

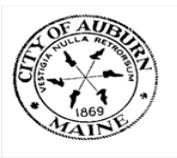


City of Auburn

Master List

Fiscal Year 2017
Proposed 4.11.2016

| Account Title | FY 2015 Actual | FY 2016 Approved | FY 2017 Dept. Request | FY 2017 Manager Proposed | FY 2017 Council Adopted | Increase/ Decrease | % |
|----------------------------|-------------------|---------------------|-----------------------------|--------------------------------|-------------------------------|-----------------------|-------------|
| <i>Debt Service</i> | | | | | | | |
| Principal | 5,332,148 | 5,291,344 | 5,428,894 | 5,428,894 | 5,428,894 | 137,550 | 3% |
| Interest | 942,636 | 1,033,520 | 977,951 | 977,951 | 977,951 | (55,569) | -6% |
| TOTAL | 6,274,784 | 6,324,864 | 6,406,845 | 6,406,845 | 6,406,845 | 81,981 | 1.3% |



City of Auburn Debt Service

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | Last Year | Dept. Request | Manager Proposed |
|---------------------|--------------|------------------|---------------------|
| Debt Service | Total | 6,324,864 | 6,406,845 |

Estimated Detail of Debt Service

Actual expenses may vary according to changing circumstances

| Debt Service | <i>Maturity</i> | <i>Issued Amount</i> | <i>Balance</i> | <i>Principal</i> | <i>Interest</i> | Dept. Request | Manager Proposed |
|--------------------------------|-----------------|--------------------------|----------------------|---------------------|-------------------|---------------------|---------------------|
| City Building 3.89% | 11/22 | \$ 8,200,000 | \$ 3,280,000 | \$ 410,000 | \$ 126,917 | | |
| Public Impr. 06/07 | 9/16 | \$ 5,000,000 | \$ 1,000,000 | \$ 400,000 | \$ 8,000 | | |
| Public Impr. 07/08 | 9/17 | \$ 6,000,000 | \$ 1,800,000 | \$ 510,000 | \$ 27,732 | | |
| Public Impr. 08/09 | 9/18 | \$ 5,730,000 | \$ 2,280,000 | \$ 570,000 | \$ 57,712 | | |
| Public Impr. 09/10 | 3/20 | \$ 5,455,000 | \$ 2,727,500 | \$ 545,500 | \$ 63,415 | | |
| Public Impr. 10/11 | 3/21 | \$ 7,900,000 | \$ 4,740,000 | \$ 640,000 | \$ 67,200 | | |
| MMBB Clean Water | 6/12 | \$ 827,854 | \$ 579,498 | \$ 82,788 | \$ 4,140 | | |
| Public Impr 11/12 | 11/22 | \$ 4,500,000 | \$ 3,150,000 | \$ 350,000 | \$ 44,188 | | |
| Public Impr. 12/13 | 9/22 | \$ 5,600,000 | \$ 4,100,000 | \$ 370,730 | \$ 83,846 | | |
| Library Refunding | 9/22 | \$ 1,590,000 | \$ 1,580,000 | \$ 180,000 | \$ 49,375 | | |
| Public Impr. 13/14 | 9/23 | \$ 5,625,000 | \$ 5,060,000 | \$ 419,526 | \$ 83,013 | | |
| Public Impr. 14/15 | 9/24 | \$ 6,800,000 | \$ 6,800,000 | \$ 482,800 | \$ 132,770 | | |
| Public Impr. 15/16 | 9/25 | \$ 5,700,000 | \$ 5,700,000 | \$ 467,550 | \$ 88,835 | | |
| | | <u>\$ 68,927,854</u> | <u>\$ 42,796,998</u> | <u>\$ 5,428,894</u> | <u>\$ 837,143</u> | <u>\$ 6,266,037</u> | <u>\$ 6,266,037</u> |
| Quint Lease | | | | | | \$ 90,808 | \$ 90,808 |
| Interest Payment for FY17 Bond | | | | | | \$ 50,000 | \$ 50,000 |
| | | | | | | <u>\$ 6,406,845</u> | <u>\$ 6,406,845</u> |

| | |
|----------------------------------|-----------------|
| Debt Limit Calculator | |
| State Valuation | \$1,926,200,000 |
| Total Debt Limit | \$288,930,000 |
| City Debt Balance | 42,796,998 |
| Percent of Allowable Debt | 15% |

Line Item Narrative

Debt Service: The City is subject to a statutory limitation by the State of Maine of its general long-term debt equal to 15% of the State's valuation of the City. This request includes \$60,000 for an interest payment in the event the City Council approves of the FY14 Bond. The MMBB debt is financed at 0%. The Total principal loaned was \$2,345,000 and of that amount, \$689,293 has been forgiven and the principal amount to be repaid is \$1,655,707. This financing package was made possible by the American Reinvestment and Recovery Act.



