that time forecasting where the City will end the fiscal year.

The second item is in regards to the Moody's Investors Report, which needs to be discussed focusing on the factors that could lead to an upgrade.

The City Manager discussed the Moody's issue. The AA 3 rating the City received from Moody's was the lowest of anybody that was rated in that category. Because of the negative outlook on the FCC rules, they had to come back and do a review. In fact all of our financials are up which is positive. He is disappointed they had to review the outlook they put on the FCC rules over two years, because given the trajectory the elected officials have taken the community, he thinks it would have brought us back to the AA 3 rate category.

Councilor St. Cyr was surprised at the downgrade and would like to know beforehand what we have to do to get back to where we were.

Motion to adjourn made by Councilor Ready, seconded by Councilor St. Cyr.
Vote: unanimous.
Motion carried 4-0.
Adjourned at 5:22 pm.

City of Biddeford, Maine

TO: **Finance Committee**

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

DATE: **March 26, 2019**

SUBJECT: **Consultant Services to support City Stormwater Compliance Program**

Cc: Alan Casavant, Mayor; James Bennett, City Manager; John McCurry, Council President; Jeff Demers, Director of Public Works;

The City of Biddeford is respectfully requesting that we utilize the recent Greater Portland Council of Government's (GPCOG) request for proposals process to hire a consultant to provide consulting services to the City for our MS4 stormwater compliance program. The GPCOG RFP is attached. Our request is being made to provide services to assist in the preparation of the City's new stormwater discharge permit, and for reports and other documents required as part of the City's Maine DEP stormwater license compliance requirements.

GPCOG requested proposals by open public advertisement in the Portland Press Herald for technical consulting services to provide assistance for the stormwater permit renewal process and other related tasks as may be required. The proposals were submitted on November 19, 2018.

Three (3) consulting firms responded to the GPCOG RFP for the work. Based on a review of the proposals received, GPCOG recommended the Integrated Environmental Engineering team of Cape Elizabeth be selected to provide the requested services. The consultant selection was made based on the proposals submitted, and the consultant's qualifications and experience in stormwater compliance issues. GPCOG's recommendation was unanimously approved by the 14 stormwater communities in the Casco Bay region of which Biddeford is a participating member. Therefore, based on GPCOG recent selection process, Staff recommends that Integrated Environmental Engineering be contracted for the work.

Tasks to be performed by the consultant will include assisting the City in complying with the requirements associated with the General Permit for the Discharge of Stormwater from our Municipal Separated Stormwater System (MS4), preparation of the Notice of Intent (to Comply) NOI, permit renewal assistance, preparation of the updated Stormwater Management Plan (SWMP) per the new permit requirements, stormwater compliance reporting, stormwater monitoring and other services required by our DEP permit.

The services to be provided are based on hourly rates and shall be paid based on work performed on stormwater related compliance and any reimbursable costs. The estimated cost for these services is $13,800. The work be funded from the engineering budget account code 21167-60306.

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ME
04103
+1 (207) 774-9891
sdinsmore@gpcog.org

Thank you for placing your advertisement with us.

Your order information and a preview of your advertisement are attached below for your review. If there are changes or questions, please contact the classified department at (207) 791-6100

Thank you

(207) 791-6100 jjensen@mainetoday.com Monday – Friday 8:00 am – 5pm

Order Number	**0026615**	Order Price	**$922.40**
Sales Rep.	**Joan Jensen**	PO No.	**Kristina Egan**
Account	**7719**	Payment Type	**Invoice**

Publication	**Portland Press Herald**	Number of dates	**3**
First Run Date	**11/12/2018**	Last Run Date	**11/14/2018**

Publication	**Online Upsell PPH**	Number of dates	**3**
First Run Date	**11/12/2018**	Last Run Date	**11/14/2018**

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Public Notice

Request for Qualifications for qualified professionals to provide Legal and technical support to the Interlocal Stormwater Working Group (ISWG) for the MS4 permit process with MaineDEP

The Interlocal Stormwater Working Group (ISWG) is comprised of fourteen (14) municipalities in the Greater Portland and Saco areas that work collaboratively to implement the Municipal Separate Storm Sewer System (MS4) general permit, administered by the Maine Department of Environmental Protection (DEP). There are 30 municipalities throughout Maine that are subject to this permit. ISWG and the other MS4 permittees are in the process of negotiating the next 5-year MS4 general permit with DEP, as the current permit expired on June 30, 2018.

The ISWG communities seek support of a qualified team of experts to represent the Group from a legal and technical prospective in the permit negotiation process. A contract will be facilitated through the Greater Portland Council of Governments (GPCOG).

Copies of the full Request for Qualifications may be obtained from GPCOG's website www.gpcog.org , or by calling or emailing GPCOG's Executive Director Kristina Egan.

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INTERLOCAL STORMWATER WORKING GROUP

NPDES MS4 Permit Renewal
Request for Proposals

The Interlocal Stormwater Working Group (ISWG) is comprised of fourteen (14) municipalities in the Greater Portland and Saco areas that work collaboratively to implement the Municipal Separate Storm Sewer System (MS4) general permit, administered by the Maine Department of Environmental Protection (DEP). There are 30 municipalities throughout Maine that are subject to this permit. ISWG and the other MS4 permittees are in the process of negotiating the next 5-year MS4 general permit with DEP, as the current permit expired on June 30, 2018.

The ISWG communities seek support of a qualified team of experts to represent the Group from a legal and technical prospective in the permit negotiation process. A contract will be facilitated through the Greater Portland Council of Governments (GPCOG).

Tasks and Deliverables:

The Permit Renewal Committee anticipates the following tasks and deliverables will be necessary during the MS4 Permit Renewal negotiations. The Respondents shall provide a break out of hourly rates, which covers the following items:

1) Review the existing 2013 MS4 general permit, all relevant preliminary drafts that have been provided by DEP to date and all stakeholder comments that have been provided to DEP.
2) Review ISWG meeting minutes, permit comments, Permit Renewal Committee meeting minutes, and other ISWG documents related to permit renewal.
3) Review legal and technical changes and analyze implications of Environmental Protection Agency (EPA) comments on the most recent preliminary draft of the permit; provide a written summary of changes and implications to the ISWG members within two (2) weeks of notice to proceed with contract.
4) Facilitate a meeting with ISWG Permit Renewal Committee to review EPA's comments on the most recent preliminary draft permit to receive comments from the group; provide a written summary of this meeting to ISWG members.
5) Meet with DEP staff on up to two occasions related to ISWG's comments, direction of the new permit, and concerns. The group anticipates one meeting prior to the release of the official draft permit and one meeting prior to the close of the official public comment period.
6) Represent ISWG at up to 3 stakeholder meetings; provide a written summary of the meeting(s) to ISWG members.
7) Following stakeholder meetings, facilitate a meeting with the ISWG members to review permit status and next steps.
8) Perform stakeholder outreach to interested parties in the Greater Portland region on behalf of the ISWG communities for up to a total of six (6) hours.
9) Draft formal comments, including a legal review, associated with the official draft permit and permit language, as necessary. Comments are to be received by the ISWG Permit Renewal Committee two (2) weeks from the date of the larger ISWG meeting outlined in task #7 and reviewed by ISWG Permit Renewal Committee before being sent to DEP.
10) Develop a fact sheet on the new permit to be vetted with the Permit Renewal Committee. The fact sheet will be used by ISWG municipalities to educate municipal managers and elected officials about the new requirements. The fact sheet should outline the changes in each Minimum Control

Measure (MCM) and explain the rationale behind the increased obligations of each. Additionally, it should summarize any new requirements related to TMDLs and/or impaired waters.

Please note: This proposal is based on hourly rates and shall be paid based on work performed. Rates should also be provided for additional work that may be necessary post-permit issuance. If necessary, the proposal may be adjusted after negotiations with the ISWG Permit Renewal Committee and prior to signing a formal contract. The ISWG Permit Renewal Committee anticipates that this contract will extend through July 1, 2019. Additional meetings, efforts, and deliverables that may become necessary in the permit renewal process must be reviewed and approved by the ISWG Permit Renewal Committee prior to work being performed. Award of this contract is subject to adequate funding commitments from the ISWG communities.

Submission Requirements:

All proposals are due and must be delivered to GPCOG offices located at 970 Baxter Boulevard, Suite 201, Portland, Maine on or before Monday, November 19, 2018 by 2:00pm. Proposals submitted late will not be considered or accepted.

Each Respondent must submit an original Proposal and three (3) copies, plus an electronic submission on a flash drive. Submitted proposals must be clearly marked: Request for Proposals for NPDES MS4 Permit Renewal Services.

Proposals must be addressed and delivered to:

Greater Portland Council of Governments
Attention: Kristina Egan
970 Baxter Boulevard, Suite 201
Portland, ME 04103

Hand delivered proposals will be date/time stamped/signed by the GPCOG staff. Normal business hours are Mondays-Fridays 8:00 am to 4:00 pm, excluding holidays. GPCOG will not be liable to any Respondent for any unforeseen circumstances, delivery, or postal delays. Postmarking on the due date will not substitute for receipt of the proposal. Each Respondent is responsible for submission of their Proposal.

A proposal should be provided, which includes the following items for review:

1. Names and qualifications of personnel who will be responsible for the work outlined under Tasks and Deliverables;
2. A brief summary of experience with respect to the specific services being provided;
3. A statement outlining the Respondent's availability and flexibility to work with the ISWG municipalities regarding the evolving nature of the permit renewal process. The statement should include the Respondent's availability to continue work beyond the projected July 1, 2019 end date;
4. A Capabilities Statement;
5. A cost proposal to complete the work outlined under Tasks and Deliverables; and
    a. All cost proposals must include the following:
        i. Implementation schedule;
        ii. Hourly rates for all tasks outlined above which includes personnel/positions who may be assigned to this contract;
        iii. Travel rates and mileage estimates;

iv. Miscellaneous fees and charges, such as postage, printing, etc; and
v. Markups for subcontractor services.

6. Minimum of three (3) references.

Selection Criteria:

Proposals will be reviewed by the ISWG Permit Renewal Committee based on the following criteria:

Selection Criteria	Maximum Points
Qualifications & Competence of Personnel Proposed for Work: this criterion will assess the extent to which the Respondent's legal and technical qualifications can successfully represent the ISWG's interests in the ongoing MS4 permit renewal process.	20
Relevant Experience: this criterion will assess the Respondent's experience with similar projects elsewhere, particularly those that involved negotiating MS4 permit requirements with DEP and/or EPA. Experience with and knowledge of the Remand Rule, Total Maximum Daily Loads (TMDLs), and impaired waters will also be important considerations.	20
Availability & Flexibility: this criterion will assess the Respondent's ability to quickly respond to the ISWG's needs depending on the evolving nature of the permit renewal process.	20
References: this criterion will evaluate the Respondent's references for projects most closely related to this RFP.	20
Total Cost: this criterion will assess the proposal's overall cost relative to the other selection criteria for the proposal.	10
Quality of Proposal: this criterion will assess whether the Respondent's proposal adequately demonstrates that the work identified in the Tasks and Deliverables section of the RFP will be completed in a manner that successfully represents the ISWG's interests in the permit renewal process.	10
TOTAL	100

The Permit Renewal Committee will recommend a Respondent to Municipal Managers of the 14 ISWG member communities based on:

- Which proposal most closely conforms to this RFP;
- Which proposal will be most advantageous to the ISWG.

The contract will be awarded and managed by the Greater Portland Council of Governments (GPCOG), which reserves the right to waive any informalities in proposals, to reject non-responsive proposals, to reject any and all proposals or parts or subparts thereof for any reason, to negotiate with any Respondent, and to select one or more Respondents deemed to have submitted a proposal that in the judgment of GPCOG is in the best interests of the ISWG.

Awards may be delayed pending verification of a Respondent's credentials and references or review of the proposals received.

Schedule

This request for proposals will be governed by the following schedule:

Release of RFP	November 9, 2018
Proposals Due	November 19, 2018
Review of Proposals	November 20-26, 2018
Final Evaluation by Selection Committee	November 26, 2018

Insurance

GPCOG will be named as Additional Insured on the Commercial General Liability insurance.

Certificates of Insurance for all the above insurance shall be filed with:

GPCOG
Kristina Egan
970 Baxter Boulevard
Portland, Maine 04103

Certificates will be filed prior to the commencement date of this Contract. Certificates, in addition to proof of coverage, will contain the standard statement pertaining to written notification in the event of cancellation, with a thirty (30) day notification period.

GPCOG reserves the right to change the insurance requirement or to approve alternative insurances or limits, at GPCOG's discretion.

City of Biddeford

Memo

To: Members of the City of Biddeford Finance Committee

From: Philip C. Radding

CC: James Bennett, Cheryl Fournier

Date: 3/27/2019

Re: Replacement of the Credit Card Terminal for the Fuel Pump Located at the Biddeford Airport

Two quotations were solicited for replacement for the credit card terminal at the fuel pump. Presently there are only two organizations which serve the aviation industry for self-serve credit terminals for general aviation purposes. Both organizations have multiple distributers, however one organization has only one distributer in the area, that can provide a quote; and the other organization provided the quote directly.

The current system we have is a QTpod M3000 this system cannot be upgraded to meet the new EMV requirements and after June 3, 2019 the company will discontinue all product support for the M3000 terminals that were installed prior to January 1, 2008. According to our records, our current terminal was installed in October 2005. All Credit Card Equipment is required to meet the EMV requirements by October 2020.

The following quotations were received:

QTpod	$14,995.00 minus $3,495.00 trade in of M3000	$11,795.00
Adams & Fogg oil Equipment CO		$11,907.00

Please note that the equipment quoted by Adams and Fogg does note presently meet the EMV requirements and will not be available till the spring of 2020

Recommendation is for the purchase of Credit Card Terminal from QTpod. Funding for this purchase will come from the excess sale of aviation fuel this year.

QTPetroleum on Demand M4000

FUEL TERMINAL PURCHASE AGREEMENT

QTpod

4909 Nautilus Court N. #109
Boulder CO 80301
(303) 444-3590
Fax (303) 444-8736

Purchaser:

City of Biddeford
PO Box 586, 205 Main Street
Biddeford, ME 04005

Ship to:

Biddeford Municipal Airport
88 Landry Street
Biddeford, ME 04005

Date: 2/19/2019

CUSTOMER PO#	TERMS	REQUESTED DELIVERY DATE	SHIP VIA	SALES REP
	Net 30	ASAP	UPS-Ground	

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1	QT POD M4000 Self-Serve Terminal	$14,995.00	$14,995.00
1	Trade in credit for M3000 parts	($3,495.00)	-$3,495.00
		SUBTOTAL	$11,500.00
		START-UP TRAINING BY QT POD	$0.00
		SHIPPING & HANDLING	$295.00
		TOTAL DUE	$11,795.00
		DEPOSIT	$0.00
		GRAND TOTAL	**$11,795.00**

NOTE: The M4000 Self-Serve Fueling Terminal requires a subscription to QT POD's cloud based software platform in order to be operable. In the event Purchaser is a merchant/dealer, it shall advise end users of this fact prior to sale.

TERMS: The purchase price for each Unit shall be the amounts entered above. Purchaser acknowledges that QT Petroleum on Demand (QT) builds each Unit to order. Purchaser agrees to pay QT the Purchase Price pursuant to the terms of this Purchase Agreement which are as follows: fifty percent (50%) of the Unit Price is due upon completion of the order and the Remaining Balance (including shipping and handling) is due prior to shipping unless credit terms are approved by QT. If credit terms are extended by QT, Purchaser shall remit payment as set forth in QT's invoice. All units will be shipped F.O.B. point of shipping. Payment is not subject to any other conditions including but not limited to when the equipment is to be installed, or any other agreement between the purchaser and any third party. In the event QT provides on-site commissioning service assistance, the commissioning service charges are due immediately upon demonstration that each Unit operates as described in the Unit Documentation. In the event Purchaser cancels this order after the equipment has been shipped a restocking fee of 10% of the purchase price will be charged. Title to each Unit shall not transfer to Purchaser until payment in full is received. In the event payment is not made as agreed, the outstanding balance shall accrue interest at the rate of 1.5% per month until paid. If QT takes any steps to collect on Purchaser's account, including retaining an attorney, Purchaser shall pay all costs of such collection efforts, including reasonable attorney fees. Purchaser understands and agrees that in the event of non-payment of any amount due, QT may deny access to it's cloud-based software platform, rendering the Unit(s) in operable, and/or repossess the Unit(s)at QT's sole option. In the event Purchaser has not fully paid for the Unit(s) as set forth herein within five (5) days after receiving written notice from QT, its attorneys, or collection agents, Purchaser shall permit QT to repossess the Unit(s), and shall cooperate with QT and its agents in doing so. All applicable taxes are the responsibility of the buyer.

