



**Finance and Administration  
Council Committee  
Agenda  
July 14, 2016 @ 5:30 pm  
Auburn Hall – Council Chambers**

- I. Opening Remarks and Introductions**
- II. Approval of Minutes from June 9, 2016 Meeting**
- III. Canal Legal Matter**
- IV. Review of the June 2016 Financial Report**
- V. Council Recruitment for Boards and Committees**
- VI. Boards and Committee Packets**
- VII. Impact on the Cascades Mill Closure**
- VIII. Updates**
  - **Charter Commission on Merger between Cities of Auburn and Lewiston – any items for discussion from the Consultant’s Report (Discussion – No Action Required)**
- IX. Brainstorming**
  - **Shared Services**
  - **Non-Property Tax Revenues**
- X. Open Session**
- XI. Discussion of agenda items for next meeting (Thursday August 11<sup>th</sup> @ 5:30 pm)**

**Finance and Administration  
Council Committee  
Minutes  
June 9, 2016**

**Present: Councilor Titus, Councilor Stone and Councilor Gilbert. Councilor Titus chaired the meeting.**

**I. Opening Remarks**

**Introductions of members of the Committee and staff**

**II. Approval of the Minutes**

**Minutes of May 12, 2016 Meeting – Motion was made by Councilor Stone and seconded by Councilor Gilbert to approve the minutes. Motion passed 3 - 0.**

**III. Review of the May 2016 Finance Report**

**Jill Eastman, Finance Director provided an overview of the report and answered questions. She noted that the May Finance Report did not include the changes in the EMS Report discussed in the May meeting. These changes will be implemented in the July Finance Report.**

**Jill Eastman will provide a report of the Special Revenue Accounts expenditures for the next meeting.**

**IV. EMS Policy with Updates**

**Jill Eastman reviewed the changes incorporated in the EMS Policy. Motion was made by Councilor Stone and seconded by Councilor Gilbert to accept the EMS Policy as written and forward it to the City Manager to place it on the agenda for approval by the City Council. Motion passed 3 – 0.**

**V. Draft List of City Fees**

**The Fee Schedule should be updated to include the EMS fees. Jill Eastman will distribute the list of to Department Directors for review. The Committee recommends that the Ordinances establish a fee as per the fee schedule in the appendix to the City Ordinances. The Appendix may be updated as needed without changing every ordinance that permits fees. Motion was made by Councilor Stone and seconded by Councilor Gilbert to place the fee structure on a workshop agenda for review by the City Council followed by consideration and approval at a regular Council meeting. Motion passes 3 – 0.**

**VI. Discussion of all Surplus City-owned Property**

Staff continues to add information to the list of City-owned property and needs a couple of additional months to complete the project. The Committee will keep this item on the agenda for review at future meetings.

- VII. Updates on Council Recruitment for Boards and Committees**  
Councilor Gilbert recruited an individual interested in the Auburn Water and Sewer District Board and he completed an application. Councilor Titus has contacted 3 individuals. Councilor Stone has reached out to the community via Face Book. The City Clerk discussed the possibility of posting Board and Commission vacancies on Great Falls TV screen while the City Council is in Executive Session and that seems to be doable.
- VIII. Update Items:**  
The Committee requested following items to be included on every agenda for status updates:
1. Commuter Service to Portland -- This item will come off from future agendas.
  2. LATC Route Study – This item will come off future agenda.
  3. Intermodal/Port of Auburn Lease Negotiations – No updates.
  4. Canal Legal Matter – No updates.
  5. Charter Commission on Lewiston/Auburn Merger – A new report is available on the website with a side-by-side comparison of the 2 cities. A coalition of citizens from both Auburn and Lewiston has formed to oppose the merger.
- IX. Brainstorming Session**
1. Shared Services – The list of shared services was reviewed at the May meeting. Most of the opportunity is with joint purchasing.
  2. Non-Property Tax Revenues –The list was reviewed at the May meeting. The question was raised regarding charging United for calls that are handled by the L/A 9-1-1 Center for surrounding communities and would it be more equitable to see an even split between the 3 entities. increase in purchase price of lots in Oak Hill Cemetery.
- X. Open Session – No one spoke during open session.**
- XI. Discussion of Items for the next meeting (Thursday July 14<sup>th</sup> @ 5:30 pm)**
- Approval of Minutes of the 6/9/16 meeting
  - June Financial Report with Special Revenue Report of Expenditures
  - Surplus City Property
  - Update on recruitment for boards and commission vacancies.
  - Brainstorming
  - Any Items for discussion from the new Charter Commission Report

**Please have any items for new business to Chairperson Council Titus by the end of June in order that they may be added to the next agenda.**

**XII. Meeting Adjourned**



## City of Auburn, Maine

Office of the City Manager

[www.auburnmaine.gov](http://www.auburnmaine.gov) | 60 Court Street

Auburn, Maine 04210

207.333.6601

TO: Auburn City Council Finance and Administration Committee  
FROM: Eric J. Cousens, Deputy Director of Economic and Community Development  
RE: Lewiston Canals Financials and Water Rights  
DATE: June 28, 2016

### **Background Information**

The Androscoggin River and Great Falls are at the center of Auburn-Lewiston and a foundation for cooperation and potential conflict between the two local governments. In the early 1980's the City of Lewiston, City of Auburn and Central Maine Power Company filed the initial paper work to build a hydroelectric facility at the Great Falls of the Androscoggin River. Through negotiation it was determined that the cities would withdraw their applications in exchange for CMP moving forward with development of what is now known as the Charles E. Monty Hydro Power Plant (Monty). In exchange for the cities withdrawing their applications, CMP transferred ownership of the Upper A to Lewiston.

In 1984, Lewiston and Auburn entered into a tax sharing agreement where Auburn receives 17.5% of the property taxes paid on the Monty. Auburn also receives 50% of the revenues generated from the surplus flowage (the 555 cfs) at the Upper A. Coterminous with their rights to 50% of surplus flowage revenues, Auburn is responsible for 17.7% of the capital expenses, maintenance, and operational expenses of the Upper A; 17.7% of the cost of the production, distribution, and sale of power; and 17.7% of Lewiston's share of the cost of canal maintenance<sup>1</sup>. This arrangement is set to continue until 2034 when the two Cities can choose to extend it.

In early 2013 the Mayor and City staff started a discussion with Lewiston regarding water flowage rights on the Androscoggin River and power generation in the canals as it relates to Lewiston's negotiations with then Next Era Energy, now Brookfield Power, to take ownership of the canals. A copy of a memorandum dated May 28, 2011 from Lincoln Jeffers to the Lewiston Mayor and Council is attached to summarize Lewiston's views regarding the canals, water rights and general flow conditions. Lewiston has water rights to the first 150 cubic feet per second (cfs) of water flow. Brookfield Power has rights for the water flow between 151 cfs and 8,280 cfs. Lewiston has rights to the next 555 cfs; however, they share those rights with Auburn under a 1984 contract. Brookfield has rights to all flowage thereafter. It should be noted that Auburn staff does not agree with all of the information in the memo but it provides a good background for discussion. Specifically, the assumption that river flows only exceed 8280 cubic feet per second (cfs) for an average of 30-45

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<sup>1</sup> Memorandum dated May 28, 2011 from Lincoln Jeffers to the Lewiston Mayor and Council



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days per year is incorrect. In the 12 months preceding July of 2014 (when this research was done for discussion at that time), according to USGS flow data there were 61 days exceeding the 8280 cfs flows, in the previous 12 months, 90 days and in the preceding year, 93 days. This is a critical flaw in past analyses of the potential power generation value. A USGS data graph showing flows on the Androscoggin at Auburn (page 10) for the past 12 months is attached and additional data is available but not included in this packet. The 8280 cfs level is identified by a blue line and a 7000 cfs level is identified with a red line. The 7000 cfs level is the level that water, under normal dam operations, will begin to flow over the rubber dam bladders and provide visible water flow over Great Falls (according to Brookfield Power, Thomas Mapletoft). Flows exceeded 7000cfs for an additional 15 days (76 days total) in the past 12 months and 16 additional days (106 days total) the previous year.

## Financial

The City has received between \$155,000 and \$168,000 per year in tax revenues from the Monty Hydro facility over the 10 years preceding 2014. The City did receive revenues from power generation in the canals but the generating facilities have not been properly maintained and are no longer operational. It is agreed by the two cities that it would take a substantial investment to repair/replace them but the actual amount and generating potential is disputed. The City still contributes to debt service and maintenance under the 1984 agreements. A copy of the 2013 invoice for debt service and maintenance is attached and the second page shows the breakdown of costs. At a meeting with Lewiston City Administrator Ed Barrett on June 23, 2014, he indicated that Lewiston has little to no ongoing maintenance costs and the invoices should be substantially for debt service since 2011-12. That is clearly not the case based on the invoice and staff worked to understand and correct the issue with Lewiston. To the right is the expense chart for the 12 years preceding 2014. Staff has worked with Lewiston to reduce our expenses for FY 15 and FY 16 to \$24, 594 and \$21,067 (estimated) respectively. Revenues under the agreement are expected to be approximately \$160,000 for FY 16. With a net positive revenue of nearly \$140,000 for FY 16 the arrangement is still positive for the City of Auburn.