City of Auburn

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Fiscal Year 2017
Proposed 4.11.2016

| Account Title | FY 2015 Actual | FY 2016 Approved | FY 2017 Dept. Request | FY 2017 Manager Proposed | FY 2017 Council Adopted | Increase/ Decrease | % |
|---------------------------------|-------------------|---------------------|-----------------------------|--------------------------------|-------------------------------|-----------------------|-------------|
| <i>Emergency Reserve</i> | | | | | | | |
| Emergency Reserve | 0 | 375,289 | 375,289 | 375,289 | 0 | 0 | 0% |
| TOTAL | - | 375,289 | 375,289 | 375,289 | - | - | 0.0% |



City of Auburn Emergency Reserve

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | Last Year | Dept. Request | Manager Proposed |
|-------------------|--------------|------------------|---------------------|
| Emergency Reserve | Total | 375,289 | 375,289 |

Estimated Detail of Emergency Reserve

Actual expenses may vary according to changing circumstances

| | Dept. Request | Manager Proposed |
|-------------------|------------------|---------------------|
| Emergency Reserve | \$ 375,289 | \$ 375,289 |
| Emergency Reserve | \$ 375,289 | \$ 375,289 |

Line Item Narrative

Emergency Reserve: In accordance with the City Charter, Section 8.12, Emergency Reserve Fund, the Emergency Reserve fund shall be annually funded in an amount equal to at least one-half of one percent (0.5%) of the total amount to be appropriated for all purchases of the current fiscal year.

City of Auburn, Maine

"Maine's City of Opportunity"

Facilities Management

Facilities Program Budget FY16



MISSION STATEMENT

The mission of the Facilities Management Team is to serve The City of Auburn through the planning, design, construction, operation, protection, and maintenance of its physical facilities, and to provide direction and support to staff in planning, deferred maintenance, enhancement of buildings, and new capital investment in facilities.

DESCRIPTION

Facilities Management provides operations and maintenance services to ensure City facilities are clean and well-maintained, while promoting responsible and efficient use of resources. The department provides routine maintenance, as well as emergency repairs. Services also include repairing, remodeling, and maintaining building structures, equipment, and fixtures. Asset Management, Construction Management, and Utility Contract Negotiation at all city facilities are also essential functions. Additionally, sustainability and providing for an energy management plan into future renovations and construction fall under facilities management.

PROGRAMS

Facilities

The facilities program consists of .5 full time equivalent employees and is responsible for the maintenance of Auburn Hall.

GOALS AND OBJECTIVES

The facilities goals are listed under the finance department because the facilities manager salaries are part of finance.

BUDGET DRIVERS

1. Natural Gas a 10% decrease due to added supply in storage and a drop in the futures market.
2. Property and Casualty Insurance Premium a 3% increase is expected.
3. PS – General a 11% increase due significant security upgrades at Auburn Hall and the Parking Garage.

| PROGRAM BUDGET - Facilities | | | | | | |
|-----------------------------|-----|-------------------|---------------------|---------------------|-----------------------|----------|
| Description | FTE | FY 2015 Actual | FY 2016 Approved | FY 2017 Proposed | Increase/ Decrease | % Change |
| Salaries | .5 | \$ 15,595 | \$ 20,200 | \$ 20,596 | \$ 396 | 1.96% |
| Contracted Services | | \$362,407 | \$ 357,660 | \$ 371,960 | \$ 14,300 | |
| Operations | | \$235,915 | \$ 275,220 | \$ 253,200 | \$ (22,020) | -8.00% |
| General Fund | | \$613,917 | \$ 653,080 | \$ 645,756 | \$ (7,324) | -1.12% |



