City of Biddeford

Finance Committee

February 06, 2018 5:30 PM Council Chambers

1. **Call to order**
2. **Approval of the Minutes**
   2.1. January 16, 2018 Finance Committee Minutes
   1-16-2018 Finance Committee Minutes.rtf
3. **Signing of the expenditure warrant**
4. **Discussion/Approval**
   4.1. Ice Arena Revenue Bond - Compressor
   2-06-2018 FAME Application Fee.docx
   2-06-2018 Ice Arena Compressor-MEMO.pdf
   2-06-2018 Ice Arena Budget.pdf
   4.2. Award of Core Switching Upgrade Project
   Finance Briefing Memo - Core Switching Upgrade
   Core Switching Upgrade Bid - Systems Engineering
   Core Switching Upgrade Bid - CMC Technology
5. **Other Business**
   5.1. December 2017 Financials
   2-06-2018 Financials Dec 2017.pdf
6. **Adjournment**

City of Biddeford

Finance Committee Meeting Minutes

January 16, 2018

The meeting was called to order at 5:00 pm by Councilor Steven St. Cyr.

Present: Mayor Alan Casavant, Councilor Steven St. Cyr, Councilor Mike Ready, City Manager Jim Bennett, Finance Director Cheryl Fournier, and City Clerk Carmen Morris.

Excused: Chair, Council President John McCurry.

Adjustment to the Agenda
Remove Discussion of Audit Management Letter.

Approval of Minutes
Motion by Councilor Ready to approve the Minutes of January 2, 2018, seconded by Mayor Casavant.
Vote: unanimous.
Motion carried 3-0.

The expenditure warrant was available for review and signature.

Discussion/Approval

Wayfinding Signage for Robert G. Dodge and Alfred Road Business Parks
Motion by Councilor Ready to recommend the expenditure for wayfinding signage for the Robert G. Dodge and Alfred Road Business Parks, seconded by Mayor Casavant.

Economic Development Coordinator, Brad Favreau, gave an overview. The recommendation is to go with Bailey Signs of Westbrook, Maine, funds coming from the Industrial Park Fund.

Motion by Councilor Ready to split the vote into two pieces and first consider the entrance signs to both parks (1 & 3), seconded by Mayor Casavant.
Vote: unanimous.
Motion carried 3-0.

Motion by Councilor Ready to table the recommendation of wayfinding signs 2,4,5, and 6 and send to the Economic Improvement Commission so they may review and come back with a package for all the City's business parks, seconded by Mayor Casavant.
Vote: unanimous.
Motion carried 3-0.

Approval of Extension of Kenneally & Company Contract for Marketing and Advertising
Motion by Councilor Ready to recommend the expenditure for a contract with Kenneally & Company for marketing and advertising, seconded by Mayor Casavant.

The item was presented by Economic Development Director, Matthew Eddy.

Vote: unanimous.
Motion carried 3-0.

Audit Management Letter Discussion
Removed from the agenda.

Other Business
No other business

Motion to adjourn made by Councilor Ready, seconded by Mayor Casavant.
Vote: unanimous.
Motion carried 3-0.
Adjourned at 5:19 pm.

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

January 31, 2018

To: Finance Committee

From: Cheryl Fournier, Finance Director

Re: Ice Arena Revenue Bond

The Ice Arena has come to the City to look at creating a revenue bond to pay for a new compressor to allow for them to continue to make ice. See your FY2019 CIP Program, page IA-02 Refrigeration Plant for more additional information regarding the need for the new system.

The beginning stages of requesting rates appears to be between 2.87%-3.03%, this is also lower than our current revenue bond with is at 3.25%. It appears to be a savings if we also add in the current revenue bond to be refinanced during this process. We will need to complete a formal bid to get final percentages.

Due to our charter it does not authorize the City to enter into a revenue bond; however, the state statute of Title 10, Chapter 110, Sub-chapter 4 (FAME's Municipal Securities Approval Program) does allow the City to complete the funding. The Ice Arena funding in 2010 was completed using the same process.

FAME's fees will be an application fee of $5,000, and a 20bp issuance fee of a minimum of $5,000 for a total of $10,000. Please approve the costs of applying for the FAME's issuance of the Certificate of Approval.

The Council will then need to approve the bond prior to its issuance after FAME's approval.

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

November 15, 2017

To the Finance Committee:

The Ice Arena is a city owned property. The current refrigeration plant that makes the ice is 40 years old and is a freon (R22) system. One of the four compressors is not working, and with the age of the other compressors the worry is that other compressors will be stop working soon. The cost of repairing the compressors isn't the largest expense, it is the replacement of the R22 chemical lost during repair. Another piece of the concerns is that the chemical R22 is being discontinued shortly, which is making the decision to replace the system necessary.

Jim asked me to determine the feasibility of a new Revenue Obligation for the Ice Arena. It would be a very tight budget, but it is doable. Some changes may need to be made to make the funding possible. Interest rates could be a factor, since the current Revenue Obligation from 2010 is at 3.25%. We should determine if refunding the 2010 obligation for a lower rate is possible.

One of the major positives that will be happen with a new plant, is the energy savings of $11,200 annually. That is a major savings that will help offset the new funding.

Items included in the packet:

A. Exhibit A – CIP FY2019, AI-02
B. Exhibit B – Energy Savings Analysis
C. Exhibit C – Current Amortization of the current Revenue Obligation
D. Exhibit D – Estimate of the new monies 20 year amortization
E. Exhibit E – Estimated Cash Flow

Please give the Ice Arena permission to proceed to the next step of securing funding that will meet the Ice Arena budget for this project. The new funding will return at a later date for approval.

Sincerely,

Cheryl Fournier

FY2019 BIDDEFORD CAPITAL IMPROVEMENT PROGRAM

Project Description Form

DEPARTMENT: Ice Arena	**PROGRAM:** Refrigeration Plant
Est. Total Cost: $350,000 **Estimated Cost FY2019:** $350,000	**Estimated Cost FY2020-2023:** $
City Share FY2019: $350,000	**City Share FY2020-2023:** $

1. Description of Project: Refrigeration Plant
2. Need for and impact of Project: The age of the current system is over 40 years old, and a new plant will have energy efficiencies that will offset some of the cost.
3. Consistency with the adopted plans or other related planning documents:
4. Years previously on the BIDDCIP; funding received in each of the past five (5) years (if applicable): FY2014- $; FY2015 - $; FY2016 - $; FY2017 - $; FY2018 - $
5. New personnel, equipment, or supplies required: Replacing the existing system
6. How project originated and how cost estimates were obtained: By recommendation from Miller Refrigeration. Then went out and received 3 bids from contractors in the industry.
7. Any related department or City Projects:
8. Financing possibilities or potential grants: Revenue Bond
9. Justification of timing of project and segments (if applicable): Project needs to start April 2018 to have everything ready to be ready to make ice for August 1st. The chemical R22 is being discontinued shortly, and the aging system currently has one out of four compressors not working. There is a worry the others are following closely behind, and make have costly repairs needed soon.
10. Other information: There are electricity savings after replacement. The estimated reduction in electricity is $11,200/year.

IMPLEMENTATION SCHEDULE (Fiscal Years)

	2019	2020	2021	2022	2023	Future
TOTAL PROJECT COST	$350,000	$	$	$	$	
NON-CITY SHARE	$	$	$	$	$	
CITY SHARE	$350,000	$	$	$	$	

Attach on separate page(s) additional information (if needed).

Exhibit B

Compressor Energy Savings

To show the potential energy savings by replacing our old compressor system with (2) Mycom N4WB compressors we were able to obtain data from North Yarmouth Academy. NYA has the exact compressor system that Miller Refrigeration is proposing for Biddeford. The following data has been collected showing floor and building temperatures, as well as Kilowatt usage.

	Biddeford Arena	NYA
Floor Temp	18	19
Sub – Floor Temp	35	38
Building Temp	50	40

Biddeford Arena has ice for 8 months of the year from August through March and the five ice seasons listed below show the kW used during time frame. During the off season, the arena consumes another 27,000 kW.

Year	kW	Monthly kW average
10 – 11	551,760	68,970
11 – 12	518,760	64,845
12 – 13	592,560	74,070
13 – 14	637,920	79,740
14 – 15	586,220	73,277

The arenas current energy charge is at .0639 per kW and our delivery is at .006912 per kW.

NYA has ice for 10 months of the year from July through April and the five ice seasons listed below show the kW used during time frame. During the off season, the arena consumes another 22,000 kW.

Year	kW	Monthly kW average
10 – 11	494,000	49,400
11 – 12	581,000	58,100
12 – 13	572,000	57,200
13 – 14	500,000	50,000
14 – 15	531,000	53,100

Exhibit C

Ice Arena Revised Amortization 9.15.16

Compound Period .... : Semiannual

Nominal Annual Rate .... : 3.250 %

CASH FLOW DATA

	Event	Date	Amount	Number	Period	End Date
1	Loan	06/30/2016	431,243.43	1		
2	Payment	12/31/2016	18,000.00	27	Semiannual	12/31/2029
3	Payment	06/30/2030	63,383.92	1		

AMORTIZATION SCHEDULE - Normal Amortization

	Date	Payment	Interest	Principal	Balance
Loan	06/30/2016				431,243.43
1	12/31/2016	18,000.00	7,007.71	10,992.29	420,251.14
2016 Totals		18,000.00	7,007.71	10,992.29	
2	06/30/2017	18,000.00	6,829.08	11,170.92	409,080.22
3	12/31/2017	18,000.00	6,647.55	11,352.45	397,727.77
2017 Totals		36,000.00	13,476.63	22,523.37	
4	06/30/2018	18,000.00	6,463.08	11,536.92	386,190.85
5	12/31/2018	18,000.00	6,275.60	11,724.40	374,466.45
2018 Totals		36,000.00	12,738.68	23,261.32	
6	06/30/2019	18,000.00	6,085.08	11,914.92	362,551.53
7	12/31/2019	18,000.00	5,891.46	12,108.54	350,442.99
2019 Totals		36,000.00	11,976.54	24,023.46	
8	06/30/2020	18,000.00	5,694.70	12,305.30	338,137.69
9	12/31/2020	18,000.00	5,494.74	12,505.26	325,632.43
2020 Totals		36,000.00	11,189.44	24,810.56	
10	06/30/2021	18,000.00	5,291.53	12,708.47	312,923.96
11	12/31/2021	18,000.00	5,085.01	12,914.99	300,008.97
2021 Totals		36,000.00	10,376.54	25,623.46	
12	06/30/2022	18,000.00	4,875.15	13,124.85	286,884.12
13	12/31/2022	18,000.00	4,661.87	13,338.13	273,545.99
2022 Totals		36,000.00	9,537.02	26,462.98	
14	06/30/2023	18,000.00	4,445.12	13,554.88	259,991.11
15	12/31/2023	18,000.00	4,224.86	13,775.14	246,215.97
2023 Totals		36,000.00	8,669.98	27,330.02	
16	06/30/2024	18,000.00	4,001.01	13,998.99	232,216.98
17	12/31/2024	18,000.00	3,773.53	14,226.47	217,990.51
2024 Totals		36,000.00	7,774.54	28,225.46	

Exhibit B

Ice Arena Revised Amortization 9.15.16

Date	Payment	Interest	Principal	Balance
18 06/30/2025	18,000.00	3,542.35	14,457.65	203,532.86
19 12/31/2025	18,000.00	3,307.41	14,692.59	188,840.27
2025 Totals	36,000.00	6,849.76	29,150.24	
20 06/30/2026	18,000.00	3,068.65	14,931.35	173,908.92
21 12/31/2026	18,000.00	2,826.02	15,173.98	158,734.94
2026 Totals	36,000.00	5,894.67	30,105.33	
22 06/30/2027	18,000.00	2,579.44	15,420.56	143,314.38
23 12/31/2027	18,000.00	2,328.86	15,671.14	127,643.24
2027 Totals	36,000.00	4,908.30	31,091.70	
24 06/30/2028	18,000.00	2,074.20	15,925.80	111,717.44
25 12/31/2028	18,000.00	1,815.41	16,184.59	95,532.85
2028 Totals	36,000.00	3,889.61	32,110.39	
26 06/30/2029	18,000.00	1,552.41	16,447.59	79,085.26
27 12/31/2029	18,000.00	1,285.14	16,714.86	62,370.40
2029 Totals	36,000.00	2,837.55	33,162.45	
28 06/30/2030	63,383.92	1,013.52	62,370.40	0.00
2030 Totals	63,383.92	1,013.52	62,370.40	
Grand Totals	549,383.92	118,140.49	431,243.43	

Exhibit D

Loan Amortization Schedule

Enter values	
Loan amount	$ 350,000.00
Annual interest rate	4.00 %
Loan period in years	20
Number of payments per year	2
Start date of loan	4/1/2018
Optional extra payments	

Loan summary	
Scheduled payment	$ 12,794.51
Scheduled number of payments	40
Actual number of payments	40
Total early payments	$ -
Total interest	$ 161,780.47

Lender name: New Monies

Pmt. No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal	Interest	Ending Balance	Cumulative Interest
1	10/1/2018	$ 350,000.00	$ 12,794.51	$ -	$ 12,794.51	$ 5,794.51	$ 7,000.00	$ 344,205.49	$ 7,000.00
2	4/1/2019	$ 344,205.49	$ 12,794.51	$ -	$ 12,794.51	$ 5,910.40	$ 6,884.11	$ 338,295.09	$ 13,884.11
3	10/1/2019	$ 338,295.09	$ 12,794.51	$ -	$ 12,794.51	$ 6,028.61	$ 6,765.90	$ 332,266.48	$ 20,650.01
4	4/1/2020	$ 332,266.48	$ 12,794.51	$ -	$ 12,794.51	$ 6,149.18	$ 6,645.33	$ 326,117.29	$ 27,295.34
5	10/1/2020	$ 326,117.29	$ 12,794.51	$ -	$ 12,794.51	$ 6,272.17	$ 6,522.35	$ 319,845.13	$ 33,817.69
6	4/1/2021	$ 319,845.13	$ 12,794.51	$ -	$ 12,794.51	$ 6,397.61	$ 6,396.90	$ 313,447.52	$ 40,214.59
7	10/1/2021	$ 313,447.52	$ 12,794.51	$ -	$ 12,794.51	$ 6,525.56	$ 6,268.95	$ 306,921.96	$ 46,483.54
8	4/1/2022	$ 306,921.96	$ 12,794.51	$ -	$ 12,794.51	$ 6,656.07	$ 6,138.44	$ 300,265.89	$ 52,621.98
9	10/1/2022	$ 300,265.89	$ 12,794.51	$ -	$ 12,794.51	$ 6,789.19	$ 6,005.32	$ 293,476.69	$ 58,627.30
10	4/1/2023	$ 293,476.69	$ 12,794.51	$ -	$ 12,794.51	$ 6,924.98	$ 5,869.53	$ 286,551.71	$ 64,496.83
11	10/1/2023	$ 286,551.71	$ 12,794.51	$ -	$ 12,794.51	$ 7,063.48	$ 5,731.03	$ 279,488.24	$ 70,227.86
12	4/1/2024	$ 279,488.24	$ 12,794.51	$ -	$ 12,794.51	$ 7,204.75	$ 5,589.76	$ 272,283.49	$ 75,817.63
13	10/1/2024	$ 272,283.49	$ 12,794.51	$ -	$ 12,794.51	$ 7,348.84	$ 5,445.67	$ 264,934.65	$ 81,263.30
14	4/1/2025	$ 264,934.65	$ 12,794.51	$ -	$ 12,794.51	$ 7,495.82	$ 5,298.69	$ 257,438.83	$ 86,561.99
15	10/1/2025	$ 257,438.83	$ 12,794.51	$ -	$ 12,794.51	$ 7,645.74	$ 5,148.78	$ 249,793.09	$ 91,710.77
16	4/1/2026	$ 249,793.09	$ 12,794.51	$ -	$ 12,794.51	$ 7,798.65	$ 4,995.86	$ 241,994.44	$ 96,706.63
17	10/1/2026	$ 241,994.44	$ 12,794.51	$ -	$ 12,794.51	$ 7,954.62	$ 4,839.89	$ 234,039.82	$ 101,546.52
18	4/1/2027	$ 234,039.82	$ 12,794.51	$ -	$ 12,794.51	$ 8,113.72	$ 4,680.80	$ 225,926.10	$ 106,227.32
19	10/1/2027	$ 225,926.10	$ 12,794.51	$ -	$ 12,794.51	$ 8,275.99	$ 4,518.52	$ 217,650.12	$ 110,745.84
20	4/1/2028	$ 217,650.12	$ 12,794.51	$ -	$ 12,794.51	$ 8,441.51	$ 4,353.00	$ 209,208.61	$ 115,098.84
21	10/1/2028	$ 209,208.61	$ 12,794.51	$ -	$ 12,794.51	$ 8,610.34	$ 4,184.17	$ 200,598.27	$ 119,283.01
22	4/1/2029	$ 200,598.27	$ 12,794.51	$ -	$ 12,794.51	$ 8,782.55	$ 4,011.97	$ 191,815.72	$ 123,294.98
23	10/1/2029	$ 191,815.72	$ 12,794.51	$ -	$ 12,794.51	$ 8,958.20	$ 3,836.31	$ 182,857.52	$ 127,131.29
24	4/1/2030	$ 182,857.52	$ 12,794.51	$ -	$ 12,794.51	$ 9,137.36	$ 3,657.15	$ 173,720.16	$ 130,788.44
25	10/1/2030	$ 173,720.16	$ 12,794.51	$ -	$ 12,794.51	$ 9,320.11	$ 3,474.40	$ 164,400.05	$ 134,262.85
26	4/1/2031	$ 164,400.05	$ 12,794.51	$ -	$ 12,794.51	$ 9,506.51	$ 3,288.00	$ 154,893.54	$ 137,550.85
27	10/1/2031	$ 154,893.54	$ 12,794.51	$ -	$ 12,794.51	$ 9,696.64	$ 3,097.87	$ 145,196.90	$ 140,648.72
28	4/1/2032	$ 145,196.90	$ 12,794.51	$ -	$ 12,794.51	$ 9,890.57	$ 2,903.94	$ 135,306.33	$ 143,552.66
29	10/1/2032	$ 135,306.33	$ 12,794.51	$ -	$ 12,794.51	$ 10,088.39	$ 2,706.13	$ 125,217.94	$ 146,258.78
30	4/1/2033	$ 125,217.94	$ 12,794.51	$ -	$ 12,794.51	$ 10,290.15	$ 2,504.36	$ 114,927.79	$ 148,763.14
31	10/1/2033	$ 114,927.79	$ 12,794.51	$ -	$ 12,794.51	$ 10,495.96	$ 2,298.56	$ 104,431.83	$ 151,061.70
32	4/1/2034	$ 104,431.83	$ 12,794.51	$ -	$ 12,794.51	$ 10,705.88	$ 2,088.64	$ 93,725.96	$ 153,150.33
33	10/1/2034	$ 93,725.96	$ 12,794.51	$ -	$ 12,794.51	$ 10,919.99	$ 1,874.52	$ 82,805.97	$ 155,024.85
34	4/1/2035	$ 82,805.97	$ 12,794.51	$ -	$ 12,794.51	$ 11,138.39	$ 1,656.12	$ 71,667.57	$ 156,680.97
35	10/1/2035	$ 71,667.57	$ 12,794.51	$ -	$ 12,794.51	$ 11,361.16	$ 1,433.35	$ 60,306.41	$ 158,114.32
36	4/1/2036	$ 60,306.41	$ 12,794.51	$ -	$ 12,794.51	$ 11,588.38	$ 1,206.13	$ 48,718.03	$ 159,320.45
37	10/1/2036	$ 48,718.03	$ 12,794.51	$ -	$ 12,794.51	$ 11,820.15	$ 974.36	$ 36,897.88	$ 160,294.81
38	4/1/2037	$ 36,897.88	$ 12,794.51	$ -	$ 12,794.51	$ 12,056.55	$ 737.96	$ 24,841.32	$ 161,032.77
39	10/1/2037	$ 24,841.32	$ 12,794.51	$ -	$ 12,794.51	$ 12,297.69	$ 496.83	$ 12,543.64	$ 161,529.60
40	4/1/2038	$ 12,543.64	$ 12,794.51	$ -	$ 12,543.64	$ 12,292.77	$ 250.87	$ -	$ 161,780.47