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### Payment to Lewiston for Power Generation Facilities

<b>FY 03</b>	\$	42,071.91
<b>FY 04</b>	\$	37,367.50
<b>FY 05</b>	\$	76,280.07
<b>FY 06</b>	\$	33,984.08
<b>FY 07</b>	\$	49,680.32
<b>FY 08</b>	\$	48,427.13
<b>FY 09</b>	\$	47,173.94
<b>FY 10</b>	\$	45,124.11
<b>FY 11</b>	\$	41,069.96
<b>FY 12</b>	\$	39,601.84
<b>FY 13</b>	\$	39,156.03
<b>FY 14</b>	\$	37,347.06

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Lewiston has made it clear that they do not want Auburn at the table for negotiations with Brookfield. Recently we have learned that Lewiston now intends retain the water rights associated with the Upper A as part of the deal with Brookfield. This will allow time for a public discussion of how the rights can benefit the community.

**Executive Department**  
Lincoln Jeffers  
Assistant to the Administrator



**To:** Honorable Mayor and Members of the City Council  
**From:** Lincoln Jeffers  
**RE: Canal Acquisition – Letter of Agreement**  
**Date:** May 28, 2011

Staff has been in discussions with FPL Energy Maine Hydro, LLC (FPLE) for several years working to structure an agreement that would result in transfer of the canal system to the city. The portion to be conveyed is that portion of the canal system downstream of the main gatehouse.

The issues surrounding the possible transfer are diverse and complex. This memo is intended to summarize the history and major issues associated with the possible transfer. The details of the agreement are contained within the *Letter Agreement Regarding the Purchase and Sale of Lewiston Canal*, which is included in the council packet. The council is being asked to authorize the City Administrator to execute the agreement. Upon execution of the agreement a 60 day due diligence period will begin where the details of this opportunity can be more fully explored, and a final decision on whether to proceed as outlined in the agreement.

### **Canal System**

The Lewiston Canal System is approximately 1.5 miles in length. It consists of an upper canal, lower canal, and two cross canals. The main upper canal is 4,400 feet long, Cross Canal #1 is 1,350 long, as is the lower canal. The canals vary in width between 62 feet on the upper canal and 47 feet on the lower canal. Water is controlled by the gate house at the head of the main canal; and by weirs, dams, and gates at hydroelectric sites in the canal system. The City owns the Upper Androscoggin Generating Station (Upper A), which is located at the southern end of the upper canal. FPL owns generating stations that are located inside of Bates Mill #5, Hill Mill, Continental Mill, and in independent structures at the Red Shop, and Lower Androscoggin station.

Currently, none of the generating stations fed from the canal system are generating power.



## **Development of the Monty Hydroelectric Station**

In 1983-'84 the City of Lewiston, City of Auburn and Central Maine Power Company all filed the initial paper work to build a hydroelectric facility that would take advantage of the elevation drop at the Great Falls of the Androscoggin River. Through negotiation it was determined that the cities would withdraw their applications in exchange for CMP moving forward with development of what is now known as the Charles E. Monty Hydro Power Plant (Monty). In exchange for the cities withdrawing their applications, CMP transferred ownership of the Upper A to Lewiston.

## **Water Rights**

As part of the broader agreement CMP agreed to deliver historic water rights owned by the city that had been used at the site where the Monty was being built, to the Upper A. intakes via the canal system. Lewiston has water rights to the first 150 cubic feet per second (cfs) of water flow. CMP had rights for the water flow between 151 cfs and 8,280 cfs. Lewiston has rights to the next 555 cfs. CMP had rights to all flowage thereafter. On average, the river flows in excess of 8,280 cfs only 30 to 45 days per year.

**FPLE** purchased CMP's generating assets, including the canals, in 1999.

## **Upper A Not Profitable**

For the period between December 1984 and December 1998, CMP had a contractual obligation to purchase electricity generated at the Upper A at a rate varying between 9 and 12 cents per kWh for the majority of the contract period. During this time the Upper A was profitable. Since the contract expired, Upper A electricity has been sold on the spot market at prices ranging on average from 2 to 6 cents per kWh. Of the three turbines located at Upper A, Turbine #1 (700KW) has been non-operational since 1996. Turbine #2 (515KW) hasn't spun since 2007. It is estimated to cost \$400,000 to refurbish. Turbines #1 and #2 historically were only put in service during periods of high water and surplus flowage. Turbine #3 (480kW) generated using the city's first 150 cfs of water. It became non-operational late summer 2011. It is estimated to cost \$125,000 to repair.

Over the last several years, the Upper A has lost between **\$42,000 and \$78,000** annually on operations and debt service compared to revenues. The Upper A currently has approximately \$381,500 in outstanding debt, with an annual debt payment of \$48,659 in 2012. The debt payment will decline each year (see proforma) until retired in 2027. To be able to generate revenue an estimated minimum of \$125,000 must be invested in Turbine #3, increasing and extending the debt on an asset that even without the additional debt, has not been covering its expenses. For similar reasons, recent councils have chosen not to invest in repairs to Turbine #2. The city's experience has been that turbines need to be rebuilt, on average, every 10 years

With low wholesale electric rates, more traditional and alternative energy capacity planned and coming on line, downward pressure on retail rates for New England to remain economically competitive, and the need for relatively frequent

capital expenditures to maintain generating capacity, the long term prognosis for profitability is not good.

### **Revenue/Cost Sharing Agreement with Auburn**

In 1984, Lewiston and Auburn entered into a joint agreement where Auburn receives 17.5% of the property taxes paid on the Monty. Auburn also receives 50% of the revenues generated from the surplus flowage (the 555 cfs) at the Upper A. Coterminous with their rights to 50% of surplus flowage revenues, Auburn is responsible for 17.7% of the capital expenses, maintenance, and operational expenses of the Upper A; 17.7% of the cost of the production, distribution, and sale of power; and 17.7% of Lewiston's share of the cost of canal maintenance.

### **Possibility of losing water rights**

The city had been given early advice from outside legal counsel that if the city stopped generating power at the Upper A, FPLE would have no obligation to deliver water to the site, and the canals could go dry. When this agreement was last before the council for discussion in public session, that fact was questioned. Brann and Isaacson evaluated the possibility and determined that loss of water rights was not automatic. FPLE does not agree with that assessment. The issue has been put aside for the time being, with both the City and FPLE preferring to focus their energies to see if a mutually beneficial agreement could be reached.

### **Impetus for an Agreement**

The canals have been a part of the fabric of Lewiston since the 1850's. For the last several decades, they have been sequestered behind chain link fence topped with barbed wire. Pedestrian bridges are severely deteriorated. The canals are an unrecognized, blighted, and underutilized asset. One of the recommendations of the draft **Riverfront Island Master Plan** is that the city explore a variety of approaches to securing long terms control of the city's canal network for a variety of public purposes. If owned by the city, they have the potential to become an asset that attracts people and investment.

### **Deal Structure**

The City's goals in discussions with FPL have been to gain control of the canals and ensure long term water flow while minimizing any adverse impact on the City's tax rate. City ownership of the canals would allow them to be better maintained as an asset and amenity.

The following summarizes the Letter of Agreement:

- 1) City stops generating power at Upper A, surrenders FERC license
- 2) FPLE will amend its Lewiston Falls FERC license to remove the property to be conveyed from their license
- 3) Ownership of canals and hydro generating stations/equipment transfers to city. FPL retains ownership of the gate house.
- 4) City gives up all but 70 cfs of its water rights to FPL
- 5) To avoid stagnation, the canals would get flushing flows of:
  - a. An additional 224 cfs for 1 hour 2x week - June 1 –Sept 30

- b. An additional 224 cfs for 1 hour 1x week – October 1 - May 31
- 6) Transfer to the City of CMP's environmental indemnity to FPLE
- 7) An additional \$500,000 environmental indemnity from FPLE
- 8) If desired the City may use the canals as a thermal sink for heating or cooling purposes.

City obligations:

- 9) Repair leaks at dams, weirs, and gates along the canal
  - a. estimated at \$750,000
  - b. repairs are necessary to maintain water at historic levels at reduced water flows.
- 10) Create a Tax Increment Financing district to use a portion of the new tax revenue generated by the rubber dams being installed at the Monty (Lewiston Falls FERC license) to pay canal repair debt (see proforma).
- 11) FPL receives 20 year, 20% TIF on their rubber dam investment
- 12) If the city determines in its reasonable discretion that the full 70 cfs is not needed to maintain aesthetic flows at historic levels, FPLE may request that the company be allowed to flow those waters not needed through the Monty. The city will not unreasonably withhold its approval.

