



**Finance and Administration
Council Committee
Agenda
May 12, 2016 @ 5:30 pm
Auburn Hall – Council Chambers**

- I. Opening Remarks and Introductions**
- II. Approval of Minutes**
 - 2/18/16 Meeting
 - 3/10/16 Meeting
- III. Review of the April , 2016 Financial Report**
- IV. List of Tax Acquired Property**
- V. Discussion of all Surplus City-owned Property**
- VI. Draft Policy on EMS Billing**
- VII. Ordinance Change to Incorporate EMS Fee Structure in Ordinance
Consistent with Other Fees**
- VIII. Updates**
 - Commuter Service to Portland
 - LATC Study
 - Intermodal/Port of Auburn Lease Negotiations
 - Canal Legal Matter
 - Charter Commission on Merger between Cities of Auburn and Lewiston
- IX. Brainstorming**
 - Shared Services
 - Non-Property Tax Revenues

- **Recruitment of Citizens to Participate on Boards and Commissions that fall under this Council Committee's functional areas (Androscoggin County Budget Committee, AVCOG, LA Joint Council Committee, Appointment Committee, Audit and Procurement Committee, Board of Assessment Review, Ethics Committee, Registration Appeals Board and Finance Committee.**

X. Open Session

XI. Discussion of agenda items for next meeting (Thursday June 9th @ 5:30 pm)

**Finance and Administration
Council Committee
Minutes
February 18, 2016**

Present: Councilor Titus and Councilor Stone. Absent: Councilor Gilbert

I. Housekeeping Items:

- 1. Introductions of Council Committee Members and Staff**
- 2. Selection of Committee Chairperson – Selection of a chairperson was delayed until Councilor Gilbert can be present. Councilor Titus acted as Chairperson for the first meeting.**
- 3. Schedule for regular meetings – the Committee discussed meeting twice a month to accomplish its work. They discussed days of the week and times of day to meet. Denis D’Auteuil, Assistant City Manager will follow-up with the Committee to establish a regular meeting schedule.**
- 4. Public Input – The Committee will allow the opportunity for public input at every meeting. Two open sessions were scheduled during the first meeting.**
- 5. Representation of members of the public to serve on the Committee – This question was raised, but no decision was made.**
- 6. Minutes – The Committee requested that the agenda and minutes be posted two days prior to the regular Committee meeting.**

II. Overview of the FY 16 Budget:

The Committee had no question of staff on the current budget.

III. Finance and Administration Committee Priorities:

One of the goals of the first Committee meetings is to establish a list of priorities for deliberation and action. The City Council will be meeting on 2/22/16 to check in on the new Council Committee process. At the 2/29/16 Council Workshop all of the Committees will be bringing their top 5 or so priorities for discussion.

The following priorities were identified by the Committee:

- 1. Tax Acquired Property Strategy**
- 2. Fund Balance Policy**
- 3. EMS Billing on uncollected funds**
- 4. \$50,000 Rail Study – Status on study and process to request the return of funds**

5. **9-1-1 Dispatch and County Dispatch**
 6. **Combining the School Department's and City Department's websites**
 7. **Draft CIP/Budget**
- IV. Update Items:**
The Committee requested following items to be included on every agenda for status updates:
1. **Commuter Service to Portland -- The Committee requested the timeline relative to when the three options will be brought forward for Council/Staff review.**
 2. **LATC Route Study**
 3. **Intermodal/Port of Auburn Lease Negotiations**
 4. **Canal Legal Matter**
 5. **Charter Commission's work on merger of the Cities of Auburn and Lewiston**
 6. **City Audit**
- V. Regular Brainstorming Sessions on the following items:**
1. **Non-Property Tax Revenues**
 2. **Joint/Shared Services**
- VI. The following items were also identified as initiatives to be added for consideration by the Finance and Administration Committee:**
1. **Cyber Security Policy**
 2. **Review of TIF's**
 3. **Oversight of Enterprise Funds**
 4. **Review of City Purchasing Policy**
 5. **Police Department Vehicle/Equipment Replacement Plan – Information on the plan will occur during the review of the CIP**
 6. **Policy on funding for outside agencies**
 7. **Electrical Division related items including street lights**
 8. **Development of a policy for purchases made without prior Council approval.**
- VII. Open Session**
Three citizens spoke during the open sessions.
- VIII. Meeting Adjourned.**

**Finance and Administration
Council Committee
Minutes
March 10, 2016**

Present: Councilor Titus, Councilor Stone and Councilor Gilbert

I. Introductions of Council Committee members, staff and members of the public

II. Selection of a Chairperson

Motion made by Councilor Stone and seconded by Councilor Gilbert to nominate Councilor Titus for Chairperson of the Finance and Administration Committee. The vote was unanimous. Councilor Titus accepted the position.

III. First Open Session

Tizz Crowley spoke during open session.

IV. Tax Acquired Property Strategy

Jill Eastman, Finance Director explained this is only a partial list of the current tax acquired properties, but these properties are ready for disposition. The Finance Department has worked with the homeowners to clear up the back taxes with the goal to keep the property in the hands of the home owners, however this is not possible with all the properties. The properties are vacant with the exception of two. Legal Counsel has reviewed the properties to ensure clear titles and there has been an internal review by staff to determine if there are potential City uses for the properties. The Finance Department has a policy regarding Tax Acquired Property which is currently under review by staff.

The Committee decided to bring back the item for the next meeting. An Executive Session was scheduled for the end of the meeting to discuss the two occupied properties. At next meeting, the Committee will make a recommendation to the full Council for the disposition for the properties on the list. The Committee will review the updated policy on tax acquired policy.

V. Second Open Session

Karen Scammon, Assessor, noted a correction on the description of the Linden Street property on the list of Tax Acquired Properties. The correct lot size is 10,890, not 27,442 as is stated in the description.

Tizz Crowley and Joe Gray spoke during open session

VI. EMS Billing

Frank Roma, Fire Chief and Jill Eastman, Finance Director explained the process for setting the bill rates, the billing procedures, and the process for determining when to write the bill off as uncollectible.

The Committee requested the following on this item:

- **Staff to develop a policy for collecting unpaid EMS services and to bring back the policy for review for the next meeting.**
- **Research on whether the fees for EMS should be included in the City ordinances.**
- **Information on Hill Burton funds for reduced cost medical services and if recipients of City of Auburn EMS services may qualify for these funds.**

VII. Second Open Session

Councilor Walker, Tizz Crowley and Joe Gray spoke during open session.

VIII. Combining City and School Websites

Paul Fraser, ICT Director, met with the School IT Department and provided the Committee with information on the School Department's website and some of the challenges from a technology and resources standpoint in combining the two websites.

The Committee will explore this opportunity at a future joint City/School meeting. Denis D'Auteuil, Assistant City Manager, informed the Committee that staff has developed a Communications Policy, which addresses management of the website, social media, and press releases.

IX. Appointment Process For Boards and Committees

Sue Clements-Dallaire, City Clerk, provided background on the policy for appointments to Boards and Committees. The policy was adopted in 2012 and amended in 2014. The list of Boards and Committees needs to be updated and the policy reviewed. There are inconsistencies in the policy, including one section that conflicts with the Charter.

The Committee recommended postponing this item until after the work on the budget has concluded. In the meantime the Committee requested that the City Clerk continue to work in the draft policy for deliberation at a future meeting. The Committee asked the City Clerk to develop a matrix of all the Boards and Committees to include authorization, current persons serving on the Boards and Commissions, the function etc, to provide the Committee with a framework to discuss this matter.

The Committee also requested a fact sheet on the Recreation Advisory Board and the new Special Events Advisory Board to help the Committee sort out the issues. The Committee recommended that the Transportation and Environment Council Committee review this item and make a recommendation as it appears the current Advisory Board may not be in conformance with the Ordinance.

X. Third Open Session

The following people spoke during open session:

Councilor Walker

Joe Gray

Tizz Crowley

XI. Updates

Denis D'Auteuil, Assistant City Manager, provided an update on the LATC Study. LATC has received a draft of the study and the Committee is currently reviewing it and forwarding comments back to the consultant. LATC plans on holding a public hearing on the study.

There were no other updates.

XII. Brainstorming Sessions

Non-Property Tax Revenue – Councilor Stone referred to an e-mail exchange with Mayor LaBonte requesting a review of all non-property tax revenues to determine the legal authority to bill for fees for services. Specifically is there authority in the City Ordinances or Charter to bill for services and are there restrictions on billing for services. The fee schedule is in the Ordinances and the fee structure should be updated periodically, including with regards to including EMS fees in the ordinance. This item was placed on the agenda so that the Committee will be thinking of possible new revenues. The whole Parking Program, including parking meters is being reviewed by the Public Safety Committee.

The Committee will review the Ordinance on the fee structure at a future meeting.

Shared Services – The Committee requested that the staff provide a list of all joint purchases with the School Department, City of Lewiston and the County.

