



**Joint Workshop
City Council & School Department
April 30, 2018
Agenda**

5:30 P.M. Workshop

- A. Audit – Jill Eastman and the Audit Committee (30 minutes)
- B. City Manager Budget Presentation – Peter Crichton (30 minutes)
- C. School Budget Presentation – Katy Grondin (30 minutes)
- D. Budget Discussion - (30 minutes)



**City of Auburn
City Council Information Sheet**

Council Workshop or Meeting Date: April 30, 2018

Author: Sue Clements-Dallaire, City Clerk

Subject: Annual City Audit (FY17)

Information: Sec. 8.11 of the City Charter states that *"the city council shall provide for an independent annual audit of all city accounts"* and the audit committee shall *"receive the report of the independent auditor and present that report to a joint meeting of the city council and school committee with any recommendations from the committee"*.

Advantages: The advantages of an annual audit are numerous. It helps to promote accountability and transparency; identifies areas that may need improvement; helps to gain efficiencies and strengthen internal controls; reduces the possibility of fraud; and provides assurance to the public

City Budgetary Impacts: N/A

Staff Recommended Action: Review and Discussion

Previous Meetings and History:

City Manager Comments:

I concur with the recommendation. Signature:

A handwritten signature in blue ink that reads "Denise M. Clavette".

Attachments:

COMPREHENSIVE ANNUAL FINANCIAL REPORT

City of Auburn, Maine

For the year ended June 30, 2017



Photo of Festival Plaza by John Bubier 2017

CITY OF AUBURN, MAINE

Finance Department

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

**For Fiscal Year Ended
June 30, 2017**

Prepared By:
Finance and Management

CITY OF AUBURN, MAINE
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2017

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INTRODUCTORY SECTION

City of Auburn, Maine

"Maine's City of Opportunity"



December 1, 2017

Honorable Mayor Labonte and
Members of the City Council
Auburn, Maine

Ladies and Gentlemen:

The comprehensive annual financial report of the City of Auburn, Maine for the fiscal year ended June 30, 2017, is hereby submitted in accordance with the requirements of both our City Charter and State statutes. The Charter and statutes require that the City issue an annual report of its financial position and activity, and that this report be audited by an independent firm of certified public accountants. This is the fourteenth year that the City's Financial Services Department has prepared this report using the reporting requirements prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34. Responsibility for both the accuracy of the data presented, and the completeness and fairness of the presentation including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner that presents fairly the financial position and results of operations of the City of Auburn on a government-wide and fund basis. All disclosures necessary to enable the reader to gain the maximum understanding of the City's activities have been included.

The City is required to undergo an annual single audit in conformity with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements of Federal Awards* (Uniform Guidance). The "single audit" is designed to meet the special needs of federal grantor agencies. The standards governing single audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. Information related to this single audit, including a schedule of federal awards, findings, recommendations and the independent auditor's report on compliance for each major program and on internal control over compliance, is included in a separately issued single audit report entitled "Reports Required by *Government Auditing Standards* and the Uniform Guidance".

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Accounting Principles Generally Accepted in the United States of America (GAAP) require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

Governmental Structure

The City of Auburn, incorporated in 1869, is located on the west bank of the Androscoggin River, in the south central section of the State and is the fourth largest City in the State of Maine. The City of Auburn continues to be a key area within the State in which industrial and commercial companies are investing. Auburn has a land area of 64 square miles and a population of 23,602. The City is empowered to levy a property tax on both real and personal property located within its boundaries.

The City operates under the council-manager form of government. Policy-making and legislative authority are vested in the City Council, which consists of a mayor and a seven-member council. The Council is elected on a non-partisan basis. The mayor and council members are elected to two-year terms. Five of the council members are elected from within their respective districts. The mayor and the two remaining council members are elected at-large. The City Council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees and hiring the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and for appointing the heads of the City's departments.

The City of Auburn provides a full range of services, including police and fire protection, emergency medical services and transport, sanitation services, the construction and maintenance of highways, streets and infrastructure, solid waste collection, public education, health and social welfare, recreation, general administration, and economic development.

Major Initiatives during Fiscal Year 2017

Economic Development

With a new director in the Economic and Community Development Department, a renewed effort has started to bring new investment to the City. The Department has been working with foreign investors who are interested in investing in the area and will continue to work with investors and businesses.

Several programs were adopted during the budget process to aid residents with property improvements and to help the City rebuild and strengthen its neighborhoods including the STAR Business Loan Program and Neighborhood Challenge Grant Program. The goals are to make Auburn a friendly and safe place that people want to live, work and play in. The City opened its first Community Garden in one of our downtown neighborhoods over the summer.

Form Based Code (FBC) – the City of Auburn adopted the largest downtown Form Based Code in Maine in May 2016. Auburn's Form Based Code creates standards for new development that will help attract investment to its downtown in multiple ways:

- New development projects under 12,000 square feet can move directly to a building permit if all the FBC standards are met, speeding up the approval process and saving money.
- The FBC increases allowable buildable area and reduces required parking, which increases buildable value.
- Developers will know that any surrounding new development will be compatible and complementary to their own.

- The FBC replaces the former Downtown Business Center zoning and creates a potential area for a new city center in the Great Falls Plaza parking area.
- The FBC standards are based on the existing character of the area and traditional city planning principles, which will lead to a pedestrian friendly street life and an aesthetically pleasing appearance.

The first project to comply with Form Based Code, 62 Spring Street, has been approved by the Planning Board and is pending Maine Housing funding. When completed, the project will be a four story, mixed-use building with 41 apartments and street level retail.

New Auburn Village Center Redevelopment Plan – After many years of planning, a redevelopment plan for a 7-acre area in the heart of New Auburn will begin in 2017. The plan will create a greenway trail along the Little Androscoggin River and Big Androscoggin River. The plan will also construct a new pedestrian friendly Riverway Street, create 14,000 square feet of new commercial space, create 28,000 square feet of new residential space, provide 168 parking spaces, and allow the closure of the Riverway for special events such as a farmer’s market or arts and crafts fair. The first phase of the project is funded for \$1.7 million through a Northern Borders Regional Commission grant and City funding. The Auburn Village Center Plan has the potential to draw investment from the region, stimulate additional redevelopment in the surrounding area, and bring new businesses and residents to New Auburn.

Financial Management

The City is committed to ensuring sound financial management of the public’s funds. This includes a five year Financial Plan, a five year Capital Improvement Plan, maintaining a sufficient fund balance, and adhering to the highest management standards. The City Council adopted a Fund Balance Policy in FY 2004, and updated it in FY 2011, to provide on-going guidance to elected officials to strengthen fund balance. City employees perform their daily work with guidance from these plans and policies. In FY 2016, the City Council passed a resolve to discontinue the use of fund balance over the next two years. For the FY 2017 budget, the use of fund balance was reduced by half, or \$825,000, and a similar reduction will be made in the FY 2018 budget.

Capital Improvements and Debt Service

The City maintains an ongoing five year Capital Improvement Plan (CIP) that serves as a tool for the Mayor and City Council to make strategic investments in the community. In fiscal year 2017, the Capital Improvement budget included \$4.85 million to fund street, sidewalk, infrastructure and drainage improvements; \$1.50 million to fund School Department capital projects and \$1.15 million for building improvements and equipment replacements. The City of Auburn maintains an “AA-” rating from Standard & Poor’s and an Aa3 rating from Moody’s for the City’s general obligation debt.

Education 2017

One of the hallmarks of a great community is an excellent public school system. Schools are one of several determining factors businesses and parents consider when deciding whether to locate in a city. With their vision of empowering life-long learners to succeed in a world yet imagined, the Auburn School Department works diligently to offer an educational program from Pre-K to grade 12 that ensures the success of every student and community learner. We have long been recognized for numerous individual and district-wide accomplishments.

Educational Excellence

The Auburn School Department is working toward achieving Vision 2020, which was adopted in 2010. This vision leads the work of the district and guides all decisions. A central focus of Vision 2020 is creating an educational experience that is customized, flexible, and tailored to meet the needs of all learners. This type of educational system honors the principles that students learn in different ways and in different timeframes.

Connected to the vision of a customized, flexible educational system is Auburn's transition to a proficiency-based diploma. These requirements are being phased in over the next couple of years. The graduating class of 2021 will be the first to graduate with a full proficiency-based diploma. The proficiency-based diploma will mean that students earn a diploma by demonstrating proficiency on the required standards rather than by accumulating credits as in a traditional system. In order for the staff to meet the diverse needs of the student population, they have engaged in professional development about trauma and poverty. The importance of academics must be balanced with the understanding of the students that attend our schools in order to best support them towards success for a world yet imagined.

Another focus of Auburn's transformation is on creating multiple pathways to proficiency. This is directly tied to the principle that students learn in different ways. The district has increased early college opportunities for high school students by forging partnerships with local colleges. The School Department convened a Business Roundtable to bring local businesses into the conversation and to solicit their input and to expand opportunities for our students.

The Auburn School Department is also applying the principles of proficiency-based learning to teachers. The development of a professional curriculum is underway. Teachers regularly receive customized, flexible professional development that targets their individual needs. It is common for teachers to self-assess their proficiency and use those results to set goals and determine the professional development needed to refine their practice.

Last year, Auburn convened a strategic planning committee composed of staff, School Committee representation, parents, and community members. The three-year strategic plan will guide the work for this year.

As Auburn works to create a new educational system, community education and participation is critical. The School Department understands the importance of communication using social media, community forums, and parent meetings to listen, answer questions, and inform the community about the district's work towards Vision 2020.

School Building Infrastructure and Fleet Improvements

Infrastructure: The facilities are the property of the City of Auburn and the Auburn School Department, as steward, maintains the City school facilities. The School Department's facilities have a total replacement value of \$95,030,315; thereby, the School Department's Capital Improvement needs for FY17 was submitted for review and recommendation to the City Council at \$4,235,057, which represents 4.5% of capital asset values. The City Councilors approved and authorized \$1,500,000 in CIP Bond issuance for the School Department in their August 2016 Bond Issuance. This is a capital asset renewal of 1.6% of replacement value into school facilities infrastructure. Our primary goal has been to maintain at minimum 2% Facility Condition Index (FCI) as our efforts to be good stewards of our school facilities. This is the second year in row that we have missed our objective in performing capital asset management to our school facilities of 2.0% FCI and could fall further behind in our deferred renewal maintenance.

Final Projects from FY17 Bonds were also included for award and implementation, since we were not able to implement some projects during the summer of 2016, due to time constraints.

The following projects were executed in the summer of 2016 with final project acceptance in September through April 2017:

<u>Location</u>	<u>Project Description</u>
Edward Little High School	Boiler Water Treatment Steam Trap Replacement Tennis Court Surface restoration meet MPA Regulation Automatic Slicer for Kitchen
Walton School	Elevator Renewal meet ADA compliance New stage flooring New 35 year asphalt shingles to original building Upgrade telephone with Mitel System
Auburn Middle School	Classroom and Library Furniture replacement Phase II Masonry Restoration Interior/Exterior Doors Replacement Phase II
Fairview School	Masonry Restoration Classroom Carpet Replacement Phase II- 96 Wing Replace three exterior doors w/new metal doors and ADA closures Added card reader to exterior doors Upgrade telephone with Mitel System
Sherwood Heights School	Upgrade communication with Mitel System Parking lot drainage upgrades and paving restoration
Industry Ave	Flooring-Replace old carpets with VCT
Franklin School	Replace Classroom/Teacher Furniture Exterior Security Lighting Upgrade telephone with Mitel System
Park Ave. School	Bathrooms - Replace 10 year old linoleum flooring with new VCT Replace 10 year old Water Pumps
East Auburn School	Exterior Lighting/Security 6- Bathroom Floor tile/asbestos replacement New 35 year asphalt shingles to original building
Washburn School	Exterior Lighting/Security
RETC/SOS School	Masonry Restoration New lower level window replacements with high efficiency units.
Industry Ave	Replace 2003 w/ ¾ ton pick-up truck with plow and sander Replace Propane Refueling with two dispensers and larger tanks New flooring throughout facility Phase II, old #2 fuel furnace with new Natural Gas furnace
Technology	Secondary Teachers/MacBooks

We are nearing the end of the Verification and Measurement of our Performance Contract with Siemens Technology. The Year- 8 Savings Report of 2017 is an important measure to solidify that the anticipated savings have been realized. The Verification and Measurement Year-8 Savings Report was conducted and analysis revealed that the Siemens guaranteed annual savings of \$253,784 was not only met, but in fact, a savings of \$475,121 was realized. The savings is \$221,337 greater than originally forecasted. Approximately 35% of the annual savings can be attributed to our energy conversion to natural gas from #2 fuel on ten school facilities. The energy savings each fiscal year is used to reimburse Siemens Technology for the energy efficiency projects conducted 8 years ago. Those energy efficiency projects were valued at \$1,935,000 in total project cost. Siemens has guaranteed the savings; thus, if the savings are not realized, Siemens will reimburse the School Department the difference. The Year-8 Verification and Measurement report is the last year of the payment agreement with Siemens Technology but moving forward, our annual savings will generate capital that will allow us to continue energy improvements to our 10 school facilities' infrastructure. To put this into perspective, over the last eight fiscal years, we have

saved a total of \$2,847,165 in energy savings, due to the installation of high efficiency boilers and other electrical devices. The resulting savings paid off a \$1,935,000 energy loan and netted \$912,165 in avoided cost; which has allowed us to stabilize our energy operating cost and reduce our overall energy dependency.

For FY18, we will endeavor to proceed with a Phase II of the Performance Contract and expect to realize additional energy savings that will be reported in our FY18 Education Write-up.

The School Department continues the replacement of older school buses, with the assistance of the State Department of Education Bus Purchase/Replacement program. Our Special Education transportation needs are increasing and during summer 2016, the DOE approved a Special Ed bus and a new 2016 - 21 passenger mini-bus with wheel chair access. In late January to early February 2017, we accepted delivery of two new 2018 Blue Bird Vision School Buses at a cost of \$92,189 each. We were fortunate to receive FY16 DOE approval for the replacement in the FY17 budget of two new school buses, which replaced a 2001 and a 2003 International school bus with a type C body. The DOE Bus Purchase/Replacement program requires that school buses be eligible for replacement when they reach ten-years of age and have an excess of 125,000 miles and 12 years of service. The DOE Bus Purchase/Replacement program schedule allows the Auburn School Department to maintain a bus fleet in conformance with the State DOE replacement guidelines and a fleet that this community can be proud of. The reimbursement from DOE is a direct allocation that is provided one year after the purchase; therefore, it behooves us to participate in the Bus Purchase/Replacement program and upgrade our bus fleet with State DOE funding assistance.

As we continue to explore alternative energy fuel, our FY17 bus purchases are equipped with propane-fired engines. These propane engines have better gas mileage and lower maintenance costs. The added cost to install a propane engine is \$7,200 per bus.

After deducting the added cost of converting from diesel to propane, and taking into account the life expectancy of propane buses, we will generate a savings of \$42,800 per school bus. A projected annual savings is \$5,000 per school bus, at minimum, and representing a payback in 1.44 years.

It is our intention to move the Auburn School Department bus fleet from diesel to propane fuel over the next 8 years, contingent on replacing 2 new buses each year that is subject to State DOE approval and reimbursement. We currently have 11 school buses that operate on propane-fired engines. Aside from producing an annual savings, we are lessening our greenhouse gas emissions and carbon footprint. We also purchased and accepted delivery in December 2016 of a 2017 1-Ton 4x4 Regular Cab Pick Up with plow and sander, which replaced a 2003 GMC.

Transportation Services

The 2016/17 transportation services and operation was a confusing and extremely difficult venture as we entered our fourth year of Subcontracting for Student Transportation. The Request for Student Transportation Services was awarded to Ledgemere of Wells, who is owned and operated by Student Transportation of America (STA). Ledgemere was awarded a 5-year contract on July 1st, 2016, to undertake the student transportation needs for the Auburn School Department. Unfortunately, the national school bus driver shortage did not bypass the State of Maine or the City of Auburn. Ledgemere struggled from the start of the school year to provide a full complement of school bus drivers. The shortage of drivers was compounded with the internal management changes and the shift that occurred several times during the course of 8 months.

In March 2017, we held a meeting with the STA Officials and at the end of April by mutual consent, it was agreed that the 5-year Contract would terminate on June 30, 2017 and Auburn would undertake all necessary steps to manage and coordinate the Student Transportation Service beginning with its' summer programming needs. The transition from the subcontract with Ledgemere during the month of June was very professional and amicable resulting in a smooth departure of Ledgemere and a transition to a School Department owned and operated Transportation Service.

Grant Office

The Auburn School Department was awarded directly or through joint applications 20 grants in fiscal year 2016-17 for a total of over \$909,487.

Federal	03
State of Maine	05
Foundation	12
Donation	0

Highlights of grants received during 2016-17 are:

After School Academic Support and Enrichment

21st Century Community Learning Centers

Auburn has one of the longest-running 21st Century Community Learning Center (CLC) programs in Maine and has been continuously funded exclusively by grants and program revenues since 1999. CLC programs served 812 students at Edward Little High School, Auburn Middle School, and Walton, Washburn, Park Avenue and Sherwood Heights elementary schools in the 2016-17 school year and summer of 2016. Students had the opportunity to extend their learning; develop new skills and interests; establish positive relationships with caring adults and their peers; and become involved in service to their school and community.

CLC Grant (Auburn 2016), Year 1

A three-year continuation award beginning July 1, 2016 was made from the Maine Department of Education's 21st Century Community Learning Center program to benefit students in grades 4-8 through after-school programs at Auburn Middle, Sherwood Heights, and Walton Schools. Seventy-five percent of the 425 students served were academically low performing, 56% were low-income students, 20% qualified for special services, and 8% were English Language Learners.

After school programs were held at each school. School-day teachers and Ed techs staffed the program; community volunteers aided weekly or for special events, including students from Bates College who held an aspirations program at the middle school and high school students who helped with the LEGO Robotics program at the middle school.

A variety of student-centered programming, including academic skill supplements, homework help, technology enrichment, wellness/recreation, arts, and community service was delivered at each site. At Sherwood Heights, students also received high-quality language and cultural enrichment through a partnership with the Maine French Heritage Language Program. Teachers reported consistent improvement in classroom performance and homework completion for a majority of participating students. Student surveys showed a high level of connection to adults in the program, increased levels of activity, and a sense of belonging—all-important developmental assets for the elementary and middle years.

CLC District Grant (Auburn 2014), Year 3

In 2014, Auburn School Department was awarded a three-year continuation grant from Maine's Department of Education to provide after-school and summer programming for students in grades 3-6 at Park Avenue and Washburn Schools and grades 9-12 at Edward Little High School. Eighty-five percent of the 387 students served were academically low performing, 66% were low-income students, 25% qualified for special services, and 15% were English Language Learners.

Students from Franklin Alternative School accessed services at Edward Little. Programs at the elementary level focused on reading/literacy, math, arts, health/wellness, and community service. High School students in grades 11 and 12 focused on meeting graduation requirements with ELPM, a credit recovery program. With the help of credit recovery, 50 students graduated between July 1, 2016 and June 30, 2017 and 228 academic half-credits were earned. EL Connect, a program serving students in grades 9 and 10, worked with students on study skills, aspirations, community building, credit recovery, and homework completion. Both high school programs focused on mentoring, raising student aspirations, and post-secondary planning, in addition to achieving academic success in high school.

Although this was the final year of the CLCDISRICT three-year grant, the Auburn School System applied for and was granted another three-year continuation grant for the after school programs at these schools. This will run from the 2017-18 fiscal year through the 2019-20 fiscal year.

21st Century Community Learning Centers after-school programs received a mini grant:

- \$449.50 from the Maine Engineering Promotional Council for transportation costs.

SIG Grant \$398,718

Washburn Elementary School was awarded \$398,718 for the second year of a five-year federal grant. The Student Intervention Grant allows for a behavioral consultant, coaching positions in math and literacy, professional development in literacy and math, and team leader meetings. It also supports math and literacy software programs, tutoring, summer planning, afterschool interventions, supplies, and books.

College Access

The MELMAC Foundation awarded a multi-year grant, Connecting Aspirations to a Plan, to support college access at Edward Little High School. The grant aids ELHS in increasing their rate of post-secondary enrollment and broadens the range of post-secondary experiences through one-on-one mentoring, college visits, and other initiatives.

The MELMAC Continuation Grant was to end last year, in 2015/16, however, an additional \$16,500 was granted for 2016/17. \$6,725 remained at the end of the 2017 fiscal year due to transportation costs being lower than expected in previous years. The funds will be carried over into 2017/18.

The MELMAC Foundation also awarded \$4,000 for a second year of a MELMAC Partnership Grant. The Partnership Grant funds an elementary pilot program that took Walton 2nd, 4th, and 6th graders to LA College, Bates College and Central Maine Technical College for a day to instill early on that college is an option in their futures. \$2,234 remains from the grant and will fund a third year of the program in 2017/18.

LEWISTON AUBURN CHILDREN'S FOUNDATION

Literacy

A \$500 award from the Lewiston and Auburn Children's Foundation allowed Walton School to expand the book selection for one Kindergarten and one 5th-6th-grade classroom. This was the third year that LACF made an award to Walton School to help build classroom libraries.

Science Grants

Little Star That Could -- The Lewiston Auburn Children's Foundation awarded \$455 to Park Ave. Elementary for tickets and transportation to take students to the Southworth Planetarium in Portland as part of their study of the Sun, Moon, and Earth.

Tidal Pools -- The Lewiston Auburn Children's Foundation awarded Park Ave. Elementary \$350 for a "Traveling Natural History Program" presented by the Chewonki Foundation on Tidal Pools.

Wind Over Wings -- The Lewiston Auburn Children's Foundation awarded \$285 to Park Ave. Elementary for a wildlife program presented by Wind Over Wings. The in-house field trip helped students and adults make a connection with birds of prey, including a Common Raven, Red-shouldered Hawk, Great Horned Owl, and Umbrella Cockatoo.

Field Experiences

Show Must Go On -- The Lewiston Auburn Children's Foundation awarded Park Ave. Elementary \$800 for tickets and transportation to take students to a production of "Chicken and Crocodiles" at the Lewiston Public Theater.

Transportation -- The Lewiston Auburn Children's Foundation awarded Park Ave. \$217 for field trip transportation.

Health and Physical Fitness Grants

Park Ave. Backpack Program -- The Lewiston Auburn Children's Foundation awarded \$2,000 to Park Ave. Elementary to be used for its Good Shepherd Food Backpack Program. This program provides food for children near Holidays and weekends in a discrete manner.

Sherwood Heights received an award of \$809 from Good Shepherd Food Bank to purchase a refrigerator for fresh fruits and vegetables. This will enable Sherwood Heights to expand its offerings for the backpack program.

Through the State of Maine's "Fresh Fruits and Vegetables" grant program, Park Avenue, Washburn, Sherwood Heights, and Walton Schools received fresh produce for its students. This program provides daily healthy snacks to students, giving them the necessary vitamins and minerals, which they need to maximize their learning.

Other Grant /Awards

RETC -- Dollar General Literacy Foundation awarded \$1,000 to RETC for the purchase of a one-year site license for Discovery Education.

Youth Literacy -- Dollar General Literacy Foundation awarded \$2,000 to Park Ave. Elementary for the purchase of a one-year site license for Discovery Education.

The National Education Association granted a \$1,000 award to Franklin School for the purchase of books to grow a school library.

On-life Grant -- The Maine Education Association Benefits Trust awarded \$500 to the Wellness Committee for the encouragement of healthy eating and exercise practices by staff.

Math4Maine -- Through a partnership with the DOE, an award of \$89,604 was granted to the Auburn School System for services and training to improve instructional practices of educators and the proficiency of students with disabilities' in Math at the elementary level.

Looking Ahead: Fiscal Year 2018 Goals

The City is working on various projects in the downtown that could potentially increase the City's valuation by \$30 million. The new Industrial Park's infrastructure has been completed, and the lots are currently being marketed. Mechanic's Savings Bank has completed construction of their upgraded operations center, and several new retail shops and restaurants have begun construction along Center St. Rainbow Credit Union has recently completed an \$858,000 upgrade and there are planned upgrades to Proctor and Gamble as well as Hammond Tractor. We have also seen an increase in new residential development over the last year. These projects alone signal the resurgence of development for Auburn.

Moving forward into the 2018 Fiscal Year, there are several key initiatives that the Economic and Community Development Department is working on that will bring continued investment into the City. The City continues to partner with the Auburn Business Development Corporation on the expansion of high-speed fiber based internet to the Auburn Industrial Park. The City is focusing on the vast array of outdoor and indoor recreation amenities available to the community with the citywide sports tourism initiative, which has begun in earnest with a Sports Tourism Study this fall. Additionally, with expected changes to the EB-5 Visa program as well as increased pressures for development in the community there will continue to be significant investment interest in the City of Auburn.

Financial Information

The City's Financial Services Department is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure being used is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the costs of control procedures are weighed against the expected benefits to be derived, and that the evaluation of costs and benefits requires educated estimates and professional judgments by management. All of the City's internal accounting control evaluations occur within this framework.

As a recipient of federal, state, and local financial assistance, the City is also responsible for ensuring that adequate internal controls are in place to ensure and document compliance with applicable laws and regulations related to these programs. This internal control structure is subject to periodic evaluation by management and the finance department staff of the City.

The City adopts fiscal year budgets that are established in accordance with the various laws that govern the City's operations as authorized by the Council. The budget is divided into monthly budget allocations based on expenditure expectations and on historical trends whenever possible. These allocations are reviewed monthly against actual expenditures, and variances are addressed in the financial report presented each month to the City Council. At mid-year, unless conditions dictate an earlier need, budgets are reviewed; year-end projections made, and adjustments to the financial plan considered and any necessary changes are legally adopted through the passage of an appropriation and revenue resolve.

Other Information

Independent Audit

State Statute and the City Charter require an annual audit of all financial records by independent certified public accountants. The audit of fiscal year 2017 was performed for the City Council by the firm of Runyon Kersteen Ouellette, PA, a firm of licensed Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Auburn, for the fiscal year ended June 30, 2017, are free of material misstatement.

The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluation of the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Auburn's financial statements for the fiscal year ending June 30, 2017, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditor's report is presented as the first component of the financial section of this report. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Uniform Guidance. Auditing standards generally accepted in the United States of America and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement. The auditors' reports on internal controls and compliance with applicable laws and regulations can be found in a separately issued single audit report.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the year ended June 30, 2016. This was the twenty-fourth consecutive year that the City received this prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

This report is the result of many hours of dedicated work by Gina Klemanski, Jill Cunningham, and Nancy Bosse in the Financial Services Department. I am also pleased to acknowledge the services and assistance of independent auditors, Runyon Kersteen Ouellette, in the preparation and production of this report.

Sincerely,

A handwritten signature in cursive script that reads "Jill M Eastman".

Jill M Eastman
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Auburn
Maine**

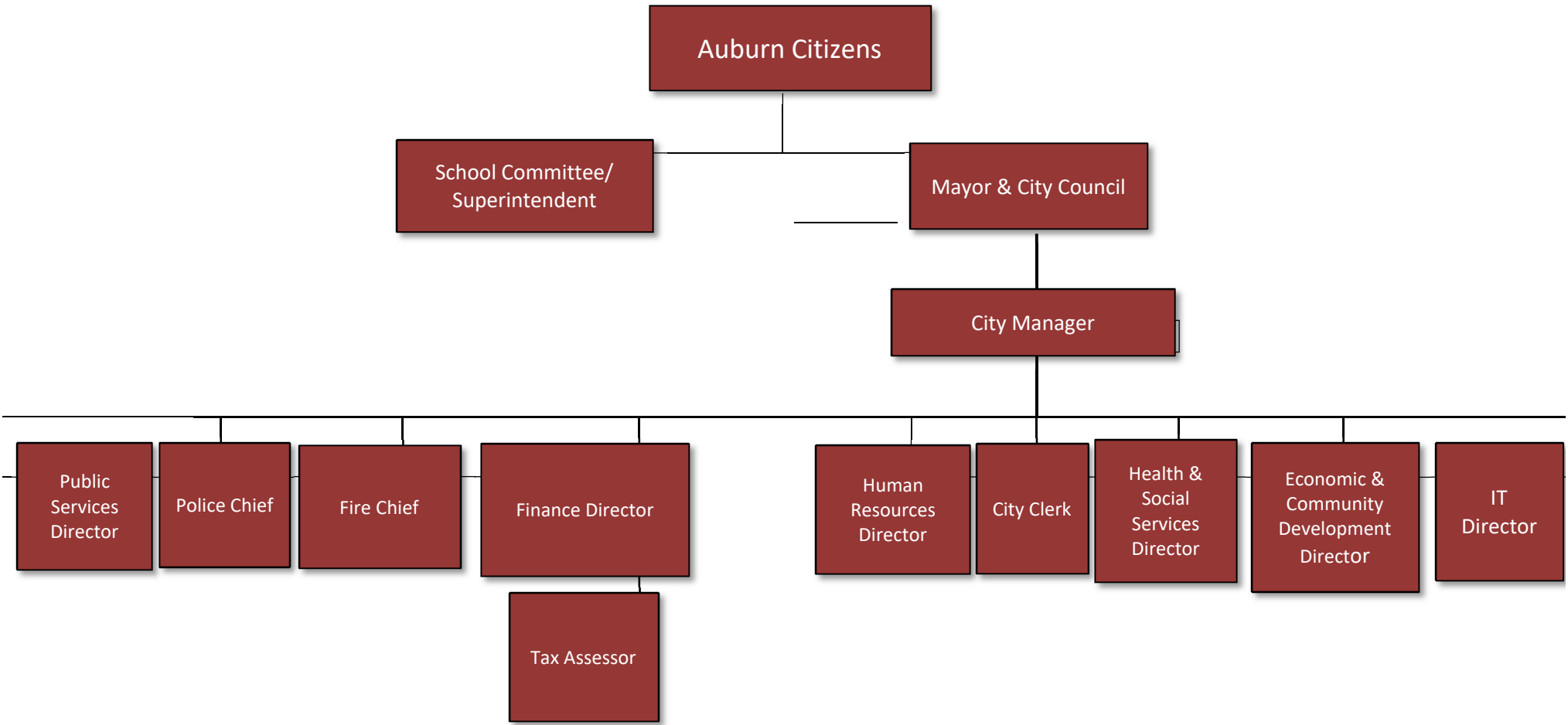
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2016

Executive Director/CEO

**ORGANIZATIONAL CHART
2017**

City of Auburn



CITY OF AUBURN, MAINE

LIST OF ELECTED AND APPOINTED OFFICIALS

June 30, 2017

Elected Officials

Mayor	Jonathan P. Labonte
Council Member – Ward 1	James F. Pross
Council Member – Ward 2	Robert D. Stone
Council Member – Ward 3	Andrew D. Titus
Council Member – Ward 4	Adam Lee
Council Member – Ward 5	Leroy G. Walker
Council Member – At Large	Grady R. Burns
Council Member – At Large	David C. Young
School Committee – Chair, Ward 3	Thomas Kendall
School Committee – Ward 1	Heidi Lachapelle
School Committee – Ward 2	Bonnie J. Hayes
School Committee – Ward 4	Tammy Neilson
School Committee – Ward 5	Daniel F. Poisson Sr.
School Committee – At Large	Brent Bilodeau
School Committee – At Large	Faith Fontaine
School Committee – Mayor’s Representative	James F. Pross

Appointed Officials

City Manager	Peter Crichton
Assistant City Manager	Vacant
Finance Director	Jill M. Eastman
School Superintendent	Katherine Grondin
School Business Manager	Jude Cyr
City Clerk	Susan Clements-Dallaire
Tax Collector	Nancy Bosse
Assessor	Karen Scammon
Fire Chief	Geoff Low
Human Resources Director	Christine Mumau
Police Chief	Phil Crowell
Public Services Director	Dan Goyette
Recreation Director	Sabrina Best
Health & Social Services Director	Holli Olivier
Economic & Community Development Director	Michael Chamings

FINANCIAL SECTION



Report of Independent Auditors

City Council
City of Auburn, Maine:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Auburn, Maine, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City of Auburn, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Auburn, Maine, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of funding progress of the retiree healthcare plan, the schedule of the City's proportionate share of the net pension liability, the schedule of City contributions, and the Schedule of Changes in the City's total pension liability, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Auburn, Maine's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

City Council
City of Auburn, Maine

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2017, on our consideration of the City of Auburn, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Auburn, Maine's internal control over financial reporting and compliance.



December 1, 2017
South Portland, Maine

Management's Discussion and Analysis Fiscal Year Ended June 30, 2017

As management of the City of Auburn, Maine, we offer this narrative overview and analysis of the financial activities of the City of Auburn, Maine for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal to this report.

