

**City Council Workshop & Meeting  
Agenda  
March 20, 2023  
Auburn Hall, Council Chambers**

**5:30 P.M. City Council Workshop**

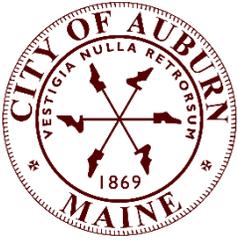
- A. School Budget Presentation –Dr. Connie Brown & Karen Mathieu
- B. 5 Year Capital Improvement Plan (CIP) Presentation – Phil Crowell
- C. Tax Increment Financing (TIF) and Credit Enhancement Discussion – Glen Holmes

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

**Pledge of Allegiance**

- I. **Consent Items** – All items with an asterisk (\*) are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a Council member or a citizen so requests, in which event, the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.
  - 1. **Order 30-03202023\***  
Confirming Chief Moen’s appointments of Andrew Shute and Andrew St. Pierre as Constable with firearm/arrest powers for the Auburn Police Department.
  - 2. **Order 31-03202023\***  
Authorizing the City Clerk to waive the \$200 business license fee for Auburn Suburban Baseball and Softball.
- II. **Minutes** – March 6, 2023, Regular Council Meeting
- III. **Communications, Presentations and Recognitions**
  - Council Communications (about and to the community)
- IV. **Open Session** – *Members of the public are invited to speak to the Council about any issue directly related to City business or any item that does not appear on the agenda.*
- V. **Unfinished Business** - None
- VI. **New Business**

1. **Public hearing** – Stable Ridge TIF (Tax Increment Financing) District #27.
2. **Order 32-03202023**  
Approving TIF (Tax Increment Financing) District #27 Stable Ridge Development.
3. **Order 33-03202023**  
Approving \$4,598,331 of additional costs for environmental remediation of the new high school project and authorizing general obligation bonds and a tax levy therefor. First reading.
4. **Order 34-03202023**  
Authorizing the City Manager to execute the Collective Bargaining Agreement with the Fraternal Order of Police Union, Command Division, effective 07/01/2023.
5. **Order 35-03202023**  
Authorizing the City Manager to execute the Collective Bargaining Agreement with the Fraternal Order of Police Union, Patrol Division, effective 07/01/2023.
- VII. **Open Session** - *Members of the public are invited to speak to the Council about any issue directly related to City business or any item that does not appear on the agenda*
- VIII. **Reports (from sub-committees to Council)**
  - a. Mayor’s Report
  - b. City Councilors’ Reports
  - c. City Manager Report
  - d. Jill Eastman, Finance Director – February 2023 Finance Report
- IX. **Executive Sessions**
  1. Economic Development, pursuant to 1 M.R.S.A. §405(6)(C) which premature disclosure would prejudice the competitive or bargaining position of the City. **Possible action will follow.**
  2. Labor contract negotiations – Public Works Teamsters (Drivers), pursuant to 1 M.R.S.A. §405(6)(D).
  3. Labor contract negotiations – Public Works Teamsters (Mechanics), pursuant to 1M.R.S.A. §405(6)(D).
- X. **Adjournment**



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** March 20, 2023

**Author:** Mark Conrad, Business Manager

**Subject:** FY 2024 School Budget Discussion

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**Information:** The School Committee is currently reviewing the FY 2024 budget proposal submitted by the Superintendent of Schools. The FY 2024 operating budget proposed by the Superintendent is increasing by 5.9% to \$58,609,805. Article 10 – Debt Service is increasing by \$2,418,801, reflecting the last increase in bonding for the new High School. Excluding debt service the budget is increasing by only 1.7%. This budget includes the cost impact of opening the new High School, and cuts 23.5 positions, including 15.5 teachers, six educational technicians, a program director (RETC), and a substance abuse counselor.

The proposed FY 2024 revenue budget includes a budget reduction in state operating subsidy of \$1,174,902, driven in part by a 4.5% increase in state property valuation. The state subsidy for debt service is increasing \$2,128,066. With inflationary increases, debt service increases, the cost impact of the new High School, and the loss of State operating subsidy, even with a reduction of 23.5 staff positions the total local share is increasing by 7.3%, from \$18,957,683 in FY 2023 to \$20,347,617 in FY 2024.

The School Committee is scheduled to approve a school budget and forward it to the City Council on May 3, 2023.

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**City Budgetary Impacts:** TBD

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**Staff Recommended Action:** Discussion

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**Previous Meetings and History:** N/A

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**City Manager Comments:**

I concur with the recommendation. Signature:

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**Attachments:**

Superintendent's 2023-2024 Budget Message  
Budget Analysis by Warrant Article  
General Fund Revenue Budget  
Summary of Personnel Reductions

To: Auburn School Committee  
From: Cornelia Brown PhD Superintendent of Schools  
RE: Budget Message for the 2023-2024 Auburn School Department Operating Budget

Date: March 1, 2023

**Introduction:**

The most effective budget processes are those that are driven by clear, unambiguous goals that improve the educational experience for our students. Our staff is the most important asset we have and it follows that 80% of our costs are people-related. The budget is driven by the goals of the ASD in support of our students. This budget also seeks to limit the impact of tax increases on our taxpayers in a difficult inflationary environment for everyone, thus requiring significant budget reductions.

The Auburn School Committee established several auspicious goals:

- 1: Ensure that all students within the Auburn School Department are provided with a rigorous curriculum.
- 2: Communicate effectively to continue building and maintaining trust with all stakeholders in the Auburn School Department.
- 3: Create a Master Plan to address the capacity, sufficiency, and structural quality of all Auburn School Department facilities.

The Auburn School Department has much to celebrate. We deliver high-quality, research-based instruction and our efforts are truly paying off for our students. During the last three (3) years, all of our schools have seen at least double digit growth in their assessment scores and among our highest poverty schools, the gains were even greater. For example, Walton Elementary, with a poverty rate of 75% saw a 42 point gain in reading and a 32 point gain in math. Fairview Elementary, with a 92% proficiency in reading and a 91% in math, rivals the top elementary schools in the state. The Edward Little graduation rate changed from 72% (one of the lowest in the State) to near 90% and is now well above the state average. Franklin Alternative School had a perfect graduation rate of 100%.

**Proposed Budget: \$58,951,552**

It is my pleasure to submit for your consideration my recommended operating budget to support the needs of our students in the Auburn School Department for the 2023-2024 School Year. As proposed, the Auburn School Department Budget is \$58,951,552, an increase of \$3,219,462 over the 2022-2023 operating budget or 5.78%. The Mil rate for education would be \$9.47, an increase of .64, based on current assessed values. On a home assessed at \$150,000 the increase would be \$96.44.

The total debt service payment for the new Edward Little High School, opening July 1, is \$9,535,714, an increase of \$2,444,127 or 34.5%. The Local-only Debt Service is going from \$894,187 to \$1,187,586 or an increase of \$293,399 or 32.8%.

As proposed, the School Department's operating personnel budget totals \$36,594,945, an increase of \$437,027 even after a reduction in 23.5 positions (discussed below). This recognizes the costs associated with five (5) settled contracts (Administrators, Teachers, Education Support Personnel, Transportation, and IAM), along with non-represented staff. The proposed budget includes a 15% increase in health insurance, an additional cost of \$845,996.

### **Revenues:**

The Auburn School Department is scheduled to receive \$1,174,902 less in general subsidy from the Maine Department of Education (MDOE) going from the 2022-2023 budgeted amount of \$28,055,7623 to the anticipated amount of \$26,880,721 (not including subsidy for debt service or Adult Education). The reason for this reduction is as follows: a decrease in enrollment, an increase in the valuation of the City of Auburn, and an increase in the mil rate set by the MDOE.

I propose increasing the revenue from Fund Balance from the current budget (2022-2023) at \$1,251,726 to \$2,000,000 or an increase of \$748,274 or 59.8%.

### **Reductions:**

I have reduced 23.5 positions totaling \$1,559,696 to help balance the proposed budget. All but 2.5 teaching positions, and the position of RETC/SOS director currently held by Lila Mitchell, are or will be vacant at the end of this school year.

### **Cost Centers**

Pursuant to 20-A M.R.S.A Section 1485 a school budget, including a municipal school budget, is divided into eleven categories: (1) Regular Education (2) Special Education (3) Career and Technical Education (4) Other Instruction (5) Student and Staff Support (6) System Administration (7) School Administration (8) Transportation and Buses (9) Facilities Maintenance (10) Debt Service/Other Commitments and (11) all other expenditures. Adult Education is also included in the Auburn School Department Operating budget.

I will now review each Cost Center noting change(s):

#### **Cost Center (1): Regular Instruction**

Cost Center one (1) includes the cost of regular education (personnel, supplies, books, etc.). As proposed, this Cost Center has been reduced by (\$946,747) or 4.61%. This reduction represents the loss of 15.5 teaching positions as follows: (.5) EACS (2) Fairview Elementary (2) Park Avenue Elementary (2) Sherwood Elementary (4) Walton Elementary (1) Washburn Elementary (1) Auburn Middle School (3) Edward Little High School. The reduction(s) are

largely based on enrollment declines. The ELHS positions are as follows: (1) Aspirations, (1) Physical Education (1) Substance Misuse Counselor\*

\* We have entered into a partnership with B Street to provide these services free of charge to our students. This work has already started.

**Cost Center (2): Special Education**

Cost Center two (2) pertains to the services required by law for special needs students. As proposed, this center is up \$400,421 or 3.3%. One (1) of the largest increases relates to Out of District placements. That line is going up more than \$495,000.

This Cost Center total reflects the decrease of six (6) educational technicians, one at each of the following locations: EACS, Fairview, Park Avenue, Walton, AMS, and RETC.

**Expenditures Associated with Out of District Placements:**

	Budget	Actual	Difference
2014-2015	\$ 1,203,337.00	\$ 1,301,682.55	\$ (98,345.55)
2015-2016	\$ 1,617,819.00	\$ 1,650,831.75	\$ (33,012.75)
2016-2017	\$ 1,667,819.00	\$ 1,964,889.81	\$ (297,070.81)
2017-2018	\$ 1,923,039.00	\$ 2,635,915.34	\$ (712,876.34)
2018-2019	\$ 2,056,544.17	\$ 1,916,349.20	\$ 140,194.97
2019-2020	\$ 2,075,490.30	\$ 2,275,992.84	\$ (200,502.54)
2020-2021	\$ 2,410,305.00	\$ 2,445,125.25	\$ (34,820.25)
2021-2022	\$ 2,908,586.00	\$ 2,047,950.00	\$ 860,636
2022-2023	\$3,135,490.00	—	—
2023-2024	\$3,630,600.00	—	—

School Year	# of Tuition Students
2017-2018	63
2018-2019	61
2019-2020	62
2020-2021	64
2021-2022	60
2022-2023	62

2023-2024	61
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**Cost Center Three (3)**

The Lewiston Regional Technical Center receives subsidy for our students directly from the Maine Department of Education. We do not budget any revenues or expenditures.

**Cost Center Four (4): Other Instruction (Includes Athletics and Co-curricular)**

Cost Center four (4) reflects a very modest increase of \$307. Reductions made to Article four (4) include the elimination of the following athletic programs: EL First Team Football, EL First Team Baseball, Fall Cheer (Non Competitive), Nordic Skiing and a reduction of general supplies for a total reduction of \$34,848.

**Cost Center Five (5): Student and Staff Support**

Cost Center Five (5) is increasing from \$3,291,349 ('22) to \$3,797,890 or \$506,541. Notably, this cost center includes increase(s) for tuition reimbursement, supplies, and the inclusion of an Instructional Coach. This cost center reflects staff hires that were budgeted less than what the position was actually hired for. This cost center includes a position decrease of the Substance Misuse Counselor at Edward Little High School, at a savings of \$78,086.

**Cost Center Six (6): System Administration**

Cost Center Six reflects a 0.4% decrease. The reason for this is a judgment against the School Department is now satisfied and the cost(s) no longer need to be carried in the budget. Increased cost(s) in this article include the audit fee, going from \$26,000 to \$35,000, or a 34.62% increase. The other increases in this cost center largely relate to salaries. The Budget for salary increases for staff not covered by collective bargaining agreements or individual contracts is three (3) %.

**Cost Center Seven (7): School Administration**

This cost center is going up by 3.5% or \$83,702 and reflects the negotiated agreement with the Auburn Administrators' Association.

**Cost Center Eight (8): Transportation and Buses**

This cost center is up \$369,596 or 20.5%. Among the increase(s) in this cost center, there is a new position of Assistant Transportation Coordinator, approved by the Finance Committee in the current fiscal year. This cost center recognizes the increased cost(s) for the mechanic to ensure that the ASD remained competitive with similar positions in the private sector, going from \$44,803 to \$74,880. With the ongoing shortage of bus drivers, the budget for contracted transportation for special education students to out-of-district placements is increasing by \$90,365. Under Contracted Services, I project an increase of \$62,500 for the possibility of either continuing the MOU with the City of Auburn or the need to hire a Transportation Director.

**Cost Center Nine (9): Facilities and Maintenance**

Cost Center Nine (9) reflects an increase of \$415,527 or 7.9%. Included in this amount are three (3) additional custodians for the new Edward Little High School at an increase of \$145,140, an increase in property insurance of \$101,948 because of two (2) factors, inflation and the increased value of the new Edward Little High School (which accounts for over 75% of the increase). This cost center also includes a substantial increase of \$403,037 in the cost of electricity, of which \$271,002 is attributable to the new Edward Little High School. This account also includes an increase of \$62,500 for either continuing the MOU or the need to hire a Facilities and Maintenance Director.

This account does include a decrease of \$354,157 in principal and interest in capital improvement debt.

**Article Ten (10) is Debt Service**

The projected debt for the school system is going from \$7,726,548 to \$10,145,349, an increase of \$2,418,349 or 31.31%. (This includes only state-approved debt service costs for Park Avenue and the new High School.)

**Article Eleven (11) Crossing Guides**

This Article represents the costs for Crossing Guides. The most significant decrease in this article is the reduction in Workers Compensation costs, going down \$2,250.

Adult Education rounds out the proposed budget with a request of \$341,747.

I look forward to working with the School Committee, the City Council and our community to bring to a successful conclusion the development of the 2023-2024 Auburn School Department Budget.

**Auburn School Department  
FY 2024 Budget Process**

**Budget Analysis by Warrant Article (Based on Superintendent's Proposed Budget)**

Article	Purpose	FY 2023 Approved	FY 2024 Proposed	\$ Change	% Change
1	Regular Instruction	\$20,492,295	\$19,545,547	(\$946,747)	-4.6%
2	Special Education	\$12,237,270	\$12,637,691	\$400,421	3.3%
3	Career and Technical Education	\$0	\$0	\$0	---
4	Other Instruction	\$893,936	\$894,243	\$307	0.0%
5	Student and Staff Support	\$3,291,349	\$3,797,890	\$506,541	15.4%
6	System Administration	\$1,217,269	\$1,212,301	(\$4,968)	-0.4%
7	School Administration	\$2,362,172	\$2,445,874	\$83,702	3.5%
8	Transportation and Buses	\$1,824,534	\$2,194,129	\$369,596	20.3%
9	Facilities Maintenance	\$5,281,608	\$5,697,135	\$415,527	7.9%
10	Debt Service/Other Commitments	\$7,726,548	\$10,145,349	\$2,418,801	31.3%
11	All Other Expenditures	\$40,953	\$39,644	(\$1,308)	-3.2%
<b>Total - Operating Budget</b>		<b>\$55,367,933</b>	<b>\$58,609,805</b>	<b>\$3,241,871</b>	<b>5.9%</b>
Adult Education		\$364,157	\$341,747	(\$22,410)	-6.2%
<b>Total - All Articles</b>		<b>\$55,732,090</b>	<b>\$58,951,552</b>	<b>\$3,219,462</b>	<b>5.8%</b>

<b>Excluding Debt Service &amp; Adult Ed.</b>	<b>\$47,641,385</b>	<b>\$48,464,456</b>	<b>\$823,070</b>	<b>1.7%</b>
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FY 2024 Budget Process  
Auburn School Department  
General Fund Revenue Budget (Superintendent's Proposed Budget)

Fiscal Year	2020-2021 Actual	2021-2022 Approved	2021-2022 Actual	2022-2023 Approved	2023-2024 Proposed	Variance	Percentage
<b>State/EPS Model</b>							
Subsidy	\$25,975,376	\$26,785,909	\$28,656,518	\$28,055,623	\$26,880,721	(\$1,174,902)	-4.2%
Debt Service-ELHS	\$0	\$1,554,035	\$1,554,035	\$6,235,857	\$8,385,064	\$2,149,207	34.5%
Debt Service-Park Ave	\$579,894	\$560,117	\$560,117	\$534,544	\$513,402	(\$21,141)	-4.0%
<b>Total State</b>	<b>\$26,555,270</b>	<b>\$28,900,061</b>	<b>\$30,770,670</b>	<b>\$34,826,024</b>	<b>\$35,779,187</b>	<b>\$953,163</b>	<b>2.7%</b>
<b>Local</b>							
<b>Minimum Local 15671-A</b>	<b>\$16,272,338</b>	<b>\$16,031,338</b>	<b>\$16,031,338</b>	<b>\$14,867,518</b>	<b>\$15,945,296</b>	<b>\$1,077,777</b>	<b>7.2%</b>
Local Only Debt Service	\$102,473	\$311,789	\$311,789	\$894,187	\$1,187,586	\$293,399	32.8%
Additional Local	\$1,322,309	\$1,486,251	\$1,486,251	\$3,195,978	\$3,214,736	\$18,758	0.6%
<b>Total Local</b>	<b>\$17,697,120</b>	<b>\$17,829,378</b>	<b>\$17,829,378</b>	<b>\$18,957,683</b>	<b>\$20,347,617</b>	<b>\$1,389,934</b>	<b>7.3%</b>
<b>Other</b>							
State Agency Client	\$96,765	\$30,000	\$58,909	\$30,000	\$20,000	(\$10,000)	-33.3%
Spec. Ed. SOS Tuition	\$90,728	\$0	\$0	\$0	\$0	\$0	---
McCare Reimbursement	\$148,939	\$100,000	\$126,230	\$100,000	\$100,000	\$0	0.0%
Franklin Tuition	\$58,249	\$46,205	\$96,617	\$50,000	\$60,000	\$10,000	20.0%
Rental Properties (RETC)	\$58,000	\$58,000	\$58,000	\$58,000	\$0	(\$58,000)	-100.0%
Child Care	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
CDS-Pre-K	\$2,114	\$0	\$0	\$0	\$0	\$0	---
Gate Receipts	\$0	\$26,700	\$32,557	\$24,500	\$33,000	\$8,500	34.7%
Revenue - Naming Rights	\$0	\$0	\$0	\$0	\$200,000	\$200,000	---
Miscellaneous	\$20,434	\$20,000	\$357,657	\$20,000	\$20,000	\$0	0.0%
<b>Total Other</b>	<b>\$525,229</b>	<b>\$330,905</b>	<b>\$779,969</b>	<b>\$332,500</b>	<b>\$483,000</b>	<b>\$150,500</b>	<b>45.3%</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$879,404</b>	<b>\$0</b>	<b>\$1,251,726</b>	<b>\$2,000,000</b>	<b>\$ 748,274</b>	<b>59.8%</b>
<b>Total General Operating</b>	<b>\$44,777,619</b>	<b>\$47,939,748</b>	<b>\$49,380,017</b>	<b>\$55,367,933</b>	<b>\$58,609,805</b>	<b>\$3,241,872</b>	<b>5.86%</b>
<b>Adult Education</b>							
State	\$95,639	\$94,616	\$94,617	\$94,555	\$88,103	(\$6,452)	-6.8%
Local	\$200,141	\$213,702	\$213,702	\$207,192	\$213,644	\$6,452	3.1%
Other (Tuition)	\$8,289	\$93,300	\$7,800	\$62,410	\$40,000	(\$22,410)	-35.9%
<b>Total Adult Education</b>	<b>\$304,069</b>	<b>\$401,618</b>	<b>\$316,119</b>	<b>\$364,157</b>	<b>\$341,747</b>	<b>(\$22,410)</b>	<b>-6.15%</b>
<b>Grand Total Revenue</b>	<b>\$45,081,688</b>	<b>\$48,341,366</b>	<b>\$49,696,136</b>	<b>\$55,732,090</b>	<b>\$58,951,552</b>	<b>\$3,219,462</b>	<b>5.78%</b>

Fiscal Year	2020-2021 Actual	2021-2022 Approved	2021-2022 Actual	2022-2023 Approved	2023-2024 Proposed	Variance	Percentage
Increase in Local Share - Debt Service				\$894,187	\$1,187,586	\$293,399	1.5%
Increase in Local Share - Operations (Including AE)				\$18,270,688	\$19,373,675	\$1,102,987	5.8%
				\$19,164,875	\$20,561,261	\$1,396,386	7.3%
City Property Valuation (Current 2023)					2,171,967,423		
Mil Rate For Education (Total)					9.47		
Change on \$150K home					0.64		\$96.44

**FY 2024 Budget Process  
Summary of Personnel Reductions**

Location	Teachers	Ed. Techs.	Other*	TOTAL	Savings
East Auburn	0.5	1.0		1.5	\$89,422
Fairview	2.0	1.0		3.0	\$206,994
Park Ave.	2.0	1.0		3.0	\$179,760
Sherwood	2.0			2.0	\$174,487
Walton	4.0	1.0		5.0	\$343,509
Washburn	1.0			1.0	\$78,086
AMS	1.0	1.0		2.0	\$101,674
Franklin				0.0	\$0
ELHS	3.0		1.0	4.0	\$337,597
RETC (General Fund savings only)		1.0	1.0	2.0	\$48,168
	15.5	6.0	2.0	23.5	\$1,559,696

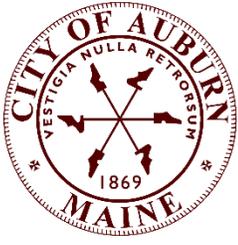
**\*Other:**

ELHS: Substance Abuse Counselor

RETC: Principal/Program Director

**Status of Personnel Reductions:**

Vacant Positions	10.0	6.0	1.0	17.0
Planned Retirements	3.0			3.0
Active Positions	2.5		1.0	3.5
	15.5	6.0	2.0	23.5



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** March 20, 2023

**Author:** Sue Clements-Dallaire, City Clerk

**Subject:** FY2024 CIP 5-YEAR PLAN

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**Information:** City Manager Phil Crowell will provide information to the Mayor and City Council regarding the city's proposed 5-year Capital Improvement Plan.