XIII. Discussion of Items for the next meeting (Thursday April 14th @ 4:30 pm.)

The following items will be placed on the agenda for the next meeting:

- Review of the March Financial Report before it submitted to full Council.**
- List of Tax Acquired Property**
- Draft Policy on EMS Billing and Collections.**
- Ordinance Change to include EMS fees in City Ordinance**
- Future Item – Boards and Committee Policy and Matrix**

Chairperson Titus will not be available for the meeting on 4/14/16.

XIV. Executive Session

The motion was made by Councilor Stone and seconded by Councilor Gilbert to go into Executive Session. Vote was 3-0. The Committee went into Executive Session at 6:45 pm. The Committee came out of Executive Session at 6:57 pm.

XV. Meeting Adjourned.

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Howard Kroll, City Manager
FROM: Jill Eastman, Finance Director
REF: April 2016 Financial Report
DATE: May 10, 2016

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 30th including the school department were \$66,486,800, or 85.73%, of the budget. The municipal revenues including property taxes were \$51,261,374, or 93.32% of the budget which dollar wise is more than the same period last year by \$2,059,525. The accounts listed below are noteworthy.

- A. March 15th the second installment for real estate taxes were due. The current year tax revenue is at 96.01% as compared to 96.22% last year. Courtesy notices were sent out in April for those taxpayers that hadn't paid their taxes. The lien process will begin mid May.
- B. Excise tax for the month of April is at 92.47%. This is a \$144,774 increase from FY 15. Our excise revenues for FY16 are 9.1% above projections as of April 30, 2016. I believe that we will exceed our estimate by the end of the fiscal year.

C. State Revenue Sharing for the month of April is 80.37% or \$1,187,553. This is a 11.9% increase over FY 15.

Expenditures

City expenditures through April 2016 were \$33,066,778 or 85.91%, of the budget. Noteworthy variances are:

- A. Legal Services are currently over budget by \$20,844.
- B. Fire Department: The Fire Department is currently at 89.44% of the budget. We will continue to closely monitor expenditures through the remainder of the fiscal year.
- C. The Worker’s Compensation transfer was made in April this year and last year it was made in June. The total of this transfer was \$496,536

Investments

This section contains an investment schedule as of April 30th. Currently the City’s funds are earning an average interest rate of .473%.

Special Revenue Funds

I have included a report of all of the City’s special revenue funds as requested at the April meeting.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of April 2016, March 2016, and June 2015

ASSETS	UNAUDITED April 30 2016	UNAUDITED March 31 2016	Increase (Decrease)	AUDITED JUNE 30 2015
CASH	\$ 19,730,465	\$ 20,630,915	\$ (900,451)	\$ 11,951,131
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,226,311	2,250,103	(23,792)	2,429,419
TAXES RECEIVABLE-CURRENT	1,755,788	2,916,533	(1,160,745)	37,898
DELINQUENT TAXES	614,953	614,992	(39)	571,005
TAX LIENS	540,325	582,816	(42,492)	1,721,395
NET DUE TO/FROM OTHER FUNDS	(20,851)	(1,052,964)	1,032,113	266,370
TOTAL ASSETS	\$ 24,846,990	\$ 25,942,396	\$ (1,095,406)	\$ 16,977,218
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (297,051)	\$ (101,293)	\$ (195,758)	\$ (1,935,471)
PAYROLL LIABILITIES	(523,213)	(318,148)	(205,064)	-
ACCRUED PAYROLL	36,805	36,805	-	(2,329,832)
STATE FEES PAYABLE	(87,981)	(33,865)	(54,116)	-
ESCROWED AMOUNTS	(14,155)	(13,182)	(974)	(6,039)
DEFERRED REVENUE	(2,889,328)	(4,092,500)	1,203,172	(1,860,686)
TOTAL LIABILITIES	\$ (3,774,923)	\$ (4,522,184)	\$ 747,260	\$ (6,132,028)
FUND BALANCE - UNASSIGNED	\$ (19,981,114)	\$ (20,329,260)	\$ 348,146	\$ (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)
TOTAL FUND BALANCE	\$ (21,072,067)	\$ (21,420,213)	\$ 348,146	\$ (10,845,190)
TOTAL LIABILITIES AND FUND BALANCE	\$ (24,846,990)	\$ (25,942,396)	\$ 1,095,406	\$ (16,977,218)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH April 30, 2016 VS April 30, 2015

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU APR 2016	% OF BUDGET	FY 2015 BUDGET	ACTUAL REVENUES THRU APR 2015	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 44,021,283	\$ 42,264,083	96.01%	\$ 43,055,996	\$ 41,429,476	96.22%	\$ 834,607
PRIOR YEAR TAX REVENUE	\$ -	\$ 952,333		\$ -	\$ 898,199		\$ 54,134
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	\$ 3,097,707	92.47%	\$ 3,185,000	\$ 2,952,933	92.71%	\$ 144,774
PENALTIES & INTEREST	\$ 150,000	\$ 104,522	69.68%	\$ 145,000	\$ 113,265	78.11%	\$ (8,744)
TOTAL TAXES	\$ 48,026,283	\$ 46,677,172	97.19%	\$ 46,880,996	\$ 45,777,625	97.65%	\$ 899,547
LICENSES AND PERMITS							
BUSINESS	\$ 48,300	\$ 54,436	112.70%	\$ 48,300	\$ 50,438	104.43%	\$ 3,998
NON-BUSINESS	\$ 356,800	\$ 271,370	76.06%	\$ 339,300	\$ 289,906	85.44%	\$ (18,536)
TOTAL LICENSES	\$ 405,100	\$ 325,806	80.43%	\$ 387,600	\$ 340,344	87.81%	\$ (14,538)
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 440,000	\$ 401,596	91.27%	\$ 440,000	\$ 397,504	90.34%	\$ 4,092
STATE REVENUE SHARING	\$ 1,477,641	\$ 1,187,553	80.37%	\$ 1,649,470	\$ 1,129,735	68.49%	\$ 57,818
WELFARE REIMBURSEMENT	\$ 70,000	\$ 41,638	59.48%	\$ 70,000	\$ 36,897	52.71%	\$ 4,741
OTHER STATE AID	\$ 22,000	\$ 3,555	16.16%	\$ 22,000	\$ 3,356	15.25%	\$ 199
CITY OF LEWISTON	\$ 155,000	\$ 5,040	3.25%	\$ 155,000	\$ -	0.00%	\$ 5,040
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,164,641	\$ 1,639,382	75.73%	\$ 2,336,470	\$ 1,567,492	67.09%	\$ 71,890
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 133,040	\$ 107,778	81.01%	\$ 132,040	\$ 119,413	90.44%	\$ (11,635)
PUBLIC SAFETY	\$ 239,138	\$ 72,139	30.17%	\$ 485,703	\$ 322,331	66.36%	\$ (250,192)
EMS TRANSPORT	\$ 1,250,000	\$ 841,753	67.34%	\$ 987,551	\$ 443,509	44.91%	\$ 398,244
TOTAL CHARGE FOR SERVICES	\$ 1,622,178	\$ 1,021,670	62.98%	\$ 1,605,294	\$ 885,253	55.15%	\$ 136,417
FINES							
PARKING TICKETS & MISC FINES	\$ 60,000	\$ 54,640	91.07%	\$ 26,000	\$ 56,692	218.05%	\$ (2,052)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 5,000	\$ 41,370	827.40%	\$ 10,000	\$ 2,514	25.14%	\$ 38,856
INTEREST-BOND PROCEEDS	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 160,402	891.12%	\$ 122,000	\$ -	0.00%	\$ 160,402
UNCLASSIFIED	\$ 20,000	\$ 37,200	186.00%	\$ 20,000	\$ 12,510	62.55%	\$ 24,690
SALE OF RECYCLABLES	\$ -	\$ -		\$ -	\$ -		\$ -
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 45,075		\$ -	\$ 41,532		\$ 3,543
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	\$ 175,546	83.59%	\$ 206,000	\$ 174,383	84.65%	\$ 1,163
9-1-1 DEBT SERVICE REIMBURSEMENT	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TRANSFER IN: TIF	\$ 545,000	\$ 545,000	100.00%	\$ 500,000	\$ -	0.00%	\$ 545,000
TRANSFER IN: POLICE	\$ 45,000	\$ -	0.00%	\$ 20,000	\$ -	0.00%	\$ -
TRANSFER IN: PARKING PROGRAM	\$ -	\$ -		\$ 55,000	\$ -	0.00%	\$ -
TRANSFER IN: PD DRUG MONEY	\$ -	\$ -		\$ 45,000	\$ -	0.00%	\$ -
TRANSFER IN: REC SPEC REVENUE	\$ 42,718	\$ -	0.00%	\$ 41,720	\$ -	0.00%	\$ -
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	\$ 12,925	34.47%	\$ 37,500	\$ 17,587	46.90%	\$ (4,662)
CITY FUND BALANCE CONTRIBUTION	\$ 1,650,000	\$ -	0.00%	\$ 1,350,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,653,218	\$ 1,542,704	58.14%	\$ 2,777,220	\$ 574,443	20.68%	\$ 968,261
TOTAL GENERAL FUND REVENUES	\$ 54,931,420	\$ 51,261,374	93.32%	\$ 54,013,580	\$ 49,201,849	91.09%	\$ 2,059,525
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 20,854,672	\$ 14,701,854	70.50%	\$ 20,411,239	\$ 15,547,424	76.17%	\$ (845,570)
EDUCATION	\$ 856,607	\$ 523,572	61.12%	\$ 774,572	\$ 443,762	57.29%	\$ 79,810
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 22,618,161	\$ 15,225,426	67.32%	\$ 22,092,693	\$ 15,991,186	72.38%	\$ (765,760)
GRAND TOTAL REVENUES	\$ 77,549,581	\$ 66,486,800	85.73%	\$ 76,106,273	\$ 65,193,035	85.66%	\$ 1,293,765

