



**A G E N D A**  
**MEETING - City Council**  
**City Council Chambers**

**Tuesday, December 17, 2024**  
**6:00 PM**

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**Meeting Format**

*This meeting will be conducted in person in the Sanford City Council Chambers and via remote video and teleconference pursuant to 1 MRSA §403-B (2) (D) and section 6 of the Sanford City Council Rules of Procedure. Members of the public may join the meeting by phone by dialing 1 (929) 205-6099 using Meeting ID 837 7812 9977 and Password 913874, or via computer at <https://us02web.zoom.us/j/83778129977?pwd=FGap9kFV4Fh9mRJGR8uyLYShpkbMxT.1>. Members of the public may also submit comments via the City of Sanford website at [www.sanfordmaine.org](http://www.sanfordmaine.org) under Government/ City Council/ Contact the Council.*

**Pledge of Allegiance**

**Moment of Silence**

**Roll Call**

**Minutes**

- |           |   |
|-----------|---|
| 24-508-01 | Ordered, to approve the minutes from the regular City Council Meeting held on December 3, 2024.           |
| 24-509-01 | Ordered, to approve the minutes from the Executive Session of the City Council held on December 10, 2024. |

**Mayor's Report/City Council Sub-Committee Reports**

**City Manager's Report**

**Homelessness Update**

**Communications/Presentations**

- |           |  |
|-----------|--|
| 24-504-01 | Presentation to the City Council the Fiscal Year 2023/2024 Audit from Christian A. Smith, CPA, CFE Partner with Wipfli, 30 Long Creek Drive, South Portland. |
|-----------|--|

**Public Participation**

**Public Hearings**

The City Council will take public comment on the following:

- |           |  |
|-----------|--|
| 24-465-01 | A public hearing to receive comments in favor or against the renewal application |
|-----------|--|

submitted by Pine Tree Maine LLC, DBA Landrace Cannabis, for a Adult Use Retail Marijuana Store license at 22 Smada Drive, Sanford, ME.

24-479-01 A public hearing to receive comments in favor or against the renewal application submitted by Blossom LLC, DBA Stache, for a Adult Use Retail Marijuana Store License at 9 Renaissance Way, Suite 3, Sanford, ME.

24-491-01 A public hearing to receive comments in favor or against the renewal application submitted by Green Truck Farms 6, LLC, for a Adult Use Retail Marijuana Store license at 27 Hancock Ln, Sanford, ME.

24-492-01 A public hearing to receive comments in favor or against the NEW application submitted by Holistic Wellness, for a Marijuana Manufacturing -Tier II license at 72 Emery St, Unit 175, Sanford, ME.

### **Consent Agenda**

24-464-01 Ordered to approve the following license requests:

1. Renewal Adult Use Retail Marijuana Store License from Pine Tree Maine LL, DBA Landrace Cannabis, 22 Smada Drive, Sanford, ME.
2. Renewal Adult Use Retail Marijuana Store License from Blossom LLC, DBA Stache, 9 Renaissance Way, Suite3, Sanford, ME.
3. Renewal application for Games of Chance for Lafayette Social Club, 48 Winter Street, Sanford, ME.
4. Renewal Adult Use Retail Marijuana Store License from Green Truck Farms 6 LLC, 27 Hancock Ln, Sanford, ME.
5. New Marijuana Manufacturing - Tier II license from Holistic Wellness, 72 Emery St, Unit 175, Sanford, ME.
6. An application for Games of Chance from Springvale Social Club, 22 Bridge Street, Springvale, ME.

### **Old Business**

24-469-01 Ordered, to approve a proposed Zone Change on Parcels K14-35 and K15-32 to be rezoned from Industrial Reuse to Urban. (This item must be read on two occasions. This is the Second reading.)

24-510-01 Ordered, to approve proposed Zone Change on Parcels R9-63 and R9-64 to be rezoned from Rural Residential to Urban. (This item must be read on two separate occasions. This is the second reading.)

### **New Business**

24-505-01 Ordered, to accept the Annual Audit conducted by Wipfli LLC for fiscal year 2023/2024.

24-489-01 Ordered, to re-appoint Susan H. Cote as the Registrar of Voters for the period of January 1, 2025 through December 31, 2026, as required by M.R.S.A. 21-A, §101.

24-503-01 Ordered, to approve purchase of a Police Command Vehicle using existing FY 24/25 funds.

24-507-01 Order to accept the Edward Byrne Memorial Justice Assistance Grant in the amount of \$14,646 for the purchase of five Dell Rugged laptop computers for police vehicles.

24-511-01 Ordered, to authorize the City Manager to enter into an Acquisition Agreement with Watson/NH, LLC for donation to the City of property adjacent to Carl J. Lamb School.

**Council Member Comments**

**Future Agenda Items**

**Adjournment**

# Memo



Number: 24-508-01  
To: City Council  
From: Lorisa Ricketts, Assistant to Director  
Date: 2024-12-17  
Subject: Ordered, to approve the minutes from the regular City Council Meeting held on December 3, 2024.

## **RECOMMENDATION**

Ordered, to approve the minutes from the regular City Council Meeting held on December 3, 2024.

## **Background Information:**

## **Legal Review Status:**

## **Administrative or Department Review:**

## **Financial Impact or Review:**

## **ATTACHMENT(S):**

[12-3-24 City Council Minutes.pdf](#)



# Sanford City Council

City Council Meeting Minutes – December 3, 2024

The Sanford City Council met on Tuesday, December 3, 2024 in person in the City Council Chambers and via remote video and teleconference pursuant to 1 MRSA §403-B (2) (D) and section 6 of the Sanford City Council Rules of Procedure.

**MAYOR:** Becky A. Brink; **DEPUTY MAYOR:** Maura A. Herlihy; **COUNCILORS:** Councilor Ayn M. Hanselmann; Councilor Robert G. Stackpole (absent with notice); Councilor Jonathan L. Martell; Councilor Peter E. Tranchemontagne; Councilor Nathan H. Hitchcock. **CITY STAFF:** City Manager Steve Buck; Executive Administrator Lorisa Ricketts; Assistant Director of Information Systems Ben Gore; Codes & Planning Director Jamie Cole; Police Chief Eric Small; City Planner Erin Moriarty; Assistant Manager Michelle LaBree; Finance Director Ronni Champlin; Fire Chief Scott Susi; Assistant Fire Chief Brian Watkins; Permitting Specialist Alix Horr; Treasurer Erin McMann

Others Present in the Council Chambers: Sanford Springvale Soccer Association; Brian Samia; Colby Vezina

Others Present via Zoom: City Clerk Sue Cote; Parks & Recreation Director Brady Lloyd; Dianne Connolly; Michele Desautels; Chris Farwell

## **Meeting Format**

Mayor Brink called the meeting to order at 6:00 PM.

This meeting was conducted in person and via remote video and teleconference pursuant to 1 MRSA §403-B (2) (D) and section 6 of the Sanford City Council Rules of Procedure.

## **Pledge of Allegiance**

## **Moment of Silence**

## **Roll Call:**

Mayor Brink performed the roll call of Councilors present: Councilor Hitchcock, present; Councilor Tranchemontagne, present; Councilor Martell, present; Councilor Stackpole, absent with notice; Councilor Hanselmann, present; Deputy Mayor Herlihy, present.

### **Minutes**

24-480-01 Ordered, to approve the minutes from the regular City Council Meeting held on November 26, 2024.

Councilor Hitchcock moved to approve the minutes. Councilor Tranchemontagne seconded the motion.

Motion passed 5-0 with Councilor Martell abstaining because he was not present for the City Council Meeting on November 26.

24-484-01 Ordered, to approve the minutes from the Executive Session of the City Council held on November 26, 2024.

Councilor Tranchemontagne moved to approve the minutes. Deputy Mayor Herlihy seconded the motion.

Motion passed 5-0 with Councilor Martell abstaining because he was not present for the Executive Session on November 26.

### **Mayor's Report/City Council Sub-Committee Reports**

Holly Daze parade starts at 5:30 PM on Friday (line-up starts at 4:45) and will run from Emerson Street to St. Ignatius Street, with the tree-lighting in Central Park immediately afterward. Some of the local businesses on Main Street will be open and will have prizes or activities for kids.

### **Manager's Report**

See attached.

### **Homelessness Update**

See attached.

### **Communications/Presentations**

None.

## **Public Participation**

None.

## **Public Hearings**

The City Council took public comment on the following:

24-483-01 Public Hearing on proposed Zone Change on Parcels R9-63 and R9-64 to be rezoned from Rural Residential to Urban.

Public Hearing opened at 6:22 PM

Brian Samia from Springvale, representing the Sanford Springvale Soccer Association, spoke in favor of the change. The Association is volunteer run and non-profit. They are responsible for maintaining the facility, which requires funding for them to offer programming to youth in the community. He said the zoning change would be to allow them to operate a food truck park in their parking lot area during the off-season and would make the parcel more consistent with those around it.

Dianne Connolly of Springvale spoke against the change. She pointed out that this property is in a wellhead protection area and septic systems are not allowed; it is in an ongoing mineral extraction area. There are traffic issues in this area and she is glad they don't want to have food trucks during the big soccer tournament weekends. She would like to see a really good traffic study done on this area and additional examination done.

Public Hearing closed at 6:29 PM.

## **Consent Agenda**

None.

## **Old Business**

None.

## **New Business**

24-483-01 Ordered, to approve proposed Zone Change on Parcels R9-63 and R9-64 to be rezoned from Rural Residential to Urban. (This item must be read on two separate occasions. This is the first reading.)

Planner Erin Moriarty presented on this item. The two parcels are surrounded on three sides by the urban district; the wellhead protection zone does cover a portion of the property, so no septic could be put in place there. However, she pointed out that they are not currently talking about that type of development, just about using it for food trucks. This land is within the future growth area discussed in the comprehensive planning process.

The Planning Board had a split vote 3-3. There was support for food trucks in the Rural Residential zone, but the Planning Board hearing wasn't advertised as a food truck discussion, so there might have been more input from neighbors if it had been.

It is a difficult area with traffic flow issues; the zone change would only be the first step. The next step would be to bring forward a site plan, at which point many of the issues that have been mentioned would be examined. Codes & Planning Director Jamie Cole pointed out that tonight's discussion is about a zoning change, not about food trucks.

There was a discussion about food trucks at Planning Board and about allowing food trucks in the Rural Residential zone; the issue of type and number (how many food trucks, etc.) did come up during that discussion.

The owners of the property are looking for additional revenue sources that they don't feel can be undertaken with the current zone. If the zone change goes through, the use they decide upon might not be a food truck park; potentially any of the uses allowed in the zone could take place there. However, site plan approval would still have to take place and things like sewage hookup, traffic, etc. would have to be discussed during that process.

Councilor Hanselmann asked for clarification on deed restrictions on the property between this meeting and the second reading.

The surrounding parcels are zoned Urban, but because of restrictions on water and sewer, the businesses that are there are more rural in nature – a veterinarian, a barbecue/ice cream and mini golf, etc.

There are protective covenants on the property. R9-64 is mostly deed-restricted for recreational uses. So if someone were to buy the facility, a certain portion of the property would have to be maintained for recreational use.

There has been conversation during the Comprehensive Plan discussions about creating a transitional zone between Urban and Rural Residential.

A traffic study would be triggered by certain elements of a proposed development on this site.

Councilor Hanselmann commented that she is in support of the change, which might open up opportunities for the Soccer Association.

Manager Buck commented that for the Nasson Dorms project, a contract zone was put in place which removed urban uses that wouldn't be appropriate and left in uses that would be a benefit to the area. He thinks this situation would lend itself to a contract zone in this vein.

Planner Moriarty commented that the likelihood is low that any large high-density development would happen on this parcel unless a significant portion of the surrounding area was also developed.

No further action needed on a first reading. This item will go to Zoning Subcommittee on 12/10 before coming back for a second reading on 12/17.

24-486-01 Ordered, to authorize the Fire Chief to place an ambulance order, starting the three-year build time for anticipated vehicle purchase of two ambulances in FY 26/27.

Fire Chief Scott Susi presented on this item. It is challenging to have to plan out three years in advance for a purchase because of the current three-year build time for an ambulance.

Deputy Mayor Herlihy moved to authorize the purchase. Councilor Tranchemontagne seconded the motion.

The other two ambulances are at 6 years and less than 4 years; an additional ambulance would not be added until this was paid off.

Councilor Hanselmann commented that with the increase year over year of EMS calls, the importance of this is evident; she feels the timing of asking for this request at the same time as the anticipated budget increase from the construction of the fire stations is unfortunate.

Manager Buck said that the timing of this replacement was previously set; this payment starting in 26/27 would be essentially replacing payment for one of the existing vehicles that will be finishing in 25/26, so they wouldn't overlap.

Can a plan be put in place for ambulances similar to what is done with police cruisers so that payments are normalized? Manager Buck explained that a lot of work has been underway to get the Fire Department fleet down to the right type and number of apparatus, and cost has been held at \$500,000 per year.

Councilors requested a chart during the budget process showing all of the Fire equipment and its replacement schedule.

Councilor Hitchcock commented that in a year's time, there would be a better understanding of the leveraged funding that will be available for the fire stations; he asked what the harm in pushing this purchase out a year might be. It was explained that in that case, the department would have two ambulances being paid at once instead of staggering them. The monitors, stretcher, etc. also age out and would be replaced at the same time; without staggering the purchases, you would have the costs for those items to account for as well.

Manager Buck commented that there are other areas even within the Fire Department that could be looked at to address a funding shortfall; the ambulances are the most critical pieces of equipment in the department and the wear on them is high.

Councilor Tranchemontagne likes the idea of having four ambulances to cover the City and if there is a way to make it work then he thinks it should go forward.

Motion to authorize the purchase passed 6-0.

24-487-01 Ordered, to authorize the Pre-Construction Costs and Plan for Bonding for the construction of a New Headquarters and District Fire Departments.

City Manager Buck presented on this item. The projected schedule for pre-construction and construction activities was used as the basis for the anticipated time-line for bonding with the Maine Bond Bank.

Councilor Hanselmann moved to authorize. Councilor Tranchemontagne seconded.

The initial \$800,000 would be drawn from the City's fund balance without impacting investments, and then replaced with funds from the first drawdown of bond funds.

Can put bid out as early as October of 2025.

Impact to regular budget process. What does fund balance dip down to, even temporarily? This year's was \$1.3M. Manager Buck doesn't have a concern using roughly \$800,000 each of the next two fiscal years because it will be replaced. The following year would be \$300,000.

Motion to authorize the pre-construction costs and plan for bonding passed 6-0.

### **Council Member Comments**

Councilor Hitchcock: None.

Councilor Tranchemontagne: None.

Councilor Martell: None.

Councilor Stackpole: None.

Councilor Hanselmann: Spree of Trees starts this weekend to support the Alumni Association. Shout-out to the Parks Department for all of their hard work decorating the community for the Holidays.

Deputy Mayor Herlihy: None.

Mayor Brink: None.

### **Future Agenda Items**

Councilor Hitchcock: None.

Councilor Tranchemontagne: None.

Councilor Martell: None.

Councilor Hanselmann: Update on the \$100,000 set aside for paramedicine at Public Safety Subcommittee.

Mayor Brink: None.

Councilor Stackpole: None.

Deputy Mayor Herlihy: None.

### **Adjournment**

Meeting adjourned at 7:32 PM.

Respectfully submitted by Lorisa Ricketts, Executive Administrator for the City of Sanford.

*Please note that these minutes are a summary of the proceedings, not a complete transcript of the meeting. Full recordings of meetings can be viewed on Town Hall Streams at the following link: <https://townhallstreams.com/towns/sanfordme>.*



## MEMO

From the Desk of **Steven R. Buck, Sanford City Manager**

### City Manager's Report

**To:** City Council

**Subject:** City Manager's Report for December 3, 2024

**Date:** December 3, 2024

**Safe Streets for All (SS4A):** On June 18, 2024 the City Council adopted the Safe Streets for All Safety Action Plan for Sanford to examine and improve the safety of our streets. Pursuant to that Plan, Director Hill made an application to the Federal Highway Authority for a second SS4A Grant, a Demonstration Grant. The scope of the Demonstration Grant is below;

The City of Sanford, Maine proposes to implement prioritized aspects of the Sanford SS4A Safety Action Plan by initially focusing on one of the major perceived and data-driven issues contributing to serious accidents and fatalities: speed. There is an opportunity to utilize innovative technology as part of a Pilot Program and apply for Demonstration Grant funding to improve upon the traffic signal controllers at intersections along a High Incident Corridor in downtown Sanford that coincides with US Census-defined areas of Residents who are transportation underserved (see map). The improvements include six (6) upgrades of Advanced Transportation Controller (ATC) signalized intersections with adaptive technology, the installation of nine (9) mid-block sensors to provide advanced traffic information, operations engineering and maintenance on said system, documented speed enforcement increases from the Sanford Police Department, and an educational program for the Public touting that obeying the speed limit through the project area traffic will realize up to 12% more vehicle arrivals on a green light.

The Federal Highway Authority has notified the City that it is to be awarded the SS4A Demonstration Grant in the amount of \$463,200 with Federal, State, and local in-kind matches. See Table below of Costs.



**MEMO**

From the Desk of Steven R. Buck, Sanford City Manager

City Manager’s Report

**SS4A Planning and Demonstration Grant Application - Supplemental Estimated Budget**

Itemized Estimated Costs of Demonstration and Pilot Activities					
	SS4A Federal Request	SS4A Non-Federal Match	Other Federal Funds (if applicable)	Other Non-Federal Match (if applicable)	Total Project Cost
Demonstration/Pilot Activity #1	\$ 457,600.00	\$ 114,400.00	\$ -	\$ -	\$ 572,000.00
<i>9 Mid-block Sensors (Hardware)</i>	\$ 216,000.00	\$ 54,000.00	\$ -	\$ -	\$ 270,000.00
<i>9 Taps</i>	\$ 72,000.00	\$ 18,000.00	\$ -	\$ -	\$ 90,000.00
<i>Design</i>	\$ 40,000.00	\$ 10,000.00	\$ -	\$ -	\$ 50,000.00
<i>Construction Inspection</i>	\$ 40,000.00	\$ 10,000.00	\$ -	\$ -	\$ 50,000.00
<i>Adaptive Software Upgrade Subscription (4 Years at 6 Signals)</i>	\$ 57,600.00	\$ 14,400.00	\$ -	\$ -	\$ 72,000.00
<i>Operations Maintenance &amp; Oversight</i>	\$ 32,000.00	\$ 8,000.00	\$ -	\$ -	\$ 40,000.00
Demonstration/Pilot Activity #2	\$ -	\$ -	\$ 19,840.00	\$ 4,960.00	\$ 24,800.00
<i>Vehicle Speed Enforcement from Maine Bureau of Highway Safety</i>	\$ -		\$ 3,840.00	\$ 960.00	\$ 4,800.00
<i>Pedestrian Behavior Enforcement from Maine Bureau of Highway Safety</i>	\$ -		\$ 16,000.00	\$ 4,000.00	\$ 20,000.00
Demonstration/Pilot Activity #3	\$ 5,600.00	\$ 1,400.00	\$ -	\$ -	\$ 7,000.00
<i>Public Education Campaign: Direct Mailer to Every Resident</i>	\$ 4,000.00	\$ 1,000.00	\$ -	\$ -	\$ 5,000.00
<i>Public Education Campaign: Social Media Ads (4 yrs)</i>	\$ 1,600.00	\$ 400.00	\$ -	\$ -	\$ 2,000.00
<b>Subtotal Budget for Demonstration and Pilot Activities</b>	<b>\$ 463,200.00</b>	<b>\$ 115,800.00</b>	<b>\$ 19,840.00</b>	<b>\$ 4,960.00</b>	<b>\$ 603,800.00</b>
<b>Total Budget for Planning and Demonstration Activities</b>	<b>\$ 463,200.00</b>	<b>\$ 115,800.00</b>	<b>\$ 19,840.00</b>	<b>\$ 4,960.00</b>	<b>\$ 603,800.00</b>

The City is waiting for the Acceptance information from Federal Highway for the City Council to accept.

Administration did an orientation and training session on the Grant today in preparation for its acceptance and implementation. The anticipated schedule to start the process is;

January 2025 for the Kick Off Meeting and Development

March – completion of Federal Review of Project

April 1<sup>st</sup>, 2025 Implement an Agreement for SS4A Grant with Federal Highway

RFP for Bids on Design-Build Project

Mid-May Bid Review and Award



## MEMO

From the Desk of Steven R. Buck, Sanford City Manager

### City Manager's Report

Notice to Proceed by June 1, 2025.

#### **Homeless Task Force:**

Task Force met again on 12/2/24.

A wrap up on the November 14<sup>th</sup>, 2024 Homeless Forum held at the Performing Arts Center continued with a focus on a next meeting with State Legislators on December 12<sup>th</sup>, 2024. The next meeting with Legislators will focus on Questions and Answers that were not accommodated on 11/14/24 as well as communicating the highest priorities expressed at the Forum. The Continuum of Housing, funding for Shelter Services, and capacity related deficiencies for Substance Use and mental Health Beds will be discussed.

#### Other Actions:

- A Bill is being sponsored to fully fund existing Shelters, will be reviewed.
- Discuss Private Non-Medical Institutions, PNMI services, unbundling, and move services into Shelters in lieu of stand alone facilities.
- Noted both Chairs of DHHS Subcommittee are assumed to be appointed and are from York County.
- Open a dialog with Sarah Gagne-Holmes DHHS Commissioner related to services in York County.

York County Shelter Program applied for Housing Relief Funds through Maine State Housing in the last round of available funds and was not awarded. The predominance of funds went to services in the Lewiston/Auburn Region.

Maine Homeless Council is working on a Bill to annual fund Street Outreach within DHHS.

Review and discussion of the Warming Center Beds funded through MSHA in Biddeford for this winter. No persons have yet requested or required transport to the Facility. It was noted that the Bus runs between Sanford and Biddeford and is regularly used.

Review of the pending activation and work of the Region 1 HUB under the Maine Homeless Council as a State requirement towards addressing homelessness and the use of the Homeless



## MEMO

From the Desk of Steven R. Buck, Sanford City Manager

### City Manager's Report

Management Information System, HMIS portal, for coordinated entry and service provisions as required under Maine State Housing in response to Housing and Urban Development (HUD) requirements to tract data for funding. Concerns were raised as to the successful implementation of the HUB and the need to press for a faster paced implementation.

City will work to refocus the next meetings around;

- Region 1 HUB implementation
- Legislative Package
  - Funding of Shelter Operations
  - SUD and Mental Health Beds
  - Continuum of Housing at State and Local levels
- Housing First movement to successful funding through Maine Housing Authority and DHHS by June of 2025
- Utilization of General Assistance for any Qualified Applicant
- Coordination of clothing, donations, and meals for unhoused within the City

Task Force will meet next on December 16<sup>th</sup>, 2024.

# Memo



Number: 24-509-01  
To: City Council  
From: Lorisa Ricketts, Assistant to Director  
Date: 2024-12-17  
Subject: Ordered, to approve the minutes from the Executive Session of the City Council held on December 10, 2024.

## **RECOMMENDATION**

Ordered, to approve the minutes from the Executive Session of the City Council held on December 10, 2024.

## **Background Information:**

## **Legal Review Status:**

## **Administrative or Department Review:**

## **Financial Impact or Review:**

## **ATTACHMENT(S):**

[12-10-24 Executive Session Minutes.pdf](#)



# Sanford City Council

## EXECUTIVE SESSION – SANFORD CITY COUNCIL City Council Chambers

Tuesday, December 10, 2024  
6:00 PM

### Executive Session Minutes

Present: Mayor Brink, Deputy Mayor Herlihy, Councilor Stackpole, Councilor Hanselmann, Councilor Tranchemontagne, Councilor Hitchcock, City Manager Buck, Executive Administrator Lorisa Ricketts, Assistant Manager Michelle LaBree, Growth Council Director Keith McBride, Codes & Planning Director Jamie Cole, Permitting Specialist Alix Horr, Sanford Sewerage District Superintendent André Brousseau, Trustees of Sanford Sewerage District, Sanford Water District Superintendent David Parent

Absent with notice: Councilor Martell

This meeting was conducted in person in the City Manager’s Conference Room, Suite 302, Sanford City Hall, and via remote video and teleconference as necessary pursuant to 1 MRSA §403-B (2) (D) and section 6 of the Sanford City Council Rules of Procedure.

Mayor Brink opened the meeting at 6:00 PM.

### New Business

24-306-01     Ordered, to enter into Executive Session to discuss real estate matters pursuant to 1 M.R.S.A. § 405(6) (C).

Motion to enter into Executive Session by Councilor Hanselmann. Seconded by Councilor Tranchemontagne. The City Council voted 6-0 to enter into executive session at 6:01 PM.

Mayor Brink declared the City Council out of executive session at 6:36 PM.

Deputy Mayor Herlihy moved for the City Council to recommend that the Sanford Sewerage District accept the proposal from Chinburg for the redevelopment of the Stenton Trust Mill property. Councilor Tranchemontagne seconded. Motion passed 6-0.

Adjourned meeting at 6:37 PM.

Respectfully submitted by Lorisa Ricketts, Executive Administrator for the City of Sanford.

# Memo



Number: 24-504-01  
To: City Council  
From: Ronni Champlin, Finance Director  
Date: 2024-12-17  
Subject: Presentation to the City Council the Fiscal Year 2023/2024 Audit from Christian A. Smith, CPA, CFE Partner with Wipfli, 30 Long Creek Drive, South Portland.

## **RECOMMENDATION**

Presentation to the City Council the Fiscal Year 2023/2024 Audit from Christian A. Smith, CPA, CFE Partner with Wipfli, 30 Long Creek Drive, South Portland.

## **Background Information:**

## **Legal Review Status:**

N/A

## **Administrative or Department Review:**

## **Financial Impact or Review:**

## **ATTACHMENT(S):**

[June\\_30\\_2024\\_City\\_of\\_Sanford\\_Presentation.pdf](#)



# City of Sanford

## Financial Statement Presentation

June 30, 2024

Presented by Christian Smith, CPA, CFE  
and Kelsey Frenette, CPA

**WIPFLI**

# Relationship with the Auditors

- Independent auditors work for the Council.
- Auditors work with management to perform the audit.
- Auditors express an opinion on the financial statements that are the responsibility of management
- The auditor's opinion is an "unmodified opinion", this is a clean opinion, the financial statements are fairly stated and have been presented in accordance with Generally Accepted Accounting Principles (GAAP)

# Reports Issued

- Financial reports– City and School Department
- Management letters – City and School Department
- Required Communications Letters– City and School Department
- Single audit report and data collection form
- State of Maine Department of Audit Procedural Form
- Reconciliation of MEFS upload to financial report
- Compliance with the Maine School Finance Act

# Required Communications Letter- City and School

- Management letter - No material weaknesses or significant deficiencies.
- Comments letter – No comments for the City, or for the School Department.
- There were no changes in accounting principles, no difficulties in performing the audit, no disagreements with management, no audit adjustments.
- No findings with respect to federal grants tested as part of the single audit (2 School grants tested – significant grants again this year, from COVID money, ESSER - \$3m and Special Education \$1.2m, were tested as significant grants).

# General Fund Budget to Actual – Page 16

City of Sanford, Maine  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
General Fund  
For the year ended June 30, 2024

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 41,035,171	\$ 41,035,171	\$ 41,147,848	\$ 112,677
Licenses, permits and fees	6,369,048	6,369,048	6,385,871	16,823
Intergovernmental	52,563,175	52,563,175	52,708,485	145,310
Interest earned	150,000	150,000	552,914	402,914
Other	1,542,138	1,542,138	1,928,395	386,257
<b>Total revenues</b>	<b>101,659,532</b>	<b>101,659,532</b>	<b>102,721,313</b>	<b>1,061,781</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	11,748,867	11,748,867	12,244,164	(495,297)
Public services	2,684,575	2,684,575	2,577,027	107,548
Public safety	12,779,072	12,779,072	13,345,465	(566,393)
Public works	4,941,898	4,941,898	4,035,996	905,702
Education	61,110,789	61,110,789	60,383,248	727,541
County tax	893,690	893,690	893,690	-
Other	2,505,249	2,505,249	2,529,520	(24,271)
Debt service	1,786,778	1,786,778	1,792,435	(5,657)
Capital improvements	5,159,435	7,683,748	3,917,875	3,765,873
<b>Total expenditures</b>	<b>103,610,153</b>	<b>106,134,466</b>	<b>101,719,420</b>	<b>4,415,046</b>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>(1,950,621)</b>	<b>(4,474,934)</b>	<b>1,001,893</b>	<b>5,476,827</b>
<b>Other financing sources:</b>				
Transfers in (out)			(536,729)	(536,729)
Use of designated fund balance		2,524,313		(2,524,313)
Budgeted use of fund balance - City	1,100,000	1,100,000		(1,100,000)
Budgeted use of fund balance - Education	850,821	850,821		(850,821)
<b>Total other financing sources</b>	<b>1,950,821</b>	<b>4,474,934</b>	<b>(536,729)</b>	<b>(5,011,663)</b>
<b>Net change in fund balances - budgetary basis</b>			<b>465,164</b>	
<b>Reconciliation to GAAP basis:</b>				
Change in general fund committed funds			280,121	
<b>Net change in fund balances - GAAP basis</b>			<b>745,285</b>	
<b>Fund balance, beginning of year</b>			<b>15,945,134</b>	
<b>Fund balance, end of year</b>			<b>\$ 16,690,419</b>	

# Nonmajor Governmental Funds – Page 61

**City of Sanford, Maine**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2024**

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Other Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 2,195,849			\$ 2,195,849
Intergovernmental	12,775,892	\$ 430,911		13,206,803
Donations			\$ 50,178	50,178
Interest earned	5,924	253,930	132,253	392,107
Other revenue	1,055,769	50,800		1,106,369
<b>Total revenues</b>	<b>18,033,434</b>	<b>735,441</b>	<b>182,431</b>	<b>18,951,306</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	2,458,632			2,458,632
Public services	728		114,298	115,024
Public safety	20,432			20,432
Education	11,595,277			11,595,277
Capital expenditures		1,457,480		1,457,480
<b>Total expenditures</b>	<b>14,075,069</b>	<b>1,457,480</b>	<b>114,298</b>	<b>15,646,845</b>
<b>Excess of revenues over expenditures</b>	<b>1,958,365</b>	<b>(722,039)</b>	<b>68,135</b>	<b>1,304,461</b>
<b>Other financing sources (uses):</b>				
Transfers in	5,840	20,733		26,573
Transfers out	(1,166,278)			(1,166,278)
Proceeds from bonds		881,000		881,000
<b>Total other financing sources (uses)</b>	<b>(1,160,438)</b>	<b>901,733</b>	<b>-</b>	<b>(258,705)</b>
<b>Net change in fund balances</b>	<b>797,927</b>	<b>179,694</b>	<b>68,135</b>	<b>1,045,756</b>
<b>Fund balances, beginning of year</b>	<b>4,857,887</b>	<b>4,318,314</b>	<b>1,175,536</b>	<b>10,351,737</b>
<b>Fund balances, end of year</b>	<b>\$ 5,655,814</b>	<b>\$ 4,498,008</b>	<b>\$ 1,243,671</b>	<b>\$ 11,397,493</b>

# MD&A and Financial Statement Highlights

- On an accrual basis – assets exceed liabilities by \$70.6m
- Ending fund balance for all funds is \$28.1m .
- General fund balance is \$16.7m ,an increase of \$745 thousand over the prior year, school increased \$514 thousand and City increased \$230 thousand .
- Positive budget variances in revenues and expenditures of \$5.47m ,utilized \$537k of transfers, less \$2.52m utilized from prior year carryover of capital projects, budgeted use of fund balance of \$1.95m for the City and School, \$280 addition to committed funds, results in the \$745k increase in fund balance
- Nonmajor Governmental Funds - Other governmental funds total \$11.4m , increasing by \$1m as a result of an increase in special revenue funds \$800k, mostly related to school grants and \$200k increase in capital projects and permanent funds, there was moderate spending on capital projects.
- Cash in banks is \$33m ,an increase of \$2m from the prior year. All cash is fully collateralized/insured against custodial credit risk.

# General Fund Balance Categories – Page 40

## NOTE 8 – FUND BALANCES AND NET POSITION

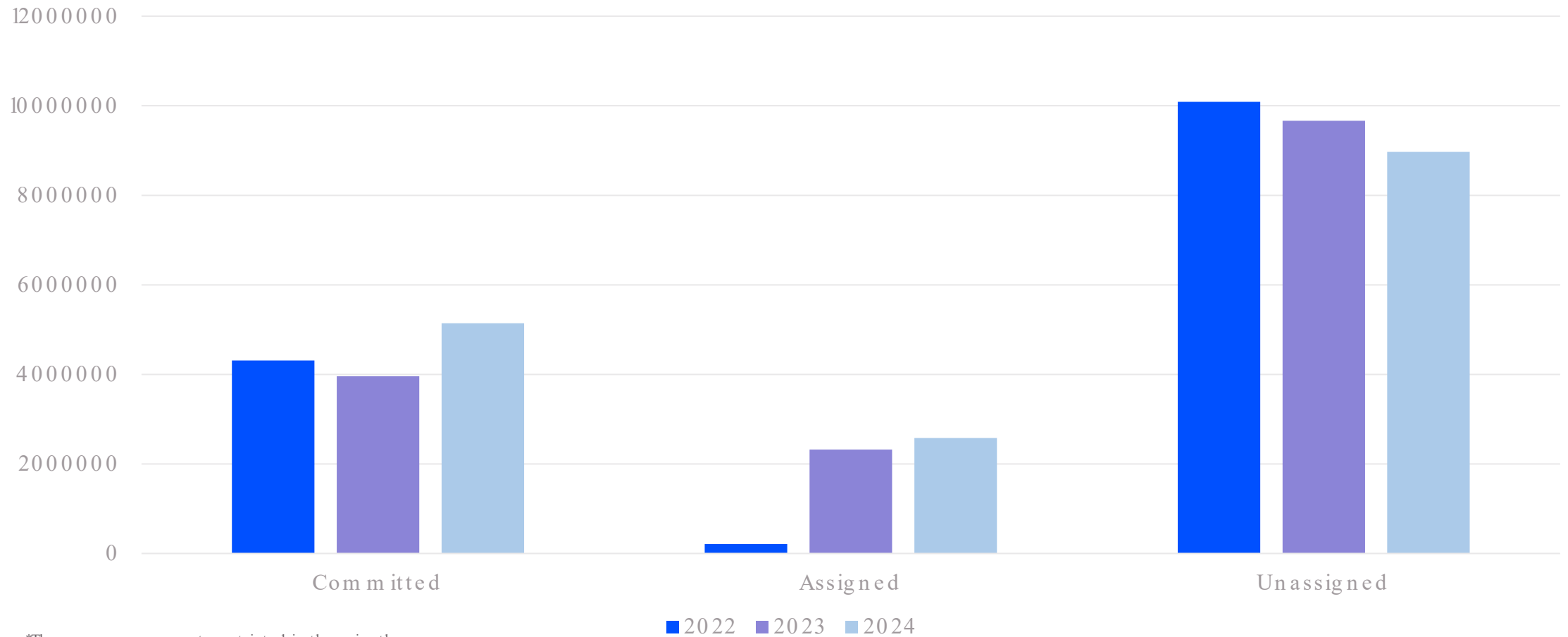
### Fund Balances

As of June 30, 2024, fund balance components consisted of the following:

	General Fund	Other Governmental Funds	Total
<b>Nonspendable:</b>			
Inventory		\$ 48,875	\$ 48,875
Land held for investment		109,500	109,500
Principal for permanent funds		6,000	6,000
<b>Total Nonspendable</b>		<u>164,375</u>	<u>164,375</u>
<b>Restricted:</b>			
Special revenue funds		6,904,890	6,904,890
Capital project funds		4,768,951	4,768,951
Permanent funds		1,128,171	1,128,171
<b>Total Restricted</b>		<u>12,802,012</u>	<u>12,802,012</u>
<b>Committed:</b>			
Capital plan - City	\$3,765,873		3,765,873
Capital plan - School	1,377,340		1,377,340
Capital projects		102,110	102,110
<b>Total Committed</b>	<u>5,143,213</u>	<u>102,110</u>	<u>5,245,323</u>
<b>Assigned:</b>			
Subsequent budget - City	1,100,000		1,100,000
Subsequent budget - School	989,511		989,511
Various assigned funds - City	488,872		488,872
<b>Total Assigned</b>	<u>2,578,383</u>		<u>2,578,383</u>
<b>Unassigned:</b>			
School	1,997,841	(554,572)	1,443,269
City	6,970,982	(1,118,432)	5,854,550
	<u>8,968,823</u>	<u>(1,671,004)</u>	<u>7,297,819</u>
<b>Total Fund Balance</b>	<u>\$16,690,419</u>	<u>\$11,397,493</u>	<u>\$28,087,912</u>

# City of Sanford (Includes School)

## General Fund Balance Trend – Past 3 Years



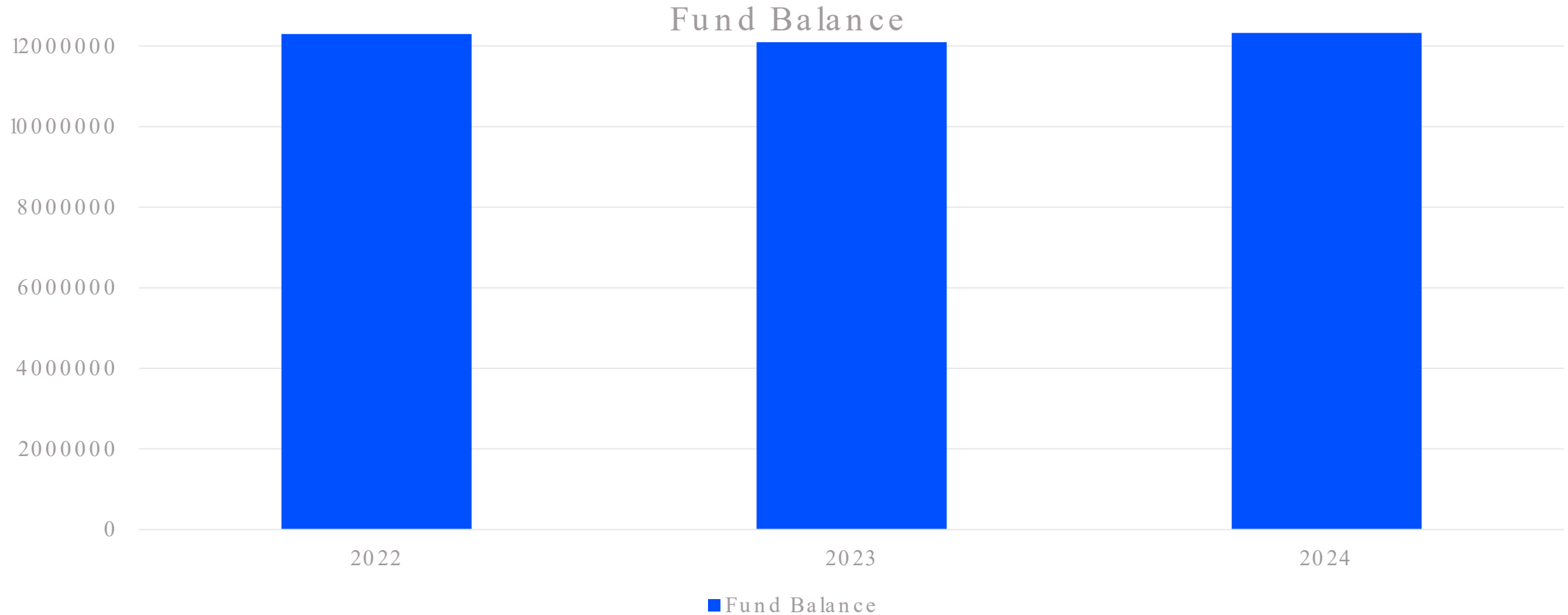
\*There were no amounts restricted in the prior three years

# Changes in Fund Balance Categories

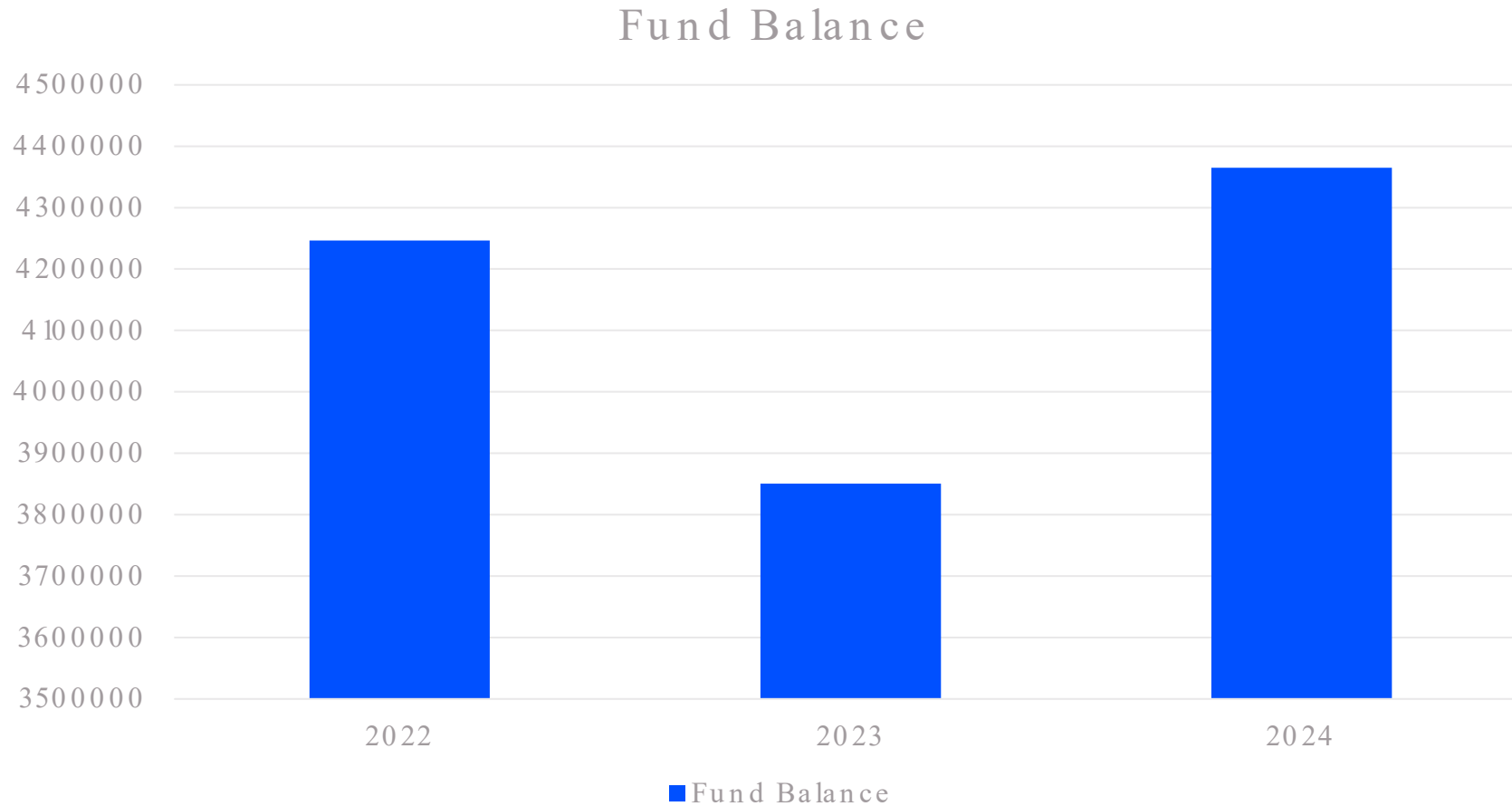
SCHOOL FUND BALANCE						
	Capital Plan	Assigned for Next year's budget	Assigned for other purposes	Unassigned	Total	
Balance as of June 30, 2023	1,436,006	850,621		1,563,954	3,850,581	
Activity during FYE June 30, 2024						
Excess of revenues over (under) expenditures	(58,666)	138,890		433,887	514,111	
Balance as of June 30, 2024	1,377,340	989,511	-	1,997,841	4,364,692	
CITY FUND BALANCE						
	Capital Plan	Assigned for Next year's budget	Assigned for other purposes	Unassigned	Total	
Balance as of June 30, 2023	2,524,313	850,000	619,810	8,100,340	12,094,463	
Activity during FYE June 30, 2024						
Excess of revenues over (under) expenditures	1,241,560	250,000	(130,938)	(615,337)	745,285	
Less: Increase in School fund balance included in the total				(514,111)	(514,111)	
Balance as of June 30, 2024	3,765,873	1,100,000	488,872	6,970,892	12,325,637	

# City of Sanford (Excluding the School)

## General Fund Balance Trend – Last 3 Years



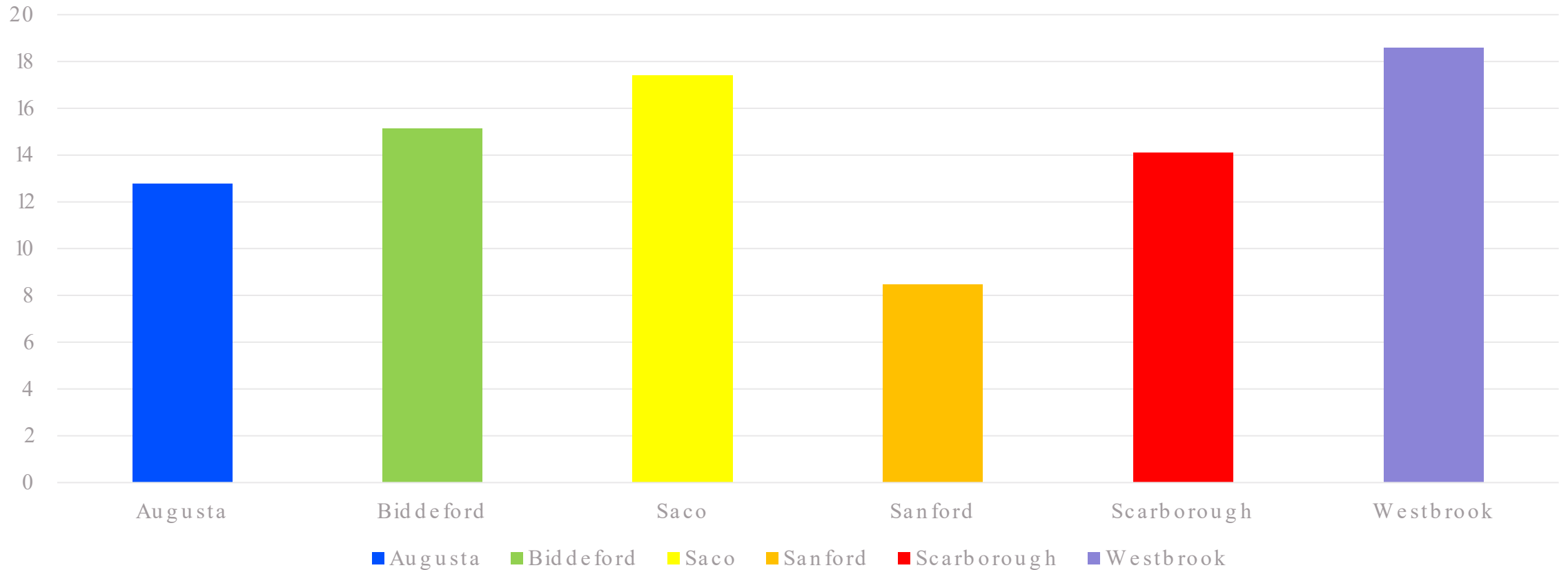
# Sanford School Department General Fund Balance Trend – Last 3 Years



# City of Sanford

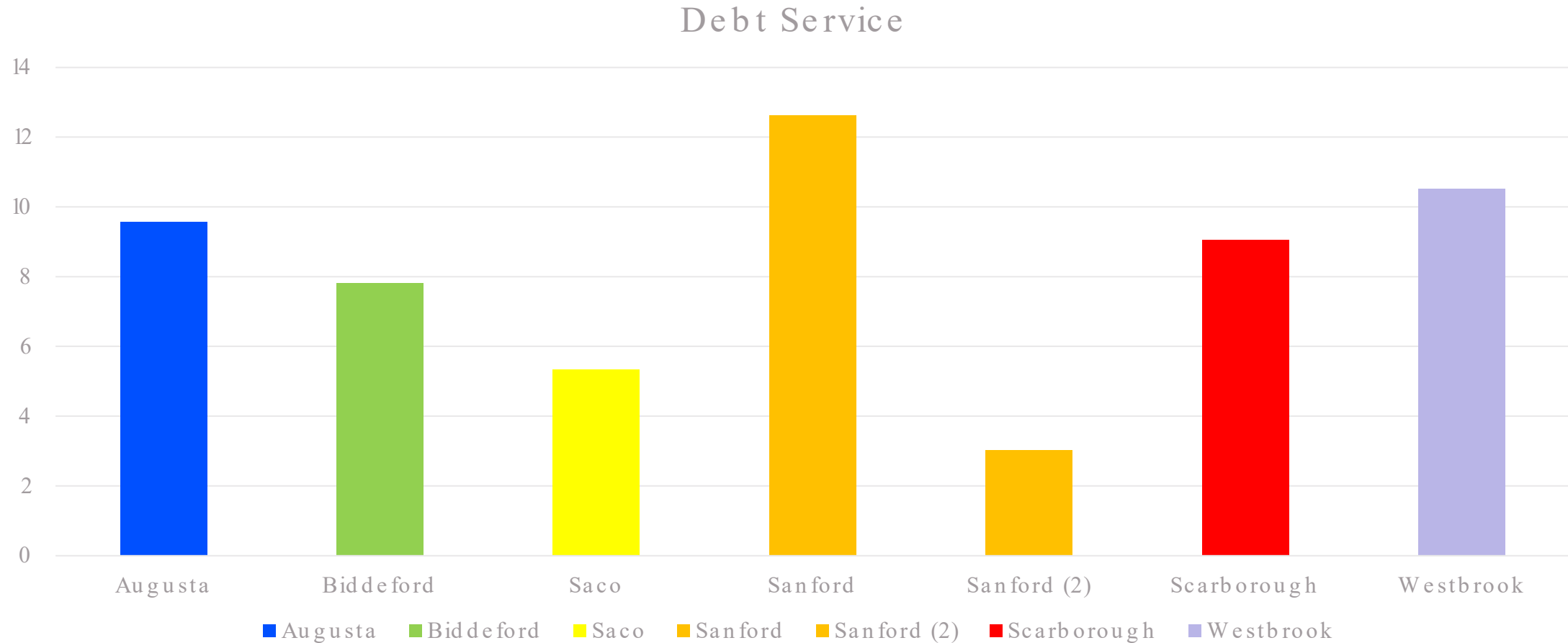
## Comparison of General Fund Unassigned Fund Balance as a Percentage of Budgeted Expenditures

Fund Balance



# City of Sanford

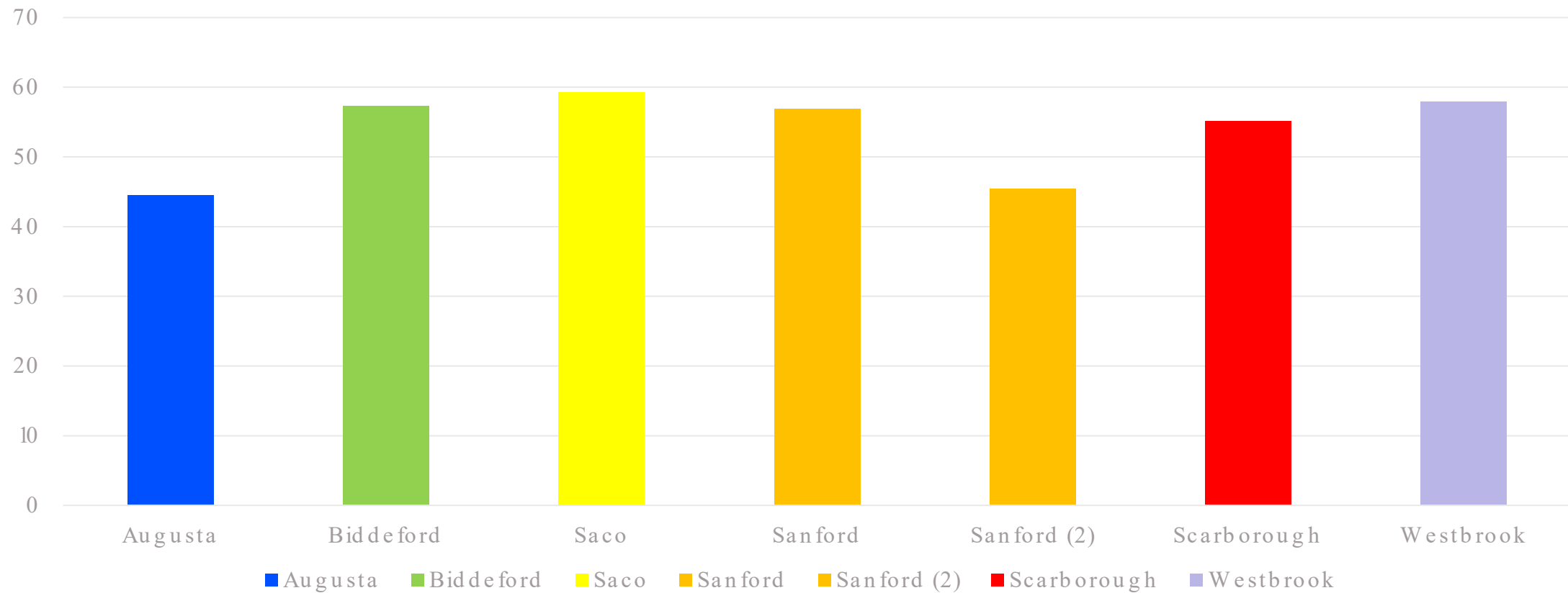
## Comparison of Annual Debt Service requirements as a Percentage of Budget



# City of Sanford

## Comparison of Education Expenditures as a Percentage of Budget

### Education



## What was new in the current year?

- There were no significant new accounting standards or disclosures in the current year.