I have read and the I have read the above statement and agree to the purchase terms.

Authorized Purchaser: ______________________ **Title:** ______________________ Date: ______________________

SUBSCRIPTION SERVICE AGREEMENT

This Subscription Service Agreement ("**Agreement**") is entered into effective as of April 1, 2019 ("**Effective Date**"), between QT POD, LLC, an Oregon limited liability company ("**QT POD**") and Biddeford Municipal Airport ("**Customer**"). Customer and QT POD may be referred to in this Agreement individually as a "**Party**" and collectively as the "**Parties.**"

RECITALS

A. Customer has purchased QT POD's M4000 Self-Serve Terminal ("**M4000**"), which requires certain subscription services in order to function; and

B. Customer wishes to procure, and QT wishes to provide, the subscription services described below on the terms and conditions specified in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and representations set forth in this Agreement, the Parties hereby agree as follows:

AGREEMENT

1. Term of Agreement.

This Agreement shall take effect on the Effective Date. This Agreement shall have an initial term of five (5) years (invoiced annually) from the Effective Date (the "**Initial Term**"), unless terminated sooner in accordance with the terms of this Agreement. Thereafter, this Agreement will automatically renew for successive one (1) year terms unless either Party gives written notice of its intent not to renew to the other Party at least 90 days before the expiration of the then current term. The Initial Term and any renewal terms shall be collectively referred to as the "**Term.**"

2. License, Services and Fees.

Subject to the terms and subject to the conditions set forth in this Agreement, QT POD agrees to provide cloud-based access and a limited, non-exclusive, non-transferable license to use its proprietary Siteminder Fuel Management Software, together with database hosting services, software updates, 24/7 technical support and an optional parts replacement plan (collectively, "**Services**"), during the Term, in exchange for the fees specified in Exhibit 1 ("**Fees**"). The Services will allow Customer to perform fuel management tasks from any computer or tablet with internet connectivity, including: sales transaction detail, account management, fuel inventory management, tax table review, single click invoicing, account detail, basic discounting, schedule assessment, tail/registration number capture, transaction detail log and detailed sales activity review. The Services allow Customer to prepare detailed reports and data is exportable to Microsoft Excel. QT POD will provide the Services via a web-based service interface application that will be provided, defined and determined by QT POD.

3. Responsibilities of QT POD.

3.1 Services. QT POD shall use reasonable efforts to provide the Services in an uninterrupted, continuous fashion. Customer understands and agrees that QT POD's systems may be periodically off line or otherwise inoperable in order for QT POD to perform maintenance, install or test software, or for other commercially reasonable business purposes and that during such time Services may not be provided. Customer further understands and agrees that from time to time QT POD's systems may be off line or otherwise inoperable as a result of the failure of equipment or services provided to QT POD by third parties (for example, public or private telecommunications services or internet nodes or facilities, overall Internet congestion, unavailability of generic Internet services, such as DNS services), and that during such time Services may not be provided. In the event of unforeseen network or equipment failure, QT POD will use commercially reasonable efforts to restore the Services in a reasonably prompt fashion.

3.2 Modification. QT POD may from time to time, in its sole discretion, modify the manner in which it provides Services, and modify its software and systems, all of which may result in a change in the manner in which QT POD provides the Services, provided, however, that such modifications and/or changes will not degrade the level of, or have a material adverse impact upon the features and functionality of the Services.

3.3 Support. QT POD will offer reasonable technical support as set forth in the Support and Service Level Agreement, attached as Exhibit 2.

4. Responsibilities of Customer.

4.1 Format and Internet Connection. Customer will be responsible for delivering and receiving data to and from QT POD's server(s) in the format required by QT POD and for supplying functional, industry-standard hardware and adequate internet connectivity, including internet connectivity for the M4000 unit. Customer shall also provide QT POD with a static IP address or a specific range of static IP addresses.

4.2 Access to M4000. Customer will provide QT POD with access to the M4000 as may be needed to perform services such as support and software updates, and will otherwise cooperate with QT POD in the performance of its obligations under this Agreement.

4.3 Confidentiality of End User's Data. QT POD will provide encrypted data transmission and secure hosting services, but Customer is solely responsible for implementing security measures, procedures, and standards or any other best practices available, to protect the confidentiality of all data stored or transmitted through or stored on Customer's equipment or servers.

4.4 Updates. QT POD will provide maintenance and upgrades to the Services, but Customer shall provide such access and assistance as may be necessary to accomplish such maintenance or upgrades.

4.5 End User Communications. QT POD will work collaboratively with Customer to resolve operational or performance issues should they arise, but Customer is responsible for communicating with its customers.

4.6 Proper Use. Customer is responsible for using the Services in the manner instructed by QT POD and otherwise in the manner intended. The software used in connection with the Services is QT POD's proprietary software and Customer shall not decompile, disassemble, reverse engineer, modify, adapt, rent, sublicense, distribute or resell if for profit.

5. Terms of Payment.

Fees shall be paid annually in advance. All fees and other charges stated herein are due and payable within thirty (30) days after the date of QT POD's invoice.

6. Taxes.

Fees do not include any applicable federal, state, or local excise, sales, use, value-added, and similar taxes and duties arising in connection with the provision of the Services and this Agreement. Customer is solely responsible for paying all such taxes. Customer may receive the Services without such taxes added if Customer provides QT POD with proper tax exemption certificates.

7. Minimum Technical Specifications.

Customer shall be responsible for providing industry-standard internet connectivity and one or more computers or tablets in order to utilize the Services.

8. Scope and Limitations.

Customer acknowledges that QT POD is responsible only for providing Customer with data transmission. QT POD is not providing any information relating to any credit report, nor should any information provided by QT POD be used to create or modify any credit report. QT POD is not responsible for the operation of Customer's web site(s), or the actions or inaction of any third party or entity, including any bank, processor, financial institution or network, telecommunications carrier, third party software developer or ISP.

9. <u>Indemnification</u>.

9.1 <u>Customer Indemnity</u>. Customer shall indemnify, defend and hold harmless QT POD, and each of its parent companies, subsidiaries and affiliated companies, and each of their respective employees, officers, directors, managers, agents and representatives, from and against any and all claims, demands, liabilities, losses, damages, judgments, costs and expenses, including reasonable attorneys' fees and costs, arising out of or related to Customer's misuse of the Services, data breaches within the Customer's network, or Customer's misconduct or negligence.

9.2 <u>QT POD Indemnity</u>. QT POD shall indemnify, defend and hold harmless Customer, and each of its parent companies, subsidiaries and affiliated companies, and each of their respective employees, officers, directors, managers, agents and representatives, from and against any and all claims, demands, liabilities, losses, damages, judgments, costs and expenses, including reasonable attorneys' fees and costs, arising out of or related to claims that the Services infringe or misappropriate any intellectual property right. In the event of such a claim, or if QT POD reasonably believes that the Service is likely to become the subject of such a claim, then QT POD shall, at its expense: (a) obtain for Customer the right to continue using such Service; (b) replace or modify the Service so that it does not infringe upon or misappropriate such intellectual property right and maintains substantially similar functionality and performance; or, (c) in the event that QT POD is unable or determines, in its reasonable judgment, that it is commercially unreasonable to do either of the aforementioned, QT POD shall terminate this Agreement promptly reimburse to Customer any prepaid Fees for which Subscription Service have not been rendered or provided.

10. <u>Limitation of Liability</u>.

NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THIS AGREEMENT, IN NO EVENT WILL EITHER PARTY, NOR WILL ANY OF A PARTY'S MEMBERS, MANAGERS, EMPLOYEES, REPRESENTATIVES, AGENTS, LICENSEES, SUCCESSORS OR ASSIGNS, BE LIABLE OR RESPONSIBLE FOR ANY INDIRECT, CONSEQUENTIAL, SPECIAL, INCIDENTAL OR PUNITIVE DAMAGES, OR ANY LOST PROFITS, IN CONNECTION WITH OR AS A RESULT OF THIS AGREEMENT OR ITS OR ANY OF THEIR CONDUCT OR PERFORMANCE UNDER THIS AGREEMENT, INCLUDING IN CONNECTION WITH DEFECTIVE PRODUCTS, EVEN IF SUCH AMOUNTS ARE OR SHOULD HAVE BEEN REASONABLY FORESEEABLE TO A PARTY OR A PARTY IS OR WAS ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR LOST PROFITS. IF, DESPITE THE FOREGOING PROVISIONS, LIABILITY IS NEVERTHELESS IMPOSED ON A PARTY OR ON ANY OF ITS MEMBERS, MANAGERS, EMPLOYEES, REPRESENTATIVES, AGENTS, LICENSEES, SUCCESSORS OR ASSIGNS, EXCEPT AS EXPRESSLY PROVIDED, WHATEVER THE REASON FOR SUCH IMPOSITION OF LIABILITY (INCLUDING THE CLAIMED INVALIDITY OF ANY EXCLUSION OF LIABILITY HEREUNDER), IN NO EVENT WILL THE AGGREGATE LIABILITY OF A PARTY AND ITS MEMBERS, MANAGERS, EMPLOYEES, REPRESENTATIVES, AGENTS, LICENSEES, SUCCESSORS AND ASSIGNS UNDER OR IN CONNECTION WITH THIS AGREEMENT EXCEED THE TOTAL PRICE PAID BY CUSTOMER UNDER THIS AGREEMENT DURING THE PREVIOUS 12 MONTHS, REGARDLESS OF THE NUMBER OF CLAIMS. THE SERVICE CREDITS SET FORTH IN EXHIBIT 2 SHALL BE CUSTOMER'S SOLE AND EXCLUSIVE REMEDY FOR QT POD'S FAILURE TO MAINTAIN THE REQUIRED UPTIME PERCENTAGE.

11. Cardholder and Transaction Information; PCI Compliance.

QT POD shall handle all Cardholder Information (as defined below) under this Agreement in compliance, with the then current version of the PCI Data Security Standard Card Association (as defined below) rules, policies, and regulations (as they may appear on Card Association websites), and all applicable laws, regulations, ordinances, rules, and orders of governmental authorities having jurisdiction, including without limitation Sections 501(b) and 501(b)(2) of the Gramm Leach Bliley Act of 1999, 15 U.S.C. §6801 et seq (collectively, the "**Requirements**"). Customer shall also conduct all of its own activities in compliance with the Requirements. Neither Party shall sell, transfer, disclose to any unauthorized person, or use the Cardholder Information except: (a) to provide authorized services related to payment transaction processing, settlement, and funding; (b) to provide fraud control and loyalty services; (c) to cooperate with law enforcement investigations, to comply with legally executed subpoenas, or as specifically required by law; or (d) for other uses authorized by the Party providing the Cardholder Information in writing. To verify ongoing compliance with the PCI Data Security Standard, each Party shall engage a Qualified Security Assessor ("**QSA**") to conduct, on at least an annual basis, an onsite compliance review. For purposes of this Section 11: (i) the term "**Cardholder Information**" means any information evidencing either a cardholder's personal data (including without limitation evidence of the cardholder's credit or other type of card), or transactions consummated with credit or other types of cards, including both electronic, written and other forms of data; and (ii) the term "**Card Associations**" means bankcard associations (e.g., MasterCard and Visa), other non-bankcard or private label associations and other credit or debit card associations.

12. Excused Non-Performance.

QT POD will not have any liability or responsibility for any delay in or failure to perform under this Agreement as a result of circumstances beyond QT POD's reasonable control, and all such delay and failure is hereby excused by Customer. Such excusing circumstances (a "**Force Majeure**") include: shortages of materials; acts of God; fire; flood; war; embargo; labor trouble; failure or delay by third parties; riots; and laws, rules, regulations and orders of any governmental authority. If any material delay or material inability to perform continues for more than ninety (90) days, Customer may, as its sole and exclusive remedy, terminate this Agreement upon seven (7) days written notice to QT POD.

13. Default and Early Termination.

If Customer defaults in performance of any material obligation under this Agreement, QT POD may terminate this Agreement, provided that QT POD shall have given written notice of such default to Customer and Customer shall have failed to cure such default to QT POD's reasonable satisfaction within thirty (30) days after QT POD provides such written notice. Customer agrees that Customer's failure to timely pay any invoiced fees, costs or expenses when due will constitute a material breach hereunder and, notwithstanding the foregoing provisions of this paragraph, in such event QT POD may immediately terminate this Agreement. Each Party will have the right to terminate this Agreement upon the other Party's cessation of business, election to dissolve, insolvency, commission of an act of bankruptcy, general assignment for the benefit of creditors or the filing of any petition in bankruptcy or for relief under the provisions of the bankruptcy laws, or the failure to have discharged within sixty (60) days the filing of any petition in bankruptcy or for the relief under the provisions of the bankruptcy laws against the Party. The rights granted hereunder are not exclusive but are cumulative with any other rights or remedies a Party may have.

14. Miscellaneous Provisions.

14.1. Independent Contractor. Neither Party or its employees are joint venturers, partners, agents, or employees of the other Party. Neither Party is authorized to represent, obligate, or bind the other. Nothing in this Agreement shall be construed as giving either Party any right to exercise any control over the other Party's operations or over the manner and method by which such Party conducts its operations.

Neither Party shall have the authority to and shall not purport to make any commitments or representations on behalf of the other Party or otherwise to take any actions on behalf of the other Party.

14.2. Notices. Any notice given pursuant to this Agreement shall be in writing and shall be given by personal service or by United States certified mail, return receipt requested, postage prepaid to the addresses appearing at the end of this Agreement, or as changed through written notice to the other Party. Notice given by personal service shall be deemed effective on the date it is delivered to the addressee, and notice mailed shall be deemed effective on the fourth business day following its placement in the mail addressed to the addressee.

Address for Notice:	**Address for Notice:**
QT POD, LLC 4909 Nautilus Court N. #109 Boulder CO 80301	Biddeford Municipal Airport PO Box 586 Biddeford, ME 04005
Attention:	**Attention:**

14.3 Survival. All provisions related to confidentiality, indemnity, limitation of liability and each other provision of this Agreement that by its nature extends beyond the expiration or earlier termination of this Agreement, will survive and continue in full force and effect after this Agreement expires or is earlier terminated.

14.4 Assignment. Neither Party may assign any of its rights, interests or duties under this Agreement without the prior written consent of the other Party, which consent shall not be unreasonably withheld, conditioned or delayed. Notwithstanding the foregoing, QT POD may assign this Agreement to any successor or assignee of the rights underlying the Services (for example, the purchaser of the intellectual property rights required for the lawful provision of the Services).

14.5 Succession. This Agreement will bind and inure to the benefit of each Party and its permitted successors, assigns, and delegates.

14.6 Governing Law; Jurisdiction and Venue. This Agreement will be interpreted under, and any disputes arising out of this Agreement will be governed by, the laws of the State of Colorado, without reference to its conflicts of law principles. **The Uniform Computer Information Transactions Act will not apply to the interpretation or enforcement of this Agreement**. Each Party irrevocably consents to the jurisdiction of the state and federal courts located in the State of Colorado, in connection with all actions arising out of or in connection with this Agreement, and waives any objections that venue is an inconvenient forum.

14.7 Waiver. A Party's delay or failure to enforce or insist on strict compliance with any provision of this Agreement will not constitute a waiver or otherwise modify this Agreement. A Party's waiver of any right granted under this Agreement on one occasion will not: (a) waive any other right; (b) constitute a continuing waiver; or (c) waive that right on any other occasion.

14.8 Amendments. This agreement may be amended only be a written instrument signed by both Parties, which writing must refer to this Agreement.