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**City Budgetary Impacts:** None at this time.

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**Staff Recommended Action:** Review the CIP plan/projects.

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**Previous Meetings and History:** None

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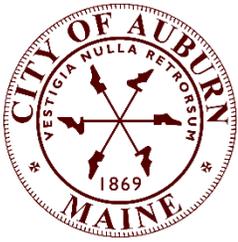
**City Manager Comments:**



I concur with the recommendation. Signature:

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**Attachments:**



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** March 20, 2023

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

**Subject:** Tax increment Financing (TIF)/ Credit Enhancement (CEA) and Policy discussion

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**Information:** Staff will present several scenarios showing the different impacts to the city from a financial perspective and review a draft TIF / CEA policy for input .

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**City Budgetary Impacts:** NONE

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**Staff Recommended Action:** NONE

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**Previous Meetings and History:** January 17, 2023 presentation on how TIF's function.

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**City Manager Comments:**

*Phillip Crowell Jr.*

I concur with the recommendation. Signature:

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**Attachments:** Draft Policy & TIF Scenario Sheet

**CITY OF AUBURN  
TAX INCREMENT FINANCING  
&  
CREDIT ENHANCEMENT  
POLICY  
AND  
GUIDELINES**

**DRAFT DOCUMENT**

The following are the City of Auburn Tax Increment Financing (TIF) Policy and Credit Enhancement Agreement Application Guidelines.

**I. Purpose and Introduction**

TIF allows municipalities to "shelter" new value resulting from private investment from the calculation of its State subsidies (education and revenue sharing) and County taxes. A municipality's total equalized assessed value is used to calculate General Purpose Aid to Education (subsidy), State Revenue Sharing (subsidy), and County taxes (expense). When a municipality's equalized assessed value increases, State Aid for Education decreases, municipal revenue sharing decreases, and the municipality pays a greater portion of County taxes. Specific municipal shelter benefits for the term of the TIF include: No reduction in State aid for education, no decrease in municipal revenue sharing, and no increase in County taxes (assuming 100% capture).

A Tax Increment Financing District is a tool available to the City of Auburn to promote economic development. TIF enables the City to revitalize and redevelop designated areas and build community and economic growth through public-private partnerships. The TIF District allows the City to capture some or all of the incremental real and/or personal property tax revenues derived from new development or expansion of an existing development and provides a means of financing the economic and community development goals of Auburn as set forth in the Development Program of the District adopted by the City Council and as authorized by state law. The captured tax revenues from a TIF District can be used to finance municipal investments and City infrastructure projects; and can also be used to provide incentive or financing to a private development in the form of an associated Credit Enhancement Agreement (CEA), as authorized by the Development Program of the District and state law.

These guidelines are to provide guidance and outline standards for the development of TIF's and CEA's in the City when utilizing TIF Districts and TIF revenue for the City's development and redevelopment efforts. Notwithstanding compliance with any or all of these guidelines, the creation of a TIF District or authorization of a Credit Enhancement Agreement is a policy decision of the City of Auburn to be evaluated by the City on a

case-by-case basis. Adopting this policy or any TIF District does not create a right or entitlement to assistance by any applicant.

## **II. Eligibility for Assistance**

Economic development projects may be eligible for Tax Increment Financing assistance from the City when they meet the following standards:

- Would not occur without City assistance.
- Create or retain employment opportunities.
- Significantly expand the City's tax base by a minimum of \$1,000,000.
- Diversify the economy and tax base of the City
- Conform to the quality and types of development the City seeks as outlined in the Comprehensive Plan, Strategic Plan, Downtown Revitalization Plan, Economic Development Action Plan, and Zoning Ordinances.
- Demonstrate a public benefit, such as expanding public infrastructure to service areas beyond the project or creating job opportunities or affordable housing.
- Public benefits from development must outweigh any possible adverse impacts on existing businesses or residents of the City.

The City provides TIF assistance through a Credit Enhancement Agreement that provides developers with reimbursement of a percentage of the property tax revenue paid on the increased assessed value (or incremental value) of their property. Tax revenue on the incremental value returned to the developers under a Credit Enhancement Agreement will not exceed an average of 75% of the incremental taxes over the life of the particular tax increment financing district or the Credit Enhancement Agreement. Further, the City Council may establish a cap on the total incremental taxes to be reimbursed to a developer under a CEA on an annual and/or cumulative basis. The applicant is required to submit all documentation required by the City in consideration of a Credit Enhancement Agreement. A Public Hearing shall be held to receive public comment on a completed CEA application at least ten days prior to a meeting at which the CEA is being considered for approval by the City Council.

## **III. Application Process**

The City has established an Application for Tax Increment Financing & Credit Enhancement Agreement. Applications (whether initiated by the City or requested by a developer or business) will be reviewed by the Business and Community Development Department Staff and considered by the City Manager. Applications for a new TIF District or an amendment to an existing TIF District are subject to final approval by the City Council and the Maine Department of Economic and Community Development (DECD). The specific terms of TIF assistance through a CEA will be negotiated between the City and the applicant on a case-by-case basis. The City Manager or the City Manager's designee will negotiate for the City, and all recommendations for TIF assistance shall be based on the merits of the project and compliance with these guidelines. Based on City Council direction and approval, Business and Community Development staff will coordinate all activities regarding applications and will prepare materials as needed. The Director of Business and Community Development will assist the developer through the process. They

will monitor ongoing investments in the development project if TIF assistance is granted.

All applicants for TIF assistance must pay a \$500 non-refundable application fee at the time of submission. All applicants are required to reimburse the City of Auburn for all legal and administrative costs incurred as a result of the TIF proposal, including the cost of preparing all materials necessary to establish a new TIF District, amend an existing TIF District and draft the Credit Enhancement Agreement. If a Credit Enhancement Agreement is approved, an annual fee equal to 2% of the incremental tax reallocated back to the project will be assessed.

#### **IV. Waiver of Provisions**

The City of Auburn reserves the right under certain conditions to waive the provisions of the policy. The decision to do so shall be made by applying the following guidelines to ensure that the project remains within the general parameters of the Auburn Comprehensive Plan and community development vision(s). Criteria to be considered with granting a waiver are:

- Consistency with the Auburn Comprehensive Plan
- Consistency with the Downtown Revitalization Plan
- Consistency with the City's Economic Development Plan
- Consistency with the Development Plan of the TIF District
- Consistency with other local, State, and Federal laws/rules
- Evidence of need, and
- Capacity to carry out the project

#### **V. Mandatory Guidelines**

In all instances, applicants for tax increment financing and Credit Enhancement Agreements must demonstrate that the City's participation is economically needed to undertake the project. Such justification is demonstrated by:

- Need to offset infrastructure costs unique to the site
- Need to offset economic advantages available if it should develop a project or expand operations outside of Auburn
- Lack of sufficient funding sources to meet the entire capital investments needed to undertake the project
- The project creates significant new tax value throughout the Downtown District and other areas the City Council deems necessary
- The developer is financially capable of undertaking the project
- The developer is compliant with all statutory and regulatory guidelines of the City of Auburn and the State of Maine

## **VI. Guidelines that Determine the Level of Municipal Participation**

Although the applicants' project need not meet each of the following criteria, the following will be used to determine the City of Auburn's participation level.

- Assists an established business in Auburn, retaining existing employment opportunities
- Creates long-term permanent and quality employment opportunities
- Contributes to the revitalization of the Downtown District or other areas in need of development or redevelopment
- Improves a blighted building site in need of rehabilitation
- Creates public infrastructure facilities that have applications beyond the particular development, road improvements, parking, sidewalks, green space, etc.
- Supports or will support community projects, job training, internships, and programs that assist the under-employed and supports local contractors and suppliers.

## **VII. Transfer of Ownership**

If the applicant transfers ownership of property in the TIF District subject to a CEA to which the applicant is a party, the applicant must notify the City Manager in writing prior to finalizing the transfer. The prospective new owner must agree, in writing, to accept the provisions of the agreement as presented to and approved by the City Council before the City will release any further TIF reimbursements under the CEA. Failure to provide notice of a transfer of ownership by the applicant or for the prospective new owner to accept the terms of the CEA before the transfer shall render the CEA invalid, and no further payments under it shall be authorized.

## **VIII. Annual Expenditure of TIF Revenues for Municipal Projects**

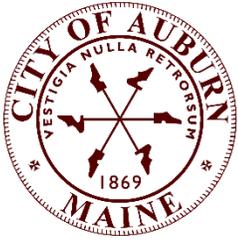
Each year the Director of Business and Community Development will review all proposed TIF Revenue expenditures as part of the City Budget process to ensure compliance with the existing TIFs.

Annual allocations of TIF revenues to fund existing Credit Enhancement Agreement commitments will be factored into the annual review of the use of the available TIF revenues and estimates of proposed Credit Enhancement Agreements will be calculated by the City Assessor and City Treasurer and provided to the City Manager for review and consideration.

## TIF / CEA Scenarios

	<b>New Tax Revenue</b>	<b>+/- in County Tax</b>	<b>+/- in Aid to School</b>	<b>+/- in Revenue Sharing</b>	<b>CEA</b>	<b>General Fund Impact</b>	<b>TIF Funding</b>	<b>TOTAL Funding</b>
Scenario One - NO TIF	\$ 5,869,500.00	\$ 230,773.00	\$ 1,807,920.00	\$ 82,206.00	\$ -	\$ 3,748,601.00	\$ -	\$ <b>3,748,601.00</b>
Scenario Two - 100% TIF	\$ 5,869,500.00	\$ 230,773.00	\$ 1,807,920.00	\$ 82,206.00	\$ -	\$ 2,120,899.00	\$ 5,869,500.00	\$ <b>7,990,399.00</b>
Scenario Three - 100% TIF & CEA of \$500,000	\$ 5,869,500.00	\$ 230,773.00	\$ 1,807,920.00	\$ 82,206.00	\$ 500,000.00	\$ 2,120,899.00	\$ 5,369,500.00	\$ <b>7,490,399.00</b>
Scenario Four - 60% TIF	\$ 5,869,500.00	\$ 138,465.00	\$ 1,084,752.00	\$ 49,327.80		\$ 3,620,344.80	\$ 3,521,700.00	\$ <b>7,142,044.80</b>
Scenario Three - 60% TIF & CEA of \$500,000	\$ 5,869,500.00	\$ 138,465.00	\$ 1,084,752.00	\$ 49,327.80	\$ 500,000.00	\$ 3,620,344.80	\$ 3,021,700.00	\$ <b>6,642,044.80</b>

Funds not sheltered in the TIF will create expenses in County taxes and reductions in funding for School and State assistance.  
 Funds that are sheltered create reduced expenses in County taxes and prevent reductions in funding for Schools and State assistance.  
 General Fund Impact is defined with all things being equal what would the change in the General Fund be based on the scenario.  
 TIF Funding is meant to be the funds available for allowed expenses within the TIF as approved.  
 Total Funding is the total of both TIF funds and the impact to the General Fund.  
 These examples are based on a project that would increase the tax value of the city by fourteen million dollars.



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** March 20, 2023

**Order:** 30-03202023

**Author:** Jason D. Moen, Chief of Police

**Subject:** Confirm Chief Moen's appointment of Andrew Shute and Andrew St. Pierre as a Constable with firearm for the Auburn Police Department.

---

**Information:** The Auburn Police Department requests City Council appointment of Andrew Shute and Andrew St. Pierre as a Constable with firearm for the City of Auburn.

---

**City Budgetary Impacts:** N/A

---

**Staff Recommended Action:** Motion to confirm Chief Moen's appointment of Andrew Shute and Andrew St. Pierre as a Constable with firearm for the Auburn Police Department.

---

**Previous Meetings and History:** None

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**City Manager Comments:**

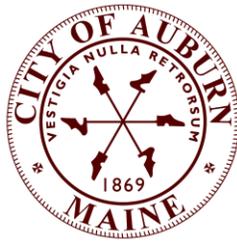
*Phillip Crowell Jr.*

I concur with the recommendation. Signature:

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**Attachments:**

N/A



**ORDER 30-03202023**

# City Council Order

## IN CITY COUNCIL

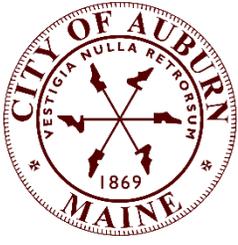
**ORDERED**, that the City Council hereby confirms Chief Moen's appointments of Andrew Shute and Andrew St. Pierre both as Constable with firearm/arrest powers for the Auburn Police Department.

---

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

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

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



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** March 20, 2023

**Order:** 31-03202023

**Author:** Alison F. Pepin, Deputy City Clerk

**Subject:** Waiver of Business License Fee – Auburn Suburban Baseball/Softball

---

**Information:** An application for a waiver of business license fee of \$200 was submitted by the Auburn Suburban Baseball/Softball, located at 4 Mount Apatite Road.

---

**City Budgetary Impacts:** \$200

---

**Staff Recommended Action:** Consider waiving the fee

---

**Previous Meetings and History:** Annual request

---

**City Manager Comments:**

*Phillip Crowell Jr.*

I concur with the recommendation. Signature:

---

**Attachments:** Application, letter of request for waiver, and the order



**CITY OF AUBURN  
BUSINESS LICENSE APPLICATION**

**Business Name:** Auburn Suburban Little League

**Office of the City Clerk  
60 Court St, Auburn,  
ME 04210  
207.333.6600  
www.auburnmaine.gov**

NEW  RENEWAL exp dates 12/1/23

If new business, please provide proposed opening date. \_\_\_\_\_

**Please Note:** All real estate and personal property taxes related to the business must be current before a license can be issued.

**Please check the boxes for all licenses you are applying for:**

There is a late fee of \$50.00 for renewals that are 30-45 days late, \$100.00 for more than 46 days late, and \$200.00 for reoccurring

**Food Service Establishments:**

**Other Business Licenses Applying for:**

\*FSE Mobile Food distribution Unit (12 mths) ...\$100  
*Not to be located less than 200 ft from nearest food service establishment. Please include a letter from property owner authorizing use of location.*

\*Special Amusement .....\$125  
Plus actual cost of advertising hearing required for new license. Please fill out supplemental questionnaire (pg. 4).

FSE Serving Malt, Vinous & Spirituous Liquor (FSE Class I) ..... \$500  
Plus actual cost of advertising hearing required for new license. Background check must also be included.

\*Pawnshop/Pawn Broker .....\$100

\*Secondhand Dealer ..... \$100

\*FSE Serving Malt and/or Vinous (FSE Class III & IV)..... \$400  
Plus actual cost of advertising hearing required for new license. Background check must also be included.

\*Massage Establishment/Therapist..... \$150  
State license #: \_\_\_\_\_

Please also include 2 copies of a passport size photograph taken within 30 days of application date (annually), copy of current State license and copy of government issued identification.

\*Class A Lounge Serving Malt, Vinous & Spirituous Liquor (Class X) ..... \$1000  
Plus actual cost of advertising hearing required for new license. Background check must also be included.

\*Tattoo Artist..... \$100  
Please also include photo ID, Blood Pathogen Cert, and state license.

**\*Above licenses:** Each applicant for a license shall provide a copy of a criminal background check (to include all present and former names) dated not more than 3 days prior to submission of application. You can do it yourself on-line here: <http://www5.informe.org/online/pcr/>

\*FSE(On/Off), no Alcohol.....\$200  
Includes Prepackaged Foods

Bowling Alley (fee per lane) .....\$85  
# of lanes: \_\_\_\_\_

\*Bottle Club/BYOB..... \$200  
Plus actual cost of advertising hearing required for new license. Background check must also be included.

Roller Skating Rinks with Part/Full Kitchen.....\$90

\*Temp FSE (Per event max 30 days).....\$60  
Event Name \_\_\_\_\_  
Event Date \_\_\_\_\_

Lodging House, Boarding House, Rooming Houses, Hotels, Motels, etc..... \$100

**\*All above licenses:** include copy of floor plan, menu/draft menu, certified food handler certificate and a copy of all State licenses applicable.

Seating: \_\_\_\_\_ Occupancy load: \_\_\_\_\_

FSE Off Premise/Retailer-Malt Liquor/Table Wine..... \$200

LICENSING FEE(S) TOTAL DUE: \$ Fee waiver request

NAME OF BUSINESS: AUBURN SUBURBAN BASEBALL & SOFTBALL BUSINESS ADDRESS: P.O. BOX  
 BUSINESS MAILING ADDRESS: PO BOX 1615 STEVENSON RD. AUBURN ME 04210  
 OWNER'S NAME (LOCAL/ONSITE): FRITZ KUMAS DOB: 1.18.77 PHONE: 207 577 5853  
 OWNER'S ADDRESS: 432 BEECH HILL RD MAILING ADDRESS: SAME  
 PREFERRED EMAIL: FKUMAS@HOTMAIL.COM AUBURN ME 04210 PO Box 1615 Auburn, ME 04211-1615  
 MANAGER'S NAME: \_\_\_\_\_ PHONE #: \_\_\_\_\_ DOB: \_\_\_\_\_  
 PREFERRED CONTACT NAME: SEE ABOVE PHONE #: \_\_\_\_\_  
 EMAIL ADDRESS: \_\_\_\_\_  
 DESCRIPTION OF BUSINESS: YOUTH SPORTS CLUB 501 C3 non profit  
 TYPE OF PREVIOUS BUSINESS AT ADDRESS (IF KNOWN): \_\_\_\_\_

FORM OF BUSINESS ORGANIZATION:  Corporation  Partnership  Sole Proprietorship  LLC  Other S03C3  
 (If a corporation, must include a copy of corporate papers for new licenses)  
 If a Corporation, Partnership or LLC, complete the following information of each owner (additional names may be listed on an attached sheet):

Name	<i>Print Clearly</i> Address Previous 5 years	Birth Date	% of Stock	Title

OWNER OF BUILDING/UNIT: \_\_\_\_\_ PHONE # \_\_\_\_\_  
 OWNER'S ADDRESS: \_\_\_\_\_

HOURS OF OPERATION: Mon: 5-8 PM Tues: 5-8 PM Wed: 5-8 PM Thurs: 5-8 PM  
 Fri: 5-8 PM Sat: 8-4 PM Sun: —

Has applicant(s) and/or manager ever been convicted of any violation of the law, other than minor traffic violations, of any State of the United States, within the past 5 years?  Yes  No (If yes, complete the following)  
 Name: \_\_\_\_\_ Date of conviction: \_\_\_\_\_  
 Offense: \_\_\_\_\_ Location: \_\_\_\_\_  
 Disposition: \_\_\_\_\_

Include additional pages if needed.

