



**City Council Workshop & Meeting
Agenda
May 15, 2023
Auburn Hall, Council Chambers**

City Council Workshop - 6:00 P.M. or immediately following the Auburn – Lewiston Joint Special Meeting

- A. Executive Session – Legal consultation, pursuant to 1 M.R.S.A. §405(6)(E).
- B. Marketing and Events Fund – Brian Wood

7:00 P.M. City Council Meeting - Roll call votes will begin with Councilor Whiting

Pledge of Allegiance

- I. **Consent Items** – All items with an asterisk (*) are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a Council member or a citizen requests, in which event, the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.
 - 1. **Order 62-05152023***
Appointing Robert Cavanagh to the Age Friendly Community Committee with a term expiration of 06/01/2026.
 - 2. **Order 63-05152023***
Re-appointing Sally Gagne to the Age Friendly Community Committee with a term expiration of 06/01/2026.
 - 3. **Order 64-05152023***
Re-appointing Diane Vincent to the Age Friendly Community Committee with a term expiration of 06/01/2026.
 - 4. **Order 65-05152023***
Re-appointing Benjamin Weisner to the Age Friendly Community Committee with a term expiration of 06/01/2026.
 - 5. **Order 66-05152023***
Appointing Daniel Bilodeau to the Auburn Sewer District Board of Trustees with a term expiration of 03/01/2027.
 - 6. **Order 67-05152023***
Appointing Brad Kowalski to the Auburn Sewer District Board of Trustees with a term expiration of 03/01/2026.
 - 7. **Order 68-05152023***

Appointing Britny Anderson to the Parks & Recreation Advisory Board with a term expiration of 10/01/2024.

II. Minutes – May 1, 2023, Regular Council Meeting

III. Communications, Presentations and Recognitions

- Recognition and Pinning Ceremony – Auburn Fire Department Promotions
 - Michael Scott promoted to Battalion Chief
 - Erik Poland promoted to Captain.
 - Tyler Arsenault promoted to Lieutenant.
 - Adam Salve promoted to Lieutenant.
- Maine Arbor Week Proclamation
- Recognition – The City of Auburn, recipient of the Maine Spirit of America 2022 Gold Distinction
- Council Communications (about and to the community)

IV. Open Session – *Members of the public are invited to speak to the Council about any issue directly related to City business or any item that does not appear on the agenda.*

V. Unfinished Business

1. Order 58-05012023

Authorizing the City's general obligation bonds in the amount of \$13,000,000.00 to finance the City's FY24 Capital Improvement Program. Second reading.

Passage requires an affirmative vote of 5 Councilors at the second reading.

2. Resolve 01-05012023

Adopting the Appropriations Resolve for Fiscal Year 2024. Second reading.

Passage requires an affirmative vote of 4 Councilors at the second reading.

3. Order 60-05012023

Reallocating unspent proceeds from the City's 2020 General Obligation Bonds. Public hearing and second reading.

Passage requires an affirmative vote of 5 Councilors at the second reading.

VI. New Business

4. Order 69-05152023

Adopting the Fiscal Year 2024 School Budget.

5. Order 70-05152023

Approval of a Credit Enhancement Agreement between the City of Auburn and American Development Group, LLC relating to the TIF #27 Stable Ridge Municipal Development and Tax Increment Financing District. **Public hearing and vote.**

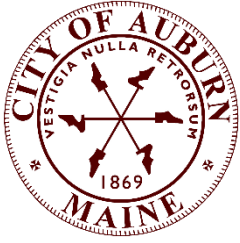
VII. Open Session - *Members of the public are invited to speak to the Council about any issue directly related to City business or any item that does not appear on the agenda*

VIII. Reports (from sub-committees to Council)

- a. Mayor's Report
- b. City Councilors' Reports
- c. City Manager Report
- d. Jill Eastman, Finance Director – April Final Finance Report

IX. Executive Sessions

X. Adjournment



City of Auburn City Council Information Sheet

Council Workshop or Meeting Date: May 15, 2023

Subject: Executive Session

Information: Legal consultation, pursuant to 1 M.R.S.A. Section 405(6) (E).

Executive Session: On occasion, the City Council discusses matters which are required or allowed by State law to be considered in executive session. Executive sessions are not open to the public. The matters that are discussed in executive session are required to be kept confidential until they become a matter of public discussion. In order to go into executive session, a Councilor must make a motion in public. The motion must be recorded, and 3/5 of the members of the Council must vote to go into executive session. An executive session is not required to be scheduled in advance as an agenda item, although when it is known at the time that the agenda is finalized, it will be listed on the agenda. The only topics which may be discussed in executive session are those that fall within one of the categories set forth in Title 1 M.R.S.A. Section 405(6). Those applicable to municipal government are:

A. Discussion or consideration of the employment, appointment, assignment, duties, promotion, demotion, compensation, evaluation, disciplining, resignation or dismissal of an individual or group of public officials, appointees or employees of the body or agency or the investigation or hearing of charges or complaints against a person or persons subject to the following conditions:

- (1) An executive session may be held only if public discussion could be reasonably expected to cause damage to the individual's reputation or the individual's right to privacy would be violated;
- (2) Any person charged or investigated must be permitted to be present at an executive session if that person so desires;
- (3) Any person charged or investigated may request in writing that the investigation or hearing of charges or complaints against that person be conducted in open session. A request, if made to the agency, must be honored; and
- (4) Any person bringing charges, complaints or allegations of misconduct against the individual under discussion must be permitted to be present. This paragraph does not apply to discussion of a budget or budget proposal;

B. Discussion or consideration by a school board of suspension or expulsion of a public school student or a student at a private school, the cost of whose education is paid from public funds, as long as:

- (1) The student and legal counsel and, if the student is a minor, the student's parents or legal guardians are permitted to be present at an executive session if the student, parents or guardians so desire;

C. Discussion or consideration of the condition, acquisition or the use of real or personal property permanently attached to real property or interests therein or disposition of publicly held property or economic development only if premature disclosures of the information would prejudice the competitive or bargaining position of the body or agency;

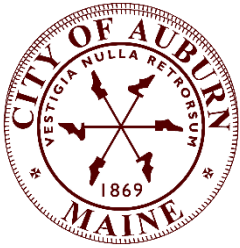
D. Discussion of labor contracts and proposals and meetings between a public agency and its negotiators. The parties must be named before the body or agency may go into executive session. Negotiations between the representatives of a public employer and public employees may be open to the public if both parties agree to conduct negotiations in open sessions;

E. Consultations between a body or agency and its attorney concerning the legal rights and duties of the body or agency, pending or contemplated litigation, settlement offers and matters where the duties of the public body's or agency's counsel to the attorney's client pursuant to the code of professional responsibility clearly conflict with this subchapter or where premature general public knowledge would clearly place the State, municipality or other public agency or person at a substantial disadvantage;

F. Discussions of information contained in records made, maintained or received by a body or agency when access by the general public to those records is prohibited by statute;

G. Discussion or approval of the content of examinations administered by a body or agency for licensing, permitting or employment purposes; consultation between a body or agency and any entity that provides examination services to that body or agency regarding the content of an examination; and review of examinations with the person examined; and

H. Consultations between municipal officers and a code enforcement officer representing the municipality pursuant to Title 30-A, section 4452, subsection 1, paragraph C in the prosecution of an enforcement matter pending in District Court when the consultation relates to that pending enforcement matter.



**City of Auburn
City Council Information Sheet**

Council Workshop or Meeting Date: May 15, 2023

Author: Brian Wood, Assistant City Manager

Subject: Exploration of Hotel Fee

Information:

To expand economic development and tourism within the City of Auburn the City is exploring the possibility of implementing a dedicated hotel fee to generate dedicated revenue for increased marketing of City events and businesses. This revenue will ensure dedicated staff is available to execute these plans and annual funding is available aside from City resources. This has been explored in other municipalities throughout Maine.

City Budgetary Impacts:

N/A

Staff Recommended Action:

Staff recommends exploring.

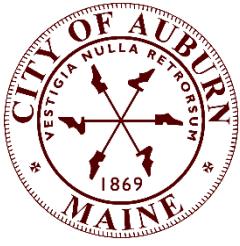
Previous Meetings and History:

N/A

City Manager Comments:

I concur with the recommendation. Signature:

Attachments:



**City of Auburn
City Council Information Sheet**

Council Workshop or Meeting Date: May 15, 2023

Orders: 62-05152023 and 68-05152023

Author: Sue Clements-Dallaire, City Clerk

Subject: Board and Committee Appointments

The Appointment Committee met on May 8, 2023 to review applications and make their nominations for various boards and committees of the City as follows:

Age Friendly Community Committee - Robert Cavanagh, new appointment, term expiration of 6/1/2026.
Age Friendly Community Committee – Sally Gagnon, re-appointment, term expiration of 6/1/2026.
Age Friendly Community Committee – Diane Vincent, re-appointment, term expiration of 6/1/2026.
Age Friendly Community Committee – Benjamin Weisner, re-appointment, term expiration of 6/1/2026.
Auburn Sewer District Board of Trustees – Daniel Bilodeau, new appointment, term expiration of 3/1/2027
Auburn Sewer District Board of Trustees – Brad Kowalski, new appointment, term expiration of 3/1/2026
Parks & Recreation Advisory Board – Britny Anderson, new appointment, term expiration of 10/1/2024

An application was submitted for the Audit Committee. Per the City Charter, the city council and school committee shall designate, respectively, two councilors and two school committee members who shall mutually select a fifth person to serve as an audit committee. The application was forwarded to members of the audit committee.

An application was also submitted for the Sustainability and Natural Resource Management Board. SNRB members are nominated from the standing working groups, per city ordinance. I've reached out to the Chair of the Conservation working group to advise them of the vacancy.

City Budgetary Impacts: None

Staff Recommended Action: Motion to appoint members as recommended by the Appointment Committee.

Previous Meetings and History: The Appointment Committee met on May 8, 2023 to make their recommendations.

City Manager Comments:

I concur with the recommendation. Signature:

Attachments: Vacancies, Application Spreadsheet, Applications, Orders

May 8, 2023
 Applicant List

Board or Committee	Ward	Last Name	First Name	Address
Age Friendly Community Committee	2	Cavanagh	Robert	127 Field Avenue
	1	*Gagnon	Sally	19 Gracelawn Road
	--	*Vincent	Diane	Mechanic Falls
	4	*Weisner	Benjamin	83 High Street
Auburn Sewer District Board of Trustees	1	Bilodeau	Daniel	207 N Auburn Road
	1	Kowalski	Brad	41 Hersey Hill Road
Parks & Rec Advisory Board	1	Anderson	Britny	2175 Turner Road
Sustainability & Natural Resource Board (SNRB)	5	*Costlow	Jane	104 Fourth Street

* Indicates this applicant is seeking re-appointment

** Indicates this person is an associate/alternate member seeking full member status

VACANCIES

Age Friendly Committee - 4 vacancies, all with term expirations of 6/1/2026

Auburn Sewer District Board of Trustees - 2 vacancies, one with a term expiration of 3/1/2026, and one with a term expiration of 3/1/2027

Audit Committee - 1 vacancy, term expiration TBD

City Council Student Representative - 2 appointments

Parks & Recreation Advisory Board - 3 vacancies, one with a term expiration 10/01/2023, two with term expirations of 10/01/2024

Registration Appeals Board Chair - 1 vacancy with a 4 year term

Regulatory Advisory Board - 5 vacancies, two with term expirations of 6/1/2025, and three with term expirations of 6/1/2026

Susan Clements-Dallaire

From: donotreply@auburnmaine.gov
Sent: Wednesday, April 12, 2023 6:36 PM
To: Susan Clements-Dallaire
Subject: A New Form Has Been Submitted - Board/Committee Application

The following form has been submitted by an end-user of the website: Board/Committee Application

First Name: Sally

Middle Initial: M

Last Name: Gagnon

Residence Address: 19 Gracelawn Rd. Bldg.4 apt. 2 402

Ward: Ward 1

City: Auburn

Home Phone: 207-784-9657

Cell Phone: 207-240-6114

E-mail Address: Sallyg195@aol.com

Current Occupation: retired

Previous Occupation (if retired or no longer working): Teacher Asst. Auburn, Maine

Education and/or experience: 2 yrs. ofCollege

Please check which board or committee you are interested in serving on. Individual applications for each board or committee (if you wish to serve on more than one): Age-Friendly Community Committee

OTHER (Ad-Hoc Committees not on the list above)::

This application is for a... (choose one): New appointment

Briefly describe why you want to serve on a board/committee (1,000 character limit): I have served on this committee for two years and want to continue trying to fulfill the needs of the people of Auburn.

What do you hope to accomplish?: I hope to continue to be a part of helping the citizens of Auburn enjoy plenty of appropriate food, shelter and a protective environment for all the family.

Are you presently serving on a City or Community Board or Committee? If so, which one(s)?: Yes Age Friendly

Have you previously served on a City or Community Board or Committee? If so, which one(s)?: yes age friendly

Dates served (if known): no

How did you learn of this vacancy?: Leroy Walker Councilor ward 5

I certify that this information is true to the best of my knowledge and agree to the terms and conditions set forth above.
By typing your full name below, you are "signing" this electronic application.: Sally Gagnon

Date of Electronic Signature: April 12, 2023



CITY OF AUBURN BOARD & COMMITTEE APPOINTMENT APPLICATION

Please complete this application for consideration to serve on a board or committee of the City of Auburn. Submission of an application does not imply or guarantee an appointment to any board or committee. The City reserves the right to appoint board and committee members as vacancies arise and to perform background checks or any other necessary investigations on applicants. Incomplete applications and those which list more than one committee will not be considered.

Date: Apr. 20, 2023

Last name: Cavanaugh First name: Robert Middle initial: G

Residence address: 127 Field Ave. Ward: 2

City: Auburn State: ME Zip code: 04210

Home phone: (207) 783-1032 Work phone: None Cell phone: NA

Email address: railtrailbiker@gmail.com

Current occupation: retired

Previous occupation (if retired or no longer working): Teacher; Maine Dept. of Human Services

Educational and/or experience (or attach your resume): 1967 ELHS graduate

University of Maine at Farmington: 1967-1971: BS Degree
Please check which Board or Committee you are interested in serving on. Individual applications are required if you wish to apply for more than one Board or Committee.

- | | |
|---|---|
| <input type="checkbox"/> 9-1-1 Committee | <input type="checkbox"/> Airport Board |
| <input type="checkbox"/> Auburn Housing Authority | <input type="checkbox"/> Audit & Procurement Committee |
| <input type="checkbox"/> Board of Assessment Review | <input type="checkbox"/> Cable TV Advisory Board |
| <input type="checkbox"/> CDBG Loan Committee | <input type="checkbox"/> Community Forest Board |
| <input type="checkbox"/> Complete Streets Committee | <input type="checkbox"/> Conservation Commission |
| <input type="checkbox"/> Ethics Panel | <input type="checkbox"/> Finance Committee |
| <input type="checkbox"/> L/A Transit Committee | <input type="checkbox"/> Parks & Recreation Advisory Board |
| <input type="checkbox"/> Planning Board | <input type="checkbox"/> Sewer District |
| <input type="checkbox"/> St. Louis Bells Committee | <input type="checkbox"/> Water District |
| <input type="checkbox"/> Zoning Board of Appeals | <input checked="" type="checkbox"/> <u>Age Friendly Committee</u> |

Is this application for a new appointment or reappointment or desire to move from an alternate/associate to full member?

Briefly describe why you want to serve on this committee (please limit to 150 words or less. Please attach additional sheet if needed). As a life-long resident of the City of Auburn, I've always been civic-minded. I attend all the Age Friendly Committee monthly meetings. I volunteer-work at all the Age Friendly luncheons →

What do you hope to accomplish (please limit to 150 words or less. Please attach additional sheet if needed). I plan to continue attending Age Friendly Committee Meetings and continue to actively participate in the Age Friendly activities stated in my 'why I want to serve' narrative.

Are you presently serving on a City or Community Board or Committee? If so, which one(s)? _____
Auburn Water District, Auburn Sewer District

Dates served (if known)? March 1, 2006 to March 31, 2027 : Auburn Sewer District
April 27, 2009 to March 31, 2025 : Auburn Water District

Have you previously served on a City or Community Board or Committee? If so, which one(s)?

_____ Registrations Appeals Board

Dates served (if known)? March 25, 2015, to March 31, 2018

How did you learn of this vacancy? Auburn City Clerk's Office

The City Council strives to promote membership and by practice will attempt to limit the number of boards or committees any one person will serve. The city Council also strives to maintain balance of ward distribution on all boards, commissions, or committees.

Thank you for your interest and willingness to serve our community. The giving of your time is commendable and appreciated. Without people like you coming forward, our community would not be as strong, as vibrant, or as great as it is. On behalf of all of us at the City of Auburn, we hope your volunteer experience is rewarding and we thank you for being an outstanding citizen!

I certify that this information is true to the best of my knowledge and agree to the terms and conditions set forth above.

Signature: Robert Cavanagh Date: April 20, 2023

Please submit your application to;
Susan Clements-Dallaire, City Clerk
60 Court Street, Auburn, ME 04210
207-333-6601, extension 1126 sdallaire@auburnmaine.gov

FOR OFFICE USE ONLY	
DATE APPLICATION RECEIVED:	<u>4-21-2023</u>
APPOINTMENT DATE:	_____
TERM EXPIRATION DATE:	_____
OATH DATE:	_____

Why I want to serve on this committee (continued)
and dinners open to the public. An Age Friendly member and I gave-out
Halloween candy at the Age Friendly booth at Little Andy Park on Sun, Oct. 30, 2022.
And I helped-out at the Age Friendly clothing give-away at the Auburn
Senior Community Center on Saturday, March 25, 2023.

Susan Clements-Dallaire

From: donotreply@auburnmaine.gov
Sent: Sunday, April 30, 2023 7:47 PM
To: Susan Clements-Dallaire
Subject: A New Form Has Been Submitted - Board/Committee Application

The following form has been submitted by an end-user of the website: Board/Committee Application

First Name: Benjamin

Middle Initial: J

Last Name: Weisner

Residence Address: 83 High St

Ward: Ward 4

City: Auburn

Home Phone: 12075145453

Cell Phone: 207-514-5453

E-mail Address: benweisner@hotmail.com

Current Occupation: Public Insurance Adjuster

Previous Occupation (if retired or no longer working): Maine DOT

Education and/or experience: BS Criminal Justice

Please check which board or committee you are interested in serving on. Individual applications for each board or committee (if you wish to serve on more than one): Age-Friendly Community Committee

OTHER (Ad-Hoc Committees not on the list above):

This application is for a... (choose one): Reappointment

Briefly describe why you want to serve on a board/committee (1,000 character limit): I want to be reappointed to continue to serve on this committee to bring ideas and help with the good work they are doing in the community.