14.9 Rules of Construction and Interpretation. Section and paragraph headings are for convenience only and do not affect the meaning or interpretation of this Agreement. All exhibits attached to or referenced in this Agreement are a part of and are incorporated in this Agreement. Both Parties have had the opportunity to have this Agreement reviewed by their attorneys, therefore, no rule of construction or interpretation that disfavors the Party drafting this Agreement or any of its provisions will apply to the interpretation of this Agreement. The words "includes" and "including" are not limited in any way and mean "including without limitation." The word "or" is not exclusive and includes “and/or.” The word "will" is a synonym for the word "shall." Reference to a "person" includes an individual, a corporation, a limited liability company, an association, a governmental body or any other entity.

14.10 Counterparts and Delivery. This Agreement may be executed in counterparts. Each counterpart will be considered an original, and all of them, taken together, will constitute a single Agreement. Facsimile and electronic signatures will be deemed original signatures for all purposes under this Agreement. When properly signed, this Agreement may be delivered by facsimile or electronically, and any such delivery will have the same effect as physical delivery of a signed original.

14.11 Entire Agreement. This Agreement, and its attached exhibits constitute the entire agreement between the Parties and supersedes any and all previous representations, understandings, or agreements between the Parties as to the subject matter hereof.

Executed by the undersigned authorized representatives of the Parties effective as of the Agreement Effective Date.

QT POD, LLC	Biddeford Municipal Airport
______________________________	______________________________
By:___________________________	By: ___________________________
Name:_________________________	Name: _________________________
Title:__________________________	Title: __________________________

Exhibit 1
Fees

1. **Fee Plans**

The following Fee Plans are available. Please select one.

☑ **Base Plan—$945 per unit, per year**
Includes: Access and use of the web -based Siteminder Fuel Management Software, Database Hosting, Data, 24/7 technical support, software updates

☐ **Premium Plan—$1,995 per unit, per year (Post-Warranty)**
Includes: Access and use of the web -based Siteminder Fuel Management Software, Database Hosting, Data, 24/7 technical support, software updates and post-warranty parts replacement

2. **Cellular Option**

☐ The Services may be accessed through a cellular plan established by QT POD at a cost of $480 per unit, per year

3. **Premium Plan Parts Replacement Terms and Conditions**

The terms and conditions of the parts replacement benefit included in the Premium Plan are as follows:

After the expiration of the M4000 product warranty, QT POD will repair or replace (at its option) malfunctioning components of the M4000 unit, using either new or rebuilt parts or components (at QT POD's option) at no charge to charge Customer ("**Parts Replacement**"). The M4000 is designed so that most of its parts may be replaced by Customer, utilizing the instructions provided by QT POD. In rare instances, a qualified technician may be required. QT POD will provide remote technical assistance relating to parts replacement, but Customer shall be responsible for the installation of all replacement components and shall bear all associated costs and expenses. Customer shall return all failed components to QT.

Parts Replacement is only available if the unit is installed by QT POD, a certified service company or an individual approved by QT POD. Upon request, QT POD may provide a list of qualified service companies or technicians, but in no event will QT POD be responsible for any act or omission of such service company or technician. To maintain eligibility for Parts Replacement, Customer must ensure that QT POD's Post Installation Checklist is completed and provided to QT POD for the installation of the unit. Each checklist must be signed by a qualified technician or other individual approved by QT POD. Parts Replacement does not cover components damaged due to acts of God, lightning strikes or related damage, accident, misuse, abuse, negligence, modification of or to any part of the terminal or software, or damage due to improper operation, maintenance, or installation. Parts Replacement does not apply to non-QT POD equipment, including but not limited to computers, fuel dispensers, fuel pumps, meters, registers, pulsers or valves, or any repair or replacement caused by credit card network processing changes or Branded Oil Company changes. Relays are not covered by Parts Replacement if they fail due to excess current draw from devices external to QT POD equipment. Notwithstanding the foregoing, lightning damage may be covered (at QT's option) if the terminal is equipped with QT POD surge protection equipment.

Exhibit 2

Support and Service Level Agreement

1. Technical Support Regarding Services

- Business Hours Support. QT POD will provide Customer with reasonable telephone technical support Monday through Friday from 7:30 a.m. to 5:30 p.m. Mountain Time, excluding holidays.
- 24/7 Support. QT POD will provide Customer with reasonable technical support after-hours and on holidays on an on-call basis. QT POD will make every effort to respond to Customer within one hour of the initial call for service. After-hours support is intended for emergency situations in which Customer is unable to pump fuel.

2. Service Level Objectives

QT POD agrees that the monthly availability of the Services shall be equal to or greater than 99.7%, excluding any excused performance as set forth below or in the Agreement ("**Uptime Percentage**"). The Uptime Percentage shall be calculated by comparing the total number of minutes in a thirty-day period (43,200) with the number of minutes of Downtime in any thirty-day period. For purposes of this Agreement, "**Downtime**" includes any period of time that Customer is unable to process normal transactions as a result of the failure of the Services. Downtime does not include unavailability of the Services for any of the following reasons: general internet failure; QT POD scheduled maintenance or other planned outages; problems with or maintenance occurring on the Customer's applications, equipment or facilities; alterations, additions, adjustments, or repairs that are made by Customer to hardware; acts or omissions of Customer or its authorized user; or performance that is excused under the terms of the Agreement (including excused performance under Section 3.1 and Section 12 of the Agreement).

3. Service Credits

QT POD shall issue Customer service credits in the amounts specified in the table below ("**Service Credits**") if it is unable to maintain the required Uptime Percentage in any given month. Service Credits will be a percentage of a monthly Fee (the annual Fee divided by 12) and shall be applied against Fees for the next billing cycle. Service Credits shall be Customer's sole and exclusive remedy for QT POD's failure to maintain the required Uptime Percentage.

Service Credit Amounts

UPTIME THRESHOLDS	MONTHLY FEE CREDIT %
99.69% - 99.65%	10%
99.64% - 99.00%	20%
99.00% and under	30%

Adams & Fogg Oil Equipment Company
Petroleum Handling Equipment
Tel. (207) 781-5470
309 US Route 1 Falmouth, ME 04105

Email:brad@adamsfogg.com

****Quotation*** *** Quotation*****

Biddeford Municipal Airport
88 Landry Street
Biddeford, Maine 04005
Attn: Kristopher Reynolds

March 6, 2019

In accordance with your request, Adams & Fogg Oil Equipment Company is pleased to present the following Quotation:

Fuel Master Fuel Management System

Scope of Work:
Install Fuel Master to current pumps using existing wiring and cables. Start up and training.

FMU-2560 PLUSG Smartcard/Credit Card
Fuel Master Plus Windows Software(SQL & Access)
Pedestal Receipt Printer

Parts	$ 10,632.00
Labor/Mileage (install, start up and training)	$ 1,200.00
Miscellaneous mounting hardware	$ 75.00
Total	**$ 11,907.00**

Notes:
No sales tax in quote.
Electrician, if needed, to be supplied by customer.
CAT 5 cable to be supplied and installed by others.
Deliberant Wireless connection $690.00.

Terms: 25% down remainder upon completion

Thank you for the opportunity to quote. Please call if we can be of further assistance.

Brad Libby
207-939-6710

City of Biddeford

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

March 27, 2019

To: Finance Committee

From: Cheryl Fournier, Finance Director

Re: February 2019 Financials

The February financial report represents (66.7%) the full fiscal year 2019.

The City revenues are running 89.6% of budget. The property tax revenue is 64.0% of our income that is posted all at tax commitment early in the fiscal year.

- Homestead is at 74.2% of budget, BETE is at 105.8% of budget, and Revenue Sharing at 70.1% of budget. Homestead we receive in two payments 75% now, and the rest at year end. Revenue Sharing is a 2.5% increase over this time last year which is a positive trend that I hope continues.

- City Operating Revenue is running at 74.6% of budget or at budget.

    - Excise Tax revenue is $116,000 above budget.

    - Intergovernmental is below budget similar to prior years at this point of the year.

    - Licenses, Permits, and Fees is $265,000 below budget, but expected to come in at budget or above.

    - Investment Income is 147.2% of budget. The increase in interest rates is giving us a favorable variance. Started creating short term ladder to help increase interest income.

    - Miscellaneous Revenue is the lease proceeds received for prior year purchases.

- Education Operating Revenue is running 63.8% of budget, similar to last year.

Total expenses are running 58.3% of budget. Running lower than last year.

- City Expenses are running at 63.2% of budget or $1,100,000 below budget.

    - General Government is running $61,000 below budget

    - Recreation is running $6,000 below budget, the primary reason is wages.

    - Fire Department is running $207,000 below budget, the primary reason is wages is below budget due to vacancies.

- Police Department is running $107,000 above budget
  - Police Patrol/Admin is running $86,000 above budget. Overtime and Operating Supplies are the primary reasons, as the full budget is overspent. Vehicle purchase was done in December, but will end the year just below budget. Overtime overage is due to have 4 employees at the academy, 1 employee still on field work after just getting out of the academy, and 1 employee is teaching a class at the academy that will be reimbursed and posted to revenue.
  - Investigation is $13,000 below budget, the primary reason is wages and Operating Supplies.
  - Communications is $42,000 above budget, primary reason are overtime, operating supplies, and service contracts. Service contracts will come in at budget.
  - Animal Control is $8,000 below budget, primary reason is service contracts.
- Public Works Department is running $98,000 below budget and expected to come within budget
  - Admin/Fleet Maintenance is $31,000 below budget. The winter season is in full swing which is when Fleet Maintenance will have additional costs.
  - Roads Maintenance is $32,000 above budget, due to overtime from the winter season.
  - Solid Waste is $48,000 below budget, due to Operations Contracts due to paying timing of billing.
  - Parks Maintenance and Cemetery is below budget by $25,000 due to Ground Maintenance which will get be completed in the spring.
  - Engineering is below budget by $26,000 due to Other Professional services to pay for consultants for spring projects.
- Fringe Benefits is running $368,000 below budget
- Capital Projects if running below budget; however, many of these projects will be carryforward as the construction season is short.

- School Expenses is running 54.1% of budget or $4,651,000 below budget similar to this time last year. The school is expected to come within budget.

Other items to note:

- See page 6-7, we are continuing to see favorable rates increases. It is nice to see the higher interest rates. Finance is continue to ladder all our CDs, and working to fill in some of the empty spots on the ladder. During December, we moved $1 million into short term (less than six months) CDs due to getting an additional 100 basis points or more in interest.

- See page 31, public works has a listing of road and CSO projects have spent $3.0 million during fiscal year 2019. We will continue to see these funds going down during the fiscal year. This is one of the items noted by the bonding agencies that needed to be given some attention. Fund 414 is now fully expended, and the final draw will be done to finish that bond.

Wastewater (Sewer Fund) is running similar to prior years:

- Page 39, revenue is running above budget at 68.8% or $96,000 above budget.
- Page 40, expenditures are running at 47.5% of budget or $887,000 below budget.
- Page 37, the increase of fund equity is $1.1 million. This will go down during the course of the year, as we have a net change of $500,000 (depreciation less bond principal payments). Management is watching the spending to create an increase at year end. We are currently at the point within the quarter that has the increase, but next month will be a low billing month.
- Page 38, the interfund loans payable (cash basis) has increased; however, it is expected to go down by year end. The billing is done on a quarterly basis. In the month of February, $290,000 worth of billing was mailed, and cash will start reducing the interfund loans payable.

City of Biddeford
Year-to-Date Financial Report - Revenues
Eight Months Ended February 28, (unaudited)

Target: 66.7%

	FY2019				FY2018			
Revenues:	**Revised Budget**	**YTD Revenues**	**Remaining Budget**	**% Earned**	**Revised Budget**	**YTD Revenues**	**Remaining Budget**	**% Earned**
Property Taxes	45,712,645	45,865,133	(152,488)	100.3 %	44,612,681	44,591,387	21,294	100.0 %
Excise Taxes	3,166,500	2,227,975	938,525	70.4 %	3,041,250	2,090,593	950,657	68.7 %
Registration Fees	62,278	36,833	25,445	59.1 %	62,450	35,818	26,632	57.4 %
Gen. Govt Licenses/Permits/Fees	775,537	396,805	378,732	51.2 %	682,642	515,221	167,421	75.5 %
Pub Srvcs Licenses/Permits/Fees	133,473	130,408	3,065	97.7 %	129,208	73,560	55,648	56.9 %
Pub Safety Licenses/Permits/Fees	1,910,211	1,109,465	800,746	58.1 %	2,145,545	1,402,198	743,347	65.4 %
Pub Works Licenses/Permits/Fees	282,415	166,304	116,111	58.9 %	292,575	168,418	124,157	57.6 %
Ed Licenses/Permits/Fees	214,861	32,424	182,437	15.1 %	57,870	15,617	42,253	27.0 %
State Revenue Sharing	1,425,000	998,800	426,200	70.1 %	1,360,000	918,982	441,018	67.6 %
State Homestead Exemption	844,050	626,561	217,489	74.2 %	674,000	506,430	167,570	75.1 %
Gen Govt Intergovernmental	-	-	-	- %	800	-	800	- %
Pub Srvcs Intergovernmental	115,500	20,137	95,363	17.4 %	81,135	65,113	16,022	80.3 %
Pub Safety Intergovernmental	8,000	4,153	3,847	51.9 %	12,000	4,065	7,935	33.9 %
Pub Works Intergovernmental	210,000	197,260	12,740	93.9 %	207,160	198,832	8,328	96.0 %
State Education Subsidy	13,551,357	9,507,599	4,043,758	70.2 %	12,282,671	8,799,850	3,482,821	71.6 %
Education Intergovernmental	358,309	249,673	108,636	69.7 %	248,519	292,006	(43,487)	117.5 %
State BETE Prog. Reimbursement	363,990	385,038	(21,048)	105.8 %	281,942	363,990	(82,048)	129.1 %
Investment Income	94,139	138,552	(44,413)	147.2 %	79,721	33,208	46,513	41.7 %
Gen Govt Other	151,944	67,613	84,331	44.5 %	261,297	76,471	184,826	29.3 %
Pub Srvcs Other	36,000	24,000	12,000	66.7 %	36,100	33,000	3,100	91.4 %
Pub Works Other	250	96	154	38.4 %	-	150	(150)	- %
Education Other	-	78,298	(78,298)	- %	200,770	81,295	119,475	40.5 %
Miscellaneous Revenue	-	1,127,267	(1,127,267)	- %	-	168,480	(168,480)	- %
Use of Education Fund Balance	1,350,678	-	1,350,678	- %	1,336,377	-	1,336,377	- %
Use of Prior Year F/B-City	67,731	-	67,731	- %	281,270	-	281,270	- %
Transfers In	662,920	688,056	(25,136)	103.8 %	933,858	804,685	129,173	86.2 %
TOTAL REVENUES	71,497,788	64,078,448	7,419,340	89.6 %	69,301,841	61,239,370	8,062,471	88.4 %

Total less Property Taxes	24,577,103	17,201,717	7,375,386	70.0%	23,733,218	15,777,563	7,955,655	66.5%
Total Education	15,475,205	9,867,994	5,607,211	63.8%	14,126,207	9,188,768	4,937,439	65.0%
Total City Other	9,101,898	7,333,722	1,768,176	80.6%	9,607,011	6,588,795	3,018,216	68.6%

City of Biddeford
Year-to-Date Financial Report - Expenditures (incl. Encumb.)
Eight Months Ended February 28, (unaudited)