THE OMISSION OF FACTS OR ANY MISREPRESENTATION OF ANY OF THE INFORMATION ON THIS APPLICATION SHALL BE SUFFICIENT GROUNDS FOR THE REFUSAL OF SUCH LICENSE.

**Chapter 14-Business Licenses & Permits-Article II Sec.14-34 Certification from City Officials** Before a license is issued the City Clerk shall submit the application for certification to the Code Enforcement Officer, Fire Chief, Chief of Police and City Treasurer.

There is a 14 day review period after receipt of a **completed** application. Incomplete applications will not be reviewed for approval and will be returned for completion. A business must not operate until approved by the required departments. Final approval and issuance of license will be from the City Clerk's Office.

CERTIFICATE OF APPLICANT AND WAIVER OF CONFIDENTIALITY

\*\*\*READ CAREFULLY BEFORE SIGNING\*\*\*

I, FRITZ KUNAS, Owner/Operator of the business, hereby authorize the release of any criminal history record information to the City Clerk's Office or Licensing Authority. I understand that this information shall become public record, and I hereby waive any rights of privacy with respect hereto. I further stipulate that I am aware that deliberate falsification of the information herein shall be sufficient cause for denial of a license to operate the business. This application is accurate and true to the best of my knowledge.

Applicant Signature: See Attached Letter

Date: 5-6-2023

**FOR OFFICE USE ONLY**

**REPORT OF INSPECTING OFFICERS:**

<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	FIRE INSPECTOR	<u>DD 3/16/23</u>
<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	CODE ENFORCEMENT OFFICER	<u>KB 3/15/23</u>
<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	POLICE	<u>BS 03/08</u>
<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	FINANCE	<u>EB 03/08</u>

**Comments:**

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

Application date: <u>3/16/2023</u>	License issued on: _____
<u>Request for waiver-</u>	
Fees paid: License fee(s) _____	Public hearing fee _____
Background fee _____	Late fee _____
Total amount paid = \$ _____	



March 6, 2023

City of Auburn  
60 Court St.  
Auburn, ME 04210

Honorable Mayor & City Council Members:

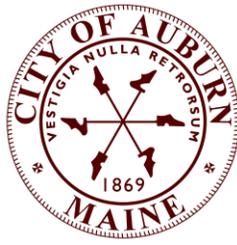
On behalf of Auburn Suburban Baseball & Softball (ASBS), I respectfully request a waiver of the \$200.00 licensing fee for operation of our concession stand (snack shack) during the 2023 season (April 2023 - July 2023).

ASBS is a non-profit organization serving over 400 youth through competitive baseball & softball teams. Funds raised by the snack shack, staffed by volunteers, are vital to the success of our organization. Funds raised throughout the season support facility maintenance, new equipment, program expansion (Buddy Ball), uniform purchase and items/services to ensure the safety of our families and players.

I invite you to join us for a game this season, appreciate your support of ASBS and hope you will consider waiving our licensing fee this season.

Sincerely,

Fritz Kunas  
ASBS President  
207-577-5853



**ORDER 31-03202023**

# City Council Order

## IN CITY COUNCIL

**ORDERED**, that the City Council hereby authorized the City Clerk to waive the \$200 business license fee for Auburn Suburban Baseball/Softball, located at 4 Mount Apatite Road.

---

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

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

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

**IN COUNCIL REGULAR MEETING MARCH 6, 2023, VOL. 37 PAGE 16**

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

**7:00 P.M. City Council Meeting**

**Pledge of Allegiance**

**I. Consent Items**

**1. Order 24-03062023\***

Setting the time to open the polls at 7:00 a.m. for 2023 Elections.

**2. Order 25-03062023\***

Appointing Chris Carson to the Sustainability and Natural Resource Management Board with a term expiration of April 1, 2024.

Motion was made by Councilor Milks and seconded by Councilor Walker for passage of the two consent items.

Passage 6-0.

**II. Minutes**

**February 13, 2023, Regular Council Meeting Minutes**

Motion was made by Councilor Milks and seconded by Councilor Walker to approve the minutes of the February 13, 2023 Regular Council Meeting.

Passage 6-0.

**February 17, 2023, Special Council Meeting Minutes**

Motion was made by Councilor Milks and seconded by Councilor Walker to approve the minutes of the February 17, 2023 Special Council meeting.

Passage 5-0-1 (Councilor Morin abstained as he was no present at that meeting).

**III. Communications, Presentations and Recognitions**

**Norway Savings Bank Arena's 10 Year Anniversary**

Marc Gosselin, Executive Director, Community Partnerships & Sport Tourism and Karen Hakala, Senior Vice President of Marketing for Norway Savings Bank presented by unveiling the new anniversary log and introduced the new mascot, Barnabee.

**Council Communications (about and to the community)**

**Councilor Whiting** stated that he has missed out on skiing at Auburn Nordic Ski Association which has more snow than they've had in a long time.

**Mayor Levesque** reported that there has been great public response to the announcement of the Auburn Lobster Festival that is scheduled on May 6th at Festival Plaza beginning at noon. More information can be found at [www.auburnlobsterfestival.com](http://www.auburnlobsterfestival.com).

**City Manager Crowell** addressed the article that was in the newspaper this morning regarding biosolids in the State of Maine and the impacts it is having on communities.

**IV. Open Session** – Dave Griswold, 199 Gamage Avenue, as Chair of the Community Forest Working Group provided a summary of their 2022 accomplishments and touched on a few things the group would like to work on in 2023.

**V. Unfinished Business - None**

**VI. New Business**

**1. Order 26-03062023**

Authorizing the marketing of City owned property 121 Mill Street Parcel ID 221-041.

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

Public comment – No one from the public spoke.

Motion was made by Councilor Whiting and seconded by Councilor Gerry to amend by adding language that all offers will be reviewed and recommendations made by a neighborhood committee formed by the Mayor.

Passage 4-2 (Councilor Milks and Walker opposed).

Passage as amended, 6-0.

**2. Order 27-03062023**

Authorizing the marketing of City owned property 80 Lake Street Parcel ID 239-114.

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

Public comment – No one from the public spoke.

Motion was made by Councilor Whiting and seconded by Councilor Gerry to amend by adding language that all offers will be reviewed and recommendations made by a neighborhood committee formed by the Mayor.

Passage 4-2 (Councilor Milks and Walker opposed).

Passage as amended, 6-0.

**3. Order 28-03062023**

Authorizing the marketing of City owned property Rodman Road Parcel ID 198-036.

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

Public comment – No one from the public spoke.

Motion was made by Councilor Whiting and seconded by Councilor Gerry to amend by adding language that all offers will be reviewed and recommendations made by a neighborhood committee formed by the Mayor.

Passage 4-2 (Councilor Milks and Walker opposed).

Passage as amended, 6-0.

**4. Public Hearing**  
Stable Ridge TIF District.

Mayor Levesque opened the public hearing at 7:43 pm

Andy Titus, 24 Rubelite Lane, questioned the \$250,000 amount that was mentioned would go toward public safety (under allowed use of TIF dollars). He said his is not a fan of TIF's and found that it is restrictive. He added that he doesn't believe in credit enhancements at all, and added that we should TIF just a portion, maybe a 50% TIF and the rest should be available for the general fund.

Jeffrey Harmon, 34 Vista Drive, commented on a credit enhancement agreement which he stated would give a \$500,000 rebate of taxes paid by the developer back to them. He said if they want to create a TIF and steer money toward improvements in the Court Street area, great, but we should not include a credit enhancement agreement.

Bob Hayes, 172 Allen Avenue stated that he finds it interesting how TIF's have evolved over the years adding that in the last decade or so, we've gone from TIF's on commercial properties to TIF's on residential properties. He stated that we have to be careful with the project that is before us being considered.

John Cleveland, 183 Davis Avenue, stated that he agrees with previous speakers. He noted that the credit enhancement agreement is transferrable, so if the current owner decides to sell the property, the credit enhancement goes to the new buyer. He went on to say that we really should think about whether we should be doing a 100% TIF. All property owners should contribute something to the ongoing expenses, and he suggested looking at a 60% TIF instead of a 100% TIF, and further suggested removing the credit enhancement agreement.

Mayor Levesque closed public hearing at 7:56 pm.

**5. Order 29-03062023**

Amending Order 151-11072022 previously adopted by the City Council on 11/07/2022 extending the date for the Planning Board to provide a recommendation on a text amendment on a proposed zoning amendment from 3/20/2023 to 4/18/2023.

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

Public comment – Ryan Smith, 14 Weaver Street, asked why this is being delayed just a month when the Planning Board said at their last meeting that they would probably need until the end of the year on this. He asked that Council vote this down and take the proper public process and the Planning Board can make a proper recommendation.

Passage 6-0.

**VII. Open Session**

**Andy Titus**, 24 Rubelite Lane, spoke regarding spring clean-up and said he thinks we should do the spring clean-up this year and notify the public that this is the last year we do spring clean-up and delay the new proposal until next year.

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

Mayor Levesque reported that there is a lot of legislation action happening. He stated that the decrease in educational revenue share is driven by a decrease of students. He reported on the School Committee budget. The School Committee is looking at bottom line budget increase as proposed on the school side of .64 to the mil rate.

**IX. Executive Session - None**

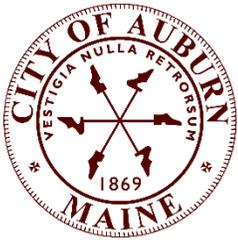
**X. Adjournment**

Motion was made by Councilor Milks seconded by Councilor Morin to adjourn. Unanimously approved and the meeting adjourned at 8:09 pm.

A TRUE COPY

ATTEST *Susan Clements-Dallaire*

Susan Clements-Dallaire, City Clerk



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** March 20, 2023

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

**Subject:** Tax increment Financing (TIF) District #27 Stable Ridge Public Hearing

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**Information:** Council will hold a Public Hearing on March 20, 2023, to receive public input and comment regarding the TIF District #27 Stable Ridge Development. The accompanying document outlines the plan to capture new value tax revenue and the projects within the district and benefit the whole community.

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**City Budgetary Impacts:** As outlined in the proposal.

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**Staff Recommended Action:** NONE

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**Previous Meetings and History:** First Public Hearing held on March 6, 2023

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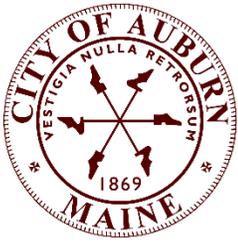
**City Manager Comments:**

*Phillip Crowell Jr.*

I concur with the recommendation. Signature:

---

**Attachments:** Draft TIF #27 Application



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** March 20, 2023

**Order:** 32-03202023

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

**Subject:** Tax increment Financing District #27 Stable Ridge Development

---

**Information:** Order approving Tax Increment Finance District #27 Stable Ridge Development to capture 100% increased value and authority to enact a Credit Enhancement Agreement with maximum value of \$500,000, ten-year term and 50% annual share.

---

**City Budgetary Impacts:** As outlined in the proposal.

---

**Staff Recommended Action:** Approve order as presented.

---

**Previous Meetings and History:** Public Hearings on March 6<sup>th</sup> and 20<sup>th</sup>, 2023

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**City Manager Comments:**

*Phillip Crowell Jr.*

I concur with the recommendation. Signature:

---

**Attachments:** NONE

**ECONOMIC DEVELOPMENT PROJECT**

**CITY OF AUBURN, MAINE**

*An Application for a Municipal Development and Tax Increment Financing District*

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**TIF #27 - STABLE RIDGE MUNICIPAL DEVELOPMENT  
AND TAX INCREMENT FINANCING DISTRICT**

**DEVELOPMENT PROGRAM**

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*Presented to:*

**City Council  
City of Auburn  
March 20, 2023**

## APPLICATION COVER SHEET

### MUNICIPAL TAX INCREMENT FINANCING

#### A. General Information

1. Municipality Name: City of Auburn		
2. Address: 60 Court Street, Auburn, ME 04210		
3. Telephone: 207-333-6601	4. Fax: 207-333-6623	5. Email: gholmes@auburnmaine.gov
6. Municipal Contact Person: Glen E. Holmes, Director of Business and Community Development		
7. Business Name: <b>American Development Group, LLC</b>		
8. Address: 8 Belmont Court Auburn, ME 04210		
9. Telephone: <b>207-240-3965</b>	10. Fax: N/A	11. Email: <a href="mailto:jessicaklimek.ahi@gmail.com">jessicaklimek.ahi@gmail.com</a>
12. Business Contact Person: <b>President &amp; CEO Jessica Klimek</b>		
13. Principal Place of Business: Maine		
14. Company Structure (e.g. corporation, sub-chapter S, etc.): LLC		
15. Place of Incorporation: Maine		
16. Names of Officers: Jessica Klimek		
17. Principal Owner(s) Name: Jessica Klimek		
18. Address: 8 Belmont Court Auburn ME 04210		

#### B. Disclosure

1. Check the public purpose that will be met by the business using this incentive (any that apply):		
<input type="checkbox"/> job creation	<input type="checkbox"/> job retention	<input checked="" type="checkbox"/> capital investment
<input type="checkbox"/> training investment	<input checked="" type="checkbox"/> tax base improvement	<input type="checkbox"/> public facilities improvement
<input type="checkbox"/> other (list):		
2. Check the specific items for which TIF revenues will be used (any that apply):		
<input type="checkbox"/> real estate purchase	<input type="checkbox"/> machinery & equipment purchase	<input type="checkbox"/> training costs
<input type="checkbox"/> debt reduction	<input checked="" type="checkbox"/> other (list): <b>Please refer to Table 1 in Development Program</b>	

#### C. Employment Data

List the company's goals for the number, type and wage levels of jobs to be created or retained as part of this TIF development project (*please use next page*).

N/A

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## **Exhibit List**

<b>Exhibit A-1</b>	Property Map Showing District Property Relative to City Boundaries
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<b>Exhibit G</b>	Statutory Requirements and Thresholds Form

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# Development Program

## I. Introduction

The Maine Legislature established tax increment financing as an economic development tool to be used by municipalities to: (a) provide new employment opportunities; (b) improve and broaden its tax base; and (c) improve the general economy of the State. The Legislature recognizes that the State and its municipalities benefit from a municipality's economic development partnership with a local business to promote responsible new development that (a) enhances local efforts for economic, industrial or commercial development; and (b) retains and expands the local tax base and employment opportunities.

The City of Auburn (the "City" or "Auburn") seeks to establish a Tax Increment Financing ("TIF") district to be known as the "**TIF #27 Stable Ridge Municipal Development and Tax Increment Financing District**" (the "District"), located at 555 Court Street.

The District consists of one parcel located at 555 Court Street and is identified on City Tax Maps as Tax Map 229 Lot 007. The District is approximately 13.19 acres. The District is being developed for rental housing, Phase 1 consisting of five (5) buildings with twelve (12) apartments per building and Phase 2 consisting of five (5) buildings with twelve (12) apartments per building, a garage and recreational storage facility for use by the residents. The complex is estimated to add \$14,000,000 in taxable value to the City.

In designating the proposed District and adopting this Development Program, the City can accomplish the following goals:

- Maintain the existing tax revenues;
- Enjoy enhanced future tax revenues generated by improvements within the District;
- Enable the investment of TIF Revenues (defined below) in high priority City projects;
- Improve the overall economy of the City, the Androscoggin County region, and the State of Maine.

In addition, by creating a TIF district, the City will "shelter" the increase in municipal valuation that the development will bring about. The tax benefit provided by the District will mitigate the adverse effect that the District's increased assessed property value would have on the City's share of state aid to education, municipal revenue sharing, and its county tax assessment. An estimate of the tax shift benefit is shown as **Exhibit C-2** attached hereto.

## **II. Development Program Narrative**

### **A. The Development District**

The District will encompass approximately 13.19 acres of real property. The District is located at 555 Court Street. The District is shown in **Exhibit A-1** and **Exhibit A-2** attached hereto.

### **B. The Development Program**

The City's designation of the District and adoption of this Development Program creates a single municipal TIF District in order to capture the value of the taxable real property improvements made within the District and to authorize the use of tax increment financing revenues for various municipal economic development projects, as well as any potential future credit enhancement agreements. The Development Program will begin with the City's 2023-2024 fiscal year on July 1, 2023 and will continue for a total of twenty (20) years, ending on June 30, 2043.

Under this Development Program, the City will capture one hundred (100%) of the increased assessed value of taxable real property over the original assessed value of the District and retain the tax revenues generated by the captured assessed value for designated economic development purposes. The calculation of TIF Revenues (as defined below) is more specifically described below in Section IV – Financial Plan. In the Assessor's Certificate attached as **Exhibit B** hereto, the Assessor has certified the original assessed value of the District.

By adopting this Development Program, the City is creating a TIF district that will: (1) maintain existing tax revenues; (2) enjoy enhanced future tax revenues generated by new development within the District; and (3) shelter the captured assessed value from impacting the overall State valuation for the City of Auburn, thereby minimizing: (a) potential decreases in the City's State school subsidy and State revenue sharing, and (b) potential increases in the City's county tax assessments and local school district contributions.

Further, approval of this Development Program and the designation of the District will have a neutral impact on the existing tax base; only the increased assessed value over the original assessed value within the District will be captured. In addition, at the end of the District and Development Program, the City expects to emerge with a substantial amount of new taxable property value to add to its municipal tax base.

This Development Program is structured and proposed pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended (the "TIF Statute"). Subsequent to a City Council vote designating the District and adopting this Development Program, evidenced by **Exhibit F** hereto, the designation of the District and adoption of this Development Program are effective upon approval by the DECD.

**C. The Projects**

Development within the District will provide a revenue source for the City’s economic development projects. The City plans to use the TIF Revenues for several projects related to economic and infrastructure development. Please see Table 1 herein for a complete list of authorized projects and their respective cost estimates.

**TABLE 1  
Municipal Project Costs**

<b>Project</b>	<b>Cost Estimate*</b>	<b>Statutory Citation</b>
1. <u>Administrative &amp; Professional Services Costs</u> . Costs of prorated portion of salaries of City staff for time associated with creation and administration of District, and fund costs of professional services associated with creation and administration of District. ***	\$120,000	30-A M.R.S. § 5225(1)(A)(4); (1)(A)(5)
2. <u>Economic Development Programs</u> : Costs of the City’s economic development programs, including, but not limited to, marketing costs, prorated portions of staff salaries devoted to supporting and administering TIF programming, and other related operating expenses for the City’s Economic Development Department.**	\$20,000	30-A M.R.S. § 5225(1)(C)(1)
3. <u>Road Improvements</u> : Design, construction, engineering, other associated costs of road construction, sidewalk and pedestrian crossing safety improvements on Court Street, Park Ave., Russel Ave., Pinnacle Drive, Fairview Ave, Allen Ave., Dawes Ave., and Minot Ave. located within the District or outside the District but directly related to or made necessary by the District.***	\$3,000,000	30-A M.R.S. § 5225(1)(A)(1); (1)(B)(1)

Project	Cost Estimate*	Statutory Citation
<p>4. Public Safety Facility: To the extent a new public safety building or equipment is needed to serve District development, TIF revenues may support the costs of such facility whether it is located inside the District or outside the District.</p> <p>Costs related to the construction or operation of a public safety facility in the City, the need for which is related to general economic development within the City, not to exceed 15% of the captured assessed value of the development district.***</p>	\$250,000	30-A M.R.S. § 5225 (1)(C)(9); (1)(B)(1)
<b>Total</b>	<b>\$3,390,000</b>	

\* These are estimates only. The City may allocate revenues generated by the District across approved project cost categories as needed.

\*\* Similar project contained within #23 Auburn Memory Care TIF, #10 Downtown Omnibus TIF, #25 Futureguard TIF and TID #26 – North River Road.

\*\*\* Similar project costs contained within TIF #25 Futureguard and TIF #26 – North River Road.

#### **D. Strategic Growth and Development**

By creating and designating the District, the City is maximizing the economic development potential of the District and the City in general. TIF Revenues from the District will be used on important City economic development projects and programs.

Further, the City’s designation of a TIF district and pursuit of this Development Program constitute a good and valid public purpose described in the TIF Statute in Chapter 206 of Title 30-A because it represents a substantial contribution to the economic well-being of both the City and the Androscoggin County Region, by providing jobs and contributing to property taxes.