# Questions & Comments

This presentation is intended as a tool to assist the Council and management in understanding its financial results. The information contained in this publication should be read in conjunction with the audited financial statements and related disclosures and should not be used for any other purposes without the expressed consent of Wipfli LLP.



# Memo

Number: 24-465-01  
To: City Council  
From: Michelle Vermette  
Date: 2024-12-17  
Subject: A public hearing to receive comments in favor or against the renewal application submitted by Pine Tree Maine LLC, DBA Landrace Cannabis, for a Adult Use Retail Marijuana Store license at 22 Smada Drive, Sanford, ME.

## **RECOMMENDATION**

A public hearing to receive comments in favor or against the renewal application submitted by Pine Tree Maine LLC, DBA Landrace Cannabis, for a Adult Use Retail Marijuana Store license at 22 Smada Drive, Sanford, Me.

## **Background Information:**

Pine Tree Maine LLC, DBA Landrace Cannabis submitted the required application with supporting documents needed to comply with all applicable ordinances.

## **Legal Review Status:**

## **Administrative or Department Review:**

## **Financial Impact or Review:**

## **ATTACHMENT(S):**

[PH\\_NOTICE\\_Pine\\_Tree\\_Maine\\_LLC\\_25.pdf](#)

**Public Hearing Notice**  
**Tuesday, December 17, 2024 6:00 PM**  
**City Council Meeting**

The City Council will open a public hearing to seek and receive comments on the following:

An application submitted by Pine Tree Maine LLC, DBA Landrace Cannabis, 22 Smada Dr, Sanford, Maine, for a Renewal Adult Use Retail Marijuana Store License.

The hearing will be conducted in person in the Sanford City Council Chambers and via remote video & teleconference at 6:00 P.M. on the date above-referenced. Members of the public wishing to join the meeting by phone should dial 1 (929) 205-6099 and use the meeting ID & Password provided in the link on the City of Sanford website calendar for the meeting date listed above: ([www.sanfordmaine.org](http://www.sanfordmaine.org)).

Public comments may be submitted via email to [info@sanfordmaine.org](mailto:info@sanfordmaine.org) in favor or against the requested license.

TDD/TTY users may call local TTY number or 711. If you are physically unable to access any of the City's programs or services, please call Lorisa Ricketts at (207) 324-9173 so that accommodations can be made.

Date Posted: December 6, 2024  
Susan H. Cote, City Clerk

# Memo



Number: 24-479-01  
To: City Council  
From: Michelle Vermette  
Date: 2024-12-17  
Subject: A public hearing to receive comments in favor or against the renewal application submitted by Blossom LLC, DBA Stache, for a Adult Use Retail Marijuana Store License at 9 Renaissance Way, Suite 3, Sanford, ME.

## **RECOMMENDATION**

A public hearing to receive comments in favor or against the renewal application submitted by Blossom LLC, DBA Stache, for a Adult Use Retail Marijuana Store License at 9 Renaissance Way, Suite 3, Sanford, Me.

## **Background Information:**

Blossom LLC, DBA Stache submitted the required application with supporting documents needed to comply with all applicable ordinances.

## **Legal Review Status:**

## **Administrative or Department Review:**

## **Financial Impact or Review:**

## **ATTACHMENT(S):**

[REMOTE\\_PH\\_NOTICE\\_\\_Blossom\\_LLC\\_DBA\\_Stache.doc\\_25.pdf](#)

**Public Hearing Notice**  
**Tuesday, December 17, 2024 6:00 PM**  
**City Council Meeting**

The City Council will open a public hearing to seek and receive comments on the following:

An application submitted by Blossom, LLC. D/B/A Stache, 9 Renaissance Way, Suite 3, Sanford, Maine, for a Renewal Adult Use Marijuana Retail Store License.

The hearing will be conducted via remote video & teleconference at 6:00 P.M. on the date above-referenced. Members of the public wishing to join the meeting by phone should dial 1 (929) 205-6099 and use the meeting ID & Password provided in the link on the City of Sanford website calendar for the meeting date listed above: ([www.sanfordmaine.org](http://www.sanfordmaine.org)).

Public comments may be submitted via email to [info@sanfordmaine.org](mailto:info@sanfordmaine.org) in favor or against the requested license.

TDD/TTY users may call local TTY number or 711. If you are physically unable to access any of the City's programs or services, please call Lorisa Ricketts at (207) 324-9173 so that accommodations can be made.

Date Posted: December 6, 2024  
Susan H. Cote, City Clerk

# Memo



Number: 24-491-01  
To: City Council  
From: Michelle Vermette  
Date: 2024-12-17  
Subject: A public hearing to receive comments in favor or against the renewal application submitted by Green Truck Farms 6, LLC, for a Adult Use Retail Marijuana Store license at 27 Hancock Ln, Sanford, ME.

## **RECOMMENDATION**

A public hearing to receive comments in favor or against the renewal application submitted by Green Truck Farms 6, LLC, for a Adult Use Retail Marijuana Store license at 27 Hancock Ln, Sanford, ME.

## **Background Information:**

Green Truck Farms 6, LLC submitted the required application with supporting documents needed to comply with all applicable ordinances.

## **Legal Review Status:**

## **Administrative or Department Review:**

## **Financial Impact or Review:**

## **ATTACHMENT(S):**

[REMOTE PH NOTICE Greenn Truck Farms 6, LLC.pdf](#)

**Public Hearing Notice**  
**Tuesday, December 17, 2024 6:00 PM**  
**City Council Meeting**

The City Council will open a public hearing to seek and receive comments on the following:

An application submitted by Green Truck Farms 6, LLC, 27 Hancock Lane, Sanford, Maine, for renewal of an Adult Use Retail Marijuana Store License.

The hearing will be conducted in person in the Sanford City Council Chambers and via remote video & teleconference at 6:00 P.M. on the date above-referenced. Members of the public wishing to join the meeting by phone should dial 1 (929) 205-6099 and use the meeting ID & Password provided in the link on the City of Sanford website ([www.sanfordmaine.org](http://www.sanfordmaine.org)), calendar for the December 17, 2024 meeting.

Public comments may be submitted via email to [info@sanfordmaine.org](mailto:info@sanfordmaine.org) in favor or against the requested license.

TDD/TTY users may call local TTY number or 711. If you are physically unable to access any of the City's programs or services, please call Lorisa Ricketts at (207) 324-9173 so that accommodations can be made.

Date Posted: December 2, 2024  
Susan H. Cote, City Clerk

# Memo



Number: 24-492-01  
To: City Council  
From: Michelle Vermette  
Date: 2024-12-17  
Subject: A public hearing to receive comments in favor or against the NEW application submitted by Holistic Wellness, for a Marijuana Manufacturing -Tier II license at 72 Emery St, Unit 175, Sanford, ME.

## **RECOMMENDATION**

A public hearing to receive comments in favor or against the NEW application submitted by Holistic Wellness, for a Marijuana Manufacturing -Tier II license at 72 Emery St, Unit 175, Sanford, Me.

## **Background Information:**

Holistic Wellness submitted the required application with supporting documents needed to comply with all applicable ordinances.

## **Legal Review Status:**

## **Administrative or Department Review:**

## **Financial Impact or Review:**

## **ATTACHMENT(S):**

[REMOTE\\_PH\\_NOTICE\\_Holistic\\_Wellness\\_25.pdf](#)

**Public Hearing Notice**  
**Tuesday, December 17, 2024 6:00 PM**  
**City Council Meeting**

The City Council will open a public hearing to seek and receive comments on the following:

An application submitted by Holistic Wellness, 72 Emery St. Unit 175, Sanford, Maine, for a NEW Marijuana Manufacturing – Tier II License.

The hearing will be conducted in person in the Sanford City Council Chambers and via remote video & teleconference at 6:00 P.M. on the date above-referenced. Members of the public wishing to join the meeting by phone should dial 1 (929) 205-6099 and use the meeting ID & Password provided in the link on the City of Sanford website ([www.sanfordmaine.org](http://www.sanfordmaine.org)), calendar for the December 17, 2024 meeting.

Public comments may be submitted via email to [info@sanfordmaine.org](mailto:info@sanfordmaine.org) in favor or against the requested license.

TDD/TTY users may call local TTY number or 711. If you are physically unable to access any of the City's programs or services, please call Lorisa Ricketts at (207) 324-9173 so that accommodations can be made.

Date Posted: December 2, 2024  
Susan H. Cote, City Clerk



# Memo

Number: 24-464-01  
To: City Council  
From: Michelle Vermette  
Date: 2024-12-17  
Subject: Ordered to approve the following license requests:

1. Renewal Adult Use Retail Marijuana Store License from Pine Tree Maine LL, DBA Landrace Cannabis, 22 Smada Drive, Sanford, ME.
2. Renewal Adult Use Retail Marijuana Store License from Blossom LLC, DBA Stache, 9 Renaissance Way, Suite3, Sanford, ME.
3. Renewal application for Games of Chance for Lafayette Social Club, 48 Winter Street, Sanford, ME.
4. Renewal Adult Use Retail Marijuana Store License from Green Truck Farms 6 LLC, 27 Hancock Ln, Sanford, ME.
5. New Marijuana Manufacturing - Tier II license from Holistic Wellness, 72 Emery St, Unit 175, Sanford, ME.
6. An application for Games of Chance from Springvale Social Club, 22 Bridge Street, Springvale, ME.

## **RECOMMENDATION**

Ordered to approve the following license request,

1. Renewal Adult Use Retail Marijuana Store License from Pine Tree Maine LL, DBA Landrace Cannabis, 22 Smada Drive, Sanford, Me.
2. Renewal Adult Use Retail Marijuana Store License from Blossom LLC, DBA Stache, 9 Renaissance Way, Suite3, Sanford, Me.
3. Renewal application for Games of Chance for Lafayette Social Club, 48 Winter Street, Sanford, Me.
4. Renewal Adult Use Retail Marijuana Store License from Green Truck Farms 6 LLC, 27 Hancock Ln, Sanford, Me.
5. New Marijuana Manufacturing - Tier II license from Holistic Wellness, 72 Emery St, Unit 175, Sanford, Me.
6. An application for Games of Chance from Springvale Social Club, 22 Bridge Street, Springvale, Me.

## **Background Information:**

The above businesses submitted the required applications with supporting documents needed to comply with all applicable ordinances.

**Legal Review Status:**

**Administrative or Department Review:**

**Financial Impact or Review:**

**ATTACHMENT(S):**

[Pine Tree Maine LLC dba Landrace Cannabis RETAIL lic 25.pdf](#)

[Blossom LLC DBA Stache 25 lic.pdf](#)

[Games of chance Lafayette Social Club.pdf](#)

[Holistic Wellness lic uns. 25.pdf](#)

[Green Truck Farms 6 llc lic uns 25.pdf](#)

[Games of Chance Springvale Social Club.pdf](#)



CITY OF SANFORD, MAINE

No. \_\_\_\_\_

Date \_\_\_\_\_

To all whom these presents may concern:

\_\_\_\_\_

Know Ye, that \_\_\_\_\_

residing at:

in consideration of \_\_\_\_\_ Dollars having complied with all the requirements of Law is hereby Licensed \_\_\_\_\_

This License is subject to the strict observance of all Laws and Regulations in such case made and provided, and is to continue in force until \_\_\_\_\_ unless sooner revoked. Whereas you hold this license from the City of Sanford, a random inspection of the licensed premise shall occur prior to the expiration date of this license.

Received the above fee on \_\_\_\_\_

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

} City Council of Sanford



CITY OF SANFORD, MAINE

No. \_\_\_\_\_

Date \_\_\_\_\_

To all whom these presents may concern:

\_\_\_\_\_

Know Ye, that \_\_\_\_\_

residing at:

in consideration of \_\_\_\_\_ Dollars having complied with all the requirements of Law is hereby Licensed \_\_\_\_\_

This License is subject to the strict observance of all Laws and Regulations in such case made and provided, and is to continue in force until \_\_\_\_\_ unless sooner revoked. Whereas you hold this license from the City of Sanford, a random inspection of the licensed premise shall occur prior to the expiration date of this license.

Received the above fee on \_\_\_\_\_

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_

} City Council of Sanford



FOR OFFICE USE ONLY

Check # \_\_\_\_\_

Amount \$ \_\_\_\_\_

# Application to License Games of Chance

## MGCU - 5300

**\*\*The application (to include the rules for the game(s)) and license fees must be received by the Gambling Control Unit at least ten business days prior to the Game(s) of Chance requested\*\***

**Games of Chance (I.E. Poker, Blackjack):** \$15 Calendar Week (Monday through Sunday); \$60 Calendar Month; \$700 Calendar Year

**Video Poker:** \$15 Calendar Week (Monday through Sunday) or \$60 Calendar Month

**Cards (Cribbage):** \$30 Calendar Year or Portion Thereof

**Super Cribbage Tournament Game:** \$75.00 Per Tournament

**Tournament Game (up to 50 players) (I.E. Texas Hold'em):** \$40.00 Per Tournament; \$100.00 Calendar Month (Two Tournaments Per Month); \$750.00 Calendar Year (Two Tournaments Per Month)

**Tournament Game (51 to 100 players) (I.E. Texas Hold'em):** \$75.00 Per Tournament; \$200.00 Calendar Month (Two Tournaments Per Month); \$1,500 Calendar Year (Two Tournaments Per Month)

**Tournament Game (101 to 150 players) (I.E. Texas Hold'em):** \$300.00 Per Tournament

**Tournament Game (151 to 200 players) (I.E. Texas Hold'em):** \$400.00 Per Tournament

**Tournament Game (201 to 250 players) (I.E. Texas Hold'em):** \$500.00 Per Tournament

**Tournament Game (251 to 300 players) (I.E. Texas Hold'em):** \$600.00 Per Tournament

Make check payable to **Treasurer, State of Maine**

**Return the completed and signed application to:**

**Department of Public Safety  
Gambling Control Unit  
Central Maine Commerce Center  
87 State House Station  
45 Commerce Drive, Suite 3  
Augusta, Maine 04333-0087  
(207) 626-3900 – Office  
(207) 287-4356 – Fax**

1. For what game(s) are you licensing (please indicate number adjacent name and attach rules for the game(s)):

Tournament (Up to 50 Players) \_\_\_\_\_ Tournament (51 to 100 Players) \_\_\_\_\_

Video Poker \_\_\_\_\_ Cards (Cribbage) 1 Poker \_\_\_\_\_ Super Cribbage Tournament \_\_\_\_\_

Other \_\_\_\_\_ (Specify Name of Game) \_\_\_\_\_

2. Organization Name: LAFAYETTE SOCCER CLUB

Organization Number (NPO or NOC): NPO 1339 Federal Tax ID # (EIN): 23-715-7980

Business Address: 48 WENTWICH ST.

City: SANFORD State: ME Zip Code: 04073

Mailing Address: SAME Phone: 207-324-7357

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

3. Current Officers:

NAME & TITLE	ADDRESS	CITY/ZIP	PHONE	DATE TERM EXPIRES
RONALD THIBOUT PRESIDENT	DEPOT STREET ALFRED, ME	ALFRED, ME 04002 2419	207-604 2419	12/31/2024
GLEN QUIMBY TRUSTEE	437 HIGH STREET	SANFORD ME 04073	207-432 7130	12/31/2024
WILLIAM HARTLEY SECRETARY	170 COUNTRY CLUB RD # 2	SANFORD 04073	207-432 8610	12/31/2024
CONRAD FLETCHER TREASURER	84 BRACKETT LANE	WELLS 04090	207-651 2753	12/31/2024

4. Location where Game of Chance is to be conducted:

LAFAYETTE Soccer Club 48 WENTWORTH Jr. SANFORD, ME 04073  
BUILDING ADDRESS CITY / ZIP

5. Person responsible for the conduct of the Game(s) of Chance:

THOMAS LOUGHEY 207 324-7357  
NAME DAYTIME PHONE & EVENING PHONE

E-Mail Address: LAFAYETTE SC 1942@GMAIL.COM

6. Check the day(s) of the week you will be conducting Game of Chance:

Mon  Tue  Wed  Thu  Fri  Sat  Sun

7. What time do the doors open? \_\_\_\_\_ What time does the game start? \_\_\_\_\_

8. Dates – Please specify weeks (Monday through Sunday), full calendar months or calendar year.

CALENDAR Year January 1, 2025 - December 31, 2025  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9. Does the organization own all the equipment used in operating the Game of Chance? Yes  No

If "NO", Attach a sheet of paper to this application explaining the circumstances under which the equipment was acquired. Please write your organization name and number on the sheet.

10. Has any current officer of this organization or association ever been convicted of or have any charges currently pending for violating the gambling or lottery laws of the United States or the State of Maine?

Yes  No

If "YES" attach a sheet of paper to this application providing the person's name, address, and date and place of conviction or date and location of pending charge. Please write your organization name and number on the sheet.

11. Does the organization have any delinquent / outstanding Disposition of Funds Reports? Yes  No

If "YES" include all reports with this application. If the reports are not included, this application is considered incomplete.

12. **Fair Association Only:** Attach a list of the names and home addresses of the persons operating or assisting in the licensed activity. **Please write your organization name and number on the list.**

13. **Tournament Game Only:** Specify the name(s) of the charitable organization(s) that the proceeds of the tournament will benefit.

14. The following consent must be completed by the municipal officers of the city or town where the Game(s) of Chance will take place unless a separate "Letter of Approval" is attached to this application.

Check here if you have attached a "Letter of Approval". Letters that have an expiration date of greater than five years from the issue date will not be accepted by this office

### Municipal Consent to License

The undersigned being municipal officers of the City/Town of Sanford hereby certify that we consent to the application for licensure by Lafayette Social Club to operate Games of Chance in accordance with the provisions of 17 M.R.S.A. Chapter 62 and in accordance with the Rules promulgated by the State of Maine, Department of Public Safety, Gambling Control Unit governing the conduct of Games of Chance.

Name: \_\_\_\_\_

Date: \_\_\_\_\_ Title: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_ Title: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_ Title: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_ Title: \_\_\_\_\_

15. The applicant agrees to obey Federal, State of Maine laws, and rules governing Games of Chance promulgated by the Department of Public Safety, Gambling Control Unit. The applicant warrants the truth of the foregoing statements on penalty of perjury.

Signed: [Signature]

Print Name: Garrett J. Fleeth Title: Treasurer

Date: 11/20/24 Age 18 or older: Yes  No

House Rules for Cribbage:  
All general Rules of the game

of Cribbage apply to play.

No Money involved

Games of 2 or 4 players



## CITY OF SANFORD, MAINE

No. \_\_\_\_\_

Date \_\_\_\_\_

*To all whom these presents may concern:*

\_\_\_\_\_

Know Ye, that \_\_\_\_\_

residing at:

in consideration of \_\_\_\_\_ Dollars having complied with all the requirements of  
Law is hereby Licensed \_\_\_\_\_

This License is subject to the strict observance of all Laws and Regulations in such case  
made and provided, and is to continue in force until \_\_\_\_\_ unless sooner  
revoked. Whereas you hold this license from the City of Sanford, a random inspection of the  
licensed premise shall occur prior to the expiration date of this license.

Received the above fee on \_\_\_\_\_

\_\_\_\_\_  
City Clerk

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}  
City  
Council  
of  
Sanford



CITY OF SANFORD, MAINE

No. \_\_\_\_\_

Date \_\_\_\_\_

To all whom these presents may concern:

\_\_\_\_\_

Know Ye, that \_\_\_\_\_

residing at:

in consideration of \_\_\_\_\_ Dollars having complied with all the requirements of Law is hereby Licensed \_\_\_\_\_

This License is subject to the strict observance of all Laws and Regulations in such case made and provided, and is to continue in force until \_\_\_\_\_ unless sooner revoked. Whereas you hold this license from the City of Sanford, a random inspection of the licensed premise shall occur prior to the expiration date of this license.

Received the above fee on \_\_\_\_\_

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
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} City Council of Sanford

FOR OFFICE USE ONLY

Check # \_\_\_\_\_

Amount \$ \_\_\_\_\_



# Application to License Games of Chance

**MGCU - 5300**

**\*\*The application (to include the rules for the game(s)) and license fees must be received by the Gambling Control Unit at least ten business days prior to the Game(s) of Chance requested\*\***

**Games of Chance (I.E. Poker, Blackjack):** \$15 Calendar Week (Monday through Sunday); \$60 Calendar Month; \$700 Calendar Year

**Video Poker:** \$15 Calendar Week (Monday through Sunday) or \$60 Calendar Month

**Cards (Cribbage):** \$30 Calendar Year or Portion Thereof

**Super Cribbage Tournament Game:** \$75.00 Per Tournament

**Tournament Game (up to 50 players) (I.E. Texas Hold'em):** \$40.00 Per Tournament; \$100.00 Calendar Month (Two Tournaments Per Month); \$750.00 Calendar Year (Two Tournaments Per Month)

**Tournament Game (51 to 100 players) (I.E. Texas Hold'em):** \$75.00 Per Tournament; \$200.00 Calendar Month (Two Tournaments Per Month); \$1,500 Calendar Year (Two Tournaments Per Month)

**Make check payable to Treasurer, State of Maine**

---

**Return the completed and signed application to:**

**Department of Public Safety  
Gambling Control Unit  
Central Maine Commerce Center  
87 State House Station  
45 Commerce Drive, Suite 3  
Augusta, Maine 04333-0087  
(207) 626-3900 – Office  
(207) 287-4356 – Fax**

1. For what game(s) are you licensing (please indicate number adjacent name and attach rules for the game(s)):

Tournament (Up to 50 Players) \_\_\_\_\_

Tournament (51 to 100 Players) \_\_\_\_\_

Video Poker \_\_\_\_\_

Cards (Cribbage) 1

Poker \_\_\_\_\_

Super Cribbage Tournament \_\_\_\_\_

Other \_\_\_\_\_ (Specify Name of Game) \_\_\_\_\_

2. Organization Name: Springvale Social Club

Organization Number (NPO or NOC): NPO 1336 Federal Tax ID # (EIN): 01-0228578

Business Address: 22 Bridge St

City: Springvale State: ME Zip Code 04083

Mailing Address: PO Box 83 Phone: 207-324-1073

City: Springvale State: ME Zip Code: 04083

3. Current Officers:

NAME & TITLE	ADDRESS	CITY/ZIP	PHONE	DATE TERM EXPIRES
<u>Norm Garneau Pres</u>	<u>1 Dubois Dr</u>	<u>Sanford ME 04073</u>	<u>207-324-8705</u>	<u>July 2025</u>

NAME & TITLE	ADDRESS	CITY/ZIP	PHONE	DATE TERM EXPIRES
<u>Jason Prime VP</u>	<u>6 Calvins Way</u>	<u>Sanford ME 04073</u>	<u>207-651-1799</u>	<u>July 2025</u>

NAME & TITLE	ADDRESS	CITY/ZIP	PHONE	DATE TERM EXPIRES
<u>Rita Dupuis</u>	<u>381 Country Club Rd</u>	<u>Sanford ME 04073</u>	<u>603-781-4469</u>	<u>July 2025</u>

NAME & TITLE	ADDRESS	CITY/ZIP	PHONE	DATE TERM EXPIRES
<u>Susan Lavalley</u>	<u>283 Stebbins Rd</u>	<u>Sanford ME 04073</u>	<u>207-462-3697</u>	<u>July 2025</u>

4. Location where Game of Chance is to be conducted:

Springvale Social Club 22 Bridge St Springvale ME 04083  
BUILDING ADDRESS CITY/ZIP

5. Person responsible for the conduct of the Game(s) of Chance:

Hidy Pierce 207-337-2646  
NAME DAYTIME PHONE & EVENING PHONE

E-Mail Address: springvalesocial@outlook.com

6. Circle the day(s) of the week you will be conducting Game of Chance:

Mon Tue Wed Thu Fri Sat Sun

7. What time do the doors open? 12:00 pm What time does the game start? 12:00 pm

8. Dates – Please specify weeks (Monday through Sunday), full calendar months or calendar year.

January-December 2025 Calendar year

9. Does the organization own all the equipment used in operating the Game of Chance? Yes  No

If "NO", Attach a sheet of paper to this application explaining the circumstances under which the equipment was acquired. Please write your organization name and number on the sheet.

10. Has any current officer of this organization or association ever been convicted of or have any charges currently pending for violating the gambling or lottery laws of the United States or the State of Maine?

Yes  No

If "YES" attach a sheet of paper to this application providing the person's name, address, and date and place of conviction or date and location of pending charge. Please write your organization name and number on the sheet.

11. Does the organization have any delinquent / outstanding Disposition of Funds Reports? Yes  No

If "YES" include all reports with this application. If the reports are not included, this application is considered incomplete.

12. **Fair Association Only:** Attach a list of the names and home addresses of the persons operating or assisting in the licensed activity. **Please write your organization name and number on the list.**

13. **Tournament Game Only:** Specify the name(s) of the charitable organization(s) that the proceeds of the tournament will benefit.

\_\_\_\_\_

14. The following consent must be completed by the municipal officers of the city or town where the Game(s) of Chance will take place unless a separate "Letter of Approval" is attached to this application.

Check here if you have attached a "Letter of Approval". Letters that have an expiration date of greater than five years from the issue date will not be accepted by this office

### Municipal Consent to License

The undersigned being municipal officers of the City/Town of Sanford hereby certify that we consent to the application for licensure by Springvale Social Club to operate Games of Chance in accordance with the provisions of 17 M.R.S.A. Chapter 62 and in accordance with the Rules promulgated by the State of Maine, Department of Public Safety, Gambling Control Unit governing the conduct of Games of Chance.

Name: \_\_\_\_\_

Date: \_\_\_\_\_ Title: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_ Title: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_ Title: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_ Title: \_\_\_\_\_

15. The applicant agrees to obey Federal, State of Maine laws, and rules governing Games of Chance promulgated by the Department of Public Safety, Gambling Control Unit. The applicant warrants the truth of the foregoing statements on penalty of perjury.

Signed: Susan Lavallee

Print Name: Susan Lavallee Title: Treasurer

Date: 12/9/24 Age 18 or older: Yes  No



# Memo

Number: 24-469-01  
To: City Council  
From: Jamie Cole, Code Enforcement Officer  
Date: 2024-12-17  
Subject: Ordered, to approve a proposed Zone Change on Parcels K14-35 and K15-32 to be rezoned from Industrial Reuse to Urban. (This item must be read on two occasions. This is the Second reading.)

## **RECOMMENDATION**

Second reading and City Council vote.

### **Background Information:**

Jagger Lofts LLC is requesting a zone change for the parcel located at 5 Water Street in Springvale, parcel K14-35. Initially the applicant was requesting a contract zone for this parcel, after reviewing the request and the need for the contract zone, staff discussed the best course of action and determined that a zone change to Urban would accommodate the changes necessary to move forward.

As you can see on the attached location map, this parcel (K14-35) and the parcel directly across the street (K15-32) are the only two in the area zoned Industrial Reuse. Due to this fact, Staff and the Planning Board felt it would be appropriate to rezone both parcels to Urban to maintain the existing character of the surrounding area.

### **Legal Review Status:**

### **Administrative or Department Review:**

### **Financial Impact or Review:**

### **ATTACHMENT(S):**

[Public Hearing Notice.pdf](#)

[ZoningSubcommittee\\_StaffReport\\_K14-35\\_Jagger Lofts\\_ZoneChange\\_20241210.pdf](#)

[ZONING\\_MAP\\_K14-35\\_AND\\_K15-32.pdf](#)

## PUBLIC HEARING NOTICE

The Sanford City Council will hold a public hearings and receive written and oral comments at its November 26, 2024 meeting, starting at 6:00 pm, regarding:

- **File # K14-35 and K15-32 – 5 and 12 Water Street – Zone Change** - Request for a Zoning Map Amendment to change lots K14-35 and K15-32 from Industrial Reuse Zone to Urban Zone.

The hearing will be held in Council Chambers at City Hall, 919 Main Street, Sanford, or via remote video and teleconference. Testimony may be provided in person, via mail or email, or via Zoom. The meeting will be broadcast on cable channel 26 and online at <https://townhallstreams.com/towns/sanfordme>. Comments may be submitted in person, via mail, email, or at [www.sanfordmaine.org](http://www.sanfordmaine.org) under Email City Departments/City Council. Meeting information, including how to connect via Zoom, is provided at [www.sanfordmaine.org](http://www.sanfordmaine.org). Questions or written comments should be directed to the Planning Office at 324-9150 or [jlbabcock@sanfordmaine.org](mailto:jlbabcock@sanfordmaine.org).

# Staff Report

## City Council – Zoning Subcommittee

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**Location:** Zoom  
**Date:** December 10, 2024  
**Time:** 1:00 PM

**Application:** K14-35 and K15-32 - Zone Change

**Address:** 5 Water St

**Applicant:** Jagger Lofts LLC c/o Paul Goodwin

**Agent:** Neil Rapoza, PE, Civil Consultants

**Reviewed By:** Erin Moriarty, City of Sanford Planner

**Project Request:** Zone Change to Urban Zone

**Zoning:** Industrial Reuse (current), General Development Shoreland Zone; Urban (requested)

**Existing Site:** Historic Jagger Mill, formerly occupied by a yarn production facility, as well as parking area and detached warehouse building.

### Proposed Work Description:

- A request of Zone Change to Urban Zone to allow for:
  - Residential on the first floor of the redeveloped mill building;
  - The continued contractual location of cell phone antenna on the roof and/or tower;
  - Setbacks to residential structures to be reduced;
  - Relief from minimum unit sizes on interior dwelling units;
  - Required parking to be reduced;
  - The use of a single curb cut for access to the parking lot;
  - An increase in overall signage allowed, to accommodate existing historical signage and future residential signage.

### Staff Analysis:

- Compliance with the Comprehensive Plan – The applicant has indicated several portions of the 2005 Sanford Comprehensive Plan which support the preservation of historic structures and allow for a pedestrian-friendly mix of uses in the downtown areas. The 2005 Plan is currently under review by staff and a City Council appointed steering committee to create a new Comprehensive Plan for 2025. Staff agrees the adaptive reuse of the mill buildings are in keeping with the overall intent of the Comprehensive Plan and supports a zone change to facilitate new residential units as the current market and ongoing Comprehensive Planning effort have established increased residential density in the urban core as a key goal for the City moving forward.
- Abutting properties – Currently the subject parcel, K14-35, and its direct abutter K15-32 are the only two parcels zoned Industrial Reuse in the vicinity, surrounded on all sides by Urban Zone, see attached map. Staff requested the applicant coordinate with the abutting property owner to include both parcels in a zone change, so as to not create a single parcel zone. The abutting property owner has complied with this request, as verified by the Director of Planning and Development, and is supportive of the rezoning to Urban.

- Urban vs. Contract Zone – Although the applicant initially requested a Contract Zone, many of the applicant’s reasons for their initial request of a Contract Zone could be accommodated by a Zone Change to Urban Zone, which is the primary Zone of this neighborhood, or by utilizing other portions of the existing ordinance:
  - Use and setbacks – The Urban Zone allows for residential uses on the first floor of a structure and requires no side or rear setbacks to other uses.
  - Continued contracts - The continuation of a contractual lease agreement for the location of cell phone antenna would be honored in any zone.
  - Minimum parking – The Sanford City Ordinances allow for a 30% reduction in required parking for the reuse of an existing structure. Using this allowable waiver the developer could reduce provided parking to a total of 92 spaces. Currently the site plan is showing 112 spaces, including 6 accessible spaces (5% of the total).

**§ 280-14-12 Off-street parking.**

**B. (4) Minimum number of parking spaces required.**

*(a) The following minimum number of spaces, rounded up to the nearest whole number, shall be provided and maintained for each use on a lot, including each use within all buildings. The Planning Board or Site Plan Review Committee may reduce the required parking:*

*[1] For reuse of an existing building by up to thirty percent (30%). In granting a reduction, the Planning Board or Site Plan Review Committee shall find that the reduction will not create or worsen parking problems in the neighborhood and that the required number of spaces cannot be reasonably accommodated on the lot;*

- Access Management – The location of this building on two existing public streets allows for adequate emergency access and the Assistant City Engineer has raised no concerns over access to the parking lot being restricted to one curb cut.

This left two provisions of the Contract Zone request, including relief from minimum unit sizes and allowable maximum signage. Staff believes minimum unit sizes should not be dictated by City Ordinance, this regulation should instead be delegated to Building Code to determine the parameters for safe and habitable dwelling units. The request for increased signage alone does not constitute a need for a Contract Zone; Staff has chosen to adjust signage regulations to discontinue the practice of counting historical signage as part of the overall signage package for a new project, treating it instead as art or historic preservation. Changes to the Ordinance to remove minimum unit sizes from **§ 280-11-6 Urban Zone** and to allow Planning Board approval of artistic and historic signage in excess of allowable signage areas in **§ 280-14-13 Signs** were reviewed and approved by City Council at its meeting on November 26, 2024. In this way, Staff supports a change of Zone for parcels K14-35 and K15-32 from Industrial Reuse to Urban.

**Applicable Guidelines and Code:**

- **§ 280-10-4 Contract zoning.**
- **§ 280-11-8 Industrial Reuse Zone (IR).**
- **§ 280-11-6 Urban Zone (U).**
- **§ 280-14-12 Off-street parking.**
- **§ 280-14-13 Signs.**



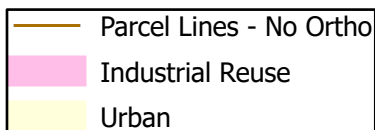
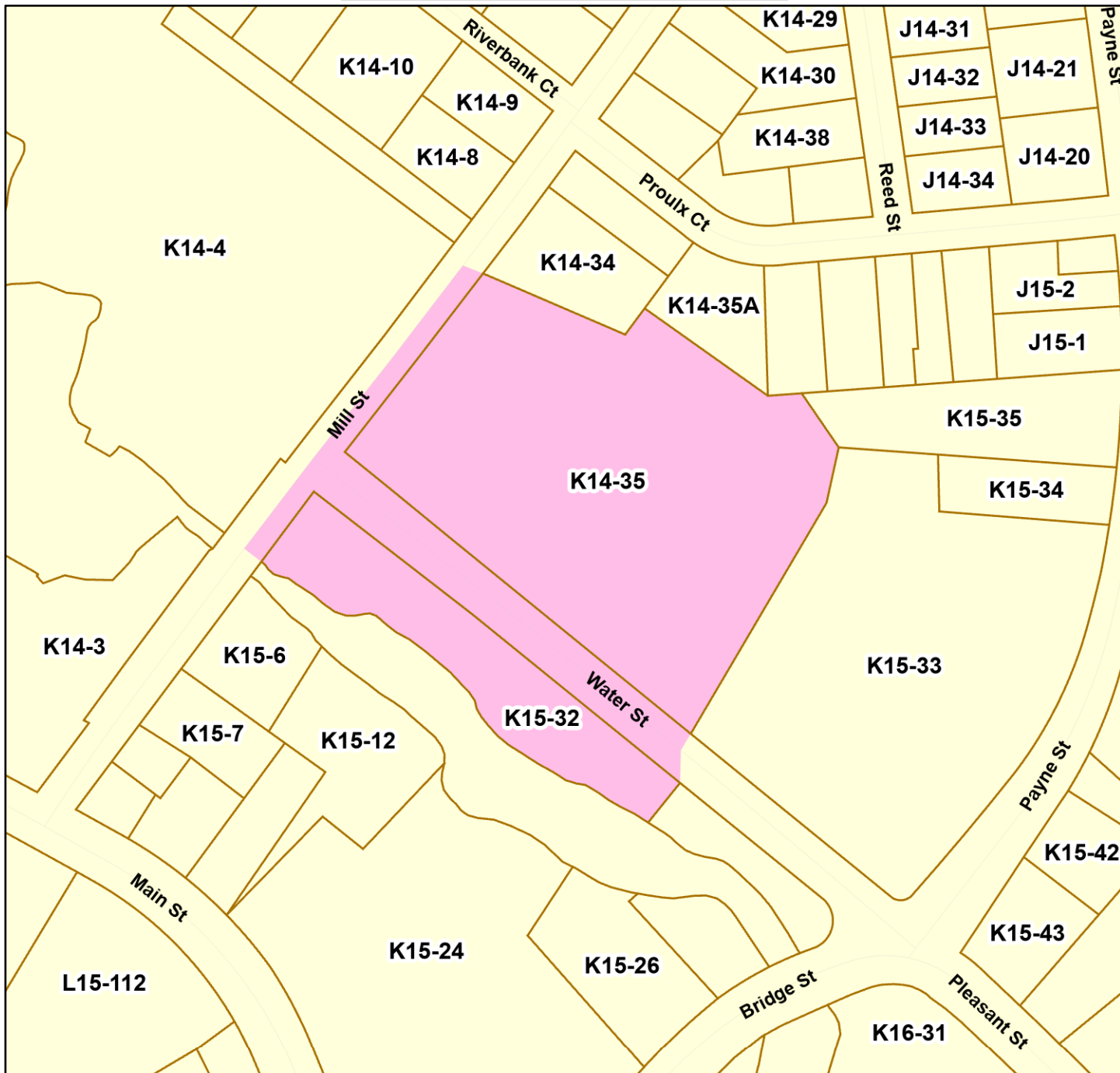
City of Sanford, ME

1 inch = 150 Feet



www.cai-tech.com

September 30, 2024



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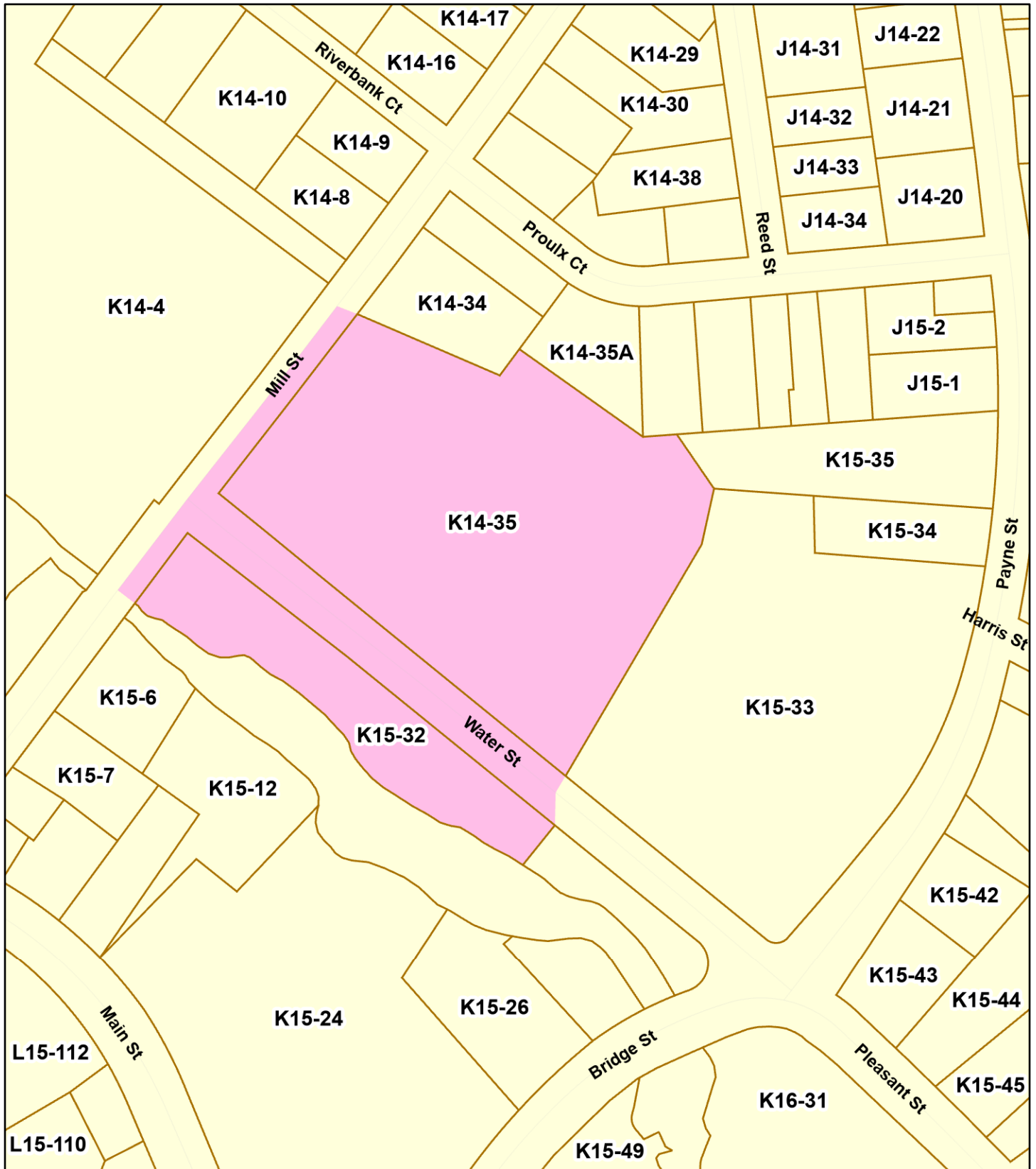
City of Sanford, ME

1 inch = 137 Feet



www.cai-tech.com

November 13, 2024



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# Memo



Number: 24-510-01  
To: City Council  
From: Alix Burbank, Administrative Assistant  
Date: 2024-12-17  
Subject: Ordered, to approve proposed Zone Change on Parcels R9-63 and R9-64 to be rezoned from Rural Residential to Urban. (This item must be read on two separate occasions. This is the second reading.)

## RECOMMENDATION

Discuss and vote on proposed Zone Change.

### Background Information:

The Sanford Soccer Association is requesting a zone change for its property located at 137 Shaw Rd in Sanford, parcels R9-63 and R9-64. The nonprofit group is requesting this change in zoning to allow flexibility in the use of its property to generate operational funds with land uses that are not allowed in the Rural Residential Zone. Staff reviewed the request and determined that there was evidence to support the request in the 2005 Comprehensive Plan; however, the Planning Board was undecided on the requested change, ultimately voting 3-3 and allowing the applicant to request that City Council review the proposed change.

### Legal Review Status:

N/A

### Administrative or Department Review:

### Financial Impact or Review:

### ATTACHMENT(S):

[20241203\\_R9-63\\_Sanford Soccer Assn\\_Zone Change\\_Staff Report\\_City Council.pdf](#)  
[20241203\\_Public Hearing Notice\\_City Council\\_R9-63\\_Zone Change.pdf](#)  
[20240829\\_R9-63\\_Sanford Springvale Soccer Association\\_Zone Change\\_Narrative.pdf](#)  
[Sanford Soccer Deed Restrictions.pdf](#)

# Staff Report

## City Council



**Location:** City Council Chambers

**Date:** December 3, 2024

**Time:** 6:00 PM

**Application:** R9-63 & 64

**Address:** 137 Shaw Rd

**Applicant:** Sanford Soccer Association

**Agent:** Mike Fraser

**Reviewed By:** Erin Moriarty, City of Sanford Planner

**Project Request:** Zone Change

**Zoning:** Currently, Rural Residential; Requested, Urban

**Existing Site:** Youth soccer facility and gravel parking area.

### Proposed Work Description:

- Requested Zone Change to Urban Zone to allow for food trucks to utilize the existing parking area and added seating in a food truck park set up.
- Use will be coordinated with major soccer events to mitigate parking shortages.
- Association will provide bathroom facilities in the form of porta-potties.
- Trucks will be self-sustaining with power, water, and trash services.