What do you hope to accomplish?: By being on this committee I hope to be involved in current events to help support and build new events that help grow its reach in the city.

Are you presently serving on a City or Community Board or Committee? If so, which one(s)? Age-Friendly Committee

Have you previously served on a City or Community Board or Committee? If so, which one(s)? Not before being appointed to the age-friendly in January.

Dates served (if known): 1-6 to 4-30

How did you learn of this vacancy?: Auburn Website

I certify that this information is true to the best of my knowledge and agree to the terms and conditions set forth above.
By typing your full name below, you are "signing" this electronic application.: Benjamin J. Weisner

Date of Electronic Signature: 4-30-2023



CITY OF AUBURN BOARD & COMMITTEE APPOINTMENT APPLICATION

Please complete this application for consideration to serve on a board or committee of the City of Auburn. Submission of an application does not imply or guarantee an appointment to any board or committee. The City reserves the right to appoint board and committee members as vacancies arise and to perform background checks or any other necessary investigations on applicants. Incomplete applications and those which list more than one committee will not be considered.

Date: 5-4-2023

Last name: Vincent First name: Diane Middle initial: J

Residence address: 23 Laurel Street Ward: —

City: Mechanic Falls State: Maine Zip code: 04256

Home phone: 207 3459135 Work phone: — Cell phone: 7542652

Email address: DJVincent@afrinds.com

Current occupation: Retired

Previous occupation (if retired or no longer working): Payroll Clerk Knapp Shoe

Educational and/or experience (or attach your resume): —

Please check which Board or Committee you are interested in serving on. Individual applications are required if you wish to apply for more than one Board or Committee.

- | | |
|---|--|
| <input type="checkbox"/> 9-1-1 Committee | <input type="checkbox"/> Airport Board |
| <input type="checkbox"/> Auburn Housing Authority | <input type="checkbox"/> Audit & Procurement Committee |
| <input type="checkbox"/> Board of Assessment Review | <input type="checkbox"/> Cable TV Advisory Board |
| <input type="checkbox"/> CDBG Loan Committee | <input type="checkbox"/> Community Forest Board |
| <input type="checkbox"/> Complete Streets Committee | <input type="checkbox"/> Conservation Commission |
| <input type="checkbox"/> Ethics Panel | <input type="checkbox"/> Finance Committee |
| <input type="checkbox"/> L/A Transit Committee | <input type="checkbox"/> Parks & Recreation Advisory Board |
| <input type="checkbox"/> Planning Board | <input type="checkbox"/> Sewer District |
| <input type="checkbox"/> St. Louis Bells Committee | <input type="checkbox"/> Water District |
| <input type="checkbox"/> Zoning Board of Appeals | |

Age & Friendly

Is this application for a ___ new appointment or reappointment or ___ desire to move from an alternate/associate to full member?

Briefly describe why you want to serve on this committee (please limit to 150 words or less. Please attach additional sheet if needed).

To help the older people, put on the meals with Aging Friendly

What do you hope to accomplish (please limit to 150 words or less. Please attach additional sheet if needed).

Help people

Are you presently serving on a City or Community Board or Committee? If so, which one(s)?

Aging Friendly

Dates served (if known)?

Have you previously served on a City or Community Board or Committee? If so, which one(s)?

Dates served (if known)?

How did you learn of this vacancy? was on com. Le Roy Walker

The City Council strives to promote membership and by practice will attempt to limit the number of boards or committees any one person will serve. The city Council also strives to maintain balance of ward distribution on all boards, commissions, or committees.

Thank you for your interest and willingness to serve our community. The giving of your time is commendable and appreciated. Without people like you coming forward, our community would not be as strong, as vibrant, or as great as it is. On behalf of all of us at the City of Auburn, we hope your volunteer experience is rewarding and we thank you for being an outstanding citizen!

I certify that this information is true to the best of my knowledge and agree to the terms and conditions set forth above.

Signature: Diane Vincent Date: 5-4-2023

Please submit your application to;
Susan Clements-Dallaire, City Clerk
60 Court Street, Auburn, ME 04210
207-333-6601, extension 1126 sdallaire@auburnmaine.gov

FOR OFFICE USE ONLY

DATE APPLICATION RECEIVED: 5-4-23
APPOINTMENT DATE: _____
TERM EXPIRATION DATE: _____
OATH DATE: _____

Susan Clements-Dallaire

From: donotreply@auburnmaine.gov
Sent: Tuesday, April 18, 2023 1:59 PM
To: Susan Clements-Dallaire
Subject: A New Form Has Been Submitted - Board/Committee Application

The following form has been submitted by an end-user of the website: Board/Committee Application

First Name: Daniel

Middle Initial: L

Last Name: Bilodeau

Residence Address: 207 N Auburn Rd

Ward: Ward 1

City: Auburn

Home Phone: 2076502398

Cell Phone: 2076502398

E-mail Address: dan.bilodeau@yahoo.com

Current Occupation: Pilot, Trail volunteer

Previous Occupation (if retired or no longer working):

Education and/or experience: ELHS 1985, BS Aeronautical Science

Please check which board or committee you are interested in serving on. Individual applications for each board or committee (if you wish to serve on more than one): Sewer District

OTHER (Ad-Hoc Committees not on the list above)::

This application is for a... (choose one): New appointment

Briefly describe why you want to serve on a board/committee (1,000 character limit): With multiple vacancies I'm hoping to bring years of District experience by having already been a water District Trustee. I have the 3rd week's off when meetings are scheduled and am familiar with the boards agendas.

What do you hope to accomplish?: Bringing years of experience in the sewer industry including joint operations with Lewiston. I would like to explore the cost apportionment policy with the ASD to apply that formula to the AWD to save approximately 14% to Auburn rate payers.

Are you presently serving on a City or Community Board or Committee? If so, which one(s)? AWD

Have you previously served on a City or Community Board or Committee? If so, which one(s)? Yes, Forestry Board, CPUCx2, City flag committee

Dates served (if known): 2006 to present

How did you learn of this vacancy?: City web site and through the District

I certify that this information is true to the best of my knowledge and agree to the terms and conditions set forth above. By typing your full name below, you are "signing" this electronic application.: Daniel L Bilodeau

Date of Electronic Signature: April 19, 2023

Susan Clements-Dallaire

From: donotreply@auburnmaine.gov
Sent: Tuesday, April 18, 2023 3:31 PM
To: Susan Clements-Dallaire
Subject: A New Form Has Been Submitted - Board/Committee Application

The following form has been submitted by an end-user of the website: Board/Committee Application

First Name: Brad

Middle Initial:

Last Name: Kowalski

Residence Address: 41 Hersey Hill Rd

Ward: Ward 1

City: Auburn

Home Phone: 2072412664

Cell Phone: 2078903881

E-mail Address: Kowalskiandsoninsurance@gmail.com

Current Occupation: Life insurance producer

Previous Occupation (if retired or no longer working): Contractor/Builder

Education and/or experience: 35 plus years

Please check which board or committee you are interested in serving on. Individual applications for each board or committee (if you wish to serve on more than one): Sewer District

OTHER (Ad-Hoc Committees not on the list above)::

This application is for a... (choose one): New appointment

Briefly describe why you want to serve on a board/committee (1,000 character limit): Our family has had our home in Auburn since 09/2107. I currently have been living here since 10/2022 taking care of my elderly parents and will be building on Hersey Hill Rd over the next several months. I am currently a director on the Lake Auburn Watershed Neighborhood Association and would like to be more involved with our community. I worked many years ago just our of high school at the Stony Brook Regional Sewage Authority in Princeton, NJ. It would be nice to be able to become familiar with our systems here in Auburn.

What do you hope to accomplish?: To be more involved and knowledgeable of our cities systems. I have many years in the construction trades and have also installed septic systems since 1998. I enjoy learning and helping create better ideas and systems.

Are you presently serving on a City or Community Board or Committee? If so, which one(s)?: LAWNA

Have you previously served on a City or Community Board or Committee? If so, which one(s)?: LAWNA

Dates served (if known): 2022 and currently this calendar year.

How did you learn of this vacancy?: My Neighbor Dan Biladeau.

I certify that this information is true to the best of my knowledge and agree to the terms and conditions set forth above.
By typing your full name below, you are "signing" this electronic application.: Brad Kowalski

Date of Electronic Signature: 04/18/2023

Susan Clements-Dallaire

From: donotreply@auburnmaine.gov
Sent: Thursday, April 20, 2023 4:04 PM
To: Susan Clements-Dallaire
Subject: A New Form Has Been Submitted - Board/Committee Application

The following form has been submitted by an end-user of the website: Board/Committee Application

First Name: Britny

Middle Initial: L

Last Name: Anderson

Residence Address: 2175 turner rd

Ward: Ward 1

City: Auburn

Home Phone: 04210

Cell Phone: 2078600852

E-mail Address: britnylee1@gmail.com

Current Occupation: Certified teacher/ homeschool mom

Previous Occupation (if retired or no longer working):

Education and/or experience: BFA with a maine state teaching cert. Secretary of the East Auburn Community Unit. Production board chair for the Community Little Theater.

Please check which board or committee you are interested in serving on. Individual applications for each board or committee (if you wish to serve on more than one): Parks & Recreation Advisory Board

OTHER (Ad-Hoc Committees not on the list above):

This application is for a... (choose one): New appointment

Briefly describe why you want to serve on a board/committee (1,000 character limit): My goal with all more other community focused organizations is to provide opportunities for residents to come together and practice being a community, a skill we have been losing for years as a society. I think my management skills and abilities to listen and seek compromise will be an asset to the team.

What do you hope to accomplish?: To ensure all demographics are provided for and to expand the offerings and help build a stronger community by organizing events to bring people together.

Are you presently serving on a City or Community Board or Committee? If so, which one(s)?: not a municipal one. only private non-profit organizations.

Have you previously served on a City or Community Board or Committee? If so, which one(s)?: not municipally.

Dates served (if known):

How did you learn of this vacancy?: email system from City of Auburn

I certify that this information is true to the best of my knowledge and agree to the terms and conditions set forth above. By typing your full name below, you are "signing" this electronic application.: Britny Anderson

Date of Electronic Signature: 4/20/23



ORDER 62-05152023

City Council Order

IN CITY COUNCIL

ORDERED, that the City Council hereby appoints Robert Cavanagh to the Age Friendly Community Committee, with a 06/01/2026 term expiration as nominated by the Appointment Committee.

Passage on 2/13/2023, 7-0.

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



ORDER 63-05152023

City Council Order

IN CITY COUNCIL

ORDERED, that the City Council hereby re-appoints Sally Gagnon to the Age Friendly Community Committee, with a 06/01/2026 term expiration as nominated by the Appointment Committee.

Passage on 2/13/2023, 7-0.

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



ORDER 64-05152023

City Council Order

IN CITY COUNCIL

ORDERED, that the City Council hereby re-appoints Diane Vincent to the Age Friendly Community Committee, with a 06/01/2026 term expiration as nominated by the Appointment Committee.

Passage on 2/13/2023, 7-0.

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



ORDER 65-05152023

City Council Order

IN CITY COUNCIL

ORDERED, that the City Council hereby re-appoints Benjamin Weisner to the Age Friendly Community Committee, with a 06/01/2026 term expiration as nominated by the Appointment Committee.

Passage on 2/13/2023, 7-0.

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



ORDER 66-05152023

City Council Order

IN CITY COUNCIL

ORDERED, that the City Council hereby appoints Dan Bilodeau to the Auburn Sewer District Board of Trustees, with a 03/01/2027 term expiration as nominated by the Appointment Committee.

Passage on 2/13/2023, 7-0.

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



ORDER 67-05152023

City Council Order

IN CITY COUNCIL

ORDERED, that the City Council hereby appoints Brad Kowalski to the Auburn Sewer District Board of Trustees, with a 03/01/2026 term expiration as nominated by the Appointment Committee.

Passage on 2/13/2023, 7-0.

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



ORDER 68-05152023

City Council Order

IN CITY COUNCIL

ORDERED, that the City Council hereby appoints Britny Anderson to the Parks and Recreation Advisory Board, with a 10/01/2024 term expiration as nominated by the Appointment Committee.

Passage on 2/13/2023, 7-0.

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager

IN COUNCIL REGULAR MEETING MAY 01, 2023, VOL. 37 PAGE 36

Mayor Levesque called the meeting to order at 7:00 P.M. in the Council Chambers of Auburn Hall and led the assembly in the salute to the flag. Councilors Staples and Morin both had excused absences. All other Councilors were present.

7:00 P.M. City Council Meeting

Pledge of Allegiance

I. Consent Items – All items with an asterisk (*) are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a Council member or a citizen requests, in which event, the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

1. Order 55-05012023*

Authorizing the City Clerk to waive the \$60 Temporary Food Service fee for Phoenix No Limits Karate for a fundraising event to be held on June 11, 2023.

2. Order 56-05012023*

Authorizing the City Clerk to waive the \$60 Temporary Food Service fee for the Auburn Exchange Club for the Lobster Festival Event to be held on May 6, 2023.

3. Order 57-05012023*

Accepting the transfer of forfeiture assets (\$490.00 and a Ruger .380 caliber semi-automatic pistol (Serial #372358035) to Auburn Police Department.

Motion was made by Councilor Walker and seconded by Councilor Hawes for passage of the three consent items.

Passage 5-0.

II. Minutes – April 18, 2023, Regular Council Meeting

Motion was made by Councilor Hawes and seconded by Councilor Walker to approve the minutes of the April 18, 2023 Regular Council Meeting.

Passage 5-0.

III. Communications, Presentations and Recognitions

Glen Holmes and Amy Hatter introduced the following Community Partners who spoke briefly about their respective organizations:

- Elise Johanson - Safe Voices
- Heather Davis and Patrice Currie - Seniors Plus
- Fatuma Hussein - Immigrant Resource Center of Maine
- Michelle Worthley and Jeff Tardif - Rumford Group Homes
- John Hodge - Housing Resources for Youth
- Sasha Anastasoff – Auburn School Department

IN COUNCIL REGULAR MEETING MAY 01, 2023, VOL. 37 PAGE 37

- Katherine Saunders – Auburn Adult Education Program
- Jennifer Hogan - Community Credit Union

Council Communications:

Councilor Whiting spoke regarding the Jane's Walk (Lost and Found) which will take place on Saturday May 6th along with Gerry Dennison.

Councilor Hawes thanked the first responders for the work they do and for keeping us safe.

Councilor Milks spoke regarding the potential Gracelawn Development noting that there is going to be public water and the City and Sewer and Water departments are working well together.

Councilor Walker reported on the Age Friendly Group and the potato program that is in place for the public. Potatoes can be picked up at the Senior Center.

City Manager Crowell announced that there is currently an active threat underway. Anyone in that neighborhood received a call regarding the threat (reverse 911 system - code red). We are working with the State police on this matter. He asked that everyone please be patient as we get through this.

Mayor Levesque reminded everyone about the Lobster Festival that is happening this Saturday at 1pm at Festival Plaza. He also noted that the Auburn School Board has a budget meeting on Wednesday. He encouraged people to vote on the school budget at the June 13, 2023 election. In addition to the school budget, there is a bond referendum question to be voted on.

IV. Open Session – Rudy Wing, Penley Corner Road, said it is nice to see work is being done on the ag zone. He has lived on that property in a camper, lost his camper due to a fire and now unable to live on the property.

V. Unfinished Business

1. Ordinance 03-04182023

Amending Chapter 60 of the City Ordinances, Sec.60-145 (b)(8) - Use regulations by changing the lot size requirement for a cemetery from 20 acres to 10 acres if the cemetery is a conservation cemetery. Public hearing and second reading.

Motion was made by Councilor Walker and seconded by Councilor Whiting for passage.

Public hearing – No one From the public spoke.

Passage 5-0. A roll call vote was taken.

2. Ordinance 04-04182023

Amending Chapter 60 of the City Ordinances, Sec. 60-2. Definitions, by adding the

definition of conservation cemetery. Public hearing and second reading.

Motion was made by Councilor Walker and seconded by Councilor Hawes for passage.

Public hearing – No one from the public spoke.

Passage 5-0. A roll call vote was taken.

VI. New Business

1. Order 58-05012023

Authorizing the City's general obligation bonds in the amount of \$13,000,000.00 to finance the City's FY24 Capital Improvement Program. Public hearing and first reading. *Passage requires an affirmative vote of 5 Councilors at the second reading.*

Motion was made by Councilor Walker and seconded by Councilor Hawes for passage.

Public hearing – Andy Titus, 24 Rubelite Lane, commended staff and council, adding that his concern is \$3,000,000 to rebuild Engine 2. He also asked about \$1.1 million dollars of unbonded CIP.

Failed first reading 4-1 (Councilor Gerry opposed). A roll call vote was taken. Passage will require an affirmative vote of 5 at the second reading.

2. Resolve 01-05012023

Adopting the Appropriations Resolve for Fiscal Year 2024. Public hearing and first reading. *Passage requires an affirmative vote of 4 Councilors at the second reading.*

Motion was made by Councilor Walker and seconded by Councilor Hawes for passage.

Public hearing – No one from the public spoke.

Motion was made by Councilor Milks and seconded by Councilor Hawes to amend by eliminating the recycling program.

Passage 5-0.

Motion was made by Councilor Gerry and seconded by Councilor Whiting to reappropriate \$275,000 from the recycling line item, back into the budget.

Passage 5-0.

Passage of first reading as amended 4-1 (Councilor Gerry opposed). A roll call vote was taken.

3. Resolve 02-05012023

Supporting Congressman Golden's initiative for a federal budget agreement that would begin dealing with the serious problem of ongoing federal deficits.

IN COUNCIL REGULAR MEETING MAY 01, 2023, VOL. 37 PAGE 39

Motion was made by Councilor Hawes and seconded by Councilor Whiting for passage.

Public comment – No one from the public spoke.

Failed 2-3 (Councilor Milks, Hawes, and Walker opposed).