$12,794.51 x 2 payments = $25,589.02 annually

New Compressor
Cash Flow Worksheet

2017-2018 Budget Profit/Loss	0.04	
Add Back Depreciation	50,500.00	
Total Cash from Operations	50,500.04	
Less Principal Payment to City	36,000.00	[2]
Projected Cash Flow 2017-2018	14,500.04	
Add Projected Electrical Savings	11,200.00	[1]
Adjusted Cash Flow	25,700.04	[3]
New Compressor Debt		
Annual Principal Payment	11,705.00	
Annual Interest Cost	13,884.00	
Total Cost of New Debt	25,589.00	
Projected Cash Flow with New Compressor Debt	111.04	[4]

2017-2018 Biddeford Arena BUDGET

Income			
	3010-11 · ICE RENTAL		$365,349.00
	3011-11 · PUBLIC SKATE		$15,000.00
	3012-11 · OPEN SKATE/SHINNY		$4,000.00
	3015-11 · SALES FOOD & BEVERAGE SERVICES		$0.00
	3017-11 · SALE BEVERAGE SERVICES		$26,000.00
	3020-11 · PINBALL - ICE		$2,500.00
	3030-11 · HEATER INCOME		$0.00
	3040-11 · BATTING CAGE/PITCHING MOUND		$0.00
	3080-11 · VENDING MACHINES		$5,000.00
	3130-11 · FUNCTION - INCOME		$18,000.00
	3135-11 · JUNIOR HOCKEY LEASE INCOME		$5,000.00
	3140-11 · PRO-SHOP LEASE INCOME -		$6,600.00
	3142-11 · RENTAL LEASE - INCOME		$3,250.00
	3145-11 · SNACKBAR LEASE - INCOME		$0.00
	3150-11 · OTHER - INCOME		$2,500.00
	3160-11 · SECURITY - INCOME		$3,700.00
	3165-11 · SCORER, TIMERS, TRAINERS		$0.00
	3170-11 · ADVERTISEMENT SPONSORSHIP		$12,000.00
	3180-11 · SKATING SCHOOL INCOME		$0.00
	3185-11 · SPEEDSKATING INCOME		$0.00
	3199-11 · RETURNED CHECK CHARGES		$0.00
	3200-11 · INTEREST INCOME (SWEEP ACCOUNT)		$0.75
Total Income			$468,899.75
Cost of Goods Sold			
	4010-11 · FOOD/ BEVERAGE SNACKBAR EXPENSE		$0.00
	4015-11 · BEVERAGE/SNACK LOUNGE EXPENSE		$16,000.00
	5025-11 · PAYROLL (SNACKBAR)		$0.00
	5035-11 · PAYROLL (LOUNGE)		$2,000.00
	5150-11 · TAXES - SALES TAX		$1,400.00
	5175-11 · SUPPLIES - GENERAL		$59.95
Total COGS			$19,459.95
Gross Profit			$449,439.80
Expense			
	5020-11 · PAYROLL (ARENA)		$140,000.00
	5040-11 TEMP LABOR		$0.00
	5060-11 REPAIRS EQUIP & MAINT		$15,000.00
	5070-11 · INTEREST EXPENSE		$10,000.00
	5080-11 · TAXES - PAYROLL (ARENA)		$11,500.00
	5140-11 · TAXES - LICENSES AND OTHER		$2,200.00
	5180-11 · TRAVEL, CONFERENCES & MEETING		$1,000.00
	5200-11 · UTILITIES - NATURAL GAS		$35,000.00
	5205-11 · UTILITIES- CABLE		$2,879.76
	5210-11 · UTILITIES - ELECTRIC		$71,000.00

2017-2018 Biddeford Arena BUDGET

	5220-11 · UTILITIES - WATER		$2,400.00
	5225-11 · UTILITIES - SEWER USER FEE		$8,500.00
	5230-11 · TELEPHONE		$4,600.00
	5240-11 · OFFICE EXPENSE		$2,500.00
	5250-11 · POSTAGE		$350.00
	5260-11 · INSURANCE EXPENSE (MEDICAL)		$19,360.00
	5265-11 · INSURANCE EXPENSE (OPERATIONS)		$20,000.00
	5280-11 · PROFESSIONAL FEES		$3,000.00
	5310-11 · TOOLS & SUPPLIES		$5,000.00
	5320-11 · BANK CHARGES		$0.00
	5340-11 · GENERAL MAINTENANCE (MAINT.)		$18,000.00
	5350-11 · ADVERTISING - ICE & FUNCTION		$2,000.00
	5370-11 · CONTRACTED EXPENSES		$7,000.00
	5380-11 · SECURITY		$5,500.00
	5390-11 · EQUIPMENT EXPENSES		$10,000.00
	5400-11 · VENDING EXPENSES		$0.00
	5490-11 CASH OVERAND SHORT		$0.00
	5430-11 · SPORTS OFFICIALS		$0.00
	5450-11 · ADVERTISING - SIGNS		$0.00
	5500-11 · MISCELLANEOUS EXPENSE		$450.00
	5550-11 · SKATING SCHOOL (INSTRUCTORS)		$0.00
	5570-11 · SKATING SCHOOL EXPENSE & SHOW		$0.00
	5575-11 · TOURNAMENT EXPENSE		$0.00
	5750-11 · DEPRECIATION		$50,500.00
	5765-11 · Bad Debt Expense		$0.00
	5770-11 · CREDIT CARD FEES		$1,700.00
			$449,439.76
	Net income		$0.04

City of Biddeford
Chief Operating Officer/Technology Dept/IPP
P.O. Box 586 • 205 Main Street
Biddeford, ME 04005
Phone: (207) 571-0032 • Fax: (207) 571-0656

Briefing Memo

TO: Chairman John McCurry and Members of the Finance Committee

CC: James Bennett, City Manager
Cheryl Fournier, Finance Director
Jerry Gerlach, IT Director

FROM: Brian S. Phinney, COO/Technology/IPP

DATE: February 1, 2018

RE: Request for Approval of Funds for Core Switching Upgrade

The Technology Department's IT Division released an Invitation to Bid (ITB) soliciting pricing for a core switching upgrade project. The ITB was posted to the City of Biddeford website and published in the Journal Tribune. The ITB requested pricing to replace aging Cisco switch architecture located in the network hub at the Biddeford Police Department and replace existing switches at the Biddeford Fire Department with spare switches and make fiber connections.

The IT Division received two (2) responses to the ITB. Evaluation of the responses indicated both were technically valid; however, after review several technical issues were realized which influenced vendor selection.

1. The core switching is critical to the network infrastructure. Switches in general are computer networking devices designed to connect various devices together on a computer network by using packet switching to receive, process, and forward data to the destination device. In other words, the core switching is critical to network communications.

2. Systems Engineering, one of the two bidders, currently provides support services for the network.

    a. Due to the critical nature of the switch upgrade, having a second vendor perform the upgrade would require verification testing to ensure everything is performed correctly.

    b. Having two different vendors perform work at a critical point with the network creates the potential for a situation where it is difficult to identify the responsible party should an issue arise.

Based on evaluation of the bids received, consideration of the technical issues involved, and understanding there is a net difference between the bids of $1,563, the Technology Department recommends award to Systems Engineering in the amount of $29,806.00 for the Core Switching Upgrade.

	CMC Technology	Systems Engineering
Core Switching	$ 26,843.00	$ 29,806.00
Remote Access	$ 700.00	Incl
Verification	$ 700.00	Incl
Total	$ 28,243.00	$ 29,806.00

The request is in accordance with the approved CIP project list for FY2018, under Order 2017.75, which authorized expenditure of up to $45,000 for the switch upgrade.

Systems Engineering
Get Ahead of IT

Core Switching Upgrade - RFP

Prepared for:

City of Biddeford, Maine

Prepared by:

Paul Ryder

Account Manager

11/10/20

Ph: 888.624.6737 · syseng.com · info@syseng.com · An Employee Owned Company

Systems Engineering
Get Ahead of IT

November 20, 2017

City of Biddeford
Attn: Jerry Gerlach, IT Director
205 Main Street
Biddeford ME, 04005

RE: Core Switching upgrade – RFP

Dear Jerry,

Thank you for providing Systems Engineering (SE) with the opportunity to respond to your RFP request to upgrade the aging Cisco Switching at the Biddeford Police Department, located at 39 Alfred Street.

The existing Cisco 3750, Cisco 2975's and HP 2650 were installed between 2006 to 2009, and are either end of support, or reaching that date in 2018. Systems Engineering is proposing to replace the existing equipment with new Cisco 3850 and 2960X layer-3 switches.

Systems Engineering will accomplish the following:

- Replace the existing Cisco 3750 switch with a WS-C3850-24T switch, complete with identical configuration, port definitions, vLan, and SE security best practices.
- Replace the existing 2975's and HP 2650 switches with Cisco Catalyst 2960X Switches (4), complete with identical configuration, port definitions, vLan, and SE Security best practices.
- Replace the existing Cisco 2960 switch, located at the Fire Department, with existing spare Cisco 2975, complete with identical configuration, port definitions, vLan, and SE security best practices.
- Systems Engineering will utilize SFP modules to connect fiber directly to the Cisco 2975 switch at the fire department as well as the C3850 core switch located at the Police Department.
- All work that Systems Engineering deems as a possible disruption to the City of Biddeford will be performed between 0300 and 0600, Monday through Friday.

Ph: 888.624.6737 · syseng.com · info@syseng.com · An Employee Owned Company

Thank you very much for the opportunity to assist you with your Switch upgrade, for the City of Biddeford and the Biddeford Police Department.

Sincerely,

Paul Ryder

Systems Engineering | Account Manager
(p) 207-553-1647
(e) pryder@syseng.com

Systems Engineering
Get Ahead of IT

How Systems Engineering Can Help

Systems Engineering (SE) is Northern New England's leading IT consulting and managed services provider serving over 500 legal, healthcare, financial services, and government clients throughout the region. Established in 1988, SE is a 100% employee owned company committed to delivering engineering excellence and superior customer service. Our team of over 100 network engineers, security professionals, data management experts, field service technicians and account managers are available 24x7, 365 days per year to meet the needs of our clients. SE's annual SOC 2 audit assures clients that appropriate policies and controls are in place and verified by a third party. From network design, installation and training to a full complement of managed security, data management, business consultation and help desk support services, Systems Engineering helps clients Get Ahead of IT.

AICPA SOC

Comprehensive IT Services

Systems Engineering's comprehensive IT Services include:

- IT Consulting Services
- Managed IT
- Cloud Services
- Security Services
- Software Services
- Industry Specific Experience

Best-of-Breed Partners

Systems Engineering is a preferred partner with industry leaders to deliver proven technology platforms. Our partners include:

Cisco · Microsoft · hp · Citrix · Symantec · NetApp · lenovo · Zerto · vmware · Asigra

Statement of Work

- Inventory, store, and handle appropriate hardware.
- Update to latest stable IOS code.
- Provide Layer 3 Configuration and test where applicable.
- Configure for connectivity to existing environment including vlans and trunks.
- Mount and connect in workable environment.
- Replace the existing Cisco 3750 switch with a WS-C3850-24T switch, complete with identical configuration, port definitions, vLan, and SE security best practices.
- Replace the existing 2975's and HP 2650 switches with Cisco Catalyst 2960X Switches (4), complete with identical configuration, port definitions, vLan, and SE Security best practices.
- Systems Engineering will utilize SFP modules to connect fiber directly to the Cisco 2975 switch at the fire department as well as the C3850 core switch located at the Police Department.
- Document

Assumptions

- All work that Systems Engineering deems as a possible disruption to the City of Biddeford will be performed between 0300 and 0600, Monday through Friday.
- Power and UPS needs are not part of this proposal and may be client provided.
- Systems Engineering is not responsible for cabling
- Systems Engineering resources will have access to necessary equipment, locations including IDF's/MDF at agreed upon times.
- Systems Engineering will have space to rack equipment
- Systems Engineering will be able to complete the cutover of equipment in a sequential amount of days in order to avoid project creep through.
- Travel to location is not included

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Exhibit A - Investment Detail

Pricing

Cisco 2960X Switches	Quantity	Unit Price	Total
Cisco Catalyst 2960X 48 Port PoE Ethernet Switch - 48 10/100/1000 Ports - 48 x PoE - 740W total PoE availability - 2 x 10GBe SFP+ uplink ports - Rack-mountable - Stacking option (Optional - SELECTED)	4	$3,575.00	$14,300.00
Cisco SFP (mini-GBIC) Module - 1 x 1000Base-SX	2	$300.00	$600.00
Tripp Lite 2M Duplex Multimode 62.5/125 Fiber Optic Patch Cable LC/ST 6' 6ft 2 Meter - LC Male - ST Male - 6.56ft	4	$11.00	$44.00
		Total for Cisco 2960X Switches	$14,944.00

Stacking Modules	Quantity	Unit Price	Total
Cisco Spare FlexStack-Plus Hot-Swappable Stacking Module - For Stacking	5	$660.00	$3,300.00
		Total for Stacking Modules	$3,300.00

Stacking Cable	Quantity	Unit Price	Total
Cisco StackWise Plus Cable - 3.28ft	1	$137.00	$137.00
		Total for Stacking Cable	$137.00

Cisco 3750 Replacement	Quantity	Unit Price	Total
Cisco Catalyst WS-C3850-24T-E Layer 3 Switch - 24 Ports - Manageable - Stack Port - 1 x Expansion Slots - 10/100/1000Base-T - Modular - Twisted Pair - Gigabit Ethernet - 3 Layer Supported - 1U High - Rack-mountable - 90 Day	1	$5,685.00	$5,685.00
		Total for Cisco 3750 Replacement	$5,685.00

Manufacturer's Support	Quantity	Unit Price	Total
Cisco SMARTnet Premium Extended Service - Service - 24 x 7 - Exchange - Physical Service	1	$840.00	$840.00
		Total for Manufacturer's Support	$840.00

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Labor Estimate	Quantity	Unit Price	Total
Switch Stack Replacement	16	$175.00	$2,800.00
Core Switch Replacement	8	$175.00	$1,400.00
Configuration of Switch for Fire Department	4	$175.00	$700.00
		Total for Labor Estimate	$4,900.00

Investment Summary	
Subtotal : Parts	$24,906 00
Tax @ 0 %	$0.00
Subtotal : Labor	$4,900.00
Grand Total	**$29,806.00**

Proposal valid for 30 days, or as supplies last.

Why Choose Systems Engineering?