### Staff Analysis:

- Zoning – The applicant has stated the predominant use of this site will remain youth sport programming, with food trucks offsetting the cost of operations. The Zone Change request is necessitated because food trucks are not allowed in the Rural Residential Zone. The lots are surrounded on 3 sides by parcels zoned Urban and are located relatively close to Downtown Sanford and other commercial businesses.
- Comprehensive Plan – The requested zone change is aligned with the 2005 Comprehensive Plan by supporting recreational uses, where one Local Goal of the plan is “to provide adequate resources for community recreation” as well as small businesses, as the plan states “One very important contributor to the long-term economic health of a community is the development of microenterprises.” Food trucks are a known incubator for food and beverage entrepreneurs and staff finds this reasoning for a zone change to be supported by the Comprehensive Plan. Additionally, the area in question does fall within the 2005 Comprehensive Plan’s designated Growth Area on the Future Land Use Map. This means the area has been identified as being able to support future development for the past 20 years. However, the 2025 Comprehensive Plan is currently being drafted and a change of zoning in this area may or may not align with the final plan’s recommendations.
- Land Use Table – The Planning Board discussed that an alteration to the Land Use Table allowing food trucks (i.e. mobile food vendors) to operate in the Rural Residential Zone might be a better path to accomplishing the desired outcome for this area. Board members voiced

concern over the potential for high density development on this site in the future if it were to be rezoned as Urban.

- Utilities – A large portion of the two parcels along Shaw Rd are within the 200 Day Public Water Supply Protection District, which prohibits the use of private subsurface sewer (ie septic systems). This would limit significant development to areas that can be serviced by public sewer. Parcel R9-64 is currently served by public water; however, the closest public sewer connection is on the far side of parcel R9-9, owned and operated by Pepin & Sons, at a distance of approximately 0.3 miles and across an active mineral extraction site. Therefore, a lengthy extension of the public sewer main along Cottage St or Shaw Rd would likely need to precede any high density development in this area. While not out of the question for future expansions by the Sanford Sewer District, there no plans for this extension at present. Alternatively, at the end of its useful life as a mineral extraction operation, parcel R9-9 will be required to be reclaimed and the site would be prepared for redevelopment, at which time this area could very well support a level of density that would warrant the extension of utilities. GIS maps showing these parcels, zones, and utilities are attached.
- This application was discussed at the October 16<sup>th</sup> and November 6<sup>th</sup> Planning Board meetings; ultimately receiving a split vote of 3-3 for review and approval from City Council.

**Applicable Guidelines and Code:**

- [§ 280-11-2 Rural Residential Zone \(RR\).](#)
- [§ 280-11-6 Urban Zone \(U\).](#)



# Zone Change Request

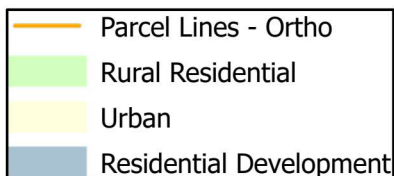
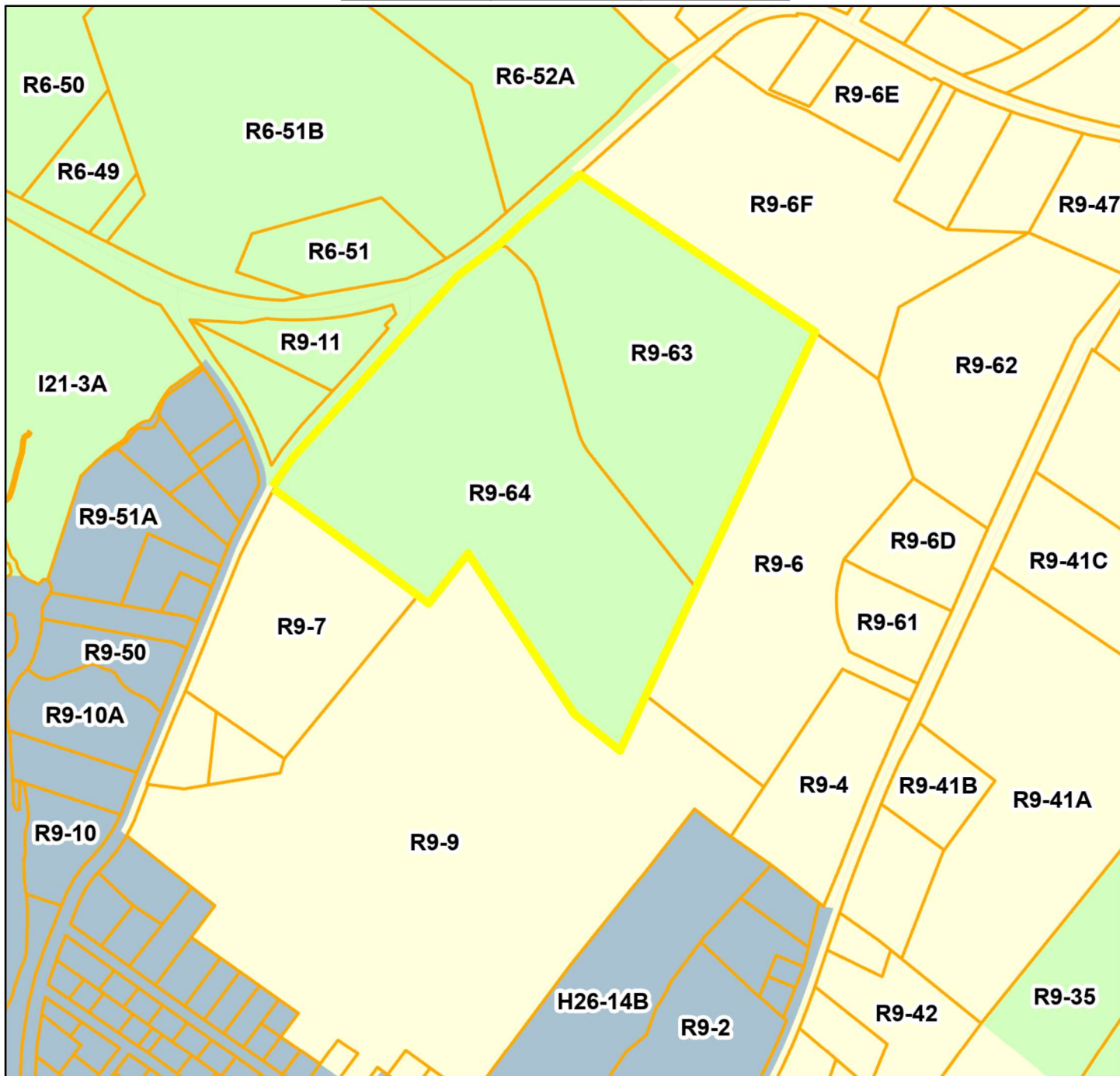
City of Sanford, ME

1 inch = 500 Feet



www.cai-tech.com

November 25, 2024



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# Zone Change Request

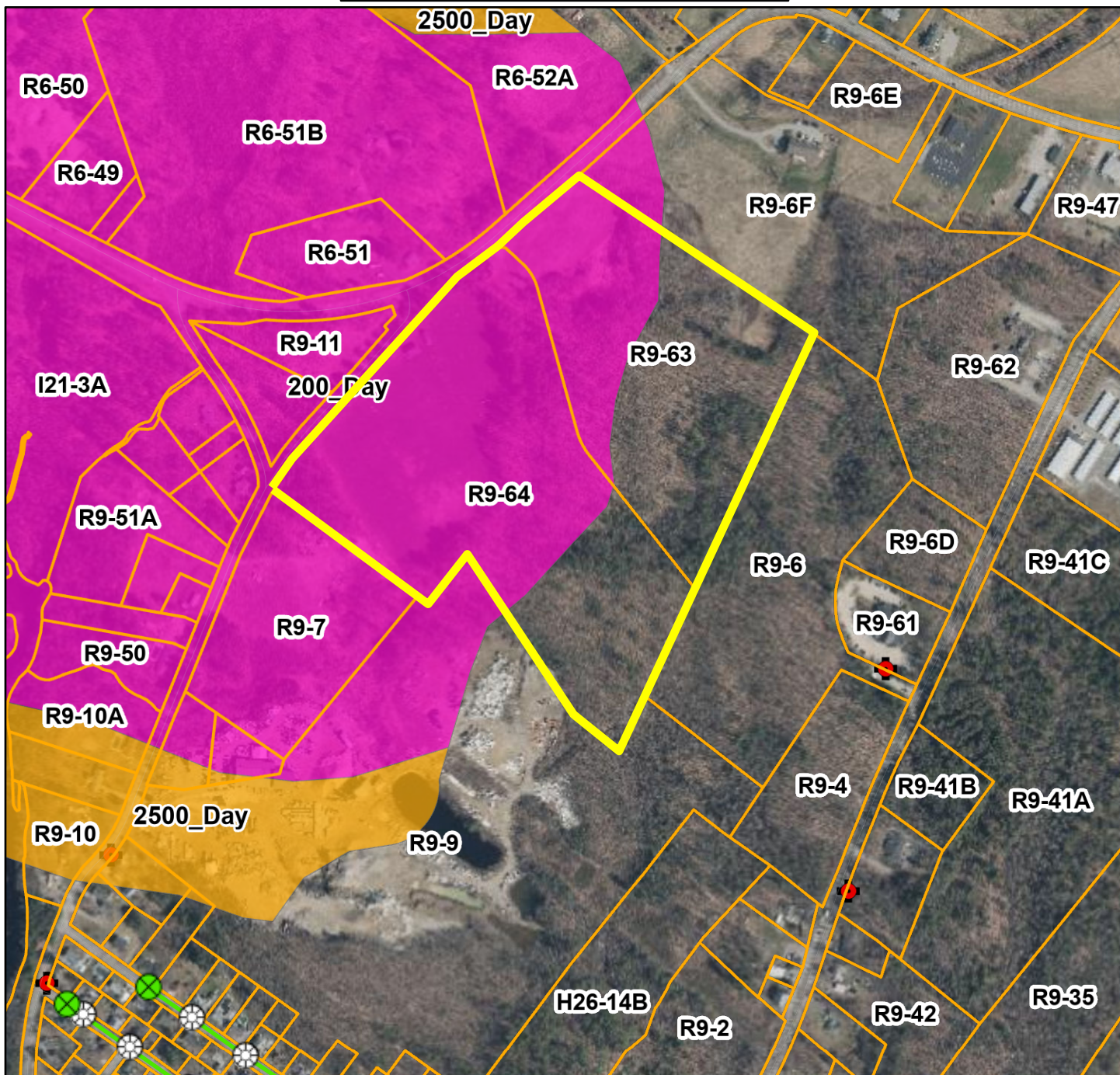
City of Sanford, ME

1 inch = 500 Feet



www.cai-tech.com

November 25, 2024



	Dead End		Waste Water		2500_Day
	<all other values>		Parcel Lines - Ortho		Hydrants
			200_Day		

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## PUBLIC HEARING NOTICE

The Sanford City Council will hold a public hearings and receive written and oral comments at its December 3, 2024 meeting, starting at 6:00 pm, regarding:

- **File # R9-63 - 137 Shaw Rd – Sanford-Springvale Soccer Association – Zone Change** - Request for a Zoning Map Amendment to change lots R9-63 and R9-64 from Rural Residential Zone to Urban Zone to allow a year-round food truck park in the existing gravel parking lot, in conjunction with the continued use of youth sport programming.

The hearing will be held in Council Chambers at City Hall, 919 Main Street, Sanford, or via remote video and teleconference. Testimony may be provided in person, via mail or email, or via Zoom. The meeting will be broadcast on cable channel 26 and online at <https://townhallstreams.com/towns/sanfordme>. Comments may be submitted in person, via mail, email, or at [www.sanfordmaine.org](http://www.sanfordmaine.org) under Email City Departments/City Council. Meeting information, including how to connect via Zoom, is provided at [www.sanfordmaine.org](http://www.sanfordmaine.org). Questions or written comments should be directed to the Planning Office at 324-9150 or [jlbabcock@sanfordmaine.org](mailto:jlbabcock@sanfordmaine.org).

The land owned by the Sanford-Springvale Soccer Association is currently located in the Rural Residential zone and functions as a youth soccer facility. The facility supports soccer practices, games and tournaments. Approximately nine acres of the facility are developed into field space, 2 acres are developed into a gravel parking lot, and the remaining 29 acres are wooded.

The Sanford-Springvale Soccer Association plans to continue using the facility to support youth soccer programming, but proposes using a portion of its parking lot to host a year round food truck park. The food truck park would be contained to the existing gravel parking lot. The facility would regularly host 6 to 10 food and beverage trucks. The trucks would be self-sustaining providing their own power, water, and trash services. The Sanford-Springvale Soccer Association would provide toilet facilities in the form of porta-potties. The food truck park would provide an area for patrons to sit and eat. The existing parking lot would provide ample off-street parking for patrons. The food truck park would close for major soccer events hosted by Sanford-Springvale Soccer Association (the Pete Levasseur Fall Classic, Fall Festivals, State Playoffs, etc) to allow the parking lot to be fully used for these events.

The facility is located within a ¼ mile or less of two businesses providing consumer dining options, Shaw's Ridge Ice Cream and BBQ and Above and Beyond Catering. Both are zoned Urban. The facility's gravel parking lot abuts the Ridge Animal Hospital to the north east currently zoned Urban. The facility's fields abut Pepin Concrete to the south west currently zoned Urban. The facility's wood land abuts undeveloped land to the south east owned by Faulkner also zoned Urban. Rezoning the facility as Urban would be consistent with abutting properties and have a limited impact on the surrounding area.

Rezoning the facility also complies with, and supports, the City's Comprehensive Plan which acknowledges the City's residents are moving from its City center and establishing new homes and neighborhoods in what were once rural areas of Sanford. Businesses are following suit to better serve this residential expansion. Allowing the rezoning of the facility, and the establishment of a food truck park, will create fun and diverse dining options for Sanford's ever evolving population. It also establishes an opportunity to support the creation and growth of independently owned small businesses.

EXHIBIT A

MAINEHEALTH dba SOUTHERN MAINE HEALTH CARE  
TO  
SANFORD-SPRINGVALE SOCCER ASSOCIATION, INC.

Land located in Sanford Maine Between  
Rt 224 and Rt 202

5 Parcels located in the City of Sanford, County of York and State of Maine as follows:

**Parcel 1.**

A certain lot or parcel of land situated in the Town of Sanford, County of York and state of Maine on the Southeasterly side of Shaw Road, so-called, and on the Southeasterly side of Route 224, also known as Shaw' Ridge Road, and being shown and designated as "Other Land N/F of Shaw's Ridge Farm Y.C.R.D. 1983/134 To Be Conveyed To H.D. Goodall Hospital Containing 11.29 Acres"

as shown on a Plan entitled, " Plan of Land To Be Conveyed To H.D. Goodall Hospital, Inc. From Shaw's Ridge Farm Located On Route 224 And Shaw Road Sanford, Maine Scale 1" = 100' Date 2/03/92 Sheet 1 of 1" prepared by Civil Consultants of South Berwick, Maine, to which reference may be had and is hereby made, and which Plan is to be recorded i n the York County Registry of Deeds,

being more particularly bounded and described as follows:

BEGINNING at a point in the Southeasterly sideline of said Route 224, near its intersection with the Southeasterly sideline of said Shaw Road, which point is marked by a granite monument to be set in the ground and marks the Northerly corner of the herein conveyed premises, as shown on said Plan; thence running South 40° 52' 26" East along other land of Shaw's Ridge Farm, a distance of 155.41 feet to a point marked by a granite monument to be set in the ground at land of H.D. Goodall Hospital, Inc., shown on said Plan; thence turning and running South 29° 00' East along said land of H.D. Goodall Hospital, Inc., a distance of 270.00 feet to a point marked by a granite monument to be set in the ground, as shown on said Plan; thence turning and running South 8° 28' 35" West along said land of H.D. Goodall Hospital, Inc., a distance of 403.65 feet to a point marked by a granite monument to be set in the ground, as shown on said Plan; thence turning and running South 37° 36' 11" West along said land of H.D. Goodall Hospital, Inc., a distance of 208.03 feet to a point marked by granite monument to be set in the ground at land now formerly of R. Pepin & Sons, Inc., as shown on said Plan; thence continuing South 37° 36' 11" West along said land now or formerly of R. Pepin & Sons, Inc., a distance of 208.02 feet to a point marked by a granite monument inscribed " GT" at land now or formerly of the Trustees of Nasson college, which point marks the Southerly corner of the herein conveyed premises, as shown on said Plan; thence turning and running North 53 ° 43' 32" West by said land now or formerly of the Trustees of Nasson College, distance of 647.17 feet to a point in the Southeasterly sideline of said Shaw Road marked by a granite monument set in the ground, which point marks the Westerly corner of the herein conveyed premises, as shown on said Plan; thence turning and running North 34° 55' 56" East

along the Southeasterly sideline of said Shaw Road, a distance of 138.21 feet to a point, as shown on said Plan; thence turning and running North 40° 23' 22" East along the Southeasterly sideline of said Shaw Road, a distance of 115.58 feet to a point, as shown on said Plan; thence turning and running North 41° 35' 05" East along the Southeasterly sideline of said Shaw Road, a distance of 480.96 feet to a point at the Southwesterly end of a stone wall, as shown on said Plan; thence turning and running North 43° 00' 34" East by said stone wall and the apparent Southeasterly sideline of said Route 224, a distance of 189.47 feet to the first mentioned point in the Southeasterly sideline of said Route 224 marked by a granite monument to be set in the ground, being the point and place of beginning. Containing 11.29 acres, more or less.

Said premises are SUBJECT TO the following perpetual rights, easements, covenants and restrictions, which shall run with the land:

A. Except as may be altered pursuant to Paragraph E hereof, all of the improved or cleared areas of said premises, as approximately depicted on the above-referenced Plan, shall be used and maintained exclusively as athletic fields and grounds for organized youth sports, whether public or private, but with preference and priority at all times being given to the youth soccer program and activities under the auspices of the Sanford-Springvale Soccer Association, and its successors and assigns, and the Grantee, and Its successors and assigns, shall not impose a charge or fee therefor, direct or indirect.

B. The Grantee, and its successors and assigns, shall dedicate the herein conveyed premises to the Memory of Harold J. Shaw and name the premises "Harold J. Shaw Field"; shall install on said premises a bronze plaque and stone in memory of the said Harold J. Shaw the cost of which up to the sum of \$2,500.00 shall be born by the Grantee, and Its successors and assigns; shall thereafter maintain, and be responsible for maintaining, said plaque and stone thereon; and the composition, content and location of said plaque and stone shall be such as Richard H. Shaw, in his sole reasonable discretion, shall determine.

C. The right, but not the obligation,, of the Grantor and/or Richard H. Shaw, and their heirs, personal representatives, successors and assigns, at any time and from time to time to hook onto or connect with any utility lines and appurtenances now or hereafter placed on, over, under or in the vicinity of the herein conveyed premises for the benefit of other lands of the Grantor and of Richard H. Shaw adjacent to or in the vicinity of the herein conveyed premises, without any charge by or reimbursement to Grantee, its successors and assigns, therefore, but Grantee shall not be responsible for connection fees or costs charged directly to the Grantor by third parties so long as the payment of such charges does not benefit or reimburse directly or indirectly, the Grantee and its successors and assigns; and an easement or right-of-way in favor of the Grantor and Richard H. Shaw and their heirs, personal representatives, successors and assigns, on, over, under and across the herein conveyed premises for the purpose of connecting said utility lines and appurtenances to said above-referenced other lands of the Grantor and of Richard H. Shaw and, within such easement or right-of-way, to construct, install, maintain, improve and repair such utility lines and appurtenances which may include, but shall not be limited sewer, water, telephone and electricity, the location of which easement or right-of-way shall be designated by the Grantor and/or Richard H. Shaw, and their heirs, personal representatives, successors and assigns, with the written consent of the Grantee, and Its successors and assigns, which consent

shall not be unreasonably withheld and must be given to establish a location which is reasonably necessary and appropriate to extend such utilities and appurtenances to said other lands of the Grantor and of Richard H. Shaw, but having due regard to the location and development of proposed Improvements placed on the herein conveyed premises by the Grantee, which shall have the exclusive right to determine the location of such improvements placed on the herein conveyed premises without being restricted in any way by said easement. At the conclusion of any construction, installation, maintenance, improvement or repair of such utility lines and appurtenances, as aforesaid, the Grantor and/or Richard H. Shaw shall return the property as nearly as practicable to its original condition, taking into consideration the nature of the work being performed, the nature of the easement reserved hereby, and the uses and purposes of the utilities and appurtenances involved.

D. If the herein conveyed premises should hereafter cease to be used as athletic fields and grounds for organized youth sports and activities, as aforesaid, for a continuous, uninterrupted period of three or more consecutive years, then in such event the Grantee may terminate the rights, covenants and restrictions set forth in Paragraph A, above, by written notice, sent by Certified or Registered Mail with return receipt requested, to the Sanford-Springvale Soccer Association, or its successors and assigns, the Sanford School Department and the Sanford Parks and Recreation Department and said rights, covenants and restrictions shall terminate on the ninetieth day after the mailing of such notice by the Grantee, as aforesaid, unless within said ninety day period use of the promises, as aforesaid, is resumed.

E. The right of the Grantee to make reasonable changes to the configuration and location of the athletic fields and grounds as shall be reasonably necessary to accommodate the uses by the Grantee of its adjacent premises, but subject to the following limitations and restrictions:

1. The Grantee shall give the Sanford-Springvale Soccer Association, and its successors and assigns, not less than forty-five days prior written notice of any such changes and shall meet and confer with the Sanford-Springvale Soccer Association, and its successors and assigns, regarding and prior to implementing any such changes.

2. Such changes shall not in any way diminish or reduce the amount of the existing Improved areas for such athletic fields and grounds; or in any way diminish or reduce or be of such a configuration as to render unusable the number of soccer fields thereon as of the date of this Deed; or cause the entirety of the athletic fields and grounds to be non- contiguous or split up in any respect.

3. As to all of the improved or cleared areas of said premises, as approximately depicted on the above- referenced Plan, the Grantee shall replace at its sole cost and expense all land, athletic fields, appurtenances, structures, landscaping and improvements taken, damaged or destroyed by such changes with those of like kind and quality.

4. The foregoing limitations and restrictions shall be binding upon the Grantee, and its successors and assigns.

F. During the lifetime of Richard H. Shaw, of Sanford, Maine, the Grantee shall not, without the

prior written consent of the Grantor and/or Richard H. Shaw, lease for consideration, offer to sell or encumber the herein conveyed premises (i) if its use as athletic fields and grounds has not been terminated pursuant to Paragraph D, above, and (ii) if the Grantee has not developed and constructed its own project for its own purposes, and not for speculation, on a portion of the adjacent contiguous premises now owned by the Grantee and abutting the here in conveyed premises along a common boundary line of not less than five hundred feet in length, which adjacent contiguous premises are described in the following Deeds: Warranty Deed from Richard H. Shaw to Grantee, dated December 7, 1990, and recorded in the York County Registry of Deeds in Book 5587 at Page 349; and Warranty Deed from Shaw's Ridge Farm to Grantee, dated December 7, 1990, and recorded in said Registry of Deeds in Book 5588 at Page 1. In the event that the Grantee shall at any time violate this restriction, full legal title to the herein conveyed premises shall revert to and revest in the Grantor, or its successors and assigns, by an action for such relief in any Court of competent jurisdiction. The Grantor, or its successors and assigns, shall be entitled to such other and/or further relief, including injunctive relief, as shall be available under law for any such violation. The Grantee shall be responsible for and pay all costs and expenses, including reasonable attorney's fees, incurred by the Grantor, or its successors and assigns, in the enforcement of the provisions of this Paragraph; provided, however, that if litigation is commenced and the Court enter Judgments for the Grantee, the Grantor shall pay all costs and expenses, including reasonable attorney's fees, incurred by the Grantee in the defense of such litigation. The above-stated restrictions set forth in this Paragraph F shall not prohibit the Grantee from securing the herein conveyed premises with a construction mortgage given by the Grantee for the purpose of developing and constructing its own project for its own purposes, and not for speculation, contiguous premises.

G. The Grantor, and its successors and assigns, reserve the right to modify any of the foregoing restrictions at any time and from time to time with the written consent and agreement of the Grantee.

Being the premises described in a Quit-Claim Deed with Covenant from Shaw's Ridge Farm to Henrietta D. Goodall Hospital, Inc. dated February 26, 1992 and recorded in the York County Registry of Deeds at Book 5984, Page 142.

## **Parcel 2.**

A certain lot or parcel of land situated in the Town of Sanford, County of York and State of Maine, on the Southeasterly side of Route 224, also known as Shaw's Ridge Road, being designated as "Lot To Be Conveyed to H.D. Goodall Hospital, Inc. Containing 4.14 Acres" on a Plan entitled, "Plan of Land To Be Conveyed To H.D. Goodall Hospital, Inc. From Shaw's Ridge Farm Located On Route 224 And Shaw Road Sanford, Maine Scale 1" - 100' Date 2/03/92 Sheet 1 of 1" prepared by Civil Consultants of South Berwick, Maine, to which reference may be had and is hereby made, and which Plan is to be recorded in the York County Registry of Deeds, being more particularly bounded and described as follows: BEGINNING at a point in the Southeasterly sideline of said Route 224, near its intersection with the Southeasterly side of

Shaw Road, so-called, which point is to be marked by a granite monument to be set in the ground and which point marks the Southwesterly corner of the herein conveyed premises, as shown on said Plan; thence running Northeasterly by the apparent Southeasterly sideline of said Route 224 along a non-tangent curve concaved to the Northwest an arc length of 176.06 feet, and a chord bearing North  $56^{\circ} 17' 27''$  East, a distance of 175.86 feet to a point marked by a granite monument to be set in the ground at the apparent Southwesterly sideline of a right-of-way, on said Plan; thence continuing Northeasterly by the apparent Southeasterly sideline of said Route 224 along said non-tangent curve concaved to the Northwest, having a radius of 1,072.41 feet, an arc length of 53.66 feet, and a cord bearing North  $50^{\circ} 09' 14''$  East, a distance of 53.66 feet to a point marked by a  $3/4$ " diameter iron rod to be set at the intersection of the Southeasterly sideline of said Route 224 and the center line of said right-of-way, as shown on said Plan; thence turning and running North  $48^{\circ} 43'$

14" East by the Southeasterly side line of said Route 224, a distance of 55.80 feet to a point marked by a granite monument to be set in the ground at the apparent Northeasterly sideline of said right-of-way, as shown on said Plan; thence continuing North  $48^{\circ} 43' 14''$  East by the Southeasterly sideline of said Route 224, a distance of 267.31 feet to a point marked by a granite monument to be set in the ground at remaining land now or formerly of Shaw's Ridge Farm, which point marks the Northerly corner of the herein conveyed premises, as shown on said Plan; thence turning and running South  $55^{\circ} 52' 36''$  East along said remaining land now or formerly of Shaw's Ridge Farm, a distance of 406.04 feet to a point marked by a granite monument to be set in the ground at land of H.D. Goodall Hospital; Inc., which point marks the Northeasterly corner of the herein conveyed premises, as shown on said Plan; thence turning and running South  $38^{\circ} 39' 35''$  West along said land of H.D. Goodall Hospital, Inc., a distance of 160.08 feet to point marked by a granite monument to be set in the ground, as shown on said Plan; thence turning and running South  $67^{\circ} 50' 03''$  West along said land now or formerly of H.D. Goodall Hospital, Inc., a distance of 216.34 feet to a point marked by a granite monument to be set in the ground in the apparent Northeasterly sideline of a right-of-way, as shown on said Plan; thence turning and running South  $42^{\circ} 58' 18''$  West along said land of H.D. Goodall Hospital, Inc., a distance of 60.00 feet to a point marked by a granite monument to be set in the ground in the Southwesterly sideline of said right-of-way, as shown on said Plan; thence turning and running North  $47^{\circ} 01' 42''$  West along said land of H. D. Goodall Hospital, Inc. and the apparent sideline of said right-of-way, a distance of 215.00 feet to a point marked by a granite monument to be set in the ground, thence turning and running South  $51^{\circ} 45' 58''$  West along said land of H.D. Goodall Hospital, Inc., a distance of 211.54 feet to a point marked by a granite monument to be set in the ground at other land of Shaw's Ridge Farm, as shown on said Plan; thence turning and running North  $40^{\circ} 52' 26''$  West along said other land of Shaw's Ridge Farm, a distance of 155.41 feet to the first mentioned point in the Southeasterly sideline of said Route 224 marked by a granite monument to be set in the ground, being the point or place of beginning, as shown on said Plan. Containing 4.14 acres, more or less.

Said premises are conveyed SUBJECT TO the following perpetual rights, easements and restrictions which shall run with the land:

A. The right, but not the obligation, of the Grantor and/or Richard H. Shaw, and their heirs, personal representatives, successors and assigns, at any time and from time to time to hook onto or connect with any utility lines and appurtenances now or hereafter placed on, over, under or in

the vicinity of the herein conveyed premises for the benefit of other lands of the Grantor and of Richard H. Shaw adjacent to or in the vicinity of the herein conveyed premises, without any charge by or reimbursement to Grantee, its successors and assigns, therefore, but Grantee shall not be responsible for connection fees or costs charged directly to the Grantor by third parties so long as the payment of such charges does not benefit or reimburse, directly or indirectly, the Grantee and its successors and assigns; and an easement or right-of-way in favor of the Grantor and Richard H. Shaw personal successors and their heirs, representatives, and assigns, on, over, under and across the herein conveyed premises for the purpose of connecting said utility lines and appurtenances to said above-referenced other lands of the Grantor and of Richard H. Shaw and, within such easement or right-of-way, to construct, install, maintain, improve and repair such utility lines and appurtenances which may include, but shall not be limited to, sewer, water, telephone and electricity, the location of which easement or right-of-way shall be designated by the Grantor and/or Richard H. Shaw, and their heirs, personal representatives, successors and assigns, with the written consent of the Grantee, and its successors and assigns, which consent shall not be unreasonably withheld and must be given to establish a location which is reasonably necessary and appropriate to extend such utilities and appurtenances to said other lands of the Grantor and of Richard H. Shaw, but having due regard to the location and development of proposed improvements placed on the herein conveyed premises by the Grantee, which shall have the exclusive right to determine the location of such improvements placed on the herein conveyed premises without being restricted in any way by said easement. At the conclusion of any construction, installation, maintenance, Improvement or repair of such utility lines and appurtenances, as aforesaid, the Grantor and/or Richard H. Shaw shall return the property as nearly as practicable to its original condition, taking into consideration the nature of the work being performed, the nature of the easement reserved hereby, and the uses and purposes of the utilities and appurtenances involved.

B. The right of the Grantor and/or Richard H. Shaw to require the Grantee, and its successors and assigns, to install natural buffers, such as trees or shrubs of such type, quality or quantity as the Grantor and/or Richard H. Shaw may in their sole discretion determine, along the entirety of the Northeasterly boundary of the herein conveyed premises or as Grantor and/or Richard H. Shaw shall otherwise determine on Grantor's adjacent land in the vicinity of said Northeasterly boundary, and the cost of the foregoing up to the sum of \$10,000.00 shall be born by the Grantee, and its successors and assigns.

Being the same premises conveyed by Shaw's Ridge Farm to Henrietta D. Goodall Hospital, Inc. by Warranty Deed dated February 26, 1992 and recorded in the York County Registry of Deeds at Book 5984, Page 138.

### **Parcel 3.**

A certain lot or parcel of land situated in the Town of Sanford, County of York and State of Maine, on the Northwesterly side of Route 202, also known as Cottage Street, but not adjacent thereto, and being a portion of the premises shown and designated on a Plan entitled, "Plan of Land To Be Conveyed To H.D. GOODALL HOSPITAL, INC. From Richard H. Shaw and Shaw's Ridge Farm Located Between Route 202 and Shaw's Ridge Road Sanford, Maine, Civil

Consultants P.O. Box 100 293 Main Street South Berwick, Maine 03908 Scale 1" = 100'  
Date 11/28/90" to which reference may be had and is hereby made, and which Plan is to be  
recorded in the York County Registry of Deeds, being more particularly bounded and described  
as follows:

BEGINNING at a point marked by a granite bound to be set at the Southeasterly corner of the  
herein conveyed premises at other land of Richard H. Shaw, which point is set in the  
Northeasterly boundary of land now or formerly of R. Pepin & Sons, Inc., all as shown on said  
Plan; thence running North 52° 24' 46" West along said land now or formerly of R. Pepin &  
Sons, Inc., a distance of 761.91 feet to a point marked by a granite bound to be set in the ground  
at land of Shaw's Ridge Farm, as shown on said Plan; thence turning and running North 37° 36'  
11" East along said land of Shaw's Ridge Farm a distance of 208.03 feet to a point marked by a  
granite bound to be set in the ground, as shown on said Plan; thence turning and running South  
52° 50' 22" East along said land of Shaw's Ridge Farm a distance of 561.95 feet to a point, as  
shown on said Plan; thence turning and running North 25° 15' 34" East along said land of Shaw's  
ridge Farm a distance of 1096.16 feet to a point, as shown on said Plan;  
thence turning and running South 55° 52' 36" East along other land of Richard H. Shaw a  
distance of 151.81 feet to a point marked by a granite bound to be set in the ground, shown on  
said Plan; thence turning and running South 25° 15' 34" West along said other land of Richard H.  
Shaw distance of 1322.76 feet to the first mentioned point marked by a granite bound to be set in  
the ground, being the point or place of beginning, as shown on said Plan. Containing 7.36 acres,  
more or less. All bearings referred to grid North, Maine State Plain Coordinate System, West  
Zone.

Said premises are conveyed TOGETHER WITH the following perpetual rights and easements  
which shall run with the land:

A. A travel right-of-way in common with others over adjacent land of the Grantor herein for  
purposes of access and egress to and from the herein conveyed premises and Route 202 which  
right-of-way is approximately 60.00 feet in width and is more specifically bounded, described  
and located as shown on the above-referenced Plan.

B. The right to construct and install a paved roadway on and within said travel right-of-way and  
to maintain, improve and repair said roadway, but on the condition that the same shall be in strict  
conformity with all applicable design and construction standards for public streets as established  
from time to time by the Town of Sanford.

C. The right and easement to construct, install, maintain, improve and repair utility lines and  
appurtenances including, but not limited to sewer, water, telephone and electricity, within said  
travel right-of-way, but on the condition that shall be in strict conformity with the design and  
construction standards of the public utilities providing such utility services; on the further  
condition that the same shall not cause any roadway constructed, or to be constructed, within the  
travel right-of-way to be in derogation of the design and construction standards of the Town of  
Sanford for public streets, aforesaid; and on the further condition that Grantor and Richard H.  
Shaw and their heirs, personal representatives, successors and assigns, shall have the right, but  
not the obligation, at any time and from time to time to hook onto or connect with said utility  
lines and appurtenances, whether on or off the herein conveyed premises, without any charge by

or reimbursement to Grantee, its successors and assigns, therefor, either direct or indirect.

Said premises are also conveyed SUBJECT TO the following perpetual rights, easements and restrictions, which shall run with the land:

A. A travel right-of-way in favor of the Grantor and Shaw's Ridge Farm and their heirs, personal representatives, successors and assigns, over the herein conveyed premises, which right-of-way is approximately 60.00 feet in width and is more specifically bounded, described and located as shown on the above-referenced Plan.

B. The right of the Grantor and/or Shaw's Ridge Farm and their heirs, personal representatives, successors and assigns, to construct, install, maintain, improve and repair a paved roadway on and within said travel right-of-way, but on the condition that the same shall be in strict conformity with all applicable design and construction standards for public streets as established from time to time by the Town of Sanford.

C. The right of the Grantor and/or Shaw's Ridge Farm and their heirs, personal representatives, successors and assigns, to construct, maintain, improve and repair utility lines and appurtenances including, but not limited to, sewer, water, telephone and electricity, within said travel right-of-way, but on the condition that the same shall be in strict conformity with the design and construction standards of the public utilities providing such utility services and on the further condition that the same shall not cause any roadway constructed within the traveled right-of-way to be in derogation of the design and construction standards of the Town of Sanford for public streets as aforesaid.

D. The restriction that there shall be no development of any kind, including, but not limited to, the cutting of trees, in that portion of the herein conveyed premises more particularly bounded, described and designated as "Area Not To Be Developed" on the above-referenced Plan.

Being the same premises conveyed by Richard H. Shaw to Henrietta D. Goodall Hospital, Inc. by Warranty Deed dated December 7, 1990 and recorded in the York County Registry of Deeds at Book 5587, Page 349.

**Parcel 4.**

A certain lot or parcel of land situated in the Town of Sanford, County of York and State of Maine, on the Northwesterly side of Route 202, also known as Cottage Street, but not adjacent thereto, and on the Southeasterly side of Route 224, also known as Shaw's Ridge Road, but not adjacent thereto, and being, a portion of the premises shown and described on certain Plan entitled, "Plan of Land To Be Conveyed To H.D. GOODALL HOSPITAL, INC. From Richard H. Shaw and Shaw's Ridge Farm Located Between Route 202 and Shaw's Ridge Road Sanford, Maine, Civil Consultants P.O. Box, 100 293 Main Street South Berwick, Maine 03908 Scale 1" = 100' Date 11/28/90", to which reference may be had and is hereby made, and which Plan is to be recorded in the York County Registry of Deeds, being more particularly bounded and described as follows:

BEGINNING at a point marked by a granite bound to be set in the Southwesterly corner of the

herein conveyed premises at other land of Shaw's Ridge Farm, which point also marks the Northwesterly corner of land of Richard H. Shaw, which is described in a deed from R. Pepin & Sons, Inc., to Richard H. Shaw, dated November 20, 1990, and recorded in said Registry of Deeds in Book 5571, Page 224, all as shown on said Plan; thence running North 08° 28' 35" East along said other land of Shaw's Ridge Farm, a distance of 403.65 feet to a point marked by a granite bound to be set in the ground, as shown on said Plan; thence turning and running North 29° 00' West along said other land of Shaw's Ridge Farm a distance of 270.00 feet to a point marked by a granite bound to be set in the ground, as shown on said Plan; thence turning and running North 51° 45' 58" East along said other land of Shaw's Ridge Farm a distance of 211.54 feet to a point marked by a granite bound to be set in the ground at the Southwesterly sideline of a 60.00 foot wide right-of-way, as shown on said Plan; thence turning and running South 47° 01' 42" East along said other land of Shaw's Ridge Farm and also along said 60.00 foot wide right-of-way a distance of 215.00 feet to a point marked by a granite bound to be set in the ground as shown on said Plan; thence turning and running North 42° 58' 18" East along said other land of Shaw's Ridge Farm and across said 60.00 foot wide right-of-way, a distance of 60.00 feet to a point marked by a granite bound to be set in the ground, as shown on said Plan; thence turning and running North 67° 50' 03" East along said other land of Shaw's Ridge Farm a distance of 216.34 feet to a point marked by a granite bound to be set in the ground, as shown on said Plan; thence turning and running North 38° 39' 35" East along said other land of Shaw's Ridge Farm a distance of 160.08 feet to a point marked by a granite bound to be set in the ground, as shown on said Plan; thence turning and running South 55° 52' 36" East along said other land of Shaw's Ridge Farm a distance of 389.29 feet to a point at land of Richard H. Shaw, as shown on said Plan; thence turning and running South 25° 15' 34" West along said land of Richard H. Shaw a distance of 1096.16 feet to a point, as shown on said Plan; thence turning and running North 52° 50' 22" West along said land of Richard H. Shaw a distance of 561.95 feet to the first mentioned point marked by a granite bound to be set in the ground as shown on said Plan, being the point of place of beginning. Containing 15.28 acres, more or less. Bearings refer to grid North, Maine State Plane Coordinate System, West Zone.

Said premises are conveyed TOGETHER WITH the following perpetual rights and easements which shall run with the land:

- A. A travel right-of-way in common with others over adjacent land of the Grantor herein for purposes of access and egress to and from the herein conveyed premises and Shaw's Ridge Road, which right-of-way is approximately 60.00 feet in width and is more specifically bounded, described and located as shown on the above-referenced Plan.
- B. The right to construct and install a paved roadway on and within said travel right-of-way and to maintain, improve and repair said roadway, but on the condition that the same shall be in strict conformity with all applicable design and construction standards for public streets as established from time to time by the Town of Sanford.
- C. The right and easement to construct, install, maintain, improve and repair utility lines and appurtenances including, but not limited to, sewer, water, telephone and electricity, within said travel right-of-way, but on the condition that the same shall be in strict conformity with the design and construction standards of the public utilities providing such utility services; on the

further condition that the same shall not cause any roadway constructed, or to be constructed, within the travel right-of-way to be in derogation of the design and construction standards of the Town of Sanford for public streets, as aforesaid; and on the further condition that Grantor and Richard H. Shaw and their heirs, personal representatives, successors and assigns, shall have the right, but not the obligation, at any time and from time to time to hook onto or connect with said utility lines and appurtenances, whether on or off the herein conveyed premises, without any charge by or reimbursement to Grantee, its successors and assigns, therefor, either direct or indirect.

Said premises are also conveyed SUBJECT TO the following perpetual rights, easements and restrictions, which shall run with the land:

A. A travel right-of-way in favor of the Grantor and Richard H. Shaw, and their heirs, personal representatives, successors and assigns, over the herein conveyed premises, which right-of-way is approximately 60.00 feet in width and is more specifically bounded, described and located as shown on the above-referenced Plan.

B. The right of the Grantor and/or Richard H. Shaw, and their heirs, personal representatives, successors and assigns, to install, maintain, improve and repair a paved roadway on and within said travel right-of-way, but on the condition that the same shall be in strict conformity with all applicable design and construction standards for public streets as established from time to time by the Town of Sanford.

C. The right of the Grantor and/or Richard H. Shaw, and their heirs, personal representatives, successors and assigns, to construct, install, maintain, improve and repair utility lines and appurtenances including, but not limited to, sewer, water, telephone and electricity, within said travel right-of-way, but on the condition that the same shall be in strict conformity with the design and construction standards of the public utilities providing such utility services and on the further condition that the same shall not cause any roadway constructed within the travel right-of-way to be in derogation of the design and construction standards of the Town of Sanford for public streets as aforesaid.

D. The restriction that there shall be no development of any kind, including, but not limited to, the cutting of trees, in that portion of the herein conveyed premises more particularly bounded, described and designated as "Area Not To Be Developed" on the above-referenced Plan.

Being the same premises conveyed by Shaw's Ridge Farm to Henrietta D. Goodall Hospital, Inc., by Warranty Deed dated December 7, 1990 and recorded in the York County Registry of Deeds at Book 5588, Page 1.

#### **Parcel 5.**

A certain lot or parcel of land situated on the southeasterly side of the Shaw Road, but not adjacent thereto, in the Town of Sanford, County of York, and State of Maine, and being more

particularly bounded and described as follows: Beginning at a granite monuments set in the ground on the southerly sideline of land of the Grantee herein at a point located North 37° 36' 11" East a distance of 208.03 feet from a found granite monument marking the southeasterly corner of land of the Grantee herein as further described in deed recorded in the York County Registry of Deeds in Book 5984, Page 142; thence running South 52° 24' 46" East along other land of the Grantee herein as further described in deed recorded in said Registry of Deeds in Book 5587, Page 349, a distance of 761.91 feet to an iron rebar with plastic cap set in the ground at land now or formerly of the Grantor herein as further described in deed recorded in said Registry of Deeds in Book 5571, Page 222; thence turning and running South 25° 15' 34" West along remaining land of said Grantor herein a distance of 219.07 feet to a rebar with plastic cap set in the ground; thence turning and running North 51° 59' 15" West along remaining land of said Grantor herein a distance of 200 feet to a rebar with plastic cap set in the ground; thence turning and running North 33° 09' 53" West along remaining land of said Grantor herein a distance of 644.72 feet to a granite monument set in the ground and point of beginning. Said parcel of land conveyed herein contains 102.335 square feet, 2.34 acres.

Reference is made to Plan of Land to be conveyed to H. D. Goodall Hospital, Inc. from Shaw's Ridge Farm & R. Pepin & Sons, Inc. located on Route 224 and Shaw Road, Sanford, Maine prepared by Civil Consultants dated May 1, 1992.

Being the same premises conveyed by R. Pepin & Sons, Inc., to Henrietta D. Goodall Hospital, Inc., by Warranty Deed dated June 17, 1992 and recorded in the York County Registry of Deeds at Book 6156, Page 63.

# Memo



Number: 24-505-01  
To: City Council  
From: Ronni Champlin, Finance Director  
Date: 2024-12-17  
Subject: Ordered, to accept the Annual Audit conducted by Wipfli LLC for fiscal year 2023/2024.

## **RECOMMENDATION**

Ordered, to accept the Annual Audit conducted by Wipfli LLC for fiscal year 2023/2024.

## **Background Information:**

City and School Department financial reports attached.

## **Legal Review Status:**

N/A

## **Administrative or Department Review:**

## **Financial Impact or Review:**

## **ATTACHMENT(S):**

[City of Sanford 6.30.24 Issued Financial Statement1.pdf](#)  
[City of Sanford 6.30.24 Issued Single Audit Report1.pdf](#)  
[City of Sanford 6.30.24 Issued Governmental Audit Procedure Form1.pdf](#)  
[City of Sanford 6.30.24 Issued Required Communication Letter1.pdf](#)  
[City of Sanford, Maine School Department 6.30.24 Issued FS.pdf](#)  
[City of Sanford, Maine School Department 6.30.24 Issued MEFS Report.pdf](#)

# City of Sanford, Maine

Annual Financial Report

June 30, 2024



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**Independent Auditor’s Report**

City Council  
City of Sanford, Maine

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sanford, Maine (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sanford, Maine, as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

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

***Responsibilities of Management for the Financial Statements***

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

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

***Auditor’s Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, on pages 4 through 10, and the Schedule of Proportionate Share of the Net Pension Liability, on page 53, Schedule of Contributions, on page 54, Schedule of Changes in Net OPEB Liability and Related Ratios – MMEHT Group Health Insurance Plan, on page 55, Schedule of Proportionate Share of Net OPEB Liability – Group Life Insurance, on page 56, Schedule of OPEB Contributions – Group Life Insurance, on page 57, and the Schedule of Changes in Net OPEB Liability and Related Ratios – MEABT, on page 58, be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

City Council  
City of Sanford, Maine

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Sanford's basic financial statements. The combining and individual fund financial statements, on pages 60-95, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2024, on our consideration of the City of Sanford's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Sanford's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Sanford's internal control over financial reporting and compliance.



Wipfli LLP

South Portland, Maine  
December 9, 2024

**CITY OF SANFORD, MAINE**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2024**

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As management of the City of Sanford, Maine, we present this narrative to provide you with an overview and analysis of our annual financial statements for the year ending June 30, 2024. This information, in conjunction with the basic financial statements following this section, can be considered when reading the City's financial statements.

### **Financial Highlights**

- Total assets and deferred outflows of resources of the City of Sanford exceeded its liabilities and deferred inflows of resources by \$70,663,194. The governmental activities statement of activities showed an increase of net position of \$4,510,121 for the fiscal year.
- The ending fund balance for all governmental funds combined was \$28,087,912.
- The ending fund balance for the general fund was \$16,690,419, an increase of \$745,285 from last year. The City, excluding the School, has a total fund balance of \$12,325,727, of which \$3,765,873 is committed to ongoing capital projects, and \$1,588,872 is assigned for the subsequent year budget and other purposes. This leaves an unassigned balance of \$6,970,982 which is an adequate surplus. The School Department had \$1,997,841 unassigned fund balance available for general school purposes, \$1,377,340 of committed fund balance, and \$989,511 of assigned fund balance for a total of \$4,364,692 of fund balance.

### **Overview of the Financial Statement**

This discussion and analysis is intended to serve as an introduction to the City of Sanford, Maine's basic financial statements. The City's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

### **Government-Wide Financial Statements:**

The *government-wide financial statements* provide a broad overview of the City of Sanford, Maine's finances. Financial information is presented in two statements – *Statement of Net Position* and *Statement of Activities*. The *government-wide financial statements* include not only the City of Sanford (known as the *primary government*), but also the legally separate Goodall Park Trust, for which the City is a beneficiary and has been reported as a discretely presented component unit.

The ***Statement of Net Position*** presents information about the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, and with the difference between these reported as *net position*. Over time, changes in net position (increases or decreases) may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The ***Statement of Activities*** presents information about how the City's net position has changed during the fiscal year. All changes in net position are reported as soon as the change or event occurs, regardless of the timing of related cash flows. This means that revenues and expenses are reported in this statement even if the resulting cash related movement does not occur until future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the statements distinguish between activities of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) and those activities that recover all, or a significant portion of their costs, through user fees and charges (*business-type activities*). Governmental activities include general administration, public safety (police, ambulance and fire), public works, (highway and solid waste disposal), library, recreation programs, county tax, education, charitable aid, cemetery care, debt service and capital maintenance expenses. The City currently reports no business-type activities.