4. Order 59-05012023

Modifying the Auburn-Lewiston Airport interlocal agreement.

Motion was made by Councilor Walker and seconded by Councilor Hawes for passage.

Public comment – Mark Blais, Pilot and Airport Board member who also owns property at the airport (hangar). He said he is not sure that he is opposed to the change, but a few things were brought up such as potential conflict of interest. He spoke about a study that was done which was administered by the airport manager which he stated was very biased. Now that Jonathan LaBonté has taken over, the board is a very cohesive group. He doesn't think pilots should be removed from the board at this time.

Tom Ward, Jacksonville Road, said he has been at the airport for about 30 years (Skyward Aviation). He has concerns with just city personnel serving on the board.

Motion was made by Councilor Whiting and seconded by Councilor Gerry to postpone this item until the last meeting in June (June 20th).

Failed 2-3 (Councilor Milks, Hawes, and Walker opposed).

Motion failed 3-2 (Councilor Whiting, and Gerry opposed). Passage requires an affirmative vote of 4.

Motion was made by Councilor Milks and seconded by Councilor Hawes to reconsider that motion.

Passage 4-1 (Councilor Walker opposed).

Motion was made by Councilor Whiting and seconded by Councilor Gerry to postpone the item to second meeting in May (15th).

Passage 5-0.

5. Order 60-05012023

Reallocating unspent proceeds from the City's 2020 General Obligation Bonds. First reading. *Passage requires an affirmative vote of 5 Councilors at the second reading.*

Motion was made by Councilor Walker and seconded by Councilor Hawes for passage.

IN COUNCIL REGULAR MEETING MAY 01, 2023, VOL. 37 PAGE 40

Public comment – Andy Titus, 24 Rubelite Lane wondered why we are spending the unspent bonds on something else instead of applying it to our current CIP.

Passage 5-0. A roll call vote was taken.

- 6. Public hearing** – Public hearing to receive comments for Program Year 2023, CDBG & HOME Annual Action Plan.

No one from the public spoke.

- 7. Order 61-05012023**

Adopting the CDBG/HOME Program Year 2023 Annual Action Plan.

Motion was made by Councilor Gerry and seconded by Councilor Walker for passage.

Public comment – No one from the public spoke.

Passage 5-0.

- VII. Open Session** - Elaine Gammon, 56 Marion Drive, and serves on the LA Arts Board and is looking forward to working with the City of Auburn.

- VIII. Reports (from sub-committees to Council)**

Mayor Levesque reported on the Legislative Policy Committee and the School Board will be meeting on Wednesday.

- IX. Executive Sessions** - None

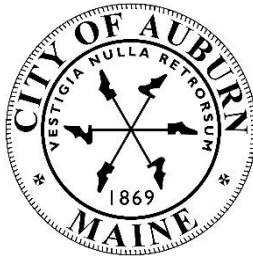
- X. Adjournment**

Motion was made by Councilor Milks seconded by Councilor Hawes to adjourn.
Unanimously approved and the meeting adjourned at 8:36 pm.

A TRUE COPY

ATTEST 

Susan Clements-Dallaire, City Clerk



PROCLAMATION MAINE ARBOR WEEK

WHEREAS, in 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees, and this holiday called Arbor Day was first observed with the planting of a million trees in Nebraska; and

WHEREAS, May 22nd to May 26th, 2023 is Maine Arbor Week; and

WHEREAS, trees can reduce the erosion of our precious topsoil, cut heating and cooling cost, moderate the temperature, clean the air, provide life-giving oxygen and provide habitat for wildlife; and

WHEREAS, trees are a renewable resource giving us paper, wood for our homes, fuel for our fires, and beautify our community; and

WHEREAS, trees, wherever they are planted, are a source of joy and spiritual renewal.

NOW THEREFORE I, Jason Levesque, Mayor of the City of Auburn, by virtue of the authority vested in me, do hereby proclaim May 22nd to May 26th, 2023 as the celebration of Maine Arbor Week in the City of Auburn, and I urge all citizens to celebrate Maine Arbor Week and support efforts to protect our trees and woodlands.

Further, I urge all citizens to plant trees to gladden the heart and promote the well-being of this and future generations.

IN WITNESS WHEREOF, I have
hereunto set my hand and caused the
Seal of the City of Auburn, Maine
to be fixed this 15th day of May 2023

Jason Levesque, Mayor

Certificate of Recognition

This Certificate is awarded to:

The City of Auburn

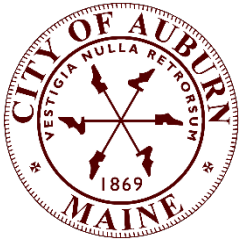
For achieving the Maine Spirit of America's esteemed 2022 Gold Distinction

Androscoggin County Commissioners congratulate the City of Auburn
for conscientious actions and admirable efforts aiding volunteerism & thank
The City of Auburn for helping to make this a better county!



Sally A. Christner
Sally Christner, Chair of County Commissioners





**City of Auburn
City Council Information Sheet**

Council Workshop or Meeting Date: May 15, 2023

Order: 58-05012023

Author: Jill M. Eastman, Finance Director

Subject: Authorizing Issuance of General Obligation Bonds and A Tax Levy Therefor

Information: This is the Annual Capital Improvement Projects for FY 23-24 that we are recommending for bonding. Please see attached sheet that describes the projects being funded.

City Budgetary Impacts: This is a 10-year bond, interest only for FY 24 and principal and interest payments for 10 years.

Staff Recommended Action: Passage of second reading (requires an affirmative vote of 5).

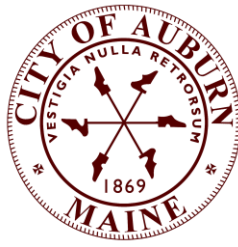
Previous Meetings and History: Discussed at the 4-24-2023 workshop, public hearing and first reading held on 5-1-2023.

City Manager Comments:

I concur with the recommendation. Signature:

Attachments:

Order



City Council Order

IN CITY COUNCIL

ORDER - AUTHORIZING ISSUANCE OF GENERAL OBLIGATION BONDS AND A TAX LEVY THEREFOR

Be It Ordered by the Auburn City Council, following a public hearing duly called and held as required by Article 8, Section 8.13 of the Auburn City Charter, that there be and hereby is authorized the issuance and sale of the City's general obligation bonds and notes in anticipation thereof, on either a taxable or a tax-exempt basis, in the principal amount not to exceed \$13,000,000, the proceeds of which, including original issue premium, if any, and investment earnings thereon, are hereby appropriated to finance the following capital equipment and capital improvements (including costs of issuance for the bonds)(the "Projects"), all constituting part of the City's FY23 Capital Improvement Program:

CAPITAL IMPROVEMENT PLAN FY 24 BONDS

Description		TOTAL
City Clerk	Record Restoration	\$ 50,000
Econ Dev & Planning	Dangerous Building Demolition	\$ 300,000
Econ Dev & Planning	Comprehensive Plan Program	\$ 160,000
Facilities	PAL Center	\$ 1,500,000
Facilities	Public Safety Facility-Engine 2 New Auburn	\$ 3,000,000
City Wide Vehicles	Police Vehicle Replacement	\$ 175,500
City Wide Vehicles	Public Works Vehicle Replacement	\$ 25,000
City Wide Vehicles	Recreation Mini Bus Replacement	\$ 80,000
Transportation	Traffic Calming and Pedestrian Safety	\$ 100,000
Engineering	Reclamation	\$ 1,500,000
Engineering	Reconstruction	\$ 1,500,000
Engineering	Major Drainage	\$ 500,000
Engineering	MDOT Match	\$ 1,500,000
Engineering	Resurfacing	\$ 750,000
Engineering	Retaining Walls	\$ 250,000
Fire	Apparatus Replacement	\$ 60,000
Fire	Excavation Equipment	\$ 50,000
IT	Security Camera Project	\$ 50,000
Airport	Operations Truck, Self-service fuel dispensing & Roof repair	\$ 140,000
LATC	Bus Purchase	\$ 50,000

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

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Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



City Council Order

Police	Patrol Rifle Replacement	\$ 21,000
Police	TASER Upgrade	\$ 169,000
Public Works	Replace 12 yard plow trucks (2)	\$ 601,600
Public Works	Replace Front End Loader	\$ 250,000
Public Works	Replace One Ton Truck w/Plow (2)	\$ 150,000
Recreation	Update Basketball Court w/New Logo	\$ 35,000
Administration	Contingency	\$ 32,900
TOTAL BOND CIP		\$ 13,000,000

THAT the Finance Director be and hereby is authorized and empowered, in the name of and on behalf of the City, to prepare, issue, and sell the bonds and notes authorized hereby, at one time, or from time to time, as one or more separate issues, as term bonds or serial bonds or some combination thereof, and to establish, determine and approve the date, form, minimum denomination, interest rates, maturities (with the last maturity not to exceed the maximum term permitted by law), provisions for early redemption, with or without premium, and all other details, terms and provisions of such bonds and notes, not inconsistent herewith, including the form and manner of their sale and award as she may approve, such approval to be conclusively evidenced by the execution thereof.

THAT the Finance Director be and hereby is authorized and empowered, in the name of and on behalf of the City, to designate the bond or notes authorized hereby, or a portion thereof, as qualified tax-exempt obligations under and as permitted by Section 265 of the Internal Revenue Code of 1986, as amended.

THAT the bonds and notes authorized hereby shall be signed by the City’s Finance Director and its Treasurer, attested by the City Clerk under the seal of the City.

THAT the Finance Director be and hereby is authorized and empowered, in the name of and on behalf of the City, to take all steps necessary and expedient in respect to the aforesaid borrowing, and to prepare, negotiate, execute, and deliver such agreements, investment agreements, bond purchase agreements, preliminary and final official statements, escrow agreements, continuing disclosure agreements, tax compliance agreements, assignments, certificates and other documents (collectively referred to as the “Bond Documents”), as may be necessary or advisable, as determined and approved by the Finance Director, in connection with the issuance delivery of the bonds and notes authorized hereby, which Bond Documents may be in such form and contain such terms, conditions and provisions including, without limitation, the waiving of the City’s sovereign or governmental immunity with respect to the enforceability of any of the forgoing, as may be approved by the Finance Director, such approval to be conclusively evidenced by the execution thereof.

THAT if the bonds or notes authorized hereby, or any part of them, are issued on a tax-exempt basis, the Finance Director be and hereby is authorized and empowered, in the name of and on behalf of the City,

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
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Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



City Council Order

to covenant and certify that no part of the proceeds of such bonds or notes shall be used directly or indirectly to acquire any securities or obligations or property, the acquisition or use of which would cause the bonds or notes to be “private activity bonds” or “arbitrage bonds” within the meaning of Sections 141 and 148 of the Internal Revenue Code of 1986, as amended, and to further authorize and provide that the City will file any required reports and take any other action that may be necessary to insure that interest on the bonds or notes will remain exempt from federal income taxation, and will refrain from any action that would cause interest on the bonds or notes to be subject to federal income taxation.

THAT if the actual cost of any Project differs from the estimated cost, whether due to completion, delay or abandonment of such Project or for any other reason, the Finance Director is authorized and empowered, in the name of and on behalf of the City, in her discretion, to reallocate proceeds of the bonds or notes to any other listed Project, or to any other project or improvement that the City Council has approved or may in the future approve as part of the City’s annual capital improvement plan.

THAT in order to finance temporarily the Projects described above, the Finance Director be and hereby is authorized and empowered to expend up to \$13,000,000 either from available funds of the City or from the proceeds of bond anticipation notes which would be reimbursed or refinanced from bond proceeds.

THAT to the extent not payable from other funds, an amount sufficient for the payment of the annual payments of principal and interest on the bonds and notes authorized hereby shall be included in the tax levy each year until the debt represented by said bonds or notes is extinguished.

THAT the City’s Finance Director, Treasurer, Clerk, and other proper officials of the City be and hereby are authorized and empowered, in the name of and on behalf of the City, to do or cause to be done all such acts and things as may be necessary or advisable to carry out the provisions of this order.

THAT if any of the officers or officials of the City who have signed or sealed the bonds or notes authorized hereby shall cease to be such officers or officials before the bonds or notes so signed and sealed shall have been actually authenticated or delivered by the City, such bonds or notes nevertheless may be authenticated, issued, and delivered with the same force and effect as though the person or persons who signed or sealed such bonds or notes had not ceased to be such officer or official; and also any such bonds or notes may be signed and sealed on behalf of the City by those persons who, at the actual date of the execution of such bonds or notes, shall be the proper officers and officials of the City, although at the nominal date of such bonds or notes any such person shall not have been such officer or official.

THAT if the Finance Director, Treasurer, or Clerk are for any reason unavailable to approve and execute the bonds, notes or any related Bond Document, the person or persons then acting in any such capacity, whether as an assistant, a deputy, or otherwise, or on an interim or acting capacity, is authorized and empowered to act for such official with the same force and effect as if such official had himself or herself performed such act.

Richard Whiting, Ward One
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Phillip L. Crowell, Jr., City Manager



City Council Order

THAT the authority to issue the bonds or notes authorized hereby shall automatically expire 2 years from the date of approval of this Order.

THAT the City may pay certain costs of the Projects prior to the issuance of the bonds and notes (referred to as “original expenditures”); to that end, the City hereby declares its official intent to reimburse itself for such original expenditures from the proceeds of such bonds and notes, and this Order shall constitute a Declaration of Official Intent pursuant to Treasury Regulation §1.150-2, and shall be kept available for public inspection during reasonable business hours at the office of the City Clerk.

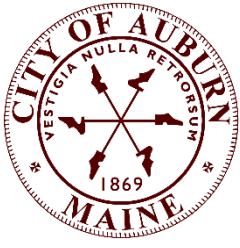
A Public Notice describing the general purpose of the borrowing and the terms thereof was published on or before April 14, 2023, in the Sun Journal, a daily newspaper published in the City of Auburn and in Androscoggin County.

NOTE: Must be approved by roll call vote.

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

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Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



**City of Auburn
City Council Information Sheet**

Council Workshop or Meeting Date: May 15, 2023

Resolve: 01-05012023

Author: Jill M. Eastman, Finance Director

Subject: Resolve Adopting the 2023-2024 Annual Appropriation and Revenue Resolve (Second Reading)

Information: In accordance with the City Charter, Article 8, Section 8.6, prior to the fiscal year the City Council shall adopt an annual appropriation resolve making appropriations by department, fund, services, strategy or other organizational unit and authorizing an allocation for each program or activity.

The Council has been supplied with a resolve to adopt the annual appropriations for the City of Auburn, which includes final figures for revenue, total appropriation and municipal budget.

The school appropriation has been incorporated into this annual appropriation resolve for the City of Auburn.

This is the second reading of the Appropriation Resolve for FY 23-24.

Manager's Update – at the last school committee meeting, discussion and a vote was made to increase revenue from the fund balance for both school and city. As discussed at previous meetings, the finance director and I are concerned with adding revenue from the fund balance without having our completed FY22 audit.

It is my recommendation that no additional fund balance appropriations be allocated, and the city council make the following amendment: Add \$400,000 to the State Revenue Sharing line item. Recent forecasts from the Maine Revenue Office have projected state contributions to Auburn higher than originally projected. The additional projection is still a conservative amount if the economy moves in a different direction than estimated.

The city assessor's office has completed an assessment of all properties and is now working on the personal property assessments. The assessor has provided the following updated valuation target amount. The original property assessment was an increase of \$15,000,000. As a result of new growth, the estimated valuation can be changed to a \$40,000,000 increase.

With the additional revenue and the new projected assessed value, the new tax levy would increase 2.76% or a \$0.20 increase of the mil rate. Again, the new valuation estimate is conservative and may reduce the mill rate increase further. Based on these calculations, a home assessed at \$250,000 will have an increase of \$51.10 on their tax bill.

City Budgetary Impacts: With this FY 24 Proposed Budget the tax levy increase is 3.79%, which is below CPIU at 6.5% . At this time, the estimated proposed mil rate increase is 3.57%.

Staff Recommended Action: Staff recommends the proposed amendment and ultimate passage.

Previous Meetings and History: Preliminary budget presentation April 3, 2022 and final Manager’s Budget presentation April 18, 2023, Budget workshop April 24, 2023. Public hearing and passage of first reading on May 1, 2023.

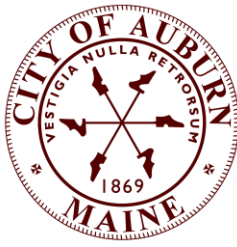
City Manager Comments:



I concur with the recommendation. Signature:

Attachments:

Resolve for the 2023-2024 Annual Appropriation and Revenue excluding School Department Articles.



City Council Resolve

IN CITY COUNCIL

RESOLVED, that the following be, and hereby is the Annual Appropriation and Revenue Resolve of the City of Auburn for the fiscal year 2023-2024, which includes the amounts appropriated herein and revenues from all sources beginning July 1, 2023 and ending June 30, 2024.

The estimated aggregate amount of non-property tax revenue is \$61,880,844 with a municipal revenue budget of \$22,606,704 and a School Department revenue budget of \$39,274,140.

The aggregate appropriation for the City of Auburn is \$113,055,192, with a municipal budget of \$51,011,866 County budget of \$2,972,037 and a School Department budget of \$59,071,289 which received School Committee approval on May 3, 2023, and school budget approved at the May 15, 2023 Council Meeting pursuant to the School Budget Validation vote on June 13, 2023, in accordance with Maine Revised Statutes, Title 20-A § 1486 and based on the budget submitted to the Auburn City Council on April 18, 2023, by the City Manager, and notification was posted on the City of Auburn website on April 27, 2023 that a public hearing would be held on May 1, 2023 at 7:00 p.m. and said hearing having been held on that date, and as amended by the City Council, the same is hereby appropriated for the fiscal year 2023-2024 beginning July 1, 2023 for the lawful expenditures of the City of Auburn and the County of Androscoggin taxes, and said amounts are declared not to be in excess of the estimated revenue from taxation and sources other than taxation for the fiscal year of 2023-2024.