**Benefits**

- A. Would ensure canals remain full of water at historic levels if City stops generating
- B. The Monty has much more efficient equipment and higher head than the Upper A, so the City's water allocation will generate more power flowing through the Monty.
- C. The energy potential of the canals is greater as a heat source for heat pump technology than it is for hydroelectric generation. It would take investment to capture it, but there is enough potential in the canals to heat the entire Bates Mill or another mill complex without burning fossil fuels.
- D. FPL would no longer be a tenant in Bates #5, simplifying options for how to move forward with the building.
- E. The long term operational losses and debt service at Upper A are capped

**Other Considerations**

- Any investment beyond stabilization of the canal to stop leaks would need to come back to Council for action
- Over the term of negotiating this agreement FPLE has invested \$8.6 million installing new turbines at Gulf Island dam and approximately \$2 million in rubber dams and other improvements at Deer Rips

**Financial Implications**

As noted above, over the last several years the Upper A has lost between \$42,000 and \$78,000 annually. With the turbine shut down it is no longer generating revenues, but the debt service remains as will some of the

operational expenses. Some of the costs associated with staffing won't disappear, but can be redirected to other projects

### Canal Maintenance Costs

The canals and generating assets to be transferred currently generate \$57,600 annually in taxes. The City has a contractual obligation to pay a share of the maintenance cost of the canals. The most recent annual fee was \$59,200. That fee is adjusted annually for inflation. In the *Annual Canal Maintenance* proforma, the payment to FPL is projected to increase 1.8% annually for the next 20 years. This is based on the city's increase in annual payments over the last 9 years.

If the City takes ownership of the canals Public Works has projected the annual maintenance cost to be \$90,000 in Year 1, \$60,000 in Year 2, and \$45,000 annually thereafter.

Over the course of 20 years the city is estimated to spend \$450,000 less in maintenance if the canals are city owned.

### Tax Increment Financing

Tax increment Financing (TIF) is a statutory mechanism that allows taxes generated by new investment in a community to be used to pay for municipal debt associated with a project and/or to return a portion of the tax revenues generated by a project to the developer to assist them with their project development costs. TIFs are used to support economic development and to reduce the impacts of development on the tax rate and general fund.

The amount the City pays in County Taxes, and the amount of State Revenue Sharing and State Aid for Education received is based on the City's Total Valuation. The higher the total valuation, the less money received from the state and the more paid to the County. When creating a TIF District, the amount of Assessed Valuation associated with paying TIF project costs are not included in the City's Total Valuation. Keeping that value out of the Total Valuation is called sheltering, and is one of the major benefits of TIFs to cities. Sheltering does not bring new revenue to the City, but maintains levels of state funding received that would otherwise be lost, and the level of county taxes paid which would be increased if the value was not sheltered.

### **Conclusion**

The City is actively engaged in planning the future of the downtown. There has been a lot of focus on the canals as an unrecognized and untapped asset in both the Strategic Plan adopted by the Council last year, and in the Riverfront Island Master Planning initiative that is nearing completion. They are recognized as having the potential to play a large role in the future of the community.

In May 2011 the Planning Board voted 4 to 3 to send a positive recommendation to the City Council regarding acquisition of the canals.

### **Next steps**

City Hall • 27 Pine Street • Lewiston, Maine • 04240 • Voice Tel. 207-513-3014 • Fax 207-795-5071  
TTY/TDD 207-513-3009 • Email: [ljeffers@ci.lewiston.me.us](mailto:ljeffers@ci.lewiston.me.us)  
City Web Page: [www.ci.lewiston.me.us](http://www.ci.lewiston.me.us)

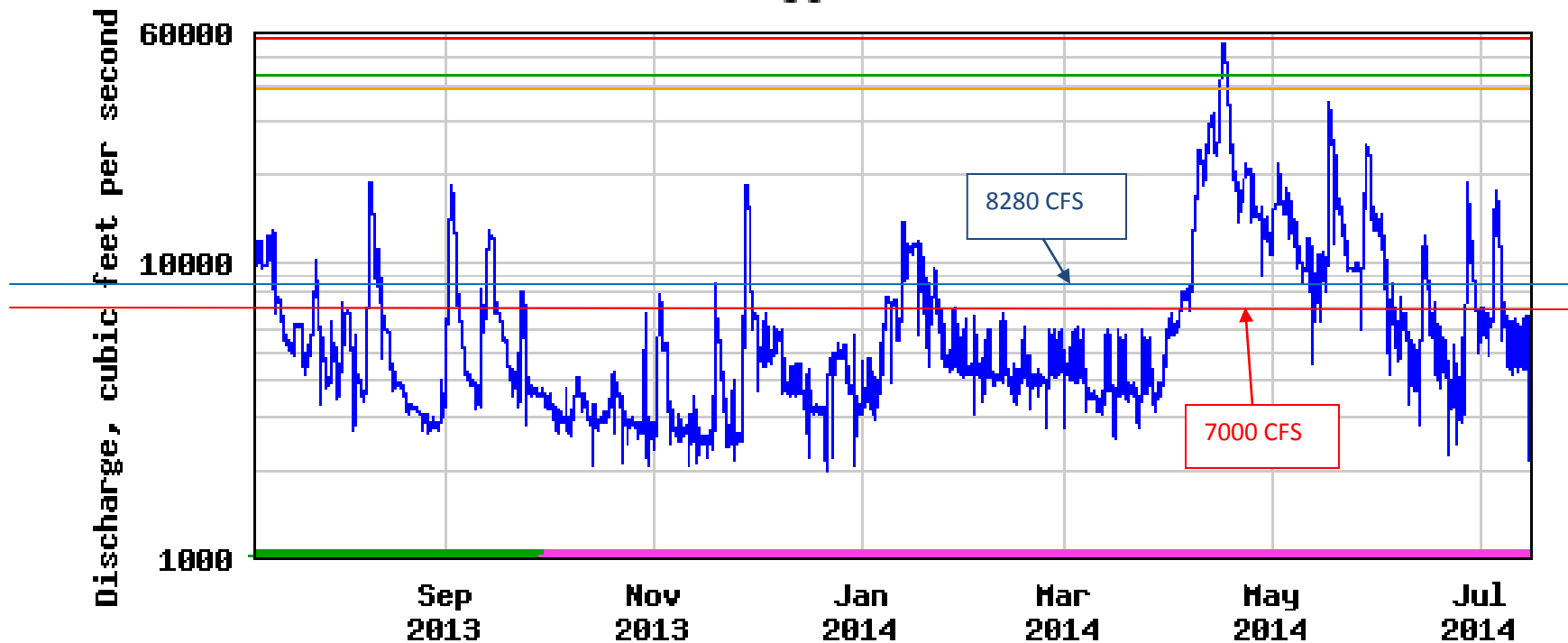
The letter of agreement is among the first steps in moving forward with acquisition of the canals. Following is an outline of the steps that need to be taken.

- Planning Board recommendation on acquisition
- Council approval of Letter of Agreement
- Due diligence
  - Confirm 70 cfs will be adequate to keep canals full at historic levels
  - Review title and environmental indemnity to be provided
  - Negotiate and approve Joint Development Agreement and TIF
  - Get CMP release of FPL Continuing Site and Interconnection Agreement, to be effective at closing
- TIF approvals
  - Surrender FERC license
  - Transfer canals
  - Engineer canal fixes
  - Complete canal repairs within 1 year

I look forward to discussing this with you in workshop to see how you would like to proceed.



## USGS 01059000 Androscoggin River near Auburn, Maine



- Discharge
- Period of approved data
- Period of provisional data
- 10 Year Peak Flow \*
- Discharge at National Weather Service Flood Stage
- 2 Year Peak Flow \*



City of Lewiston  
 Treasurer's Office  
 27 Pine Street  
 Lewiston, ME 04240

**INVOICE:** 1000000118 **Page** 1  
**Date:** Jul 31, 2013 **of** 1  
**Service:** GENERAL FUND - ASSETS

**Total Invoice:** 37,347.06  
**Payments/Adjustments:** 0  
**Total Due:** 37,347.06

**Due Date:** Sep 04, 2013

**Cust No:** 0000000008

**Service Address:**

CITY OF AUBURN  
 C/O FINANCE DIRECTOR  
 60 COURT STREET  
 AUBURN, ME 04210

CITY OF AUBURN  
 C/O FINANCE DIRECTOR  
 60 COURT STREET  
 AUBURN, ME 04210

Description	Qty	Unit Price	Total Price	Tax
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UPPER A HYDRO FACILITY  
 CITY OF AUBURN'S SHARE REV & EXP

*10553062-628909*  
*ok JM Eastman*  
*8/19/13*

1.00 37,347.06 37,347.06 N

*E*

<b>Total Charges:</b>	37,347.06	<b>Payments:</b>	0.00
<b>Total Tax:</b>	0.00	<b>Adjustments:</b>	0.00
<b>Total Invoice:</b>	37,347.06	<b>Total Due:</b>	37,347.06

Account Number: 0000000008

Credit Card #: \_\_\_\_\_

Account Name: CITY OF AUBURN

Credit Card Type: \_\_\_\_\_

Signature: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Amount Paid: \_\_\_\_\_

Upper A Hydro Facility  
 SCHEDULE OF SHARED REVENUES AND EXPENDITURES  
 For the Fiscal Year Ended June 30, 2013

Revenues

Total power generated  
 July 2011  
 August 2011  
 September 2011  
 October 2011  
 November 2011  
 December 2011  
 January 2012  
 February 2012  
 March 2012  
 April 2012  
 May 2012  
 June 2012

Base water flow

July	#DIV/0!	0.0525	#DIV/0!
August	#DIV/0!	0.0424	#DIV/0!
September	#DIV/0!	0.0420	#DIV/0!
October	#DIV/0!	0.0302	#DIV/0!
November	#DIV/0!	0.0362	#DIV/0!
December	#DIV/0!	0.0551	#DIV/0!
January	#DIV/0!	0.0635	#DIV/0!
February	#DIV/0!	0.0512	#DIV/0!
March	#DIV/0!	0.0393	#DIV/0!
April	#DIV/0!	0.0381	#DIV/0!
May	#DIV/0!	0.0373	#DIV/0!
June	#DIV/0!	0.0368	#DIV/0!
	#DIV/0!		#DIV/0!