#### **E. Improvements to the Public Infrastructure**

As further set forth in Table 1, the City will use certain TIF Revenues for a variety of projects, including public infrastructure improvements.

#### **F. Operational Components**

##### **1. Public Facilities**

Please refer to Table 1 to review public facilities intended to be financed with TIF Revenues.

**2. Commercial Improvements Financed Through Development Program**

No commercial improvements will be financed through the Development Program.

**3. Relocation of Displaced Persons**

No persons will be displaced.

**4. Transportation Improvements**

Certain transportation related improvements are described in Table 1.

**5. Environmental Controls**

The improvements made under the proposed Development Program will meet or exceed all federal and state environmental regulations and will comply with all applicable land use requirements for the City.

**6. Plan of Operation**

During the term of the District, the City Manager or his designee will be responsible for all administrative matters within the purview of the City concerning the implementation and operation of the District.

**III. Physical Description**

Municipal documents relating to the District's physical description attached as Exhibits:

- (a) City of Auburn property map showing the District relative to City boundaries. **Exhibit A-1**
- (b) City of Auburn property map showing the District property. **Exhibit A-2**
- (c) Certification by the City of Auburn Assessor of the original assessed value of the District. **Exhibit B.**

**IV. Financial Plan**

The District will encompass approximately 13.19 acres of property. The original assessed value of the real property in the District was \$235,500 as of March 31, 2022 (April 1, 2021). Development of the parcel is estimated to add approximately \$14,000,000 of new assessed real property value to the City.

This Development Program provides that, beginning on July 1, 2023, the City will "capture" one hundred percent (100%) of the increased assessed value of real property in the District. TIF revenues will consist of property taxes paid on 100% of the increased assessed value ("TIF Revenues").

The reimbursement schedule provides for the Developer to receive up to fifty percent (50%) of the TIF revenues generated by the captured assessed value of real property in the District for a term not to exceed ten (10) years or until the Developer reaches an overall payment cap not to exceed \$500,000, whichever occurs first. The City will retain the remainder of TIF Revenues generated by the captured assessed value of the real property located within the District for the City's economic development projects. The City will retain 100% of the TIF Revenues for the remainder of the District term after the expiration of the Credit Enhancement Agreement with the Developer.

The City will establish two Development Program Fund sub-accounts: one for the Developer reimbursement and one for the City programs and projects. Upon each payment in full as due of property taxes by the Developer, the City, based upon the allocations described above, will deposit into the Development Program Fund Developer's sub-account. The Development Program Fund Developer's sub-account is pledged to and charged with the payment of the project costs in the manner provided in 30-A M.R.S.A. § 5227(3). In each fiscal year, the City will disburse funds from the Development Program Fund sub-account to the Developer within thirty (30) business days following payment of the taxes on all captured assessed value.

The Credit Enhancement Agreement will provide for a maximum of a 10-year term of TIF revenue reimbursements to the Developer at no more than fifty percent (50%) of the captured assessed value until payments reach a cap not to exceed \$500,000, per **Exhibit C-1 and Exhibit C-2**. The Credit Enhancement Agreement represents reimbursement of extraordinary costs associated with infrastructure improvement and improved site access. Estimates of the increased assessed values of the District, the anticipated TIF Revenues generated by the District, the portion of the TIF revenues to be applied to the District each year, and the estimated tax shifts are shown in **Exhibit C-1 and Exhibit C-2**.

#### **A. Costs and Sources of Revenues**

Developers of District property will pay for and/or finance all costs of projects located in the District through private sources.

#### **B. Municipal Indebtedness**

The City reserves the right to issue municipal bonds in order to pay for infrastructure improvements described in Table 1. Any municipal bond issued for such project would require City Council approval.

### **V. Financial Data**

The original assessed value of the taxable property in the District was \$235,500 as of March 31, 2022 (April 1, 2021). Please find attached as **Exhibit G** the Statutory Requirements and Thresholds Form required by the Maine Department of Economic and Community Development.

## **VI. Tax Shifts**

In accordance with Maine statutes governing the establishment of a tax increment financing district, the table set forth in **Exhibit C-2** identifies the tax shifts that are expected to result during the term of the District from the establishment of the District.

## **VII. Municipal Approvals**

### **A. Notice of Public Hearing**

Attached as **Exhibit D** is a certified copy of the Notice of Public Hearing held on March 20, 2023 in accordance with the requirements of 30-A M.R.S.A. § 5226(1). The notice was published in the *Sun Journal*, a newspaper of general circulation in the City on a date at least (~~10~~) days prior to the public hearing.

### **B. Minutes of Public Hearing**

Attached as **Exhibit E** is a certified copy of the minutes of the public hearing held on March 20, 2023, at which time the proposed District was discussed by the public.

### **C. City Council Order**

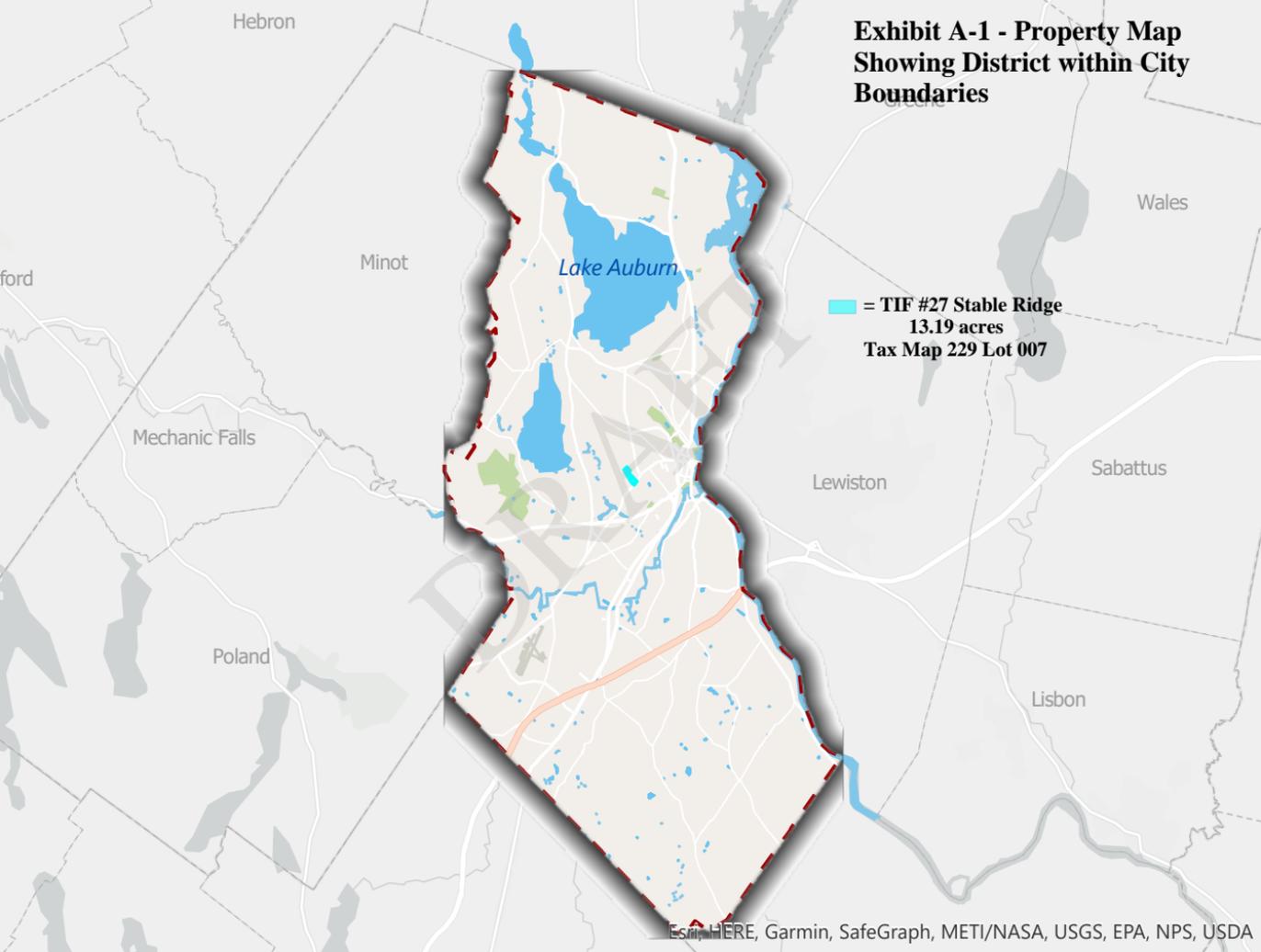
Attached as **Exhibit F**, is an attested copy of the City Council Order adopted by the Auburn City Council at a Council Meeting duly called and held on March 20, 2023, designating the District and adopting the Development Program.

# **Exhibit A-1**

**(Property Map Showing District Property Relative to City  
Boundaries)**

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# Exhibit A-1 - Property Map Showing District within City Boundaries



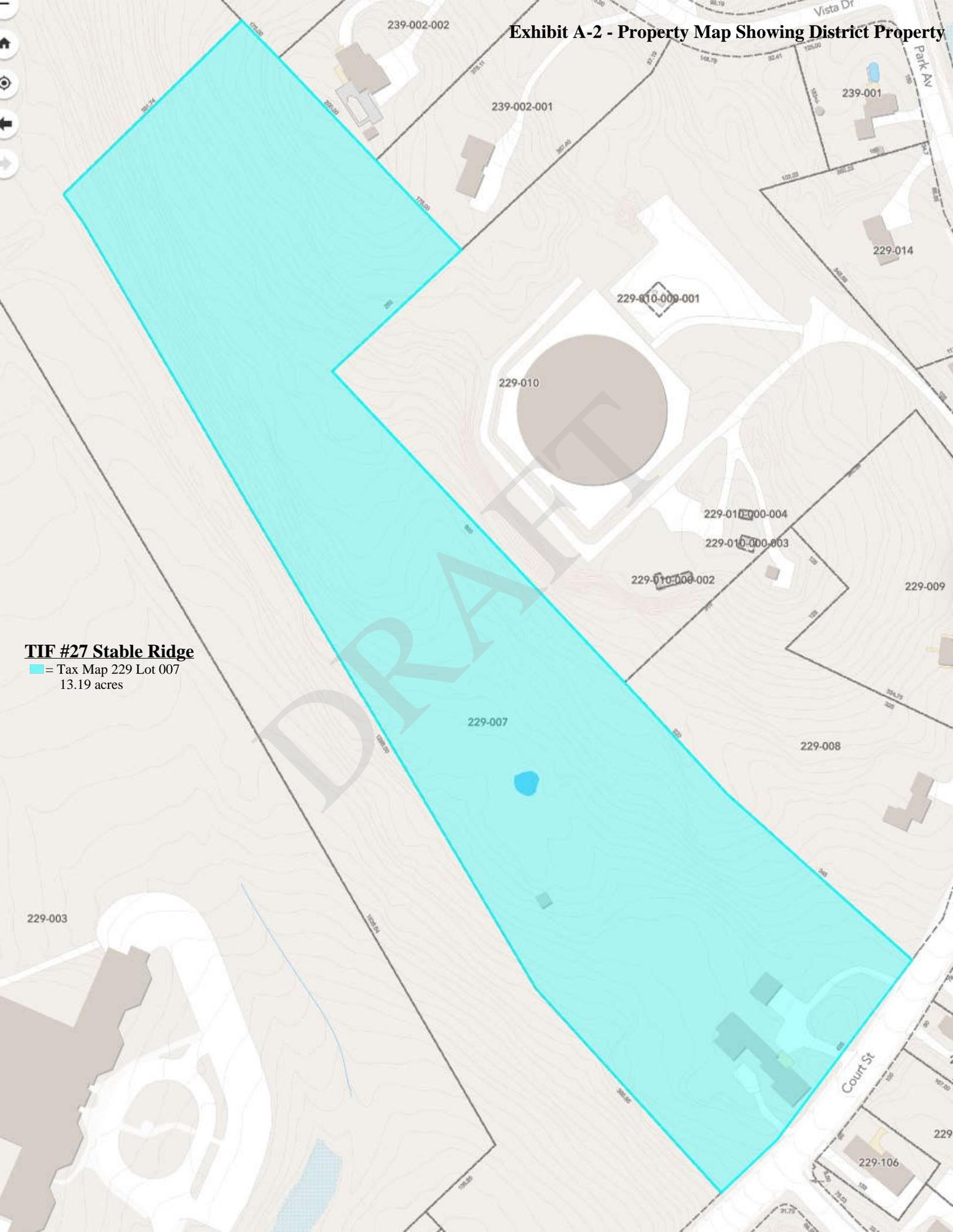
**Cyan** = TIF #27 Stable Ridge  
13.19 acres  
Tax Map 229 Lot 007

# **Exhibit A-2**

**(Property Map Showing District Property)**

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# Exhibit A-2 - Property Map Showing District Property



## TIF #27 Stable Ridge

■ = Tax Map 229 Lot 007  
13.19 acres

# **Exhibit B**

**(Assessor's Certificate)**

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## City of Auburn, Maine

Office of the Assessor

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

Auburn, Maine 04210

207.333.6601

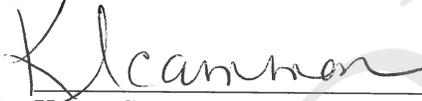
### ASSESSOR'S CERTIFICATE CITY OF AUBURN

The undersigned Assessor for the City of Auburn, Maine hereby certifies pursuant to the provisions of M.R.S.A Title 30-A § 5227(2) that:

The assessed value of taxable real property of the TIF #27 Stable Ridge Municipal Development and Tax Increment Financing District as described in the Development Program to which the Certificate is included, comprised of the approximately 13.19 acres identified on City Tax Maps as Tax Map 229, Lot 007, was **\$235,500** as of March 31, 2022 (April 1, 2021).

In Witness Whereof, This Certificate has been executed as of this 24th day of February, 2023.

ASSESSOR

  
\_\_\_\_\_  
Karen Scammon, CMA-4, City Assessor

# **Exhibit C-1**

**(Anticipated TIF Captured Assessed Values)**

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## Exhibit C-1 - Captured Assessed Value & TIF Revenue Projections

*TIF #27 Stable Ridge TIF District – City of Auburn*

Fiscal Year	TIF Year	Original Assessed Value	Projected Total Assessed Value	Projected Increased Assessed Value	Percent Captured in TIF	Estimated Assessment Ratio	TIF District Projected Captured Assessed Value	Projected Mill Rate 22/23: 22.75	Projected Total TIF Revenue	TIF Revenue to Company (50%) Years 1-10	TIF Revenue to City
2023-2024	1	\$235,500	\$ 2,735,500	\$2,500,000	100%	100%	\$2,500,000	22.75	\$56,875	\$28,438	\$28,438
2024-2025	2	\$235,500	\$ 2,735,500	\$2,500,000	100%	100%	\$2,500,000	22.75	\$56,875	\$28,438	\$28,438
2025-2026	3	\$235,500	\$ 5,235,500	\$5,000,000	100%	100%	\$5,000,000	22.75	\$113,750	\$56,875	\$56,875
2026-2027	4	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$159,250	\$159,250
2027-2028	5	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$159,250	\$159,250
2028-2029	6	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$159,250	\$159,250
2029-2030	7	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$159,250	\$159,250
2030-2031	8	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$159,250	\$159,250
2031-2032	9	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$159,250	\$159,250
2032-2033	10	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$159,250	\$159,250
2033-2034	11	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$0	\$318,500
2034-2035	12	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$0	\$318,500
2035-2036	13	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$0	\$318,500
2036-2037	14	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$0	\$318,500
2037-2038	15	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$0	\$318,500
2038-2039	16	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$0	\$318,500
2039-2040	17	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$0	\$318,500
2040-2041	18	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$0	\$318,500
2041-2042	19	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$0	\$318,500
2042-2043	20	\$235,500	\$ 14,235,500	\$14,000,000	100%	100%	\$14,000,000	22.75	\$318,500	\$0	\$318,500
<b>20-Year Projected Total:</b>									\$5,642,000	\$1,228,500	\$4,413,500
<b>20-Year Projected Average:</b>									\$282,100	\$61,425	\$220,675

**Assumptions:**

1. The above projections show the anticipated increased assessed values, captured assessed values, and TIF revenues throughout the term of the District. The Assessor has estimated the projected increased assessed value based on available project plans and currently available information. The final assessed value will be determined based on the actual land and improvement values after construction of phase one and phase two on the applicable April 1st.
2. The projections assumes a 20-year district term, with a 10-year credit enhancement agreement to the Developer. The credit enhancement agreement under these assumptions provides a reimbursement of 50% of the TIF revenues to the Developer and 50% to the City for the first 10 years of the District. The City will retain 100% of the TIF revenues for years 11-20.
3. Projections assume a flat mill rate of 22.75 and projected certified assessment ratio of 100%.
4. Projections assume 100% of the increased assessed value is captured in the District and that TIF revenue is available for municipal project costs.
5. The preceding financial information contains projections and forward-looking statements that are subject to a number of risks and uncertainties that could cause the actual results, performance, or achievements to differ materially from any future results, performances, or achievements expressed or implied by the financial information reported in this projection. The model is not, nor intended to be, an appraisal or guarantee of an assessed value, and there may be positive or negative variations in the actual assessment of the project due to variety of factors, including without limitation the employment of alternative methods of valuation and then-current market conditions.

# **Exhibit C-2**

**(Projected Tax Shift Benefits)**

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**Exhibit C-2 - Tax Shift Benefits**  
*TIF #27 Stable Ridge TIF District – City of Auburn*

<b>Fiscal Year</b>	<b>TIF Year</b>	<b>State Aid to Education Benefit</b>	<b>County Tax Benefit</b>	<b>State Revenue Sharing Benefit</b>	<b>Total Tax Benefit</b>
2023-2024	1	-	-	-	\$0
2024-2025	2	-	-	-	\$0
2025-2026	3	-	\$2,441	\$829	\$3,270
2026-2027	4	\$18,225	\$2,441	\$829	\$21,495
2027-2028	5	\$18,225	\$4,740	\$1,658	\$24,623
2028-2029	6	\$36,450	\$13,009	\$4,641	\$54,099
2029-2030	7	\$102,060	\$13,009	\$4,641	\$119,709
2030-2031	8	\$102,060	\$13,009	\$4,641	\$119,709
2031-2032	9	\$102,060	\$13,009	\$4,641	\$119,709
2032-2033	10	\$102,060	\$13,009	\$4,641	\$119,709
2033-2034	11	\$102,060	\$13,009	\$4,641	\$119,709
2034-2035	12	\$102,060	\$13,009	\$4,641	\$119,709
2035-2036	13	\$102,060	\$13,009	\$4,641	\$119,709
2036-2037	14	\$102,060	\$13,009	\$4,641	\$119,709
2037-2038	15	\$102,060	\$13,009	\$4,641	\$119,709
2038-2039	16	\$102,060	\$13,009	\$4,641	\$119,709
2039-2040	17	\$102,060	\$13,009	\$4,641	\$119,709
2040-2041	18	\$102,060	\$13,009	\$4,641	\$119,709
2041-2042	19	\$102,060	\$13,009	\$4,641	\$119,709
2042-2043	20	\$102,060	\$13,009	\$4,641	\$119,709
2042-2043		\$102,060	\$13,009	\$4,641	\$119,709
2043-2044		\$102,060	\$13,009	\$4,641	\$119,709
2044-2045		\$102,060	-	-	\$102,060
<b>Totals:</b>		<b>\$1,807,920</b>	<b>\$230,773</b>	<b>\$82,206</b>	<b>\$2,120,899</b>
<b>Averages:</b>		<b>\$90,396</b>	<b>\$11,539</b>	<b>\$4,110</b>	<b>\$92,213</b>

**Assumptions:**

1. Data sources include the 2022-2023 mill rate/commitment reported by the City, Androscoggin County's FY2022 Budget reflecting Tax Allocation, the State Treasurer's Office Municipal Revenue Sharing projections for FY2023, published 03/17/2022, and the Maine Department of Education 02/02/2023 2023-2024 ED 279 form for Auburn Schools. Based on these projections, the City of Auburn loses approximately 37 cents out of every new tax dollar to education and state subsidy losses and increased County taxes. This loss is determined by calculating the total subsidy and County tax that would have left the City's revenue stream for this project and dividing it by the total TIF revenue generated for there District term.