Financial Highlights

- The assets and deferred outflows of resources of the City of Auburn exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$82,727,834 (*net position*).
- The City of Auburn's total net position decreased by \$718,522.
- As of the end of the current fiscal year, the City of Auburn's governmental funds reported combined ending fund balances of \$23,628,757, a decrease of \$449,464 in comparison with the prior year.
- At the end of the current fiscal year, total assigned and unassigned fund balance for the General Fund was \$8,863,571, or 11.0% of total General Fund expenditures (on a budgetary basis).
- The City of Auburn issued one bond for \$5,030,000 for its Capital Improvement Plan. The \$5,030,000 issuance will be used for the following projects: to fund the City's street, sidewalk and infrastructure improvements; purchase multiple pieces of heavy equipment; and for building improvements. Of the total \$5,030,000, \$1,500,000 will fund various school capital projects.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Auburn's basic financial statements. The City of Auburn's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Auburn's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Auburn's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Auburn that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government; public safety; health, welfare and recreation; public works, including highways, streets, and solid waste disposal; other agencies; education; and interest on debt. The City has three business-type activities, Ingersoll Turf Facility, Norway Savings Bank Ice Arena and Centralized School Lunch. The government-wide financial statements can be found on pages 35-36 of this report.

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Auburn, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Auburn maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Community Development Programs, Tax Increment Financing, Capital Projects Fund and City Special Revenue, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of Auburn adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 37-42 of this report.

Proprietary funds

The City of Auburn maintains one type of proprietary fund. The *enterprise fund* is used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Auburn uses the enterprise fund to account for its operations of Ingersoll Turf Facility, Norway Savings Bank Ice Arena and Centralized School Lunch.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 43-45 of this report.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City of Auburn's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 46-47 of this report.

Notes to basic financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 48-81 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information as follows: the Schedule of Funding Progress for the Retiree Healthcare Plan and the City Pension Plan, the Schedule of City's Proportionate Share of the Net Pension Liability, and the Schedule of City Contributions. Required supplementary information can be found beginning on page 82 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. The combining and individual fund statements and schedules can be found on pages 89-101 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Auburn, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$82,727,834 at the close of the most recent fiscal year.

City of Auburn's Net Position

	Governmental Activities		Business-type Activities		Total	
	2017	2016 (restated)	2017	2016	2017	2016 (restated)
Current and other assets	\$ 31,552,547	35,597,105	(325,627)	(22,227)	31,226,920	35,574,878
Capital assets	124,318,008	126,922,765	539,164	456,021	124,857,172	127,378,786
Total assets	155,870,555	162,519,870	213,537	433,794	156,084,092	162,953,664
Deferred outflows of resources:						
Related to pensions	6,986,517	3,304,264	130,327	44,052	7,116,844	3,348,316
Noncurrent liabilities	73,472,464	71,489,841	310,650	163,578	73,783,114	71,653,419
Other liabilities	5,865,806	9,586,922	7,829	21,419	5,873,635	9,608,341
Total liabilities	79,338,270	81,076,763	318,479	184,997	79,656,749	81,261,760
Deferred inflows of resources:						
Deferred charge on refunding	140,909	155,000	-	-	140,909	155,000
Related to pensions	659,708	1,413,254	15,736	25,610	675,444	1,438,864
Total deferred inflows of resources	800,617	1,568,254	15,736	25,610	816,353	1,593,864
Net investment in capital assets	80,283,459	79,732,308	539,164	456,021	80,822,623	80,188,329
Restricted	8,513,552	9,041,034	324,591	238,079	8,838,143	9,279,113
Unrestricted	(6,078,826)	(5,594,225)	(854,106)	(426,861)	(6,932,932)	(6,021,086)
Total net position	\$ 82,718,185	83,179,117	9,649	267,239	82,727,834	83,446,356

By far, the largest portion of the City of Auburn's net position (97.70% or \$80,822,623) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding, and adding back any unspent bond proceeds. The City has made a conscious effort to continue its investment in long-term infrastructure improvements such as storm water separation, roadways, traffic improvements, sidewalks, facilities, and large equipment. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Auburn’s net position (10.68%) represents resources that are subject to external restrictions on how they may be used. The remaining unrestricted *net position* is a deficit of (\$6,932,932).

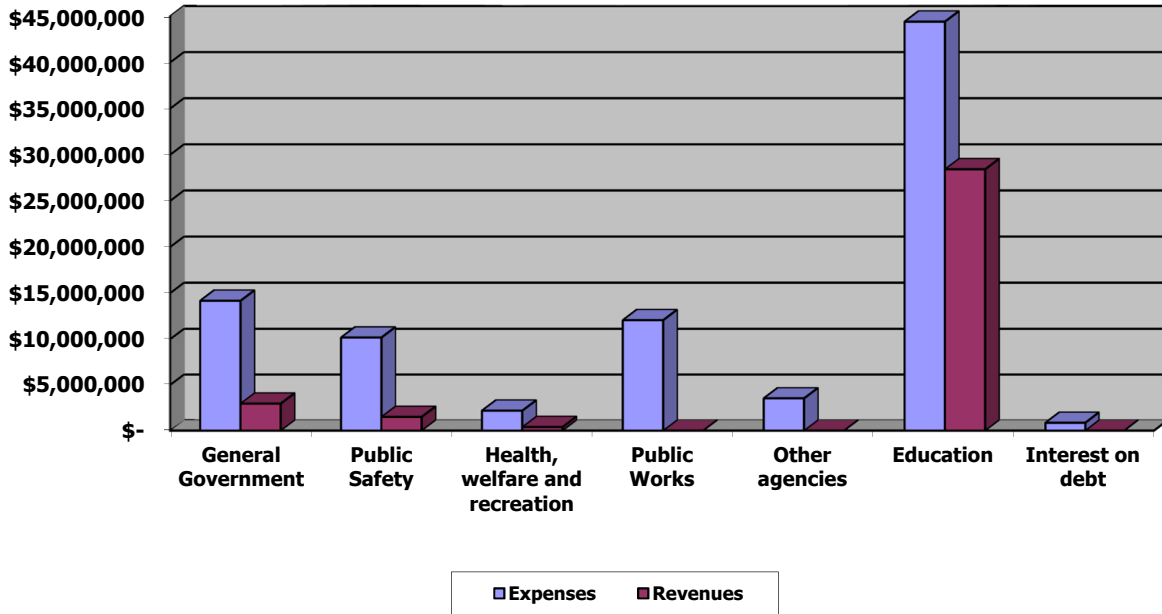
	City of Auburn's Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2017	2016 (restated)	2017	2016	2017	2016 (restated)
Revenues:						
Program revenues:						
Charges for services	\$ 3,703,524	3,949,410	1,383,077	1,308,448	5,086,601	5,257,858
Operating grants and contributions	29,573,666	29,064,768	1,388,744	1,332,667	30,962,410	30,397,435
Capital grants and contributions	-	2,995,835	-	-	-	2,995,835
General revenues:						
Property and other taxes	48,765,867	46,425,471	-	-	48,765,867	46,425,471
Grants and contributions not restricted to specific programs	4,760,666	4,474,139	-	-	4,760,666	4,474,139
Other	154,977	842,095	-	113	154,977	842,208
Total revenues	86,958,700	87,751,718	2,771,821	2,641,228	89,730,521	90,392,946
Expenses:						
General government	14,171,875	14,742,709	-	-	14,171,875	14,742,709
Public safety	10,180,500	10,298,205	-	-	10,180,500	10,298,205
Health, welfare and recreation	2,183,193	1,590,246	-	-	2,183,193	1,590,246
Public works	12,069,994	10,948,454	-	-	12,069,994	10,948,454
Other agencies	3,529,357	3,551,739	-	-	3,529,357	3,551,739
Education	44,423,602	42,594,173	-	-	44,423,602	42,594,173
Interest on debt	861,111	1,000,662	-	-	861,111	1,000,662
Ingersoll Turf Facility	-	-	159,278	216,417	159,278	216,417
Norway Savings Bank Arena	-	-	1,293,801	1,230,422	1,293,801	1,230,422
Centralized School Lunch	-	-	1,576,332	1,497,678	1,576,332	1,497,678
Total expenses	87,419,632	84,726,188	3,029,411	2,944,517	90,449,043	87,670,705
Change in net position	(460,932)	3,025,530	(257,590)	(303,289)	(718,522)	2,722,241
Net position - July 1 - as restated	83,179,117	80,153,587	267,239	570,528	83,446,356	80,724,115
Net position - June 30	\$ 82,718,185	83,179,117	9,649	267,239	82,727,834	83,446,356

Governmental Activities

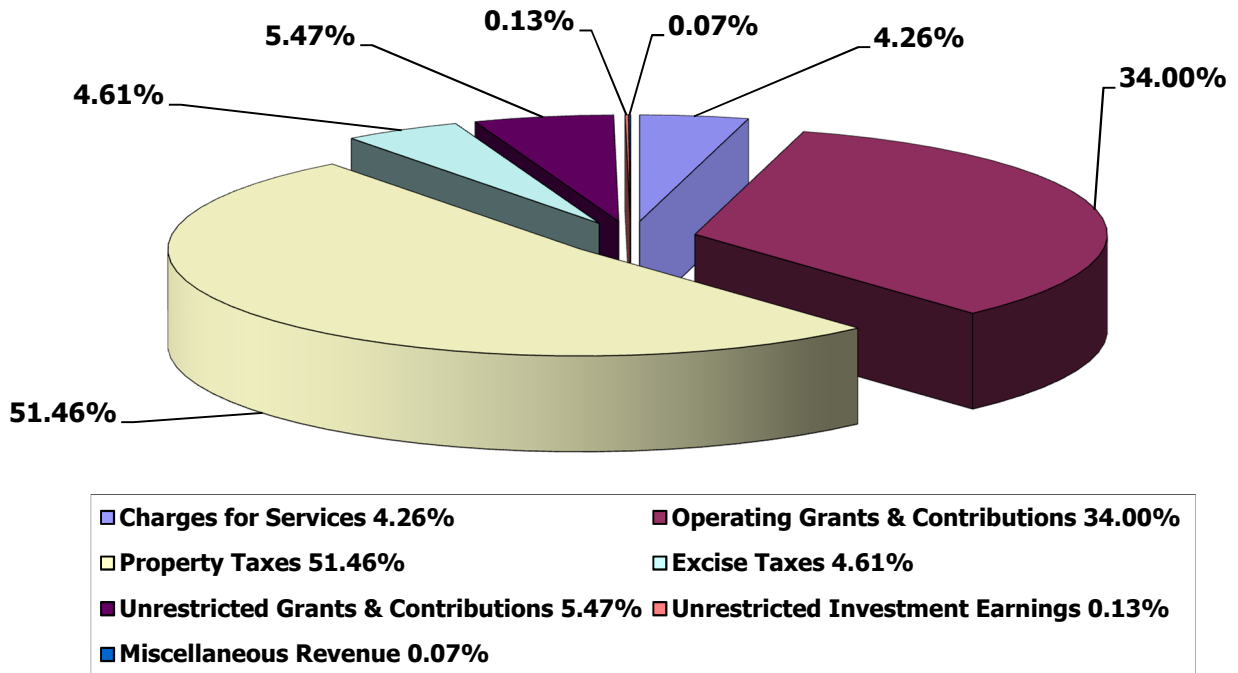
Governmental activities decreased the City of Auburn’s net position by \$460,932. Key elements of this decrease are as follows:

- The City did not receive any capital grants and contributions in the current year as all funding through MDOT was recorded in the prior year when the projects were completed. This resulted in a decrease in capital grants and contributions of \$2,995,835.
- This decrease was partially offset by increases in property and other taxes (\$2,340,396) and operating grants and contributions (\$508,898).
- Other revenue decreased by \$687,118 due to the sale of the old police building in the prior year that resulted in approximately \$558,000 of revenue in 2016.
- Total expenses increased by \$2,693,444 (3.18%) primarily due to the increase in health, welfare and recreation, public works and education expenses. Health, welfare, and recreation expenses increased primarily due to an increase in the number of clients seeking assistance, as well as the increase in costs related to the recreation department. Public works expenses increased primarily due to an increase in capital maintenance expenses as well as an increase in depreciation from capitalized assets.

Expenses and Program Revenues - Governmental Activities For the Year Ending June 30, 2017



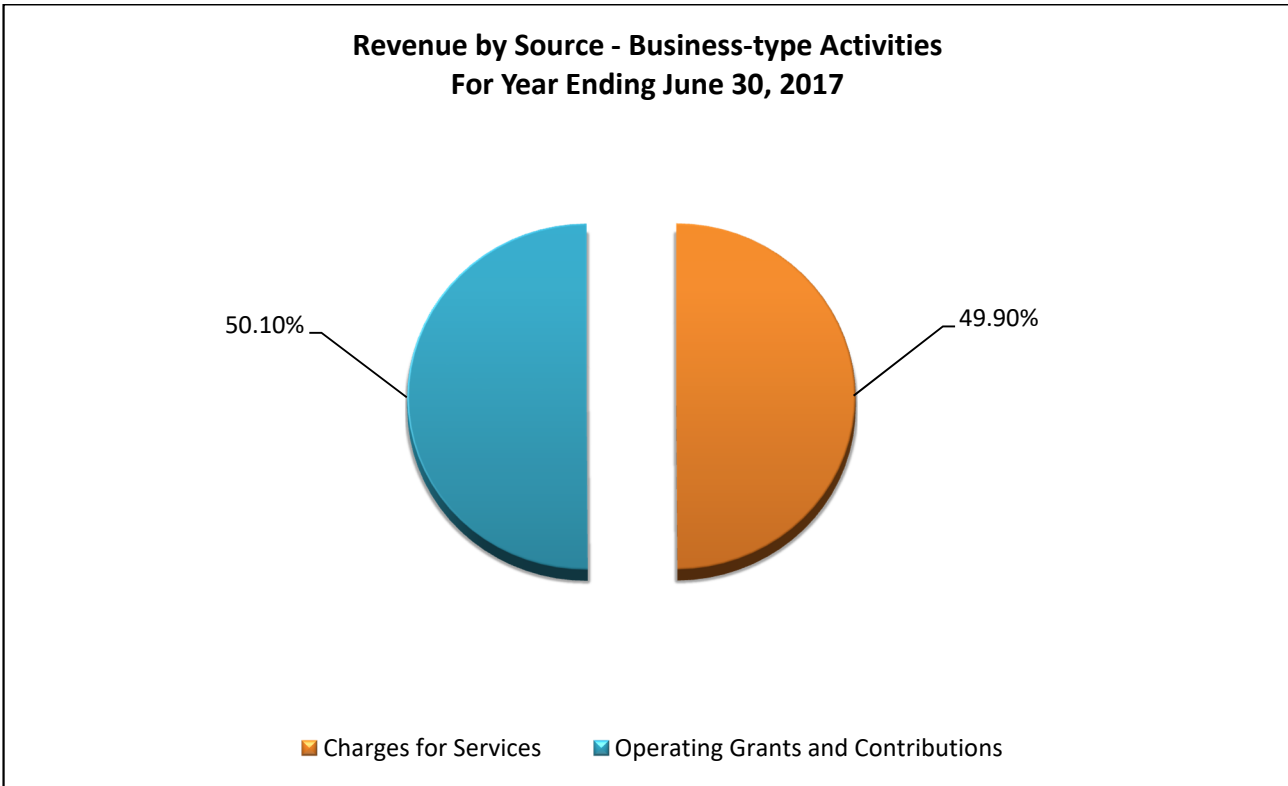
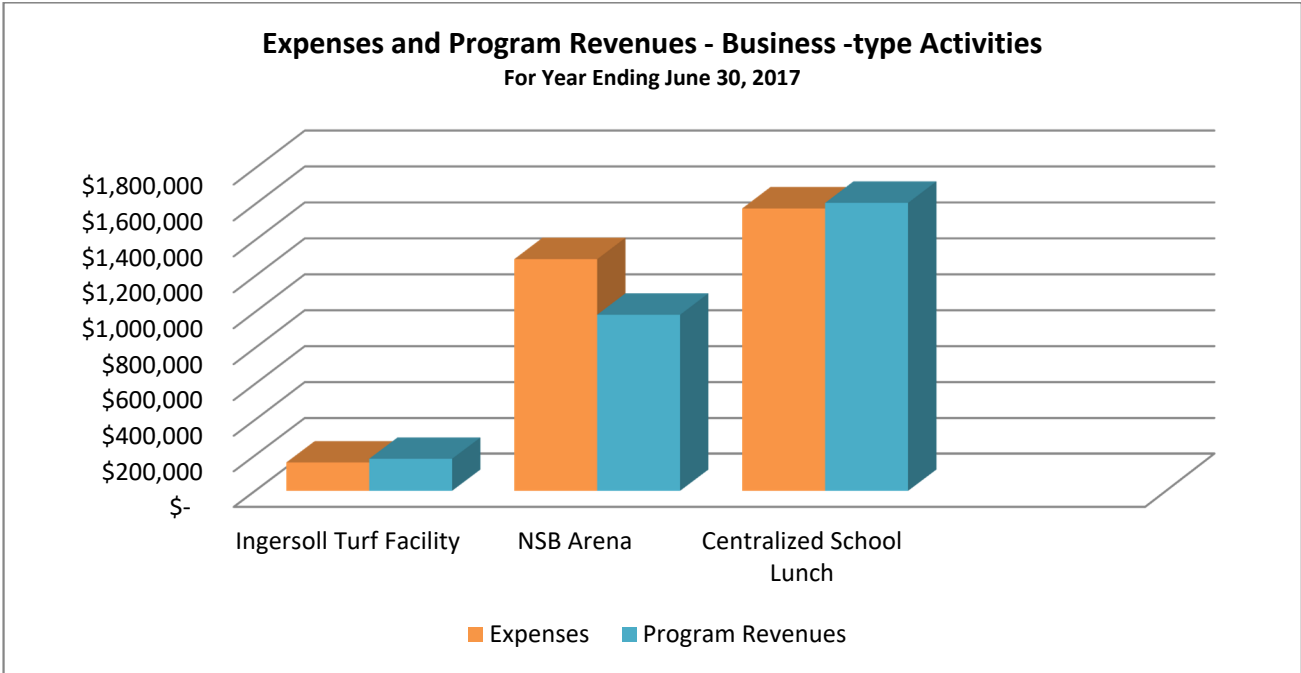
Revenues by Source - Governmental Activities For the Year Ended June 30, 2017



Business-type Activities

The City's three business-type activities, its Ingersoll Turf Facility, Norway Savings Bank Arena, and Centralized School Lunch decreased the City of Auburn's net position by \$257,590.

Revenues for business-type activities increased by \$130,593 or 4.94%. Expenses for business-type activities increased by \$84,894 or 2.88%, which is primarily due to an increase in wages, benefits, and utilities.



Financial Analysis of the Government's Funds

As noted earlier, the City of Auburn uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City of Auburn's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Auburn's governmental funds reported combined ending fund balances of \$23,628,757, a decrease of \$449,464, in comparison with the prior year. This total consists of: General Fund, \$12,065,640; Community Development Programs Fund, \$4,521,764; Tax Increment Financing, (\$249,897); Capital Projects Fund, \$7,413,791; City Special Revenue Fund, (\$345,956), and Other Governmental Funds, \$223,415. These fund balances (deficits) are intended, and in some cases restricted, committed or assigned, for specific purposes.

The General Fund is the chief operating fund of the City of Auburn. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$7,113,261. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund budget. Unassigned fund balance represents 8.82% of the total General Fund's final budgeted expenditures of \$80,585,909 (includes budgeted transfers out) at June 30, 2017. The City Council adopted a Fund Balance Policy in June 2011, establishing a goal of having a General Fund unassigned fund balance equal to 12.5% of the City's municipal and school budgets. Rating agencies look favorably upon the establishment of fund balance policies by communities, which signifies the recognition that a healthy fund balance is imperative to the good financial standing of the community.

The Community Development Program Fund fund balance increased by \$130,970. The increase was due to the timing of drawdowns as well as the decrease in expenditures for the HOME program.

The Tax Increment Financing Fund fund balance decreased by \$798,834 due to capital expenditures and debt service payments.

The Capital Projects Fund fund balance decreased by \$398,080, which only represents a reduction of 5.1% of total fund balance from the prior year. Bond proceeds received in the current year were more than offset by capital and other expenditures, which led to the decrease in fund balance.

The City Special Revenue Fund fund balance decreased by \$154,612 due to the City expending grant funds received in the prior years, which exceeded reimbursements and revenues from current year grants.

Proprietary Funds

The City of Auburn's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the City's proprietary funds, which include Ingersoll Turf Facility, Norway Savings Bank Ice Arena, and the Centralized School Lunch Program, amounted to a deficit of (\$854,106). The total decrease in net position was \$257,590.

General Fund Budgetary Highlights

For the current fiscal year, the total revenue was above budgetary projections and the total expenditures were below budgetary projections. During the current fiscal year, the budgetary fund balance of the City of Auburn's General Fund increased by \$756,403. Contributing factors to this increase included:

- Property taxes were above budgetary projections by \$295,634, primarily due to increased collection efforts on delinquent taxes.
- Motor vehicle excise taxes were above budgetary projections by \$640,199.
- Licenses and permits were above budgetary projections by \$100,352, due to an increase in building permits.
- General government expenditures were under budget by \$617,141, due to savings in economic development, city manager, and human resources. These departments all had vacant positions during the fiscal year.
- Education expenditures were under budget by \$1,085,740 due to lower-than-expected regular instruction and facilities maintenance expenditures.
- Budgeted use of City and School surplus were used to offset the current year's expenditures and keep the mil rate down.

Capital Asset and Debt Administration

Capital Assets

The City of Auburn's investment in capital assets for its governmental and business-type activities as of June 30, 2017 amounts to \$124,857,172 (net of accumulated depreciation). This investment in capital assets includes land, buildings, land improvements, machinery and equipment, vehicles and infrastructure. The total decrease in the City of Auburn's investment in capital assets for the current fiscal year was 1.98%. For more detail, refer to Capital Assets in the Detailed Notes for All Funds on Pages 58-59.

	City of Auburn's Capital Assets (net of depreciation)					
	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 7,489,841	7,489,841	-	-	7,489,841	7,489,841
Construction in progress	4,245,856	2,150,111	-	-	4,245,856	2,150,111
Buildings and improvements	39,749,387	40,918,348	200,052	204,170	39,949,439	41,122,518
Equipment	1,650,363	1,883,820	339,112	251,851	1,989,475	2,135,671
Vehicles	3,851,596	4,087,722	-	-	3,851,596	4,087,722
Infrastructure	67,330,965	70,392,923	-	-	67,330,965	70,392,923
Total capital assets	\$ 124,318,008	126,922,765	539,164	456,021	124,857,172	127,378,786

Major capital asset events during the current fiscal year included the following:

- Building improvements, such as masonry work at multiple schools, as well as roof repairs totaled \$403,556.
- Public works replaced a dump truck with plow (\$208,114), purchased a Ford F-150 (\$21,833), as well as multiple pieces of equipment with a total value of \$123,955.
- The annual road reclamation and reconstruction projects totaled \$1,260,170.
- The School Department purchased two new school buses, a bus and van for special education and a dump truck with a sander at a total cost of \$318,056.

Long-term Debt

At the end of the current fiscal year, the City of Auburn had total general obligation bonded debt outstanding, not including premiums, of \$48,634,394. The City's entire debt is backed by the full faith and credit of the City. For more detail, refer to Long-term Debt in the Detailed Notes for All Funds on pages 62-64.

City of Auburn's Outstanding Debt			
General Obligation Bonds			
Governmental Activities		Business-type Activities	
2017	2016	2017	2016
\$ 48,634,394	52,225,126	-	-

During the current fiscal year, the City of Auburn's total bonded debt decreased by \$3,590,732. The City issued general obligation bonds totaling \$5,030,000 for the annual capital improvement program for the City and School Department.

The City of Auburn maintained an "Aa3" rating from Moody's on October 27, 2016 and received an "AA-" rating from Standard & Poor's for its general obligation debt. Please refer to the agencies reports for a comprehensive explanation of its rating assessment.

State statutes limit the amount of general obligation debt a municipality may issue to 15 percent of its total state assessed valuation. The current debt limitation for the City of Auburn is \$297,592,500 that is significantly in excess of the City of Auburn's outstanding general obligation debt.

Next Year's Goals, the Economic Climate, and the Budget and Tax Rates

The City's property tax base has stabilized and the current outlook is that Auburn and the region are poised to make a strong rebound. The City continues to hold firm that pursuing further economic growth to increase the property tax base is the best way to sustain the quality of life and reduce the property tax burden. Over the past five years, there has been a steady increase in the number of approved permits from 804 in 2014 to 1,056 in 2017.

Property values have seemed to level off and there was a slight increase in total assessed value again for fiscal year 2018, even with the \$5,000 increase in the Homestead Exemption passed by the State. The FY 2018 budget focused on maintaining the current level of services, infrastructure improvements and economic development and the need to increase the City's assessed value

Looking Ahead: Fiscal Year 2018 Goals

The City is working on various projects in the downtown area that could potentially increase the City's valuation by \$30 million. The new Auburn Industrial Park's infrastructure has been completed and the lots are currently being marketed. Mechanics Savings Bank has completed construction of their upgraded operations center, and several new retail shops and restaurants have begun construction along Center St. Additionally, Rainbow Credit Union has recently completed an \$858,000 upgrade and there are planned upgrades to Proctor and Gamble as well as Hammond Tractor. We have also seen an increase in new residential development over the last year. These projects alone signal the resurgence of development for Auburn.

Moving forward into the 2018 fiscal year there are several key initiatives that the Economic and Community Development Department is working on that will bring continued investment into the City. The City continues to partner with the Auburn Business Development Corporation on the expansion of high-speed fiber based internet to the Auburn Industrial Park. The City is focusing on the vast array of outdoor and indoor recreation amenities available to the community with the citywide sports tourism initiative, which has begun in earnest with a Sports Tourism Study this fall. Additionally, with expected changes to the EB-5 Visa program, as well as increased pressures for development in the community, there will continue to be significant investment interest in the City of Auburn.

The Budget and Tax Rates

The City's Fiscal Year 2017-2018 budget has an expenditure increase of 3.66% and a tax levy increase of 2.93%. These increases were primarily due to an increase in operating expenses for both the municipal and school budgets and a decrease in the use of fund balance from \$1,650,000 in prior years to \$412,500 in FY 2018. The use of fund balance had been used in previous years to help keep the tax rate increase lower. The City's fund balance policy requires the City to maintain a 12.5% unassigned fund balance in the general fund (12.5% of general fund expenditures). At the end of fiscal year 2015, it was noted that the City fell below this percentage and the FY 2018 budget continued addressing this issue. It should also be noted that in FY 2017 and FY 2016, the City's unassigned fund balance as a percentage of expenditures increased, and thus the City feels that by eliminating the use of fund balance in the coming years, the City will be back in line with policy.

Requests for Information

This financial report is designed to provide a general overview of the City of Auburn's financial condition for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director or City Manager, 60 Court Street, Auburn, Maine.

BASIC FINANCIAL STATEMENTS

CITY OF AUBURN, MAINE
Statement of Net Position
June 30, 2017

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 5,331,500	379,878	5,711,378
Investments	12,440,002	-	12,440,002
Receivables:			
Accounts, net of allowance	1,693,636	23,721	1,717,357
Intergovernmental	2,878,947	84,394	2,963,341
Taxes receivable	2,226,590	-	2,226,590
Loans, net of allowance	6,138,767	-	6,138,767
Internal balances	843,105	(843,105)	-
Inventories	-	29,485	29,485
Capital assets, not being depreciated	11,735,697	-	11,735,697
Capital assets, being depreciated, net	112,582,311	539,164	113,121,475
Total assets	155,870,555	213,537	156,084,092
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	6,986,517	130,327	7,116,844
Total deferred outflows of resources	6,986,517	130,327	7,116,844
LIABILITIES			
Accounts payable and other current liabilities	1,695,285	7,829	1,703,114
Accrued payroll	4,076,362	-	4,076,362
Prepaid taxes	68,172	-	68,172
Unearned revenue	25,987	-	25,987
Noncurrent liabilities:			
Due within one year	9,465,641	-	9,465,641
Due in more than one year	64,006,823	310,650	64,317,473
Total liabilities	79,338,270	318,479	79,656,749
DEFERRED INFLOWS OF RESOURCES			
Deferred charge on refunding	140,909	-	140,909
Deferred inflows of resources related to pensions	659,708	15,736	675,444
Total deferred inflows of resources	800,617	15,736	816,353
NET POSITION			
Net investment in capital assets	80,283,459	539,164	80,822,623
Restricted for:			
Permanent funds:			
Expendable	189,762	-	189,762
Nonexpendable	69,475	-	69,475
Other purposes:			
City Services	1,382,431	-	1,382,431
Education	2,350,120	-	2,350,120
Ingersoll Turf Facility	-	48,756	48,756
Centralized School Lunch	-	275,835	275,835
Community Development Programs	4,521,764	-	4,521,764
Unrestricted	(6,078,826)	(854,106)	(6,932,932)
Total net position	\$ 82,718,185	9,649	82,727,834

See accompanying notes to financial statements.

CITY OF AUBURN, MAINE
Statement of Activities
For the Year Ended June 30, 2017

Functions/programs	Expenses	Program Revenues			Net (expense) revenue and changes in net position		
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government		Total
					Governmental activities	Business-type activities	
Primary government:							
Governmental activities:							
General government	\$ 14,171,875	1,371,527	1,583,992	-	(11,216,356)	-	(11,216,356)
Public safety	10,180,500	1,264,202	239,688	-	(8,676,610)	-	(8,676,610)
Health, welfare and recreation	2,183,193	304,873	86,845	-	(1,791,475)	-	(1,791,475)
Public works	12,069,994	-	169	-	(12,069,825)	-	(12,069,825)
Other agencies	3,529,357	-	-	-	(3,529,357)	-	(3,529,357)
Education	44,423,602	762,922	27,662,972	-	(15,997,708)	-	(15,997,708)
Interest on debt	861,111	-	-	-	(861,111)	-	(861,111)
Total governmental activities	87,419,632	3,703,524	29,573,666	-	(54,142,442)	-	(54,142,442)
Business-type activities:							
Ingersoll Turf Facility	159,278	180,222	-	-	-	20,944	20,944
Norway Savings Bank Arena	1,293,801	984,293	-	-	-	(309,508)	(309,508)
Centralized School Lunch	1,576,332	218,562	1,388,744	-	-	30,974	30,974
Total business-type activities	3,029,411	1,383,077	1,388,744	-	-	(257,590)	(257,590)
Total primary government	\$ 90,449,043	5,086,601	30,962,410	-	(54,142,442)	(257,590)	(54,400,032)
General revenues, unrestricted:							
Property taxes, levied for general purposes					44,609,091	-	44,609,091
Motor vehicle excise taxes					4,005,199	-	4,005,199
Interest on delinquent taxes					151,577	-	151,577
Grants and contributions not restricted to specific programs:							
State Revenue Sharing					1,485,600	-	1,485,600
Homestead and BETE exemptions					2,539,104	-	2,539,104
Other State aid					735,962	-	735,962
Unrestricted investment earnings					112,123	-	112,123
Miscellaneous revenues					42,854	-	42,854
Total general revenues					53,681,510	-	53,681,510
Change in net position					(460,932)	(257,590)	(718,522)
Net position - beginning - as restated					83,179,117	267,239	83,446,356
Net position - ending					\$ 82,718,185	9,649	82,727,834

See accompanying notes to financial statements.