SCHOOL BUDGET ARTICLES

Ordered that the Auburn City Council hereby adopts and approves the following School Budget articles for Fiscal Year 2023-2024

1. That \$19,300,554 be authorized to be expended for Regular Instruction;
2. That \$ 12,882,836 be authorized to be expended for Special Education;
3. That \$-0- be authorized to be expended for Career and Technical Education;
4. That \$ 898,147 be authorized to be expended for Other Instruction;
5. That \$ 3,806,698 be authorized to be expended for Student and Staff Support;

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



City Council Resolve

6. That \$ 1,200,966 be authorized to be expended for System Administration;
7. That \$ 2,413,311 be authorized to be expended for School Administration;
8. That \$ 2,178,859 be authorized to be expended for Transportation and Buses;
9. That \$ 5,679,257 be authorized to be expended for Facilities Maintenance;
10. That \$ 10,329,269 be authorized to be expended for Debt Service and Other Commitments;
11. That \$ 39,644 be authorized to be expended for All Other Expenditures;
12. That \$ 51,699,304. be appropriated for the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and that \$15,245,365 be raised as the municipality's contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688;

Explanation: *The city's contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding*

Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

13. That \$ 1,187,586 be raised and appropriated for the annual payments on debt service previously approved by the city's legislative body for non-state-funded school construction projects or non-state-funded portions of school construction projects, in addition to the funds appropriated as the local share of the city's contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with Maine Revised Statutes, Title 20-A, Section 15690 (2A);

Explanation: *Non-state-funded debt service is the amount of money needed for the annual payments on the city's long-term debt for major capital school construction projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters or other legislative body.*

14. That \$ 3,150,553 be raised and appropriated in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$3,150,553, as required to fund the budget recommended by the School Committee.

The School Committee recommends \$3,150,533, which exceeds the State's Essential Programs and Services allocation model by \$3,150,533. The School Committee gives the following reasons for exceeding the State's Essential Programs and Services funding model:

Richard Whiting, Ward One
Joseph Morin, Ward Four
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City Council Resolve

The Essential Programs and Services funding model does not recognize all of the costs of special education services, transportation services, instructional services, co-curricular services and other services that the School Department provides.

Explanation: *The additional local funds are those locally raised funds over and above the city's local contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state-funded debt service that will help achieve the school department budget for educational programs.*

15. That the school committee be authorized to expend \$58,729,542 for the fiscal year beginning July 1, 2022 and ending June 30, 2023 from the city's contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, fund balances, state subsidy and other receipts for the support of schools;

16. That the City of Auburn appropriate \$341,747 for Adult Education and raise \$213,644 as the local share, with authorization to expend any additional, incidental or miscellaneous receipts in the interest and for the well-being of the adult education program.

17. That in addition to amounts approved in the preceding articles, the School Committee be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated.

18. That in addition to amount approved in the preceding articles, the School Committee be authorized to transfer up to \$125,000 from the School Department's unexpended balances at the end of the 2022-2023 fiscal year to the Edward Little High School Capital Reserve Fund for the purpose of funding capital improvement projects, facility upgrades, and plant maintenance at the new Edward Little High School and adjacent athletic facilities.

19. That in addition to amount approved in the preceding articles, the School Committee be authorized to transfer up to \$125,000 from the School Department's unexpended balances at the end of the 2022-2023 fiscal year to the School Technology Equipment Reserve Fund for the purpose of funding purchase and maintenance of computers, tablets, audiovisual equipment, and related technology for the School Department.

RESOLVED, The City is authorized to accept grants and forfeitures and to expend sums that may be received from grants and forfeitures for municipal purposes during the fiscal year

Richard Whiting, Ward One
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Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



City Council Resolve

beginning July 1, 2023, and ending June 30, 2024, provided that such grants and forfeitures do not require the expenditure of other funds not previously appropriated.

RESOLVED, that fifty percent (50%) of all real estate taxes assessed as in the annual commitment, committed to the Tax Collector, shall be due proportionately from each tax payer on September 15, 2023 and the remaining fifty percent (50%) shall be due on March 15, 2024.

Except as may be provided by resolve regarding payments in accordance with an installment payment plan, any real estate taxes remaining uncollected on September 16, 2023 and March 16, 2024 respectively shall bear interest at a rate of 4% per annum from and after such dates.

Personal property taxes shall be due and payable on or before September 15, 2023. Any personal property taxes remaining unpaid on September 16, 2023, shall bear an interest rate of 4% per annum from and after such date. Interest on all delinquent taxes shall be computed on a daily basis and shall be collected by the Tax Collector. The Tax Collector is authorized to accept tax prepayments.

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Phillip L. Crowell, Jr., City Manager



**City of Auburn
City Council Information Sheet**

Council Workshop or Meeting Date: May 15, 2023

Order: 60-05012023

Author: Glen E. Holmes, Director of Business & Community Development

Subject: Incentive Funds

Information:

City staff is seeking a change in how previously approved Bond funds can be used to incentivize downtown development. Generally, Bond funds must be expended on improvements that are and remain city-owned for the term of the Bond issue. Notwithstanding this general requirement, under certain circumstances, and if certain requirements of both State and Federal Tax law are met, Bond funds may be used, either directly (expended by the city) or indirectly (loan / granted to a business), to further economic development activities in the city. While both the direct expenditure and the business loan / grant paths are available to the city, City staff believe that a loan / grant program would make the potential use of available Bond funds significantly more incentivizing to local businesses. Therefore, City staff proposes allowing these available Bond funds to be allocated by the City Manager in the form of a business development forgivable loan / grant to a qualifying business / developer, to be used by the business / developer post-closing on the property. This forgivable loan / grant program will authorize the City Manager to approve up to Two Hundred Fifty Thousand Dollars (\$250,000) in incentive funds per project until all available Bond funds (not to exceed 5% of the total Bond issue) are depleted. To ensure funds remain protected from loss or misuse, the staff is requesting that the City Manager be authorized to provide funds to a qualifying business / developer through a forgivable loan process that will establish both acceptable uses of the funds and clear benchmarks that must be met in order for funds to be disbursed.¹ Upon project completion (issuance of an occupancy permit), the forgivable loan will convert to a grant. Failure to use the funds appropriately or to achieve the benchmarks or to complete the project within a predetermined timeframe will trigger loan repayment over a predetermined period at an interest rate that will cover the costs of managing the collection process. The staff makes this recommendation after significant discussions and negotiations with several developers who want to build substantial projects within the city.

City Budgetary Impacts:

This program will not impact the city's budget as only current approved funds will be used.

Staff Recommended Action:

Public hearing and second reading. Approve Order as presented.

Previous Meetings and History: First reading on 5/1/2023.

¹ Per guidance from the City's Bond Counsel, under applicable IRS regulations, the city may not impose any obligation or condition with respect to any grant other than obligations or conditions designed to ensure that the grant funds are expended for the approved governmental purpose on an acceptable timeline.

City Manager Comments:

Phillip Crowell Jr.

I concur with the recommendation. Signature:

Attachments:

NONE

**CITY OF AUBURN
NOTICE OF PUBLIC HEARING**

Pursuant to Section 8.13 of the City Charter, notice is hereby given that the Auburn City Council will hold a first reading on Monday, May 1, 2023, at 7:00 p.m. in the Council Chambers, Auburn Hall, 60 Court Street on a proposed order authorizing the reallocation of up to \$400,000 of unspent proceeds from the City's 2020 General Obligation Bonds to finance a forgivable loan / grant program intended to incentivize private development and investment in the City of Auburn.

The order is available for inspection on the City's website:
auburnmaine.gov/pages/government/budget-fy24.

Following the public hearing and first reading, the City Council expects to conduct a second reading, public hearing and take final action on the order at its May 15, 2023 meeting. Following the public hearing, the City Council will finalize the amount of bond proceeds to be reallocated, which amount may be increased by up to 10%.

Members of the public attend the meeting in person and offer public comment during the meeting. Comments may also be submitted via email sent to: comments@auburnmaine.gov. Any submitted comments will be included in the meeting minutes.

The meeting will also be broadcast on Great Falls TV (cable channel 1302) and on the City of Auburn YouTube channel.



City Council Order

IN CITY COUNCIL

TITLE: ORDER - Reallocating Unspent Proceeds from the City's 2020 General Obligation Bonds.

WHEREAS, on November 12, 2020, the City of Auburn issued its 2020 General Obligation Bonds in the aggregate principal amount of \$8,460,000 (the "2020 Bonds") pursuant to City Council Order No. 67-06012020 (adopted June 15, 2020) (the "2020 Bond Order"), \$900,000 of the proceeds of which was authorized to be used to finance economic development activities and described as the Downtown Vision project (referred to as the "Downtown Vision Project"); and

WHEREAS, there remain unspent proceeds of the 2020 Bonds borrowed for the Downtown Vision Project, which excess proceeds the City Council desires to reappropriate and reallocate to be used as part of a loan forgiveness / grant program to promote and support economic development activity and private capital investment in the City (referred to as the "Downtown Investment Incentive Program");

NOW, THEREFORE, by the City Council of the City of Auburn, be it hereby ORDERED:

THAT the City Council makes the following findings and determinations:

- There is an urgent and growing need to promote and support economic development activity and private capital investment in the City of Auburn.
- The City's financial support for qualified development projects through the Downtown Investment Incentive Program would incentivize the creation of significant new development activities in the City.
- Based on the foregoing, the City's promotion of and financial support for qualified projects through the Downtown Investment Incentive Program will generate substantial direct and indirect economic and other public benefits for the City and its residents and constitutes a good and valid public purpose and will contribute to the creation of new employment opportunities and the economic growth and well-being of the inhabitants of the City.
- Any adverse economic effect on or detriment to the City in the promotion of and financial support for qualified projects through the Downtown Investment Incentive Program is outweighed by the public benefit that will follow from the investment in and development of such qualified economic development projects, including but not limited to the creation of new employment opportunities, the economic growth and well-being of the City and the betterment of the health, welfare and safety of its inhabitants.

Richard Whiting, Ward One
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Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



City Council Order

THAT the excess proceeds of the 2020 Bonds, in the amount not to exceed \$400,000 be and hereby are appropriated from the amount borrowed as part of the 2020 Bonds (the "Reallocated Bond Proceeds") for the Downtown Vision Project to fund the Downtown Investment Incentive Program.

THAT the City Manager be and hereby is authorized and empowered, in the name and on behalf of the City, establish a loan forgiveness / grant program (the "Loan and Grant Program") to promote and support economic development activity and private capital investment in the City and to allocate Reallocated Bond Proceeds to such economic development activity and private capital investment in and adjacent to the City's downtown as he shall deem suitable and appropriate.

THAT the City Manager be and hereby is authorized and empowered, in the name and on behalf of the City, to establish and implement eligibility criteria and performance benchmarks appropriate to the administration of such Loan and Grant Program, which criteria and benchmarks (including the appropriate time schedule) may be established and implemented on a programmatic or a project specific basis, or some combination thereof (the "Project Incentive Requirements").

THAT the City Manager be and hereby is authorized and empowered, in the name and on behalf of the City, to approve up to Two Hundred Fifty Thousand Dollars (\$250,000) in incentive funds per project under the Loan and Grant Program, until all available Bond funds (but not to exceed 5% of the issue price of the 2020 Bonds) are depleted, which funds shall be disbursed for a qualifying project initially through a forgivable loan financing structure (a "Forgivable Loan") that will establish the particular Project Incentive Requirements for a qualifying project that must be met in order for funds to be disbursed.

THAT the City Manager be and hereby is authorized and empowered, in the name and on behalf of the City, to determine that the particular Project Incentive Requirements for a given Forgivable Loan have been adequately met and that, following such determination, the City Manager be and hereby is authorized and empowered, in the name and on behalf of the City, to convert the Forgivable Loan to a grant that need not be repaid by the recipient; provided further that if the City Manager determines that the particular Project Incentive Requirements for a given Forgivable Loan have not been adequately met, then such Forgivable Loan shall be repaid to the City under terms and conditions to be established by the City Manager.

THAT the City Manager be and hereby is authorized and empowered in the name and on behalf of the City, to do or cause to be done all such acts and things, and to execute and deliver, all such agreements, certificates, and other documents as may be necessary or advisable to carry out the provisions of this Order.

Richard Whiting, Ward One
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Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



ORDER 60-05012023

City Council Order

A Public Notice describing the repurposing of the unspent proceeds of the 2020 Bonds was published on or before Saturday, April 29, 2023, in the Sun Journal, a daily newspaper published in the City of Auburn and in Androscoggin County.

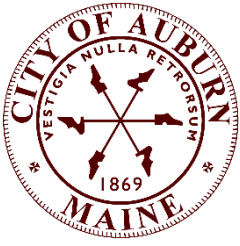
A public hearing was held on May 15, 2023.

NOTE: Must be approved by roll call vote.

Richard Whiting, Ward One
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Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



**City of Auburn
City Council Information Sheet**

Council Workshop or Meeting Date: May 15, 2023

Order: 69-05152023

Author: Mark Conrad, Business Manager

Subject: 2023-24 Auburn School Department budget

Information: On May 3, 2023, the Auburn School Committee unanimously voted to approve a 2023-2024 operating budget of \$59,071,289. The budget represents a 6.0% overall increase from the current year, with a local increase of 3.3% (\$632,273). Article 10 – Debt Service is increasing by \$2,602,721, or 33.7% as the full cost for the second bond for the new Edward Little High comes due in FY 2024. Excluding this increase in debt service, the operating budget is increasing 1.6%. Despite significant increases in utilities and the operating cost of a new, much larger High School, the overall budget increase is limited by the elimination of 15.5 teaching positions and a program director.

The School Committee also voted unanimously on May 3, 2023 for authorization to appropriate \$125,000 into each of two reserve funds - the Edward Little High School Capital Reserve Fund and the School Technology Equipment Reserve Fund - from unexpended year-end balances.

BUDGET NOTE: The approved revenue budget is currently based on an allocation of \$2,000,000 from the School Department's uncommitted fund balance. The School Committee also approved increasing the utilization of the uncommitted fund balance, with an offsetting reduction in the local share, up to an additional \$200,000, based on a 25% match to the City increasing the utilization of its fund balance in the second reading of the budget.

City Budgetary Impacts: The total local allocation requested for 2023-24 is \$19,797,148. Based on current valuation, the mil rate for education for 2023-24 would be \$9.11, an increase of \$0.29, or an increase of \$43.67 on a home valued at \$150,000.

Staff Recommended Action: The School Committee and Superintendent recommend that the City Council approve the 2023-24 school budget as presented.

Previous Meetings and History: The School Committee has held many budget meetings and workshops to develop the proposed budget, beginning March 1st. The School Committee encouraged public comment at each budget meeting. A joint meeting to discuss the FY 2024 school budget was held with the City Council in a workshop on March 20, 2023.

City Manager Comments:

Phillip Crowell Jr.

I concur with the recommendation. Signature:

Attachments:

Proposed 2023-2024 school budget by article

Proposed 2023-2024 school revenue budget

Order School Budget 2023-2024

Auburn School Department

FY 2024 Budget Process

Budget by Warrant Article (As Approved by the School Committee on May 3, 2023)

Article	Purpose	FY 2023 Approved	FY 2024 Proposed	\$ Change	% Change
1	Regular Instruction	\$20,492,295	\$19,300,554	(\$1,191,740)	-5.8%
2	Special Education	\$12,237,270	\$12,882,836	\$645,566	5.3%
3	Career and Technical Education	\$0	\$0	\$0	---
4	Other Instruction	\$893,936	\$898,147	\$4,210	0.5%
5	Student and Staff Support	\$3,291,349	\$3,806,698	\$515,349	15.7%
6	System Administration	\$1,217,269	\$1,200,966	(\$16,303)	-1.3%
7	School Administration	\$2,362,172	\$2,413,311	\$51,140	2.2%
8	Transportation and Buses	\$1,824,534	\$2,178,859	\$354,326	19.4%
9	Facilities Maintenance	\$5,281,608	\$5,679,257	\$397,649	7.5%
10	Debt Service/Other Commitments	\$7,726,548	\$10,329,269	\$2,602,721	33.7%
11	All Other Expenditures	\$40,953	\$39,644	(\$1,308)	-3.2%
Total - Operating Budget		\$55,367,933	\$58,729,542	\$3,361,609	6.1%
Adult Education		\$364,157	\$341,747	(\$22,410)	-6.2%
Total - All Articles		\$55,732,090	\$59,071,289	\$3,339,199	6.0%
Excluding Debt Service & Adult Ed.		\$47,641,385	\$48,400,273	\$758,888	1.6%

FY 2024 Budget Process

Auburn School Department

General Fund Revenue Budget (As Approved by the School Committee on May 3, 2023)

Fiscal Year	2020-2021 Actual	2021-2022 Approved	2021-2022 Actual	2022-2023 Approved	2023-2024 Proposed	Variance	Percentage
State/EPS Model							
Subsidy	\$25,975,376	\$26,785,909	\$28,656,518	\$28,055,623	\$27,580,651	(\$474,972)	-1.7%
Debt Service-ELHS (Confirmed)	\$0	\$1,554,035	\$1,554,035	\$6,235,857	\$8,385,064	\$2,149,207	34.5%
Debt Service-ELHS (Projected)	\$0	\$0	\$0	\$0	\$183,920	\$183,920	---
Debt Service-Park Ave	\$579,894	\$560,117	\$560,117	\$534,544	\$513,402	(\$21,141)	-4.0%
Total State	\$26,555,270	\$28,900,061	\$30,770,670	\$34,826,024	\$36,663,037	\$1,837,014	5.3%
Local							
Minimum Local 15671-A	\$16,272,338	\$16,031,338	\$16,031,338	\$14,867,518	\$15,245,365	\$377,846	2.5%
Local Only Debt Service	\$102,473	\$311,789	\$311,789	\$894,187	\$1,187,586	\$293,399	32.8%
Additional Local	\$1,322,309	\$1,486,251	\$1,486,251	\$3,195,978	\$3,150,553	(\$45,425)	-1.4%
Total Local	\$17,697,120	\$17,829,378	\$17,829,378	\$18,957,683	\$19,583,504	\$625,821	3.3%
Other							
State Agency Client	\$96,765	\$30,000	\$58,909	\$30,000	\$20,000	(\$10,000)	-33.3%
Spec. Ed. SOS Tuition	\$90,728	\$0	\$0	\$0	\$0	\$0	---
McCare Reimbursement	\$148,939	\$100,000	\$126,230	\$100,000	\$100,000	\$0	0.0%
Franklin Tuition	\$58,249	\$46,205	\$96,617	\$50,000	\$60,000	\$10,000	20.0%
Rental Properties (RETC)	\$58,000	\$58,000	\$58,000	\$58,000	\$0	(\$58,000)	-100.0%
Child Care	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
CDS-Pre-K	\$2,114	\$0	\$0	\$0	\$0	\$0	---
Gate Receipts	\$0	\$26,700	\$32,557	\$24,500	\$33,000	\$8,500	34.7%
Revenue - Naming Rights	\$0	\$0	\$0	\$0	\$200,000	\$200,000	---
Miscellaneous	\$20,434	\$20,000	\$357,657	\$20,000	\$20,000	\$0	0.0%
Total Other	\$525,229	\$330,905	\$779,969	\$332,500	\$483,000	\$150,500	45.3%
Fund Balance	\$ -	\$879,404	\$0	\$1,251,726	\$2,000,000	\$ 748,274	59.8%
Total General Operating	\$44,777,619	\$47,939,748	\$49,380,017	\$55,367,933	\$58,729,542	\$3,361,609	6.07%
Adult Education							
State	\$95,639	\$94,616	\$94,617	\$94,555	\$88,103	(\$6,452)	-6.8%
Local	\$200,141	\$213,702	\$213,702	\$207,192	\$213,644	\$6,452	3.1%
Other (Tuition)	\$8,289	\$93,300	\$7,800	\$62,410	\$40,000	(\$22,410)	-35.9%
Total Adult Education	\$304,069	\$401,618	\$316,119	\$364,157	\$341,747	(\$22,410)	-6.15%
Grand Total Revenue	\$45,081,688	\$48,341,366	\$49,696,136	\$55,732,090	\$59,071,289	\$3,339,199	5.99%

Fiscal Year	2020-2021 Actual	2021-2022 Approved	2021-2022 Actual	2022-2023 Approved	2023-2024 Proposed	Variance	Percentage
Increase in Lcoal Share - Debt Service				\$894,187	\$1,187,586	\$293,399	1.5%
Increase in Local Share - Operations (Including AE)				\$18,270,688	\$18,609,562	\$338,874	1.8%
				\$19,164,875	\$19,797,148	\$632,273	3.3%
City Property Valuation (Current 2023)					2,171,967,423		
Mil Rate For Education (Total)					9.11		
Change on \$150K home					0.29		\$43.67



City Council Order

Ordered that the Auburn City Council hereby adopts and approves the following School Budget articles for Fiscal Year 2023-2024.