City of Auburn

Master List

Fiscal Year 2017
Proposed 4.11.2016

| Account Title | FY 2015 Actual | FY 2016 Approved | FY 2017 Dept. Request | FY 2017 Manager Proposed | FY 2017 Council Adopted | Increase/ Decrease | % |
|--------------------------|-------------------|---------------------|-----------------------------|--------------------------------|-------------------------------|-----------------------|--------------|
| Facilities | | | | | | | |
| Regular Salaries | 15,595 | 20,200 | 20,596 | 20,596 | 0 | 396 | 2% |
| Advertising | (45) | 500 | 500 | 250 | 0 | (250) | -50% |
| PS - General | 70,783 | 85,660 | 95,210 | 95,210 | 0 | 9,550 | 11% |
| Office Supplies | 79 | 0 | 0 | 0 | 0 | 0 | 0% |
| Other Sup-Operating | 13,034 | 10,700 | 10,700 | 10,700 | 0 | 0 | 0% |
| Utilities - Water/Sewer | 3,956 | 3,612 | 3,612 | 3,612 | 0 | 0 | 0% |
| Comm - Telephone | 28,963 | 6,350 | 6,350 | 4,150 | 0 | (2,200) | -6% |
| Utilities - Electricity | 55,518 | 85,000 | 82,000 | 72,000 | 0 | (13,000) | -15% |
| Utilities - Heating Fuel | 34,096 | 44,475 | 40,135 | 40,135 | 0 | (4,340) | -11% |
| Repairs - Buildings | 8,460 | 10,500 | 10,500 | 10,500 | 0 | 0 | 0% |
| Operating Capital Exper | 20,563 | 44,000 | 42,000 | 42,000 | 0 | (2,000) | |
| Repairs - Equipment | 1,283 | 4,000 | 4,000 | 3,000 | 0 | (1,000) | -50% |
| Photocopiers | 34,381 | 33,095 | 33,095 | 33,095 | 0 | 0 | 0% |
| Insurance Premiums | 257,720 | 247,000 | 252,000 | 252,000 | 0 | 5,000 | 2% |
| Insurance Deductibles | 33,949 | 24,500 | 24,500 | 24,500 | 0 | 0 | 0% |
| Comm - Postage | 35,245 | 32,988 | 33,808 | 33,808 | 0 | 820 | 3% |
| Travel - Mileage Reimbu | 337 | 500 | 200 | 200 | 0 | (300) | -60% |
| Rental Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Utility Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL | 613,917 | 653,080 | 659,206 | 645,756 | - | (7,324) | -1.1% |



City of Auburn Facilities

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | | Last Year | Dept. Request | Manager Proposed |
|------------------|-------|--------------|------------------|---------------------|
| Regular Salaries | Total | 20,200 | 20,596 | 20,596 |
| Advertising | Total | 500 | 500 | 250 |
| PS - General | Total | 85,660 | 95,210 | 95,210 |

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

| | Rate | Hours / Week | Staff | Dept. Request | Manager Proposed |
|------------------|------------|-----------------|-------|------------------|---------------------|
| Regular Salaries | | | | | |
| Maintenance | \$ 15.2335 | 26 | 1 | \$ 20,596 | \$ 20,596 |
| | | | 1 | \$ 20,596 | \$ 20,596 |

Estimated Detail of Advertising

Actual expenses may vary according to changing circumstances

| | Dept. Request | Manager Proposed |
|-------------|------------------|---------------------|
| Advertising | | |
| Advertising | \$ 500 | \$ 250 |
| | \$ 500 | \$ 250 |

Estimated Detail of PS - General

Actual expenses may vary according to changing circumstances

| | Dept. Request | Manager Proposed |
|---|------------------|---------------------|
| PS - General | | |
| Annual Fire Alarm Testing | \$ 1,170 | \$ 1,170 |
| Boiler Certificate Auburn Hall | | |
| Elevator Inspection & License | \$ 185 | \$ 185 |
| Elevator Contract | \$ 1,990 | \$ 1,990 |
| Fire Extinguishers Annual Testing, Inspection & Maintenance | \$ 400 | \$ 400 |
| HVAC Maintenance Contract | \$ 12,825 | \$ 12,825 |
| Consulting/Engineering Services | \$ 12,000 | \$ 12,000 |
| Janitorial Services (Auburn Hall including Police) | \$ 53,650 | \$ 53,650 |
| Land Lease | \$ 750 | \$ 750 |
| LAWPCA Administrative Fee | \$ 250 | \$ 250 |
| Lift Rental For Window Cleaning | \$ 1,700 | \$ 1,700 |
| Security System Services | \$ 9,000 | \$ 9,000 |
| Sprinkler Quarterly Testing | \$ 450 | \$ 450 |
| Storage Rental | \$ 840 | \$ 840 |
| | \$ 95,210 | \$ 95,210 |

Line Item Narrative

Regular Salaries: This line funds the custodian at Auburn Hall, 25 hours per week. This position is shared with the Library.

