City of Biddeford

Finance Committee

February 01, 2022 5:00 PM Council Chambers and via Zoom

Please click the link below to join the webinar:

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US: +16465588656,,91204671304# or +13017158592,,91204671304#

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US: +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799 or +1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799

Webinar ID: 912 0467 1304

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1. **Call to order**
2. **Approval of the Minutes**
   - 2.1. January 18, 2022 Finance Committee Meeting Minutes
     1-18-2022 Finance Committee Minutes.pdf
3. **Signing of the expenditure warrant**
4. **Discussion/Approval**
   - 4.1. Recommendation: Center Street Sewer Separation Project/Gorham Sand and Gravel, Inc. of Gorham, Maine
     2-01-2022 Center St Sewer Separation Proj-MEMO.docx
     2-01-2022 Center Street - GS&G Bid Package.pdf
     2-01-2022 Center Street - Construction Drawings.pdf
     2-01-2022 Center Street - Site Location Map.pdf
5. **Other Business**

5.1. Update: Corrective Action Plan in Response to BerryDunn Report (Sewer Billing)
2-01-2022 BerryDunn Report - MEMO.docx
2-01-2022 BerryDunn Report - Staff Review of Identified Issues.docx
2-01-2022 BerryDunn Wastewater Billing Review Report Final.pdf

5.2. December 2021 Financials

6. Adjournment

City of Biddeford

Finance Committee Meeting Minutes

January 18, 2022

The meeting was called to order at 5:03 p.m. by Councilor Belanger.

Present: Mayor Alan Casavant; Councilor Norman Belanger; Councilor William Emhiser; Councilor Marc Lessard; City Manager, Jim Bennett; City Clerk, Carmen Morris; and Finance Director, Nichole Wood.

Adjustment to the Agenda
No adjustment to the agenda.

Approval of Minutes of January 4, 2022
Motion by Councilor Emhiser to accept the minutes as printed, seconded by Mayor Casavant.

Vote: unanimous.
Motion carries.

Expenditure Warrants:
The Warrants were available for the Committee members to review and sign.

Discussion/Approval
Approval/Purchase of Survey Grade GNSS (GPS) Receiver - Carlson Brx7/Spiller's of Lewiston, Maine
Motion by Councilor Emhiser to approve the purchase of the Carlson Brx7 Survey Grade GNSS (GPS) Receiver from Spiller's of Lewiston, Maine, seconded by Mayor Casavant .

Discussion: GIS Coordinator Greg Copeland presented this item. They received four bids and the lowest bid is being recommended, along with a software update for an additional $2,450.00. The total expenditure with the equipment and software upgrade comes to $16,847.15.

Vote: unanimous.
Motion carries.

Recommendation: Use of ARP Funds for Lost Revenue
City Manager, Jim Bennett, presented this item. The City received $9,759,098.00 from the America Rescue Plan Act stimulus package. There are four categories in which that money can be used:

1. Response to public health or its negative economic consequences.
2. Provision of premium pay to eligible workers.
3. Revenue replacement.
4. Investments in water, sewer and broadband infrastructure.

To date, part of those funds was used to reduce how much the City will borrow for CSO work by

$5,000,000.00; and an estimate of $363,642.00 will be used for premium pay for workers. That leaves a balance of $4,395,455.75 of unallocated funds.

The recommendation for this item is that $3,650,862.00 is a real loss in revenue that would have been received by the City had there not been a pandemic. It was noted that a significant amount that was lost occured within the Wastewater Treatment Plant enerprise account.

Mayor Casavant talked about using these funds to assist the small businesses in our community who have experienced losses due to the pandemic.

Motion by Councilor Lessard to recommend the transfer of funds to the City Council, seconded by Councilor Emhiser.

Vote: unanimous.
Motion carries.

Recommendation/Use of ARP Funds for Lost Revenue and to Eliminate the Wastewater Treatment Plant Interfund Loan
Motion by Councilor Emhiser to recommend the use of ARP Funds for the loss of revenue; specifically, to pay off the Wastewater Treatment Plant interfund loan in the amount of approximately $1,694,572.00, seconded by Councilor Belanger.

City Manager, Jim Bennett, presented the item.

Vote: unanimous.
Motion carries.

Other Business
No other business.

Motion to adjourn made by Mayor Casavant, seconded by Councilor Emhiser.
Vote: unanimous.
Motion carries.
Adjourned at 5:37 p.m.

Finance Committee

Meeting Date: February 1st, 2022
Meeting Time: 5:00 PM

Agenda Item No: 4.1
Item Description: Center Street Sewer Separation – Bid Acceptance

Submitted by: Jeff Demers (Public Works Director)
Tom Milligan, PE (City Engineer)
Craig Chekan, PE (Deputy Engineer)

Supporting Information/Documentation:

1. Site Location Map
2. Construction Drawings
3. Low Bidder (Gorham Sand & Gravel) Bid Package

Executive Summary:

a) Per DEP requirements, storm sewer separation is a major component of the City's wastewater responsibilities. Separating storm inlets from existing combined sanitary sewer pipes helps eliminate sewage overflow into the City's regulated outfalls.
b) Center Street, which has existing combined sewers, was identified as a key location to meet the City's sewer separation goals. Separating Center Street's storm inlets will have many benefits:
   i. Increase available capacity in the existing downstream sewers within Elm Street
   ii. Utilize the previously separated downstream storm pipes within Elm Street
   iii. Route upstream sewer flow eastwards towards Main Street to eliminate redundant sewage pumping and increased capacity at the Horrigan Court Pump Station

Detailed Review:

a) Wright-Pierce, the design engineer, advertised this project to bid on November 24th, 2021.
b) A public open-bid process was held on December 21st in the City's Council Chambers.
c) Four construction bids were received:
   i. Pratt & Sons: $1,971,075.00
   ii. Dearborn Construction: $2,226,442.00
   iii. Gorham Sand & Gravel: $1,467,157.70
   iv. Defelice Corporation: $1,548,505.25
d) Gorham Sand & Gravel (GS&G), the lowest bidder, has a reputable relationship with the City and has previously completed a number of City projects:
   i. Pearl Street Parking Garage sitework (2021)
   ii. Fortune Rocks Drainage (2013)
   iii. Lincoln Street Drainage (2011)
   iv. Washington & Jefferson Street Drainage and Parking Improvements (2004)
e) GS&G's bid package has been reviewed, compared against the bid documents, and deemed acceptable.

Funding Source:

This project will be funded from:

- 35102-60605 – Sewer Construction Improvements
- 31458-60313 – Capital CSO

Staff Recommendation:

Staff recommends to accept Gorham Sand & Gravel's 'Center Street Sewer Separation' bid of $1,467,157.70.

SECTION 00410

BID FORM FOR CONSTRUCTION CONTRACT

The terms used in this Bid with initial capital letters have the meanings stated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

ARTICLE 1—OWNER AND BIDDER

1.01 This Bid is submitted to:

City of Biddeford

Engineering Department

205 Main Street / PO Box 586

Biddeford, ME 04005

Center Street Sewer Separation

1.02 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with Owner in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

ARTICLE 2—ATTACHMENTS TO THIS BID

2.01 The following documents are submitted with and made a condition of this Bid:

A. Required Bid security;

B. List of Proposed Subcontractors;

C. List of Proposed Suppliers;

D. Evidence of authority to do business in the state of the Project; or a written covenant to obtain such authority within the time for acceptance of Bids; Mike Has

E. Required Bidder Qualification Statement with supporting data;

ARTICLE 3—BASIS OF BID—LUMP SUM BID AND UNIT PRICES

3.01 *Base Bid Items*

A. Bidder will complete the Work in accordance with the Contract Documents for the following lump sum, unit price and allowance items.

B. Bidder acknowledges that:

1. each Bid Unit Price includes an amount considered by Bidder to be adequate to cover Contractor's overhead and profit for each separately identified item, and

2. estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all Unit Price Work will be based on actual quantities, determined as provided in the Contract Documents (estimated "*").

Item No.	Description	Unit	Quantity	Bid Unit Price	Bid Amount
1	Mobilization/Demobilization (maximum 4% of Total Bid)	LS	1	56,000.00	$56,000.00
2	Traffic Control and Regulation	LS	1	$67,000.00	$67,000.00
3	Traffic Control via Uniformed Police Officers	ALLOW	1	$10,000	$10,000.00
4	6-inch Storm Drain Service*	LF	100	$135.00	$13,500.00
5	6-inch Storm Drain Pipe	LF	20	$135.00	$2,700.00
6	12-inch Storm Drain Pipe	LF	70	$230.00	$16,100.00
7	15-inch Storm Drain Pipe	LF	325	$266.00	$86,450.00
8	18-inch Storm Drain Pipe	LF	135	$274.00	$36,990.00
9	24-inch Storm Drain Pipe	LF	400	$299.50	$119,800.00
10	4-foot Diameter Drain Manholes	VF	48	$845.00	$40,560.00
11	5-foot Diameter Drain Manholes	VF	17	$1,028.00	$17,476.00
12	4-foot Diameter Catch Basins	VF	78	$740.50	$57,759.00
13	Type F Catch Basin	EA	2	$1,600.00	$3,200.00
14	PVC Sewer Service Pipe (all sizes)	LF	225	$145.00	$32,625.00
15	10-inch PVC Gravity Sewer Pipe	LF	10	$306.00	$3,060.00
16	12-inch PVC Gravity Sewer Pipe	LF	60	$280.00	$16,800.00
17	18-inch PVC Gravity Sewer Pipe	LF	660	$562.62	$371,329.20
18	24-inch PVC Gravity Sewer Pipe	LF	185	$812.62	$150,334.70
19	4-foot Diameter Sewer Manholes	VF	28	$895.00	$25,060.00
20	5-foot Diameter Sewer Manholes	VF	38	$1,078.00	$40,964.00
21	Manhole Drop Connection with Drop Bowl	VF	7	$2,760.00	$19,320.00
22	Pipe Trench Insulation	LF	200	$14.00	$2,800.00
23	Test Pit Excavation and Backfill	EA	5	$1,000.00	$5,000.00
24	Ledge Excavation*	CY	480	$0.01	$4.80
25	Replacement of Unsuitable Material Above Pipe Bedding and Initial Backfill*	CY	100	$55.00	$5,500.00

Item No.	Description	Unit	Quantity	Bid Unit Price	Bid Amount
26	Excavation Below Grade and Replacement Backfill*	CY	100	$20.00	$2,000.00
27	Bituminous Pavement – Binder Course (19 mm, hand-placed)	TON	485	$150.00	$72,750.00
28	Bituminous Pavement – Surface Course (12.5 mm, hand-placed)	TON	10	$170.00	$1,700.00
29	Bituminous Pavement – Surface Course (12.5 mm, machine-placed)	TON	250	$105.00	$26,250.00
30	Mill Existing Pavement (1.5 inch depth)	SY	2,925	$15.00	$48,875.00
31	Shim Bituminous Pavement Prior to Overlay*	TON	80	$110.00	$8,800.00
32	Paved Sidewalk and Driveway Repair	SY	425	$60.00	$25,500.00
33	Concrete Sidewalk Repair	SY	20	$125.00	$2,500.00
34	Granite Curb (Remove and Reset)	LF	375	$30.00	$11,250.00
35	Granite Curb (New)*	LF	25	$35.00	$875.00
36	Granite Transition Curb	EA	11	$500.00	$5,500.00
37	Detectable Warning Devices	SF	48	$150.00	$7,200.00
38	Crosswalk Striping and Stop Bars	LF	750	$1.50	$1,125.00
39	RCP Pipe to Brick Pipe Connection	EA	2	$5,000.00	$10,000.00
40	Asbestos Cement Pipe Removal and Disposal*	LF	100	$40.00	$4,000.00
41	Existing Sewer Pipe and Structures - Abandon with Flowable Fill	LS	1	$15,000	$15,000.00
42	Existing Water Main Relocation (Greater than 2-inch diameter)*	LF	100	$185.00	$18,500.00
43	Erosion and Sediment Control, Site Preparation, and Restoration	LS	1	$10,000.00	$10,000.00
Total Base Bid					

3.02 *Total Bid (Base Bid)*

Total Bid (Total of all Lump Sum and Unit Price Bids)	$1,467,157.70

ARTICLE 4—DELETED

ARTICLE 5—DELETED

ARTICLE 6—TIME OF COMPLETION

6.01 Bidder agrees that the Work will be substantially complete and will be completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions on or before the dates or within the number of calendar days indicated in the Agreement.

6.02 Deleted.

6.03 Deleted.

6.04 Bidder accepts the provisions of the Agreement as to liquidated damages.

ARTICLE 7—BIDDER'S ACKNOWLEDGEMENTS: ACCEPTANCE PERIOD, INSTRUCTIONS, AND RECEIPT OF ADDENDA

7.01 *Bid Acceptance Period*

A. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

7.02 *Instructions to Bidders*

A. Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security.

7.03 *Receipt of Addenda*

A. Bidder hereby acknowledges receipt of the following Addenda:

Addendum Number	Addendum Date
#1	12/10/2021
#2	12/14/2021

ARTICLE 8—BIDDER'S REPRESENTATIONS AND CERTIFICATIONS

8.01 *Bidder's Representations*

A. In submitting this Bid, Bidder represents the following:

1. Bidder has examined and carefully studied the Bidding Documents, including Addenda.
2. Bidder has visited the Site, conducted a thorough visual examination of the Site and adjacent areas, and become familiar with the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
3. Bidder is familiar with all Laws and Regulations that may affect cost, progress, and performance of the Work, including all American Iron and Steel requirements.
4. Bidder has carefully studied the reports of explorations and tests of subsurface conditions at or adjacent to the Site and the drawings of physical conditions relating to existing surface or subsurface structures at the Site that have been identified in the

Supplementary Conditions, with respect to the Technical Data in such reports and drawings.

5. Bidder has carefully studied the reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site that have been identified in the Supplementary Conditions, with respect to Technical Data in such reports and drawings.

6. Bidder has considered the information known to Bidder itself; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Bidding Documents; and the Technical Data identified in the Supplementary Conditions or by definition, with respect to the effect of such information, observations, and Technical Data on (a) the cost, progress, and performance of the Work; (b) the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, if selected as Contractor; and (c) Bidder's (Contractor's) safety precautions and programs.

7. Based on the information and observations referred to in the preceding paragraph, Bidder agrees that no further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract.

8. Bidder is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.

9. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and of discrepancies between Site conditions and the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.

10. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

11. The submission of this Bid constitutes an incontrovertible representation by Bidder that without exception the Bid and all prices in the Bid are premised upon performing and furnishing the Work required by the Bidding Documents.

8.02 *Bidder's Certifications*

A. The Bidder certifies the following:

1. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any collusive agreement or rules of any group, association, organization, or corporation.

2. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid.

3. Bidder has not solicited or induced any individual or entity to refrain from bidding.

4. Bidder has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Contract. For the purposes of this Paragraph 8.02.A:

    a. Corrupt practice means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process.

b. Fraudulent practice means an intentional misrepresentation of facts made (a) to influence the bidding process to the detriment of Owner, (b) to establish bid prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition.

c. Collusive practice means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish bid prices at artificial, non-competitive levels.

d. Coercive practice means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

BIDDER hereby submits this Bid as set forth above:

Bidder:

Gorham Sand & Gravel
(typed or printed name of organization)

By: ______________________
(individual's signature)

Name: James Shaw
(typed or printed)

Title: President
(typed or printed)

Date: 12/21/2021
(typed or printed)

If Bidder is a corporation, a partnership, or a joint venture, attach evidence of authority to sign.

Attest: ______________________
(individual's signature)

Name: Patrick Shaw
(typed or printed)

Title: Project Manager
(typed or printed)

Date: 12/21/2021
(typed or printed)

Address for giving notices:

939 Parker Farm Road
Buxton, ME 04093

Bidder's Contact:

Name: James Shaw
(typed or printed)

Title: President
(typed or printed)

Phone: 207-839-2442

Email: jimshaw@gsgravel.com

Address:

939 Parker Farm Road
Buxton, ME 04093

Bidder's Contractor License No.: (if applicable) ______________________

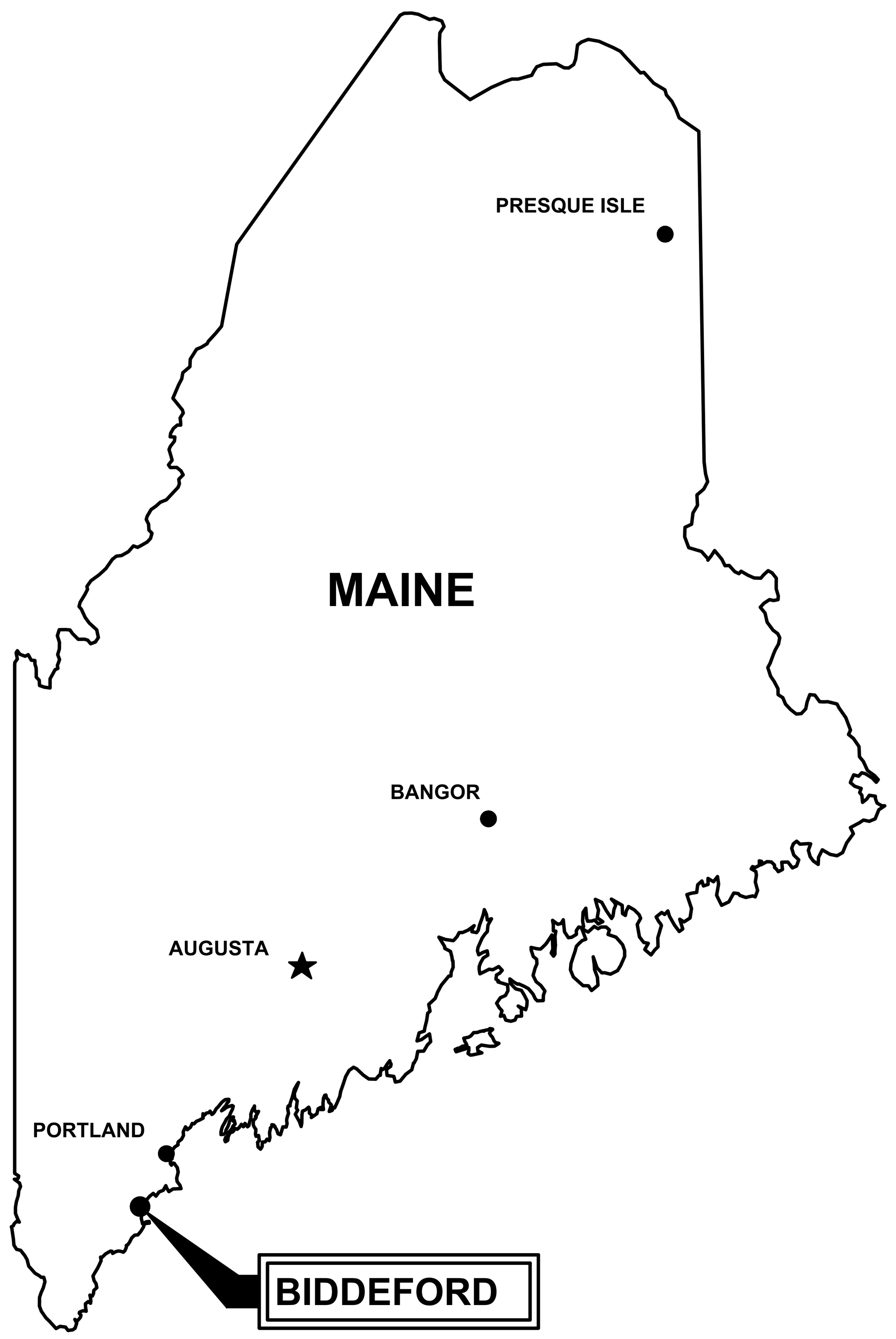
<u>END OF SECTION</u>

CITY OF BIDDEFORD, MAINE

CONTRACT DRAWINGS FOR

CENTER STREET SEWER SEPARATION

NOVEMBER 2021



DRAWING INDEX

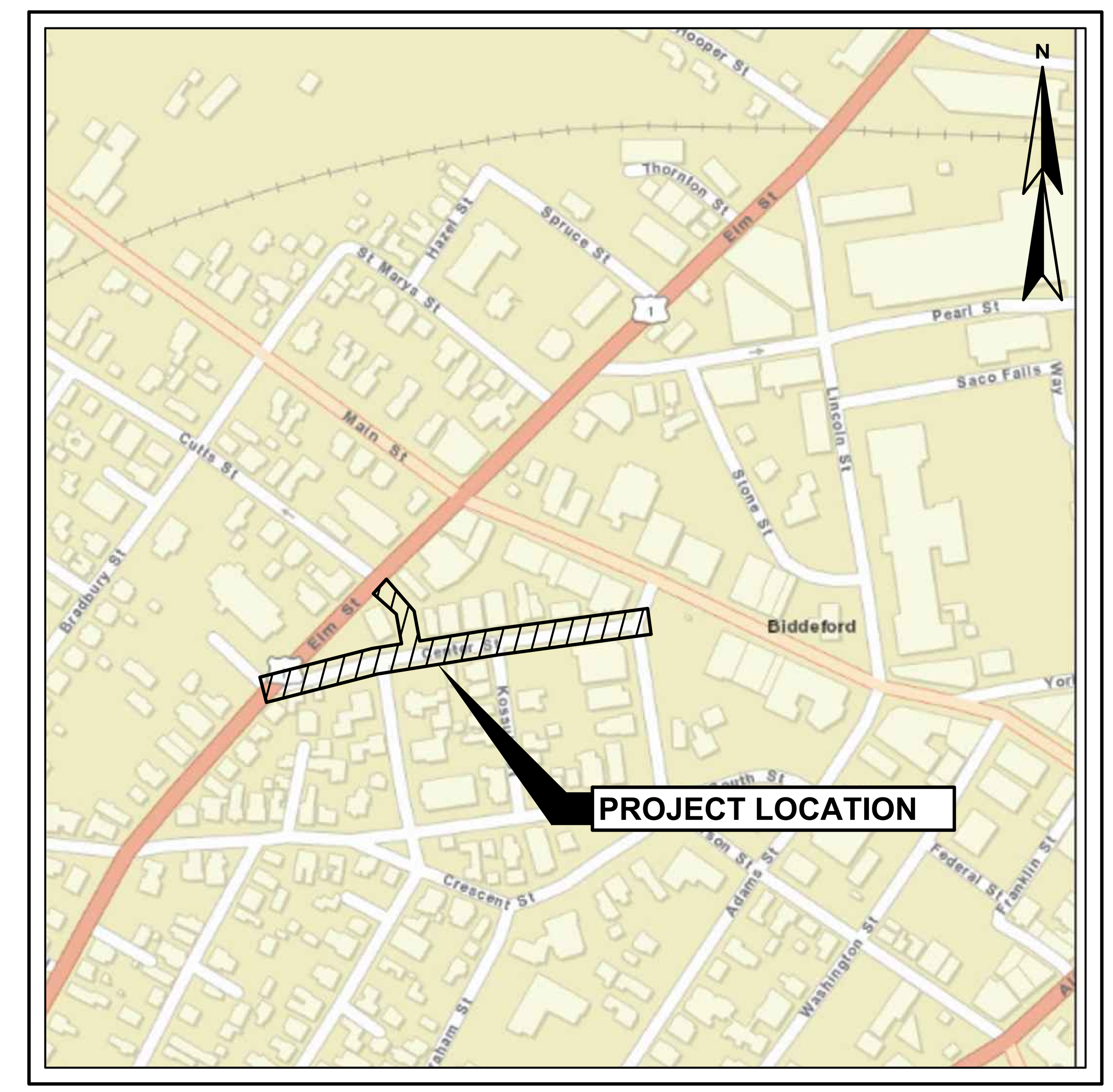
GENERAL

-----	COVER SHEET

CIVIL

C-1	GENERAL NOTES, LEGEND, ABBREVIATIONS AND SITE KEY
C-2	PLAN: CROSS COUNTRY STORM DRAIN
C-3	PLAN AND PROFILE: CENTER STREET STA 1+00 TO STA 5+75
C-4	PLAN AND PROFILE: CENTER STREET STA 5+75 TO STA 8+60
C-5	DETAILS I
C-6	DETAILS II
C-7	DETAILS III
C-8	EROSION CONTROL NOTES AND DETAILS