1. That \$19,300,554 be authorized to be expended for Regular Instruction;
2. That \$ 12,882,836 be authorized to be expended for Special Education;
3. That \$-0- be authorized to be expended for Career and Technical Education;
4. That \$ 898,147 be authorized to be expended for Other Instruction;
5. That \$ 3,806,698 be authorized to be expended for Student and Staff Support;
6. That \$ 1,200,966 be authorized to be expended for System Administration;
7. That \$ 2,413,311 be authorized to be expended for School Administration;
8. That \$ 2,178,859 be authorized to be expended for Transportation and Buses;
9. That \$ 5,679,257 be authorized to be expended for Facilities Maintenance;
10. That \$ 10,329,269 be authorized to be expended for Debt Service and Other Commitments;
11. That \$ 39,644 be authorized to be expended for All Other Expenditures;
12. That \$ 51,699,304.09 be appropriated for the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and that \$15,245,364.83 be raised as the municipality's contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688;

***Explanation:** The city's contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.*
13. That \$1,187,586 be raised and appropriated for the annual payments on debt service previously approved by the city's legislative body for non-state-funded school construction projects or non-state-funded portions of school construction projects, in addition to the funds appropriated as the local share of the city's contribution to the total cost of funding public education from Pre-kindergarten

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
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Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



City Council Order

to grade 12 as described in the Essential Programs and Services Funding Act in accordance with Maine Revised Statutes, Title 20-A, Section 15690 (2A);

Explanation: *Non-state-funded debt service is the amount of money needed for the annual payments on the city's long-term debt for major capital school construction projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters or other legislative body.*

14. That \$3,150,553 be raised and appropriated in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$3,150,553, as required to fund the budget recommended by the School Committee.

The School Committee recommends \$3,150,553, which exceeds the State's Essential Programs and Services allocation model by \$3,150,553. The School Committee gives the following reasons for exceeding the State's Essential Programs and Services funding model:

The Essential Programs and Services funding model does not recognize all of the costs of special education services, transportation services, instructional services, co-curricular services and other services that the School Department provides.

Explanation: *The additional local funds are those locally raised funds over and above the city's local contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state-funded debt service that will help achieve the school department budget for educational programs.*

15. That the school committee be authorized to expend \$58,729,542 for the fiscal year beginning July 1, 2022 and ending June 30, 2023 from the city's contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, fund balances, state subsidy and other receipts for the support of schools;

16. That the City of Auburn appropriate \$341,747 for Adult Education and raise \$213,644 as the local share, with authorization to expend any additional, incidental or miscellaneous receipts in the interest and for the well-being of the adult education program.

17. That in addition to amounts approved in the preceding articles, the School Committee be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated.

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



City Council Order

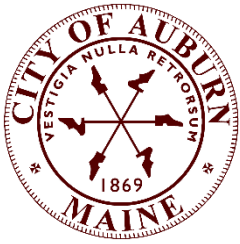
18. That in addition to amount approved in the preceding articles, the School Committee be authorized to transfer up to \$125,000 from the School Department's unexpended balances at the end of the 2022-2023 fiscal year to the Edward Little High School Capital Reserve Fund for the purpose of funding capital improvement projects, facility upgrades, and plant maintenance at the new Edward Little High School and adjacent athletic facilities.

19. That in addition to amount approved in the preceding articles, the School Committee be authorized to transfer up to \$125,000 from the School Department's unexpended balances at the end of the 2022-2023 fiscal year to the School Technology Equipment Reserve Fund for the purpose of funding purchase and maintenance of computers, tablets, audiovisual equipment, and related technology for the School Department.

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager



**City of Auburn
City Council Information Sheet**

Council Workshop or Meeting Date: May 15, 2023

Order: 70-05152023

Author: Glen E. Holmes, Director of Business & Community Development

Subject: TIF #27 Stable Ridge Credit Enhancement Agreement

Information: On March 20th the City Council approved TIF #27 Stable Ridge Development with a potential Credit Enhancement Agreement (CEA). The execution of any CEA related to TIF #27 is required to be preceded by a Public Hearing and approval of the City Council before enactment.

The proposed CEA provides a maximum \$250,000 credit enhancement to the developer upon completion of Phase 1 of the development with a potential additional \$250,000 credit enhancement upon receiving the certificate of occupancy of the 7th building within Phase 2 of the development.

City Budgetary Impacts: As outlined in the proposal.

Staff Recommended Action: Council should consider the financial impacts on future CEA requests on market rate housing developments and determine an amount if any is to be allocated for TIF#27.

Previous Meetings and History:

March 6th, 2023 Public Hearing

March 20th, 2023 Public Hearing and approval of TIF #27 Stable Ridge Development

City Manager Comments:

I concur with the recommendation. Signature:

Attachments: Proposed Credit Enhancement Agreement

CREDIT ENHANCEMENT AGREEMENT

between

THE CITY OF AUBURN, MAINE

and

AMERICAN DEVELOPMENT GROUP, LLC

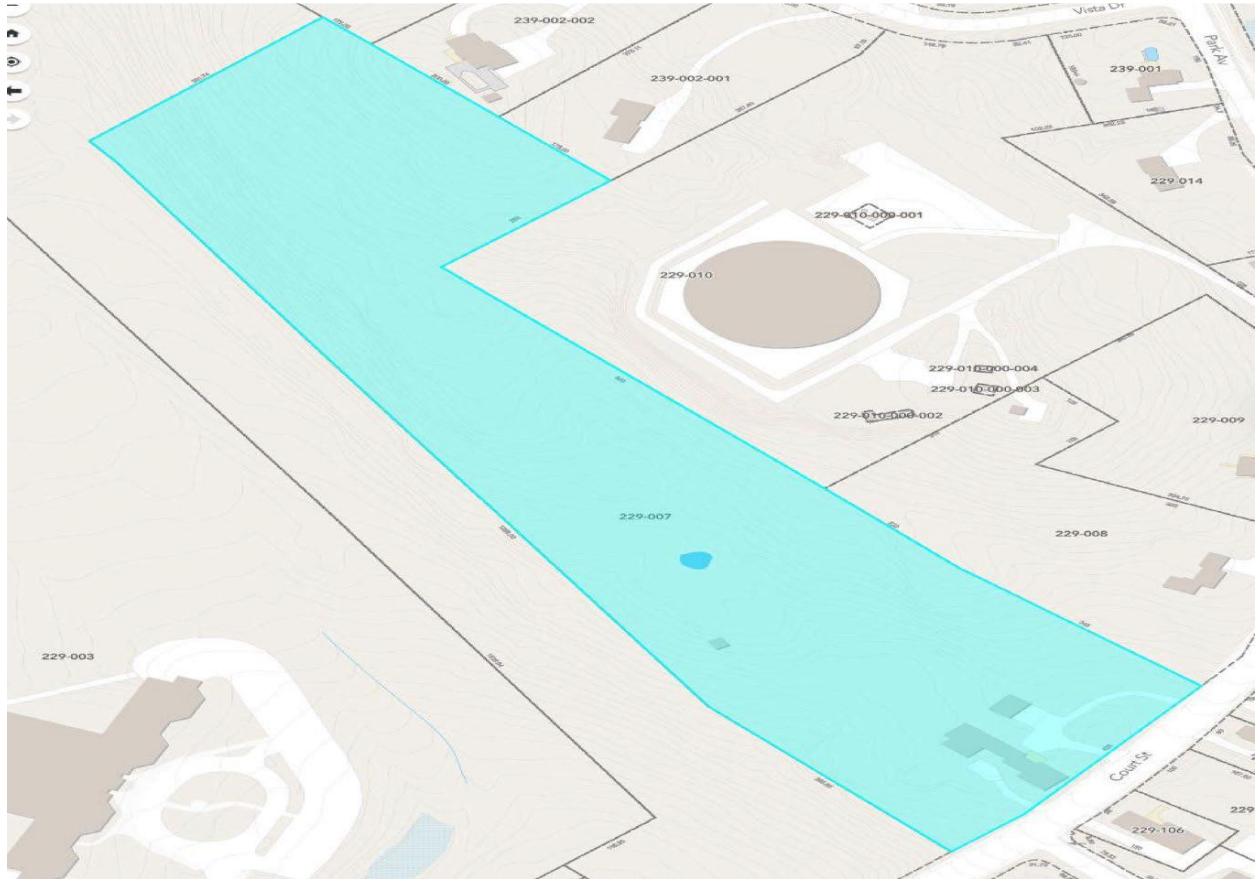
DATE: _____, 2023

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EXHIBITS

Exhibit 1 Copy of Exhibit A-2 from Development Program – District Map



THIS CREDIT ENHANCEMENT AGREEMENT dated as of _____, 2023, between the City of Auburn, a municipal corporation located in the City of Auburn, County of Androscoggin and State of Maine, with offices at 60 Court Street, Auburn, Maine 04210 (hereinafter "the City"), and **American Development Group, LLC** (the "Developer"), a Maine limited liability company, with a principal place of business of **8 Belmont Court, Auburn, ME 04210**.

WITNESSETH THAT

WHEREAS, on March 20, 2023, and pursuant to the Act, the City Council of the City at a meeting duly called and held, adopted an order that designated a tax increment financing ("TIF") district: the TIF #27 Stable Ridge Municipal Development and Tax Increment Financing District (the "District"); and

WHEREAS, on March 20, 2023, the City of Auburn adopted a development program: the TIF #27 Stable Ridge Municipal Development and Tax Increment Financing District Development Program (the "Development Program"); and

WHEREAS, the Commissioner of the State of Maine Department of Economic and Community Development ("DECD") reviewed and approved the District and the Development Program pursuant to an approval letter dated April 24, 2023; and

WHEREAS, within the Development Program, and as contemplated thereby, the City contemplated executing a credit enhancement agreement with the Developer after holding a public hearing and Council approval; and

WHEREAS, the City and the Developer desire and intend that this Credit Enhancement Agreement be and constitute the credit enhancement agreement contemplated by and described in the Development Program; and

WHEREAS, the City Council held a public hearing and approved this Credit Enhancement Agreement on May 15, 2023; and

NOW, THEREFORE, in consideration of the foregoing and in consideration of the mutual promises and covenants set forth herein, the parties hereby agree as follows:

**ARTICLE I
DEFINITIONS**

Section 1.1. Definitions.

The terms defined in this Article I shall, for all purposes of this Agreement, have the meanings herein specified, unless the context clearly requires otherwise:

"Act" means chapter 206 of Title 30-A of the Maine Revised Statutes and regulations adopted thereunder, as amended from time to time.

"Agreement" shall mean this Credit Enhancement Agreement between the City and Developer dated as of the date set forth above, as such may be amended from time to time.

“Captured Assessed Value” means the amount, stated as a percentage, of the Increased Assessed Value of the Property that is retained in the District in each Tax Year during the term of the District, as specified in Section 2.2 hereof.

“Commissioner” means the Commissioner of the Maine Department of Economic and Community Development.

“Current Assessed Value” means the then-current assessed value of the Property located in the District as determined by the City Tax Assessor as of April 1 of each Tax Year during the term of this Agreement.

“Development Program Fund” means the development program fund described in the Financial Plan of the Development Program into which the Tax Increment Revenues are to be deposited, established and maintained pursuant to the Development Program and Article II hereof.

“District” means the TIF #27 Stable Ridge Municipal Development and Tax Increment Financing District, designated by the City on March 20, 2023, a map of which is attached as Exhibit A-2 to the Development Program.

“Effective Date” means the date of final approval of the Development Program by the Commissioner pursuant to the Act.

“Financial Plan” means the financial plan described in the “Financial Plan” Section of the Development Program.

“Fiscal Year” means July 1 to June 30 each year or such other fiscal year as the City may from time to time establish.

“Increased Assessed Value” means, for each Fiscal Year during the term of this Agreement, the amount by which the Current Assessed Value for such year exceeds the Original Assessed Value. If the Current Assessed Value is less than or equal to the Original Assessed Value in any given Tax Year, there is no Increased Assessed Value in that year.

“Original Assessed Value” means two hundred thirty-five thousand five hundred dollars (\$235,500), the assessed value of the Property as of March 31, 2022 (April 1, 2021).

“Project” means the development of 10 buildings with 24 apartments, a garage and recreational storage facility, located on the Property.

“Property” means the 13.19-acre parcel identified on City tax maps as Map 229/Lot 007 as of April 1, 2021, owned by the Developer within the District upon which the Project is located.

“Property Taxes” means any and all *ad valorem* real property taxes levied, charged or assessed against real property located in the District by the City, or on its behalf.

“State” means the State of Maine.

“Tax Increment Revenues” means that portion of all real property taxes assessed and paid to the City in any Tax Year, in excess of any state, or special district tax, upon the Captured Assessed Value.

“Tax Payment Date” means the later of the date(s) on which real property taxes levied by the City are due and payable from owners of property located within the City, or are actually paid to the City with respect to taxable property located within the District.

“Tax Year” shall have the meaning given such term in 30-A M.R.S. § 5222(18), as amended, to wit: April 1 to March 31.

Section 1.2. Interpretation and Construction.

In this Agreement, unless the context otherwise requires:

(a) The terms “hereby,” “hereof,” “hereto,” “herein,” “hereunder” and any similar terms, as used in this Agreement, refer to this Agreement, and the term “hereafter” means after, and the term “heretofore” means before, the date of delivery of this Agreement.

(b) Words importing a particular gender mean and include correlative words of every other gender and words importing the singular number mean and include the plural number and vice versa.

(c) Words importing persons mean and include firms, associations, partnerships (including limited partnerships), trusts, corporations and other legal entities, including public or governmental bodies, as well as any natural persons.

(d) Any headings preceding the texts of the several Articles and Sections of this Agreement, and any table of contents or marginal notes appended to copies hereof, shall be solely for convenience of reference and shall not constitute a part of this Agreement, nor shall they affect its meaning, construction or effect.

(e) All approvals, consents and acceptances required to be given or made by any signatory hereto shall not be withheld unreasonably.

(f) All notices to be given hereunder shall be given in writing and, unless a certain number of days is specified, within a reasonable time.

(g) If any clause, provision or Section of this Agreement shall be ruled invalid by any court of competent jurisdiction, the invalidity of such clause, provision or Section shall not affect any of the remaining provisions hereof.

ARTICLE II

DEVELOPMENT PROGRAM FUND AND FUNDING REQUIREMENTS

Section 2.1. Creation of Development Program Fund.

The City hereby confirms the creation and establishment of a segregated fund in the name of the City designated as the “Development Program Fund” pursuant to, and in accordance with the terms and conditions of, the Development Program and 30-A M.R.S. § 5227(3). The Development Program Fund shall be used to fund payments to Developer. The Development Program Fund consists of two sub-accounts: one for the Developer reimbursement and one for the City programs and projects. Upon each payment in full as due of property taxes by the Developer, the City, based upon the allocations described above, will deposit into the Development Program Fund Developer’s sub-account. The Development Program Fund Developer’s sub-account is pledged to and charged with the payment of the project costs in the manner provided in 30-A M.R.S. § 5227(3). In each fiscal year, the City will disburse funds from the Development Program Fund sub-account to the Developer within thirty (30) business days following payment of the taxes on all captured assessed value. The City shall make payments into the Development Program Fund in the manner and priority provided in 30-A M.R.S. § 5227(3)(B), and as set forth in Section 3.1(b) below.

Section 2.2. Captured Assessed Value; Deposits into Development Program Fund.

(a) Each year during the term of this Agreement, for ten (10) years, commencing with the July 1, 2023 – June 30, 2024 fiscal year and continuing through and including the July 1, 2032 – June 30, 2033 fiscal year (the “CEA Years”), the City shall retain in the District one hundred percent (100%) of the Increased Assessed Value as Captured Assessed Value.