Surplus/(Deficit) flowage

#DIV/0!

Auburn's share, per agreement

50.0% None

Expenditures

Operating

Salaries and Wages	37,169.52	0.177	6,579.01		
Fringe Benefits	26,065.11	0.177	4,613.52	Health Insurance	11,905.81
Telephone	802.28	0.177	142.00	MePERS or Def. Comp	10,821.70
Light, Water & Gas Utilities	32,621.51	0.177	5,774.01	FICA	2,719.61
Vehicle Rental	43.38	0.177	7.68	Section 125	133.00
Equipment Repairs	439.71	0.177	77.83	Retirement Health Savings	484.98
Building & Structure Repairs		0.177			<u>26,065.11</u>
Miscellaneous Services	2,674.88	0.177	473.45		
Canal Maintenance	60,788.07	0.177	10,759.49		
Other Supplies	17.44	0.177	3.09		
Other Betterments		0.177			
Building & Structures		0.177			
Insurance	<u>1,802.00</u>	0.177	<u>318.95</u>		

Total Operating 162,423.90 28,749.03

Debt Service

Principal	34,500.00	0.177	6,106.50
Interest	<u>14,076.47</u>	0.177	<u>2,491.54</u>

Total Debt Service 48,576.47 8,598.04

Total Expenditures 211,000.37 37,347.06

Auburn's share, per agreement 37,347.06

Total Due to the City of Lewiston 37,347.06

hydroaub

8/9/2013



# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Howard Kroll, City Manager**  
**FROM: Jill Eastman, Finance Director**  
**REF: June 2016 Financial Report (pre audit)**  
**DATE: July 12, 2016**

The following is a discussion regarding the significant variances found in the City's June 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 the final month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 100% of the annual budget. The attached reports are where we are right now. We are still processing invoices for FY 16 and there are some revenues that haven't been received that belong in FY 16. This report shows you where we are today. When the audit is complete, the auditors will give a formal presentation of the final year end picture.

### Revenues

Revenues collected through June 30th, including the school department were \$74,203,509, or 95.69%, of the budget. The municipal revenues including property taxes were \$53,899,492, or 98.12% of the budget which is more than the same period last year by 1.38%. The accounts listed below are noteworthy.

- A. Property Tax collections that are received for the first 60 days following fiscal year end are posted to the prior year. What this means is that any property taxes collected in July and August will be posted to FY 16. As of June 30<sup>th</sup> property tax collections were at 97.70% of the budget which is 0.29% lower than last year at this time.
- B. Excise tax for the month of June is at 114.75%. This is a \$220,624 increase from FY 15. Our excise revenues for FY15 are \$438,457 above projections as of June 30, 2015.
- C. State Revenue Sharing for the month of June is 105.33% or \$1,556,420.

- D. Business and Non-Business Licenses and Permits are at 100.73% of budget due to Commercial Licenses coming in higher than anticipated.

**Expenditures**

City expenditures through June 2016 were \$37,495,573 or 97.42%, of the budget. Noteworthy variances are:

- A. Legal Service is at 150.05%. This will be higher in the final report as we have not received a bill for May and June legal services from Brann and Isaacson.
- B. Health and Social services is under budget again this year. The major contributing factors are Salaries, the administrative assistant is now shared 2 days a week with the City Clerk's office and is paid out of that budget for those 2 days and the Assistance budget came in at 76% of the total budget.
- C. Public Services is under budget at this time by \$374,219, or 8.27%.

**Investments**

This section contains an investment schedule as of June 30th. Currently the City's funds are earning an average interest rate of .52%.

Respectfully submitted,



Jill M. Eastman  
Finance Director

**CITY OF AUBURN, MAINE**  
**BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND**  
**AS of June 2016, May 2016, and June 2015 (pre audit)**

<b>ASSETS</b>	<b>UNAUDITED June 30 2016</b>	<b>UNAUDITED May 31 2016</b>	<b>Increase (Decrease)</b>	<b>AUDITED JUNE 30 2015</b>
CASH	\$ 17,100,219	\$ 17,177,809	\$ (77,590)	\$ 11,951,131
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,064,887	2,179,186	(114,299)	2,429,419
TAXES RECEIVABLE-CURRENT	14,204	1,303,766	(1,289,562)	37,898
DELINQUENT TAXES	613,248	614,821	(1,573)	571,005
TAX LIENS	1,474,227	511,747	962,479	1,721,395
NET DUE TO/FROM OTHER FUNDS	529,406	602,357	(72,951)	266,370
<b>TOTAL ASSETS</b>	<b>\$ 21,796,190</b>	<b>\$ 22,389,686</b>	<b>\$ (593,496)</b>	<b>\$ 16,977,218</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (74,149)	\$ (18,610)	\$ (55,539)	\$ (1,935,471)
PAYROLL LIABILITIES	(475,400)	(213,163)	(262,237)	-
ACCRUED PAYROLL	36,805	36,805	-	(2,329,832)
STATE FEES PAYABLE	(57,826)	(55,566)	(2,261)	-
ESCROWED AMOUNTS	(12,979)	(16,940)	3,961	(6,039)
DEFERRED REVENUE	(2,199,420)	(2,407,772)	208,352	(1,860,686)
<b>TOTAL LIABILITIES</b>	<b>\$ (2,782,970)</b>	<b>\$ (2,675,246)</b>	<b>\$ (107,724)</b>	<b>\$ (6,132,028)</b>
FUND BALANCE - UNASSIGNED	\$ (17,922,267)	\$ (18,623,488)	\$ 701,221	\$ (8,018,394)
FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT	776,017	776,017	-	
FUND BALANCE - RESTRICTED	(1,866,970)	(1,866,970)	-	(2,826,796)
<b>TOTAL FUND BALANCE</b>	<b>\$ (19,013,220)</b>	<b>\$ (19,714,441)</b>	<b>\$ 701,221</b>	<b>\$ (10,845,190)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (21,796,190)</b>	<b>\$ (22,389,687)</b>	<b>\$ 593,497</b>	<b>\$ (16,977,218)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH June 30, 2016 VS June 30, 2015 (pre audit)**