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH April 30, 2016 VS April 30, 2015

DEPARTMENT	FY 2016	Unaudited	% OF	FY 2015	Unaudited	% OF	VARIANCE
	BUDGET	EXP THRU APR 2016	BUDGET	BUDGET	EXP THRU APR 2015	BUDGET	
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 77,366	\$ 72,855	94.17%	\$ 78,532	\$ 72,791	92.69%	\$ 64
CITY MANAGER	\$ 269,340	\$ 232,865	86.46%	\$ 280,750	\$ 200,913	71.56%	\$ 31,952
ECONOMIC DEVELOPMENT	\$ 361,080	\$ 290,968	80.58%	\$ 359,500	\$ 266,039	74.00%	\$ 24,929
CITY CLERK	\$ 165,053	\$ 137,812	83.50%	\$ 164,593	\$ 139,012	84.46%	\$ (1,200)
FINANCIAL SERVICES	\$ 619,855	\$ 517,181	83.44%	\$ 605,135	\$ 475,610	78.60%	\$ 41,571
HUMAN RESOURCES	\$ 143,526	\$ 120,967	84.28%	\$ 139,578	\$ 110,812	79.39%	\$ 10,155
INFORMATION TECHNOLOGY	\$ 390,190	\$ 327,221	83.86%	\$ 413,829	\$ 323,404	78.15%	\$ 3,817
LEGAL SERVICES	\$ 65,000	\$ 85,844	132.07%	\$ 65,000	\$ 56,761	87.32%	\$ 29,083
TOTAL ADMINISTRATION	\$ 2,091,410	\$ 1,785,713	85.38%	\$ 2,106,917	\$ 1,645,342	78.09%	\$ 140,371
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 906,631	\$ 784,673	86.55%	\$ 902,494	\$ 692,423	76.72%	\$ 92,250
HEALTH & SOCIAL SERVICES	\$ 184,711	\$ 120,812	65.41%	\$ 192,954	\$ 143,278	74.26%	\$ (22,466)
RECREATION & SPECIAL EVENTS*	\$ 338,871	\$ 239,728	70.74%	\$ -	\$ -		\$ 239,728
PUBLIC LIBRARY	\$ 979,516	\$ 800,013	81.67%	\$ 960,692	\$ 866,362	90.18%	\$ (66,349)
TOTAL COMMUNITY SERVICES	\$ 2,409,729	\$ 1,945,226	80.72%	\$ 2,056,140	\$ 1,702,063	82.78%	\$ 243,163
FISCAL SERVICES							
DEBT SERVICE	\$ 6,324,864	\$ 6,178,784	97.69%	\$ 6,263,936	\$ 6,274,784	100.17%	\$ (96,000)
FACILITIES	\$ 653,080	\$ 514,608	78.80%	\$ 698,335	\$ 363,120	52.00%	\$ 151,488
WORKERS COMPENSATION	\$ 496,536	\$ 496,536	100.00%	\$ 468,081	\$ -	0.00%	\$ 496,536
WAGES & BENEFITS	\$ 5,171,309	\$ 4,158,397	80.41%	\$ 4,737,117	\$ 3,947,616	83.33%	\$ 210,781
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,021,078	\$ 11,348,325	87.15%	\$ 12,542,758	\$ 10,585,520	84.40%	\$ 762,805
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,099,634	\$ 3,666,671	89.44%	\$ 4,057,633	\$ 3,658,990	90.18%	\$ 7,681
FIRE EMS	\$ 549,801	\$ 310,602	56.49%	\$ 635,468	\$ 265,944	41.85%	\$ 44,658
POLICE DEPARTMENT	\$ 3,870,995	\$ 3,146,350	81.28%	\$ 3,738,108	\$ 3,097,096	82.85%	\$ 49,254
TOTAL PUBLIC SAFETY	\$ 8,520,430	\$ 7,123,623	83.61%	\$ 8,431,209	\$ 7,022,030	83.29%	\$ 101,593
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,525,898	\$ 3,476,746	76.82%	\$ 5,806,379	\$ 4,797,661	82.63%	\$ (1,320,915)
SOLID WASTE DISPOSAL*	\$ 927,278	\$ 656,255	70.77%	\$ -	\$ -		\$ 656,255
WATER AND SEWER	\$ 599,013	\$ 599,013	100.00%	\$ 599,013	\$ 599,013	100.00%	\$ -
TOTAL PUBLIC WORKS	\$ 6,052,189	\$ 4,732,014	78.19%	\$ 6,405,392	\$ 5,396,674	84.25%	\$ (664,660)
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 105,000	\$ 105,000	100.00%	\$ 105,000	\$ 105,000	100.00%	\$ -
E911 COMMUNICATION CENTER	\$ 1,069,122	\$ 805,392	75.33%	\$ 1,067,249	\$ 787,020	73.74%	\$ 18,372
LATC-PUBLIC TRANSIT	\$ 209,244	\$ 233,349	111.52%	\$ 235,373	\$ 211,378	89.81%	\$ 21,971
LA ARTS	\$ -	\$ -		\$ 17,000	\$ 8,000	47.06%	\$ (8,000)
TAX SHARING	\$ 270,000	\$ 21,066	7.80%	\$ 270,000	\$ 29,040	10.76%	\$ (7,974)
TOTAL INTERGOVERNMENTAL	\$ 1,653,366	\$ 1,164,807	70.45%	\$ 1,694,622	\$ 1,140,438	67.30%	\$ 24,369
COUNTY TAX							
TIF (10108058-580000)	\$ 2,142,268	\$ 2,142,268	100.00%	\$ 2,046,880	\$ 2,046,879	100.00%	\$ 95,389
OVERLAY	\$ 2,599,914	\$ 2,824,802	108.65%	\$ 2,584,032	\$ 2,599,913	100.61%	\$ 224,889
	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TOTAL CITY DEPARTMENTS	\$ 38,490,384	\$ 33,066,778	85.91%	\$ 37,867,950	\$ 32,138,859	84.87%	\$ 927,919
EDUCATION DEPARTMENT							
	\$ 39,062,197	\$ 21,803,817	55.82%	\$ 38,241,323	\$ 23,459,437	61.35%	\$ (1,655,620)
TOTAL GENERAL FUND EXPENDITURES	\$ 77,552,581	\$ 54,870,595	70.75%	\$ 76,109,273	\$ 55,598,296	73.05%	\$ (727,701)

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

INVESTMENT		FUND	BALANCE April 30, 2016	BALANCE March 31, 2016	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,262,791.29	\$ 4,261,390.19	0.40%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,002,659.38	\$ 1,002,659.38	0.40%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 7,045,122.93	\$ 3,052,926.48	0.40%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,106.05	\$ 50,089.59	0.40%
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,106.05	\$ 50,089.60	0.40%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 130,276.01	\$ 130,233.20	0.40%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	0.45%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.50%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.85%
GRAND TOTAL			\$ 14,291,061.71	\$ 10,297,388.44	0.47%

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

	July 2015	August 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 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	\$ (67,328.80)	\$ 7,663.00	0.41%
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	\$ 18,603.60	\$ 100,709.80	5.43%
Intercept	\$ 200.00	\$ 400.00	\$ 500.00	\$ 400.00	\$ 300.00	\$ 200.00	\$ 100.00	\$ 400.00	\$ 500.00	\$ 200.00	\$ 100.00	\$ 3,300.00	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	\$ 18,524.00	\$ 885,958.40	47.76%
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	\$ 15,665.20	\$ 302,797.20	16.32%
Other/Commercial	\$ 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	\$ 70,480.00	\$ 422,956.00	22.80%
Patient	\$ 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	\$ (59,925.00)	\$ 127,869.00	6.89%
Worker's Comp											\$ 3,881.00	\$ 3,881.00	0.21%
TOTAL	\$ 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	\$ -	\$ 1,855,134.40	100.00%