- For over 25 years, Systems Engineering has been committed to a mission of delivering engineering excellence and superior customer service. Over 500 companies throughout Northern New England routinely rely on the expertise of our team.
- As an employee owned company, we attract and retain some of most talented people, and we manage our business using a client first mentality for ensuring continuous performance improvement.
- Systems Engineering's team of specialists work across functional lines to deliver an integrated technology solution with ongoing support services to maximize performance.
- Systems Engineering partners with tier-one equipment and software manufacturers. Our solutions are tried and true.
- Systems Engineering has developed a best practice for service delivery and service management. This framework is founded on the cornerstone of our partner-manufacturers' best practice guidelines and industry trade organization influences, coupled with our 25 year history of real-world field experience dealing with complex, integrated technologies in business environments
- Systems Engineering's annual SOC 2 audit provides assurance to clients that we not only have appropriate operational controls and policies in place as verified by an independent 3rd party.
- Systems Engineering has built a unique team of technical resources who have the depth and breadth of skills required to support the information technology needs of our clients in an increasingly complex operating environment.
- Systems Engineering's comprehensive suite of managed services – from network security and 24x7 monitoring to help desk support services, data management and cloud based server options – keep your business up and running at optimal levels.

Team-Based Approach

Systems Engineering deploys a team-based approach to meet the needs of our clients. Each of our highly specialized teams work together, across functions, to deliver end-to-end technology solutions for our clients. Our teams are structured in the following ways:

Employee Owned Company. Systems Engineering became a 100% employee owned company in 2008 with the adoption of an Employee Stock Ownership Plan (ESOP). As owner-participants in the ESOP, the entire team at Systems Engineering knows that to be successful, our clients need to be successful. Each of us understands how mission-critical technology drives business results, and our team works diligently to become an indispensable partner and advisor to each client.

Network Solutions offers computer network design, implementation and on-going maintenance. Led by senior engineers and team leaders, Network Solutions is grouped into four network administration teams. These teams work with server technologies, thin client computing, virtualization, SAN storage, backup and disaster recovery design and all of the Microsoft operating system components.

Managed Services employs a number of industry leading network management tools to provide comprehensive, 24/7 network monitoring and remote managed services. Systems Engineering Managed Services (SEMS) team actively monitors the critical performance characteristics of your network, reports on key network metrics, and proactively patches your server infrastructure. Benefits include greater network uptime, lower support costs, increased security, and better visibility into your network performance.

Network Security delivers a comprehensive set of security services that provide fully managed, co-managed and customer managed security solutions. The Network Security team meets the needs of large companies with in-house security teams and compliance needs as well as smaller companies with little-to-no internal security expertise.

Software Services develops custom programming applications that help businesses realize the potential presented by the macro technology trends of mobile, social and "big data." Specializing in Microsoft applications including SQL, Access and SharePoint, the group's services include design, implementation, data conversion and training for custom applications that enhance business competitiveness.

Infrastructure & IP Telephony focuses on the next generation in communication technologies, converging voice, video and data into one system. This team leverages a core set of Cisco products, and they manage LAN switching, WAN routing, Wireless Networking and IP Telephony deployments for the business.

Systems Engineering
Get Ahead of IT

Proposal Terms

When signed by both parties, this agreement, including and together with the Pricing Page attached hereto as Exhibit A and all other exhibits and attachments, if any, shall be deemed to be the "Proposal" and shall be incorporated into and become a part of the currently effective Master Service Agreement, if any, between Systems Engineering ("SE") and the Customer identified below, as the same may be modified from time to time (the "MSA"). The accepted Proposal is effective as of the date of SE's signature below ("the Effective Date"). Additional terms and conditions applicable to the work performed hereunder:

1. **Additional Service.** SE shall provide the services described in this Proposal as T&M Work, under the terms and conditions set forth in the MSA. If an MSA is not in place, then SE's Standard Terms and Conditions of Sale (Goods and Services) attached hereto shall apply to the performance of services hereunder.
2. **Payment.** As consideration for the services to be provided hereunder, Customer shall pay SE for authorized work on a time and materials basis at the rates set forth herein. In addition, Customer shall pay SE for all reasonable preapproved travel and lodging expenses incurred by SE in providing services under this Proposal. Customer is responsible for all travel and lodging expenses of its own employees.
3. **Acceptance of Product; Rejection and Returns.**
    a. Acceptance. Buyer shall, within ten (10) business days after receipt of any shipment of products purchased from Seller, notify Seller in writing of any manner in which such products fail to meet the specifications therefor. Such notice shall identify the particular product, time of delivery and nature of the failure. Buyer's failure to fully comply with the preceding sentence shall constitute and be deemed Buyer's acceptance of such products.
    b. Rejection. Buyer may reject the Order for products because of the failure of the product to satisfy the specifications set forth in the Order. If such rejection is made prior to making payment for such order, Buyer's obligation to make such payment shall be suspended. Buyer shall, upon receipt of Seller's request for return, promptly dispatch the rejected product to Seller, at Seller's cost. If Seller accepts that any defect or non-conformance to the specifications was caused by Seller, Seller shall at its own expense replace the order of defective or non-conforming products.
    c. Disputes Regarding Satisfaction of Specifications. If the parties disagree about whether a product satisfies the specifications or contains a defect following a good faith effort to resolve their disagreement, the product shall be submitted to an independent third party agreed upon by the parties for inspection and determination of condition. Both parties agree to abide by the opinion of the independent third party, which will be final and binding

on the parties. The party in error shall pay the independent third party's fees and all transportation, shipping and insurance costs and other fees incidental to the shipping of the replacement products. Seller may, in its discretion, suspend its obligations hereunder during the pendency of any such dispute or require alternative payment terms to ensure Seller's exposure to Buyer is not increased during the pendency of any such dispute.

d. Returns. Products shall not be returned by Buyer without Seller's prior written authorization. Authorized returns shall be returned at Buyer's sole expense, freight prepaid, unless the return is made pursuant to Subsection 3 (b) hereof. Buyer shall be responsible for any third party restocking fee that Seller incurs. Returns of special order or made-to-order items are not allowed. No returns shall be accepted following 60 days after delivery. No credit will be issued for shipping charges or other special expenses.

4. **Confidentiality.** This proposal contains confidential information relating to the design, process, and methodology SE uses in designing network infrastructure and security, core server and storage solutions, and in developing technology strategies and plans. These designs, processes and methodologies are owned solely by SE. Disclosure of any design, process or method information included herein to others is expressly prohibited.

5. **Ownership Of Work Product.** Deliverables purchased and delivered as a result of this project (work product), including network and core infrastructure design, research reports, technology strategies and plans, applications and process recommendations, and system and user requirements shall be the sole property of the Customer.

6. **Conflicts in Provisions.** In the event of a conflict among the provisions of the MSA, this Proposal and the Standard Terms and Conditions of Sale attached hereto, with respect to the services and products provided under this Proposal, the priority of the documents shall be (1) this Proposal, (2) the MSA and (3) the Standard Terms and Conditions of Sale.

Systems Engineering	The City of Biddeford
By: ____________________	By: ____________________
Title: ____________________	Title: ____________________
Date: ____________________	Date: ____________________

RFP Bid Submittal

For

City of Biddeford

Bid for Core Switching Upgrade No. 2017-01

Prepared For

Jerry Gerlach
I.T. Director
City of Biddeford
205 Main Street
Biddeford, Maine 04005

November 30, 2017

Presented by

CMC Technology Group, Inc.
Carl Best
Account Manager

Connectivity, Communications & Network Solutions

City of Biddeford Core Switching Upgrade Bid #ITB 2017-01

Letter of Transmittal

Jerry Gerlach
City of Biddeford IT Director
205 Main Street
Biddeford, Maine 04005

Dear Mr. Gerlach,

Thank you for considering CMC Technology Group (CMC) for the Cisco core switching upgrade needs at the City of Biddeford. At CMC, we realize that today's municipalities demand highly reliable, advanced communications systems to enhance civic services and public safety, as well as increase your staff's overall productivity while lowering operating costs. That's why every solution offered by CMC is designed precisely with these needs in mind.

On behalf of Ed Gleason, CMC President and Owner, please accept our response to the Core Switching Upgrade #ITB 2017-01 request for proposal. As a certified Technology Provider, CMC has nearly 20 years of experience providing voice, data, video and carrier products and services.

We are confident that the solution proposed by CMC Technology Group will deliver not only the immediate dividends you seek, but also an equally important long-term return on your cabling investment.

If awarded the bid, CMC will furnish and install the proposed solution and services as specified in #ITB 2017-01, and within the timeframe stated. CMC Technology Group is prepared to assist you with all of your voice, data, video, and connectivity needs at a level that only a trusted, long term business partner can provide. We welcome this opportunity to earn your business.

Sincerely,

Carl Best
Account Manager
cbest@cmctechgroup.com
207-430-4844 Direct

City of Biddeford Core Switching Upgrade Bid #ITB 2017-01

STATEMENT of WORK

CMC Engineer(s) will replace the City's existing Cisco 3750 with a Cisco WS-C3850-24T Layer 3 switch with the same existing programing and functionality currently being utilized. These parameters include all existing port definitions, VLAN assignments, and existing (or updated) security principles.

CMC Engineer(s) will also replace the three existing Cisco 2975 and HP 2650 switch with *four* Cisco Catalyst 2960X switches, using the same identical programing and functionality currently being utilized. These parameters include all existing port definitions, VLAN assignments, and existing (or updated) security principles.

CMC Engineer(s) will replace the existing Cisco 2960 switch located at the Biddeford Fire Department with an existing spare Cisco 2975 provided by the City, using the same identical programing and functionality currently being utilized. These parameters include all existing port definitions, VLAN assignments, and existing (or updated) security principles.

In addition, CMC will install SFP modules to be utilized to connect fiber directly to the Cisco 2975 switch at the Biddeford Fire Department as well as the C3850 core switch being located at the network hub located at the Biddeford Police Department.

CMC's pricing proposal does accommodated some amount of overtime labor for work that may cause a disruption, and therefore must be performed between 3:00 p.m. – 6:00 p.m., Monday through Friday

Carl Best
Account Manager
cbest@cmctechgroup.com
207-430-4844 Direct

622 Maine Avenue Farmingdale, Maine 04344 (800) 287-8044
www.cmctechgroup.com

City of Biddeford Core Switching Upgrade Bid #ITB 2017-01

Notes & Exceptions

1) If awarded the bid, CMC will provide a current Certificate of Insurance showing general liability insurance and a standard workman's compensation policy in the amounts specified in the bid.

2) Cisco *does not* offer a 10GB option for the City's existing Catalyst 2975 switch. You would be able to use a 1GB GBIC for the connection between the Police and Fire Department, however, for the sake of this RFP response, CMC has included (2) 10GB GBICs as requested.

3) CMC Technology Group, Inc. has made every effort to provide City of Biddeford with a complete and accurate, fixed bid price for this project. Should the Scope of Work outlined in Bid #2017-01 change due to customer requests or unforeseen conditions or circumstances beyond CMC's control, any deletions and/or additions resulting will constitute a written Change Order to reflect the appropriate cost adjustment to materials and labor.

4) Likewise, materials substitutions that may result from changes to the RFP product specifications on the part of the City to increase the technological ability and capacity may also result in a Change Order. All Change Orders will require a written cost estimate and an authorized customer signature for approval. All Change Orders will become an additional cost (or credit) above and beyond the price quoted.

5) This price quoted is valid for 90 days & is based upon the current conditions, configuration, network, & promotional discounts available to date. Pricing is subject to vary with changes to the final configuration or scope of work. CMC reserves the right to update all price quotes issued beyond 90 days.

6) CMC reserves the right to qualify the customer's data network prior to implementing this VoIP solution so as to ensure IP voice & feature quality. Customer will be responsible for any additional equipment, licensing, upgrades or cabling deemed necessary pending the outcome of a network review.

7) CMC is not liable for equipment shortages or backorders on the part of the supplier(s), or due to circumstances beyond our control. In such cases, CMC will do everything possible to procure the materials quotes (or an acceptable equivalent) from an alternate vendor(s).

8) All work will be performed by a qualified CMC Engineer(s). Installation of all applicable Mitel hardware &/or software & peripheral equipment & applications will be performed in strict accordance with the manufacturer's specifications.

CMC Technology Group

Connectivity, Communications & Network Solutions

"Your One Stop Technology Shop"

Structured Cabling

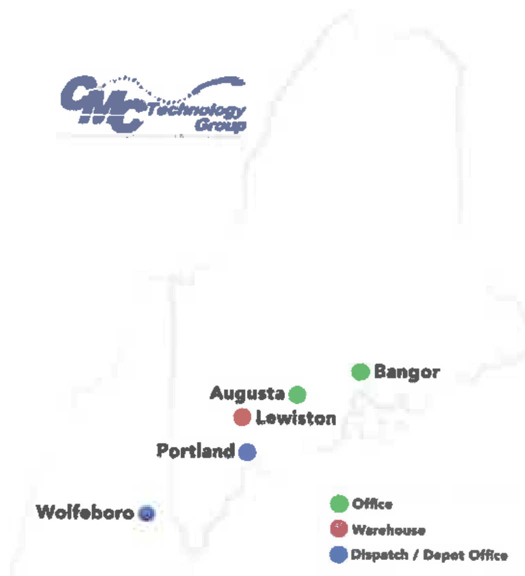
- *CAT3 to CAT6e*
- *Fiber - Standard & Long Haul*
- *Inside & Outside Plant*

Telecommunications

- *Telecommunications Consulting & Design*
- *Voicemail & Unified Messaging*
- *Unified Communications & Collaboration*
- *VoIP, Virtual, Hosted, Hybrid & Traditional PBX Solutions*
- *Voice Documentation & Retrieval*

Data Networking

- *Microsoft Partner*
- *Microsoft Exchange Server*
- *Microsoft Server – All Versions*
- *Full I.T. Department Outsourcing to Desktop Support*
- *Adtran, Hewlett Packard, Cisco & Dell Partner*



Network Services

- *SIP, PRI's, T1's, MPLS Circuits*
- *Standard Telephone Lines (POTS, Trunks, Long Distance)*
- *Internet Access (Fiber, DSL, Bonded DSL, ADSL, Cable)*

Video Conferencing & Security

- *Standalone Video Collaboration Systems & Cloud Solutions*
- *Point-to-Point & Point-to-Multipoint Video Conferencing Solutions*
- *Video Surveillance, Security & Recording*

Support Contracts

- *Virtualized Cloud Computing*
- *Proactive Monitoring & Remote Maintenance, DR, Backup & Help Desk Services*
- *Standard Hardware, Software & Labor Contracts to Fully Managed Service Agreements*

1-800-287-8044

www.cmctechgroup.com

622 Maine Avenue, Farmingdale, Maine 04344

Knowledge and Experience

Solution Summary

Large and small organizations alike face the increasing pressures of improving customer services while enhancing responsiveness and security for their users and systems. These factors coupled with the need to optimize infrastructure and reduce costs place increasing importance on the need for effective communications and a solid network infrastructure.

CMC Technology Group provides solutions for businesses and municipalities to address these technology requirements at multiple levels whether improving administration processes, simplifying access to services, or strengthening inter-office communications.

The objective of this proposal is to provide a robust, state of the art VoIP network and communications cabling solution with the quality and certifications necessary to serve both the immediate and long term communications strategy of the Town of Salem.

Why choose CMC Technology Group?

CMC Technology Group has a long history of providing excellent installation and technical support services to customers throughout Northern New England. Our unparalleled knowledge and experience involving telephony, networking and cabling projects is unmatched in our marketplace.

Proven results, best practices, expert technical services, and an established reputation built on years of experience are just a few more reasons to turn to CMC Technology Group, one of the New England's leading networking and telephony technology providers.

Company Profile

CMC Technology Group has four primary lines of business:

- Structured Cabling
- Telecommunications Solutions
- Networking Solutions
- Carrier Services
- Video Conferencing and Security

The communications industry is rapidly expanding and as a result more and more businesses need to leverage the new technology to meet employee and customer needs. New advances in VoIP based Telephony and Unified Communications are changing when, where and how we communicate.

CMC has positioned itself to handle any technical issues that face businesses today whether it is the installation of a new telephone system with hundreds of connections, design and implementation of a network infrastructure, or the simple relocation of a network jack for a new employee.

Structured Cabling

Structured cabling is the foundation on which our business was built. Our design team will ensure any cabling will be done right. From traditional copper based cabling (Category 3, 5, 5e and 6) to highly advanced fiber optic cabling (Single and Multi-Mode), CMC has the technicians, tools and testing equipment to quickly and professionally furnish, install, test and warranty the services specified in this bid.

Telecommunications Solutions

These days, Telecommunications encompasses VoIP Telephony as well as traditional PBX, Key Systems, Hosted Solutions, and Unified Communications.

IP Telephony

CMC is a leader in IP Telephony and familiar with solutions from many vendors. Understanding all aspects of the new technology is our strength. Our expertise with cabling infrastructure installations, network switching and routing equipment, legacy PBX systems, and our leadership position with IP Telephony equipment all combine to make CMC the best choice for any kind of VoIP telephony engagement.

Traditional PBX, Key Systems and Hosted PBX

CMC is certified on the latest equipment from Mitel, NEC, Vertical, IPitomy, Toshiba, Panasonic DBS, Nortel and Sprint as well as AVST and Key Voice voicemail systems. CMCTG installs and maintains voice systems for hundreds of customer accounts throughout New England. Our expertise extends to both premise-based and hosted VoIP telephone solutions.