STATE OF MAINE
CHRISTINE T.M. RINEHART
No. 12659
LICENSED PROFESSIONAL ENGINEER
11/24/2021



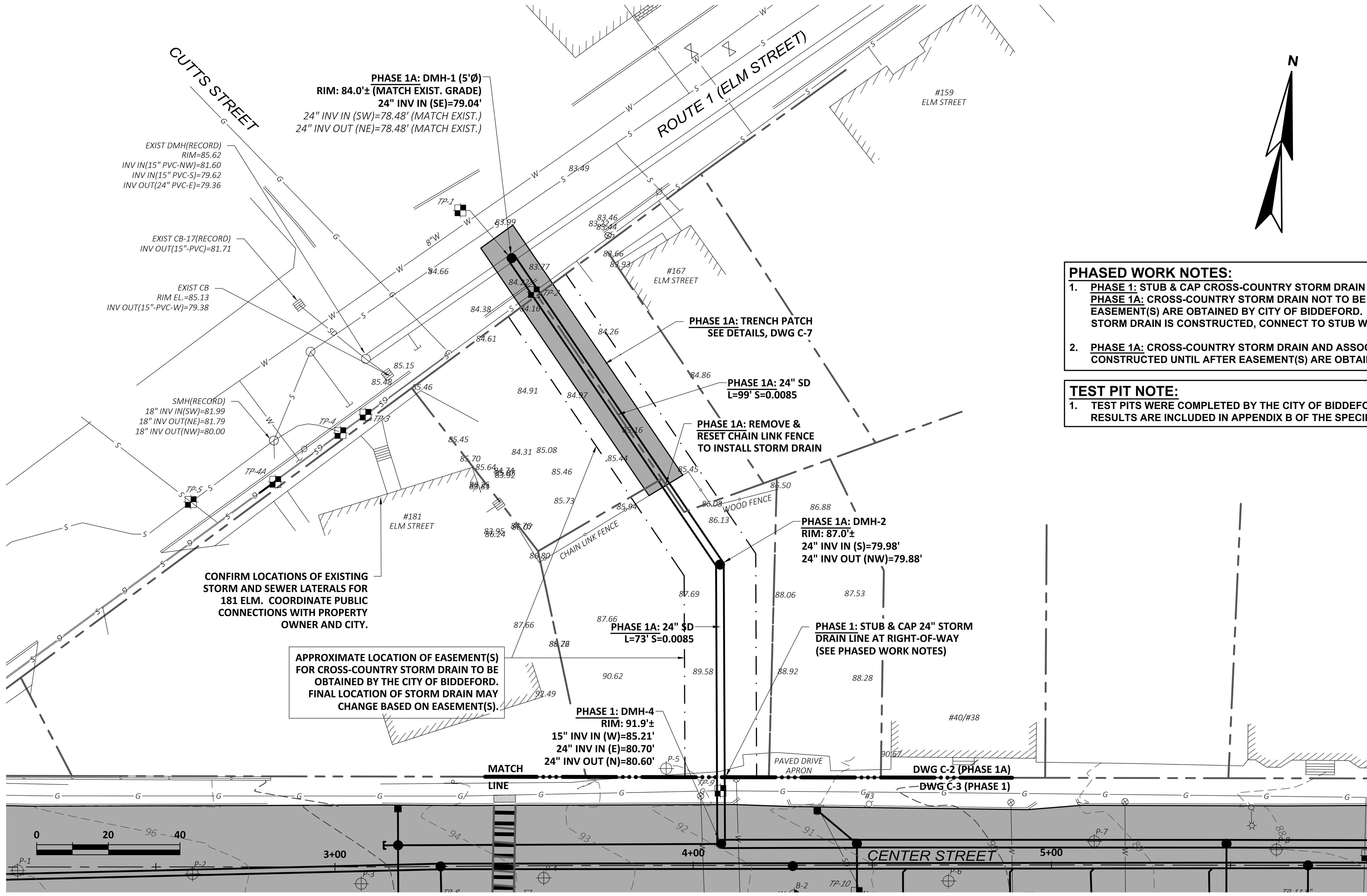
LOCATION PLAN
SCALE: 1"=2,000'

WRIGHT-PIERCE
Engineering a Better Environment

888.621.8156 | www.wright-pierce.com

FOR BIDDING 11/24/2021

WP PROJECT No. 13838A



PLAN

SCALE: 1"=20'

PHASED WORK NOTES:

1. PHASE 1: STUB & CAP CROSS-COUNTRY STORM DRAIN AT THE CENTER STREET RIGHT-OF-WAY.
   PHASE 1A: CROSS-COUNTRY STORM DRAIN NOT TO BE CONSTRUCTED UNTIL AFTER EASEMENT(S) ARE OBTAINED BY CITY OF BIDDEFORD. WHEN PHASE 1A CROSS-COUNTRY STORM DRAIN IS CONSTRUCTED, CONNECT TO STUB WITH FERNCO COUPLING OR EQUAL.
2. PHASE 1A: CROSS-COUNTRY STORM DRAIN AND ASSOCIATED PHASE 1A SEWER NOT TO BE CONSTRUCTED UNTIL AFTER EASEMENT(S) ARE OBTAINED BY CITY OF BIDDEFORD.

TEST PIT NOTE:

1. TEST PITS WERE COMPLETED BY THE CITY OF BIDDEFORD NOVEMBER OF 2021. TEST PIT RESULTS ARE INCLUDED IN APPENDIX B OF THE SPECIFICATIONS.

NO	REVISIONS	APP'D	DATE
1			
2			
3			
4			
5			

PROJECT NO: 13838
DESIGNED: C.RINEHART
CAD COORD: R.BEISAW
CAD: R.BEISAW
CHECKED: R.WINGARD
DATE: 11/20/21
APPROVED: C.RINEHART
DATE: 11/24/21
SUBMISSION: CONTRACT DRAWINGS

STATE OF MAINE
CHRISTINE T.M. RINEHART
No. 12659
LICENSED PROFESSIONAL ENGINEER

WRIGHT-PIERCE
207-725-8721 | www.wright-pierce.com
11 BOWDOIN MILL ISLAND, TOPSHAM, ME 04086

CITY OF BIDDEFORD
CENTER STREET SEWER SEPARATION
BIDDEFORD, MAIN

PLAN: CROSS COUNTRY STORM DRAIN

DRAWING
C-2

LAST SAVED BY: DANIEL.METZ 11/19/2021 1:09 PM

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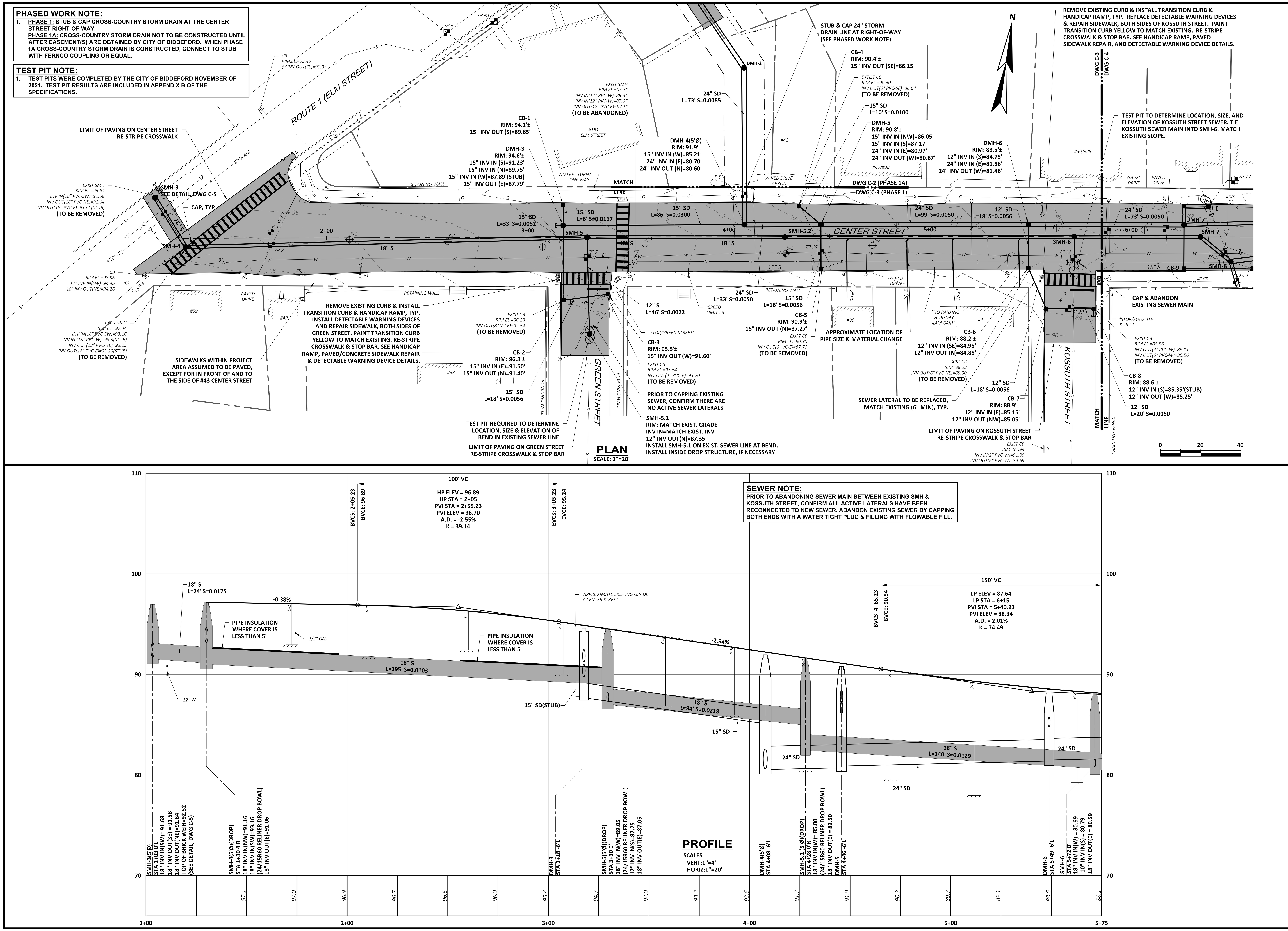


CITY OF BIDDEFORD
CENTER STREET SEWER SEPARATION
BIDDEFORD, MAIN

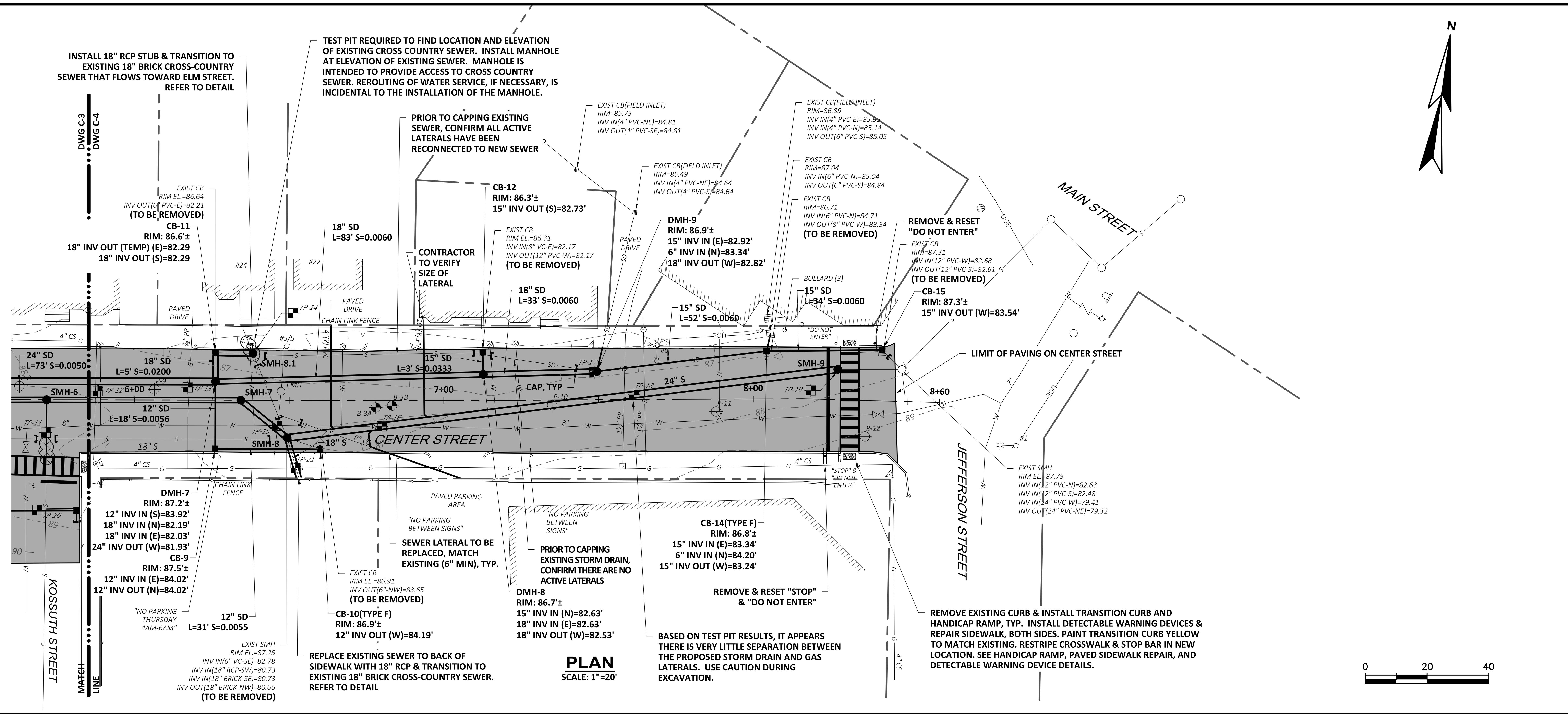
PLAN & PROFILE: CENTER STREET STA 1+00 TO STA 5+75

WRIGHT-PIERCE
207-725-8721 | www.wright-pierce.com
11 BOWDOIN MILL ISLAND, TOPSHAM, ME 04086

PROJECT NO: 13838
DESIGNED: C.RINEHART
CAD COORD: R.BEISAW
CAD: R.BEISAW
CHECKED: R.WINGARD
DATE: 11/20/21
APPROVED: C.RINEHART
DATE: 11/24/21
SUBMISSION: CONTRACT DRAWINGS

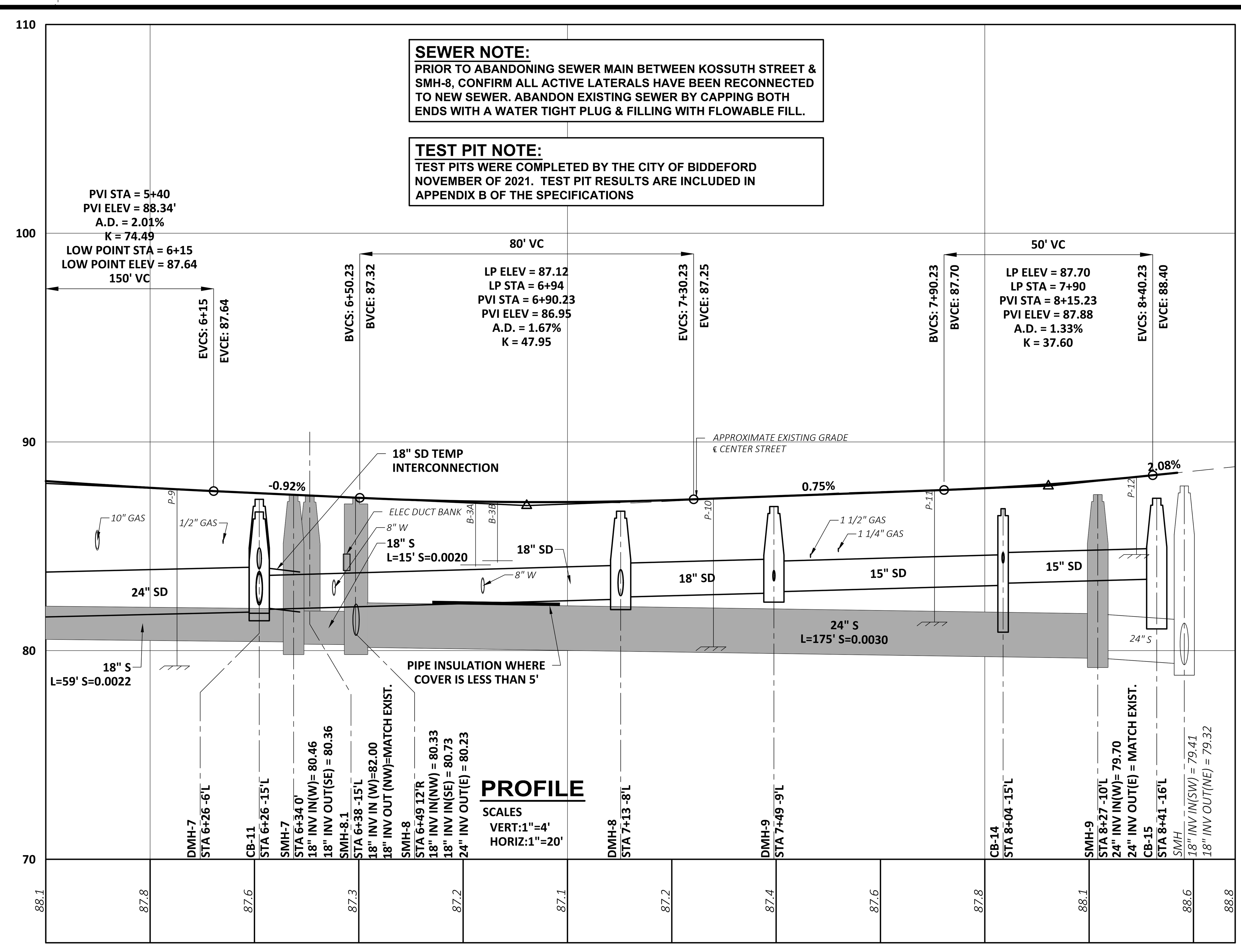
DRAWING C-3

LAST SAVED BY: DANIEL.METZ 11/24/2021 11:00 AM



PLAN

SCALE: 1"=20'



PROFILE

SCALES
VERT:1"=4'
HORIZ:1"=20'

REVISIONS			
NO	REVISIONS	APP'D	DATE

PROJECT NO:	13838
DESIGNED:	C.RINEHART
CAD COORD:	R.BEISAW
CAD:	R.BEISAW
CHECKED:	R.WINGARD
DATE:	11/20/21
APPROVED:	C.RINEHART
DATE:	11/24/21
SUBMISSION:	CONTRACT DRAWINGS

WRIGHT-PIERCE

207-725-8721 | www.wright-pierce.com

11 BOWDOIN MILL ISLAND, TOPSHAM, ME 04086

CITY OF BIDDEFORD
CENTER STREET SEWER SEPARATION
BIDDEFORD, MAIN

PLAN & PROFILE: CENTER STREET
STA 5+75 TO STA 8+60

DRAWING
C-4

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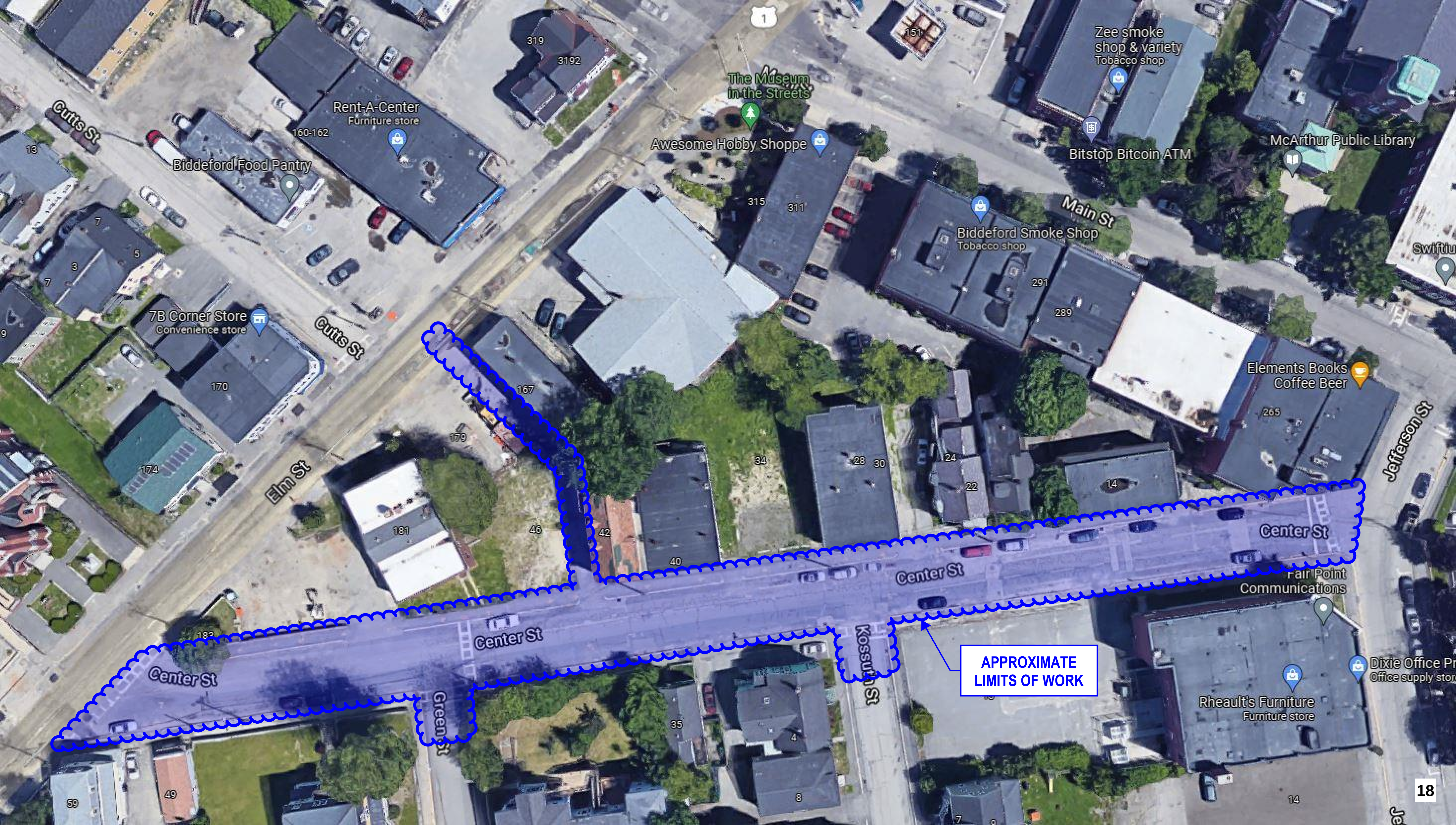
APPROXIMATE LIMITS OF WORK
Center St
Center St
Center St
Center St
Kossuth St
Green St
Elm St
Main St
Cutts St
Cutts St
Jefferson St
Rent-A-Center
Furniture store
Biddeford Food Pantry
7B Corner Store
Convenience store
The Museum in the Streets
Awesome Hobby Shoppe
Zee smoke shop & variety
Tobacco shop
Bitstop Bitcoin ATM
McArthur Public Library
Biddeford Smoke Shop
Tobacco shop
Elements Books Coffee Beer
Fair Point Communications
Rheault's Furniture
Furniture store
Dixie Office Pr
Office supply stor

Finance Committee and City Council

Meeting Date: February 1, 2022
Meeting Time: 6:00pm

Agenda Item No: 4
Item Description: ***Corrective Action Plan in Response to BerryDunn Report***

Submitted by: Nichole Wood, Finance Director

Supporting Information/Documentation:

BerryDunn *City of Biddeford Wastewater Billing Process Review Project Analysis and Recommendations Report*

City staff's review of identified issues prepared by Kristy Cyr, Tax Collector

Key Terms:

N/A

Executive Summary:

The City engaged BerryDunn to conduct an assessment of the City's municipal wastewater billing processes with the goal of highlighting a review of historic billing processes, identify areas for improvements and provide recommendations to optimize the billing process. This brief is a response to that report.

Detailed Review:

The finance department has experienced challenges related to Wastewater billing over the past several years, due in large part to a long-term employee's retirement and lack of written procedures and processes for how to process the different types of billing. As the position became vacant several times, Kristy Cyr stepped in to do the wastewater billing.

Kristy had already identified several issues with consistency as she answered questions and reviewed what had been done, and worked diligently to fix the errors. She has reviewed the accounts identified by BerryDunn and provided some insight into what happened in her report.

There are instances in BerryDunn's report that identified "skipped/missed billings" for several accounts; however, after further review we determined that they were not skipped. Rather, due to staff turnover they billings were delayed, but eventually performed. There was no loss of revenue.

Prior to receiving the BerryDunn report Kristy had already identified several accounts that had a stop date applied to their service, which was preventing bills from processing. As we found these accounts we updated the stop date accordingly.

Corrective actions:

- Finance has created a set billing schedule for both monthly and two quarterly batches of accounts.
- We have scheduled a “soup to nuts” training with Tyler/Munis personnel on the Utility Billing module in March. We will use this time to develop a written procedures manual.
- After the above-mentioned training session, we will work with Tyler/Munis personnel to determine if there are any processes that we can better automate to create some efficiencies and ensure accuracy.