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

	July 2015	August 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	Adjustment	Totals	% of Total
No Insurance Information				12	12	10	19	13	20	5		91	3.90%
Bluecross	5	11	20	9	10	11	6	11	10	4		97	4.16%
Intercept	2	4	5	4	3	2	1	4	5	2		32	1.37%
Medicare	91	98	122	109	96	131	108	91	109	117		1072	45.93%
Medicaid	40	35	52	34	29	37	33	43	27	35		365	15.64%
Other/Commercial	44	39	55	42	31	33	40	45	61	54		444	19.02%
Patient	37	39	21	32	20	29	11	15	9	20		233	9.98%
Worker's Comp												0	0.00%
TOTAL	219	226	275	242	201	253	218	222	241	237	0	2334	100.00%

TOTAL REVENUE COLLECTED AS OF 4/30/16 \$841,753

TOTAL EXPENDITURES AS OF 4/30/16 \$310,602

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 4,818.47	57%	\$ 1,854.23	22%	\$ 885.00	10%	\$ -	0%	\$ 897.49	11%	\$ 8,455.19	1.40%
Intercept	\$ 400.00	80%	\$ 100.00	20%	\$ -		\$ -		\$ -		\$ 500.00	0.08%
Medicare	\$ 64,258.20	97%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,997.25	3%	\$ 66,255.45	10.96%
Medicaid	\$ 21,212.62	77%	\$ 3,236.90	12%	\$ (882.20)	-3%	\$ -	0%	\$ 3,893.75	14%	\$ 27,461.07	4.54%
Other/Commercial	\$ 42,161.79	57%	\$ 15,658.87	21%	\$ 4,196.21	6%	\$ -	0%	\$ 12,321.84	17%	\$ 74,338.71	12.29%
Patient	\$ 50,109.13	12%	\$ 20,178.15	5%	\$ 30,505.50	7%	\$ 22,389.74	5%	\$ 304,519.68	71%	\$ 427,702.20	70.73%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 182,960.21		\$ 41,028.15		\$ 34,704.51		\$ 22,389.74		\$ 323,630.01		\$ 604,712.62	
	30%		7%		6%		4%		54%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of April 30, 2016

	1902	1905	1909	1910	1911	1913	1914	1915	1917	1922	1924	1926	1927	1928			
	Riverwatch	Winter Festival	Kittyhawk Park	Community Service	Fire Prevention Trailer	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Walmart Risk/Homeless	Lucy Hood	Healthy Androscoggin	Insurance Reimbursement	Vending			
Fund Balance 7/1/15	\$ 1,045,007.67	\$ 3,723.50	\$ 29,875.00	\$ 3,049.08	\$ (730.10)	\$ 5,960.03	\$ 25,536.45	\$ 3,297.79	\$ 5,466.48	\$ 7,015.51	\$ 861.04	\$ 729.55	\$ (17,898.42)	\$ 469.03			
Revenues FY16	\$ 64,427.08	\$ 3,250.00		\$ 758.00			\$ 1,300.00	\$ 250.00	\$ 6,422.13	\$ 120.49		\$ 3,525.00	\$ 58,201.94	\$ 1,022.85			
Expenditures FY16	\$ 118,704.85	\$ 3,468.70		\$ 48.49		\$ 27.50		\$ 36.56	\$ 7,840.05	\$ 1,131.47		\$ 1,818.00	\$ 74,048.24	\$ 1,258.85			
Fund Balance 4/30/16	\$ 990,729.90	\$ 3,504.80	\$ 29,875.00	\$ 3,758.59	\$ (730.10)	\$ 5,932.53	\$ 26,836.45	\$ 3,511.23	\$ 4,048.56	\$ 6,004.53	\$ 861.04	\$ 2,436.55	\$ (33,744.72)	\$ 233.03			
	1929	1930	1931	1932	2003	2005	2006	2007	2008	2009	2010	2013	2014	2015			
	Fire Prevention	211 Fairview	Donations	PW Surplus	Byrne JAG	MDOT	PEACE	Seatbelt Grant	Homeland Security	Thermal Imaging Camera	State Drug Money	OUI Grant	Speed Grant	Juvenile Firesetter			
Fund Balance 7/1/15	\$ 5,634.22	\$ (566,303.71)	\$ 2,757.60	\$ 1,849.08	\$ 5,640.06	\$ (399,095.95)	\$ 2,097.66	\$ 2,174.00	\$ 11,480.56	\$ 1,706.94	\$ 46,251.47	\$ 14,141.54	\$ 5,678.00	\$ 2,192.94			
Revenues FY16	\$ 250.00				\$ 16,645.23	\$ 2,322,882.87	\$ 1,713.32				\$ 7,161.48	\$ 15,700.00	\$ 13,064.00				
Expenditures FY16	\$ 1,059.65				\$ 16,683.98	\$ 2,485,863.61	\$ 3,466.27		\$ 91,383.03		\$ 33,295.87	\$ 15,144.57	\$ 9,672.00				
Fund Balance 4/30/16	\$ 4,824.57	\$ (566,303.71)	\$ 2,757.60	\$ 1,849.08	\$ 5,601.31	\$ (562,076.69)	\$ 344.71	\$ 2,174.00	\$ (79,902.47)	\$ 1,706.94	\$ 20,117.08	\$ 14,696.97	\$ 9,070.00	\$ 2,192.94			
	2017	2018	2019	2020	2025	2030	2032	2033	2034	2037	2038	2040	2041	2042			
	Drug Free Commuities	Substance Abuse Prevention	Law Enforcement Training	CDBG	Community Cords	Parking	HEAPP	Safe School/Health (COPS)	Enforcement Underage Drinking	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	High Visibility			
Fund Balance 7/1/15	\$ 3,181.82	\$ 10,523.67	\$ 1,270.05	\$ 4,579,390.54	\$ 20,671.30	\$ (16,361.51)	\$ (4,154.50)	\$ 3,295.10	\$ (4,443.88)	\$ 19,730.19	\$ 7,206.21	\$ 42,556.97	\$ 47,019.80	\$ 3,528.71			
Revenues FY16			\$ 28,770.41	\$ 726,597.53	\$ 6,131.79	\$ 131,901.78		\$ 74,838.56		\$ -		\$ 122,369.55	\$ 3,780.00				
Expenditures FY16			\$ 32,554.00	\$ 923,844.97	\$ 789.73	\$ 130,333.53		\$ 73,129.02				\$ 131,780.60	\$ 3,624.54				
Fund Balance 4/30/16	\$ 3,181.82	\$ 10,523.67	\$ (2,513.54)	\$ 4,382,143.10	\$ 26,013.36	\$ (14,793.26)	\$ (4,154.50)	\$ 5,004.64	\$ (4,443.88)	\$ 19,730.19	\$ 7,206.21	\$ 33,145.92	\$ 47,175.26	\$ 3,528.71			
	2044	2045	2046	2047	2050	2052	2053	2054	2055	2056	2057	2201	2500	2501			
	Federal Drug Money	Forest Management	Joint Land Use Study	American FireFighters	Project Lifesaver	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	EDI Grant	Parks & Recreation	Recreation Donation			
Fund Balance 7/1/15	\$ 82,212.55	\$ 4,661.52	\$ 0.57	\$ (1,004.80)	\$ 50.00	\$ 18,000.00	\$ -	\$ 130,000.00	\$ -	\$ -	\$ -	\$ (1,047,638.74)	\$ 293,092.09	\$ 1,757.00			
Revenues FY16	\$ 28,200.34					\$ 8,500.00	\$ 2,357.75			\$ 450.00	\$ 800.00		\$ 167,496.58				
Expenditures FY16	\$ 34,781.42					\$ 25,524.95			\$ 6,299.92	\$ -		\$ 700,533.27	\$ 198,925.95				
Fund Balance 4/30/16	\$ 75,631.47	\$ 4,661.52	\$ 0.57	\$ (1,004.80)	\$ 50.00	\$ 975.05	\$ 2,357.75	\$ 130,000.00	\$ (6,299.92)	\$ 450.00	\$ 800.00	\$ (1,748,172.01)	\$ 261,662.72	\$ 1,757.00			
	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total Special Revenues
	Tambrands TIF 4	J Enterprises TIF 5	Tambrands II TIF 6	J & A Properties TIF 7	Formed Fiber TIF 8	Mall TIF 9	Downtown TIF 10	Safe Handling TIF 11	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Bedard Pharm TIF 17	Slapshot LLC TIF 18	Hartt Transport TIF 19		
Fund Balance 7/1/15	\$ (127,347.94)	\$ 14,500.44	\$ (471,230.13)	\$ 2,558.27	\$ 134,175.13	\$ 179,704.58	\$ 1,224,027.14	\$ 50,183.60	\$ (340,574.43)	\$ 435,207.03	\$ (307,092.37)	\$ 360.47	\$ 389.15	\$ (158,541.22)	\$ -	\$ 5,079,431.40	
Revenues FY16	\$ 346,567.00		\$ 67,163.00		\$ 76,401.00	\$ 358,938.00	\$ 813,711.00		\$ 143,550.00	\$ 323,593.00	\$ 504,599.00	\$ 27,849.00	\$ 29,453.00	\$ 127,574.00	\$ 5,404.00	\$ 6,643,690.68	
Expenditures FY16	\$ 346,566.68		\$ 67,162.75		\$ 76,401.40	\$ 340,000.00	\$ 1,121,135.22		\$ 176,262.51	\$ 201,914.01	\$ 391,748.09	\$ 27,848.56	\$ 29,453.35	\$ 80,405.75	\$ 5,409.40	\$ 7,991,381.31	
Fund Balance 4/30/16	\$ (127,347.62)	\$ 14,500.44	\$ (471,229.88)	\$ 2,558.27	\$ 134,174.73	\$ 198,642.58	\$ 916,602.92	\$ 50,183.60	\$ (373,286.94)	\$ 556,886.02	\$ (194,241.46)	\$ 360.91	\$ 388.80	\$ (111,372.97)	\$ (5.40)	\$ 3,731,740.77	

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 April 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 April 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, March 31, 2016.