(b) For each of the CEA Years, the City shall deposit into the Development Program Fund contemporaneously with each payment of Property Taxes during the term of this Agreement an amount equal to one hundred percent (100%) of that portion of the property tax payment constituting Tax Increment Revenues. The Development Program Fund is pledged to and charged with the payment of costs in the manner and priority provided in 30-A M.R.S. § 5227(3)(B). The City shall allocate the Tax Increment Revenues so deposited in the Development Program Fund between the Developer Project Cost Subaccount and the City Project Cost Subaccount as follows: the City shall deposit into the Developer Project Cost Subaccount fifty percent (50%) of the Tax Increment Revenues until the expiration of the CEA Years, or until the reimbursements to the Developer reach a cap of \$500,000 (the “Cap”), whichever occurs first. The amounts in the Developer Project Cost Subaccount shall be used and applied solely to fund the payments to the Developer pursuant to the Agreement. The City shall allocate the remaining fifty percent (50%) of Tax Increment Revenues during the CEA Years to the City Project Cost Subaccount. In the event that the Cap is reached prior to the end of the term of this Agreement, the City shall retain rest of the Tax Increment Revenues in the City Project Cost Subaccount for the remainder of the CEA Years.

Section 2.3. Use of Monies in Development Program Fund.

All monies in the Development Program Fund that are allocable to and/or deposited in the Development Program Fund shall in all cases be used and applied to fund fully the City's payment obligations to Developer, as described in Articles II and III hereof.

Section 2.4. Monies Held in Segregated Account.

All monies paid into the Developer Project Cost Subaccount under the provisions hereof and the provisions of the Development Program shall be held by the City for the benefit of the Developer in a segregated account. The City shall never be under any obligation to deposit into the Developer Project Cost Subaccount any funds other than Developer Tax Increment Revenues received by the City from Developer, the City's obligations under this Agreement extending only to funds that are Developer Tax Increment Revenues actually paid by Developer to the City. Interest earnings thereon shall be retained by the City for the City's own use.

**ARTICLE III
PAYMENT OBLIGATIONS**

Section 3.1. Developer Payments.

- (a) The City agrees to pay Developer all amounts then on deposit in the Developer Project Cost Subaccount, on or before thirty (30) days following the Tax Payment Date as follows:
 - i. Prior to the completed development of seven buildings with occupancy permits, reimbursements continue until the expiration of the CEA Years, or until the reimbursements to the Developer reach a cap of \$250,000, whichever occurs first; and
 - ii. When the Developer has completed development of seven buildings with occupancy permits, the reimbursements continue for the CEA Years or until the reimbursements to the Developer reach a cap of \$500,000, whichever occurs first.
- (b) Notwithstanding anything to the contrary contained herein, if, with respect to any Tax Payment Date, any portion of the property taxes assessed against real property located in the District remain unpaid due to a bona fide valuation dispute, the City shall be under no obligation to pay Developer's share of the Tax Increment Revenues to Developer. In such a circumstance, the property taxes actually paid with respect to such Tax Payment Date shall, first, be applied to taxes due on account of Original Assessed Value; and second, shall constitute payment of Property Taxes with respect to Increased Assessed Value, to be applied first to payment in full of the applicable Town percent share of the Tax Increment Revenues for the year concerned and deposited into the Town Subaccount in accordance with Article II hereof.

Section 3.2. Failure to Make Payment.

In the event the City should fail to, or be unable to, make any of the payments at the time and in the amount required under the foregoing provisions of this Article III including in the event that the amount deposited into Development Program Fund is insufficient to reimburse Developer for the full amount due to Developer under this Agreement, the amount or installment so unpaid shall continue as a limited obligation of the City, under the terms and conditions hereinafter set forth, until the amount unpaid shall have been fully paid.

Section 3.3. Limited Obligation.

The City's obligations of payment hereunder shall be limited obligations of the City payable solely from Tax Increment Revenues pledged therefor under this Agreement. The City's obligations hereunder shall not constitute a general debt or a general obligation or charge against or pledge of the faith and credit or taxing power of the City, the State of Maine, or of any municipality or political subdivision thereof, but shall be payable solely from that portion of Tax Increment Revenues payable to Developer hereunder, whether or not actually deposited into Development Program Fund. This Agreement shall not directly, indirectly or contingently obligate the City, the State of Maine, or any other City or political subdivision to levy or to pledge any form of taxation whatever therefor or to make any appropriation for their payment, excepting the pledge of the Tax Increment Revenues established under this Agreement.

Section 3.4. Obligations Unconditional.

Except as otherwise provided in this Agreement or as required by applicable law, the obligations of the City to make the payments described in this Agreement shall be absolute and unconditional, and the City shall not suspend or discontinue any payment hereunder or terminate this Agreement for any cause, irrespective of any defense or any rights of setoff, recoupment or counterclaim it might otherwise have against the Developer, other than by reason of and to the extent provided in a final judgment by a court of competent jurisdiction or by reason of an order of Trustee Process or Attachment. The City hereby acknowledges that the Developer has the right to enforce the contractual obligations of the City under this Agreement and that the governmental immunity of the City does not apply to actions to enforce its contractual obligations; provided however, that nothing herein shall constitute a waiver of the City's tort immunity or any other governmental immunities

**ARTICLE IV
FURTHER INSTRUMENTS AND BOOKS AND RECORDS**

Section 4.1. Further Instruments and City Costs.

The City shall, upon the reasonable request of Developer, from time to time execute and deliver such further instruments and take such further action as may be reasonable and as may be required to carry out the provisions of this Agreement; provided, however, that no such instruments or actions shall pledge the credit of the City; and provided further that the cost of

executing and delivering such further instruments (including the reasonable and related costs of counsel to the City with respect thereto) shall be borne exclusively by Developer.

Section 4.2. Access to Books and Records.

(a) All non-confidential books, records and documents in the possession of the City relating to the District, the Development Program, this Agreement and the monies, revenues and receipts on deposit or required to be deposited into Development Program Fund shall at all reasonable times and upon reasonable notice be open to inspection by Developer, its agents and employees.

(b) All non-confidential books, records, lease agreements and documents in the possession of Developer relating to the District, the Development Program, this Agreement and the monies, revenues and receipts used from the Development Program Fund shall at all reasonable times and upon reasonable notice be open to inspection by City, its agents and employees.

**ARTICLE V
DEFAULTS AND REMEDIES**

Section 5.1. Events of Default.

Each of the following events shall constitute and be referred to in this Agreement as an “Event of Default”:

(a) Any failure by the City to pay any amounts due to Developer when the same shall become due and payable;

(b) Any failure by the City to make deposits into Development Program Fund as and when due;

(c) Any failure by the City or Developer to observe and perform in all material respects any covenant, condition, agreement or provision contained herein on the part of the City or Developer to be observed or performed, which failure is not cured within thirty (30) days following written notice thereof;

(d) If a decree or order of a court or agency or supervisory authority having jurisdiction in the premises of the appointment of a conservator or receiver or liquidator of, any insolvency, readjustment of debt, marshaling of assets and liabilities or similar proceedings, or for the winding up or liquidation of the Developer’s affairs shall have been entered against the Developer or the Developer shall have consented to the appointment of a conservator or receiver or liquidator in any such proceedings of or relating to the Developer or of or relating to all or substantially all of its property, including without limitation the filing of a voluntary petition in bankruptcy by the Developer or the failure by the Developer to have an involuntary petition in bankruptcy dismissed within a period of ninety (90) consecutive days following its filing or in the event an order for release has been entered under the Bankruptcy Code with respect to the Developer;

- (e) If any secured lender of Developer accelerates the indebtedness owed to it;
- (f) If any written representation or warranty given to the City by Developer is knowingly incorrect or incomplete in any material respect, other than statements made about or in agreements with the City that were later changed by mutual consent; and
- (g) If Developer fails to maintain adequate surety bonding during construction at the levels and terms as may be required from time to time by the Developer's secured lenders and/or Developer allows mechanics' liens to encumber the Project for a period of more than sixty (60) days.

Section 5.2. Remedies on Default.

Subject to the provisions contained in Section 8.9, whenever any Event of Default described in Section 5.1 hereof shall have occurred and be continuing, the nondefaulting party, following the expiration of any applicable cure period, shall have all rights and remedies available to it at law or in equity, including the rights and remedies available to a secured party under the laws of the State of Maine, and may take whatever action as may be necessary or desirable to collect the amount then due and thereafter to become due, to specifically enforce the performance or observance of any obligations, agreements or covenants of the nondefaulting party under this Agreement and any documents, instruments and agreements contemplated hereby or to enforce any rights or remedies available hereunder.

Section 5.3. Remedies Cumulative.

Subject to the provisions of Section 8.9 below concerning dispute resolution, no remedy herein conferred upon or reserved to any party is intended to be exclusive of any other available remedy or remedies but each and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Agreement or now or hereafter existing at law, in equity or by statute. Delay or omission to exercise any right or power accruing upon any Events of Default to insist upon the strict performance of any of the covenants and agreements herein set forth or to exercise any rights or remedies upon the occurrence of an Event of Default shall not impair any such right or power or be considered or taken as a waiver or relinquishment for the future of the right to insist upon and to enforce, from time to time and as often as may be deemed expedient, by injunction or other appropriate legal or equitable remedy, strict compliance by the parties hereto with all of the covenants and conditions hereof, or of the rights to exercise any such rights or remedies, if such Events of Default be continued or repeated.

ARTICLE VI
EFFECTIVE DATE, TERM AND TERMINATION

Section 6.1. Effective Date and Term.

(a) Notwithstanding any other provision of this Agreement, this Agreement is conditioned upon receipt of the Department's unconditional approval of the City's designation of the District and adoption of the Development Program. Following execution and delivery of this

Agreement, the Agreement shall not be or become binding and enforceable until receipt of such unconditional approval.

(b) From the date of execution and delivery of this Agreement, the Agreement shall remain in full force and effect until the completion of the CEA Years as herein defined, unless even sooner terminated pursuant to any other applicable provision of this Agreement.

Section 6.2. Cancellation and Expiration of Term.

At the acceleration, termination or other expiration of this Agreement in accordance with the provisions of this Agreement, the City and Developer shall each execute and deliver such documents and take or cause to be taken such actions as may be necessary to evidence the termination of this Agreement.

**ARTICLE VII
ASSIGNMENT AND PLEDGE OF DEVELOPER'S INTEREST**

Section 7.1. Pledge and/or Assignment.

The City hereby acknowledges that Developer may pledge, assign and grant a security interest in its right, title and interest in, to and under this Agreement as collateral for financing by a bank or financial institution to Developer for the Project, although no obligation is hereby imposed on Developer to make such assignment or pledge. Recognizing this possibility, the City does hereby consent and agree to the pledge and assignment of and the grant of a security interest in all Developer's right, title and interest in, to and under this Agreement and in, and to the payments to be made to Developer hereunder, to third parties as collateral or security for indebtedness or otherwise, on one or more occasions during the term hereof. The City agrees upon request to execute and deliver any assignments, pledge agreements, consents or other confirmations required by the prospective pledgee or assignee or secured party, including without limitation recognition of the pledgee or assignee or secured party as the holder of all right, title and interest herein and as the payee of amounts due and payable hereunder and any and all such other documentation as shall confirm to such pledgee or assignee or secured party the position of such assignee or pledgee or secured party and the irrevocable and binding nature of this Agreement, and provide to the pledgee or assignee such rights and/or remedies as the parties may reasonably deem necessary for establishing, perfection and protection of its interest herein. Developer shall be responsible for the City's necessary and reasonable costs of counsel with respect to any such pledge or assignment.

Section 7.2. Transfer

Except as specified in Section 7.1 hereof, Developer shall not transfer or assign any portion of its rights in, to and under this Agreement without the prior written consent of the City, which consent shall not be unreasonably withheld, conditioned or delayed.

ARTICLE VIII MISCELLANEOUS

Section 8.1. Successors.

In the event of the dissolution, merger or consolidation of the City or Developer, the covenants, stipulations, promises and agreements set forth herein, by or on behalf of or for the benefit of such party shall bind or inure to the benefit of the successors and assigns thereof from time to time and any entity, officer, board, commission, agency or instrumentality to whom or to which any power or duty of such party shall be transferred. Notwithstanding this Subsection 8.1, unless the City affirmatively approves of such action, which approval shall not be unreasonably withheld so long as the action will not have the effect of markedly changing the use of the Property or the nature of the Project, the City shall have the right to terminate this Agreement upon the dissolution, merger, or consolidation of the Developer, and if it exercises such right shall not be obligated to comply with this Agreement thereafter.

Section 8.2. Parties-in-Interest.

Except as herein otherwise specifically provided, nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person, firm or corporation other than the City and Developer any right, remedy or claim under or by reason of this Agreement, it being intended that this Agreement shall be for the sole and exclusive benefit of the City and Developer.

Section 8.3. Severability.

In case any one or more of the provisions of this Agreement shall, for any reason, be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this Agreement and this Agreement shall be construed and enforced as if such illegal or invalid provision had not been contained herein.

Section 8.4. No Personal Liability of Officials of the City.

No covenant, stipulation, obligation or agreement of the City contained herein shall be deemed to be a covenant, stipulation or obligation of any present or future elected or appointed official, officer, agent, servant or employee of the City in his or her individual capacity, and neither the City Council nor any official, officer, employee or agent of the City shall be liable personally with respect to this Agreement or be subject to any personal liability or accountability by reason hereof.

Section 8.5. Counterparts.

This Agreement may be executed in any number of counterparts, each of which, when so executed and delivered, shall be an original, but such counterparts shall together constitute but one and the same Agreement.

Section 8.6. Governing Law.

The laws of the State of Maine shall govern the construction and enforcement of this Agreement.

Section 8.7. Amendments.

This Agreement may be amended only with the concurring written consent of both of the parties hereto.

Section 8.8. Integration.

This Agreement completely and fully supersedes all other prior or contemporaneous understandings or agreements, both written and oral, between the City and Developer relating to the specific subject matter of this Agreement and the transactions contemplated hereby.

Section 8.9. Dispute Resolution.

In the event of a dispute regarding this Agreement or the transactions contemplated by it, the parties hereto will use all reasonable efforts to resolve the dispute on an amicable basis. If the dispute is not resolved on that basis within sixty (60) days after one party first brings the dispute to the attention of the other party, then either party may refer the dispute for resolution by one arbitrator mutually agreed to by the parties, and judgment on the award rendered by the arbitrator may be entered in any Maine state court having jurisdiction. Any such arbitration will take place in Auburn, Maine or such other location as mutually agreed by the parties. The parties acknowledge that arbitration shall be the sole mechanism for dispute resolution under this Agreement. Provided however, that in the event the parties are unable to agree, within a reasonable period, on the selection of an arbitrator, either party may file suit to resolve the dispute in any court having jurisdiction within the State of Maine. This arbitration clause shall not bar the City's assessment or collection of property taxes in accordance with law, including by judicial proceedings, including tax lien thereof.

Section 8.10. Reserved.

Section 8.11. Notices.

All notices, certificates, requests, requisitions or other communications by the City or Developer pursuant to this Agreement shall be in writing and shall be sufficiently given and shall be deemed given when mailed by first class mail, postage prepaid, addressed as follows:

If to the City:

City Manager
City of Auburn
60 Court Street
Auburn, Maine 04210

With a copy to:

Philip Saucier, Esq.
Bernstein Shur
100 Middle Street
P.O. Box 9729
Portland, Maine 04104-5029

If to Developer:

American Development Group, LLC
ATTN: Jessica Klimek
8 Belmont Court
Auburn, ME 04210

With a copy to:

[Developer’s counsel name and address, if applicable]

Either of the parties may, by notice given to the other, designate any further or different addresses to which subsequent notices, certificates, requests or other communications shall be sent hereunder.

IN WITNESS WHEREOF, the City and Developer have caused this Agreement to be executed in their respective corporate names and their respective corporate seals to be hereunto affixed and attested by the duly authorized officers, all as of the date first above written.

WITNESS:

CITY OF AUBURN

By: _____

Name: Phillip Crowell
Its City Manager Duly Authorized by the City
Council on May 15, 2023

WITNESS:

AMERICAN DEVELOPMENT GROUP, LLC

By: _____

Name:

Its:

Exhibit 1: Map of District



City Council Order

IN CITY COUNCIL

Approval of Credit Enhancement Agreement with American Development Group, LLC

WHEREAS, the City of Auburn (the “City”) designated the **TIF #27 Stable Ridge Municipal Development and Tax Increment Financing District** (the “District”) pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, by action of the City Council at a meeting of the City Council held on March 20, 2023 (the “Vote”) and pursuant to the same Vote adopted a development program and financial plan for the District (the “Development Program”); and

WHEREAS, the Maine Department of Economic and Community Development approved the District and the Development Program on April 24, 2023; and

WHEREAS, American Development Group, LLC (the “Developer”) has undertaken the construction of apartments within the District; and

WHEREAS, the Development Program authorized the City Council to approve a credit enhancement agreement with the Developer, following a public hearing, in an amount of up to \$500,000 for a maximum of 10 years; and

WHEREAS, the City and the Developer desire and intend that this Credit Enhancement Agreement be and constitute such credit enhancement agreement contemplated by and described in the Development Program.

ORDERED AS FOLLOWS:

The City Manager is hereby authorized and directed to enter into the specific credit enhancement agreement with American Development Group, LLC in substantially the form as presented to the City Council and consistent with the procedural requirements that are described in the Development Program.

Approved May 15, 2023, by the City Council, at a meeting duly convened and conducted in Auburn, Maine.

Richard Whiting, Ward One
Joseph Morin, Ward Four
Belinda A. Gerry, At Large

Ryan Hawes, Ward Two
Leroy G. Walker, Ward Five
Jason J. Levesque, Mayor

Stephen G. Milks, Ward Three
Dana Staples, At Large
Phillip L. Crowell, Jr., City Manager

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: April 2023 Financial Report

DATE: May 15, 2023

The following is a discussion regarding the significant variances found in the City's April financial report. Please note that although the monthly financial report contains amounts reported by the School Department, this discussion is limited to the City's financial results and does not attempt to explain any variances for the School Department.

The City has completed its tenth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 83.3% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues collected through April 30, including the school department were \$90,481,315, or 84.53%, of the budget. The municipal revenues including property taxes were \$64,354,670, or 91.31% of the budget which is less than the same period last year by 3.03%, however, the dollar amount is \$2,851,549 more than last year. The accounts listed below are noteworthy.

- A. March 15th the second installment for real estate taxes was due. The current year's tax revenue is at 96.63% as compared to 97.14% last year. Courtesy letters were sent out in April for those taxpayers that had not paid their taxes. The lien process will begin in May.
- B. State Revenue Sharing continues to outpace expectations and is currently \$474,209 more than last year.
- C. Excise tax for the month of April is 86.52%. This is an increase from FY 22 of \$89,217.