Advertising: Ads for Bids for all departments .

Purchased Services: Includes all annual professional maintenance and testing performed at Auburn Hall.



City of Auburn Facilities

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | | Last Year | Dept. Request | Manager Proposed |
|-------------------------|-------|--------------|------------------|---------------------|
| Other Sup-Operating | Total | 10,700 | 10,700 | 10,700 |
| Utilities - Water/Sewer | Total | 3,612 | 3,612 | 3,612 |

Estimated Detail of Other Sup-Operating

Actual expenses may vary according to changing circumstances

| Other Sup-Operating | Dept. Request | Manager Proposed |
|--------------------------------|------------------|---------------------|
| Misc. Supplies | \$ 2,000 | \$ 2,000 |
| Towels , Toilet Paper & Liners | \$ 4,500 | \$ 4,500 |
| HVAC Filters | \$ 1,200 | \$ 1,200 |
| Ice Melt | \$ 1,000 | \$ 1,000 |
| Lighting | \$ 2,000 | \$ 2,000 |
| | \$ 10,700 | \$ 10,700 |

Estimated Detail of Utilities - Water/Sewer

Actual expenses may vary according to changing circumstances

| Utilities - Water/Sewer | Sewer | Water | Dept. Request | Manager Proposed |
|-------------------------|----------|----------|------------------|---------------------|
| Auburn Hall | \$ 1,836 | \$ 1,776 | \$ 3,612 | \$ 3,612 |
| | | | \$ 3,612 | \$ 3,612 |

Line Item Narrative

Other Supplies - Operating: See Above.

Utilities - Water& Sewer: A 15% increase is expected this year.



City of Auburn Facilities

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | | Last Year | Dept. Request | Manager Proposed |
|-------------------------|-------|--------------|------------------|---------------------|
| Comm - Telephone | Total | 6,350 | 6,350 | 4,150 |
| Utilities - Electricity | Total | 85,000 | 82,000 | 72,000 |

Estimated Detail of Comm - Telephone

Actual expenses may vary according to changing circumstances

| Comm - Telephone | <i>Location</i> | Dept. Request | Manager Proposed |
|------------------|-----------------|------------------|---------------------|
| Cell Phone | | \$ 1,150 | \$ 1,150 |
| Long Distance | AH | \$ 5,200 | \$ 3,000 |
| | | \$ 6,350 | \$ 4,150 |

Estimated Detail of Utilities - Electricity

Actual expenses may vary according to changing circumstances

| Utilities - Electricity | Dept. Request | Manager Proposed |
|-------------------------|------------------|---------------------|
| Auburn Hall--Estimated | \$ 82,000 | \$ 72,000 |
| | \$ 82,000 | \$ 72,000 |

Line Item Narrative

Communication - Telephone: Includes contracted cell phones for maintenance technician and facilities manager. Covers long distance service from City Hall with the exception of Police

Utilities - Electricity: The current contracted supply rate for all accounts is \$0.08184. No increase is expected later this year from CMP (the delivery portion).



City of Auburn Facilities

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | | Last Year | Dept. Request | Manager Proposed |
|--------------------------------|-------|--------------|------------------|---------------------|
| Utilities - Heating Fuel | Total | 44,475 | 40,135 | 40,135 |
| Repairs - Buildings | Total | 10,500 | 10,500 | 10,500 |
| Operating Capital Expenditures | Total | 44,000 | 42,000 | 42,000 |

Estimated Detail of Utilities - Heating Fuel

Actual expenses may vary according to changing circumstances

| | <i>Usage- gallons</i> | <i>Usage- Cubic feet</i> | Dept. Request | Manager Proposed |
|---|---------------------------|------------------------------|------------------|---------------------|
| Utilities - Heating Fuel | | | | |
| Natural Gas | | 28,000 | \$ 39,060 | \$ 39,060 |
| Diesel Fuel for Generator | \$ 1,000 | | \$ 1,000 | \$ 1,000 |
| Propane Tank Rental (Goff Hill Generator) | | | \$ 75 | \$ 75 |
| | | | \$ 40,135 | \$ 40,135 |

Estimated Detail of Repairs - Buildings

Actual expenses may vary according to changing circumstances

| | Dept. Request | Manager Proposed |
|--------------------------------|------------------|---------------------|
| Repairs - Buildings | | |
| General Repairs | \$ 10,000 | \$ 10,000 |
| Knight House (Circa 1796) | \$ 500 | \$ 500 |
| | \$ 10,500 | \$ 10,500 |
| Operating Capital Expenditures | | |
| Engine #2 Efficiency Upgrades | \$ 24,000 | \$ 24,000 |
| Auburn Hall | \$ 18,000 | \$ 18,000 |
| | \$ 42,000 | \$ 42,000 |

Line Item Narrative

Utilities - Heating Fuel: See Above.