Funding Source:

N/A

Staff Recommendation:

None

BerryDunn was able to identify key findings related to missed/skipped billings that are not aligned with common practice for municipal utility operations. For the examples below, there appears to be a gap from when the readings are taken and the bill is due. There was a skipped billing issue discovered for a number of accounts. A handful of examples are shown below for accounts 000004, 000031, and 001384. The accounts are set to bill on a monthly basis, but are not billed monthly.

I do not see skipped/missed billings for account 000004. There was a delay in the Nov 2020 billing due to staff turnover. The Nov 2020 billing was completed Dec 1, 2020. There were 2 billings done in April 2021 for March 2021 and April 2021, putting the account back in line with Monthly billing schedule.

I do not see skipped/missed billings for account 000031. There was a delay in the Nov 2020 billing due to staff turnover. The Nov 2020 billing was completed Dec 1, 2020. There were 2 billings done in April 2021 for March 2021 and April 2021, putting the account back in line with Monthly billing schedule. TD Bank is the Tenant for this account while Hannaford Brother's Co is the Owner of the building.

I do not see skipped/missed billings for account 001384. There was a delay in the Nov 2020 billing due to staff turnover. The Nov 2020 billing was completed Dec 1, 2020. There were 2 billings done in April 2021 for March 2021 and April 2021, putting the account back in line with Monthly billing schedule.

There was also a discovered finding with specific accounts not being billed on time, which were read on February 1, 2021, and not billed until April 9, 2021. Accounts 000358 and 000380 were other examples to fit this criteria. Account 000380 for Briarwood Apartments only used 15,200 gallons through February 1, 2021. The service code on the account shows sewer Commercial Mon; however, the account type shows Residential. This may be correct set up, however, if the correct service code is not being used, there could be a potential loss of revenues for the multiunit/apartment account. If the wrong meter size or charge/rate code combination is not added, there could be a loss in revenues

Accounts 000358 and 000380. There was a delay in the Nov 2020 billing due to staff turnover. The Nov 2020 billing was completed Dec 1, 2020. Two billings were completed in April 2021 for March 2021 and April 2021, bringing all monthly accounts back in line with the monthly billing cycle.

Account 000380 the service code dictates the billing fee schedule each account is charged from. Account 000380 has a service code of 50 which is a monthly commercial account, this is correct. It is categorized as Residential under type which has no bearing on the billing fee.

Figure 05: Accounts with Stop Date Prior to 12/31/9999

There are forty-seven accounts that have a stop date on the service, which has prevented the accounts from being billed. The accounts have a stop date less than 12/31/9999, which indicates the service has stopped and not billed. The accounts below have been identified as missed billings

I will compare this list of accounts with a stop date prior to 12/31/9999 with Maine Water's records of stopped or inactive accounts to ensure accuracy.

Figure 06: Charge code setup

There may be potential discrepancies with the classification of the account linking to a charge/rate code depending on the multi-unit category. Reviewing charge/rate code combinations will confirm accuracy for services set up and linking to the proper rate structure.

The Charge Code setup has been reviewed and verified for accuracy by Nichole and Kristy.

After further review, there was a discovery with account 000087 being billed; however, it appears the usage has dropped. This could be a potential loss in revenue if the meter is not working accurately, and the account is not estimated when the location address is occupied.

Account 000087 changed from Charge Code 50 (Commercial Monthly) to Charge Code 60 (Commercial Quarterly) in 2016. Usage has been consistant since 2011.

Upon reviewing the current fiscal year rates, there were findings related to setup for the sewer residential monthly rate codes. There is a potential issue with the rate master setup, and the rate table, for the following service/rate code combination, which could be resulting in lost revenues. The rate set up within Munis appears to be incorrect for the Multi-Unit (35) 2021, based on the "Charge Amount min" amounts shown in Figure 08 and the Sewer Billing Fee Schedule provided by the City. The rate code listed below appears to be the only rate code that has an effective date of 7/1/2021. All other rates codes show the effective date of 7/1/2020. The rate for 7/1/2020 shows $19.82, which was updated to 7/1/2021 at $18.43.

According to the rate sheet shared with BerryDunn, the rate should be $19.82 (see next two screen shots for support documentation)

The Rate Table was reviewed by Nichole and Kristy. Rate Code 35 (Multi Unit Monthly) had the incorrect minimum charge entered, this was noticed and corrected.

The City's reconciliation process was identified as being largely manual. Within Munis, BerryDunn generated a reconciliation report used in utility billing called the AR Aging report, which showed only one account with an outstanding balance. This is uncommon from BerryDunn's experience that a municipality would have only one overdue account, which is what is reflected in Figure 11 below

This could be a technology issue. The Sewer Billing AR Category stays the same regardless if the account is past due or is in lien status. The City of Biddeford currently has 110 active Sewer Liens.

There were a number of accounts discovered with potential skipped billings (the example below in Figure 12 shows an account billed with a six-month gap, then a seven-month gap). This could affect revenues from year to year, especially when rates are changed during the gap period (billings and readings for the next four screenshots have highlighted fields – shown for support – account 130210 was read in April and not billed until October. There were many other accounts identified like this.

Due to Seasonal Accounts and/or Vacant Properties there will be gaps in billings for these particular accounts. The City receives Shut Off / Turn On status from Maine Water Co. Account 130210 is a Biddeford Pool Account and this account is Seasonal. Accounts starting with the numbers 1, 5 or 7 are Biddeford Pool Accounts and could be Seasonal.

The account listed below is also a monthly account that took two months to bill (see next two screen shots below): Figure 18: Account 000202: Potential Skipped Billing Example

Account 000202 is a monthly account. Please see explanation on delayed monthly billings on first page.

BerryDunn reviewed the bill run process and setup in Munis, and observed that the bill run process and setup are inconsistent, with delayed billings. There are months in between readings and billings, as well as with due dates that are causing fluctuation of revenues from month to month, and year to year. The City appears to be billing too far in arrears, which could lead to a potential risk in decreased collections, due to the age of the account when a customer leaves and if owing an outstanding balance. An example of a bill run date range was captured below for support documentation.

The City is required to wait for Maine Water to complete the water billing and compile necessary billing reports in order for the Sewer Billing Process to begin. We are billing in the arrears because we are billing for water consumed in prior months. In order to get an accurate billing, the water has to be consumed and that consumption reported to the City or the result would be estimated billings. The Sewer Billing Department has developed a billing schedule for all monthly and quarterly billings. This billing schedule will help with frequency issues. Final Sewer Billing amounts are always calculated in the event a property is sold or there is a change in tenant(s). Final Water Readings are provided to the Sewer Billing Department by Maine Water. The Final Water/Sewer amounts are then provided to the various Closing/Title Companies.

Pages 21-22 of Barry Dunn's Report is showing examples from 2013, are these still ongoing issues or concerns?

Table 3.1 Primary Challenges and Improvement Opportunities

4. Billings were skipped on average by two months, and on other occasions up to seven months. There were identified instances where the City had skipped recurring billings, in some instances by several months. BerryDunn recommends that the City look to align billing processes in accordance to ordinances and/or policies, and move one-off accounts to a separate bill run, which should also be automated. This policy change could allow for more accurate reporting and revenues earned and billed in the correct month or fiscal year.

Due to Seasonal Accounts and/or Vacant Properties there will be gaps in billings for these particular accounts. The City receives Shut Off / Turn On status from Maine Water Co. Account 130210 is a Biddeford Pool Account and this account is Seasonal. Accounts starting with the numbers 1, 5 or 7 are Biddeford Pool Accounts and could be Seasonal.

5. Shut-off accounts may not be marked paid immediately once the payment is received. The City should look to help ensure all shut-off accounts are activated once payment is received,

and once there is consumption on account (this could be set up on an automated process). There are special codes that may be beneficial to add within Munis to help to avoid skipped billings. Many shut-off accounts were discovered as not being billed for many years.

Due to Seasonal Accounts and/or Vacant Properties there will be gaps in billings for these particular accounts. The City receives Shut Off / Turn On status from Maine Water Co.

6. Rate codes should be reviewed due to a potential incorrect rate code setup. There was a potential incorrect rate code for FY21 identified which may be causing a loss in revenues. There was a discovery of a charge/code 35 that was lower than the current fiscal year rate, which would negatively affect revenues.

The Rate Table was reviewed by Nichole and Kristy. Rate Code 35 (Multi Unit Monthly) had the incorrect minimum charge entered, this was noticed and corrected.

7. Supporting documentation for adjustments is limited and inconsistent. The adjustment support documents were scratched through on some adjustments multiple times, and the detail was vague as to how the calculation was determined. The manual process and documentation for adjustments may be incorrect causing a decrease in revenues.

I have not seen the supporting documents specified in #7. All adjustments made to sewer billing accounts will have supporting documents with clear calculations and detail.

8. Overdue accounts with liens appear to not be automated to move an account balance from one category to liens. The City should consider a written policy/procedure that includes potential system automation for processing liens in Munis. If documentation does not exist at the City for this, the City might consider documenting the procedures to support standardization in the lien process. There were no documents provided to BerryDunn that included procedures or policy for lien processing.

Sewer Liens are placed on an annual basis in accordance with State Law 36 M.R.S.A SS 942, 943.

9. Applications for new occupants are most often received in paper form and at the time of payment. The City is not using an available automated process for adding new customers and to automate final billing of old customers within Munis. Processing applications in paper form is challenging and time consuming for staff members, as they must manually key in information, which may increase errors in billing the wrong amount to the old and/or new customer.

Final Sewer Billing amounts are always calculated in the event a property is sold or there is a change in tenant(s). Final Water Readings are provided to the Sewer Billing Department by Maine Water. The final Water/Sewer amounts are then provided to the various Closing/Title Companies. This process is in place so that the buyer of a property is not responsible for any Water or Sewer charge incurred by the Seller.

10. Zero consumption was billed on a number of identified occasions. BerryDunn recommends that the City review its contract with Maine Water, particularly with the potential of there being broken meters in service that may be causing loss of sewer revenue for the City when these accounts are billed at zero usage. The City may also consider estimating accounts when meters are broken to avoid billing accounts for zero consumption.

When a building is vacant but the Water/Sewer account is active, this will result in zero consumption and the account will be billed the minimum charge.

12. No estimated consumption. There were no accounts showing an estimated billing. For most of the accounts with zero consumption that were reviewed, the meter was replaced and usage appeared on the next month for the accounts reviewed.

New meter installs are reported by Maine Water. There is an out-reading for the old meter and a reading for the new meter. Charges are calculated manually to include the out-reading and new reading consumption. No functionality known in Munis to handle two readings within one billing.

13. Certain Procedures and Policies may not be fully documented or kept up to date. There are some instances where processes are not formally documented to help ensure a shared organizational understanding of standard operating procedures or workflow. This was observed while reviewing final billing, adjustments, and regular billing. The policies would benefit from being more thoroughly developed, and it was noted that there is not a checklist

for procedures. There was no documentation provided for processing of final bills and new customers, and if such documentation does not exist, the City might consider developing documentation to support these processes.

I am not aware of a Policies and Procedures Manual for Sewer Billing. This should be developed if one does not exist. This could prove to be valuable in ensuring all employees associated with the Sewer Billing Process are following the exact same processes.

14. Current staffing levels and cross training of staff may not be aligned with current workload demands. This presents challenges with planned and unplanned absences. There were several instances of staff replacement or departures since BerryDunn began this project, and reported to BerryDunn as having occurred in the 12 months leading up to this study. This could contribute to transactions not being processed due to staff members not being in the office, or leaving the City. Several processes are currently owned by individual staff members, with little or no backup staff trained on their duties.

Since 2019 the City has employed 4 people for the Sewer Billing Process.

BerryDunn

City of Biddeford Wastewater Billing Process Review Project

Analysis and Recommendations Report

Submitted by:

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Final Version Submitted On:

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Version	Delivered Date	Update Reason
Draft 1	November 9, 2021	Draft 1 delivered to the City for review.
Draft 2	November 10, 2021	Draft 2 delivered to the City for review based on Draft 1 feedback.
Final	November 10, 2021	Final version delivered to the City incorporating Draft 2 revisions.

Table i: Version History of the Report

1 Introduction

1.1 Project Background

The City of Biddeford (City) has retained Berry Dunn McNeil & Parker, LLC (BerryDunn) to conduct an assessment of the City's municipal wastewater billing processes. The goal of the project is to produce a report highlighting a review of historical billing processes to understand any needed corrections; a proactive review of processes to identify areas for improvement; and present considerations of any related recommendations to best optimize the billing process. At the point in time that the assessment activities, including review of existing documentation provided by the City and interviews with City staff were conducted, the City leveraged a legacy version of the Tyler Technologies (Tyler) Munis software to support wastewater billing and other City business functions. During the assessment period the City implemented a major upgrade to the Tyler Munis (Munis) software, which is expected to bring about changes to the way in which City staff interact with this primary enterprise software application, including the potential for new features and functionality that may address some of the initial findings from the assessment process. As a result, the City provided direction for the development of this report to acknowledge that certain gaps and areas for improvement in processes may be addressed through the software upgrade; however, the benefits may not be realized for a undetermined period of time until such time and the City has an adequate sample period of processes and transactions against which to measure. Where appropriate in this report, notation is made of potential areas to explore adopting functionality with Tyler as the City continues to expand use of the Munis software.

1.2 Definitions and Terms

For purposes of clarity when discussing this project, the terms and definitions in Table 1 below will be utilized.

Table 1.1: List of Terms and Definitions

List of Terms and Definitions	
Term	**Definition**
AR	Accounts Receivable
BerryDunn	Berry Dunn McNeil & Parker, LLC
City	City of Biddeford, Maine
KKW	Kennebunk, Kennebunkport, and Wells Water District a water utility providing water services to City residents in Biddeford Pool
Maine Water	The public water utility providing water services to City residents
Munis	The primary enterprise software application used by the City to support wastewater billing

List of Terms and Definitions	
Term	**Definition**
Tyler	Tyler Technologies, the provider of the Munis software solution

1.3 Scope of Work and Project Phases

The focus of this project is to document the current environment's strengths and weaknesses related to City wastewater billing processes, analyze information gathered from documentation review, and develop recommendations that address inefficiencies and support best practices.

There are four phases in the project:

1. **Project Planning,** which includes meeting with the City's project team to introduce our project team members, confirm the size and scope of the project, clarify goals and objectives, identify known project constraints, and refine dates and tasks, as appropriate.

2. **Document Request and Review,** which includes requesting available background documentation (e.g., organizational charts, existing system documentation, process and policy documentation, etc.) and reviewing provided documentation to become more knowledgeable of the City's current environment and make best use of City personnel's time during interviews.

3. **Process Observations and Interviews,** which includes facilitating fact-finding interview meetings to confirm information learned from the document review phase, evaluate, and note the City's current processes, inefficiencies, and opportunities for improvement. It is noted that due to the planned technology update to the Munis software, the City and BerryDunn determined that process observations of City staff using the software was not required, and such observations were removed from this scope.

4. **Analysis and Recommendations,** which includes analyzing information gathered from the documentation review and interviews; documenting the current environment's strengths and weaknesses, and identifying where wastewater billing processes fall short of best practices and industry standards; providing supporting detail related to processes, policies, and procedures and areas of misalignment that could benefit from new or refined processes; and developing recommendations that address inefficiencies and support best practices through development of this report.

2 Current State Assessment

This section of the report describes the current environment as it relates to wastewater billing processes at the City, and presents analysis based on the review of documentation provided by the City during the course of this assessment.

2.1 Current Wastewater Billing Processes Narrative

At the highest level, this business process review focuses on the processes and policies used by the City to support wastewater billing. The City, like many similarly situated municipalities within the region and nationally, operates in a lean staffing model whereby individual staff are often tasked with supporting one or more core business functions within a department or division. Serving a population of approximately 21,452, the City employs approximately 43.3 full-time employees (FTE) within General Government and Public Services, 117 FTE in Public Safety, 68 within Public Works and Wastewater Treatment, and 432.30 in Education. The City operates on a July 1 – June 30 fiscal year basis.

Water services are provided to the majority of City residents by Maine Water—a public water utility which provides services to 21 Maine towns and communities—while approximately 80 accounts for residents of Biddeford Pool are serviced by KKW. City staff report having 4,323 active customer accounts for wastewater billing within the City.

Through the interview process, it was reported by City staff that one of the largest perceived challenges with the wastewater billing process has been realized over the past 12 – 24 months with staff turnover. A former City employee had managed the wastewater billing process in excess of two decades, and upon their departure, much of the tacit knowledge of processes and practices left with that individual. Subsequent to their departure, a new staff member was hired who separated from service within approximately one year. During the course of the interviews and assessment period conducted by BerryDunn, one of the challenges in collecting information resulted from staff turnover including three staff members departing City employment during the study. Staff turnover may present a challenge to consistent billing practices and understanding of the end-to-end processes. In one interview, a City staff member noted that a family emergency for one individual involved in wastewater billing resulted in one month of bills not having been processed (fall 2020), citing the reasoning likely being not communicating to a backup staff member that they would need to process billing in their absence.

The City uses Tyler Technologies Munis version 2019.1—which is a major upgrade that occurred during the initial interviews BerryDunn performed with staff. As noted previously in this report, as a result of that upgrade, some of the objectives related to identifying technology gaps and process observations were placed on a lower priority of focus. BerryDunn also notes that the documentation (sample reports, registers, procedural manuals) provided by the City may now be in need of review and revisions to align with the use of a new version of Munis. As reported by City staff, the upgrade process experienced some challenges overall and was largely focused on the technical upgrade. With this upgrade, BerryDunn recommends that the City engage Tyler Technologies to provide City staff with training and an overview of the new features and functionality related to wastewater billing, in the event these may introduce efficiencies to City processes.

The City is currently using several manual workarounds in Microsoft Excel to support the wastewater billing process, including reconciling the usage files from Maine Water with information from Munis, as well as creation of a final bill for the closeout process.

BerryDunn recommends reviewing with Tyler the installed version of Munis 2019.1, particularly with accounts, to compare screen and program differences between the old Munis classic version and the new upgraded 2019.1 version. This may be an area to revisit since there were issues and challenges with the upgrade process.

More detailed challenges are noted in the following subsection, and BerryDunn has identified the primary thematic challenges and areas for improvement in Section 3 to this report. Below are several challenges noted in the process review work effort:

- The process of review and manual reconciliation of files received from Maine Water was identified as a challenge by City staff. Billing files from Maine Water are received on a monthly basis, as well as two different billing files received quarterly, and are input by City staff into Munis. There are often errors in the files, so City staff reviews each account manually to ensure amounts match. It was noted by staff that there are approximately 500 accounts reviewed monthly as part of this process and this takes around 30 minutes of staff time, while the quarterly billing review is much more time intensive, taking up to six hours to review.
- There were identified issues with delayed and missed billings. Much of the data is manually added when a billing is missed.
- BerryDunn identified possible setup issues with services, metered tables, rates, meter inventory, and account status that may lead to inefficiencies with billings and collections.
- The use of manual processes to manage old and new account owners may have contributed in the past to late billings, skipped billings, and missed billings.
- There are many accounts that have no consumption, which is a risk factor contributing to potential loss of revenues.
- There are accounts not showing as an active status for long periods of time, which appears to have possibly contributed to missed billings as well.

Late/overdue accounts and ownership transfers have been an issue with consistent billings and missed billings. Late/overdue accounts appear to have a gap in between collections and lien processing, which can increase the risk for collections for overdue accounts.

2.2 Requested Documentation Analysis

At the initiation of the project in April, BerryDunn submitted an information request to the City to request documentation in assisting with the process review project. The City made available documentation in response to this request in mid-June. In the initial review of the provided documentation, some file folders were provided empty—which presented delays in the review of documentation. BerryDunn sought additional documentation and clarification throughout the course of this study, reviewed such documentation and clarified questions with City staff, and connected with City staff via web-conference for interviews and review of the Munis system. This included participation by City accounts receivable staff, finance department staff, and IT staff, including several City staff no longer employed with the City. The City may consider reviewing tasks performed by office staff and any field personnel to help ensure workflows and responsibilities with tasks validate the number of staffing needed to handle billing and collections.

Based on work with other municipal organizations, BerryDunn is aware that there are step-by-step guides for the upgraded version of Munis that could be used by the City to help ensure proper procedures are followed on a system automation basis rather than a manual basis. These types of guides typically reduce the risk of inaccuracies related to human error, and allow for a more automated and accurate processing of billings and payments. BerryDunn recommends the City leverage the updated Munis procedure guides from version 2019.1 as a guide to create standard operating procedures for City staff to follow to help ensure steps are being processed accurately, and to serve as a tool for cross-training staff on billing procedures.

The City's policy documentation would benefit from revisions for clarity and thoroughness related to billing, and the adoption of any new revised policies as a result of this review or the Munis upgrade. A related recommendation from BerryDunn is to develop policies for the department staff that provides reference to and guidance from any local ordinances outlining rates and fees for current and overdue accounts. Newly developed policies should include guidance on processes for moving current accounts to overdue accounts, and standards or benchmarks for processing of accounts in a timely manner. Related policies the City should consider for adoption include step-by-step procedures and deadlines for billing accounts once received from Maine Water to outline a required date to bill the accounts. When accounts are in question, or an issue if found that requires more than an initial review, BerryDunn's recommendation is to move those accounts to a one-off bill run so other accounts are billed on time, and so as not to delay the billing of accounts that are accurate.

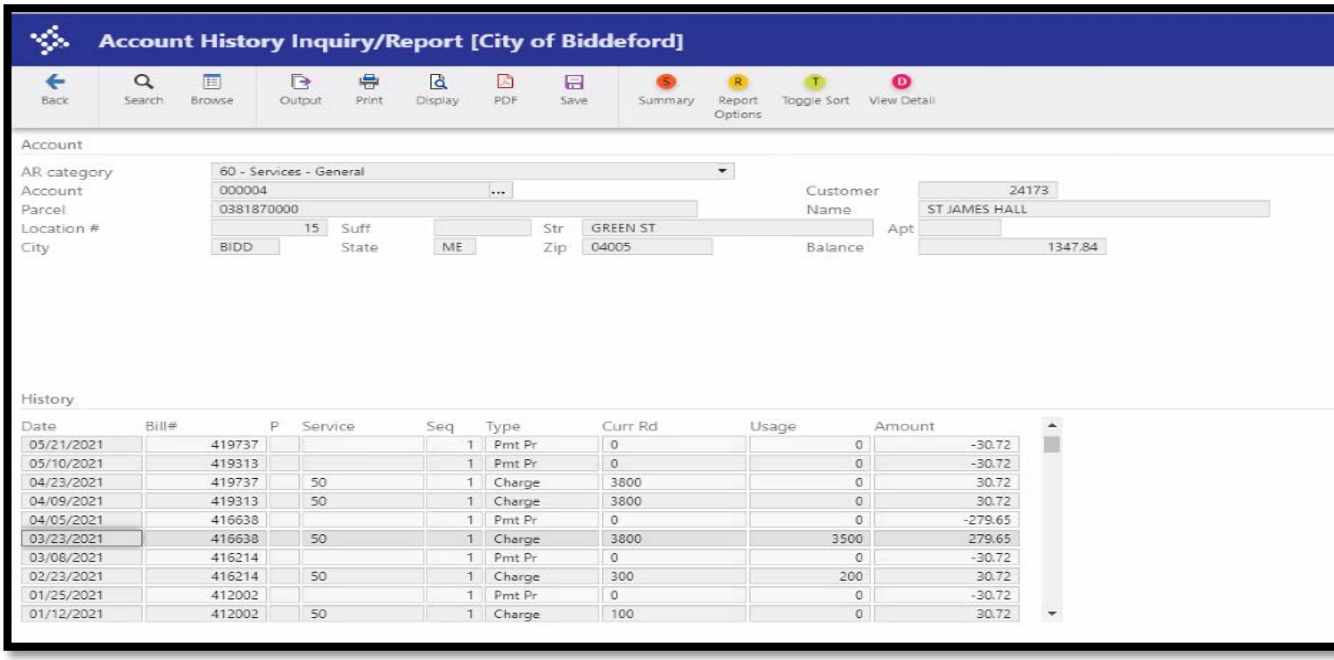
A finding from the process review by BerryDunn is that it appears some final/closed accounts have not been billed on time, nor have those accounts been automated to add the new customer to an active status, which has contributed to missed billings (catch-up billings). During the review and while attempting to reconcile, there were many reports and billing registers that were not available as support documents to reference due to the departure of staff as well as Procedures and Policies that were followed previously. Included are a list of key findings related to missed/skipped billings and items of concern in regards to best practice for the billing and collections of wastewater accounts.