2. Tax shift losses are comprised of declining subsidies in revenue sharing and increasing obligations to pay county taxes. Tax shift losses occur for a couple of years following the year in which the new assessed value is first recognized in the assessment. No tax shift losses occur when a TIF captures all of the new value.

3. The preceding financial information contains projections and forward-looking statements that are subject to a number of risks and uncertainties that could cause the actual results, performance, or achievements to differ materially from any future results, performances, or achievements expressed or implied by the financial information reported in this projection. These projections assume that the formulas and general inputs for state subsidies and county taxes do not change over time and they assume that all other values in other communities are static relative to one another except for the new value assessed. The projections are less likely to be accurate farther into the future.

4. Assumes the assessment ratio in the City is 100% when the new property value arrives, such that the market value of new property is used for assessment purposes.

# **Exhibit D**

**(Notice of Public Hearing)**

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## NOTICE OF PUBLIC HEARING

### CITY OF AUBURN NOTICE OF PUBLIC HEARING

**Regarding**  
**Approval of the Municipal Development and Tax Increment Financing District known as:**  
**“TIF #27 Stable Ridge Municipal Development and Tax Increment Financing District”**

Notice is hereby given that the City of Auburn will hold a public hearing on

March 20, 2023  
**at 60 Court Street Auburn , ME 04210**  
**The Public Hearing will be at 7:00 p.m.**

The purpose of the public hearing is to receive public comments on the creation of a municipal development and tax increment financing district known as the TIF #27 Stable Ridge Municipal Development and Tax Increment Financing District (the “District”) and the adoption of the development program for the District pursuant to the provisions of Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended.

The TIF #27 Stable Ridge Municipal Development Tax Increment Financing District is comprised of approximately 13.19 acres and is located at 555 Court Street. The proposed district will consist of Phase 1 consisting of three five buildings with sixty apartments per building and Phase 2 consisting of five buildings with sixty apartments per building. This District authorizes the City Manager to enter into a credit enhancement agreement with the developer, as described in the proposed development program.

A copy of the proposed Development Program materials, , including a description of a proposed credit enhancement agreement with the developer, will be on file with the City Office during normal business hours of 8:30 am – 4:00 pm. They can also be found at <https://www.auburnmaine.gov/> or one can call 207-333-6601 during normal business hours to request that a copy be mailed to you. All interested persons are invited to attend the public hearing and will be given an opportunity to be heard at that time.

Public comments will be taken at the hearings and written comments should be submitted to Susan Clements-Dallaire, City Clerk. Written comments will be accepted until 4:00 PM on March 20, 2023.

# **Exhibit E**

**(Minutes of Public Hearing)**

DRAFT

# **Exhibit F**

**(City Council Order)**

DRAFT

**City Council Order**

**Approving the TIF #27 Stable Ridge Municipal Development Tax Increment Financing Development Program**

**WHEREAS**, the City of Auburn (the “City”) is authorized pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, to designate specific areas within the City as the TIF #27 Stable Ridge Municipal Tax Increment Financing District ("the District") and to adopt a development program for the District (the "Development Program"); and

**WHEREAS**, there is a need to provide continuing employment opportunities for the citizens of the City and the surrounding region; to improve and broaden the tax base of the City; and to improve the general economy of the City, the surrounding region and the State of Maine; and

**WHEREAS**, adopting and implementing the District and the Development Program will help to improve and broaden the tax base in the City and improve the economy of the City and the State of Maine; and

**WHEREAS**, the City has held a public hearing on the question of establishing the District in accordance with the requirements of 30-A M.R.S.A. §5226, upon at least ten (10) days prior notice published in a newspaper of general circulation within the City; and

**WHEREAS**, the City desires to designate the District and to adopt the Development Program for the District; and

**WHEREAS**, it is expected that approval will be sought and obtained from the Maine Department of Economic and Community Development (“DECD”), approving the designation of the District and the adoption of the Development Program; and

**NOW THEREFORE, BE IT ORDERED BY THE CITY COUNCIL OF THE CITY OF AUBURN, MAINE:**

**Section 1.** The City hereby finds and determines that:

(a) At least twenty-five percent (25%), by area, of the real property within the District, as hereinafter designated, is in need of rehabilitation, redevelopment or conservation or is suitable for commercial uses as defined in 30-A M.R.S.A. §5223(3); and

(b) The total area of the District does not exceed two percent (2%) of the total acreage of the City, and the total area of all development districts within the City (including the District) does not exceed five percent (5%) of the total acreage of the City; and

(c) The aggregate original assessed value of the District plus the original assessed value of all other existing tax increment financing districts in the City does not exceed five percent (5%) of the total value of taxable property within the City as of April 1, 2021; and

(d) The City Council has considered all evidence presented to it with regard to any adverse economic effect on or detriment to any existing business and has found and determined

that any such adverse economic effect on or detriment to any existing business is outweighed by the contribution expected to be made through the District and the adoption of the Development Program. The projects and improvements described in the Development Program will contribute to the economic growth and well-being of the City and the surrounding region, and will contribute to the betterment of the health, welfare and safety of the inhabitants of the City, including employment opportunities, a broadened and improved tax base and economic stimulus, and therefore constitutes a good and valid public purpose.

**Section 2.** Pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, the City hereby designates the District and adopts the Development Program all as more particularly described in the Development Program presented to the City Council and such Development Program is hereby incorporated by reference into this vote as the Development Program for the District.

**Section 3.** Pursuant to the provisions of 30-A M.R.S.A. §5227, the percentage of increased assessed value to be retained in the District as captured assessed value and the term for which it will be retained is hereby established as set forth in the Development Program.

**Section 4.** The City Manager be, and hereby is, authorized, empowered and directed to submit the designation of the District and the Development Program to DECD for review and approval pursuant to the requirements of 30-A M.R.S.A. §5226(2).

**Section 5.** The foregoing designation of the District and adoption of the Development Program shall automatically become final and shall take full force and effect upon receipt by the City of approval of the designation of the District and adoption of the Development Program by DECD, without requirement of any further action by the City, the City Council, or any other party.

**Section 6.** The City Manager be and hereby is authorized and empowered, at his discretion, from time to time, to make such revisions and corrections to the Development Program or to the scope, cost or description of the public improvements to be financed with tax increment revenues generated by the District as described in the Development Program, and to the exhibits to the Development Program, as the City Manager deems reasonably necessary or convenient, necessary in order to facilitate the process for review and approval of the District or the Development Program by DECD, or for any other reason so long as such revisions are not inconsistent with these resolutions or the basic structure and intent of the Development Program.

**Section 7.** The City Manager be and hereby is authorized, empowered and directed to enter into the Credit Enhancement Agreement contemplated by the Development Program, in the name of and on behalf of the City, such agreement to be in such form and to contain such terms and provisions, not inconsistent with the Development Program, as the City Manager may approve, the City Manager's approval to be conclusively evidenced by his or her execution thereof.

This Order shall take effect immediately upon adoption.

Approved March 20, 2023, by the City Council, at a meeting duly convened and conducted in Auburn, Maine.

DRAFT

# **Exhibit G**

**(Statutory Requirements and Thresholds)**

DRAFT

**STATUTORY REQUIREMENTS AND THRESHOLDS**  
**TIF #27 STABLE RIDGE MUNICIPAL TAX INCREMENT FINANCING DISTRICT**

<b>41SECTION A.   Acreage Caps</b>			
1. Total <b>municipal</b> acreage;		41,430	
2. Acreage of <b>proposed</b> Municipal TIF District;		13.19	
3. <b>Downtown-designation</b> <sup>1</sup> acres in proposed Municipal TIF District;		0	
4. <b>Transit-Oriented Development</b> <sup>2</sup> acres in proposed Municipal TIF District;		0	
5. <b>Total acreage</b> [=A2-A3-A4] of proposed Municipal TIF District counted toward 2% limit;		13.19	
6. <b>Percentage</b> [=A5÷A1] of total acreage in proposed Municipal TIF District (CANNOT EXCEED 2%).		.032%	
7. <b>Total acreage</b> of all <u>existing/proposed</u> Municipal TIF districts in municipality <b>including</b> Municipal Affordable Housing Development districts: <sup>3</sup> #6 Proctor & Gamble (Tambrands II)/84 acres #10 Downtown Omnibus/264.18 acres #13 Retail Development/29.67 acres #15 Mall Area Hotel/1.5 acres #19 Hartt Transportation Industrial Park/43 acres #20 62 Spring Street/.81 #22 Hampshire Street/1.01 #24 Gracelawn/2.92 #26 North River Road Apartments/3.32	Existing	653.36	
		Proposed	13.19
		Total:	666.55
	#12 Auburn Industrial Park/144 acres #14 Mall Revitalization/38.91 #16 Webster School AHTIF/1.4 acres #21 477 Minot Ave/3.83 #23 Memory Care/8.61 #25 FutureGuard/26.2 #27 Stable Ridge/13.19		
<b>30-A § 5223(3) EXEMPTIONS<sup>4</sup></b>			
8. Acreage of an <u>existing/proposed</u> <b>Downtown</b> Municipal TIF district;		264.18	
9. Acreage of all <u>existing/proposed</u> <b>Transit-Oriented Development</b> Municipal TIF districts:		0	
10. Acreage of all <u>existing/proposed</u> <b>Community Wind Power</b> Municipal TIF districts:		0	
11. Acreage in all <u>existing/proposed</u> Municipal TIF districts <b>common to</b> <sup>5</sup> Pine Tree Development Zones per 30-A § 5250-I (14)(A) <b>excluding</b> any such acreage also factored in Exemptions 8-10 above:		0	
12. <b>Total acreage</b> [=A7-A8-A9-A10-A11] of all <u>existing/proposed</u> Municipal TIF districts counted toward 5% limit;		402.37	
13. <b>Percentage of total acreage</b> [=A12÷A1] of all <u>existing/proposed</u> Municipal TIF districts (CANNOT EXCEED 5%).		.971%	
14. <b>Real property</b> in proposed Municipal TIF District that is:	ACRES	% [=Acre÷A2]	
a. A blighted area;	0	0	
b. In need of rehabilitation, redevelopment or conservation;	0	0	
c. Suitable for commercial or arts district uses.	13.19	100%	
<b>TOTAL (except for § 5223 (3) exemptions a., b. OR c. must be at least 25%)</b>		100%	

\*The acreages for existing TIF districts are consistent with existing approved TIF development program documentation and do not necessarily represent revisions that might result in time to acreages from updated surveys and assessing software information.

<sup>1</sup> Before final designation, the Commissioner will seek advice from MDOACF and MDOT per 30-A § 5226(2).

<sup>2</sup> For Transit-Oriented Development (TOD) definitions see 30-A § 5222 sub-§§ 19-24.

<sup>3</sup> For AH-TIF acreage requirement see 30-A § 5247(3)(B). Alternatively, Section B. must exclude AH-TIF valuation.

<sup>4</sup> Downtown/TOD overlap nets single acreage/valuation caps exemption.

<sup>5</sup> PTZ districts approved through December 31, 2008.

**STATUTORY REQUIREMENTS AND THRESHOLDS**  
**TIF #27 STABLE RIDGE MUNICIPAL TAX INCREMENT FINANCING DISTRICT**

<b>SECTION B.   Valuation Cap</b>		
1. <b>Total TAXABLE</b> municipal valuation—use most recent April 1;	\$2,171,967,423	
2. <b>Taxable Original Assessed Value (OAV)</b> of proposed Municipal TIF District as of March 31 preceding municipal designation—same as April 1 prior to such March 31;	\$235,500	
3. <b>Taxable OAV of all <u>existing/proposed</u> Municipal TIF districts in municipality <b>excluding</b> Municipal Affordable Housing Development districts:</b> #6 Proctor & Gamble (Tambrands II)/\$520,900 #10 Downtown Omnibus/\$83,168,800 #13 Retail Development/\$5,425,400 #15 Mall Area Hotel/\$4,900 #19 Hartt Transportation Center/\$1,278,600 #23 Memory Care/\$327,100 #25 FutureGuard/\$3,838,700 #27 Stable Ridge/\$235,500	Existing	\$107,024,200
	Proposed	\$235,500
	Total:	\$107,259,700
<b>30-A § 5223(3) EXEMPTIONS</b>		
4. <b>Taxable OAV</b> of an <u>existing/proposed</u> <b>Downtown</b> Municipal TIF district;	\$83,168,800	
5. <b>Taxable OAV</b> of all <u>existing/proposed</u> <b>Transit-Oriented Development</b> Municipal TIF districts:	0	
6. <b>Taxable OAV</b> of all <u>existing/proposed</u> <b>Community Wind Power</b> Municipal TIF districts:	0	
7. <b>Taxable OAV</b> of all <u>existing/proposed</u> <b>Single Taxpayer/High Valuation</b> <sup>6</sup> Municipal TIF districts:	0	
8. <b>Taxable OAV</b> in all <u>existing/proposed</u> Municipal TIF districts <b>common to</b> Pine Tree Development Zones per 30-A § 5250-I (14)(A) <b>excluding</b> any such OAV also factored in Exemptions 4-7 above:	0	
9. <b>Total taxable OAV</b> [=B3-B4-B5-B6-B7-B8] of all <u>existing/proposed</u> Municipal TIF districts counted toward 5% limit;	\$24,090,900	
10. <b>Percentage of total taxable OAV</b> [=B9÷B1] of all <u>existing/proposed</u> Municipal TIF districts (CANNOT EXCEED 5%).	1.109%	

COMPLETED BY			
PRINT NAME	Amanda J. Methot		
SIGNATURE		DATE	
If this form has <b>not be completed by the municipal or plantation assessor</b> , the assessor must sign and date below, acknowledging he/she agrees with the information reported on this form, and understands the OAV stated in Section B, line 2, will be used to determine the IAV for this District.			
PRINT NAME	Karen Scammon, CMA-4, City Assessor		
SIGNATURE		DATE	

<sup>6</sup> For this exemption see 30-A §5223(3)(C) sub-§§ 1-4.

**City Council Order 32-03202023**  
**Approving the TIF #27 Stable Ridge Municipal Development Tax Increment Financing  
Development Program**

**WHEREAS**, the City of Auburn (the “City”) is authorized pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, to designate specific areas within the City as the TIF #27 Stable Ridge Municipal Tax Increment Financing District ("the District") and to adopt a development program for the District (the "Development Program"); and

**WHEREAS**, there is a need to provide continuing employment opportunities for the citizens of the City and the surrounding region; to improve and broaden the tax base of the City; and to improve the general economy of the City, the surrounding region and the State of Maine; and

**WHEREAS**, adopting and implementing the District and the Development Program will help to improve and broaden the tax base in the City and improve the economy of the City and the State of Maine; and

**WHEREAS**, the City has held a public hearing on the question of establishing the District in accordance with the requirements of 30-A M.R.S.A. §5226, upon at least ten (10) days prior notice published in a newspaper of general circulation within the City; and

**WHEREAS**, the City desires to designate the District and to adopt the Development Program for the District; and

**WHEREAS**, it is expected that approval will be sought and obtained from the Maine Department of Economic and Community Development (“DECD”), approving the designation of the District and the adoption of the Development Program; and

**NOW THEREFORE, BE IT ORDERED BY THE CITY COUNCIL OF THE CITY  
OF AUBURN, MAINE:**

**Section 1.** The City hereby finds and determines that:

- (a) At least twenty-five percent (25%), by area, of the real property within the District, as hereinafter designated, is in need of rehabilitation, redevelopment or conservation or is suitable for commercial uses as defined in 30-A M.R.S.A. §5223(3); and
- (b) The total area of the District does not exceed two percent (2%) of the total acreage of the City, and the total area of all development districts within the City (including the District) does not exceed five percent (5%) of the total acreage of the City; and
- (c) The aggregate original assessed value of the District plus the original assessed value of all other existing tax increment financing districts in the City does not exceed five percent (5%) of the total value of taxable property within the City as of April 1, 2021; and
- (d) The City Council has considered all evidence presented to it with regard to any adverse economic effect on or detriment to any existing business and has found and determined that any such adverse economic effect on or detriment to any existing business is outweighed by the contribution expected to be made through the District and the adoption of the Development Program. The projects and improvements described in the Development Program will contribute to the economic growth and well-being of the City and the surrounding region, and will contribute to the betterment of the health, welfare and safety of the inhabitants of the City,

including employment opportunities, a broadened and improved tax base and economic stimulus, and therefore constitutes a good and valid public purpose.

**Section 2.** Pursuant to Chapter 206 of Title 30-A of the Maine Revised Statutes, as amended, the City hereby designates the District and adopts the Development Program all as more particularly described in the Development Program presented to the City Council and such Development Program is hereby incorporated by reference into this vote as the Development Program for the District.

**Section 3.** Pursuant to the provisions of 30-A M.R.S.A. §5227, the percentage of increased assessed value to be retained in the District as captured assessed value and the term for which it will be retained is hereby established as set forth in the Development Program.

**Section 4.** The City Manager be, and hereby is, authorized, empowered and directed to submit the designation of the District and the Development Program to DECD for review and approval pursuant to the requirements of 30-A M.R.S.A. §5226(2).

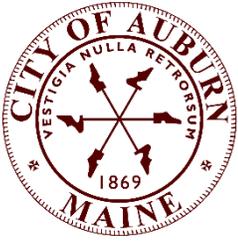
**Section 5.** The foregoing designation of the District and adoption of the Development Program shall automatically become final and shall take full force and effect upon receipt by the City of approval of the designation of the District and adoption of the Development Program by DECD, without requirement of any further action by the City, the City Council, or any other party.

**Section 6.** The City Manager be and hereby is authorized and empowered, at his discretion, from time to time, to make such revisions and corrections to the Development Program or to the scope, cost or description of the public improvements to be financed with tax increment revenues generated by the District as described in the Development Program, and to the exhibits to the Development Program, as the City Manager deems reasonably necessary or convenient, necessary in order to facilitate the process for review and approval of the District or the Development Program by DECD, or for any other reason so long as such revisions are not inconsistent with these resolutions or the basic structure and intent of the Development Program.

**Section 7.** The City Manager be and hereby is authorized, empowered and directed to enter into the Credit Enhancement Agreement contemplated by the Development Program, in the name of and on behalf of the City, such agreement to be in such form and to contain such terms and provisions, not inconsistent with the Development Program, as the City Manager may approve, the City Manager's approval to be conclusively evidenced by his or her execution thereof.

This Order shall take effect immediately upon adoption.

Approved March 20, 2023, by the City Council, at a meeting duly convened and conducted in Auburn, Maine.



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** March 20, 2023

**Order:** 33-03202023

**Author:** Mark Conrad, Business Manager

**Subject:** FY 2024 School Budget Discussion

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**Information:** The School Committee is currently reviewing the FY 2024 budget proposal submitted by the Superintendent of Schools. The FY 2024 operating budget proposed by the Superintendent is increasing by 5.9% to \$58,951,552. Article 10 – Debt Service is increasing by \$2,418,801, reflecting the last increase in bonding for the new High School. Excluding debt service the budget is increasing by only 1.7%. This budget includes the cost impact of opening the new High School, and cuts 23.5 positions, including 15.5 teachers, six educational technicians, a program director (RETC), and a substance abuse counselor.

The proposed FY 2024 revenue budget includes a budget reduction in state operating subsidy of \$1,174,902, driven in part by a 4.5% increase in state property valuation. The state subsidy for debt service is increasing \$2,128,066. With inflationary increases, debt service increases, the cost impact of the new High School, and the loss of State operating subsidy, even with a reduction of 23.5 staff positions the total local share is increasing by 7.3%, from \$18,957,683 in FY 2023 to \$20,347,617 in FY 2024.

The School Committee is scheduled to approve a school budget and forward it to the City Council on May 3, 2023.

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**City Budgetary Impacts:** TBD

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**Staff Recommended Action:** Discussion

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**Previous Meetings and History:** N/A

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**City Manager Comments:**

I concur with the recommendation. Signature:

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**Attachments:**

Superintendent's 2023-2024 Budget Message  
Budget Analysis by Warrant Article  
General Fund Revenue Budget  
Summary of Personnel Reductions



TO: Auburn City Council  
FR: Dr. Cornelia Brown, Superintendent of Schools  
DATE: March 10, 2023  
RE: Approval of Referendum Question

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At your March 20<sup>th</sup> meeting the Auburn City Council will be asked to the following referendum question:

“Shall the City of Auburn approve City Council Order\_\_ - \_\_\_\_2023 and (a) authorize up to \$4,598,331 in additional costs for environmental remediation (Polychlorinated Biphenyls (PCB) Abatement) of the soil and existing building material at the new high school project location, and (b) authorize up to \$4,598,331 of the City’s general obligation bonds (which may be callable) for that purpose (all of which additional bonds have been approved for State debt service subsidy support), the sale proceeds of which, together with investment earnings, if any, are appropriated to finance such costs (including costs of issuance and capitalized interest)?”