Repairs - Buildings: This account is used for the general maintenance of Auburn Hall.



City of Auburn Facilities

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | | Last Year | Dept. Request | Manager Proposed |
|--------------------------------|-------|--------------|------------------|---------------------|
| Repairs - Equipment | Total | 4,000 | 4,000 | 3,000 |
| Photocopiers | Total | 33,095 | 33,095 | 33,095 |
| Travel - Mileage Reimbursement | Total | 500 | 200 | 200 |
| Insurance Premiums | Total | 247,000 | 252,000 | 252,000 |

Estimated Detail of Repairs - Equipment

Actual expenses may vary according to changing circumstances

| | Dept. Request | Manager Proposed |
|--|------------------|---------------------|
| Repairs - Equipment | | |
| Equipment Repairs not otherwise included in building repairs | \$ 4,000 | \$ 3,000 |
| | \$ 4,000 | \$ 3,000 |

Estimated Detail of Photocopiers

Actual expenses may vary according to changing circumstances

| | Dept. Request | Manager Proposed |
|------------------------------------|------------------|---------------------|
| Photocopiers | | |
| Photocopier Lease (Previously CIP) | \$ 11,095 | \$ 11,095 |
| Copier Maintenance Contract | \$ 15,000 | \$ 15,000 |
| Copier Paper | \$ 7,000 | \$ 7,000 |
| | \$ 33,095 | \$ 33,095 |

Estimated Detail of Insurance Premiums

Actual expenses may vary according to changing circumstances

| | Dept. Request | Manager Proposed |
|--------------------|-------------------|---------------------|
| Insurance Premiums | \$ 252,000 | \$ 252,000 |
| | \$ 252,000 | \$ 252,000 |

Line Item Narrative

Estimated Detail of Travel - Mileage Reimbursement

Actual expenses may vary according to changing circumstances

| | Dept. Request | Manager Proposed |
|--------------------------------|------------------|---------------------|
| Travel - Mileage Reimbursement | \$ 200 | \$ 200 |
| | \$ 200 | \$ 200 |

Line Item Narrative

Repairs - Equipment: Examples of equipment that may need repair include: smoke detectors and strobes, fire alarm system, AED, AC units, sprinkler system, and security systems (option sensors)

Rental - Photocopiers: The photocopier lease and maintenance contract were moved from purchased services so that all photocopier expenses are in one account. This account also funds copy paper.

Insurance Premiums: A 3% increase over last year.



City of Auburn Facilities

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | | Last Year | Dept. Request | Manager Proposed |
|-----------------------|-------|--------------|------------------|---------------------|
| Insurance Deductibles | Total | 24,500 | 24,500 | 24,500 |
| Comm - Postage | Total | 32,988 | 33,808 | 33,808 |

Estimated Detail of Insurance Deductibles

Actual expenses may vary according to changing circumstances

| Insurance Deductibles | # of Claims | Deductibles | Dept. Request | Manager Proposed |
|------------------------|-------------|-------------|------------------|---------------------|
| Auto | 7 | \$ 1,000 | \$ 7,000 | \$ 7,000 |
| Buildings | 2 | \$ 5,000 | \$ 10,000 | \$ 10,000 |
| Professional Liability | 1 | \$ 7,500 | \$ 7,500 | \$ 7,500 |
| | | | \$ 24,500 | \$ 24,500 |

Estimated Detail of Comm - Postage

Actual expenses may vary according to changing circumstances

| Comm - Postage | Dept. Request | Manager Proposed |
|---------------------------------|------------------|---------------------|
| Metered Postage for Auburn Hall | \$ 30,000 | \$ 30,000 |
| Rental of Machine | \$ 3,808 | \$ 3,808 |
| | \$ 33,808 | \$ 33,808 |

Line Item Narrative

Insurance Premiums: This line item funds the City's insurance deductibles.

Communication - Postage: The postage machine weighs the mail and assigns postage based on weight.