After reviewing the folders and files that were initially uploaded in response to the BerryDunn information request, and following initial interviews with City staff, a list of questions was sent to the primary staff member responsible for wastewater billing in an attempt to clarify reports and folders contents. Responses to the provided questions from BerryDunn were returned by the City, which were then to be jointly reviewed with BerryDunn and the accounts receivable staff member the following week. Between the time the responses were received and the scheduled meeting with the City staff member, the staff member separated from service, leaving several questions unanswered and several questions answered with vague or partial responses. While BerryDunn waited for the City to reassign someone to work with BerryDunn, BerryDunn requested that access to Munis be provided in a read-only setting to expedite the process review. BerryDunn requested read-only access to review the Munis system to validate database setup and account information to support this assessment review process. Viewing the system allowed BerryDunn to view first-hand information that was omitted in the provided documentation and assess sample accounts and past billings.

BerryDunn was able to connect via read-only access to the City's Munis system on several occasions to review billings, identify and research perceived issues, and to assist in the identification of recommended changes based on findings and observations. The remainder of this section of the report includes screenshots of the setup/menus/accounts within Munis that help to demonstrate some of the findings.

BerryDunn was able to identify key findings related to missed/skipped billings that are not aligned with common practice for municipal utility operations. For the examples below, there appears to be a gap from when the readings are taken and the bill is due. There was a skipped billing issue discovered for a number of accounts. A handful of examples are shown below for accounts 000004, 000031, and 001384. The accounts are set to bill on a monthly basis, but are not billed monthly. The reading for the billing on April, 9, 2021 was taken on February 1, 2021, and not billed until April. The bill due date also extended by months, which left a somewhat large gap (as compared to similarly situated municipalities, from BerryDunn's experience) from the date the meter was read to the date the bill was actually due.

Figure 01: Account 000004



Account History Inquiry/Report [City of Biddeford]

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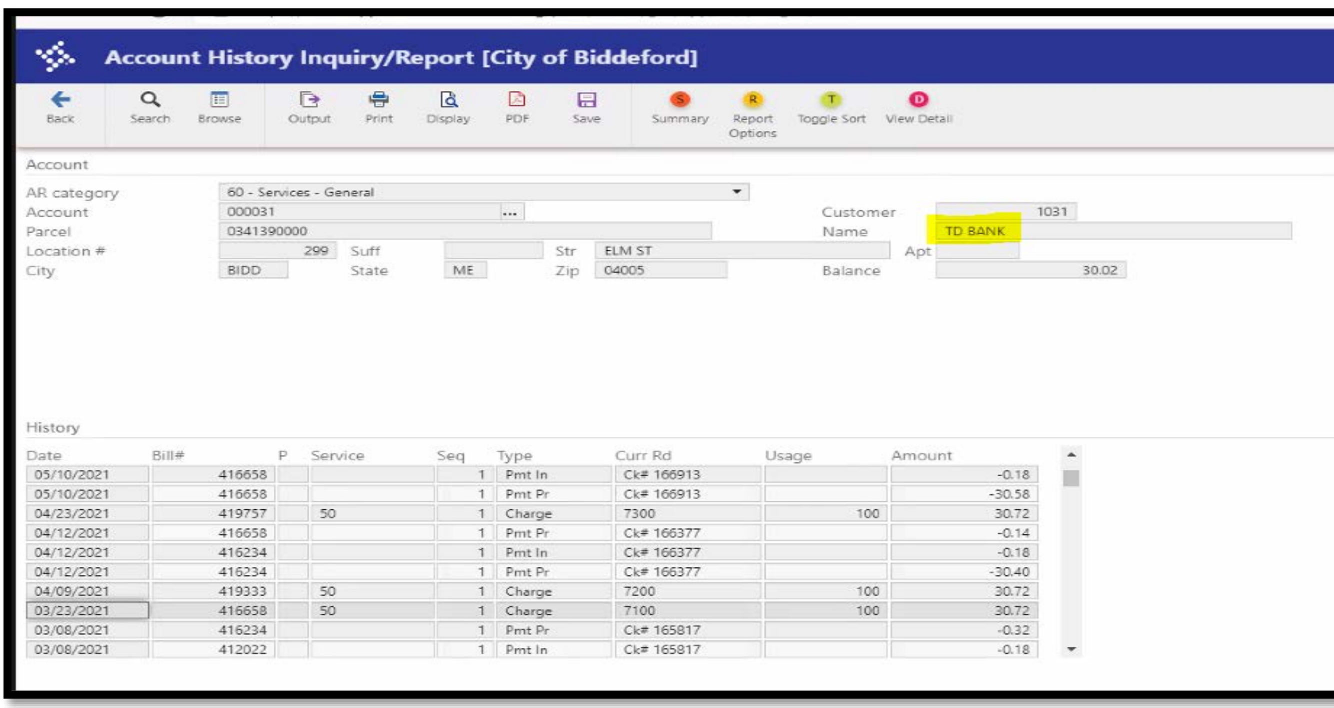
Account

AR category	60 - Services - General						
Account	000004					Customer	24173
Parcel	0381870000					Name	ST JAMES HALL
Location #	15	Suff		Str	GREEN ST	Apt	
City	BIDD	State	ME	Zip	04005	Balance	1347.84

History

Date	Bill#	P	Service	Seq	Type	Curr Rd	Usage	Amount
05/21/2021	419737			1	Pmt Pr	0	0	-30.72
05/10/2021	419313			1	Pmt Pr	0	0	-30.72
04/23/2021	419737		50	1	Charge	3800	0	30.72
04/09/2021	419313		50	1	Charge	3800	0	30.72
04/05/2021	416638			1	Pmt Pr	0	0	-279.65
03/23/2021	416638		50	1	Charge	3800	3500	279.65
03/08/2021	416214			1	Pmt Pr	0	0	-30.72
02/23/2021	416214		50	1	Charge	300	200	30.72
01/25/2021	412002			1	Pmt Pr	0	0	-30.72
01/12/2021	412002		50	1	Charge	100	0	30.72

Figure 02: Account 000031



Account History Inquiry/Report [City of Biddeford]

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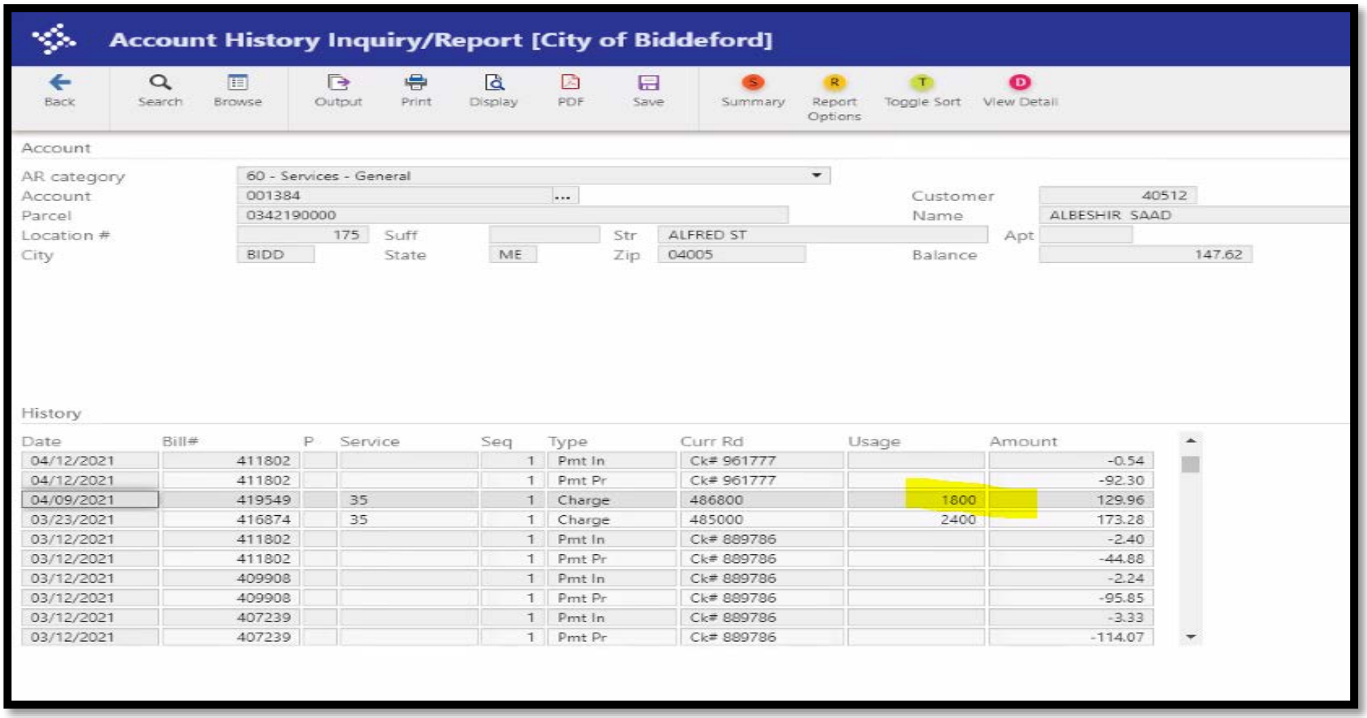
Account

AR category	60 - Services - General						
Account	000031					Customer	1031
Parcel	0341390000					Name	TD BANK
Location #	299	Suff		Str	ELM ST	Apt	
City	BIDD	State	ME	Zip	04005	Balance	30.02

History

Date	Bill#	P	Service	Seq	Type	Curr Rd	Usage	Amount
05/10/2021	416658			1	Pmt In	Ck# 166913		-0.18
05/10/2021	416658			1	Pmt Pr	Ck# 166913		-30.58
04/23/2021	419757		50	1	Charge	7300	100	30.72
04/12/2021	416658			1	Pmt Pr	Ck# 166377		-0.14
04/12/2021	416234			1	Pmt In	Ck# 166377		-0.18
04/12/2021	416234			1	Pmt Pr	Ck# 166377		-30.40
04/09/2021	419333		50	1	Charge	7200	100	30.72
03/23/2021	416658		50	1	Charge	7100	100	30.72
03/08/2021	416234			1	Pmt Pr	Ck# 165817		-0.32
03/08/2021	412022			1	Pmt In	Ck# 165817		-0.18

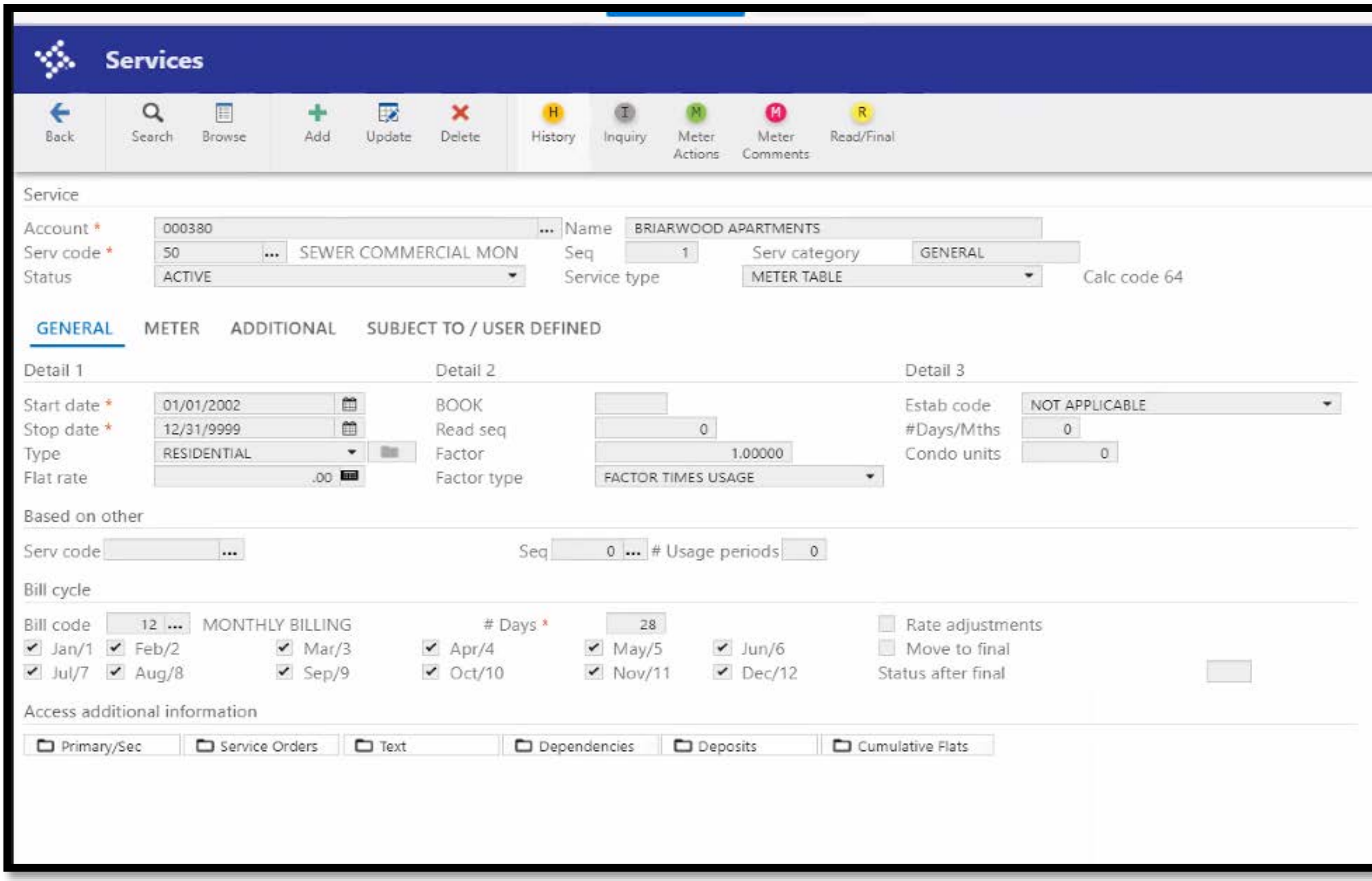
Figure 03: Account 001384



Date	Bill#	P	Service	Seq	Type	Curr Rd	Usage	Amount
04/12/2021	411802			1	Pmt In	Ck# 961777		-0.54
04/12/2021	411802			1	Pmt Pr	Ck# 961777		-92.30
04/09/2021	419549		35	1	Charge	486800	1800	129.96
03/23/2021	416874		35	1	Charge	485000	2400	173.28
03/12/2021	411802			1	Pmt In	Ck# 889786		-2.40
03/12/2021	411802			1	Pmt Pr	Ck# 889786		-44.88
03/12/2021	409908			1	Pmt In	Ck# 889786		-2.24
03/12/2021	409908			1	Pmt Pr	Ck# 889786		-95.85
03/12/2021	407239			1	Pmt In	Ck# 889786		-3.33
03/12/2021	407239			1	Pmt Pr	Ck# 889786		-114.07

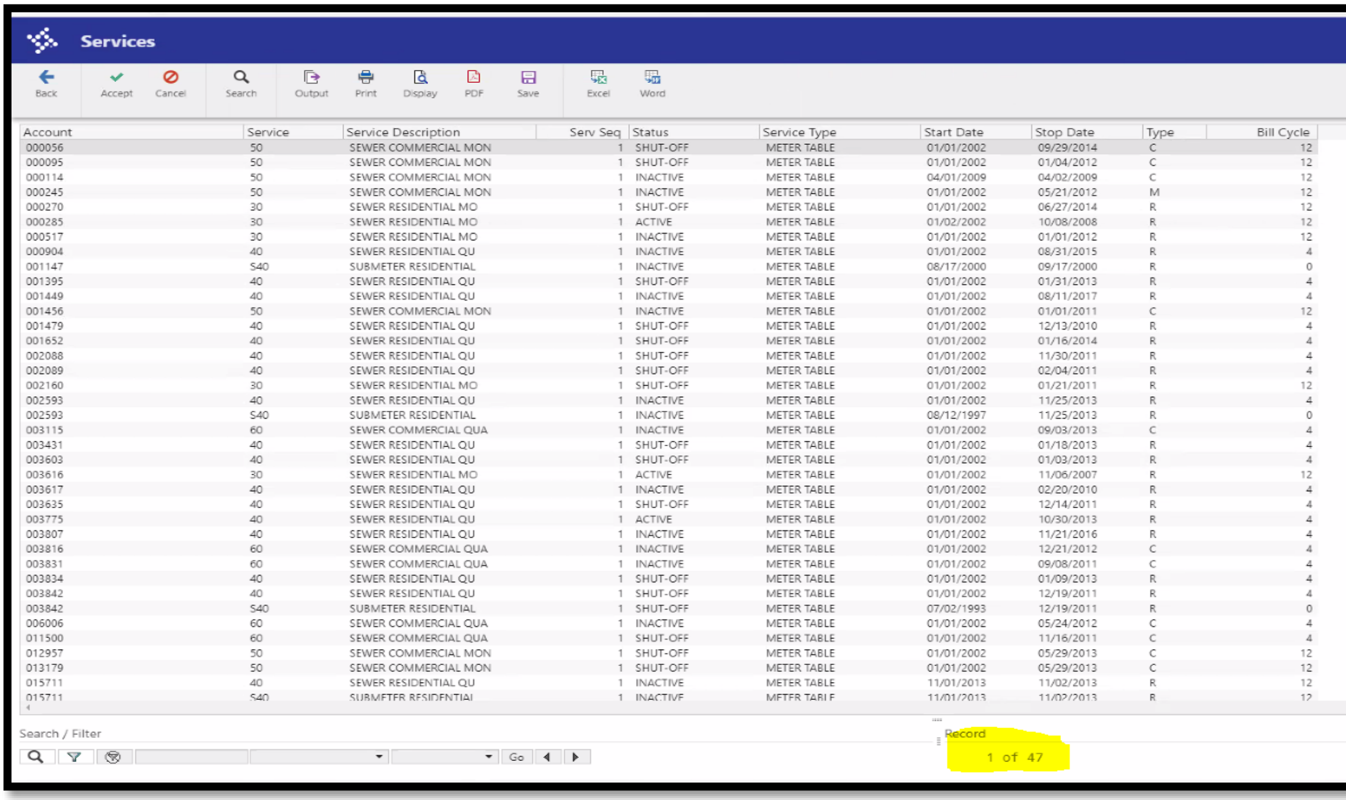
There was also a discovered finding with specific accounts not being billed on time, which were read on February 1, 2021, and not billed until April 9, 2021. Accounts 000358 and 000380 were other examples to fit this criteria. Account 000380 for Briarwood Apartments only used 15,200 gallons through February 1, 2021. The service code on the account shows sewer Commercial Mon; however, the account type shows Residential. This may be correct set up, however, if the correct service code is not being used, there could be a potential loss of revenues for the multi-unit/apartment account. If the wrong meter size or charge/rate code combination is not added, there could be a loss in revenues.

Figure 04: Account 000380



There are forty-seven accounts that have a stop date on the service, which has prevented the accounts from being billed. The accounts have a stop date less than 12/31/9999, which indicates the service has stopped and not billed. The accounts below have been identified as missed billings:

Figure 05: Accounts with Stop Date Prior to 12/31/9999


Services

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Account	Service	Service Description	Serv Seq	Status	Service Type	Start Date	Stop Date	Type	Bill Cycle
000056	50	SEWER COMMERCIAL MON	1	SHUT-OFF	METER TABLE	01/01/2002	09/29/2014	C	12
000095	50	SEWER COMMERCIAL MON	1	SHUT-OFF	METER TABLE	01/01/2002	01/04/2012	C	12
000114	50	SEWER COMMERCIAL MON	1	INACTIVE	METER TABLE	04/01/2009	04/02/2009	C	12
000245	50	SEWER COMMERCIAL MON	1	INACTIVE	METER TABLE	01/01/2002	05/21/2012	M	12
000270	30	SEWER RESIDENTIAL MO	1	SHUT-OFF	METER TABLE	01/01/2002	06/27/2014	R	12
000285	30	SEWER RESIDENTIAL MO	1	ACTIVE	METER TABLE	01/02/2002	10/08/2008	R	12
000517	30	SEWER RESIDENTIAL MO	1	INACTIVE	METER TABLE	01/01/2002	01/01/2012	R	12
000904	40	SEWER RESIDENTIAL QU	1	INACTIVE	METER TABLE	01/01/2002	08/31/2015	R	4
001147	S40	SUBMETER RESIDENTIAL	1	INACTIVE	METER TABLE	08/17/2000	09/17/2000	R	0
001395	40	SEWER RESIDENTIAL QU	1	SHUT-OFF	METER TABLE	01/01/2002	01/31/2013	R	4
001449	40	SEWER RESIDENTIAL QU	1	INACTIVE	METER TABLE	01/01/2002	08/11/2017	R	4
001456	50	SEWER COMMERCIAL MON	1	INACTIVE	METER TABLE	01/01/2002	01/01/2011	C	12
001479	40	SEWER RESIDENTIAL QU	1	SHUT-OFF	METER TABLE	01/01/2002	12/13/2010	R	4
001652	40	SEWER RESIDENTIAL QU	1	SHUT-OFF	METER TABLE	01/01/2002	01/16/2014	R	4
002088	40	SEWER RESIDENTIAL QU	1	SHUT-OFF	METER TABLE	01/01/2002	11/30/2011	R	4
002089	40	SEWER RESIDENTIAL QU	1	SHUT-OFF	METER TABLE	01/01/2002	02/04/2011	R	4
002160	30	SEWER RESIDENTIAL MO	1	SHUT-OFF	METER TABLE	01/01/2002	01/21/2011	R	12
002593	40	SEWER RESIDENTIAL QU	1	INACTIVE	METER TABLE	01/01/2002	11/25/2013	R	4
002593	S40	SUBMETER RESIDENTIAL	1	INACTIVE	METER TABLE	08/12/1997	11/25/2013	R	0
003115	60	SEWER COMMERCIAL QUA	1	INACTIVE	METER TABLE	01/01/2002	09/03/2013	C	4
003431	40	SEWER RESIDENTIAL QU	1	SHUT-OFF	METER TABLE	01/01/2002	01/18/2013	R	4
003603	40	SEWER RESIDENTIAL QU	1	SHUT-OFF	METER TABLE	01/01/2002	01/03/2013	R	4
003616	30	SEWER RESIDENTIAL MO	1	ACTIVE	METER TABLE	01/01/2002	11/06/2007	R	12
003617	40	SEWER RESIDENTIAL QU	1	INACTIVE	METER TABLE	01/01/2002	02/20/2010	R	4
003635	40	SEWER RESIDENTIAL QU	1	SHUT-OFF	METER TABLE	01/01/2002	12/14/2011	R	4
003775	40	SEWER RESIDENTIAL QU	1	ACTIVE	METER TABLE	01/01/2002	10/30/2013	R	4
003807	40	SEWER RESIDENTIAL QU	1	INACTIVE	METER TABLE	01/01/2002	11/21/2016	R	4
003816	60	SEWER COMMERCIAL QUA	1	INACTIVE	METER TABLE	01/01/2002	12/21/2012	C	4
003831	60	SEWER COMMERCIAL QUA	1	INACTIVE	METER TABLE	01/01/2002	09/08/2011	C	4
003834	40	SEWER RESIDENTIAL QU	1	SHUT-OFF	METER TABLE	01/01/2002	01/09/2013	R	4
003842	40	SEWER RESIDENTIAL QU	1	SHUT-OFF	METER TABLE	01/01/2002	12/19/2011	R	4
003842	S40	SUBMETER RESIDENTIAL	1	SHUT-OFF	METER TABLE	07/02/1993	12/19/2011	R	0
006006	60	SEWER COMMERCIAL QUA	1	INACTIVE	METER TABLE	01/01/2002	05/24/2012	C	4
011500	60	SEWER COMMERCIAL QUA	1	SHUT-OFF	METER TABLE	01/01/2002	11/16/2011	C	4
012957	50	SEWER COMMERCIAL MON	1	SHUT-OFF	METER TABLE	01/01/2002	05/29/2013	C	12
013179	50	SEWER COMMERCIAL MON	1	SHUT-OFF	METER TABLE	01/01/2002	05/29/2013	C	12
015711	40	SEWER RESIDENTIAL QU	1	INACTIVE	METER TABLE	11/01/2013	11/02/2013	R	12
015711	S40	SUBMETER RESIDENTIAL	1	INACTIVE	METER TABLE	11/01/2013	11/02/2013	R	12

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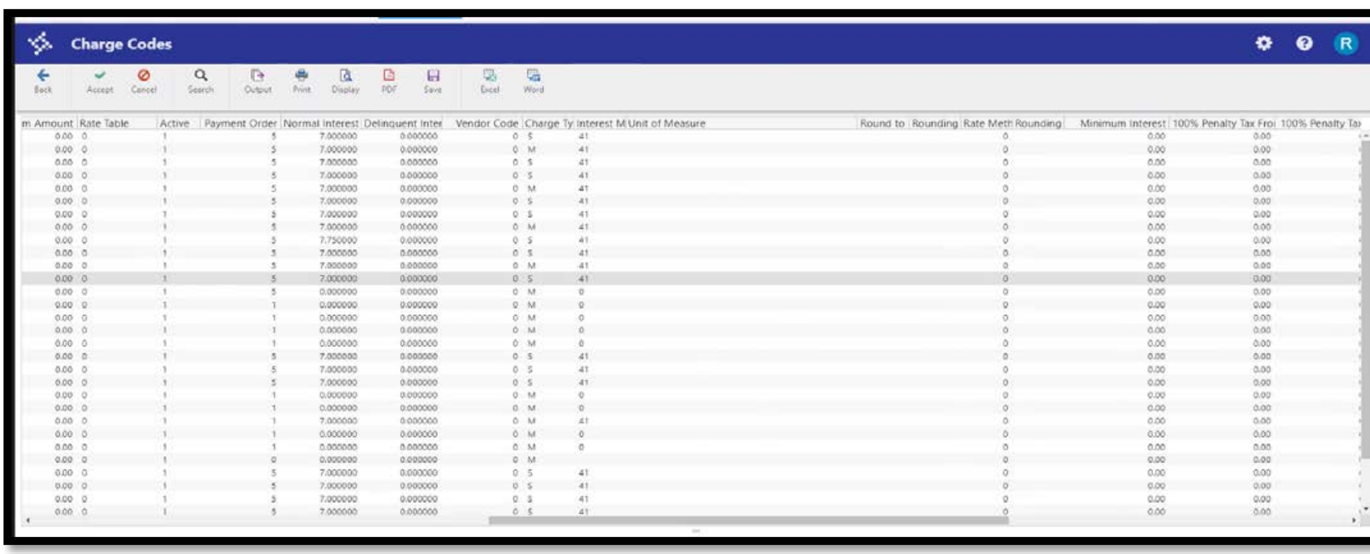
There may be potential discrepancies with the classification of the account linking to a charge/rate code depending on the multi-unit category. Reviewing charge/rate code combinations will confirm accuracy for services set up and linking to the proper rate structure.