Current Assets:

As of the end of April 2016 the total current assets of Norway Savings Bank Arena were (\$209,541). These consisted of cash and cash equivalents of \$91,249, accounts receivable of \$42,429 and an interfund payable of \$343,219, which means that Norway owes the General Fund \$343,219 at the end of April.

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, 2016 was \$215,947.

Liabilities:

Norway Arena had accounts payable of \$87,440 as of April 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 April 2016 are \$886,963. 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 2016 were \$1,033,176. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of April 2016 Norway Arena has an operating loss of \$146,213 compared to the April 2015 operating loss of \$209,365 a decrease in the operating loss for the fiscal year of \$63,152.

As of April 30, 2016 Norway Arena has a decrease in net assets of \$146,213.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY16 is \$62,921 more than in FY15 and expenditures in FY16 are \$231 less than last year in April.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
April 30, 2016
Business-type Activities - Enterprise Fund

	April 30, 2016	March 31, 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 91,249	\$ 91,253	\$ (4)
Interfund receivables/payables	(343,219)	(316,497)	(26,722)
Prepaid Rent	-	-	-
Accounts receivable	42,429	74,382	(31,953)
Total current assets	(209,541)	(150,862)	(58,679)
Noncurrent assets:			
Capital assets:			
Buildings	38,905	38,905	-
Equipment	285,813	285,813	-
Land improvements	-	-	-
Less accumulated depreciation	(108,771)	(108,771)	-
Total noncurrent assets	215,947	215,947	-
Total assets	6,406	65,085	(58,679)
LIABILITIES			
Accounts payable	\$ 87,440	\$ 88,065	\$ (625)
Total liabilities	87,440	88,065	(625)
NET ASSETS			
Invested in capital assets	\$ 215,947	\$ 215,947	\$ -
Unrestricted	\$ (296,981)	\$ (238,927)	\$ (58,054)
Total net assets	\$ (81,034)	\$ (22,980)	\$ (58,054)

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, 2016

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 886,963
Operating expenses:	
Personnel	292,959
Supplies	28,699
Utilities	183,405
Repairs and maintenance	14,382
Rent	464,277
Depreciation	-
Capital expenses	1,600
Other expenses	47,854
Total operating expenses	1,033,176
Operating gain (loss)	(146,213)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(146,213)
Transfers out	-
Change in net assets	(146,213)
Total net assets, July 1	65,179
Total net assets, April 30, 2016	\$ (81,034)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through April 30, 2016 compared to April 30, 2015

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU APR 2016	% OF BUDGET	FY 2015 BUDGET	ACTUAL REVENUES THRU APR 2015	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concissions	\$ 30,000	\$ 8,563	28.54%	\$ 30,000	\$ 9,343	31.14%	\$ (780)
Sign Advertisements	\$ 230,000	\$ 164,247	71.41%	\$ 233,225	\$ 162,008	69.46%	\$ 2,239
Pro Shop	\$ 8,500	\$ 6,394	75.22%	\$ 8,500	\$ 6,362	74.85%	\$ 32
Programs	\$ 280,000	\$ 300,688	107.39%	\$ 172,450	\$ 242,093	140.38%	\$ 58,595
Rental Income	\$ 398,500	\$ 375,535	94.24%	\$ 753,260	\$ 359,350	47.71%	\$ 16,185
Tournaments	\$ 50,000	\$ 31,536	63.07%	\$ 24,500	\$ 44,886	183.21%	\$ (13,350)
TOTAL CHARGE FOR SERVICES	\$ 997,000	\$ 886,963	88.96%	\$ 1,221,935	\$ 824,042	67.44%	\$ 62,921
INTEREST ON INVESTMENTS	\$ -			\$ -			
GRAND TOTAL REVENUES	\$ 997,000	\$ 886,963	88.96%	\$ 1,221,935	\$ 824,042	67.44%	\$ 62,921

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through April 30, 2016 compared to April 30, 2015

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU APR 2016	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU APR 2015	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 292,959	94.20%	\$ 318,446	\$ 267,764	84.08%	\$ 25,195
Purchased Services	\$ 96,150	\$ 62,236	64.73%	\$ 67,800	\$ 91,108	134.38%	\$ (28,872)
Supplies	\$ 17,500	\$ 28,699	163.99%	\$ 9,000	\$ 44,828	498.09%	\$ (16,129)
Utilities	\$ 200,200	\$ 183,405	91.61%	\$ 204,846	\$ 161,396	78.79%	\$ 22,009
Capital Outlay	\$ 57,000	\$ 1,600	2.81%	\$ 80,000	\$ 4,034	5.04%	\$ (2,434)
Rent	\$ 507,000	\$ 464,277	91.57%	\$ 528,408	\$ 464,277	87.86%	\$ -
	\$ 1,188,850	\$ 1,033,176	86.91%	\$ 1,208,500	\$ 1,033,407	85.51%	\$ (231)
GRAND TOTAL EXPENDITURES	\$ 1,188,850	\$ 1,033,176	86.91%	\$ 1,208,500	\$ 1,033,407	85.51%	\$ (231)

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 April, 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 April 31, 2016. Ingersoll opened in October 2015 and I have not given you any reports to date. After 7 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 March 31, 2016.

Current Assets:

As of the end of March 2016 the total current assets of Ingersoll Turf Facility were \$53,122. These consisted of an interfund receivable of \$53,122, which means that the General Fund owes Ingersoll \$53,122 at the end of April.

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 April 30, 2016 was \$20,915.

Liabilities:

Ingersoll had accounts payable of \$120 as of April 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 April 2016 are \$138,017. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through April 2016 were \$64,100. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of April 2016 Ingersoll has an operating gain of \$73,917.

As of April 30, 2016 Norway Arena has an increase in net assets of \$73,917.

The budget to actual reports for revenue and expenditures, show that the revenue for FY16 , after 7 months is 64.21% of the budget and expenditures are at 35.88% of budget.

Statement of Net Assets
Ingersoll Turf Facility
April 30, 2016
Business-type Activities - Enterprise Fund

	April 30 2016	March 31 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ -	\$ -	\$ -
Interfund receivables/payables	53,122	42,167	10,955
Accounts receivable		-	-
Total current assets	53,122	42,167	10,955
Noncurrent assets:			
Capital assets:			
Buildings	-	-	-
Equipment	20,915	20,915	-
Land improvements	-	-	-
Less accumulated depreciation	-	-	-
Total noncurrent assets	20,915	20,915	-
Total assets	74,037	63,082	10,955
LIABILITIES			
Accounts payable	\$ 120	\$ 211	\$ (91)
Total liabilities	120	211	(91)
NET ASSETS			
Invested in capital assets	\$ 20,915	\$ 20,915	\$ -
Unrestricted	\$ 53,002	\$ 41,956	\$ 11,046
Total net assets	\$ 73,917	\$ 62,871	\$ 11,046

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, 2016

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 138,017
Operating expenses:	
Personnel	41,891
Supplies	1,086
Utilities	12,416
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	8,707
Total operating expenses	64,100
Operating gain (loss)	73,917
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	73,917
Transfers out	-
Change in net assets	73,917
Total net assets, July 1	-
Total net assets, April 30, 2016	\$ 73,917

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
 Through April 30, 2016

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU APR 2016	% OF BUDGET
CHARGE FOR SERVICES			
Sponsorship	\$ 15,000	\$ 7,135	47.57%
Batting Cages	\$ -	\$ 9,430	
Programs	\$ 8,640	\$ 45,085	521.82%
Rental Income	\$ 191,300	\$ 76,367	39.92%
TOTAL CHARGE FOR SERVICES	\$ 214,940	\$ 138,017	64.21%
INTEREST ON INVESTMENTS			
	\$ -		
GRAND TOTAL REVENUES	\$ 214,940	\$ 138,017	64.21%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through April 30, 2016