Target: 66.7%

Expenditures:	FY2019 Revised Budget	FY2019 YTD Expended	FY2019 Remaining Budget	FY2019 % Spent	FY2018 Revised Budget	FY2018 YTD Expended	FY2018 Remaining Budget	FY2018 % Spent
Mayor/Council	31,350	22,824	8,526	72.8 %	31,850	21,032	10,818	66.0 %
City Manager	388,099	244,226	143,873	62.9 %	310,554	196,713	113,841	63.3 %
City Clerk	280,256	181,434	98,823	64.7 %	267,731	174,592	93,139	65.2 %
Elections & Registrations	22,500	9,771	12,729	43.4 %	29,750	11,270	18,480	37.9 %
Assessing	206,085	119,938	86,147	58.2 %	208,013	136,586	71,427	65.7 %
Finance & Tax	310,945	206,458	104,487	66.4 %	294,303	199,995	94,308	68.0 %
Computer Services	101,386	65,164	36,222	64.3 %	100,924	61,672	39,252	61.1 %
Personnel	133,782	52,720	81,062	39.4 %	92,580	58,043	34,537	62.7 %
Planning & Economic Devel.	343,948	223,709	120,239	65.0 %	346,171	173,842	172,329	50.2 %
Code Enforcement & Inspections	376,813	211,112	165,701	56.0 %	374,865	234,696	140,169	62.6 %
General Administration	2,594,185	1,669,362	924,823	64.4 %	2,420,066	1,816,390	603,676	75.1 %
City Hall Building Maintenance	170,183	95,714	74,469	56.2 %	166,486	100,536	65,950	60.4 %
Private Schools	25,136	25,136	-	100.0 %	25,136	25,136	-	100.0 %
Community Center	241,193	117,415	123,778	48.7 %	202,515	146,002	56,513	72.1 %
Recreation	487,483	319,520	167,963	65.5 %	494,066	327,841	166,225	66.4 %
Health & Welfare	259,168	109,567	149,601	42.3 %	217,187	166,290	50,897	76.6 %
Facilities Management	93,715	61,978	31,737	66.1 %	92,336	59,840	32,496	64.8 %
Social Services	60,000	60,000	-	100.0 %	57,000	57,000	-	100.0 %
Municipal Services	809,817	665,614	144,203	82.2 %	743,480	601,889	141,591	81.0 %
Fire Department	3,535,341	2,150,842	1,384,499	60.8 %	3,302,914	2,092,670	1,210,244	63.4 %
Biddeford Pool Fire Department	7,975	3,088	4,887	38.7 %	9,125	3,325	5,800	36.4 %
Emergency Management	9,378	6,220	3,158	66.3 %	10,495	6,094	4,401	58.1 %
Hydrant Rental	400,000	266,752	133,248	66.7 %	390,000	224,803	165,197	57.6 %
Police Department	3,912,731	2,695,705	1,217,026	68.9 %	3,818,748	2,558,479	1,260,269	67.0 %
Police Investigative Services	498,151	319,028	179,123	64.0 %	454,432	313,925	140,507	69.1 %
Communications	1,265,968	887,031	378,937	70.1 %	1,263,379	829,957	433,422	65.7 %
Animal Control Officer	90,383	52,109	38,274	57.7 %	89,779	58,710	31,069	65.4 %
Street & Traffic Lights	477,740	213,420	264,320	44.7 %	477,740	253,914	223,826	53.1 %
PW admin/Fleet Maint.	1,109,307	708,782	400,525	63.9 %	1,146,486	712,002	434,484	62.1 %
Public Works Street Maint.	1,587,325	1,091,483	495,842	68.8 %	1,565,636	1,166,156	399,480	74.5 %
Solid Waste Management	1,162,668	727,039	435,629	62.5 %	1,143,135	700,170	442,965	61.3 %
Parks Maintenance	479,864	294,171	185,693	61.3 %	466,704	272,683	194,021	58.4 %
Cemetery	39,532	20,579	18,953	52.1 %	37,154	11,825	25,329	31.8 %
Engineering	175,493	90,790	84,703	51.7 %	172,094	93,498	78,596	54.3 %
GIS Division	69,184	42,541	26,643	61.5 %	69,180	41,854	27,326	60.5 %
Fringe Benefits	5,681,704	3,421,637	2,260,067	60.2 %	5,365,816	3,342,707	2,023,109	62.3 %
County Tax	1,284,424	1,221,062	63,362	95.1 %	1,299,010	1,235,647	63,363	95.1 %
Debt Service - Principal	2,071,022	1,218,980	852,042	58.9 %	2,192,653	1,437,442	755,211	65.6 %
Debt Service - Interest	728,592	373,166	355,426	51.2 %	771,858	439,922	331,936	57.0 %
Transfers Out	600,000	600,000	-	100.0 %	600,000	600,000	-	100.0 %
CIP - General Government	225,000	110,412	114,588	49.1 %	89,621	6,544	83,077	7.3 %
CIP - Public Services	127,500	-	127,500	- %	114,997	33,728	81,269	29.3 %
CIP - Public Safety	15,000	13,653	1,347	91.0 %	230,500	139,493	91,007	60.5 %
CIP - Public Works	1,175,251	295,294	879,957	25.1 %	1,361,699	357,832	1,003,867	26.3 %
Education - Regular Instruction	13,672,794	6,967,736	6,705,058	51.0 %	13,339,845	6,738,524	6,601,321	50.5 %
Education - Special Education	6,384,579	3,101,625	3,282,954	48.6 %	5,933,933	2,895,945	3,037,988	48.8 %
Education - Career & Tech. Instr.	2,641,055	1,338,111	1,302,944	50.7 %	2,302,954	1,241,036	1,061,918	53.9 %
Education - Other Instruction	634,150	396,509	237,641	62.5 %	598,549	344,998	253,551	57.6 %
Education - Student/Staff Supp.	2,365,935	1,247,722	1,118,213	52.7 %	2,257,726	1,128,404	1,129,322	50.0 %
Education - System Admin.	1,053,259	653,866	399,393	62.1 %	1,032,592	622,681	409,911	60.3 %

City of Biddeford
Year-to-Date Financial Report - Expenditures (incl. Encumb.)
Eight Months Ended February 28, (unaudited)

Target: 66.7%

	FY2019				FY2018			
Expenditures:	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**
Education - School Admin.	1,580,202	974,586	605,616	61.7 %	1,545,228	953,037	592,191	61.7 %
Education - Transportation	1,559,048	974,076	584,972	62.5 %	1,525,176	952,358	572,818	62.4 %
Education - Facilities Main.	3,288,304	2,482,339	805,965	75.5 %	3,182,706	3,106,915	75,791	97.6 %
Education - Debt Service	3,806,468	1,886,062	1,920,406	49.5 %	3,919,282	1,762,348	2,156,934	45.0 %
Education - All Other	11,469	3,110	8,359	27.1 %	11,999	9,196	2,803	76.6 %
Crossing Guards	-	-	-	- %	-	-	-	- %
Adult Education Programs	753,894	334,446	419,448	44.4 %	734,033	343,035	390,998	46.7 %
TOTAL EXPENDITURES	71,416,734	41,645,632	29,771,102	58.3 %	69,302,191	41,601,221	27,700,970	60.0 %
TOTAL CITY EXPENDITURES	33,665,577	21,285,446	12,380,131	63.2%	32,898,307	21,502,745	11,395,562	65.4%
TOTAL K-12 EXPENDITURES	36,997,263	20,025,740	15,894,549	54.1%	35,649,990	19,755,441	15,894,549	55.4%
Total Operating Departments	64,320,128	37,087,451	27,232,677	57.7%	61,841,373	36,691,724	25,149,649	59.3%
Less Education	26,568,971	16,727,265	9,841,707	63.0%	25,457,350	16,593,248	8,864,102	65.2%

City of Biddeford
Detail of Cash & Investment Account Balances
as of February 28, 2019

G.L. Account	Name	Bank/Broker/Holder	Cusip/Bank Account #	Investment/CD Matures	Interest Rate	Balance
General Fund						
10011-10100	General Checking Account	Peoples United Bank	6500348798			681,353.95
14163-30500	General Checking Account	Peoples United Bank	6500348798			3,343,405.69
14173-30500	General Checking Account	Peoples United Bank	6500348798			2,337,874.84
						6,362,634.48
10011-VAR	Petty Cash & Cash on Hand	Various Offices	N/A	N/A	0.00%	20,293.52
10011-10140	Certificate of Deposit	Saco & Biddeford Savings	1001280650	11/20/22	1.85%	260,799.99
10011-10140	Money Market	Peoples Choice	87929			4,961.97
10011-10140	Certificate of Deposit	Veritex Community Bank	923450AU4	05/30/19	2.35%	249,000.00
10011-10140	Certificate of Deposit	Choiceone Bk	17038RFK1	04/03/19	2.30%	249,000.00
10011-10140	Certificate of Deposit	American Equity	02568KAA3	04/04/19	2.35%	249,000.00
10011-10140	Certificate of Deposit	Greenfield Savings Bk	395181CN8	03/06/19	2.25%	248,000.00
10011-10141	Certificate of Deposit	Bank of Holland	062649ZW1	03/21/19	1.60%	249,283.79
10011-10140	Certificate of Deposit	HSBC Bank	40434AKG3	05/14/19	1.50%	248,000.00
10011-10140	Certificate of Deposit	BMW Bank	05580AAL8	06/20/19	1.95%	248,000.00
10011-10140	Certificate of Deposit	Morris Bank	618312DH2	06/20/19	1.78%	248,000.00
10011-10140	Certificate of Deposit	American Express Bank	02587CAQ3	08/07/19	2.05%	95,000.00
10011-10140	Certificate of Deposit	Essa Bank & Trust	29667RKP7	12/30/20	2.40%	248,000.00
10011-10140	Certificate of Deposit	Ally Bk Midvale	02007GBU6	03/29/21	2.69%	250,000.00
10011-10140	Certificate of Deposit	MS Bank	61747MR45	03/29/22	2.79%	250,000.00
10011-10140	Certificate of Deposit	Belmont Savings Bk	080515CP2	04/18/22	2.75%	234,211.56
10011-10140	Certificate of Deposit	Capital One	14042RLB5	04/18/22	2.85%	250,000.00
10011-10140	Certificate of Deposit	State Bank	856285KK6	03/29/23	2.85%	250,000.00
10011-10140	Certificate of Deposit	Synchrony	87164YUY8	04/06/23	2.85%	250,000.00
10011-10140	Certificate of Deposit	Sallie Mae Bk	795450M93	04/18/23	3.00%	250,000.00
10011-10140	Certificate of Deposit	Discover Bk	254673QN9	06/20/22	3.10%	250,000.00
10011-10140	Certificate of Deposit	UBS Bk	90348JCR9	05/30/23	3.15%	248,000.00

City of Biddeford
Detail of Cash & Investment Account Balances
as of February 28, 2019

G.L. Account	Name	Bank/Broker/Holder	Cusip/Bank Account #	Investment/CD Matures	Interest Rate	Balance
10011-10140	Certificate of Deposit	Texas Exchange	88241TCN8	06/15/23	3.20%	250,000.00
10011-10140	Certificate of Deposit	American Express Bank	02589AAF9	06/19/23	3.25%	150,000.00
10011-10140	Certificate of Deposit	Bank Baroda New York	06063HBA0	12/28/23	3.50%	250,000.00
10011-10140	Certificate of Deposit	MS Private Bk	61760awh8	02/21/24	3.00%	250,000.00
10011-10140	Certificate of Deposit	Goldman Sachs	38148P5S2	03/06/24	3.00%	248,000.00
10011-10140	Certificate of Deposit	Citibank	17312Q3J6	03/08/24	3.00%	248,000.00
10011-10140	Brokerage cash accounts					3,162.86
10011-10140	Brokerage cash accounts					4,409.59
Total Investments						6,232,829.76
Total General Fund Cash & Investments						6,934,477.23
Total Road Fund Cash						3,343,405.69
Total CSO Fund Cash						2,337,874.84
						12,615,757.76

City of Biddeford
Capital Projects Analysis (Incl. encumbrances)
General Fund Departments 21201-21204
Fiscal Year 2019 - As of February 2019

Account		Description	Beginning Budget	Encumbered/ Expended	Balance Remaining
21201	60904	City Hall Improvements	100,000.00	-	100,000.00
21201	60907	IT Improvements	66,467.00	9,332.50	57,134.50
21201	60963	Software	20,000.00	99,287.19	(79,287.19)
21201	60987	Server Replacement	11,500.00	-	11,500.00
21201	60988	Desktop Replacement	19,033.00	-	19,033.00
21201	60994	Citrix Improvements	8,000.00	-	8,000.00
21202	60910	Rotary Park Beach Improvement	50,000.00	-	50,000.00
21202	60922	Clifford Park Improvement	5,000.00	-	5,000.00
21202	60923	Tennis Court Repair	18,500.00	-	18,500.00
21202	60940	May Field Improvements	4,500.00	-	4,500.00
21202	60950	Rotary Park Improvements	18,500.00	-	18,500.00
21202	60962	Equipment	2,500.00	-	2,500.00
21202	60989	Park Benches	2,500.00	-	2,500.00
21202	60990	Playground Improvement	12,000.00	-	12,000.00
21202	60991	Park Security Improvement	10,000.00	-	10,000.00
21202	60992	Park Signage Improvement	4,000.00	-	4,000.00
21203	60936	FD Building Improvement	-	-	-
21203	60995	FD Equipment	15,000.00	13,653.00	1,347.00
21204	60925	Vehicles Purchase Capital	348,047.00	109,163.00	238,884.00
21204	60604	Road Construction/Improvements	500,000.00	197,307.52	302,692.48
21204	60979	Saco River Projects	50,000.00	-	50,000.00
21204	60983	Main Street Sidewalks	277,204.00	(11,176.26)	288,380.26
			1,542,751.00	417,566.95	1,125,184.05

City of Biddeford
Assigned Fund Balance Analysis (Incl. encumbrances)
General Fund Departments 22001-22004
Year ended 6/30/2019 (As of February 28, 2019)

Account		Description	Beginning Budget	Encumbered/ Expended	Balance Remaining	FY 2019 Changes	Available 6/30/2019
22001	60306	OTHER PROFESSIONAL/CONSULT SVS	5,300.00	-	5,300.00	-	5,300.00
22001	60859	DOWNTOWN DEVELOPMENT	3,172.00	-	3,172.00	-	3,172.00
22001	60862	HISTORIC PRESERVATION	621.00	-	621.00	-	621.00
22001	60904	CITY HALL IMPROVEMENTS	243,174.00	22,000.00	221,174.00	-	221,174.00
22001	60907	IT COMPUTER HARDWARE	25,921.00	-	25,921.00	-	25,921.00
22001	60958	COMPREHENSIVE PLAN	2,450.00	-	2,450.00	-	2,450.00
22001	60961	CHARTER REVISION COMMISSION	-	-	-	-	-
22001	60964	MCARTHUR LIBRARY IMPROVEMENT	12,500.00	12,500.00	-	-	-
22001	60972	GRANT MATCHING RESERVE	100,001.00	(1,590.00)	101,591.00	-	101,591.00
22001	60974	MISCELLANEOUS RESERVE	54,199.00	-	54,199.00	-	54,199.00
22001	60975	ALLOCATION FOR CAPITAL IMP	28,000.00	-	28,000.00	-	28,000.00
22001	60984	SUMMER SALARY RESERVE	50,000.00	-	50,000.00	-	50,000.00
22001	60985	INTERNS/MGMT ANALYSIS RESERVE	30,573.00	-	30,573.00	-	30,573.00
22002	60463	PARK IMPROVEMENTS/AMENITIES	50,505.00	800.00	49,705.00	-	49,705.00
22002	60905	COMMUNITY CENTER	50,000.00	-	50,000.00	-	50,000.00
22002	60912	ST. LOUIS FIELD IMPROV.	87,000.00	-	87,000.00	-	87,000.00
22002	60922	CLIFFORD PARK UPGRADES	3,294.00	-	3,294.00	-	3,294.00
22002	60927	MARTEL FIELD IMPROVEMENTS	5,500.00	-	5,500.00	-	5,500.00
22002	60940	MAY FIELD UPPER DRAINAGE	7,500.00	-	7,500.00	-	7,500.00
22002	60943	ROTARY PARK MATER PLAN	13,500.00	-	13,500.00	-	13,500.00
22002	60950	ROTARY PARK WATER LINE	15,000.00	-	15,000.00	-	15,000.00
22002	60955	TEEN CENTER BUILDING REPAIRS	2,521.00	-	2,521.00	-	2,521.00
22003	60936	FIRE STATION BUILDING	82,821.00	1,397.46	81,423.54	-	81,423.54
22003	60986	COMMUNITY SERVICE OFFICER RESER'	30,000.00	-	30,000.00	-	30,000.00
22004	60310	SERVICE CONTRACTS EXPENSE	4,000.00	-	4,000.00	-	4,000.00
22004	60462	ROAD PAINTING EXPENSE	26,204.00	-	26,204.00	-	26,204.00
22004	60502	SOLID WASTE COMMISSION	6,484.00	-	6,484.00	-	6,484.00
22004	60603	VEHICLE PURCHASE	6,000.00	6,000.00	-	-	-
22004	60604	ROAD CONSTRUCTION/IMPROVEMENT	417,536.00	37,156.08	380,379.92	-	380,379.92
22004	60908	GIS SYSTEM	1,420.00	(20.00)	1,440.00	-	1,440.00
22004	60606	PW SIDEWALK RECONSTRUCTION	11,885.00	-	11,885.00	-	11,885.00
22004	60607	PW PAVING PROJECTS	48,491.00	-	48,491.00	-	48,491.00
22004	60906	PW FACILITY	12,000.00	12,000.00	-	-	-
22004	60924	ENG: STORMWATER PHASE II	50,514.00	48,201.91	2,312.09	-	2,312.09
22004	60919	CONTAINER STORAGE SHED	15,026.00	-	15,026.00	-	15,026.00
22004	60939	ELM ST. ENGINEERING-PACTS	22,273.00	-	22,273.00	-	22,273.00
22004	60942	PW SALT BARN	65,000.00	-	65,000.00	-	65,000.00
22004	60960	RECYCLING EDUCATION	3,179.00	-	3,179.00	-	3,179.00
22004	60970	SACO RIVER PROJECTS	177,587.00	(19,160.21)	196,747.21	-	196,747.21