Expenditures

City expenditures through April 2023 are \$41,094,937 or 80.09%, of the budget. Noteworthy variances are:

- A. The majority of operating departments are either below or right on target for April. The accounts that are over at 10 months are Debt Service, which the largest part of this line item is paid in the fall. General Assistance is currently at 164.48% The intergovernmental agencies get paid either quarterly or one annual payment. The budget is currently below last year's expenditures by 5.33%.

Investments

This section contains an investment schedule as of April 30th. Currently the City's funds are earning an average interest rate of 3.24% compared to last years 0.24%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of April 2023, March 2023, and June 2022

	April 30 2023	March 31 2023	Increase (Decrease)	UNAUDITED JUNE 30 2022
ASSETS				
CASH	\$ 61,742,942	\$ 65,083,908	\$ (3,340,966)	\$ 25,056,314
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	813,943	3,072,657	(2,258,714)	1,461,282
TAXES RECEIVABLE-CURRENT	1,738,132	2,902,946	(1,164,814)	42,636
DELINQUENT TAXES	446,660	453,145	(6,485)	395,714
TAX LIENS	580,911	599,820	(18,909)	1,297,627
NET DUE TO/FROM OTHER FUNDS	(24,116,451)	(25,870,873)	1,754,422	4,391,622
	<hr/>			
TOTAL ASSETS	\$ 41,206,137	\$ 46,241,603	\$ (5,035,466)	\$ 32,645,195
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (243,940)	\$ 21,731	\$ (265,671)	\$ (824,510)
PAYROLL LIABILITIES	(1,229,880)	(191,636)	(1,038,244)	2,948,844
ACCRUED PAYROLL	-	-	-	(263,746)
STATE FEES PAYABLE	(112,906)	(126,744)	13,838	(183)
ESCROWED AMOUNTS	(43,565)	(42,041)	(1,524)	(40,426)
DEFERRED REVENUE	(2,613,849)	(3,804,057)	1,190,208	(1,585,602)
DUE TO OTHER FUNDS	-	-	-	-
	<hr/>			
TOTAL LIABILITIES	\$ (4,244,139)	\$ (4,142,747)	\$ (101,392)	\$ 234,377
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (33,963,182)	\$ (39,100,040)	\$ 5,136,858	\$ (29,880,756)
FUND BALANCE - RESTRICTED	(2,309,553)	(2,309,553)		(2,309,553)
FUND BALANCE - NON SPENDABLE	(689,263)	(689,263)	-	(689,263)
	<hr/>			
TOTAL FUND BALANCE	\$ (36,961,998)	\$ (42,098,856)	\$ 5,136,858	\$ (32,879,572)
	<hr/>			
TOTAL LIABILITIES AND FUND BALANCE	\$ (41,206,137)	\$ (46,241,603)	\$ 5,035,466	\$ (32,645,195)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH April 30, 2023 VS April 30, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU APR 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU APR 2022	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 52,463,320	\$ 50,697,768	96.63%	\$ 50,042,450	\$ 48,611,259	97.14%	\$ 2,086,509
PRIOR YEAR TAX REVENUE	\$ -	\$ 717,359		\$ -	\$ 523,015		\$ 194,344
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,770,000	\$ 1,322,921	74.74%	\$ 1,650,000	\$ 1,290,048	78.18%	\$ 32,873
EXCISE	\$ 4,435,000	\$ 3,837,029	86.52%	\$ 4,425,000	\$ 3,747,812	84.70%	\$ 89,217
PENALTIES & INTEREST	\$ 120,000	\$ 63,881	53.23%	\$ 120,000	\$ 94,556	78.80%	\$ (30,675)
TOTAL TAXES	\$ 58,788,320	\$ 56,638,959	96.34%	\$ 56,237,450	\$ 54,266,690	96.50%	\$ 2,372,269
LICENSES AND PERMITS							
BUSINESS	\$ 190,000	\$ 247,930	130.49%	\$ 166,000	\$ 261,833	157.73%	\$ (13,903)
NON-BUSINESS	\$ 195,250	\$ 287,768	147.38%	\$ 300,200	\$ 395,507	131.75%	\$ (107,739)
TOTAL LICENSES	\$ 385,250	\$ 535,698	139.05%	\$ 466,200	\$ 657,340	141.00%	\$ (121,642)
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 419,744	104.94%	\$ 390,000	\$ 421,592	108.10%	\$ (1,848)
STATE REVENUE SHARING	\$ 4,504,100	\$ 4,603,571	102.21%	\$ 3,150,000	\$ 4,129,362	131.09%	\$ 474,209
WELFARE REIMBURSEMENT	\$ 83,912	\$ 79,233	94.42%	\$ 90,656	\$ 59,663	65.81%	\$ 19,570
OTHER STATE AID	\$ 32,000	\$ 16,791	52.47%	\$ 32,000	\$ 15,763	49.26%	\$ 1,028
CITY OF LEWISTON	\$ 182,000	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 5,202,012	\$ 5,119,339	98.41%	\$ 3,891,040	\$ 4,626,380	118.90%	\$ 492,959
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 361,400	\$ 112,273	31.07%	\$ 184,400	\$ 138,827	75.29%	\$ (26,554)
PUBLIC SAFETY	\$ 30,800	\$ 80,962	262.86%	\$ 176,600	\$ 136,290	77.17%	\$ (55,328)
EMS TRANSPORT	\$ 1,350,000	\$ 1,294,848	95.91%	\$ 1,250,000	\$ 1,233,250	98.66%	\$ 61,598
TOTAL CHARGE FOR SERVICES	\$ 1,742,200	\$ 1,488,084	85.41%	\$ 1,611,000	\$ 1,508,367	93.63%	\$ (20,283)
FINES							
PARKING TICKETS & MISC FINES	\$ 28,000	\$ 20,945	74.80%	\$ 41,500	\$ 39,730	95.73%	\$ (18,785)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 30,000	\$ 94,990	316.63%	\$ 40,000	\$ 22,278	55.70%	\$ 72,712
RENTS	\$ 75,000	\$ 12,382	16.51%	\$ 125,000	\$ 15,819	12.66%	\$ (3,437)
UNCLASSIFIED	\$ 20,000	\$ 146,018	730.09%	\$ 20,000	\$ 29,178	145.89%	\$ 116,840
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 52,141		\$ -	\$ 50,005		\$ 2,136
SALE OF PROPERTY	\$ 100,000	\$ 2,438	2.44%	\$ 120,000	\$ 35,235	29.36%	\$ (32,797)
MMWAC HOST FEES	\$ 240,000	\$ 193,426	80.59%	\$ 234,000	\$ 193,426	82.66%	\$ (0)
TRANSFER IN: TIF	\$ 1,140,000	\$ -	0.00%	\$ 1,140,000	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 619,000	\$ -	0.00%	\$ 473,925	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
SPONSORSHIPS - ECONOMIC DEVELOPMENT		\$ 43,095					
CDBG	\$ 588,154	\$ -	0.00%	\$ 252,799	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 7,156	35.78%	\$ 20,000	\$ 15,578	77.89%	\$ (8,422)
CITY FUND BALANCE CONTRIBUTION	\$ 1,500,000	\$ -	0.00%	\$ 475,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 4,332,154	\$ 551,645	12.73%	\$ 2,900,724	\$ 361,519	12.46%	\$ 147,031
TOTAL GENERAL FUND REVENUES	\$ 70,477,936	\$ 64,354,670	91.31%	\$ 65,147,914	\$ 61,460,026	94.34%	\$ 2,851,549
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 34,826,024	\$ 25,701,314	73.80%	\$ 28,900,061	\$ 22,430,127	77.61%	\$ 3,271,187
EDUCATION	\$ 489,465	\$ 393,786	80.45%	\$ 518,821	\$ 561,031	108.14%	\$ (167,245)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 1,251,726	\$ 31,545	2.52%	\$ 879,404	\$ -	0.00%	\$ 31,545
TOTAL SCHOOL	\$ 36,567,215	\$ 26,126,645	71.45%	\$ 30,298,286	\$ 22,991,158	75.88%	\$ 3,135,487
GRAND TOTAL REVENUES	\$ 107,045,151	\$ 90,481,315	84.53%	\$ 95,446,200	\$ 84,451,184	88.48%	\$ 5,987,036

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH April 30, 2023 VS April 30, 2022

DEPARTMENT	FY 2023 BUDGET	EXP THRU APR 2023	% OF BUDGET	FY 2022 BUDGET	EXP THRU APR 2022	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 170,500	\$ 153,044	89.76%	\$ 104,850	\$ 101,773	97.07%	\$ 51,271
CITY MANAGER	\$ 510,978	\$ 379,715	74.31%	\$ 447,401	\$ 399,558	89.31%	\$ (19,843)
COMMUNICATIONS & ENGAGEMENT	\$ 218,746	\$ 139,055	63.57%	\$ 911,637	\$ 811,995	89.07%	\$ (672,940)
CITY CLERK	\$ 257,506	\$ 212,629	82.57%	\$ 237,474	\$ 190,205	80.10%	\$ 22,424
FINANCIAL SERVICES	\$ 1,138,802	\$ 934,146	82.03%	\$ 810,303	\$ 634,852	78.35%	\$ 299,294
HUMAN RESOURCES	\$ 222,099	\$ 175,369	78.96%	\$ 220,250	\$ 171,702	77.96%	\$ 3,667
INFORMATION TECHNOLOGY	\$ 827,000	\$ 635,111	76.80%	\$ -	\$ -	-	\$ 635,111
TOTAL ADMINISTRATION	\$ 3,345,631	\$ 2,629,069	78.58%	\$ 2,731,915	\$ 2,310,085	84.56%	\$ 318,984
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 666,629	\$ 600,602	90.10%	\$ 900,583	\$ 677,230	75.20%	\$ (76,628)
ECONOMIC DEVELOPMENT	\$ 286,598	\$ 234,089	81.68%	\$ 108,469	\$ 95,613	88.15%	\$ 138,476
BUSINESS & COMMUNITY DEVELOPMENT	\$ 671,411	\$ 232,044	34.56%	\$ 512,260	\$ 230,263	44.95%	\$ 1,781
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 197,165	164.48%	\$ 119,875	\$ 80,283	66.97%	\$ 116,882
RECREATION & SPORTS TOURISM	\$ 762,440	\$ 530,546	69.59%	\$ 584,056	\$ 470,785	80.61%	\$ 59,761
PUBLIC LIBRARY	\$ 1,084,437	\$ 918,190	84.67%	\$ 1,052,163	\$ 964,483	91.67%	\$ (46,293)
TOTAL COMMUNITY SERVICES	\$ 3,591,390	\$ 2,712,636	75.53%	\$ 3,277,406	\$ 2,518,657	76.85%	\$ 193,979
FISCAL SERVICES							
DEBT SERVICE	\$ 8,361,254	\$ 8,394,861	100.40%	\$ 7,734,169	\$ 7,652,856	98.95%	\$ 742,005
CAPITAL INVESTMENT & PURCHASING	\$ 672,473	\$ 493,560	73.39%	\$ 677,872	\$ 531,853	78.46%	\$ (38,293)
WORKERS COMPENSATION	\$ 698,000	\$ 698,000	100.00%	\$ 642,400	\$ 642,400	100.00%	\$ 55,600
WAGES & BENEFITS	\$ 7,876,393	\$ 4,924,603	62.52%	\$ 7,334,932	\$ 5,381,175	73.36%	\$ (456,572)
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 18,069,350	\$ 14,511,024	80.31%	\$ 16,850,603	\$ 14,208,284	84.32%	\$ 302,740
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,693,284	\$ 4,605,841	80.90%	\$ 5,446,588	\$ 4,700,890	86.31%	\$ (95,049)
POLICE DEPARTMENT	\$ 4,945,034	\$ 3,881,136	78.49%	\$ 4,343,924	\$ 3,704,803	85.29%	\$ 176,333
TOTAL PUBLIC SAFETY	\$ 10,638,318	\$ 8,486,977	79.78%	\$ 9,790,512	\$ 8,405,693	85.86%	\$ 81,284
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 5,600,109	\$ 4,458,504	79.61%	\$ 5,077,370	\$ 4,106,975	80.89%	\$ 351,529
SOLID WASTE DISPOSAL*	\$ 1,320,000	\$ 857,551	64.97%	\$ 1,089,950	\$ 727,901	66.78%	\$ 129,650
WATER AND SEWER	\$ 792,716	\$ 585,902	73.91%	\$ 792,716	\$ 781,203	98.55%	\$ (195,301)
TOTAL PUBLIC WORKS	\$ 7,712,825	\$ 5,901,957	76.52%	\$ 6,960,036	\$ 5,616,079	80.69%	\$ 285,878
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 205,000	\$ 205,015	100.01%	\$ 177,000	\$ 175,932	99.40%	\$ 29,083
E911 COMMUNICATION CENTER	\$ 1,217,713	\$ 946,140	77.70%	\$ 1,161,479	\$ 1,161,479	100.00%	\$ (215,339)
LATC-PUBLIC TRANSIT	\$ 431,811	\$ 431,811	100.00%	\$ 225,000	\$ 118,715	52.76%	\$ 313,096
LA ARTS	\$ 30,000	\$ 30,000	100.00%	\$ 10,000	\$ 10,000	100.00%	\$ -
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 260,000	\$ 232,729	89.51%	\$ (232,729)
TOTAL INTERGOVERNMENTAL	\$ 2,144,524	\$ 1,612,966	75.21%	\$ 1,833,479	\$ 1,698,855	92.66%	\$ (85,889)
COUNTY TAX							
TIF (10108058-580000)	\$ 2,761,220	\$ 2,761,220	100.00%	\$ 2,611,080	\$ 2,611,080	100.00%	\$ 150,140
OVERLAY	\$ 3,049,803	\$ 2,479,088	81.29%	\$ 3,049,803	\$ 2,867,365	94.02%	\$ (388,277)
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TOTAL CITY DEPARTMENTS	\$ 51,313,061	\$ 41,094,937	80.09%	\$ 47,104,834	\$ 40,236,098	85.42%	\$ 858,839
EDUCATION DEPARTMENT							
	\$ 55,732,090	\$ 35,699,133	64.05%	\$ 48,341,366	\$ 24,667,380	51.03%	\$ 11,031,753
TOTAL GENERAL FUND EXPENDITURES	\$ 107,045,151	\$ 76,794,070	71.74%	\$ 95,446,200	\$ 64,903,478	68.00%	\$ 11,890,592

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF April 30, 2023**

INVESTMENT		FUND	BALANCE April 30, 2023	BALANCE March 31, 2023	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 11,179,976.96	\$ 11,170,041.94	0.80%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,054,490.99	\$ 1,053,460.33	0.80%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 18,525,200.97	\$ 13,478,584.10	0.80%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,857.22	\$ 52,815.77	0.80%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 341,794.84	\$ 341,490.20	0.80%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 228,625.64	\$ 227,831.35	0.80%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 470,192.39	\$ 468,957.49	0.80%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 997,763.31	\$ 835,968.36	0.80%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,491.55	\$ 15,450.87	0.80%
NOMURA 2		ELHS Bond Proceeds	\$ 37,688,301.00	\$ 41,148,609.00	2.08%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.25%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.40%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.60%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.85%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.70%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.45%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.85%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.00%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.40%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.20%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.15%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.30%
GRAND TOTAL			\$ 74,554,694.87	\$ 72,793,209.41	3.24%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2022 - June 30, 2023
Report as of April 30, 2023

	Beginning	April 2023				Write-Offs	Ending
	Balance	New Charges	Payments	Refunds	Adjustments		Balance
	4/1/2023						4/30/2023
Bluecross	\$ 13,627.31	\$ 7,179.80	\$ (5,716.09)		\$ (1,317.60)		\$ 13,773.42
Intercept	\$ 300.00	\$ 200.00	\$ (100.00)				\$ 400.00
Medicare	\$ 107,899.28	\$ 163,176.00	\$ (56,494.90)		\$ (84,934.17)		\$ 129,646.21
Medicaid	\$ 48,058.96	\$ 79,725.80	\$ (46,882.89)		\$ (35,732.96)		\$ 45,168.91
Other/Commercial	\$ 84,734.88	\$ 20,033.10	\$ (21,504.49)		\$ (3,986.71)		\$ 79,276.78
Patient	\$ 143,140.11	\$ 19,389.80	\$ (17,531.31)			\$ (17,350.28)	\$ 127,648.32
Worker's Comp	\$ (4,561.89)		\$ (2,837.26)		\$ 127.37		\$ (7,271.78)
TOTAL	\$ 393,198.65	\$ 289,704.50	\$ (151,066.94)	\$ -	\$ (125,844.07)	\$ (17,350.28)	\$ 388,641.86

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2022 - June 30, 2023
Report as of April 30, 2023

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	Totals	% of Total
Bluecross	\$ 2,477.35	\$ 13,307.40	\$ 13,596.80	\$ 13,635.40	\$ 10,192.40	\$ 11,633.60	\$ 13,907.00	\$ 12,001.00	\$ 13,676.80	\$ 7,179.80	\$ 111,607.55	3.72%
Intercept	\$ 100.00	\$ -	\$ 100.00	\$ 200.00	\$ 200.00	\$ 300.00	\$ 200.00	\$ 200.00	\$ 100.00	\$ 200.00	\$ 1,600.00	0.05%
Medicare	\$ 155,398.20	\$ 205,712.40	\$ 155,567.20	\$ 163,526.80	\$ 154,190.50	\$ 190,431.40	\$ 216,896.50	\$ 138,902.80	\$ 196,522.60	\$ 163,176.00	\$ 1,740,324.40	58.02%
Medicaid	\$ 61,000.80	\$ 82,386.60	\$ 63,625.60	\$ 50,457.40	\$ 68,679.75	\$ 51,541.80	\$ 65,923.00	\$ 49,823.00	\$ 77,619.20	\$ 79,725.80	\$ 650,782.95	21.70%
Other/Commercial	\$ 38,520.45	\$ 50,549.60	\$ 28,756.00	\$ 21,232.20	\$ 18,577.60	\$ 28,491.40	\$ 26,074.30	\$ 31,940.20	\$ 20,282.80	\$ 20,033.10	\$ 284,457.65	9.48%
Patient	\$ 8,120.20	\$ 12,558.80	\$ 18,008.60	\$ 32,205.60	\$ 18,078.20	\$ 18,295.40	\$ 19,672.25	\$ 19,312.40	\$ 30,303.00	\$ 19,389.80	\$ 195,944.25	6.53%
Worker's Comp	\$ 1,803.40	\$ 3,664.60	\$ -	\$ 827.00	\$ 1,805.20	\$ 1,720.60	\$ 1,974.60	\$ -	\$ 2,789.00	\$ -	\$ 14,584.40	0.49%
TOTAL	\$ 267,420.40	\$ 368,179.40	\$ 279,654.20	\$ 282,084.40	\$ 271,723.65	\$ 302,414.20	\$ 344,647.65	\$ 252,179.40	\$ 341,293.40	\$ 289,704.50	\$ 2,999,301.20	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2022 - June 30, 2023
Report as of April 30, 2023