DESCRIPTION	FY 2016 BUDGET	ACTUAL EXPENDITURES THRU APR 2016	% OF BUDGET
Salaries & Benefits	\$ 102,719	\$ 41,891	40.78%
Purchased Services	\$ 20,250	\$ 3,315	16.37%
Programs	\$ -	\$ 5,392	
Supplies	\$ 6,750	\$ 1,086	16.09%
Utilities	\$ 44,320	\$ 12,416	28.01%
Insurance Premiums	\$ 4,600	\$ -	0.00%
Capital Outlay	\$ -	\$ -	
	\$ 178,639	\$ 64,100	35.88%
GRAND TOTAL EXPENDITURES	\$ 178,639	\$ 64,100	35.88%

Map/Lot	Owner	Address	Land Use Codes		Acreege	Land Value	Yard Items	Bldg Value	Total Value	Use
156-005-001	AUBURN CITY OF / LEWISTON CITY OF	WEST HARDCRABBLE RD	58	AG	0.19	200	0	0	200	Vacant land
247-053	AUBURN CITY OF / LEWISTON CITY OF	YANKEE WY	58	MISC	0.01	400	0	0	400	Vacant land
249-157-001	AUBURN CITY OF / C/O WATERS CHERRI M	LINDEN ST	58	MISC	0.25	3,400	0	0	3,400	Vacant land
345-020	AUBURN CITY OF	OAK HILL RD	58	MISC	0.06	2,200	0	0	2,200	Vacant land
191-057	AUBURN CITY OF	73 PAUL ST	01	R2	0.23	31,200	0	0	31,200	CDBG Vacant land
247-052	AUBURN CITY OF / LEWISTON CITY OF	YANKEE WY	58	MISC	0.11	3,300	0	0	3,300	Vacant land
221-100	AUBURN CITY OF	6 SECOND ST	72	GB7	0.30	120,600	0	0	120,600	Vacant land
156-048	AUBURN CITY OF / LEWISTON CITY OF	LEWISTON JUNCTION RD	71	GB8	0.82	44,600	0	0	44,600	Vacant land
201-093	AUBURN CITY OF	10 LUCILLE ST	51	R2	0.23	31,200	0	0	31,200	CDBG Vacant land
221-064	AUBURN CITY OF	88 NEWBURY ST	01	R3	0.75	26,700	0	0	26,700	Vacant land
131-002	AUBURN CITY OF / LEWISTON CITY OF	KITTYHAWK AV	71	I1	4.97	266,800	0	0	266,800	Vacant land
131-007	AUBURN CITY OF / LEWISTON CITY OF	FLIGHT LINE DR	71	I1	9.74	401,000	0	0	401,000	Vacant land
107-020	AUBURN CITY OF / LEWISTON CITY OF	2977 HOTEL RD	45	I1	5.00	267,600	1,800	0	269,400	Vacant land
168-002	AUBURN CITY OF / LEWISTON CITY OF	HOTEL RD	71	I1	10.93	434,400	0	0	434,400	Vacant land
250-383	AUBURN CITY OF	18 WESTERN PROM	58	R3	0.12	19,400	0	0	19,400	vacant land
250-311	AUBURN CITY OF	143 HAMPSHIRE ST	51	R3	0.47	26,300	0	0	26,300	vacant land
240-280	AUBURN CITY OF	SOUTH ST	58	MISC	0.34	3,400	0	0	3,400	vacant land
156-005	AUBURN CITY OF / LEWISTON CITY OF	WEST HARDCRABBLE RD	58	AG	0.15	100	0	0	100	vacant land
106-007	AUBURN CITY OF / LEWISTON CITY OF	270 FOSTER RD	71	I3	73.09	301,200	0	0	301,200	vacant land
168-013	AUBURN CITY OF / LEWISTON CITY OF	85 LEWISTON JUNCTION RD	71	I1	1.57	168,500	0	0	168,500	vacant land
119-002	AUBURN CITY OF / LEWISTON CITY OF	KITTYHAWK AV	61	I1	23.20	693,100	0	0	693,100	vacant land
250-177	AUBURN CITY OF	325 TURNER ST	51	R3	0.11	17,800	0	0	17,800	vacant land
250-331	AUBURN CITY OF	61 WEBSTER ST	51	R3	0.09	14,600	0	0	14,600	vacant land
142-001	AUBURN CITY OF / LEWISTON CITY OF	47 KITTYHAWK AV	71	I1	3.10	213,500	0	0	213,500	vacant land
156-028	AUBURN CITY OF	HOTEL RD	58	MISU	0.11	100	0	0	100	vacant land
130-002	AUBURN CITY OF / LEWISTON CITY OF	KITTYHAWK AV	71	I1	2.44	194,500	0	0	194,500	vacant land
221-071	AUBURN CITY OF	364 MAIN ST	51	R3	0.09	14,600	0	0	14,600	CDBG Vacant land
143-013	AUBURN CITY OF / LEWISTON CITY OF	OMNI CIR	58	MISC	0.50	3,600	0	0	3,600	vacant land
132-007	AUBURN CITY OF / LEWISTON CITY OF	2662 HOTEL RD	72	GB8	0.71	44,300	0	0	44,300	vacant land
156-022	AUBURN CITY OF / LEWISTON CITY OF	HOTEL RD	58	MISC	0.11	3,300	0	0	3,300	vacant land
155-004	AUBURN CITY OF / LEWISTON CITY OF	LEWISTON JUNCTION RD	71	I1	11.24	443,100	0	0	443,100	vacant land
221-109	AUBURN CITY OF	9 BROAD ST	54	GB7	0.71	123,200	0	0	123,200	Vacant/abuts river
387-055	AUBURN CITY OF	SKILLINGS CORNER RD	58	MISC	0.14	3,300	0	0	3,300	vacant land
221-048	AUBURN CITY OF	351 MAIN ST	51	R3	0.15	24,300	0	0	24,300	Vacant/abuts river
183-029	AUBURN CITY OF	VICKERY RD	52	R2	3.01	40,900	0	0	40,900	vacant land
387-021	AUBURN CITY OF	HOLBROOK RD	58	AG	0.31	200	0	0	200	vacant land
221-103	AUBURN CITY OF	14 SECOND ST	03	GB8	0.14	28,400	0	128,700	157,100	vacant land
216-062	AUBURN CITY OF	GARFIELD RD	51	R2	0.52	31,700	0	0	31,700	Vacant land
237-090	AUBURN CITY OF	HOTEL RD	58	MISC	2.76	6,600	0	0	6,600	Vacant land
211-069	AUBURN CITY OF	95 EIGHTH ST	51	R2	0.56	31,800	0	0	31,800	Vacant land
221-131	AUBURN CITY OF	RIVERSIDE DR	58	MISC	0.09	3,200	0	0	3,200	Vacant along river
237-051	AUBURN CITY OF	MASON ST	58	MISC	0.13	3,300	0	0	3,300	Vacant land
221-055	AUBURN CITY OF	115 NEWBURY ST	51	R3	0.16	25,900	0	0	25,900	Vacant land
191-103	AUBURN CITY OF	PAUL ST	58	MISC	0.07	2,500	0	0	2,500	Vacant land
237-080	AUBURN CITY OF	CHICOINE AV	58	MISC	0.04	1,400	0	0	1,400	Vacant land
191-087	AUBURN CITY OF	REGINALD ST	58	MISC	0.25	3,400	0	0	3,400	Vacant land
250-096	AUBURN CITY OF	DENNISON ST	58	MISC	0.02	700	0	0	700	Vacant land
226-027	AUBURN CITY OF	188 CHICOINE AV	58	MISC	0.23	3,400	0	0	3,400	Vacant land
144-015	AUBURN CITY OF	DAVID DR	58	MISC	1.11	4,200	0	0	4,200	Vacant land