Account		Description	Beginning Budget	Encumbered/ Expended	Balance Remaining	FY 2019 Changes	Available 6/30/2019
22004	60971	RIVERWALK PHASE 4	96,835.00	-	96,835.00	-	96,835.00
22004	60973	WATERING VEHICLE	2,454.00	2,454.00	-	-	-
22004	60980	PACTS PROJECTS	114,800.00	-	114,800.00	-	114,800.00
22004	60979	SACO RIVER PROJECT	75,200.00	-	75,200.00	-	75,200.00
22004	60983	MAIN STREET IMPROVEMENTS	324,315.00	-	324,315.00	-	324,315.00
			2,384,755.00	121,739.24	2,263,015.76	-	2,263,015.76

City of Biddeford
Designated Fund Balance Analysis (Incl. encumbrances)
Sewer Operations
Year ended 6/30/2019 as of February 2019

Account	Description	Beginning Balance	Encumbered/ Expended	Balance Remaining	FY 2018 Changes	Available 6/30/2018
22005 60306	Professional/Consulting Services	14,433.00	-	14,433.00	-	14,433.00
22005 60311	Operations Contracts	25,774.00	-	25,774.00	-	25,774.00
22005 60452	Operating Equipment Repair	44,569.00	21,000.00	23,569.00	-	23,569.00
22005 60457	Road Improvements - Non-capital	16,126.00	-	16,126.00	-	16,126.00
22005 60602	DEP Required Capital Fund	299,244.00	-	299,244.00	-	299,244.00
22005 60605	Sewer Capital Improvements	2,483,562.00	142,865.69	2,340,696.31	-	2,340,696.31
22005 60901	I & I Expense	286,363.00	-	286,363.00	-	286,363.00
22005 60902	Pump Station Repairs/Upgrades	1,514.00	755.00	759.00	-	759.00
22005 60903	Treatment Plant Improvements	13,153.00	-	13,153.00	-	13,153.00
22005 60957	Lafayette Pump Station Upgrade	8,821.00	-	8,821.00	-	8,821.00
22005 60959	Home Depot Pump Station Upgrade	38,137.00	-	38,137.00	-	38,137.00
22005 60976	Flow Monitoring for Horrigans	38,050.00	-	38,050.00	-	38,050.00
22005 60501	Operating Supp/Eqt	69,542.00	4,684.00	64,858.00	-	64,858.00
		3,339,288.00	169,304.69	3,169,983.31	-	3,169,983.31

CITY OF BIDDEFORD
Reconciliation of Tax & Sewer Accounts
Detail to G.L as of 02/28/19

Year		Acct.	Detail Balance	G.L. Balance	Difference G.L.-Detail	Prior Month Detail Balance	Diff. Between Corrected Bal. Prior Month and Current Month	Percent Collected This Month	Percent Collected Since 7/1/2018
Real Estate Liens:									
1981-90	Liens	10011-10281/90	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
1991-2000	Liens	10011-10291/300	25,151.94	25,151.94	0.00	25,151.94	0.00	0.00%	-9.06%
2001	Liens	10011-10301	3,256.62	3,256.62	0.00	3,256.62	0.00	0.00%	0.00%
2002	Liens	10011-10302	3,315.30	3,315.30	0.00	3,315.30	0.00	0.00%	0.00%
2003	Liens	10011-10303	3,689.75	3,689.75	0.00	3,689.75	0.00	0.00%	0.00%
2004	Liens	10011-10304	4,587.96	4,587.96	0.00	4,587.96	0.00	0.00%	-0.10%
2005	Liens	10011-10305	4,204.50	4,204.50	0.00	4,204.50	0.00	0.00%	8.80%
2006	Liens	10011-10306	4,287.23	4,287.23	0.00	4,287.23	0.00	0.00%	9.05%
2007	Liens	10011-10307	4,285.70	4,285.70	0.00	4,285.70	0.00	0.00%	12.89%
2008	Liens	10011-10308	8,014.78	8,014.78	0.00	8,014.78	0.00	0.00%	4.08%
2009	Liens	10011-10309	10,856.42	10,856.42	0.00	11,138.58	282.16	2.53%	11.99%
2010	Liens	10011-10310	12,820.75	12,820.75	0.00	12,820.75	0.00	0.00%	0.78%
2011	Liens	10011-10311	15,145.71	15,145.71	0.00	15,145.71	0.00	0.00%	2.17%
2012	Liens	10011-10312	17,563.09	17,563.09	0.00	17,563.09	0.00	0.00%	4.14%
2013	Liens	10011-10313	20,345.04	20,345.04	0.00	20,345.04	0.00	0.00%	27.00%
2014	Liens	10011-10314	24,141.99	24,141.99	0.00	24,141.99	0.00	0.00%	30.02%
2015	Liens	10011-10315	25,874.12	25,874.12	0.00	27,400.30	1,526.18	5.57%	27.90%
2016	Liens	10011-10316	38,732.91	38,732.91	0.00	39,690.22	957.31	2.41%	35.82%
2017	Liens	10011-10317	66,935.39	66,935.39	0.00	72,967.11	6,031.72	8.27%	74.79%
2018	Liens	10011-10318	410,976.57	410,976.57	0.00	427,535.48	16,558.91	3.87%	49.35%
		Totals	704,185.77	704,185.77	0.00	729,542.05	25,356.28	3.48%	
		Check			0.00				
Prior Personal Property:									
2010	P.P.P.	10011-10210	44,763.53	44,763.53	0.00	44,763.53	0.00	0.00%	-0.59%
2011	P.P.P.	10011-10211	19,212.06	19,212.06	0.00	19,212.06	0.00	0.00%	0.00%
2012	P.P.P.	10011-10212	26,786.44	26,786.44	0.00	26,786.44	0.00	0.00%	-0.06%
2013	P.P.P.	10011-10213	18,446.42	18,446.42	0.00	18,446.42	0.00	0.00%	-0.49%
2014	P.P.P.	10011-10214	20,227.55	20,227.55	0.00	20,227.55	0.00	0.00%	-0.03%
2015	P.P.P.	10011-10215	4,317.00	4,317.00	0.00	4,317.00	0.00	0.00%	0.00%
2016	P.P.P.	10011-10216	3,108.64	3,108.64	0.00	3,108.64	0.00	0.00%	7.26%
2017	P.P.P.	10011-10217	9,822.07	9,822.07	0.00	9,822.07	0.00	0.00%	27.42%
2018	P.P.P.	10011-10218	27,120.05	27,120.05	0.00	27,140.12	20.07	0.07%	13.66%
		Totals	173,803.76	173,803.76	0.00	173,823.83	20.07	0.01%	
		Check			0.00				
2019	R.E.		21,916,475.87						
2019	P.P.		406,125.79						
		10011-10218	22,322,601.66	22,322,601.66	0.00				
Sewer Liens:									
2010	Liens	16011-10410	2,598.08	2,598.08	0.00	2,598.08	0.00	0.00%	1.76%
2011	Liens	16011-10411	2,266.41	2,266.41	0.00	2,266.41	0.00	0.00%	0.00%
2012	Liens	16011-10412	3,949.70	3,949.70	0.00	3,949.70	0.00	0.00%	0.00%
2014	Liens	16011-10414	2,641.60	2,641.60	0.00	2,641.60	0.00	0.00%	10.42%
2015	Liens	16011-10415	5,611.37	5,611.37	0.00	5,611.37	0.00	0.00%	27.34%
2016	Liens	16011-10416	4,907.57	4,907.57	0.00	4,907.57	0.00	0.00%	20.50%
2017	Liens	16011-10417	6,860.43	6,860.43	0.00	7,056.11	195.68	2.77%	2.77%
2018	Liens	16011-10418	41,803.40	41,803.40	0.00	45,009.39	3,205.99	7.12%	7.12%
		Totals	21,974.73	21,974.73	0.00	21,974.73	3,401.67	15.48%	
		Check			0.00				
2010-2	Sewer	16011-10169	(631.67)						
2013	Sewer	16011-10169	(279.90)						
2014	Sewer	16011-10169	40.44						
2015	Sewer	16011-10169	(514.34)						
2016	Sewer	16011-10169	88.01						
2017	Sewer	16011-10169	440.76						
2018	Sewer	16011-10169	85,715.33						
2019	Sewer	16011-10169	547,106.86						
		16011-10169	631,965.49	631,965.49	0.00				
2018	IPP	16011-10168	0.00						
		16011-10168	0.00	0.00	0.00				

Percentage of Current Taxes Collected

	Current Tax Commitment	plus: Supplementals	less: Abatements	Total Current Taxes	Curr. Balance Uncollected	Current Taxes Collected	% of Current Collected
Real Estate	45,962,030.60	5,390.80	10,008.29	45,957,413.11	21,916,475.87	24,040,937.24	52.31%
Personal Property	1,168,588.24			1,168,588.24	406,125.79	762,462.45	65.25%
	47,130,618.84	5,390.80	10,008.29	47,126,001.35	22,322,601.66	24,803,399.69	52.63%

FY15	49.33%
FY16	49.33%
FY17	49.89%
FY18	54.71%

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CITY OF BIDDEFORD
Statement of Revenues, Expenditures,
and Changes in Fund Balances
General Fund and Components and Long-term Debt Group
As of February 29, 2019

	Fund 001 General Fund	Fund 003 Employee Severance	Operating General Fund
Revenues:			
Taxes (plus overlay, less abatements)	48,063,210	-	48,063,210
Licenses, permits, fees, special asses	1,872,239	-	1,872,239
Intergovernmental	11,989,220	-	11,989,220
Investment Income	138,552	-	138,552
Other	170,007	-	170,007
Total revenues	62,233,228	-	62,233,228
Reconciliation (for Finance Dept. use only):			
Revenue Control Balance - at month end	64,078,448	-	64,078,448
Less use of prior year fund balance	-	-	-
Add overlay & abatements - G/L acct. 10013-30170	(29,897)	-	(29,897)
Less operating transfers in	(688,056)	-	(688,056)
Less lease proceeds	(1,127,267)	-	(1,127,267)
Adjusted Revenue Control to tie to above	62,233,228	-	62,233,228
Difference	-	-	-
Expenditures:			
Current:			
General Government	6,514,198	3,437	6,517,634
Public Services	1,408,814	-	1,408,814
Public Safety	6,551,036	-	6,551,036
Public Works	3,168,468	-	3,168,468
County Tax	1,221,062	-	1,221,062
Education	20,360,186	-	20,360,186
Debt Service	1,579,646	-	1,579,646
Total expenditures	40,803,410	3,437	40,806,847
Reconciliation (for Finance Dept. use only):			
Expenditure Control - at month end	41,403,410	3,437	41,406,847
Less use of prior year fund balance			
Less operating transfers - out	(600,000)		(600,000)
Adjusted Expenditure Control to tie to above	40,803,410	3,437	40,806,847
Difference	-	-	-
Excess (deficiency) of revenues over (under) expenditures	21,429,818	(3,437)	21,426,382
Other Financing Sources (uses):			
Operating Transfers -in	688,056	-	688,056
Operating transfers - out	(600,000)	-	(600,000)
Proceeds of leases	-	-	-
Use of escrow funds	-	-	-
Use of prior year fund balance		-	-
Capital project (expenditures) charged to Designated F.B.	(121,739)	-	(121,739)
Total other financing sources (uses)	(33,683)	-	(33,683)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	21,396,135	(3,437)	21,392,698
Fund Balances, beginning of period, restated	8,838,267	-	8,838,267
Capital Equipment Purchased	-	-	-
Fund Balances, End of Period	**30,234,402**	**(3,437)**	**30,230,966**

CITY OF BIDDEFORD
Balance Sheet
General Fund, Components and Long-term Debt Group
As of February 28, 2019

	Fund 001 General Fund	Fund 003 Employee Severance	Operating General Fund
ASSETS			
Cash and cash equivalents	6,382,928	-	6,382,928
Investments	6,232,830	-	6,232,830
Receivables:			
Taxes Receivable - current	22,322,602	-	22,322,602
Taxes Receivable - prior year	173,804	-	173,804
Tax Liens Receivable - prior year	704,186	-	704,186
Accounts Receivable	13,275	-	13,275
Notes Receivable	386,319	-	386,319
Intergovernment receivables	6,127	-	6,127
Accrued Investment Interest	-	-	-
Inventory	187,748	-	187,748
Prepaid Expenses	636,957	-	636,957
TOTAL ASSETS	**37,046,775**	**-**	**37,046,775**
LIABILITIES			
Accounts payable and other	275,314	-	275,314
Accrued wages	-	-	-
Deferred Revenue	13,786	-	13,786
Unavailable revenue - property taxes	1,239,253	-	1,239,253
Held for others	231,722	-	231,722
Interfund loans payable	5,052,299	3,437	5,055,736
TOTAL LIABILITIES	6,812,373	3,437	6,815,810
FUND BALANCES			
Nonspendable:			
Inventory and prepaids	525,244	-	525,244
Notes receivable	382,319	-	382,319
Encumbrances	13,217,281	-	13,217,281
Restricted - Education	2,420,137	-	2,420,137
Assigned - special projects	1,872,090	-	1,872,090
Unassigned	11,817,331	(3,437)	11,813,894
TOTAL FUND BALANCES	30,234,402	(3,437)	30,230,966
Total liabilities and fund balances	**37,046,775**	**-**	**37,046,775**

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of February 28, 2019

	Fund: 201 Industrial Park Fund	Fund: 202 Mooring Fees Fund	Fund: 203 Property Sales Fund	Fund: 204 Police Special Duty Fund	Fund: 206 Pool Beach Permits Fund	Fund: 207 Dog License Fees Fund	Fund: 209 City Insurance Claims Fund	Fund: 210 Misc Small Projects Fund	Fund: 212 CDBG Grants Fund	Fund: 213 Law Enforcement Grants Fund	Fund: 216 Airport Operating Fund
Revenues											
Property excise/taxes	-	-	-	-	-	-	-	-	-	-	5,644.50
Intergovernmental	-	-	-	-	-	-	-	-	39,821.24	86,697.41	214,527.85
User fees/rental income	-	12,455.00	-	39,235.00	43,775.00	4,887.00	-	-	-	-	33,459.16
Investment Income	2,295.19	920.80	-	-	782.68	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	66,436.78
Revenues	2,295.19	13,375.80	-	39,235.00	44,557.68	4,887.00	-	-	39,821.24	86,697.41	320,068.29
Reconciliation (for finance dept use)											
Revenue Control	2,295.19	28,375.80	-	39,235.00	44,557.68	4,887.00	-	-	39,821.24	86,697.41	355,068.29
Less transfers in	-	(15,000.00)	-	-	-	-	-	-	-	-	(35,000.00)
Adjusted revenue control to tie to above	2,295.19	13,375.80	-	39,235.00	44,557.68	4,887.00	-	-	39,821.24	86,697.41	320,068.29
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	60.00	-	-	-	8,994.26	-	-	-	461.66	52,756.12	1,699.43
Capital expenditures	8,576.00	-	-	-	-	-	-	-	-	-	-
Program expenditures	85,459.12	10,062.78	-	23,515.20	68,228.60	-	-	-	91,848.90	11,686.92	139,427.75
Contracted services	-	-	-	-	-	-	-	-	14,243.00	-	44,414.63
Other	-	-	-	-	-	-	-	-	-	-	4,669.94
Expenditures	94,095.12	10,062.78	-	23,515.20	77,222.86	-	-	-	106,553.56	64,443.04	190,211.75
Reconciliation (for finance dept use)											
Expenditure Control	99,095.12	15,062.78	-	28,515.20	97,222.86	-	-	-	106,553.56	64,443.04	193,211.75
Less transfers out	(5,000.00)	(5,000.00)	-	(5,000.00)	(20,000.00)	-	-	-	-	-	(3,000.00)
Adjusted expend. control to tie to above	94,095.12	10,062.78	-	23,515.20	77,222.86	-	-	-	106,553.56	64,443.04	190,211.75
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(91,799.93)	3,313.02	-	15,719.80	(32,665.18)	4,887.00	-	-	(66,732.32)	22,254.37	129,856.54
Other financing sources (uses): Transfers in (out)	(5,000.00)	10,000.00	-	(5,000.00)	(20,000.00)	-	-	-	-	-	32,000.00
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(96,799.93)	13,313.02	-	10,719.80	(52,665.18)	4,887.00	-	-	(66,732.32)	22,254.37	161,856.54
Fund Balances, beginning of period	439,702.07	92,437.80	(65,257.34)	(8,680.88)	101,524.09	(3,999.68)	-	-	92,614.14	108,259.30	517,704.87
Fund balances, end of period	342,902.14	105,750.82	(65,257.34)	2,038.92	48,858.91	887.32	-	-	25,881.82	130,513.67	679,561.41