The government-wide financial statements can be found on pages 11 and 12.

**CITY OF SANFORD, MAINE**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2024**  
**Continued**

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**Fund Financial Statements**

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

**Governmental funds** are used to report most of the City's basic operational services. Operating expenditures and revenues are recorded and the cumulative leftover balance of these activities, which is available for spending in subsequent years, is reported here. These funds are reported using an accounting method called *modified accrual*, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information can help to determine what financial resources are available in the near future to finance the City's activities. The governmental funds financial statements can be found on pages 13 and 14.

**Fiduciary funds** are used to account for monies held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Sanford's operational programs. The City is trustee for a number of funds, the majority of which are scholarships. The fiduciary funds financial statements can be found on pages 17 and 18.

**Proprietary funds** are used to report activities that are charged to customers for services provided by the City. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The City currently has no proprietary funds.

**Notes to the financial statements** – the notes provide additional information that is essential to a full understanding of the data provided and can be found on pages 19-52.

**Other Information** – the combining and individual fund statements of non-major governmental funds are presented immediately following the notes to the financial statements. These schedules can be found on pages 60-95.

**CITY OF SANFORD, MAINE**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2024**  
**Continued**

**Statement of Net Position information**

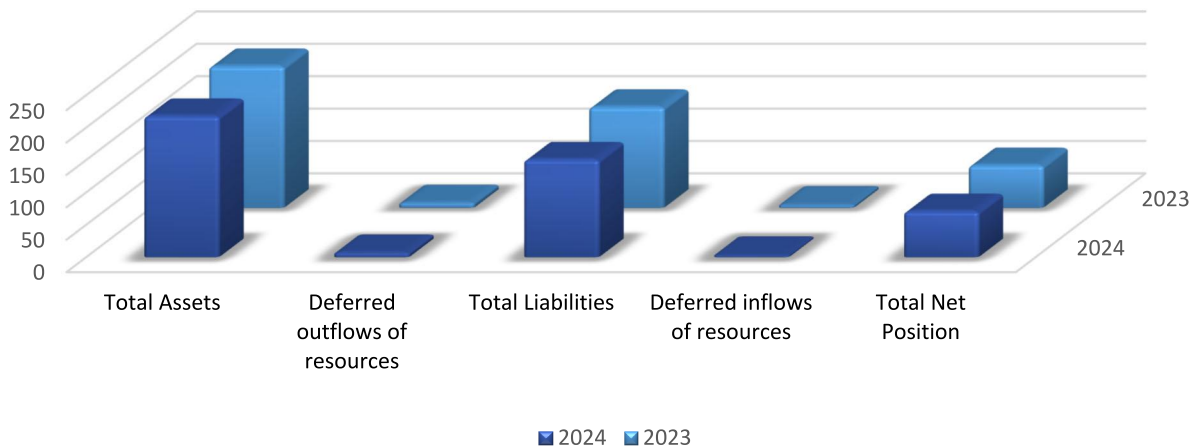
The following information is a condensed version of the Statement of Net Position. The analysis below focuses on the net position of the City's governmental activities.

Governmental Activities

	<b>2024</b>	<b>2023</b>
Assets		
Current & Other	\$ 39,910,247	\$ 36,660,282
Lease assets, net	2,957,957	2,791,094
Capital Assets - net	174,718,490	179,544,586
Total Assets	<u>217,586,694</u>	<u>218,995,962</u>
Deferred Outflows of Resources	<u>7,349,591</u>	<u>8,426,023</u>
Liabilities		
Long-term Liabilities	140,402,872	146,704,850
Other Liabilities	10,909,135	9,719,006
Total Liabilities	<u>151,312,007</u>	<u>156,426,856</u>
Deferred Inflows of Resources	<u>2,961,084</u>	<u>4,845,056</u>
Net Position		
Net Invested in Capital Assets:		
Restricted	58,753,523	55,408,730
Unrestricted	6,899,485	6,033,423
Total Net Position	<u>5,010,186</u>	<u>4,710,920</u>
	<u>\$ 70,663,194</u>	<u>\$ 66,153,073</u>

The City's net position increased \$4,510,121 during the fiscal year. Program expenses for the primary government totaled \$119,061,530 of which \$69,809,334 of total program revenues are applied for a net expense of \$49,252,196. (See the Statement of Activities, page 12, for a detail breakdown by program unit). This net expense is offset by general revenues and other revenues of \$53,762,317, which resulted in the increase in net position of \$4,510,121.

**Governmental Activities Comparison (in millions)**



**CITY OF SANFORD, MAINE**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2024**  
**Continued**

The following schedule, the statement of activities, focuses on changes in net position of the City's governmental activities.

Governmental Activities

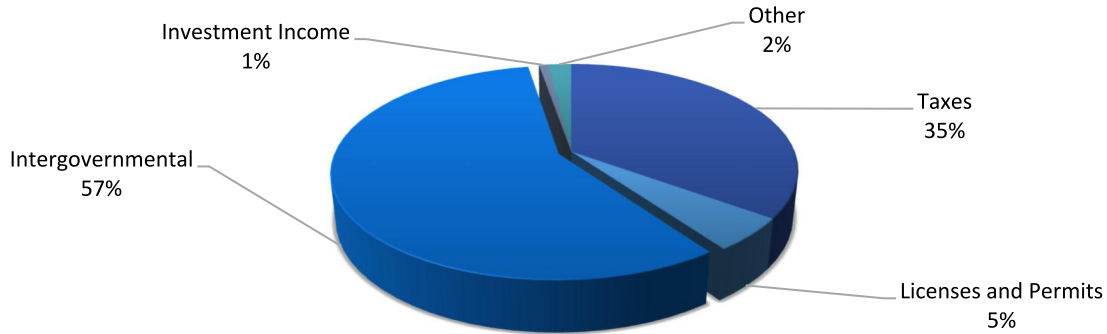
	2024	2023
<b>Program Revenues</b>		
Charges for services	\$ 7,351,686	\$ 9,387,747
Operating grants and contributions	62,457,648	57,061,306
	69,809,334	66,884,830
<b>General Revenues:</b>		
Property and other taxes	43,847,010	42,042,551
Grants and contributions not restricted to specific programs	8,117,849	7,975,118
Investment earnings (loss)	626,431	310,459
Miscellaneous	1,171,027	1,403,889
	53,762,317	51,732,017
<b>Total Revenues</b>	<b>123,571,651</b>	<b>118,616,847</b>
<b>Program Expenses:</b>		
General government	13,843,987	13,849,822
Public services	3,484,093	3,244,256
Public safety	15,387,541	12,362,299
Public works	6,054,062	6,253,594
County tax	893,690	837,942
Education	74,173,462	70,776,889
Interest on debt	13,278	48,045
Maintenance	2,873,089	3,480,849
Other	2,338,328	2,515,999
<b>Total Expenses</b>	<b>119,061,530</b>	<b>112,869,695</b>
<b>Change in Net Position</b>	<b>4,510,121</b>	<b>5,311,375</b>
<b>Net Position, Beginning of Year</b>	<b>66,153,073</b>	<b>60,841,698</b>
<b>Net Position, End of Year</b>	<b>\$ 70,663,194</b>	<b>\$ 66,153,073</b>

The cost of all governmental activities this year was \$119,061,530, which represents an increase of \$6,191,835 from the prior year. Of this amount, Sanford taxpayers funded \$43,847,010 through property, personal and excise taxes. Municipal and educational departments have continued to aggressively pursue grant revenue to cover programs and services and to help reduce the tax burden to residents.

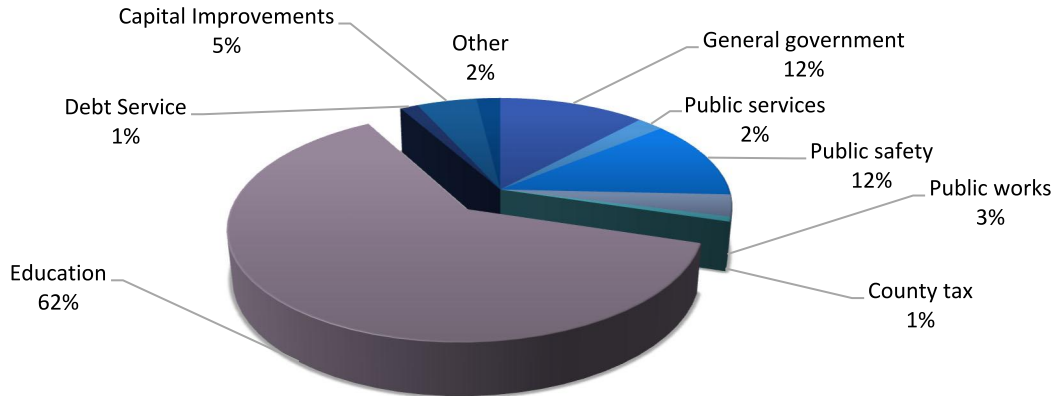
Special revenue fund program expenses are expenditures from City and School funds, such as the City recreation and school programs, and the lunch program and other specifically grant funded programs. These programs are found in the "Other Governmental Funds" section of this report.

Maintenance represents the net amount paid for items that are considered to be repairs and upkeep. Interest on debt indicates the debt service amounts paid from the City general fund, the interest on debt service related to the School Department is included with the Education expense category.

### 2024 Statement of Activities Revenues Governmental



### 2024 Statement of Activities Expenditures Governmental



#### Financial Analysis of the Government's Funds

The City uses fund accounting to segregate specific types of funds/projects and demonstrate compliance with related legal requirements. City-wide fund balances can be seen on the Balance Sheet – Government Funds on page 13.

**Governmental funds** – The focus of the City's governmental funds is to provide information on fiscal activity and balances of available resources. Each year, the result of the expenses, less revenues received, is added to the beginning fund balance and any unrestricted portion is available for spending at the government's discretion. As indicated in the *Financial Highlights*, the City's governmental funds reported a combined ending fund balance of \$28,087,912.

**CITY OF SANFORD, MAINE**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2024**  
**Continued**

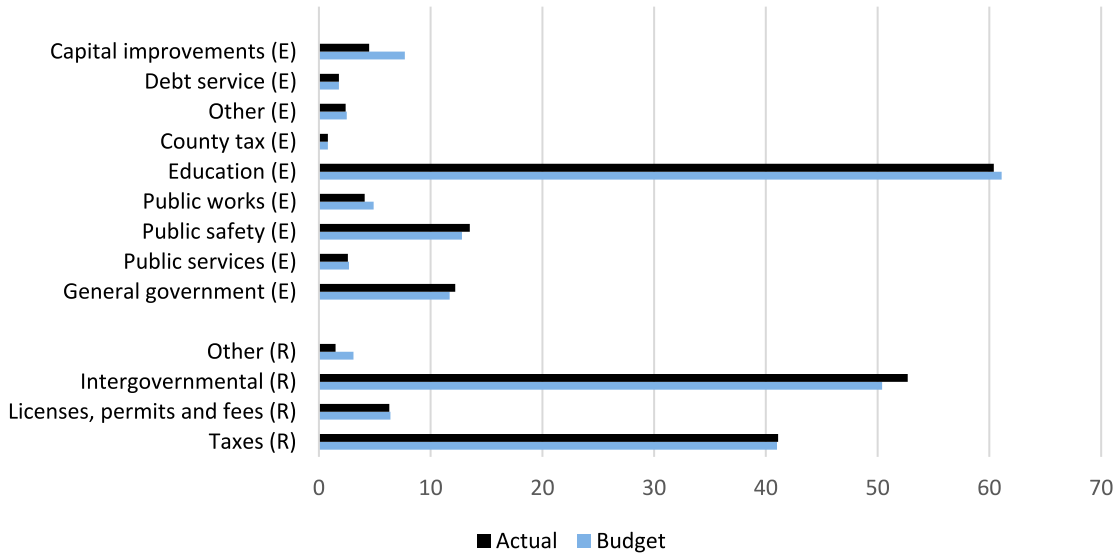
**Financial Analysis of the Government's Funds - continued**

The *general* fund balance is \$16,690,419, which is an increase of \$745,284 over fiscal 2023. Of the fund balance, \$3,765,873 is committed for the City and \$1,377,340 for the School for a number of capital plan projects unfinished at year-end, and an additional \$1,588,872 is assigned for the City, which includes \$1,100,000 as carryforward for the subsequent year budget, and the school's assigned fund balance for the carryforward for the subsequent year budget is \$989,511. The unassigned balance is \$6,970,982 for the City and \$1,997,841, for the School.

The City had positive budget variances of revenues over expenditures totaling \$5,476,827 the City budgeted to utilize fund balance toward the capital plan and to offset the 2024 commitment, there was an increase in the general fund balance of \$465,164, on a budgetary basis, from the prior year. The ending fund balance at June 30, 2024 is considered well within a healthy range. For detail comparing budget to actual expense see the Statement of Revenues, Expenditures and Changes in Fund Balance on page 14.

*Other Governmental Funds* balance of \$11,397,493 reflects composite balances of a number of other School and City special revenue funds, capital projects funds and permanent funds.

**Budget versus Actual 2024 (in millions)**



**Capital Asset and Debt Administration**

The City of Sanford, Maine's investment in capital assets for its governmental-type activities totaled \$177,676,447 net of accumulated depreciation, as of June 30, 2024. The City's infrastructure values (roads, bridges, sidewalks, etc.) are included in this total. These assets include land, buildings and improvements, vehicles, machinery, equipment and infrastructure. For a detailed listing of the City's capital assets and related depreciation, see page 28 in the Notes to the Financial Statements. In the current year, capital asset purchases totaled \$3,018,466, with the more significant additions being land and buildings for the recreation department, new fire truck, and school improvements.

**CITY OF SANFORD, MAINE**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended June 30, 2024**  
**Continued**

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**Long-term Debt**

The City of Sanford, Maine's long-term liabilities at fiscal year-end total \$140,402,872. The composition of long-term liabilities was, as follows: Bonds and notes payable \$121,634,080, lease obligations \$2,177,140, net pension liability of \$10,356,545, compensated absences \$2,751,034, other postemployment benefits – group life \$343,462, other postemployment benefits – group health \$2,349,687, other postemployment benefits – MEA Benefits Trust \$750,924, landfill post closure care costs \$40,000, of which \$10,240,387 is due within one year. It should be noted that the State Department of Education contributes significantly on an annual basis to the payment of school related bond debt. Detailed information of the City's various outstanding bonds can be found in the Notes to Basic Financial Statements starting on page 29.

State statutes limit the amount of general obligation debt a municipality may issue to 15 percent of the total State's assessed valuation of the City, which is \$2,467,350,000. The current debt limitation for the City of Sanford, Maine is \$370,102,500 and Sanford's total debt is well under this limit.

The City Council and School Committee continue to work at keeping the property tax rate as low as possible and still provide quality services. The rate this year decreased .34 mils to 15.14.

**Request for Information**

This financial report is designed to provide a general overview of the City of Sanford, Maine's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Ronni Lynn Champlin, Finance Director, City of Sanford, Maine, 919 Main Street, Sanford, Maine 04073.

**City of Sanford, Maine**  
**Statement of Net Position**  
**June 30, 2024**

	<b>Governmental Activities</b>	<b>Component Unit Goodall Park Trust</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 33,177,402	\$ 68,781
Investments	436,143	667,625
Receivables:		
Accounts and intergovernmental, net	4,110,880	
Taxes receivable	1,538,701	
Tax liens	482,169	
Interfund loan receivable - fiduciary fund	6,577	
Inventory	48,875	
Land (held for investment)	109,500	
Capital assets, not being depreciated	6,110,855	
Lease assets, net	2,957,957	
Capital assets, net	168,607,635	
<b>Total Assets</b>	<b>217,586,694</b>	<b>736,406</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred pension items	6,358,003	
Deferred other post-employment items	991,588	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>7,349,591</b>	
<b>LIABILITIES</b>		
Accounts payable and other current liabilities	2,299,480	
Accrued payroll and other related liabilities	7,933,168	
Accrued interest	676,487	
Noncurrent liabilities:		
Due within one year	10,240,387	
Due in more than one year	130,162,485	
<b>Total Liabilities</b>	<b>151,312,007</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred pension items	1,837,654	
Deferred other post-employment items	1,123,430	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>2,961,084</b>	
<b>NET POSITION</b>		
Net investment in capital assets	58,753,523	
Restricted for:		
Nonexpendable trust principal	6,000	736,406
Expendable permanent funds	1,237,671	
Grants and other purposes	5,655,814	
Unrestricted	5,010,186	
<b>Total Net Position</b>	<b>\$ 70,663,194</b>	<b>\$ 736,406</b>

See Independent Auditor's Report.

The accompanying notes are an integral part of these financial statements.

City of Sanford, Maine  
Statement of Activities  
For the year ended June 30, 2024

Functions/programs	Program revenues			Net (expense) revenue and changes in net position		Component unit
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Primary governmental activities	
<b>Primary government:</b>						
Governmental activities:						
General government	\$ 13,843,987	\$ 2,017,083	\$ 475,395	-	(11,351,509)	
Public services	3,484,093	-	429	-	(3,483,664)	
Public safety	15,387,541	3,733,029	274,792	-	(11,379,720)	
Public works	6,054,062	128,268	768,732	-	(5,157,062)	
Education	74,173,462	1,473,306	60,938,300	-	(11,761,856)	
County tax	893,690	-	-	-	(893,690)	
Interest on debt service	13,278	-	-	-	(13,278)	
Maintenance	2,873,089	-	-	-	(2,873,089)	
Other	2,338,328	-	-	-	(2,338,328)	
Total governmental activities	119,061,530	7,351,686	62,457,648	-	(49,252,196)	
<b>Total primary government</b>	<b>\$ 119,061,530</b>	<b>\$ 7,351,686</b>	<b>\$ 62,457,648</b>	<b>\$ -</b>	<b>(49,252,196)</b>	
<b>Component unit:</b>						
<b>Goodall Park Trust</b>	<b>\$ 33,420</b>					<b>(33,420)</b>
<b>General revenues:</b>						
Property taxes, levied for general purposes					39,333,918	
Excise taxes					4,201,414	
Payments in lieu of taxes					91,415	
Interest and penalties on taxes					55,669	
Franchise tax					164,594	
Grants and contributions not restricted to specific programs:						
Homestead exemption and business equipment exemption					1,677,402	
Other state aid					1,210,497	
State revenue sharing					5,159,772	
Donations and contributions					70,178	
Unrestricted investment earnings					626,431	
Restricted investment earnings						119,161
Other					1,171,027	
Total general revenues					53,762,317	119,161
Change in net position					\$ 4,510,121	\$ 85,741
Net position - beginning					66,153,073	650,665
<b>Net position - ending</b>					<b>\$ 70,663,194</b>	<b>\$ 736,406</b>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**City of Sanford, Maine  
Balance Sheet  
Governmental Funds  
June 30, 2024**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 12,639,195	\$ 20,538,207	\$ 33,177,402
Investments		436,143	436,143
Receivables:			
Accounts and intergovernmental, net	702,235	3,408,645	4,110,880
Taxes receivable	1,261,865		1,261,865
Taxes receivable - prior years	276,836		276,836
Tax liens	482,169		482,169
Interfund loans receivable	11,954,020	852,285	12,806,305
Inventory		48,875	48,875
Land (held for investment)		109,500	109,500
<b>Total assets</b>	<b>\$ 27,316,320</b>	<b>\$ 25,393,655</b>	<b>\$ 52,709,975</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable and other current liabilities	\$ 2,055,403	\$ 244,077	\$ 2,299,480
Accrued payroll and other related liabilities	6,980,812	952,356	7,933,168
Interfund loans payable		12,799,729	12,799,729
<b>Total liabilities</b>	<b>9,036,215</b>	<b>13,996,162</b>	<b>23,032,377</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue-property taxes	1,589,686		1,589,686
<b>Total deferred inflows of resources</b>	<b>1,589,686</b>	<b>-</b>	<b>1,589,686</b>
Fund balances:			
Nonspendable		164,375	164,375
Restricted		12,802,012	12,802,012
Committed - City	3,765,873	102,110	3,867,983
Committed - School	1,377,340		1,377,340
Assigned - City - Subsequent budget	1,100,000		1,100,000
Assigned - City	488,872		488,872
Assigned - School	989,511		989,511
Unassigned - School	1,997,841	(554,572)	1,443,269
Unassigned - City	6,970,982	(1,116,432)	5,854,550
<b>Total fund balances</b>	<b>16,690,419</b>	<b>11,397,493</b>	<b>28,087,912</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 27,316,320</b>	<b>\$ 25,393,655</b>	
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			177,676,447
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.			1,589,686
Deferred outflows/inflows of resources represent a consumption/acquisition of net position that applies to a future period, therefore will not be recognized as an expenditure or revenue until then, and therefore, are not reported in the funds			4,388,507
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.			
Bonds and notes payable			(121,634,080)
Lease obligations			(2,177,140)
Accrued interest			(676,487)
Landfill liability			(40,000)
Other postemployment benefits liability			(3,444,072)
Accrued compensated absences			(2,751,034)
Net pension liability			(10,356,545)
<b>Net position of governmental activities</b>			<b>\$ 70,663,194</b>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**City of Sanford, Maine**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2024**

	General	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 41,147,848	\$ 2,195,849	\$ 43,343,697
Licenses and permits	6,295,521		6,295,521
Intergovernmental	57,737,485	13,206,803	70,944,288
Investment income	552,914	392,107	945,021
Donations		50,178	50,178
Other	1,250,699	1,106,369	2,357,068
<b>Total revenues</b>	<b>106,984,467</b>	<b>16,951,306</b>	<b>123,935,773</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	12,244,164	2,458,632	14,702,796
Public services	2,606,967	115,024	2,721,991
Public safety	14,479,053	20,432	14,499,485
Public works	4,035,996		4,035,996
County tax	893,690		893,690
Education	65,412,248	11,595,277	77,007,525
Debt service	1,792,435		1,792,435
Capital improvements	4,543,345	1,457,480	6,000,825
Other	2,398,329		2,398,329
<b>Total expenditures</b>	<b>108,406,227</b>	<b>15,646,845</b>	<b>124,053,072</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,421,760)</b>	<b>1,304,461</b>	<b>(117,299)</b>
<b>Other financing sources (uses):</b>			
Transfers in	2,047,846	26,573	2,074,419
Transfers out	(908,141)	(1,166,278)	(2,074,419)
Lease obligations	1,027,340		1,027,340
Proceeds from issuance of debt		881,000	881,000
<b>Total other financing sources (uses)</b>	<b>2,167,045</b>	<b>(258,705)</b>	<b>1,908,340</b>
<b>Net change in fund balances</b>	<b>745,285</b>	<b>1,045,756</b>	<b>1,791,041</b>
<b>Fund balances, beginning of year</b>	<b>15,945,134</b>	<b>10,351,737</b>	<b>26,296,871</b>
<b>Fund balances, end of year</b>	<b>\$ 16,690,419</b>	<b>\$ 11,397,493</b>	<b>\$ 28,087,912</b>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**City of Sanford, Maine**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the year ended June 30, 2024**

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Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 1,791,041
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.</p>	
Capital outlays, net of loss from dispositions	2,886,945
Depreciation and amortization expense	(7,546,176)
<p>Deferred outflows/inflows of resources represents a consumption/acquisition of net position that applies to a future period, therefore will not be recognized as an expenditure until then.</p>	
	807,540
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>	
	261,300
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:</p>	
Accrued interest	7,494
Landfill	0
Compensated absences	(57,843)
Other postemployment benefits expense	(541,069)
Pension expense	(1,493,927)
<p>Repayment of lease obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>	
Lease proceeds	(1,027,340)
Lease obligation payments	781,361
<p>The issuance of long term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayments of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>	
Proceeds from issuance of general obligation bonds	(881,000)
General obligation bond payments	9,521,795

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<b>Change in net position of governmental activities</b>	<b>\$ 4,510,121</b>
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See Independent Auditor's Report.

The accompanying notes are an integral part of these financial statements.

**City of Sanford, Maine**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual (Budgetary Basis)**  
**General Fund**  
**For the year ended June 30, 2024**

	<u>Budgeted amounts</u>		<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Taxes	\$ 41,035,171	\$ 41,035,171	\$ 41,147,848	\$ 112,677
Licenses, permits and fees	6,369,048	6,369,048	6,385,671	16,623
Intergovernmental	52,563,175	52,563,175	52,708,485	145,310
Interest earned	150,000	150,000	552,914	402,914
Other	1,542,138	1,542,138	1,926,395	384,257
<b>Total revenues</b>	<b>101,659,532</b>	<b>101,659,532</b>	<b>102,721,313</b>	<b>1,061,781</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	11,748,867	11,748,867	12,244,164	(495,297)
Public services	2,684,575	2,684,575	2,577,027	107,548
Public safety	12,779,072	12,779,072	13,345,465	(566,393)
Public works	4,941,698	4,941,698	4,035,996	905,702
Education	61,110,789	61,110,789	60,383,248	727,541
County tax	893,690	893,690	893,690	-
Other	2,505,249	2,505,249	2,529,520	(24,271)
Debt service	1,786,778	1,786,778	1,792,435	(5,657)
Capital improvements	5,159,435	7,683,748	3,917,875	3,765,873
<b>Total expenditures</b>	<b>103,610,153</b>	<b>106,134,466</b>	<b>101,719,420</b>	<b>4,415,046</b>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>(1,950,621)</b>	<b>(4,474,934)</b>	<b>1,001,893</b>	<b>5,476,827</b>
<b>Other financing sources:</b>				
Transfers in (out)			(536,729)	(536,729)
Use of designated fund balance		2,524,313		(2,524,313)
Budgeted use of fund balance - City	1,100,000	1,100,000		(1,100,000)
Budgeted use of fund balance - Education	850,621	850,621		(850,621)
<b>Total other financing sources</b>	<b>1,950,621</b>	<b>4,474,934</b>	<b>(536,729)</b>	<b>(5,011,663)</b>
<b>Net change in fund balances - budgetary basis</b>			<b>465,164</b>	
<b>Reconciliation to GAAP basis:</b>				
Change in general fund committed funds			280,121	
<b>Net change in fund balances - GAAP basis</b>			<b>745,285</b>	
<b>Fund balance, beginning of year</b>			<b>15,945,134</b>	
<b>Fund balance, end of year</b>			<b>\$ 16,690,419</b>	

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**City of Sanford, Maine**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2024**

		<b>Private-purpose Trust Funds</b>
<hr/>		
<b>ASSETS</b>		
Cash and cash equivalents	\$	235,954
Investments		3,876,559
Accounts receivable		8
<b>Total assets</b>		<b>4,112,521</b>
<hr/>		
<b>LIABILITIES</b>		
Accounts payable		500
Interfund loans		6,576
<b>Total liabilities</b>		<b>7,076</b>
<hr/>		
<b>NET POSITION</b>		
Restricted for individuals, organizations, and others	\$	<b>4,105,445</b>
<hr/>		

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

**City of Sanford, Maine**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the year ended June 30, 2024**

	<b>Private-purpose Trust Funds</b>
<hr/>	
Additions:	
Donations, interest and dividends	\$ 640,572
Total additions	640,572
<hr/>	
Deductions:	
School scholarships	173,435
Total deductions	173,435
<hr/>	
Change in net position	467,137
Net position, beginning of year	3,638,308
<hr/>	
<b>Net position, end of year</b>	<b>\$ 4,105,445</b>
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See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

## Notes to Financial Statements

June 30, 2024

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Sanford, Maine (the City) have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (standards and interpretations), constitute GAAP for governmental units. GAAP also includes guidance from the American Institute of Certified Public Accountants in the publication entitled State and Local Governments. The more significant of the City's accounting policies are described below.

#### Reporting Entity

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

Goodall Park Trust (the Trust) was established for the benefit of Goodall Park (the Park), which is an outdoor public space for the enjoyment of the citizens of the City of Sanford. The City pays 100% of the salaries for the Parks Department employees that provide the labor for the maintenance and general upkeep to the Park. The Trust provides additional resources for the maintenance of the Park. It was determined that the Trust should be reported as a discretely presented component unit.

#### Related Organizations:

The City's officials are responsible for appointing the members of the Board of Trustees of the Sanford Housing Authority, but the City's accountability does not extend beyond making the appointments. Thus, the accounts of the Sanford Housing Authority are not included in the accompanying financial statements.

#### Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements.

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

## Notes to Financial Statements

June 30, 2024

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CO-NTINUED

#### Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic *resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the City are included on the statement of net position. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

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

The City reports the following major governmental funds:

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

Additionally, the City reports the following fund type:

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

*Private-purpose trust funds* are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are, therefore, not available to support the City's own programs.

As a general rule, interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. All taxes, including those internally dedicated for specific purposes, are reported as general revenues rather than as program revenues.

#### Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term certificates of deposit. Maine statutes authorize the City to invest in obligations of the U.S. Treasury, agencies and instrumentalities, certificates of deposit, repurchase agreements, corporate securities, financial institutions stock and other stock investments. Investments are reported at fair value. Income earned from the investment of pooled cash is allocable to various funds.

## Notes to Financial Statements

June 30, 2024

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the City uses various methods, including market, income and cost approaches. Based on these approaches, the City often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The City utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the City is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

- Level 1 – Quoted prices for identical assets and liabilities traded in active exchange markets, such as the New York Stock Exchange.
- Level 2 – Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data.
- Level 3 – Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

In determining the appropriate levels, the City performs a detailed analysis of the assets and liabilities. At each reporting period, all assets and liabilities for which the fair value measurement is based on significant unobservable inputs, are classified as Level 3.

#### Receivables and Payables

All outstanding balances between funds are reported as "interfund loans receivable/payable."

#### Inventory

Inventories are valued at cost using the first-in, first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

#### Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost or at cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets of the primary government are depreciated using the straight-line method over the assets' estimated useful lives ranging from 5 to 50 years.

## Notes to Financial Statements

June 30, 2024

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an expense or expenditure until then. The City's deferred outflows relate to its pension liability and other post-employment benefits liability.

#### Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The liability for vacation pay and the buy-out of sick leave is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

#### Long-Term Obligations

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

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

#### Pensions

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

#### Other Post-Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB expense, information about the fiduciary net position of the City's OPEB plan and additions to/deductions from this fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, OPEB payments (including refunds of employee contributions) are recognized when due and payable in accordance with the OPEB terms. Investments are reported at fair value.

## Notes to Financial Statements

June 30, 2024

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The City's deferred inflows on the statement of net position relate to its pension liability and other post-employment benefits liability. The City also has one type of deferred inflow, which arises under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

#### Fund Equity

Governmental Funds fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which those funds can be spent. The five classifications of fund balance for the Governmental Funds are, as follows:

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

The City Council has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. Likewise, the City Council or a body or official delegated by the City Council may assign unspent budgeted amounts to specific purposes in the General Fund at year-end based on Department requests.

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

## Notes to Financial Statements

June 30, 2024

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are to be applied. It is the City’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

#### Use of Estimates

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

### NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### Budgetary Information

An annual budget is adopted by the City Council for the General Fund. The budget is prepared substantially in accordance with accounting principles generally accepted in the United States of America, except that the General Fund revenues and expenditures related to "on-behalf payments" made by the State of Maine to the Maine Public Employees Retirement System for teachers and certain other school employees and also the proceeds and related expenditures under capital leases are not budgeted. The legal level of control is at the department level. The accounting system is employed as a budgetary management control device to monitor the individual departments.

#### Excess of Expenditures over Appropriations

For the year ended June 30, 2024, expenditures exceeded appropriations in the following categories:

Information systems	\$ 35,763	Police other	95,255
Assessing	193	Police school resource officer	180,058
General assistance	395,291	Environmental services	13,167
Insurance property	44,652	Airport	4,249
Public protection	49,942	Goodall Memorial library	70,000
SRCC	100,221	Debt	5,657
Springvale	32,118		

#### Deficit Fund Balances

At June 30, 2024, the following funds had deficit fund balances over \$10,000:

Title IA	\$ 236,690	Title IIA – Teacher Quality	\$ 95,125
IDEA – Local Entitlement	110,740	ESSER 3	78,217
SanfordNet Fiber	242,685	Dam Coalition	18,661
Tax Acquired Property Remediation	286,714	Mousam Way loop development	24,980
Airport generator grant	92,761	First 10 community school grant	18,519
2022 CE Grant	25,000	SRTC capital account	76,996

These deficits which for the most part are the result of the timing of billing, will be funded by future grant revenue, charges for services or future bond proceeds or the General Fund.

## Notes to Financial Statements

June 30, 2024

### NOTE 3 – CASH AND INVESTMENTS

#### Deposits and Investments

*Custodial credit risk – deposits:* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's policy is to have its deposits covered by F.D.I.C. insurance or by additional insurance purchased on behalf of the City by the respective banking institution. As of June 30, 2024, of the City's bank balance \$32,852,754, none of the balance was exposed to custodial credit risk due to being uninsured and uncollateralized.

All of the City's deposits were covered by the F.D.I.C. or by additional insurance purchased on behalf of the City by the respective banking institutions in the City's name.

*Custodial credit risk – investments:* For investments, this is the risk that in the event of failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The City's policy is to have its deposits covered by S.I.P.C. insurance or by additional insurance purchased on behalf of the City by the respective banking institution. All of the City's \$751,421 investment in money market and repurchase/sweep agreements was covered by the S.I.P.C. or by additional insurance purchased on behalf of the City by the respective banking institutions in the City's name. These are treated as cash equivalents for financial statement purposes.

At June 30, 2024, the City had the following investments and maturities:

	Fair Value	Less Than 1 Year	1-5 Years	More Than 5 Years
Cash equivalents	\$ 316,922	\$316,922		
Fixed income	780,724		\$ 780,724	
Mutual funds (1)	192,865	192,865		
Equities	2,756,156	2,756,156		
Maine Community Foundation	933,660	933,660		
Total investments	<u>\$ 4,980,327</u>	<u>\$ 4,199,603</u>	<u>\$ 780,724</u>	

Investments have been reported, as follows:

Reported in governmental funds	\$ 436,143
Reported in component unit funds	667,625
Reported in fiduciary funds	3,876,559
Total investments	<u>\$ 4,980,327</u>

*Interest Rate Risk:* The City does not have a policy related to interest rate risk.

*Credit Risk and Concentration of Credit Risk:* Maine statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. The City does not have a formal policy related to credit risk. With respect to concentration of credit risk the City does not have any investments exceeding 5% of the total portfolio.

## Notes to Financial Statements

June 30, 2024

### NOTE 3 – CASH AND INVESTMENTS - CONTINUED

#### Fair Value

Fair values of assets measured on a recurring basis at June 30, 2024 are, as follows:

	Total	Level 1	Level 2	Level 3
Cash equivalents	\$ 316,922	\$ 316,922		
Mutual funds	192,865	192,865		
Equities	2,756,156	2,756,156		
Fixed income	780,724	780,724		
Maine Community Foundation	933,660	739,284	\$ 194,377	
	<u>\$ 4,980,327</u>	<u>\$ 4,785,951</u>	<u>\$ 194,377</u>	

The Maine Community Foundation (MCF) holds fourteen investment accounts for the School Department, which are included in the MCF's general investment pool. The investments held by MCF were allocated to level 1, 2, and 3 on a pro-rata basis according to the classifications as presented in MCF's most recently issued financial statements. MCF issues a publicly available financial report, which can be obtained by visiting their website.

### NOTE 4 – RECEIVABLES AND PROPERTY TAXES

#### Receivables

Receivables as of year-end for the City's individual major funds and nonmajor funds in the aggregate are, as follows:

	General Fund	Nonmajor Funds	Total
Receivables			
Taxes	\$ 1,538,701		\$ 1,538,701
Liens	482,169		482,169
Accounts and intergovernmental	<u>702,235</u>	<u>\$ 3,408,645</u>	<u>4,110,880</u>
Net total receivables	<u>\$ 2,723,105</u>	<u>\$ 3,408,645</u>	<u>\$ 6,131,750</u>

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the deferred inflows of resources are reported in the governmental funds, as follows:

Deferred inflows of resources	Unavailable
Unavailable revenue – property taxes (general fund)	<u>\$ 1,589,686</u>

#### Property Tax

Property taxes for the current year were committed on August 17, 2023, on the assessed value listed as of the prior April 1st for all real and personal property located in the City. Assessed values are periodically established by the City's Assessor at 100% of assumed market value. The assessed value represented 100% of the estimated State valuation of \$2,442,208,192.

## Notes to Financial Statements

June 30, 2024

### NOTE 4 – RECEIVABLES AND PROPERTY TAXES – CONTINUED

The City is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$299,191 for the year ended June 30, 2024.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The City has the authority to foreclose on property eighteen months after the filing of the lien if the tax liens and associated costs remained unpaid.

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

The following summarizes the 2024 levy:

Assessed value	\$2,442,209,192
Tax rate (per \$1,000)	15.14
Commitment	<u>36,975,032</u>
Supplemental taxes assessed	
Total levy	<u>36,975,032</u>
Less collections and abatements	<u>34,146,273</u>
Current year taxes receivable	828,759
Prior year taxes receivable	709,942
Tax liens – prior years	482,169
Receivable at end of year	<u>\$ 2,020,870</u>
Due date(s)	½ September 18, 2023 ½ March 18, 2024
Interest rate on delinquent taxes	8%
Collection rate	97.2%

### Interfund Receivables and Payables

Individual interfund loans receivable and payable balances and transfers at June 30, 2024 were, as follows:

<b>Fund</b>	Interfund Loans Receivable	Interfund Loans Payable
General Fund	\$ 11,954,020	
Other Governmental Fund	852,285	\$ 12,799,729
Fiduciary Fund		<u>6,576</u>
Totals	<u>\$ 12,806,305</u>	<u>\$ 12,806,305</u>

The purpose of interfund balances receivable or payable is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. At June 30, 2024, the majority of balances represent how much was due from the General Fund.

Interfund transfers are used to move unrestricted resources to finance various programs that the City must account for in other funds in accordance with budget authorizations.

## Notes to Financial Statements

June 30, 2024

### NOTE 5 – CAPITAL ASSETS

#### Capital Assets

Governmental Activities	Balance June 30, 2023	Transfers	Increases	Decreases	Balance June 30, 2024
Capital assets, not being depreciated					
Land	\$ 5,949,600		\$ 50,800		\$ 6,000,400
Construction in progress	89,716		77,455	\$ (89,716)	77,455
Artwork	33,000				33,000
Total capital assets, not being depreciated	<u>6,072,316</u>		<u>128,255</u>	<u>(89,716)</u>	<u>6,110,855</u>
Capital assets, being depreciated					
Land improvements	1,081,279		16,712	(32,538)	1,065,453
Buildings and improvements	173,341,354		630,276		173,971,630
Machinery and equipment	15,127,799		697,866	(734,732)	15,090,933
Vehicles	5,961,134	\$ 947,721	681,783	(317,850)	7,272,788
Library supplies	1,458,539				1,458,539
Infrastructure	75,510,903				75,510,903
Total capital assets being depreciated	<u>272,481,008</u>	<u>947,721</u>	<u>2,026,635</u>	<u>(1,085,120)</u>	<u>274,370,246</u>
Less accumulated depreciation for:					
Land improvements	(706,861)		(18,555)	27,915	(697,501)
Buildings and improvements	(24,818,200)		(3,916,867)		(28,735,067)
Machinery and equipment	(8,305,482)		(993,616)	702,605	(8,596,493)
Vehicles	(3,534,220)	(446,124)	(543,784)	312,795	(4,211,333)
Library supplies	(1,443,534)		(1,822)		(1,445,356)
Infrastructure	(60,200,441)		(1,876,420)		(62,076,861)
Total accumulated depreciation	<u>(99,008,738)</u>	<u>(446,124)</u>	<u>(7,351,064)</u>	<u>1,043,315</u>	<u>(105,762,611)</u>
Total capital assets being depreciated, net	<u>173,472,275</u>	<u>501,597</u>	<u>(5,324,427)</u>	<u>(41,805)</u>	<u>168,607,635</u>
Lease Assets					
Land	-		863,576		863,576
Equipment and vehicles	3,816,211	(947,721)			2,868,490
Accumulated amortization	(1,025,117)	446,124	(195,116)		(774,109)
Lease assets, net	<u>2,791,094</u>	<u>(501,597)</u>	<u>668,460</u>	<u>-</u>	<u>2,957,957</u>
<b>Governmental activities capital assets, net</b>	<b><u>\$182,335,680</u></b>	<b><u>\$ -</u></b>	<b><u>\$(4,527,712)</u></b>	<b><u>\$ (131,521)</u></b>	<b><u>\$177,676,447</u></b>

Depreciation and amortization expense was charged to functions/programs of the primary government, as follows:

Governmental activities	
General government	\$ 14,053
Public safety	463,104
Public works, including depreciation of general infrastructure assets	2,018,203
Public services	577,819
Education	4,473,001
Total depreciation and amortization expense	<u>\$ 7,546,180</u>

## Notes to Financial Statements

June 30, 2024

### NOTE 6 – LONG-TERM DEBT

#### Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2024 was, as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds and notes payable	\$130,274,875	\$ 881,000	\$ (9,521,795)	\$121,634,080	\$9,482,639
Lease obligation	1,931,162	1,027,340	(781,362)	2,177,140	757,748
Net pension liability(asset)	8,862,618	1,493,927		10,356,545	
Compensated absences	2,693,191	57,843		2,751,034	
Other post-employment benefits – group life	350,148		(6,686)	343,462	
Other post-employment benefits – group health	1,809,734	539,953		2,349,687	
Other post-employment benefits – benefit trust	743,122	7,802		750,924	
Landfill postclosure care costs	40,000			40,000	
Long-term liabilities	<u>\$146,704,850</u>	<u>\$ 4,007,865</u>	<u>\$ (10,309,843)</u>	<u>\$140,402,872</u>	<u>\$10,240,387</u>

#### Leases

The City and School Department have lease agreements for equipment and vehicles. Those leases qualify as lease obligations for accounting purposes and, therefore, have been recorded at the present value of future minimum lease payments as of the date of their inception in the government-wide financial statements. The following is a schedule of future minimum lease payments under the lease obligations and the present value of the minimum lease payments at June 30, 2024:

Fiscal Year Ending	
2025	\$ 757,748
2026	650,743
2027	435,895
2028	269,739
2029	<u>228,205</u>
Total minimum lease payments	2,342,330
Less amount representing interest	<u>(165,190)</u>
Present value of future minimum lease payments	<u>\$ 2,177,140</u>

## Notes to Financial Statements

June 30, 2024

### NOTE 6 – LONG-TERM DEBT – CONTINUED

#### Long Term Debt

	Originally Issued	Date Original Amount Issued	Date of Maturity	Interest Rate	Ending Balance
Bonds and notes payable:					
Police Station Part 1	3,210,000	2010	2030	2.00-5.50%	1,259,740
Police Station Part 2	3,000,000	2010	2031	3.436%	1,266,321
School Energy Improvements	1,500,000	2014	2024	1.67%	150,000
School Construction 1	100,419,083	2017	2038	3.099%	70,293,359
School Revolving Renovation Fund	186,765	2019	2027	0.00%	62,253
SRE Building	2,560,000	2019	2028	2.200-2.990%	1,280,000
Elementary School Consolidation	42,999,125	2019	2038	2.200-4.227%	32,249,344
922 Main Street Property Purchase	150,000	2019	2028	3.90%	82,260
Paving Bond	6,200,000	2020	2030	1.19-1.74%	4,340,000
High School Part 2	2,276,261	2020	2029	1.19-2.854%	1,821,009
Elementary Consolidation	8,605,246	2020	2040	1.19-3.258%	7,314,459
Affordable Housing Inv Fund	250,000	2020	2030	2.65%	150,000
Airport Phase One	250,000	2022	2027	2.42-2.85%	200,000
Airport Phase Two	250,000	2023	2028	3.1-3.2%	200,000
Airport Phase Three	881,000	2024	2029	3.8-3.9%	881,000
Brownfield RFL	101,005	2022	2031	1%	84,335
Total bonds and notes payable	<u>\$175,888,485</u>				<u>\$121,634,080</u>

## Notes to Financial Statements

June 30, 2024

### NOTE 6 – LONG-TERM DEBT – CONTINUED

The annual debt service requirements to amortize bonds and notes payable are, as follows:

Years Ending June 30,	Principal	Interest	Total
2025	\$ 9,482,639	\$ 3,933,214	\$ 13,415,853
2026	9,348,629	3,673,396	13,022,024
2027	9,361,613	3,426,650	12,788,263
2028	9,352,385	3,171,718	12,524,103
2029	9,264,274	2,903,894	12,168,168
2030-2034	40,675,606	10,346,332	51,021,938
2035-2039	33,288,411	3,068,061	36,356,472
2040-2041	860,523	27,500	888,025
Totals	<u>\$121,634,080</u>	<u>\$ 30,550,765</u>	<u>\$152,184,845</u>

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its State assessed valuation. At June 30, 2024, the City's outstanding debt did not exceed these limits.

### Landfill Closure and Postclosure Care Costs

Under State law, Maine communities had until December 31, 1994 to close existing landfills under a Maine Department of Environmental Protection (DEP) approved plan. Prior to 1995, the DEP expressed a strong concern over leachate emanating from the former landfill operation at Rushton Street. The landfill was closed in 1982 under a consent decree with the DEP, and has not accepted waste since that time. A portion of the site continues to be used as a staging area for certain demolition debris and other waste and the City's transfer station is located adjacent to the closed landfill. The DEP retained, at its expense, an engineering firm to determine the extent of contamination and the estimated cost of remedial actions needed and, in June 1995, issued a Department Order designating the site as an Uncontrolled Hazardous Substance Site and naming the City as a responsible party. The City had also retained an engineering firm, which presented the City a report depicting several remedial options with estimated costs ranging from \$5,000,000 to \$15,000,000.

During fiscal year 1996, negotiations with the DEP continued, and in April 1996, the DEP approved the City's "conceptual closure remedy," which was projected to cost \$6,350,000. In addition, annual costs of monitoring the site and of operation and maintenance of the remedy were projected to approximate as much as \$230,000. Based on the approval, the City recorded a liability of \$10,950,000, representing the initial capital costs and anticipated monitoring costs over a 20-year period, at June 30, 1996.

Authorization for issuance of bonds to be used for financing the project was subject to approval at a City meeting prior to commencement of the actual remedial activities envisioned by the plan. The November 1996 City Meeting did not approve the financing of a \$6,350,000 remedy. However, it appropriated funds for a thorough review of alternative remedies, and in May 1997, it appropriated \$1,200,000 for final remedial design and construction of a phased-in remedy. Phases one and two, involving the relocation of the waste, grading of the landfill, and installation and improvement of drainage and the monitoring of effects of these improvements, were completed at a cost of approximately \$950,000 during fiscal years 1997-1999. In November 1999, the City agreed to the stipulations contained in an Administrative Order issued by the DEP. This order called for phase three site activities, as well as relocation of a demolition debris staging area. Phase three construction, which started in fiscal 2000, was completed during fiscal 2001 at a cost of approximately \$2,316,000. Funding for phase three of the project was provided by the utilization of \$980,000 of state reimbursement, \$739,000 of funds previously set aside by the City, and \$597,000 of undesignated surplus approved at the October 12, 1999 City meeting, which consists of \$147,000 appropriated prior to July 1, 2000 and a supplemental appropriation of approximately \$450,000 during fiscal 2001. Phase three included capping the current construction and demolition debris areas, additional grading, construction of a slurry wall, and installation of extraction wells and pumps.

## Notes to Financial Statements

June 30, 2024

### NOTE 6 – LONG-TERM DEBT – CONTINUED

#### Landfill Closure and Postclosure Care Costs – Continued

Under the terms of the DEP Administrative Order, the City was to submit a study report by December 31, 2004 to demonstrate the effects that these phased improvements had on water quality in the southern tributary of the Mousam River and discuss with the DEP what, if any, additional remediation measures must be undertaken at the Site. That report was submitted, and discussions did occur.