CITY OF AUBURN, MAINE
Balance Sheet
Governmental Funds
June 30, 2017

	General	Community Development Programs	Tax Increment Financing	Capital Projects	City Special	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 5,331,500	-	-	-	-	-	5,331,500
Investments	5,941,350	-	1,008,438	4,943,584	283,843	262,787	12,440,002
Receivables:							
Taxes	2,226,590	-	-	-	-	-	2,226,590
Accounts, net of allowance	1,353,838	1,887	367,984	-	-	16,406	1,740,115
Loans, net of allowance	1,178,773	3,656,152	-	-	1,303,842	-	6,138,767
Intergovernmental	-	888,012	-	-	1,402,156	588,779	2,878,947
Interfund receivables	3,021,419	146,628	-	3,208,302	-	208,307	6,584,656
Total assets	\$ 19,053,470	4,692,679	1,376,422	8,151,886	2,989,841	1,076,279	37,340,577
LIABILITIES							
Accounts payable	757,557	106,431	-	738,095	8,979	16,913	1,627,975
Accrued payroll and benefits payable	4,075,304	-	-	-	-	1,058	4,076,362
Prepaid taxes	68,172	-	-	-	-	-	68,172
Escrow funds payable	2,826	64,484	-	-	-	-	67,310
Unearned revenue	25,987	-	-	-	-	-	25,987
Interfund payables	-	-	1,626,319	-	3,326,818	834,893	5,788,030
Total liabilities	4,929,846	170,915	1,626,319	738,095	3,335,797	852,864	11,653,836
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	2,057,984	-	-	-	-	-	2,057,984
Total deferred inflows of resources	2,057,984	-	-	-	-	-	2,057,984
FUND BALANCES (DEFICITS)							
Nonspendable - long-term receivables	1,178,773	3,656,152	-	-	-	-	4,834,925
Nonspendable - principal	-	-	-	-	-	69,475	69,475
Restricted	2,023,296	865,612	-	-	-	528,277	3,417,185
Committed	-	-	-	7,413,791	-	191,967	7,605,758
Assigned	1,750,310	-	-	-	-	-	1,750,310
Unassigned	7,113,261	-	(249,897)	-	(345,956)	(566,304)	5,951,104
Total fund balances (deficits)	12,065,640	4,521,764	(249,897)	7,413,791	(345,956)	223,415	23,628,757
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 19,053,470	4,692,679	1,376,422	8,151,886	2,989,841	1,076,279	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.	124,318,008
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	2,057,984
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:	
Bonds and notes payable	(48,846,002)
Capital leases payable	(871,863)
Unamortized debt premiums	(1,817,852)
Accrued compensated absences	(2,160,923)
Accrued self-insurance liability	(1,074,710)
Other postemployment benefits	(1,828,689)
Net pension liability with related deferred inflows and outflows of resources	(9,300,898)
City pension liability	(426,127)
Deferred charge on refunding	(140,909)
Landfill postclosure care costs	(345,924)
Accrued interest on debt	(472,667)

Net position of governmental activities **\$ 82,718,185**

See accompanying notes to financial statements.

CITY OF AUBURN, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2017

	General	Community Development Programs	Tax Increment Financing	Capital Projects	City Special	Other Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	\$ 48,639,845	-	-	-	-	-	48,639,845
Intergovernmental	29,282,468	861,925	-	-	276,084	3,264,847	33,685,324
Licenses and permits	364,352	-	-	-	-	-	364,352
Charges for services	2,423,895	-	-	-	200	852,818	3,276,913
Other income	105,113	296,678	71,241	169	150,210	130,710	754,121
Interest income	61,094	-	-	48,725	1,059	1,245	112,123
Total revenues	80,876,767	1,158,603	71,241	48,894	427,553	4,249,620	86,832,678
Expenditures:							
Current:							
General government	9,701,998	1,027,633	969,429	-	31,955	167,265	11,898,280
Public safety	9,521,507	-	-	-	293,248	-	9,814,755
Health, welfare and recreation	1,508,814	-	-	-	79,150	332,593	1,920,557
Public works	5,437,748	-	-	-	160,378	-	5,598,126
Other agencies	3,529,357	-	-	-	-	-	3,529,357
Education	42,169,465	-	-	-	-	3,764,912	45,934,377
Unclassified	303,443	-	-	57,550	-	1,235	362,228
Capital outlay	36,962	-	373,424	5,801,594	-	-	6,211,980
Debt service	6,340,680	-	966,538	-	117,434	-	7,424,652
Total expenditures	78,549,974	1,027,633	2,309,391	5,859,144	682,165	4,266,005	92,694,312
Excess (deficiency) of revenues over (under) expenditures	2,326,793	130,970	(2,238,150)	(5,810,250)	(254,612)	(16,385)	(5,861,634)
Other financing sources (uses):							
Issuance of long-term debt	-	-	-	5,030,000	-	-	5,030,000
Premium on issuance of debt	-	-	-	382,170	-	-	382,170
Transfers to/from other funds	(1,471,787)	-	1,439,316	-	100,000	(67,529)	-
Total other financing sources (uses)	(1,471,787)	-	1,439,316	5,412,170	100,000	(67,529)	5,412,170
Net change in fund balances	855,006	130,970	(798,834)	(398,080)	(154,612)	(83,914)	(449,464)
Fund balances (deficits), beginning of year, as restated	11,210,634	4,390,794	548,937	7,811,871	(191,344)	307,329	24,078,221
Fund balances (deficits), end of year	\$ 12,065,640	4,521,764	(249,897)	7,413,791	(345,956)	223,415	23,628,757

See accompanying notes to financial statements.

CITY OF AUBURN, MAINE
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2017

Net change in fund balances - total governmental funds (from Statement 4)	\$	(449,464)
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Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which depreciation expense exceeded capital outlay in the current period:

Capital outlays recorded as expenditures in governmental funds		4,959,596
Depreciation not reported in governmental funds		(7,564,353)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This represents the change in unavailable revenue - property taxes.

126,022

The issuance of long-term debt (e.g., bonds, notes and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This is the amount by which repayments exceeded proceeds:

Issuance of long-term debt		(5,030,000)
Principal payments on long-term debt and capital leases		8,864,234
Premium on issuance of debt		(382,170)
Amortization of bond premium		173,392
Deferred charge on refunding		14,091

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds; alternatively, some expenditures using current financial resources are not expenses in the statement of activities:

Accrued compensated absences		43,484
Accrued self-insurance liability		118,979
Other postemployment benefits		(204,327)
Net pension liability with related deferred inflows and outflows of resources		(1,398,857)
City pension liability		54,018
Landfill postclosure care costs		126,131
Accrued interest on debt		88,292

Change in net position of governmental activities (see Statement 2)	\$	(460,932)
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See accompanying notes to financial statements.

CITY OF AUBURN, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance -- Budget and Actual
For the Year Ended June 30, 2017

	Budgeted Amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes:				
Real and personal property	\$ 44,187,435	44,187,435	44,483,069	295,634
Excise and registrations	3,365,000	3,365,000	4,005,199	640,199
Interest on delinquent taxes	150,000	150,000	151,577	1,577
Total taxes	47,702,435	47,702,435	48,639,845	937,410
Intergovernmental:				
State revenue sharing	1,468,313	1,468,313	1,485,600	17,287
School subsidy	21,373,337	21,373,337	21,373,338	1
Homestead	750,000	750,000	750,000	-
BETE	1,755,000	1,755,000	1,789,104	34,104
Other:				
School Department	296,044	296,044	382,240	86,196
Tax sharing/in lieu of	250,000	250,000	254,387	4,387
Municipal	828,604	828,604	735,962	(92,642)
Total intergovernmental	26,721,298	26,721,298	26,770,631	49,333
Other revenue:				
Licenses and permits	264,000	264,000	364,352	100,352
Charges for services:				
Municipal	1,864,624	1,864,624	1,887,672	23,048
School	518,496	518,496	386,407	(132,089)
Fines, forfeits and penalties	68,000	68,000	62,259	(5,741)
Interest:				
Municipal	10,000	10,000	60,416	50,416
Miscellaneous	57,500	57,500	42,854	(14,646)
Total other revenue	2,782,620	2,782,620	2,803,960	21,340
Total revenues	77,206,353	77,206,353	78,214,436	1,008,083

CITY OF AUBURN, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in
Fund Balances -- Budget and Actual
For the Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
General government:				
Mayor and council	\$ 78,464	78,464	80,986	(2,522)
Economic and community development	1,938,437	1,940,437	1,393,051	547,386
City manager	378,880	378,880	283,361	95,519
City clerk	177,906	177,906	183,630	(5,724)
Finance	637,754	637,754	643,411	(5,657)
Human resources	150,435	150,435	100,012	50,423
Information and communication technology	479,324	520,446	521,144	(698)
Legal services	45,650	45,650	149,415	(103,765)
Facilities	645,756	650,572	611,206	39,366
Worker's compensation (transfer to reserve)	522,088	522,088	522,088	-
Benefits and wage increases	5,274,528	5,274,528	5,271,715	2,813
Total general government	10,329,222	10,377,160	9,760,019	617,141
Public safety:				
Fire	4,049,396	4,049,396	4,447,164	(397,768)
Fire EMS transport	490,997	490,997	434,369	56,628
Police	3,875,113	3,875,113	3,956,465	(81,352)
Water and sewer	599,013	599,013	610,559	(11,546)
Total public safety	9,014,519	9,014,519	9,448,557	(434,038)
Health, welfare and recreation:				
Health and social services	73,696	73,696	70,040	3,656
Health and social services - public assistance	97,778	97,778	178,352	(80,574)
Recreation and special events	341,772	341,772	291,306	50,466
Library	979,516	979,516	969,116	10,400
Total health, welfare and recreation	1,492,762	1,492,762	1,508,814	(16,052)
Public services:				
Public services	4,496,349	4,503,549	4,526,467	(22,918)
Solid waste disposal	932,689	932,689	911,281	21,408
Total public services	5,429,038	5,436,238	5,437,748	(1,510)
Other agencies:				
County tax	2,167,824	2,167,824	2,167,824	-
Auburn-Lewiston Airport	106,000	106,000	105,688	312
Lewiston-Auburn Transit Committee	182,244	182,244	182,244	-
Lewiston-Auburn E911 Center	1,088,857	1,088,857	1,073,601	15,256
Total other agencies	3,544,925	3,544,925	3,529,357	15,568

CITY OF AUBURN, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in
Fund Balances -- Budget and Actual
For the Year Ended June 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures, continued:				
Education	\$ 40,743,368	40,743,368	39,657,628	1,085,740
Other appropriations:				
Tax sharing	270,000	270,000	245,721	24,279
Overlay/abatements	-	-	57,722	(57,722)
Debt service - principal	5,428,894	5,428,894	5,461,656	(32,762)
Debt service - interest and other	977,951	977,951	879,024	98,927
Emergency reserve	375,289	375,289	-	375,289
Total other appropriations	7,052,134	7,052,134	6,644,123	408,011
Total expenditures	77,605,968	77,661,106	75,986,246	1,674,860
Excess (deficiency) of revenues over (under) expenditures	(399,615)	(454,753)	2,228,190	2,682,943
Other financing sources (uses):				
Transfers in from other funds	1,592,536	1,592,536	1,605,347	12,811
Transfers to other funds	(2,924,803)	(2,924,803)	(3,077,134)	(152,331)
Budgeted use of surplus - City	825,000	825,000	-	(825,000)
Use of carryforwards - City	-	55,138	-	(55,138)
Budgeted use of surplus - School	906,882	906,882	-	(906,882)
Total other financing sources (uses)	399,615	454,753	(1,471,787)	(1,926,540)
Net change in fund balance - budgetary basis	-	-	756,403	756,403
Fund balance, July 1 - budgetary basis			12,139,815	
Fund balance, June 30 - budgetary basis			12,896,218	
Reconciliation to GAAP basis:				
Reserve funds deficit fund balance			(830,578)	
Fund balance, June 30 - GAAP basis			\$ 12,065,640	

See accompanying notes to financial statements.

CITY OF AUBURN, MAINE
Statement of Net Position
Proprietary Funds
June 30, 2017

	Ingersoll Turf Facility	NSB Ice Arena	Centralized School Lunch	Totals
ASSETS				
Current assets:				
Cash and cash equivalents	\$ -	91,189	288,689	379,878
Accounts receivable	-	23,721	-	23,721
Intergovernmental receivables	-	-	84,394	84,394
Inventory	-	-	29,485	29,485
Interfund receivables	49,158	-	-	49,158
Total current assets	49,158	114,910	402,568	566,636
Noncurrent assets:				
Capital assets:				
Land improvements	18,584	-	-	18,584
Buildings	672,279	58,223	-	730,502
Equipment	86,625	424,955	100,813	612,393
Vehicles	-	-	38,789	38,789
Less accumulated depreciation	(610,082)	(178,438)	(72,584)	(861,104)
Total noncurrent assets	167,406	304,740	67,018	539,164
Total assets	216,564	419,650	469,586	1,105,800
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pensions	-	70,016	60,311	130,327
Total deferred outflows of resources	-	70,016	60,311	130,327
LIABILITIES				
Current Liabilities:				
Accounts payable	402	6,951	476	7,829
Interfund payables	-	861,667	30,596	892,263
Total current liabilities	402	868,618	31,072	900,092
Noncurrent liabilities:				
Accrued compensated absences	-	-	9,178	9,178
Net pension liability	-	161,960	139,512	301,472
Total noncurrent liabilities	-	161,960	148,690	310,650
Total liabilities	402	1,030,578	179,762	1,210,742
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pensions	-	8,454	7,282	15,736
Total deferred inflows of resources	-	8,454	7,282	15,736
NET POSITION				
Net investment in capital assets	167,406	304,740	67,018	539,164
Restricted	48,756	-	275,835	324,591
Unrestricted	-	(854,106)	-	(854,106)
Total net position	\$ 216,162	(549,366)	342,853	9,649

See accompanying notes to financial statements.

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2017

	Ingersoll Turf Facility	NSB Ice Arena	Centralized School Lunch	Totals
Operating revenues:				
Charges for services	\$ 180,222	984,293	218,562	1,383,077
Intergovernmental	-	-	1,388,744	1,388,744
Total operating revenue	180,222	984,293	1,607,306	2,771,821
Operating expenses:				
Personnel	95,234	330,274	640,911	1,066,419
Food	-	-	785,701	785,701
Supplies	2,664	67,903	-	70,567
Utilities	19,061	247,481	-	266,542
Contracted services	10,687	33,578	-	44,265
Repairs and maintenance	3,379	34,708	50,616	88,703
Rent	-	506,484	-	506,484
Depreciation	28,253	43,282	6,782	78,317
Other expenses	-	6,991	66,636	73,627
Total operating expenses	159,278	1,270,701	1,550,646	2,980,625
Operating income (loss)	20,944	(286,408)	56,660	(208,804)
Nonoperating revenue (expense):				
Pension expense	-	(23,100)	(25,686)	(48,786)
Total nonoperating expense	-	(23,100)	(25,686)	(48,786)
Change in net position	20,944	(309,508)	30,974	(257,590)
Total net position (deficit), July 1	195,218	(239,858)	311,879	267,239
Total net position (deficit), June 30	\$ 216,162	(549,366)	342,853	9,649

See accompanying notes to financial statements.

CITY OF AUBURN, MAINE
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2017

	Ingersoll Turf Facility	NSB Ice Arena	Centralized School Lunch	Totals
Cash flows from operating activities:				
Cash received from customers	\$ 181,222	986,978	218,562	1,386,762
Cash received from federal and state grants	-	-	1,365,844	1,365,844
Cash paid to suppliers for goods and services	(35,970)	(896,259)	(909,493)	(1,841,722)
Cash paid to employees for services	(95,234)	(330,274)	(642,908)	(1,068,416)
Net cash provided by (used in) operating activities	50,018	(239,555)	32,005	(157,532)
Cash flows from noncapital financing activities:				
Net change in interfund loans	(50,018)	400,967	19,399	370,348
Net cash provided by (used in) noncapital financing activities	(50,018)	400,967	19,399	370,348
Cash flows from capital and related financing activities:				
Purchase of capital assets	-	(161,460)	-	(161,460)
Net cash used in capital and related financing activities	-	(161,460)	-	(161,460)
Net increase (decrease) in cash and cash equivalents	-	(48)	51,404	51,356
Cash and cash equivalents, July 1	-	91,237	237,285	328,522
Cash and cash equivalents, June 30	-	91,189	288,689	379,878
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	20,944	(286,408)	56,660	(208,804)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	28,253	43,282	6,782	78,317
(Increase) decrease in assets:				
Accounts receivable	1,000	13,325	-	14,325
Intergovernmental receivables	-	-	(22,900)	(22,900)
Inventory	-	-	(7,016)	(7,016)
Increase (decrease) in liabilities:				
Accounts payable	(179)	886	476	1,183
Accrued payroll	-	-	(4,133)	(4,133)
Accrued compensated absences	-	-	2,136	2,136
Unearned revenue	-	(10,640)	-	(10,640)
Total adjustments	29,074	46,853	(24,655)	51,272
Net cash provided by (used in) operating activities	\$ 50,018	(239,555)	32,005	(157,532)

See accompanying notes to financial statements.

CITY OF AUBURN, MAINE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2017

	Agency Funds	Private- purpose Trust Funds
ASSETS		
Cash and cash equivalents	\$ 159,337	123,349
Accounts receivable	6,138	-
Interfund receivables	62,471	-
Total assets	227,946	123,349
LIABILITIES		
Accrued payroll	35,657	-
Interfund payables	-	15,992
Amounts held for others	192,289	-
Total liabilities	227,946	15,992
NET POSITION		
Held in trust	\$ -	107,357

See accompanying notes to financial statements.

CITY OF AUBURN, MAINE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2017

	Private- purpose Trust Funds
Additions:	
Interest income	\$ 1,227
Total additions	1,227
Deductions:	
Scholarships	8,200
Total deductions	8,200
Change in net position	(6,973)
Net position - beginning	114,330
Net position - ending	\$ 107,357

See accompanying notes to financial statements.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements
June 30, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Auburn, Maine was incorporated in 1869 under the laws of the State of Maine. The City operates under a Mayor-Council and City Manager form of government and provides the following services: general governmental services, public safety, public works (highways, streets, and sidewalks), health and social services, sanitation, culture and recreation, planning and permitting, education and public improvements. The Council is made up of seven members and one mayor elected by registered voters.

The accounting policies of the City of Auburn conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant of such policies.

A. Reporting Entity

In evaluating how to define the reporting entity, for financial statement purposes, management has considered all potential component units. The decision to include a potential component unit was made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, investment earnings, and charges for services are susceptible to accrual. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Community Development Programs Special Revenue Fund* accounts for the federal grants obtained and expended under the Housing and Community Development Act of 1974, as amended, for the development of viable urban communities.

The *Tax Increment Financing Special Revenue Fund* accounts for the capturing of new tax revenue and expenditures the City is allowed to allocate to pay for public purpose economic development projects and job creation.

The *Capital Projects Fund* accounts for the financial resources and expenditures related to the City's annual capital improvement program, which includes improvements to School Department buildings and other municipal facilities, general street rehabilitation and the purchase of major capital items.

The *City Special Revenue Fund* accounts for the revenues and expenditures of federal, State and local grants that are restricted by law or contractual agreement to specific purposes.

The government reports the following major enterprise funds:

The *Ingersoll Turf Facility Fund* accounts for the activities of the indoor turf facility. The Facility operates an indoor venue for residents, various youth organizations, senior organizations, and school teams. The Ingersoll Turf Facility opened in October 2015, and was created from the repurposing of the old Ingersoll Ice Arena.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The *Norway Savings Bank Ice Arena Fund* accounts for the activities of the arena. The arena operates a dual rink for residents, youth hockey organizations, and school teams.

The *Centralized School Lunch Fund* accounts for the School Department's lunch program, including breakfast and lunch provided for the students of the City's school system.

Additionally, the City reports the following fund types:

Private-purpose Trust Funds are used to report the activity for bequests left for charitable payments of scholarship awards. These assets are held by the City in a trustee capacity, whereby the original bequest is preserved as nonexpendable and the accumulated interest earnings are available to provide for educational awards.

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency Funds account for assets held by the City as an agent for individuals, private organizations, other governments and/or funds. The City of Auburn serves as an agent for the various school activity accounts as well as the RETC and AVEC programs.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's governmental activities and business-type activities. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary fund are charges to users, however, the Centralized School Lunch fund includes as operating revenues federal reimbursement received as part of providing breakfast and lunch to students as those revenues are used to operate the School's nutrition program; operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. City policy is that deposits can only be made in financial institutions insured by the FDIC. The City's investment policy authorizes investments in obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, certain corporate bonds, certain certificates of deposit and certain money market funds. The City invests its funds in an effort to ensure preservation of capital, remain sufficiently liquid, and attain a reasonable market rate of return, while remaining within the guidelines as provided by the City's Investment Policy.

Investments are reported at fair value.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "interfund receivables/payables."

Receivables are shown net of allowances for uncollectible amounts as necessary.

Interest at the rate of 7% per annum was charged on any amounts remaining unpaid after these respective due dates.

Under State law, tax liens are placed on real property if the taxes become delinquent. The lien process may commence after the expiration of eight months and within one year after the date of the tax commitment. The City has the authority to foreclose on real property if the tax lien and associated costs of filing the lien remain unpaid eighteen months after the date of filing.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and during the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred inflows of resources - unavailable revenues.

3. Inventories and Prepaid Items

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. Inventories (consisting of food and supplies) include the value of government surplus items donated to the Centralized School Lunch Program. The costs of all other governmental fund type inventories are recorded as expenditures when purchased rather than when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar assets, and capital assets received in a service concession arrangement are recorded at acquisition value.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. All depreciable capital assets are depreciated using the straight-line method over the estimated useful lives as follows:

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Vehicles	3 – 15 years
Equipment	5 – 15 years
Buildings and Building Improvements	10 – 40 years
Improvements other than Buildings	10 years
Infrastructure	10 – 60 years

5. Deferred Inflows and Outflows of Resources

In addition to assets and liabilities, the statement of net position and balance sheet will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time. The governmental funds only report a deferred inflow of resources, unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The governmental activities have deferred outflows and inflows that relate to the net pension liability, which include the City's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between City contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period. Deferred inflows of resources also include a deferred charge on refunding, which results from the difference in the carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

6. Compensated Absences

Under terms of union contracts and personnel administration policies, employees are granted vacation and sick leave in varying amounts and are, in some cases, entitled to payment for unused vacation and sick leave upon termination or retirement. All vacation pay and vested sick leave is accrued as a liability in the government-wide financial statements. In the fund financial statements, no amount is recorded unless the amount is to be paid out shortly after year-end, but the full liability is recorded in the government-wide statements.

7. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, if material to basic financial statements, are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

8. Fund Equity

In the fund financial statements, governmental fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which those funds can be spent. The Finance Director is authorized to classify the fund balances through the Fund Balance Policy adopted by the Auburn City Council on June 20, 2011. The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the government imposes on itself at its highest level of decision making authority, the City Council by formal action, passage of a resolution, as required by the Fund Balance Policy adopted by City Council on June 11, 2011, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. The City Council has by resolution authorized the Finance Director to assign fund balance. The Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.
- *Unassigned* – resources which have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The government’s highest level of decision-making authority, City Council, has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. Both actions, committing or un-committing fund balance, require the City Council to pass a resolution prior to year-end. Likewise, management or City Council may assign unspent budgeted amounts to specific purposes in the General Fund at year-end based on department requests. Unlike commitments, assignments do not need formal action to be taken for the removal of an assignment.

Although not a formal policy, when both restricted and unrestricted resources are available for use, it is the government’s intent to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the government’s intent to use committed or assigned resources first, and then unassigned resources as they are needed.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

9. Use of Estimates

Preparation of the City's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

10. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) and Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Budgets are adopted for the General Fund only and are adopted on a basis consistent with generally accepted accounting principles (GAAP) except as noted on Statement 6. All unexpended annual appropriations, other than encumbrances, lapse at the close of the fiscal year.

Each year, all departments of the City submit requests for appropriations to the City's Manager so that a budget may be prepared. On or before April 30, the proposed budget is presented to the City Council for review. The Council holds public hearings and a final budget must be prepared and adopted no later than June 30.

The appropriated budget is prepared by department. The department managers may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Manager. The legal level of budgetary control (level at which expenditures may not legally exceed appropriations without seeking approval of the City Council) is the total appropriation resolve level. Supplemental budgetary appropriations must be approved by the City Council.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

B. Excess of Expenditures over Appropriations

For the year ended June 30, 2017, expenditures exceeded appropriation in the following general fund categories: Mayor and council, \$2,522; City clerk, \$5,724; Finance, \$5,657; Information and communication technology, \$698; Legal services, \$103,765; Fire, \$397,768; Police, \$81,352; Water and sewer, \$11,546; Health and social services – public assistance, \$80,574; Public services, \$22,918; Overlay, \$57,722; and Debt service – principal, \$32,762. In total, the City's expenditures were \$1,674,860 less than appropriations.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, Continued

C. Deficit Fund Equity

At June 30, 2017, the City had the following funds with a deficit fund balance/net position: Tax Increment Financing, \$249,897; City Special Revenue, \$345,956; 211 Fairview, \$566,304; and Norway Savings Bank Arena (Proprietary), \$549,366.

Additionally, within the City Special Revenue Fund, the following grants had deficit fund balances at June 30, 2017: Winter Festival, \$1,530; Maine DOT, \$300,768; Homeland Security, \$73,633; Law Enforcement Training, \$5,669; HEAPP, \$15,906; Work4ME-PAL, \$13,692; Recreational Trails Grant, \$2,597; and EDI Grant, \$1,484,407.

These deficits result in a deficit in the fund as a whole at June 30, 2017 of \$345,956.

Revenue to offset the 211 Fairview deficit is expected from a future property sale in fiscal year 2017-2018 to Bedard Medical Equipment and Supplies. Future revenues and transfers from the General Fund are expected to fund the remaining deficit fund balances.

D. Budget Basis of Accounting vs. GAAP Basis of Accounting

The City's budget is reported on a modified accrual basis except that in the current year, certain workers compensation and unemployment payments were not budgeted, which were included in General Fund reserves.

Additionally, certain on-behalf payments made by the State of Maine to the Maine Public Employees Retirement System (Maine PERS) for teachers and certain other School employees are not budgeted. Such on-behalf payments amounted to \$2,511,837 in 2017. These amounts have been included as intergovernmental revenue and an education expense/expenditure on Statement 2 and in the General Fund on Statement 4 (GAAP basis). There is no effect on net position/fund balance at the end of the year.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

1. Deposits

Custodial Credit Risk: Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of June 30, 2017, the City deposits amounted to \$5,994,064 with bank balances of \$6,367,752. The City does not have a deposit policy for custodial credit risk. None of the City's total bank balance was exposed to custodial credit risk.

2. Investments

Maine statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and certain corporate stocks and bonds. The City has an investment policy, adopted by the City Council in 1995, which further defines the investments in which the City's available funds are permitted to be invested. At June 30, 2017, all the City's investments were in money market accounts or certificates of deposits, both of which have been included above under the disclosure on deposits.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

III. DETAILED NOTES ON ALL FUNDS, Continued

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the City's investments are level 1 inputs.

Deposits and investments have been reported as either cash and cash equivalents or as investments as follows in the financial statements:

Reported in governmental funds	\$ 17,771,502
Reported in proprietary funds	379,878
Reported in fiduciary funds	282,686
Total reported	\$ 18,434,066
Disclosed as deposits (above)	\$ 5,994,064
Disclosed as investments (above)	12,440,002
Total reported	\$ 18,434,066

B. Receivables

Receivables as of June 30, 2017, for the City's individual major funds, nonmajor funds and business-type enterprise funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General Fund	Community Dev. Programs	TIF Fund	Enterprise Funds	City Special	Other Gov't Funds	Fiduciary Funds	Total
Receivables:								
Taxes	\$ 2,226,590	-	-	-	-	-	-	2,226,590
Accounts	1,802,124	1,887	367,984	23,721	-	16,406	6,138	2,218,260
Loans	1,178,773	5,244,896	-	-	1,303,842	-	-	7,727,511
Intergovernmental	-	2,011,713	-	84,394	1,402,156	588,779	-	4,087,042
Gross receivables	5,207,487	7,258,496	367,984	108,115	2,705,998	605,185	6,138	16,259,403
Less: allowance for uncollectible	(448,286)	(2,712,445)	-	-	-	-	-	(3,160,731)
Total net receivables	\$ 4,759,201	4,546,051	367,984	108,115	2,705,998	605,185	6,138	13,098,672

Property taxes levied during fiscal year 2017 are recorded as receivables. The receivables collected during the fiscal year ended June 30, 2017 and during the 1st 60 days of fiscal year 2018 are recognized as revenues in the Governmental Funds, in fiscal year 2017. Receivables of \$2,057,984, estimated to be collectible subsequent to the 60 day period are considered to be unavailable revenues. Prior year tax levies were recorded using the same principle.

C. Property Taxes

The City's property tax is levied on the assessed value listed as of the prior April 1 for all real and taxable personal property located in the City. Assessed values are periodically established by the Assessor at 100% of the assumed market value. Property taxes were levied July 25, 2016 on the assessed values of real property as of April 1, 2016. Taxes were due September 15, 2016 and March 15, 2017. The assessed value of \$1,998,286,739 was 101% of the 2017 state valuation of \$1,983,950,000.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

III. DETAILED NOTES ON ALL FUNDS, Continued

The City is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$540,920 for the year ended June 30, 2017.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The City has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property taxes levied during the year ended were recorded as receivables at the time the levy was made. The receivables collected during the year ended and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as unavailable revenues.

The following summarizes the periods ended June 30, 2017 and 2016 levies:

	<u>2017</u>	<u>2016</u>
Valuation:		
Real property	\$1,852,057,439	1,831,661,043
Personal property	146,229,300	162,903,400
<hr/>		
Assessed value (less exempt properties)	1,998,286,739	1,994,564,443
Tax rate (per \$1,000)	22.35	21.25
<hr/>		
Commitment	44,661,709	42,384,494
Supplemental taxes assessed	17,205	75,475
	44,678,914	42,459,969
<hr/>		
Less:		
Collections and abatements	43,627,568	41,444,901
<hr/>		
Receivable at June 30	\$ 1,051,346	1,015,068
<hr/>		
Due date(s)	9/15/16	9/15/15
	3/15/17	3/15/16
<hr/>		
Interest rate charged on delinquent taxes	7.0%	7.0%
Collection rate	97.65%	97.61%

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

III. DETAILED NOTES ON ALL FUNDS, Continued

D. Capital Assets

Capital asset activity for the year ended June 30, 2017 was as follows:

	Balance June 30, <u>2016</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2017</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 7,489,841	-	-	7,489,841
Construction in progress	2,150,111	2,866,645	770,900	4,245,856
Total capital assets, not being depreciated	9,639,952	2,866,645	770,900	11,735,697
Capital assets, being depreciated:				
Buildings and building improvements	78,322,700	908,482	-	79,231,182
Equipment	6,445,686	147,196	-	6,592,882
Vehicles	10,707,230	548,003	236,790	11,018,443
Infrastructure	112,255,176	1,260,170	-	113,515,346
Total capital assets being depreciated	207,730,792	2,863,851	236,790	210,357,853
Less accumulated depreciation for:				
Buildings and building improvements	37,404,352	2,077,443	-	39,481,795
Equipment	4,561,866	380,653	-	4,942,519
Vehicles	6,619,508	784,129	236,790	7,166,847
Infrastructure	41,862,253	4,322,128	-	46,184,381
Total accumulated depreciation	90,447,979	7,564,353	236,790	97,775,542
Total capital assets being depreciated, net	117,282,813	(4,700,502)	-	112,582,311
Governmental activities				
capital assets, net	\$ 126,922,765	(1,833,857)	770,900	124,318,008

	Balance June 30, <u>2016</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2017</u>
Business-type activities:				
Capital assets, being depreciated:				
Improvements other than buildings	\$ 18,584	-	-	18,584
Buildings and building improvements	708,184	22,318	-	730,502
Equipment	473,251	139,142	-	612,393
Vehicles	38,789	-	-	38,789
Total capital assets being depreciated	1,238,808	161,460	-	1,400,268
Less accumulated depreciation for:				
Improvements other than buildings	18,584	-	-	18,584
Buildings and building improvements	504,014	26,436	-	530,450
Equipment	221,400	51,881	-	273,281
Vehicles	38,789	-	-	38,789
Total accumulated depreciation	782,787	78,317	-	861,104
Total capital assets being depreciated, net	456,021	83,143	-	539,164
Business-type activities capital				
assets, net	\$ 456,021	83,143	-	539,164

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

III. DETAILED NOTES ON ALL FUNDS, Continued

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 513,432
Public safety	434,950
Public works, including depreciation of general infrastructure assets	4,566,347
Health, welfare and recreation	274,571
Education	1,775,053

Total depreciation expense – governmental activities \$ 7,564,353

Business-type activities:	
Ingersoll Turf Facility	\$ 28,253
Norway Savings Bank Ice Arena	43,282
Centralized School Lunch	6,782

Total depreciation expense – business-type activities \$ 78,317

E. Tax Increment Financing Districts

The City currently has nineteen tax increment financing (TIF) districts, thirteen of which were active during the year ended June 30, 2017. Two of the nineteen districts never became active, and four have expired, leaving thirteen active TIF districts (numbers 4 – 19 below, less #5, #7, #11, and #15, which is combined with #14. TIF #11 recorded a transfer out of \$50,000 to mostly close out the fund but is not an active TIF district. The objective of these TIF districts is to stimulate new investment in the community by financing, through various tax increment financing projects, various public improvements. Taxes derived from increased assessed valuation within the districts can be "captured" for approved uses. Expenditures in any given year may exceed captured values in that year as a result of balances available in TIF accounts from prior periods.

The following is a brief description of each:

#4 TAMBRANDS - This TIF was established in 1998 and encompasses 40 acres, all the value of which is represented by personal property. The original value was \$1,702,000. 100% of the tax revenue associated with increased value within the TIF is captured, 35% of which is used to fulfill the obligations under a credit enhancement agreement. During 2017, \$976,638 was captured, of which \$400,000 was recorded in the General Fund and \$576,638 was recorded in the TIF Fund. During 2017, \$857,364 was expended, of which \$400,000 was expended in the General Fund and \$457,364 was expended in the TIF Fund.