Virtualized PBX Call Control

Virtualization makes it possible to dramatically cut operating and capital costs, time, and effort. With virtualization, IT staff can consolidate applications on fewer servers. Instead of a physical server being dedicated to a single application, a server can handle many virtual machines – each with its own operating system.

Voice in a virtualized world - To truly optimize IT infrastructure CIOs want the ability to consolidate and manage data *and* voice into a single virtualized environment. With CMC's Virtualized PBX Call Control Solutions, voice and business applications now run together in a virtualized environment. Rather than maintaining a separate set of hardware, processes, tools, and staff for voice communications, you can now treat voice like any other virtualized application in the data center.

Unified Communications

Unified Messaging technology allows you to manage all information types – voice, fax and e-mail --from one location using the telephone, computer, Internet, or wireless device.

Networking Solutions

Because IP Telephony systems are so tightly integrated with computer networks, CMC has dedicated Network Systems Engineers on staff offering advanced network design, installation and support to all of our customers. CMC is also able to offer Managed Services, Help Desk, Remote Backup, Disaster Recovery, and Consulting solutions for your mission-critical data center applications.

Carrier Services

As an independent agent for ALL of the prominent service providers in Northern New England, CMC can be a single source for *all* of your communications needs. CMC will research all of the telephone and internet service providers we represent to identify the best product and savings for our customers, helping their business achieve the most from their telecom investment.

Maintaining older, out-of-warranty equipment can be costly and doesn't provide the feature advantages your competition uses today. CMC can help your company identify cost savings that can improve your overall communications and also offset the price of a PBX upgrade.

Video Conferencing and Security

CMC leverages its IP expertise to facilitate video communications over customer's LAN/WAN, including video conferencing and IP security cameras. CMC offers standalone video collaboration systems as well as hosted cloud video conferencing options. Point-to-point and Point-to-Multipoint video conferencing is also available on a small desktop option to room systems and distance learning. CMC's experience and expertise also extends to IP video surveillance, security and recording solutions by such quality manufacturers as AXIS and Samsung among others.

Staffing and Capabilities

CMC employs nearly 25 employees with the majority of them handling service oriented work. CMC has 20 service vehicles, from standard service vans through full size one-ton bucket trucks for outside plant and pole work. All service vehicles are equipped with all the tools, test equipment, and materials necessary to ensure the job is done correctly. All of our technicians are trained in many different aspects of the telecommunications business from simple CAT3 wiring through fully redundant Optical Fiber, including Hubble and Leviton.

CMC has done some of the largest infrastructure upgrades in the region including the Maine Department of Transportation, Maine State Retirement System, Maine State Housing, Cities of Lewiston and Auburn and Winslow School Department.

Corporate and Regional Office Organizational Structure

CMC's corporate headquarters is on Maine Avenue in Farmingdale, Maine. We also have offices in Bangor, and Lewiston, Maine, as well as a small satellite office in Wolfeboro, New Hampshire and Portland, Maine.

Technology Group
Connectivity, Communications & Network Solutions

CMC PRICING PROPOSAL: City of Biddeford, ITB 2017-01 Core Switching Upgrade

Vendor	CMC Technology Group, Inc.
Quote Ref	35247
Quote Created	30-Nov-17

Part Number	Description	Qty	List Price	Sell Price	Ext'd Price
	Cisco Core Switching Equipment				
WS-C2960X-48FPD-L	Cisco Catalyst 2960X 48-Port PoE Ethernet Switch	4	$7,995.00	$3,395.00	**$13,580.00**
CON-SNT-WSC296XL	Cisco SMARTnet Ext'd Service Agreement (8x5, NBD Hardware Replacement, 1-	4	$505.00	$497.00	**$1,988.00**
C2960X-STACK	Cisco Catalyst 2960X FlexStack Plus Stacking Module Option with Stacking Cable	5	$1,195.00	$495.00	**$2,475.00**
WS-C3850-24T-E	Cisco Catalyst 3850 24-Port GB Switch	1	$10,500.00	$4,660.00	**$4,660.00**
CON-SNT-WSC384TE	Cisco SMARTnet Ext'd Service Agreement (8x5, NBD Hardware Replacement, 1-	1	$664.00	$650.00	**$650.00**
C3850-NM-2-10G	Cisco Catalyst 2-Port 10GE Network Expansion Module for Catalyst 3850-24	2	$2,550.00	$995.00	**$1,990.00**
	CMC Professional Services				
LBSI - Engineer	Installation, Configuration, Testing & Travel (business & after hours labor)	12	$145.00	$125.00	**$1,500.00**
	Total Purchase Price:				**$26,843.00**

NOTE: Pricing shall remain valid for 90 days from the date of submittal
Pricing is based upon equipment list outlined in the RFP ITB 2017-01
Pricing subject to vary with changes to the equipment inventory requested

ADDITIONAL OPTIONS & CONSIDERATIONS:

(*)	Cisco Catalyst 2960X SMARTnet Extended Service Agreement (24X7, 4-Hr, Hardw	$795.00
(*)	Cisco Catalyst 3850X SMARTnet Extended Service Agreement (24X7, 4-Hr, Hardw	$1,045.00

622 Maine Avenue Farmingdale, Maine 04344 (800) 582-8244
www.cmctechgroup.com

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

February 2, 2018

To: Finance Committee

From: Cheryl Fournier, Finance Director

Re: December 2017 Financials

The October financial report represents six months (50%) into fiscal year 2018.

Total revenues are $2.7 million ahead of last year at this time ($57,884,213 for FY2018 vs. $55,146,880 for FY2017). The City is running at 52.4% of budget for non-property tax income. The following are the largest items:

- Transfers have increase over last year by $463,484, due to the increase of TIFs.
- Homestead is up compared to last year, due to the increase in homestead rates of $209,218.
- Miscellaneous revenue is an adjustment for an audit posting for vehicles purchased in FY2017 that the lease purchase funds will be in FY2018 in the amount of $168,480.
- Increase in state education subsidy by $893,364.

Total expenditures are running $2.8 million ahead of last year at this time ($30,875,621 for FY2018 vs. $28,027,007 for FY2017).

- The City is running at 50.3% of budget, which is slightly above budget. The primary reasons are as follows:
    - CIP is $313,098 ahead of last year. See page 8, many of these projects will be completed during the spring into the following fiscal year. The Community Center Boiler that wasn't a budgeted item for $33,728 is included in the CIP for FY2018.
- The School is running at 39.5% of budget, which is below budget. Last year, they School was at 36.5% of budget. The primary reasons are as follows:
    - Education facilities management is running $1,034,217 ahead of last year.

Other items to note:

- See page 9, there are many projects that are in process that will reduce the Assigned Fund Balance. One of the largest items is the dredging of the Saco River, which 50% of that cost will be paid by the City of Saco.

City of Biddeford

Monthly Financial Reports

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

Target: 50.0%

	FY2018				FY2017			
Revenues:	**Revised Budget**	**YTD Revenues**	**Remaining Budget**	**% Earned**	**Revised Budget**	**YTD Revenues**	**Remaining Budget**	**% Earned**
Property Taxes	44,612,681	44,581,543	31,138	99.9 %	44,246,929	43,770,993	475,936	98.9 %
Excise Taxes	3,041,250	1,645,910	1,395,340	54.1 %	2,991,000	1,602,563	1,388,437	53.6 %
Registration Fees	62,450	26,946	35,504	43.1 %	59,450	28,290	31,160	47.6 %
Gen. Govt Licenses/Permits/Fees	682,642	433,661	248,981	63.5 %	611,062	467,799	143,263	76.6 %
Pub Srvcs Licenses/Permits/Fees	129,208	59,629	69,579	46.1 %	127,818	58,820	68,998	46.0 %
Pub Safety Licenses/Permits/Fees	2,145,545	1,025,670	1,119,875	47.8 %	2,017,995	1,001,355	1,016,640	49.6 %
Pub Works Licenses/Permits/Fees	292,575	143,771	148,804	49.1 %	235,000	105,053	129,947	44.7 %
Ed Licenses/Permits/Fees	57,870	4,702	53,168	8.1 %	57,870	30,776	27,094	53.2 %
State Revenue Sharing	1,360,000	669,575	690,425	49.2 %	1,300,000	632,517	667,483	48.7 %
State Homestead Exemption	674,000	506,430	167,570	75.1 %	504,493	297,212	207,281	58.9 %
Gen Govt Intergovernmental	800	-	800	- %	1,500	-	1,500	- %
Pub Srvcs Intergovernmental	81,135	23,244	57,891	28.6 %	79,025	33,046	45,979	41.8 %
Pub Safety Intergovernmental	12,000	4,065	7,935	33.9 %	11,000	2,465	8,535	22.4 %
Pub Works Intergovernmental	207,160	198,832	8,328	96.0 %	210,000	192,160	17,840	91.5 %
State Education Subsidy	12,282,671	6,886,901	5,395,770	56.1 %	10,799,304	5,993,537	4,805,767	55.5 %
Education Intergovernmental	248,519	131,120	117,399	52.8 %	186,835	93,228	93,607	49.9 %
State BETE Prog. Reimbursement	281,942	363,990	(82,048)	129.1 %	281,942	281,942	-	100.0 %
Investment Income	79,721	15,144	64,577	19.0 %	65,612	8,890	56,722	13.5 %
Gen Govt Other	261,297	14,217	247,080	5.4 %	90,000	33,701	56,299	37.4 %
Pub Srvcs Other	36,100	24,000	12,100	66.5 %	38,000	12,000	26,000	31.6 %
Pub Works Other	-	48	(48)	- %	-	828	(828)	- %
Education Other	200,770	1,420	199,350	0.7 %	213,961	8,273	205,688	3.9 %
Miscellaneous Revenue	-	168,480	(168,480)	- %	-	-	-	- %
Use of Education Fund Balance	1,336,377	-	1,336,377	- %	1,693,744	-	1,693,744	- %
Use of Prior Year F/B-City	281,270	-	281,270	- %	75,000	-	75,000	- %
Transfers In	933,858	954,915	(21,057)	102.3 %	466,295	491,431	(25,136)	105.4 %
TOTAL REVENUES	69,301,841	57,884,213	11,417,628	83.5 %	66,363,835	55,146,880	11,216,955	83.1 %

Total less Property Taxes	23,733,218	12,432,250	11,300,968	52.4%	21,330,471	10,796,733	10,533,738	50.6%
Total Education	14,126,207	7,024,144	7,102,063	49.7%	12,951,714	6,125,815	6,825,899	47.3%
Total City Other	9,607,011	5,408,106	4,198,905	56.3%	8,378,757	4,670,918	3,707,839	55.7%

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

Target: 50.0%

Expenditures:	FY2018 Revised Budget	FY2018 YTD Expended	FY2018 Remaining Budget	FY2018 % Spent	FY2017 Revised Budget	FY2017 YTD Expended	FY2017 Remaining Budget	FY2017 % Spent
Mayor/Council	31,850	16,232	15,618	51.0 %	32,340	14,045	18,295	43.4 %
City Manager	310,554	144,506	166,048	46.5 %	280,546	136,342	144,204	48.6 %
City Clerk	267,731	128,540	139,191	48.0 %	266,736	130,237	136,499	48.8 %
Elections & Registrations	29,750	11,270	18,480	37.9 %	19,500	18,917	583	97.0 %
Assessing	208,013	101,951	106,062	49.0 %	257,817	102,845	154,972	39.9 %
Finance & Tax	294,303	146,818	147,485	49.9 %	415,620	204,224	211,396	49.1 %
Computer Services	100,924	44,163	56,761	43.8 %	129,838	63,783	66,055	49.1 %
Personnel	92,580	44,016	48,564	47.5 %	116,436	56,257	60,179	48.3 %
Planning & Economic Devel.	346,171	125,007	221,164	36.1 %	453,142	142,242	310,900	31.4 %
Code Enforcement & Inspections	374,865	173,040	201,825	46.2 %	533,014	218,709	314,305	41.0 %
General Administration	2,420,066	1,265,102	1,154,964	52.3 %	2,883,645	990,961	1,892,684	34.4 %
City Hall Building Maintenance	166,486	74,534	91,952	44.8 %	184,268	76,269	107,999	41.4 %
Private Schools	25,136	25,136	-	100.0 %	25,136	25,136	-	100.0 %
Community Center	202,515	86,651	115,864	42.8 %	246,373	101,727	144,646	41.3 %
Recreation	494,066	261,247	232,819	52.9 %	545,681	293,280	252,401	53.7 %
Health & Welfare	217,187	132,852	84,335	61.2 %	237,796	116,215	121,581	48.9 %
Facilities Management	92,336	43,906	48,430	47.6 %	112,891	57,581	55,310	51.0 %
Social Services	57,000	57,000	-	100.0 %	57,000	57,000	-	100.0 %
Municipal Services	743,480	500,068	243,412	67.3 %	746,489	509,596	236,893	68.3 %
Fire Department	3,302,914	1,547,900	1,755,014	46.9 %	4,366,854	2,107,933	2,258,921	48.3 %
Biddeford Pool Fire Department	9,125	1,192	7,933	13.1 %	7,625	818	6,807	10.7 %
Emergency Management	10,495	4,505	5,990	42.9 %	12,110	4,529	7,581	37.4 %
Hydrant Rental	390,000	160,653	229,347	41.2 %	395,986	160,740	235,246	40.6 %
Police Department	3,818,748	1,887,551	1,931,197	49.4 %	4,882,843	2,400,422	2,482,421	49.2 %
Police Investigative Services	454,432	226,242	228,190	49.8 %	603,800	281,939	321,861	46.7 %
Communications	1,263,379	602,275	661,104	47.7 %	1,608,061	773,070	834,991	48.1 %
Animal Control Officer	89,779	41,609	48,170	46.3 %	104,390	49,141	55,249	47.1 %
Street & Traffic Lights	477,740	165,851	311,889	34.7 %	460,000	173,826	286,174	37.8 %
PW admin/Fleet Maint.	1,146,486	509,293	637,193	44.4 %	1,547,338	740,739	806,599	47.9 %
Public Works Street Maint.	1,565,636	682,698	882,938	43.6 %	1,992,945	857,414	1,135,531	43.0 %
Solid Waste Management	1,143,135	508,107	635,028	44.4 %	1,276,343	564,421	711,922	44.2 %
Parks Maintenance	466,704	193,824	272,880	41.5 %	533,396	231,005	302,391	43.3 %
Cemetery	37,154	11,261	25,893	30.3 %	38,217	14,843	23,374	38.8 %
Engineering	172,094	70,649	101,445	41.1 %	212,989	88,380	124,609	41.5 %
GIS Division	69,180	30,584	38,596	44.2 %	82,505	37,789	44,716	45.8 %
Fringe Benefits	5,365,816	2,447,088	2,918,728	45.6 %	-	-	-	- %
County Tax	1,299,010	1,235,647	63,363	95.1 %	1,280,453	1,217,090	63,363	95.1 %
Debt Service - Principal	2,192,653	1,332,135	860,518	60.8 %	1,824,708	856,250	968,458	46.9 %
Debt Service - Interest	771,858	426,070	345,788	55.2 %	537,637	300,760	236,877	55.9 %
Transfers Out	600,000	600,000	-	100.0 %	600,000	600,000	-	100.0 %
CIP - General Government	89,621	6,544	83,077	7.3 %	125,000	61,898	63,102	49.5 %
CIP - Public Services	114,997	33,728	81,269	29.3 %	163,500	4,751	158,749	2.9 %
CIP - Public Safety	230,500	97,753	132,747	42.4 %	49,100	50,560	(1,460)	103.0 %
CIP - Public Works	1,361,699	357,032	1,004,667	26.2 %	363,335	64,750	298,585	17.8 %
Education - Regular Instruction	13,339,845	4,299,874	9,039,971	32.2 %	12,980,301	4,190,372	8,789,929	32.3 %
Education - Special Education	5,933,933	1,856,320	4,077,613	31.3 %	5,750,102	1,748,599	4,001,503	30.4 %
Education - Career & Tech. Instr.	2,302,954	846,691	1,456,263	36.8 %	2,457,231	897,801	1,559,430	36.5 %
Education - Other Instruction	598,549	221,655	376,894	37.0 %	565,909	208,556	357,353	36.9 %
Education - Student/Staff Supp.	2,257,726	756,898	1,500,828	33.5 %	2,026,946	718,110	1,308,836	35.4 %
Education - System Admin.	1,032,592	479,315	553,277	46.4 %	1,064,714	515,198	549,516	48.4 %

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

Target: 50.0%

	FY2018				FY2017			
Expenditures:	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**	**Revised Budget**	**YTD Expended**	**Remaining Budget**	**% Spent**
Education - School Admin.	1,545,228	682,243	862,985	44.2 %	1,521,062	671,108	849,954	44.1 %
Education - Transportation	1,525,176	687,599	837,577	45.1 %	1,373,479	534,417	839,062	38.9 %
Education - Facilities Main.	3,182,706	2,472,955	709,751	77.7 %	3,344,571	1,438,738	1,905,833	43.0 %
Education - Debt Service	3,919,282	1,762,348	2,156,934	45.0 %	4,009,046	1,898,490	2,110,556	47.4 %
Education - All Other	11,999	6,260	5,739	52.2 %	7,601	4,920	2,681	64.7 %
Crossing Guards	-	-	-	- %	-	-	-	- %
Adult Education Programs	734,033	241,233	492,800	32.9 %	649,470	242,265	407,205	37.3 %
TOTAL EXPENDITURES	69,302,191	30,875,621	38,426,570	44.6 %	66,363,835	28,027,007	38,336,828	42.2 %
TOTAL CITY EXPENDITURES	32,918,168	16,562,230	16,355,938	50.3%	30,528,840	14,958,433	15,570,407	49.0%
TOTAL K-12 EXPENDITURES	35,649,990	14,072,158	22,274,654	39.5%	35,100,962	12,826,308	22,274,654	36.5%
Total Operating Departments	61,841,373	26,229,644	35,611,730	42.4%	60,616,613	24,304,351	36,312,262	40.1%
Less Education	25,457,350	11,916,253	13,541,097	46.8%	24,866,181	11,235,777	13,630,404	45.2%