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of February 28, 2019

	Fund: 217 Ice Arena Fund	Fund: 218 Community TV Center Fund	Fund: 219 Teen Center Fund	Fund: 222 DK Associates TIF Fund	Fund: 223 Environmental Reserve Fund	Fund: 224 Recreation Programs Fund	Fund: 225 Fire Donations/Grants Fund	Fund: 226 Tree Planting Fund	Fund: 228 Rte. 111-Mill RedevelopmentTIF	Fund: 229 Soleras TIF Fund	Fund: 230 Shellfish Fees Fund
Revenues											
Property excise/taxes	-	-	-	-	-	-	-	-	956,789.60	14,224.39	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
User fees/rental income	-	-	-	-	-	294,672.79	10,267.00	-	-	-	1,225.00
Investment Income	-	526.92	192.47	-	-	3,512.53	-	15.79	-	-	1,071.74
Other	-	-	-	-	-	-	8,659.11	-	-	-	-
Revenues	-	526.92	192.47	-	-	298,185.32	18,926.11	15.79	956,789.60	14,224.39	2,296.74
Reconciliation (for finance dept use)											
Revenue Control	-	526.92	192.47	-	-	298,185.32	18,926.11	15.79	956,789.60	14,224.39	2,296.74
Less transfers in	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	-	526.92	192.47	-	-	298,185.32	18,926.11	15.79	956,789.60	14,224.39	2,296.74
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	253.62	-	-	-	-	2,543.38	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	123,458.27	-	-	-	337,598.39	9,068.51	-	111,766.61	-	-
Contracted services	-	-	-	-	-	-	-	-	1,090,116.57	-	-
Other	-	-	-	-	-	-	-	-	124,999.82	-	-
Expenditures	-	123,711.89	-	-	-	337,598.39	11,611.89	-	1,326,883.00	-	-
Reconciliation (for finance dept use)											
Expenditure Control	-	133,711.89	-	-	-	367,598.39	11,611.89	-	1,665,500.00	-	5,000.00
Less transfers out	-	(10,000.00)	-	-	-	(30,000.00)	-	-	(338,617.00)	-	(5,000.00)
Adjusted expend. control to tie to above	-	123,711.89	-	-	-	337,598.39	11,611.89	-	1,326,883.00	-	-
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	(123,184.97)	192.47	-	-	(39,413.07)	7,314.22	15.79	(370,093.40)	14,224.39	2,296.74
Other financing sources (uses): Transfers in (out)	-	(10,000.00)	-	-	-	(30,000.00)	-	-	(338,617.00)	-	(5,000.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(133,184.97)	192.47	-	-	(69,413.07)	7,314.22	15.79	(708,710.40)	14,224.39	(2,703.26)
Fund Balances, beginning of period	281,763.66	100,937.79	19,317.47	-	(9.48)	383,401.00	13,421.93	1,534.54	801,924.78	0.02	18,352.72
Fund balances, end of period	281,763.66	(32,247.18)	19,509.94	-	(9.48)	313,987.93	20,736.15	1,550.33	93,214.38	14,224.41	15,649.46

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of February 28, 2019

	Fund: 231 North Dam Mil TIF Fund	Fund: 233 Energy Conservation Fund	Fund: 234 NSP Grant Fund	Fund: 237 Rotary Pk Rec Impact Fee Fund	Fund: 239 Granite Ext Sidewalk Impact Fe	Fund: 240 General Assistance Fund	Fund: 241 FEMA/MEMA Disaster Assist Fund	Fund: 242 Cartmill Trust Fund	Fund: 243 Festivals Fund	Fund: 244 Emery School Housing TIF Fund
Revenues										
Property excise/taxes	297,531.07	-	-	-	-	-	-	-	-	32,617.29
Intergovernmental	-	-	-	-	-	-	24,244.92	-	-	-
User fees/rental income	-	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	381.15	-	32,359.23	-	-
Other	-	-	-	-	-	4,200.00	-	(19,075.56)	-	-
Revenues	297,531.07	-	-	-	-	4,581.15	24,244.92	13,283.67	-	32,617.29
Reconciliation (for finance dept use)										
Revenue Control	297,531.07	-	-	-	-	4,581.15	24,244.92	13,283.67	-	32,617.29
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	297,531.07	-	-	-	-	4,581.15	24,244.92	13,283.67	-	32,617.29
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	2,491.66	-	-	549.80	-	9,226.47	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Other	-	-	180.00	-	-	-	-	-	-	16,308.65
Expenditures	-	-	2,671.66	-	-	549.80	-	9,226.47	-	16,308.65
Reconciliation (for finance dept use)										
Expenditure Control	-	-	2,671.66	-	-	549.80	-	9,226.47	-	16,308.65
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted expend. control to tie to above	-	-	2,671.66	-	-	549.80	-	9,226.47	-	16,308.65
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	297,531.07	-	(2,671.66)	-	-	4,031.35	24,244.92	4,057.20	-	16,308.64
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	297,531.07	-	(2,671.66)	-	-	4,031.35	24,244.92	4,057.20	-	16,308.64
Fund Balances, beginning of period	-	63,883.51	14,466.53	-	-	37,243.60	9,681.33	1,406,436.72	5,704.64	-
Fund balances, end of period	297,531.07	63,883.51	11,794.87	-	-	41,274.95	33,926.25	1,410,493.92	5,704.64	16,308.64

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of February 28, 2019

	Fund: 245 Mission Hill TIF Fund	Fund: 246 Mission Hill 2 TIF Fund	Fund: 247 Rte 111 Mill Loft TIF	Fund: 248 AARP Grant Fund	Fund: 249 Ambulance Fund	Fund: 250 EPA Grants Fund	Fund: 251 Clock Tower Donations	Fund: 252 ShoreUp ME Grant	Fund: 253 LINCOLN MILL TIF	Fund: 254 Broadband Initiative Grant	Totals
Revenues											
Property excise/taxes	18,564.96	39,811.32	106,557.21	-	-	-	-	-	17,139.00	-	1,494,523.84
Intergovernmental	-	-	-	3,500.00	-	-	-	6,000.00	-	15,000.00	730,837.92
User fees/rental income	-	-	-	-	821,044.13	-	-	-	-	-	1,394,831.24
Investment Income	-	-	-	-	-	-	-	-	-	-	46,057.17
Other	-	-	-	-	-	-	-	-	-	-	126,657.11
Revenues	18,564.96	39,811.32	106,557.21	3,500.00	821,044.13	-	-	6,000.00	17,139.00	15,000.00	3,792,907.28
Reconciliation (for finance dept use)											
Revenue Control	18,564.96	39,811.32	106,557.21	3,500.00	821,044.13	-	-	6,000.00	17,139.00	15,000.00	3,892,907.28
Less transfers in	-	-	-	-	-	-	-	-	-	-	(100,000.00)
Adjusted revenue control to tie to above	18,564.96	39,811.32	106,557.21	3,500.00	821,044.13	-	-	6,000.00	17,139.00	15,000.00	3,792,907.28
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	-	-	-	-	-	-	-	-	-	130,739.94
Capital expenditures	-	-	-	-	-	-	-	-	-	-	17,152.00
Program expenditures	-	-	-	500.00	-	-	500.00	-	-	-	1,455,618.25
Contracted services	-	-	-	-	24,370.28	-	-	-	-	-	1,231,802.11
Other	9,282.48	19,905.66	53,278.60	-	-	-	-	-	-	-	233,295.09
Expenditures	9,282.48	19,905.66	53,278.60	500.00	24,370.28	-	500.00	-	-	-	3,068,607.39
Reconciliation (for finance dept use)											
Expenditure Control	9,282.48	19,905.66	53,278.60	500.00	738,951.28	-	500.00	-	-	-	4,242,805.39
Less transfers out	-	-	-	-	(714,581.00)	-	-	-	-	-	(1,174,198.00)
Adjusted expend. control to tie to above	9,282.48	19,905.66	53,278.60	500.00	24,370.28	-	500.00	-	-	-	3,068,607.39
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	9,282.48	19,905.66	53,278.61	3,000.00	796,673.85	-	(500.00)	6,000.00	17,139.00	15,000.00	724,299.89
Other financing sources (uses): Transfers in (out)	-	-	-	-	(714,581.00)	-	-	-	-	-	(1,074,198.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	9,282.48	19,905.66	53,278.61	3,000.00	82,092.85	-	(500.00)	6,000.00	17,139.00	15,000.00	(349,898.11)
Fund Balances, beginning of period	-	-	0.26	(2,650.38)	294,401.18	(15,676.29)	400.00	-	-	-	5,983,144.27
Fund balances, end of period	9,282.48	19,905.66	53,278.87	349.62	376,494.03	(15,676.29)	(100.00)	6,000.00	17,139.00	15,000.00	5,633,246.16

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of February 28, 2019

	Fund: 201 Industrial Park Fund	Fund: 202 Mooring Fees Fund	Fund: 203 Property Sales Fund	Fund: 204 Police Special Duty Fund	Fund: 206 Pool Beach Permits Fund	Fund: 207 Dog License Fees Fund	Fund: 209 City Insurance Claims Fund	Fund: 210 Misc Small Projects Fund	Fund: 212 CDBG Grants Fund	Fund: 213 Law Enforcement Grants Fund	Fund: 216 Airport Operating Fund
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	1,000.00	200.00
Accounts Receivable	-	-	-	5,780.00	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	153,176.00	-	-	-	-	-	-	-	(0.10)	-	1,068,423.87
Interfund loans	189,726.14	105,750.82	-	-	48,858.91	3,530.41	-	-	25,881.92	129,513.67	-
Total Assets	342,902.14	105,750.82	-	5,780.00	48,858.91	3,530.41	-	-	25,881.82	130,513.67	1,068,623.87
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	2,643.09	-	-	-	-	-
Interfund loans	-	-	65,257.34	3,741.08	-	-	-	-	-	-	389,062.46
Total Liabilities	-	-	65,257.34	3,741.08	-	2,643.09	-	-	-	-	389,062.46
FUND EQUITY:											
Invested in fixed assets/infrastructure	153,176.00	-	-	-	-	-	-	-	-	-	1,068,423.87
Reserve for Encumbrance	-	-	-	-	(758.39)	-	-	-	(1,333.00)	-	494.95
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	-	-	-	-	-	27,214.82	130,513.67	-
Assigned fund balance	189,726.14	105,750.82	(65,257.34)	2,038.92	49,617.30	887.32	-	-	-	-	(389,357.41)
Total Fund Equity	342,902.14	105,750.82	(65,257.34)	2,038.92	48,858.91	887.32	-	-	25,881.82	130,513.67	679,561.41
Total Liabilities And Fund Equity	342,902.14	105,750.82	-	5,780.00	48,858.91	3,530.41	-	-	25,881.82	130,513.67	1,068,623.87
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of February 28, 2019

	Fund: 217 Ice Arena Fund	Fund: 218 Community TV Center Fund	Fund: 219 Teen Center Fund	Fund: 222 DK Associates TIF Fund	Fund: 223 Environmental Reserve Fund	Fund: 224 Recreation Programs Fund	Fund: 225 Fire Donations/Grants Fund	Fund: 226 Tree Planting Fund	Fund: 228 Rte. 111-Mill RedevelopmentTIF	Fund: 229 Soleras TIF Fund	Fund: 230 Shellfish Fees Fund
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	286,763.66	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	19,509.94	-	-	313,987.93	20,736.15	1,550.33	101,314.38	14,224.41	15,649.46
Total Assets	286,763.66	-	19,509.94	-	-	313,987.93	20,736.15	1,550.33	101,314.38	14,224.41	15,649.46
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	8,100.00	-	-
Interfund loans	5,000.00	32,247.18	-	-	9.48	-	-	-	-	-	-
Total Liabilities	5,000.00	32,247.18	-	-	9.48	-	-	-	8,100.00	-	-
FUND EQUITY:											
Invested in fixed assets/infrastructure	286,763.66	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	157.11	-	-	-	2,023.98	182.00	-	(1,325.93)	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	-	-	-	20,554.15	-	-	14,224.41	-
Assigned fund balance	(5,000.00)	(32,404.29)	19,509.94	-	(9.48)	311,963.95	-	1,550.33	94,540.31	-	15,649.46
Total Fund Equity	281,763.66	(32,247.18)	19,509.94	-	(9.48)	313,987.93	20,736.15	1,550.33	93,214.38	14,224.41	15,649.46
Total Liabilities And Fund Equity	286,763.66	-	19,509.94	-	-	313,987.93	20,736.15	1,550.33	101,314.38	14,224.41	15,649.46
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of February 28, 2019

	Fund: 231 North Dam Mil TIF Fund	Fund: 233 Energy Conservation Fund	Fund: 234 NSP Grant Fund	Fund: 237 Rotary Pk Rec Impact Fee Fund	Fund: 239 Granite Ext Sidewalk Impact Fe	Fund: 240 General Assistance Fund	Fund: 241 FEMA/MEMA Disaster Assist Fund	Fund: 242 Cartmill Trust Fund	Fund: 243 Festivals Fund	Fund: 244 Emery School Housing TIF Fund
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	1,410,494.36	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	-	-	-	-	-	-	-	-	-	-
Interfund loans	297,531.07	63,883.51	11,794.87	-	-	41,274.95	33,926.25	-	5,704.64	16,308.64
Total Assets	297,531.07	63,883.51	11,794.87	-	-	41,274.95	33,926.25	1,410,494.36	5,704.64	16,308.64
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	0.44	-	-
Total Liabilities	-	-	-	-	-	-	-	0.44	-	-
FUND EQUITY:										
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	159.99	-	-	-	-	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	297,531.07	-	11,634.88	-	-	-	-	-	-	-
Assigned fund balance	-	63,883.51	-	-	-	41,274.95	33,926.25	1,410,493.92	5,704.64	16,308.64
Total Fund Equity	297,531.07	63,883.51	11,794.87	-	-	41,274.95	33,926.25	1,410,493.92	5,704.64	16,308.64
Total Liabilities And Fund Equity	297,531.07	63,883.51	11,794.87	-	-	41,274.95	33,926.25	1,410,494.36	5,704.64	16,308.64
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of February 28, 2019