#6 TAMBRANDS II - This TIF was established in 2001 and encompasses 84 acres. The original value was \$520,900. 100% of the tax revenue associated with increased value within the TIF is captured, 40% of which is used to fulfill the obligations under a credit enhancement agreement. During 2017, \$176,599 was captured and recorded in the TIF Fund. During 2017, \$70,639 was expended in the TIF Fund.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

III. DETAILED NOTES ON ALL FUNDS, Continued

#8 Gates Formed Fiber - This TIF was established in 2001 and encompasses 54 acres. The original value was \$366,000. 100% of the tax revenue associated with increased value within the TIF can be captured, 40% of which is used to fulfill the obligations under a credit enhancement agreement. During 2017, \$77,186 was captured and recorded in the TIF Fund. During 2017, \$180,874 was expended in the TIF Fund.

#9 Mall Area - This TIF was established in 2002 and amended in both 2006 and 2007. The TIF as amended encompasses 57.74 acres. The amended base value is \$5,956,300. 100% of the tax revenue associated with increased value within the TIF is captured and used for public improvements. During 2017, \$372,780 was captured and recorded in the TIF Fund, and \$761,831 was expended in the TIF Fund. The expenditures included balances from prior years that remained in the TIF Fund for future public improvements.

#10 The Downtown Area - This TIF was established in 2002 and amended in 2012, and encompasses 119.31 acres. The original value was \$83,577,800. 100% of the tax revenue associated with increased value within the TIF can be captured. During 2017, \$814,005 was captured and recorded in the TIF Fund. During 2017, \$1,504,368 was expended in the TIF Fund from current year captured and unexpended balances from prior years that remained in the TIF Fund for public improvements.

#12 Auburn Industrial Park - This TIF was established in 2006 and encompasses 144 acres. The original value was \$334,200. 100% of the tax revenue associated with the increased value within the TIF is captured and will be dedicated to public improvements. During 2017, \$188,172 was captured and recorded in the TIF Fund, and \$165,537 was expended in the TIF Fund.

#13 Retail Development - This TIF was established in 2007 and encompasses 29.67 acres. The original value was \$5,425,400. 100% of the tax revenue associated with the increased value within the TIF can be captured, with a sliding scale of 30% to 47% to be used to fulfill obligations under a credit enhancement agreement that has established benchmarks triggering payments for growth in value; and the balance restricted for public infrastructure improvements. During 2017, \$159,825 was captured and recorded in the TIF Fund. During 2017, \$309,825 was expended in the TIF Fund from current year captured and unexpended balances from prior years that remained in the TIF Fund for public improvements.

#14 & #15 Auburn Mall - This TIF was established in 2005 and encompasses 47.44 acres. The original value was \$12,719,900. 100% of the tax revenue associated with increased value within the TIF can be captured, 47% of which is used to fulfill the obligations under a credit enhancement agreement. During 2017, \$611,780 was captured, of which \$224,242 was recorded in the General Fund and \$387,538 was recorded in the TIF Fund. During 2017, \$511,779 was expended, of which \$224,242 was expended in the General Fund and \$287,536 was expended in the TIF Fund.

#16 Webster School Housing - This TIF was established in 2010 and encompasses 1.4 acres. The original value was \$522,800. 60% of the tax revenue associated with increased value within the TIF can be captured, of which 100% is used to fulfill the obligations under a credit enhancement agreement. During 2017, \$29,290 was captured and recorded in the TIF Fund, and \$29,290 was expended in the TIF Fund.

#17 Bedard Medical - This TIF was established in 2011 and encompasses 3.8 acres. The original value was \$468,800. 40% of the tax revenue associated with increased value within the TIF can be captured, and is used to fulfill the obligations under a credit enhancement agreement. During 2017, \$30,978 was captured and recorded in the TIF Fund. The balance remains in the TIF Fund for future public improvements.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

III. DETAILED NOTES ON ALL FUNDS, Continued

#18 Slap Shot LLC- This TIF was established in 2013 and encompasses 8.5 acres. The original value was \$1,564,100. For the first 5 years of the TIF, 100% of the tax revenue associated with increased value within the TIF will be captured and used to fulfill the obligations under a credit enhancement agreement. During 2017, \$134,178 was captured and recorded in the TIF Fund.

#19 Hartt Transport – This TIF was established in 2014 and encompasses 8.5 acres. The original value was \$1,178,340. 40% of the tax revenue associated with increased value within the TIF can be captured, and is used to fulfill the obligations under a credit enhancement agreement. During 2017, \$29,945 was captured and recorded in the TIF Fund, and \$29,945 was expended in the TIF Fund.

F. Interfund Receivables and Payables and Transfers

The composition of interfund balances as of June 30, 2017 is as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 3,021,419	-	1,605,347	3,077,134
Community Dev. Programs	146,628	-	-	-
Tax Incrementing Financing	-	1,626,319	2,977,134	1,537,818
Capital Projects	3,208,302	-	-	-
City Special Revenue	-	3,326,818	100,000	-
Other Governmental Funds	208,307	834,893	-	67,529
Fiduciary Funds	62,471	15,992	-	-
Enterprise Funds:				
Ingersoll Turf Facility	49,158	-	-	-
Norway Savings Bank Ice Arena	-	861,667	-	-
Centralized School Lunch	-	30,596	-	-
Totals	\$ 6,696,285	6,696,285	4,682,481	4,682,481

Interfund receivables and payables represent outstanding balances between funds that result from timing differences between when transactions are recorded in the accounting system, and when payments between funds are settled. Transfers are used to move revenues from the general fund to finance various other fund's programs or activities in accordance with budgetary authorizations.

G. Construction Contracts and Other Commitments

The following is a list of the City's open contracts as of June 30, 2017:

	<u>Contract Total</u>	<u>Percentage Complete</u>	<u>Billed to Date</u>	<u>Balance Remaining</u>
South Main St Phase II	\$ 1,192,197	98.33%	1,172,335	19,862
2017 Road Reclamation	790,000	20.63%	162,987	627,013
Hampshire Street	1,660,206	32.98%	547,614	1,112,592
2017 Sidewalks	238,435	61.09%	145,651	92,784
Ash Landfill Forced Main	373,635	0.00%	-	373,635
Engine 5 Roof Replacement	67,680	95.00%	64,296	3,384
2016 Reconstruction	396,325	87.97%	348,636	47,689
2017 Re-on	715,556	10.37%	74,236	641,320
Hasty Renovation	328,654	89.03%	292,600	36,054
Senior Center	124,167	59.93%	74,413	49,754

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

III. DETAILED NOTES ON ALL FUNDS, Continued

As discussed in note II.A, Budgetary Information, encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General fund	\$ 243,949
Community development programs	312,050
Tax incremental financing	4,459
Special revenue funds	3,491
Capital project funds	3,400,888
Total	\$ 3,964,837

H. Long-term Debt

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities only. Currently, there are no general obligation bonds outstanding for business-type activities. On November 15, 2016, general obligation bonds totaling \$5,030,000 were issued and dedicated to the capital improvement program for the City and School Department.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds are generally issued as ten-year serial bonds with equal amounts of principal maturing each year. Additionally, Androscoggin County, who's bonded debt would be considered overlapping with the City of Auburn, had no outstanding debt at June 30, 2017. General obligation bonds and notes payable outstanding at June 30, 2017 are as follows:

	<u>Issued</u>	<u>Original</u>	<u>Matures</u>	<u>Interest rate</u>	<u>Outstanding balance</u>
Bonds:					
General Obligation Bonds	04/30/02	\$ 6,000,000	11/01/22	3.05%-5.25%	1,800,000
General Obligation Bonds	10/31/02	13,100,000	11/01/22	2.031%-5.031%	2,460,000
General Obligation Bonds	11/30/07	6,000,000	09/01/17	3.50%-3.65%	600,000
General Obligation Bonds	10/30/08	6,430,000	09/01/18	3.25%-4.25%	1,280,000
QZAB	01/14/11	1,000,000	01/14/20	0.14%	300,000
General Obligation Bonds	10/15/09	5,500,000	09/01/19	2.00%-3.50%	1,650,000
General Obligation Bonds	11/01/10	7,900,000	09/01/20	2.00%-2.50%	3,160,000
General Obligation Bonds	11/01/11	4,500,000	09/01/21	2.00%-2.75%	2,250,000
QZAB	07/13/12	1,057,323	07/13/22	4.40%	634,394
General Obligation Bonds	09/27/12	13,835,000	09/01/27	2.00%-4.50%	10,745,000
General Obligation Bonds	11/01/13	5,625,000	09/01/27	2.00%-3.00%	3,930,000
General Obligation Bonds	10/30/14	6,800,000	09/01/28	2.00%-4.00%	5,440,000
General Obligation Bonds	11/05/15	5,700,000	09/01/29	2.00%	5,130,000
General Obligation Bonds	03/10/16	4,250,000	09/01/26	2.00-4.00%	4,225,000
General Obligation Bonds	11/15/16	5,030,000	09/01/26	3.00%	5,030,000
Bonds payable					48,634,394

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

III. DETAILED NOTES ON ALL FUNDS, Continued

Notes:

School Revolving Loan	12/29/10	\$ 444,565	07/01/20	0.00%	177,825
School Revolving Loan	09/13/13	188,313	09/13/18	0.00%	33,783
Notes payable					211,608

Total bonds and notes payable \$ 48,846,002

Annual debt service requirements to maturity for general obligation bonds, notes, and capital leases are as follows:

Year Ending <u>June 30,</u>	<u>Bonds Payable</u>		<u>Notes Payable</u>		<u>Capital Leases</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 8,250,732	1,368,066	61,348	-	187,263	25,366
2019	7,555,732	1,130,221	61,348	-	192,516	20,114
2020	6,940,732	904,773	44,456	-	76,094	14,713
2021	6,335,732	695,165	44,456	-	78,369	12,438
2022	5,540,732	496,427	-	-	80,712	10,095
2023-2027	13,855,734	743,076	-	-	256,909	15,514
2028-2030	155,000	2,821	-	-	-	-
Total	\$ 48,634,394	5,340,549	211,608	-	871,863	98,240

For the year ended June 30, 2017, interest expense of the General Fund was \$861,111.

The City is subject to a statutory limitation by the State of Maine of its general long-term debt equal to 15% of the State's valuation of the City. At June 30, 2017, the statutory limit for the City was \$297,592,500. The City's outstanding long-term debt of \$48,846,002 at June 30, 2017 was \$248,746,498 less than the statutory limit.

The City has entered into several lease agreements as lessee for financing the acquisition of vehicles. These leases qualify as capital leases for accounting purposes, and therefore, have been recorded at the present value of future minimum lease payments as of the date of its inception. At June 30, 2017, the amount capitalized under capital leases totals \$1,353,025.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

III. DETAILED NOTES ON ALL FUNDS, Continued

Changes in General Long-term Liabilities. Long-term liability activity for the year ended June 30, 2017 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable					
General obligation bonds	\$ 52,225,126	5,030,000	8,620,732	48,634,394	8,250,732
Premium	1,609,074	382,170	173,392	1,817,852	173,391
Total bonds payable	53,834,200	5,412,170	8,794,124	50,452,426	8,424,123
Notes payable	272,956	-	61,348	211,608	61,348
Capital leases payable	1,054,017	-	182,154	871,863	187,263
Accrued compensated absences	2,204,407	43,292	86,776	2,160,923	108,046
Other postemployment benefits	1,624,362	259,272	54,945	1,828,689	-
Accrued self-insurance liability	1,193,689	325,448	444,427	1,074,710	48,814
City pension liability	480,145	37,129	91,147	426,127	93,774
Net pension liability	9,793,051	5,834,656	-	15,627,707	-
Landfill postclosure care costs	472,055	-	126,131	345,924	69,606
Accrued interest on debt	560,959	-	88,292	472,667	472,667
Governmental activities					
long-term liabilities	\$ 71,489,841	11,911,967	9,929,344	73,472,464	9,465,641
Business-type activities:					
Accrued compensated absences	7,042	2,136	-	9,178	-
Net pension liability	156,536	144,936	-	301,472	-
Business-type activities					
long-term liabilities	\$ 163,578	147,072	-	310,650	-

General fund and special revenue accounts have been used to liquidate the liability for compensated absences, landfill postclosure care cost, net pension obligation, and other postemployment benefits for governmental activities.

I. Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of bonds, notes payable and capital leases payable and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the City, through external restrictions imposed by creditors, grantors or laws, or regulations of other governments. The City's net investment in capital assets was calculated as follows at June 30, 2017:

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

III. DETAILED NOTES ON ALL FUNDS, Continued

	<u>Governmental</u>	<u>Business-type</u>
Capital assets	\$ 222,093,550	1,400,268
Accumulated depreciation	(97,775,542)	(861,104)
Bonds payable	(48,634,394)	-
Notes payable	(211,608)	-
Capital leases payable	(871,863)	-
Unamortized debt premium	(1,817,852)	-
Unspent bond proceeds	7,377,645	-
Non-capital related - unamortized debt premium	123,523	-
Total net investment in capital assets	\$ 80,283,459	539,164

J. Fund Balances

As of June 30, 2017, fund balances components consisted of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Nonspendable:			
Long-term receivables	\$ 1,178,773	3,656,152	4,834,925
Principal for permanent funds	-	69,475	69,475
Total nonspendable	1,178,773	3,725,627	4,904,400
Restricted:			
Education	2,023,296	326,824	2,350,120
Community development programs	-	865,612	865,612
Permanent funds	-	189,762	189,762
Parking	-	11,691	11,691
Total restricted	2,023,296	1,393,889	3,417,185
Committed:			
Parks and recreation	-	191,967	191,967
Capital projects	-	7,413,791	7,413,791
Total committed	-	7,605,758	7,605,758
Assigned:			
Subsequent budget	412,500	-	412,500
Reserves	19,151	-	19,151
Self-insurance	1,074,710	-	1,074,710
Encumbrances	243,949	-	243,949
Total assigned	1,750,310	-	1,750,310
Unassigned	7,113,261	(1,162,157)	5,951,104
Total fund balance	\$ 12,065,640	11,563,117	23,628,757

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

III. DETAILED NOTES ON ALL FUNDS, Continued

K. Landfill Postclosure Care Costs

State and federal laws require that the City place a final cover on its landfills when waste is no longer accepted and perform certain maintenance and monitoring functions at the sites for thirty years after closure. In addition to operating expenditures related to current activities of the landfill, a liability for the post-closure care costs are recorded in the governmental activities on the statement of net position (Statement 1).

The \$345,924 reported as landfill post-closure care liability at June 30, 2017 represents the estimated liability for post-closure care costs at that date. The cost is comprised of \$121,500 for post-closure care costs (9 years) for a brush landfill that stopped accepting debris during fiscal year 1996. The additional cost of \$224,424 represents the estimated future post-closure care cost (4 years) of a previously closed ash landfill.

The estimated total current cost of landfill post-closure care of \$345,924 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2017. Actual cost may be higher due to inflation, changes in technology, and changes in laws or regulations, or may be reduced if another governmental agency reimburses the City for a portion of the cost.

IV. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to theft of, damage to and destruction of assets, errors and omissions and natural disasters for which the City is insured through the Maine Municipal Association Risk Pool, a state-chartered risk pool established exclusively for Maine municipalities. If the assets of the Pool are at any time actuarially determined to be insufficient to enable the Pool to discharge its legal liabilities and other obligations and to maintain actuarially sound reserves, the Pool has the power to make up the deficiency by the levy of a pro-rated assessment upon Pool Members for the amount needed to make up the deficiency. Management believes that no such deficiency exists at June 30, 2017.

The City established a self-insured worker's compensation program in May 1982. This program provides coverage for up to a maximum of \$500,000 for each worker's compensation claim. For the year ending June 30, 2017, the City incurred new claims of \$325,448, but the City paid \$444,427 in actual claims during the fiscal year.

The City purchases commercial insurance for claims in excess of coverage provided by the self-insurance program and for all other risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. All departments of the City participate in the program and the General Fund budget is based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for estimated future payment of incurred losses. The total liability of \$1,074,710 reported in the Statement of Net Position is based on the requirements of the Governmental Accounting Standards Board, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statement and the amount of the loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. A discount rate of 4.5% has been used in calculating the liability.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

The following summarizes the claims activity with respect to the City's self-insured workers' compensation program.

	Fiscal Year <u>2017</u>	Fiscal Year <u>2016</u>
Unpaid claims as of July 1	\$ 1,193,689	945,292
Incurred claims (including claims incurred but not reported as of June 30)	325,448	784,360
<u>Total claim payments</u>	<u>444,427</u>	<u>535,963</u>
Current claims liability	48,814	32,934
<u>Long-term claims liability</u>	<u>1,025,896</u>	<u>1,160,755</u>
<u>Total unpaid claims liability</u>	<u>\$ 1,074,710</u>	<u>1,193,689</u>

The City assigns a portion of its General Fund fund balance for both workers compensation and a reserve for unemployment. This amount totaled \$1,087,003 at June 30, 2017, which is comprised of \$1,074,710 for workers compensation and \$12,293 for the unemployment reserve.

B. Joint Ventures

The City of Auburn has entered into several ventures with other entities. The following joint ventures result from a contractual arrangement (interlocal agreement) in which the City retains an ongoing financial responsibility. The following joint ventures' existence depends on continued funding by the governments:

Auburn-Lewiston Municipal Airport
Lewiston-Auburn Transit Committee
Lewiston-Auburn 9-1-1 Committee

The interlocal agreements for these four joint ventures do not stipulate that the participants have a present or future claim to the net resources of the organization, except upon dissolution.

Therefore, no equity interest has been reported in the financial statements for these joint ventures.

Mid Maine Waste Action Corporation is a joint venture that provides for waste disposal for the City and eleven other participating governments. The City is responsible for disposing of its municipal solid waste at the facility and therefore, has an ongoing financial responsibility to it.

Additionally, as described in the interlocal agreement, the City is responsible for funding certain deficits the organization may incur.

Information pertaining to each of these five joint ventures follows:

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

Auburn-Lewiston Municipal Airport

The Auburn-Lewiston Municipal Airport is operated jointly by the Cities of Auburn and Lewiston by a seven-member board currently comprised of three members from the City of Auburn and three members from the City of Lewiston appointed by the respective City Councils, and one member from Auburn Chamber of Commerce. The Airport's governing Board selects management staff, sets user charges, establishes budgets, and controls all aspects of its operations. The City of Auburn is responsible, through the budget process, to fund 50% of the annual anticipated operating and capital needs of the airport. In the fiscal year ended June 30, 2017, the City of Auburn contributed \$105,000 for airport operations.

The following is selected information for the years ending June 30, 2017 and June 30, 2016:

	June 30, <u>2017</u>	June 30, <u>2016</u>
Total assets	\$ 9,525,264	\$ 9,331,220
Total deferred outflows of resources	66,605	34,377
Total liabilities	1,971,983	2,084,036
Total deferred inflows of resources	16,072	18,079
Net position	7,603,814	7,263,482
Change in net position	340,332	(515,601)

In addition to contributions from the two municipalities, the Airport derives revenues through user fees, interest on investments in time deposits and from federal and state grants. For the year ended June 30, 2017, the Airport had total revenues of \$2,123,077 and expenditures of \$1,782,745, including depreciation of \$581,800 and pension expense of \$12,726.

The separate audited financial statements of the Auburn-Lewiston Municipal Airport may be obtained from the City's Finance Department.

Lewiston-Auburn Transit Committee

The Lewiston-Auburn Transit Committee is a joint venture of the Cities of Lewiston and Auburn. The Committee was formed for the purpose of planning and implementing short-term and long-term bus transit development, and to apply for and administer federal and state capital acquisition and operating assistance grants for mass transit benefiting the Lewiston-Auburn area. The Committee is made up of six members, three each from the Cities of Auburn and Lewiston, appointed by their respective City Councils. The Committee's governing board selects management staff, sets user charges, establishes budgets, and controls all aspects of its operations.

For the fiscal year ended June 30, 2017, the City of Auburn contributed \$182,244 for operating expenses.

The following is selected information for the years ending September 30, 2016 and September 30, 2015 (the latest information available):

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

	September 30, <u>2016</u>	September 30, <u>2015</u>
Total assets	\$1,287,578	\$ 1,855,455
Total liabilities	1,058,975	484,878
Net position	1,811,603	1,370,577
Change in net position	441,026	33,712

Total revenues for the year ended September 30, 2016 were \$2,285,131 and expenses were \$1,844,105, including depreciation on contributed assets of \$190,606.

The separate audited financial statements of the Lewiston-Auburn Transit Committee may be obtained from the City's Finance Department.

Lewiston-Auburn 9-1-1 Committee

The Lewiston-Auburn 9-1-1 Committee is a joint venture of the Cities of Auburn and Lewiston. Incorporated on January 26, 1978, the committee provides an emergency communication system for the Auburn-Lewiston area. The Committee is made up of seven members, the police and fire chiefs and one councilor from each city and a citizen-at-large from either city elected by those six members. The at-large member serves as Committee Chairman.

The committee's primary source of revenues consists of equal contributions from the Cities of Auburn and Lewiston. In the fiscal year ended June 30, 2017, the City of Auburn contributed \$1,073,601.

The following is selected financial information for the years ending June 30, 2016 and June 30, 2015 (the latest information available):

	June 30, <u>2016</u>	June 30, <u>2015</u>
Total assets	\$ 949,741	\$ 1,228,260
Total deferred outflows of resources	307,248	155,115
Total liabilities	786,201	906,620
Total deferred inflows of resources	253,785	246,470
Total net position	217,003	230,285
Change in net position	(13,282)	123,302

Total revenues for the year ended June 30, 2016 were \$2,202,852 and expenditures were \$2,216,134.

The separate audited financial statements of the Lewiston-Auburn 9-1-1 Committee may be obtained from the City's Finance Department.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

Mid-Maine Waste Action Corporation

Mid-Maine Waste Action Corporation (MMWAC) is a joint venture of the City of Auburn and eleven other Maine municipalities. The Corporation was formed in March 1986 for the purpose of razing the old Auburn Energy Recovery Facility and constructing a regional waste to energy facility. MMWAC is governed by the provisions of its Articles of Incorporation and Bylaws, and by the interlocal agreement between MMWAC and each of the participating municipalities. Each of the participating municipalities has also entered into a Waste Handling Agreement with MMWAC pursuant to which the municipality is obligated to send all of its waste to MMWAC for the term of the agreement. The Corporation is administered by a twelve-member board comprised of one member from each participating municipality. Each member is entitled to one vote for all corporate business except for bonding, which matures more than three years from the date of issuance, and for adoption of the annual budget in which case votes are weighted by community population and requires an 85% majority for passage. The City of Auburn accounts for approximately 70% of the population of the twelve municipalities participating in MMWAC.

The following is selected financial information for MMWAC for the years ending June 30, 2016 and June 30, 2015 (the latest information available):

	<u>2016</u>	<u>2015</u>
Total assets	\$ 12,761,221	\$ 14,085,813
Total liabilities	422,733	413,430
Members' equity	12,338,488	13,672,383
Operating revenue	6,273,701	6,172,511
Operating expenses	5	6,429,162
Depreciation and amortization	1,682,327	1,671,834
Other expenses	-	5,363
Non-operating revenue	52,239	45,305
Net income/(loss) before depreciation and amortization	348,432	(216,709)
Net change in members equity	(1,333,895)	(1,888,543)

The Waste Handling Agreement obligates each member municipality to pay its "proportionate share" of all liabilities and expenses of MMWAC to the extent MMWAC does not have sufficient funds therefore. In September 1994, a consensus of the member communities concluded that the most cost effective method of funding MMWAC's obligations was for each of the member communities to issue general obligation debt to fund the communities' share of certain MMWAC obligations. Accordingly, such debt was issued and the proceeds contributed to MMWAC to liquidate these obligations.

The separate audited financial statements of the MMWAC may be obtained from the City's Finance Department.

C. Subsequent Events

On November 8, 2017, the City of Auburn issued \$9,500,000 of non-taxable general obligation bonds through U.S. Bank National Association. The interest rate on the bonds is 1.8 percent annually, and the maturity date is September 1, 2027.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

D. Restatement of Net Position/Fund Balance

During fiscal year 2017, it was determined that the Auburn Department of Education over accrued health insurance benefits as of June 30, 2016 for school-year employees that had earned such benefits for August 2016.

Governmental activities net position and the general fund fund balance as of July 1, 2016 have been restated as follows:

	<u>Governmental Activities</u>	<u>General Fund</u>
Net position/fund balance as previously reported	\$ 82,919,005	10,950,522
Health insurance overstated	260,112	260,112
Net position/fund balance, as restated	\$ 83,179,117	11,210,634

E. Deferred Compensation Plan

The plan, available to all full-time municipal employees, permits them to defer a portion of their salary until future years. The City is required to contribute 6% of an employee's gross wages while employees are required to contribute 5% of their gross wages. All assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries. The deferred compensation is not available to employees until termination of employment, unforeseeable emergency, or retirement. In the event of an employee's death, the beneficiary is eligible to receive the full value of the account, including earnings. For the year ended June 30, 2017, the City contributed \$140,859 to employee's deferred compensation plans.

F. Employee Retirement Systems and Plans

Defined Benefit Pension Plan – Maine Public Employees Retirement System

General Information about the Pension Plan

Plan Description - Employees of the City are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan) and teaching-certified employees of the City are provided with pensions through the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan), cost-sharing multiple-employer defined benefit pension plans, administered by the Maine Public Employees Retirement System (MainePERS). Benefit terms are established in Maine statute. MainePERS issues a publicly available financial report that can be obtained at www.maineopers.org.

Benefits Provided - The PLD and SET Plans provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 or 65. For SET Plan members, normal retirement age is 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MainePERS also provides disability and death benefits, which are established by contract under applicable statutory provisions (PLD Plan) or by statute (SET Plan).

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

Contributions - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. The contractually required contribution rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

PLD Plan - Employees are required to contribute 8.0% or 9.50% of their annual pay for the regular plan or public safety plan, respectively. The City's contractually required contribution rate for the year ended June 30, 2017 was 9.5% or 11.4% of annual payroll for the regular plan or public safety plan, respectively. Contributions to the pension plan from the City were \$1,226,351 for governmental activities and \$27,615 for business-type activities for the year ended June 30, 2017.

SET Plan - Maine statute requires the State to contribute a portion of the City's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The City's contractually required contribution rate for the year ended June 30, 2017, was 13.38% of annual payroll, of which 3.36% of payroll was required from the City and 10.02% was required from the State. Contributions to the pension plan from the City were \$723,656 for the year ended June 30, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

The net pension liabilities were measured as of June 30, 2016, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The City's proportion of the net pension liabilities were based on projections of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating local districts (PLD Plan) and of all participating School Administrative Units and the State (SET Plan), actuarially determined.

PLD Plan - At June 30, 2017, the City reported a liability of \$13,387,828 for governmental activities and \$301,472 for business-type activities for its proportionate share of the net pension liability. At June 30, 2016, the City's proportion of the PLD Plan was 2.5764%.

SET Plan - At June 30, 2017, the City reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the City. The amount recognized by the City as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the City were as follows:

City's proportionate share of the net pension liability	\$ 2,239,879
State's proportionate share of the net pension liability associated with the City	28,107,548
Total	\$ 30,347,427

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

At June 30, 2016, the City's proportion of the SET Plan was 0.1268%.

For the year ended June 30, 2017, the City recognized pension expense of \$2,409,493 for governmental activities and \$48,786 for business-type activities for the PLD Plan and \$3,478,823 and revenue of \$2,158,045 for support provided by the State for the SET Plan. At June 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	659,708	-	15,736
Changes of assumptions	1,377,682	-	32,319	-
Net difference between projected and actual earnings on pension plan investments	3,310,434	-	65,039	-
Changes in proportion and differences between City contributions and proportionate share of contributions	348,395	-	5,354	-
City contributions subsequent to the Measurement date	1,950,006	-	27,615	-
Total	\$ 6,986,517	659,708	130,327	15,736

An amount of \$1,950,006 for governmental activities and \$27,615 for business-type activities is reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2017	\$ 935,768
2018	747,989
2019	1,880,149
2020	899,873

Actuarial Assumptions - The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>PLD Plan</u>	<u>SET Plan</u>
Inflation	2.75%	2.75%
Salary Increases, per year	2.75% to 9.0%	2.75% to 14.5%
Investment return, per annum, compounded annually	6.875%	6.875%
Cost of living benefit increases, per annum	2.20%	2.20%

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period June 30, 2012 to June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US equities	20%	5.7%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Hard assets	5%	5.0%
Fixed income	25%	2.9%
<u>Total</u>	<u>100%</u>	

Discount Rate - The discount rate used to measure the total pension liability was 6.875% for the PLD Plan and the SET Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

Sensitivity of the City's Proportionate Share of the Net Pension Liabilities to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.875% for the PLD Plan and the SET Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.875% for PLD Plan and for the SET Plan) or 1 percentage-point higher (7.875% for PLD Plan and for SET Plan) than the current rate:

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

<u>PLD Plan</u>	1% Decrease <u>(5.875%)</u>	Current Discount Rate <u>(6.875%)</u>	1% Increase <u>(7.875%)</u>
City's proportionate share of the net pension liability	\$ 22,721,772	\$ 13,689,300	\$ 5,185,550
<u>SET Plan</u>	1% Decrease <u>(5.875%)</u>	Current Discount Rate <u>(6.875%)</u>	1% Increase <u>(7.875%)</u>
City's proportionate share of the net pension liability	\$ 3,586,617	\$ 2,239,879	\$ 1,117,385

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MainePERS financial report.

Payables to the Pension Plan - None as of June 30, 2017.

Defined Contribution Pension Plan

The City contributes to the International City Manager's Money Purchase Plan, which is a defined contribution pension plan administered by the International City Manager's Association Retirement Corporation.

A defined contribution pension plan provides pension benefits in return for services rendered, provides an individual account for each participant, and specifies how contributions to the individual's account are to be determined instead of specifying the amount of benefits the individual is to receive. Under a defined contribution pension plan, the benefits a participant will receive depend solely on the amount contributed to the participant's account, the returns earned on investments of those contributions, and forfeitures of other participant's benefits that may be allocated to such participant's account. As established by council resolve, all municipal employees of the City have the option of participating in the plan or the Maine Public Employees Retirement System.

Contributions made by both the employee and the employer vest immediately. An employee who leaves the employment of the City is entitled to all contributions and earned income in his or her account at that time. Each employee must contribute a minimum of 5% of his or her gross earnings to the pension plan, while the City is required to contribute an amount equal to 6% of the employee's gross earnings.

As employees are immediately vested in employer contributions, there is therefore no forfeiture provision.

During the year, the City's required and actual contributions amounted to \$140,859, which was 6% of its current-year covered payroll. The covered payroll amounted to \$2,349,708. Employees' required contributions amounted to \$117,384, which was 5% of the City's current year covered payroll.

No pension provision changes occurred during the year that affected the required contributions to be made by the City or its employees.

The I.C.M.A. Money Purchase Plan held no securities of the City or other related parties during the year or as of the close of the year.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

City Pension Plan

Plan Description. The City Pension Plan is a contributory single employer defined benefit pension plan, and covers certain police and fire employees who joined prior to the City's participation in MainePERS. Once the City elected to participate in MainePERS, employees were no longer eligible to join this plan. Benefit terms were established under City Charter.

A pensioner's benefit is adjusted annually based on the current compensation level of the position from which the pensioner retired.

At June 30, 2017, the plan consisted of 9 retirees and beneficiaries, all of whom are currently receiving benefits. The last active employee retired on March 31, 1992.

At June 30, 2017, there were no pension assets, deferred outflows of resources or deferred inflows of resources related to the City Pension Plan. During the year, the City recognized pension expense of \$91,147.

Funding Policy. No funds have been accumulated, nor are any funds expected to be accumulated for the payment of these benefits. All benefits are paid directly by the City as they come due.

Annual Pension Cost and Total Pension Liability. The City's annual pension cost and total pension liability for the year ended June 30, 2017 were as follows:

Interest on net pension obligation	\$ 11,297
Differences between expected and actual experience	53,855
<u>Changes of assumptions, including discount rate</u>	<u>(28,023)</u>
Annual pension cost (gain)	37,129
<u>Contributions made</u>	<u>(91,147)</u>
Increase (decrease) in net pension obligation	(54,018)
<u>Total pension liability beginning of year</u>	<u>480,145</u>
 <u>Total pension liability end of year</u>	 <u>\$ 426,127</u>

The measurement date for the City Pension Plan was June 30, 2017. The annual required contribution for the current year was determined as part of this actuarial valuation using the Entry Age Normal Cost Method. The actuarial assumptions included (a) a 3.41% discount rate and (b) 3.0% future cost of living increases. The discount rate of 3.41% reflects the index rate for 20-year municipal bonds as of June 30, 2017. The unfunded actuarial liability is being recognized as a level dollar amount on a closed basis. The remaining amortization period at June 30, 2017 was 5 years.