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU JUNE 2016	% OF BUDGET	FY 2015 BUDGET	ACTUAL REVENUES THRU JUNE 2015	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 44,021,283	\$ 43,010,262	97.70%	\$ 43,055,996	\$ 42,191,415	97.99%	\$ 818,847
PRIOR YEAR TAX REVENUE	\$ -	\$ 1,016,485		\$ -	\$ 972,736		\$ 43,749
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 505,000	\$ 258,527	51.19%	\$ 495,000	\$ 383,752	77.53%	\$ (125,225)
ALLOWANCE FOR ABATEMENT	\$ -	\$ -		\$ -	\$ -		\$ -
ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ -	\$ -		\$ -	\$ -		\$ -
EXCISE	\$ 3,350,000	\$ 3,844,081	114.75%	\$ 3,185,000	\$ 3,623,457	113.77%	\$ 220,624
PENALTIES & INTEREST	\$ 150,000	\$ 134,712	89.81%	\$ 145,000	\$ 138,869	95.77%	\$ (4,157)
<b>TOTAL TAXES</b>	<b>\$ 48,026,283</b>	<b>\$ 48,264,067</b>	<b>100.50%</b>	<b>\$ 46,880,996</b>	<b>\$ 47,310,229</b>	<b>100.92%</b>	<b>\$ 953,838</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 48,300	\$ 74,661	154.58%	\$ 48,300	\$ 70,388	145.73%	\$ 4,273
NON-BUSINESS	\$ 356,800	\$ 333,401	93.44%	\$ 339,300	\$ 340,659	100.40%	\$ (7,258)
<b>TOTAL LICENSES</b>	<b>\$ 405,100</b>	<b>\$ 408,062</b>	<b>100.73%</b>	<b>\$ 387,600</b>	<b>\$ 411,047</b>	<b>106.05%</b>	<b>\$ (2,985)</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 440,000	\$ 401,596	91.27%	\$ 440,000	\$ 397,504	90.34%	\$ 4,092
STATE REVENUE SHARING	\$ 1,477,641	\$ 1,556,420	105.33%	\$ 1,649,470	\$ 1,507,858	91.41%	\$ 48,562
WELFARE REIMBURSEMENT	\$ 70,000	\$ 50,914	72.73%	\$ 70,000	\$ 45,514	65.02%	\$ 5,400
OTHER STATE AID	\$ 22,000	\$ 3,555	16.16%	\$ 22,000	\$ 3,356	15.25%	\$ 199
CITY OF LEWISTON	\$ 155,000	\$ 169,775	109.53%	\$ 155,000	\$ -	0.00%	\$ 169,775
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 2,164,641</b>	<b>\$ 2,182,260</b>	<b>100.81%</b>	<b>\$ 2,336,470</b>	<b>\$ 1,954,232</b>	<b>83.64%</b>	<b>\$ 228,028</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 133,040	\$ 129,170	97.09%	\$ 132,040	\$ 139,008	105.28%	\$ (9,838)
PUBLIC SAFETY	\$ 239,138	\$ 155,962	65.22%	\$ 485,703	\$ 451,138	92.88%	\$ (295,176)
EMS TRANSPORT	\$ 1,250,000	\$ 1,128,873	90.31%	\$ 987,551	\$ 607,421	61.51%	\$ 521,452
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,622,178</b>	<b>\$ 1,414,006</b>	<b>87.17%</b>	<b>\$ 1,605,294</b>	<b>\$ 1,197,567</b>	<b>74.60%</b>	<b>\$ 216,439</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 60,000	\$ 67,502	112.50%	\$ 26,000	\$ 66,906	257.33%	\$ 596
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 5,000	\$ 50,660	1013.20%	\$ 10,000	\$ 4,181	41.81%	\$ 46,479
INTEREST-BOND PROCEEDS	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 162,615	903.42%	\$ 122,000	\$ 12,238	10.03%	\$ 150,377
UNCLASSIFIED	\$ 20,000	\$ 24,378	121.89%	\$ 20,000	\$ 58,337	291.69%	\$ (33,959)
SALE OF RECYCLABLES	\$ -	\$ -		\$ -	\$ -		\$ -
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 25,228		\$ -	\$ 41,532		\$ (16,304)
SALE OF PROPERTY	\$ 20,000	\$ 503,063	2515.31%	\$ 20,000	\$ 2,333	11.67%	\$ 500,730
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 210,000	\$ 210,655	100.31%	\$ 206,000	\$ 209,259	101.58%	\$ 1,396
9-1-1 DEBT SERVICE REIMBURSEMENT	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TRANSFER IN: TIF	\$ 545,000	\$ 545,000	100.00%	\$ 500,000	\$ 500,000	100.00%	\$ 45,000
TRANSFER IN: POLICE	\$ 45,000	\$ -	0.00%	\$ 20,000	\$ -	0.00%	\$ -
TRANSFER IN: PARKING PROGRAM	\$ -	\$ -		\$ 55,000	\$ 55,000	100.00%	\$ (55,000)
TRANSFER IN: PD DRUG MONEY	\$ -	\$ -		\$ 45,000	\$ 45,000	100.00%	\$ (45,000)
TRANSFER IN: REC SPEC REVENUE	\$ 42,718	\$ -	0.00%	\$ 41,720	\$ 41,720	100.00%	\$ (41,720)
TRANSFER IN: SPECIAL REVENUE	\$ -	\$ -		\$ 290,000	\$ 304,999	105.17%	\$ (304,999)
ENERGY EFFICIENCY	\$ -	\$ 3,600		\$ -	\$ -		\$ 3,600
CDBG	\$ 58,000	\$ 18,524	31.94%	\$ 58,000	\$ 18,585	32.04%	\$ (61)
UTILITY REIMBURSEMENT	\$ 37,500	\$ 19,872	52.99%	\$ 37,500	\$ 20,367	54.31%	\$ (495)
CITY FUND BALANCE CONTRIBUTION	\$ 1,650,000	\$ -	0.00%	\$ 1,350,000	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,653,218</b>	<b>\$ 1,563,595</b>	<b>58.93%</b>	<b>\$ 2,777,220</b>	<b>\$ 1,313,551</b>	<b>47.30%</b>	<b>\$ 250,044</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 54,931,420</b>	<b>\$ 53,899,492</b>	<b>98.12%</b>	<b>\$ 54,013,580</b>	<b>\$ 52,253,532</b>	<b>96.74%</b>	<b>\$ 1,645,960</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 20,854,672	\$ 19,591,258	93.94%	\$ 20,411,239	\$ 18,419,872	90.24%	\$ 1,171,386
EDUCATION	\$ 856,607	\$ 712,759	83.21%	\$ 774,572	\$ 578,579	74.70%	\$ 134,180
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 22,618,161</b>	<b>\$ 20,304,017</b>	<b>89.77%</b>	<b>\$ 22,092,693</b>	<b>\$ 18,998,451</b>	<b>85.99%</b>	<b>\$ 1,305,566</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 77,549,581</b>	<b>\$ 74,203,509</b>	<b>95.69%</b>	<b>\$ 76,106,273</b>	<b>\$ 71,251,983</b>	<b>93.62%</b>	<b>\$ 2,951,526</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH June 30, 2016 VS June 30, 2015 (pre audit)**

DEPARTMENT	FY 2016 BUDGET	Unaudited EXP THRU JUNE 2016	% OF BUDGET	FY 2015 BUDGET	Unaudited EXP THRU JUNE 2015	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 77,366	\$ 76,139	98.41%	\$ 78,532	\$ 75,891	96.64%	\$ 248
CITY MANAGER	\$ 269,340	\$ 289,238	107.39%	\$ 280,750	\$ 247,091	88.01%	\$ 42,147
ECONOMIC DEVELOPMENT	\$ 361,080	\$ 353,050	97.78%	\$ 359,500	\$ 338,297	94.10%	\$ 14,753
CITY CLERK	\$ 165,053	\$ 172,319	104.40%	\$ 164,593	\$ 166,112	100.92%	\$ 6,207
FINANCIAL SERVICES	\$ 619,855	\$ 629,732	101.59%	\$ 605,135	\$ 576,445	95.26%	\$ 53,287
HUMAN RESOURCES	\$ 143,526	\$ 143,526	100.00%	\$ 139,578	\$ 131,285	94.06%	\$ 12,241
INFORMATION TECHNOLOGY	\$ 390,190	\$ 386,059	98.94%	\$ 413,829	\$ 373,471	90.25%	\$ 12,588
LEGAL SERVICES	\$ 65,000	\$ 97,535	150.05%	\$ 65,000	\$ 66,209	101.86%	\$ 31,326
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,091,410</b>	<b>\$ 2,147,598</b>	<b>102.69%</b>	<b>\$ 2,106,917</b>	<b>\$ 1,974,801</b>	<b>93.73%</b>	<b>\$ 172,797</b>
<b>COMMUNITY SERVICES</b>							
PLANNING & PERMITTING	\$ 906,631	\$ 941,754	103.87%	\$ 902,494	\$ 858,346	95.11%	\$ 83,408
HEALTH & SOCIAL SERVICES	\$ 184,711	\$ 151,703	82.13%	\$ 192,954	\$ 170,782	88.51%	\$ (19,079)
RECREATION & SPECIAL EVENTS*	\$ 338,871	\$ 287,221	84.76%	\$ -	\$ -	-	\$ 287,221
PUBLIC LIBRARY	\$ 979,516	\$ 980,916	100.14%	\$ 960,692	\$ 960,692	100.00%	\$ 20,224
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 2,409,729</b>	<b>\$ 2,361,594</b>	<b>98.00%</b>	<b>\$ 2,056,140</b>	<b>\$ 1,989,820</b>	<b>96.77%</b>	<b>\$ 371,774</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 6,324,864	\$ 6,247,014	98.77%	\$ 6,263,936	\$ 6,274,784	100.17%	\$ (27,770)
FACILITIES	\$ 653,080	\$ 599,957	91.87%	\$ 698,335	\$ 581,454	83.26%	\$ 18,503
WORKERS COMPENSATION	\$ 496,536	\$ 496,536	100.00%	\$ 468,081	\$ 468,081	100.00%	\$ 28,455
WAGES & BENEFITS	\$ 5,171,309	\$ 4,964,674	96.00%	\$ 4,737,117	\$ 4,727,699	99.80%	\$ 236,975
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 13,021,078</b>	<b>\$ 12,308,181</b>	<b>94.53%</b>	<b>\$ 12,542,758</b>	<b>\$ 12,052,018</b>	<b>96.09%</b>	<b>\$ 256,163</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,099,634	\$ 4,399,287	107.31%	\$ 4,057,633	\$ 4,340,866	106.98%	\$ 58,421
FIRE EMS	\$ 549,801	\$ 359,002	65.30%	\$ 635,468	\$ 300,760	47.33%	\$ 58,242
POLICE DEPARTMENT	\$ 3,870,995	\$ 3,784,769	97.77%	\$ 3,738,108	\$ 3,722,141	99.57%	\$ 62,628
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 8,520,430</b>	<b>\$ 8,543,058</b>	<b>100.27%</b>	<b>\$ 8,431,209</b>	<b>\$ 8,363,767</b>	<b>99.20%</b>	<b>\$ 179,291</b>
<b>PUBLIC WORKS</b>							
PUBLIC SERVICES DEPARTMENT	\$ 4,525,898	\$ 4,151,679	91.73%	\$ 5,806,379	\$ 5,702,798	98.22%	\$ (1,551,119)
SOLID WASTE DISPOSAL*	\$ 927,278	\$ 805,457	86.86%	\$ -	\$ -	-	\$ 805,457
WATER AND SEWER	\$ 599,013	\$ 599,013	100.00%	\$ 599,013	\$ 599,013	100.00%	\$ -
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,052,189</b>	<b>\$ 5,556,149</b>	<b>91.80%</b>	<b>\$ 6,405,392</b>	<b>\$ 6,301,811</b>	<b>98.38%</b>	<b>\$ (745,662)</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 105,000	\$ 103,888	98.94%	\$ 105,000	\$ 105,000	100.00%	\$ (1,112)
E911 COMMUNICATION CENTER	\$ 1,069,122	\$ 1,069,806	100.06%	\$ 1,067,249	\$ 1,049,366	98.32%	\$ 20,440
LATC-PUBLIC TRANSIT	\$ 209,244	\$ 209,244	100.00%	\$ 235,373	\$ 211,378	89.81%	\$ (2,134)
LA ARTS	\$ -	\$ -	-	\$ 17,000	\$ 6,240	36.71%	\$ (6,240)
TAX SHARING	\$ 270,000	\$ 228,985	84.81%	\$ 270,000	\$ 239,133	88.57%	\$ (10,148)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,653,366</b>	<b>\$ 1,611,923</b>	<b>97.49%</b>	<b>\$ 1,694,622</b>	<b>\$ 1,611,117</b>	<b>95.07%</b>	<b>\$ 806</b>
<b>COUNTY TAX</b>							
TIF (10108058-580000)	\$ 2,142,268	\$ 2,142,268	100.00%	\$ 2,046,880	\$ 2,046,879	100.00%	\$ 95,389
OVERLAY	\$ -	\$ -	-	\$ -	\$ 159,684	0.00%	\$ (159,684)
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 38,490,384</b>	<b>\$ 37,495,573</b>	<b>97.42%</b>	<b>\$ 37,867,950</b>	<b>\$ 37,099,810</b>	<b>97.97%</b>	<b>\$ 395,763</b>
<b>EDUCATION DEPARTMENT</b>							
	\$ 39,062,197	\$ 31,149,902	79.74%	\$ 38,241,323	\$ 31,369,501	82.03%	\$ (219,599)
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 77,552,581</b>	<b>\$ 68,645,475</b>	<b>88.51%</b>	<b>\$ 76,109,273</b>	<b>\$ 68,469,311</b>	<b>89.96%</b>	<b>\$ 176,164</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF June 30, 2016**