Figure 06: Charge code setup


Charge Codes

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m Amount	Rate Table	Active	Payment Order	Normal Interest	Delinquent Inter	Vendor Code	Charge Ty	Interest M	Unit of Measure	Round to	Rounding	Rate Meth	Rounding	Minimum Interest	100% Penalty Tax Fro	100% Penalty Ta
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	M	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	M	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	M	41				0		0.00	0.00	
0.00	0	1	5	7.750000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	M	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	0.000000	0.000000	0	M	0				0		0.00	0.00	
0.00	0	1	1	0.000000	0.000000	0	M	0				0		0.00	0.00	
0.00	0	1	1	0.000000	0.000000	0	M	0				0		0.00	0.00	
0.00	0	1	1	0.000000	0.000000	0	M	0				0		0.00	0.00	
0.00	0	1	1	0.000000	0.000000	0	M	0				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	1	0.000000	0.000000	0	M	0				0		0.00	0.00	
0.00	0	1	1	0.000000	0.000000	0	M	0				0		0.00	0.00	
0.00	0	1	1	7.000000	0.000000	0	M	41				0		0.00	0.00	
0.00	0	1	1	0.000000	0.000000	0	M	0				0		0.00	0.00	
0.00	0	1	1	0.000000	0.000000	0	M	0				0		0.00	0.00	
0.00	0	1	0	0.000000	0.000000	0	M					0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	
0.00	0	1	5	7.000000	0.000000	0	S	41				0		0.00	0.00	

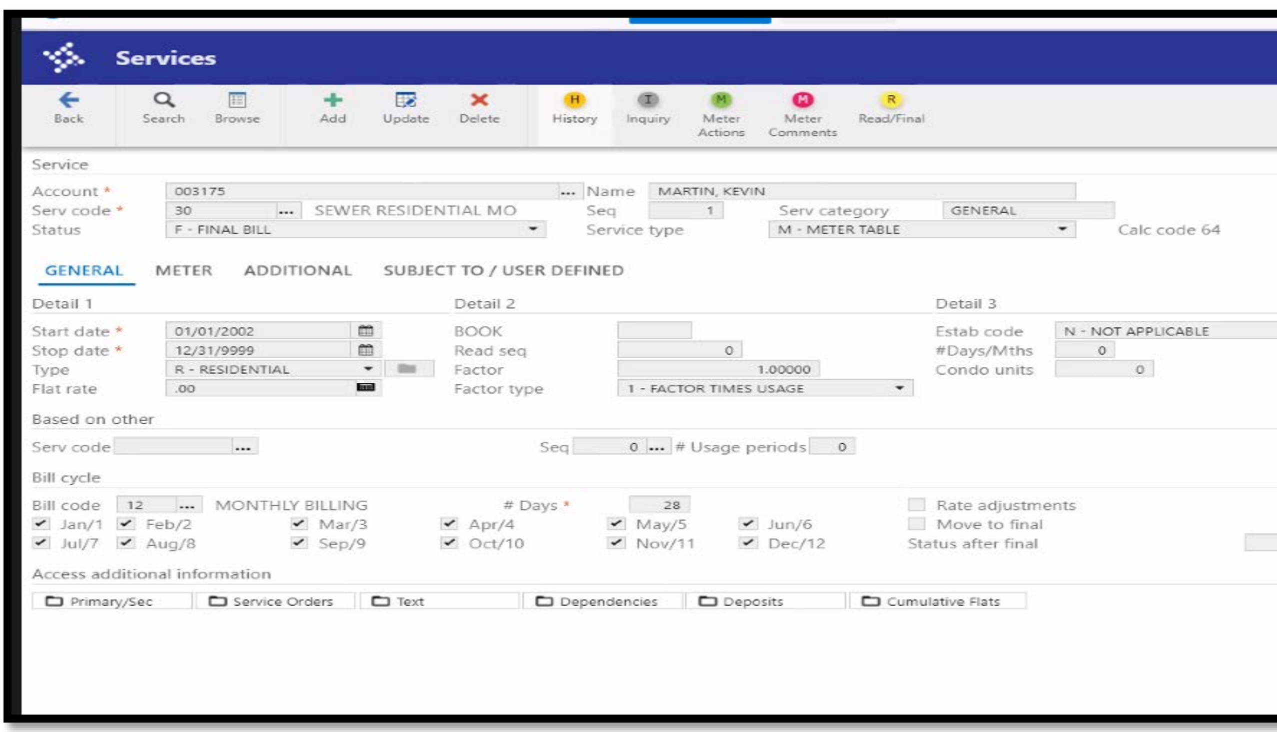
There appears to be negative consumption for some accounts over the years, which do not appear to have been billed when the consumption reflected negative usage. This could be a potential risk for loss of revenues if the meter was installed backwards. Another potential issue discovered, which the City may wish to validate, was with account 000175 where it was identified that the meter appeared to have been broken (zero usage) for five years. The meter appeared to have been replaced in mid-year 2021, and is now reflecting usage. The issue appears to have resulted in an estimated loss of revenues of approximately $3,000.

There were three accounts found that had a stop date; however, the services were active (000285, 0003616, 003775). Accounts 000285 and 0003616 are two examples of these accounts that have missed billings since 2008. For account 003775, this account has been skipped since 2014.

Based on BerryDunn's review of the setup in Munis there were 4,328 active accounts with 5,258 active services, but 3 of the accounts had a stop date. There were 293 inactive accounts with 748 inactive services. Of the 748 inactive services, there were 723 inactive services with a future stop date. Account 000011 showed inactive and not billed since 2002.

There were also 101 services showing shut-off as the status (account 0000042 last billed in 2014, account 003835 last billed in 2019, IP0014 not billed since 2014, IP0015 not billed since 2021, and account 013179 not billed since 2013) and one final bill status with a stop date in the future which was last billed on July 15, 2021:

Figure 07: Account 003175



After further review, there was a discovery with account 000087 being billed; however, it appears the usage has dropped. This could be a potential loss in revenue if the meter is not working accurately, and the account is not estimated when the location address is occupied.

Upon reviewing the current fiscal year rates, there were findings related to setup for the sewer residential monthly rate codes. There is a potential issue with the rate master setup, and the rate table, for the following service/rate code combination, which could be resulting in lost revenues. The rate set up within Munis appears to be incorrect for the Multi-Unit (35) 2021, based on the “Charge Amount min” amounts shown in Figure 08 and the Sewer Billing Fee Schedule provided by the City. The rate code listed below appears to be the only rate code that has an effective date of 7/1/2021. All other rates codes show the effective date of 7/1/2020. The rate for 7/1/2020 shows $19.82, which was updated to 7/1/2021 at $18.43. According to the rate sheet shared with BerryDunn, the rate should be $19.82 (see next two screen shots for support documentation):

Figure 08: Multi-Unit Sewer Residential Rate Master

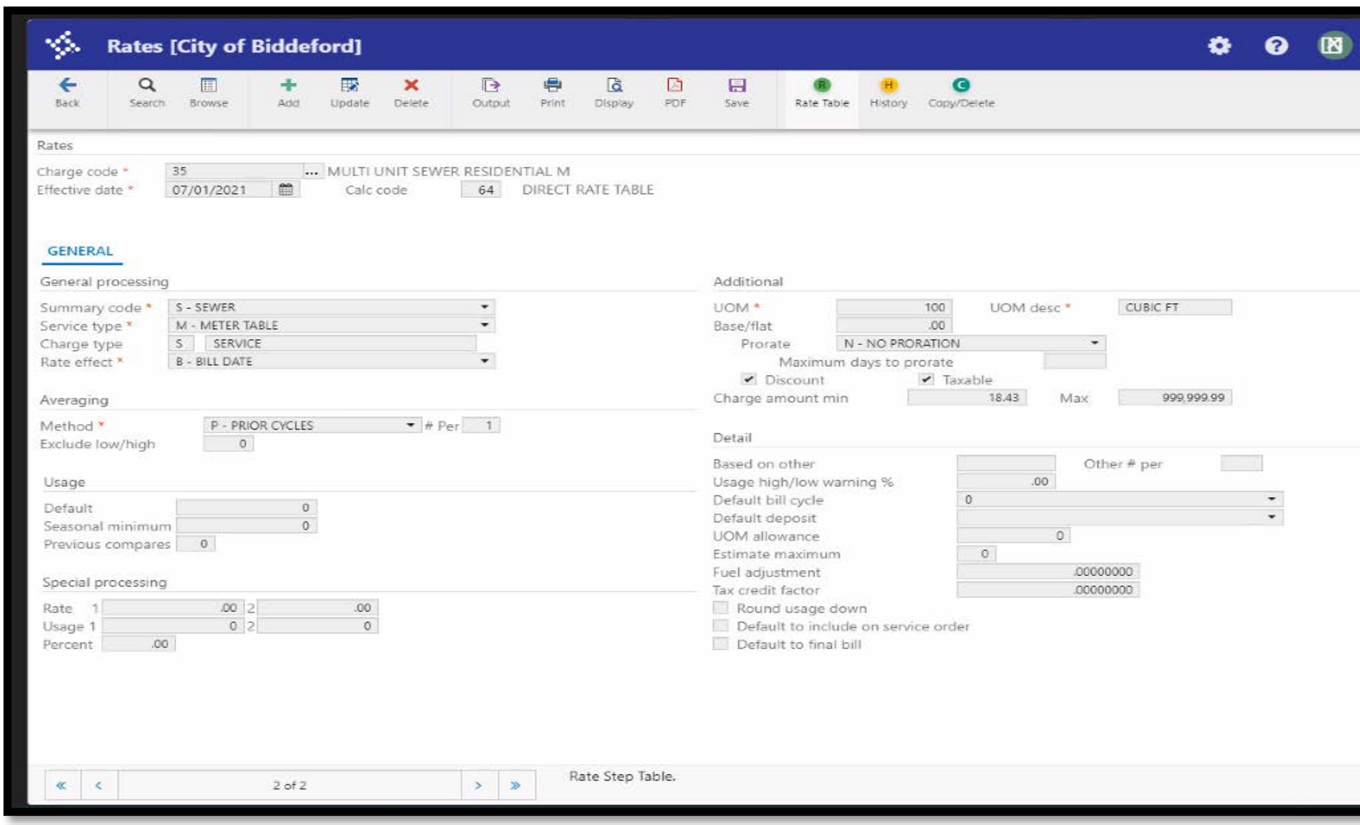


Figure 09: Multi-Unit Sewer Residential Rate Table

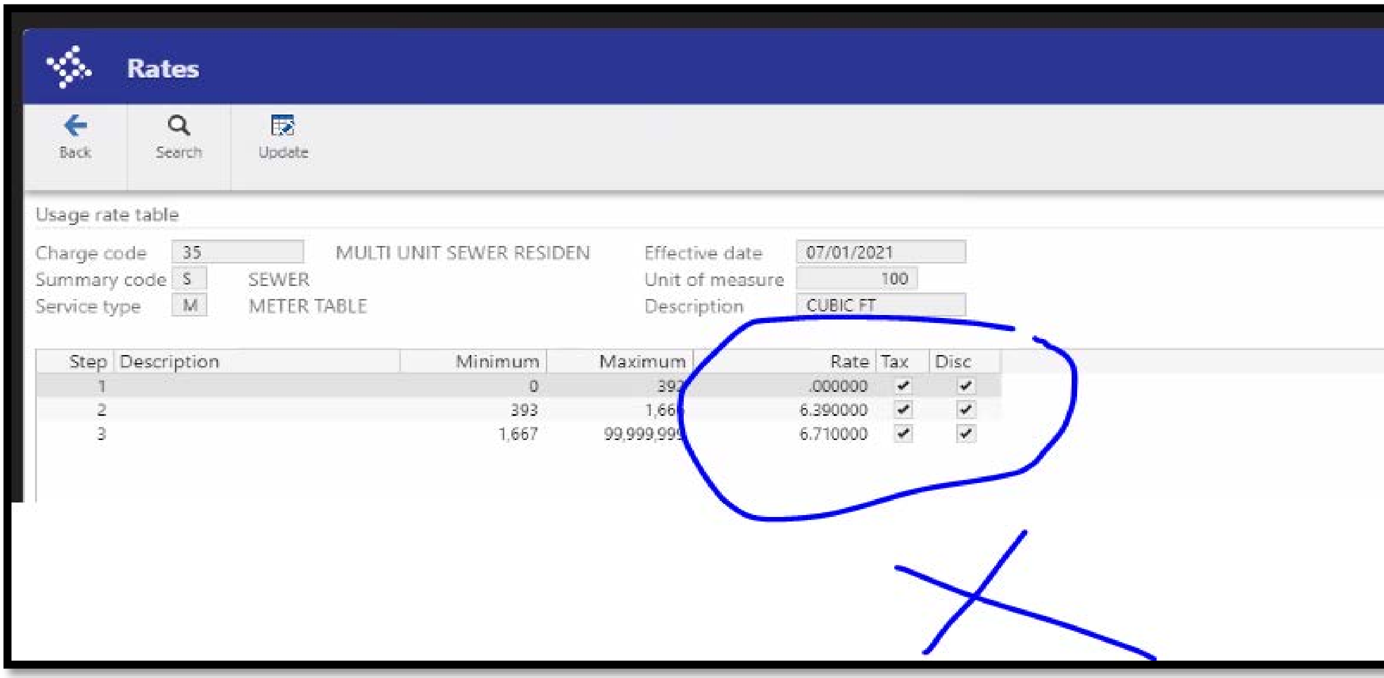


Figure 10: Provided Rate Sheet

Type of Billing	Frequency	# of Weeks	Min Volume (100CF)	Max Volume (100CF)	Rate	Min Charge
Residential (30)	Monthly	4 Weeks	0	392	$4.59	$18.43
Residential (30)	Monthly	4 Weeks	393	1,666	$6.39	
Residential (30)	Monthly	4 Weeks	1,667	1,000,000,000	$6.71	
Multi Unit (35)	Monthly	4 Weeks	0	392	$4.95	$19.82
Multi Unit (35)	Monthly	4 Weeks	393	1,666	$6.88	
Multi Unit (35)	Monthly	4 Weeks	1,667	1,000,000,000	$7.22	
Residential (40)	Quarterly	12 Weeks	0	1,175	$4.59	$55.22
Residential (40)	Quarterly	12 Weeks	1,176	5,000	$6.39	
Residential (40)	Quarterly	12 Weeks	5,001	1,000,000,000	$6.71	

The City's reconciliation process was identified as being largely manual. Within Munis, BerryDunn generated a reconciliation report used in utility billing called the AR Aging report, which showed only one account with an outstanding balance. This is uncommon from BerryDunn's experience that a municipality would have only one overdue account, which is what is reflected in Figure 11 below.

BerryDunn

Figure 11: Accounts Receivable Aging Report

Aging report

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City of Biddeford

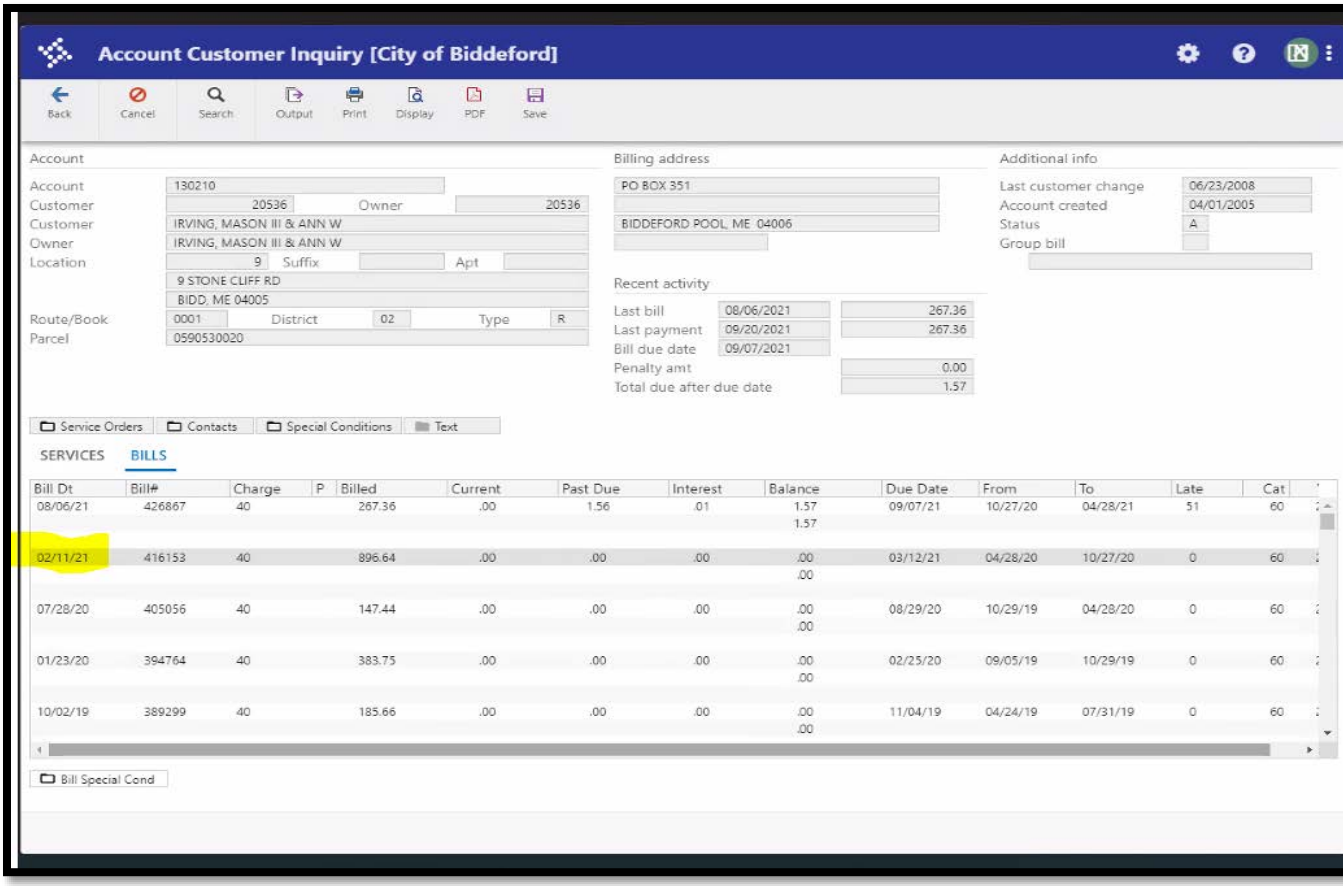
Accounts Receivable Aging

Aging Date: 10/20/2021
Bill Year Range: 0 to 9999

Cat	Year	Bill	Date	Prop Code		Billed Amount	Adjustments	Principal Paid
			Total Unpaid	1 to 30	31 to 60	61 to 90	91 to 120	Over 120
20	MAB INC							
UB	2022	424988	08/16/2021	3112		631.21	0.00	0.00
			631.21	0.00	0.00	631.21	0.00	0.00
Customer 20 Totals:						631.21	0.00	0.00
			631.21	0.00	0.00	631.21	0.00	0.00
294	LECLERC, DANIEL & MICHELLE A							
UB	2022	428013	11/06/2021	760		55.22	0.00	0.00
			55.22	0.00	0.00	0.00	0.00	0.00
Customer 294 Totals:						55.22	0.00	0.00
			55.22	0.00	0.00	0.00	0.00	0.00
404	BOUCHER, JOHN & JACQUELINE							
UB	2021	421250	06/12/2021	13971		134.19	0.00	72.42
			61.77	0.00	0.00	0.00	0.00	61.77
UB	2022	426044	08/16/2021	13971		146.97	0.00	0.00
			146.97	0.00	0.00	146.97	0.00	0.00
Customer 404 Totals:						281.16	0.00	72.42
			208.74	0.00	0.00	146.97	0.00	61.77
415	WOODFORDS FAMILY SERVICES							
UB	2022	429358	11/06/2021	2265		261.99	0.00	0.00
			261.99	0.00	0.00	0.00	0.00	0.00
Customer 415 Totals:						261.99	0.00	0.00
			261.99	0.00	0.00	0.00	0.00	0.00
441	CADORETTE, CAROL ANN							
UB	2022	425865	08/16/2021	12750		242.82	0.00	241.40
			1.42	0.00	0.00	1.42	0.00	0.00
Customer 441 Totals:						242.82	0.00	241.40
			1.42	0.00	0.00	1.42	0.00	0.00
606	TRAIGLE, WILLIAM & SHARON							
UB	2022	428000	11/06/2021	747		185.31	0.00	6.39
			178.92	0.00	0.00	0.00	0.00	0.00
Customer 606 Totals:						185.31	0.00	6.39
			178.92	0.00	0.00	0.00	0.00	0.00
613	BEAN, MARGARET E							
UB	2021	422547	07/14/2021	784		55.22	0.00	0.00
			55.22	0.00	0.00	0.00	55.22	0.00
UB	2022	428036	11/06/2021	784		55.22	0.00	0.00
			55.22	0.00	0.00	0.00	0.00	0.00
Customer 613 Totals:						110.44	0.00	0.00
			110.44	0.00	0.00	0.00	55.22	0.00

There were a number of accounts discovered with potential skipped billings (the example below in Figure 12 shows an account billed with a six-month gap, then a seven-month gap). This could affect revenues from year to year, especially when rates are changed during the gap period (billings and readings for the next four screenshots have highlighted fields – shown for support – account 130210 was read in April and not billed until October. There were many other accounts identified like this).