City of Auburn

Master List

Fiscal Year 2017
Proposed 4.11.2016

| Account Title | FY 2015 Actual | FY 2016 Approved | FY 2017 Dept. Request | FY 2017 Manager Proposed | FY 2017 Council Adopted | Increase/ Decrease | % |
|-------------------------------|-------------------|---------------------|-----------------------------|--------------------------------|-------------------------------|-----------------------|-------------|
| <i>Fringe Benefits</i> | | | | | | | |
| Health Insurance | 2,339,536 | 2,478,693 | 2,648,052 | 2,544,826 | 0 | 66,133 | 3% |
| FICA/Medicare | 525,939 | 567,488 | 590,551 | 563,762 | 0 | (3,726) | -1% |
| MSRS Retirement | 1,083,950 | 1,213,758 | 1,235,873 | 1,220,609 | 0 | 6,851 | 1% |
| ICMA Retirement | 168,844 | 155,145 | 157,355 | 143,910 | 0 | (11,235) | -7% |
| City Pension | 147,562 | 160,000 | 130,000 | 130,000 | 0 | (30,000) | -19% |
| Cafeteria Plan | 296,364 | 191,225 | 194,075 | 188,603 | 0 | (2,622) | -1% |
| Health Reimbursement | 93,567 | 175,000 | 155,000 | 146,000 | 0 | (29,000) | -17% |
| Unemployment | 0 | 0 | 0 | 110,000 | 0 | 110,000 | 0% |
| Salary Reserves | 176,430 | 225,000 | 200,000 | 200,000 | 0 | (25,000) | -11% |
| TOTAL | 4,832,192 | 5,166,309 | 5,310,906 | 5,247,710 | - | 81,401 | 1.6% |



City of Auburn Fringe Benefits

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | | Last Year | Dept. Request | Manager Proposed |
|------------------|-------|--------------|------------------|---------------------|
| Health Insurance | Total | 2,478,693 | 2,648,052 | 2,544,826 |
| FICA/Medicare | Total | 567,488 | 590,551 | 563,762 |

Estimated Detail of Health Insurance

Actual expenses may vary according to changing circumstances

| Health Insurance | Rate | City Share | Employee Share | Health Ins. | Waivers | Dept. Request | Manager Proposed |
|----------------------|------|------------|-------------------|-------------|------------|---------------------|---------------------|
| Non Union | ↓ | ↓ | ↓ | \$ 334,475 | \$ 69,568 | \$ 404,043 | \$ 364,139 |
| MSEA | ↓ | ↓ | ↓ | \$ 449,334 | \$ 36,885 | \$ 486,219 | \$ 432,445 |
| Police | ↓ | ↓ | ↓ | \$ 495,331 | \$ 61,668 | \$ 556,999 | \$ 556,999 |
| Fire | ↓ | ↓ | ↓ | \$ 548,982 | \$ 130,060 | \$ 679,042 | \$ 679,042 |
| Public Works | ↓ | ↓ | ↓ | \$ 451,729 | \$ 50,020 | \$ 501,749 | \$ 492,201 |
| OMC Wellness Program | ↓ | ↓ | ↓ | | | \$ 20,000 | \$ 20,000 |
| | | | | | | \$ 2,648,052 | \$ 2,544,826 |

| Rates - PPO 500 | 85% | | 15% | |
|-----------------|----------|----------|-----|-----|
| Single | \$ 589 | \$ 501 | \$ | 88 |
| Employee/Child | \$ 961 | \$ 817 | \$ | 144 |
| Family | \$ 1,321 | \$ 1,123 | \$ | 198 |

Estimated Detail of FICA/Medicare

Actual expenses may vary according to changing circumstances

| FICA/Medicare | FICA | FICA OT | Medicare | Medicare OT | Dept. Request | Manager Proposed |
|---------------------|-------------------|------------------|-------------------|------------------|-------------------|---------------------|
| Non Union | \$ 122,750 | | \$ 35,040 | | | |
| MSEA | \$ 103,750 | \$ 12,000 | \$ 24,265 | \$ 6,000 | | |
| Police | \$ - | | \$ 44,966 | \$ 12,000 | | |
| Fire | \$ - | | \$ 45,214 | \$ 18,000 | | |
| Public Works | \$ 108,250 | \$ 26,000 | \$ 25,316 | \$ 7,000 | | |
| | \$ 334,750 | \$ 38,000 | \$ 174,801 | \$ 43,000 | | |
| FICA Percentage | 6.20% | | | | \$ 372,750 | \$ 352,979 |
| Medicare Percentage | 1.45% | | | | \$ 217,801 | \$ 210,783 |
| | | | | | \$ 590,551 | \$ 563,762 |

Line Item Narrative

Health Insurance: Our health provider is the Maine Municipal Association. In order to participate, the City must be a participating member, hence the membership fee in the Mayor & Council Budget. Employees who participate in the Health Promotion Plan pay 15% of the monthly insurance premiums. The City offers to pay a waiver to employees who opt out of the program in lieu of receiving a 3 month premium cashout. There are about 187 out of about 226 employees who participate.