As you know, the existing Edward Little High School is scheduled for demolition following the opening of the new High School. Over the course of the project, with further testing for PCB remediation, the extent of the required abatement has significantly increased beyond the project allowance of \$675,000, to a current estimate of over \$5 million. This requires additional funding to the construction budget of just under \$4.6 million.

For your information I would highlight the following points:

- The full cost of additional bonding required to raise these funds will fully qualify for State school subsidy funds. **The State of Maine will therefore fully fund this increase, with no impact on the local tax rate.**
- If the City of Auburn fails to approve these additional funds at referendum we will **not** have the funding available to demolish the existing High School. The building will remain empty on the site, resulting in the loss of athletic fields, parking, and the bus loop, and in additional costs to modify the existing site plan, particularly with regard to drainage.
- At a straw poll held on February 27, 2023 the 49 residents voting in the straw poll unanimously supported the referendum question.
- On March 8, 2023 the State Board of Education unanimously approved a revised concept approval for the Edward Little High School Construction Project, a necessary step to amend (increase) the approved construction budget and qualify for State subsidy.

For your additional information I have attached the Statement of Fact provided to the State Board of Information. Thank you for your support of this referendum question.



STATE OF MAINE  
DEPARTMENT OF EDUCATION  
23 STATE HOUSE STATION  
AUGUSTA, ME 04333-0023

JANET T. MILLS  
GOVERNOR

PENDER MAKIN  
COMMISSIONER

**EXHIBIT IX.B.**

To: Members of the State Board of Education  
From: Pender Makin, Commissioner\*  
Date: March 8, 2023  
Subject: Major Capital School Construction Program; REVISED Concept Approval Consideration; Auburn School Department-New Edward Little High School Construction Project

**STATEMENT OF FACT**

Superintendent Dr. Cornelia Brown requests that the State Board of Education grants REVISED Concept Approval for the new Edward Little High School (ELHS) in Auburn. The project, planned for 1,100 Auburn high school students and 210 Lewiston Regional Career and Technical Center (LRTC) students, is being constructed on the existing high school site adjacent to the current ELHS.

State Board of Education Site Approval occurred on September 12, 2018 and Concept Approval on April 10, 2019. The project was approved by local referendum vote on June 11, 2019. After receiving State Board of Education Design and Funding Approval on December 21, 2020, construction documents were issued for bidding.

The COVID pandemic began in March of 2020. Bids were opened on March 2, 2021. Two qualified bids were received, both well over budget. The lowest bid was 6% above cost estimates. Construction contingency was not funded to the 5% standard due to a lack of funds. Investigating cost saving options after bid opening, the owner, architect, and Department staff worked closely with the low bidder, Arthur C. Dudley Contractor/Builder of Standish, to eliminate the budget gap and keep the project on the approved schedule and budget. The most significant reductions came from value engineering, moveable equipment, and project contingency totaling \$6,163,174. A construction contract was signed, and construction began immediately in March of 2021.

Due to the ongoing COVID pandemic and the global events that followed, the project experienced numerous challenges from its inception: increasing costs of materials, labor shortages, supply chain disruptions, and an extremely overloaded construction market. These conditions continued to worsen and placed unprecedented financial stress on the project. A process has been developed to allow specific material cost increases as a project contingency expense.

Due to required EPA comprehensive testing, a significant amount of polychlorinated biphenyl (PCB's) was identified in the existing ELHS which must be abated prior to demolition. If discovered earlier, the financial implications would have been reflected in the project budget presented at the time of Concept Approval. A final plan, which includes abatement, transportation,

**Exhibit IX.B.**

REVISED Concept Approval Consideration  
New Edward Little High School Construction Project  
March 8, 2023

disposal, and fees, requires an additional \$4,598,331 bond to maintain other budget line items and keep the project on its schedule for student occupancy in Fall of 2023. This will allow the demolition and remaining site work to be completed by Summer of 2024.

This REVISED Concept Approval is being requested pursuant to Title 20-A M.R.S. §15905(1) and State Board of Education Rule, Chapter 61, Rules for Major Capital School Construction Projects.

***Project Information:***

Project: Auburn School Department - New Edward Little High School Construction Project  
Superintendent: Dr. Cornelia Brown  
Architect: Harriman – Mark Lee, Lisa Sawin  
Schools to be closed: Existing Edward Little High School to be demolished

***REVISED Project Budget Information:***

Total Project Cost: \$126,614,673 (increased by \$4,598,331 from \$122,016,342)  
Local Only (no State participation): \$16,117,492 (no increase)  
Approved for State/Local Debt Service Subsidy: \$110,497,181 (increased by \$4,598,331 from \$105,898,850)

**COMMISSIONER'S RECOMMENDATION**

The Commissioner of the Department of Education recommends that the State Board of Education grant REVISED Concept Approval to the Auburn School Department that includes an additional \$4,598,331 in the project budget for the abatement of PCB's at the existing Edward Little High School to complete the construction project.

**SCHOOL CONSTRUCTION COMMITTEE RECOMMENDATION**

On February 24, 2023 the School Construction Committee recommended that this exhibit be placed on the March 8, 2023 State Board meeting agenda and that the State Board grant REVISED Concept Approval to the Auburn School Department that includes an additional \$4,598,331 in the project budget for the abatement of PCB's at the existing Edward Little High School to complete the construction project.

**Exhibit IX.B.**

REVISED Concept Approval Consideration

New Edward Little High School Construction Project

March 8, 2023

**Summary of PCB Cost Increases to Project Budget**

<i>Budget Line Impacted</i>	<i>Description</i>	<i>Total</i>
Line 1	PCB Remediation	\$ 2,755,181
Line 6	PCB Waste Removal and Transport	\$ 1,133,150
Line 14	PCB Remediation Oversight/Verification	<u>\$ 710,000</u>
	<b>TOTAL PCB Costs</b>	<b>\$ 4,598,331</b>



**Auburn School Department**  
**Edward Little High School**  
Grades 9-12 (1,100 Students) CTE (210 Students)

**Harriman**  
**REVISED Concept Approval**  
March 8, 2023

	State/Local	Local Only & Other Funding	Total
<b>A CONSTRUCTION</b>			
1 School and Site Construction Estimate	<u>\$93,910,798</u>	<u>\$13,548,745</u>	<u>\$107,459,543</u>
<b>Subtotal</b>	<b>\$93,910,798</b>	<b>\$13,548,745</b>	<b>\$107,459,543</b>
<b>B ADMINISTRATIVE COSTS &amp; RESERVES</b>			
2 Land Purchase and Related Costs	\$0	\$0	\$0
3 Moveable Equipment	\$3,322,500	\$335,343	\$3,657,843
4 Advertising and Legal	\$375,857	\$0	\$375,857
5 Percent for Art	\$50,000	\$0	\$50,000
6 Project Reserves	\$1,133,150	\$585,418	\$1,718,568
7 Project Contingency	<u>\$4,309,987</u>	<u>\$643,273</u>	<u>\$4,953,260</u>
<b>Subtotal</b>	<b>\$9,191,494</b>	<b>\$1,564,034</b>	<b>\$10,755,528</b>
<b>C FEES AND SERVICES</b>			
8 Architect / Engineer Basic Services	\$5,172,137	\$800,495	\$5,972,632
9 Architect / Engineer Additional Services	\$43,000	\$0	\$43,000
10 Architect / Engineer Reimbursables	\$34,650	\$0	\$34,650
11 Site Selection	\$161,328	\$0	\$161,328
12 Permitting & Approvals	\$170,001	\$61,731	\$231,732
13 Survey and Soils	\$175,935	\$0	\$175,935
14 Construction Testing	\$900,657	\$29,343	\$930,000
15 Project Coordination	\$118,294	\$18,206	\$136,500
16 Clerk of the Works	\$378,541	\$58,259	\$436,800
17 Commissioning	\$238,321	\$36,679	\$275,000
18 Other Professional Services	<u>\$2,025</u>	<u>\$0</u>	<u>\$2,025</u>
<b>Subtotal</b>	<b>\$7,394,889</b>	<b>\$1,004,713</b>	<b>\$8,399,602</b>
<b>D TOTAL PROJECT COST</b>	<b>\$110,497,181</b>	<b>\$16,117,492</b>	<b>\$126,614,673</b>
<b>E OTHER FUNDING SOURCES</b>	<b>\$0</b>	<b>\$1,585,418</b>	<b>\$1,585,418</b>
<b>F MAXIMUM BOND AMOUNTS</b>	<b>\$110,497,181</b>	<b>\$14,532,074</b>	<b>\$125,029,255</b>
<b>G1 FINAL FUNDING APPROVAL 3/24/21</b>	<b>\$105,898,850</b>	<b>\$16,117,492</b>	<b>\$122,016,342</b>
<b>G2 REQUIRED ADDITIONAL FUNDING</b>	<b>\$4,598,331</b>	<b>\$0</b>	<b>\$4,598,331</b>

**Auburn School Department**  
**Edward Little High School**  
*REVISED Concept Approval*  
*March 8, 2023*

**REVISED**

**PROPOSED PROJECT SCHEDULE**

<u>Activity</u>	<u>Date</u>
Site Approval by State Board of Education	September 12, 2018
Concept Approval by State Board of Education	April 10, 2019
Referendum Date	June 11, 2019
Design Development Complete	January 17, 2020
100% Construction Documents Complete	October 14, 2020
Design & Funding Approval by State Board of Education	December 21, 2020
Project out to Bid	December 16, 2020
Bid Opening	March 2, 2021
Final Funding Approval by the Commissioner of Education	March 24, 2021
*Dept. of Education Established Bond Dates	Spring 2021/Spring 2022
REVISED Concept Approval	March 8, 2023
Second Local Referendum	June 13, 2023
REVISED Design & Funding Approval	June 14, 2023
REVISED Final Funding Approval	June 15, 2023
Substantial Completion ( <i>approx. 30 months</i> )	July 1, 2023
PCB Abatement and Building Demolition	July 1, 2023
*Final Dept. of Education Established Bond Date	Fall 2023
Building Occupancy	August 1, 2023
Site Occupancy	August 1, 2024
<i>*Bond date contingent upon Legislative appropriation.</i>	

**SQUARE FOOT SUMMARY**

<u>Space Definition</u>	<u>State/Local</u>	<u>Local Only</u>	<u>Total</u>
New Construction (sf)	251,503	26,561	<b>278,064 sf</b>
Renovation (sf)	<u>0</u>	<u>0</u>	<b>0 sf</b>
<b>Total</b>	<b>251,503</b>	<b>26,561</b>	<b>278,064 sf</b>

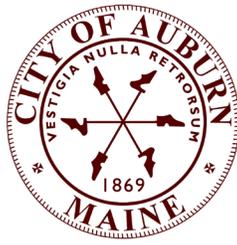
**CITY OF AUBURN  
NOTICE OF PUBLIC HEARING**

Pursuant to Section 8.13 of the City Charter, notice is hereby given that the Auburn City Council will hold a public hearing and second reading on Monday, April 3, 2023, at 7:00 p.m. in the Council Chambers, Auburn Hall, 60 Court Street on a proposed order authorizing \$4,598,331 of the City's general obligation bonds to finance additional costs for environmental remediation (Polychlorinated Biphenyls (PCB) Abatement) of the soil and existing building material at the new high school project location. The order is available for inspection at the City Clerk's office during regular business hours and on the City's website: [www.auburnmaine.gov](http://www.auburnmaine.gov).

Public comment may be given at the meeting or can be sent via email to: [comments@auburnmaine.gov](mailto:comments@auburnmaine.gov). Your comments will be included in the meeting minutes.

The City Council meeting can be viewed LIVE on on Great Falls TV channel 11 and on the City of Auburn YouTube channel.

Following the public hearing and first reading, the City Council expects to take final action on the order.



# City Council Order

## IN CITY COUNCIL

### **ORDER – APPROVING \$4,598,331 OF ADDITIONAL COSTS FOR ENVIRONMENTAL REMEDIATION OF NEW HIGH SCHOOL PROJECT AND AUTHORIZING GENERAL OBLIGATION BONDS AND A TAX LEVY THEREFOR**

**Be It Ordered by the Auburn City Council**, following a public hearing duly called and held as required by Article 8, Section 8.13 of the Auburn City Charter:

THAT there be and hereby is authorized (a) \$4,598,331 in additional costs for environmental remediation (Polychlorinated Biphenyls (PCB) Abatement) of the soil and existing building material at the new high school project location, and (b) issuance of up to \$4,598,331 City of Auburn general obligation bonds, which may be sold at or above par, the sale proceeds of which, together with investment earnings, if any, are appropriated to finance such costs (including costs of issuance and capitalized interest).

#### **Be It Further Ordered by the Auburn City Council:**

THAT the Finance Director be and hereby is authorized and empowered, in the name of and on behalf of the City, to prepare, issue, and sell such bonds and notes in anticipation thereof, in the aggregate amount of \$4,598,331 at one time, or from time to time, as one or more separate bond issues or consolidated with any other issue of bonds and notes authorized to be issued by the City Council, as term bonds or serial bonds, through a public offering or a private placement, on a competitive or negotiated basis, or some combination of any of the foregoing, all as the Finance Director shall determine to be appropriate in her sole discretion.

THAT the bonds and notes authorized hereunder shall be executed in the name of and on behalf of the City by the City's Finance Director and its Treasurer, either or both of whose signatures may be by facsimile to the extent permitted by law, and shall bear the City seal thereon, attested by its Clerk.

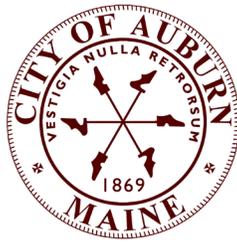
THAT the Finance Director be and hereby is authorized and empowered, in the name of and on behalf of the City, to establish, determine and approve the form, dates, maturities (with the last maturity not to exceed the maximum term permitted by law), denominations, interest rates, places of payment, provisions for early redemption, with or without a premium, prior to the stated maturity date(s), and all other details, including the timing and manner of their sale and award, such approval to be conclusively evidenced by her execution thereof.

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

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

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



## City Council Order

THAT a tax levy is hereby provided for each fiscal year that the bonds authorized hereunder remain outstanding to meet the annual installments of principal and interest as may accrue in each respective year.

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

THAT the Finance Director be and hereby is authorized and empowered, in the name of and on behalf of the City, to do or cause to be done all such acts and things, including to approve and select a financial advisor and underwriter with respect to the issue, sale and delivery of the bonds and notes, and to approve, execute and deliver such contracts, agreements, loan agreements, investment agreements, bond purchase agreements, official statements, certificates, tax certificates, instruments, assignments and other documents (the "Bond Documents"), as may be necessary or advisable in order to accomplish the issuance of the bonds and notes, which Bond Documents may be in such form and contain such terms, conditions and provisions including, without limitation, the waiving of the City's sovereign or governmental immunity with respect to the enforceability of any of the forgoing, as may be approved by the Finance Director, such approval to be conclusively evidenced by her execution thereof.

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

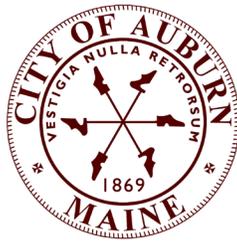
THAT if any of the officers or officials of the City who have signed or sealed the bonds or notes shall cease to be such officers or officials before the bonds or notes so signed and sealed shall have been actually authenticated or delivered by the City, such bonds or notes nevertheless may be authenticated,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

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

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

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



## City Council Order

THAT the City may pay certain costs of the projects prior to the issuance of the bonds and notes (referred to as “original expenditures”); to that end, the City hereby declares its official intent to reimburse itself for such original expenditures from the proceeds of such bonds and notes, and this Order shall constitute the City’s declaration of official intent pursuant to Treasury Regulation §1.150-2.

THAT the bonds and notes authorized hereby are conditioned upon and made subject to an approving vote of the voters of the City.

A Public Notice describing the general purpose of the borrowing and the terms thereof and the times and places where copies of the bond proposal were available for inspection by the public was published on or before March 20, 2023, in the Lewiston Sun-Journal, a daily newspaper published in the City of Auburn and in Androscoggin County.

A public hearing was held on April 3, 2023.

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

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

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



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** 03/20/2023

**Order:** 34-03202023

**Author:** Brian Wood, Assistant City Manager

**Subject:** Authorization for the City Manager to execute the Collective Bargaining Agreement between the City of Auburn and the Fraternal Order of Police Command Unit covering 07/01/2023 to 06/30/2025

---

**Information:** The Collective Bargaining Agreement between the City of Auburn and the Fraternal Order of Police (FOP) Command Unit was reopened due to market adjustments for recruitment and retention purposes in an extremely competitive field.

The following is a summary of the changes:

- FY 24; Market adjustment
  - FY25 3.5% Cola
  - Juneteenth as paid holiday
- 

**City Budgetary Impacts:**

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**Staff Recommended Action:** Staff recommends the City Council vote to approve.

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**Previous Meetings and History:**

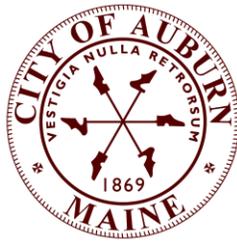
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**City Manager Comments:**

I concur with the recommendation. Signature:

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**Attachments:**



**ORDER 34-03202023**

# City Council Order

## IN CITY COUNCIL

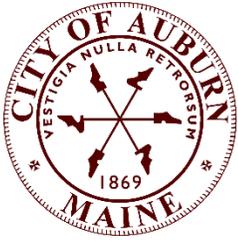
**ORDERED**, that the City Council hereby authorizes the City Manager to execute the Collective Bargaining Agreement with the Fraternal Order of Police Union, Command Division, effective 07/01/2023.

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

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

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



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** 03/20/2023

**Order:** 35-03202023

**Author:** Brian Wood, Assistant City Manager

**Subject:** Authorization for the City Manager to execute the Collective Bargaining Agreement between the City of Auburn and the Fraternal Order of Police Patrol Unit covering 07/01/2023 to 06/30/2026

---

**Information:** The Collective Bargaining Agreement between the City of Auburn and the Fraternal Order of Police (FOP) Command Unit was reopened due to market adjustments for recruitment and retention purposes in an extremely competitive field.

The following is a summary of the changes:

- FY24, Market adjustment
- FY25, 4% Cola;
- FY26, 3.1% Cola
- Two additional holidays of MLK and Juneteenth

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**City Budgetary Impacts:**

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**Staff Recommended Action:** Staff recommends the City Council vote to execute this CBA.

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**Previous Meetings and History:**

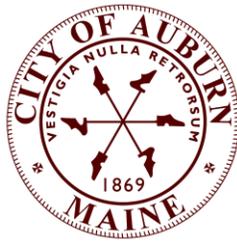
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**City Manager Comments:**

I concur with the recommendation. Signature:

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**Attachments:**



**ORDER 35-03202023**

# City Council Order

## IN CITY COUNCIL

**ORDERED**, that the City Council hereby authorizes the City Manager to execute the Collective Bargaining Agreement with the Fraternal Order of Police Union, Patrol Division, effective 07/01/2023.

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**Richard Whiting**, Ward One  
**Joseph Morin**, Ward Four  
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**Jason J. Levesque**, Mayor

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**Phillip L. Crowell, Jr.**, City Manager



City of Auburn, Maine

Finance Department

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

Auburn, Maine 04210

207.333.6601

**TO: Phillip Crowell, City Manager**

**FROM: Jill Eastman, Finance Director**

**REF: February 2023 Financial Report**

**DATE: March 20, 2023**

The following is a discussion regarding the significant variances found in the City's February 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 eighth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 66.7% 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 February 28th, including the school department were \$66,303,219 or 61.94% of the budget. The municipal revenues including property taxes were \$44,798,901, or 63.56% of the budget which is less than the same period last year by 1.95%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 62.56% compared to last year at 63.47% the second payment is due March 15<sup>th</sup>. We are currently \$1,061,340 higher than last year at this time.
- B. Excise tax for the month of February is at 68.82%. This is a \$101,641 increase over FY 22.
- C. State Revenue Sharing at the end of February is 96.62% or \$4,351,685. The percentage is less than last year, but the dollars collected are \$743,064 more than last year.