City of Biddeford

Detail of Cash & Investment Account Balances
as of December 31, 2017

G.L. Account	Name	Bank/Broker/Holder	Cusip/Bank Account #	Investment/CD Matures	Interest Rate	Balance
General Fund						
10011-10100	General Checking Account	Peoples United Bank	6500348798			11,392,383.27
14163-30500	General Checking Account	Peoples United Bank	6500348798			4,838,479.81
14173-30500	General Checking Account	Peoples United Bank	6500348798			3,904,912.02
						20,135,775.10
10011-VAR	Petty Cash & Cash on Hand	Various Offices	N/A	N/A	0.00%	19,509.33
10011-10140	Certificate of Deposit	Saco & Biddeford Savings	1001280650	11/20/17	1.25%	256,023.21
10011-10140	Certificate of Deposit	Peoples Choice Credit Union	87929	04/23/18	1.70%	243,689.45
10011-10140	Certificate of Deposit	Community National Bank	20375UBJ6	01/18/18	0.90%	250,000.00
10011-10140	Certificate of Deposit	CIT Bank	17284A5J3	02/21/18	1.10%	248,000.00
10011-10140	Certificate of Deposit	Washington Federal	938828AA8	03/28/18	1.00%	249,000.00
10011-10140	Certificate of Deposit	Oriental Bank	686184TE2	04/19/18	1.00%	200,000.00
10011-10140	Certificate of Deposit	Cardinal Bank	14147VDP8	05/17/18	0.90%	246,000.00
10011-10140	Certificate of Deposit	Congressional Bank	20726AAD0	05/21/18	0.90%	99,000.00
10011-10140	Certificate of Deposit	Bank Deerfield	061785CJ8	06/11/18	1.25%	198,000.00
10011-10140	Certificate of Deposit	Isabella Bank	464209BY0	06/11/18	1.25%	150,000.00
10011-10140	Certificate of Deposit	Medallion Bank	58403BP34	06/13/18	1.35%	105,000.00
10011-10140	Certificate of Deposit	Third Federal Savings	88413QAE8	06/27/18	1.55%	249,000.00
10011-10140	Certificate of Deposit	GE Capital Bank	36161TWB7	11/15/18	1.70%	91,000.00
10011-10140	Certificate of Deposit	Enterprise Bank & Trust	29367ACP6	02/05/19	1.75%	147,000.00
10011-10140	Certificate of Deposit	Enterprise Bank	29367RGG5	02/28/19	1.55%	248,000.00
10011-10140	Certificate of Deposit	Rollstone Bank & Trust	77579ABH8	02/28/19	1.80%	248,000.00
10011-10141	Certificate of Deposit	Bank of Holland	062649ZW1	03/21/19	1.60%	249,283.79
10011-10140	Certificate of Deposit	HSBC Bank	40434AKG3	05/14/19	1.50%	248,000.00
10011-10140	Certificate of Deposit	BMW Bank	05580AAL8	06/20/19	1.95%	248,000.00
10011-10140	Certificate of Deposit	Morris Bank	618312DH2	06/20/19	1.78%	248,000.00
10011-10140	Certificate of Deposit	American Express Bank	02587CAQ3	08/07/19	2.05%	95,000.00
10011-10140	Certificate of Deposit	Essa Bank & Trust	29667RKP7	12/30/20	2.40%	248,000.00

City of Biddeford

Detail of Cash & Investment Account Balances
as of December 31, 2017

G.L. Account	Name	Bank/Broker/Holder	Cusip/Bank Account #	Investment/CD Matures	Interest Rate	Balance
10011-10140	Brokerage cash accounts					348,007.65
Total Investments						4,912,004.10
Total General Fund Cash & Investments						16,323,896.70
Total Road Fund Cash						4,838,479.81
Total CSO Fund Cash						3,904,912.02
						25,067,288.53
						16,304,387.37

City of Biddeford
Capital Projects Analysis (Incl. encumbrances)
General Fund Departments 21201-21204
Fiscal Year 2018 - As of December 2017

Account		Description	Beginning Budget	Encumbered/ Expended	Balance Remaining
21201	60907	IT Improvements	51,600.00	6,544.00	45,056.00
21201	60926	Telephone System	13,021.00	-	13,021.00
21201	60904	City Hall Improvements	25,000.00	-	25,000.00
21202	60463	Park Improvements	49,997.00	-	49,997.00
21202	60905	Comm Ctr Repairs	50,000.00	-	50,000.00
21202	60950	Rotary Park Improvements	15,000.00	-	15,000.00
21202	60982	Community Center Boiler	-	33,728.10	(33,728.10)
21203	60450	Building Repair/Maintenance	-	-	-
21203	60913	Communication Equipment	25,000.00	18,001.51	6,998.49
21203	60936	FD Building Improvement	95,500.00	12,679.31	82,820.69
21203	60978	PD Equipment	75,000.00	67,071.90	7,928.10
21203	60981	Vehicle Refurbishing	35,000.00	-	35,000.00
21204	60603	Vehicles Purchase Capital	-	-	-
21204	60604	Road Construction/Improvements	561,894.00	81,581.28	480,312.72
21204	60906	Public Works Facility Repairs	12,000.00	-	12,000.00
21204	60970	Thacher Brook Watershed	52,735.00	-	52,735.00
21204	60925	Equipment Lease	84,000.00	55,000.00	29,000.00
21204	60971	Riverwalk	-	-	-
21204	60979	Saco River Projects	190,000.00	-	190,000.00
21204	60980	PACTS Projects	114,800.00	-	114,800.00
21204	60942	Salt Shed Improvements	65,000.00	-	65,000.00
21204	60983	Main Street Sidewalks	281,270.00	220,192.12	61,077.88
			1,796,817.00	494,798.22	1,302,018.78

City of Biddeford
Assigned Fund Balance Analysis (Incl. encumbrances)
General Fund Departments 22001-22004
Year ended 6/30/2018 (As of December 31, 2017)

Account		Description	Beginning Budget	Encumbered/ Expended	Balance Remaining	FY 2018 Changes	Available 6/30/2017
22001	60306	OTHER PROFESSIONAL/CONSULT SVS	5,300.00	-	5,300.00	-	5,300.00
22001	60859	DOWNTOWN DEVELOPMENT	4,104.00	88.62	4,015.38	-	4,015.38
22001	60862	HISTORIC PRESERVATION	621.00	-	621.00	-	621.00
22001	60904	CITY HALL IMPROVEMENTS	230,916.00	5,856.95	225,059.05	-	225,059.05
22001	60958	COMPREHENSIVE PLAN	2,450.00	-	2,450.00	-	2,450.00
22001	60961	CHARTER REVISION COMMISSION	12,490.00	-	12,490.00	-	12,490.00
22001	60964	MCARTHUR LIBRARY IMPROVEMENT	12,500.00	-	12,500.00	-	12,500.00
22001	60972	GRANT MATCHING RESERVE	100,000.00	2,385.00	97,615.00	-	97,615.00
22001	60974	MISCELLANEOUS RESERVE	134,260.00	121,372.55	12,887.45	-	12,887.45
22001	60975	ALLOCATION FOR CAPITAL IMP	28,000.00	-	28,000.00	-	28,000.00
22002	60463	PARK IMPROVEMENTS/AMENITIES	508.00	-	508.00	-	508.00
22002	60603	VEHICLE PURCHASE	30,000.00	30,000.00	-	-	-
22002	60912	ST. LOUIS FIELD IMPROV.	87,000.00	-	87,000.00	-	87,000.00
22002	60922	CLIFFORD PARK UPGRADES	3,294.00	-	3,294.00	-	3,294.00
22002	60927	MARTEL FIELD IMPROVEMENTS	5,500.00	-	5,500.00	-	5,500.00
22002	60940	MAY FIELD UPPER DRAINAGE	7,500.00	-	7,500.00	-	7,500.00
22002	60943	ROTARY PARK MATER PLAN	13,500.00	-	13,500.00	-	13,500.00
22002	60955	TEEN CENTER BUILDING REPAIRS	2,521.00	-	2,521.00	-	2,521.00
22004	60310	SERVICE CONTRACTS EXPENSE	4,000.00	-	4,000.00	-	4,000.00
22004	60462	ROAD PAINTING EXPENSE	61,844.00	42,173.81	19,670.19	-	19,670.19
22004	60502	SOLID WASTE COMMISSION	2,780.00	2,225.29	554.71	-	554.71
22004	60603	VEHICLE PURCHASE	9,500.00	9,500.00	-	-	-
22004	60604	ROAD CONSTRUCTION/IMPROVEMENT	100,000.00	18,456.50	81,543.50	-	81,543.50
22004	60606	PW SIDEWALK RECONSTRUCTION	94,504.00	22,619.14	71,884.86	-	71,884.86
22004	60607	PW PAVING PROJECTS	64,585.00	16,094.13	48,490.87	-	48,490.87
22004	60908	GIS SYSTEM	1,394.00	(26.00)	1,420.00	-	1,420.00
22004	60914	PROJECT CANOPY	2,565.00	-	2,565.00	-	2,565.00
22004	60919	CONTAINER STORAGE SHED	15,026.00	-	15,026.00	-	15,026.00
22004	60924	ENG: STORMWATER PHASE II	50,514.00	-	50,514.00	-	50,514.00
22004	60933	THACHER BROOK STUDY	92,339.00	-	92,339.00	-	92,339.00
22004	60939	ELM ST. ENGINEERING-PACTS	22,273.00	-	22,273.00	-	22,273.00
22004	60960	RECYCLING EDUCATION	7,348.00	4,169.25	3,178.75	-	3,178.75
22004	60973	WATERING VEHICLE	10,869.00	600.00	10,269.00	-	10,269.00
22004	60971	RIVERWALK PHASE 4	96,835.00	-	96,835.00	-	96,835.00
			1,316,840.00	275,515.24	1,041,324.76	-	1,041,324.76

City of Biddeford
Designated Fund Balance Analysis (Incl. encumbrances)
Sewer Operations
Year ended 6/30/2018 as of 12/31/17

Account	Description	Beginning Balance	Encumbered/ Expended	Balance Remaining	FY 2018 Changes	Available 6/30/2018
22005 60306	Professional/Consulting Services	14,433.00	-	14,433.00	-	14,433.00
22005 60452	Operating Equipment Repair	44,569.00	-	44,569.00	-	44,569.00
22005 60457	Road Improvements - Non-capital	16,126.00	-	16,126.00	-	16,126.00
22005 60602	DEP Required Capital Fund	365,557.00	32,441.00	333,116.00	-	333,116.00
22005 60605	Sewer Capital Improvements	2,048,662.00	-	2,048,662.00	-	2,048,662.00
22005 60901	I & I Expense	260,902.00	15,501.99	245,400.01	-	245,400.01
22005 60902	Pump Station Repairs/Upgrades	69,143.00	60,354.64	8,788.36	-	8,788.36
22005 60903	Treatment Plant Improvements	13,153.00	-	13,153.00	-	13,153.00
22005 60957	Lafayette Pump Station Upgrade	8,821.00	-	8,821.00	-	8,821.00
22005 60959	Home Depot Pump Station Upgrade	38,137.00	-	38,137.00	-	38,137.00
22005 60976	Flow Monitoring for Horrigans	38,050.00	-	38,050.00	-	38,050.00
22005 60501	Operating Supp/Eqt	53,800.00	-	53,800.00	-	53,800.00
		2,971,353.00	108,297.63	2,863,055.37	-	2,863,055.37

CITY OF BIDDEFORD
Reconciliation of Tax & Sewer Accounts
Detail to G.L as of 12/31/17

Year		Acct.	Detail Balance	G.L. Balance	Difference G.L.-Detail	Prior Month Detail Balance	Diff. Between Corrected Bal. Prior Month and Current Month	Percent Collected This Month	Percent Collected Since 7/1/2017
Real Estate Liens:									
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	25,811.28	25,811.28	0.00	25,905.71	94.43	0.36%	2.09%
2001	Liens	10011-10301	3,256.62	3,256.62	0.00	3,256.62	0.00	0.00%	0.00%
2002	Liens	10011-10302	3,315.30	3,315.30	0.00	3,315.30	0.00	0.00%	0.00%
2003	Liens	10011-10303	3,689.75	3,689.75	0.00	3,689.75	0.00	0.00%	0.00%
2004	Liens	10011-10304	4,587.96	4,587.96	0.00	4,587.96	0.00	0.00%	0.00%
2005	Liens	10011-10305	4,610.40	4,610.40	0.00	4,610.40	0.00	0.00%	0.00%
2006	Liens	10011-10306	4,713.98	4,713.98	0.00	4,713.98	0.00	0.00%	0.00%
2007	Liens	10011-10307	5,088.45	5,088.45	0.00	5,351.34	262.89	4.91%	4.91%
2008	Liens	10011-10308	8,355.66	8,355.66	0.00	8,355.66	0.00	0.00%	0.00%
2009	Liens	10011-10309	19,081.03	19,081.03	0.00	19,082.10	1.07	0.01%	2.17%
2010	Liens	10011-10310	25,323.90	25,323.90	0.00	25,324.17	0.27	0.00%	0.00%
2011	Liens	10011-10311	27,452.99	27,452.99	0.00	27,452.99	0.00	0.00%	0.00%
2012	Liens	10011-10312	34,321.59	34,321.59	0.00	34,333.59	12.00	0.03%	3.68%
2013	Liens	10011-10313	43,721.88	43,721.88	0.00	45,333.04	1,611.16	3.55%	6.29%
2014	Liens	10011-10314	51,799.15	51,799.15	0.00	51,848.82	49.67	0.10%	11.00%
2015	Liens	10011-10315	51,788.77	51,788.77	0.00	59,716.34	7,927.57	13.28%	21.51%
2016	Liens	10011-10316	88,925.49	88,925.49	0.00	209,957.97	121,032.48	57.65%	71.54%
2017	Liens	10011-10317	444,666.53	444,666.53	0.00	485,628.92	40,962.39	8.43%	54.65%
		Totals	850,510.73	850,510.73	0.00	1,022,464.66	171,953.93	16.82%	
		Check			0.00				
Prior Personal Property:									
2010	P.P.P.	10011-10210	44,500.64	44,500.64	0.00	44,471.99	(28.65)	-0.06%	0.01%
2011	P.P.P.	10011-10211	19,212.06	19,212.06	0.00	19,212.06	0.00	0.00%	0.00%
2012	P.P.P.	10011-10212	26,754.85	26,754.85	0.00	26,820.46	65.61	0.24%	0.36%
2013	P.P.P.	10011-10213	18,357.40	18,357.40	0.00	18,447.27	89.87	0.49%	0.49%
2014	P.P.P.	10011-10214	20,219.61	20,219.61	0.00	18,262.86	(1,956.75)	-10.71%	0.06%
2015	P.P.P.	10011-10215	4,317.00	4,317.00	0.00	6,845.08	2,528.08	36.93%	37.06%
2016	P.P.P.	10011-10216	3,352.01	3,352.01	0.00	4,970.44	1,618.43	32.56%	73.64%
2017	P.P.P.	10011-10217	13,896.13	13,896.13	0.00	33,685.25	19,789.12	58.75%	76.46%
		Totals	150,609.70	150,609.70	0.00	172,715.41	22,105.71	12.80%	
		Check			0.00				
2018	R.E.		21,248,181.38						
2018	P.P.		471,078.88						
		10011-10218	21,719,260.26	21,719,260.26	0.00				
Sewer Liens:									
2010	Liens	16011-10410	2,644.50	2,644.50	0.00	2,696.61	52.11	1.93%	3.58%
2011	Liens	16011-10411	2,273.87	2,273.87	0.00	2,273.87	0.00	0.00%	0.00%
2012	Liens	16011-10412	3,950.30	3,950.30	0.00	3,952.38	2.08	0.05%	10.12%
2014	Liens	16011-10414	3,215.32	3,215.32	0.00	4,239.61	1,024.29	24.16%	34.59%
2015	Liens	16011-10415	9,211.31	9,211.31	0.00	10,403.39	1,192.08	11.46%	31.84%
2016	Liens	16011-10416	8,243.10	8,243.10	0.00	17,888.16	9,645.06	53.92%	76.31%
2017	Liens	16011-10417	47,148.33	47,148.33	0.00	52,778.41	5,630.08	10.67%	10.67%
		Totals	29,538.40	29,538.40	0.00	41,454.02	11,915.62	28.74%	
		Check			0.00				
2010-2	Sewer	16011-10169							
2013	Sewer	16011-10169	(276.37)						
2014	Sewer	16011-10169							
2015	Sewer	16011-10169							
2016	Sewer	16011-10169							
2017	Sewer	16011-10169	242,908.15						
2018	Sewer	16011-10169	229,779.16						
		16011-10169	472,410.94	472,410.94	0.00				
2008	IPP	16011-10168	0.00						
2015	IPP	16011-10168	0.00						
2016	IPP	16011-10168	0.00						
2017	IPP	16011-10168	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	43,387,709.33	3,957.80	4,925.18	43,386,741.95	21,248,181.38	22,138,560.57	51.03%
Personal Property	1,415,181.88			1,415,181.88	471,078.88	944,103.00	66.71%
	44,802,891.21	3,957.80	4,925.18	44,801,923.83	21,719,260.26	23,082,663.57	51.52%