	Fund: 245 Mission Hill TIF Fund	Fund: 246 Mission Hill 2 TIF Fund	Fund: 247 Rte 111 Mill Loft TIF	Fund: 248 AARP Grant Fund	Fund: 249 Ambulance Fund	Fund: 250 EPA Grants Fund	Fund: 251 Clock Tower Donations	Fund: 252 ShoreUp ME Grant	Fund: 253 LINCOLN MILL TIF	Fund: 254 Broadband Initiative Grant	Totals
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	1,412,894.36
Accounts Receivable	-	-	-	-	634,858.94	-	-	-	-	-	646,418.94
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	-	-	-	-	-	-	-	-	-	-	2,729,963.20
Interfund loans	9,282.48	19,905.66	53,278.87	349.62	-	-	-	6,000.00	17,139.00	15,000.00	2,084,875.90
Total Assets	9,282.48	19,905.66	53,278.87	349.62	634,858.94	-	-	6,000.00	17,139.00	15,000.00	6,874,152.40
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-	13,386.18
Interfund loans	-	-	-	-	258,364.91	15,676.29	100.00	-	-	-	1,227,520.06
Total Liabilities	-	-	-	-	258,364.91	15,676.29	100.00	-	-	-	1,240,906.24
FUND EQUITY:											
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-	2,729,963.40
Reserve for Encumbrance	-	-	-	-	-	-	-	-	-	-	(1,995.73)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	349.62	-	-	-	-	-	-	659,751.11
Assigned fund balance	9,282.48	19,905.66	53,278.87	-	376,494.03	(15,676.29)	(100.00)	6,000.00	17,139.00	15,000.00	2,245,527.38
Total Fund Equity	9,282.48	19,905.66	53,278.87	349.62	376,494.03	(15,676.29)	(100.00)	6,000.00	17,139.00	15,000.00	5,633,246.16
Total Liabilities And Fund Equity	9,282.48	19,905.66	53,278.87	349.62	634,858.94	-	-	6,000.00	17,139.00	15,000.00	6,874,152.40
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of February 28, 2019

	Fund: 302 Professional Educ. Svcs. Fund	Fund: 303 Cultural Enrichment Grant Fund	Fund: 304 MELMAC Grant Fund	Fund: 307 Communities for Children Grant	Fund: 308 Title I Grant Fund	Fund: 309 Local Entitlement Grant Fund	Fund: 310 Vocational Basic Skills Grant	Fund: 311 Title II Grant Fund	Fund: 312 ESL Grant Fund	Fund: 313 Title IV Grants Fund
Revenues										
Intergovernmental	-	-	7,000.00	-	42,724.21	184,100.40	25,882.33	-	7,181.51	11,119.08
Charges for Services	-	-	-	-	-	-	-	-	-	-
Investment income	-	545.74	-	-	-	-	-	-	-	-
Other	-	1,222.18	-	-	-	-	-	-	-	-
Revenues	-	1,767.92	7,000.00	-	42,724.21	184,100.40	25,882.33	-	7,181.51	11,119.08
Reconciliation (for finance dept use)										
Revenue Control	-	1,767.92	7,000.00	-	42,724.21	184,100.40	25,882.33	-	7,181.51	11,119.08
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	-	1,767.92	7,000.00	-	42,724.21	184,100.40	25,882.33	-	7,181.51	11,119.08
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	1,005.91	-	4,329.99	-	29,124.52	115.00	2,497.41	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	529.18	-	393,747.43	91,288.57	3,144.92	66,999.80	3,789.05	-
Contracted services	-	-	-	-	0.20	231,745.91	4,830.29	12,573.00	1,264.76	-
Other	-	-	2,214.05	-	-	-	2,475.42	-	-	11,119.07
Expenditures	-	-	3,749.14	-	398,077.62	323,034.48	39,575.15	79,687.80	7,551.22	11,119.07
Reconciliation (for finance dept use)										
Expenditure Control	-	-	3,749.14	-	398,077.62	323,034.48	39,575.15	79,687.80	7,551.22	11,119.07
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	-	-	3,749.14	-	398,077.62	323,034.48	39,575.15	79,687.80	7,551.22	11,119.07
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	1,767.92	3,250.86	-	(355,353.41)	(138,934.08)	(13,692.82)	(79,687.80)	(369.71)	0.01
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	1,767.92	3,250.86	-	(355,353.41)	(138,934.08)	(13,692.82)	(79,687.80)	(369.71)	0.01
Fund Balances, beginning of period	956.75	53,607.96	4,995.24	296.34	(3.77)	(881.53)	0.70	-	-	1,147.61
Fund balances, end of period	956.75	55,375.88	8,246.10	296.34	(355,357.18)	(139,815.61)	(13,692.12)	(79,687.80)	(369.71)	1,147.62

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of February 28, 2019

	Fund: 314 PAL Grant Fund	Fund: 319 Fast Track Grants	Fund: 320 Transition Proficiency Based E	Fund: 321 Adv Place for All Grant Fund	Fund: 323 DHHS H1N1 Vaccine Fund	Fund: 326 STEM Grants Fund	Fund: 327 Let's Go Grant Fund	Fund: 328 PEPG Grant	Fund: 329 Nellie Mae Education Grant	Fund: 330 CTE Program Improvement Grant
Revenues										
Intergovernmental	-	-	-	-	-	-	-	-	-	87,539.00
Charges for Services	-	-	-	-	-	-	-	-	-	-
Revenues	-	-	-	-	-	-	-	-	-	87,539.00
Reconciliation (for finance dept use)										
Revenue Control	-	-	-	-	-	-	-	-	-	87,539.00
Adjusted Revenue Control To Tie To Above	-	-	-	-	-	-	-	-	-	87,539.00
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	3,173.45	-	-	-	-	-	-	-
Contracted services	-	-	8,400.00	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Expenditures	-	-	11,573.45	-	-	-	-	-	-	-
Reconciliation (for finance dept use)										
Expenditure Control	-	-	11,573.45	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	-	-	11,573.45	-	-	-	-	-	-	-
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	-	(11,573.45)	-	-	-	-	-	-	87,539.00
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	(11,573.45)	-	-	-	-	-	-	87,539.00
Fund Balances, beginning of period	16.25	1,039.48	23,534.05	56.05	3,324.92	11.98	365.95	1,576.94	-	1,112.14
Fund balances, end of period	16.25	1,039.48	11,960.60	56.05	3,324.92	11.98	365.95	1,576.94	-	88,651.14

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of February 28, 2019

	Fund: 331 Sam L. Cohen Found. Grant Fund	Fund: 350 Adult Ed Projects/Grants Fund	Fund: 351 School Lunch Fund	Fund: 352 School Insurance Claims Fund	Fund: 353 School Unemployment Fund	Fund: 354 York Cty Fine Arts Program	Fund: 355 BIS Playground Fund	Fund: 356 JFK Playground Fund	Fund: 357 BPS Playground Fund	Fund: 358 Contribution/Gifts Fund
Revenues										
Intergovernmental	-	9,084.45	509,573.49	-	-	-	-	-	-	-
Charges for Services	-	39,723.30	231,735.58	-	-	13,440.00	-	-	-	-
Investment income	-	-	282.11	-	-	-	-	119.29	-	287.80
Other	-	-	-	802,487.00	-	-	-	-	-	5,072.09
Revenues	-	48,807.75	741,591.18	802,487.00	-	13,440.00	-	119.29	-	5,359.89
Reconciliation (for finance dept use)										
Revenue Control	-	48,807.75	741,591.18	802,487.00	-	13,440.00	-	119.29	-	5,359.89
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	-	48,807.75	741,591.18	802,487.00	-	13,440.00	-	119.29	-	5,359.89
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	2,929.27	314,325.73	9,400.26	-	-	-	-	-	14,520.57
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	20,252.84	410,733.67	-	-	-	-	-	-	-
Contracted services	-	13,186.15	16,499.61	717,282.37	-	6,550.00	-	-	-	-
Other	-	1,247.28	898.74	1,961.98	-	-	-	-	-	-
Expenditures	-	37,615.54	742,457.75	728,644.61	-	6,550.00	-	-	-	14,520.57
Reconciliation (for finance dept use)										
Expenditure Control	-	37,615.54	742,457.75	728,644.61	-	6,550.00	-	-	-	14,520.57
Adjusted Expend. Control To Tie To Above	-	37,615.54	742,457.75	728,644.61	-	6,550.00	-	-	-	14,520.57
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	11,192.21	(866.57)	73,842.39	-	6,890.00	-	119.29	-	(9,160.68)
Other financing sources (uses):										
Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	11,192.21	(866.57)	73,842.39	-	6,890.00	-	119.29	-	(9,160.68)
Fund Balances, beginning of period	3,468.38	50,898.86	51,996.88	20,176.25	48,182.23	2,543.34	18.63	11,829.91	29.31	29,485.96
Fund balances, end of period	3,468.38	62,091.07	51,130.31	94,018.64	48,182.23	9,433.34	18.63	11,949.20	29.31	20,325.28

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of February 28, 2019

	Fund: 359 National Board Scholarship	Fund: 360 TITLE IV A - SSAE	Fund: 361 McKinney-Vento Homeless Grant	Fund: 362 Embrace II - FEDES	Fund: 363 Catholic Charities of Maine	Fund: 364 SOUTHERN MAINE ADMINISTRA	Fund: 365 George Briggs CTE Funds	Fund: 366 State MLTI Program	Fund: 367 Perkins Middle School Grant	Totals
Revenues										
Intergovernmental	-	-	1,676.24	-	-	-	-	-	-	885,880.71
Charges for Services	-	-	-	112,168.39	6,279.40	97,200.00	11,193.00	19,600.00	1,800.00	533,139.67
Investment income	-	-	-	-	-	-	-	-	-	1,234.94
Revenues	-	-	1,676.24	112,168.39	6,279.40	97,200.00	11,193.00	19,600.00	1,800.00	2,229,036.59
Reconciliation (for finance dept use)										
Revenue Control	-	-	1,676.24	112,168.39	6,279.40	97,200.00	11,193.00	19,600.00	1,800.00	2,229,036.59
Adjusted Revenue Control To Tie To Above	-	-	1,676.24	112,168.39	6,279.40	97,200.00	11,193.00	19,600.00	1,800.00	2,229,036.59
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	58,008.16	-	-	677.70	-	5,958.10	442,892.62
Program expenditures	-	-	-	26,640.84	2,688.49	-	1,777.41	-	-	1,024,765.65
Contracted services	-	-	-	56,852.81	-	39.99	-	19,600.00	-	1,088,825.09
Other	-	-	-	712.43	3,551.62	97,000.00	131.48	-	354.00	121,666.07
Expenditures	-	-	-	142,214.24	6,240.11	97,039.99	2,586.59	19,600.00	6,312.10	2,678,149.43
Reconciliation (for finance dept use)										
Expenditure Control	-	-	-	142,214.24	6,240.11	97,039.99	2,586.59	19,600.00	6,312.10	2,678,149.43
Adjusted Expend. Control To Tie To Above	-	-	-	142,214.24	6,240.11	97,039.99	2,586.59	19,600.00	6,312.10	2,678,149.43
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	-	1,676.24	(30,045.85)	39.29	160.01	8,606.41	-	(4,512.10)	(449,112.84)
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	1,676.24	(30,045.85)	39.29	160.01	8,606.41	-	(4,512.10)	(449,112.84)
Fund Balances, beginning of period	-	-	(1,676.24)	(4,384.97)	-	-	-	-	-	303,725.60
Fund balances, end of period	-	-	-	(34,430.82)	39.29	160.01	8,606.41	-	(4,512.10)	(145,387.24)

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of February 28, 2019

	Fund: 302 Professional Educ. Svcs. Fund	Fund: 303 Cultural Enrichment Grant Fund	Fund: 304 MELMAC Grant Fund	Fund: 307 Communities for Children Grant	Fund: 308 Title I Grant Fund	Fund: 309 Local Entitlement Grant Fund	Fund: 310 Vocational Basic Skills Grant	Fund: 311 Title II Grant Fund	Fund: 312 ESL Grant Fund	Fund: 313 Title IV Grants Fund
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	0.46
Interfund loans	956.75	55,375.88	8,246.10	296.34	-	-	-	-	-	1,147.16
Total Assets	956.75	55,375.88	8,246.10	296.34	-	-	-	-	-	1,147.62
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	355,357.18	139,815.61	13,692.12	79,687.80	369.71	-
Total Liabilities	-	-	-	-	355,357.18	139,815.61	13,692.12	79,687.80	369.71	-
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	(18.30)	-	(353,072.25)	(332,944.84)	-	(57,047.62)	(232.65)	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	956.75	55,375.88	8,264.40	296.34	(2,284.93)	193,129.23	(13,692.12)	(22,640.18)	(137.06)	1,147.62
Total Fund Equity	956.75	55,375.88	8,246.10	296.34	(355,357.18)	(139,815.61)	(13,692.12)	(79,687.80)	(369.71)	1,147.62
Total Liabilities And Fund Equity	956.75	55,375.88	8,246.10	296.34	-	-	-	-	-	1,147.62
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of February 28, 2019

	Fund: 314 PAL Grant Fund	Fund: 319 Fast Track Grants	Fund: 320 Transition Proficiency Based E	Fund: 321 Adv Place for All Grant Fund	Fund: 323 DHHS H1N1 Vaccine Fund	Fund: 326 STEM Grants Fund	Fund: 327 Let's Go Grant Fund	Fund: 328 PEPG Grant	Fund: 329 Nellie Mae Education Grant	Fund: 330 CTE Program Improvement Grant
ASSETS										
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Interfund loans	16.25	1,039.48	11,960.60	56.05	3,324.92	11.98	365.95	1,576.94	-	88,651.14
Total Assets	16.25	1,039.48	11,960.60	56.05	3,324.92	11.98	365.95	1,576.94	-	88,651.14
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	16.25	1,039.48	11,960.60	56.05	3,324.92	11.98	365.95	1,576.94	-	88,651.14
Total Fund Equity	16.25	1,039.48	11,960.60	56.05	3,324.92	11.98	365.95	1,576.94	-	88,651.14
Total Liabilities And Fund Equity	16.25	1,039.48	11,960.60	56.05	3,324.92	11.98	365.95	1,576.94	-	88,651.14
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of February 28, 2019

	Fund: 331 Sam L. Cohen Found. Grant Fund	Fund: 350 Adult Ed Projects/Grants Fund	Fund: 351 School Lunch Fund	Fund: 352 School Insurance Claims Fund	Fund: 353 School Unemployment Fund	Fund: 354 York Cty Fine Arts Program	Fund: 355 BIS Playground Fund	Fund: 356 JFK Playground Fund	Fund: 357 BPS Playground Fund	Fund: 358 Contribution/ Gifts Fund
ASSETS										
Cash and cash equivalents	-	-	(2,070.44)	-	48,182.23	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	28,298.73	-	-	-	-	-	-	-
Interfund loans	3,468.38	62,091.07	24,902.02	94,018.64	-	9,433.34	18.63	11,949.20	29.31	20,325.28
Total Assets	3,468.38	62,091.07	51,130.31	94,018.64	48,182.23	9,433.34	18.63	11,949.20	29.31	20,325.28
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-	-	-
FUND EQUITY:										
Reserve for inventory	-	-	28,298.73	-	-	-	-	-	-	-
Reserve for Encumbrance	-	(36,072.07)	(405,268.96)	(500.00)	-	(6,250.00)	-	-	-	(1,913.97)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	3,468.38	98,163.14	428,100.54	94,518.64	48,182.23	15,683.34	18.63	-	29.31	22,239.25
Assigned fund balance	-	-	-	-	-	-	-	11,949.20	-	-
Total Fund Equity	3,468.38	62,091.07	51,130.31	94,018.64	48,182.23	9,433.34	18.63	11,949.20	29.31	20,325.28
Total Liabilities And Fund Equity	3,468.38	62,091.07	51,130.31	94,018.64	48,182.23	9,433.34	18.63	11,949.20	29.31	20,325.28
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of February 28, 2019

	Fund: 359 National Board Scholarship	Fund: 360 TITLE IV A - SSAE	Fund: 361 McKinney-Vento Homeless Grant	Fund: 362 Embrace II - FEDES	Fund: 363 Catholic Charities of Maine	Fund: 364 SOUTHERN MAINE ADMINISTRA	Fund: 365 George Briggs CTE Funds	Fund: 366 State MLTI Program	Fund: 367 Perkins Middle School Grant	Totals
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	46,111.79
Accounts Receivable	-	-	-	-	-	-	-	-	-	0.92
Inventory	-	-	-	-	-	-	-	-	-	28,298.73
Interfund loans	-	-	-	-	39.29	160.01	8,606.41	-	-	474,089.35
Total Assets	-	-	-	-	39.29	160.01	8,606.41	-	-	548,500.79
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	34,430.82	-	-	-	-	4,512.10	1,216,787.76
Total Liabilities	-	-	-	34,430.82	-	-	-	-	4,512.10	1,216,787.76
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	28,298.73
Reserve for Encumbrance	-	-	-	(243.83)	(960.08)	-	-	-	-	(1,937,840.23)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	(34,186.99)	999.37	160.01	8,606.41	-	(4,512.10)	1,229,305.33
Assigned fund balance	-	-	-	-	-	-	-	-	-	11,949.20
Total Fund Equity	-	-	-	(34,430.82)	39.29	160.01	8,606.41	-	(4,512.10)	(668,286.97)
Total Liabilities And Fund Equity	-	-	-	-	39.29	160.01	8,606.41	-	-	548,500.79
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
As of February 28, 2019