FICA/ Medicare: See Above.



City of Auburn Fringe Benefits

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | | Last Year | Dept. Request | Manager Proposed |
|-----------------|-------|--------------|------------------|---------------------|
| MSRS Retirement | Total | 1,213,758 | 1,235,873 | 1,220,609 |
| ICMA Retirement | Total | 155,145 | 157,355 | 143,910 |

Estimated Detail of MSRS Retirement

Actual expenses may vary according to changing circumstances

| MSRS Retirement | <i>Debt</i> | <i>MSRS</i> | <i>OT & Other</i> | Dept. Request | Manager Proposed |
|--------------------|-------------|-------------|-----------------------|---------------------|---------------------|
| Non Union | | \$ 170,965 | | \$ 170,965 | \$ 167,952 |
| MSEA | | \$ 83,895 | \$ 9,000 | \$ 92,895 | \$ 80,644 |
| Police | | \$ 341,452 | \$ 30,000 | \$ 371,452 | \$ 371,452 |
| Fire | | \$ 346,041 | \$ 45,000 | \$ 391,041 | \$ 391,041 |
| Public Works | | \$ 61,770 | \$ 15,000 | \$ 76,770 | \$ 76,770 |
| Pension Obligation | \$ 132,750 | | | \$ 132,750 | \$ 132,750 |
| | | | | \$ 1,235,873 | \$ 1,220,609 |

Estimated Detail of ICMA Retirement

Actual expenses may vary according to changing circumstances

| ICMA Retirement | <i>Retirement</i> | <i>Overtime</i> | Dept. Request | Manager Proposed |
|-----------------------|-------------------|-----------------|-------------------|---------------------|
| Non Union | \$ 40,355 | \$ - | | |
| MSEA | \$ 47,418 | | | |
| Public Works | \$ 61,582 | \$ 8,000 | | |
| Employer Contribution | \$ 149,355 | \$ 8,000 | \$ 157,355 | \$ 143,910 |
| | | | \$ 157,355 | \$ 143,910 |

Line Item Narrative

MSRS: Maine State Retirement increased the employer's contribution from 7.8% to 8.9% for non-public safety employees and 11.0% to 11.4% for public safety employees.

ICMA Retirement: Employee contributions are generally matched equally by the City. This is in addition to Social Security.



City of Auburn Fringe Benefits

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | | Last Year | Dept. Request | Manager Proposed |
|----------------|-------|--------------|------------------|---------------------|
| City Pension | Total | 160,000 | 130,000 | 130,000 |
| Cafeteria Plan | Total | 191,225 | 194,075 | 188,603 |

Estimated Detail of City Pension

Actual expenses may vary according to changing circumstances

| | Dept. Request | Manager Proposed |
|--------------|-------------------|---------------------|
| City Pension | | |
| Participants | \$ 130,000 | \$ 130,000 |
| | \$ 130,000 | \$ 130,000 |

Estimated Detail of Cafeteria Plan

Actual expenses may vary according to changing circumstances

| | Dept. Request | Manager Proposed |
|----------------|-------------------|---------------------|
| Cafeteria Plan | | |
| Non Union | \$ 34,200 | |
| MSEA | \$ 40,375 | |
| Police | \$ 41,600 | |
| Fire | \$ 40,300 | |
| Public Works | \$ 37,600 | |
| | \$ 194,075 | \$ 188,603 |

Line Item Narrative

City Pension: This is a pre-existing retirement plan with 14 remaining participants. Nine spouses are paid \$1,200 per year for a total of \$10,800. Five employees are paid an average of \$11,600 per month with an additional increase as paid to current employees.

Cafeteria Plan: The City contributes between \$400 and \$950 annually, depending upon the bargaining unit to a bonafide IRS Cafeteria Benefit Plan. Employees contribute \$150 through payroll deduction.