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

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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 December 31, 2017

	Fund 001 General Fund	Fund 003 Employee Severance	Operating General Fund
Revenues:			
Taxes (plus overlay, less abatements)	46,202,739.17	-	46,202,739.17
Licenses, permits, fees, special asses	1,694,378.27	-	1,694,378.27
Intergovernmental	8,784,158.15	-	8,784,158.15
Investment Income	15,144.48	-	15,144.48
Other	39,684.52	-	39,684.52
Total revenues	56,736,104.59	-	56,736,104.59
Reconciliation (for Finance Dept. use only):			
Revenue Control Balance - at month end	57,884,212.77	-	57,884,212.77
Less use of prior year fund balance	-	-	-
Add overlay & abatements - G/L acct. 10013-30170	(24,713.13)	-	(24,713.13)
Less operating transfers in	(954,915.00)	-	(954,915.00)
Less lease proceeds	(168,480.05)	-	(168,480.05)
Adjusted Revenue Control to tie to above	56,736,104.59	-	56,736,104.59
Difference	-	-	-
Expenditures:			
Current:			
General Government	4,629,891.57	1,308.00	4,631,199.57
Public Services	1,201,735.72	-	1,201,735.72
Public Safety	4,713,294.24	-	4,713,294.24
Public Works	2,293,254.40	-	2,293,254.40
County Tax	1,235,647.27	-	1,235,647.27
Education	14,313,390.66	-	14,313,390.66
Debt Service	1,741,538.50	-	1,741,538.50
Total expenditures	30,128,752.36	1,308.00	30,130,060.36
Reconciliation (for Finance Dept. use only):			
Expenditure Control - at month end	30,728,752.36	1,308.00	30,730,060.36
Less use of prior year fund balance			
Less operating transfers - out	(600,000.00)		(600,000.00)
Adjusted Expenditure Control to tie to above	30,128,752.36	1,308.00	30,130,060.36
Difference	-	-	-
Excess (deficiency) of revenues over (under) expenditures	26,607,352.23	(1,308.00)	26,606,044.23
Other Financing Sources (uses):			
Operating Transfers -in	954,915.00	-	954,915.00
Operating transfers - out	(600,000.00)	-	(600,000.00)
Proceeds of leases	-	-	-
Use of escrow funds	-	-	-
Use of prior year fund balance		-	-
Capital project (expenditures) charged to Designated F.B.	(257,671.74)	-	(257,671.74)
Total other financing sources (uses)	97,243.26	-	97,243.26
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	26,704,595.49	(1,308.00)	26,703,287.49
Fund Balances, beginning of period, restated	7,294,573.17	-	7,294,573.17
Adjustment to Assigned Fund Balance	-	-	-
Fund Balances, End of Period	**33,999,168.66**	**(1,308.00)**	**33,997,860.66**

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CITY OF BIDDEFORD
Balance Sheet
General Fund, Components and Long-term Debt Group
As of December 31, 2017

	Fund 001 General Fund	Fund 003 Employee Severance	Operating General Fund
ASSETS			
Cash and cash equivalents	17,832,978.87	-	17,832,978.87
Investments	4,912,004.10	-	4,912,004.10
Receivables:			
Taxes Receivable - current	13,896.13	-	13,896.13
Taxes Receivable - prior year	136,713.57	-	136,713.57
Tax Liens Receivable - prior year	405,844.20	-	405,844.20
Accounts Receivable	(5,984.86)	-	(5,984.86)
Notes Receivable	367,614.47	-	367,614.47
Intergovernment receivables	19,457.29	-	19,457.29
Accrued Investment Interest	-	-	-
Inventory	175,357.36	-	175,357.36
Prepaid Expenses	666,546.54	-	666,546.54
TOTAL ASSETS	**46,688,354.46**	**-**	**46,688,354.46**
LIABILITIES			
Accounts payable and other	142,983.23	-	142,983.23
Accrued wages	(4,435.32)	-	(4,435.32)
Deferred Revenue	215,384.04	-	215,384.04
Unavailable revenue - property taxes	1,408,543.54	-	1,408,543.54
Held for others	474,140.53	-	474,140.53
Interfund loans payable	10,440,596.70	1,308.00	10,441,904.70
TOTAL LIABILITIES	12,677,212.72	1,308.00	12,678,520.72
FUND BALANCES			
Nonspendable:			
Inventory and prepaids	185,149.48	-	185,149.48
Notes receivable	339,880.24	-	339,880.24
Encumbrances	17,648,463.41	-	17,648,463.41
Restricted - Education	1,118,885.82	-	1,118,885.82
Assigned - special projects	606,519.48	-	606,519.48
Unassigned	14,100,270.23	(1,308.00)	14,098,962.23
TOTAL FUND BALANCES	33,999,168.66	(1,308.00)	33,997,860.66
Total liabilities and fund balances	**46,688,354.46**	**-**	**46,688,354.46**

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of December 31, 2017

	Fund: 201 Industrial Park Fund	Fund: 202 Mooring Fees Fund	Fund: 203 Property Sales Fund	Fund: 204 Police Special Duty Fund	Fund: 206 Pool Beach Permits Fund	Fund: 207 Dog License Fees Fund	Fund: 209 City Insurance Claims Fund	Fund: 210 Misc Small Projects Fund	Fund: 212 CDBG Grants Fund	Fund: 213 Law Enforcement Grants Fund	Fund: 216 Airport Operating Fund
Revenues											
Property excise/taxes	-	-	-	-	-	-	-	-	-	-	2,242.12
Intergovernmental	-	-	-	-	-	-	-	-	374,429.29	50,125.55	103,324.65
User fees/rental income	-	2,080.00	-	9,645.00	39,774.37	2,460.00	-	-	-	-	13,928.03
Investment Income	2,505.13	436.67	-	-	1,177.51	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	20,000.00	-	60,114.24
Revenues	2,505.13	2,516.67	-	9,645.00	40,951.88	2,460.00	-	-	394,429.29	50,125.55	179,609.04
Reconciliation (for finance dept use)											
Revenue Control	2,505.13	17,516.67	2,696.50	9,645.00	40,951.88	2,460.00	-	-	394,429.29	50,125.55	214,609.04
Less transfers in	-	(15,000.00)	(2,696.50)	-	-	-	-	-	-	-	(35,000.00)
Adjusted revenue control to tie to above	2,505.13	2,516.67	-	9,645.00	40,951.88	2,460.00	-	-	394,429.29	50,125.55	179,609.04
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	-	-	-	7,398.09	-	-	-	326.26	-	1,682.33
Capital expenditures	-	-	(2,000.00)	-	-	-	-	-	(38,177.01)	-	-
Program expenditures	12,716.76	13,464.07	-	7,179.41	59,903.20	-	-	-	54,942.31	-	93,289.57
Contracted services	-	-	-	-	-	-	-	-	-	-	99,551.96
Other	-	-	-	-	-	-	-	-	-	-	464.35
Expenditures	12,716.76	13,464.07	(2,000.00)	7,179.41	67,301.29	-	-	-	17,091.56	-	194,988.21
Reconciliation (for finance dept use)											
Expenditure Control	227,716.76	18,464.07	25,046.00	12,179.41	399,801.29	13,000.00	-	-	17,091.56	-	197,988.21
Less transfers out	(215,000.00)	(5,000.00)	(27,046.00)	(5,000.00)	(332,500.00)	(13,000.00)	-	-	-	-	(3,000.00)
Adjusted expend. control to tie to above	12,716.76	13,464.07	(2,000.00)	7,179.41	67,301.29	-	-	-	17,091.56	-	194,988.21
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(10,211.63)	(10,947.40)	2,000.00	2,465.59	(26,349.41)	2,460.00	-	-	377,337.73	50,125.55	(15,379.17)
Other financing sources (uses): Transfers in (out)	(215,000.00)	10,000.00	(24,349.50)	(5,000.00)	(332,500.00)	(13,000.00)	-	-	-	-	32,000.00
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(225,211.63)	(947.40)	(22,349.50)	(2,534.41)	(358,849.41)	(10,540.00)	-	-	377,337.73	50,125.55	16,620.83
Fund Balances, beginning of period	662,869.87	78,740.54	(42,907.84)	(1,486.47)	278,834.99	(6,143.00)	(1,144.50)	16,837.16	(318.76)	18,896.09	773,628.71
Fund balances, end of period	437,658.24	77,793.14	(65,257.34)	(4,020.88)	(80,014.42)	(16,683.00)	(1,144.50)	16,837.16	377,018.97	69,021.64	790,249.54

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of December 31, 2017

	Fund: 217 Ice Arena Fund	Fund: 218 Community TV Center Fund	Fund: 219 Teen Center Fund	Fund: 222 DK Associates TIF Fund	Fund: 223 Environmental Reserve Fund	Fund: 224 Recreation Programs Fund	Fund: 225 Fire Donations/Grants Fund	Fund: 226 Tree Planting Fund	Fund: 228 Rte. 111-Mill RedevelopmentTIF	Fund: 229 Soleras TIF Fund	Fund: 230 Shellfish Fees Fund
Revenues											
Property excise/taxes	-	-	-	63,008.83	-	-	-	-	918,905.45	12,311.31	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
User fees/rental income	-	-	-	-	-	193,497.54	6,158.00	-	-	-	2,710.00
Investment Income	-	26.31	103.69	-	-	2,136.04	-	8.52	-	-	82.55
Other	-	-	-	-	-	500.00	550.00	-	-	-	-
Revenues	-	26.31	103.69	63,008.83	-	196,133.58	6,708.00	8.52	918,905.45	12,311.31	2,792.55
Reconciliation (for finance dept use)											
Revenue Control	-	26.31	103.69	63,008.83	-	196,133.58	6,708.00	8.52	918,905.45	12,311.31	2,792.55
Less transfers in	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	-	26.31	103.69	63,008.83	-	196,133.58	6,708.00	8.52	918,905.45	12,311.31	2,792.55
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	487.08	-	-	-	-	1,119.69	-	-	-	2,112.73
Capital expenditures	-	-	-	-	-	-	-	-	(102,546.98)	-	-
Program expenditures	-	90,146.85	-	-	-	273,422.18	5,873.11	-	48,260.00	-	-
Contracted services	-	-	-	-	-	-	-	-	59,642.12	-	-
Other	-	2,696.50	-	61,569.97	-	-	-	-	83,333.34	11,545.61	-
Expenditures	-	93,330.43	-	61,569.97	-	273,422.18	6,992.80	-	88,688.48	11,545.61	2,112.73
Reconciliation (for finance dept use)											
Expenditure Control	-	103,330.43	-	61,569.97	-	290,922.18	6,992.80	-	160,496.48	11,545.61	7,112.73
Less transfers out	-	(10,000.00)	-	-	-	(17,500.00)	-	-	(71,808.00)	-	(5,000.00)
Adjusted expend. control to tie to above	-	93,330.43	-	61,569.97	-	273,422.18	6,992.80	-	88,688.48	11,545.61	2,112.73
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	(93,304.12)	103.69	1,438.86	-	(77,288.60)	(284.80)	8.52	830,216.97	765.70	679.82
Other financing sources (uses): Transfers in (out)	-	(10,000.00)	-	-	-	(17,500.00)	-	-	(71,808.00)	-	(5,000.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(103,304.12)	103.69	1,438.86	-	(94,788.60)	(284.80)	8.52	758,408.97	765.70	(4,320.18)
Fund Balances, beginning of period	333,036.55	16,212.70	19,104.76	61,569.97	(1,995.10)	409,137.13	23,079.04	1,516.39	476,404.81	11,545.63	15,584.84
Fund balances, end of period	333,036.55	(87,091.42)	19,208.45	63,008.83	(1,995.10)	314,348.53	22,794.24	1,524.91	1,234,813.78	12,311.33	11,264.66

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of December 31, 2017

	Fund: 231 North Dam Mil TIF Fund	Fund: 233 Energy Conservation Fund	Fund: 234 NSP Grant Fund	Fund: 237 Rotary Pk Rec Impact Fee Fund	Fund: 239 Granite Ext Sidewalk Impact Fe	Fund: 240 General Assistance Fund	Fund: 241 FEMA/MEMA Disaster Assist Fund	Fund: 242 Cartmill Trust Fund	Fund: 243 Festivals Fund	Fund: 244 Emery School Housing TIF Fund
Revenues										
Property excise/taxes	197,187.75	-	-	-	-	-	-	-	-	29,453.53
Intergovernmental	-	-	-	-	-	-	-	-	-	-
User fees/rental income	-	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	150.33	-	17,866.93	-	-
Other	-	-	-	-	-	-	-	69,887.66	-	-
Revenues	197,187.75	-	-	-	-	150.33	-	87,754.59	-	29,453.53
Reconciliation (for finance dept use)										
Revenue Control	197,187.75	-	-	-	-	150.33	-	87,754.59	-	29,453.53
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	197,187.75	-	-	-	-	150.33	-	87,754.59	-	29,453.53
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	(14,858.00)	-	-	-	-	-
Program expenditures	-	-	330,654.11	-	-	218.90	-	79.00	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Other	189,452.48	-	500.00	-	-	-	-	-	-	29,013.94
Expenditures	189,452.48	-	331,154.11	-	(14,858.00)	218.90	-	79.00	-	29,013.94
Reconciliation (for finance dept use)										
Expenditure Control	189,452.48	-	331,154.11	20,925.00	(14,858.00)	218.90	-	79.00	-	29,013.94
Less transfers out	-	-	-	(20,925.00)	-	-	-	-	-	-
Adjusted expend. control to tie to above	189,452.48	-	331,154.11	-	(14,858.00)	218.90	-	79.00	-	29,013.94
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	7,735.27	-	(331,154.11)	-	14,858.00	(68.57)	-	87,675.59	-	439.59
Other financing sources (uses): Transfers in (out)	-	-	-	(20,925.00)	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	7,735.27	-	(331,154.11)	(20,925.00)	14,858.00	(68.57)	-	87,675.59	-	439.59
Fund Balances, beginning of period	189,452.48	63,883.51	18,878.01	20,695.00	(14,858.00)	27,692.44	9,681.34	1,326,228.53	5,704.64	14,287.18
Fund balances, end of period	197,187.75	63,883.51	(312,276.10)	(230.00)	-	27,623.87	9,681.34	1,413,904.12	5,704.64	14,726.77

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of December 31, 2017

	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						Totals
Revenues											
Property excise/taxes	19,097.37	40,803.98	47,212.12	-	-	-	-	-	-	-	1,332,464.58
Intergovernmental	-	-	-	-	-	-	-	-	-	-	1,055,758.98
User fees/rental income	-	-	-	-	613,107.57	-	-	-	-	-	951,247.91
Investment Income	-	-	-	-	-	-	-	-	-	-	28,612.99
Other	-	-	-	-	-	-	-	-	-	-	231,166.14
Revenues	19,097.37	40,803.98	47,212.12	-	613,107.57	-	-	-	-	-	3,599,250.60
Reconciliation (for finance dept use)											
Revenue Control	19,097.37	40,803.98	47,212.12	-	613,107.57	-	-	-	-	-	3,704,643.60
Less transfers in	-	-	-	-	-	-	-	-	-	-	(105,393.00)
Adjusted revenue control to tie to above	19,097.37	40,803.98	47,212.12	-	613,107.57	-	-	-	-	-	3,599,250.60
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	-	-	-	-	-	-	-	-	-	22,532.86
Capital expenditures	-	-	-	-	-	-	-	-	-	-	(197,759.00)
Program expenditures	-	-	-	2,680.00	-	-	-	-	-	-	1,234,324.79
Contracted services	-	-	-	-	17,978.93	-	-	-	-	-	276,724.97
Other	28,442.44	60,774.43	-	-	-	-	-	-	-	-	468,257.41
Expenditures	28,442.44	60,774.43	-	2,680.00	17,978.93	-	-	-	-	-	1,804,081.03
Reconciliation (for finance dept use)											
Expenditure Control	28,442.44	60,774.43	-	2,680.00	592,982.93	-	-	-	-	-	3,705,410.03
Less transfers out	-	-	-	-	(575,004.00)	-	-	-	-	-	(1,901,329.00)
Adjusted expend. control to tie to above	28,442.44	60,774.43	-	2,680.00	17,978.93	-	-	-	-	-	1,804,081.03
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(9,345.07)	(19,970.45)	47,212.12	(2,680.00)	595,128.64	-	-	-	-	-	1,795,169.57
Other financing sources (uses):											
Transfers in (out)	-	-	-	-	(575,004.00)	-	-	-	-	-	(1,795,936.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(9,345.07)	(19,970.45)	47,212.12	(2,680.00)	20,124.64	-	-	-	-	-	(766.43)
Fund Balances, beginning of period	11,482.82	40,372.44	0.27	2,709.62	-	-	-	-	-	-	6,637,020.58
Fund balances, end of period	2,137.75	20,401.99	47,212.39	29.62	20,124.64	-	-	-	-	-	6,636,254.15