City of Auburn, Maine

Finance Department

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

Auburn, Maine 04210

207.333.6601

### **Expenditures**

City expenditures through February 2023 were \$35,605,613 or 69.39% of the budget. This is a decrease of 2.62%, but an increase in dollars of \$1,685,308 for the same period last year.

Noteworthy variances are:

- A. Fiscal Services are higher than last year due to the increase in Debt Service payments for FY 23.
- B. Public Safety and Public Works are higher than at this time last year.
- C. Public Works is high than last year at this time by \$ 326,459. This also includes solid waste disposal.

### **Investments**

This section contains an investment schedule as of February 28th. Currently the City's funds are earning an average interest rate of 2.88%. I was also notified by Androscoggin Bank that they will be raising the interest rate on our accounts this month. (March).

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M. Eastman".

Jill M. Eastman  
Finance Director

**CITY OF AUBURN, MAINE**  
**BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND**  
**AS of February 2023, January 2023, and June 2022**

	February 28 2023	January 31 2023	Increase (Decrease)	UNAUDITED JUNE 30 2022
<b>ASSETS</b>				
CASH	\$ 48,173,422	\$ 47,969,455	\$ 203,967	\$ 25,056,314
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	3,009,692	1,178,501	1,831,191	1,461,282
TAXES RECEIVABLE-CURRENT	19,573,162	22,432,654	(2,859,492)	42,636
DELINQUENT TAXES	453,215	459,968	(6,753)	395,714
TAX LIENS	622,951	666,036	(43,085)	1,297,627
NET DUE TO/FROM OTHER FUNDS	(18,653,109)	(15,126,633)	(3,526,476)	4,391,622
	<hr/>			
<b>TOTAL ASSETS</b>	<b>\$ 53,179,333</b>	<b>\$ 57,579,981</b>	<b>\$ (4,400,648)</b>	<b>\$ 32,645,195</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ 21,198	\$ 26,389	\$ (5,191)	\$ (824,510)
PAYROLL LIABILITIES	(50,189)	(1,863,031)	1,812,842	2,948,844
ACCRUED PAYROLL	-	-	-	(263,746)
STATE FEES PAYABLE	(40,687)	(69,573)	28,886	(183)
ESCROWED AMOUNTS	(42,020)	(41,999)	(21)	(40,426)
DEFERRED REVENUE	(20,497,437)	(23,406,804)	2,909,367	(1,585,602)
DUE TO OTHER FUNDS	-	-	-	-
	<hr/>			
<b>TOTAL LIABILITIES</b>	<b>\$ (20,609,135)</b>	<b>\$ (25,355,018)</b>	<b>\$ 4,745,883</b>	<b>\$ 234,377</b>
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (29,571,381)	\$ (29,226,147)	\$ (345,234)	\$ (29,880,756)
FUND BALANCE - RESTRICTED	(2,309,553)	(2,309,553)		(2,309,553)
FUND BALANCE - NON SPENDABLE	(689,263)	(689,263)	-	(689,263)
	<hr/>			
<b>TOTAL FUND BALANCE</b>	<b>\$ (32,570,197)</b>	<b>\$ (32,224,963)</b>	<b>\$ (345,234)</b>	<b>\$ (32,879,572)</b>
	<hr/>			
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (53,179,333)</b>	<b>\$ (57,579,981)</b>	<b>\$ 4,400,648</b>	<b>\$ (32,645,195)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH February 28, 2023 VS February 28, 2022**

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU FEB 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU FEB 2022	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 52,463,320	\$ 32,821,798	62.56%	\$ 50,042,450	\$ 31,760,458	63.47%	\$ 1,061,340
PRIOR YEAR TAX REVENUE	\$ -	\$ 669,070		\$ -	\$ 488,125		\$ 180,945
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,770,000	\$ 1,322,921	74.74%	\$ 1,650,000	\$ 1,290,048	78.18%	\$ 32,873
EXCISE	\$ 4,435,000	\$ 3,052,369	68.82%	\$ 4,425,000	\$ 2,950,728	66.68%	\$ 101,641
PENALTIES & INTEREST	\$ 120,000	\$ 49,067	40.89%	\$ 120,000	\$ 72,736	60.61%	\$ (23,669)
<b>TOTAL TAXES</b>	<b>\$ 58,788,320</b>	<b>\$ 37,915,224</b>	<b>64.49%</b>	<b>\$ 56,237,450</b>	<b>\$ 36,562,095</b>	<b>65.01%</b>	<b>\$ 1,353,129</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 190,000	\$ 217,916	114.69%	\$ 166,000	\$ 201,327	121.28%	\$ 16,589
NON-BUSINESS	\$ 195,250	\$ 191,512	98.09%	\$ 300,200	\$ 298,970	99.59%	\$ (107,458)
<b>TOTAL LICENSES</b>	<b>\$ 385,250</b>	<b>\$ 409,428</b>	<b>106.28%</b>	<b>\$ 466,200</b>	<b>\$ 500,297</b>	<b>107.31%</b>	<b>\$ (90,869)</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 419,744	104.94%	\$ 390,000	\$ 421,592	108.10%	\$ (1,848)
STATE REVENUE SHARING	\$ 4,504,100	\$ 4,351,685	96.62%	\$ 3,150,000	\$ 3,608,621	114.56%	\$ 743,064
WELFARE REIMBURSEMENT	\$ 83,912	\$ 47,098	56.13%	\$ 90,656	\$ 34,414	37.96%	\$ 12,684
OTHER STATE AID	\$ 32,000	\$ 3,403	10.63%	\$ 32,000	\$ 15,763	49.26%	\$ (12,360)
CITY OF LEWISTON	\$ 182,000	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 5,202,012</b>	<b>\$ 4,821,929</b>	<b>92.69%</b>	<b>\$ 3,891,040</b>	<b>\$ 4,080,390</b>	<b>104.87%</b>	<b>\$ 741,539</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 361,400	\$ 86,085	23.82%	\$ 184,400	\$ 114,391	62.03%	\$ (28,306)
PUBLIC SAFETY	\$ 30,800	\$ 72,387	235.02%	\$ 176,600	\$ 106,610	60.37%	\$ (34,224)
EMS TRANSPORT	\$ 1,350,000	\$ 1,016,190	75.27%	\$ 1,250,000	\$ 993,181	79.45%	\$ 23,009
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,742,200</b>	<b>\$ 1,174,662</b>	<b>67.42%</b>	<b>\$ 1,611,000</b>	<b>\$ 1,214,182</b>	<b>75.37%</b>	<b>\$ (39,520)</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 28,000	\$ 17,328	61.89%	\$ 41,500	\$ 29,456	70.98%	\$ (12,128)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 30,000	\$ 62,486	208.29%	\$ 40,000	\$ 16,580	41.45%	\$ 45,906
RENTS	\$ 75,000	\$ 8,067	10.76%	\$ 125,000	\$ 9,996	8.00%	\$ (1,929)
UNCLASSIFIED	\$ 20,000	\$ 151,943	759.72%	\$ 20,000	\$ 26,831	134.16%	\$ 125,112
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 39,230		\$ -	\$ 37,779		\$ 1,451
SALE OF PROPERTY	\$ 100,000	\$ 1,562	1.56%	\$ 120,000	\$ 33,402	27.84%	\$ (31,840)
MMWAC HOST FEES	\$ 240,000	\$ 154,741	64.48%	\$ 234,000	\$ 154,741	66.13%	\$ (0)
TRANSFER IN: TIF	\$ 1,140,000	\$ -	0.00%	\$ 1,140,000	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 619,000	\$ -	0.00%	\$ 473,925	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
SPONSORSHIPS - ECONOMIC DEVELOPMENT		\$ 35,145					
CDBG	\$ 588,154	\$ -	0.00%	\$ 252,799	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 7,156	35.78%	\$ 20,000	\$ 13,854	69.27%	\$ (6,698)
CITY FUND BALANCE CONTRIBUTION	\$ 1,500,000	\$ -	0.00%	\$ 475,000	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 4,332,154</b>	<b>\$ 460,329</b>	<b>10.63%</b>	<b>\$ 2,900,724</b>	<b>\$ 293,183</b>	<b>10.11%</b>	<b>\$ 132,001</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 70,477,936</b>	<b>\$ 44,798,901</b>	<b>63.56%</b>	<b>\$ 65,147,914</b>	<b>\$ 42,679,603</b>	<b>65.51%</b>	<b>\$ 2,084,153</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 34,826,024	\$ 21,223,137	60.94%	\$ 28,900,061	\$ 20,176,134	69.81%	\$ 1,047,003
EDUCATION	\$ 489,465	\$ 258,254	52.76%	\$ 518,821	\$ 505,316	97.40%	\$ (247,062)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 1,251,726	\$ 22,928	1.83%	\$ 879,404	\$ 20,494	2.33%	\$ 2,434
<b>TOTAL SCHOOL</b>	<b>\$ 36,567,215</b>	<b>\$ 21,504,319</b>	<b>58.81%</b>	<b>\$ 30,298,286</b>	<b>\$ 20,701,944</b>	<b>68.33%</b>	<b>\$ 802,375</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 107,045,151</b>	<b>\$ 66,303,219</b>	<b>61.94%</b>	<b>\$ 95,446,200</b>	<b>\$ 63,381,547</b>	<b>66.41%</b>	<b>\$ 2,886,527</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH February 28, 2023 VS February 28, 2022**

DEPARTMENT	FY 2023 BUDGET	EXP THRU FEB 2023	% OF BUDGET	FY 2022 BUDGET	EXP THRU FEB 2022	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 170,500	\$ 142,609	83.64%	\$ 104,850	\$ 104,334	99.51%	\$ 38,275
CITY MANAGER	\$ 510,978	\$ 292,777	57.30%	\$ 447,401	\$ 364,293	81.42%	\$ (71,516)
COMMUNICATIONS & ENGAGEMENT	\$ 218,746	\$ 109,864	50.22%	\$ 911,637	\$ 691,631	75.87%	\$ (581,767)
CITY CLERK	\$ 257,506	\$ 176,545	68.56%	\$ 237,474	\$ 151,921	63.97%	\$ 24,624
FINANCIAL SERVICES	\$ 1,138,802	\$ 802,791	70.49%	\$ 810,303	\$ 498,991	61.58%	\$ 303,800
HUMAN RESOURCES	\$ 222,099	\$ 138,764	62.48%	\$ 220,250	\$ 133,832	60.76%	\$ 4,932
INFORMATION TECHNOLOGY	\$ 827,000	\$ 566,703	68.53%	\$ -	\$ -	-	\$ 566,703
<b>TOTAL ADMINISTRATION</b>	<b>\$ 3,345,631</b>	<b>\$ 2,230,053</b>	<b>66.66%</b>	<b>\$ 2,731,915</b>	<b>\$ 1,945,002</b>	<b>71.20%</b>	<b>\$ 285,051</b>
<b>COMMUNITY SERVICES</b>							
PLANNING & PERMITTING	\$ 666,629	\$ 476,560	71.49%	\$ 900,583	\$ 524,676	58.26%	\$ (48,116)
ECONOMIC DEVELOPMENT	\$ 286,598	\$ 190,735	66.55%	\$ 108,469	\$ 71,852	66.24%	\$ 118,883
BUSINESS & COMMUNITY DEVELOPMENT	\$ 671,411	\$ 186,022	27.71%	\$ 512,260	\$ 181,386	35.41%	\$ 4,636
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 117,757	98.23%	\$ 119,875	\$ 67,114	55.99%	\$ 50,643
RECREATION & SPORTS TOURISM	\$ 762,440	\$ 420,839	55.20%	\$ 584,056	\$ 380,525	65.15%	\$ 40,314
PUBLIC LIBRARY	\$ 1,084,437	\$ 632,590	58.33%	\$ 1,052,163	\$ 701,442	66.67%	\$ (68,852)
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,591,390</b>	<b>\$ 2,024,503</b>	<b>56.37%</b>	<b>\$ 3,277,406</b>	<b>\$ 1,926,995</b>	<b>58.80%</b>	<b>\$ 97,508</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 8,361,254	\$ 7,549,963	90.30%	\$ 7,734,169	\$ 6,955,516	89.93%	\$ 594,447
CAPITAL INVESTMENT & PURCHASING	\$ 672,473	\$ 396,665	58.99%	\$ 677,872	\$ 464,005	68.45%	\$ (67,340)
WORKERS COMPENSATION	\$ 698,000	\$ 698,000	100.00%	\$ 642,400	\$ 642,400	100.00%	\$ 55,600
WAGES & BENEFITS	\$ 7,876,393	\$ 4,355,506	55.30%	\$ 7,334,932	\$ 4,295,731	58.57%	\$ 59,775
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 18,069,350</b>	<b>\$ 13,000,134</b>	<b>71.95%</b>	<b>\$ 16,850,603</b>	<b>\$ 12,357,652</b>	<b>73.34%</b>	<b>\$ 642,482</b>
<b>PUBLIC SAFETY</b>							
FIRE & EMS DEPARTMENT	\$ 5,693,284	\$ 3,677,163	64.59%	\$ 5,446,588	\$ 3,778,791	69.38%	\$ (101,628)
POLICE DEPARTMENT	\$ 4,945,034	\$ 3,104,438	62.78%	\$ 4,343,924	\$ 2,950,007	67.91%	\$ 154,431
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 10,638,318</b>	<b>\$ 6,781,601</b>	<b>63.75%</b>	<b>\$ 9,790,512</b>	<b>\$ 6,728,798</b>	<b>68.73%</b>	<b>\$ 52,803</b>
<b>PUBLIC WORKS</b>							
PUBLIC WORKS DEPARTMENT	\$ 5,600,109	\$ 3,416,448	61.01%	\$ 5,077,370	\$ 3,269,260	64.39%	\$ 147,188
SOLID WASTE DISPOSAL*	\$ 1,320,000	\$ 752,769	57.03%	\$ 1,089,950	\$ 573,498	52.62%	\$ 179,271
WATER AND SEWER	\$ 792,716	\$ 585,902	73.91%	\$ 792,716	\$ 585,902	73.91%	\$ -
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 7,712,825</b>	<b>\$ 4,755,119</b>	<b>61.65%</b>	<b>\$ 6,960,036</b>	<b>\$ 4,428,660</b>	<b>63.63%</b>	<b>\$ 326,459</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 205,000	\$ 206,299	100.63%	\$ 177,000	\$ 173,644	98.10%	\$ 32,655
E911 COMMUNICATION CENTER	\$ 1,217,713	\$ 913,285	75.00%	\$ 1,161,479	\$ 871,109	75.00%	\$ 42,176
LATC-PUBLIC TRANSIT	\$ 431,811	\$ 431,811	100.00%	\$ 225,000	\$ -	0.00%	\$ 431,811
LA ARTS	\$ 30,000	\$ 22,500	75.00%	\$ 10,000	\$ 10,000	100.00%	\$ -
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 260,000	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 2,144,524</b>	<b>\$ 1,573,895</b>	<b>73.39%</b>	<b>\$ 1,833,479</b>	<b>\$ 1,054,753</b>	<b>57.53%</b>	<b>\$ 519,142</b>
<b>COUNTY TAX</b>	<b>\$ 2,761,220</b>	<b>\$ 2,761,220</b>	<b>100.00%</b>	<b>\$ 2,611,080</b>	<b>\$ 2,611,080</b>	<b>100.00%</b>	<b>\$ 150,140</b>
<b>TIF (10108058-580000)</b>	<b>\$ 3,049,803</b>	<b>\$ 2,479,088</b>	<b>81.29%</b>	<b>\$ 3,049,803</b>	<b>\$ 2,867,365</b>	<b>94.02%</b>	<b>\$ (388,277)</b>
<b>OVERLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 51,313,061</b>	<b>\$ 35,605,613</b>	<b>69.39%</b>	<b>\$ 47,104,834</b>	<b>\$ 33,920,305</b>	<b>72.01%</b>	<b>\$ 1,685,308</b>
<b>EDUCATION DEPARTMENT</b>	<b>\$ 55,732,090</b>	<b>\$ 21,891,745</b>	<b>39.28%</b>	<b>\$ 48,341,366</b>	<b>\$ 21,378,858</b>	<b>44.22%</b>	<b>\$ 512,887</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 107,045,151</b>	<b>\$ 57,497,358</b>	<b>53.71%</b>	<b>\$ 95,446,200</b>	<b>\$ 55,299,163</b>	<b>57.94%</b>	<b>\$ 2,198,195</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF February 28, 2023**

INVESTMENT		FUND	BALANCE February 28, 2023	BALANCE January 31, 2023	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 11,170,041.94	\$ 11,161,108.84	0.80%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,053,460.33	\$ 1,054,180.39	0.80%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 13,478,584.10	\$ 17,467,617.45	0.80%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,815.77	\$ 52,773.27	0.80%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 341,490.20	\$ 341,215.28	0.80%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 227,831.35	\$ 227,831.35	0.80%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 468,957.49	\$ 468,597.98	0.80%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 835,968.36	\$ 952,286.19	0.80%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,450.87	\$ 15,439.03	0.80%
NOMURA 2		ELHS Bond Proceeds	\$ 41,148,609.00	\$ 47,504,562.00	2.08%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.25%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.40%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.60%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.85%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.70%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.45%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.85%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.00%
<b>GRAND TOTAL</b>			<b>\$ 71,793,209.41</b>	<b>\$ 82,245,611.78</b>	<b>2.88%</b>

**EMS BILLING**  
**SUMMARY OF ACTIVITY**  
**July 1, 2022 - June 30, 2023**  
**Report as of February 28, 2023**

	Beginning	February 2023					Ending
	Balance 2/1/2023	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 2/28/2023
<b>Bluecross</b>	\$ 9,839.16	\$ 12,001.00	\$ (4,961.52)		\$ (6,960.68)		\$ 9,917.96
<b>Intercept</b>	\$ 400.00	\$ 200.00	\$ (200.00)		\$ -		\$ 400.00
<b>Medicare</b>	\$ 220,692.36	\$ 138,902.80	\$ (66,773.28)		\$ (109,781.86)		\$ 183,040.02
<b>Medicaid</b>	\$ 51,623.76	\$ 49,823.00	\$ (38,359.97)		\$ (28,831.16)		\$ 34,255.63
<b>Other/Commercial</b>	\$ 80,023.36	\$ 31,940.20	\$ (17,165.28)		\$ (1,472.42)		\$ 93,325.86
<b>Patient</b>	\$ 121,686.00	\$ 19,312.40	\$ (9,563.74)	\$ 3.73	\$ (485.49)	\$ (26,528.17)	\$ 104,424.73
<b>Worker's Comp</b>	\$ 1,127.80	\$ -	\$ (837.80)		\$ -		\$ 290.00
<b>TOTAL</b>	\$ 485,392.44	\$ 252,179.40	\$ (137,861.59)	\$ 3.73	\$ (147,531.61)	\$ (26,528.17)	\$ 425,654.20

**EMS BILLING**  
**BREAKDOWN -TOTAL CHARGES**  
**July 1, 2022 - June 30, 2023**  
**Report as of February 28, 2023**

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Totals	% of Total
Bluecross	\$ 2,477.35	\$ 13,307.40	\$ 13,596.80	\$ 13,635.40	\$ 10,192.40	\$ 11,633.60	\$ 13,907.00	\$ 12,001.00	\$ 90,750.95	3.83%
Intercept	\$ 100.00	\$ -	\$ 100.00	\$ 200.00	\$ 200.00	\$ 300.00	\$ 200.00	\$ 200.00	\$ 1,300.00	0.05%
Medicare	\$ 155,398.20	\$ 205,712.40	\$ 155,567.20	\$ 163,526.80	\$ 154,190.50	\$ 190,431.40	\$ 216,896.50	\$ 138,902.80	\$ 1,380,625.80	58.30%
Medicaid	\$ 61,000.80	\$ 82,386.60	\$ 63,625.60	\$ 50,457.40	\$ 68,679.75	\$ 51,541.80	\$ 65,923.00	\$ 49,823.00	\$ 493,437.95	20.84%
Other/Commercial	\$ 38,520.45	\$ 50,549.60	\$ 28,756.00	\$ 21,232.20	\$ 18,577.60	\$ 28,491.40	\$ 26,074.30	\$ 31,940.20	\$ 244,141.75	10.31%
Patient	\$ 8,120.20	\$ 12,558.80	\$ 18,008.60	\$ 32,205.60	\$ 18,078.20	\$ 18,295.40	\$ 19,672.25	\$ 19,312.40	\$ 146,251.45	6.18%
Worker's Comp	\$ 1,803.40	\$ 3,664.60	\$ -	\$ 827.00	\$ 1,805.20	\$ 1,720.60	\$ 1,974.60	\$ -	\$ 11,795.40	0.50%
<b>TOTAL</b>	<b>\$ 267,420.40</b>	<b>\$ 368,179.40</b>	<b>\$ 279,654.20</b>	<b>\$ 282,084.40</b>	<b>\$ 271,723.65</b>	<b>\$ 302,414.20</b>	<b>\$ 344,647.65</b>	<b>\$ 252,179.40</b>	<b>\$ 2,368,303.30</b>	<b>100.00%</b>