The testing to date shows significant water quality improvement, but the data also shows that the southern tributary of the Mousam River is exceeding certain water quality parameters. To this date, no additional remediation measures have been determined to be necessary. Data collected up to and including 2013 continue to show that the corrective actions are performing as intended in the remedial design. While it is possible that the City will be required to spend additional amounts at this site, those amounts, if any, are unknown at this time. In the past, it has been stated that it is possible that the ultimate cost of the project may be less than the amounts recorded on the government-wide financial statements if no further remedial actions are necessary, and that no further adjustment to such provision will be reflected until such time as the results of phases one, two, and three discussed above are known. In July 2004, the City submitted the semi-annual report, and in December 2004, the City submitted the "Remedial Action Evaluation Report" and the 2004 annual report. In 2009, the City submitted the next scheduled remedial action assessment. The "2008 Annual Report," dated February 2009, observed improving water quality as a result of the City's activities, and the 2008 Annual Report indicates that the corrective actions "are performing as intended by the remedial design." The "2010 Annual Water Quality Report/2010 Remedial Action Evaluation Report," submitted to the DEP on December 30, 2010, indicated that the 2005 to 2010 remedial actions are capable of maintaining the improved water quality conditions in the Southern Tributary. The "2011 Annual Water Quality Report" continues to indicate that the "remedial actions are capable of maintaining the improved water quality conditions in the Southern Tributary, despite significant additional water flux at the landfill and a variety of unusual natural conditions." The "2012 Annual Water Quality Report" continues to indicate the remedial actions can maintain stable Southern Tributary Water Quality, and that "this provides the necessary protection to maintain Class C criteria in the Mousam River." The City continues to perform routine testing and files electronic semi-annual and written annual reports to the DEP. The City has met the objective of reducing contamination in the Southern Tributary and has demonstrated that the remedial actions can maintain improvements. In the event that the stable water quality parameters achieved through the remediation project deteriorate or regulations change, the City would likely commission additional engineering evaluation and determine the scope and cost of future improvements. Therefore, at June 30, 2024, the City's recorded liability representing the remaining cost related to closure and post closure is \$0. This was based upon 5 additional years of monitoring the site at an annual cost of \$35,000 per year. Actual costs may increase due to the results of monitoring, inflation, changes in technology, or changes in laws and regulations.

In August 1994, a former privately-owned landfill operation (Whichers Mill), to which the City had contributed and directed solid waste, was permanently closed. The City will be responsible for maintaining and monitoring the former landfill site and has recorded such estimated future costs, totaling \$40,000, as a liability in the government-wide financial statements. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

As the City officially began considering development of the Rushton Street Landfill with solar energy generation in 2018, additional coordination has been performed with the City's Consultants and MaineDEP to address the aforementioned criterion of the adjacent stream ultimately meeting a Class B waterway standard. All stakeholders agreed that the original Class B waterway goal was unrealistic with the selected groundwater interception strategy employing a significant fraction of water that remains landfill leachate (and is otherwise not naturally occurring). The City sought assurances from MaineDEP that additional changes to the landfill cap would not be required in order to mitigate risk and preserve the investment in solar energy generation.

## Notes to Financial Statements

June 30, 2024

### NOTE 6 – LONG-TERM DEBT – CONTINUED

#### Landfill Closure and Postclosure Care Costs – Continued

Therefore, at the request of MaineDEP, the City’s Consultants were authorized to perform a Technical Infeasibility Analysis. The objective of the analysis was to review technologies emergent since the inception of the current agreement that might require disturbance of the landfill and solar investment area. The analysis was completed (with no potential results that would affect the cap area) and submitted to MaineDEP. MaineDEP has accepted the analysis but has not granted a Technical Infeasibility Waiver or agreed to changes in the original agreement citing that it is beyond their jurisdiction. They have however, provided the attached letter attesting that MaineDEP substantially agrees with the results of the study. The second attachment is the original 1999 consent order for the site for reference.

In due course of the above review, MaineDEP noted several patches of thin grass on the landfill cap and performed an additional localized methane gas sampling. Subsequently, the City’s Consultants performed a more comprehensive methane gas inventory and determined that more gas vents, topsoil maintenance, and grass plantings will be necessary in several stressed vegetation areas. The gas vents have been designed and Sanford has received one proposal for the work. This work has been authorized to proceed by the City of Sanford. However, the Consultants have subsequently advised that the application of fertilizer (lime) should be tried first to attempt to improve grass growth. The Department intends to apply the lime as prescribed as soon as practicable.

#### Conduit Debt

The City has, from time to time, assisted third parties in financing capital activities by participating in conduit debt transactions. The City is not obligated in any manner for this debt and, as a result, has not reported these liabilities or any related assets in the basic financial statements. The outstanding principal balance of conduit debt, as of June 30, 2024, was \$1,082,568. Upon repayment of the debt, ownership of such property transfers to the third party served by the issuance. This debt is not a direct or contingent liability of the City and there are no voluntary commitments to support this debt. Accordingly, the debt is not reported as a liability in the accompanying statements.

### NOTE 7 – PENSION PLANS

#### Plan Descriptions

The City contributes to the Maine Public Employees Retirement System as part of the State Employee and Teacher Plan (the Teacher Plan) and also the Participating Local District Consolidated Plan (the PLD plan) or (the Plans), which are cost sharing multiple employer defined benefit pension plans. The Plans were established as the administrator of a public employee retirement system under the Laws of the State of Maine. The City School Department’s teaching certified employees, plus other qualified educators, are eligible to participate in the Teacher Plan. The Teacher Plan covers 239 participating employers. The City’s general services, public works, Sanford Regional Communication Center, and management group, police and fire employees and the City School Department’s custodians, school lunch personnel, and other non-teacher personnel including, some ed techs, central office employees, and secretaries employees have the option to participate in the PLD Plan. The PLD Plan covers 327 participating employers.

Employee membership data related to the Plans system wide, as of June 30, 2023 was, as follows:

	Teachers	PLD
Current participants: Vested and non-vested	40,586	13,122
Terminated participants: Vested	9,202	2,865
Terminated participants: Inactive due refunds	39,038	10,467
Retirees and beneficiaries receiving benefits	39,038	10,615
	<u>127,864</u>	<u>37,069</u>

## Notes to Financial Statements

June 30, 2024

### NOTE 7 – PENSION PLANS – CONTINUED

#### Plan Descriptions – Continued

Benefit terms are established by Maine statute, in the case of the PLD Plan, an advisory group, also established by statute, reviews the terms of the Plan and periodically makes recommendations. The Plans' retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten-year requirement was reduced by legislative action to five years). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for Teacher Plan members is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD Plan members, normal retirement age is 60. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The Plans also provide disability and death benefits which are established by statute for State employee members and by contract with other participating employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the Plan's Board of Trustees and is currently 3.88%.

For the year ended June 30, 2024, the City's total payroll for all employees was \$42,919,902. Total covered payroll was \$25,376,162 for the Teacher Plan and \$14,910,347 for the PLD Plan. Covered payroll refers to all compensation paid by the City to active employees covered by the Plan.

#### Contributions

The contribution requirements of the Teacher Plan members are defined by law or the Plan's Board. Teacher Plan members of the City School Department are required to contribute 7.65% of covered compensation to the Teacher Plan. The employees' contributions are deducted from the employee's wages or salary and remitted by the City School Department to the Teacher Plan on a monthly basis. The State is statutorily required to contribute 14.51% of annual Teacher wages, excluding wages covered by grants, which pays for the unfunded liability for the teachers. Employer contribution rates are determined through actuarial valuations. The City School Department's required contribution rate for the year ended June 30, 2023 was 4.47% of annual Teacher payroll, plus 14.51% for grant fund wages, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year (normal cost contributions). The City School Department's contributions to the Teacher Plan for the year ended June 30, 2024 were \$1,556,301.

The contribution requirements of the PLD Plan members are defined by law or the Plan's Board. Employees of the School Unit are required to contribute 7.8% or 7.05% of covered compensation to the PLD based on joining the plan prior to or after July 1, 2014 to reflect the fact that newer members having an older retirement age. Contributions are deducted from the employee's wages or salary and remitted by the School Unit to the Plan on a monthly basis. Employer contribution rates are determined through actuarial valuations. The School Unit's required contribution rate for the year ended June 30, 2024 was 10.2% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The School Unit's contributions to the Plan for the year ended June 30, 2024 were \$2,162,951.

## Notes to Financial Statements

June 30, 2024

### NOTE 7 – PENSION PLANS – CONTINUED

#### Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

##### Teacher Plan

At June 30, 2024, the City School Department reported a liability for its proportionate share of the net pension liability that reflected a reduction of State pension support provided to the City School Department. The amount recognized by the City School Department as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the City School Department were, as follows:

City School Department's proportionate share of the net pension liability	\$ 3,199,300
State's proportionate share of the net pension liability associated with the City School Department	<u>22,926,259</u>
Total	<u>\$ 26,125,559</u>

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2024, the City School Department's proportion was 0.211 percent, which was an increase of 0.031 from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the School Department recognized pension expense of \$2,194,937 and revenue of \$4,946,000 for support provided by the State. In addition, the School Unit reported deferred outflows of resources and deferred inflows of resources from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual results	\$ 262,121	
Changes of assumptions		
Net difference between projected and actual earnings on Plan investments		\$296,806
Changes in proportion and differences between contributions and proportionate share of contributions	1,047,878	67,368
Contributions subsequent to the measurement date	<u>1,556,301</u>	
Total	<u>\$ 2,866,300</u>	<u>\$364,174</u>

## Notes to Financial Statements

June 30, 2024

### NOTE 7 – PENSION PLANS – CONTINUED

#### Teacher Plan - Continued

The \$1,556,301 of deferred outflows of resources, resulting from the City School Department's contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be netted and recognized in pension expense (reduction in expense), as follows:

Years ending June 30,	
2025	\$ 294,605
2026	169,241
2027	466,965
2028	<u>15,014</u>
Total	<u>\$945,825</u>

#### PLD Plan

At June 30, 2024, the City and the City School Department reported an liability of \$7,157,245 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City and the City School Department's proportion of the net pension liability was based on a projection of the City and the City School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the City and the City School Department's proportion was 2.24%, which was less by 0.09% as its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the City and the City School Department recognized pension expense of \$2,772,562. At June 30, 2024, the City and the City School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual results	\$ 1,328,753	
Changes of assumptions		
Net difference between projected and actual earnings on Plan investments		\$ 1,214,546
Changes in proportion and differences between contributions and proportionate share of contributions		258,934
Contributions subsequent to the measurement date	<u>2,162,951</u>	
Total	<u>\$ 3,491,704</u>	<u>\$ 1,473,480</u>

## Notes to Financial Statements

June 30, 2024

### NOTE 7 – PENSION PLANS – CONTINUED

#### PLD Plan - Continued

The \$2,162,951 of deferred outflows of resources, resulting from the City’s contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be netted and recognized in pension expense (reduction in expense), as follows:

Years ending June 30,	
2025	\$ (271,145)
2026	1,161,920
2027	1,231,878
2028	56,460
Total	<u>\$ (144,727)</u>

#### Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% per annum
Annual salary increases, including inflation	State employees 3.26%-9.43%; Teachers 2.80%-13.03% and PLD Plan 2.75%-11.48%, per year
Investment rate of return	6.50%, per annum, compounded annually

Mortality rates for teachers were based on the 2010 Public Plan Teacher Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC\_2020 model. Mortality rates for PLDs were based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC\_2020 model.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period of July 1, 2015 to June 30, 2020.

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

## Notes to Financial Statements

June 30, 2024

### NOTE 7 – PENSION PLANS – CONTINUED

#### Actuarial Assumptions - Continued

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Public equities	6.0 %
Private equities	7.6 %
Real estate	5.2 %
Infrastructure	5.3 %
Diversifiers	5.0 %
U.S. government	2.6 %
Traditional credit	3.2 %
National resources	5.0 %
Alternative credit	7.4 %
Total	

#### Discount Rate

The discount rate used to measure the total pension liability was 6.50% for the Teacher Plan and for the PLD Plan. The projection of cash flows used to determine the discount rate assumed that employee contributions would be made at the current contribution rate and that contributions from employers would be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

##### Teacher Plan

The following presents the City School Department's proportionate share of the net pension liability calculated using the discount rate of 6.50%, as well as what the City School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

	Discount rate	City and School Department's proportionate share of net pension liability
1% decrease	5.50%	\$ 6,290,569
Current discount rate	6.50%	\$ 3,199,300
1% increase	7.50%	\$ 625,983

## Notes to Financial Statements

June 30, 2024

### NOTE 7 – PENSION PLANS – CONTINUED

#### PLD Plan

The following presents the City and the City School Department's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.50%, as well as what the City and the City School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

	<u>Discount rate</u>	<u>City and School Department's proportionate share of net pension liability (asset)</u>
1% decrease	5.50%	\$ 19,611,373
Current discount rate	6.50%	\$ 7,157,245
1% increase	7.50%	\$ (3,116,397)

#### Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Maine Public Employees Retirement System financial report.

#### On-Behalf Payments

The State of Maine makes a contribution to the Maine Public Employees Retirement System Teachers Fund for the teachers of the City School Department. The actual payment, which is made by the State, is determined by an actuary for the entire teachers' fund. The Maine Public Employees Retirement System estimates the payment made on-behalf of the City School Department to approximate 14.51% of the qualified teachers' salaries, plus an additional 4.47% for health insurance. For the year ended June 30, 2024, the total amount of on-behalf payments was approximately \$3,903,000 and was recognized in the fund financial statements. The amount of on-behalf payments recognized in the government wide financial statements for pension expense was approximately \$4,946,000.

## Notes to Financial Statements

June 30, 2024

### NOTE 8 – FUND BALANCES AND NET POSITION

#### Fund Balances

As of June 30, 2024, fund balance components consisted of the following:

	General Fund	Other Governmental Funds	Total
Nonspendable:			
Inventory		\$ 48,875	\$ 48,875
Land held for investment		109,500	109,500
Principal for permanent funds		6,000	6,000
Total Nonspendable		<u>164,375</u>	<u>164,375</u>
Restricted:			
Special revenue funds		6,904,890	6,904,890
Capital project funds		4,768,951	4,768,951
Permanent funds		1,128,171	1,128,171
Total Restricted		<u>12,802,012</u>	<u>12,802,012</u>
Committed:			
Capital plan - City	\$3,765,873		3,765,873
Capital plan - School	1,377,340		1,377,340
Capital projects		102,110	102,110
Total Committed	<u>5,143,213</u>	<u>102,110</u>	<u>5,245,323</u>
Assigned:			
Subsequent budget			
– City	1,100,000		1,100,000
Subsequent budget	989,511		989,511
- School			
Various assigned funds	488,872		488,872
- City			
Total Assigned	<u>2,578,383</u>		<u>2,578,383</u>
Unassigned:			
School	1,997,841	(554,572)	1,443,269
City	6,970,982	(1,116,432)	5,854,550
	<u>8,968,823</u>	<u>(1,671,004)</u>	<u>7,297,819</u>
Total Fund Balance	<u>\$16,690,419</u>	<u>\$11,397,493</u>	<u>\$28,087,912</u>

#### Net Position

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

## Notes to Financial Statements

June 30, 2024

### NOTE 8 – FUND BALANCES AND NET POSITION – CONTINUED

#### Net Position – Continued

The City's net investment in capital assets was calculated as follows at June 30, 2024:

	Governmental Activities
Capital assets	\$284,213,167
Accumulated depreciation	(106,536,720)
Bonds and notes payable	(121,634,080)
Lease obligations	(2,177,140)
Unspent bond proceeds	4,888,296
	<hr/>
<b>Net investment in capital assets</b>	<b><u>\$ 58,753,523</u></b>

### NOTE 9 – TAX ABATEMENTS AND TAX INCREMENT FINANCING DISTRICTS

The City entered into property tax abatement agreements (credit enhancement agreements) with local businesses under Municipal Tax Increment Financing Districts approved by the State of Maine Department of Economic and Community Development. Under the agreements, the City may grant reimbursement limited to incremental taxes from the new actual increased assessed value projected at 25 percent to 95 percent of the increase. The agreements maybe granted to businesses located within the City that is providing economic development.

For the fiscal year ended June 30, 2024, the City abated property taxes totaling \$254,427 under the program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

A 62 percent property tax abatement to the St. Ignatius Municipal Affordable Housing Development to be used to develop the property. The abatement amounted to \$56,736.

A 95 percent property tax abatement to encourage redevelopment of a mill building located in the City. The abatement amounted to \$68,836.

A 50 percent property tax abatement to Sanford Property Holdings to be used to develop the property. The abatement amounted to \$45,273.

All the remaining businesses abatements in the aggregate totaled \$83,582 with a percent of property tax abatement ranging from 50 percent to 100 percent.

The City also has a Route 109 tax increment financing district with total tax captured of \$466,423 for which the tax revenues are set aside and utilized for marketing of the City's downtown and mills as an investment site, promotional events and operational and administrative support for the Office of economic affairs.

## Notes to Financial Statements

June 30, 2024

### NOTE 10 – OTHER INFORMATION

#### Risk Management

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the City either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the City participates in a public entity risk pool sponsored by Maine Municipal Association for workers' compensation. No settlements exceeded insurance coverage for the past three fiscal years. Based on the coverage provided by these pools, as well as coverage provided by commercial insurance purchased, the City is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2024.

### NOTE 11 – DEFERRED COMPENSATION PLAN

The City of Sanford, Maine offers certain employees a deferred compensation plan created in accordance with Internal Revenue (IRC) Section 457. The Plan permits participating employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Assets of the Plan are placed in trust for the exclusive benefit of participants and their beneficiaries. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on plan assets, are not included in the City's financial statements.

### NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The City has three OPEB plans which employees participate in for which separate disclosure information is provided below.

#### State Employee and Teacher Plan and Participating Local District Consolidated Plan – Retiree Group Life Insurance

##### *General Information*

*Plan description.* Teaching-certified employees of the City are provided with OPEB through the State Employee and Teacher Plan – Retiree Group Life Insurance (SET Plan) and certain non-teaching employees are provided with OPEB through the Participating Local District Consolidated Plan – Retiree Group Life Insurance (PLD Plan), both plans are a cost-sharing multiple-employer defined benefit OPEB plan administered by the Maine Public Employees Retirement System (MPERS). State of Maine Statutes grants the authority to establish and amend the benefit terms to the MPERS Board of Trustees. MPERS issues a publicly available financial report that can be obtained at [www.maineopers.org](http://www.maineopers.org).

## Notes to Financial Statements

June 30, 2024

### NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

*Benefits provided.* The Group Life Insurance Plans (the Plans) provide basic group life insurance benefits, during retirement, to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retirees' average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

*Contributions.* Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance coverage for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period. Contributions to the OPEB plan from the City were \$32,572 for the year ended June 30, 2024. Employees are not required to contribute to the OPEB plan.

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

For the SET plan, the City's proportionate share of the OPEB liability is \$0 and the State's proportionate share of the OPEB liability is \$637,639 as of June 30, 2024.

For the PLD plan, the City reported a liability of \$343,462 for its proportionate share of the collective net OPEB liability as of June 30, 2024. The collective net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The City's proportion of the collective net OPEB liability was based on a projection of the City's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2023, the City's proportion was 2.517 percent, which was an increase of 0.1 from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the City recognized OPEB expense of \$33,037. At June 30, 2024, the City's reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,100	\$ 2,688
Changes of assumptions	16,785	75,894
Net difference between projected and actual earnings on OPEB plan investments	11,055	
Changes in proportion and differences between City premiums and proportionate share of premiums	48,040	1
City contributions subsequent to the measurement date	32,572	
Total	<u>\$ 114,552</u>	<u>\$78,583</u>

## Notes to Financial Statements

June 30, 2024

### NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Of the total amount reported as deferred outflows of resources related to OPEB, \$32,572 resulting from City contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the City's OPEB expense, as follows:

Year ended June 30,	
2025	\$ (15,779)
2026	(21,968)
2027	28,758
2028	6,529
2029	5,859
Thereafter	-
Total	<u>\$ 3,397</u>

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	SET and PLD Plan 2.75 percent
Salary increases	State employees – 3.26%-9.43%, Judges and Legislators 2.75%, Teachers 2.80%-13.03% including inflation and PLD Plan 2.75%-11.48% including inflation
Investment rate of return	SET and PLD Plan 6.50% per annum, compounded annually
Healthcare cost trend rates	Not applicable to the group life insurance plan

For the SET and PLD Plans, for active members and non-disable retirees of the Plans, the RP2020 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2020 Total Dataset Disable Annuitant Mortality Table, for males and females, is used.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period of June 30, 2015 to June 30, 2020.

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

Asset Class	Long-Term Expected Real Rate of Return
Public equities	6.0%
Real estate	5.2%
Traditional credit	3.2%
US Government securities	2.3%

## Notes to Financial Statements

June 30, 2024

### NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

The discount rate used to measure the collective total OPEB liability was 6.50% for 2023 for the SET Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on SET Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

*Sensitivity of the City's proportionate share of the collective net OPEB liability to changes in the discount rate.* The following presents the City's proportionate share of the collective net OPEB liability, as well as what the City's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current discount rate:

	1% Decrease (5.50%)	Discount Rate (6.50%)	1% Increase (7.50%)
City's proportionate share of the collective net OPEB liability	\$ 476,379	\$ 343,462	\$ 236,620

On-behalf payments are recognized on the government-wide financial statements, on a full accrual basis, based on the SET OPEB plan benefits expense attributed to the State of Maine in the amount of \$72,319.

### Retiree Group Health Insurance Plan

#### *General Information*

*Plan description.* The City sponsors another post-retirement benefit (OPEB) plan that provides health insurance (Health Plan) to retiring employees. The Health Plan is a single-employer defined benefit OPEB plan administered by the Maine Municipal Employees Health Trust (MMEHT). The City Council has the authority to establish and amend the benefit terms and financing requirements.

MMEHT does not issue a separate financial report for its OPEB as the City does not fund an OPEB plan and operates on a pay-as-you-go basis. Employers fund their own benefits. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

*Benefits provided.* The Health Plan provides healthcare and life insurance benefits for retirees and their dependents. City employees over the age of 55 with 5 years of continuous service at retirement are eligible to participate in the Health Plan. Retirees who are not eligible for Medicare retain coverage in the same group health plan as active employees. Retirees must pay for Medicare Part B coverage to be eligible to participate in the State-sponsored employer funded Companion Plan.

*Plan Membership.* At June 30, 2024, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	18
Active employees	134
	<u>152</u>

## Notes to Financial Statements

June 30, 2024

### NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

#### *Total OPEB Liability*

The City's total OPEB liability of \$2,349,687 was measured as of January 1, 2024 and was determined by an actuarial valuation as of that date.

*Actuarial assumptions and other inputs.* The total OPEB liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

General inflation of 3.00% was used along with an aggregate payroll increase of 2.75%. Merit payroll increases, mortality, termination, disability and retirement assumptions relied on the System's June 30, 2016 through June 30, 2020's experience study. Mortality rates were based on the RP-2020 Total Dataset Healthy Annuitant Mortality Table for Males or Females. The mortality improvement scale RPEC-2020 was modified to converge to an ultimate rate of 1.00 percent for ages under 80 and under grading down to 0.05 percent at age 95 and further, grading down to 0.00 percent at age 115 with convergence to the ultimate rate in 2027.

The discount rate was based on high quality AA/Aa or higher bond yields in effect for 20-year, tax exempt general obligation municipal bonds using the Bond Buyer index.

The actuarial assumptions used in the January 1, 2024 valuation were based on the results of an actuarial experience study, conducted by the Maine State Retirement Consolidated Plan for Participating Local Districts, for the period June 30, 2016 June 30, 2020.

#### Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2023	\$ 1,809,734
Changes for the year:	
Service cost	49,900
Interest	14,324
Changes in assumptions or other inputs	455,675
Benefit payments	(48,235)
Net changes	<u>539,953</u>
Balance at June 30, 2024	<u>\$ 2,349,687</u>

Changes in assumptions or other inputs reflect a change in the discount rate from 3.72% in 2023 to 3.26% in 2024.

## Notes to Financial Statements

June 30, 2024

### NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

*Sensitivity of the total OPEB liability to changes in the discount rate.*

The following table shows how the total OPEB liabilities would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate used for the Health Plan is 3.26%.

	1% Decrease (2.26%)	Discount Rate (3.26%)	1% Increase (4.26%)
Total OPEB liability	\$ 2,746,461	\$ 2,349,687	\$ 2,028,769

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.*

The following table shows how the total OPEB liabilities would change if the healthcare rate used was one percentage point lower or one percentage point higher than the current rate of 10.7%.

	1% Decrease (9.77%)	Healthcare Cost Trend Rates (10.77%)	1% Increase (11.77%)
City's proportionate share of the collective net OPEB liability	\$ 2,002,608	\$ 2,349,687	\$ 2,794,333

### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the City recognized OPEB expense of \$102,252. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 14,278	\$ 512,879
Changes of assumptions	733,280	247,147
City contributions subsequent to the measurement date	48,235	
Total	<u>\$ 795,793</u>	<u>\$ 760,026</u>

## Notes to Financial Statements

June 30, 2024

### NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Of the total amount reported as deferred outflows of resources related to OPEB, \$48,235 resulting from City contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflow of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	
2025	\$ (15,940)
2026	(38,460)
2027	(9,596)
2028	(9,599)
2029	7,070
Thereafter	54,057
Total	<u>\$ (12,468)</u>

### Retiree Group Health Insurance Plan

#### General Information

*Plan description and benefits provided.* The City School Department is a participant in the MEA Benefits Trust (MEABT). MEABT was established by the Maine Education Association on April 10, 1993, as an employee welfare benefit plan. The MEABT is administered by Trustees, in accordance with its terms for the exclusive benefit of Plan participants and beneficiaries. The principal asset of the MEABT is a group insurance contract, currently held with Anthem Blue Cross and Blue Shield of Maine, which provides medical, hospital, surgical, prescription coverage and related health benefits to individuals of the City School Department, including active educators, retired and disabled educators and related personnel and their dependents. The City School Department's participation in the MEABT plan is considered its own post-retirement benefit plan, based on its own census data or participants in the trust. The MEABT does not issue a separate financial report for its OPEB. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Employee membership data related to the Plan, as of the June 30, 2024 measurement date was, as follows:

Active members	46
Retirees under age 65	2
Retirees over age 65	1
	<u>49</u>

## Notes to Financial Statements

June 30, 2024

### NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

*Eligibility.* The employee must have participated in the MEA Benefits Trust health plan for 12 months prior to retirement and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits.

A retiree who terminates coverage may elect to re-enroll in coverage at a later date if the participant participated in the health plan for 12 months prior to terminating coverage, if the re-enrollment occurs within 5 years from the date of termination of coverage, and if the retiree does not surpass attaining age 62 at the time of re-enrollment. The participant has to have maintained continuous health insurance coverage during this break in coverage. To be eligible for re-enrollment, a retiree may not take more than one break in coverage.

*Contributions.* The City School Department’s contribution comes in the form of an implied subsidy. The retiree is eligible for a State subsidy of 65% of the blended single premium for the retiree only. Under State law, the blended premium is determined by blending rates for active members and retired members. The retiree pays 5% of the blended premium amounts. The implicit rate subsidy is the value of the cost of care minus the premiums charged. Since the premiums charged are based on the average active and pre-Medicare retirees, the retirees are implicitly paying less than the true cost of coverage resulting in a subsidy through the premiums paid by the City School Department for active members.

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

At June 30, 2024, the City School Department reported a liability of \$750,924 for its net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

For the year ended June 30, 2024, the City School Department recognized OPEB expense (income) of \$(11,180). At June 30, 2024, the City School Department reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 50,791	\$ 175,105
Changes of assumptions	3,012	109,716
Contributions subsequent to the measurement date	27,439	
Total	\$ 81,242	\$ 284,821

Of the total amount reported as deferred outflows of resources related to OPEB, \$27,439 resulting from City School Department contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending June 30, 2025.

## Notes to Financial Statements

June 30, 2024

### NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the City School Department OPEB expense, as follows:

Year ended June 30,	
2025	\$ (59,290)
2026	(55,554)
2027	(57,059)
2028	(57,058)
2029	(2,057)
Total	<u>\$ 231,018</u>

Actuarial assumptions and methods: The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions:

Measurement date: June 30, 2024

Discount Rate: 3.65% per annum for the year ended June 30, 2024 reporting.

Healthcare cost trend rates: Pre-Medicare – Initial trend of 7.95% applied in FYE 2023 grading over 19 years to 4.00% per annum  
 Medicare – Initial trend of 0.0% applied in FYE 2023 and 5.62% applied in FYE 2024 grading over 18 years to 4.29% per annum.

Rate of mortality: Healthy Annuitants: Based on the 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table adjusted as follows:  
 - 98.1% and 87.5% respectively of the rates for males before age 85 and females before age 80  
 - 106.4% and 122.3% respectively of the rates for males on and after age 85 and females on and after age 80

Rates are projected generationally using the RPEC 2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC 2020 model are those included in the published MP-2020 scale.

Healthy Employees: Based on 93.1% and 91.9% of the 2010 Public Plan Teacher Benefits-Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC 2020 model as described in the health annuitant mortality.

Disabled Annuitants: Based on 94.2% and 123.8% of the 2010 Public Plan Non-Safety Benefits- Weighted Disabled retiree Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC 2020 model as described in the health annuitant mortality.

Retiree Contribution Increases: Retiree medical contributions are assumed to increase at the same rate as incurred claims. We assume a constant cost-sharing in plan design between employer and retirees.

## Notes to Financial Statements

June 30, 2024

### NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Since the plan is pay as you go and is not funded, the discount rate used to measure the total OPEB liability for the healthcare plan is based on the Bond Buyer 20 year – Bond General Obligation Index as of June 30, 2024. The discount rate based on the index was 3.65% per annum as of June 30, 2024.

#### Changes in the Net OPEB Liability

Changes in the City School Department’s net OPEB liability were as follows:

	<b>Total OPEB Liability</b>
<b>Balance as of June 30, 2022</b>	<u>\$ 743,122</u>
Changes for the year:	
Service cost	21,532
Interest	26,578
Differences between expected and actual experience	
Changes in assumptions	(12,352)
Benefit payments	<u>(27,956)</u>
Net changes	<u>7,802</u>
<b>Balance as of June 30, 2023 (Measurement Date)</b>	
<b>Reporting as of June 30, 2024</b>	<u><u>\$ 750,924</u></u>

## Notes to Financial Statements

June 30, 2024

### NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) – CONTINUED

Sensitivity of the City School Department proportionate share of the collective net OPEB liability to changes in the discount rate. The following presents the City School Department's proportionate share of the collective net OPEB liability, as well as what the City School Department proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower 2.65 percent or 1-percentage-point higher 4.54 percent than the current discount rate:

	1% Decrease 2.65%	Discount Rate 3.65%	1% Increase 4.65%
City School Department's proportionate share of the collective net OPEB liability	\$ 874,612	\$ 750,924	\$ 650,722

The initial healthcare cost trend rate assumptions used for the fiscal year ended June 30, 2023 were pre-Medicare of 7.95% and Medicare 0.00%, grading over a period of 18 years to 4.29% per annum.

Sensitivity of the City School Department's proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rates. The following presents the City School Department's proportionate share of the collective net OPEB liability, as well as what the City School Department's proportionate share of the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Assumed Healthcare Cost Trend Rate	1% Increase
City School Department's proportionate share of the collective net OPEB liability	\$ 636,659	\$ 750,924	\$ 895,425

OPEB plan fiduciary net position and was zero as of the measurement date, consequently there is no impact on the percentage of plan fiduciary position as a percentage of total OPEB liability for the above sensitivity analysis for the discount rate and healthcare cost trend rate.

#### On-Behalf OPEB Payments

The State of Maine contributes on behalf of the City School Department's retired teachers participating in the plan an amount equal to 65% of the blended single premium for the retiree's healthcare coverage. Using the census data for the measurement period ended June 30, 2023 the estimated on-behalf OPEB subsidy for year ended June 30, 2024 was approximately \$75,000. The amount has been recorded as a revenue and expenditure in the general fund in the statement of revenues, expenditures and changes in fund balances - governmental funds.

**City of Sanford, Maine**  
**Schedule of Proportionate Share of the Net Pension Liability**  
**Maine Public Employees Retirement System**  
**June 30, 2024**

<b>Teacher Plan</b>												
Year Ended	Valuation Date	City Proportion of the Net Pension Liability	City Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability	Total Net Pension Liability	Covered Payroll	City Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability				
June 30, 2024	June 30, 2023	0.21%	\$ 3,199,300	\$ 22,926,259	\$ 26,125,559	\$ 25,593,067	12.50%	86.03%				
June 30, 2023	June 30, 2022	0.18%	\$ 2,679,211	\$ 22,791,919	\$ 25,471,130	\$ 24,425,888	10.97%	85.79%				
June 30, 2022	June 30, 2021	0.08%	\$ 666,621	\$ 12,972,526	\$ 13,639,147	\$ 21,845,974	3.05%	90.90%				
June 30, 2021	June 30, 2020	0.07%	\$ 1,134,889	\$ 24,684,836	\$ 25,819,725	\$ 20,498,021	5.54%	81.03%				
June 30, 2020	June 30, 2019	0.09%	\$ 1,351,332	\$ 22,442,480	\$ 23,793,812	\$ 20,709,853	6.53%	82.73%				
June 30, 2019	June 30, 2018	0.07%	\$ 1,008,654	\$ 21,064,144	\$ 22,072,798	\$ 20,082,752	5.02%	82.90%				
June 30, 2018	June 30, 2017	0.10%	\$ 1,464,273	\$ 22,309,645	\$ 23,773,918	\$ 19,789,278	7.40%	80.78%				
June 30, 2017	June 30, 2016	0.13%	\$ 2,245,903	\$ 26,241,411	\$ 28,487,314	\$ 19,068,408	11.78%	76.21%				
June 30, 2016	June 30, 2015	0.11%	\$ 1,421,755	\$ 20,122,264	\$ 21,544,019	\$ 18,348,011	7.75%	81.18%				
June 30, 2015	June 30, 2014	0.11%	\$ 1,227,763	\$ 16,583,886	\$ 17,811,649	\$ 18,152,746	6.76%	84.04%				

**PLD Plan**

Year Ended	Valuation Date	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2024	June 30, 2023	2.24%	\$ 7,157,245	\$ 13,990,203	51%	92.34%
June 30, 2023	June 30, 2022	2.32%	\$ 6,183,407	\$ 12,497,332	49%	93.26%
June 30, 2022	June 30, 2021	2.44%	\$ (784,493)	\$ 11,745,696	-7%	100.86%
June 30, 2021	June 30, 2020	2.45%	\$ 9,716,389	\$ 11,102,284	88%	88.35%
June 30, 2020	June 30, 2019	2.45%	\$ 7,493,754	\$ 10,376,730	72%	90.62%
June 30, 2019	June 30, 2018	2.46%	\$ 6,744,439	\$ 9,960,653	68%	91.14%
June 30, 2018	June 30, 2017	2.44%	\$ 10,002,814	\$ 9,463,553	106%	86.43%
June 30, 2017	June 30, 2016	2.45%	\$ 12,993,512	\$ 8,745,351	149%	81.61%
June 30, 2016	June 30, 2015	2.60%	\$ 8,301,825	\$ 8,630,045	96%	88.27%
June 30, 2015	June 30, 2014	2.77%	\$ 4,258,929	\$ 8,527,632	50%	94.10%

**City of Sanford, Maine  
Schedule of Contributions  
Maine Public Employees Retirement System  
June 30, 2024**

**Teachers Plan**

Year Ended	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
June 30, 2024	June 30, 2023	\$ 1,556,301	\$ 1,556,301	\$ -	\$ 25,376,162	6.13%
June 30, 2023	June 30, 2022	\$ 1,432,028	\$ 1,432,028	\$ -	\$ 25,593,067	5.60%
June 30, 2022	June 30, 2021	\$ 1,312,745	\$ 1,312,745	\$ -	\$ 24,425,888	5.37%
June 30, 2021	June 30, 2020	\$ 1,058,166	\$ 1,058,166	\$ -	\$ 21,845,974	4.84%
June 30, 2020	June 30, 2019	\$ 993,047	\$ 993,047	\$ -	\$ 20,498,021	4.84%
June 30, 2019	June 30, 2018	\$ 950,091	\$ 950,091	\$ -	\$ 20,709,853	4.59%
June 30, 2018	June 30, 2017	\$ 923,482	\$ 923,482	\$ -	\$ 20,082,752	4.60%
June 30, 2017	June 30, 2016	\$ 788,075	\$ 788,075	\$ -	\$ 19,789,278	3.98%
June 30, 2016	June 30, 2015	\$ 790,776	\$ 790,776	\$ -	\$ 19,068,408	4.15%
June 30, 2015	June 30, 2014	\$ 649,160	\$ 649,160	\$ -	\$ 18,348,011	3.54%

**PLD Plan**

Year Ended	Valuation Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Employee Payroll
June 30, 2024	June 30, 2023	\$ 2,162,951	\$ 2,162,951		\$ 14,910,347	14.51%
June 30, 2023	June 30, 2022	\$ 2,054,902	\$ 2,054,902	\$ -	\$ 13,990,203	14.69%
June 30, 2022	June 30, 2021	\$ 1,819,560	\$ 1,819,560	\$ -	\$ 12,497,332	14.56%
June 30, 2021	June 30, 2020	\$ 1,670,386	\$ 1,670,386	\$ -	\$ 11,745,696	14.22%
June 30, 2020	June 30, 2019	\$ 1,579,389	\$ 1,579,389	\$ -	\$ 11,102,284	14.23%
June 30, 2019	June 30, 2018	\$ 1,499,941	\$ 1,499,941	\$ -	\$ 10,376,730	14.45%
June 30, 2018	June 30, 2017	\$ 1,365,640	\$ 1,365,640	\$ -	\$ 9,960,653	13.71%
June 30, 2017	June 30, 2016	\$ 1,252,434	\$ 1,252,434	\$ -	\$ 9,463,553	13.23%
June 30, 2016	June 30, 2015	\$ 1,136,882	\$ 1,136,882	\$ -	\$ 8,745,351	13.00%
June 30, 2015	June 30, 2014	\$ 1,036,776	\$ 1,036,776	\$ -	\$ 8,630,045	12.01%

**City of Sanford, Maine**  
**Schedule of Changes in Net OPEB Liability and Related Ratios -**  
**MMEHT Group Health Insurance Plan**  
**June 30, 2024**

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability							
Service cost	\$ 49,900	\$ 61,886	\$ 67,398	\$ 57,487	\$ 53,950	\$ 62,479	\$ 52,441
Interest	68,289	41,749	48,123	55,981	87,362	78,554	75,921
Changes in benefit terms					(38,287)		
Differences between expected and actual experience	14,324		(338,807)		(620,355)		11,095
Changes of assumptions or other inputs	455,675	(236,770)	24,232	136,853	470,349	(230,933)	169,110
Benefit payments	(48,235)	(43,552)	(33,992)	(32,685)	(55,465)	(53,332)	(33,914)
<b>Net change in total OPEB liability</b>	<b>539,953</b>	<b>(176,687)</b>	<b>(233,046)</b>	<b>217,636</b>	<b>(102,446)</b>	<b>(143,232)</b>	<b>274,653</b>
<b>Total OPEB liability - beginning</b>	<b>1,809,734</b>	<b>1,986,421</b>	<b>2,219,467</b>	<b>2,001,831</b>	<b>2,104,277</b>	<b>2,247,509</b>	<b>1,972,856</b>
<b>Total OPEB liability - ending</b>	<b>\$ 2,349,687</b>	<b>\$ 1,809,734</b>	<b>\$ 1,986,421</b>	<b>\$ 2,219,467</b>	<b>\$ 2,001,831</b>	<b>\$ 2,104,277</b>	<b>\$ 2,247,509</b>
<b>Covered - employee payroll</b>	<b>9,938,701</b>	<b>8,368,574</b>	<b>8,368,574</b>	<b>8,066,358</b>	<b>8,066,358</b>	<b>7,332,318</b>	<b>7,332,318</b>
<b>Total OPEB liability as a percentage of Covered - employee payroll</b>	<b>23.6%</b>	<b>21.6%</b>	<b>23.7%</b>	<b>27.5%</b>	<b>24.8%</b>	<b>28.7%</b>	<b>30.7%</b>

**Notes to schedule:**

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

<b>June 30, 2024</b>	<b>June 30, 2023</b>	<b>June 30, 2022</b>	<b>June 30, 2021</b>	<b>June 30, 2020</b>	<b>June 30, 2019</b>	<b>June 30, 2018</b>
3.26%	3.72%	2.06%	2.12%	2.74%	4.10%	3.44%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.

**City of Sanford, Maine**  
**Schedule of Proportionate Share of Net OPEB Liability - Group Life Insurance**  
**Maine Public Employees Retirement System**  
**June 30, 2024**

**Group Life Insurance - SET Plan**

Year Ended	City's Proportion of the Collective Net OPEB Liability	City's Proportionate Share of the Collective Net OPEB Liability	State's Proportionate Share of the Collective Net OPEB Liability	Total Collective Net OPEB Liability	City's Covered Payroll	City's Proportionate Share of the Collective Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2024	0%	\$ -	\$ 637,639	\$ 637,639	\$ 9,928,479	0.00%	56.97%
June 30, 2023	0%	\$ -	\$ 680,671	\$ 680,671	\$ 9,734,925	0.00%	52.39%
June 30, 2022	0%	\$ -	\$ 323,088	\$ 323,088	\$ 5,942,999	0.00%	62.90%
June 30, 2021	0%	\$ -	\$ 662,082	\$ 662,082	\$ 8,729,848	0.00%	49.51%
June 30, 2020	0%	\$ -	\$ 656,438	\$ 656,438	\$ 8,605,577	0.00%	49.22%
June 30, 2019	0%	\$ -	\$ 653,111	\$ 653,111	\$ 8,362,116	0.00%	48.04%
June 30, 2018	0%	\$ -	\$ 634,127	\$ 634,127	\$ 8,145,982	0.00%	47.29%

**Group Life Insurance - PLD Plan**

Year Ended	City's Proportion of the Collective Net OPEB Liability	City's Proportionate Share of the Collective Net OPEB Liability	State's Proportionate Share of the Collective Net OPEB Liability	Total Collective Net OPEB Liability	City's Covered Payroll	City's Proportionate Share of the Collective Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2024	2.52%	\$ 343,462	\$ -	\$ 343,462	\$ 7,794,829	4.41%	59.71%
June 30, 2023	2.42%	\$ 350,148	\$ -	\$ 350,148	\$ 7,285,168	4.81%	55.88%
June 30, 2022	2.27%	\$ 234,169	\$ -	\$ 234,169	\$ 6,804,745	3.44%	67.26%
June 30, 2021	2.20%	\$ 290,695	\$ -	\$ 290,695	\$ 5,961,583	4.88%	55.40%
June 30, 2020	2.10%	\$ 448,484	\$ -	\$ 448,484	\$ 5,719,141	7.84%	43.18%
June 30, 2019	2.07%	\$ 418,956	\$ -	\$ 418,956	\$ 5,367,385	7.81%	43.92%
June 30, 2018	2.06%	\$ 344,647	\$ -	\$ 344,647	\$ 5,232,366	6.59%	47.42%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.

**City of Sanford, Maine**  
**Schedule of OPEB Contributions - Group Life Insurance**  
**Maine Public Employees Retirement System**  
**June 30, 2024**

**Group Life Insurance - SET Plan**

Year Ended	Contractually Required Contribution	Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2024	\$ -	\$ -	\$ -	\$ 9,928,479	0.00%
June 30, 2023	\$ -	\$ -	\$ -	\$ 9,734,925	0.00%
June 30, 2022	\$ -	\$ -	\$ -	\$ 5,942,999	0.00%
June 30, 2021	\$ -	\$ -	\$ -	\$ 8,729,848	0.00%
June 30, 2020	\$ -	\$ -	\$ -	\$ 8,605,577	0.00%
June 30, 2019	\$ -	\$ -	\$ -	\$ 8,362,116	0.00%
June 30, 2018	\$ -	\$ -	\$ -	\$ 8,362,116	0.00%

**Group Life Insurance - PLD Plan**

Year Ended	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2024	\$ 32,572	\$ 32,572	\$ -	\$ 7,794,829	0.42%
June 30, 2023	\$ 29,647	\$ 29,647	\$ -	\$ 7,285,168	0.41%
June 30, 2022	\$ 27,045	\$ 27,045	\$ -	\$ 6,804,745	0.40%
June 30, 2021	\$ 24,974	\$ 24,974	\$ -	\$ 5,961,583	0.42%
June 30, 2020	\$ 22,974	\$ 22,974	\$ -	\$ 5,719,141	0.40%
June 30, 2019	\$ 21,725	\$ 21,725	\$ -	\$ 5,367,385	0.40%
June 30, 2018	\$ 21,439	\$ 21,439	\$ -	\$ 5,232,366	0.41%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year trend is completed, the City presents information for those years of which information is available.

**City of Sanford, Maine**  
**Schedule of Changes in Net OPEB Liability and Related Ratios -**  
**MEABT**  
**June 30, 2024**

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Total OPEB liability						
Service cost	\$ 21,532	\$ 27,053	\$ 28,863	\$ 12,950	\$ 11,078	\$ 11,719
Interest	26,578	22,927	22,589	38,476	39,474	37,050
Changes in benefit terms				(102,481)		
Differences between expected and actual experience		(262,657)		253,959		
Changes of assumptions or other inputs	(12,352)	(67,342)	7,533	(272,649)	53,957	(42,297)
Benefit payments	(27,956)	(22,391)	(13,361)	(33,113)	(21,134)	(20,404)
<b>Net change in total OPEB liability</b>	<b>7,802</b>	<b>(302,410)</b>	<b>45,624</b>	<b>(102,858)</b>	<b>83,375</b>	<b>(13,932)</b>
<b>Total OPEB liability - beginning</b>	<b>743,122</b>	<b>1,045,532</b>	<b>999,908</b>	<b>1,102,766</b>	<b>1,019,391</b>	<b>1,033,323</b>
<b>Total OPEB liability - ending</b>	<b>\$ 750,924</b>	<b>\$ 743,122</b>	<b>\$ 1,045,532</b>	<b>\$ 999,908</b>	<b>\$ 1,102,766</b>	<b>\$ 1,019,391</b>
<b>Covered - employee payroll</b>	<b>3,268,971</b>	<b>3,189,240</b>	<b>2,857,644</b>	<b>2,787,946</b>	<b>1,851,477</b>	<b>1,801,924</b>
<b>Total OPEB liability as a percentage of Covered - employee payroll</b>	<b>23.0%</b>	<b>23.3%</b>	<b>36.6%</b>	<b>35.9%</b>	<b>59.6%</b>	<b>56.6%</b>

**Notes to schedule:**

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

	<b>June 30, 2024</b>	<b>June 30, 2023</b>	<b>June 30, 2022</b>	<b>June 30, 2021</b>	<b>June 30, 2020</b>	<b>June 30, 2019</b>
	3.65%	3.54%	2.16%	2.21%	3.50%	3.87%

This schedule is presented to illustrate requirements to show information for 10 years. However, until a full 10 year tend is completed, the City presents information for those years of which information is available.