The following provides five-year trend information, a schedule of employee contributions and a schedule of funding programs for the City's pension plan.

Five-year Trend Information

Fiscal Year Ending <u>June 30,</u>	Annual Pension <u>Expense/(Gain)</u>	% of Annual Pension Cost <u>Contributed</u>	Net Pension <u>Obligation</u>
2013	\$ 106,240	147%	832,900
2014	133,610	112%	816,665
2015	80,474	183%	749,577
2016	(155,166)	N/A	480,145
2017	37,129	245%	426,127

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

Sensitivity to the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the City of Auburn Pension Plan calculated using a discount rate of 3.41%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point higher (4.41%) and one percentage point lower (2.41%) than the current rate:

	1% Decrease <u>(2.41%)</u>	Current Discount Rate <u>(3.41%)</u>	1% Increase <u>(4.41%)</u>
Net pension liability	\$ 442,152	\$ 426,127	\$ 411,240

Schedule of Employer Contributions

<u>Fiscal Year End</u>	<u>Actuarial Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed</u>
6/30/2007	\$ 205,136	107%
6/30/2008	212,154	87%
6/30/2009	191,601	98%
6/30/2010	206,838	93%
6/30/2011	239,226	75%
6/30/2012	244,464	69%
6/30/2013	289,758	54%
6/30/2014	149,845	100%
6/30/2015	147,562	100%
6/30/2016	114,266	100%
6/30/2017	91,147	100%

Funded status and funding progress. As of June 30, 2017, the most recent actuarial valuation date, the funded status of the plan was as follows:

Actuarial liability (AL)	\$ 426,127
<u>Actuarial value of plan assets</u>	<u>-</u>
<u>Unfunded actuarial liability (UAL)</u>	<u>\$ 426,127</u>
Funded ratio (actuarial value of plan assets/AL)	0%
Covered payroll	\$ -
UAL as a percentage of covered payroll	0%

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

Actuarial methods and assumptions. The ARC for the plan was determined as part of the June 30, 2017 actuarial valuation using the following methods and assumptions:

Discount Rate	3.41% per year
Investment Rate of Return	N/A
Retirement Age	All members are currently receiving benefits
Mortality	RP2014 adjusted to 2006 Blue Collar Mortality Table separate for Males and Females projected with mortality improvement scale MP-2016
Disabled Mortality	None
Marriage Assumptions	None
Cost of Living Adjustments	3.00% annual increase for participants

Payables to the Pension Plan - None as of June 30, 2017.

Other Postemployment Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB)*, was implemented, as required, by the City of Auburn for the year ended June 30, 2009. Under this pronouncement, it requires that the long-term cost of retirement health care and obligations for other postemployment benefits be determined on an actuarial basis and reported similar to pension plans.

The City is a member of the Maine Municipal Employees Health Trust. The Trust is an agent multiple-employer Voluntary Employee's Beneficiary Association. The City is an individually rated member within the Association. The Trust issues a publicly available financial report. That report may be obtained by writing to the Maine Municipal Association at 60 Community Drive, Augusta, ME 04332. The Health Trust contracted with an outside consultant to assist in the determination and valuation of the City's OPEB liability under GASB Statement 45. An OPEB liability actuarial valuation was completed by Cheiron in August 2017 for a valuation as of January 1, 2017.

Plan Descriptions - In addition to providing pension benefits, the City provides health care benefits for certain retired employees. Eligibility to receive health care benefits follows the same requirements as MainePERS. Eligible retirees are required to pay 100% of the health insurance premiums to receive health benefit coverage.

Funding Policy and Annual OPEB Cost - GASB Statement 45 does not mandate the prefunding of postemployment benefits liability. The City currently plans to fund these benefits on a pay-as-you-go basis. No assets have been segregated and restricted to provide postemployment benefits. The annual required contribution (ARC), an actuarial determined rate, represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize unfunded actuarial liabilities over a period not to exceed thirty years.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

The following table represents the annual required contributions and annual OPEB costs:

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Normal Cost	\$ 76,736	96,138	96,138
Amortization of Unfunded Interest	205,901	218,033	218,033
Adjustment to ARC	(93,937)	(80,099)	(65,860)
Annual Required Contribution	<u>259,272</u>	<u>295,697</u>	<u>300,087</u>
Contributions Made	(54,945)	(56,408)	(53,861)
Increase in Net OPEB	<u>204,327</u>	<u>239,289</u>	<u>246,226</u>
Net OPEB Obligation – beginning of year	<u>1,624,362</u>	<u>1,385,073</u>	<u>1,138,847</u>
Net OPEB Obligation – end of year	<u>\$ 1,828,689</u>	<u>\$1,624,362</u>	<u>1,385,073</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ending June 30 were as follows:

Fiscal Year End	Annual OPEB Costs	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2015	\$ 300,087	17.95%	1,385,073
June 30, 2016	295,697	19.08%	1,624,362
June 30, 2017	259,272	21.19%	1,828,689

Funding Status and Funding Progress – As the City has chosen to fund OPEB liabilities on a pay-as-you-go basis, the plan has no net position. The funded status of the plan for the years ending June 30 are as follows:

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarial liability	\$ 3,702,871	3,921,035	3,921,035
Plan assets	-	-	-
Unfunded actuarial liability	<u>\$ 3,702,871</u>	<u>3,921,035</u>	<u>3,921,035</u>
Funded ratio	0%	0%	0%
Covered payroll	\$12,503,951	12,399,393	12,552,483
Unfunded actuarial liability as a percentage of covered payroll	29.61%	31.62%	31.24%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial liability for benefits.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

Actuarial Methods and Assumptions - Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the City and plan members at that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of plan assets. Significant methods and assumptions were as follows:

Actuarial valuation date	1/1/17
Actuarial cost method	Entry age normal
Amortization method	Level dollar open
Open amortization period	30 years
Discount rate	4.0%
Rate of salary increases	2.75%
Ultimate rate of medical inflation	4.00%

Health Care Cost Trend Rate - The trend rates of incurred claims represent the rate of increase in employer claim payments:

<u>Year</u>	<u>Pre-Medicare Blended</u>	<u>Medicare-Blended</u>
2017	8.78%	8.52%
2018	8.46%	8.27%
2019	8.15%	8.00%
2020	7.83%	7.72%
2021	7.51%	7.44%
2022	7.20%	7.15%
2023	6.88%	6.85%
2024	6.56%	6.55%
2025	6.24%	6.24%
2026	5.92%	5.93%
2027	5.60%	5.61%
2028	5.28%	5.29%
2029	4.96%	4.97%
2030	4.64%	4.65%
2031	4.32%	4.33%
2032	4.00%	4.00%
2033+	4.00%	4.00%

Future Plan Changes - It is assumed that the current plan and cost-sharing structure remains in place for all future years.

Payroll Growth - For the level percentage of pay entry age method, total payroll is assumed to grow at 2.75% per year.

CITY OF AUBURN, MAINE
Notes to Basic Financial Statements, Continued
June 30, 2017

IV. OTHER INFORMATION, Continued

E. Credit Enhancement Agreements

GASB Statement 77, Tax Abatement Disclosures, defines tax abatement, for financial reporting purposes, as a reduction in tax revenue resulting from “an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take specific action after the agreement has been entered into that contributes to economic development or other benefits the governments or the citizens of those governments”. While not called ‘tax abatements’, the City of Auburn does currently have Credit Enhancement Agreements (CEAs) which fit this definition.

The City of Auburn has entered into several Credit Enhancement Agreements (CEAs) with individual organizations as permitted within its TIF District development programs, established under the State of Maine Title 30-A. The CEA’s outline conditions for the reimbursement of a percentage of tax revenues generated through the increased values of certain parcels within the district. The agreements and payments are intended to promote economic development through real estate development and job creation, as well as infrastructure improvements and business incentives within the City’s TIF Districts. Based on compliance with the terms of the agreement, and the calculation methods established in the CEAs, the City returns to the organization a portion of the taxes paid.

For the fiscal year ended June 30, 2017, the City remitted a total of \$966,458 in Credit Enhancement payments, including the following, each of which exceeded 10 percent of the total amount remitted:

<u>TIF district</u>	<u>Beginning; duration</u>	<u>CEA entity</u>	<u>CEA reimbursement basis</u>	<u>Amount paid during the fiscal year</u>
TIF 4 Tambrands	1998; 20 years	Tambrands, Inc.	35% on revenues within district	\$ 341,823 (35.4%)
TIF 13 Retail Development	2007; 15 years	Auburn Plaza, Inc.	30%-47% based on growth in value of the district	159,825 (16.5%)
TIF 14 Auburn Mall	2005; 20 years	Auburn Plaza, Inc.	40% on revenues within district	287,536 (29.8%)

CITY OF AUBURN, MAINE
Required Supplementary Information
June 30, 2017

Retiree Healthcare Plan

Fiscal Year	Actuarial Valuation Date	Actuarial Value of Assets (AVA) (a)	Actuarial Liability (AL) – Entry Age (b)	Unfunded AL (UAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAL as a Percentage of Covered Payroll [(b-a) /c]
2013	1/1/13	-	\$ 3,525,364	3,525,364	0.00%	11,859,085	29.73%
2014	1/1/13	-	3,525,364	3,525,364	0.00%	12,075,857	29.19%
2015	1/1/15	-	3,921,035	3,921,035	0.00%	12,552,483	31.24%
2016	1/1/15	-	3,921,035	3,921,035	0.00%	12,399,393	31.62%
2017	1/1/17	-	3,702,871	3,702,871	0.00%	12,503,951	29.61%

CITY OF AUBURN, MAINE
Required Supplementary Information, Continued
June 30, 2017

Schedule of City's Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System Consolidated Plan (PLD) and State Employee and
Teacher Plan (SET)
Last 10 Fiscal Years*

	<u>2017**</u>	<u>2016**</u>	<u>2015**</u>
<u>PLD Plan</u>			
City's proportion of the net pension liability	2.5764%	2.5871%	2.3477%
City's proportionate share of the net pension liability	\$ 13,689,300	8,254,041	3,612,401
City's covered payroll	11,596,585	11,365,621	11,004,456
City's proportionate share of the net pension liability as a percentage of its covered payroll	118.05%	72.62%	32.83%
Plan fiduciary net position as a percentage of the total pension liability	81.61%	88.27%	94.10%
<u>SET Plan</u>			
City's proportion of the net pension liability	0.1268%	0.1256%	0.1048%
City's proportionate share of the net pension liability	2,239,879	1,695,546	1,132,380
State's proportionate share of the net pension liability associated with the City	28,107,548	22,336,682	16,612,780
<u>Total</u>	<u>\$ 30,347,427</u>	<u>24,032,228</u>	<u>17,745,160</u>
City's covered payroll	\$ 20,107,822	20,044,945	18,692,477
City's proportionate share of the net pension liability as a percentage of its covered payroll	11.14%	8.46%	6.06%
Plan fiduciary net position as a percentage of the total pension liability	76.21%	81.18%	83.91%

* Only three years of information available - additional years' information will be displayed as it becomes available.

** The amounts presented for each fiscal year were determined as of the prior fiscal year.

CITY OF AUBURN, MAINE
Required Supplementary Information, Continued
June 30, 2017

Schedule of City Contributions
Maine Public Employees Retirement System Consolidated Plan (PLD) and State Employee and
Teacher Plan (SET)
Last 10 Fiscal Years*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>PLD Plan</u>				
Contractually required contribution	\$ 1,253,966	1,205,273	1,057,514	809,164
Contributions in relation to the				
contractually required contribution	(1,253,966)	(1,205,273)	(1,057,514)	(809,164)
<u>Contribution deficiency (excess)</u>				
	-	-	-	-
City's covered payroll	11,795,593	11,596,585	11,365,621	11,004,456
Contributions as a percentage				
of covered payroll	10.63%	10.39%	9.30%	7.35%
<u>SET Plan</u>				
Contractually required contribution	\$ 723,656	675,623	531,203	495,351
Contributions in relation to the				
contractually required contribution	(723,656)	(675,623)	(531,203)	(495,351)
<u>Contribution deficiency (excess)</u>				
	-	-	-	-
City's covered payroll	\$ 21,537,377	20,107,822	20,044,945	18,692,477
Contributions as a percentage				
of covered payroll	3.36%	3.36%	2.65%	2.65%

* Only four years of information available – additional years' information will be displayed as it becomes available.

CITY OF AUBURN, MAINE
Required Supplementary Information, Continued
June 30, 2017

Schedule of Changes in the City's Total Pension Liability
City Pension Plan
Last 10 Fiscal Years*

	<u>2017</u>
<u>Total Pension Liability</u>	
Service cost	\$ -
Interest	11,297
Differences between expected and actual experience	53,855
Changes of assumptions	(28,023)
<u>Benefit payments</u>	<u>(91,147)</u>
Net change in total pension liability	(54,018)
<u>Total pension liability – beginning</u>	<u>480,145</u>
<u>Total pension liability – ending</u>	<u>\$ 426,127</u>

<u>Plan Fiduciary Net Position</u>	
Contributions – employer	\$ 91,147
<u>Benefit payments</u>	<u>(91,147)</u>
Net change in plan fiduciary net position	-
<u>Net position – beginning</u>	<u>-</u>
<u>Net position - ending</u>	<u>\$ -</u>

* Only one year of information available – additional years' information will be displayed as it becomes available.

CITY OF AUBURN, MAINE
Notes to Required Supplementary Information
June 30, 2017

Maine Public Employees Retirement System:

Changes of Benefit Terms - None

Changes of Assumptions - The following are changes in actuarial assumptions used in the most recent valuation:

	<u>2017</u>	<u>2016</u>
Discount rate	6.875%	7.125%
Inflation rate	2.75%	3.5%
Salary increases – PLD Plan	2.75% to 9.0%	3.5% to 9.5%
Salary increases – SET Plan	2.75% to 14.5%	3.5% to 13.5%
Cost of living increase	2.20%	2.55%
Long-term expected real rate of return on assets:		
US equities	5.7%	5.2%
Real estate	5.2%	3.7%
Infrastructure	5.3%	4.0%
Hard assets	5.0%	4.8%
Fixed income	2.9%	0.7%

In addition, mortality rates were previously based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA, which, in the most recent valuation, changed to mortality rates that were based on the RP2014 Total Data Set Healthy Annuity Mortality Table.

City Pension Plan:

Changes of Benefit Terms - None

Changes of Assumptions - The discount rate used to measure the total pension liability was changed from 2.60% to 3.41% in the most recent valuation.

The City pension plan does not have any invested assets, and thus there are no assets held in trust.

The required supplementary information presented does not disclose a 10-year schedule (or years available) of the liability, covered payroll, and percentage of covered payroll because the last active member retired on March 31, 1992, and therefore, there has not been any payroll related to the City's pension plan in the last 10 years.

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are restricted either by law or by administrative action, to expend for particular purposes.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs.

Frank Boomer – This fund is used to account for principal trust amounts received and related interest income. The interest portion of the trust can be used to benefit the poor and needy families of the City.

Ella Foss – This fund is used to account for principal trust amounts received and related interest income. The interest portion of the trust can be used to benefit the needy and indigent residents of the City for food, shelter, clothing, and medical treatment.

George Stetson – This fund is used to account for principal trust amounts received and related interest income. The interest portion of the trust can be used to benefit the poor of the City.

Cemetery Perpetual Care – This fund is used to account for principal trust amounts received and related interest income. The interest portion of the trust can be used to maintain various City cemeteries.

CITY OF AUBURN, MAINE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017

	Nonmajor Special Revenue Funds	Nonmajor Permanent Funds	Total Other Governmental Funds
ASSETS			
Investments	\$ -	262,787	262,787
Receivables:			
Accounts	16,406	-	16,406
Intergovernmental	588,779	-	588,779
Interfund receivables	208,307	-	208,307
Total assets	813,492	262,787	1,076,279
LIABILITIES			
Accounts payable	16,865	48	16,913
Accrued payroll	1,058	-	1,058
Interfund payables	831,391	3,502	834,893
Total liabilities	849,314	3,550	852,864
FUND BALANCES (DEFICITS)			
Nonspendable - principal	-	69,475	69,475
Restricted	338,515	189,762	528,277
Committed	191,967	-	191,967
Unassigned	(566,304)	-	(566,304)
Total fund balances (deficits)	(35,822)	259,237	223,415
Total liabilities and fund balances (deficits)	\$ 813,492	262,787	1,076,279

CITY OF AUBURN, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2017

	Nonmajor Special Revenue Funds	Nonmajor Permanent Funds	Total Other Governmental Funds
Revenues:			
Intergovernmental	\$ 3,264,847	-	3,264,847
Charges for services	852,818	-	852,818
Other income	130,710	-	130,710
Interest income	-	1,245	1,245
Total revenues	4,248,375	1,245	4,249,620
Expenditures:			
Current:			
General government	167,265	-	167,265
Health, welfare and recreation	332,593	-	332,593
Education	3,764,912	-	3,764,912
Unclassified	-	1,235	1,235
Total expenditures	4,264,770	1,235	4,266,005
Excess (deficiency) of revenues over (under) expenditures	(16,395)	10	(16,385)
Other financing uses:			
Transfers out	(67,529)	-	(67,529)
Total other financing uses	(67,529)	-	(67,529)
Net change in fund balances	(83,924)	10	(83,914)
Fund balances, July 1	48,102	259,227	307,329
Fund balances (deficits), June 30	\$ (35,822)	259,237	223,415

CITY OF AUBURN, MAINE
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2017

	School Special	211 Fairview	Parking	Parks and Recreation	Totals
ASSETS					
Receivables:					
Accounts	\$ 8,216	-	8,190	-	16,406
Intergovernmental	588,779	-	-	-	588,779
Interfund receivables	-	-	5,486	202,821	208,307
Total assets	596,995	-	13,676	202,821	813,492
LIABILITIES					
Accounts payable	4,026	-	1,985	10,854	16,865
Accrued payroll	1,058	-	-	-	1,058
Interfund payables	265,087	566,304	-	-	831,391
Total liabilities	270,171	566,304	1,985	10,854	849,314
FUND BALANCES (DEFICITS)					
Restricted	326,824	-	11,691	-	338,515
Committed	-	-	-	191,967	191,967
Unassigned	-	(566,304)	-	-	(566,304)
Total fund balances (deficits)	326,824	(566,304)	11,691	191,967	(35,822)
Total liabilities and fund balances (deficits)	\$ 596,995	-	13,676	202,821	813,492

CITY OF AUBURN, MAINE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2017

	School Special	211 Fairview	Parking	Parks and Recreation	Totals
Revenues:					
Intergovernmental	\$ 3,264,847	-	-	-	3,264,847
Charges for services	376,515	-	171,630	304,673	852,818
Other income	130,710	-	-	-	130,710
Total revenues	3,772,072	-	171,630	304,673	4,248,375
Expenditures:					
Current:					
General government	-	-	167,265	-	167,265
Health, welfare and recreation	-	-	-	332,593	332,593
Education	3,764,912	-	-	-	3,764,912
Total expenditures	3,764,912	-	167,265	332,593	4,264,770
Excess (deficiency) of revenues over (under) expenditures	7,160	-	4,365	(27,920)	(16,395)
Other financing uses:					
Transfers out	-	-	-	(67,529)	(67,529)
Total other financing uses	-	-	-	(67,529)	(67,529)
Net change in fund balances	7,160	-	4,365	(95,449)	(83,924)
Fund balances (deficits), July 1	319,664	(566,304)	7,326	287,416	48,102
Fund balances (deficits), June 30	\$ 326,824	(566,304)	11,691	191,967	(35,822)

**CITY OF AUBURN, MAINE
 Combined Balance Sheet
 Nonmajor Permanent Funds
 June 30, 2017**

ASSETS		
Investments	\$	262,787
Total assets		262,787
LIABILITIES		
Accounts Payable		48
Interfund payables		3,502
Total liabilities		3,550
FUND BALANCES		
Nonspendable - principal		69,475
Restricted		189,762
Total fund balances		259,237
Total liabilities and fund balances		\$ 262,787

**CITY OF AUBURN, MAINE
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Permanent Funds
 For the Year Ended June 30, 2017**

Revenues:		
Interest income	\$	1,245
Total revenues		1,245
Expenditures:		
Current:		
Miscellaneous		1,235
Total expenditures		1,235
Net change in fund balances		10
Fund balances, July 1		259,227
Fund balances, June 30		\$ 259,237

AGENCY FUNDS

CITY OF AUBURN, MAINE
Combining Statement of Fiduciary Net Position
Fiduciary Funds - Agency Funds
June 30, 2017

	Student Activities	RETC	AVEC	Total
ASSETS				
Cash and cash equivalents	\$ 159,337	-	-	159,337
Accounts receivable	-	6,138	-	6,138
Interfund receivables	-	61,794	677	62,471
Total assets	\$ 159,337	67,932	677	227,946
LIABILITIES				
Accrued payroll	\$ -	35,657	-	35,657
Amounts held for others	159,337	32,275	677	192,289
Total liabilities	\$ 159,337	67,932	677	227,946

CITY OF AUBURN, MAINE
Combining Statement of Changes in Assets and Liabilities
Fiduciary Funds - Agency Funds
For the Year Ended June 30, 2017

		Beginning Balances	Additions	Deletions	Ending Balances
ASSETS					
Cash and cash equivalents	\$	156,890	2,447	-	159,337
Accounts receivable		46,408	-	40,270	6,138
Interfund receivables		40,582	21,889	-	62,471
Total assets	\$	243,880	24,336	40,270	227,946
LIABILITIES					
Accrued payroll	\$	46,270	-	10,613	35,657
Amounts held for others		197,610	-	5,321	192,289
Total liabilities	\$	243,880	-	15,934	227,946

TAX INCREMENT FINANCING FUND

CITY OF AUBURN, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balances
Tax Increment Financing Fund
For the Year Ended June 30, 2017

	TIF 4 Tambrands	TIF 5 J Enterprises	TIF 6 Tambrands II	TIF 7 J & A	TIF 8 Gates Formed Fiber	TIF 9 Mall Area	TIF 10 Downtown Area	TIF 10 Downtown Omnibus	TIF 11 Safe Handling	TIF 12 Auburn Industrial Park	TIF 13 Retail Development	TIF 14 & 15 Auburn Mall	TIF 16 Webster School Housing	TIF 17 Bedard Medical	TIF 18 Slap Shot LLC	TIF 19 Hartt Transport	Totals
Revenues:																	
Other income	\$ -	-	-	-	-	-	46,881	-	-	-	-	-	-	-	24,360	-	71,241
Total revenues	-	-	-	-	-	-	46,881	-	-	-	-	-	-	-	24,360	-	71,241
Expenditures:																	
Current:																	
General government	341,823	-	70,639	-	30,874	-	2,971	16,526	-	-	159,825	287,536	29,290	-	-	29,945	969,429
Capital outlay	15,541	-	-	-	-	193,496	164,387	-	-	-	-	-	-	-	-	-	373,424
Debt service	-	-	-	-	-	418,335	382,666	-	-	165,537	-	-	-	-	-	-	966,538
Total expenditures	357,364	-	70,639	-	30,874	611,831	550,024	16,526	-	165,537	159,825	287,536	29,290	-	-	29,945	2,309,391
Excess (deficiency) of revenues over (under) expenditures	(357,364)	-	(70,639)	-	(30,874)	(611,831)	(503,143)	(16,526)	-	(165,537)	(159,825)	(287,536)	(29,290)	-	24,360	(29,945)	(2,238,150)
Other financing sources (uses):																	
Transfers from other funds	576,638	-	176,599	-	77,186	372,780	797,479	16,526	-	188,172	159,825	387,538	29,290	30,978	134,178	29,945	2,977,134
Transfers to other funds	(100,000)	-	-	-	(150,000)	(150,000)	(937,818)	-	(50,000)	-	(150,000)	-	-	-	-	-	(1,537,818)
Total other financing sources (uses)	476,638	-	176,599	-	(72,814)	222,780	(140,339)	16,526	(50,000)	188,172	9,825	387,538	29,290	30,978	134,178	29,945	1,439,316
Net change in fund balances (deficits)	119,274	-	105,960	-	(103,688)	(389,051)	(643,482)	-	(50,000)	22,635	(150,000)	100,002	-	30,978	158,538	-	(798,834)
Fund balances (deficits), beginning of year	(127,348)	14,500	(471,230)	2,558	134,175	538,643	868,727	-	50,184	(373,287)	160,088	(90,279)	360	389	(158,538)	(5)	548,937
Fund balances (deficits), end of year	\$ (8,074)	14,500	(365,270)	2,558	30,487	149,592	225,245	-	184	(350,652)	10,088	9,723	360	31,367	-	(5)	(249,897)

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of Auburn, Maine's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

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CITY OF AUBURN, MAINE
Net Position by Component
Last Ten Fiscal Years
From Government-wide Statement of Net Position

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities:										
Net Investment in capital assets	\$ 54,681,797	\$ 59,484,907	\$ 59,140,618	\$ 56,084,796	\$ 53,111,954	\$ 61,542,514	\$ 67,831,558	\$ 73,604,804	\$ 79,732,308	\$ 80,283,459
Restricted	3,446,488	3,765,201	4,607,888	11,707,875	10,879,129	11,871,042	11,621,393	8,791,119	8,780,922	8,513,552
Unrestricted	6,449,247	6,738,835	13,892,494	12,166,714	21,012,904	10,929,045	(4,145,261)	(1,665,491)	(5,594,225)	(6,078,826)
Total governmental activities net position	64,577,532	69,988,943	77,641,000	79,959,385	85,003,987	84,342,601	75,307,690	80,730,432	82,919,005	82,718,185
Business-type activities:										
Net investment in capital assets	416,684	1,033,634	928,388	829,060	781,208	708,368	548,461	493,154	456,021	539,164
Restricted	-	-	-	-	-	34,042	-	196,221	238,079	324,591
Unrestricted	189,487	296,012	326,230	353,997	651,420	594,157	460,816	(118,847)	(426,861)	(854,106)
Total business-type activities net position	606,171	1,329,646	1,254,618	1,183,057	1,432,628	1,336,567	1,009,277	570,528	267,239	9,649
Primary government:										
Investment in capital assets	55,098,481	60,518,541	60,069,006	56,913,856	53,893,162	62,250,882	68,380,019	74,097,958	80,188,329	80,822,623
Restricted	3,446,488	3,765,201	4,607,888	11,707,875	10,879,129	11,905,084	11,621,393	8,987,340	9,019,001	8,838,143
Unrestricted	6,638,734	7,034,847	14,218,724	12,520,711	21,664,324	11,523,202	(3,684,445)	(1,784,338)	(6,021,086)	(6,932,932)
Total primary government net position	\$ 65,183,703	\$ 71,318,589	\$ 78,895,618	\$ 81,142,442	\$ 86,436,615	\$ 85,679,168	\$ 76,316,967	\$ 81,300,960	\$ 83,186,244	\$ 82,727,834

Table 2

CITY OF AUBURN, MAINE
Change in Net Position
Last Ten Fiscal Years
From Government-wide Statement of Activities

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental activities:										
General government	\$ 13,595,025	\$ 12,782,124	\$ 11,366,632	\$ 13,450,586	\$ 14,680,105	\$ 13,391,002	\$ 19,950,058	\$ 10,720,976	\$ 14,742,709	\$ 14,171,875
Public safety	7,363,307	8,013,617	7,899,897	7,673,153	8,001,972	8,468,689	9,404,183	9,969,244	10,298,205	10,180,500
Health, welfare and recreation	3,331,984	2,225,779	2,068,401	2,072,398	2,117,014	2,266,012	2,172,119	1,637,285	1,590,246	2,183,193
Public works	4,943,719	6,554,513	6,013,582	9,876,176	6,059,774	8,086,620	12,427,048	11,370,585	10,948,454	12,069,994
Other agencies	3,154,009	3,277,800	3,099,855	3,278,312	3,389,283	3,560,926	3,400,687	3,418,863	3,551,739	3,529,357
Education	36,575,423	39,285,952	39,952,843	42,408,444	42,418,741	41,810,979	44,089,463	40,636,517	42,854,285	44,423,602
Unclassified	1,849,876	-	-	-	-	-	-	-	-	-
Interest on debt	1,306,563	1,983,816	1,706,264	1,646,166	758,377	2,418,356	122,068	1,580,603	1,000,662	861,111
Total governmental activities expenses	72,119,906	74,123,601	72,107,474	80,405,235	77,425,266	80,002,584	91,565,626	79,334,073	84,986,300	87,419,632
Business-type activities:										
Ingersoll Ice Turf Facility	144,519	296,500	506,301	482,686	539,555	490,593	604,369	131,223	216,417	159,278
Norway Savings Bank Arena	-	-	-	-	-	-	525,814	1,218,591	1,230,422	1,293,801
Centralized School Lunch	-	-	-	-	-	1,421,308	1,312,651	1,419,459	1,497,678	1,576,332
Total business-type activities expenses	144,519	296,500	506,301	482,686	539,555	1,911,901	2,442,834	2,769,273	2,944,517	3,029,411
Total primary government expenses	72,264,425	74,420,101	72,613,775	80,887,921	77,964,821	81,914,485	94,008,460	82,103,346	87,930,817	90,449,043
Program Revenues										
Governmental activities:										
Charges for services:										
General government	148,023	1,240,811	1,204,104	710,124	532,771	480,870	456,624	695,278	1,306,850	1,371,527
Public safety	-	50,221	87,882	285,365	701,234	841,366	920,429	1,526,254	1,579,875	1,264,202
Health, welfare and recreation	257,162	286,052	290,936	287,013	308,403	318,635	279,854	261,595	240,972	304,873
Public works	-	-	-	50,334	3,158	2,674	1,549	-	-	-
Education	1,283,420	689,325	584,258	676,120	514,390	484,567	412,347	707,739	821,713	762,922
Operating grants and contributions	27,379,368	29,718,646	29,999,705	31,521,140	33,003,967	29,939,559	31,349,557	28,816,555	29,064,768	29,573,666
Capital grants and contributions	-	-	-	602,210	-	-	-	2,956,553	2,995,835	-
Total governmental activities program revenues	29,067,973	31,985,055	32,166,885	34,132,306	35,063,923	32,067,671	33,420,360	34,963,974	36,010,013	33,277,190
Business-type activities:										
Charges for services	191,828	330,268	425,328	424,614	433,375	669,015	1,139,096	1,067,189	1,308,448	1,383,077
Operating grants and contributions	-	-	-	-	-	1,159,343	1,090,354	1,241,187	1,332,667	1,388,744
Total business-type activities program revenues	191,828	330,268	425,328	424,614	433,375	1,828,358	2,229,450	2,308,376	2,641,115	2,771,821
Total primary government program revenues	29,259,801	32,315,323	32,592,213	34,556,920	35,497,298	33,896,029	35,649,810	37,272,350	38,651,128	36,049,011

CITY OF AUBURN, MAINE
Change in Net Position
Last Ten Fiscal Years
From Government-wide Statement of Activities

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Net (expense)/revenue:										
Governmental activities	(43,051,933)	(42,138,546)	(39,940,589)	(46,272,929)	(42,361,343)	(47,934,913)	(58,145,266)	(44,370,099)	(48,976,287)	(54,142,442)
Business-type activities	47,309	33,768	(80,973)	(58,072)	(106,180)	(83,543)	(213,384)	(460,897)	(303,402)	(257,590)
Total primary government net expense	(43,004,624)	(42,104,778)	(40,021,562)	(46,331,001)	(42,467,523)	(48,018,456)	(58,358,650)	(44,830,996)	(49,279,689)	(54,400,032)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes	44,232,811	41,640,678	41,158,334	42,962,974	43,192,698	42,759,291	44,522,766	45,445,286	46,425,471	48,765,867
Grants not restricted to specific programs	4,009,459	4,681,432	4,651,989	4,103,025	4,172,425	4,330,113	4,336,314	4,393,527	4,474,139	4,760,666
Investment earnings	600,248	382,621	80,246	70,562	65,072	16,581	2,829	49,791	197,562	112,123
Other	2,603,404	1,534,722	1,707,975	1,013,764	230,549	166,802	248,446	(95,763)	644,533	42,854
Total governmental activities general revenues	51,445,922	48,239,453	47,598,544	48,150,325	47,660,744	47,272,787	49,110,355	49,792,841	51,741,705	53,681,510
Business-type activities:										
Investment earnings	613	211	47	-	51	757	1,176	370	113	-
Other	-	-	-	-	-	-	-	21,778	-	-
Total business-type activities general revenues	613	211	47	-	51	757	1,176	22,148	113	-
Total primary government	51,446,535	48,239,664	47,598,591	48,150,325	47,660,795	47,273,544	49,153,196	49,814,989	51,741,818	53,681,510
Change in Net Position										
Governmental activities	8,393,989	6,100,907	7,657,955	1,877,396	5,299,401	(662,126)	(9,034,911)	5,422,742	2,765,418	(460,932)
Business-type activities	47,922	33,979	(80,926)	(58,072)	(106,129)	(82,786)	(212,208)	(438,749)	(303,289)	(257,590)
Total primary government	\$ 8,441,911	\$ 6,134,886	\$ 7,577,029	\$ 1,819,324	\$ 5,193,272	\$ (744,912)	\$ (9,247,119)	\$ 4,983,993	\$ 2,462,129	\$ (718,522)

Beginning FY 2009 Unclassified Revenue was reclassified.