<b>INVESTMENT</b>		<b>FUND</b>	<b>BALANCE June 30, 2016</b>	<b>BALANCE May 31, 2016</b>	<b>INTEREST RATE</b>
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,265,641.66	\$ 4,264,239.57	<b>0.40%</b>
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,003,659.58	\$ 1,003,329.73	<b>0.40%</b>
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 7,058,833.76	\$ 7,057,440.69	<b>0.40%</b>
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,139.54	\$ 50,123.06	<b>0.40%</b>
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,139.54	\$ 50,123.07	<b>0.40%</b>
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 130,363.06	\$ 130,320.25	<b>0.40%</b>
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	<b>0.70%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	<b>0.70%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	<b>0.85%</b>
<b>GRAND TOTAL</b>			<b>\$ 14,308,777.14</b>	<b>\$ 14,305,576.37</b>	<b>0.52%</b>

**EMS BILLING**  
**BREAKDOWN -TOTAL CHARGES**  
**July 1, 2015 - June 30, 2016**  
**Report as of June 30, 2016**

	July 2015	August 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	May 2016	June 2016	Adjustment	Totals	% of Total
No Insurance Information				\$ 9,878.80	\$ 9,378.20	\$ 7,920.00	\$ 15,706.00	\$ 10,867.40	\$ 16,949.20	\$ 4,292.20	\$ 11,804.00	\$ 5,741.80	\$ (86,795.80)	\$ 5,741.80	0.26%
Bluecross	\$ 4,447.40	\$ 9,313.20	\$ 16,358.80	\$ 7,914.80	\$ 8,336.80	\$ 9,136.40	\$ 5,167.40	\$ 9,445.60	\$ 8,658.40	\$ 3,327.40	\$ 2,706.80	\$ 9,045.60	\$ 22,887.40	\$ 116,746.00	5.21%
Intercept	\$ 200.00	\$ 400.00	\$ 500.00	\$ 400.00	\$ 300.00	\$ 200.00	\$ 100.00	\$ 400.00	\$ 500.00	\$ 200.00	\$ 600.00	\$ 200.00	\$ 100.00	\$ 4,100.00	0.18%
Medicare	\$ 76,994.00	\$ 81,754.00	\$ 95,440.20	\$ 83,724.40	\$ 75,419.20	\$ 105,424.20	\$ 85,563.40	\$ 75,211.60	\$ 91,344.40	\$ 96,559.00	\$ 71,040.00	\$ 89,122.40	\$ 20,696.40	\$ 1,048,293.20	46.76%
Medicaid	\$ 32,852.00	\$ 29,305.00	\$ 39,741.60	\$ 26,231.20	\$ 23,081.80	\$ 27,212.00	\$ 26,440.00	\$ 33,075.20	\$ 22,219.60	\$ 26,973.60	\$ 23,590.80	\$ 26,480.80	\$ 22,425.00	\$ 359,628.60	16.04%
Other/Commercial Patient	\$ 36,705.40	\$ 31,800.40	\$ 41,227.00	\$ 33,338.80	\$ 25,727.60	\$ 24,983.40	\$ 33,851.80	\$ 32,748.60	\$ 49,548.80	\$ 42,544.20	\$ 47,937.00	\$ 57,917.60	\$ 83,601.00	\$ 541,931.60	24.17%
Worker's Comp	\$ 30,593.00	\$ 32,031.80	\$ 16,754.40	\$ 26,109.20	\$ 14,667.80	\$ 21,797.80	\$ 8,812.00	\$ 12,714.80	\$ 7,445.00	\$ 16,868.20	\$ 14,612.60	\$ 25,776.40	\$ (67,526.20)	\$ 160,656.80	7.17%
													\$ 4,612.20	\$ 4,612.20	0.21%
<b>TOTAL</b>	\$ 181,791.80	\$ 184,604.40	\$ 210,022.00	\$ 187,597.20	\$ 156,911.40	\$ 196,673.80	\$ 175,640.60	\$ 174,463.20	\$ 196,665.40	\$ 190,764.60	\$ 172,291.20	\$ 214,284.60	\$ -	\$ 2,241,710.20	100.00%

**EMS BILLING**  
**BREAKDOWN -TOTAL COUNT**  
**July 1, 2015 - June 30, 2016**  
**Report as of June 30, 2016**

	July 2015	August 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	May 2016	June 2016	Adjustment	Totals	% of Total
No Insurance Information				12	12	10	19	13	20	5	14	7		112	4.00%
Bluecross	5	11	20	9	10	11	6	11	10	4	3	11		111	3.96%
Intercept	2	4	5	4	3	2	1	4	5	2	6	2		40	1.43%
Medicare	91	98	122	109	96	131	108	91	109	117	82	106		1260	44.97%
Medicaid	40	35	52	34	29	37	33	43	27	35	29	33		427	15.24%
Other/Commercial Patient	44	39	55	42	31	33	40	45	61	54	58	68		570	20.34%
Worker's Comp	37	39	21	32	20	29	11	15	9	20	18	31		282	10.06%
														0	0.00%
<b>TOTAL</b>	219	226	275	242	201	253	218	222	241	237	210	258	0	2802	100.00%

**TOTAL REVENUE COLLECTED AS OF 6/30/16 \$1,128,873.47**  
**TOTAL EXPENDITURES AS OF 6/30/16 \$359,001.50**

**EMS BILLING  
AGING REPORT  
July 1, 2015 to June 30, 2016  
Report as of June 30, 2016**

	<b>Current</b>		<b>31-60</b>		<b>61-90</b>		<b>91-120</b>		<b>121+ days</b>		<b>Totals</b>	
<b>Bluecross</b>	\$ 9,427.28	78%	\$ 956.14	8%	\$ -	0%	\$ -	0%	\$ 1,722.49	14%	\$ 12,105.91	1.78%
<b>Intercept</b>	\$ 200.00	100%	\$ -	0%	\$ -		\$ -		\$ -		\$ 200.00	0.03%
<b>Medicare</b>	\$ 75,577.40	96%	\$ 950.80	1%	\$ -	0%	\$ 1,516.90	2%	\$ 901.80	1%	\$ 78,946.90	11.61%
<b>Medicaid</b>	\$ 23,613.54	86%	\$ 1,239.29	5%	\$ 152.18	1%	\$ 885.00	3%	\$ 1,519.13	6%	\$ 27,409.14	4.03%
<b>Other/Commercial</b>	\$ 60,213.75	68%	\$ 7,991.64	9%	\$ 5,195.40	6%	\$ 2,385.20	3%	\$ 12,413.51	14%	\$ 88,199.50	12.97%
<b>Patient</b>	\$ 45,009.84	10%	\$ 29,070.80	6%	\$ 37,827.07	8%	\$ 17,220.44	4%	\$ 344,026.60	73%	\$ 473,154.75	69.58%
<b>Worker's Comp</b>	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>TOTAL</b>	\$ 214,041.81		\$ 40,208.67		\$ 43,174.65		\$ 22,007.54		\$ 360,583.53		\$ 680,016.20	
	31%		6%		6%		3%		53%		100%	100.00%



# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services

To: Howard Kroll, City Manager  
From: Jill Eastman, Finance Director  
Re: Arena Financial Reports for June 30, 2016



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 June 30, 2016.