Figure 12: Account 130210: Potential Skipped Billing Example

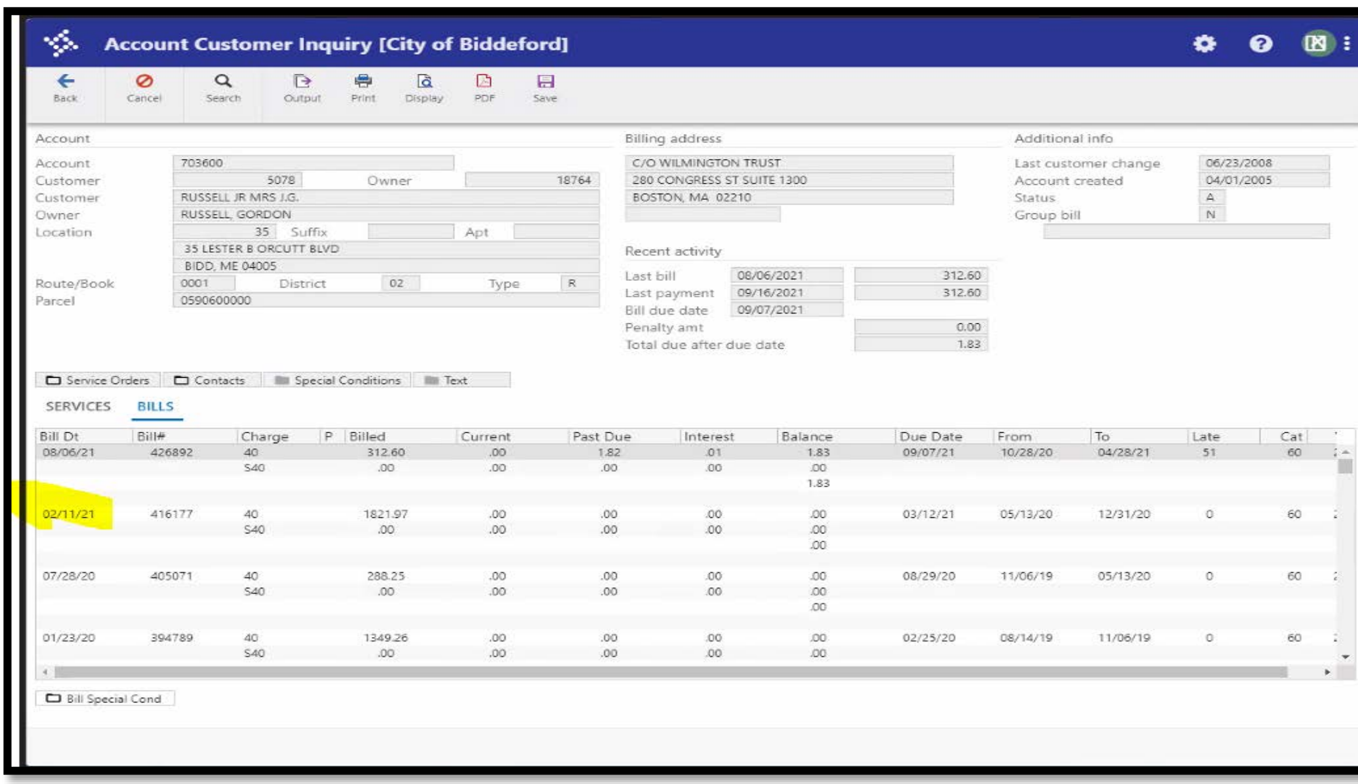


The bill run types, whether monthly or quarterly, appear to not be billed consistently on a month-to-month, or quarterly basis. Figure 13 is an example of readings compared to actual billing dates.

Figure 13: Accounts not billed timely

ACCOUNT	Column2	Column5	Column6	Column7	Column8	Column9	Column11	Column15	M * R	Column16
300337			reading	date	Reading	date	CONSUMP	RATE	AMOUNT	BILL AMT
503500	CALDWELL, CIEL R.	114 MILE STRETCH	17478	1/27/2021	19218	4/28/2021	1740	6.39	111.19	111.19
300338										
503600	HENNEDY, JOHN F	118 MILE STRETCH	13414	1/27/2021	15876	4/28/2021	2462	6.39	157.32	157.32
300342										
133350	MILLET, DAVID	22 LESTER B ORCUT	16051	1/27/2021	16781	4/28/2021	730	4.60	33.58	55.22
300343										
503725	BRONSON, DAVID	24 LESTER B ORCUT	8318	1/27/2021	10256	4/28/2021	1938	6.39	123.84	123.84
300427										
703600	RUSSELL, GORDON D	35 LESTER B ORCUT	43582	1/27/2021	45845	4/28/2021	2263	6.39	144.61	144.61
300428										
130210	IRVING, ANN	9 STONE CLIFF RD	20443	1/26/2021	22505	4/28/2021	2062	6.39	131.76	131.76
300429										
130220	BLAKE, MARY A.	7 STONE CLIFF RD	25329	1/27/2021	27350	4/28/2021	2021	6.39	129.14	129.14
300430										
703800	MCPHEETERS, THOMA	21 LESTER B ORCUT	5183	1/27/2021	6244	4/28/2021	1061	4.60	48.81	55.22

Figure 14: Account 703600: Potential Skipped Billing Example


Account Customer Inquiry [City of Biddeford]

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Account

Account: 703600
Customer: 5078 Owner: 18764
Customer: RUSSELL JR MRS J.G.
Owner: RUSSELL, GORDON
Location: 35 Suffix Apt
35 LESTER B ORCUTT BLVD
BIDD, ME 04005
Route/Book: 0001 District: 02 Type: R
Parcel: 0590600000

Billing address

C/O WILMINGTON TRUST
280 CONGRESS ST SUITE 1300
BOSTON, MA 02210

Recent activity

Last bill: 08/06/2021 312.60
Last payment: 09/16/2021 312.60
Bill due date: 09/07/2021
Penalty amt: 0.00
Total due after due date: 1.83

Additional info

Last customer change: 06/23/2008
Account created: 04/01/2005
Status: A
Group bill: N

Service Orders | Contacts | Special Conditions | Text

SERVICES | BILLS

Bill Dt	Bill#	Charge	P	Billed	Current	Past Due	Interest	Balance	Due Date	From	To	Late	Cat
08/06/21	426892	40		312.60	.00	1.82	.01	1.83	09/07/21	10/28/20	04/28/21	51	60
		S40		.00	.00	.00	.00	.00					
								1.83					
02/11/21	416177	40		1821.97	.00	.00	.00	.00	03/12/21	05/13/20	12/31/20	0	60
		S40		.00	.00	.00	.00	.00					
								.00					
07/28/20	405071	40		288.25	.00	.00	.00	.00	08/29/20	11/06/19	05/13/20	0	60
		S40		.00	.00	.00	.00	.00					
								.00					
01/23/20	394789	40		1349.26	.00	.00	.00	.00	02/25/20	08/14/19	11/06/19	0	60
		S40		.00	.00	.00	.00	.00					

Bill Special Cond

Figure 15: Accounts not billed timely

ACCOUNT	Column2	Column5	Column6	Column7	Column8	Column9	Column11	Column15	M * R	Column16
300337			reading	date	Reading	date	CONSUMP	RATE	AMOUNT	BILL AMT
503500	CALDWELL, CIEL R.	114 MILE STRETCH	17478	1/27/2021	19218	4/28/2021	1740	6.39	111.19	111.19
300338										
503600	HENNEDY, JOHN F	118 MILE STRETCH	13414	1/27/2021	15876	4/28/2021	2462	6.39	157.32	157.32
300342										
133350	MILLET, DAVID	22 LESTER B ORCUT	16051	12/6/1901	16781	4/28/2021	730	4.60	33.58	55.22
300343										
503725	BRONSON, DAVID	24 LESTER B ORCUT	8318	1/27/2021	10256	4/28/2021	1938	6.39	123.84	123.84
300427										
703600	RUSSELL, GORDON D	35 LESTER B ORCUT	43582	1/27/2021	45845	4/28/2021	2263	6.39	144.61	144.61
300428										
130210	IRVING, ANN	9 STONE CLIFF RD	20443	1/26/2021	22505	4/28/2021	2062	6.39	131.76	131.76
300429										
130220	BLAKE, MARY A.	7 STONE CLIFF RD	25329	1/27/2021	27350	4/28/2021	2021	6.39	129.14	129.14
300430										
703800	MCPHEETERS, THOMA	21 LESTER B ORCUT	5183	1/27/2021	6244	4/28/2021	1061	4.60	48.81	55.22

The account listed below is another example of a potential skipped billing, which is set up to bill on a monthly basis (see next two screen shots for support documents):

Figure 16: Account 002073: Potential Skipped Billing Example

Account History Inquiry/Report [City of Biddeford]

Back | Search | Browse | Output | Print | Display | PDF | Save | Summary | Report Options | Toggle Sort | View Detail

Account

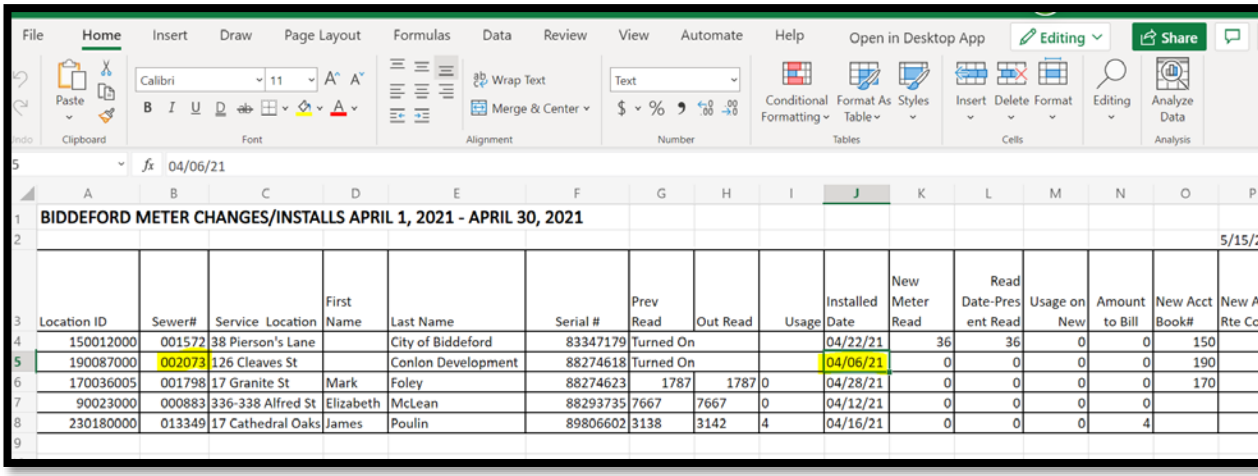
AR category	60 - Services - General						
Account	002073					Customer	51061
Parcel	0410700000					Name	STEINDL, JAHNNA
Location #	126	Suff		Str	CLEAVES ST	Apt	
City	BIDD	State	ME	Zip	04005	Balance	.00

History

Date	Bill#	P	Service	Seq	Type	Curr Rd	Usage	Amount
10/04/2021	429211		40	1	Charge	200	200	55.22
10/04/2021	429211			1	Pmt Pr	0	0	-55.22
10/04/2021	104728			1	Pmt Pr	0	0	55.22
08/12/2021	104728			1	Pmt Pr	Ck# 116936		-55.22
10/18/2005	104728		40	1	Adj	0	0	-54.88
08/12/2005	104728		40	1	Charge	57100	0	54.88
03/20/2005	2104		40	1	Charge	0	0	0.00

BerryDunn

Figure 17: Accounts not billed timely

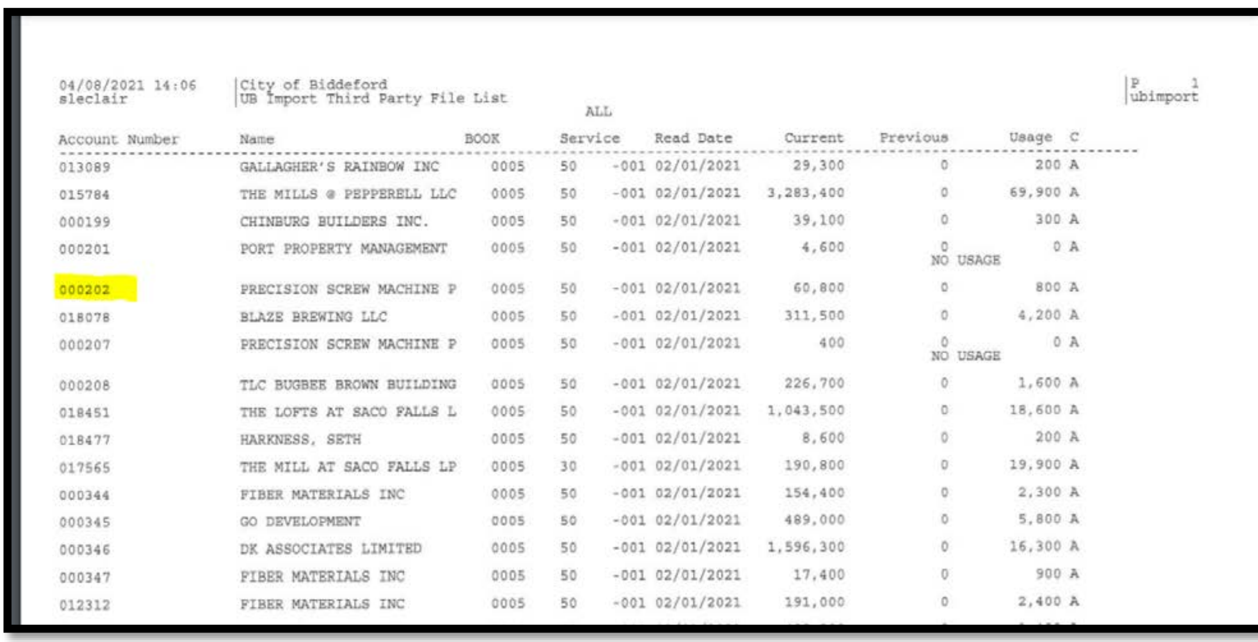


BIDDEFORD METER CHANGES/INSTALLS APRIL 1, 2021 - APRIL 30, 2021

Location ID	Sewer#	Service Location	First Name	Last Name	Serial #	Prev Read	Out Read	Usage	Installed Date	New Meter Read	Read Date-Present Read	Usage on New	Amount to Bill	New Acct Book#
150012000	001572	38 Pierson's Lane		City of Biddeford	83347179	Turned On			04/22/21	36	36	0	0	150
190087000	002073	126 Cleaves St		Conlon Development	88274618	Turned On			04/06/21	0	0	0	0	190
170036005	001798	17 Granite St	Mark	Foley	88274623	1787	1787	0	04/28/21	0	0	0	0	170
90023000	000883	336-338 Alfred St	Elizabeth	McLean	88293735	7667	7667	0	04/12/21	0	0	0	0	
230180000	013349	17 Cathedral Oaks	James	Poulin	89806602	3138	3142	4	04/16/21	0	0	0	4	

The account listed below is also a monthly account that took two months to bill (see next two screen shots below):

Figure 18: Account 000202: Potential Skipped Billing Example

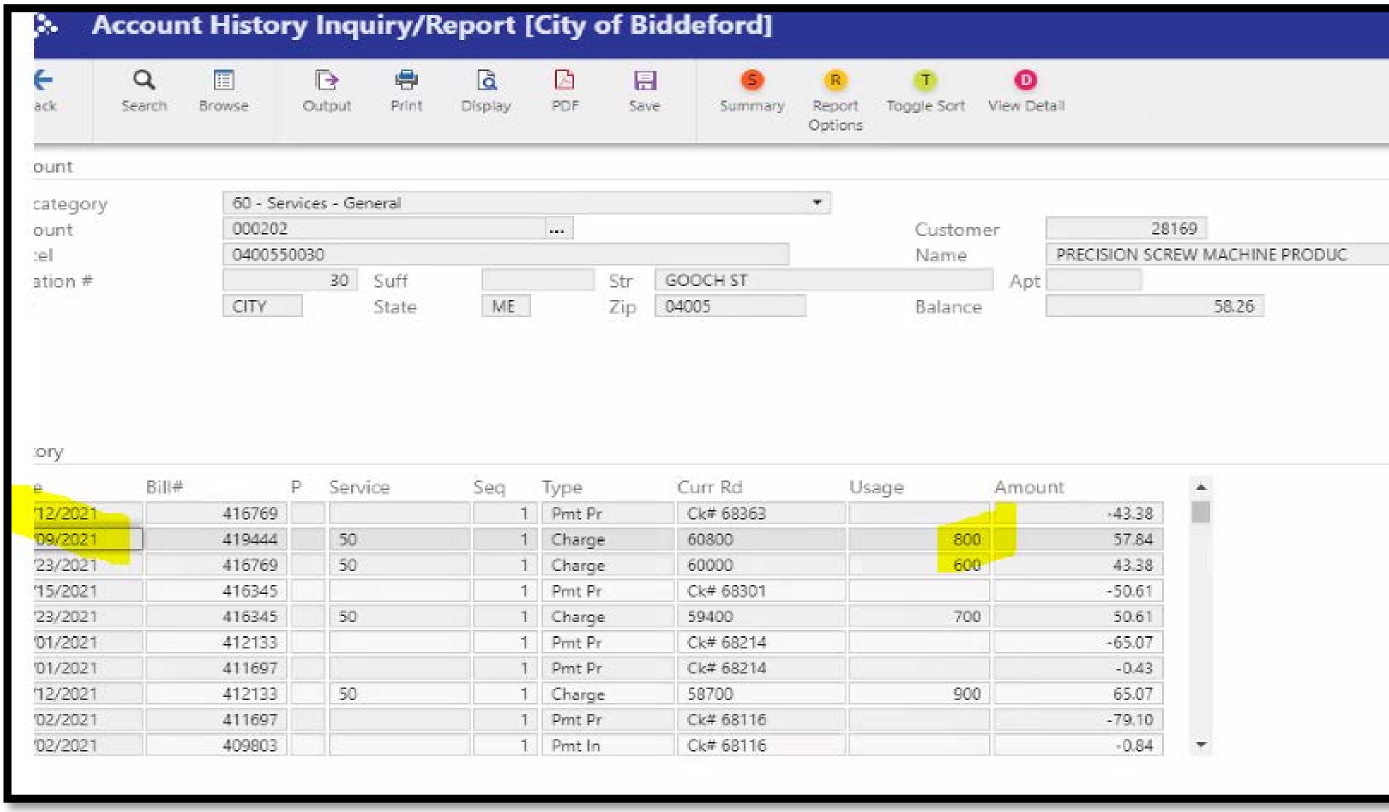


04/08/2021 14:06 sleclair | City of Biddeford UB Import Third Party File List | P 1 ubimport

ALL

Account Number	Name	BOOK	Service	Read Date	Current	Previous	Usage	C
013089	GALLAGHER'S RAINBOW INC	0005	50	-001 02/01/2021	29,300	0	200	A
015784	THE MILLS @ PEPPERELL LLC	0005	50	-001 02/01/2021	3,283,400	0	69,900	A
000199	CHINBURG BUILDERS INC.	0005	50	-001 02/01/2021	39,100	0	300	A
000201	PORT PROPERTY MANAGEMENT	0005	50	-001 02/01/2021	4,600	0 NO USAGE	0	A
000202	PRECISION SCREW MACHINE P	0005	50	-001 02/01/2021	60,800	0	800	A
018078	BLAZE BREWING LLC	0005	50	-001 02/01/2021	311,500	0	4,200	A
000207	PRECISION SCREW MACHINE P	0005	50	-001 02/01/2021	400	0 NO USAGE	0	A
000208	TLC BUGBEE BROWN BUILDING	0005	50	-001 02/01/2021	226,700	0	1,600	A
018451	THE LOFTS AT SACO FALLS L	0005	50	-001 02/01/2021	1,043,500	0	18,600	A
018477	HARKNESS, SETH	0005	50	-001 02/01/2021	8,600	0	200	A
017565	THE MILL AT SACO FALLS LP	0005	30	-001 02/01/2021	190,800	0	19,900	A
000344	FIBER MATERIALS INC	0005	50	-001 02/01/2021	154,400	0	2,300	A
000345	GO DEVELOPMENT	0005	50	-001 02/01/2021	489,000	0	5,800	A
000346	DK ASSOCIATES LIMITED	0005	50	-001 02/01/2021	1,596,300	0	16,300	A
000347	FIBER MATERIALS INC	0005	50	-001 02/01/2021	17,400	0	900	A
012312	FIBER MATERIALS INC	0005	50	-001 02/01/2021	191,000	0	2,400	A

Figure 19: Account 000202: Potential Skipped Billing Example Account History Inquiry


Account History Inquiry/Report [City of Biddeford]

ack | Search | Browse | Output | Print | Display | PDF | Save | Summary | Report Options | Toggle Sort | View Detail

ount

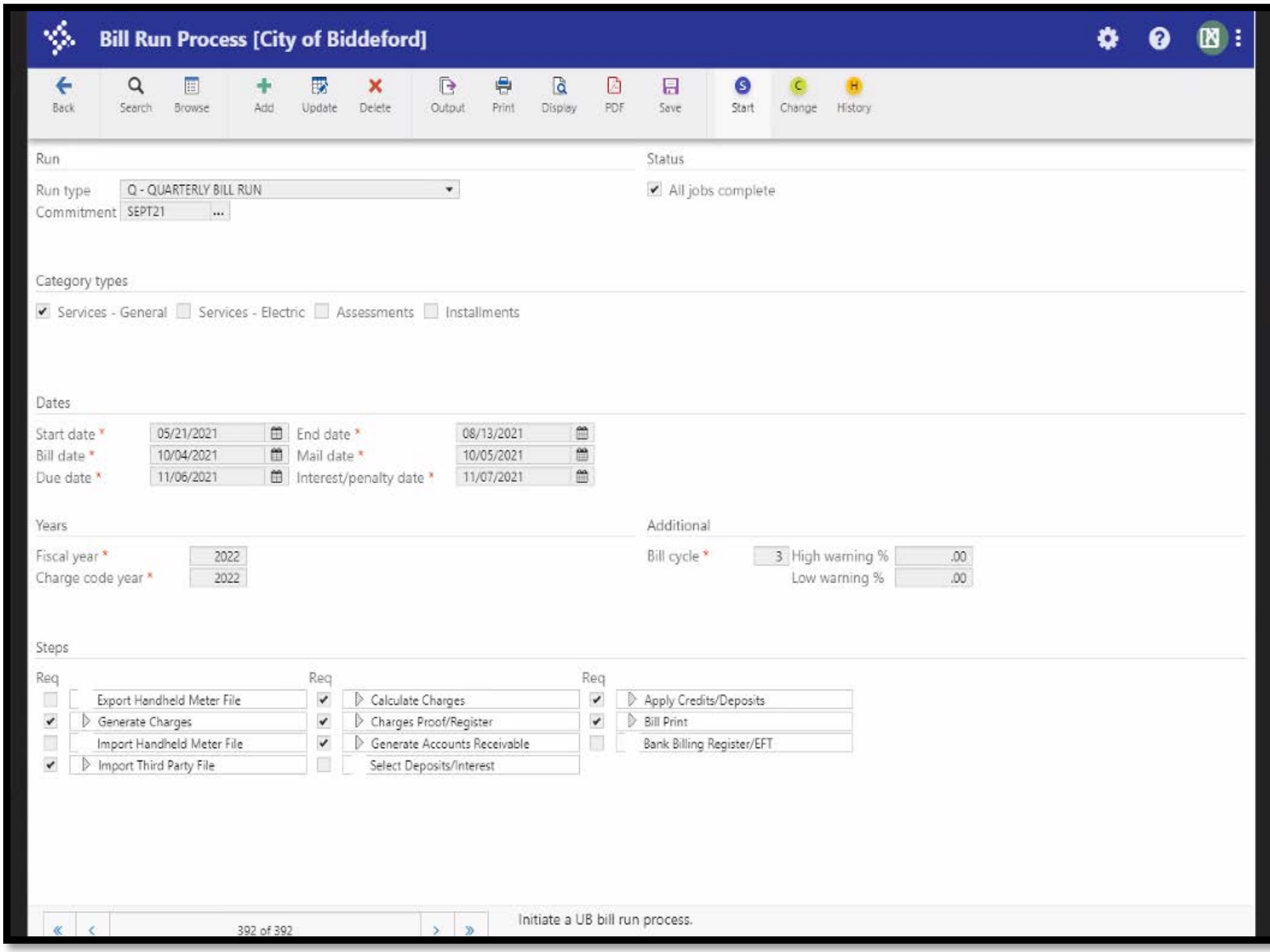
category	60 - Services - General		
ount	000202	Customer	28169
:el	0400550030	Name	PRECISION SCREW MACHINE PRODUC
ation #	30 Suff Str GOOCH ST	Apt	
	CITY State ME Zip 04005	Balance	58.26

:ory

e	Bill#	P	Service	Seq	Type	Curr Rd	Usage	Amount
'12/2021	416769			1	Pmt Pr	Ck# 68363		-43.38
'09/2021	419444		50	1	Charge	60800	800	57.84
'23/2021	416769		50	1	Charge	60000	600	43.38
'15/2021	416345			1	Pmt Pr	Ck# 68301		-50.61
'23/2021	416345		50	1	Charge	59400	700	50.61
'01/2021	412133			1	Pmt Pr	Ck# 68214		-65.07
'01/2021	411697			1	Pmt Pr	Ck# 68214		-0.43
'12/2021	412133		50	1	Charge	58700	900	65.07
'02/2021	411697			1	Pmt Pr	Ck# 68116		-79.10
'02/2021	409803			1	Pmt In	Ck# 68116		-0.84