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	Totals	% of Total
Bluecross	3	13	14	14	11	12	14	12	14	7	114	3.44%
Intercept	1	0	1	2	2	3	2	2	1	2	16	0.48%
Medicare	170	231	170	180	170	205	237	163	226	173	1925	58.05%
Medicaid	65	88	69	55	77	57	75	55	87	89	717	21.62%
Other/Commercial	43	54	30	23	21	33	32	37	21	25	319	9.62%
Patient	10	13	19	34	20	18	21	22	31	21	209	6.30%
Worker's Comp	2	4		1	2	2	2	0	3		16	0.48%
TOTAL	294	403	303	309	303	330	383	291	383	317	3316	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of April 30, 2023

	1902 Riverwatch	1910 Community Service	1914 Oak Hill Cemeteries	1915 Fire Training Building	1917 Wellness Grant	1928 Vending	1929 Fire Prevention	1931 Donations	2003 Byrne JAG	2005 MDOT	2008 Homeland Security	2010 State Drug Money	2011 PD Capital Reserve	2013 OUI Grant	2014 Speed Grant	2016 Pedestrian Safety
Fund Balance 7/1/22	\$ 517,052.67	\$ 6,919.98	\$ 34,914.39	\$ 1,421.68	\$ 3,039.35	\$ -	\$ 4,796.03	\$ 169.19	\$ 2,808.57	\$ 79,868.61	\$ (153,799.68)	\$ 4,289.65	\$ 23,595.00	\$ 4,356.29	\$ 5,520.52	\$ 409.11
Revenues FY23	\$ 61,648.39	\$ 1,286.95	\$ 1,580.61		\$ 10,425.00	\$ 306.00				\$ 200,100.00	\$ 101,027.87	\$ 13,474.00	\$ 11,148.75		\$ 3,818.51	\$ 1,053.34
Expenditures FY23	\$ 159,120.00	\$ 950.00	\$ 386.10		\$ 4,191.72	\$ 801.53		\$ 382.50		\$ 474,666.49	\$ 48,660.71	\$ 2,839.29	\$ 3,157.92		\$ 3,414.26	\$ 917.14
Fund Balance 4/30/2023	\$ 419,581.06	\$ 7,256.93	\$ 36,108.90	\$ 1,421.68	\$ 9,272.63	\$ (495.53)	\$ 4,796.03	\$ (213.31)	\$ 2,808.57	\$ (194,697.88)	\$ (101,432.52)	\$ 14,924.36	\$ 31,585.83	\$ 4,356.29	\$ 5,924.77	\$ 545.31

	2018 Nat Opioid Settlement	2019 Law Enforcement Training	2020 CDBG	2025 Community Cords	2026 State Grant Non-GA Heat Asst	2030 Parking	2034 EDUL Underage Drink	2037 Bulletproof Vests	2040 Great Falls TV	2041 Blanche Stevens	2043 DOJ Covid 19 Preventative	2044 Federal Drug Money	2047 American Firefighter Grant	2048 TD Tree Days	2050 Project Lifesaver	2051 Project Canopy
Fund Balance 7/1/22	\$ -	\$ (8,205.29)	\$ 1,069,816.45	\$ 30,822.46	\$ -	\$ 46,171.40	\$ 2,560.00	\$ 8,281.24	\$ 20,536.23	\$ 22,850.45	\$ (930.00)	\$ 92,332.26	\$ (1,695.00)	\$ -	\$ 189.35	\$ (9,519.48)
Revenues FY23	\$ 211,035.72		\$ 770,355.12	\$ 119.34	\$ 31,165.02	\$ 130,306.00		\$ 2,288.40		\$ 3,360.73	\$ 930.00	\$ 25,242.80	\$ 49,569.53	\$ 12,000.00		\$ 7,996.88
Expenditures FY23			\$ 981,472.85	\$ 562.00	\$ 694.61	\$ 135,288.82		\$ 5,975.72		\$ 4,593.00	\$ 18,743.13	\$ 4,887.22	\$ 49,569.53	\$ 9,786.95		
Fund Balance 4/30/2023	\$ 211,035.72	\$ (8,205.29)	\$ 858,698.72	\$ 30,379.80	\$ 30,470.41	\$ 41,188.58	\$ 2,560.00	\$ 4,593.92	\$ 20,536.23	\$ 21,618.18	\$ (18,743.13)	\$ 112,687.84	\$ (1,695.00)	\$ 2,213.05	\$ 189.35	\$ (1,522.60)

	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2059 Distracted Driving	2067 Hometown Heros Banners	2068 Northern Borders Grant	2070 Leadercast	2077 CTCI Grant	2080 Futsal Court Project	2085 Edna Hodakin Crowley Park	2300 ARPA Grant	2400 NRPA Youth Mentoring	2405 Elmina B Sewall Grant	2500 Parks & Recreation	
Fund Balance 7/1/22	\$ 21,359.27	\$ 170,048.62	\$ 4,911.03	\$ 898.69	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,719.02	\$ 25,353.61	\$ -	\$ 12,716,078.13	\$ (1,443.69)	\$ 10,000.00	\$ 232,365.87	
Revenues FY23	\$ (122.15)	\$ 176,800.84		\$ 508.14						\$ 5,000.00	\$ 298,645.04	\$ 13,491.68	\$ 82,000.00	\$ 398,203.61	
Expenditures FY23		\$ 37,916.05	\$ -	\$ 604.26				\$ 481.25			\$ 1,395,935.48	\$ 19,438.53		\$ 410,385.23	
Fund Balance 4/30/2023	\$ 21,237.12	\$ 308,933.41	\$ 4,911.03	\$ 802.57	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,237.77	\$ 25,353.61	\$ 5,000.00	\$ 11,618,787.69	\$ (7,390.54)	\$ 92,000.00	\$ 220,184.25	\$ -

	2600 Tambrands II TIF 6	2600 Mall TIF 9	2600 Downtown TIF 10	2600 Auburn Industrial TIF 12	2600 Auburn Plaza TIF 13	2600 Auburn Plaza II TIF 14	2600 Webster School TIF 16	2600 Hartt Transport TIF 19	2600 62 Spring St TIF 20	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Auburn Memory Care Facility TIF 23	2600 Millbran TIF 24	2600 Futurguard TIF 25	2600 W Shore Landing TIF 26	Total Special Revenues
Fund Balance 7/1/22	\$ 78,950.70	\$ 806,274.01	\$ 237,684.12	\$ (519,427.49)	\$ 455,494.65	\$ (900,465.25)	\$ (0.03)	\$ (2,663.69)	\$ 1,120.91	\$ 50,241.31	\$ 84,060.95	\$ 33,113.81	\$ 13,914.35	\$ (102,204.06)	\$ -	\$ 15,400,711.98
Revenues FY23	\$ 190,974.78		\$ 865,341.00	\$ 157,316.00	\$ 294,264.43	\$ 448,773.33	\$ 48,589.45	\$ 30,616.50	\$ 56,495.08	\$ 48,218.63	\$ 96,002.45	\$ 113,293.40	\$ 35,248.40	\$ 34,426.44	\$ 59,527.65	\$ 5,103,853.66
Expenditures FY23	\$ 143,231.09	\$ -	\$ 315,493.84	\$ 265,100.00	\$ 126,666.72	\$ 210,923.46	\$ 29,153.68		\$ 56,495.08	\$ 24,109.32	\$ 48,001.22	\$ 174,888.68	\$ 35,248.40	\$ 8,691.46	\$ -	\$ 5,213,825.24
Fund Balance 4/30/2023	\$ 126,694.39	\$ 806,274.01	\$ 787,531.28	\$ (627,211.49)	\$ 623,092.36	\$ (662,615.38)	\$ 19,435.74	\$ 27,952.81	\$ 1,120.91	\$ 74,350.62	\$ 132,062.18	\$ (28,481.47)	\$ 13,914.35	\$ (76,469.08)	\$ 59,527.65	\$ 15,290,740.40

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for April 2023



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of April 30, 2023.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of April 30, 2023.

Current Assets:

As of the end of April 2023 the total current assets of Ingersoll Turf Facility were \$312,604. This consisted of cash and cash equivalents an increase from March of \$7,021.

Noncurrent Assets:

Ingersoll's noncurrent assets are the building and equipment that was purchased, less depreciation. The total value of the noncurrent assets as of April 30, 2023, were \$61,779.

Liabilities:

Ingersoll had accounts payable of \$1,180 as of April 30, 2023.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Ingersoll Turf Facility through April 2023 are \$140,711. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through April 2023 were \$32,224. These expenses include supplies, and capital purchases all other expenses are budgeted in the Recreation budget.

As of April 2023, Ingersoll has an operating gain of \$108,487 compared to \$103,848 in March an increase in the gain of \$4,639.

As of April 30, 2023, Ingersoll has an increase in net assets of \$109,689.

The budget to actual reports for revenue and expenditures, show that the revenue for FY23 compared to FY 22.

Statement of Net Assets
Ingersoll Turf Facility
April 30, 2023
Business-type Activities - Enterprise Fund

	April 30, 2023	March 31, 2023	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 228,218	\$ 228,015	\$ 203
Interfund receivables/payables	\$ 84,386	\$ 77,568	6,818
Accounts receivable	-	-	-
Total current assets	312,604	305,583	7,021
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(748,757)	(748,757)	-
Total noncurrent assets	61,779	61,779	-
Total assets	374,383	367,362	7,021
LIABILITIES			
Accounts payable	\$ 1,180	\$ -	1,180
Interfund payable	\$ -	\$ -	-
Total liabilities	1,180	-	1,180
NET ASSETS			
Invested in capital assets	\$ 61,779	\$ 61,779	\$ -
Unrestricted	\$ 311,424	\$ 305,583	\$ 5,841
Total net assets	\$ 373,203	\$ 367,362	\$ 5,841

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
April 30, 2023

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 140,711
Operating expenses:	
Personnel	490
Supplies	17,540
Utilities	58
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	14,136
Other expenses	
Total operating expenses	32,224
Operating gain (loss)	108,487
Nonoperating revenue (expense):	
Interest income	1,202
Interest expense (debt service)	-
Total nonoperating expense	1,202
Gain (Loss) before transfer	109,689
Transfers out	-
Change in net assets	109,689
Total net assets, July 1	263,514
Total net assets, April 30, 2023	\$ 373,203

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through April 30, 2023 compared to April 30, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU APR 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU APR 2022	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$	5,800		\$ 25,000	\$ 9,775	39.10%
Batting Cages	\$	14,037		\$ 16,000	\$ 16,116	100.73%
Programs	\$	31,907		\$ 94,000	\$ 45,360	48.26%
Rental Income	\$	-		\$ 138,000	\$ 90,362	65.48%
TOTAL CHARGE FOR SERVICES	\$ -	\$ 51,744		\$ 273,000	\$ 161,613	59.20%
INTEREST ON INVESTMENTS	\$ -	\$ 1,202		\$ -	\$ 445	
GRAND TOTAL REVENUES	\$ -	\$ 52,946		\$ 273,000	\$ 162,058	59.36%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through April 30, 2023 compared to April 30, 2022

DESCRIPTION	FY 2023 BUDGET	ACTUAL		FY 2022 BUDGET	ACTUAL		Difference
		EXPENDITURES THRU APR 2023	% OF BUDGET		EXPENDITURES THRU APR 2022	% OF BUDGET	
Salaries & Benefits	See Recreation Budget			\$ 133,041	\$ 73,019	54.88%	\$ (73,019)
Purchased Services		\$ 548		\$ 15,750	\$ 4,846	30.77%	\$ (4,298)
Programs		\$ 17,539		\$ 16,300	\$ -	0.00%	\$ 17,539
Supplies				\$ 2,500	\$ 14,903	596.12%	\$ (14,903)
Utilities				\$ 24,150	\$ 17,787	73.65%	\$ (17,787)
Insurance Premiums	\$ -			\$ -	\$ -		
Capital Outlay	\$ -	\$ 14,136		\$ -	\$ 5,556		\$ 8,580
	\$ -	\$ 32,223		\$ 191,741	\$ 116,111	60.56%	\$ (83,888)
GRAND TOTAL EXPENDITURES	\$ -	\$ 32,223		\$ 191,741	\$ 116,111	60.56%	\$ (83,888)



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for April 30, 2023

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of April 30, 2023.

NORWAY SAVINGS BANK ARENA

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities, and net assets and shows a comparison to the previous month, in this case, March 31 2023.

Current Assets:

As of the end of April 2023 the total current assets of Norway Savings Bank Arena were (\$1,132,500). These consisted of cash and cash equivalents of \$281,010, accounts receivable of \$135,543, and an interfund payable of \$1,549,053.

Noncurrent Assets:

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). The total value of the noncurrent assets as of April 30, 2023, was \$147,691.

Liabilities:

Norway Arena had no accounts payable as of April 30, 2023.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Norway Arena through April 2023 are \$965,944. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating, and ice rentals.

The operating expenses for Norway Arena through April 2023 were \$628,459. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of April 2023, there was an operating gain of \$337,485.

As of April 30, 2023, Norway Arena has an increase in net assets of \$337,485.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY23 is \$86,352 more than in FY22 and expenditures in FY23 are \$4,622 more than last year in March.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
April 30, 2023
Business-type Activities - Enterprise Fund

	April 30 2023	March 31 2023	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 281,010	\$ 281,010	\$ -
Interfund receivables	\$ (1,549,053)	\$ (1,654,689)	\$ 105,636
Prepaid Rent			\$ -
Accounts receivable	135,543	131,143	\$ 4,400
Total current assets	(1,132,500)	(1,242,536)	110,036
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(425,531)	(425,531)	-
Total noncurrent assets	147,691	147,691	-
Total assets	(984,809)	(1,094,845)	110,036
LIABILITIES			
Accounts payable	\$ 1,309	\$ -	\$ 1,309
Net OPEB liability	\$ 43,810	\$ 43,810	\$ -
Net pension liability	42,634	42,634	-
Total liabilities	87,753	86,444	1,309
NET ASSETS			
Invested in capital assets	\$ 147,691	\$ 147,691	\$ -
Unrestricted	\$ (1,132,500)	\$ (1,328,980)	\$ 196,480
Total net assets	\$ (984,809)	\$ (1,181,289)	\$ 196,480

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Norway Savings Bank Arena
Business-type Activities - Enterprise Funds
Statement of Activities
April 30, 2023

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 965,944
Operating expenses:	
Personnel	315,328
Supplies	40,315
Utilities	109,801
Repairs and maintenance	47,556
Insurance Premium	33,538
Depreciation	-
Capital expenses	49,596
Other expenses	32,325
Total operating expenses	628,459
Operating gain (loss)	337,485
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	337,485
Transfers out	-
Change in net assets	337,485
Total net assets, July 1	(1,322,294)
Total net assets, April 30, 2023	\$ (984,809)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through April 30, 2023 compared to April 30, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU APR 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU APR 2022	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500		0.00%	\$ 16,500	\$ 12,925	78.33%	\$ (12,925)
Skate Rentals	\$ 6,000	\$ 2,745	45.75%	\$ 6,000	\$ 425	7.08%	\$ 2,320
Pepsi Vending Machines	\$ 2,000	\$ 2,030	101.50%	\$ 2,000	\$ 2,000	100.00%	\$ 30
Games Vending Machines	\$ 3,000		0.00%	\$ 3,000	\$ 1,093	36.43%	\$ (1,093)
Vending Food	\$ 2,000	\$ 1,098	54.90%	\$ 2,000	\$ 354	17.70%	\$ 744
Sponsorships	\$ 230,000	\$ 168,882	73.43%	\$ 185,000	\$ 193,750	104.73%	\$ (24,868)
Pro Shop	\$ 7,000	\$ 4,095	58.50%	\$ 7,000	\$ 5,207	74.39%	\$ (1,112)
Programs	\$ 20,000		0.00%	\$ 20,000	\$ 2,370	11.85%	\$ (2,370)
Rental Income	\$ 702,000	\$ 689,579	98.23%	\$ 683,500	\$ 600,539	87.86%	\$ 89,040
Camps/Clinics	\$ 50,000	\$ 31,010	62.02%	\$ 50,000	\$ 24,860	49.72%	\$ 6,150
Tournaments	\$ 50,000	\$ 66,505	133.01%	\$ 50,000	\$ 36,069	72.14%	\$ 30,436
TOTAL CHARGE FOR SERVICES	\$ 1,088,500	\$ 965,944	88.74%	\$ 1,025,000	\$ 879,592	85.81%	\$ 86,352

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through April 30, 2023 compared to April 30, 2022

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2023 BUDGET	EXPENDITURES THRU APR 2023	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU APR 2022	% OF BUDGET	
Salaries & Benefits	\$ 291,095	\$ 315,328	108.32%	\$ 339,437	\$ 235,053	69.25%	\$ 80,275
Purchased Services	\$ 136,900	\$ 81,094	59.24%	\$ 123,928	\$ 95,270	76.88%	\$ (14,176)
Supplies	\$ 76,562	\$ 72,640	94.88%	\$ 79,000	\$ 50,924	64.46%	\$ 21,716
Utilities	\$ 267,000	\$ 109,801	41.12%	\$ 250,350	\$ 192,590	76.93%	\$ (82,789)
Capital Outlay	\$ 50,000	\$ 49,596	99.19%	\$ 42,500	\$ -	0.00%	\$ 49,596
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 821,557	\$ 628,459	76.50%	\$ 835,215	\$ 573,837	68.71%	\$ 54,622
GRAND TOTAL EXPENDITURES	\$ 821,557	\$ 628,459	76.50%	\$ 835,215	\$ 573,837	68.71%	\$ 54,622