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of December 31, 2017

	Fund: 201 Industrial Park Fund	Fund: 202 Mooring Fees Fund	Fund: 203 Property Sales Fund	Fund: 204 Police Special Duty Fund	Fund: 206 Pool Beach Permits Fund	Fund: 207 Dog License Fees Fund	Fund: 209 City Insurance Claims Fund	Fund: 210 Misc Small Projects Fund	Fund: 212 CDBG Grants Fund	Fund: 213 Law Enforcement Grants Fund	Fund: 216 Airport Operating Fund
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	1,000.00	200.00
Accounts Receivable	-	-	-	(900.00)	-	-	-	-	-	-	34,999.99
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	148,319.00	-	-	-	-	-	-	-	(0.10)	-	1,121,316.91
Interfund loans	289,339.24	77,793.14	-	-	-	-	-	16,837.16	377,019.07	68,021.64	-
Total Assets	437,658.24	77,793.14	-	(900.00)	-	-	-	16,837.16	377,018.97	69,021.64	1,156,516.90
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	4,736.41	-	-	-	-	70.98
Interfund loans	-	-	65,257.34	3,120.88	80,014.42	11,946.59	1,144.50	-	-	-	366,196.38
Total Liabilities	-	-	65,257.34	3,120.88	80,014.42	16,683.00	1,144.50	-	-	-	366,267.36
FUND EQUITY:											
Invested in fixed assets/infrastructure	148,319.00	-	-	-	-	-	-	-	-	-	1,121,316.91
Reserve for Encumbrance	-	-	-	-	(758.39)	-	-	-	(1,333.00)	-	223.20
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	-	-	-	-	16,837.16	378,351.97	69,021.64	-
Assigned fund balance	289,339.24	77,793.14	(65,257.34)	(4,020.88)	(79,256.03)	(16,683.00)	(1,144.50)	-	-	-	(331,290.57)
Total Fund Equity	437,658.24	77,793.14	(65,257.34)	(4,020.88)	(80,014.42)	(16,683.00)	(1,144.50)	16,837.16	377,018.97	69,021.64	790,249.54
Total Liabilities And Fund Equity	437,658.24	77,793.14	-	(900.00)	-	-	-	16,837.16	377,018.97	69,021.64	1,156,516.90
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of December 31, 2017

	Fund: 217 Ice Arena Fund	Fund: 218 Community TV Center Fund	Fund: 219 Teen Center Fund	Fund: 222 DK Associates TIF Fund	Fund: 223 Environmental Reserve Fund	Fund: 224 Recreation Programs Fund	Fund: 225 Fire Donations/Grants Fund	Fund: 226 Tree Planting Fund	Fund: 228 Rte. 111-Mill RedevelopmentTIF	Fund: 229 Soleras TIF Fund	Fund: 230 Shellfish Fees Fund
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	333,036.55	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	19,208.45	63,008.83	-	314,348.53	22,794.24	1,524.91	1,234,813.78	12,311.33	11,264.66
Total Assets	333,036.55	-	19,208.45	63,008.83	-	314,348.53	22,794.24	1,524.91	1,234,813.78	12,311.33	11,264.66
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	87,091.42	-	-	1,995.10	-	-	-	-	-	-
Total Liabilities	-	87,091.42	-	-	1,995.10	-	-	-	-	-	-
FUND EQUITY:											
Invested in fixed assets/infrastructure	333,036.55	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	1,151.33	-	-	-	1,486.66	(948.00)	-	5,008.14	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	63,008.83	-	-	23,742.24	-	-	12,311.33	-
Assigned fund balance	-	(88,242.75)	19,208.45	-	(1,995.10)	312,861.87	-	1,524.91	1,229,805.64	-	11,264.66
Total Fund Equity	333,036.55	(87,091.42)	19,208.45	63,008.83	(1,995.10)	314,348.53	22,794.24	1,524.91	1,234,813.78	12,311.33	11,264.66
Total Liabilities And Fund Equity	333,036.55	-	19,208.45	63,008.83	-	314,348.53	22,794.24	1,524.91	1,234,813.78	12,311.33	11,264.66
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of December 31, 2017

	Fund: 231 North Dam Mil TIF Fund	Fund: 233 Energy Conservation Fund	Fund: 234 NSP Grant Fund	Fund: 237 Rotary Pk Rec Impact Fee Fund	Fund: 239 Granite Ext Sidewalk Impact Fe	Fund: 240 General Assistance Fund	Fund: 241 FEMA/MEMA Disaster Assist Fund	Fund: 242 Cartmill Trust Fund	Fund: 243 Festivals Fund	Fund: 244 Emery School Housing TIF Fund
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	1,413,904.56	-	-
Accounts Receivable	-	-	-	-	-	-	0.01	-	-	-
Fixed Assets/infrastructure (net of accm depr)	-	-	-	-	-	-	-	-	-	-
Interfund loans	197,187.75	63,883.51	-	-	-	27,623.87	9,681.33	-	5,704.64	14,726.77
Total Assets	197,187.75	63,883.51	-	-	-	27,623.87	9,681.34	1,413,904.56	5,704.64	14,726.77
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	312,276.10	230.00	-	-	-	0.44	-	-
Total Liabilities	-	-	312,276.10	230.00	-	-	-	0.44	-	-
FUND EQUITY:										
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	107.99	-	-	-	-	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	197,187.75	-	(312,384.09)	-	-	-	-	-	-	-
Assigned fund balance	-	63,883.51	-	(230.00)	-	27,623.87	9,681.34	1,413,904.12	5,704.64	14,726.77
Total Fund Equity	197,187.75	63,883.51	(312,276.10)	(230.00)	-	27,623.87	9,681.34	1,413,904.12	5,704.64	14,726.77
Total Liabilities And Fund Equity	197,187.75	63,883.51	-	-	-	27,623.87	9,681.34	1,413,904.56	5,704.64	14,726.77
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of December 31, 2017

	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						Totals
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	1,416,304.56
Accounts Receivable	-	-	-	-	380,848.54	-	-	-	-	-	449,048.53
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	-	-	-	-	-	-	-	-	-	-	2,872,308.17
Interfund loans	2,137.75	20,401.99	47,212.39	29.62	-	-	-	-	-	-	3,725,884.85
Total Assets	2,137.75	20,401.99	47,212.39	29.62	380,848.54	-	-	-	-	-	8,463,546.11
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-	9,614.78
Interfund loans	-	-	-	-	360,723.90	-	-	-	-	-	1,817,677.18
Total Liabilities	-	-	-	-	360,723.90	-	-	-	-	-	1,827,291.96
FUND EQUITY:											
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-	2,872,308.37
Reserve for Encumbrance	-	-	-	-	-	-	-	-	-	-	3,069.74
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	29.62	-	-	-	-	-	-	912,317.22
Assigned fund balance	2,137.75	20,401.99	47,212.39	-	20,124.64	-	-	-	-	-	2,848,558.82
Total Fund Equity	2,137.75	20,401.99	47,212.39	29.62	20,124.64	-	-	-	-	-	6,636,254.15
Total Liabilities And Fund Equity	2,137.75	20,401.99	47,212.39	29.62	380,848.54	-	-	-	-	-	8,463,546.11
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of December 31, 2017

	Fund: 302 Professional Educ. Svcs. Fund	Fund: 303 Cultural Enrichment Grant Fund	Fund: 304 MELMAC Grant Fund	Fund: 305 UNE Community Transformatio	Fund: 307 Communities for Children Grant	Fund: 308 Title I Grant Fund	Fund: 309 Local Entitlement Grant Fund	Fund: 310 Vocational Basic Skills Grant	Fund: 311 Title II Grant Fund	Fund: 312 ESL Grant Fund
Revenues										
Intergovernmental	-	-	6,300.00	-	-	71,202.20	97,297.68	10,116.56	40,631.76	8,951.86
Charges for Services	-	-	-	-	-	-	-	-	-	-
Investment income	-	344.90	-	-	-	-	-	-	-	-
Other	-	21,498.48	-	-	-	-	-	-	-	-
Revenues	-	21,843.38	6,300.00	-	-	71,202.20	97,297.68	10,116.56	40,631.76	8,951.86
Reconciliation (for finance dept use)										
Revenue Control	-	21,843.38	6,300.00	-	-	71,202.20	97,297.68	10,116.56	40,631.76	8,951.86
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	-	21,843.38	6,300.00	-	-	71,202.20	97,297.68	10,116.56	40,631.76	8,951.86
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	44,940.00	69.38	-	472.00	14,700.96	4,969.93	6,864.81	-	3,028.63
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	-	-	-	215,741.17	200,112.70	-	57,662.25	5,773.23
Contracted services	-	31,196.62	-	-	-	3,036.92	10,824.39	1,022.07	6,809.00	150.00
Other	-	-	1,163.36	-	-	-	-	3,251.75	-	-
Expenditures	-	76,136.62	1,232.74	-	472.00	233,479.05	215,907.02	11,138.63	64,471.25	8,951.86
Reconciliation (for finance dept use)										
Expenditure Control	-	76,136.62	1,232.74	-	472.00	233,479.05	215,907.02	11,138.63	64,471.25	8,951.86
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	-	76,136.62	1,232.74	-	472.00	233,479.05	215,907.02	11,138.63	64,471.25	8,951.86
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	-	(54,293.24)	5,067.26	-	(472.00)	(162,276.85)	(118,609.34)	(1,022.07)	(23,839.49)	-
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(54,293.24)	5,067.26	-	(472.00)	(162,276.85)	(118,609.34)	(1,022.07)	(23,839.49)	-
Fund Balances, beginning of period	956.75	72,499.91	3,442.80	-	768.34	207.56	0.41	-	-	-
Fund balances, end of period	956.75	18,206.67	8,510.06	-	296.34	(162,069.29)	(118,608.93)	(1,022.07)	(23,839.49)	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
As of December 31, 2017

	Fund: 313 Title IV Grants Fund	Fund: 314 PAL Grant Fund	Fund: 319 Fast Track Grants	Fund: 320 Transition Proficiency Based E	Fund: 321 Adv Place for All Grant Fund	Fund: 323 DHHS H1N1 Vaccine Fund	Fund: 324 ME Consolidated Schl Hlth Gt	Fund: 326 STEM Grants Fund	Fund: 327 Let's Go Grant Fund	Fund: 328 PEPG Grant
Revenues										
Intergovernmental	9,256.56	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Revenues	9,256.56	-	-	-	-	-	-	-	-	-
Reconciliation (for finance dept use)										
Revenue Control	9,256.56	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	9,256.56	-	-	-	-	-	-	-	-	-
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	11,000.00	-	-	-	-	-	2,500.00
Other	10,415.69	-	-	-	-	-	-	-	-	-
Expenditures	10,415.69	-	-	11,000.00	-	-	-	-	-	2,500.00
Reconciliation (for finance dept use)										
Expenditure Control	10,415.69	-	-	11,000.00	-	-	-	-	-	2,500.00
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	10,415.69	-	-	11,000.00	-	-	-	-	-	2,500.00
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(1,159.13)	-	-	(11,000.00)	-	-	-	-	-	(2,500.00)
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(1,159.13)	-	-	(11,000.00)	-	-	-	-	-	(2,500.00)
Fund Balances, beginning of period	1,147.61	16.25	1,039.48	34,534.05	56.05	3,324.92	-	11.98	215.95	4,076.94
Fund balances, end of period	(11.52)	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of December 31, 2017

	Fund: 329 Nellie Mae Education Grant	Fund: 330 CTE Program Improvement Grant	Fund: 350 Adult Ed Projects/Grants Fund	Fund: 351 School Lunch Fund	Fund: 352 School Insurance Claims Fund	Fund: 353 School Unemployment Fund	Fund: 354 York Cty Fine Arts Program	Fund: 355 BIS Playground Fund	Fund: 356 JFK Playground Fund	Fund: 357 BPS Playground Fund
Revenues										
Intergovernmental	-	-	8,605.46	210,144.46	-	-	-	-	-	-
Charges for Services	-	-	22,994.46	152,449.76	-	-	12,180.00	-	-	-
Investment income	-	-	-	86.35	-	-	-	-	62.21	-
Other	-	-	-	-	500.00	-	-	-	-	-
Revenues	-	-	31,599.92	362,680.57	500.00	-	12,180.00	-	62.21	-
Reconciliation (for finance dept use)										
Revenue Control	-	-	31,599.92	362,680.57	500.00	-	12,180.00	-	62.21	-
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	-	-	31,599.92	362,680.57	500.00	-	12,180.00	-	62.21	-
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	1,075.68	-	866.16	231,396.00	2,901.63	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	20,054.38	253,982.59	-	-	-	-	-	-
Contracted services	-	-	21,810.33	9,796.50	265.68	-	5,400.00	-	-	-
Other	3,572.91	-	569.26	500.00	2,303.95	-	-	-	-	-
Expenditures	4,648.59	-	43,300.13	495,675.09	5,471.26	-	5,400.00	-	-	-
Reconciliation (for finance dept use)										
Expenditure Control	4,648.59	-	43,300.13	495,675.09	5,471.26	-	5,400.00	-	-	-
Adjusted Expend. Control To Tie To Above	4,648.59	-	43,300.13	495,675.09	5,471.26	-	5,400.00	-	-	-
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(4,648.59)	-	(11,700.21)	(132,994.52)	(4,971.26)	-	6,780.00	-	62.21	-
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(4,648.59)	-	(11,700.21)	(132,994.52)	(4,971.26)	-	6,780.00	-	62.21	-
Fund Balances, beginning of period	8,292.33	375.20	54,231.22	67,883.08	24,435.73	47,867.10	1,439.17	18.63	11,687.91	29.31
Fund balances, end of period	3,643.74	375.20	42,531.01	(65,111.44)	19,464.47	47,867.10	8,219.17	18.63	11,750.12	29.31

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of December 31, 2017

	Fund: 358 Contribution/ Gifts Fund	Fund: 359 National Board Scholarship	Fund: 360 TITLE IV A - SSAE	Fund: 361 McKinney-Vento Homeless Grant						Totals
Revenues										
Intergovernmental	-	-	-	-	-	-	-	-	-	697,006.60
Charges for Services	-	-	-	-	-	-	-	-	-	187,624.22
Investment income	77.04	950.00	-	-	-	-	-	-	-	1,865.40
Other	500.00	-	-	-	-	-	-	-	-	43,996.96
Revenues	577.04	950.00	-	-	-	-	-	-	-	930,493.18
Reconciliation (for finance dept use)										
Revenue Control	577.04	950.00	-	-	-	-	-	-	-	930,493.18
Adjusted Revenue Control To Tie To Above	577.04	950.00	-	-	-	-	-	-	-	930,493.18
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	435.28	-	690.20	-	-	-	-	-	-	387,456.37
Program expenditures	-	-	-	-	-	-	-	-	-	1,232,615.67
Contracted services	2,846.29	-	8,000.00	1,676.24	-	-	-	-	-	169,373.04
Other	3,000.00	950.00	-	-	-	-	-	-	-	30,142.03
Expenditures	6,281.57	950.00	8,690.20	1,676.24	-	-	-	-	-	1,819,587.11
Reconciliation (for finance dept use)										
Expenditure Control	6,281.57	950.00	8,690.20	1,676.24	-	-	-	-	-	1,819,587.11
Adjusted Expend. Control To Tie To Above	6,281.57	950.00	8,690.20	1,676.24	-	-	-	-	-	1,819,587.11
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(5,704.53)	-	(8,690.20)	(1,676.24)	-	-	-	-	-	(889,093.93)
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(5,704.53)	-	(8,690.20)	(1,676.24)	-	-	-	-	-	(889,093.93)
Fund Balances, beginning of period	10,725.14	-	-	-	-	-	-	-	-	430,627.97
Fund balances, end of period	5,020.61	-	(8,690.20)	(1,676.24)	-	-	-	-	-	(458,465.96)

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of December 31, 2017

	Fund: 302 Professional Educ. Svcs. Fund	Fund: 303 Cultural Enrichment Grant Fund	Fund: 304 MELMAC Grant Fund	Fund: 305 UNE Community Transformatio	Fund: 307 Communities for Children Grant	Fund: 308 Title I Grant Fund	Fund: 309 Local Entitlement Grant Fund	Fund: 310 Vocational Basic Skills Grant	Fund: 311 Title II Grant Fund	Fund: 312 ESL Grant Fund
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Interfund loans	956.75	18,206.67	8,510.06	-	296.34	-	-	-	-	-
Total Assets	956.75	18,206.67	8,510.06	-	296.34	-	-	-	-	-
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	(0.40)	(273.70)	-	(0.27)	-
Interfund loans	-	-	-	-	-	162,069.69	118,882.63	1,022.07	23,839.76	-
Total Liabilities	-	-	-	-	-	162,069.29	118,608.93	1,022.07	23,839.49	-
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	(651.43)	-	-	(463,134.04)	(464,962.94)	-	(86,949.84)	(108.78)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	956.75	18,206.67	9,161.49	-	296.34	301,064.75	346,354.01	(1,022.07)	63,110.35	108.78
Total Fund Equity	956.75	18,206.67	8,510.06	-	296.34	(162,069.29)	(118,608.93)	(1,022.07)	(23,839.49)	-
Total Liabilities And Fund Equity	956.75	18,206.67	8,510.06	-	296.34	-	-	-	-	-
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of December 31, 2017