City of Auburn Fringe Benefits

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | | Last Year | Dept. Request | Manager Proposed |
|------------------------------|-------|--------------|------------------|---------------------|
| Life Ins(Retirees) | Total | - | - | - |
| Health Reimbursement Account | Total | 175,000 | 155,000 | 146,000 |
| Unemployment | Total | - | - | 110,000 |
| Salary Reserves | Total | 225,000 | 200,000 | 200,000 |

Estimated Detail of Life Ins(Retirees)

Actual expenses may vary according to changing circumstances

| Life Ins(Retirees) See Below. | Dept. Request | Manager Proposed |
|----------------------------------|------------------|---------------------|
| | \$ - | \$ - |

Estimated Detail of Health Reimbursement Account

Actual expenses may vary according to changing circumstances

| Health Reimbursement Account | Dept. Request | Manager Proposed |
|------------------------------|-------------------|---------------------|
| | \$ 155,000 | \$ 146,000 |
| | \$ 155,000 | \$ 146,000 |

Estimated Detail of Unemployment

Actual expenses may vary according to changing circumstances

| Unemployment | Dept. Request | Manager Proposed |
|--------------|------------------|---------------------|
| | | \$ 110,000 |
| | \$ - | \$ 110,000 |

Estimated Detail of Salary Reserves

Actual expenses may vary according to changing circumstances

| Salary Reserves | Dept. Request | Manager Proposed |
|-----------------|-------------------|---------------------|
| | \$ 200,000 | \$ 200,000 |
| | \$ 200,000 | \$ 200,000 |

Life Insurance: Life Insurance is the annual payment on a term policy purchased for retirees. The final payment will be in FY 2014

Salary Reserves: This line item is used to allow the City to cash out employees upon retirement or resignation. It also funds the cost of what Cola or Performance allowance the City Council approves of and related benefit increases.

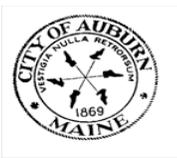


City of Auburn

Master List

Fiscal Year 2017
Proposed 4.11.2016

| Account Title | FY 2015 Actual | FY 2016 Approved | FY 2017 Dept. Request | FY 2017 Manager Proposed | FY 2017 Council Adopted | Increase/ Decrease | % |
|------------------------------------|-------------------|---------------------|-----------------------------|--------------------------------|-------------------------------|-----------------------|-------------|
| <i>Workers Compensation</i> | | | | | | | |
| WC Operating Transfer | 468,081 | 496,536 | 522,088 | 522,088 | 0 | 25,552 | 5% |
| TOTAL | 468,081 | 496,536 | 522,088 | 522,088 | - | 25,552 | 5.1% |



City of Auburn Workers Compensation

Fiscal Year 2017
Proposed 4.11.2016

| Line Items | Last Year | Dept. Request | Manager Proposed |
|-----------------------|--------------|------------------|---------------------|
| WC Operating Transfer | Total | 496,536 | 522,088 |

Estimated Detail of WC Operating Transfer

Actual expenses may vary according to changing circumstances

| WC Operating Transfer | Dept. Request | Manager Proposed |
|---|-------------------|---------------------|
| <u>Expenses</u> | | |
| Salaries | \$ 34,088 | \$ 34,088 |
| Operating Supplies | \$ 300 | \$ 300 |
| Training and Tuition | \$ 200 | \$ 200 |
| Mileage | \$ 100 | \$ 100 |
| Purchased Services: | | |
| Annual Actuarial | \$ 6,950 | \$ 6,950 |
| Third Party Admin - Cross Insurance | \$ 32,000 | \$ 32,000 |
| Loss Control Services - Cross Insurance | \$ 8,640 | \$ 8,640 |
| Dues and Subscriptions: | | |
| State Admin Assessment for Self Insurance | \$ 30,000 | \$ 30,000 |
| Fee to operate State W/C Board | \$ 3,410 | \$ 3,410 |
| Renewal application fee | \$ 400 | \$ 400 |
| State Supplemental Benefits Fund | \$ 6,000 | \$ 6,000 |
| Claims | \$ 320,000 | \$ 320,000 |
| Insurance | \$ 80,000 | \$ 80,000 |
| Capital Costs | \$ - | \$ - |
| Total | \$ 522,088 | \$ 522,088 |

Line Item Narrative

Workers Compensation: The City is self-insured and therefore the management of this program must follow and be in accordance with Maine State Title 39-A. According to 39-A MRSA 154 (4), every self-insured employer must pay an assessment on aggregate benefits paid, which is called the State Admin Assessment for Self Insurance. Due to years of underfunding, the City of Auburn has a Workers Compensation deficit of \$887,289.53, that has drawn on the City's Undesignated Fund Balance to create the necessary and statutory self-insured reserve