### **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, May 31, 2016.

#### **Current Assets:**

As of the end of June 2016 the total current assets of Norway Savings Bank Arena were (\$286,133). These consisted of cash and cash equivalents of \$91,241, accounts receivable of \$37,046, prepaid rent of \$42,207 and an interfund payable of \$456,627, which means that Norway owes the General Fund \$456,627 at the end of June.

#### **Noncurrent Assets:**

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end and has not been posted for FY16). The total value of the noncurrent assets as of June 30, 2016 was \$215,947.

#### **Liabilities:**

Norway Arena had accounts payable of \$44,192 and prepaid revenue of \$10,640 as of June 30, 2016.

#### **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 June 2016 are \$953,413. 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 June 2016 were \$1,169,664. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of June 2016 Norway Arena has an operating loss of \$216,251 compared to the June 2015 operating loss of \$314,774 a decrease in the operating loss for the fiscal year of \$98,523.

As of June 30, 2016 Norway Arena has a decrease in net assets of \$216,251.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY16 is \$60,267 more than in FY15 and expenditures in FY16 are \$6,230 less than last year in June.

**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**June 30, 2016**  
**Business-type Activities - Enterprise Fund**  
**(Pre Audit)**

	June 30, 2016	May 31, 2016	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 91,241	\$ 91,245	\$ (4)
Interfund receivables/payables	(456,627)	(444,246)	(12,381)
Prepaid Rent	42,207		42,207
Accounts receivable	37,046	37,771	(725)
Total current assets	(286,133)	(315,230)	29,097
Noncurrent assets:			
Capital assets:			
Buildings	-	38,905	(38,905)
Equipment	321,718	285,813	35,905
Land improvements	-	-	-
Less accumulated depreciation	(108,771)	(108,771)	-
Total noncurrent assets	212,947	215,947	(3,000)
Total assets	(73,186)	(99,283)	26,097
<b>LIABILITIES</b>			
Accounts payable	\$ 44,192	\$ 998	\$ 43,194
Prepaid Revenue	\$ 10,640		10,640
Net Pension Liability	51,082		51,082
Total liabilities	105,914	998	104,916
<b>NET ASSETS</b>			
Invested in capital assets	\$ 212,947	\$ 215,947	\$ (3,000)
Unrestricted	\$ (392,047)	\$ (316,228)	\$ (75,819)
Total net assets	\$ (179,100)	\$ (100,281)	\$ (78,819)

**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**  
**6/30/2016 (pre audit)**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 953,413
Operating expenses:	
Personnel	349,064
Supplies	32,645
Utilities	209,665
Repairs and maintenance	24,283
Rent	506,484
Depreciation	-
Capital expenses	1,600
Other expenses	45,923
<b>Total operating expenses</b>	<b>1,169,664</b>
<b>Operating gain (loss)</b>	<b>(216,251)</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	(216,251)
Transfers out	-
Change in net assets	(216,251)
Total net assets, July 1	37,151
<b>Total net assets, June 30, 2016</b>	<b>\$ (179,100)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
Through June 30, 2016 compared to June 30, 2015 (pre audit)

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU JUNE 2016	% OF BUDGET	FY 2015 BUDGET	ACTUAL REVENUES THRU JUNE 2015	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 30,000	\$ 11,213	37.38%	\$ 30,000	\$ 9,343	31.14%	\$ 1,870
Sign Advertisements	\$ 230,000	\$ 172,953	75.20%	\$ 233,225	\$ 195,583	83.86%	\$ (22,630)
Pro Shop	\$ 8,500	\$ 6,931	81.54%	\$ 8,500	\$ 7,504	88.28%	\$ (573)
Programs	\$ 280,000	\$ 302,442	108.02%	\$ 172,450	\$ 246,019	142.66%	\$ 56,423
Rental Income	\$ 398,500	\$ 421,363	105.74%	\$ 753,260	\$ 388,011	51.51%	\$ 33,352
Tournaments	\$ 50,000	\$ 38,511	77.02%	\$ 24,500	\$ 46,686	190.56%	\$ (8,175)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 997,000</b>	<b>\$ 953,413</b>	<b>95.63%</b>	<b>\$ 1,221,935</b>	<b>\$ 893,146</b>	<b>73.09%</b>	<b>\$ 60,267</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>			<b>\$ -</b>			
<b>GRAND TOTAL REVENUES</b>	<b>\$ 997,000</b>	<b>\$ 953,413</b>	<b>95.63%</b>	<b>\$ 1,221,935</b>	<b>\$ 893,146</b>	<b>73.09%</b>	<b>\$ 60,267</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
Through June 30, 2016 compared to June 30, 2015 (pre audit)

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU JUNE 2016	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU JUNE 2015	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 349,064	112.24%	\$ 318,446	\$ 304,350	95.57%	\$ 44,714
Purchased Services	\$ 96,150	\$ 70,041	72.85%	\$ 67,800	\$ 103,408	152.52%	\$ (33,367)
Supplies	\$ 17,500	\$ 32,810	187.49%	\$ 9,000	\$ 48,526	539.18%	\$ (15,716)
Utilities	\$ 200,200	\$ 209,665	104.73%	\$ 204,846	\$ 207,928	101.50%	\$ 1,737
Capital Outlay	\$ 57,000	\$ 1,600	2.81%	\$ 80,000	\$ 5,198	6.50%	\$ (3,598)
Rent	\$ 507,000	\$ 506,484	99.90%	\$ 528,408	\$ 506,484	95.85%	\$ -
	<b>\$ 1,188,850</b>	<b>\$ 1,169,664</b>	<b>98.39%</b>	<b>\$ 1,208,500</b>	<b>\$ 1,175,894</b>	<b>97.30%</b>	<b>\$ (6,230)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 1,188,850</b>	<b>\$ 1,169,664</b>	<b>98.39%</b>	<b>\$ 1,208,500</b>	<b>\$ 1,175,894</b>	<b>97.30%</b>	<b>\$ (6,230)</b>

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services

To: Howard Kroll, City Manager  
From: Jill Eastman, Finance Director  
Re: Financial Reports for June, 2016



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 June 30, 2016. Ingersoll opened in October 2015. After 8 months of operation Ingersoll is operating in the black as you will see from the attached report and narrative below.

### **INGERSOLL TURF FACILITY**

#### **Statement of Net Assets:**

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of June 30, 2016.

#### **Current Assets:**

As of the end of June 2016 the total current assets of Ingersoll Turf Facility were \$2,233. These consisted of an interfund receivable of \$1,233 and accounts receivable of \$1,000, which means that the General Fund owes Ingersoll \$1,233 at the end of June.

#### **Noncurrent Assets:**

Ingersoll'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 June 30, 2016 was \$224,260.

#### **Liabilities:**

Ingersoll had no accounts payable as of June 30, 2016.

#### **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 June 2016 are \$150,523. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through June 2016 were \$79,407. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of June 2016 Ingersoll has an operating gain of \$71,116.

As of June 30, 2016 Ingersoll has an increase in net assets of \$71,116.

The budget to actual reports for revenue and expenditures, show that the revenue for FY16 , after 8 months is 70.03% of the budget and expenditures are at 44.45% of budget.