	Fund: 313 Title IV Grants Fund	Fund: 314 PAL Grant Fund	Fund: 319 Fast Track Grants	Fund: 320 Transition Proficiency Based E	Fund: 321 Adv Place for All Grant Fund	Fund: 323 DHHS H1N1 Vaccine Fund	Fund: 324 ME Consolidated Schl Hlth Gt	Fund: 326 STEM Grants Fund	Fund: 327 Let's Go Grant Fund	Fund: 328 PEPG Grant
ASSETS										
Accounts Receivable	0.46	-	-	-	-	-	-	-	-	-
Interfund loans	-	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
Total Assets	0.46	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	-	-	-	-	-
Interfund loans	11.98	-	-	-	-	-	-	-	-	-
Total Liabilities	11.98	-	-	-	-	-	-	-	-	-
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	(11.52)	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
Total Fund Equity	(11.52)	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
Total Liabilities And Fund Equity	0.46	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of December 31, 2017

	Fund: 329 Nellie Mae Education Grant	Fund: 330 CTE Program Improvement Grant	Fund: 350 Adult Ed Projects/Grants Fund	Fund: 351 School Lunch Fund	Fund: 352 School Insurance Claims Fund	Fund: 353 School Unemployment Fund	Fund: 354 York Cty Fine Arts Program	Fund: 355 BIS Playground Fund	Fund: 356 JFK Playground Fund	Fund: 357 BPS Playground Fund
ASSETS										
Cash and cash equivalents	-	-	-	(2,070.44)	-	47,867.10	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	30,343.35	-	-	-	-	-	-
Interfund loans	3,643.74	375.20	42,531.01	-	19,464.47	-	8,219.17	18.63	11,750.12	29.31
Total Assets	3,643.74	375.20	42,531.01	28,272.91	19,464.47	47,867.10	8,219.17	18.63	11,750.12	29.31
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	10.78	-	-	-	-	-	-
Interfund loans	-	-	-	93,373.57	-	-	-	-	-	-
Total Liabilities	-	-	-	93,384.35	-	-	-	-	-	-
FUND EQUITY:										
Reserve for inventory	-	-	-	30,343.35	-	-	-	-	-	-
Reserve for Encumbrance	-	-	(7,404.52)	(635,452.90)	(2,216.43)	-	(5,000.00)	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	3,643.74	375.20	49,935.53	539,998.11	21,680.90	47,867.10	13,219.17	18.63	-	29.31
Assigned fund balance	-	-	-	-	-	-	-	-	11,750.12	-
Total Fund Equity	3,643.74	375.20	42,531.01	(65,111.44)	19,464.47	47,867.10	8,219.17	18.63	11,750.12	29.31
Total Liabilities And Fund Equity	3,643.74	375.20	42,531.01	28,272.91	19,464.47	47,867.10	8,219.17	18.63	11,750.12	29.31
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of December 31, 2017

	Fund: 358 Contribution/ Gifts Fund	Fund: 359 National Board Scholarship	Fund: 360 TITLE IV A - SSAE	Fund: 361 McKinney-Vento Homeless Grant						Totals
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	45,796.66
Accounts Receivable	-	-	-	-	-	-	-	-	-	0.46
Inventory	-	-	-	-	-	-	-	-	-	30,343.35
Interfund loans	5,020.61	-	-	-	-	-	-	-	-	180,235.90
Total Assets	5,020.61	-	-	-	-	-	-	-	-	256,376.37
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	8,690.20	1,676.24	-	-	-	-	-	715,380.29
Total Liabilities	-	-	8,690.20	1,676.24	-	-	-	-	-	714,842.33
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	30,343.35
Reserve for Encumbrance	(1,866.80)	-	-	-	-	-	-	-	-	(2,683,554.71)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	6,887.41	-	-	(1,676.24)	-	-	-	-	-	2,191,685.48
Assigned fund balance	-	-	(8,690.20)	-	-	-	-	-	-	3,059.92
Total Fund Equity	5,020.61	-	(8,690.20)	(1,676.24)	-	-	-	-	-	(458,465.96)
Total Liabilities And Fund Equity	5,020.61	-	-	-	-	-	-	-	-	256,376.37
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Capital Project Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of December 31, 2017

	Fund: 402 CSO Projects 2013 Fund	Fund: 404 Minor School Capital Proj Fund	Fund: 407 Public Access Building	Fund: 408 Road Projects Bond 2009	Fund: 410 COT Renovation Fund	Fund: 411 CSO Projects Bond FY10 Fund	Fund: 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	5,948.81	615.97	-	259.25	6.04	13,860.37	-	-	-	-	20,690.44
Other	-	86,787.09	-	-	-	-	-	-	-	-	86,787.09
Revenues	5,948.81	87,403.06	-	259.25	6.04	13,860.37	-	-	-	-	107,477.53
Reconciliation (for finance dept use)											
Revenue Control	5,948.81	87,403.06	-	259.25	6.04	13,860.37	-	304,844.42	241,325.30	20,087.98	673,735.23
Less other financing sources	-	-	-	-	-	-	-	(304,844.42)	(241,325.30)	(20,087.98)	(566,257.70)
Adjusted revenue control to tie to above	5,948.81	87,403.06	-	259.25	6.04	13,860.37	-	-	-	-	107,477.53
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Capital expenditures	-	-	-	(300,312.86)	-	-	-	18,813.99	620,712.02	20,087.98	359,301.13
Expenditures	-	-	-	(300,312.86)	-	-	-	18,813.99	620,712.02	20,087.98	359,301.13
Reconciliation (for finance dept use)											
Expenditure Control	27,000.00	-	-	(58,987.56)	-	351,932.40	-	18,813.99	620,712.02	20,087.98	979,558.83
Less other financing uses	(27,000.00)	-	-	(241,325.30)	-	(351,932.40)	-	-	-	-	(620,257.70)
Adjusted expend. control to tie to above	-	-	-	(300,312.86)	-	-	-	18,813.99	620,712.02	20,087.98	359,301.13
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	5,948.81	87,403.06	-	300,572.11	6.04	13,860.37	-	(18,813.99)	(620,712.02)	-	-
Other financing sources (uses):											
Transfers out	(27,000.00)	-	-	(241,325.30)	-	(351,932.40)	-	-	-	-	(620,257.70)
Transfers in	-	-	-	-	-	-	-	304,844.42	241,325.30	20,087.98	566,257.70
Bond premium	-	-	-	-	-	-	-	-	-	-	-
Proceeds from issuance of bonds/BAN/lease	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses):	(27,000.00)	-	-	(241,325.30)	-	(351,932.40)	-	304,844.42	241,325.30	20,087.98	(54,000.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(21,051.19)	87,403.06	-	59,246.81	6.04	(338,072.03)	-	286,030.43	(379,386.72)	-	(305,823.60)
Fund Balances, beginning of period	1,101,425.61	86,006.49	(236,129.87)	(59,246.81)	1,197.31	2,558,676.19	19,975.00	(286,030.43)	5,459,191.83	3,925,000.00	12,555,238.44
Fund balances, end of period	1,080,374.42	173,409.55	(236,129.87)	-	1,203.35	2,220,604.16	19,975.00	-	5,079,805.11	3,925,000.00	12,249,414.84

CITY OF BIDDEFORD
Capital Project Funds
Combining Balance Sheet

As of December 31, 2017

	Fund: 402 CSO Projects 2013 Fund	Fund: 404 Minor School Capital Proj Fund	Fund: 407 Public Access Building	Fund: 408 Road Projects Bond 2009	Fund: 410 COT Renovation Fund	Fund: 411 CSO Projects Bond FY10 Fund	Fund: 413 Roof Replacement Fund	Fund: 414 CSO CWSRF Projects FY13 Fund	Fund: 416 Road Projects Bond 2016	Fund: 417 CSO FY17 Fund	Fund Total
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Held for others	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	1,080,374.42	173,409.55	-	-	1,203.35	2,220,604.16	19,975.00	-	5,079,805.11	3,925,000.00	12,500,371.59
Total Assets	1,080,374.42	173,409.55	-	-	1,203.35	2,220,604.16	19,975.00	-	5,079,805.11	3,925,000.00	12,500,371.59
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	236,129.87	-	-	-	-	-	-	-	250,956.75
Total Liabilities	-	-	236,129.87	-	-	-	-	-	-	-	250,956.75
FUND EQUITY:											
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	-	(337,729.67)	-	(337,729.67)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance	1,080,374.42	173,409.55	(236,129.87)	-	1,203.35	2,220,604.16	19,975.00	-	5,417,534.78	3,925,000.00	12,587,144.51
Total Fund Equity	1,080,374.42	173,409.55	(236,129.87)	-	1,203.35	2,220,604.16	19,975.00	-	5,079,805.11	3,925,000.00	12,249,414.84
Total Liabilities And Fund Equity	1,080,374.42	173,409.55	-	-	1,203.35	2,220,604.16	19,975.00	-	5,079,805.11	3,925,000.00	12,500,371.59
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD, MAINE
Permanent Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balance
For the Six Months Ended December 31, 2017

	Fund 501 Cemetery Fund
Revenues:	
Investment income	213.32
Total Revenue	213.32
Reconciliation (for Finance Dept. use only):	
Revenue Control	213.32
Less transfers in	-
Adjusted Revenue Control to tie to above	213.32
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	213.32
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	213.32
Fund balance, beginning	39,387.91
Fund Balance, ending	**39,601.23**
To tie to ending fund balance	39,601.23
Difference	-

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CITY OF BIDDEFORD, MAINE
Permanent Fund
Combining Balance Sheet
As of December 31, 2017

	Fund 501 Cemetery Fund
Assets	
Cash and cash equivalents	-
Investments	-
Receivables	-
Interfund loans	39,601.23
Total assets	39,601.23

Liabilities	
Accounts payable	-
Interfund loans	-
Funds held in escrow	-
Total Liabilities	-
Fund balance	
Reserved for encumbrances	-
Nonspendable fund balance	39,601.23
Restricted fund balance	-
Total Fund balance	39,601.23
Total Liabilities and fund balance	39,601.23

CITY OF BIDDEFORD, MAINE
Fiduciary Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
For the Six Months Ended December 31, 2017

	Fund 558 BMS Student Activity Fund	Fund 801 B-S-OOB Transit Agency Fund	Fund 900 457 Trust Agency Fund	Totals
Revenues:				
Donations/contributions/Misc. Elem. Rev.	39,172.50	452,260.74	-	491,433.24
User fees & charges	-	514,286.11	2,526.42	516,812.53
Intergovernmental	-	834,381.30	-	834,381.30
Investment Income	6.24	-	-	6.24
Total revenues	39,178.74	1,800,928.15	2,526.42	1,842,633.31
Expenditures:				
Equipment and supplies	-	16,032.59	-	16,032.59
Capital expenditures	705.92	401,648.47	-	402,354.39
Program expenditures	-	1,421,503.57	2,526.42	1,424,029.99
Contracted services	4,078.09	-	-	4,078.09
Other	24,440.69	169,051.61	-	193,492.30
Total expenditures	29,224.70	2,023,316.28	2,526.42	2,055,067.40
Excess (deficiency) of revenues over (under) expenditures	9,954.04	(222,388.13)	-	(212,434.09)
Fund Balances, Beginning	29,575.85	2,012,657.96	-	2,042,233.81
adjust reserve for inventory				
change in value of fixed assets		255,242.77		255,242.77
Fund balances, ending	**39,529.89**	**2,045,512.60**	**-**	**2,085,042.49**
To tie to ending fund balance	39,529.89	2,045,512.60	-	2,085,042.49
Difference	-	-	-	-

CITY OF BIDDEFORD
Fiduciary Funds
Combining Statement of Net Assets
As of December 31, 2017

	Fund 558 BMS Student Activity Fund	Fund 801 B-S-OOB Transit Agency Fund	Fund 900 457 Trust Agency Fund	Totals
ASSETS				
Cash and cash equivalents	39,529.89	200.00	-	39,729.89
Receivables	-	17,529.80	-	17,529.80
Interfund loans	-	401,151.47	-	401,151.47
Prepaid expenses	-	-	-	-
Inventory	-	176,832.53	-	176,832.53
Fixed assets	-	4,492,719.46	-	4,492,719.46
Less: accumulated depreciation	-	(2,548,670.69)	-	(2,548,670.69)
TOTAL ASSETS	**39,529.89**	**2,539,762.57**	**-**	**2,579,292.46**
LIABILITIES				
Accounts payable & payroll withholding	-	46,241.52	-	46,241.52
Accrued wages	-	-	-	-
Accrued compensated absences	-	61,247.77	-	61,247.77
Interfund loans	-	356,816.53	-	356,816.53
Unearned payments	-	30,000.00	-	30,000.00
TOTAL LIABILITIES	-	494,305.82	-	494,305.82
FUND BALANCES				
Invested in fixed assets	-	1,834,666.31	-	1,834,666.31
Reserved for encumbrances	-	-	-	-
Reserved for inventory	-	172,769.38	-	172,769.38
Restricted fund balance	39,529.89	38,021.06	-	77,550.95
TOTAL FUND BALANCES	39,529.89	2,045,456.75	-	2,084,986.64
Total liabilities and fund balances	**39,529.89**	**2,539,762.57**	**-**	**2,579,292.46**

CITY OF BIDDEFORD, MAINE
Proprietary Funds
Statement of Revenues, Expenditures and
Changes in Fund Equity
For the Six Months Ended December 31, 2017

	Fund 601, 2 Sewer Operations	Fund 605 CSO ARRA Projects 10	Total Proprietary Funds
Operating revenues:			
Intergovernmental	-	-	-
Charges for services	1,707,763.64	-	1,707,763.64
Industrial pretreatment	75.00	-	75.00
Other	57,121.90	-	57,121.90
Total operating revenues	1,764,960.54	-	1,764,960.54
Reconciliation (for Finance Dept. use only)			
Revenue Control	2,364,960.54	-	2,364,960.54
Less non-operating income	(600,000.00)	-	(600,000.00)
Adjusted Revenue Control to tie to above	1,764,960.54	-	1,764,960.54
Difference	-	-	-
Operating expenses:			
Personnel services	686,386.90	-	686,386.90
Contract services	28,191.89	-	28,191.89
Supplies, maintenance and repairs	183,805.69	-	183,805.69
Insurance	32,894.21	-	32,894.21
Utilities	99,962.13	-	99,962.13
Other	178,487.01	-	178,487.01
Depreciation	-	-	-
Total operating expenses	1,209,727.83	-	1,209,727.83
Reconciliation (for Finance Dept. use only)			
Appropriation Control	1,642,792.90	-	1,642,792.90
Less current bond/note payments	(239,000.00)	-	(239,000.00)
Less non-operating expense	(194,065.07)	-	(194,065.07)
Adjusted Approp. Control to tie to above	1,209,727.83	-	1,209,727.83
Difference	-	-	-
Operating income (loss)	555,232.71	-	555,232.71
Non-operating revenues (expenses):			
Transfers in	600,000.00	-	600,000.00
Transfers (out)	(150,000.00)	-	(150,000.00)
Bond proceeds	-	-	-
Interest expense	(44,065.07)	-	(44,065.07)
Total non-operating revenue (expense)	405,934.93	-	405,934.93
Net Income (loss)	961,167.64	-	961,167.64
Less current year charges to designated fund balance	(89,207.63)	-	(89,207.63)
Increase (decrease) in fund equity	871,960.01	-	871,960.01
Fund equity, beginning	18,928,916.48	(191,141.37)	18,737,775.11
Fund equity, ending	**19,800,876.49**	**(191,141.37)**	19,609,735.12
To tie to balance sheet fund equity	19,800,876.49	(191,141.37)	19,609,735.12
Difference	-	-	-

CITY OF BIDDEFORD
Proprietary Funds
Balance Sheet
As of December 31, 2017

	Funds 601, 2 Sewer Operations	Fund 605 CSO ARRA Projects 10	Total Proprietary Funds
ASSETS			
Current assets			
Amounts held in escrow	-	-	-
Accounts recivable-other	-	-	-
Accounts receivable-billed	472,411	-	472,411
Accounts receivalbe-unbilled	813,970	-	813,970
Sewer liens	76,687	-	76,687
Total Current assets	1,363,067	-	1,363,067
Non-current assets			
Property, plant and equipment	41,935,548	-	41,935,548
Less accumulated depreciation	(15,457,503)	-	(15,457,503)
Unamortized bond premium	29,580	-	29,580
Total Non-current assets	26,507,625	-	26,507,625
TOTAL ASSETS	**28,357,793**	**-**	**28,357,793**
Liabilities			
Current liabilities			
Accounts payable and other	6,235	-	6,235
Accrued bond interest	-	-	-
Interfund loans payable	3,567,494	191,141	3,758,635
Leases Payable - current	16,224	-	16,224
Bonds payable - current	559,000	-	559,000
Total Current liabilities	4,148,953	191,141	4,340,094
Non-current liabilities			
Leases Payable	46,464	-	46,464
Bonds payable	4,243,000	-	4,243,000
Total Non-current liabilities	4,289,465	-	4,289,465
Total Liabilities	8,438,417	191,141	8,629,559
Fund Equity			
Invested in fixed assets	22,077,277	-	22,077,277
Reserve for encumbrances	44,586	-	44,586
Assigned fund balance	1,983,373	-	1,983,373
Unassigned	(4,185,860)	(191,141)	(4,377,001)
Total Fund Equity	19,919,375	(191,141)	19,728,234
Total liabilities and fund equity	**28,357,793**	**-**	**28,357,793**