



**City of Biddeford**  
**Finance Committee**  
February 3, 2026 at 5:00 PM  
City Hall Council Chambers & Teams

[Teams Instructions](#)

[Teams Meeting](#)

**Microsoft Teams Meeting**  
Meeting ID: 275 522 063 747 88  
Passcode: io3iu2PN

**Dial in by phone**  
+1 872-242-8054  
Phone conference ID: 864 464 479#

1. Call to Order
2. Approval of Minutes
  - 2.a 20260120 Minutes -Finance Committee
3. Signing of the Expenditure Warrant
4. Discussion/Approval
  - 4.a Berry Dunn Request
5. Other Business
6. Adjourn

*City of Biddeford*  
**Finance Committee**  
**January 20, 2026 5:00 PM Council Chambers & Zoom**

Councilor Beaupre: Present  
Councilor Lessard: Present  
Councilor Doughty: Present  
Mayor Lafontaine: Present

**1. Call to order**

**2. Approval of the Minutes**

Approved  
Liam  
Doughty  
Unanimous

**3. Signing of the expenditure warrant**

None

**4. Discussion/Approval**

**4.a Approval/Purchase of GTX-5 Replacement Batteries**

Mayor -First  
Councilor Lessard – Second

Chief Fisk – Radio system operates PD, FD, PW and School. Serves as battery backup. The current batteries failed. Closest company is in MA.

Unanimous

**4b. Motorola Flex-Subscription Computer Aided Dispatch/Records Management System**

Mayor -First  
Councilor Lessard – Second

Chief Fisk – 30-year-old software. The current software needs replacements. First year \$111,000. MOU with Saco which reduces costs by half. It's a 10-year subscription.

Saco Council has approved the MOU. The MOU as it stands with Saco with no changes.

Unanimous

#### **4c. Approval/Business Parking Program Expenditures**

Councilor Lessard - First  
Councilor Doughty – Second

Attorney Harry Center – Explained Mayor asked for investigation since there was no approval for the parking program. The payments are on the Warrants.

City Manager – Her understanding is this was a pilot program to help with congestion of parking during construction. The payment is deducted from the parking invoice City receives for the Stabilization program. Mayor, staff, and HOB had meetings and flyers were sent out and a DDC meeting had this on their agenda. The intent of this program was supposed to be net neutral.

Brad Favreau – The former Mayor asked to meet to go over a program idea with Premium Parking. There were 150 parking spaces we could provide within our agreement and garage payments. The payments would decrease the debt payment to Premium Parking.

Create SOP for systems for these types of purchases. Create better systems. The City needs greater visibility for TIF funds, understand what is paid out of TIFs and control those amounts.

Councilor Lessard – Would like this sent to Council in February to put order together and allocate to correct account. Remove invoices from the current account # to correct account#.

Councilor Doughty – Bring to Council.

Councilor Lessard – Bring to Council in February with account # and proper approval.  
Councilor Doughty – Second  
Unanimous

#### **4d. Approval of Bid Award for Employee Compensation & Classification Study**

Councilor Doughty – First  
Councilor Lessard – Second

It was approved unanimously through Personnel Committee.

Councilor Lessard – Not voting for it since the information could be found from MMA. He would like to make an amendment if approved he would like to have a matrix that has positional rankings with the rankings that would have been with the MMA and see if it aligns with MMA.

Paid out of vacancies – Enough funds in 21109- 60101 for this and Staff Accountant position as well as Deputy HR vacant position.

Unanimous – For amendment  
Councilor Lessard – Opposed

## **5. Other Business**

### **5a. FY26 Period 6 YTD Budget Report**

Director Matherne gave run down on the YTF Budget Report through December.

### **5b. 2026 CIP Tracker**

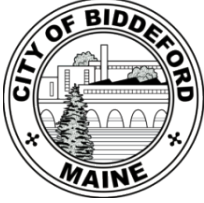
Director Matherne gave run down on CIP. No expenditures made at this point.

## **6. Adjourn**

Mayor: 6:01

Second: Doughty

Unanimous



## Finance Committee

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**Meeting Date:** February 3, 2026  
**Meeting Time:** 5:00 PM  
**Agenda Item No:** 4.a  
**Item Description:** Berry Dunn Request  
**Submitted By:** Gerry Matherne, Finance Director

**Key Terms:**

N/A

**Executive Summary:**

Order 2025.25 approved authorizing Berry Dunn to assist staff with reconciling FY24 accounts in preparation for completing the FY24 Audit in the amount \$375,650. I am requesting additional funding not to exceed \$50,000 to cover additional costs not accounted for.