## Combining Fund Information

**City of Sanford, Maine  
Nonmajor Governmental Funds  
Combining Balance Sheet  
June 30, 2024**

	<b>Special Revenue Funds</b>	<b>Capital Project Funds</b>	<b>Permanent Funds</b>	<b>Total Other Governmental Funds</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 14,446,373	\$ 10,200,294	\$ 1,100,739	\$ 25,747,406
Investments			436,143	436,143
Accounts and intergovernmental receivable	3,374,384	34,261		3,408,645
Interfund loans	829,672	22,613		852,285
Inventory	48,875			48,875
Land (held for investment)			109,500	109,500
<b>Total assets</b>	<b>18,699,304</b>	<b>10,257,168</b>	<b>1,646,382</b>	<b>30,602,854</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Deficit cash	5,209,199			5,209,199
Accounts payable	111,107	132,970		244,077
Accrued payroll	952,356			952,356
Interfund loans	6,770,828	5,626,190	402,711	12,799,729
<b>Total liabilities</b>	<b>13,043,490</b>	<b>5,759,160</b>	<b>402,711</b>	<b>19,205,361</b>
Fund balances (deficit):				
Nonspendable	48,875		115,500	164,375
Restricted	6,904,890	4,768,951	1,128,171	12,802,012
Committed		102,110		102,110
Unassigned	(1,297,951)	(373,053)		(1,671,004)
<b>Total fund balances</b>	<b>5,655,814</b>	<b>4,498,008</b>	<b>1,243,671</b>	<b>11,397,493</b>
<b>Total liabilities and fund balances</b>	<b>\$ 18,699,304</b>	<b>\$ 10,257,168</b>	<b>\$ 1,646,382</b>	<b>\$ 30,602,854</b>

**City of Sanford, Maine**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the year ended June 30, 2024**

	<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	<b>Permanent Funds</b>	<b>Total Other Governmental Funds</b>
<b>Revenues:</b>				
Taxes	\$ 2,195,849			\$ 2,195,849
Intergovernmental	12,775,892	\$ 430,911		13,206,803
Donations			\$ 50,178	50,178
Interest earned	5,924	253,930	132,253	392,107
Other revenue	1,055,769	50,600		1,106,369
<b>Total revenues</b>	<b>16,033,434</b>	<b>735,441</b>	<b>182,431</b>	<b>16,951,306</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	2,458,632			2,458,632
Public services	728		114,296	115,024
Public safety	20,432			20,432
Education	11,595,277			11,595,277
Capital expenditures		1,457,480		1,457,480
<b>Total expenditures</b>	<b>14,075,069</b>	<b>1,457,480</b>	<b>114,296</b>	<b>15,646,845</b>
<b>Excess of revenues over expenditures</b>	<b>1,958,365</b>	<b>(722,039)</b>	<b>68,135</b>	<b>1,304,461</b>
<b>Other financing sources (uses):</b>				
Transfers in	5,840	20,733		26,573
Transfers out	(1,166,278)			(1,166,278)
Proceeds from bonds		881,000		881,000
<b>Total other financing sources (uses)</b>	<b>(1,160,438)</b>	<b>901,733</b>	<b>-</b>	<b>(258,705)</b>
<b>Net change in fund balances</b>	<b>797,927</b>	<b>179,694</b>	<b>68,135</b>	<b>1,045,756</b>
<b>Fund balances, beginning of year</b>	<b>4,857,887</b>	<b>4,318,314</b>	<b>1,175,536</b>	<b>10,351,737</b>
<b>Fund balances, end of year</b>	<b>\$ 5,655,814</b>	<b>\$ 4,498,008</b>	<b>\$ 1,243,671</b>	<b>\$ 11,397,493</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Balance Sheet  
 General Government - Federal and State  
 June 30, 2024

	2042	2102	2102	2135	2142	2143	2162	2164	2168	2169	2170	2171	2173	2175	2179	2185	2188	2189	Totals	
	KKW	PS Grant	PS Grant	Trails Development Urban Forestry	PEG Access Grant	Substance Abuse Assistance Program	BF Multipurpose Program	Keep Maine Healthy	ConnectMaine Planning Grant	FEMA 4522 DR, ME	Community Solutions Grant	American Rescue Plan Act	Brownfield RLF	Community Outreach Coordinator	Airport Generator	2022 CE Grant	FEMA 4696 DR	2023 SPMF Grant	Totals	
<b>ASSETS</b>																				
Cash and cash equivalents	\$ 91,337	\$ 22,919	\$	26,222	\$ 30,528	\$	443	\$ 603,598	\$ 24,809	\$ 13,500	\$ 25,255	\$ 150,000	\$ 1,372,534	\$ 55,896	\$ 65,940	\$ 100,000	\$	\$	2,752,813	
Interfund loans receivable					400															400
<b>Total assets</b>	<b>91,337</b>	<b>22,919</b>	<b>443</b>	<b>26,222</b>	<b>30,928</b>	<b>443</b>	<b>603,598</b>	<b>24,809</b>	<b>13,500</b>	<b>25,255</b>	<b>150,000</b>	<b>1,372,534</b>	<b>169,832</b>	<b>55,896</b>	<b>65,940</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>2,753,213</b>	
<b>LIABILITIES AND FUND BALANCES</b>																				
<b>Liabilities:</b>																				
Interfund loans payable	72,059	22,919		4,866	15,518		603,598	24,809	13,500		65,676	825,649	169,652		92,761	90,940			2,101,947	
Total liabilities	72,059	22,919		4,866	15,518		603,598	24,809	13,500		65,676	825,649	169,652		92,761	90,940			2,101,947	
Fund balances:																				
Restricted	19,278		443	21,356	15,410					25,255	84,324	546,885	180	55,896						769,027
Unassigned	19,278		443	21,356	15,410					25,255	84,324	546,885	180	55,896	(92,761)	(25,000)				(117,761)
Total fund balances	19,278		443	21,356	15,410					25,255	84,324	546,885	180	55,896	(92,761)	(25,000)				651,266
<b>Total liabilities and fund balances</b>	<b>\$ 91,337</b>	<b>\$ 22,919</b>	<b>\$ 443</b>	<b>\$ 26,222</b>	<b>\$ 30,928</b>	<b>\$ 443</b>	<b>\$ 603,598</b>	<b>\$ 24,809</b>	<b>\$ 13,500</b>	<b>\$ 25,255</b>	<b>\$ 150,000</b>	<b>\$ 1,372,534</b>	<b>\$ 169,832</b>	<b>\$ 55,896</b>	<b>\$ -</b>	<b>\$ 65,940</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 2,753,213</b>	

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Balance Sheet  
 General Government - Other Programs  
 June 30, 2024

	2000	2002	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Downtown TIF		Rainbow TIF	Rt 109 TIF	Central TIF	Village Green TIF	Sanford Institute for Savings TIF	RUBB TIF	Kennedy Center TIF	SPH, LLC TIF	Development TIF	Truck Tire TIF	St. Ignatius Affordable Housing TIF	Marland Hall TIF	Sanford Airport TIF	Mousam Falls TIF	Impact Fees
Cash and cash equivalents	\$ 483,199	\$ 171,209	\$ 1,832,437	\$ 5,187	\$ 13,583	\$ 46,836	\$ 54,364	\$ 18,995	\$ 220,167	\$ 225,086	\$ 57,587	\$ 176,690	\$ 78,845	\$ 1,833,301	\$ 85,113	\$ 85,113
Accounts receivable																
Interfund loans receivable																
<b>Total Assets</b>	<b>483,199</b>	<b>171,209</b>	<b>1,832,437</b>	<b>5,187</b>	<b>13,583</b>	<b>46,836</b>	<b>54,364</b>	<b>18,995</b>	<b>220,167</b>	<b>225,086</b>	<b>57,587</b>	<b>176,690</b>	<b>78,845</b>	<b>1,833,301</b>	<b>85,113</b>	<b>19,083</b>
<b>LIABILITIES AND FUND BALANCES</b>																
Liabilities:																
Interfund loans payable	363,411	163,608		5,187	13,583	22,556	38,219	18,995	210,728	189,992	14,697	165,278	66,633	1,474,996	36,603	36,603
Total Liabilities	363,411	163,608		5,187	13,583	22,556	38,219	18,995	210,728	189,992	14,697	165,278	66,633	1,474,996	36,603	36,603
Fund balances:																
Restricted	119,788	7,601	1,832,437			24,280	16,145		9,439	35,094	42,890	11,412	12,212	358,305	48,510	19,083
Unassigned																
Total fund balances (deficit)	119,788	7,601	1,832,437			24,280	16,145		9,439	35,094	42,890	11,412	12,212	358,305	48,510	19,083
<b>Total liabilities and fund balances</b>	<b>\$ 483,199</b>	<b>\$ 171,209</b>	<b>\$ 1,832,437</b>	<b>\$ 5,187</b>	<b>\$ 13,583</b>	<b>\$ 46,836</b>	<b>\$ 54,364</b>	<b>\$ 18,995</b>	<b>\$ 220,167</b>	<b>\$ 225,086</b>	<b>\$ 57,587</b>	<b>\$ 176,690</b>	<b>\$ 78,845</b>	<b>\$ 1,833,301</b>	<b>\$ 85,113</b>	<b>\$ 19,083</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Balance Sheet  
 General Government - Other Programs  
 June 30, 2024

	2116	2123	2133	2281	2137	2139	2144	2146	2147	2150	2160	2161	2178	Totals
	Tax Acquired	Seasonal	City	School	Legal	Dam	Fitness	Chamber	Land	250th	Walden	SanfordNet	Mousam	
	Property	Decorations	Unemployment	Unemployment	Reserve	Coalition	Zone	of Commerce	Bank	Anniversary	Solar	Fiber	Way Loop	Development
	Remediation		Compensation	Compensation							NE LLC			
Cash and cash equivalents	\$ 265,488	\$ 9,250	\$ 115,076	\$ 164,510	\$ 48,480	\$ 19,457	\$ 875	\$ 3,676	\$ 614,307	\$ 10,765	\$ 5,000	\$ 309,045	\$ 13,840	\$ 6,882,368
Accounts receivable												15,771		15,771
Interfund loans receivable									17,276					36,359
<b>Total Assets</b>	<b>265,488</b>	<b>9,250</b>	<b>115,076</b>	<b>164,510</b>	<b>48,480</b>	<b>19,457</b>	<b>875</b>	<b>3,676</b>	<b>631,583</b>	<b>10,765</b>	<b>5,000</b>	<b>324,816</b>	<b>13,840</b>	<b>6,934,498</b>
<b>LIABILITIES AND FUND BALANCES</b>														
Liabilities:														
Interfund loans payable	552,202					38,118			512,238			567,501	38,820	4,493,365
Total Liabilities	552,202					38,118			512,238			567,501	38,820	4,493,365
Fund balances:														
Restricted		9,250	115,076	164,510	48,480		875	3,676	119,345	10,765	5,000			3,014,173
Unassigned	(286,714)					(18,661)						(242,685)	(24,980)	(573,040)
Total fund balances (deficit)	(286,714)	9,250	115,076	164,510	48,480	(18,661)	875	3,676	119,345	10,765	5,000	(242,685)	(24,980)	2,441,133
<b>Total liabilities and fund balances</b>	<b>\$ 265,488</b>	<b>\$ 9,250</b>	<b>\$ 115,076</b>	<b>\$ 164,510</b>	<b>\$ 48,480</b>	<b>\$ 19,457</b>	<b>\$ 875</b>	<b>\$ 3,676</b>	<b>\$ 631,583</b>	<b>\$ 10,765</b>	<b>\$ 5,000</b>	<b>\$ 324,816</b>	<b>\$ 13,840</b>	<b>\$ 6,934,498</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Balance Sheet  
 Public Service  
 June 30, 2024

	2115	2119	2080	2084	2090	
	Gateway	Village of	Teen	Airport	Imelda's	
	Park	Springvale	Center	Open	Fund	Totals
	Improve	Committee	House	House	Fund	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ 5,960	\$ 588	\$ 4,439	\$ 8,003	\$ 37,588	\$ 56,578
Total Assets	<b>5,960</b>	<b>588</b>	<b>4,439</b>	<b>8,003</b>	<b>37,588</b>	<b>56,578</b>
<b>FUND BALANCES</b>						
Interfund loans payable	1,842	588		3,000	13,462	18,892
Total Liabilities	1,842	588	-	3,000	13,462	18,892
Fund balances:						
Restricted	4,118		4,439	5,003	24,126	37,686
Total fund balances	4,118	-	4,439	5,003	24,126	37,686
<b>Total fund balances</b>	<b>\$ 5,960</b>	<b>\$ 588</b>	<b>\$ 4,439</b>	<b>\$ 8,003</b>	<b>\$ 37,588</b>	<b>\$ 56,578</b>

City of Sanford, Maine  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 Education  
 June 30, 2024

	2201	2202	2203	2204	2205	2209	2210	2211	2212	2214
	Wellness Team	E-Rate	Industrial Tech Sending School	Crayola	Lucy Emery Funds	SRTC Genest Auto	Kids Club	Lafayette Local Funds	Financial Literacy	SRTC Donation
<b>ASSETS</b>										
Cash and cash equivalents	\$ 33,083	\$ 24,419	\$ 318,517		\$ 8,670		\$ 3,545			\$ 1,188
Accounts receivable		929							\$ 19,590	
Interfund loans receivable		195,473	102,971	\$ 20,930		\$ 18,472	6,833	\$ 775		
Inventory										
<b>Total Assets</b>	<b>33,083</b>	<b>220,821</b>	<b>421,488</b>	<b>20,930</b>	<b>8,670</b>	<b>18,472</b>	<b>10,378</b>	<b>775</b>	<b>19,590</b>	<b>1,188</b>
<b>LIABILITIES AND FUND BALANCES</b>										
Liabilities:										
Deficit Cash		25,310		(11,627)		18,472		1,768	\$ 10,019	
Accounts payable										
Accrued Payroll										
Interfund loans payable										
<b>Total Liabilities</b>		<b>25,310</b>		<b>(11,627)</b>		<b>18,472</b>		<b>1,768</b>	<b>10,019</b>	
Fund balances:										
Nonspendable										
Restricted	33,083	195,511	421,488	9,303	8,670		10,378	2,543	9,571	1,188
Unassigned										
<b>Total fund balances (deficit)</b>	<b>33,083</b>	<b>195,511</b>	<b>421,488</b>	<b>9,303</b>	<b>8,670</b>		<b>10,378</b>	<b>2,543</b>	<b>9,571</b>	<b>1,188</b>
<b>Total liabilities and fund balances</b>	<b>\$ 33,083</b>	<b>\$ 220,821</b>	<b>\$ 421,488</b>	<b>\$ 20,930</b>	<b>\$ 8,670</b>	<b>\$ 18,472</b>	<b>\$ 10,378</b>	<b>\$ 775</b>	<b>\$ 19,590</b>	<b>\$ 1,188</b>

City of Sanford, Maine  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 Education  
 June 30, 2024

	2216	2217	2218	2219	2222	2223	2224	2227	2231	2233	2238	2239	2249
	CAPCO Grant	ING Unsung Heroes	Junior High Local Funds	Genest/SRTC Construction	Target Media Grant	Building Assets Reducing Risk	Smart Grant	SCAE Continuity of Service	SRVC Proposal Grant	Lighthouse Grants	College Transition	Title IA	MaineCare
<b>ASSETS</b>													
Cash and cash equivalents			\$ 27,042	\$ 281,880		\$ 46,713	\$ 9,490	\$ 2,679	\$ 11,656		\$ 14,168	\$ 98,512	\$ 121,519
Accounts receivable							5,768						
Interfund loans receivable	\$ 1,804	\$ 1,451	2,119	\$ 499						\$ 132			\$ 49,692
Inventory													
<b>Total Assets</b>	<b>1,804</b>	<b>1,451</b>	<b>29,161</b>	<b>281,880</b>	<b>499</b>	<b>46,713</b>	<b>15,258</b>	<b>2,679</b>	<b>11,656</b>	<b>132</b>	<b>14,168</b>	<b>165,530</b>	<b>171,211</b>
<b>LIABILITIES AND FUND BALANCES</b>													
Liabilities:													
Deficit Cash	1,804	1,451			204					132	4,095	162,640	142,841
Accounts payable									11,656		115	2,890	4,399
Accrued Payroll											2,515	236,690	21,158
Interfund loans payable						46,713							
<b>Total Liabilities</b>	<b>1,804</b>	<b>1,451</b>	<b>204</b>	<b>281,880</b>	<b>204</b>	<b>46,713</b>	<b>11,656</b>	<b>2,679</b>	<b>11,656</b>	<b>132</b>	<b>6,725</b>	<b>402,220</b>	<b>168,398</b>
Fund balances:													
Nonspendable													
Restricted		-	29,161	281,880	295		15,258	2,679			7,443	(236,690)	2,813
Unassigned		-	29,161	281,880	295		15,258	2,679			7,443	(236,690)	2,813
<b>Total fund balances (deficit)</b>			<b>29,161</b>	<b>281,880</b>	<b>295</b>		<b>15,258</b>	<b>2,679</b>			<b>7,443</b>	<b>(236,690)</b>	<b>2,813</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,804</b>	<b>\$ 1,451</b>	<b>\$ 29,161</b>	<b>\$ 281,880</b>	<b>\$ 499</b>	<b>\$ 46,713</b>	<b>\$ 15,258</b>	<b>\$ 2,679</b>	<b>\$ 11,656</b>	<b>\$ 132</b>	<b>\$ 14,168</b>	<b>\$ 165,530</b>	<b>\$ 171,211</b>

City of Sanford, Maine  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 Education  
 June 30, 2024

	2250	2252	2253	2255	2258	2259	2261	2262	2266	2268	2269	2270	2271
	IDEA ARRA	IDEA Grant - Local Entitlement	ECT Grant (Preschool)	Title IV Drug Free Schools	21st Century Schools	Title V Innovative	Title III - English Language Acquisition	Title IIA - Teacher Quality	Nellie Mae Grant	Title IC - Perkins	Adult Basic Education	ARRA Jobs	Health Insurance Premiums
<b>ASSETS</b>													
Cash and cash equivalents				\$ -		\$ 10,200	716	67,970	\$ 9,894			\$	117
Accounts receivable		\$ 218,429	\$ 5,912	568						\$ 6,407	\$ 4,322		
Interfund loans receivable	\$ 2,300		15,306		\$ 908	9,601		214,551	11,236		25,838		
Inventories													
<b>Total Assets</b>	<b>2,300</b>	<b>218,429</b>	<b>21,218</b>	<b>568</b>	<b>908</b>	<b>19,801</b>	<b>716</b>	<b>282,521</b>	<b>21,130</b>	<b>6,407</b>	<b>30,160</b>	<b>912</b>	<b>117</b>
<b>LIABILITIES AND FUND BALANCES</b>													
Liabilities:													
Deficit Cash	2,300	123,038	21,217	568	707	18,682		340,303		1,095	30,160		
Accounts payable		5,911				1,119		11,173					
Accrued payroll		115,207	9,515		201			26,170	21,130	50,820			
Interfund loans payable		85,013					717			(49,745)			912
<b>Total Liabilities</b>	<b>2,300</b>	<b>329,169</b>	<b>30,732</b>	<b>568</b>	<b>908</b>	<b>19,801</b>	<b>717</b>	<b>377,646</b>	<b>21,130</b>	<b>2,170</b>	<b>30,160</b>	<b>912</b>	<b>912</b>
Fund balances:													
Nonspendable													
Restricted										4,237			117
Unassigned		(110,740)	(9,514)				(1)	(95,125)					
<b>Total fund balances (deficit)</b>		<b>(110,740)</b>	<b>(9,514)</b>				<b>(1)</b>	<b>(95,125)</b>		<b>4,237</b>			<b>117</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,300</b>	<b>\$ 218,429</b>	<b>\$ 21,218</b>	<b>\$ 568</b>	<b>\$ 908</b>	<b>\$ 19,801</b>	<b>\$ 716</b>	<b>\$ 282,521</b>	<b>\$ 21,130</b>	<b>\$ 6,407</b>	<b>\$ 30,160</b>	<b>\$ 912</b>	<b>\$ 117</b>



City of Sanford, Maine  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 Education  
 June 30, 2024

	2298	2299	2301	2302	2304	2305	2309
		Middle School CTE Grant	WSSR TV	Perkins COVID Relief	Elementary and Secondary School Emergency Relief Allotment 3	School learning Management System Subgrant	Pre-K Expansion Grant
<b>ASSETS</b>							
Cash and cash equivalents			\$ 7,200		\$ 1,611,279	\$ 74,844	\$ 90,220
Accounts receivable	\$ 3,189	19,990			2,242,741		25,636
Interfund loans receivable			\$ 42,504				
Inventory							
<b>Total Assets</b>	<b>3,189</b>	<b>19,990</b>	<b>7,200</b>	<b>42,504</b>	<b>3,854,020</b>	<b>74,844</b>	<b>115,856</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Deficit Cash	3,189	550		42,504	3,516,510	74,844	112,416
Accounts payable							
Accrued Payroll		13,947			415,727		
Interfund loans payable							
<b>Total Liabilities</b>	<b>3,189</b>	<b>14,497</b>		<b>42,504</b>	<b>3,932,237</b>	<b>74,844</b>	<b>112,416</b>
Fund balances:							
Nonspendable							
Restricted		5,493	7,200				3,440
Unassigned					(78,217)		
<b>Total fund balances (deficit)</b>		<b>5,493</b>	<b>7,200</b>		<b>(78,217)</b>		<b>3,440</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,189</b>	<b>\$ 19,990</b>	<b>\$ 7,200</b>	<b>\$ 42,504</b>	<b>\$ 3,854,020</b>	<b>\$ 74,844</b>	<b>\$ 115,856</b>

City of Sanford, Maine  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 Education  
 June 30, 2024

	2317	2318	2319	2322	2323	2324	5000	5200	5201	7015	2316	
		Restorative Practices for Youth	First 10 Community School Grant	YCCC Pre-Hire Training Grant	Educator Workforce Shortages	Bipartisan Safe Communities Act	School Cafeteria	Adult Ed Enrichment	Performing Arts Center	SRTC Capital Account	Student Activity Funds	Totals
<b>ASSETS</b>												
Cash and cash equivalents		\$ 41,293					\$ 617,446	\$ 73,407	\$ 163,137	\$	\$ 450,744	\$ 4,211,356
Accounts receivable	\$ 28,744	4,556	45,850	15,606	323,661	2,749	200,014		702			3,356,277
Interfund loans receivable							48,875	2,500				792,913
Inventory												48,875
<b>Total Assets</b>	<b>28,744</b>	<b>45,849</b>	<b>45,850</b>	<b>15,606</b>	<b>323,661</b>	<b>2,749</b>	<b>866,335</b>	<b>75,907</b>	<b>163,839</b>	<b>450,744</b>	<b>450,744</b>	<b>8,409,421</b>
<b>LIABILITIES AND FUND BALANCES</b>												
Liabilities:												
Deficit Cash	28,744	45,849	45,849	18,109	323,661	2,749	6,647	(258)	1,649	\$ 76,996		5,206,867
Accounts payable							18,202		1,806			111,107
Accrued Payroll			18,520			3,263	8,141					952,356
Interfund loans payable												94,266
<b>Total Liabilities</b>	<b>28,744</b>	<b>45,849</b>	<b>64,369</b>	<b>18,109</b>	<b>323,661</b>	<b>6,012</b>	<b>32,990</b>	<b>(258)</b>	<b>3,455</b>	<b>76,996</b>	<b>76,996</b>	<b>6,364,596</b>
Fund balances:												
Nonspendable							48,875					48,875
Restricted							784,470	76,165	160,384		450,744	2,627,518
Unassigned			(18,519)	(2,503)		(3,263)				(76,996)		(631,568)
<b>Total fund balances (deficit)</b>			<b>(18,519)</b>	<b>(2,503)</b>		<b>(3,263)</b>	<b>833,345</b>	<b>76,165</b>	<b>160,384</b>	<b>(76,996)</b>	<b>450,744</b>	<b>2,044,825</b>
<b>Total liabilities and fund balances</b>	<b>\$ 28,744</b>	<b>\$ 45,849</b>	<b>\$ 45,850</b>	<b>\$ 15,606</b>	<b>\$ 323,661</b>	<b>\$ 2,749</b>	<b>\$ 866,335</b>	<b>\$ 75,907</b>	<b>\$ 163,839</b>	<b>\$ -</b>	<b>\$ 450,744</b>	<b>\$ 8,409,421</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Balance Sheet  
 Public Safety  
 June 30, 2024

	2053	2058	2057	2059	2075	2105	2106	2174	2176	2177	2111
Seized Assets		Distracted Driving Award	ATV Grant	Speed Enforcement	Home Fire Sprinkler Coalition	Firearms Range	SPD Training	Substance Abuse Disorder	OP HVE CIOT & Bune	Assistance to Fire Fighter Grant	Smoke Detector Program
Cash and cash equivalents	\$ 30,895	\$ 9,993	\$ 10,426	\$ 9,948	\$ 1,500	\$ 23,045	\$ 46	\$ 24,172	\$ 2,519	\$ 3,671	\$ 6,552
Accounts receivable		873		1,463							
<b>Total Assets</b>	<b>30,895</b>	<b>10,866</b>	<b>10,426</b>	<b>11,411</b>	<b>1,500</b>	<b>23,045</b>	<b>46</b>	<b>24,172</b>	<b>2,519</b>	<b>3,671</b>	<b>6,552</b>
<b>LIABILITIES AND FUND BALANCES</b>											
Liabilities:											
Deficit Cash	8,820		514			9,660	46				1,835
Interfund loans payable	8,820		514			9,660	46				1,835
<b>Total Liabilities</b>											
Fund balances:											
Nonspendable											
Restricted	22,075	10,866	9,912	11,411	1,500	13,385		24,172	2,519	3,671	4,717
Unassigned											
<b>Total fund balances (deficit)</b>	<b>22,075</b>	<b>10,866</b>	<b>9,912</b>	<b>11,411</b>	<b>1,500</b>	<b>13,385</b>	<b>-</b>	<b>24,172</b>	<b>2,519</b>	<b>3,671</b>	<b>4,717</b>
<b>Total liabilities and fund balances</b>	<b>\$ 30,895</b>	<b>\$ 10,866</b>	<b>\$ 10,426</b>	<b>\$ 11,411</b>	<b>\$ 1,500</b>	<b>\$ 23,045</b>	<b>\$ 46</b>	<b>\$ 24,172</b>	<b>\$ 2,519</b>	<b>\$ 3,671</b>	<b>\$ 6,552</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Balance Sheet  
 Public Safety  
 June 30, 2024

	2183	2184	2051	2159	2167	2172	2182	2187	
	Assistance to Fire Fighter Grant	National Opiod Settlements	2020 Cops Hiring Program	2019 JAG Program	2020 JAG Programs	2021 JAG Programs	2022 JAG Programs	2023 JAG Programs	Totals
<b>ASSETS</b>									
Cash and cash equivalents	\$ 12,318	\$ 278,978	\$ 83,334	\$ 17,690	\$ 2,691	\$ 7,081	\$ 13,100		\$ 537,959
Accounts receivable									2,336
<b>Total Assets</b>	<b>12,318</b>	<b>278,978</b>	<b>83,334</b>	<b>17,690</b>	<b>2,691</b>	<b>7,081</b>	<b>13,100</b>		<b>540,295</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Deficit Cash								\$ 2,332	2,332
Interfund loans payable				17,690		8,371	13,100	2,322	62,358
<b>Total Liabilities</b>				<b>17,690</b>		<b>8,371</b>	<b>13,100</b>	<b>4,654</b>	<b>64,690</b>
Fund balances:									
Nonspendable									
Restricted	12,318	278,978	83,334		2,691	(1,290)		(4,654)	451,187
Unassigned									24,418
<b>Total fund balances (deficit)</b>	<b>12,318</b>	<b>278,978</b>	<b>83,334</b>	<b>-</b>	<b>2,691</b>	<b>(1,290)</b>	<b>-</b>	<b>(4,654)</b>	<b>475,605</b>
<b>Total liabilities and fund balances</b>	<b>\$ 12,318</b>	<b>\$ 278,978</b>	<b>\$ 83,334</b>	<b>\$ 17,690</b>	<b>\$ 2,691</b>	<b>\$ 7,081</b>	<b>\$ 13,100</b>	<b>\$ -</b>	<b>\$ 540,295</b>



City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 General Government - Federal and State  
 For the Year Ended June 30, 2024

	2042	2135	2142	2143	2162	2164	2169	2170	2171	2173	2175	2179	2185	2188	2189
		Trails	PEG	Substance	BF	Keep Maine	FEIMA	Community	American	Brownfield	Community	Airport	2022 CE	FEMA	2023 SPMF
	KKW	Urban Forestry	Access	Assistance Program	Multipurpose	Health	DR/ME	Solutions	Rescue Plan	RLF	Coordinator	Generator	Grant	4696 DR	Grant
General Government															
Revenues:															
Intergovernmental	\$ 14,736	\$ 18,055	\$ 12,000		\$ 58,288						\$ 39,308		\$ 65,940	\$ 23,220	\$ 100,000
Other	14,736	18,055	12,000		58,288						39,308		65,940	23,220	100,000
<b>Total revenues</b>															
Expenditures:															
Expenses	(59,283)	3,850	5,476		58,288			65,676				92,761	90,940		100,000
Total expenditures	59,283	3,850	5,476		58,288			65,676				92,761	90,940		100,000
Excess (deficiency) of revenues over (under) expenditures	(44,547)	14,205	(6,524)					65,676			39,308	(92,761)	(25,000)	23,220	(144,727)
Other financing sources (uses):															
Transfers in															
Transfers out	(10,233)					(53,014)	(16,856)		(435,777)		(48,484)		(23,220)		(587,584)
Total other financing sources (uses)	(10,233)					(53,014)	(16,856)		(435,777)		(48,484)		(23,220)		(587,584)
Net change in fund balances	(54,780)	14,205	(6,524)			53,014	16,856	65,676	(435,777)		(9,176)	(92,761)	(25,000)		(732,311)
Fund balances (deficit), beginning of year	74,058	7,151	\$ 8,886	\$ 443		53,014	42,111	150,000	982,662	180	65,072				1,383,577
<b>Fund balances, end of year</b>	<b>\$ 19,278</b>	<b>\$ 21,356</b>	<b>\$ 15,410</b>	<b>\$ 443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,255</b>	<b>\$ 84,324</b>	<b>\$ 546,885</b>	<b>\$ 180</b>	<b>\$ 55,896</b>	<b>\$ (92,761)</b>	<b>\$ (25,000)</b>	<b>\$ -</b>	<b>\$ 651,266</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
 General Government - Other Programs  
 For the Year Ended June 30, 2024

	2000	2002	2007	2009	2010	2011	2012	2013	2014	2015	2016	2017
	Downtown TIF	Rainbow Rug TIF	Rt 109 Downtown TIF	Village Green TIF	Sanford Institute for Savings TIF	RUBB TIF	Kennedy Center TIF	SPH, LLC TIF	Mill Development TIF	New England Truck Tire TIF	St. Ignatius Affordable Housing TIF	Marland Hall TIF
Revenues:												
Taxes	\$ 240,654	\$ 60,560	\$ 466,423		\$ 28,079	\$ 29,104	\$ 5,812	\$ 90,546	\$ 72,459	\$ 11,956	\$ 91,509	\$ 26,536
Interest earned	233	51	2,401	51	22	14	11	50	60	60	26	14
Other												
<b>Total revenues</b>	<b>240,887</b>	<b>60,611</b>	<b>468,824</b>	<b>51</b>	<b>28,101</b>	<b>29,118</b>	<b>5,812</b>	<b>90,557</b>	<b>72,509</b>	<b>12,016</b>	<b>91,535</b>	<b>26,550</b>
Expenditures:												
Expenses	230,327	88,931	119,052	41,232	7,020	14,552	5,812	86,684	68,836	5,978	86,450	19,902
<b>Total expenditures</b>	<b>230,327</b>	<b>88,931</b>	<b>119,052</b>	<b>41,232</b>	<b>7,020</b>	<b>14,552</b>	<b>5,812</b>	<b>86,684</b>	<b>68,836</b>	<b>5,978</b>	<b>86,450</b>	<b>19,902</b>
Excess (deficiency) of revenues over (under) expenditures	10,560	(28,320)	349,772	(41,181)	21,081	14,566	3,873	3,873	3,673	6,038	5,085	6,648
Other financing sources (uses):												
Transfers in												
Transfers out												
<b>Total other financing sources (uses)</b>												
<b>Net change in fund balances</b>	<b>10,560</b>	<b>(28,320)</b>	<b>349,772</b>	<b>(41,181)</b>	<b>21,081</b>	<b>14,566</b>	<b>3,873</b>	<b>3,873</b>	<b>3,673</b>	<b>6,038</b>	<b>5,085</b>	<b>6,648</b>
Fund balances (deficit), beginning of year	109,228	35,921	1,482,665	41,181	3,199	1,579	5,566	31,421	36,852	36,852	6,327	5,564
<b>Fund balances (deficit), end of year</b>	<b>\$ 119,788</b>	<b>\$ 7,601</b>	<b>\$ 1,832,437</b>	<b>\$ -</b>	<b>\$ 24,280</b>	<b>\$ 16,145</b>	<b>\$ -</b>	<b>\$ 9,439</b>	<b>\$ 35,094</b>	<b>\$ 42,890</b>	<b>\$ 11,412</b>	<b>\$ 12,212</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 General Government - Other Programs  
 For the Year Ended June 30, 2024

	2018	2019	2020	2116	2123	2133	2281	2137	2139	2144	2146	2147
	Sanford Airport Omnibus TIF	Mousam Falls TIF	Impact Fees	Tax Acquired Property Remediation	Seasonal Decorations	City Unemployment Compensation	School Unemployment Compensation	Legal Reserve	Dam Coalition	Fitness Zone	Chamber of Commerce	Land Bank
Revenues:												
Taxes	\$ 976,140	\$ 25,554										\$ 70,517
Interest earned	663	64				\$ 2,264						
Other				\$ 7,337	\$ 15,049	\$ 24,092	\$ 20,000	\$ 13,200				
<b>Total revenues</b>	<b>976,803</b>	<b>25,618</b>		<b>7,337</b>	<b>15,049</b>	<b>26,356</b>	<b>20,000</b>	<b>13,200</b>				<b>70,517</b>
Expenditures:												
Expenses	901,089	12,778			\$ 15,168	\$ 23,160	\$ 15,836					45,111
<b>Total expenditures</b>	<b>901,089</b>	<b>12,778</b>			<b>15,168</b>	<b>23,160</b>	<b>15,836</b>					<b>45,111</b>
Excess (deficiency) of revenues over (under) expenditures	75,714	12,840		7,337	(119)	3,196	20,000	(2,636)				25,406
Other financing sources (uses):												
Transfers in												
Transfers out												
<b>Total other financing sources (uses)</b>												
Net change in fund balances	75,714	12,840		7,337	119	(3,196)	(20,000)	(2,636)				25,406
Fund balances (deficit), beginning of year	282,591	35,670	\$ 19,083	(294,051)	\$ 9,250	115,195	\$ 161,314	\$ 28,480	(16,025)	\$ 875	\$ 3,676	93,939
<b>Fund balances (deficit), end of year</b>	<b>\$ 358,305</b>	<b>\$ 48,510</b>	<b>\$ 19,083</b>	<b>\$ (286,714)</b>	<b>\$ 9,250</b>	<b>\$ 115,076</b>	<b>\$ 164,510</b>	<b>\$ 48,480</b>	<b>\$ (18,661)</b>	<b>\$ 875</b>	<b>\$ 3,676</b>	<b>\$ 119,345</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 General Government - Other Programs  
 For the Year Ended June 30, 2024

	2150	2160	2161	2178	2180	2181	Totals
	250th Anniversary	Walden Solar NE LLC	SanfordNet Fiber	Mousam Way Loop Development	Petroleum Reserve	HR Generalist and Paramedic Training Reserve	
Revenues:							
Taxes							\$ 2,195,849
Interest earned							5,924
Other		\$ 163,980	\$ 2,160				245,818
<b>Total revenues</b>		<b>163,980</b>	<b>2,160</b>				<b>2,447,591</b>
Expenditures:							
Expenses		156,370	38,070				1,982,358
<b>Total expenditures</b>		<b>156,370</b>	<b>38,070</b>				<b>1,982,358</b>
Excess (deficiency) of revenues over (under) expenditures		7,610	(35,910)				465,233
Other financing sources (uses):							
Transfers in				5,840	(236,000)	(80,334)	5,840
Transfers out							(316,334)
<b>Total other financing sources (uses)</b>				<b>5,840</b>	<b>(236,000)</b>	<b>(80,334)</b>	<b>(310,494)</b>
Net change in fund balances		7,610	30,070		80,334		154,739
Fund balances (deficit), beginning of year	\$ 10,765	\$ 5,000	(250,295)	5,090	236,000	80,334	2,286,394
<b>Fund balances (deficit), end of year</b>	<b>\$ 10,765</b>	<b>\$ 5,000</b>	<b>\$ (242,685)</b>	<b>\$ (24,980)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,441,133</b>

**City of Sanford, Maine**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Public Service**  
**For the Year Ended June 30, 2024**

	2115	2080	2084	2090	
	Gateway	Teen	Airport	Imelda's	
	Park	Center	Open	House	Fund
					<b>Totals</b>
Revenues:					
Intergovernmental					
Interest earned				\$ 429	\$ 429
Other				429	429
<b>Total revenues</b>					<b>429</b>
Expenditures:					
Expenses			728		728
<b>Total expenditures</b>			<b>728</b>		<b>728</b>
Excess (deficiency) of revenues over (under) expenditures			(299)		(299)
Fund balances (deficit), beginning of year	4,118	\$ 4,439	\$ 5,003	24,425	37,985
<b>Fund balances (deficit), end of year</b>	<b>\$ 4,118</b>	<b>\$ 4,439</b>	<b>\$ 5,003</b>	<b>\$ 24,126</b>	<b>\$ 37,686</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Education  
 For the Year Ended June 30, 2024

	2201	2202	2203	2204	2205	2208	2209	2210	2211	2212	2214	2215	2217
			Industrial	Melmac	Lucy	Remax	SRTC	Kids	Lafayette	Financial	SRTC	Let's	ING
	Wellness	E-Rate	Sending	Systems	Emery	Homtown	Genest	Club	Local	Literacy	Donation	Go	Unsung
	Team		School	Innovation	Funds	Agency	Auto		Funds			Grant	Heroes
Revenues:													
Intergovernmental		\$ 66,314											
Other	\$ 30,020									\$ 96,501			
Total revenues	30,020	66,314								96,501			
Expenditures:													
Expenses	13,735	4,859		35,879	1,125	711				72,934		1,547	973
Total expenditures	13,735	4,859		35,879	1,125	711				72,934		1,547	973
Excess (deficiency) of revenues over (under) expenditures	16,285	61,455		(35,879)						23,567		1,547	(973)
Fund balances, beginning of year	16,798	\$ 134,056	\$ 421,488	\$ 45,182	\$ 8,670	\$ 1,125	\$ 711	\$ 10,378	\$ 2,543	\$ (13,996)	\$ 1,188	\$ 1,547	\$ 973
<b>Fund balances (deficit), end of year</b>	<b>\$ 33,083</b>	<b>\$ 195,511</b>	<b>\$ 421,488</b>	<b>\$ 9,303</b>	<b>\$ 8,670</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,378</b>	<b>\$ 2,543</b>	<b>\$ 9,571</b>	<b>\$ 1,188</b>	<b>\$ -</b>	<b>\$ -</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Education  
 For the Year Ended June 30, 2024

	2218	2219	2222	2224	2227	2228	2238	2239	2249	2252	2253	2255	2259
	Junior High School	Genes/ SRTC Construction	Target Media	Smart Grant	SCAE Continuity of Service	Partners in Arts & Learning	College Transition	Title IA	MaineCare	IDEA Grant - Local Entitlement	ECT Grant (Preschool)	Title IV Drug Free Schools	Title V Innovative
Revenues:													
Intergovernmental	\$ 22,152	\$ 368,504		\$ 151,968	\$ 2,679		\$ 24,120	\$ 1,305,533	\$ 227,697	\$ 1,050,474	\$ 111,591		\$ 7,340
Other	22,152	368,504		151,968	2,679		24,120	1,305,533	227,697	1,050,474	111,591		7,340
Total revenues													
Expenditures:													
Expenses	7,101	137,813		157,022		1,050	13,430	1,291,792	131,886	1,004,662	58,776	14,935	
	7,101	137,813		157,022		1,050	13,430	1,291,792	131,886	1,004,662	58,776	14,935	
Total expenditures													
Excess (deficiency) of revenues over (under) expenditures	15,051	230,691		(5,054)	2,679	(1,050)	10,690	13,741	95,811	45,812	52,815	(14,935)	7,340
Fund balances (deficit), beginning of year	14,110	51,189	\$ 295	20,312	0	\$ 1,050	(3,247)	(250,431)	(92,998)	(156,552)	(62,329)	14,935	(7,340)
<b>Fund balances (deficit), end of year</b>	<b>\$ 29,161</b>	<b>\$ 281,880</b>	<b>\$ 295</b>	<b>\$ 15,258</b>	<b>\$ 2,679</b>	<b>\$ -</b>	<b>\$ 7,443</b>	<b>\$ (236,690)</b>	<b>\$ 2,813</b>	<b>\$ (110,740)</b>	<b>\$ (9,514)</b>	<b>\$ -</b>	<b>\$ -</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Nonmajor Special Revenues, Expenditures and Changes in Fund Balances  
 Education  
 For the Year Ended June 30, 2024

	2261	2262	2268	2269	2271	2272	2273	2277	2279	2280	2285	2290
	Title III - English Language Acquisition	Title IIA - Teacher Quality	Title IC - Perkins	Adult Basic Education	Health Insurance Premium	Coming Grant	SHS iPad Program	(SRTC) Genest AVX	SHS Local Funds	FAA Dept. of Arg.	School John T. Gorman Foundation	MLTI Block Grant
Revenues:		\$ 286,229	\$ 296,859	\$ 14,975					\$ 500	\$	\$ 901	
Intergovernmental									500			
Other		286,229	296,859	14,975								
Total revenues												
Expenditures:												
Expenses		240,148	270,398	14,404		1,306		875	505	623		\$ 83,371
Total expenditures		240,148	270,398	14,404		1,306		875	505	623		83,371
Excess (deficiency) of revenues over (under) expenditures		46,081	26,461	571		(1,306)		(875)	(5)	(623)		901
Fund balances (deficit), beginning of year	\$ (1)	(141,206)	(22,224)	(571)	\$ 117	1,545	63,251	\$ 875	\$ 651	\$ 623	\$ (901)	\$ 101,753
<b>Fund balances (deficit), end of year</b>	<b>\$ (1)</b>	<b>\$ (95,125)</b>	<b>\$ 4,237</b>	<b>\$ -</b>	<b>\$ 117</b>	<b>\$ 239</b>	<b>\$ 63,251</b>	<b>\$ -</b>	<b>\$ 646</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,382</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Nonmajor Special Revenues, Expenditures and Changes in Fund Balances  
 Education  
 For the Year Ended June 30, 2024

	2292	2293	2299	2301	2302	2303	2304	2305	2306	2309	2317
	DLT Grant	ME Home Builders & Remodelers	Middle School CTE Grant	WSSR TV	Perkins COVID Relief	Elementary and Secondary School Emergency Relief Allotment 2	Elementary and Secondary School Emergency Relief Allotment 3	School Learning Management System Subgrant	ARP Homeless Children and Youth	Pre-K Expansion Grant	CTE Instructional
Revenues:			\$ 20,280	\$ 600	(34,042)	\$ 580,232	\$ 3,686,625	\$ 28,368	\$ 133	\$ 121,293	\$ 44,773
Intergovernmental											
Other			20,280	600	(34,042)	580,232	3,686,625	28,368	133	121,293	44,773
Total revenues			20,280	600	(34,042)	580,232	3,686,625	28,368	133	121,293	44,773
Expenditures:											
Expenses	652,380		19,990			252,713	2,700,585	16,273		111,282	34,721
Total expenditures	652,380		19,990			252,713	2,700,585	16,273		111,282	34,721
Excess (deficiency) of revenues over (under) expenditures	(652,380)		290	600	(34,042)	327,519	986,040	12,095	133	10,011	10,052
Fund balances (deficit), beginning of year	669,583	4,283	5,203	6,600	34,042	(327,519)	(1,064,257)	(12,095)	(133)	(6,571)	(10,052)
<b>Fund balances (deficit), end of year</b>	<b>\$ 17,203</b>	<b>\$ 4,283</b>	<b>\$ 5,493</b>	<b>\$ 7,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (78,217)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,440</b>	<b>\$ -</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Nonmajor Special Revenues, Expenditures and Changes in Fund Balances  
 Education  
 For the Year Ended June 30, 2024

	2318	2319	2320	2321	2322	2323	2324	5000	5200	5201	7015	2316	Totals
	Restorative Practices for Youth	First 10 Community School Grant	BARR Second Day School Grant	McKinney-Vento Homeless Assistance Act	Pre-Hire Training Grant	Workforce Shortages	Bipartisan Safe Communities Act	School Cafeteria	Adult Ed Enrichment	Performing Arts Center	SRTC Capital Account	Student Activity Funds	
Revenues:													
Intergovernmental	\$ 95,000	\$ 85,583	\$ 14,343	\$ 37,748	\$ 51,164	\$ 323,661	\$ 6,138	\$ 2,579,321	\$ 44,736	\$ 393,799	\$ 141,733	\$ 502,536	\$ 12,269,803
Other													518,578
Total revenues	95,000	85,583	14,343	37,748	51,164	323,661	6,138	2,579,321	44,736	393,799	141,733	502,536	12,788,381
Expenditures:													
Expenses	95,000	104,102	14,343	37,748	53,667	323,661	9,401	2,515,464	28,661	393,129	168,163	502,134	11,595,277
Total expenditures	95,000	104,102	14,343	37,748	53,667	323,661	9,401	2,515,464	28,661	393,129	168,163	502,134	11,595,277
Excess (deficiency) of revenues over (under) expenditures					(2,503)		(3,263)	63,857	16,075	670	(26,430)	402	1,193,104
Fund balances (deficit), beginning of year								769,488	60,090	159,714	(50,566)	450,342	851,721
<b>Fund balances (deficit), end of year</b>	<b>\$ -</b>	<b>\$ (18,519)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,503)</b>	<b>\$ -</b>	<b>\$ (3,263)</b>	<b>\$ 833,345</b>	<b>\$ 76,165</b>	<b>\$ 160,384</b>	<b>\$ (76,996)</b>	<b>\$ 450,744</b>	<b>\$ 2,044,825</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Public Safety  
 For the Year Ended June 30, 2024

	2053	2057	2058	2059	2075	2105	2174	2176	2177	2183
	Seized Assets	ATV Grant	Distracted Driving Award	Speed Enforcement	Home Fire Sprinkler Coalition	Firearms Range	Substance Abuse Disorder	Impaired Driving Enforcement	OP HVE CLOT & Bune	Assistance to Fire Fighter Grant
Revenues:										
Intergovernmental	\$ 9,246	\$ 7,500	\$ 3,460	\$ 3,679						\$ 118,566
Other						\$ 2,550				
Total revenues	9,246	7,500	3,460	3,679		2,550				118,566
Expenditures:										
Expenses						36				
Total expenditures						36				
Excess (deficiency) of revenues over (under) expenditures	9,246	7,500	3,460	3,679		2,514				118,566
Other financing sources (uses):										
Transfers in										(106,248)
Transfers out										(106,248)
Total other financing sources (uses)										(106,248)
Net change in fund balances	9,246	7,500	3,460	3,679		2,514				12,318
Fund balances (deficit), beginning of year	12,829	2,412	7,406	7,732	\$ 1,500	10,871	\$ 24,172	\$ 2,519	\$ 3,671	
<b>Fund balances (deficit), end of year</b>	<b>\$ 22,075</b>	<b>\$ 9,912</b>	<b>\$ 10,866</b>	<b>\$ 11,411</b>	<b>\$ 1,500</b>	<b>\$ 13,385</b>	<b>24,172</b>	<b>2,519</b>	<b>3,671</b>	<b>12,318</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Public Safety  
 For the Year Ended June 30, 2024

	2111	2184	2051	2167	2172	2187	
	Smoke	National	2020 Cops	2020	2021	2023	
	Detector	Opioid	Hiring	JAG	JAG	JAG	
	Program	Settlements	Program	Program	Program	Program	Totals
Revenues:							
Intergovernmental			\$ 67,330	\$ 4,754		\$ 4,798	\$ 219,333
Other	\$ 243,603						246,153
Total revenues	243,603	67,330	4,754	4,798			465,486
Expenditures:							
Expenses			6,456	\$ 4,488	9,452		20,432
Total expenditures			6,456	4,488	9,452		20,432
Excess (deficiency) of revenues over (under) expenditures	243,603	67,330	(1,702)	(4,488)	(4,654)		445,054
Other financing sources (uses):							
Transfers in							
Transfers out	(114,446)		(41,666)				(262,360)
Total other financing sources (uses)	(114,446)		(41,666)				(262,360)
Net change in fund balances	129,157	25,664	(1,702)	(4,488)	(4,654)		182,694
Fund balances (deficit), beginning of year	4,717	149,821	57,670	4,393	3,198		292,911
<b>Fund balances (deficit), end of year</b>	<b>\$ 4,717</b>	<b>278,978</b>	<b>83,334</b>	<b>\$ 2,691</b>	<b>\$ (1,290)</b>	<b>\$ (4,654)</b>	<b>\$ 475,605</b>

City of Sanford, Maine  
 Nonmajor Special Revenue Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Public Works  
 For the Year Ended June 30, 2024

	2141		
	Sanford	Airport	Solar
	<b>Totals</b>		
Revenues:			
Intergovernmental			
Other			
<b>Total revenues</b>			
Expenditures:			
Expenses			
<b>Total expenditures</b>			
Excess (deficiency) of revenues over (under) expenditures			
Other financing sources (uses):			
Transfers in			
Transfers out			
<b>Total other financing     sources (uses)</b>			
Net change in fund balances			
Fund balances (deficit), beginning of year	5,299		5,299
<b>Fund balances (deficit), end of year</b>	<b>\$ 5,299</b>	<b>\$</b>	<b>5,299</b>

City of Sanford, Maine  
 Nonmajor Capital Project Fund  
 Balance Sheet  
 June 30, 2024