	Fund: 402 CSO Projects 2013 Fund	Fund: 404 Minor School Capital Proj Fund	Fund: 407 Public Access Building	Fund: 408 Road Projects Bond 2009	Fund: 410 COT Renovation Fund	Fund: 411 CSO Projects Bond FY10 Fund	Fund: 413 Roof Replacement Fund	Fund: 414 CSO CWSRF Projects FY13 Fund	Fund: 416 Road Projects Bond 2016	Fund: 417 CSO FY17 Fund	Fund Total
Revenues											
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Sales of surplus goods	-	-	-	-	-	-	-	-	-	-	-
Investment income	-	2,276.10	-	-	-	-	-	-	-	-	2,276.10
Other	-	68,402.96	-	-	-	-	-	-	-	-	68,402.96
Revenues	-	70,679.06	-	-	-	-	-	-	-	-	70,679.06
Reconciliation (for finance dept use)											
Revenue Control	27,046.50	70,679.06	-	66,373.47	-	-	-	43,286.36	-	-	207,385.39
Less other financing sources	(27,046.50)	-	-	(66,373.47)	-	-	-	(43,286.36)	-	-	(136,706.33)
Adjusted revenue control to tie to above	-	70,679.06	-	-	-	-	-	-	-	-	70,679.06
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Capital expenditures	497,656.66	200,234.50	-	66,373.47	-	-	-	50,495.38	787,013.64	1,587,125.16	3,200,703.81
Expenditures	497,656.66	200,234.50	-	66,373.47	-	-	-	50,495.38	787,013.64	1,587,125.16	3,200,703.81
Reconciliation (for finance dept use)											
Expenditure Control	524,656.66	200,234.50	-	66,373.47	-	97,332.86	-	50,495.38	853,387.11	1,587,125.16	3,391,410.14
Less other financing uses	(27,000.00)	-	-	-	-	(97,332.86)	-	-	(66,373.47)	-	(190,706.33)
Adjusted expend. control to tie to above	497,656.66	200,234.50	-	66,373.47	-	-	-	50,495.38	787,013.64	1,587,125.16	3,200,703.81
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(497,656.66)	(129,555.44)	-	(66,373.47)	-	-	-	(50,495.38)	(787,013.64)	-	-
Other financing sources (uses):											
Transfers out	(27,000.00)	-	-	-	-	(97,332.86)	-	-	(66,373.47)	-	(190,706.33)
Transfers in	27,046.50	-	-	66,373.47	-	-	-	43,286.36	-	-	136,706.33
Bond premium	-	-	-	-	-	-	-	-	-	-	-
Proceeds from issuance of bonds/BAN/lease	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses):	46.50	-	-	66,373.47	-	(97,332.86)	-	43,286.36	(66,373.47)	-	(54,000.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(497,610.16)	(129,555.44)	-	-	-	(97,332.86)	-	(7,209.02)	(853,387.11)	(1,587,125.16)	(3,184,024.75)
Fund Balances, beginning of period	497,610.16	282,842.88	(236,129.87)	-	1,207.37	2,192,654.31	19,975.00	(349,933.05)	4,196,792.80	3,925,000.00	10,515,192.72
Fund balances, end of period	-	153,287.44	(236,129.87)	-	1,207.37	2,095,321.45	19,975.00	(357,142.07)	3,343,405.69	2,337,874.84	7,331,167.97

CITY OF BIDDEFORD
Capital Project Funds
Combining Balance Sheet

As of February 28, 2019

	Fund: 402 CSO Projects 2013 Fund	Fund: 404 Minor School Capital Proj Fund	Fund: 407 Public Access Building	Fund: 408 Road Projects Bond 2009	Fund: 410 COT Renovation Fund	Fund: 411 CSO Projects Bond FY10 Fund	Fund: 413 Roof Replacement Fund	Fund: 414 CSO CWSRF Projects FY13 Fund	Fund: 416 Road Projects Bond 2016	Fund: 417 CSO FY17 Fund	Fund Total
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Held for others	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	153,287.44	-	-	1,207.37	2,095,321.45	19,975.00	-	3,343,405.69	2,337,874.84	7,951,071.79
Total Assets	-	153,287.44	-	-	1,207.37	2,095,321.45	19,975.00	-	3,343,405.69	2,337,874.84	7,951,071.79
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	236,129.87	-	-	-	-	357,142.07	-	-	619,903.82
Total Liabilities	-	-	236,129.87	-	-	-	-	357,142.07	-	-	619,903.82
FUND EQUITY:											
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	28,608.00	-	-	-	-	-	-	-	(337,729.67)	-	(309,121.67)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance	(28,608.00)	153,287.44	(236,129.87)	-	1,207.37	2,095,321.45	19,975.00	(357,142.07)	3,681,135.36	2,337,874.84	7,640,289.64
Total Fund Equity	-	153,287.44	(236,129.87)	-	1,207.37	2,095,321.45	19,975.00	(357,142.07)	3,343,405.69	2,337,874.84	7,331,167.97
Total Liabilities And Fund Equity	-	153,287.44	-	-	1,207.37	2,095,321.45	19,975.00	-	3,343,405.69	2,337,874.84	7,951,071.79
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD, MAINE
Permanent Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balance
For the Eight Months Ended February 28, 2019

	Fund 501 Cemetery Fund
Revenues:	
Investment income	400.67
Total Revenue	400.67
Reconciliation (for Finance Dept. use only):	
Revenue Control	400.67
Less transfers in	-
Adjusted Revenue Control to tie to above	400.67
Difference	-
Expenditures:	
Donations & Contributions	-
Total Expenditures	-
Reconciliation (for Finance Dept. use only):	
Expenditure Control	-
Less transfers out	-
Adjusted Expenditure Control to tie to above	-
Difference	-
Excess (deficiency) of revenues over (under) expenditures	400.67
Other financing sources (uses):	
Operating transfers-in	-
Operating transfers-out	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	400.67
Fund balance, beginning	39,872.32
Fund Balance, ending	**40,272.99**
To tie to ending fund balance	40,272.99
Difference	-

CITY OF BIDDEFORD, MAINE
Permanent Fund
Combining Balance Sheet
As of February 28, 2019

	Fund 501 Cemetery Fund
Assets	
Cash and cash equivalents	-
Investments	-
Receivables	-
Interfund loans	40,272.99
Total assets	40,272.99
Liabilities	
Accounts payable	-
Interfund loans	-
Funds held in escrow	-
Total Liabilities	-
Fund balance	
Reserved for encumbrances	-
Nonspendable fund balance	40,272.99
Restricted fund balance	-
Total Fund balance	40,272.99
Total Liabilities and fund balance	40,272.99

CITY OF BIDDEFORD, MAINE
Fiduciary Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
For the Year Ended February 28, 2019

	Fund 558 BMS Student Activity	Fund 801 B-S-OOB Transit Agency Fund	Fund 900 457 Trust Agency Fund	Totals
Revenues:				
Donations/contributions/Misc. Elem. Rev.	57,559.90	425,347.67	-	482,907.57
User fees & charges	-	662,383.71	-	662,383.71
Intergovernmental	-	965,399.83	-	965,399.83
Investment Income	13.28	-	-	13.28
Total revenues	57,573.18	2,053,131.21	-	2,110,704.39
Expenditures:				
Equipment and supplies	-	38,142.73	-	38,142.73
Capital expenditures	1,060.27	34,879.82	-	35,940.09
Program expenditures	-	1,980,850.59	-	1,980,850.59
Contracted services	10,122.24	-	-	10,122.24
Other	42,043.23	177,439.45	-	219,482.68
Total expenditures	53,225.74	2,231,312.59	-	2,284,538.33
Excess (deficiency) of revenues over (under) expenditures	4,347.44	(178,181.38)	-	(173,833.94)
Fund Balances, Beginning	36,866.04	2,388,766.99	-	2,425,633.03
adjust reserve for inventory				
change in value of fixed assets		(118,935.21)		(118,935.21)
Fund Balances, Ending	**41,213.48**	**2,091,650.40**	**-**	**2,132,863.88**

CITY OF BIDDEFORD
Fiduciary Funds
Combining Statement of Net Assets
As of February 28, 2019

	Fund 558 BMS Student Activity Fund	Fund 801 B-S-OOB Transit Agency Fund	Fund 900 457 Trust Agency Fund	Totals
ASSETS				
Cash and cash equivalents	41,215.49	240.00	-	41,455.49
Receivables	-	12,072.95	-	12,072.95
Interfund loans	-	441,804.15	-	441,804.15
Prepaid expenses	-	-	-	-
Inventory	-	206,342.41	-	206,342.41
Fixed assets	-	4,672,330.72	-	4,672,330.72
Less: accumulated depreciation	-	(2,831,249.31)	-	(2,831,249.31)
TOTAL ASSETS	**41,215.49**	**2,501,540.92**	**-**	**2,542,756.41**
LIABILITIES				
Accounts payable & payroll withholding	-	(29,927.14)	-	(29,927.14)
Accrued wages	-	-	-	-
Accrued compensated absences	-	61,647.87	-	61,647.87
Interfund loans	2.01	360,169.79	-	360,171.80
TOTAL LIABILITIES	2.01	391,890.52	-	391,892.53
FUND BALANCES				
Invested in fixed assets	-	2,010,937.25	-	2,010,937.25
Reserved for encumbrances	-	-	-	-
Reserved for inventory	-	213,719.90	-	213,719.90
Restricted fund balance	41,213.48	(133,006.75)	-	(91,793.27)
TOTAL FUND BALANCES	41,213.48	2,091,650.40	-	2,132,863.88
Total liabilities and fund balances	**41,215.49**	**2,501,540.92**	**-**	**2,542,756.41**

CITY OF BIDDEFORD, MAINE
Proprietary Funds
Statement of Revenues, Expenditures and
Changes in Fund Equity
For the Eight Months Ended February 28, 2019

	Fund 601, 2 Sewer Operations	Fund 605 CSO ARRA Projects 10	Total Proprietary Funds
Operating revenues:			
Intergovernmental	-	-	-
Charges for services	2,493,861.21	-	2,493,861.21
Industrial pretreatment	-	-	-
Other	92,537.29	-	92,537.29
Total operating revenues	2,586,398.50	-	2,586,398.50
Reconciliation (for Finance Dept. use only)			
Revenue Control	3,186,398.50	-	3,186,398.50
Less non-operating income	(600,000.00)	-	(600,000.00)
Adjusted Revenue Control to tie to above	2,586,398.50	-	2,586,398.50
Difference	-	-	-
Operating expenses:			
Personnel services	875,472.46	-	875,472.46
Contract services	109,085.17	-	109,085.17
Supplies, maintenance and repairs	251,924.97	-	251,924.97
Insurance	50,695.75	-	50,695.75
Utilities	169,190.12	-	169,190.12
Other	194,891.20	-	194,891.20
Depreciation	-	-	-
Total operating expenses	1,651,259.67	-	1,651,259.67
Reconciliation (for Finance Dept. use only)			
Appropriation Control	2,158,084.97	-	2,158,084.97
Less current bond/note payments	(239,000.00)	-	(239,000.00)
Less non-operating expense	(267,825.30)	-	(267,825.30)
Adjusted Approp. Control to tie to above	1,651,259.67	-	1,651,259.67
Difference	-	-	-
Operating income (loss)	935,138.83	-	935,138.83
Non-operating revenues (expenses):			
Transfers in	600,000.00	-	600,000.00
Transfers (out)	(187,303.00)	-	(187,303.00)
Bond proceeds	-	-	-
Interest expense	(80,522.30)	-	(80,522.30)
Total non-operating revenue (expense)	332,174.70	-	332,174.70
Net Income (loss)	1,267,313.53	-	1,267,313.53
Less current year charges to designated fund balance	(169,304.69)	-	(169,304.69)
Increase (decrease) in fund equity	1,098,008.84	-	1,098,008.84
Fund equity, beginning	17,050,119.20	-	17,050,119.20
Fund equity, ending	**18,148,128.04**	-	18,148,128.04
Difference			

CITY OF BIDDEFORD
Proprietary Funds
Balance Sheet
As of February 28, 2019

	Funds 601, 2 Sewer Operations	Fund 605 CSO ARRA Projects 10	Total Proprietary Funds
ASSETS			
Current assets			
Amounts held in escrow	-	-	-
Accounts recivable-other	47,999	-	47,999
Accounts receivable-billed	631,965	-	631,965
Accounts receivalbe-unbilled	823,746	-	823,746
Sewer liens	70,639	-	70,639
Total Current assets	1,574,349	-	1,574,349
Non-current assets			
Property, plant and equipment	41,230,093	-	41,230,093
Less accumulated depreciation	(16,499,465)	-	(16,499,465)
Unamortized bond premium	24,938	-	24,938
Total Non-current assets	24,755,566	-	24,755,566
TOTAL ASSETS	**26,329,915**	**-**	**26,329,915**
Liabilities			
Current liabilities			
Accounts payable and other	11,497	-	11,497
Accrued bond interest	38,076	-	38,076
Interfund loans payable	3,733,705	-	3,733,705
Leases Payable - current	12,445	-	12,445
Bonds payable - current	559,000	-	559,000
Total Current liabilities	4,354,723	-	4,354,723
Non-current liabilities			
Leases Payable	34,019	-	34,019
Bonds payable	3,793,045	-	3,793,045
Total Non-current liabilities	3,827,064	-	3,827,064
Total Liabilities	8,181,787	-	8,181,787
Fund Equity			
Invested in fixed assets	21,371,822	-	21,371,822
Reserve for encumbrances	32,329	-	32,329
Assigned fund balance	1,716,719	-	1,716,719
Unassigned	(4,972,742)	-	(4,972,742)
Total Fund Equity	18,148,128	-	18,148,128
Total liabilities and fund equity	**26,329,915**	**-**	**26,329,915**

City of Biddeford - Wastewater
Year-to-Date Financial Report - Revenues
Eight Months Ended February 28, (unaudited)

Target: 66.7%

	FY2019				FY2018			
Revenues:	**Revised Budget**	**YTD Revenues**	**Remaining Budget**	**% Earned**	**Revised Budget**	**YTD Revenues**	**Remaining Budget**	**% Earned**
Sewer Operations	4,526,689	3,126,501	1,400,188	69.1 %	4,522,939	2,977,064	1,545,875	65.8 %
Sewer Ind Pretreat Prog	66,753	-	66,753	- %	66,753	75	66,678	0.1 %
Inflow & Infiltration	39,460	59,897	(20,437)	151.8 %	-	54,482	(54,482)	- %
TOTAL REVENUES	4,632,902	3,186,399	1,446,504	68.8 %	4,589,692	3,031,621	1,558,071	66.1 %

City of Biddeford - Wastewater
Year-to-Date Financial Report - Expenditures (incl. Encumb.)
Eight Months Ended February 28, (unaudited)

Target: 66.7%

	FY2019				FY2018			
Expenditures:	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**
Sewer Operations	2,223,437	832,195	1,391,242	37.4 %	2,248,730	897,967	1,350,763	39.9 %
Sewer Ind Pretreat Prog	67,957	22,012	45,945	32.4 %	66,478	26,322	40,156	39.6 %
PW Wastewater Maintenance	804,145	443,326	360,819	55.1 %	786,741	426,615	360,126	54.2 %
New Sewer Operations	1,537,363	904,860	632,503	58.9 %	1,491,337	857,629	633,708	57.5 %
TOTAL EXPENDITURES	4,632,902	2,202,394	2,430,508	47.5 %	4,593,286	2,208,532	2,384,753	48.1 %