CITY OF AUBURN, MAINE
Fund Balances
Last Ten Fiscal Years
From Governmental Funds Balance Sheet

	Fiscal Year									
	2008	2009	2010	2011 (a)	2012	2013	2014	2015	2016	2017
General Fund										
Reserved*	\$ 587,024	\$ 110,672	\$ 55,566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved:										
Designated	1,790,409	2,337,962	1,737,562	-	-	-	-	-	-	-
Undesignated	8,783,174	8,405,631	9,599,911	-	-	-	-	-	-	-
Nonspendable	-	-	-	226,255	97,171	75	629,503	1,415,749	1,341,590	1,178,773
Restricted	-	-	-	2,679,579	1,840,047	2,449,945	1,969,754	1,411,047	1,625,968	2,023,296
Assigned	-	-	-	1,087,851	942,172	1,154,572	812,886	3,046,996	2,084,993	1,750,310
Unassigned	-	-	-	9,108,868	10,734,773	8,775,150	8,651,216	4,971,398	5,897,971	7,113,261
Total general fund	\$ 11,160,607	\$ 10,854,265	\$ 11,393,039	\$ 13,102,553	\$ 13,614,163	\$ 12,379,742	\$ 12,063,359	\$ 10,845,190	\$ 10,950,522	\$ 12,065,640
All Other Governmental Funds										
Reserved	3,448,001	9,149,416	9,449,895	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	3,987,906	3,503,209	3,414,932	-	-	-	-	-	-	-
Capital project funds	10,147,915	5,082,615	5,545,423	-	-	-	-	-	-	-
Permanent funds	20,356	22,118	22,960	-	-	-	-	-	-	-
Nonspendable	-	-	-	5,922,783	5,813,531	5,712,143	5,628,850	5,670,226	4,007,094	3,725,627
Restricted	-	-	-	3,105,513	3,464,347	3,710,739	4,022,789	1,709,846	1,518,854	1,393,889
Committed	-	-	-	10,104,760	10,998,530	7,985,485	5,755,639	8,162,868	8,099,287	7,605,758
Unassigned	-	-	-	(841,666)	(694,644)	(1,125,143)	(3,649,469)	(1,871,314)	(757,648)	(1,162,157)
Total all other governmental funds	\$ 17,604,178	\$ 17,757,358	\$ 18,433,210	\$ 18,291,390	\$ 19,581,764	\$ 16,283,224	\$ 11,757,809	\$ 13,671,626	\$ 12,867,587	\$ 11,563,117

* Includes reserves for long-term receivables which were part of Unreserved, Undesignated from 2003-2005.

(a) The City of Auburn adopted the provisions of GASB 54 for the year ended June 30, 2011, which changed the classifications of fund balances.

CITY OF AUBURN, MAINE
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Taxes	\$ 43,935,273	\$ 41,667,416	\$ 41,488,299	\$ 42,742,974	\$ 42,960,856	\$ 42,749,449	\$ 44,563,151	\$ 45,411,397	\$ 46,319,694	\$ 48,639,845
Intergovernmental	31,426,596	34,400,078	34,651,694	34,919,262	36,258,176	33,631,641	35,325,279	35,719,754	36,041,524	33,685,324
Licenses and permits	340,375	285,951	243,924	303,183	266,852	374,011	325,476	345,658	330,039	364,352
Charges for services	1,857,235	1,532,589	1,615,603	1,699,004	1,750,848	1,720,625	1,799,725	2,644,856	3,452,095	3,276,913
Unclassified	2,656,878	2,365,212	2,095,873	1,710,401	1,191,668	854,889	601,599	876,354	1,502,589	866,244
Total revenues	<u>80,216,357</u>	<u>80,251,246</u>	<u>80,095,393</u>	<u>81,374,824</u>	<u>82,428,400</u>	<u>79,330,615</u>	<u>82,615,230</u>	<u>84,998,019</u>	<u>87,645,941</u>	<u>86,832,678</u>
Expenditures										
General government	13,074,585	10,908,351	11,947,264	11,666,157	12,532,558	11,881,126	11,362,793	10,963,750	11,832,503	11,898,280
Public safety	6,941,313	7,717,089	7,703,785	7,367,139	7,717,441	8,063,515	8,987,931	9,702,645	9,794,109	9,814,755
Health, welfare and recreation	1,807,107	1,986,595	1,800,326	1,847,549	1,876,392	2,022,319	1,937,404	1,388,546	1,704,443	1,920,557
Public works	4,836,864	4,574,186	4,058,000	4,191,424	4,285,363	4,524,288	7,611,817	8,943,737	8,326,272	5,598,126
Other agencies	3,154,009	3,277,800	3,099,855	3,278,312	3,389,283	3,560,926	3,400,687	3,418,863	3,551,739	3,529,357
Education	38,138,372	42,253,675	41,550,748	42,954,361	42,273,954	42,137,967	43,678,540	44,402,432	44,782,404	45,934,377
Unclassified	271,918	305,995	310,093	303,539	403,753	405,669	325,374	459,325	482,462	362,228
Self-insurance	692,607	348,629	470,524	671,092	517,299	383,566	-	-	-	-
Capital outlay	10,286,851	8,540,966	6,024,814	7,158,898	4,855,507	9,800,219	8,539,810	6,248,281	6,379,436	6,211,980
Debt service:										
Principal	7,121,719	6,758,858	6,747,858	6,854,251	6,894,785	7,027,846	6,508,659	6,484,056	6,439,503	6,545,628
Interest expense	2,643,237	2,062,090	1,680,602	1,513,494	1,511,411	1,045,204	1,000,416	942,636	997,067	879,024
Total expenditures	<u>88,968,582</u>	<u>88,734,234</u>	<u>85,393,869</u>	<u>87,806,216</u>	<u>86,257,746</u>	<u>90,852,645</u>	<u>93,353,431</u>	<u>92,954,271</u>	<u>94,289,938</u>	<u>92,694,312</u>
Deficiency of revenues under expenditures	<u>(8,752,225)</u>	<u>(8,482,988)</u>	<u>(5,298,476)</u>	<u>(6,431,392)</u>	<u>(3,829,346)</u>	<u>(11,522,030)</u>	<u>(10,738,201)</u>	<u>(7,956,252)</u>	<u>(6,643,997)</u>	<u>(5,861,634)</u>
Other financing sources (uses)										
Proceeds - bonds and capital leases	6,000,000	6,430,000	6,500,000	7,900,000	4,500,000	14,892,323	5,625,000	8,153,025	9,950,000	5,030,000
Proceeds - notes	-	-	-	1,024,625	-	-	84,458	-	-	-
Premium on issuance of debt	-	-	-	85,597	83,077	1,052,751	186,945	498,875	481,134	382,170
Payment to refunded bond escrow agent	-	-	-	-	-	(9,118,353)	-	-	(4,485,844)	-
Transfers in	3,089,839	2,500,434	2,345,005	2,190,819	2,215,395	2,345,053	2,084,032	2,099,914	2,279,802	1,539,316
Transfers out	(3,089,839)	(2,500,434)	(2,331,903)	(2,177,330)	(2,202,120)	(2,331,778)	(2,084,032)	(2,099,914)	(2,279,802)	(1,539,316)
Total other financing sources	<u>6,000,000</u>	<u>6,430,000</u>	<u>6,513,102</u>	<u>9,023,711</u>	<u>4,596,352</u>	<u>6,839,996</u>	<u>5,896,403</u>	<u>8,651,900</u>	<u>5,945,290</u>	<u>5,412,170</u>
Net change in fund balances	<u>\$ (2,752,225)</u>	<u>\$ (2,052,988)</u>	<u>\$ 1,214,626</u>	<u>\$ 2,592,319</u>	<u>\$ 767,006</u>	<u>\$ (4,682,034)</u>	<u>\$ (4,841,798)</u>	<u>\$ 695,648</u>	<u>\$ (698,707)</u>	<u>\$ (449,464)</u>
Debt service as a percentage of noncapital expenditures	12.41%	11.00%	10.62%	10.38%	10.33%	9.96%	8.74%	8.99%	8.80%	8.46%

Table 5

CITY OF AUBURN, MAINE
Assessed Value to Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal year	Assessed Value - Real Property	Assessed Value - Personal Property	Total Assessed Value	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value	Total Tax/ (Mil) Rate
2008	\$ 1,797,817,200	276,822,200	2,074,639,400	2,086,700,000	99.4%	19.28
2009	1,813,049,300	262,829,700	2,075,879,000	1,981,600,000	104.8%	18.41
2010	1,829,692,800	238,980,400	2,068,673,200	2,054,450,000	100.7%	18.31
2011	1,847,854,620	220,930,500	2,068,785,120	1,991,800,000	103.9%	19.30
2012	1,850,235,678	208,348,600	2,058,584,278	1,980,250,000	104.0%	19.39
2013	1,820,465,334	190,045,000	2,010,510,334	1,954,400,000	102.9%	19.59
2014	1,823,040,083	182,681,300	2,005,721,383	1,926,200,000	104.1%	20.43
2015	1,818,986,378	165,931,000	1,984,917,378	1,963,550,000	101.1%	20.95
2016	1,831,661,043	162,903,400	1,994,564,443	1,960,100,000	101.8%	21.25
2017	1,852,057,439	146,229,300	1,998,286,739	1,983,950,000	100.7%	22.35

Table 6

CITY OF AUBURN, MAINE
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Fiscal Year	General Government		General Fund Debt Service		Education		Total Tax/ (Mil) Rate
2008	8.43	43.72%	3.44	17.83%	7.41	38.45%	19.28
2009	7.72	41.92%	3.41	18.53%	7.28	39.55%	18.41
2010	7.91	43.20%	3.28	17.91%	7.12	38.89%	18.31
2011	8.89	46.06%	3.29	17.05%	7.12	36.89%	19.30
2012	9.01	46.47%	3.31	17.07%	7.07	36.46%	19.39
2013	9.01	45.99%	3.20	16.33%	7.38	37.67%	19.59
2014	9.62	47.09%	3.15	15.42%	7.66	37.49%	20.43
2015	9.67	46.16%	3.15	15.04%	8.13	38.81%	20.95
2016	9.83	46.26%	3.18	14.96%	8.24	38.78%	21.25
2017	10.31	46.13%	3.21	14.36%	8.83	39.51%	22.35

During 2007 and 2008, a revaluation was initiated and phased in over the two year period.

Table 7

CITY OF AUBURN, MAINE
Principal Property Taxpayers
Current Year and Nine Years Ago
June 30, 2017

	Taxpayer	Business	Assessed Value	% of Total Tax Base	Cumulative %
1	Tambrands	Personal Products	\$ 59,140,900	3.0%	2.96%
2	FPL Energy Maine Hydro LLC	Electric Utility	32,852,205	1.6%	4.60%
3	Auburn Plaza	Regional Shopping	29,451,500	1.5%	6.08%
4	Central Maine Power Company	Electric Utility	29,138,350	1.5%	7.54%
5	Wal-Mart Real Estate	Retail	21,938,100	1.1%	8.63%
6	Pioneer Plastics	Laminates	21,657,300	1.1%	9.72%
7	Gates Formed Fiber	Automotive Products	16,862,600	0.8%	10.56%
8	Northern Utilities Inc	Natural Gas Utility	14,555,280	0.7%	11.29%
9	Cascades Auburn Fiber	Paper Reprocessor	14,206,100	0.7%	12.00%
10	Riverwatch LLC	Lodging	13,944,900	0.7%	12.70%
			\$ 253,747,235		

June 30, 2008

	Taxpayer	Business	Assessed Value	% of Total Tax Base	Cumulative %
1	Tambrands	Personal Products	\$ 114,998,000	5.5%	5.54%
2	Pioneer Plastics	Plastic Laminates	26,936,600	1.3%	6.84%
3	Wal-Mart Real Estate	Retail	26,355,600	1.3%	8.11%
4	Gates Formed Fiber	Automotive Products	22,350,800	1.1%	9.19%
5	Lowes	Retail	17,274,200	0.8%	10.02%
6	General Electric Company	Electrical Components	17,000,600	0.8%	10.84%
7	Auburn Plaza Inc	Regional Shopping	16,604,900	0.8%	11.64%
8	FPL Energy Maine Hydro	Electric Utility	16,442,900	0.8%	12.43%
9	Cascades Auburn Fiber	Paper Reprocessor	15,394,100	0.7%	13.18%
10	GFI Auburn Plaza Realty	Regional Shopping	15,280,400	0.7%	13.91%
			\$ 288,638,100		

Table 8

CITY OF AUBURN, MAINE
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections Subsequent Years	Total Collections to Date	
		Amount Collected	Percentage of Levy		Amount Collected	Percentage of Levy
2008	\$ 40,129,691	38,163,244	95.10%	1,788,058	39,951,302	99.56%
2009	38,257,009	36,898,083	96.45%	1,319,559	38,217,642	99.90%
2010	37,999,926	37,148,508	97.76%	779,092	37,927,600	99.81%
2011	39,984,486	38,914,458	97.32%	677,621	39,592,079	99.02%
2012	39,948,404	38,831,952	97.21%	414,039	39,245,991	98.24%
2013	39,455,557	38,386,284	97.29%	1,059,273	39,445,557	99.97%
2014	40,987,430	39,889,671	97.32%	1,003,577	40,893,248	99.77%
2015	41,671,464	40,403,806	96.96%	550,718	40,954,524	98.28%
2016	42,459,969	41,444,901	97.61%	599,599	42,044,500	99.02%
2017	44,678,914	43,627,568	97.65%	N/A	43,627,568	97.65%

Table 9

CITY OF AUBURN, MAINE
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal year	Governmental Activities					Total Long-term Debt	Total Long-term Debt Net of State Subsidy	Ratio of Total Debt		Per Capita Net of State Subsidy
	General Obligation Bonds	Notes	Capital Leases	Bonds Payable Premium	Total Long-term Debt			To Assessed Value	Per Capita	
2008	\$ 70,267,000	618,562	-	-	70,885,562	70,885,562	57,617,931	3.4%	3,003.37	2,441.23
2009	67,925,000	495,078	-	-	68,420,078	68,420,078	52,369,513	3.3%	2,898.91	2,218.86
2010	65,973,000	371,595	-	-	66,344,595	66,344,595	50,080,604	3.2%	2,877.67	2,172.22
2011	65,461,000	692,675	-	-	66,153,675	66,153,675	48,634,442	3.2%	2,869.39	2,109.50
2012	61,239,000	598,596	-	-	61,837,596	61,837,596	51,652,300	3.0%	2,682.18	2,240.39
2013	59,534,323	504,518	-	1,052,751	61,091,592	61,091,592	54,863,817	2.9%	2,649.82	2,379.69
2014	56,826,591	494,897	-	1,169,513	58,491,001	58,491,001	52,408,483	2.9%	2,537.02	2,273.19
2015	55,170,858	383,927	1,231,203	1,551,550	58,337,538	58,337,538	53,735,209	2.9%	2,530.36	2,330.74
2016	52,225,126	272,956	1,054,017	1,609,074	55,161,173	55,161,173	50,305,298	2.8%	2,392.59	2,181.97
2017	48,634,394	211,608	871,863	1,817,852	51,535,717	51,535,717	47,127,830	2.6%	2,235.34	2,044.15

During the years shown above, there has been no outstanding debt for business-type activities.

Table 10

CITY OF AUBURN, MAINE
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal year	General Obligation Bonds**	To Estimated Actual Value	Per Capita	Total General Obligation Bonds Net of State Subsidy	Per Capita Net of State Subsidy
2008	\$ 70,267,000	3.4%	2,977.16	56,999,369	2,415.02
2009	67,925,000	3.4%	2,877.93	51,874,435	2,197.88
2010	65,973,000	3.2%	2,861.55	49,709,009	2,156.11
2011	65,461,000	3.3%	2,839.34	47,941,767	2,079.45
2012	61,239,000	3.1%	2,656.21	51,053,704	2,214.43
2013	60,587,074	3.1%	2,627.94	54,359,299	2,357.81
2014	57,996,104	3.0%	2,515.55	51,913,586	2,251.73
2015	56,722,408	2.9%	2,460.31	52,120,079	2,260.68
2016	53,834,200	2.7%	2,335.03	48,978,325	2,124.41
2017	50,452,246	2.5%	2,188.34	46,044,359	1,997.15

** The 2013-2017 General Obligation Bonds include the premium on bonds, as well as bond amounts.

Table 11

CITY OF AUBURN, MAINE
Direct and Overlapping Governmental Activities Debt
Last Ten Fiscal Years

Fiscal Year	Direct Debt - City of Auburn	Direct Debt - Androscoggin County	Auburn's Share of Androscoggin County Debt	Overlapping Debt - Androscoggin County	Direct and Overlapping Debt		
					Total Debt	Percent of Assessed Value	Per Capita
2008	\$ 70,267,000	516,800	25.75%	133,076	70,400,076	3.39%	2,982.80
2009	67,925,000	75,000	23.72%	17,788	67,942,788	3.27%	2,878.69
2010	65,973,000	-	24.47%	-	65,973,000	3.19%	2,861.55
2011	66,153,675	-	24.47%	-	66,153,675	3.20%	2,869.39
2012	61,837,596	-	24.64%	-	61,837,596	3.00%	2,682.18
2013	60,038,841	-	24.64%	-	60,038,841	2.99%	2,604.16
2014	57,321,488	-	25.36%	-	57,321,488	2.86%	2,486.29
2015	58,337,538	-	25.36%	-	58,337,538	2.94%	2,530.36
2016	55,161,173	-	25.36%	-	55,161,173	2.77%	2,392.59
2017	51,535,717	-	25.36%	-	51,535,717	2.58%	2,235.34

CITY OF AUBURN, MAINE
Legal Debt Management
Last Ten Years
Computation of Legal Debt Margin
June 30, 2017

Total State Valuation			\$	1,983,950,000	
Legal Debt Limitation:					
15% of State Valuation				297,592,500	
Debt Applicable to Debt Limitation:					Bonded General Obligation Debt
		Legal Maximum			As a Percent of
Purpose	Percentage	Amount	Dollar Amount	Legal Maximum	State Valuation
Municipal & School	15.0%	\$ 297,592,500	48,634,394	16.34%	2.45%
			Margin for Additional Borrowing:	\$ 248,958,106	

Historical Legal Debt Margin
Last Ten Fiscal Years

	Legal Debt Limit	Debt Outstanding	Legal Debt Margin	Debt Outstanding/ Legal Debt Limit
2008	\$ 313,005,000	70,267,000	242,738,000	22.4%
2009	297,240,000	67,925,000	229,315,000	22.9%
2010	308,167,500	65,973,000	242,194,500	21.4%
2011	298,770,000	65,461,000	233,309,000	21.9%
2012	297,037,500	61,239,000	235,798,500	20.6%
2013	293,160,000	59,534,323	293,160,000	20.3%
2014	288,930,000	56,826,591	288,930,000	19.7%
2015	294,532,500	55,170,858	239,361,642	18.7%
2016	294,015,000	52,225,126	241,789,874	17.8%
2017	297,592,500	48,634,394	248,958,106	16.3%

Table 13

CITY OF AUBURN, MAINE
Demographic and Economic Statistics
Last Ten Calendar Years

Fiscal Year	(1) Population	(2) Total Personal Wages	Per Capita Personal Wages	(2) Annual Average Unemployment Rate
2008	23,602	\$ 525,502,169	22,265	4.6%
2009	23,602	486,782,327	20,625	8.9%
2010	23,055	Not available	Not available	7.9%
2011	23,055	Not available	Not available	7.8%
2012	23,055	Not available	Not available	7.2%
2013	23,055	Not available	Not available	7.8%
2014	23,055	Not available	Not available	5.5%
2015	23,055	541,950,460	23,507	4.7%
2016	23,055	Not available	Not available	3.7%
2017	23,055	611,994,975	26,545	3.5%

(1) Source: US Census Bureau

(2) Source: Maine Department of Labor

Table 14

CITY OF AUBURN, MAINE
Principal Non-Governmental Employers
Current Year and Nine Years Ago
June 30, 2017

Rank	Employer	Total Number of Employees	Percent of Total Employees
1	Pioneer Plastics	633	3.7%
2	Wal-Mart Supercenter	559	3.2%
3	Tambrands Inc.	412	2.4%
4	Carbonite Inc.	341	2.0%
5	Clover Living Center	290	1.7%
6	Hartt Transportation Systems	250	1.4%
7	UPS	225	1.3%
8	Conform Automotive	200	1.2%
9	Hannaford	165	1.0%
10	Shaw's Supermarket	135	0.8%
	All Other Employers	14,054	81.4%
	Total Employees	<u>17,264</u>	

Principal Non-Governmental Employers
June 30, 2008

Rank	Employer	Total appr. number of employees	
1	Pioneer Plastics	600	3.8%
2	Tambrands Inc.	525	3.3%
3	Gates Formed Fiber Products	450	2.9%
4	Clover Living Center	305	1.9%
5	General Electric	300	1.9%
6	Shaw's Supermarkets	240	1.5%
7	Wal-Mart Supercenter	230	1.5%
8	Hannaford	190	1.2%
9	Advantage Business Services	180	1.1%
10	Auburn Shoe	175	1.1%
	All Other Employers	12,525	79.7%
	Total Employees	<u>15,720</u>	

Source: Maine Department of Labor

Table 15

**CITY OF AUBURN, MAINE
Number of Employees
Last Ten Fiscal Years**

Fiscal Year	General Government	Public Safety	Health, Welfare & Recreation	Public Services	Education	Ice Arena	Total
2008	40.75	120.50	12.00	69.00	645.00	1.00	888.25
2009	42.50	117.50	11.50	62.00	614.00	1.00	848.50
2010	40.00	125.00	13.00	55.00	589.00	2.00	824.00
2011	44.00	117.00	20.00	53.00	679.00	2.00	915.00
2012	42.00	123.00	14.00	55.00	585.00	2.00	821.00
2013	45.00	124.00	5.00	55.00	585.00	2.00	816.00
2014	39.00	128.00	5.00	59.00	564.00	5.00	800.00
2015	34.00	126.00	5.00	72.00	565.00	3.00	805.00
2016	34.00	126.00	4.50	70.00	565.00	3.00	802.50
2017	33.50	128.00	5.50	64.00	565.00	4.00	800.00

Source: Various City departments

Table 16

**CITY OF AUBURN, MAINE
Demand for Level of Service
Last Ten Fiscal Years**

	General Government	Public Safety	Health, Welfare & Recreation	Public Works	Education	Ice Arena
	Service Units:	Service Units:	Service Units:	Service Units:	Service Units:	Service Units:
Fiscal Year	City Population	Police / Fire No. of Service Calls	Libraries / Parks / Cemeteries Maintained	Miles of Road Maintained	No. of Students	Hours of Ice Time Rented
2008	23,602	28,960 / 4,137	1 / 19 / 16	226	3,534	915
2009	23,602	24,282 / 3,877	1 / 19 / 16	226	3,534	1,540
2010	23,055	22,186 / 3,196	1 / 19 / 16	225	3,568	2,121
2011	23,055	23,924 / 3,365	1 / 19 / 16	225	3,634	1,684
2012	23,055	26,195 / 3,545	1 / 19 / 17	237	3,650	1,798
2013	23,055	24,110 / 3,560	1 / 19 / 17	237	3,744	1,798
2014	23,055	26,626 / 3,535	1 / 19 / 17	237	3,623	1,832
2015	23,055	29,428 / 4,232	1 / 19 / 17	237	3,610	2,996
2016	23,055	27,161 / 4,432	1 / 19 / 17	237	3,554	3,884
2017	23,055	25,470 / 4,609	1 / 19 / 17	237	3,498	3,899

Source: Various City departments

Table 17

CITY OF AUBURN, MAINE
Capital Assets Statistics - Net Book Value
Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Health, Welfare & Recreation	Public Works	Education	Proprietary Funds
2008	24,228,799	2,469,571	3,731,189	51,477,507	26,525,978	416,684
2009	23,607,655	2,203,282	3,655,392	57,109,583	27,619,073	1,033,634
2010	28,824,479	2,109,338	8,982,225	51,600,320	27,133,850	928,388
2011	30,016,043	1,954,048	8,743,446	49,696,710	27,098,225	829,059
2012	16,367,205	1,918,698	8,532,651	64,748,735	27,830,918	729,731
2013	12,704,212	2,020,995	5,979,490	67,630,898	27,536,761	630,402
2014	12,189,966	1,806,175	5,813,289	69,350,188	28,482,183	471,624
2015	11,658,537	2,837,912	5,700,706	67,966,725	29,395,728	416,996
2016	15,142,919	2,399,469	6,020,280	74,403,313	28,956,784	456,021
2017	14,319,646	2,373,248	8,538,926	70,269,416	28,816,772	539,164

Source: Various City departments



**City of Auburn
City Council Information Sheet**

Council Workshop or Meeting Date: April 30, 2018

Author: Peter Crichton

Subject: Presentation of the City Manager's Proposed Budget for FY2019

Information: I will be presenting my FY19 Manager's Proposed Budget with my final recommendations. The proposed budget calls for a 3.40% tax increase with an increase of 78 cents on the tax rate, or an increase of \$117.00 annually for a person living in a home valued at \$150,000. I appreciate the good work that has been done by the department directors in preparing their budget requests and the valuable assistance that I have received from my budget team consisting of the Finance Director Jill Eastman, the Assistant City Manager Denise Clavette, and the Human Resources Director Chris Mumau. I am particularly grateful for the heavy lifting that has been done by the Finance Director in preparing the budget materials.

City Budgetary Impacts: There is no budgetary impact at this time.

Staff Recommended Action: Receive the FY19 Proposed Budget

Previous Meetings and History: The City Manager gave a presentation of the FY19 Preliminary Draft Budget during the April 2, 2018 Council meeting.

City Manager Comments:

I concur with the recommendation. Signature:

A handwritten signature in blue ink that reads "Peter J. Crichton".

Attachments:

December 1, 2017

To the Management of the
City of Auburn, Maine:

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Auburn, Maine as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Auburn, Maine's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Auburn, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Auburn, Maine's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The attached schedule summarizes our comments and suggestions regarding these matters. This letter does not affect our report dated December 1, 2017, on the financial statements of the City of Auburn, Maine.

The City of Auburn, Maine's responses to the comments identified in our audit are described in the accompanying schedule of comments and responses. The City of Auburn, Maine's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

We wish to express our appreciation for the cooperation and assistance we received from the officials and employees of the City of Auburn, Maine, including the Department of Education, during the course of our engagement. We will review the status of these comments during our next audit engagement. We have already discussed these comments with various City and School personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, the Audit Committee, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink, reading "Raymond Weston Ouellette". The signature is written in a cursive style with a large initial 'R'.

CITY OF AUBURN, MAINE
Schedule of Comments and Responses
June 30, 2017

OTHER COMMENTS

School Department Payroll Related Liability Reconciliations

During our testing of payroll related liabilities, it was noted that many of the payroll related withholding accounts for employee and employer withholdings were not being reconciled on a regular basis. Several of these accounts had not been reconciled since the previous year and required large adjustments made by the School Department to agree with subsidiary ledgers and/or supporting documentation. In order to make the financial reports generated by the accounting system as meaningful as possible, the School Department should reconcile the payroll related general ledger accounts on a monthly basis. The benefit of monthly reconciliations is that errors do not accumulate and can be identified and attributed to a particular period, which makes future reconciliations easier to perform. Therefore, we recommend the School Department reconcile all payroll related liability accounts on a monthly basis, or at a minimum, quarterly.

Management's response/corrective action plan: With new staff in place in the Business Office, the Auburn School Department has already discussed the need to reconcile payroll-related liability accounts on a timely basis. The Business Office Supervisor will work with the Payroll Specialist to determine which accounts require monthly reconciliation, and which can be reconciled on a quarterly basis. They will then establish a plan and schedule for the ongoing reconciliations. Moving forward, our goal is to have every account reconciled in a timely manner to avoid the need for large adjustments at year-end.

Fire Department Overtime Policy Review

During our regularly scheduled meeting with those charged with governance, as well as throughout our preliminary analytical procedures, it was noted that overtime expenditures for the City's Fire Department are consistently well over budget. We understand that there are minimum staffing requirements for emergency calls, and that there will be times in which overtime pay is necessary. However, the amount of overtime pay being charged annually is significant, and could be indicative of abuse by those consistently earning overtime pay. We recommend the City review its policies with respect to overtime pay to ensure internal controls over payroll, specifically related to overtime, are effective and applied properly. We would also recommend the City perform a retrospective review of the Fire Department's overtime expenditures to ensure overtime pay is being applied evenly throughout the department, and not just to a few individuals. While we have no basis to assume fraud is or has been perpetuated, it would be in the City's best interest to perform this review to ensure this is not the case. Finally, we would also recommend the City review its budget with respect to the Fire Department's overtime expenditures. The actual amounts applied to overtime annually are consistently much higher than the amounts budgeted. If necessary, the City should increase its budgeted expenditures related to the Fire Department's overtime.

Management's response/corrective action plan: The Management team for the City is aware of the Fire Department overtime issues and there was discussion about this during the FY 18 budget discussions. Management has begun a review of the overtime from the last 4 or 5 years and has also had meetings with the Fire Department management team and union representatives to discuss the issue. It is management's intention to develop a plan to address this issue, develop review procedures to insure internal controls are being applied properly, and to make sure that going forward, the Fire Department budgets the proper amount for overtime.

CITY OF AUBURN, MAINE
Schedule of Comments and Responses, Continued

OTHER COMMENTS, CONTINUED

City Cash Disbursements

During our testing of internal controls over cash disbursements at the City, we noted three instances, out of a sample selection of forty disbursements, in which a purchase order was not utilized. We also found three instances in which invoices lacked a signature notating the invoice had been reviewed and approved. The purpose of a purchase order is to document proper approval of a purchase prior to the actual disbursement. This process allows for adequate review of the budget and evaluation of department needs before committing to a purchase. We recommend the City utilize a purchase order for all disbursements in which a purchase order is required, per the City's purchasing and procurement policies and procedures. We also recommend that someone with the proper authority sign all invoices before the disbursements are made to ensure the disbursements were preapproved and are valid.

Management's response/corrective action plan: The Finance Director has provided a copy of the purchasing and procurement policy to all department heads and administrative personnel for their review. During a recent department director's meeting, the Finance Director reviewed the policy with the directors and reminded them of the thresholds that would require purchase orders. The Finance Director is currently reviewing any purchases that do not follow the policy and relaying this information to department directors. Finance Department staff have worked with administrative staff to make certain all staff is trained on Purchase Requisition and Purchase Order processing through MUNIS and that the admin staff understands the purchasing and procurement policy also. Finance will continue to closely monitor large purchases (over \$1,000) to make sure all departments are in compliance with the policy. If non-compliant, the Finance Director will address through the department directors.

Person responsible for corrective action of School comments:

Adam Hanson, Business Office Supervisor, Auburn School Department
Phone: (207) 784-6431, ext. 1425

Anticipated completion date:

Corrective action will be complete within 12 months.

Person responsible for corrective action of City comments:

Jill Eastman, Finance Director, (207) 333-6600

Anticipated completion date:

Corrective action will be complete within 12 months.