	4000	4003	4005	4008	4039	4045	4046	4047	4053	4054	4057
	Number	Local Road	Urban	Goodall	CGA	Goodall	Downtown	High School	Railbed	Consolidated	SRE
	One Pond	Assistance	Forestry	Statue	Clean Up	Watershed	Revitalization	Construction	Phase IV	Elementary	Building
		Job Bond				Brook			Trail	Construction	Airport
Cash and cash equivalents	\$ 200	\$ 752	\$ 5,590	\$ 1,252	\$ 965	\$ 67,348	\$ 341,850	\$ 1,884,263	\$ 119	\$ 1,186,785	
Accounts receivable										3,158	\$ 31,103
Interfund Loans Receivable											
<b>Total assets</b>	<b>200</b>	<b>752</b>	<b>5,590</b>	<b>1,252</b>	<b>965</b>	<b>67,348</b>	<b>341,850</b>	<b>1,884,263</b>	<b>119</b>	<b>1,189,943</b>	<b>31,103</b>
<b>LIABILITIES AND FUND BALANCE</b>											
Liabilities:											
Accounts payable											3,422
Interfund loans payable				550	965	70,148	341,850				31,103
<b>Total liabilities</b>				<b>550</b>	<b>965</b>	<b>70,148</b>	<b>341,850</b>			<b>3,422</b>	<b>31,103</b>
Fund balance (deficit):											
Restricted								1,884,263		1,186,521	
Committed	200	752	5,590	702					119		
Unassigned						(2,800)					
<b>Total fund balance (deficit)</b>	<b>200</b>	<b>752</b>	<b>5,590</b>	<b>702</b>		<b>(2,800)</b>	<b>1,884,263</b>	<b>1,884,263</b>	<b>119</b>	<b>1,186,521</b>	
<b>Total liabilities and fund balance</b>	<b>\$ 200</b>	<b>\$ 752</b>	<b>\$ 5,590</b>	<b>\$ 1,252</b>	<b>\$ 965</b>	<b>\$ 67,348</b>	<b>\$ 341,850</b>	<b>\$ 1,884,263</b>	<b>\$ 119</b>	<b>\$ 1,189,943</b>	<b>\$ 31,103</b>

City of Sanford, Maine  
 Nonmajor Capital Project Fund  
 Balance Sheet  
 June 30, 2024

	4058	4061	4066	4065	4067	4068	4069	4070	4071	4200	Totals
	EDA	Dam	Road	West Side	AIP No. 33 Taxiway C	VW Grant & Phosporus	York County Soil and Water	SFM Planning	AIP No. 38 Slurry Seal	Facility Upgrade	
Cash and cash equivalents								\$ 85,781	\$ 39,617	\$ 1,827,715	\$ 10,200,294
Accounts receivable											34,261
Interfund Loans Receivable	769,209	13,007	426,920	1,508,630	1,815,393	197,085					22,613
	9,400	22,407	426,920	13,213	1,815,393	197,085					
	769,209	22,407	426,920	1,521,843	1,815,393	197,085		85,781	39,617	1,827,715	10,257,168
<b>Total assets</b>											

**LIABILITIES AND FUND BALANCE**

Accounts payable											129,548
Interfund loans payable	1,032,296	98,585	426,920	1,427,096	1,815,393	197,085	5,190	103,313	47,883		5,626,190
	1,032,296	98,585	426,920	1,427,096	1,815,393	197,085	5,190	103,313	47,883		5,759,160
<b>Total liabilities</b>											
Fund balance (deficit):											
Restricted										1,698,167	4,768,951
Committed	(263,087)	(76,178)		94,747			(5,190)	(17,532)	(8,266)		102,110
Unassigned	(263,087)	(76,178)		94,747			(5,190)	(17,532)	(8,266)		(373,053)
<b>Total fund balance (deficit)</b>											4,498,008

<b>Total liabilities and fund balance</b>											
	\$ 769,209	\$ 22,407	\$ 426,920	\$ 1,521,843	\$ 1,815,393	\$ 197,085	\$ -	\$ 85,781	\$ 39,617	\$ 1,827,715	\$ 10,257,168



City of Sanford, Maine  
 Nonmajor Capital Project Funds  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Year Ended June 30, 2024

	4058	4061	4065	4067	4069	4070	4071	4200	
	EDA	Dam	West Side	AIP No. 33	York County	SFM	AIP No. 38		
	Infrastructure	Repair	Development	Taxiway C	Soil and Water	Planning	Slurry Seal	Facility	
	Infrastructure	Repair	Development	Rehab	Grant	Study	East Ramp	Upgrade	Totals
Revenues:									
Intergovernmental				\$ 365,422		\$ 25,872	\$ 39,617	\$	430,911
Interest Earned								\$ 3,083	253,930
Other			\$ 47,861						50,600
Total revenues			\$ 47,861	365,422		25,872	39,617	3,083	735,441
Expenditures:									
Capital Improvements	\$ 10,000		734,981			28,627	8,197	445,292	1,457,480
Total expenditures	10,000		734,981			28,627	8,197	445,292	1,457,480
Excess (deficiency) of revenues over (under) expenditures	(10,000)		(687,120)	365,422		(2,755)	31,420	(442,209)	(722,039)
Other financing sources (uses):									
Transfers in	10,500			10,233					20,733
Transfers out									-
Proceeds from issuance of bonds			881,000						881,000
Total other financing sources (uses)	10,500		881,000	(10,233)					901,733
Net change in fund balances	500		193,880	375,655		(2,755)	31,420	(442,209)	179,694
Fund balances (deficit), beginning of year	\$ (263,087)	(76,678)	99,133	(375,655)	\$ (5,190)	(14,777)	(39,686)	2,140,376	4,318,314
<b>Fund balances (deficit), end of year</b>	<b>\$ (263,087)</b>	<b>\$ (76,178)</b>	<b>\$ 94,747</b>	<b>\$ -</b>	<b>\$ (5,190)</b>	<b>\$ (17,532)</b>	<b>\$ (8,266)</b>	<b>\$ 1,698,167</b>	<b>\$ 4,498,008</b>

**City of Sanford, Maine**  
**Nonmajor Permanent Funds**  
**Combining Balance Sheet**  
**June 30, 2024**

	7000	7001	7002	7003	7008	7012	7016	Totals
	Gowen Park Trust	Park Maintenance Fund	Oakdale Cemetery Maintenance Trust	Nutter Trust	Holdsworth Park Trust	Goodall Park Trust	D&L Pence Charitable Trust	
<b>ASSETS</b>								
Cash and cash equivalents	\$ 105,289	\$ 6,000	\$ 586,138	\$ 24,896	\$ 186,108	\$ 124,308	\$ 68,000	\$ 1,100,739
Accounts receivable								-
Investments					436,143			436,143
Land (held for investment)					109,500			109,500
<b>Total assets</b>	<b>105,289</b>	<b>6,000</b>	<b>586,138</b>	<b>24,896</b>	<b>731,751</b>	<b>124,308</b>	<b>68,000</b>	<b>1,646,382</b>

<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Deficit cash								
Interfund loans payable	48,357		50,550		173,937	82,722	47,145	402,711
Total liabilities	48,357	-	50,550	-	173,937	82,722	47,145	402,711

Fund balances:								
Nonspendable Principal		6,000						6,000
Nonspendable Land					109,500			109,500
Restricted Expendable Income	56,932		535,588	24,896	448,314	41,586	20,855	1,128,171
Total fund balances	56,932	6,000	535,588	24,896	557,814	41,586	20,855	1,243,671
<b>Total liabilities and fund balances</b>	<b>\$ 105,289</b>	<b>\$ 6,000</b>	<b>\$ 586,138</b>	<b>\$ 24,896</b>	<b>\$ 731,751</b>	<b>\$ 124,308</b>	<b>\$ 68,000</b>	<b>\$ 1,646,382</b>

**City of Sanford, Maine**  
**Nonmajor Permanent Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2024**

	7000	7001	7002	7003	7008	7012	7016	
	Gowen Park Trust	Park Maintenance Fund	Oakdale Cemetery Maintenance Trust	Nutter Trust	Holdsworth Park Trust	Goodall Park	D&L Pence Charitable Trust	
								<b>Totals</b>
<b>Revenues:</b>								
Interest and dividends	\$ 19		3,213	\$ 25	\$ 108,996		\$ 20,000	\$ 132,253
Donations	16,725		4,500			\$ 28,953		50,178
<b>Total revenues</b>	<b>16,744</b>		<b>7,713</b>	<b>25</b>	<b>108,996</b>	<b>28,953</b>	<b>20,000</b>	<b>182,431</b>
<b>Expenditures:</b>								
Public services	11,257		69,501		2,962			114,296
<b>Total expenditures</b>	<b>11,257</b>		<b>69,501</b>		<b>2,962</b>			<b>114,296</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>5,487</b>		<b>7,713</b>	<b>25</b>	<b>39,495</b>	<b>(1,623)</b>	<b>17,038</b>	<b>68,135</b>
<b>Fund balances, beginning of year</b>	<b>51,445</b>	<b>\$ 6,000</b>	<b>527,875</b>	<b>24,871</b>	<b>518,319</b>	<b>43,209</b>	<b>3,817</b>	<b>1,175,536</b>
<b>Fund balances, end of year</b>	<b>\$ 56,932</b>	<b>\$ 6,000</b>	<b>\$ 535,588</b>	<b>\$ 24,896</b>	<b>\$ 557,814</b>	<b>\$ 41,586</b>	<b>\$ 20,855</b>	<b>\$ 1,243,671</b>

City of Sanford, Maine  
Private-Purpose Trust Funds  
Combining Statement of Fiduciary Net Position  
June 30, 2024

	7004	7005	7007	7009	7010	7011	7013	Totals
	Thornburg Goodall Fund	Lucy Emery Trust	William Oscar Emery Trust	Walter Cyr Trust	High School Scholarship Fund	Sherburne Basketball Fund	School Scholarship Trust	
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,331	\$ 14,308	6,576	\$ 8,606		\$ 7,525	\$ 197,608	\$ 235,954
Investments					\$ 1,725,864		2,150,695	3,876,559
Accounts Receivable							8	8
<b>Total assets</b>	<b>1,331</b>	<b>14,308</b>	<b>6,576</b>	<b>8,606</b>	<b>1,725,864</b>	<b>7,525</b>	<b>2,348,311</b>	<b>4,112,521</b>

**LIABILITIES AND NET POSITION**

Liabilities:								
Accounts payable							500	500
Interfund loans			\$ 6,576					6,576
<b>Total liabilities</b>			<b>6,576</b>				<b>500</b>	<b>7,076</b>
Net position:								
Restricted - principal	399							399
Restricted for individuals, organizations and others	932	14,308		8,606	1,725,864	7,525	2,347,811	4,105,046
<b>Total net position</b>	<b>1,331</b>	<b>14,308</b>		<b>8,606</b>	<b>1,725,864</b>	<b>7,525</b>	<b>2,347,811</b>	<b>4,105,445</b>
<b>Total liabilities and net position</b>	<b>\$ 1,331</b>	<b>\$ 14,308</b>	<b>\$ 6,576</b>	<b>\$ 8,606</b>	<b>\$ 1,725,864</b>	<b>\$ 7,525</b>	<b>\$ 2,348,311</b>	<b>\$ 4,112,521</b>

**City of Sanford, Maine**  
**Private-purpose Trust Funds**  
**Combining Statement of Changes in Fiduciary Net Position**  
**For the Year Ended June 30, 2024**

	7004	7005	7007	7009	7010	7011	7013	Totals
	Thornburg Goodall Fund	Lucy Emery Trust	William Oscar Emery Trust	Walter Cyr Trust	High School Scholarship Fund	Sherburne Basketball Fund	School Scholarship Trust	
<b>Additions (reductions)</b>								
Donations, interest, dividends and investment gains or (losses)	\$ 4	\$ 43	\$ 6,576	\$ 9	\$ 248,214	\$ 12	\$ 385,714	\$ 640,572
Total additions (reductions)	4	43	6,576	9	248,214	12	385,714	640,572
<b>Deductions:</b>								
School scholarships					25,455		147,980	25,455
Expense					25,455		147,980	147,980
Total deductions					25,455		147,980	173,435
Changes in net position	4	43	6,576	9	222,759	12	237,734	467,137
Net position, beginning of year	1,327	14,265	(6,576)	8,597	1,503,105	7,513	2,110,077	3,638,308
<b>Net position, end of year</b>	<b>\$ 1,331</b>	<b>\$ 14,308</b>	<b>\$ -</b>	<b>\$ 8,606</b>	<b>\$ 1,725,864</b>	<b>\$ 7,525</b>	<b>\$ 2,347,811</b>	<b>\$ 4,105,445</b>

# City of Sanford, Maine

Single Audit Act

June 30, 2024



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Independent Auditors' Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with Government Auditing Standards

City Council  
City of Sanford  
Sanford, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Sanford, Maine as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Sanford, Maine's basic financial statements, and have issued our report thereon, dated December 9, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

City Council  
City of Sanford

**Purpose of this Report**

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

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

South Portland, Maine  
December 9, 2024

Independent Auditors' Report on Compliance for Each Major Federal Program and  
on Internal Control over Compliance and on the Schedule of  
Expenditures of Federal Awards Required by the Uniform Guidance

City Council  
City of Sanford  
Sanford, Maine

## **Report on Compliance for Each Major Federal Program**

### **Opinion on Each Major Federal Program**

We have audited the City of Sanford, Maine's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

### **Basis for Opinion on Each Major Federal Program**

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

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

### **Responsibilities of Management for Compliance**

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

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and there is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

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

#### **Report on Internal Control over Compliance**

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

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

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

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

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

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

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sanford, Maine as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon, dated December 9, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Wipfli LLP

South Portland, Maine  
December 9, 2024

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>U.S. Department of Education</b>				
<u>Pass-Through State of Maine Department of Education</u>				
Title I Grants to Local Educational Agencies - Disadvantaged	84.010	013-3107	\$ 1,089,180	
Special Education Cluster (IDEA)				
Special Education - Grants to States	84.027	013-3046	1,124,739	
Special Education - Preschool Grants	84.173x	023-8002	111,283	
Total Special Education Cluster (IDEA)			<u>1,236,022</u>	
Elementary and Secondary School Emergency Relief Fund				
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425	013-7041	232,623	
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425	025-7071	2,700,585	
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425	013-7042	16,273	
Total Elementary and Secondary School Emergency Relief Fund			<u>2,949,481</u>	
Career and Technical Education -- Basic Grants to States				
Career and Technical Education -- Basic Grants to States	84.048	013-3030	236,355	
Total Career and Technical Education -- Basic Grants to States			<u>236,355</u>	
Improving Teacher Quality State grants	84.367	013-3042	174,712	
Adult Education - Basic Grants to States	84.002	013-6296	14,403	
Student Support and Academic Enrichment Program	84.424f	013-3345	132,522	
<b>Total U.S. Department of Education</b>			<u>5,832,675</u>	
<b>U.S. Department of Justice</b>				
<u>Direct Programs</u>				
Public Safety Partnership and Community Policing Grants	16.710	N/A	41,666	
Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.738	N/A	9,452	
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Government - 2022	16.804	N/A	6,455	
<b>Total U.S. Department of Justice</b>			<u>57,573</u>	
<b>U.S. Department of Transportation</b>				
<u>Direct Programs</u>				
Airport Improvement Program	20.106	3-23-0044-035-2021	10,233	
Airport Improvement Program	20.106	3-23-0044-xxx-2022	8,197	
Airport Improvement Program	20.106	N/A	28,627	
<b>Total U.S. Department of Transportation</b>			<u>47,057</u>	
<b>U.S. Department of Housing and Urban Development</b>				
<u>Passed through the Maine Department of Economic and Community Development:</u>				
Community Development Block Grants	14.218		190,940	
<b>Total U.S. Department of Housing and Urban Development</b>			<u>190,940</u>	

See accompanying independent auditor's report on schedule of expenditures of federal awards. The accompany notes are integral part of this schedule.

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

### U.S. Environmental Protection Agency

Direct Programs

Brownfields Multipurpose Agreement	66.818	N/A	<u>58,288</u>
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<b>Total U.S. Environmental Protection Agency</b>			<u>58,288</u>
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### U.S. Department of Homeland Security:

Direct Program

Disaster Grants - Public Assistance	97.036	N/A	19,350
Assistance to Firefighters Grant	97.044	N/A	<u>106,248</u>

<b>Total U.S. Department of Homeland Security</b>			<u>125,598</u>
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### U.S. Department of Agriculture:

Pass-through the Maine Department of Education

Child Nutrition Cluster			
School Breakfast Program	10.553	013-3014	324,969
National School Lunch Program	10.555	013-3022	180,518
National School Lunch Program	10.555	013-3024	670,863
National School Lunch Program	10.555	013-6670	73,739
Summer Food Service Program for Children	10.559	013-3016	77,988
Summer Food Service Program for Children	10.559	013-3018	7,349
Total Child Nutrition Cluster			<u>1,335,426</u>

Commodity Supplemental Food Program	10.565	013-6134	<u>88,951</u>
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Child and Adult Care Food Program			
Child and Adult Care Food Program	10.558	013-6658	33,809
Child and Adult Care Food Program	10.558	013-6661	2,347
Total Child and Adult Care Food Program			<u>36,156</u>

Fresh Fruit and Vegetable Program	10.582	013-3028	37,602
State Pandemic Electronic Benefit Transfer "P-EBT" Administrative Costs Grants	10.649	013-6184	<u>3,265</u>

Total Pass-Through Maine Department of Education			<u>1,501,400</u>
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<b>Total U.S. Department of Agriculture</b>			<u>1,501,400</u>
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### U.S. Department of the Treasury:

Direct Program

COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	<u>72,933</u>
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<b>Total U.S. Department of the Treasury</b>			<u>72,933</u>
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Direct Program

### Federal Communications Commission

Affordable Connectivity Outreach Grant Program	32.011	N/A	<u>48,484</u>
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<b>Total Federal Communications Commission</b>			<u>48,484</u>
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<b>Total Federal Awards</b>			<u>\$ 7,934,948</u>	<u>\$ 0</u>
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See accompanying independent auditor's report on schedule of expenditures of federal awards. The accompany notes are integral part of this schedule.

## Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

### NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of Sanford under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the schedule presents only a selected portion of the operations of the City of Sanford, Maine, it is not intended to and does not present the financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City as of June 30, 2024, and respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- B. Pass-through entity identifying numbers are presented where available.
- C. The City of Sanford has not elected to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

### NOTE 3 – PROGRAM NOTES

#### Commodity Supplemental Food Program (AL 10.565)

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities consumed. At June 30, 2024, the School Department had food commodities totaling \$16,928 in inventory.

**Section I Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?        Yes   √   No

Significant deficiency(ies) identified?        Yes   √   None reported

Noncompliance material to financial statements noted?        Yes   √   No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?        Yes   √   No

Significant deficiency(ies) identified?        Yes   √   None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a) of the Uniform Guidance?        Yes   √   No

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425	Elementary and Secondary School Emergency Relief Fund
84.027, 84.173	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?   √   Yes        No

**Section II Financial Statement Findings**

No matters are reportable for the year ended June 30, 2024.

**Section III Federal Award Findings**

No matters are reportable for the year ended June 30, 2024.



**STATE OF MAINE**  
**OFFICE OF THE STATE AUDITOR**

66 STATE HOUSE STATION  
AUGUSTA, ME 04333-0066  
TEL: (207) 624-6250

**Governmental Audit Procedural Form**  
**Required by 30-A MRSA §5823(3)**

To certify and file in pdf use email to [report.audit@maine.gov](mailto:report.audit@maine.gov)

Title 30-A M.R.S.A. §5823(3) provides that:

- B. within 30 days after the postaudit is completed, the auditor shall send to the State Auditor:
  - 1. a certified copy of the postaudit report; and
  - 2. a certified copy of this audit procedural form prescribed by the State Auditor for governmental audits.
- C. any auditor who fails to file the copies required by paragraph B, as described above, commits a civil violation for which a forfeiture of not more than \$100 may be adjudged.

Please provide the following information for all municipal audits including those audits required by the federal government.

Client City of Sanford, Maine \_\_\_\_\_ Fiscal Year End Date June 30, 2024 \_\_\_\_\_

Name of Firm Wipfli LLP \_\_\_\_\_ Date of Last Peer Review November 18, 2022 \_\_\_\_\_

Firms License #FMF10001027 Issue Date of Firm's License October 1, 2024 \_\_\_\_\_

- 1. For financial statement audits, are the financial statements prepared in accordance with Generally Accepted Accounting Principles prescribed by the Governmental Accounting Standards Board (GASB)?  
Yes  No
- 2. Did you perform the audit in accordance with Generally Accepted Auditing Standards (GAAS)?  
Yes  No   
Government Auditing Standards? Yes  No , or both? Yes  No
- 3. Has the client expended more than \$750,000 in federal financial awards? Yes  No   
If Yes, please provide a copy of the Audit Report covering the expenditure of federal funds (or explain if this report is not provided).

4. Did you find **any evidence** of fraud, improper and/or illegal transactions? Yes \_\_\_ No X  
(If No, proceed to Question #5)

If Yes, did the **oversight officials of the municipality** report this situation(s) to the State Auditor, **as required by 5 M.R.S.A §244A**? Yes \_\_\_ No \_\_\_ N/A X

If Yes, give date and describe communication below:

\_\_\_\_\_  
\_\_\_\_\_

If No, please describe the nature of the evidence of fraud, improper and/or illegal transactions, and the disposition of the matter(s):

\_\_\_\_\_  
\_\_\_\_\_

5. How many material weaknesses did you report? 0 **Please attach a copy of material weaknesses.**

6. How many significant deficiencies did you report? 0 **Please attach a copy of significant deficiencies.**

7. As a result of the audit, was a document issued outside the formal Annual Audit Report that reported any\* unfavorable conditions that need remediation? Yes \_\_\_ No X

If Yes, please attach a copy of the document(s).

8. Was there any significant disagreement(s) with your client in regard to either financial reporting, accounting issues, or federal compliance? Yes \_\_\_ No X

If Yes, please describe the nature of the disagreement(s) and how it was resolved.

\_\_\_\_\_  
\_\_\_\_\_

9. If this is a new client, did you have any difficulty in obtaining information regarding the previous audit?

Yes \_\_\_ No \_\_\_ N/A X If Yes, please describe.

\_\_\_\_\_  
\_\_\_\_\_

10. Is there any other information about this audit that you would like to provide? Yes \_\_\_ No X

If Yes, please provide:

\_\_\_\_\_  
\_\_\_\_\_

**I certify, to the best of my knowledge, that the information contained herein is correct.**

Signature: Wipyle LLP

Date: December 9, 2024

December 9, 2024

City Council  
City of Sanford, Maine  
Sanford, Maine

Dear City Council:

We have audited the financial statements of the governmental activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of the City of Sanford, Maine (the "City") for the year ended June 30, 2024. Professional standards require that we provide you with the following information related to the audit:

**Our Responsibility Under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards*, and the Uniform Guidance**

As stated in our engagement letter dated April 22, 2024, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

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

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

**Planned Scope and Timing of the Audit**

We performed the audit accordingly to the planned scope, timing, and with respect to significant risks identified by us, all of which were previously communicated to your representative, communicated in our letter dated April 22, 2024, in addition to our engagement letter dated April 22, 2024, accepted by Steven Buck, City Manager.

## Significant Audit Matters

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Sanford, Maine are described in Note 1 to the financial statements. GASB No. 100, *Accounting Changes and Error Corrections*, was adopted during the year, there was no effect on the financial statements. The application of existing policies was not changed during the year.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were as follows:

- Management's estimate of the the accrued compensated absences, which is based on prior service performed and the contracts with the employees. We evaluated the key factors and assumptions used to develop the the accrued compensated absences, which in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of on-behalf payments, which is based on the percentage rate of contributions from the Maine State Retirement System based on eligible wages. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the net pension liability was based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the net postemployment benefits, other than pension liability, was based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of depreciation expense allocated to functions and programs in the statement of activities, which is based on management's estimate of the use of the assets within each function and program. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

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

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 9, 2024, a copy of which accompanies this letter.

### *Management Consultations with Other Accountants*

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

### *Other Audit Findings or Issues*

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

## **Other Matters**

### *Required Supplementary Information Accompanying Audited Financial Statements*

We applied certain limited procedures to the Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions, Schedule of Changes in Net OPEB Liability and Related Ratios – MMEHT Group Health Insurance Plan, Schedule of Proportionate Share of Net OPEB Liability – Group Life Insurance, Schedule of OPEB Contributions – Group Life Insurance, and the Schedule of Changes in Net OPEB Liability and Related Ratios – MEABT, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

*Supplementary Information Accompanying Audited Financial Statements*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**Internal Control Matters**

In planning and performing our audit of the financial statements of City of Sanford, Maine's as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

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

We appreciate the opportunity to be of service to City of Sanford, Maine.

Sincerely,



Wipfli LLP

Wipfli LLP  
30 Long Creek Drive  
South Portland, ME 04106

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sanford, Maine (the "City") as of June 30, 2024 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).

This representation letter is also provided in connection with your audit of the federal award programs of the City as of and for the year ended June 30, 2024, which was performed in accordance with auditing standards generally accepted in the United States and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We understand that the purpose of your testing of transactions and records of the City's federal programs was to obtain reasonable assurance that the City had complied, in all material respects, with the compliance requirements that could have a direct and material effect on each of its major programs.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date this letter is signed, the following representations made to you during your audit.

#### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 22, 2023.
2. The financial statements referred to above are fairly presented in conformity with GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
6. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

7. There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with GAAP.
8. All events subsequent to the date of the financial statements and for which GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. There are no uncorrected financial statement misstatements. In addition, you have proposed adjusting journal entries that have been posted to our accounts. We are in agreement with those entries.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with GAAP.
11. Significant estimates and material concentrations have been properly disclosed in accordance with GAAP.
12. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed in accordance with GAAP.

### Information Provided

13. We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources..
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
14. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
15. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
16. We have no knowledge of any fraud or suspected fraud that affects the City and involves:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
17. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
18. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
19. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

### Government—specific

20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
23. We are responsible for compliance with the laws, regulations, and provisions of contract and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
24. We have no knowledge of any instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
25. We have no knowledge of any instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
26. We have no knowledge of any instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
27. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contract and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
28. For leases under the GASB 87 standard, we have provided a copy of all new and continuing agreements to you, and we have sufficient and appropriate documentation supporting all estimates and judgments underlying the amounts recorded and disclosed in the financial statements.
29. We are aware of the requirements for the GASB 96 standard and have no material SBITA contracts needing to be included in our financial statements.
30. The methods we used in developing accounting estimates are applied consistently, data is accurate and complete, and the assumptions are reasonable.
31. We accept responsibility for and have designated an individual with suitable skill, knowledge, or experience to oversee the following nonattest services:
  - ◆ Financial statement preparation
  - ◆ Data collection form preparation
32. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
33. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

34. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
35. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
36. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
37. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
38. Provisions for uncollectible receivables have been properly identified and recorded.
39. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
40. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
41. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
42. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
47. With respect to the supplementary information:
  - a. We acknowledge our responsibility for presenting the supplementary information in accordance with GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

48. **With respect to federal award programs:**

- a. We are responsible for understanding and complying with and have complied with the requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program.
- c. We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- d. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to federal programs and related activities.
- e. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- f. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- g. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- h. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- i. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2CFR Part 200, Subpart E).
- j. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- k. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- l. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

- m. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- n. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- p. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- q. We have charged costs to federal awards in accordance with applicable cost principles.
- r. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- s. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- t. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Signature: *Ronni Lynn Champlin*  
Ronni Lynn Champlin (Dec 9, 2024 16:44 EST)

Email: rlchamplin@sanfordmaine.org

# City of Sanford, Maine School Department

Annual Financial Report

Year Ended June 30, 2024



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## **Independent Auditor's Report**

School Committee  
Sanford School Department  
Sanford, Maine

### ***Opinions***

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of Sanford School Department (the School Department), a department of the City of Sanford, Maine, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School Department's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of the School Department, as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America ("GAAP").

### ***Basis for Opinions***

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

### ***Emphasis of Matter***

As discussed in Note 1, the financial statements of the Sanford School Department are intended to present the financial position, the changes in financial position of only that portion of each major fund, and the aggregate remaining fund information of the City of Sanford, Maine that is attributable to the transactions of the School Department. They do not purport to, and do not present fairly, the financial position of the City of Sanford, Maine as of June 30, 2024 or the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

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

### ***Auditor's Responsibility for the Audit of the Financial Statements***

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

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

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

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

### ***Other Matters***

#### *Required Supplementary Information*

Management has omitted the Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

School Committee  
Sanford School Department

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2024 on our consideration of the School Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Department's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Department's internal control over financial reporting and compliance.

*Wipfli LLP*

Wipfli LLP

December 10, 2024  
South Portland, Maine

## Balance Sheet Governmental Funds

June 30, 2024

	General Fund	High School Construction	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash			\$ 454,186	\$ 454,186
Intergovernmental receivables	\$ 63,447		3,201,462	3,264,909
Due from City	10,557,475	\$ 1,884,265	2,597,331	15,039,071
Inventory			48,876	48,876
<b>Total Assets</b>	<b>\$ 10,620,922</b>	<b>\$ 1,884,265</b>	<b>\$ 6,301,855</b>	<b>\$ 18,807,042</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable - trade	\$ 499,305		\$ 430,146	929,451
Accrued payroll	5,677,440		914,650	6,592,090
Accrued compensated absences	79,485			79,485
<b>Total Liabilities</b>	<b>6,256,230</b>	<b>-</b>	<b>1,344,796</b>	<b>7,601,026</b>
<b>Fund Balances</b>				
Fund balances				
Nonspendable				
Permanent fund			5,000	5,000
Inventory			48,876	48,876
Restricted				
Special revenue funds			2,545,382	2,545,382
Permanent funds			27,421	27,421
Capital projects		1,884,265	2,884,952	4,769,217
Committed				
CIP	196,367			196,367
Health Insurance	852,945			852,945
Fuel	188,531			188,531
Special Education	139,497			139,497
Assigned				
Carryover	989,511			989,511
Unassigned - general fund	1,997,841			1,997,841
Unassigned - special revenue funds			(554,572)	(554,572)
<b>Total Fund Balances</b>	<b>4,364,692</b>	<b>1,884,265</b>	<b>4,957,059</b>	<b>11,206,016</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 10,620,922</b>	<b>\$ 1,884,265</b>	<b>\$ 6,301,855</b>	<b>\$ 18,807,042</b>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

## Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2024

	General Fund	High School Construction	Former Major Fund Facility Upgrade	Other Governmental Funds	Total
<b>Revenues</b>					
Local allocation	\$ 16,410,426				\$ 16,410,426
State allocation	42,595,405				42,595,405
State agency clients	40,512				40,512
On-behalf payments - pension contributions	3,978,000				3,978,000
Tuition revenue	1,155,348				1,155,348
Miscellaneous	377,412	\$ 36,624			414,036
Adult education	136,398			\$ 44,736	181,134
Intergovernmental revenue - federal, state and local grants				10,030,232	10,030,232
Intergovernmental revenue - school lunch program				2,497,768	2,497,768
Donated commodities received				101,682	101,682
Sale of meals and other revenue				81,552	81,552
Interest		3,115		4,893	8,008
<b>Total Revenues</b>	<u>64,693,501</u>	<u>39,739</u>	<u>-</u>	<u>12,760,863</u>	<u>77,494,103</u>
<b>Expenditures</b>					
Regular instruction	17,477,460				17,477,460
Special education	10,769,679				10,769,679
Career and technical education	3,812,378				3,812,378
Other instruction	1,063,448				1,063,448
Student and staff support	3,595,027				3,595,027
System administration	1,051,571				1,051,571
School administration	2,694,291				2,694,291
Transportation and buses	2,368,756				2,368,756
Facilities maintenance	5,851,640				5,851,640
All other expenditures	100,448				100,448
Adult education	497,793			28,660	526,453
On-behalf payments - pension contributions	3,978,000				3,978,000
Debt service	10,918,899				10,918,899
Federal, state and local grant expenditures				8,917,059	8,917,059
School lunch program expenditures				2,528,110	2,528,110
Donated commodities used				88,951	88,951
Capital outlay				459,554	459,554
<b>Total Expenditures</b>	<u>64,179,390</u>	<u>-</u>	<u>-</u>	<u>12,022,334</u>	<u>76,201,724</u>
<b>Net Change in Fund Balances</b>	514,111	39,739		738,529	1,292,379
<b>Fund Balances</b>					
<b>Beginning of Year</b>	3,850,581	1,844,526	2,139,138	2,079,392	9,913,637
<b>Change in reporting entity</b>			(2,139,138)	2,139,138	
<b>End of Year</b>	<u>\$ 4,364,692</u>	<u>\$ 1,884,265</u>		<u>\$ 4,957,059</u>	<u>\$ 11,206,016</u>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

## Statement of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Budgetary Basis) and Actual - General Fund

Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>				
Local allocation	\$ 16,410,426	\$ 16,410,426	\$ 16,410,426	\$ -
State allocation	42,476,286	42,476,286	42,585,007	108,721
State agency clients	75,000	75,000	40,512	(34,488)
Tuition revenue	1,226,712	1,226,712	1,155,348	(71,364)
Miscellaneous	48,233	48,233	387,810	339,577
Adult education	143,656	143,656	136,398	(7,258)
<b>Total Revenues</b>	<u>60,380,313</u>	<u>60,380,313</u>	<u>60,715,501</u>	<u>335,188</u>
<b>Expenditures</b>				
Regular instruction	17,579,171	17,577,596	17,486,613	90,983
Special education	10,795,419	10,795,419	10,769,679	25,740
Career and technical education	4,074,458	4,074,458	3,812,378	262,080
Other instruction	1,214,029	1,214,029	1,063,448	150,581
Student and staff support	4,055,646	4,057,221	3,595,027	462,194
System administration	1,076,166	1,076,166	1,051,571	24,595
School administration	2,696,992	2,696,992	2,694,291	2,701
Transportation and buses	2,143,617	2,143,617	2,368,756	(225,139)
Facilities maintenance	6,229,278	6,229,278	5,851,640	377,638
Debt service	10,946,557	10,946,557	10,918,899	27,658
All other	107,221	107,221	100,448	6,773
Adult education	568,507	568,507	497,793	70,714
<b>Total Expenditures</b>	<u>61,487,061</u>	<u>61,487,061</u>	<u>60,210,543</u>	<u>1,276,518</u>
<b>Excess of Revenues Over Expenditures Before Other Financing Uses</b>	<u>(1,106,748)</u>	<u>(1,106,748)</u>	<u>504,958</u>	<u>1,611,706</u>
<b>Excess of Revenues Over Expenditures</b>	<u>(1,106,748)</u>	<u>(1,106,748)</u>	<u>504,958</u>	<u>1,611,706</u>
<b>Beginning Fund Balance (Budgetary Basis)</b>	<u>1,106,748</u>	<u>1,106,748</u>	<u>3,939,219</u>	<u>2,832,471</u>
<b>Fund Balance, End of Year (Budgetary Basis)</b>	<u>-</u>	<u>\$ -</u>	<u>4,444,177</u>	<u>\$ 4,444,177</u>
<b>Less current portion of accrued compensated absences</b>			<u>(79,485)</u>	
<b>Fund Balance per Fund Financial Statement</b>			<u>\$ 4,364,692</u>	

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

## Statement of Fiduciary Net Position Fiduciary Funds

June 30, 2024

	Private- Purpose Trusts
<b>Assets</b>	
Cash and cash equivalents	\$ 221,663
Investments	<u>3,876,260</u>
<b>Total Assets</b>	<u><u>\$ 4,097,923</u></u>
<b>Net Position</b>	
Held in trust for scholarships	<u><u>\$ 4,097,923</u></u>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

## Statement of Changes in Fiduciary Net Position Fiduciary Funds

Year Ended June 30, 2024

	Private- Purpose Trusts
<b>Additions</b>	
Contributions and interest income	<u>\$ 674,533</u>
<b>Deductions</b>	
Scholarships	<u>214,484</u>
<b>Change in Net Position</b>	460,049
<b>Net Position, Beginning of Year</b>	<u>3,637,874</u>
<b>Net Position, End of Year</b>	<u><u>\$ 4,097,923</u></u>

See Independent Auditor's Report.  
The accompanying notes are an integral part of these financial statements.

## Notes to Financial Statements

June 30, 2024

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Sanford School Department (the School Department) provides elementary and secondary education for the children living in Sanford, Maine.

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (standards and interpretations), constitute GAAP for governmental units. GAAP also includes guidance from the American Institute of Certified Public Accountants in the publication entitled State and Local Governments. The more significant of the School Department's accounting policies are described below.

#### Reporting Entity

The School Department operates as a department of the City of Sanford, Maine (the City), the financial statements of which have been issued in a separate report.

The accompanying financial statements present only the School Department's operations and are not intended to present fairly the financial position and results of operations of the City of Sanford, Maine in conformity with accounting principles generally accepted in the United States of America. Certain disclosures relevant to both the City and the School Department are omitted herein and have been disclosed in the City's financial statements.

#### Basis of Presentation

The financial statements report detailed information about the School Department. The focus of governmental financial statements is on major funds, rather than reporting funds by type. Each major fund is presented in a separate column.

#### Governmental Funds

Governmental funds are those through which most governmental functions of the School Department are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or may not be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The School Department is reporting all funds using the major fund format.

##### General Fund

The general fund is used to account for all financial resources, except those required to be accounted for in another fund. This is a budgeted fund, and any fund balances are considered as resources available for use.

##### Capital Projects Fund

There is one major capital projects fund, the high school construction, this fund is used to account for the accumulation of resources to fund the high school construction project which was specifically approved by the City's voters.

The other governmental funds of the School Department account for other grants and other resources, such as special revenue funds (including the school lunch program) of the School Department whose uses are restricted or committed to a particular purpose.

## Notes to Financial Statements

June 30, 2024

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: Pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the School Department under a trust agreement for individuals, private organizations, or other governments and are not available to support the School Department's own programs. The School Department's only trust fund is a private purpose trust fund which accounts for nonexpendable trusts established for the benefit of the School Department's students.

#### Measurement Focus

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

#### Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Governmental funds use the modified accrual basis of accounting.

#### Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the modified accrual basis in the year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School Department, available means expected to be received within 60 days of fiscal year-end.

Non-exchange transactions, in which the School Department receives value without directly giving equal value in return, include local assessments, state allocations, on-behalf payments, grants and donations. On the modified accrual basis, revenue from these sources must be available before it can be recognized and is recognized in the period in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the School Department must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the School Department on a reimbursement basis.

#### Expenditures

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures). Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

## Notes to Financial Statements

June 30, 2024

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the School Department uses various methods, including market, income and cost approaches. Based on these approaches, the School Department often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The School Department utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the School Department is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

- Level 1 – Quoted prices for identical assets and liabilities traded in active exchange markets, such as the New York Stock Exchange.
- Level 2 – Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data.
- Level 3 – Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

In determining the appropriate levels, the School Department performs a detailed analysis of the assets and liabilities. At each reporting period, all assets and liabilities for which the fair value measurement is based on significant unobservable inputs are classified as Level 3.

#### Budgetary Accounting

The School Department utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. The budget is established in accordance with the various laws that govern the School Department's operations. The budget is presented on the modified accrual basis of accounting, except for the current portion of compensated absences, which is excluded from expenditures on the budgetary basis of accounting, and except for on-behalf payments, which are excluded from both revenues and expenditures on the budgetary basis of accounting.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

- Early in the second half of the previous fiscal year, the School Department prepares a budget for the current fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
- A meeting of the residents of the City of Sanford is then called for the purpose of adopting both the proposed City and School Department's budgets after public notice of the meeting has been given.
- Prior to July 1 the budget is adopted.

## Notes to Financial Statements

June 30, 2024

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### **Budgetary Accounting - Continued**

Encumbrances are recorded when purchase orders are issued but are not considered expenditures for GAAP purposes until liabilities for payments are incurred. The Department may issue purchase orders before June 30 each year to encumber expenditures in the current year budget. The Department had no outstanding purchase orders for the fiscal year ended June 30, 2024.

#### **Inventories**

School lunch inventories are valued at the lower of cost (first in-first out basis) or market. The cost of inventories is recorded as an expense when consumed rather than when purchased. Inventories include the value of U.S. Department of Agriculture commodities donated to the School Lunch Program.

#### **Capital Assets**

Capital assets of the School Department are recorded on the entity-wide financial statements of the City of Sanford, Maine.

#### **Interfund Assets/Liabilities**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “due from/to other funds.” Interfund balances within governmental activities are eliminated on the government-wide statement of net position at the City level.

#### **Transfers**

Transfers are used to move revenues from the fund that a statute or budget requires them to collect to the fund that a statute or budget requires them to be expended in, and to also move unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

#### **Compensated Absences**

Compensated absences are earned in varying amounts by employees of the School Department. The total liability of \$309,466 has been recorded in the government-wide financial statements of the City of Sanford, Maine, and the portion that is currently due to employees of the School Department as of June 30, 2024, if any, is included in the fund financial statements.

## Notes to Financial Statements

June 30, 2024

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

#### Fund Balances

In the governmental fund financial statements, fund balance is reported in five classifications.

- **Nonspendable** Amounts that are not in spendable form, such as inventories and prepaid items or are legally or contractually required to be maintained intact.
- **Restricted** Resources with constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed** Resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.
- **Assigned** Resources neither restricted nor committed for which a government has a stated intended use as established by the School Committee or a body or official to which the School Committee has delegated the authority to assign amounts for specific purposes.
- **Unassigned** Resources which cannot be properly classified in one of the other four categories. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The School Committee establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is established by the School Committee through adoption of the budget as intended for a specific purpose. A fund balance assignment is further indicated in the budget document as an assignment of the fund (such as for fund balance carryover).

The School Department's spending policy for programs with multiple revenue sources is to consider restricted funds to be spent first, then spent out of committed funds, assigned funds, and unassigned funds.

#### Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

#### Recently Adopted Accounting Pronouncements

In June 2022, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 100, *Accounting Changes and Error Corrections*. The statement will enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The School Department adopted this guidance for the year ended June 30, 2024.

## Notes to Financial Statements

June 30, 2024

### NOTE 2 – ACCOUNTABILITY

The special revenue fund had the following deficit balances, which will be covered by the general fund or future grant receipts. The deficits related to federal grants are mostly the result of salary accruals, which were reimbursed in July and August.

<u>Grant</u>	<u>Deficit</u>
YCCC Pre-Hire Training Grant	\$ (2,503)
Bipartisan Safe Communities Grant	(3,263)
First 10 Community Grant	(18,520)
IDEA Grant Local Entitlement	(110,739)
ECT Grant (preschool)	(9,515)
Title IA	(236,691)
ESSER III	(78,218)
Title IIA – Teacher Quality	(95,123)
<b>Total</b>	<b>\$ (554,572)</b>

### NOTE 3 – CASH AND INVESTMENTS

#### Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the School Department's deposits may not be returned to it. The School Department does not have a deposit policy for custodial credit risk. As of June 30, 2024, the School Department reported deposits of \$449,404, with a bank balance of \$463,039. As of June 30, 2024, none of the School Department's bank balance was exposed to custodial credit risk due to bank balances being covered by FDIC insurance or a supplemental insurance agreement with the Bank.

#### Investments

The School Department's investment policies are governed by Maine Statutes, generally 30-A M.R.S.A. §5706-5715. At June 30, 2024, the School Department had the following investments reported in the fiduciary fund:

<u>Investment Type</u>	<u>Fair Value</u>
Cash equivalents	\$ 184,623
Fixed income	655,958
Equities	2,102,019
Maine Community Foundation	933,660
	<u>\$ 3,876,260</u>

Credit Risk – The School Department does not have a policy for credit risk of investments.

Concentration Risk – The School Department does not have any concentration risk whereby any one security exceeds 5% of total investments.

## Notes to Financial Statements

June 30, 2024

### NOTE 3 – CASH AND INVESTMENTS – CONTINUED

#### Investments – Continued

The Maine Community Foundation (MCF) holds thirteen investment accounts for the School Department, which are included in MCF's general investment pool. MCF issues a publicly available financial report, which can be obtained by visiting their website.

	Total	Level 1	Level 2	Level 3
<b>June 30, 2024</b>				
Cash equivalents	\$ 184,623	\$ 189,623		
Fixed income	655,958	655,958		
Equities	2,102,019	2,102,019		
Maine Community Foundation	933,660	739,284	\$ 194,376	
	<u>\$ 3,876,260</u>	<u>\$ 3,686,884</u>	<u>\$ 194,376</u>	

The investments held by Maine Community Foundation were allocated to level 1, 2 and 3 on a pro-rata basis, according to the classifications as presented in the footnotes of the most recently available financial statements issued by Maine Community Foundation.

### NOTE 4 – CAPITAL ASSETS

In accordance with GASB Statement No. 34, the School Department has reported all capital assets in the City's Government-Wide Statement of Net Position.

### NOTE 5 – LONG-TERM DEBT

In accordance with GASB Statement No. 34, the School Department has reported all long-term debt in the City's Government-Wide Statement of Net Position. The School Department has certain bonds payable. Total annual debt service requirements as of June 30, 2024 are, as follows:

Year Ending June 30,	Bonds Payable		Total Debt Service
	Principal	Interest	
2025	7,947,218	3,712,520	11,659,738
2026	7,797,218	3,510,542	11,307,760
2027	7,797,218	3,302,057	11,099,275
2028	7,776,466	3,082,167	10,858,633
2029	7,776,766	2,849,104	10,625,570
2030-2034	38,788,159	10,310,469	49,098,628
2035-2039	33,288,410	3,068,061	36,356,472
2040-2042	860,525	27,500	888,025
Total	<u>\$ 112,031,680</u>	<u>\$ 29,862,421</u>	<u>\$ 141,894,101</u>

## Notes to Financial Statements

June 30, 2024

### NOTE 6 – EMPLOYEE RETIREMENT SYSTEMS

In accordance with GASB Statement No. 68, the School Department has reported the liability in the City's Government-Wide Statement of Net Position.

#### Maine Public Employees Retirement – Teachers Group

##### Description of Plan

All school teachers, plus other qualified educators, participate in the Maine Public Employees Retirement System's teacher group. The teacher's group is a cost-sharing plan with a special funding situation, established by the Maine State Legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Maine State Legislature establishes and amends benefit provisions. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the teacher's group.

That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, ME 04333-0046 or by calling 1-800-451-9800.

##### Funding Policy

Plan members are required to contribute 7.65% of their compensation to the retirement system. The State of Maine Department of Education is required, by the same statute, to contribute the employer contribution, which amounts to approximately \$3,903,000 (17.37%) for the fiscal year 2024. This amount has been reported as an intergovernmental revenue and retirement expenditure in the GAAP basis financial statements (page 4). There is a contribution required for federally funded teachers, for which the School contributed 14.51% of their compensation. This amounted to approximately \$439,000 during the fiscal year 2024. This cost is charged to the applicable grant.

The School Department also makes a contribution to the Maine Public Employees Retirement System Teachers Fund for the teachers of the School Department. The payment is determined by an actuary and is approximately 4.47% of the qualified teachers' salaries for the entire teachers' fund. For the year ended June 30, 2024, the amount of this contribution was approximately \$1,134,000.

## Notes to Financial Statements

June 30, 2024

### NOTE 6 – EMPLOYEE RETIREMENT SYSTEMS – CONTINUED

#### Consolidated Retirement Pension Plan

##### Description of the Plan

School Department custodians, school lunch personnel, and other non-teacher personnel, including some ed techs, central office employees, and secretaries participate in the Maine Public Employees Retirement System Consolidated Plan, a cost sharing multiple-employer public employee retirement system established by the Maine State Legislature. The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Maine State Legislature establishes and amends benefit provisions. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, ME 04333-0046 or by calling 1-800-451-9800.

##### Funding Policy

The contribution rates of plan members and the School Department and the City are established and may be amended by the Maine Public Employees Retirement System Board of Trustees. The School Department's contribution to the Maine Public Employees Retirement System Consolidated Plan for the year ended June 30, 2024, was approximately \$347,000.

#### Retiree Group Health Insurance Plan

##### Description of the Plan

The School Department is a participant in the MEA Benefits Trust (MEABT). MEABT was established by the Maine Education Association on April 10, 1993, as an employee welfare benefit plan. The MEABT is administered by Trustees, in accordance with its terms for the exclusive benefit of Plan participants and beneficiaries. The principal asset of the MEABT is a group insurance contract, currently held with Anthem Blue Cross and Blue Shield of Maine, which provides medical, hospital, surgical, prescription coverage and related health benefits to individuals of the School Department, including active educators, retired and disabled educators and related personnel and their dependents. The School Department's participation in the MEABT plan is considered its own post-retirement benefit plan, based on its own census data or participants in the trust. The MEABT does not issue a separate financial report for its OPEB. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

##### Funding Policy

The State of Maine contributes on behalf of the School Department's retired teachers participating in the plan an amount equal to 60% of the blended single premium for the retiree's healthcare coverage. Using the census data for the measurement period ended June 30, 2023, the estimated on-behalf OPEB subsidy for year ended June 30, 2024, was approximately \$75,000. The amount has been recorded as a revenue and expenditure in the general fund in the statement of revenues, expenditures, and changes in fund balances - governmental funds.

## Notes to Financial Statements

June 30, 2024

### NOTE 7 – COMMITMENTS AND CONTINGENCIES

#### Grants

The School Department participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies. Therefore, to the extent that the School Department has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the School Department, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants. Therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

#### Insurance

The School Department is exposed to various risks of loss related to tort, theft of, damage to and destruction of assets, errors, and omissions, and natural disasters for which the School Department carries commercial insurance.

Based on the coverage provided by the commercial insurance purchased, the School Department is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2024. There have been no significant reductions in commercial insurance coverage from the prior year and no settlements have exceeded commercial insurance coverage in any of the past three years.