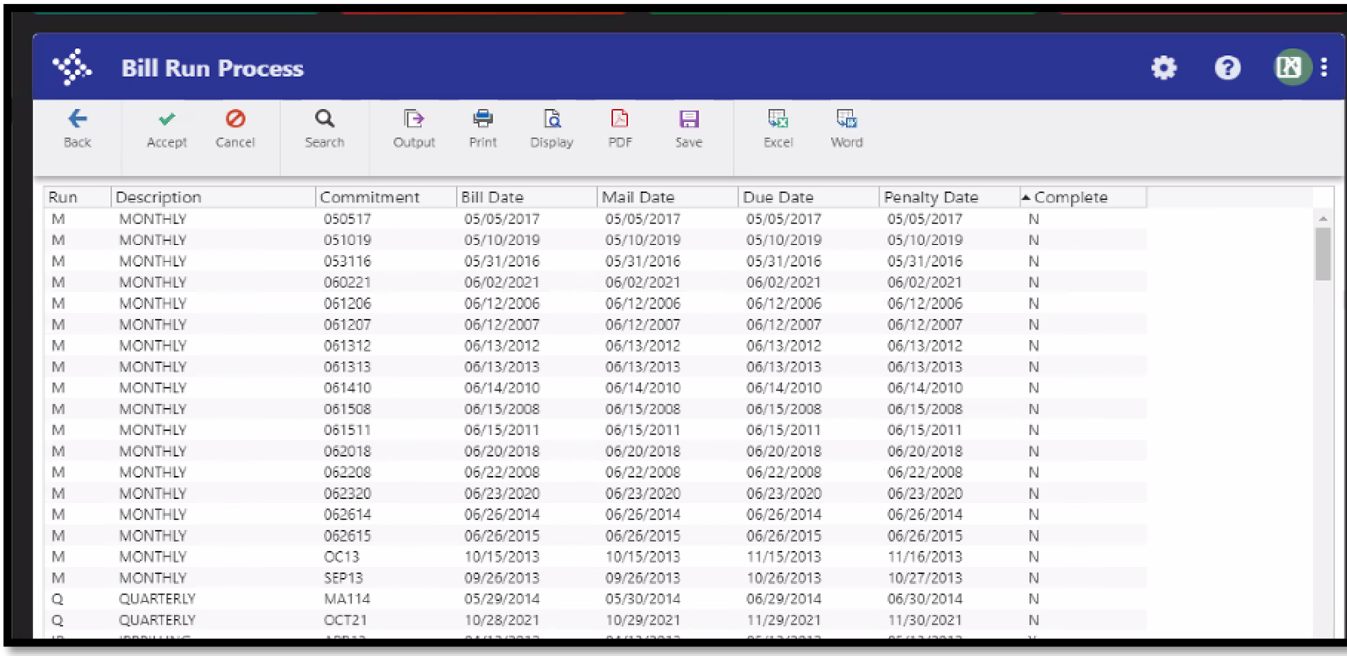
BerryDunn reviewed the bill run process and setup in Munis, and observed that the bill run process and setup are inconsistent, with delayed billings. There are months in between readings and billings, as well as with due dates that are causing fluctuation of revenues from month to month, and year to year. The City appears to be billing too far in arrears, which could lead to a potential risk in decreased collections, due to the age of the account when a customer leaves and if owing an outstanding balance. An example of a bill run date range was captured below for support documentation:

Figure 20: Bill Run Process Sample



There are twenty open bill runs that are incomplete ranging from 6/12/2006 through 11/30/2021.The "Generate AR" function in Munis was performed; however, the "Apply Credits" step was not performed in some bill runs. This could be explained if the Apply Credits process is run outside of the bill run before bills are printed (see first screen shot below). If the Apply Credits is not executed for a bill run, there could be credits from customer accounts that are not carried over to the new bill, or refunded when an old customer moves out. There is also a bill run showing the Generate AR being incomplete, which could be an issue to add to missed billings (see second screen shot below):

Figure 21: Bill Run Process Sample



Run	Description	Commitment	Bill Date	Mail Date	Due Date	Penalty Date	Complete
M	MONTHLY	050517	05/05/2017	05/05/2017	05/05/2017	05/05/2017	N
M	MONTHLY	051019	05/10/2019	05/10/2019	05/10/2019	05/10/2019	N
M	MONTHLY	053116	05/31/2016	05/31/2016	05/31/2016	05/31/2016	N
M	MONTHLY	060221	06/02/2021	06/02/2021	06/02/2021	06/02/2021	N
M	MONTHLY	061206	06/12/2006	06/12/2006	06/12/2006	06/12/2006	N
M	MONTHLY	061207	06/12/2007	06/12/2007	06/12/2007	06/12/2007	N
M	MONTHLY	061312	06/13/2012	06/13/2012	06/13/2012	06/13/2012	N
M	MONTHLY	061313	06/13/2013	06/13/2013	06/13/2013	06/13/2013	N
M	MONTHLY	061410	06/14/2010	06/14/2010	06/14/2010	06/14/2010	N
M	MONTHLY	061508	06/15/2008	06/15/2008	06/15/2008	06/15/2008	N
M	MONTHLY	061511	06/15/2011	06/15/2011	06/15/2011	06/15/2011	N
M	MONTHLY	062018	06/20/2018	06/20/2018	06/20/2018	06/20/2018	N
M	MONTHLY	062208	06/22/2008	06/22/2008	06/22/2008	06/22/2008	N
M	MONTHLY	062320	06/23/2020	06/23/2020	06/23/2020	06/23/2020	N
M	MONTHLY	062614	06/26/2014	06/26/2014	06/26/2014	06/26/2014	N
M	MONTHLY	062615	06/26/2015	06/26/2015	06/26/2015	06/26/2015	N
M	MONTHLY	OC13	10/15/2013	10/15/2013	11/15/2013	11/16/2013	N
M	MONTHLY	SEP13	09/26/2013	09/26/2013	10/26/2013	10/27/2013	N
Q	QUARTERLY	MA114	05/29/2014	05/30/2014	06/29/2014	06/30/2014	N
Q	QUARTERLY	OCT21	10/28/2021	10/29/2021	11/29/2021	11/30/2021	N

There appears to be monthly bill runs that have a large gap in dates. An example added below shows accounts that were read from 5/23/2013 through 8/26/2013 (screen shots listed below):

Figure 22: Bill Run Process – Potential Date Gaps Example 1

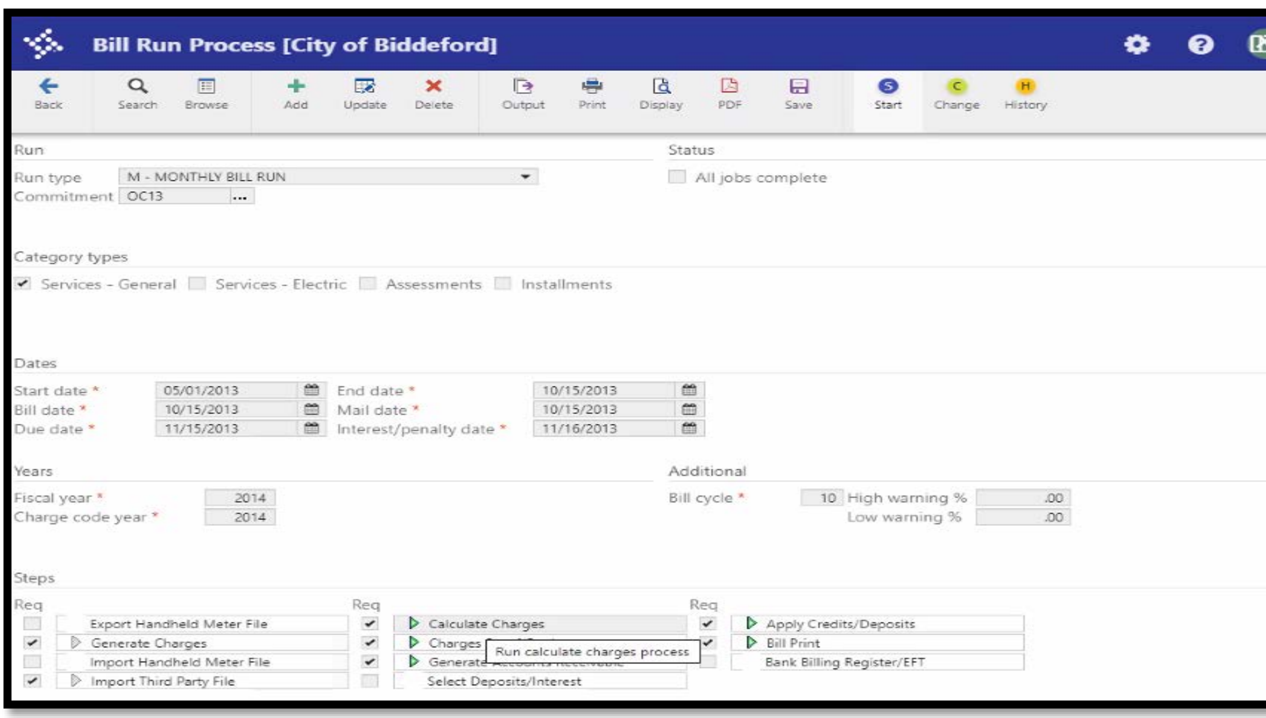
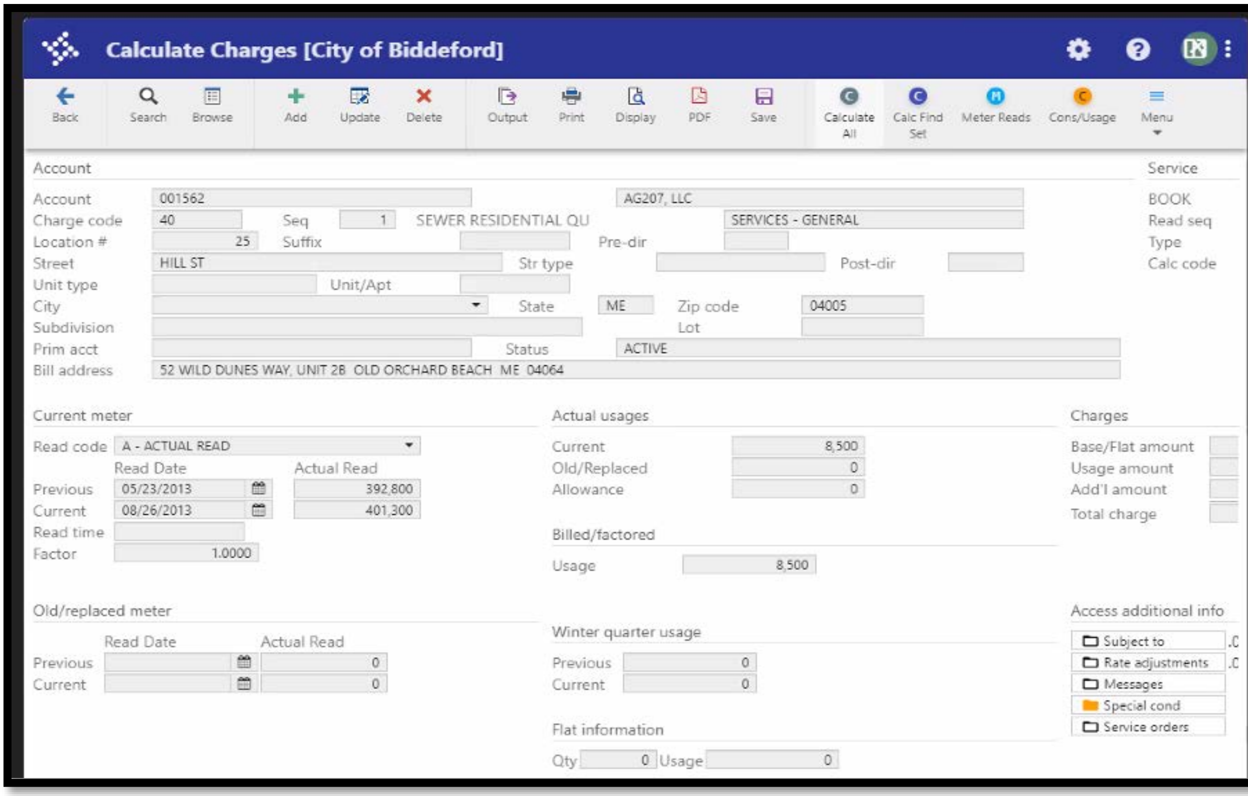


Figure 23: Bill Run Process – Potential Date Gaps Example 2


Calculate Charges [City of Biddeford]

Back | Search | Browse | Add | Update | Delete | Output | Print | Display | PDF | Save | Calculate All | Calc Find Set | Meter Reads | Cons/Usage | Menu

Account

Account: 001562 — AG207, LLC
Charge code: 40 — Seq: 1 — SEWER RESIDENTIAL QU — SERVICES - GENERAL
Location #: 25 — Suffix — Pre-dir
Street: HILL ST — Str type — Post-dir
Unit type — Unit/Apt
City — State: ME — Zip code: 04005
Subdivision — Lot
Prim acct — Status: ACTIVE
Bill address: 52 WILD DUNES WAY, UNIT 28 OLD ORCHARD BEACH ME 04064

Service: BOOK, Read seq, Type, Calc code

Current meter
Read code: A - ACTUAL READ

	Read Date	Actual Read
Previous	05/23/2013	392,800
Current	08/26/2013	401,300

Read time
Factor: 1.0000

Actual usages
Current: 8,500
Old/Replaced: 0
Allowance: 0

Billed/factored
Usage: 8,500

Charges
Base/Flat amount
Usage amount
Add'l amount
Total charge

Old/replaced meter

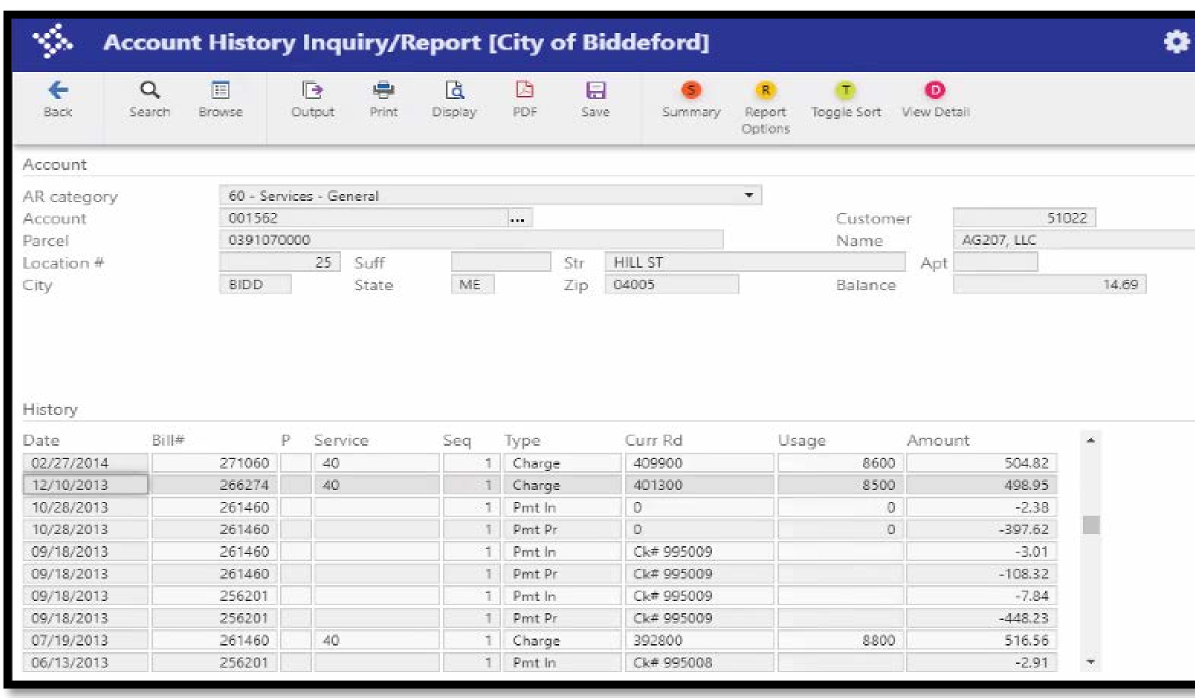
	Read Date	Actual Read
Previous		0
Current		0

Winter quarter usage
Previous: 0
Current: 0

Flat information
Qty: 0 — Usage: 0

Access additional info
Subject to
Rate adjustments
Messages
Special cond
Service orders

Figure 24: Accounts not billed timely


Account History Inquiry/Report [City of Biddeford]

Back | Search | Browse | Output | Print | Display | PDF | Save | Summary | Report Options | Toggle Sort | View Detail

Account

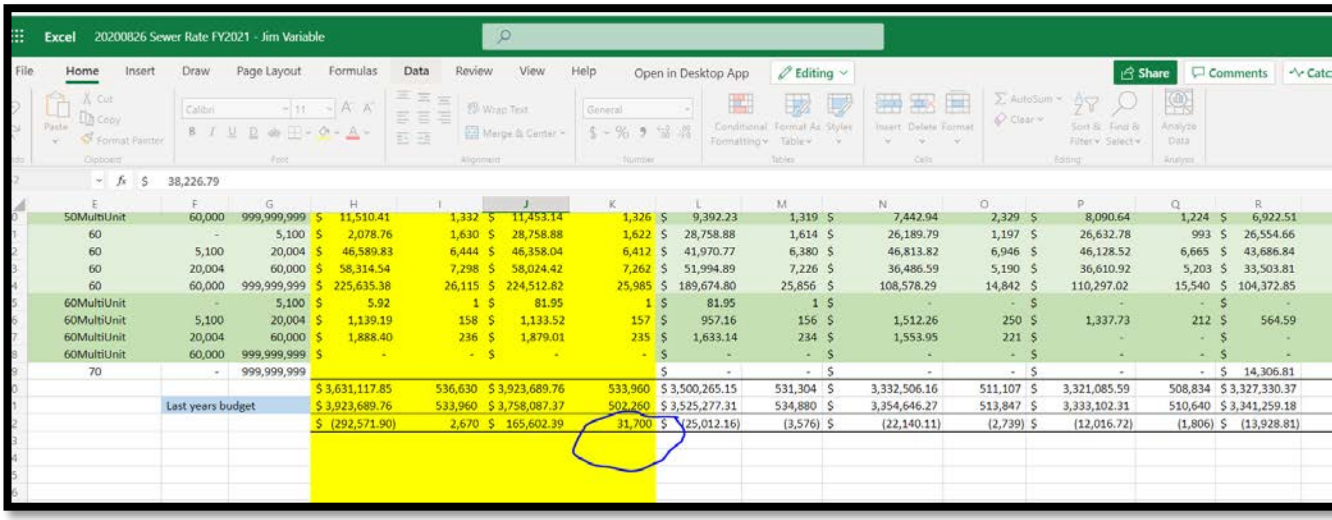
AR category: 60 - Services - General
Account: 001562 — Customer: 51022
Parcel: 0391070000 — Name: AG207, LLC
Location #: 25 — Suff — Str: HILL ST — Apt
City: BIDD — State: ME — Zip: 04005 — Balance: 14.69

History

Date	Bill#	P	Service	Seq	Type	Curr Rd	Usage	Amount
02/27/2014	271060		40	1	Charge	409900	8600	504.82
12/10/2013	266274		40	1	Charge	401300	8500	498.95
10/28/2013	261460			1	Pmt In	0	0	-2.38
10/28/2013	261460			1	Pmt Pr	0	0	-397.62
09/18/2013	261460			1	Pmt In	Ck# 995009		-3.01
09/18/2013	261460			1	Pmt Pr	Ck# 995009		-108.32
09/18/2013	256201			1	Pmt In	Ck# 995009		-7.84
09/18/2013	256201			1	Pmt Pr	Ck# 995009		-448.23
07/19/2013	261460		40	1	Charge	392800	8800	516.56
06/13/2013	256201			1	Pmt In	Ck# 995008		-2.91

The FY21 sewer audit report showed 31,700 billable units in the final report, which appears to be high in comparison to other months/years. This spreadsheet is located under the Archive Sewer Billing Analysis folder (file name 20200826 Sewer Rate FY 20 – Jim Variable spreadsheet). Without BerryDunn having all reports to reconcile to, this may be an item for City finance to review following delivery of this report:

Figure 25: FY21 Sewer Rate Audit Report



E	F	G	H	I	J	K	L	M	N	O	P	Q	R
50MultiUnit	60,000	999,999,999	$ 11,510.41	1,332	$ 11,453.14	1,326	$ 9,392.23	1,319	$ 7,442.94	2,329	$ 8,090.64	1,224	$ 6,922.51
60	-	5,100	$ 2,078.76	1,630	$ 28,758.88	1,622	$ 28,758.88	1,614	$ 26,189.79	1,197	$ 26,632.78	993	$ 26,554.66
60	5,100	20,004	$ 46,589.83	6,444	$ 46,358.04	6,412	$ 41,970.77	6,380	$ 46,813.82	6,946	$ 46,128.52	6,665	$ 43,686.84
60	20,004	60,000	$ 58,314.54	7,298	$ 58,024.42	7,262	$ 51,994.89	7,226	$ 36,486.59	5,190	$ 36,610.92	5,203	$ 33,503.81
60	60,000	999,999,999	$ 225,635.38	26,115	$ 224,512.82	25,985	$ 189,674.80	25,856	$ 108,578.29	14,842	$ 110,297.02	15,540	$ 104,372.85
60MultiUnit	-	5,100	$ 5.92	1	$ 81.95	1	$ 81.95	1	$ -	-	$ -	-	$ -
60MultiUnit	5,100	20,004	$ 1,139.19	158	$ 1,133.52	157	$ 957.16	156	$ 1,512.26	250	$ 1,337.73	212	$ 564.59
60MultiUnit	20,004	60,000	$ 1,888.40	236	$ 1,879.01	235	$ 1,633.14	234	$ 1,553.95	221	$ -	-	$ -
60MultiUnit	60,000	999,999,999	$ -	-	$ -	-	$ -	-	$ -	-	$ -	-	$ -
70	-	999,999,999					$ -	-	$ -	-	$ -	-	$ 14,306.81
			$ 3,631,117.85	536,630	$ 3,923,689.76	533,960	$ 3,500,265.15	531,304	$ 3,332,506.16	511,107	$ 3,321,085.59	508,834	$ 3,327,330.37
	Last years budget		$ 3,923,689.76	533,960	$ 3,758,087.37	502,260	$ 3,525,277.31	534,880	$ 3,354,646.27	513,847	$ 3,333,102.31	510,640	$ 3,341,259.18
			$ (292,571.90)	2,670	$ 165,602.39	31,700	$ (25,012.16)	(3,576)	$ (22,140.11)	(2,739)	$ (12,016.72)	(1,806)	$ (13,928.81)

Other items identified by BerryDunn for follow-up investigation by the City to review and update/validate include the following:

- For FY20, there were only 11 months showing billed.
- For FY20 and FY21, Q2 and Q4 should be audited by the City due to potential low revenue reporting.
- For FY21, Q1 and Q3 should be audited by the City to find any skip, catch up, or incorrect consumption billings.
- For the spreadsheet “Rev 20210315” FY20 for the month of July, is significantly low under column K (the revenue is $500,000 less than previous year).

3 Primary Challenges and Improvement Opportunities

There were several challenges related to the current wastewater billing processes at the City identified during the fact-finding activities, many of which are documented in Section 2.0 Current State Assessment. The following table describes the primary challenges and improvement opportunities identified, and includes a column indicating whether the challenge is related to current policy, technology, or processes adopted by the City.