Proposed Municipal Budget

Presented by City Manager Peter Crichton

April 30, 2018

Fiscal Year 19



Auburn Departments

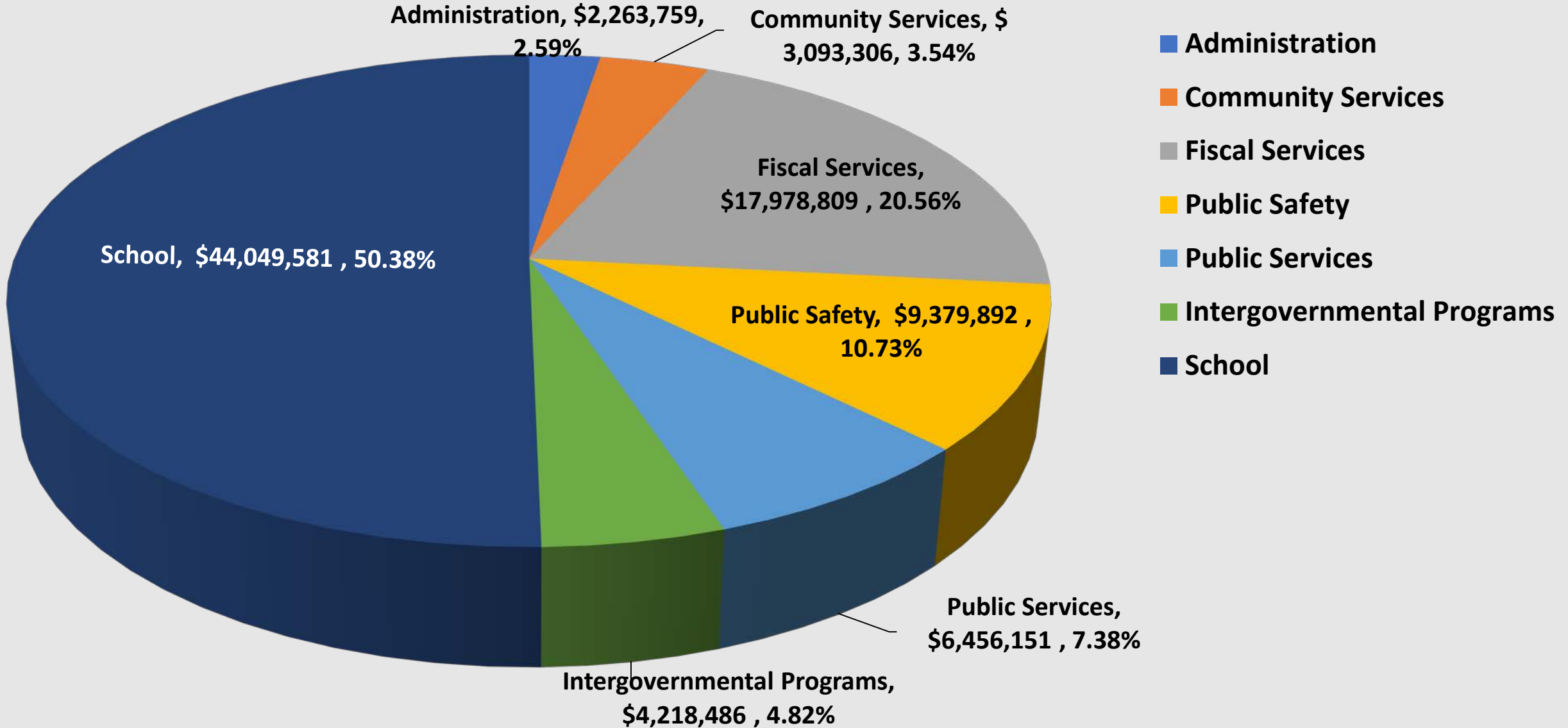
- **City Clerk**
- **City Manager**
- **Economic & Community Development**
 - **Economic Development**
 - **Community Development**
 - **Planning, Permitting and Code**
 - **Electrical**
- **Finance**
 - **Finance**
 - **Assessing**
 - **Tax**
- **Fire**
- **Health and Social Services**
- **Human Resources**
 - **Human Resources**
 - **Safety**
- **Ingersoll Turf Facility**
- **IT**
- **Norway Savings Bank Arena**
- **Police**
- **Public Services**
 - **Engineering**
 - **Parks**
 - **Public Works**
- **Recreation**
- **School**



Joint Agencies

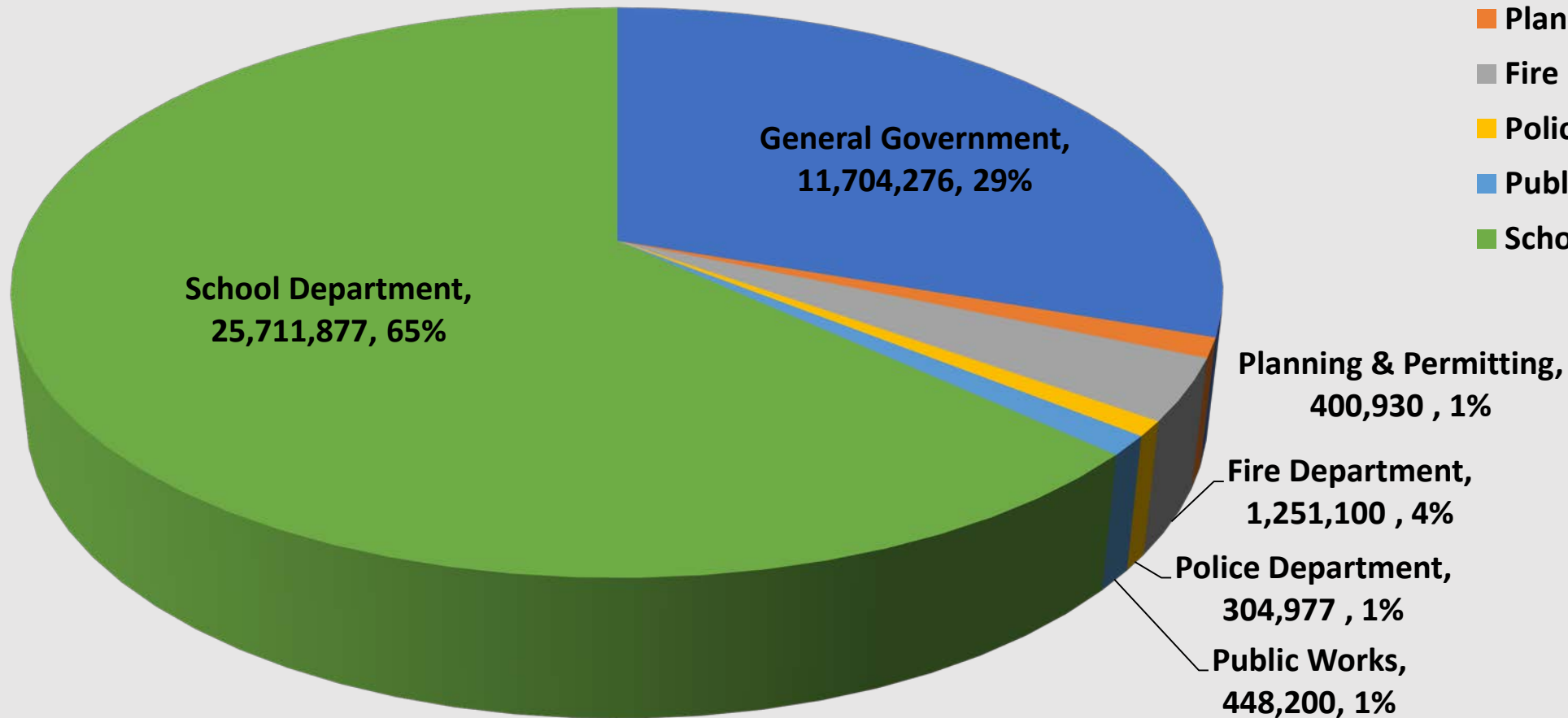
- **L/A 9-1-1**
- **LATC**
- **Auburn-Lewiston Airport**
- **Androscoggin County Government**
- **Museum LA**
- **LA Arts**

Recommended Expense Summary



Estimated Non-Property Tax Revenues

- General Government
- Planning & Permitting
- Fire Department
- Police Department
- Public Works
- School Department



Budget Highlights

NOTE: Percentages & Dollars represent Expenditure Increases

- Wages & Salaries - 3.38% or \$418,580
- Benefits - 9.04% or \$538,644
- Debt Service - 5.75% or \$365,975

Budget Highlights

- Fire OT Sick Long Term - \$50,000
\$30,000 increase from FY18 to FY19
FY18 Budget \$20,000 versus FY17 Actual Costs \$59,842
- Fire OT Sick Short Term - \$130,000
\$41,000 increase from FY18 to FY19
FY18 Budget \$89,000 versus FY17 Actual Costs \$182,139

Budget Highlights

- 150th Anniversary - \$30,000 in seed money w/ no fiscal impact.
- Compensation Study – Phase 1 = \$25,000

Tax Levy Increase

	Council Adopted Budget FY 17-18	Department Proposed Budget FY 18-19	Manager Proposed Budget FY 18-19	Council Adopted Budget FY 18-19	\$ Change	% Change
Tax Levy						
City	\$25,678,045	\$27,303,886	\$26,873,154	0	\$1,195,109	4.65%
School	\$17,997,261	\$18,337,704	\$18,337,704	0	\$340,443	1.89%
County	\$2,296,224	\$2,407,766	\$2,407,766	0	\$111,542	4.86%
Overlay	\$82,177				(82,177)	
Total Tax Levy	\$46,053,707	\$48,049,356	\$47,107,051	0	\$1,564,917	3.40%



FY19 Proposed Expenditures

Description	FY18	FY19	Change	Percentage Change
Administration	\$2,206,479	\$2,263,759	\$57,280	2.60%
Community Services	\$3,324,668	\$3,118,306	(\$206,362)	-6.96%
Fiscal Services	\$16,988,125	\$17,978,809	\$990,684	5.83%
Public Safety	\$8,890,401	\$9,379,892	\$399,491	4.45%
Public Services	\$6,207,950	\$6,456,151	\$248,201	4.00%
Intergovernmental	\$4,012,830	\$4,218,486	\$205,656	5.12%
Education	\$41,755,455	\$44,049,581	\$2,294,126	5.49%



City Manager Adjustments

Description	Department Request	Manager's Request	Change
ADMINISTRATION City Clerk, City Manager, Finance, HR, IT, Mayor & Council	\$2,342,806	\$2,263,759	(\$79,047)
COMMUNITY SERVICES General Assistance, Library, Economic & Community Dev., Recreation	\$3,260,349	\$3,118,306	(\$142,043)
FISCAL SERVICES Debt Service, Benefits, Emergency Reserve, Facilities, Transfer to TIF, Workers' Compensation	\$18,049,529	\$17,978,809	(\$70,720)



City Manager Adjustments

Description	Department Request	Manager's Request	Change
PUBLIC SAFETY	\$9,457,792	\$9,379,892	(\$77,900)
Fire, Police			
PUBLIC SERVICES	\$6,492,173	\$6,456,151	(\$36,022)
Public Services, Solid Waste, Auburn Water & Sewer District			



City Manager Adjustments

Description	Department Request	Manager's Request	Change
Intergovernmental Androscoggin County, Tax Sharing, A/L Airport, L-A Transit Committee, L-A 911 Center	\$4,218,486	\$4,218,486	\$0
Education	\$44,049,581	\$44,049,581	\$0



Proposed Property Tax Impact

	Council Adopted Budget FY17-18	Department Proposed Budget FY 18-19	Manager Proposed Budget FY 18-19	Council Adopted Budget FY 18-19	\$ Change	% Change
Total Expenses	\$83,475,908	\$87,870,716	\$87,464,984	0	\$3,989,076	4.78%
Less: Non-Tax Revenues						
City	\$13,746,184	\$14,134,483	\$14,134,483	0	\$388,299	2.82%
School	\$23,758,194	\$25,711,877	25,711,877	0	\$1,953,683	8.22%
Total Non-Tax Revenues	\$37,504,378	\$39,846,360	\$39,846,360	0	\$2,316,982	6.24%
Tax Levy						
City	\$25,760,222	\$27,303,886	\$26,873,154	0	\$1,195,109	4.32%
School	\$17,997,261	\$18,337,704	\$18,337,704	0	\$340,443	1.89%
County	\$2,296,224	\$2,407,766	\$2,407,766	0	\$111,542	4.86%
Overlay						
Total Tax Levy	\$46,053,707	\$48,024,356	\$47,618,624	0	1,564,917	3.40%
Total Assessed Value	\$2,003,206,026	\$2,003,206,026	\$2,003,206,026	0		
Tax Rate						
City	\$12.86	\$13.63	\$13.42	0.00	0.56	4.65%
School	\$8.98	\$9.15	\$9.15	0.00	0.17	1.89%
County	\$1.15	\$1.20	\$1.20	0.00	0.06	4.86%
Overlay				0.00	0.00	0.00%
Total	\$22.99	\$23.99	\$23.77	0.00	0.78	3.40%

Homeowner Impact

	FY 18 Tax Rate	Manager Proposed FY 19 Tax Rate	Increase		FY 18 Tax Rate	Manager Proposed FY 19 Tax Rate	Increase
City Budget	12.86	12.42	0.56	City Budget	12.86	12.42	0.56
\$150,000 Home	\$1,929.00	\$2,013.00	\$84.00	\$200,000 Home	\$2,572.00	\$2,684.00	\$112.00
	FY 18 Tax Rate	Proposed FY 19 Tax Rate	Increase		FY 18 Tax Rate	Proposed FY 19 Tax Rate	Increase
	1.15	1.20	0.05		1.15	1.20	0.05
County Taxes				County Taxes			
\$150,000 Home	\$172.50	\$180.00	\$7.50	\$200,000 Home	\$230.00	\$240.00	\$10.00
	FY 18 Tax Rate	Proposed FY 19 Tax Rate	Increase		FY 18 Tax Rate	Proposed FY 19 Tax Rate	Increase
	8.98	9.15	0.17		8.98	9.15	0.17
School Budget				School Budget			
\$150,000 Home	\$1,347.00	\$1,372.50	\$25.50	\$200,000 Home	\$1,796.00	\$1,830.00	\$34.00
	FY 18 Tax Rate	Proposed FY 19 Tax Rate	Increase		FY 18 Tax Rate	Proposed FY 19 Tax Rate	Increase
	22.99	23.77	0.78		22.99	23.77	0.78
Combined Budget				Combined Budget			
\$150,000 Home	\$3,448.50	\$3,565.50	\$117.00	\$200,000 Home	\$4,598.00	\$4,754.00	\$156.00

Capital Needs

- **Auburn-Lewiston Airport: \$240,000**
 - **Economic & Community Development: \$1,591,800**
 - **Facilities: \$820,000**
 - **Fire: \$182,000**
 - **Ingersoll Turf Facility: \$30,000**
 - **Information Technology: \$200,000**
 - **LATC: \$50,000**
 - **Museum LA: \$25,000**
 - **Police: \$421,800**
 - **Public Services: \$3,789,000**
 - **Recreation: \$187,000**
 - **Education: \$1,600,000**
 - **Contingency: \$25,200**
 - **L/A 9-1-1: \$596,000**
 - **NSB Arena: \$175,000**
- TOTAL: \$9,932,800**



Budget Resources

- Our FY2018 Preliminary Municipal Budget can be found online: www.auburnmaine.gov
- Questions may be addressed to: pcrichton@auburnmaine.gov or by calling, (207) 333.6601 ext. 1221

2018-2019

BUDGET

City of Auburn, Maine





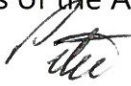
City of Auburn, Maine

Office of the City Manager

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

TO: Mayor Levesque and Members of the Auburn City Council
FROM: Peter Crichton, City Manager 
RE: Proposed Budget for FY18-19
DATE: April 26, 2018

It is a privilege and honor to serve the City of Auburn. Although I was here last year to present the FY18 budget, this is my first Auburn budget that I have been able to develop from the beginning with the great team that the City of Auburn has in place. I would like to acknowledge the hard work of the department directors with the support of their departmental teams, as well as my budget team consisting of the Finance Director Jill Eastman, the Assistant City Manager Denise Clavette, and the Human Resources Director Chris Mumau. I am especially appreciative of the Finance Director for her heavy lifting throughout the budget process. It is a big task that Jill plays a critical role in.

The department directors have presented reasonable budgets that I have adjusted due to limited personnel and fiscal resources. My goal with budgeting is to strike a careful balance between the needs of the departments with the importance of having as minimal an impact on the taxpayers as possible. I think by working together we have accomplished that goal with a proposed 3.4% tax increase.

As often seems to be the case, preparing this budget has not been easy. There are several key factors that are driving the proposed budget. On the municipal side, they include wages & salaries, benefits, debt service, a long overdue adjustment to fire overtime, and the first phase of a compensation study to ensure that the city government's most important asset – our employees – are being paid appropriately as compared to other municipalities.

BUDGET OVERVIEW

The FY19 proposed expenditures can be divided into three categories as follows, with a total tax increase of 3.40%:

- City: \$43,415,403 or an increase of \$1,583,408 with non-tax revenues of \$388,299 for a net increase of \$1,195,109 or a 4.65% tax increase;
- School Department: \$44,049,581 or an increase of \$2,294,126 with non-tax revenues of \$1,953,683 for a net increase of \$340,443 or a 1.89% tax increase;
- and the County: \$2,407,766 or an increase of \$111,542 for a tax increase of 4.86%.

The above figures represent a total increase of \$1,564,917 or 3.40%. Budget drivers include the following areas:

- Wages & Salaries: \$418,580
- Benefits: \$538,644
- Debt Service: \$365,975
- Fire Overtime Sick: \$71,000
- Compensation Study, Phase 1: \$25,000
- Intergovernmental: \$205,656

BUDGET HIGHLIGHTS

The budget highlights can be divided into three areas:

- 1) Organization
- 2) Management
- 3) Capital Needs

Organization

Regarding the School Department, three key points are: 1) the increased state subsidy of \$1,953,683 with; 2) an expenditure increase of \$2,294,126 and then; 3) perhaps most importantly, a modest tax increase of 1.89% for the School Department.

On the City side, the City invests almost \$3.4 million annually in our employees' health insurance. Recognizing the importance of this issue and that the City has had a 16% increase in our health insurance, we need to continue to emphasize our employee wellness program activities, with specific goals and objectives. We want to continue the efforts that are already underway and build upon them to create a culture of health and well-being.

On the economic development front, there is a great deal of activity going on from new businesses moving into Auburn, to businesses expanding, to workforce housing projects being built, to increased efforts to reach out to the business community to hear their concerns. Unfortunately, the growth in the City's property valuation is not going to start showing a tangible difference on the valuation until the FY20 budget. The work that we are starting to do to create a Strategic Plan for Auburn City Government will help provide the City Manager's Office and our elected officials with a plan to address in an organized fashion a myriad of issues, opportunities, and challenges, ranging from the downtown, to the riverfront, to recreation, to our agriculture and rural resources, to economic development, and initiatives like tourism. There is funding in the budget to help with the implementation of the Strategic Plan to be able to do something positive for the community and address issues without having to wait.

Management

So that the City can remain competitive with the surrounding municipalities to retain and attract qualified people there is a modest amount of \$25,000 in the proposed budget. This is to start phasing in the Compensation Study, which is not completed at this point. The only personnel changes in the budget are increasing a part-time position in IT to full-time; and re-filling a current FT position that existed in Finance; this essentially translates to one half-time position increase.

Two other changes are one, reorganizing the departments of Recreation, the Norway Savings Bank Arena, and the Ingersoll Turf Facility into one department called the Recreation and Sports Facilities Department. And then two, putting the PAL Program under the direction of the Recreation Department which has been a goal of the City for some time. The Program will continue to have a 501(c) 3 organization to raise revenues for the staffing and activities, while working closely with the Police Department as well as the Recreation Department.

Capital Needs

The City has a 5-Year Capital Improvement Plan (CIP) with capital needs that are projected over the next five years. Long range capital planning is an important management tool for the Department Directors. Most importantly, is being able to balance the community's infrastructure needs with the financial capacity of the City. In the budget booklet is more information on the CIP.

- Auburn-Lewiston Airport: \$240,000
- Economic Development & Planning: \$1,591,800
- Facilities: \$820,000
- Fire: \$182,000
- Ingersoll Turf Facility: \$30,000
- Information Technology: \$200,000
- LATC: \$50,000
- Museum LA: \$25,000
- L/A 9-1-1: \$596,000
- Norway Savings Bank Arena: \$175,000
- Police: \$421,800
- Public Services: \$3,789,000
- Recreation: \$187,000
- Education: \$1,600,000
- Contingency: \$25,200

TOTAL Proposed: \$9,932,800

CONCLUSION

As I have written previously, as a public administrator and practitioner of democracy and good local government, I am looking forward to the review and discussion that will be taking place over the next few weeks. I would once again like to thank the Department Directors for their hard work on the budget. I am especially grateful to the Finance Director Jill Eastman for her careful preparation of the budget, as well as to the other members of my budget team with the Assistant City Manager Denise Clavette and Human Resources Director Chris Mumau.

CITY OF AUBURN
FY 2019 EXPENDITURES
COMPARISON FY18 AND FY19 BUDGETS

	COUNCIL ADOPTED BUDGET FY 17-18	DEPARTMENT PROPOSED BUDGET FY 18-19	MANAGER PROPOSED BUDGET FY 18-19	\$ Change	% Change
City Expenses					
Operating Expenses	28,291,287	29,820,338	29,414,606	1,123,319	3.97%
Debt Service/TIF	9,416,336	9,782,311	9,782,311	365,975	3.89%
Intergovernmental	4,012,830	4,218,486	4,218,486	205,656	5.12%
Total City Expenses	41,720,453	43,821,135	43,415,403	1,694,950	4.06%
School Expenses					
Operating Expenses	39,430,081	43,380,517	43,380,517	3,950,436	10.02%
Debt Service	2,325,374	669,064	669,064	(1,656,310)	-71.23%
Total School Expenses	41,755,455	44,049,581	44,049,581	2,294,126	5.49%
Total Expenses	83,475,908	87,870,716	87,464,984	3,989,076	4.78%
Less: Non-Tax Revenues					
City	13,746,184	14,134,483	14,134,483	388,299	2.82%
School	23,758,194	25,711,877	25,711,877	1,953,683	8.22%
Total Non-Tax Revenues	37,504,378	39,846,360	39,846,360	2,341,982	6.24%
Tax Levy					
City	25,678,045	27,278,886	26,873,154	1,195,109	4.65%
School	17,997,261	18,337,704	18,337,704	340,443	1.89%
County	2,296,224	2,407,766	2,407,766	111,542	4.86%
Overlay	82,177			(82,177)	-100.00%
Total Tax Levy	46,053,707	48,024,356	47,618,624	1,564,917	3.40%
Total Assessed Value	2,003,206,026	2,003,206,026	2,003,206,026		
Tax Rate					
City	12.82	13.62	13.42	0.60	4.65%
School	8.98	9.15	9.15	0.17	1.89%
County	1.15	1.20	1.20	0.06	4.86%
Overlay	0.04			(0.04)	-100.00%
Total	22.99	23.97	23.77	0.78	3.40%

CITY OF AUBURN
FY 2019 EXPENDITURES
COMPARISON FY18 AND FY19 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 17-18	DEPARTMENT PROPOSED BUDGET FY 18-19	MANAGER PROPOSED BUDGET FY 18-19	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<u>Administration</u>					
City Clerk	181,332	194,994	185,898	4,566	2.52%
City Manager	581,170	523,086	499,086	(82,084)	-14.12%
Finance	675,239	716,591	694,109	18,870	2.79%
Human Resources	156,887	149,953	149,953	(6,934)	-4.42%
IT	531,551	639,072	618,103	86,552	16.28%
Mayor & Council	80,300	119,110	116,610	36,310	45.22%
Total Administration	2,206,479	2,342,806	2,263,759	57,280	2.60%
<u>Community Services</u>					
Health & Social Services					
Administration	77,400	75,290	75,290	(2,110)	-2.73%
Assistance	143,470	148,210	148,210	4,740	3.30%
Economic and Community Development	1,717,028	1,604,550	1,471,918	(245,110)	-14.28%
Recreation & Special Events	388,581	434,110	412,930	24,349	6.27%
Public Library	998,189	998,189	1,009,958	11,769	1.18%
Total Community Services	3,324,668	3,260,349	3,118,306	(206,362)	-6.21%
<u>Fiscal Services</u>					
Debt Service	6,366,533	6,732,508	6,732,508	365,975	5.75%
Emergency Reserve	415,454	431,003	431,003	15,549	3.74%
Facilities	640,201	668,641	650,641	10,440	1.63%
Transfer to TIF	3,049,803	3,049,803	3,049,803	0	0.00%
Fringe Benefits	5,960,970	6,586,214	6,533,494	572,524	9.60%
Workers' Compensation	555,164	581,360	581,360	26,196	4.72%
Total Fiscal Services	16,988,125	18,049,529	17,978,809	990,684	5.83%
<u>Public Safety</u>					
Fire	4,227,575	4,513,031	4,462,256	234,681	5.55%
Fire EMS Transport	708,828	723,681	703,181	(5,647)	-0.80%
Police	4,043,998	4,221,080	4,214,455	170,457	4.22%
Total Public Safety	8,980,401	9,457,792	9,379,892	399,491	4.45%
<u>Public Services</u>					
Public Services	4,611,116	4,858,944	4,822,922	211,806	4.59%
Solid Waste	964,118	988,013	988,013	23,895	2.48%
Water & Sewer	632,716	645,216	645,216	12,500	1.98%
Total Public Works	6,207,950	6,492,173	6,456,151	248,201	4.00%
Total Municipal	37,707,623	39,602,649	39,196,917	1,489,294	3.95%

CITY OF AUBURN
FY 2019 EXPENDITURES
COMPARISON FY18 AND FY19 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 17-18	DEPARTMENT PROPOSED BUDGET FY 18-19	MANAGER PROPOSED BUDGET FY 18-19	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<u>Intergovernmental Programs</u>					
County Taxes	2,296,224	2,407,766	2,407,766	111,542	4.86%
Tax Sharing	270,000	270,000	270,000	0	0.00%
Auburn-Lewiston Municipal Airport	167,800	172,000	172,000	4,200	2.50%
Lew-Aub Transit Committee	189,949	199,130	199,130	9,181	4.83%
Lew-Aub 911 Communications Center	1,088,857	1,169,590	1,169,590	80,733	7.41%
Total Intergovernmental Programs	4,012,830	4,218,486	4,218,486	205,656	5.12%
Grand Total Municipal	41,720,453	43,821,135	43,415,403	1,694,950	4.06%
Education Operation	39,430,081	43,380,517	43,380,517	3,950,436	10.02%
Education Debt Service	2,325,374	669,064	669,064	(1,656,310)	-71.23%
Total School	41,755,455	44,049,581	44,049,581	2,294,126	5.49%
Total Budget	83,475,908	87,870,716	87,464,984	3,989,076	4.78%

CITY OF AUBURN
 FY 2019 EXPENDITURES
 COMPARISON FY18 AND FY19 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 17-18	DEPARTMENT PROPOSED BUDGET FY 18-19	MANAGER PROPOSED BUDGET FY 18-19	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
Non-Property Tax Revenue					
Municipal	13,746,184	14,134,483	14,134,483	388,299	2.82%
Education	23,758,194	25,711,877	25,711,877	1,953,683	8.22%
Total	37,504,378	39,846,360	39,846,360	2,341,982	6.24%
Property Tax Dollars Needed					
Municipal	27,974,269	29,686,652	29,280,920	1,306,651	4.67%
Education	17,997,261	18,337,704	18,337,704	340,443	1.89%
Total	45,971,530	48,024,356	47,618,624	1,647,094	3.58%
Property Tax Rate Based on Assessed Values of :	22.99	23.97	23.77	0.78	3.40%
	2,003,206,026	2,003,206,026	2,003,206,026		
Property Tax Rate					
Municipal Tax Rate	\$14.01	\$14.82	\$14.62	0.61	4.33%
Education Tax Rate	\$8.98	\$9.15	\$9.15	0.17	1.94%
	22.99	23.97	23.77	0.78	3.40%

CITY OF AUBURN
 FY 2019 REVENUES
 COMPARISON FY18 AND FY19 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 17-18	MANAGER PROPOSED BUDGET FY 18-19	COUNCIL ADOPTED BUDGET FY 18-19	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<u>General Government</u>					
Homestead Exemption Reimbursement	1,015,000	1,015,000	1,050,000	35,000	3.45%
Personal Property Reimbursement	2,000,000	2,150,000	2,150,000	150,000	0.00%
Tree Growth Reimbursement	10,000	10,000	10,000	-	0.00%
Veterans Reimbursement	18,000	18,000	18,000	-	0.00%
In Lieu of Taxes	90,000	90,000	90,000	-	0.00%
Excise Tax-Vehicles	3,775,000	3,775,000	3,800,000	25,000	0.66%
Excise Tax-Boats	15,000	15,000	15,000	-	0.00%
Excise Tax-Aircraft	20,000	20,000	20,000	-	0.00%
State Revenue Sharing	1,509,117	1,689,669	1,689,669	180,552	11.96%
Other State Aid	4,000	4,000	4,000	-	0.00%
Penalties & Interest	150,000	150,000	150,000	-	0.00%
Investment Income	32,000	32,000	32,000	-	0.00%
Transfer in from TIF	1,087,818	1,087,818	1,087,818	-	0.00%
Transfer in from TIF Workforce Development	200,000	200,000	200,000	-	0.00%
Transfer in from Recreation Special Revenue	54,718	54,718	54,718	-	0.00%
Transfer in from PAL Center	-	25,000	25,000	25,000	0.00%
Transfer in from School Dept (Electrician)	-	18,000	18,000	18,000	0.00%
Rental Income (Intermodal)	35,000	35,000	35,000	-	0.00%
Sale of Property	20,000	20,000	20,000	-	0.00%
Tax Sharing Revenue	165,000	165,000	165,000	-	0.00%
Cable Television Franchise	150,000	150,000	150,000	-	0.00%
Cable Television Franchise - City of Lewiston	63,384	63,384	63,384	-	0.00%
MMWAC Host Fees	215,000	221,000	221,000	6,000	2.79%
Utility Reimbursement	27,500	27,500	27,500	-	0.00%
Unclassified	10,000	10,000	10,000	-	0.00%
Fund Balance Contribution	412,500	412,500	412,500	-	0.00%
Total General Government	11,079,037	11,458,589	11,518,589	439,552	3.97%

CITY OF AUBURN
FY 2019 REVENUES
COMPARISON FY18 AND FY19 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 17-18	MANAGER PROPOSED BUDGET FY 18-19	COUNCIL ADOPTED BUDGET FY 18-19	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<u>City Clerk</u>					
Hunting/Fishing/Dogs	2,000	2,000	2,000	-	0.00%
Neutered Animals	3,000	3,000	3,000	-	0.00%
Voter Reg List	100	100	100	-	0.00%
Clerk/Sale of Copies	100	100	100	-	0.00%
City Clerk Notary	1,500	1,500	1,500	-	0.00%
Banner Hanging Fee	3,000	3,000	3,000	-	0.00%
Garage Sale Permits	3,200	3,200	3,200	-	0.00%
Commercial License	50,000	50,000	50,000	-	0.00%
Taxi License	4,000	4,000	4,000	-	0.00%
Marriage License	5,000	5,000	5,000	-	0.00%
Birth/Death/Marriage Cert	25,000	25,000	25,000	-	0.00%
Permits - Burial	7,000	7,000	7,000	-	0.00%
Fines-Dog	3,000	3,000	3,000	-	0.00%
Total City Clerk	106,900	106,900	106,900	-	0.00%
<u>Finance</u>					
Reg - Vehicles	60,000	60,000	60,000	-	0.00%
Total Finance	60,000	60,000	60,000	-	0.00%
<u>Community Services-ICT</u>					
GIS/Data & Maps	20	20	20	-	0.00%
Total Community Services-ICT	20	20	20	-	0.00%
<u>Assessing</u>					
Maps & Copies	20	20	20	-	0.00%
Total Assessing	20	20	20	-	0.00%
<u>Health & Social Services</u>					
GA Reimbursement	95,000	103,747	103,747	8,747	9.21%
Total Health & Social Services	95,000	103,747	103,747	8,747	9.21%

CITY OF AUBURN
 FY 2019 REVENUES
 COMPARISON FY18 AND FY19 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 17-18	MANAGER PROPOSED BUDGET FY 18-19	COUNCIL ADOPTED BUDGET FY 18-19	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<u>Planning & Permitting</u>					
Maps & Copies	500	500	500	-	0.00%
Departmental Reviews	16,000	16,000	16,000	-	0.00%
Fire Alarm Inspections	29,000	29,000	29,000	-	0.00%
Citation Ordinance	2,000	2,000	2,000	-	0.00%
Advertising Costs	5,000	5,000	5,000	-	0.00%
Permits - Building	100,000	100,000	100,000	-	0.00%
CDBG Reimbursement for Services	214,430	214,430	214,430	-	0.00%
Permits - Electrical	18,000	18,000	18,000	-	0.00%
Permits - Plumbing	11,000	11,000	11,000	-	0.00%
Permits - Sign	5,000	5,000	5,000	-	0.00%
Total Planning & Permitting	400,930	400,930	400,930	-	0.00%
<u>Community Services-Engineering</u>					
Fees - Inspection	6,000	6,000	6,000	-	0.00%
Fees - Drive Opening	200	200	200	-	0.00%
Fees - Bid Documents	1,000	1,000	1,000	-	0.00%
Permits - Fill	1,000	1,000	1,000	-	0.00%
Permits - Street Opening	40,000	40,000	40,000	-	0.00%
Total Community Services-Engineering	48,200	48,200	48,200	-	0.00%
<u>Fire Department</u>					
Copies of Reports	200	200	200	-	0.00%
EMS Transport	1,250,000	1,250,000	1,250,000	-	0.00%
Salvage Calls	100	100	100	-	0.00%
Permits - Oil Burner	800	800	800	-	0.00%
Total Fire Department	1,251,100	1,251,100	1,251,100	-	0.00%