### NOTE 8 – Schedule of Federal Expenditures

The Schedule of Federal Expenditures is presented in the City's Single Audit Act Report. Please refer to page 29 for the School Department's federal grants.

### NOTE 9 – Accounting Changes to or within the Financial Reporting Entity

During 2024, the School Department had changes to major and nonmajor funds from the prior year. The School Department had one major fund from prior year that is now included in the nonmajor funds as of June 30, 2024 – Facility Upgrade. Changes to or within the School Department are as follows:

Year ended June 30, 2023	As previously reported	Change to or within the Financial Reporting Entity	As Restated
<i>Governmental Funds:</i>			
General Fund	\$3,850,581	-	\$3,850,581
High School Construction	1,844,526	-	1,844,526
Facility Upgrade	2,139,138	(2,139,138)	-
Other Governmental Funds	2,079,392	2,138,138	4,218,530
Ending net position, As Restated	\$9,913,637	\$ -	\$9,913,637

**Independent Auditor's Report on Additional Information**

School Committee  
Sanford School Department  
Sanford, Maine

We have audited the financial statements of the Sanford School Department (the School Department), a department of the City of Sanford, Maine, as of and for the year ended June 30, 2024, and our report thereon, dated December 10, 2024, which expressed an unmodified opinion on those financial statements, appears on pages 1 through 3. Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying schedules, on pages 20 through 28, and the Schedule of Federal Awards on page 29, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.



Wipfli LLP

South Portland, Maine  
December 10, 2024

**Schedule of Revenues, Expenditures and Changes in Fund Balances  
Non-major Special Revenue Funds**

Year Ended June 30, 2024

	SRTC Genest/Auto	AEFLA	College Transitions	Corning	E-Rate	Student Assistance Team	Rural & Low Income Grant	Subtotal
<b>Revenues</b>		\$ 14,403					\$ 243	\$ 14,646
Federal education grants					\$ 66,314			66,314
State education grants		571	\$ 24,120			600	7,099	32,390
Local funds		14,974	24,120		66,314	600	7,342	113,350
<b>Total Revenues</b>		14,403	13,430	\$ 1,306	4,861		-	34,711
<b>Expenditures</b>								
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(711)	571	10,690	(1,306)	61,453	600	7,342	78,639
<b>Fund Balance, Beginning of Year</b>	\$ 711	(571)	(3,246)	\$ 1,544	134,057	6,600	\$ (7,342)	131,753
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ 7,444	\$ 238	\$ 195,510	\$ 7,200	\$ -	\$ 210,392

**Schedule of Revenues, Expenditures and Changes in Fund Balances  
Non-major Special Revenue Funds**

Year Ended June 30, 2024

	FAA Dept. of Agriculture	(SRTC) Genest AVX	ECT Grant (Preschool)	ING Unsung Heroes	Industrial Tech Sending School	IDEA Grant Local Entitlement	RUS Distance Learn	ESSER LMS	ESSER ARP	Subtotal
<b>Revenues</b>			\$ 52,814			\$1,170,552		\$28,368	\$ 133	\$1,251,867
Federal education grants					\$141,733					141,733
State education grants			52,814		141,733	1,170,552		28,368	133	1,393,600
Local funds										
<b>Total Revenues</b>	\$ 623	\$ 876	-	\$ 973	168,162	1,124,739	\$652,380	16,273	-	1,964,026
<b>Expenditures</b>										
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(623)	(876)	52,814	(973)	(26,429)	45,813	(652,380)	12,095	133	(570,426)
<b>Fund Balance, Beginning of Year</b>	623	876	(62,329)	973	370,922	(156,552)	669,583	(12,095)	(133)	811,868
<b>Fund Balance, End of Year</b>	-	-	(9,515)	-	344,493	(110,739)	17,203	-	-	241,442

**Schedule of Revenues, Expenditures and Changes in Fund Balances  
Non-major Special Revenue Funds**

Year Ended June 30, 2024

	ESSER II Fund	ESSER III Fund	SHS iPad Program	Melmac - Systems Innovation	Kids Club	Local Jr. High	Let's Go	LE-MCF	Performing Arts Center	Subtotal
<b>Revenues</b>										
Federal education grants										\$ 4,246,768
State education grants										-
Local funds						\$ 22,152			\$ 393,799	415,951
<b>Total Revenues</b>	\$ 560,143	\$ 3,686,625				\$ 22,152			\$ 393,799	415,951
<b>Expenditures</b>										
	232,623	2,700,585		\$ 35,879		7,102	\$ 1,547		393,128	3,370,864
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	327,520	986,040		(35,879)		15,050	(1,547)		671	1,291,855
<b>Fund Balance, Beginning of Year</b>	\$ (327,520)	\$ (1,064,258)	\$ 63,251	45,182	\$ 10,432	11,221	\$ 1,547	\$ 6,330	159,713	(1,094,102)
<b>Fund Balance, End of Year</b>	\$ -	\$ (78,218)	\$ 63,251	\$ 9,303	\$ 10,432	\$ 26,271	\$ -	\$ 6,330	\$ 160,384	\$ 197,753

**Schedule of Revenues, Expenditures and Changes in Fund Balances  
Non-major Special Revenue Funds**

Year Ended June 30, 2024

	MaineCare	Adult Ed Hub 9	Nellie Mae	Partners in Arts And Learning	Maine Home Builders	Middle School CTE	CTE	Subtotal
<b>Revenues</b>								
Federal education grants								\$ -
State education grants	\$ 227,697					\$ 20,280	\$ 44,773	292,750
Local funds		901						901
<b>Total Revenues</b>	<u>227,697</u>	<u>901</u>				<u>20,280</u>	<u>44,773</u>	<u>293,651</u>
<b>Expenditures</b>				\$1,050		19,991	34,721	187,647
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	95,812	901		(1,050)		289	10,052	106,004
<b>Fund Balance, Beginning of Year</b>	(92,998)	(901)	\$ 458	1,050	\$ 4,283	5,202	(10,052)	(92,958)
<b>Fund Balance, End of Year</b>	<u>\$ 2,814</u>	<u>\$ -</u>	<u>\$ 458</u>	<u>\$ -</u>	<u>\$ 4,283</u>	<u>\$ 5,491</u>	<u>\$ -</u>	<u>\$ 13,046</u>

**Schedule of Revenues, Expenditures and Changes in Fund Balances  
Non-major Special Revenue Funds**

Year Ended June 30, 2024

	MLTI Block Grant	ReMax	William Oscar Emery	School Lunch Program	SHS Local Funds	SRTC Equipment Grant	Pre-K Expansion Grant	Title IA	Adult Ed Enrichment	Subtotal
<b>Revenues</b>										
Federal education grants				\$ 1,535,534				\$ 1,220,506		\$ 2,756,040
State education grants				1,063,916		\$151,968	\$ 121,293		\$ 44,736	1,337,177
Local funds				81,552	\$ 500					126,788
<b>Total Revenues</b>				<u>2,681,002</u>	<u>500</u>	<u>151,968</u>	<u>121,293</u>	<u>1,220,506</u>	<u>44,736</u>	<u>4,220,005</u>
<b>Expenditures</b>	\$ 83,371	\$ 1,125		<u>2,617,061</u>	<u>505</u>	<u>157,021</u>	<u>111,283</u>	<u>1,206,766</u>	<u>28,660</u>	<u>4,205,792</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(83,371)	(1,125)		63,941	(5)	(5,053)	10,010	13,740	16,076	14,213
<b>Fund Balance, Beginning of Year</b>	\$ 101,753	\$ 1,125	\$2,543	<u>769,397</u>	<u>\$ 651</u>	<u>20,312</u>	<u>(6,571)</u>	<u>(250,431)</u>	<u>60,091</u>	<u>698,870</u>
<b>Fund Balance, End of Year</b>	<u>\$ 18,382</u>	<u>\$ -</u>	<u>\$2,543</u>	<u>\$ 833,338</u>	<u>\$ 646</u>	<u>\$ 15,259</u>	<u>\$ 3,439</u>	<u>\$ (236,691)</u>	<u>\$ 76,167</u>	<u>\$ 713,083</u>

**Schedule of Revenues, Expenditures and Changes in Fund Balances  
Non-major Special Revenue Funds**

Year Ended June 30, 2024

	BARR Secondary Grant	YCCC Pre-Hire Training Grant	Bipartisan Safe Communities Act	First 10 Community Grant	McKinney-Vento Homeless Assistance Act	Educator Workforce Shortages	Restorative Practices for Youth	SCAE Continuity of Service	Subtotal
<b>Revenues</b>									
Federal education grants									
Slate education grants									
Local funds	\$ 14,343	\$ 51,164	\$ 6,138	\$ 85,583	\$ 37,748	\$ 323,661	\$ 95,000	\$ 2,679	\$ 415,382
<b>Total Revenues</b>	<u>14,343</u>	<u>51,164</u>	<u>6,138</u>	<u>85,583</u>	<u>37,748</u>	<u>323,661</u>	<u>95,000</u>	<u>2,679</u>	<u>200,934</u>
<b>Expenditures</b>									
	14,343	53,667	9,401	104,103	37,748	323,661	95,000	-	637,923
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	(2,503)	(3,263)	(18,520)				2,679	(21,607)
<b>Fund Balance, Beginning of Year</b>	-	-	-	-	-	-	-	-	-
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ (2,503)</u>	<u>\$ (3,263)</u>	<u>\$ (18,520)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,679</u>	<u>\$ (21,607)</u>

**Schedule of Revenues, Expenditures and Changes in Fund Balances  
Non-major Special Revenue Funds**

Year Ended June 30, 2024

	Title IC - Perkins	Perkins Alignment Grant	Title IIA - Teacher Quality	Wellness Team	Financial Literacy	SRTC Hartley	SRTC Genest Construction	Title IV	Student Activity Funds	Totals
<b>Revenues</b>										
Federal education grants	\$ 262,816		\$ 220,795		\$ 96,501					\$ 8,849,433
State education grants				\$ 30,020						2,141,643
Local funds							\$ 368,504		\$ 502,535	1,789,736
<b>Total Revenues</b>	<u>262,816</u>		<u>220,795</u>	<u>30,020</u>	<u>96,501</u>		<u>368,504</u>		<u>502,535</u>	<u>12,780,812</u>
<b>Expenditures</b>										
	236,355	\$ 34,043	174,712	13,735	72,933		137,814	\$ 14,936	502,131	11,587,622
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	26,461	(34,043)	46,083	16,285	23,568		230,690	(14,936)	404	1,193,190
<b>Fund Balance, Beginning of Year</b>	(22,229)	34,043	(141,206)	16,798	(13,996)	\$ 1,188	51,190	14,936	450,341	846,496
<b>Fund Balance, End of Year</b>	<u>\$ 4,232</u>	<u>\$ -</u>	<u>\$ (95,123)</u>	<u>\$ 33,083</u>	<u>\$ 9,572</u>	<u>\$ 1,188</u>	<u>\$ 281,880</u>	<u>\$ -</u>	<u>\$ 450,745</u>	<u>\$ 2,039,686</u>

**Reconciliation to Balance Sheet - Governmental Funds:**

Fund balance - end of year - as noted above	\$ 2,039,686
Nonspendable	
Permanent fund	5,000
Restricted	
Permanent fund	27,421
Restricted	
Capital projects	2,884,952
<b>Fund Balance - Governmental Funds</b>	<u>\$ 4,957,059</u>

See Independent Auditor's Report on Additional Information.

## Schedule of Revenues, Expenditures and Changes in Fund Balances Non-major Capital Project Funds

Year Ended June 30, 2024

	Consolidated Elementary	Facility Upgrade	Totals
<b>Revenues</b>			
Federal education grants	\$ 1,773	\$ 3,083	\$ 4,856
State education grants			
Local funds	1,773	3,083	4,856
<b>Total Revenues</b>	<u>15,500</u>	<u>444,054</u>	<u>459,554</u>
<b>Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	(13,727)	(440,971)	(454,698)
<b>Fund Balance, Beginning of Year</b>	<u>1,200,512</u>	<u>\$ 2,139,138</u>	<u>3,339,650</u>
<b>Fund Balance, End of Year</b>	<u>\$ 1,186,785</u>	<u>\$ 1,698,167</u>	<u>\$ 2,884,952</u>
<b>Reconciliation to Balance Sheet - Governmental Funds:</b>			
Fund balance - end of year - as noted above			\$ 2,884,952
Nonspendable			
Permanent fund			5,000
Nonspendable			
Inventory			48,876
Restricted			
Permanent fund			27,421
Restricted			
Special revenue funds			2,545,382
Unrestricted			
Special revenue funds			(554,572)
<b>Fund Balance - Governmental Funds</b>			<u>\$ 4,957,059</u>

## Schedule of Changes in Fiduciary Net Position Private-Purpose Trust Funds

Year Ended June 30, 2024

	Beginning Balance	Additions	Deductions	Ending Balance
<b>Private-Purpose Trust Funds:</b>				
Lucy Emery Trust	\$ 14,266	\$ 42		\$ 14,308
Walter Cyr Trust	8,595	9		8,604
Thornburg Goodall Fund	1,327	4		1,331
High School Scholarship Fund	1,503,105	289,263	\$ 66,504	1,725,864
Ross Fund	341,078	94,778	38,155	397,701
Ross Fund - HM Payson	562,837	67,724		630,561
Paganelli Fund	167,858	20,615		188,473
Farro Scholarship	161,893	23,217	8,165	176,945
Poulin Fund	159,684	22,704	14,600	167,788
Alexander Fund	48,052	6,832	4,394	50,490
Watson-Hardy Scholarship Fund	40,399	5,744	3,700	42,443
Levasseur Scholarship Fund	81,429	11,576	7,450	85,555
Littlefield Scholarship Fund	57,151	8,125	5,230	60,046
R. Prescott Fund	7,708	1,095	719	8,084
F. Prescott Scholarship Fund	25,638	3,645	2,347	26,936
Ross Scholarship Fund	62,067	8,825	5,678	65,214
Bloom Scholarship Fund	24,716	3,514	2,262	25,968
Class of 1942 Scholarship Fund	18,504	2,590	1,785	19,309
W. Littlefield Scholarship Fund	19,772	2,506	1,992	20,286
Lucy E. Emery Fund	37,488	5,330	3,434	39,384
General HS Scholarships due from City	184,094	54,420	41,098	197,416
Sanford Financial Literacy	110,213	41,975	6,971	145,217
<b>Total Private-Purpose Trust Funds</b>	<b>\$ 3,637,874</b>	<b>\$ 674,533</b>	<b>\$ 214,484</b>	<b>\$ 4,097,923</b>

**Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>U.S. Department of Education:</b>				
<u>Passed through the Maine Department of Education:</u>				
Title I Grants to Local Educational Agencies - Disadvantaged				
Title I Grants to Local Educational Agencies - Disadvantaged	84.010	013-3107	\$ 1,089,180	
Title I Grants to Local Educational Agencies - Disadvantaged			<u>1,089,180</u>	
Special Education Cluster (IDEA)				
Special Education - Grants to States	84.027	013-3046	1,124,739	
ARP	84.173x	023-8002	<u>111,283</u>	
Total Special Education Cluster (IDEA)			<u>1,236,022</u>	
Elementary and Secondary School Emergency Relief Fund				
Elementary and Secondary School Emergency Relief Fund	84.425	013-7041	232,623	
Elementary and Secondary School Emergency Relief Fund	84.425	025-7071	2,700,585	
Elementary and Secondary School Emergency Relief Fund	84.425	013-7042	<u>16,273</u>	
Total Elementary and Secondary School Emergency Relief Fund			<u>2,949,481</u>	
Career and Technical Education -- Basic Grants to States				
Career and Technical Education -- Basic Grants to States	84.048	013-3030	<u>236,355</u>	
Career and Technical Education -- Basic Grants to States			<u>236,355</u>	
Improving Teacher Quality State Grants				
Student Support and Academic Enrichment Program	84.367	013-3042	174,712	
Adult Education - Basic Grants to States	84.424	013-3345	117,586	
Student Support and Academic Enrichment Program	84.002	013-6296	14,403	
Student Support and Academic Enrichment Program	84.424	013-3345	<u>14,936</u>	
Total Pass-Through State of Maine Department of Education			<u>5,832,675</u>	
<b>Total U.S. Department of Education</b>			<u>5,832,675</u>	
<b>U.S. Department of Agriculture:</b>				
<u>Passed through the Maine Department of Education:</u>				
Child Nutrition Cluster				
National School Lunch Program	10.553	013-3014	324,969	
National School Lunch Program	10.555	013-3022	180,518	
National School Lunch Program	10.555	013-3024	670,863	
National School Lunch Program	10.555	013-6670	73,739	
COVID-19 Summer Food Service Program for Children	10.559	013-3016	77,988	
COVID-19 Summer Food Service Program for Children	10.559	013-3018	<u>7,349</u>	
Total Child Nutrition Cluster			<u>1,335,426</u>	
Food Distribution Cluster				
Commodity Supplemental Food Program	10.565	013-6134	<u>88,951</u>	
Total Food Distribution Cluster			<u>88,951</u>	
Child and Adult Care Food Program				
Child and Adult Care Food Program	10.558	013-6658	33,809	
Child and Adult Care Food Program	10.558	013-6661	<u>2,347</u>	
Total Child and Adult Care Food Program			<u>36,156</u>	
Fresh Fruit and Vegetable Program	10.582	013-3028	37,602	
Pandemic EBT Administrative Costs	10.649	013-6184	3,265	
<b>Total U.S. Department of Agriculture</b>			<u>1,501,400</u>	
<b>U.S. Department of the Treasury:</b>				
<u>Pass-Through State of Maine Department of Education</u>				
Coronavirus State and Local Fiscal Recovery Funds	21.027	023-8007	<u>72,933</u>	
<b>Total U.S. Department of the Treasury</b>			<u>72,933</u>	
<b>Total Federal Awards</b>			<u>\$ 7,407,008</u>	<u>\$ 0</u>

Report on Compliance with Title 20-A Section 6051  
School Administrative Units

School Committee  
Sanford School Department  
Sanford, Maine

**Opinion**

We have audited Sanford School Department's (the School Department) compliance with the types of compliance requirements described in Title 20-A Section 6051 School Administrative Units and other applicable state and federal laws as we considered necessary in the circumstances that could have a direct and material effect on the School Department's financial statements for the year ended June 30, 2024.

In our opinion, the School Department complied, in all material respects, with the types of compliance requirements which include a determination of whether or not the School Department:

- Have proper budgetary controls in place.
- Has submitted annual financial data to the department that is correct, including submission of an audited reconciliation of the annual financial data prepared and certified by the auditor.
- Has complied with applicable provisions of the Essential Programs and Services Funding Act.

Each of which could have a direct and material effect on the School Department's financial statements for the year ended June 30, 2024.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws and regulations that pertain to Title 20-A Section 6051 School Administrative Units.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance of the School Department with Title 20-A Section 6051, School Administrative Units, based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the School Department's financial statements occurred. An audit includes examining, on a test basis, evidence about the School Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance. However, our audit does not provide a legal determination of the School Department's compliance.

### **Report on the Reconciliation of MEFS Financial Systems to the Audited Financial Statements**

We have audited the financial statements of each major fund, and the aggregate remaining fund information of Sanford School Department, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Sanford School Department's basic financial statements. We issued our report thereon, dated December 10, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying report on reconciliation of MEFS financial systems to the audited financial statements is presented for purposes of additional analysis as required by Title 20-A Section 6051 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the reconciliation of MEFS financial systems to the audited financial statements is fairly stated in all material respects in relation to the basic financial statements as a whole.

This report is intended solely for the information and use of the Board of Directors, management, others within the School Department, and the Maine Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Wipfli LLP  
South Portland, Maine  
December 10, 2024

Enc.

**Sanford School Department**  
**Reconciliation of Maine Educational Financial Systems to the Audited Financial Statements**  
**June 30, 2024**

	General Fund Fund 1000	Special Revenue Fund Fund 2000	Capital Projects Fund Fund 3000/4000	Enterprise Fund Fund 6000
Revenues, per MEFS	\$ 60,715,593	\$ 9,061,622	\$ 44,595	\$ 2,553,053
Adjustments:				
School nutrition, presented in special revenue fund		2,553,053		(2,553,053)
On behalf revenue	3,978,000			
Donated commodities revenue		101,682		
Revenue for the SRTC capital fund, not uploaded		141,733		
Revenue for fund 2069 not uploaded		368,504		
Revenue for student activity funds		502,536		
Accounts not uploaded to MEFS and other variances	(92)	26,877		
Revenues, per MEFS as reconciled	\$ 64,693,501	\$ 12,756,007	\$ 44,595	\$ -
Revenues, per fund financial statements				
Revenues	\$ 64,693,501	\$ 12,756,007	\$ 44,595	\$ -
Other financing sources				
Total revenues, per fund financial statements	\$ 64,693,501	\$ 12,756,007	\$ 44,595	\$ -
Expenditures, per MEFS				
Adjustments:				
School nutrition, presented in special revenue fund		2,515,463		(2,515,463)
On behalf expenditures	3,978,000			
Reclass entry to record current portion of compensated absences	(9,153)			
Donated commodities expense		101,682		
Expenditures for the SRTC capital fund		168,162		
Expenditures for student activity funds		502,131		
Accounts not included in upload from fund 6200				
Accounts not uploaded to MEFS and other variances	(1)	(286,985)		
Expenditures, per MEFS as reconciled	\$ 64,179,390	\$ 11,562,780	\$ 459,554	\$ -
Expenditures, per fund financial statements				
Expenditures	\$ 64,179,390	\$ 11,562,780	\$ 459,554	\$ -
Total revenues, per fund financial statements	\$ 64,179,390	\$ 11,562,780	\$ 459,554	\$ -



# Memo

Number: 24-489-01  
To: City Council  
From: Sue Cote, City Clerk - Voter Registrar  
Date: 2024-12-17  
Subject: Ordered, to re-appoint Susan H. Cote as the Registrar of Voters for the period of January 1, 2025 through December 31, 2026, as required by M.R.S.A. 21-A, §101.

## RECOMMENDATION

Ordered, to re-appoint Susan H. Cote as the Registrar of Voters for the period of January 1, 2025 through December 31, 2026, as required by M.R.S.A. 21-A, §101.

## Background Information:

This is a bi-annual appointment required by State Statute referenced in the order and listed below.

### Title 21-A, Chapter 3, Subchapter 1

#### §101. Registrar

**1. Qualifications.** The registrar must be a citizen of the United States, a resident of the State and at least 18 years of age. The registrar may not be an employee of a party or candidate or be an officer of a municipal, county or state party committee. In the electoral division in which the registrar is appointed, the registrar may not:

- A. Hold or be a candidate for any federal, state or county office; [PL 2015, c. 447, §1 (AMD).]
- B. Be a treasurer for a candidate; or [PL 2009, c. 538, §4 (NEW).]
- C. Be a municipal officer as defined by Title 30-A, section 2001. [PL 2009, c. 538, §4 (NEW).] [PL 2015, c. 447, §1 (AMD).]

**2. Appointment.** The municipal officers of each municipality shall appoint in writing a qualified registrar of voters by January 1st of each odd-numbered year. The registrar shall serve for 2 years and until a successor is appointed and sworn. The municipal clerk may be appointed to serve as registrar, but the term of the clerk has no effect on the term of the registrar. If the clerk is not appointed to serve as registrar, the clerk must be appointed by the registrar to serve as a deputy registrar and has the same authority as the registrar to make determinations of voter eligibility and to perform the duties of voter registration as provided in this Title. [PL 2005, c. 568, §3 (AMD).]

**3. Oath required.** Before assuming the duties of office, the registrar must be sworn and the oath recorded as provided in Title 30-A, section 2526, subsection 9. [PL 1997, c. 436, §16 (AMD).]

**4. Secretary of State notified.** The clerk shall notify the Secretary of State of the name of the registrar within 10 days after the registrar is appointed and sworn by revising the election official's information listing within the central voter registration system. [PL 2005, c. 453, §8 (AMD).]

**5. Compensation.** The municipal officers shall determine the compensation of the registrar. [PL 1985, c. 161, §6 (NEW).]

**6. Office hours.** The municipal officers shall establish reasonable office hours for the registrar consistent

with the requirements of the municipality. [PL 1985, c. 161, §6 (NEW).]

**7. Office space, expenses and clerical help.** Each municipality shall provide a suitable place in which the registrar may perform the registrar's duties, and shall pay reasonable expenses for necessary office supplies purchased and clerical help engaged by the registrar. [RR 2019, c. 2, Pt. B, §33 (COR).]

**8. Vacancy.** When there is a vacancy in the office of registrar, the municipal officers shall appoint a qualified person to fill the vacancy for the remainder of the term of office. If the municipal officers fail to appoint a registrar to fill the vacancy within 15 days after the municipal officers receive notification of the vacancy, the municipal clerk shall appoint a qualified person to fill the vacancy for the remainder of the term of office. [PL 1997, c. 436, §18 (AMD).]

**9. Training.** The registrar shall attend a training session that is approved by the Secretary of State at least once every 2 years in regard to the conduct of voter registration. The training must include, but is not limited to, training on the de-escalation of conflicts and the process for reporting threats to or harassment of public officials related to the conduct of federal, state or municipal elections to the Secretary of State. [PL 2021, c. 568, §3 (AMD).]

**10. Ineligible to serve.** When a registrar or a member of the registrar's immediate family becomes a candidate for federal, state, local or county office in the electoral division in which the registrar is appointed, the registrar may not serve as registrar during the period beginning when the candidate files a petition to be a candidate or is nominated to be a replacement candidate until the time of election. The registrar shall instead appoint a deputy who must be compensated by the municipality for the duration of the deputy's temporary employment in that capacity. [PL 2015, c. 447, §2 (AMD).]

### **Legal Review Status:**

N/A

### **Administrative or Department Review:**

### **Financial Impact or Review:**

### **ATTACHMENT(S):**

[Registrar\\_re-appointment\\_Letterhead.pdf](#)

# Sanford Springvale

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City of Sanford | 919 Main Street, Sanford, ME 04073 | (207) 324-9107 | [sanfordmaine.org/departments/election\\_\\_voter\\_information/](https://sanfordmaine.org/departments/election__voter_information/)

## VOTER REGISTRAR

### MEMORANDUM

To: City Council  
Steve Buck, City Manager  
Lorisa Ricketts, Executive Assistant

From: Sue Cote, Registrar of Voters

Date: December 2, 2024

RE: Registrar re-appointment

Per M.R.S.A. Title 21-A §101, the municipal officers shall appoint a qualified registrar of voters by January 1<sup>st</sup> of each odd-numbered year. The registrar shall serve for 2 years and until a successor is appointed and sworn.

I have entered this item into Granicus under new business for the December 17, 2024 City Council meeting. If you have any questions, please reach out.

Thank you,  
Sue



# Memo

Number: 24-503-01  
To: City Council  
From: Eric Small  
Date: 2024-12-17  
Subject: Ordered, to approve purchase of a Police Command Vehicle using existing FY 24/25 funds.

## **RECOMMENDATION**

Approve the police command vehicle for purchase along with associated equipment using FY24/25 CIP funding.

## **Background Information:**

The Police Dept. has not had a Command Vehicle within the Dept. A Command Vehicle was requested in the FY23-24 CIP and not funded (\$102,981). Administration proposed there would be savings within the CIP per adjustments to the purchase and lease portions of the Fleet that could offset a future addition of the Command Vehicle. The savings have now been accomplished with over \$70K remaining in the CIP will all approved purchases of cruisers accomplished. Quotes on the Cruiser are \$43,392 and a quote on fitting the Command Vehicle at \$24,242, total \$67,634.

Dept. is requesting the Council authorize the purchase and expenditure of funds as outlined.

## **Legal Review Status:**

N/A

## **Administrative or Department Review:**

## **Financial Impact or Review:**

## **ATTACHMENT(S):**

[Police Command Vehicle McGowan.pdf](#)

[SMC Estimate.pdf](#)

[Police\\_Command\\_Vehicles Presentation.pdf](#)



# Quote

#QUO2015

12/13/2024

**McGovern MHQ Inc**

401 ELM STREET  
MARLBOROUGH MA 01752  
United States

**Bill To**

MAJOR MATTHEW GAGNE  
SANFORD CITY OF, ME PD  
935 MAINE STREET  
SANFORD ME 04073  
United States

**Ship To**

MAJOR MATTHEW GAGNE  
SANFORD CITY OF, ME PD  
935 MAINE STREET  
SANFORD ME 04073  
United States

Sales Rep	PO #	Memo	Expected Ready Date
Rudy Espinoza		GBPC-MY23 Gas Admin PIU	

VIN	Make	Model	Color
1FM5K8ABXPGA36094	Ford	POLICE INTERCEPTOR ADMIN GAS	Gray

Quantity	Item	Description	Contract ID	Rate	Amount
	<b>VEHICLE</b>	<b>** GBPC Vehicle Contract **</b>			
1	<b>K8A</b>	2023 FORD INTERCEPTOR POLICE UTILITY AWD Gas Engine		\$41,883.00	\$41,883.00
1	<b>UJ</b>	Color: STERLIN GRAY METALLIC		\$0.00	\$0.00
1	<b>16C</b>	1st and 2nd row carpet floor covering		\$0.00	\$0.00
1	<b>549</b>	Mirrors - Heated Sideview		\$58.80	\$58.80
1	<b>55F</b>	Remote Keyless-Entry Key FOB		\$333.20	\$333.20
1	<b>64E</b>	18" Painted Aluminum Wheel		\$465.50	\$465.50
1	<b>65U</b>	Interior Upgrade Package		\$382.20	\$382.20
1	<b>76R</b>	Reverse Sensing System		\$269.50	\$269.50
1	<b>85D</b>	Front Console Plate - Delete		\$0.00	\$0.00
1	<b>87R</b>	Rear View Camera (mirror display)		\$0.00	\$0.00
	<b>VEHICLE SUB</b>				\$43,392.20





# Quote

#QUO2015

12/13/2024

**Subtotal** \$43,392.20

**Tax (0%)** \$0.00

**Total** \$43,392.20

## TERMS AND CONDITIONS

Custom or Special Orders are Non-Refundable. This Quote is for Budgetary Purposes and is Not a Guarantee of Cost for Services. Quote is based on Current Information from the Client about the Project Requirements. Actual Cost may change once Project Elements are finalized. Trade value is subject to change based on time, mileage, and condition of the Vehicle at turn-in

## ORDER ACKNOWLEDGEMENT

By signing this document you are agreeing to the above terms and conditions of this order from McGovern MHQ, Inc.

\_\_\_\_\_

Print Name

\_\_\_\_\_

Title

\_\_\_\_\_

Signature



QUO2015



## POLICE COMMAND VEHICLES: A MOBILE HUB FOR PUBLIC SAFETY



# WHAT ARE POLICE COMMAND VEHICLES?

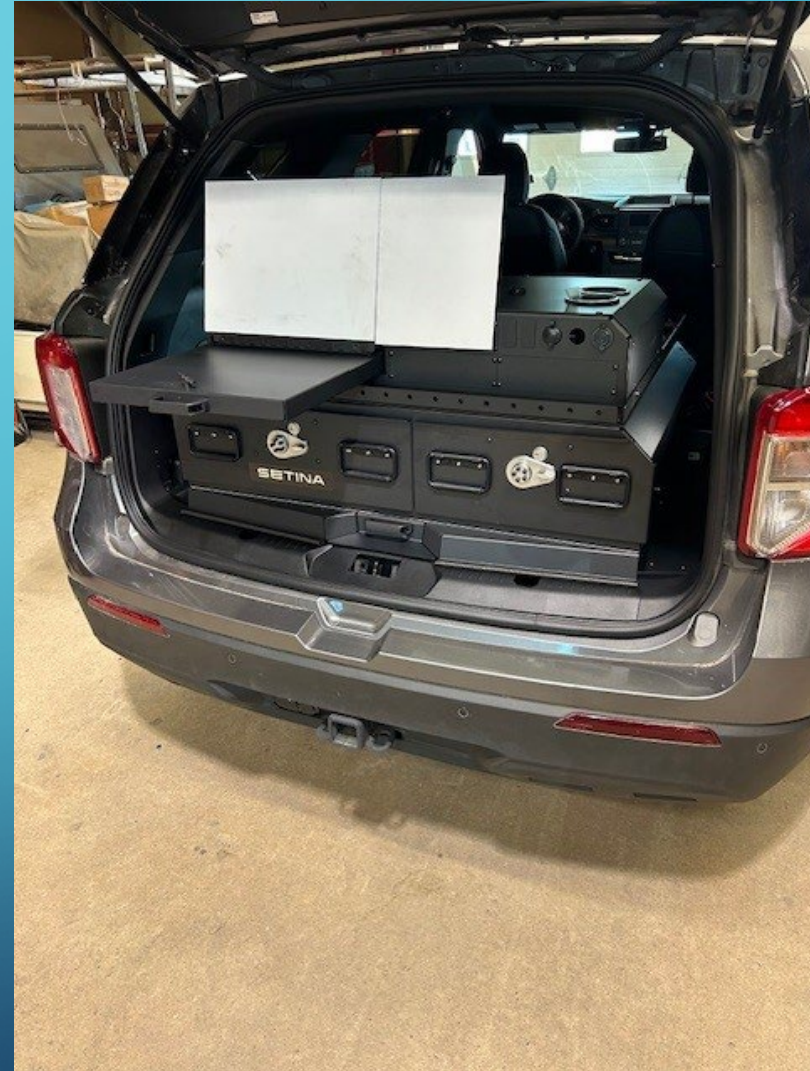
SPECIALIZED VEHICLES  
EQUIPPED TO SERVE AS  
MOBILE COMMAND  
CENTERS FOR LAW  
ENFORCEMENT DURING  
EMERGENCIES.

PURPOSE: ENHANCE  
COORDINATION AND  
COMMUNICATION AT  
THE SCENE OF AN  
INCIDENT.



# ADVANCED TECHNOLOGY ON THE MOVE

- Communication systems (radios, satellite phones, internet).
- Surveillance tools (cameras, drones, monitors).
- Workspace: conference rooms, desks, and whiteboards.
- Power supply and climate control systems.
- Include visuals or diagrams of interior setups.



## REAL-WORLD USES

- Emergency response: Natural disasters, mass casualty incidents.
- Event management: Parades, protests, public gatherings.
- Tactical operations: Hostage situations, active shooters.
- Investigative support: Crime scene coordination.



# WHY COMMAND VEHICLES ARE ESSENTIAL?

- Improved communication and coordination.
- Faster decision-making during crises.
- Centralized hub for multiple agencies.
- Enhanced public trust through visible preparedness.



# HOW CAN WE AFFORD THIS?

- The department has managed its CIP funding through frugal purchasing.
  - We have utilized a waiver of competition with the last five vehicle purchases. This has allowed us to purchase new, earlier model police vehicles at a discount. Rather than the latest model year we have purchased the year prior model and in one case two years prior model. This has allowed us to save anywhere from 8k-12k per vehicle. We have continued to either sell or trade out vehicles with approximately 85K miles on them. Allowing the department to get top value for the vehicles sales. We recently sold two vehicles for 15K.

# Memo



Number: 24-507-01  
To: City Council  
From: Eric Small  
Date: 2024-12-17  
Subject: Order to accept the Edward Byrne Memorial Justice Assistance Grant in the amount of \$14,646 for the purchase of five Dell Rugged laptop computers for police vehicles.

## **RECOMMENDATION**

Accept the grant.

## **Background Information:**

Edward Byrne Memorial Justice Assistance Grant (JAG) is a federal program administered by the U.S. Department of Justice's Bureau of Justice Assistance (BJA). It provides states, tribes, and local governments with funding to support various law enforcement and criminal justice initiatives. The grant is named in honor of Edward Byrne, a New York City police officer who was killed in the line of duty in 1988.

Public Safety Sub-Committee recommended moving this approval forward.

## **Legal Review Status:**

N/A

## **Administrative or Department Review:**

## **Financial Impact or Review:**

## **ATTACHMENT(S):**

[letter.pdf](#)

December 5, 2024

Dear Eric Small,

On behalf of Attorney General Merrick B. Garland, it is my pleasure to inform you the Office of Justice Programs (OJP) has approved the application submitted by SANFORD, CITY OF for an award under the funding opportunity entitled 2024 BJA FY 24 Edward Byrne Memorial Justice Assistance Grant (JAG) Program - Local Solicitation. The approved award amount is \$14,646.

Review the Award Instrument below carefully and familiarize yourself with all conditions and requirements before accepting your award. The Award Instrument includes the Award Offer (Award Information, Project Information, Financial Information, and Award Conditions) and Award Acceptance. For COPS Office and OVV funding the Award Offer also includes any Other Award Documents.

Please note that award requirements include not only the conditions and limitations set forth in the Award Offer, but also compliance with assurances and certifications that relate to conduct during the period of performance for the award. These requirements encompass financial, administrative, and programmatic matters, as well as other important matters (e.g., specific restrictions on use of funds). Therefore, all key staff should receive the award conditions, the assurances and certifications, and the application as approved by OJP, so that they understand the award requirements. Information on all pertinent award requirements also must be provided to any subrecipient of the award.

Should you accept the award and then fail to comply with an award requirement, DOJ will pursue appropriate remedies for non-compliance, which may include termination of the award and/or a requirement to repay award funds.

Prior to accepting the award, your Entity Administrator must assign a Financial Manager, Grant Award Administrator, and Authorized Representative(s) in the Justice Grants System (JustGrants). The Entity Administrator will need to ensure the assigned Authorized Representative(s) is current and has the legal authority to accept awards and bind the entity to the award terms and conditions. To accept the award, the Authorized Representative(s) must accept all parts of the Award Offer in the Justice Grants System (JustGrants), including by executing the required declaration and certification, within 45 days from the award date.

To access your funds, you will need to enroll in the Automated Standard Application for Payments (ASAP) system, if you haven't already completed the enrollment process in ASAP. The Entity Administrator should have already received an email from ASAP to initiate this process.

Congratulations, and we look forward to working with you.

Brent J. Cohen  
Acting Assistant Attorney General

# Memo



Number: 24-511-01  
To: City Council  
From: Lorisa Ricketts, Assistant to Director  
Date: 2024-12-17  
Subject: Ordered, to authorize the City Manager to enter into an Acquisition Agreement with Watson/NH, LLC for donation to the City of property adjacent to Carl J. Lamb School.

## **RECOMMENDATION**

Authorize the City Manager to enter into an Acquisition Agreement with Watson/NH, LLC for donation to the City of property adjacent to Carl J. Lamb School.

## **Background Information:**

This property is being donated for the School Department to be able to add a second egress and improve fire and safety access to the CJ Lamb School.

Watson/NH, LLC is offering to donate Lots H19-1 and R6-48A to the City as the land abutting the Carl J. Lamb School. The School Dept. has had a long standing recognition to create a needed secondary access drive into the CL Lam School to create a safer bus and parent drop area, increased fire access, and to improve the overall safety of the School property. The land would allow for the future design and construction of the listed improvements and the secondary access onto/from Rt 224/Shaw Ridge Road.

## **Legal Review Status:**

## **Administrative or Department Review:**

## **Financial Impact or Review:**

## **ATTACHMENT(S):**

[Property Acquisition Agreement - Land near CJ Lamb.pdf](#)  
[CJL Land Map.pdf](#)

## ACQUISITION AGREEMENT

This PURCHASE AND SALE AGREEMENT is made this \_\_\_\_\_ day of December, 2024, by and between **Watson/NH, LLC**, a Maine Limited Liability Company with a mailing address of P.O. Box 157, Springvale, ME 04083 (hereinafter the "Donor") and, **City of Sanford**, a Maine municipal body, with a mailing address of 919 Main Street, Sanford, Maine 04073 (hereinafter called "Acquirer").

1. Conveyance and Acceptance. Donor agrees to donate, convey and transfer to Acquirer, and Acquirer agrees to accept from Donor, upon the terms and conditions hereinafter set forth, the real estate and improvements, if any, located off of Pleasant Street, in the Village of Springvale, City of Sanford, County of York and State of Maine, such property being identified on the City of Sanford's tax maps as Map H19-1 (consisting of 5.22 acres) and Map R6-48A (consisting of 14.65 acres), together with any easements or appurtenances thereto (the "Property").

2. Valuation/Documentation of Donation. Donor and Acquirer agree that the value of the charitable donation of land being made by Donor shall be determined by a qualified appraiser selected by Donor. The fees of such appraiser shall be paid by Donor. Donor and Acquirer each agree to execute IRS Form 8283 documenting the value of this noncash charitable contribution by Donor.

3. Closing. Closing shall occur, except as may otherwise be provided herein, on a date and at a time and location mutually agreed by Donor and Acquirer, but no later than December 31, 2024 (the "Closing").

4. Deed. At the Closing set forth in Paragraph 3 above, Donor shall execute and deliver to Acquirer a Quitclaim Deed With Covenant conveying to Acquirer the Property in fee simple, with good and marketable title thereto, free and clear of all liens and encumbrances, except for: (i) zoning restrictions and land use laws; (ii) current taxes and assessments attributable to periods from and after the closing; (iii) all existing easements of record. The parties further agree to execute and deliver on the Closing date such other documents that are customary and/or reasonably necessary to complete the conveyance.

5. Possession; Closing Adjustments. Full possession of the Property will be transferred to the Acquirer at Closing. The following items will be prorated between Acquirer and Donor as of the date of Closing: real estate taxes for the current municipal tax year prorated over the period of the local municipal tax year. Donor and Acquirer shall each pay their own real estate transfer tax as assessed by Maine law, if any.

6. "As-Is", "Where Is" Conveyance. Acquirer acknowledges that it shall have the right and opportunity to make inspections and investigations of the Property to Acquirer's satisfaction prior to the Closing and that Acquirer agrees to take title to the Property "**AS-IS**" and "**WHERE-IS**" in the condition existing as of the date of this Agreement, subject to reasonable use, ordinary wear and tear. Acquirer acknowledges that it is being provided with access to the Property in order to perform any necessary environmental and/or other due-diligence

investigation. Acquirer waives and releases Donor from and against all losses, damages, demands, claims, suits and other liabilities related to any hazardous substance on the Property after the Closing. The provisions of this Section 6 shall survive Closing.

7. Risk of Loss. In the event of material damage to the Property by fire or otherwise or a material taking by condemnation or eminent domain prior to Closing, Acquirer shall have the right to cancel this Agreement by giving written notice to the Donor and thereafter neither party shall have any further rights or responsibilities hereunder. If Acquirer does not so elect to cancel this Agreement or if such material damage or a taking does not occur, this Agreement shall remain in full force and effect and Donor shall pay over or assign to Acquirer at the Closing any insurance or condemnation proceeds, rights or awards receivable or received as result of such damage, destruction, taking or condemnation less any amounts reasonably expended for repairs or restoration.

8. Brokerage. Donor hereby represents and warrants to Acquirer that there are no real estate brokers involved or real estate commissions or finder fees payable in connection with the sale of the Property by Donor and agrees to hold Acquirer harmless with respect to the same.

9. Effective Date. The Effective Date of this Agreement shall be deemed to be the date first set forth above in this Agreement, provided that if no date is filled in, the Effective Date shall be the last date of the signature of either Donor or Acquirer.

10. Heirs/Assigns. This Agreement shall be binding upon the heirs, successors, personal representatives, and assigns of the parties hereto.

11. Notices. Any notices, elections or exercise of contingencies under this Agreement shall be sufficient if in writing, and if: (a) delivered in hand, (b) sent by certified mail, return receipt requested, (c) sent by FedEx, or similar overnight express mail service, prepaid, or (d) electronic mail (“e-mail”), each to the addresses and/or e-mail addresses listed below:

To Acquirer: City of Sanford  
c/o City Manager  
919 Main Street  
Sanford, ME 04073  
Email: \_\_\_\_\_

With copy to:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

To Donor: Watson/NH., LLC  
Attn: Jonathan B. Mapes, Manager  
P.O. Box 157  
Springvale, ME 04083  
Email: [jmapes@hamapes.com](mailto:jmapes@hamapes.com)

With a copy to:  
Michael J. Quinlan, Esq.  
Jensen Baird  
P.O. Box 4510  
Portland, ME 04112  
Email: mquinlan@jensenbaird.com

12. Entire Agreement; Interpretation. This Agreement represents the entire agreement of the parties and any modification or amendment hereto shall be in writing, signed by the parties hereto. This Agreement shall be interpreted in accordance with the laws of the State of Maine.

13. Counterparts. This Agreement may be signed on any number of identical counterparts, including telefax copies and electronically transmitted copies with the same binding effect as if all of the signatures were on one instrument.

[SIGNATURES ON FOLLOWING PAGE.]

The parties hereto, hereunto duly authorized, have executed and delivered this Agreement as of the Effective Date.

**DONOR:**  
Watson/NH, LLC

Date: December 5, 2024

By: Jonathan Mapes  
Jonathan B. Mapes  
Its President

**ACQUIRER:**  
City of Sanford

Date: December \_\_\_, 2024

By: \_\_\_\_\_  
Steven R. Buck  
Its City Manager



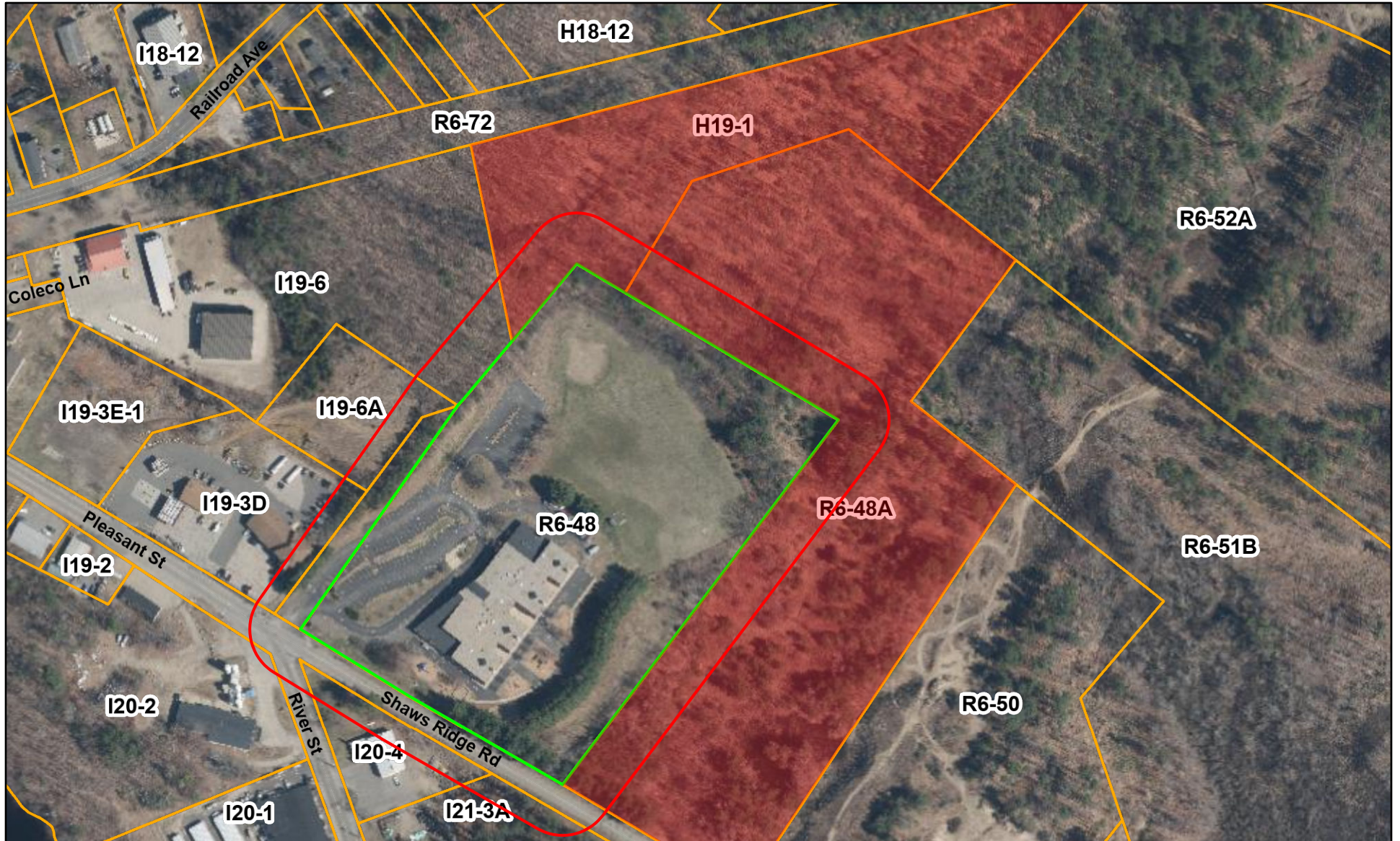
City of Sanford, ME

1 inch = 274 Feet



December 11, 2024

www.cai-tech.com



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