**Statement of Net Assets**  
**Ingersoll Turf Facility**  
**June 30, 2016**  
**Business-type Activities - Enterprise Fund**  
**(Pre Audit)**

	June 30 2016	May 31 2016	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 1,233	49,005	(47,772)
Accounts receivable	1,000	-	1,000
	<b>Total current assets</b>	<b>49,005</b>	<b>(46,772)</b>
Noncurrent assets:			
Capital assets:			
Buildings	672,279	-	672,279
Equipment	86,625	20,915	65,710
Land improvements	18,584	-	18,584
Less accumulated depreciation	(553,228)	-	(553,228)
	<b>Total noncurrent assets</b>	<b>20,915</b>	<b>203,345</b>
	<b>Total assets</b>	<b>69,920</b>	<b>156,573</b>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
	<b>Total liabilities</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS</b>			
Invested in capital assets	\$ 224,260	\$ 20,915	\$ 203,345
Unrestricted	\$ 2,233	\$ 49,005	\$ (46,772)
	<b>Total net assets</b>	<b>\$ 69,920</b>	<b>\$ 156,573</b>

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**June 30, 2016 (Pre Audit)**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 150,523
Operating expenses:	
Personnel	53,286
Supplies	2,059
Utilities	14,550
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	9,512
<b>Total operating expenses</b>	<b>79,407</b>
<b>Operating gain (loss)</b>	<b>71,116</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	71,116
Transfers out	-
Change in net assets	71,116
Total net assets, July 1	155,377
<b>Total net assets, May 31, 2016</b>	<b>\$ 226,493</b>



**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
**Through June 30, 2016 ( Pre Audit)**

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU JUNE 2016	% OF BUDGET
<b>CHARGE FOR SERVICES</b>			
Sponsorship	\$ 15,000	\$ 8,135	54.23%
Batting Cages	\$ -	\$ 9,745	
Programs	\$ 8,640	\$ 48,216	558.06%
Rental Income	\$ 191,300	\$ 84,427	44.13%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 214,940</b>	<b>\$ 150,523</b>	<b>70.03%</b>
<b>INTEREST ON INVESTMENTS</b>			
	\$ -		
<b>GRAND TOTAL REVENUES</b>	<b>\$ 214,940</b>	<b>\$ 150,523</b>	<b>70.03%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
**Through June 30, 2016 (Pre Audit)**

DESCRIPTION	FY 2016 BUDGET	ACTUAL EXPENDITURES THRU JUNE 2016	% OF BUDGET
Salaries & Benefits	\$ 102,719	\$ 53,286	51.88%
Purchased Services	\$ 20,250	\$ 3,370	16.64%
Programs	\$ -	\$ 6,142	
Supplies	\$ 6,750	\$ 2,059	30.50%
Utilities	\$ 44,320	\$ 14,550	32.83%
Insurance Premiums	\$ 4,600	\$ -	0.00%
Capital Outlay	\$ -	\$ -	
	<b>\$ 178,639</b>	<b>\$ 79,407</b>	<b>44.45%</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 178,639</b>	<b>\$ 79,407</b>	<b>44.45%</b>

## City of Auburn Boards, Committees, and Commissions

BOARD OR COMMITTEE	STAFF CONTACT	CHAIRPERSON
<b>E 9-1-1</b>	Phyllis Gamache	Paul LeClair <a href="mailto:PLeClair@lewistonmaine.gov">PLeClair@lewistonmaine.gov</a>
ABDC (Auburn Business Development Corporation)	John Holden	Peter Murphy <a href="mailto:peter@neokraft.com">peter@neokraft.com</a>
Airport	Rick Lanman	Edouard Plourde <a href="mailto:eplourde@bates.edu">eplourde@bates.edu</a>
<b>Appointment Committee</b>	Sue Clements-Dallaire	N/A
Androscoggin County Budget Committee	Andy Titus	Michael Marcotte <a href="mailto:tpmjm@hotmail.com">tpmjm@hotmail.com</a>
ATRC (Androscoggin Transportation Resource Center)	Jennifer Williams	Ed Barrett – Policy <a href="mailto:EBarrett@lewistonmaine.gov">EBarrett@lewistonmaine.gov</a> Dan Goyette – Technical <a href="mailto:dgoyette@auburnmaine.gov">dgoyette@auburnmaine.gov</a>
Auburn Housing Authority	Rick Whiting	Arthur Wing <a href="mailto:ArthurWing@ahch.org">ArthurWing@ahch.org</a>
Auburn Public Library	Mamie Ney	Sonia Buck <a href="mailto:sbuck@lcwlaw.com">sbuck@lcwlaw.com</a>
Auburn Sewerage District	Sid Hazelton	Robert Cavanagh <a href="mailto:bobfrommainecentral@yahoo.com">bobfrommainecentral@yahoo.com</a>
Auburn Water District	Sid Hazelton	KC Geiger <a href="mailto:kcgeiger@roadrunner.com">kcgeiger@roadrunner.com</a>
Audit & Procurement	Jill Eastman	VACANT
AVCOG (Androscoggin Valley Council of Governments)	Bob Thompson	James Collins <a href="mailto:collins@maine.edu">collins@maine.edu</a>
Bike Ped Committee	Kris Bennett	Craig Saddlemire <a href="mailto:CSaddlemire@lewistonmaine.gov">CSaddlemire@lewistonmaine.gov</a>
<b>Board of Assessment Review</b>	Karen Scammon	Walter Crites <a href="mailto:walter@grittys.com">walter@grittys.com</a>
Cable TV Advisory Board	Paul Fraser	
<b>CDBG (Community Development Block Grant) Loan Committee</b>	Yvette Bouttenot	Greg Whitney <a href="mailto:gwhitney@avcog.org">gwhitney@avcog.org</a>
Citizens Advisory Committee	Yvette Bouttenot	
<b>City Council</b>	Howard Kroll	Jonathan LaBonté <a href="mailto:jlabonte@auburnmaine.gov">jlabonte@auburnmaine.gov</a>
Conservation Commission	Tony Beaulieu	Pete (Jeff) Prebble <a href="mailto:jeff.preble@wright-pierce.com">jeff.preble@wright-pierce.com</a>
Ethic Panel	Howard Kroll	N/A
Finance Committee	Jill Eastman	N/A
Forestry Board	Rick Hersom	Rick Shea
LAEGC (Lewiston Auburn Economic Growth Council)	John Holden	Mark Adams <a href="mailto:madams@sebagotechnics.com">madams@sebagotechnics.com</a>
Lake Auburn Watershed Protection	Sid Hazelton	Joe Grube <a href="mailto:joseph.grube@aol.com">joseph.grube@aol.com</a>
LA Public Health	Dot Meagher	Phil Nadeau

		<a href="mailto:PNadeau@lewistonmaine.gov">PNadeau@lewistonmaine.gov</a>
LATC (Lewiston Auburn Transit Committee)	Marsha Bennett	Phil Nadeau <a href="mailto:PNadeau@lewistonmaine.gov">PNadeau@lewistonmaine.gov</a>
LA Water Pollution Control Authority	Mac Richardson	Phil Nadeau <a href="mailto:PNadeau@lewistonmaine.gov">PNadeau@lewistonmaine.gov</a>
MMWAC Mid Maine Waste Action Corporation	John King	Paul Landry <a href="mailto:plandry@fishbonesag.com">plandry@fishbonesag.com</a>
Parks and Recreation Advisory Board	Sabrina Best	VACANCIES TO BE FILLED
<b>Planning Board</b>	Doug Greene	Ken Bellefleur <a href="mailto:lk-bellefleur7@yahoo.com">lk-bellefleur7@yahoo.com</a>
Poland-Auburn Economic Development Committee	Howard Kroll	N/A
Railroad	John Holden	Dick Trafton <a href="mailto:rtrafton@traftonandmatzen.com">rtrafton@traftonandmatzen.com</a>
Recreation & Special Events Advisory Board	Sabrina Best	Dave Gonyea <a href="mailto:dgonyea@cmcc.edu">dgonyea@cmcc.edu</a>
Registration Appeals Board	Sue Clements-Dallaire	Mary LaFontaine <a href="mailto:Mary.J.LaFontaine@Maine.gov">Mary.J.LaFontaine@Maine.gov</a>
School Committee	Katy Grondin	Tom Kendall <a href="mailto:tkendall@auburnschl.edu">tkendall@auburnschl.edu</a>
<del>Solid Waste Management</del>	<del>Denis D'Auteuil</del>	<del>Camille Parrish</del>
<b>Zoning Board of Appeals</b>	Eric Cousens	Michael Dixon <a href="mailto:msdixon@roadrunner.com">msdixon@roadrunner.com</a>

ABC's highlighted in yellow receive full agenda packets that include supporting documentation.

Valuation

Taxable Real Estate valuation	7,240,900
Taxable Personal Property valuation	<u>6,965,200</u>
Total taxable valuation	14,206,100

Personal Property

Total tax loss on personal property for the 2017 tax year based on proposed 2016 mil rate of 22.21	\$154,697.09
Percentage of Cascades taxable personal property to the overall city personal property tax base	0.05
BETE asset valuation	2,657,600
BETE tax reimbursement based on 50% standard reimbursement	\$28,237

Tax loss

Overall estimated tax loss to City including BETE reimbursement	\$182,934.09
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Percentage of Tax Loss

Losing the personal property and the BETE reimbursement from Cascades will result in an approximate 1% tax dollar loss to the total combined real estate and PP tax base

Additional comments

There will be an adjustment to the real estate valuation when the property is no longer occupied by Cascades. It is unknown at this time what that value adjustment will be.