Table 3.1 Primary Challenges and Improvement Opportunities

Primary Challenges and Improvement Opportunities				
No.	**Description**	**Technology**	**Process**	**Policy**
1	**Import readings through automation by selecting the proper device type in Munis.** Based on the review of the file layout, imports are not able to be performed with complete automation to manage consumption for billings in Munis, which may be contributing to delayed, missed, and skipped billings. Based on the rate codes, there are no high/low parameters set up to automate the process for reviewing readings, low readings, high readings, zero readings, etc. Exceptions are handled on a manual basis per account, which is creating more time for staff to check and/or verify readings.	X	X	X
2	**Bill and reconcile accounts monthly, quarterly, or based on the type of bill run set up.** The City should consider adopting a policy and procedure to bill and reconcile collections for monthly accounts on a monthly basis, quarterly accounts on quarterly basis, and move any exceptions to a separate billing using automated features and processing in Munis. Monthly billings and automated processes will reduce the risk of human error, as well as earn revenues on a monthly and/or quarterly basis, depending on the accounts in each category.		X	X
3	**Adopt the use of reports in Munis to reconcile billings and collections to financial reports.** The City should consider looking to reconcile Maine Water and Kennebunk Water accounts to Munis by using reporting tools in Munis. Some reports in Munis that may help with reconciliation could be specific to an Aging Report, Trial Balance, Reconciliation Report, and Detailed Receivables. This could prove positive for increased or proper recording of cash flows. There may be the need for customized reports depending on the needs from the Finance Department.	X	X	

4	**Billings were skipped on average by two months, and on other occasions up to seven months.** There were identified instances where the City had skipped recurring billings, in some instances by several months. BerryDunn recommends that the City look to align billing processes in accordance to ordinances and/or policies, and move one-off accounts to a separate bill run, which should also be automated. This policy change could allow for more accurate reporting and revenues earned and billed in the correct month or fiscal year.		X	X
5	**Shut-off accounts may not be marked paid immediately once the payment is received.** The City should look to help ensure all shut-off accounts are activated once payment is received, and once there is consumption on account (this could be set up on an automated process). There are special codes that may be beneficial to add within Munis to help to avoid skipped billings. Many shut-off accounts were discovered as not being billed for many years.	X	X	
6	**Rate codes should be reviewed due to a potential incorrect rate code setup.** There was a potential incorrect rate code for FY21 identified which may be causing a loss in revenues. There was a discovery of a charge/code 35 that was lower than the current fiscal year rate, which would negatively affect revenues.	X	X	
7	**Supporting documentation for adjustments is limited and inconsistent.** The adjustment support documents were scratched through on some adjustments multiple times, and the detail was vague as to how the calculation was determined. The manual process and documentation for adjustments may be incorrect causing a decrease in revenues.		X	X
8	**Overdue accounts with liens appear to not be automated to move an account balance from one category to liens.** The City should consider a written policy/procedure that includes potential system automation for processing liens in Munis. If documentation does not exist at the City for this, the City might consider documenting the procedures to support standardization in the lien process. There were no documents provided to BerryDunn that included procedures or policy for lien processing.	X	X	X
9	**Applications for new occupants are most often received in paper form and at the time of payment.** The City is not using an available automated process for adding new customers and to automate final billing of old customers within Munis. Processing applications in paper form is challenging and time consuming for staff members, as they must manually key in	X	X	X

	information, which may increase errors in billing the wrong amount to the old and/or new customer.			
10	**Zero consumption was billed on a number of identified occasions.** BerryDunn recommends that the City review its contract with Maine Water, particularly with the potential of there being broken meters in service that may be causing loss of sewer revenue for the City when these accounts are billed at zero usage. The City may also consider estimating accounts when meters are broken to avoid billing accounts for zero consumption.		X	X
11	**Meter reading process are manual, including subtraction meters.** There is room for error when calculating manual adjustments, and when hand-keying readings for regular billing, final billing, and when making adjustments to billings.	X	X	X
12	**No estimated consumption.** There were no accounts showing an estimated billing. For most of the accounts with zero consumption that were reviewed, the meter was replaced and usage appeared on the next month for the accounts reviewed.		X	X
13	**Certain Procedures and Policies may not be fully documented or kept up to date.** There are some instances where processes are not formally documented to help ensure a shared organizational understanding of standard operating procedures or workflow. This was observed while reviewing final billing, adjustments, and regular billing. The policies would benefit from being more thoroughly developed, and it was noted that there is not a checklist for procedures. There was no documentation provided for processing of final bills and new customers, and if such documentation does not exist, the City might consider developing documentation to support these processes.		X	X
14	**Current staffing levels and cross training of staff may not be aligned with current workload demands.** This presents challenges with planned and unplanned absences. There were several instances of staff replacement or departures since BerryDunn began this project, and reported to BerryDunn as having occurred in the 12 months leading up to this study. This could contribute to transactions not being processed due to staff members not being in the office, or leaving the City. Several processes are currently owned by individual staff members, with little or no backup staff trained on their duties.			X

4 Recommendations and Next Steps

The following section presents recommendations the City might consider adopting as it works to address inefficiencies and support best practices to facilitate potential improvements and efficiencies for City staff.

Because of the fact-finding activities completed to date, BerryDunn has recommended actions to address the challenges and opportunities for improvement identified as a result of the fact-finding interviews and documentation review. Each recommended action presented has been presented utilizing a standard template. A sample template is provided below that includes a description of each field

Table 4.1: Recommended Action Format Template

No.	Recommended Action
Action Item Description: *This section of the template contains a description of the recommended action.*	
Related Challenges/Opportunities for Improvement	
#	*This section of the template contains a list of the challenges and areas for improvement that this recommendation is designed to address.*
Anticipated Benefits	
This section of the template contains a list of the anticipated benefits of the recommended action.	

4.1 Recommended Actions

The table below identifies all of the recommended actions. These are not presented in a prioritized order; however, there may be certain tasks that must be completed before initiating others.

Table 4.2: Recommended Actions

Recommended Actions	
No.	**Recommended Actions**
1	Explore updated file format availability from Maine Water and Kennebec Water to align with the upgraded Munis version to automate imports.
2	Reconcile to monthly and quarterly billings and the end of each billing cycle completion using available Munis reports.
3	Establish and maintain a billing calendar.
4	Review charge/rate code setup to confirm the correct rates are billed.
5	Review the adjustment policy and manual processing of accounts.

Recommended Actions	
No.	**Recommended Actions**
6	Begin the lien process within proper time once an account is closed.
7	Use functionality in Munis to close final/closed accounts and open new customer accounts through automation.
8	Audit and implement necessary corrections related to the detailed findings described in Section 2.
9	Review and update the contract with Maine Water and Kennebec Water to receive readings within one business day from reading of meter.
10	Review findings to help ensure future policies and procedures are in writing to automate and validate billing and collection accuracies.
11	Prepare a job task analysis to determine level of staffing needed.

The tables below include the recommended actions, the opportunities for improvement that the recommended actions will address, as well as the anticipated benefits.

Table 4.3: Recommended Action #1

#1	**Recommended Action:** ***Explore updated file format availability from Maine Water and Kennebec Water to align with the upgraded Munis version to automate imports***
Action Item Description: *The goal of this recommended action is to determine if functionality exists in Munis to support automated import processes through device type in Munis, and to implement any such existing functionality. The focus of this action item would be to import readings automatically, and to create parameters for checking hi/low readings, exceptions, negative readings, closed or shut-off accounts with consumption, and zero consumption. The City should also determine if functionality exists in Munis to support decrease in revenues related to low consumption, skipped billings, or missed billings.*	
Related Challenges/Opportunities for Improvement	
1	**Import readings through automation by selecting the proper device type in Munis.** Based on the review of the file layout, imports are not able to be performed with complete automation to manage consumption for billings in Munis, which may be contributing to delayed, missed, and skipped billings. Based on the rate codes, there are no hi/low parameters setup up to automate the process for reviewing readings, low readings, high readings, zero readings, etc. Exceptions are handled on a manual basis per account, which is creating more time for staff to check and/or verify readings.
Anticipated Benefits	
The primary anticipated benefit related to this action item is to alleviate the workload for the City through automation, and to eliminate human error and decrease in revenues. More specifically, realizing revenues and cash flows on a monthly to quarterly basis to contribute to accurate reporting and budgeting. Billing customers in a more automated fashion will also reduce time for staff to focus on	

collections, customer service, and other areas to improve department efficiencies. Reducing the time spent of manually checking and entering readings, particularly those containing sub-meters, will represent a savings in City staff time spent manually entering information into Munis. If functionality exists to allow the process to expedite, this will also reduce the amount of staff time spent manually entering information. This will allow staff to report accurate readings and customer account information on time, and reduce overall processing times.

Table 4.4: Recommended Action #2

#2	Recommended Action: ***Reconcile to monthly and quarterly billings and the end of each billing cycle completion using available Munis reports***
Action Item Description: *The goal of this recommended action is to determine if functionality exists in Munis to support reconciliation between billing and collections. The focus of this action item would be balance billings and collections to financial reports using Munis sewer billing account information and financial reporting, as well as bank statements and other reports needed monthly or annual reporting requirements.*	
Related Challenges/Opportunities for Improvement	
2	**Bill and reconcile accounts monthly, quarterly, or based on the type of bill run set up.** The City should bill and reconcile collections for monthly accounts on a monthly basis, quarterly accounts on quarterly basis, and move any exceptions to a separate billing using automated features and processing in Munis. Monthly billings and automated processes will reduce the risk of human error, as well as earn revenues on a monthly and/or quarterly basis, depending on the accounts in each category.
3	**Use reports in Munis to reconcile billings and collections to financial reports.** Reconcile Maine Water and Kennebunk Water accounts to Munis by using reporting tools in Munis. Some reports in Munis that may help with reconciliation could be specific to an Aging Report, Trial Balance, Reconciliation Report, and Detailed Receivables. This could prove positive for increase or proper recording of cash flows. There may be the need for customized reports depending on the needs from the Finance Department.
Anticipated Benefits	
The primary anticipated benefit related to this action item is to confirm billing and collections on a monthly or quarterly basis, depending on the bill run types. This will also provide accurate reporting for budgeting processes and improvements needed within the City.	

Table 4.5: Recommended Action #3

#3	Recommended Action: ***Establish and maintain a billing calendar***
Action Item Description: *The goal of this recommended action is to create a policy for billing accounts in a timely manner. The goal is to bill within the same week the readings are received so there is no delay with billing and collections. The City may consider billing each monthly cycle on a date within the week readings are received at which the billing date would be the minimum number of days allowed as due by law.*	

Related Challenges/Opportunities for Improvement	
4	**Billings were skipped on average by two months, and on other occasions up to seven months.** Process billing in accordance to ordinances and/or policies and move one-off accounts to a separate bill run, which should also be automated. This policy change could allow for accurate reporting and revenues earned and billed in the correct month or fiscal year.
5	**Shut-off accounts may not be marked paid immediately once the payment is received.** Ensure all shut-off accounts are activated once payment is received, and once there is consumption on account (set up on automated process). There are special codes that may be beneficial to add to avoid skipped billings. Many accounts were discovered as not being billed for many years.
Anticipated Benefits	
The primary anticipated benefit related to this action item is to help avoid skipped billings, and to bill accounts on a regular and timely basis, as well as to collect in a more timely fashion. The benefits of billing accounts on time will allow for collection of payments in a more timely fashion. The policy will allow staff to maintain consistencies with billing and collections in a more scheduled fashion.	

Table 4.6: Recommended Action #4

#4	Recommended Action: *Review the charge/rate code setup to confirm the correct rates are billed*
Action Item Description: *The goal of this recommended action is to create a policy for copying rates to a new year, and to determine if the current software allows this to be done through automation. The goal is to bill new rates correctly based on the fiscal year rates.*	
Related Challenges/Opportunities for Improvement	
6	**Rate codes need to be reviewed due to an incorrect rate code setup.** There was an incorrect rate code for FY21 which may be causing a lost in revenues. There was a discovery of a rate code that was lower than the current fiscal year rate, which would negatively impact revenues.
Anticipated Benefits	
The primary anticipated benefit related to this action item is to help avoid incorrect billings, and to help ensure that rates are billed based on the then-current rate structure. The benefit is to record revenues accurately without a revenue loss.	

Table 4.7: Recommended Action #5

#5	Recommended Action: *Review the adjustment policy and manual processing of accounts*
Action Item Description: *The goal of this recommended action is to create a policy for adjusting accounts, particularly sub-metered accounts. If automation exists for most adjustment calculations, the set up should be made through Munis. There should be a policy for adjusting accounts with an approval process for adjustments made over a certain dollar amount.*	

Related Challenges/Opportunities for Improvement	
7	**Supporting documentation for adjustments is limited and inconsistent.** The adjustment support documents were scratched through on one adjustment multiple times, and the detail was vague as to how the calculation was determined. The manual process and documentation for adjustments may be incorrect causing a decrease in revenues.
12	**No estimated consumption.** There were no accounts showing an estimated billing. For most of the accounts with zero consumption that were reviewed, the meter was replaced, usage appeared on the next month for the accounts reviewed.
Anticipated Benefits	
The benefit to a process and policy for adjustments is to help ensure adjustments are properly calculating. With having an approval process in place, this could mitigate against human error and incorrect adjustment processing.	

Table 4.8: Recommended Action #6

#6	**Recommended Action:** ***Begin the lien process within proper time once an account is closed***
Action Item Description: *The goal of this recommended action is to create a policy for processing overdue accounts in a timely fashion.*	
Related Challenges/Opportunities for Improvement	
8	**Overdue accounts with liens appear to not be automated to move an account balance from one category to liens.** There should be a written process to include system automation for processing liens in Munis. There were no documents provided to show procedures or policy for lien processing.
Anticipated Benefits	
The benefit is to support the collection of overdue money in a timely fashion, and to establish benchmarks for the processing of these functions. The older the debt is, typically the harder the processes to support successful collection. Being proactive and timely with collection efforts on overdue accounts allows for a greater opportunity to collect.	

Table 4.9: Recommended Action #7

#7	**Recommended Action:** ***Use functionality in Munis to close final/closed accounts and open new customer account through automation.***
Action Item Description: *The goal of this recommended action is to determine if functionality exists in Munis to support automated old/new customers to streamline the work and to help ensure old/new readings are ended and started for new customers. The focus of this action item would be to bill final/closed customers for actual consumption used at the time of department, and to start the new customer with the proper reading.*	
Related Challenges/Opportunities for Improvement	

9	**Applications for new occupants most often received in manual form and at the time of payment.** Biddeford staff is not using the automated process for adding new customers and to automate final billing of old customers. Processing applications in this form is challenging and time consuming for staff members, as they must manually key in information, which may increase errors in billing the wrong amount to the old and/or new customer.
Anticipated Benefits	
The primary benefit is to help ensure there are no duplicate billings, or additional consumption billing. Using functionality designed for final billing will help to ensure accurate billings and will reduce time spent on manually processing old/new accounts.	

Table 4.10: Recommended Action #8

#8	Recommended Action: ***Audit and implement necessary corrections related to the detailed findings described in Section 2***
Action Item Description: *The goal of this recommended action is to determine if functionality exists in Munis to automate processes for checking account for zero usage to possibly estimate billings that are inaccurate due to broken meters or malfunctioning meters.*	
Related Challenges/Opportunities for Improvement	
10	**Zero consumption was billed in many occasions.** Review contract with Maine Water and Kennebec, particularly with broken metered causing loss of sewer revenue when billed at zero usage.
Anticipated Benefits	
The main purpose of checking zero consumption accounts is to confirm no loss in revenues and billings will occur. The benefit is to bill customers fairly and accurately, and accounts for all monies owed to the City.	

Table 4.11: Recommended Action #9

#9	Recommended Action: ***Review and update the contract with Maine Water and Kennebec Water to receive readings within one business day from reading of meter***
Action Item Description: *The goal of this recommended action is to bill accounts in a timelier manner.*	
Related Challenges/Opportunities for Improvement	
11	**Meter reading process are manual, including subtraction meters.** There is room for error when calculating manual adjustments, and when hand-keying readings for regular billing, final billing, and when making adjustments to billings.
Anticipated Benefits	
The main purpose of billing accounts on time and collecting on-time payments benefits cash flows and timely billings.	

Table 4.12: Recommended Action #10

#10	**Recommended Action:** ***Review findings to help ensure future policies and procedures are in writing to automate and validate billing and collection accuracies.***
Action Item Description: *The goal of this recommended action is to have policies and procedures in place for properly handling billing and collection.*	
Related Challenges/Opportunities for Improvement	
13	**Certain Procedures and Policies may not be fully documented or kept up to date.** There are some instances where processes are not formally documented to help ensure a shared organizational understanding of standard operating procedures or workflow. This was observed while reviewing final billing, adjustments, and regular billing. The policies were vague and did not include a checklist for procedures. There was no documentation provided for processing of final bills and new customers.
Anticipated Benefits	
The primary benefit is to help ensure all steps are being taken, all accounts are billed and not skipped, and that there are no missed billings. This action item may be best phased in following the implementation of other action items, in order to fully capture any revised policies or procedures, as well as any additional automation of processes. By standardizing policies and procedures in written format, this will enable greater consistency in billing practices and allow for transfer of knowledge between City resources including new hires.	

Table 4.13: Recommended Action #11

#11	**Recommended Action:** ***Prepare a job task analysis to determine level of staffing needed.***
Action Item Description: *The goal of this recommended action is to evaluate staffing versus duties. The City should consider evaluating using a job task analysis to review all duties per staff member.*	
Related Challenges/Opportunities for Improvement	
14	**Current staffing levels and cross training of staff may not be aligned with current workload demands.** This presents challenges with planned and unplanned absences. There were several instances of staff replacement since BerryDunn began this project. This could contribute to transactions not being processed due to staff members not being in the office, or leaving the City. Several processes are currently owned by individual staff members, with little or no backup staff trained on their duties.
Anticipated Benefits	
The benefit to reviewing staffing alignment to current job tasks and responsibilities is to help ensure that the appropriate number of staff are working in the department, and providing support and backup for critical billing activities. Another benefit to reviewing and conducting an analysis is to confirm staff overages, if applicable.	

It is anticipated that if all or most identified recommended actions are successfully implemented and achieve the anticipated benefits, the City will realize staff time savings in the processing of monthly and quarterly billings, as well as gain a greater level of confidence in the accuracy and thoroughness of City wastewater billing revenues.

4.2 Next Steps

The information in this report serves as a point in time assessment of current state processes for the City, and presents recommended actions for consideration by the City to adopt. Following City confirmation of the content in this report, BerryDunn will finalize this report.

5 APPENDIX A: Requested Documentation Inventory

The following table identifies the documentation provided to BerryDunn by the City in response to the initial information request submitted on April 14, 2021. Several file folders were provided, and are presented with an inventory of the specific files contained within each file folder

No.	Title
1	City of Biddeford Information Request Sheet 20210413-INFO.docx
2	EFFECTIVE DATES OF RATE CHANGES.xlsx
3	MaineWater Transmittal File Biddeford304_Sewer.exp
4	Sewer Rev Data 2019 to 04.14.2021.xls
5	File Folder APR21A 1. APR21A METER ERRORS.xlsx 2. Biddeford304_Sewer.xlsx
6	File Folder APR21B 1. charge error list.pdf 2. METER READ CORRECTIONS.xlsx 3. srubnewbil0019.txt 4. ubimport0001.txt
7	File Folder Final Bills 1. This file folder did not contain any files
8	File Folder May21 M 1. may 21 MONTHLY READUNG.xlsx 2. MAY21M.txt 3. srubnewbil0021.txt
9	File Folder May21 Q 1. Biddeford309.txt 2. Biddeford310.txt 3. Biddeford311.txt 4. calculate charges.xlsx 5. MAY21 Q combined water readings.xlsx
10	File Folder Procedures 1. Recurring entries.docx 2. Requisition Entry.docx 3. Sewer Billing Procedure.docx 4. Sewer Billing Procedure_STL.docx

No.	Title
	5. Steps to Register Your Tax or Sewer Account Online.docx 6. Submeter entry.docx
11	File Folder Sewer Billing Analysis FY22 1. Sub-File Folder: Archive Sewer Billing Analysis a. 20200826 Sewer Rate FY2021 - Jim Variable.xlsx b. biddeford sewer billing determinites 2020 and 2019 Mainely Water.xls c. Jan 2019 to Nov 2020.zip i. biddeford sewer billing determinites 1.2019.xls ii. biddeford sewer billing determinites 1.2020.xls iii. biddeford sewer billing determinites 10.2019.xls iv. biddeford sewer billing determinites 10.2020.xls v. biddeford sewer billing determinites 11.2019.xls vi. biddeford sewer billing determinites 11.2020.xls vii. biddeford sewer billing determinites 12.2019.xls viii. biddeford sewer billing determinites 2.2019.xls ix. biddeford sewer billing determinites 2.2020.xls x. biddeford sewer billing determinites 3.2019.xls xi. biddeford sewer billing determinites 3.2020.xls xii. biddeford sewer billing determinites 4.2019.xls xiii. biddeford sewer billing determinites 4.2020.xls xiv. biddeford sewer billing determinites 5.2019.xls xv. biddeford sewer billing determinites 5.2020.xls xvi. biddeford sewer billing determinites 6.2019.xls xvii. biddeford sewer billing determinites 6.2020.xls xviii. biddeford sewer billing determinites 7.2019.xls xix. biddeford sewer billing determinites 7.2020.xls xx. biddeford sewer billing determinites 8.2019.xls xxi. biddeford sewer billing determinites 8.2020.xls xxii. biddeford sewer billing determinites 9.2019.xls xxiii. biddeford sewer billing determinites 9.2020.xls 2. Copy of Rev 20210315 Sewer Billing Review - Annual Comparison Pivots.xlsx 3. Rev 20210315 Sewer Billing Review - Annual Comparison Pivots.xlsx 4. Sewer Billing FY2021.xlsx 5. Sewer Billing Review - Annual Comparison Pivots.xlsx 6. Sewer Revenue Analysis FY21 v FY20.xlsx

No.	Title
12	File Folder Sewer Review 1. Sub-File Folder: COMPLETED a. Biddeford259_Sewer.exp b. Biddeford260_Sewer.exp c. Biddeford261_Sewer.exp d. Biddeford262_Sewer.exp e. Biddeford263_Sewer.exp f. Biddeford264_Sewer.exp g. Biddeford265_Sewer.exp h. Biddeford266_Sewer.exp i. Biddeford267_Sewer.exp j. Biddeford268_Sewer.exp k. Biddeford269_Sewer.exp l. Biddeford270_Sewer.exp m. Biddeford271_Sewer.exp n. Biddeford272_Sewer.exp o. Biddeford273_Sewer.exp p. Biddeford274_Sewer.exp q. Biddeford275_Sewer.exp r. Biddeford276_Sewer.exp s. Biddeford277_Sewer.exp t. Biddeford278_Sewer.exp u. Biddeford279_Sewer.exp v. Biddeford280_Sewer.exp w. Biddeford281_Sewer.exp x. Biddeford282_Sewer.exp y. Biddeford283_Sewer.exp z. Biddeford284_Sewer.exp aa. Biddeford285_Sewer.exp bb. Biddeford286_Sewer.exp cc. Biddeford287_Sewer.exp dd. Biddeford288_Sewer.exp ee. Biddeford289_Sewer.exp ff. Biddeford290_Sewer.exp gg. Biddeford291_Sewer.exp hh. Biddeford292_Sewer.exp

No.	Title
	ii. Biddeford293_Sewer.exp jj. Biddeford294_Sewer.exp kk. Biddeford296_Sewer.exp ll. Biddeford297_Sewer.exp mm. Biddeford298_Sewer.exp nn. Biddeford299_Sewer.exp oo. Biddeford300_Sewer.exp pp. Biddeford301_Sewer.exp qq. Biddeford302_Sewer.exp rr. Biddeford303_Sewer.exp ss. Biddeford304_Sewer.exp tt. Biddeford305_Sewer.exp uu. Biddeford306_Sewer.exp vv. Biddeford307_Sewer.exp ww. Biddeford308_Sewer.exp xx. Biddeford309_Sewer.exp yy. Biddeford310_Sewer.exp zz. Biddeford311_Sewer.exp aaa. Biddeford312_Sewer.exp bbb. sewer readings - Shortcut.lnk 2. Sub-File Folder: excel format a. Biddeford259_Sewer.xlsx b. Biddeford260_Sewer.xlsx c. Biddeford261_Sewer.xlsx d. Biddeford262_Sewer.xlsx e. Biddeford263_Sewer.xlsx f. Biddeford302_Sewer.xlsx g. Biddeford304_Sewer.xlsx h. Biddeford305_Sewer.xlsx i. Biddeford306_Sewer.xlsx j. Biddeford307_Sewer.xlsx k. Biddeford308_Sewer.xlsx l. Biddeford309_Sewer.xlsx m. Biddeford310_Sewer.xlsx n. Biddeford311_Sewer.xlsx o. Biddeford312_Sewer.xlsx p. Biddeford313_Sewer.xlsx

No.	Title
	q. Biddeford314_Sewer.xlsx r. Biddeford315_Sewer.xlsx s. Biddeford316_Sewer.xlsx t. BILLING FILE 264 12.6.19 READINGS.xlsx u. MAY21 Q.xlsx 3. Sub-File Folder: FY 2021 a. Biddeford304_Sewer.txt b. Biddeford305_Sewer.exp c. Biddeford306_Sewer.exp d. Biddeford307_Sewer.exp 4. Sub-File Folder: SUBMETER READINGS a. 0009234 ROGER GUAY 5.19.21.xlsx b. 000931 HAROLD FRITZ 5.19.21.xlsx c. 016715 Larry Guay 5.19.21.xlsx 5. 2020 CALENDAR YEAR READINGS.xlsx 6. 304.xlsx 7. April Sewer Invoice.pdf 8. Biddeford312_Sewer.exp 9. Biddeford313_Sewer.exp 10. Biddeford314_Sewer.exp 11. Biddeford315_Sewer.exp 12. Biddeford316_Sewer.exp 13. Dec19 M.xlsx 14. Dec19 Q.xlsx 15. KKWWD FEB 2021-APR 2021 Bills.xlsx 16. Meter Installs 4.1.2021 4.30.2021 Biddeford.xlsx 17. NEW 2019_MUNIS_11.3_BIDD_SEWERR FEB 2021-APR 2021 Bills.txt 18. Sewer 263 12.01.20.xlsx