240-169	AUBURN CITY OF	UNION ST	58	GB8	0.02	4,000	0	0	4,000 Vacant land
221-067	AUBURN CITY OF	104 NEWBURY ST	51	R3	0.19	25,900	0	0	25,900 Vacant/abuts river
211-083	AUBURN CITY OF	SOUTH MAIN ST	58	MISC	0.05	1,800	0	0	1,800 Vacant land
237-060	AUBURN CITY OF	MASON ST	58	MISC	0.20	3,300	0	0	3,300 Vacant land
198-036	AUBURN CITY OF	RODMAN RD	58	MISC	0.22	3,300	0	0	3,300 Vacant land
182-003	AUBURN CITY OF	BROAD ST	52	R2	17.34	81,400	0	0	81,400 Vacant land
079-032	AUBURN CITY OF	77 OLD HOTEL RD	61	R3	31.62	79,500	0	0	79,500 Vacant land
221-074	AUBURN CITY OF	8 SOUTH MAIN ST	72	GB7	0.10	62,500	0	0	62,500 Vacant land
271-080-001	AUBURN CITY OF	140 NORTHERN AV	58	MISU	9.21	2,800	0	0	2,800 Vacant land
188-035	AUBURN CITY OF	BRETTON AV	58	MISC	0.28	3,400	0	0	3,400 Vacant land
230-063	AUBURN CITY OF	MINOT AV	72	GB4	0.09	23,900	0	0	23,900 Vacant land
201-139	AUBURN CITY OF	LOUISE ST	58	MISC	0.12	3,300	0	0	3,300 Vacant land
230-065	AUBURN CITY OF	87 MINOT AV	72	GB4	0.37	91,100	0	0	91,100 Vacant land
187-034-001	AUBURN CITY OF	BRANN AV	58	MISU	0.46	100	0	0	100 Vacant land
161-009	AUBURN CITY OF	SOUTH WITHAM RD	58	AG	1.06	800	0	0	800 Vacant land
271-100	AUBURN CITY OF	NORTH RIVER RD	50	GB8	0.74	44,400	0	0	44,400 Vacant/abuts river
198-063	AUBURN CITY OF	SMITH ST	58	MISC	0.23	3,400	0	0	3,400 Vacant land
079-059	AUBURN CITY OF	POLAND SPRING RD	58	MISC	0.35	3,500	0	0	3,500 Vacant land
237-019	AUBURN CITY OF	42 SANDY BEACH RD	51	R3	0.13	21,100	0	0	21,100 Vacant land
211-003	AUBURN CITY OF	175 SOUTH MAIN ST	51	R2	0.13	25,400	0	0	25,400 Vacant land
191-101	AUBURN CITY OF	SOUTH MAIN ST	52	R2	34.24	113,300	0	0	113,300 Vacant land
266-045	AUBURN CITY OF	59 WILLARD RD	58	MISU	0.09	100	0	0	100 Vacant land
260-022	AUBURN CITY OF	192 WINTER ST	58	R3	0.28	26,000	0	0	26,000 Vacant land
221-058	AUBURN CITY OF	103 NEWBURY ST	51	R3	0.21	25,900	0	0	25,900 Vacant land
269-005	AUBURN CITY OF	SUMMER ST	51	R3	13.68	59,100	0	0	59,100 Vacant land
207-079	AUBURN CITY OF	SWETT AV	58	MISC	0.58	3,600	0	0	3,600 Old paper street
231-020	AUBURN CITY OF	186 MAIN ST	72	DE	0.13	32,500	0	0	32,500 Vacant land
219-023	AUBURN CITY OF	FAIRVIEW AV	58	MISC	0.02	700	0	0	700 Vacant land
241-004	AUBURN CITY OF	MECHANICS ROW	54	DE	0.43	86,500	0	0	86,500 Vacant land
212-005	AUBURN CITY OF	22 JOSEPH LN	58	MISC	0.05	1,800	0	0	1,800 Vacant land
221-183	AUBURN CITY OF	41 SECOND ST	72	GB7	0.14	87,500	0	0	87,500 Vacant land
250-382	AUBURN CITY OF	126 GOFF ST	58	MISC	0.15	3,300	0	0	3,300 Vacant land
221-089	AUBURN CITY OF	MILL ST	58	GB8	0.03	6,100	0	0	6,100 Vacant land
055-008	AUBURN CITY OF	BROWNS CROSSING RD	61	MISC	0.24	3,400	0	0	3,400 Vacant land
109-010	AUBURN CITY OF	1836 WASHINGTON ST N	58	MISC	1.23	4,300	0	0	4,300 Vacant land

of Parcels: 84

Land Value: 5,072,400

Yard Value: 1,800

Building Value: 128,700

City Council Policy on Emergency Medical Services

PURPOSE

To establish a policy to bill patients for the provisions of emergency medical services and transportation provided by the City.

DEFINITIONS

- A. **ADVANCED LIFE SUPPORT, LEVEL 1 (ALS-1):** providing transportation by ground ambulance vehicle, medically necessary supplies and services and either an ALS assessment by ALS personnel or the provision of at least one ALS intervention.
- B. **ADVANCED LIFE SUPPORT, LEVEL 2 (ALS-2):** providing either transportation by ground ambulance vehicle, medically necessary supplies and services, and the administration of at least three medications by intravenous push/bolus or by continuous infusion excluding crystalloid, hypotonic, isotonic, and hypertonic solutions (Dextrose, Normal Saline, Ringer's Lactate); or providing transportation, medically necessary supplies, and services, and the provision of at least one of the following ALS procedures:
- 1) Manual defibrillation/cardioversion; or –
 - 2) Endotracheal intubation; or –
 - 3) Central venous line; or –
 - 4) Cardiac pacing; or –
 - 5) Chest decompression; or –
 - 6) Surgical airway; or –
 - 7) Intraosseous line. 8)
- C. **BALANCE BILLING:** the practice of charging a beneficiary the difference between the provider's actual charge and the amount provided by the insurance carrier according to any contractual agreements.
- D. **BASIC LIFE SUPPORT (BLS):** providing transportation by ground ambulance vehicle and the provision of medically necessary supplies and services, including BLS ambulance services as defined by the State.
- E. **EMERGENCY MEDICAL TECHNICIAN ("EMT")-PARAMEDIC:** an individual having special, well-defined skills and knowledge in emergency medicine, who has training to provide pre-hospital emergency medical treatment at an advanced level and is certified as an EMT- Paramedic or Licensed Paramedic by the Texas Department of State Health Services.
- F. **EMERGENCY MEDICAL SERVICES ("EMS"):** services utilized in responding to needs of those persons in need of immediate medical care within the jurisdiction and adjacent to the City, including but not limited to the rendering of advanced life support

care, provided by Auburn Fire Department.

- G. **PATIENT:** a person who receives an EMS response or a person who receives emergency medical services from the Auburn Fire Department.
- H. **REASONABLE COLLECTION EFFORTS:** the issuance of a bill to the patient or to the party responsible for the patient's personal financial obligations, and subsequent billings, collection letters and telephone calls or personal contacts which constitute a genuine, rather than token, collection effort. The City expressly incorporates herein by reference any subsequent definition of this term set forth by the Health Care Financing Administration in Section 5220 of the Medicare Carriers Manual or its successor.
- I. **THIRD PARTY PAYER:** insurance carrier or other coverage provider, having the responsibility to pay for medical services rendered to a patient as a result of that patient's accident, injury or illness.

POLICY

Designation as Primary Provider

The City hereby recognizes the Auburn Fire Department as the primary provider of pre-hospital emergency medical services within the corporate limits of the City and outside of the City limits as determined by various mutual aid agreements.

Advanced Life Support Services Required

- A. The City hereby mandates Advanced Life Support (ALS) with a minimum crew of one EMT- Paramedic or Licensed Paramedic and one EMT-Basic or EMT-Intermediate as the minimum standard of care for all 9-1-1 ambulance calls and emergency ambulance transports, and shall bill accordingly at an ALS or BLS level. The provisions of this paragraph shall apply to all services provided by the City and to mutual aid response of other ambulance providers answering emergency 9-1-1 calls within the City limits.
- B. Exceptions to the above provision of a paramedic unit may be made when all paramedic units are unavailable.

EMS Billing

- A. The City recognizes the need to bill for these services to aid in the provision of EMS.
- B. No person requiring emergency medical services and/or transportation shall be denied services due to a lack of insurance or ability to pay levied charges.
- C. The City may, either directly or through any third party billing agency with which it has contracted for billing and/or collections for emergency medical services, make arrangements with patients and/or their financially responsible party for installment payments of bills so long as the City determines that:
 - 1. The financial condition of the patient requires such an arrangement; and

2. The patient and/or financially responsible party has demonstrated a willingness to make good faith efforts towards payment of the bill.
- D. The City shall bill for all EMS services provided unless the City is reimbursed for services by another agency due to disaster declaration.
 - E. Any applicable charges for EMS rendered shall be billed directly to the patient or to the patient's third party payer.
 - F. The City may, at its option, and shall, where required by law, bill insurers or carriers on a patient's behalf and may accept payment on an assignment basis.
 - G. All patients and/or their financially responsible parties, insurers or carriers, will be billed for emergency medical services provided by the City according to the Fee Schedule established by Ordinance of the City Council.
 1. All patients shall be liable for any co-payment, deductibles and patient responsibility amounts not satisfied by public or private insurance, and the City shall Balance Bill and make reasonable collection efforts for all such balances. The City may bill any applicable coinsurance carriers for such amounts.
 2. Exceptions include only those instances where the City or its agent has made a determination that the cost of billing and collecting such co-payments, deductibles and patient responsibility amounts exceeds or is disproportionate to the amounts to be collected as determined by the City's write off policy.