**EMS BILLING**  
**BREAKDOWN -TOTAL COUNT**  
**July 1, 2022 - June 30, 2023**  
**Report as of February 28, 2023**

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Totals	% of Total
Bluecross	3	13	14	14	11	12	14	12	93	3.56%
Intercept	1	0	1	2	2	3	2	2	13	0.50%
Medicare	170	231	170	180	170	205	237	163	1526	58.33%
Medicaid	65	88	69	55	77	57	75	55	541	20.68%
Other/Commercial	43	54	30	23	21	33	32	37	273	10.44%
Patient	10	13	19	34	20	18	21	22	157	6.00%
Worker's Comp	2	4		1	2	2	2	0	13	0.50%
<b>TOTAL</b>	<b>294</b>	<b>403</b>	<b>303</b>	<b>309</b>	<b>303</b>	<b>330</b>	<b>383</b>	<b>291</b>	<b>2616</b>	<b>100.00%</b>

CITY OF AUBURN  
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES  
As of February 28, 2023

	1902 Riverwatch	1910 Community Service	1914 Oak Hill Cemeteries	1915 Fire Training Building	1917 Wellness Grant	1928 Vending	1929 Fire Prevention	1931 Donations	2003 Byrne JAG	2005 MDOT	2008 Homeland Security	2010 State Drug Money	2011 PD Capital Reserve	2013 OUI Grant	2014 Speed Grant	2016 Pedestrian Safety
Fund Balance 7/1/22	\$ 517,052.67	\$ 6,919.98	\$ 34,914.39	\$ 1,421.68	\$ 3,039.35	\$ -	\$ 4,796.03	\$ 169.19	\$ 2,808.57	\$ 79,868.61	\$ (153,799.68)	\$ 4,289.65	\$ 23,595.00	\$ 4,356.29	\$ 5,520.52	\$ 409.11
Revenues FY23	\$ 52,553.38	\$ 1,256.95	\$ 1,290.30		\$ 6,090.00	\$ 100.00				\$ 200,100.00	\$ 101,027.87	\$ 45.00	\$ 11,148.75		\$ 3,818.51	\$ 1,053.34
Expenditures FY23	\$ 145,743.00	\$ 950.00	\$ 386.10		\$ 3,780.72	\$ 765.59		\$ 382.50		\$ 359,133.77	\$ 23,310.71	\$ 2,488.41	\$ -		\$ 3,414.26	\$ 917.14
<b>Fund Balance 2/28/2023</b>	<b>\$ 423,863.05</b>	<b>\$ 7,226.93</b>	<b>\$ 35,818.59</b>	<b>\$ 1,421.68</b>	<b>\$ 5,348.63</b>	<b>\$ (665.59)</b>	<b>\$ 4,796.03</b>	<b>\$ (213.31)</b>	<b>\$ 2,808.57</b>	<b>\$ (79,165.16)</b>	<b>\$ (76,082.52)</b>	<b>\$ 1,846.24</b>	<b>\$ 34,743.75</b>	<b>\$ 4,356.29</b>	<b>\$ 5,924.77</b>	<b>\$ 545.31</b>

	2018 Nat Opioid Settlement	2019 Law Enforcement Training	2020 CDBG	2025 Community Cords	2026 State Grant Non-GA Heat Asst	2030 Parking	2034 EDUL Underage Drink	2037 Bulletproof Vests	2040 Great Falls TV	2041 Blanche Stevens	2043 DOJ Covid 19 Preventative	2044 Federal Drug Money	2047 American Firefighter Grant	2048 TD Tree Days	2050 Project Lifesaver	2051 Project Canopy
Fund Balance 7/1/22	\$ -	\$ (8,205.29)	\$ 1,069,816.45	\$ 30,822.46	\$ -	\$ 46,171.40	\$ 2,560.00	\$ 8,281.24	\$ 20,536.23	\$ 22,850.45	\$ (930.00)	\$ 92,332.26	\$ (1,695.00)	\$ -	\$ 189.35	\$ (9,519.48)
Revenues FY23	\$ 211,035.72		\$ 599,959.39	\$ 119.34	\$ 31,165.02	\$ 98,064.00		\$ 2,288.40		\$ 3,360.73	\$ 930.00	\$ 15,066.91	\$ 49,569.53	\$ 12,000.00		\$ 7,996.88
Expenditures FY23			\$ 796,728.03	\$ 562.00	\$ 104.71	\$ 111,112.04		\$ 4,122.14		\$ 3,623.52		\$ 3,651.12	\$ 49,569.53	\$ 9,786.95		
<b>Fund Balance 2/28/2023</b>	<b>\$ 211,035.72</b>	<b>\$ (8,205.29)</b>	<b>\$ 873,047.81</b>	<b>\$ 30,379.80</b>	<b>\$ 31,060.31</b>	<b>\$ 33,123.36</b>	<b>\$ 2,560.00</b>	<b>\$ 6,447.50</b>	<b>\$ 20,536.23</b>	<b>\$ 22,587.66</b>	<b>\$ -</b>	<b>\$ 103,748.05</b>	<b>\$ (1,695.00)</b>	<b>\$ 2,213.05</b>	<b>\$ 189.35</b>	<b>\$ (1,522.60)</b>

	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2059 Distacted Driving	2067 Hometown Heros Banners	2068 Northern Borders Grant	2070 Leadercast	2077 CTCI Grant	2080 Futsol Court Project	2300 ARPA Grant	2400 NRPA Youth Mentoring	2405 Elmina B Sewall Grant	2500 Parks & Recreation	6200 Ingersoll Turf
Fund Balance 7/1/22	\$ 21,359.27	\$ 170,048.62	\$ 4,911.03	\$ 898.69	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,719.02	\$ 25,353.61	\$ 12,716,078.13	\$ (1,443.69)	\$ 10,000.00	\$ 232,365.87	
Revenues FY23	\$ (147.11)	\$ 176,221.28		\$ 508.14						\$ 284,198.36	\$ 6,829.89		\$ 272,901.78	
Expenditures FY23			\$ -	\$ 604.26			\$ 481.25		\$ 1,158,148.36	\$ 11,961.61		\$ 361,745.76		
<b>Fund Balance 2/28/2023</b>	<b>\$ 21,212.16</b>	<b>\$ 346,269.90</b>	<b>\$ 4,911.03</b>	<b>\$ 802.57</b>	<b>\$ 209.00</b>	<b>\$ 178,046.71</b>	<b>\$ (3,500.00)</b>	<b>\$ 1,237.77</b>	<b>\$ 25,353.61</b>	<b>\$ 11,842,128.13</b>	<b>\$ (6,575.41)</b>	<b>\$ 10,000.00</b>	<b>\$ 143,521.89</b>	<b>\$ -</b>

	2600 Tambrands II TIF 6	2600 Mall TIF 9	2600 Downtown TIF 10	2600 Auburn Industrial TIF 12	2600 Auburn Plaza TIF 13	2600 Auburn Plaza II TIF 14	2600 Webster School TIF 16	2600 Hartt Transport TIF 19	2600 62 Spring St TIF 20	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Auburn Memory Care Facility TIF 23	2600 Millbran TIF 24	2600 Futurguard TIF 25	2600 W Shore Landing TIF 26	Total Special Revenues
Fund Balance 7/1/22	\$ 78,950.70	\$ 806,274.01	\$ 237,684.12	\$ (519,427.49)	\$ 455,494.65	\$ (900,465.25)	\$ (0.03)	\$ (2,663.69)	\$ 1,120.91	\$ 50,241.31	\$ 84,060.95	\$ 33,113.81	\$ 13,914.35	\$ (102,204.06)	\$ -	\$ 15,400,711.98
Revenues FY23	\$ 190,974.78		\$ 865,341.00	\$ 157,316.00	\$ 294,264.43	\$ 448,773.33	\$ 48,589.45	\$ 30,616.50	\$ 56,495.08	\$ 48,218.63	\$ 96,002.45	\$ 113,293.40	\$ 35,248.40	\$ 34,426.44	\$ 59,527.65	\$ 4,629,639.90
Expenditures FY23			\$ 307,083.16	\$ 244,200.00	\$ 69,152.14	\$ 105,461.73	\$ 14,576.84		\$ 28,247.54	\$ 12,054.66	\$ 24,000.61	\$ 136,134.34	\$ 17,624.20	\$ 6,034.48		\$ 4,018,043.18
<b>Fund Balance 2/28/2023</b>	<b>\$ 269,925.48</b>	<b>\$ 806,274.01</b>	<b>\$ 795,941.96</b>	<b>\$ (606,311.49)</b>	<b>\$ 680,606.94</b>	<b>\$ (557,153.65)</b>	<b>\$ 34,012.58</b>	<b>\$ 27,952.81</b>	<b>\$ 29,368.45</b>	<b>\$ 86,405.28</b>	<b>\$ 156,062.79</b>	<b>\$ 10,272.87</b>	<b>\$ 31,538.55</b>	<b>\$ (73,812.10)</b>	<b>\$ 59,527.65</b>	<b>\$ 16,012,308.70</b>

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services

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



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of February 28, 2023.

### **INGERSOLL TURF FACILITY**

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

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of February 28, 2023.

#### **Current Assets:**

As of the end of February 2023 the total current assets of Ingersoll Turf Facility were \$283,666. This consisted of cash and cash equivalents and interfund receivables with an increase from January of \$709.

#### **Noncurrent Assets:**

Ingersoll's noncurrent assets are the building and equipment that was purchased, less depreciation. The total value of the noncurrent assets as of February 28, 2023, were \$61,779.

#### **Liabilities:**

Ingersoll had no accounts payable as of February 28, 2023.

#### **Statement of Activities:**

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

The operating revenues for Ingersoll Turf Facility through February 2023 are \$109,706. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through February 2023 were \$27,775. These expenses include supplies, repairs, and capital purchases. All other expenditures are now under the recreation budget.

As of February 2023, Ingersoll has an operating gain of \$81,931 compared to \$81,222 in January an increase in the gain of \$709.

As of February 28, 2023, Ingersoll has an increase in net assets of \$81,931.

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

**Statement of Net Assets**  
**Ingersoll Turf Facility**  
**February 28, 2023**  
**Business-type Activities - Enterprise Fund**

	February 28, 2023	January 31, 2023	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 227,831	\$ 227,647	\$ 184
Interfund receivables/payables	\$ 55,835	\$ 55,310	525
Accounts receivable	-	-	-
Total current assets	283,666	282,957	709
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(748,757)	(748,757)	-
Total noncurrent assets	61,779	61,779	-
Total assets	345,445	344,736	709
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	-
Interfund payable	\$ -	\$ -	-
Total liabilities	-	-	-
<b>NET ASSETS</b>			
Invested in capital assets	\$ 61,779	\$ 61,779	\$ -
Unrestricted	\$ 283,666	\$ 282,957	\$ 709
Total net assets	\$ 345,445	\$ 344,736	\$ 709

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**February 28, 2023**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 109,706
Operating expenses:	
Personnel	490
Supplies	11,508
Utilities	
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	15,777
Other expenses	
<b>Total operating expenses</b>	<b>27,775</b>
<b>Operating gain (loss)</b>	<b>81,931</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	81,931
Transfers out	-
Change in net assets	81,931
Total net assets, July 1	263,514
<b>Total net assets, February 28, 2023</b>	<b>\$ 345,445</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
Through February 28, 2023 compared to February 28, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU FEB 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU FEB 2022	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$	2,500		\$ 25,000	\$ 6,275	25.10%
Batting Cages	\$	9,330		\$ 16,000	\$ 13,121	82.01%
Programs	\$	27,953		\$ 94,000	\$ 39,024	41.51%
Rental Income	\$	69,108		\$ 138,000	\$ 65,523	47.48%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ -</b>	<b>\$ 108,891</b>		<b>\$ 273,000</b>	<b>\$ 123,943</b>	<b>45.40%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ 815</b>		<b>\$ -</b>	<b>\$ 401</b>	
<b>GRAND TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 109,706</b>		<b>\$ 273,000</b>	<b>\$ 124,344</b>	<b>45.55%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
Through February 28, 2023 compared to February 28, 2022

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2023 BUDGET	EXPENDITURES THRU FEB 2023	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU FEB 2022	% OF BUDGET	
Salaries & Benefits	See Recreation Budget			\$ 133,041	\$ 64,766	48.68%	\$ (64,766)
Purchased Services		\$ 490		\$ 15,750	\$ 3,633	23.07%	\$ (3,143)
Programs		\$ 11,508		\$ 16,300	\$ -	0.00%	\$ 11,508
Supplies				\$ 2,500	\$ 12,115	484.60%	\$ (12,115)
Utilities				\$ 24,150	\$ 13,935	57.70%	\$ (13,935)
Insurance Premiums	\$ -			\$ -	\$ -		
Capital Outlay	\$ -	\$ 15,777		\$ -	\$ 5,556		\$ 10,221
	\$ -	\$ 27,775		\$ 191,741	\$ 100,005	52.16%	\$ (72,230)
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 27,775</b>		<b>\$ 191,741</b>	<b>\$ 100,005</b>	<b>52.16%</b>	<b>\$ (72,230)</b>



## City of Auburn, Maine

Finance Department

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

Auburn, Maine 04210

207.333.6601

To: Phillip Crowell, City Manager  
From: Jill Eastman, Finance Director  
Re: Arena Financial Reports for February 28, 2023

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of February 28, 2023.

### **NORWAY SAVINGS BANK ARENA**

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

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

#### **Current Assets:**

As of the end of February 2023 the total current assets of Norway Savings Bank Arena were (\$1339,907). These consisted of cash and cash equivalents of \$281,140, accounts receivable of \$190,627, and an interfund payable of \$1,811,720.

#### **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 February 28, 2023 was \$147,691.

#### **Liabilities:**

Norway Arena had no accounts payable as of February 28, 2023.

#### **Statement of Activities:**

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

The operating revenues for Norway Arena through February 2023 are \$555,201. 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 February 2023 were \$511,567. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of February 2023, there was an operating gain of \$43,634.

As of February 28, 2023, Norway Arena has an increase in net assets of \$43,634.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY23 is \$555,201 more than in FY22 and expenditures in FY23 are \$206,766 less than last year in February.

**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**February 28, 2023**  
**Business-type Activities - Enterprise Fund**

	February 28 2023	January 31 2023	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 281,140	\$ 281,162	\$ (22)
Interfund receivables	\$ (1,811,720)	\$ (1,698,370)	\$ (113,350)
Prepaid Rent			\$ -
Accounts receivable	190,673	176,845	\$ 13,828
Total current assets	(1,339,907)	(1,240,363)	(99,544)
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(425,531)	(425,531)	-
Total noncurrent assets	147,691	147,691	-
Total assets	(1,192,216)	(1,092,672)	(99,544)
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	-
Net OPEB liability	\$ 43,810	\$ 43,810	-
Net pension liability	42,634	42,634	-
Total liabilities	86,444	86,444	-
<b>NET ASSETS</b>			
Invested in capital assets	\$ 147,691	\$ 147,691	-
Unrestricted	\$ (1,426,351)	\$ (1,326,807)	\$ (99,544)
Total net assets	\$ (1,278,660)	\$ (1,179,116)	\$ (99,544)

**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**  
**February 28, 2023**

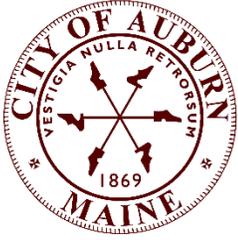
	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 555,201
Operating expenses:	
Personnel	248,906
Supplies	34,643
Utilities	101,263
Repairs and maintenance	44,338
Insurance Premium	33,538
Depreciation	-
Capital expenses	29,056
Other expenses	19,823
<b>Total operating expenses</b>	<b>511,567</b>
<b>Operating gain (loss)</b>	<b>43,634</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	43,634
Transfers out	-
Change in net assets	43,634
Total net assets, July 1	(1,322,294)
<b>Total net assets, February 28, 2023</b>	<b>\$ (1,278,660)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
Through February 28, 2023 compared to February 28, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU FEB 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU FEB 2022	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 16,500		0.00%	\$ 16,500	\$ 12,500	75.76%	\$ (12,500)
Skate Rentals	\$ 6,000	\$ 1,715	28.58%	\$ 6,000	\$ 425	7.08%	\$ 1,290
Pepsi Vending Machines	\$ 2,000	\$ 1,348	67.40%	\$ 2,000	\$ 779	38.95%	\$ 569
Games Vending Machines	\$ 3,000		0.00%	\$ 3,000	\$ 1,093	36.43%	\$ (1,093)
Vending Food	\$ 2,000	\$ 733	36.65%	\$ 2,000	\$ 148	7.40%	\$ 585
Sponsorships	\$ 230,000	\$ 130,882	56.91%	\$ 185,000	\$ 154,951	83.76%	\$ (24,069)
Pro Shop	\$ 7,000	\$ 2,925	41.79%	\$ 7,000	\$ 4,622	66.03%	\$ (1,697)
Programs	\$ 20,000		0.00%	\$ 20,000	\$ -	0.00%	\$ -
Rental Income	\$ 702,000	\$ 347,355	49.48%	\$ 683,500	\$ 554,504	81.13%	\$ (207,149)
Camps/Clinics	\$ 50,000	\$ 21,010	42.02%	\$ 50,000	\$ 24,860	49.72%	\$ (3,850)
Tournaments	\$ 50,000	\$ 49,233	98.47%	\$ 50,000	\$ 8,085	16.17%	\$ 41,148
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,088,500</b>	<b>\$ 555,201</b>	<b>51.01%</b>	<b>\$ 1,025,000</b>	<b>\$ 761,967</b>	<b>74.34%</b>	<b>\$ (206,766)</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
Through February 28, 2023 compared to February 28, 2022

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2023 BUDGET	EXPENDITURES THRU FEB 2023	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU FEB 2022	% OF BUDGET	
Salaries & Benefits	\$ 291,095	\$ 248,906	85.51%	\$ 339,437	\$ 142,248	41.91%	\$ 106,658
Purchased Services	\$ 136,900	\$ 77,876	56.89%	\$ 123,928	\$ 53,777	43.39%	\$ 24,099
Supplies	\$ 76,562	\$ 54,466	71.14%	\$ 79,000	\$ 46,040	58.28%	\$ 8,426
Utilities	\$ 267,000	\$ 101,263	37.93%	\$ 250,350	\$ 150,876	60.27%	\$ (49,613)
Capital Outlay	\$ 50,000	\$ 29,056	58.11%	\$ 42,500	\$ -	0.00%	\$ 29,056
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	<b>\$ 821,557</b>	<b>\$ 511,567</b>	<b>62.27%</b>	<b>\$ 835,215</b>	<b>\$ 392,941</b>	<b>47.05%</b>	<b>\$ 118,626</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 821,557</b>	<b>\$ 511,567</b>	<b>62.27%</b>	<b>\$ 835,215</b>	<b>\$ 392,941</b>	<b>47.05%</b>	<b>\$ 118,626</b>



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** March 20, 2023

**Subject:** Executive Session

**Information:** Economic Development, pursuant to 1 M.R.S.A. §405(6)(C) which premature disclosure would prejudice the competitive or bargaining position of the City. ***Possible action will follow.***

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

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

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

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

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

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

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

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

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

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

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



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** March 16, 2023

**Subject:** Executive Session

**Information:** Labor contract negotiations – Public Works Teamsters (Drivers), pursuant to 1 M.R.S.A. §405(6)(D).

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

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

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

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

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

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

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

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

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

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

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



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** March 20, 2023

**Subject:** Executive Session

**Information:** Labor contract negotiations – Public Works Teamsters (Mechanics), pursuant to 1 M.R.S.A. §405(6)(D).

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

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

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

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

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

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

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

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

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

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

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