**Detailed Review:**

In the original contract with Berry Dunn the areas of focus included cash reconciliation assistance. Due to lack of entries, erroneous entries, staff turnover, importing incorrect School files to combine with the City's financial, it was a larger task than anticipated. Berry Dunn spent more hours than planned on assisting with cash reconciliation. The additional funds are an estimate and will not exceed \$50,000.

**Funding Source:**

Due to staff turnover, there is a savings to date of \$38,120. The AP position hasn't been posted therefore there will be additional savings.

Account # 21106-60102 \$29,120 21106-60105 \$9,000 21111-60797 \$11,800

**Staff Recommendation:**


Staff recommends funding the additional audit cost.

**Next Steps:**

**Attachments:**

1. F2026.04 Berry Dunn
2. Berry Dunn Update 012826

# City of Biddeford



**F2026.04 THE FINANCE COMMITTEE ... FEBRUARY 3, 2026**  
**BE IT ORDERED**, that the Finance Committee does hereby approve the expenditure for the following:

An additional \$50,000 to cover additional costs not accounted for to complete audit work that was approved in Order 2025.25 authorizing Berry Dunn to assist staff with reconciling FY24 accounts in preparation for completing the FY24 Audit in the amount \$375,650.

Funding Source:

Account # 21106-60102 \$29,120 21106-60105 \$9,000 21111-60797 \$11,800

**Attest by:** \_\_\_\_\_  
Geraldine Matherne, Finance Director

**Executive Summary:**

This update reflects activity completed through January 28, 2026, for FY24 audit support services provided by Berry Dunn.

**Detailed Review:**

As part of the approval under Order 2025.25 authorizing Berry Dunn to assist staff with reconciling FY24 accounts in preparation for completing the FY24 Audit, it is an expectation that staff provide monthly updates on hours expended, amount billed and activity within the reporting period. This update covers activity through January 28, 2026. The table provided below summarizes hours, invoice amounts, remaining balance and activity.

<b>BerryDunn Summary</b>							
Updated with Time Through			Jan 28, 2026				
<b>FY2023</b>	<b>FY2023</b>		<b>FY2024</b>		<b>Cash Recon</b>		
Invoice Date	Hours	Invoice Amt.	Hours	Invoice Amt.	Hours	Invoice Amt.	Inv Total
7/31/2024	86.90	\$ 24,849.00					\$ 24,849.00
8/30/2024	167.30	\$ 43,412.00					\$ 43,412.00
10/9/2024	292.90	\$ 73,911.00					\$ 73,911.00
11/11/2024	232.50	\$ 59,929.00					\$ 59,929.00
12/12/2024	87.10	\$ 23,281.00					\$ 23,281.00
12/30/2024	137.20	\$ 35,314.00					\$ 35,314.00
2/10/2025	258.40	\$ 67,974.00					\$ 67,974.00
3/5/2025	231.70	\$ 54,517.00					\$ 54,517.00
4/16/2025	163.10	\$ 41,703.00	2.8	\$ 924.00			\$ 42,627.00
5/7/2025	70.70	\$ 19,126.00	40.2	\$ 9,978.00			\$ 29,104.00
6/13/2025			52.15	\$ 13,556.00			\$ 13,556.00
7/14/2025			87	\$ 21,818.00			\$ 21,818.00
8/11/2025			122.1	\$ 30,728.00			\$ 30,728.00
8/31/2025			79.61	\$ 19,699.00	78.70	\$ 19,393.00	\$ 39,092.00
10/10/2025			132.3	\$ 32,381.00	166.50	\$ 42,345.00	\$ 74,726.00
11/21/2025			149.6	\$ 36,012.00	92.50	\$ 22,830.00	\$ 58,842.00
12/10/2025			2.3	\$ 621.00	23.60	\$ 6,372.00	\$ 6,993.00
1/12/2026			10.6	\$ 2,656.00			\$ 2,656.00
<b>Total</b>	<b>1,727.80</b>	<b>\$ 444,016.00</b>	<b>678.66</b>	<b>\$ 168,373.00</b>	<b>361.30</b>	<b>\$ 90,940.00</b>	<b>\$ 703,329.00</b>
<b>Total Budget</b>		<b>\$ 443,187.00</b>		<b>\$ 232,650.00</b>			<b>\$ 675,837.00</b>
<b>Remaining</b>		<b>\$ (829.00)</b>		<b>\$ (26,663.00)</b>			<b>\$ (27,492.00)</b>

FY24 Audit preparation activity completed to date by Berry Dunn and staff includes:

M&T Bank Reconciliation of checking account

Audit work in conjunction with CBiz