Account Adjustments and Write Offs

- A. The City's billing agency is authorized to consider all cases of financial hardship based on the City's financial assistance hardship guidelines.
 - 1) Patients or financially responsible parties who qualify for State, Federal or other assistance programs are excluded from account adjustment to the extent that needed services are covered under those programs.
 - 2) Adjustments/waivers will be granted based on US Department of Health & Human Services Poverty Guidelines, based on documented income that does not exceed 300% of the poverty guideline for the number of persons in the household.
 - Annual Income <100% of Poverty Guideline: Reduction of Fee up to 75%
 - Annual Income 100-200% of Poverty Guideline: Reduction of Fee up to 50%
 - Annual Income 200-300% of Poverty Guideline: Payment Plan or Reduction of Fee up to 25%
- B. Uncollected balances on patients accounts that are three years or older with no activity shall be deemed uncollectible and may be written off of the City's accounts receivable balances.

Right of First Refusal

As a condition of any lease, license or permit for the use of City property for a large gathering that may require emergency medical stand-by services, Auburn Fire Department shall have the right of first refusal to provide such services.

PROCEDURES

EMS Billing & Collection

A. Third party billing agencies must:

- 1) Have in place a compliance program conforming to standards set forth in the Office of Inspector General's Compliance Program Guidance for Third Party Medical Billing Companies, 63 Federal Register 70138, as amended.
- 2) Deposit funds payable to the City directly into a designated City account, through a lock box or similar arrangement.
- 3) Not be subject to exclusion from any state or federal health care program.
- 4) Be bonded and/or insured in amounts satisfactory to the City.

B. A detailed listing of patients who utilize EMS will be compiled by the Auburn Fire Department. This information will be transmitted to the agency responsible for billing in the form of a patient care report. The information will however be subject to the confidentiality requirements of applicable law. This information will include, at a minimum, the following:

- 1) Name, address, and telephone number of patient.
- 2) Name, address and claim number of insurance carrier, if applicable.
- 3) Date, time and EMS chart number.
- 4) Point of origin and destination.
- 5) A Center for Medicare & Medicaid Services approved method for mileage billing.
- 6) Reason for transport/ patient's complaint/ current condition.
- 7) Itemization and description of services provided and charges.
- 8) Signature of the patient (when possible) or authorized decision maker.
- 9) Name of receiving physician.
- 10) Names, titles, and signatures of ambulance personnel, when possible.

C. The fee schedule for EMS is established in Chapter 2 of the City's Code of Ordinances and may be amended from time to time.

D. The Auburn Fire Department may promulgate rules and regulations pursuant to and consistent with this Policy, state and federal law.

E. Payments on EMS invoices may be made by mail to the City's third party billing agency, or in person at Auburn City Hall located at 60 Court Street. Auburn, Maine.

Account Adjustments

- A. All patients are to be billed for transport upon receipt of billing information from the fire department.
 - 1) Requests for Financial Assistance must be documented with a completed City of Auburn EMS Financial Assistance Request Form, along with any supporting documents.
 - 2) Financial Assistance will not be granted if complete and accurate information and supporting documentation is not provided. Any assistance granted will be rescinded if the information given on the application is inaccurate or untrue. The application and supporting documentation is to be retained by the billing vendor in the patients file for 3 years after eligibility determination.
 - 3) The billing agency shall provide a monthly report to the City of accounts adjusted under this policy.
- B. The City may, either directly or through any third party billing agency with which it has contracted for billing and/or collections for emergency medical services, make arrangements with patients and/or their financially responsible party for installment payments of bills so long as the City determines that:
 - 1) The financial condition of the patient requires such an arrangement; and
 - 2) The patient and/or financially responsible party has demonstrated a willingness to make good faith efforts towards payment of the bill.
- C. The City shall not Balance Bill when prohibited by law.
 - 1) Providers must accept the Medicare allowed charge as payment in full and may not bill or collect from the beneficiary any amount other than the unmet Part B deductible and Part B coinsurance amounts.
 - 2) For patients covered by Medicaid, the city will accept the payment from Medicaid as payment for services and will not pursue the patient for the remaining balance of the invoice.

Write Off of Uncollectible Accounts

- A. The City may contract with a private – third party billing service for the purpose of providing medical billing services. From time to time, the contractor may need direction for writing off uncollected debt. This policy is intended to provide that direction.
- B. The City authorizes the billing contractor/agent to bulk write off amounts not contractually allowed by Medicare and Medicaid and provide reports to the City of such write offs.
- C. For all commercial insurance and private pay clients; all appropriate charges shall be

applied uniformly without regard to ability to pay or probability of payment.

D. Any account that has aged more than 180 days without activity or payment history shall be referred to the City for review. The billing contractor/agent must include all account documentation that demonstrates timely and efficient billing practices. This should include but not be limited to:

- 1) Account notes
- 2) Proof of billing statements and date of mailing(s) or electronic contact
- 3) Summary of amount billed and any current amount received
- 4) Summary of outstanding balances
- 5) Evidence of payment plan if applicable

E. After 180 days without payment after the third collection attempt, the billing agency will transfer uncollected balances to a collection agency designated by the City for continued collection efforts.

DRAFT

Finance and Administration Council Committee
May 12, 2016
Agenda Item -- Shared Services

The following is a list by Department of Shared services with the City of Lewiston and/or other jurisdictions:

City Clerk

- Taxi Cabs and Drivers – The City of Lewiston performs the background checks on the drivers and the City of Auburn performs the inspections of the vehicles.

Community Block Grant Program

- Processes loan applications for the City of Lewiston for the Homebuyer and Homeowner Rehab Programs;
- Joint RFP's with Lewiston for consultants for the Consolidated Plan, Impediments to Fair Housing Choice and for the 10-Year Plan to End Homelessness.

Economic and Community Development Department

- Staff share coverage with the City of Lewiston for electrical inspections or restaurant inspections during vacations or absences as needed.

Finance Department

- Joint bids with the City of Lewiston and the Auburn School Department for gasoline and diesel fuel;
- Joint bid with the Auburn School Department for third party administrator for the Workers' Compensation Program;
- Joint bids through AVCOG for road salt and liquid calcium;
- Joint bids with the City of Lewiston for Wayfaring signage;
- Joint Bid with the City of Lewiston and the Auburn Water and Sewer District for utility trench paving.

Fire Department

- Joint purchase and maintenance with Lewiston of a SCBA breathing air compressor and fill station;
- Lewiston/Auburn 9-1-1 PSAP (Public Safety Answering Point) and Dispatch Center. L/A 9-1-1 maintains the radio network for all users. L/A 9-1-1 bills the departments for maintenance under the radio maintenance contracts for the network;
- Provides and receives mutual aid for fire and EMS with City of Lewiston and contiguous communities. However, because Lewiston does not provide EMS transport as a dedicated city service, any mutual aid to Auburn would primarily be from United Ambulance Service.

Human Resources Department

- Joint recruitment with Lewiston for entry level Firefighters/Paramedics;
- Joint emergency management planning and exercises with the City of Lewiston;
- Auburn is part of the IMAT (Incident Management Assistance Team) includes Androscoggin, Oxford and Franklin Counties;
- Emergency management planning and exercises with the Auburn School Department.

Information Technology

- Share hardware and software resources with City of Lewiston;
- The City of Auburn has a memorandum of understanding with the Auburn Water and Sewer District to share our city-wide software license.

Police Department

- Lewiston/Auburn 9-1-1 PSAP (Public Safety Answering Point) and Dispatch Center.

Public Services Department

- Shared services with Lewiston include residential recycling, plowing of the 3 bridges, department training, water supply, materials, parts and supplies, coordinated equipment demonstrations, and GIS technology;
- Joint bids through AVCOG for road salt, liquid calcium chloride, and hazardous waste disposal;
- Regional waste disposal and land filling (ash for trash) through MMWAC;
- Shared waste water treatment and compost facility through LAWPCA;
- Exchange of plowing areas in surrounding communities to improve efficiencies by avoiding turn-arounds at town lines.
- The following are shared services with the Department of Transportation:
 - Purchase of items under MDOT State bid such as traffic cones and sign material;
 - Exchange of road maintenance services to provide continuity of operations, such as Hotel Road;
 - Coordination of plowing and sanding to improve safety, such as Riverside Drive and Washington Street;
 - Provide emergency response to improve safety such as mowing of intersections and tree trimming and removal;
 - Roadside mowing to avoid use of herbicides, such as Lake Shore Drive, Route 4, Summer Street and Mt. Auburn Ave.

Recreation Department

- Coordinates with Lewiston on community events such as Wednesdays in the Park and Downtown Holiday Parade;
- Works with Androscoggin County on the Alternative Sentencing Program for OUI Offenders. The Recreation Departments provides living space in exchange for raking, planting flowers, and other maintenance work in the parks and downtown areas;
- Auburn School Department assists with the distribution of flyers for recreation programs and community events and uses Recreation facilities for some of its programs such as Spring Fling;
- Auburn School Department shares the athletic fields for some recreation programs and the Public Services Department lines the athletic fields for School sporting events.