CITY OF AUBURN
 FY 2019 REVENUES
 COMPARISON FY18 AND FY19 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 17-18	MANAGER PROPOSED BUDGET FY 18-19	COUNCIL ADOPTED BUDGET FY 18-19	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<u>Police Department</u>					
Accident & Police	12,000	12,000	12,000	-	0.00%
Court	10,000	10,000	10,000	-	0.00%
Photos & Tapes	3,500	3,500	3,500	-	0.00%
False Alarms	12,000	12,000	12,000	-	0.00%
Animal Impound	1,000	1,000	1,000	-	0.00%
Veh Rel/Non Driver	2,000	2,000	2,000	-	0.00%
Veh Rel/Driver Licence	13,000	13,000	13,000	-	0.00%
ARRA Cops Grant	12,477	12,477	12,477	-	0.00%
MDEA Reimbursement	170,000	170,000	170,000	-	0.00%
Permits - Firearms	4,000	4,000	4,000	-	0.00%
Fines - Parking Violations	65,000	65,000	65,000	-	0.00%
Total Police Department	304,977	304,977	304,977	-	0.00%
<u>Public Works</u>					
State/Local Road Assistance	400,000	400,000	400,000	-	0.00%
Total Public Works	400,000	400,000	400,000	-	0.00%
Total Municipal	13,746,184	14,134,483	14,194,483	448,299	3.26%

CITY OF AUBURN
FY 2019 REVENUES
COMPARISON FY18 AND FY19 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 17-18	MANAGER PROPOSED BUDGET FY 18-19	COUNCIL ADOPTED BUDGET FY 18-19	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
School Department					
Reg Secondary Tuition	160,174	160,973	160,973	799	0.50%
SOS Tuition	107,576	60,000	60,000	(47,576)	-44.23%
Adult Ed Tuition	93,300	93,300	93,300	-	0.00%
State Subsidy for Education	21,526,533	23,777,223	23,777,223	2,250,690	10.46%
Debt Service Reimbursement	641,790	624,158	624,158	(17,632)	-2.75%
Capital Reserve-EL Project	(128,755)		-		
Special Ed/Mainecare	135,000	120,000	120,000	(15,000)	-11.11%
State Agency Clients	70,000	30,000	30,000	(40,000)	-57.14%
State Aid for Adult Education	107,694	91,918	91,918	(15,776)	-14.65%
Miscellaneous	88,000	68,000	68,000	(20,000)	-22.73%
Daycare Rent	50,000	50,000	50,000	-	0.00%
Fund Balance	906,882	636,305	636,305	(270,577)	0.00%
Total School	23,758,194	25,711,877	25,711,877	1,953,683	8.22%
<hr/>					
Total Non-Property Tax Revenue - Municipal	13,746,184	14,134,483	14,194,483	448,299	3.26%
Total Non-Property Tax Revenue - School	<u>23,758,194</u>	<u>25,711,877</u>	<u>25,711,877</u>	<u>1,953,683</u>	<u>8.22%</u>
Total Non-Property Tax Revenue	37,504,378	39,846,360	39,906,360	2,401,982	6.40%
<hr/>					
Total Proposed Budget - Municipal	41,720,453	43,415,403	43,415,403	1,694,950	4.06%
Total Proposed Budget - School	<u>41,755,455</u>	<u>44,049,581</u>	<u>44,049,581</u>	<u>2,294,126</u>	<u>5.49%</u>
Total Proposed Budget	83,475,908	87,464,984	87,464,984	3,989,076	4.78%
<hr/>					
Total Property Tax Dollars Needed - Municipal	27,974,269	29,280,920	29,220,920	1,246,651	4.46%
Total Property Tax Dollars Needed - School	<u>17,997,261</u>	<u>18,337,704</u>	<u>18,337,704</u>	<u>340,443</u>	<u>1.89%</u>
Total Property Tax Dollars Needed	45,971,530	47,618,624	47,558,624	1,587,094	3.45%



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
City Clerk							
Regular Salaries	148,553	137,732	151,708	141,412	0	3,680	3%
Longevity Bonus	0	0	0	0	0	0	0%
Temporary Assistance	0	0	0	0	0	0	0%
OT- Regular	41	500	500	500	0	0	0%
Office Supplies	1,193	1,200	1,200	1,200	0	0	0%
Other Sup - Voter	1,299	5,542	3,900	3,900	0	(1,642)	-30%
Repairs - Equipment	0	0	300	300	0	300	0%
Training & Tuition	310	1,480	1,000	1,000	0	(480)	-32%
Advertising	525	800	800	800	0	0	0%
Professional Services	3,753	2,500	5,000	5,000	0	2,500	100%
Travel-Mileage	752	790	900	900	0	110	14%
Dues & Subscriptions	325	466	565	565	0	99	21%
Wardens & Ward Clerks	20,272	20,732	19,231	19,231	0	(1,501)	-7%
Voting Machines	6,608	9,590	9,590	9,590	0	0	0%
Voting Booths	0	0	0	0	0	0	0%
Record Restoration	0	0	3,000	1,500	0	1,500	0%
TOTAL	183,631	181,332	197,694	185,898	-	4,566	2.5%



City of Auburn City Clerk

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	137,732	151,708	141,412
OT - Regular	Total	500	500	500
Temporary Assistance	Total	-	-	-

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

Regular Salaries	Pay	Hours/ Week		
City Clerk (non-union)	Salary	37.5	\$ 71,400	\$ 71,400
Licensing Specialist/Deputy City Clerk (union)	\$ 19.0747	37.5	\$ 37,196	\$ 37,196
Switchboard/Information (union)	\$ 11.0000	18	\$ 10,296	\$ -
Office Assistant/Assistant Clerk (union)	\$ 16.8291	37.5	\$ 32,817	\$ 32,817
			\$ 151,708	\$ 141,412

Estimated Detail of OT - Regular

Actual expenses may vary according to changing circumstances

OT - Regular	Dept. Request	Manager Proposed
	\$ 500	\$ 500
	\$ 500	\$ 500

Estimated Detail of Temporary Assistance

Actual expenses may vary according to changing circumstances

Temporary Assistance	Dept. Request	Manager Proposed
Temporary Assistance Prior to Election Day	\$ -	\$ -
	\$ -	\$ -

Line Item Narrative

Regular Salaries: There are 3 full time staff, the City Clerk, License Specialist/Deputy Clerk, and Administrative Assistant/Assistant Clerk. We've been able to staff the switchboard on a part time basis through the A4TD (Associates for Training and Development) on a part time basis however, however we will be losing that assistance through that program. Because of this, am asking for a part time Switchboard position.

OT-Regular: This covers overtime paid to Deputy and Assistant Clerk's when they work extended hours before and after certain elections.



City of Auburn City Clerk

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Office Supplies	Total	1,200	1,200	1,200
Other Sup - Voter	Total	5,542	3,900	3,900
Repairs - Equipment	Total	-	300	300

Estimated Detail of Office Supplies

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Office Supplies		
General office supplies	\$ 800	\$ 800
Voter cards, labels and certificates	\$ 400	\$ 400
	\$ 1,200	\$ 1,200

Estimated Detail of Other Sup - Voter

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Voter		
Election supplies (miscellaneous)	\$ 300	\$ 300
Ballots	\$ 3,600	\$ 3,600
	\$ 3,900	\$ 3,900

Estimated Detail of Repairs - Equipment

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Equipment		
Office Equipment Repairs	\$ 300	\$ 300
	\$ 300	\$ 300

Line Item Narrative

Office Supplies: This account includes the cost of a Council Minute Book, and general office supplies (envelopes, binders, pens, etc.). It also includes the cost of supplies for Voter Registration, such as Voter Registration Cards, Confirmation Cards, Dymo Labels and more.

Other Supplies - Voter: This includes the cost of printing ballots for the November 2018 General and Special Municipal Referendum Election (High School) and the June 2019 School Budget Referendum Ballots. It also includes miscellaneous election day supplies.

Repairs - Equipment: This includes funding for unexpected equipment repairs (City Seal & typewriters).



City of Auburn City Clerk

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Training & Tuition	Total	1,480	1,000	1,000
Advertising	Total	800	800	800
Professional Services	Total	2,500	5,000	5,000
Travel-Mileage	Total	790	900	900

Estimated Detail of Training & Tuition

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Training & Tuition		
Employee Training	\$ 1,000	\$ 1,000
	\$ 1,000	\$ 1,000

Estimated Detail of Advertising

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Advertising		
Public Notice requirements	\$ 800	\$ 800
	\$ 800	\$ 800

Estimated Detail of Professional Services

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Professional Services		
Codification	\$ 5,000	\$ 5,000
	\$ 5,000	\$ 5,000

Estimated Detail of Travel-Mileage

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Travel-Mileage		
Employee Mileage Reimbursement	\$ 900	\$ 900
	\$ 900	\$ 900

Line Item Narrative

Training & Tuition: This account funds staff training offered through the Maine Town and City Clerk Association (MTCCA) and the New England City and Town Clerks Association (NEACTC). We have newer staff and it is important that they attend some of the classes. The laws are continually changing too, so it is important for staff to be informed and up to date on those changes. We are also required by Maine law (21-A Sec. 505(7-A) to attend a training session that is approved by the Secretary of State at least once every 2 years in regard to the conduct of elections.

Advertising: This account includes the cost of publishing public notices as required by State Statute, City Ordinance and/or City Charter.

Professional Services: This account is for the hosting of the code on the website and updates to the codification.

Travel-Mileage: This includes lodging costs for the Secretary of State's Conference and the New England Association of City and Town Clerk's Conference as well as mileage reimbursement.

Line Items		Last Year	Dept. Request	Manager Proposed
Dues & Subscriptions	Total	466	565	565
Wardens & Ward Clerks	Total	20,732	19,231	19,231

Estimated Detail of Dues & Subscriptions

Actual expenses may vary according to changing circumstances

Dues & Subscriptions		Dept. Request	Manager Proposed
Lewiston Sun-Journal		\$ 255	\$ 255
Maine Town and City Clerk's Association (3 staff members)		\$ 75	\$ 75
New England Clerk's Association		\$ 35	\$ 35
International Institute of Municipal Clerk's		\$ 200	\$ 200
		\$ 565	\$ 565

Estimated Detail of Wardens & Ward Clerks

Actual expenses may vary according to changing circumstances

Wardens & Ward Clerks	Hourly	Dept. Request	Manager Proposed
<u>November 2017 Election</u>			
Wardens and Ward Clerks - 5 polling places	\$ 10.50	\$ 2,205	\$ 2,205
Election Clerks	\$ 10.00	\$ 5,400	\$ 5,400
Deputy Registrars	\$ 10.00	\$ 1,120	\$ 1,120
Central Processing	\$ 10.00	\$ 500	\$ 500
<u>June 2018 Election-State Primary and School Budget Election</u>			
Wardens and Ward Clerks - 5 polling places	\$ 11.50	\$ 2,300	\$ 2,300
Election Clerks	\$ 11.00	\$ 3,960	\$ 3,960
Deputy Registrars	\$ 11.00	\$ 616	\$ 616
Central Processing	\$ 11.00	\$ 330	\$ 330
Temporary Assistance - Absentee Voting, Nursing Homes, Registrations and testing election equipment (for both elections)		\$ 2,800	\$ 2,800
		\$ 19,231	\$ 19,231

Line Item Narrative

Dues & Subscriptions: See Above. Membership to the MTCCA, NEACTC, and IIMC provides Clerk staff with training, scholarships, networking and certification opportunities.

Wardens & Warden Clerks: This line item funds the cost of election clerks on election day and training prior to the election, as well as Central Process (absentee ballots) and temporary office assistance prior to the election. Again this year, there is an increase in overall wages due to the new minimum wage law that went into effect in 2017.



City of Auburn City Clerk

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Voting Machines	Total	9,590	9,590	9,590
Voting Booths	Total	-	-	-
Record Restoration	Total	-	3,000	1,500

Estimated Detail of Voting Machines

Actual expenses may vary according to changing circumstances

Voting Machines	Dept. Request	Manager Proposed
Software Programming for Voting Equipment	\$ 5,900	\$ 5,900
Lease voting equipment (6 machines)	\$ 3,690	\$ 3,690
	\$ 9,590	\$ 9,590

Estimated Detail of Voting Booths

Actual expenses may vary according to changing circumstances

Voting Booths	Dept. Request	Manager Proposed
Voting Booths	\$ -	-
	\$ -	\$ -

Estimated Detail of Record Restoration

Actual expenses may vary according to changing circumstances

Record Restoration	Dept. Request	Manager Proposed
Record Restoration	\$ 3,000	\$ 1,500
	\$ 3,000	\$ 1,500

Line Item Narrative

Voting Machines - The State has provided us with 6 DS200 tabulating machines and we've leased 6 additional machines (2 per polling place including Central Processing of Absentee Ballots). The biennial maintenance fee is included in the lease, however programming is \$370.00 per tabulating machine, per election, with a cap of \$1,350 (plus \$60 in shipping and handling costs for the memory sticks) per jurisdiction, per election. The State provided us with 5 AVS (Assessable Voting Solutions) machines. We do have to cover the cost of programming the AVS machines for local elections as well. The cost is \$370 per unit with a cap of \$1,480.

Record Restoration- One of the primary responsibilities of the Municipal Clerk is the care and preservation of the municipal records under his/her control. All municipal officials are under a general obligation to "carefully protect and preserve the records of their office from deterioration, mutilation, lost or destruction" (5 M.R.S.A. §95-B). This line



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
City Manager							
Regular Salaries	243,577	332,850	332,141	332,141	0	(709)	-0.2%
PS - General	1,757	205,450	140,000	133,000	0	(72,450)	-35.3%
Office Supplies	2,875	1,100	3,000	3,000	0	1,900	173%
Comm - Telephone	1,060	1,680	1,680	1,680	0	0	0%
Special Events	28,261	29,000	29,500	12,500	0	(16,500)	-57%
Training & Tuition	1,380	5,200	6,300	6,300	0	1,100	21%
Travel-Mileage	2,454	4,400	5,400	5,400	0	1,000	23%
Dues & Subscriptions	1,998	1,490	5,065	5,065	0	3,575	240%
TOTAL	283,362	581,170	523,086	499,086	-	(82,084)	-14.1%



City of Auburn City Manager

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	332,850	332,141	332,141
PS - General	Total	205,450	140,000	133,000
Office Supplies	Total	1,100	3,000	3,000

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

Regular Salaries

City Manager (non-union)	\$ 130,000	\$ 130,000
Assistant City Manager (non-union)	\$ 97,000	\$ 97,000
Executive Assistant (non-union)	\$ 50,000	\$ 50,000
Communication and Compliance Manager (non-union)	\$ 55,141	\$ 55,141
	\$ 332,141	\$ 332,141

Estimated Detail of PS - General

Actual expenses may vary according to changing circumstances

PS - General

	Dept. Request	Manager Proposed
Purchased Services	\$ 5,000	\$ 5,000
Legal Services	\$ 125,000	\$ 125,000
Taylor Pond Engineering Study	\$ 10,000	\$ 3,000
	\$ 140,000	\$ 133,000

Estimated Detail of Office Supplies

Actual expenses may vary according to changing circumstances

Office Supplies

	Dept. Request	Manager Proposed
General Office Supplies	\$ 3,000	\$ 3,000
	\$ 3,000	\$ 3,000

Line Item Narrative

Regular Wages: This line item funds all full time staff. The Communication and Compliance Manager was created after the elimination of the Fire Planner and Public Services Planner positions. This position works with Police, Fire and Public Services on accreditation (75% of time) and the balance of time is used for communications for the entire City.,

Purchased Services- General: This line item includes printing, business lunches, etc.

Office Supplies: This account is used for general office supplies, signs, etc.



City of Auburn City Manager

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Comm - Telephone	Total	1,680	1,680	1,680
Special Events	Total	29,000	29,500	12,500
Veterans Markers & Flags	Total	-	-	-

Estimated Detail of Comm - Telephone

Actual expenses may vary according to changing circumstances

Comm - Telephone	Cost / Month	Dept. Request	Manager Proposed
City Manager	\$ 70.00	\$ 840	\$ 840
Assistant City Manager	\$ 70.00	\$ 840	\$ 840
		\$ 1,680	\$ 1,680

Estimated Detail of Special Events

Actual expenses may vary according to changing circumstances

Special Events	Dept. Request	Manager Proposed
Special Events	\$ 22,000	\$ 22,000
Auburn Community Band	\$ 2,500	\$ 2,500
Sports Tourism Stipend	\$ 5,000	\$ -
	\$ 29,500	\$ 24,500

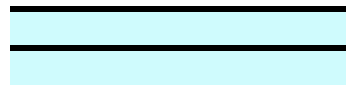
Estimated Detail of Veterans Markers & Flags

Actual expenses may vary according to changing circumstances

Line Item Narrative

Communications: Cell phone usage and one replacement phone, if necessary.

Special Events: This account funds for special events and supplies, such as Christmas tree lighting, Holiday Luncheon, plaques, etc.





City of Auburn City Manager

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Training & Tuition	Total	5,200	6,300	6,300
Travel-Mileage	Total	4,400	5,400	5,400

Estimated Detail of Training & Tuition

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Training & Tuition		
ABA Monthly Meetings	\$ 200	\$ 200
Chamber Awards Dinner	\$ 100	\$ 100
Chamber Breakfast	\$ 200	\$ 200
ICMA Conference	\$ 3,000	\$ 3,000
MMA Convention	\$ 300	\$ 300
MTCMA Conference	\$ 1,500	\$ 1,500
Other Events	\$ 1,000	\$ 1,000
	\$ 6,300	\$ 6,300

Estimated Detail of Travel-Mileage

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Travel-Mileage		
City Manager Vehicle Stipend per contract	\$ 3,600	\$ 3,600
Legislative Travel Expenses (Denise)	\$ 1,000	\$ 1,000
Miscellaneous Department Mileage	\$ 800	\$ 800
	\$ 5,400	\$ 5,400

Line Item Narrative

Training & Tuition: This account funds the training needs for the City Manager's office.

Travel & Mileage: The City Manager's Employment Contract calls for a vehicle stipend of \$400 per month.

Line Items		Last Year	Dept. Request	Manager Proposed
Dues & Subscriptions	Total	1,490	5,065	5,065

Estimated Detail of Dues & Subscriptions

Actual expenses may vary according to changing circumstances

Dues & Subscriptions	Dept. Request	Manager Proposed
Auburn Business Association (ABA)	\$ 60	\$ 60
ICMA Dues	\$ 2,500	\$ 2,500
Photoshop & Graphic Design	\$ 330	\$ 330
Chamber Dues	\$ 1,650	\$ 1,650
EDCM	\$ 125	\$ 125
MTCMA Dues	\$ 400	\$ 400
	\$ 5,065	\$ 5,065

Line Item Narrative

Dues & Subscriptions: This account funds the dues for the City Manager, and Assistant City Manager.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
County Tax							
County Tax	2,167,824	2,296,224	2,407,766	2,407,766	0	111,542	5%
TOTAL	2,167,824	2,296,224	2,407,766	2,407,766	-	111,542	4.9%



City of Auburn County Tax

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
County Tax	Total	2,296,224	2,407,766	2,407,766

Estimated Detail of County Tax

Actual expenses may vary according to changing circumstances

County Tax	Dept. Request	Manager Proposed
	\$ 2,407,766	\$ 2,407,766
	\$ 2,407,766	\$ 2,407,766

Line Item Narrative

County Tax:



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Debt Service</i>							
Principal	5,461,656	5,389,667	5,741,705	5,741,705	5,650,897	352,038	7%
Interest	879,024	976,866	990,803	990,803	960,803	13,937	1%
TOTAL	6,340,680	6,366,533	6,732,508	6,732,508	6,611,700	365,975	5.7%



City of Auburn Debt Service

Fiscal Year 2019
Proposed 4.23.2018

Line Items	Last Year	Dept. Request	Manager Proposed
Debt Service	Total	6,366,533	6,732,508

Estimated Detail of Debt Service

Actual expenses may vary according to changing circumstances

Debt Service	<i>Matur ity</i>	<i>Issued Amount</i>	<i>Balance 06/30/18</i>	<i>Principal</i>	<i>Interest</i>	Dept. Request	Manager Proposed
City Building 3.89%	11/22	\$ 8,200,000	\$ 2,050,000	\$ 410,000	\$ 91,600		
Public Impr. 08/09	9/18	\$ 6,000,000	\$ 635,000	\$ 570,000	\$ 12,113		
Public Impr. 09/10	3/20	\$ 5,500,000	\$ 1,100,000	\$ 550,000	\$ 28,533		
Public Impr. 10/11	3/21	\$ 7,900,000	\$ 2,370,000	\$ 640,000	\$ 39,200		
MMBB Clean Water	6/12	\$ 827,854	\$ 455,320	\$ 82,788	\$ 4,140		
Public Impr 11/12	11/22	\$ 4,500,000	\$ 1,800,000	\$ 350,000	\$ 29,969		
Public Impr. 12/13	9/22	\$ 5,600,000	\$ 2,535,000	\$ 351,215	\$ 61,740		
Library Refunding	9/22	\$ 1,590,000	\$ 1,220,000	\$ 175,000	\$ 38,600		
Public Impr. 13/14	9/23	\$ 5,625,000	\$ 3,365,000	\$ 419,526	\$ 62,229		
Public Impr. 14/15	9/24	\$ 6,800,000	\$ 4,760,000	\$ 482,800	\$ 96,560		
Public Impr. 15/16	9/25	\$ 5,700,000	\$ 4,560,000	\$ 467,550	\$ 70,133		
Public Impr. 16/17	9/26	\$ 5,030,000	\$ 4,520,000	\$ 368,333	\$ 92,409		
Public Impr. 17/18	9/27	\$ 8,500,000	\$ 8,500,000	\$ 783,685	\$ 333,577		
		\$ 71,772,854	\$ 37,870,320	\$ 5,650,897	\$ 960,803	\$ 6,611,700	\$ 6,611,700
Quint Lease						\$ 90,808	\$ 90,808
Interest Payment for FY19 Bond						\$ 30,000	\$ 30,000
						\$ 6,732,508	\$ 6,732,508

Line Item Narrative

Debt Service: The City is subject to a statutory limitation by the State of Maine of its general long-term debt equal to 15% of the State's valuation of the City. This request includes \$100,000 for an interest payment in the event the City Council approves of the FY19 Bond.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Economic and Community Development</i>							
Regular Salaries	691,781	847,626	898,531	898,531	0	50,905	6%
Longevity Bonus	800	0	0	0	0	0	0%
Uniform Allowance	650	650	1,000	1,000	0	350	54%
OT - Regular	8,417	10,652	11,596	11,596	0	944	9%
PS - General	157,755	421,500	212,500	201,500	0	(220,000)	-52%
Office Supplies	1,247	1,500	1,600	1,600	0	100	7%
Other Sup - Operating	1,662	2,200	2,200	2,200	0	0	0%
Other Sup - Safety Equipm	687	2,000	2,000	2,000	0	0	0%
MV Sup - Tires/Tube/Chair	245	900	900	900	0	0	0%
MV Sup - Gas & Oil	2,047	2,420	3,343	2,980	0	560	23%
Comm - Telephone	4,618	3,768	3,768	3,768	0	0	0%
Utilities - Electricity	318,604	338,061	338,361	249,598	0	(88,463)	-26%
Repairs - Vehicles	1,209	2,450	2,700	2,700	0	250	10%
Repairs - Equipment	3,904	5,500	5,500	5,500	0	0	0%
Repairs - Street Lights	7,203	6,000	7,000	7,000	0	1,000	17%
Repairs - Traffic Signal Mai	13,875	11,506	11,506	10,000	0	(1,506)	-13%
Training & Tuition	1,497	4,135	4,135	4,135	0	0	0%
Advertising	2,625	3,360	3,360	3,360	0	0	0%
Travel-Mileage	481	1,000	1,000	1,000	0	0	0%
Travel-Seminar Costs	991	1,600	1,600	1,600	0	0	0%
Dues & Subscriptions	29,353	30,200	30,950	30,950	0	750	2%
Capital Operating	15,000	20,000	61,000	30,000	0	10,000	50%
TOTAL	1,264,651	1,717,028	1,604,550	1,471,918	-	(245,110)	-14.3%



City of Auburn Economic and CD

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	847,626	898,531	898,531
Longevity Bonus	Total	-	-	-
Uniform Allowance	Total	650	1,000	1,000

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

Regular Salaries		Total Staff	Dept. Request	Manager Proposed
Administrative Assistant (50% TIF)		1	\$ 45,456	\$ 45,456
Building / Code Compliance Officer/ Plumbing Inspector		1	\$ 62,185	\$ 62,185
City Electrician		1	\$ 69,680	\$ 69,680
City Planner / Land Use Code Compliance Officer (25% TIF)		1	\$ 52,530	\$ 52,530
Electrician I			\$ 46,800	\$ 46,800
Information Assistant		1	\$ 32,507	\$ 32,507
Housing Code Compliance Officer (up to \$50K, CDBG)		1	\$ 51,102	\$ 51,102
Director (90% TIF, 10% CDBG)		1	\$ 93,330	\$ 93,330
Deputy Director (65% TIF, 10% CDBG)		1	\$ 88,434	\$ 88,434
Neighborhood Service Coordinator (100% CDBG)		1	\$ 56,838	\$ 56,838
Economic Development Specialist (100% TIF)		1	\$ 59,000	\$ 59,000
Urban Development Specialist/Grant Administration (100% TIF)		1	\$ 66,300	\$ 66,300
CDBG Accounting Compliance & Underwriter (100% CDBG)		1	\$ 49,895	\$ 49,895
Development Manager (100% CDBG)		1	\$ 61,200	\$ 61,200
Sanitarian / Code Compliance Officer		1	\$ 63,274	\$ 63,274
		14	\$ 898,531	\$ 898,531
	TIF Offset		\$ 302,640	\$ 302,640
	CDBG Offset		\$ 211,109	\$ 211,109
	Net		\$ 384,782	\$ 384,782

Estimated Detail of Longevity Bonus

Actual expenses may vary according to changing circumstances

Longevity Bonus		Dept. Request	Manager Proposed
Employee Longevity		\$ -	\$ -
		\$ -	\$ -

Estimated Detail of Uniform Allowance

Actual expenses may vary according to changing circumstances

Uniform Allowance	Staff	Cost	Dept. Request	Manager Proposed
Electrical Employees Uniforms	2	\$ 350.00	\$ 700	\$ 700
Field Inspectors	3	\$ 100.00	\$ 300	\$ 300
			\$ 1,000	\$ 1,000

Line Item Narrative

Wages: These wage amounts are as of January 20, 2018. Union employees wages include negotiated increase for FY 19.

Longevity: There are no employees due to receive a longevity bonus in FY18

Uniform Allowance: This account funds the day to day non-fire retardant clothing for the Electrical Division such as work pants, work shirts, work boots and gloves. This type of clothing is worn when the employee is not working on energized circuits, otherwise the longevity of the fire retardant clothing

Line Items		Last Year	Dept. Request	Manager Proposed
OT - Regular	Total	10,652	11,596	11,596
PS - General	Total	421,500	212,500	201,500
Office Supplies	Total	1,500	1,600	1,600

Estimated Detail of OT - Regular

Actual expenses may vary according to changing circumstances

OT - Regular	Hours	Avg O/T Rate	Est. Overtime	Dept. Request	Manager Proposed
AFD Electrical Related	68	\$ 52.00	\$ 3,536	\$ 3,536	\$ 3,536
Electrical Events/ Accidents & Dig Safe	9	\$ 52.00	\$ 468	\$ 468	\$ 468
Fire Alarm Maintenance	31	\$ 52.00	\$ 1,612	\$ 1,612	\$ 1,612
Fire Alarm Resets	3	\$ 52.00	\$ 156	\$ 156	\$ 156
Miscellaneous Call-outs	45	\$ 52.00	\$ 2,340	\$ 2,340	\$ 2,340
On-Call Stipend		\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
Traffic Signal	17	\$ 52.00	\$ 884	\$ 884	\$ 884
	173		\$ 11,596	\$ 11,596	\$ 11,596

Estimated Detail of PS - General

Actual expenses may vary according to changing circumstances

PS - General	Dept. Request	Manager Proposed
Contracted Inspection Services (Rental & Storage)	\$ 1,500	\$ 1,500
Community Concepts (TIF)	\$ 100,000	\$ 100,000
GIS Support (TIF)	\$ 15,000	\$ 15,000
Marketing Support (TIF)	\$ 26,000	\$ 20,000
Workforce Development (TIF)	\$ 40,000	\$ 40,000
Contracted Electrical Services (Labor)	\$ 30,000	\$ 25,000
	\$ 212,500	\$ 201,500

Estimated Detail of Office Supplies

Actual expenses may vary according to changing circumstances

Office Supplies	Dept. Request	Manager Proposed
General Supplies (TIF 33%)	\$ 1,600	\$ 1,600
	\$ 1,600	\$ 1,600

Line Item Narrative

Overtime - Regular: This account funds overtime expenses for the Electrical Division and E&CDfield Inspectors. Examples of after hour call-outs are traffic signal accidents, fire department call-outs, damage to municipal infrastructure, major storm events and seasonal municipal events. The use of these funds varies widely based on call out volume and storm damage. The union contract requires a 2.5 hour minimum call out pay for incidents.

Purchased Service - General: This account funds third party inspections, contracted projects, storage space for electrical and plan review for plumbing and electrical. Last year the Council added Community Concepts loan pool, GIS support, marketing and workforce development. The use varies based on staff vacancies and projects that the department is tasked with.

Office Supplies: This account funds basic office supplies such as stationery, pens, file folders, etc. In addition, this account funds the materials and printing

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Operating	Total	2,200	2,200	2,200
Other Sup - Safety Equipment	Total	2,000	2,000	2,000

Estimated Detail of Other Sup - Operating

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Operating	\$ 2,200	\$ 2,200
	\$ 2,200	\$ 2,200

Estimated Detail of Other Sup - Safety Equipment

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Safety Equipment		
Safety Equipment	\$ 2,000	\$ 2,000
	\$ 2,000	\$ 2,000

Line Item Narrative

Other Supplies - Operating: This account funds items needed to conduct code and plan reviews as well as the purchase of other equipment, and printing inspection reports that are used by the City's Building, Plumbing, Electrical, and Code Inspectors. (Toner for 3 printers) .

Other Sup - Safety Equipment: This account funds both Federal and State OSHA requirements mandated for all employees as well as NFPA 70E standards for electrical workers. Examples of the equipment purchased include hard hats, PPE for electricians, safety glasses, ear protection devices , reflective vests, electric insulated footwear , face shields, FR clothing, rescue fall equipment.

Line Items		Last Year	Dept. Request	Manager Proposed
MV Sup - Tires/Tube/Chain	Total	900	900	900
MV Sup - Gas & Oil	Total	2,420	3,343	2,980
Comm - Telephone	Total	3,768	3,768	3,768

Estimated Detail of MV Sup - Tires/Tube/Chain

Actual expenses may vary according to changing circumstances

MV Sup - Tires/Tube/Chain		Dept. Request	Manager Proposed
Tires		\$ 900	\$ 900
		\$ 900	\$ 900

Estimated Detail of MV Sup - Gas & Oil

Actual expenses may vary according to changing circumstances

MV Sup - Gas & Oil	Actual Gallons FY15	Projected Gallons FY16	Price	Dept. Request	Manager Proposed
Gasoline, Oil, Filters, etc.	1380	1380	\$ 2.00	\$ 3,105	\$ 2,760
Diesel	92	95	\$ 2.26	\$ 238	\$ 220
				\$ 3,343	\$ 2,980

Estimated Detail of Comm - Telephone

Actual expenses may vary according to changing circumstances

Comm - Telephone	Quantity	Per Month	Dept. Request	Manager Proposed
Aircards	2	\$ 50.00	\$ 1,200	\$ 1,200
Cellular Phones (TIF)	1	\$ 60.00	\$ 720	\$ 720
Cellular Phones	4	\$ 38.50	\$ 1,848	\$ 1,848
			\$ 3,768	\$ 3,768

Line Item Narrative

MV Sup-Tires/Tube/Chain: This account funds the cost of tire replacement and other supplies for the vehicles used by the staff in the inspection division

MV Sup-Gas & Oil: This account funds the cost of gas, replacement filters and other maintenance items for the vehicles used by the staff in the inspection division.

Communication--Telephone: This account funds cell phones for the staff so they can be reached while in the field and be responsive to citizens.

Line Items		Last Year	Dept. Request	Manager Proposed
Utilities - Electricity	Total	338,061	338,361	249,598
Repairs - Vehicles	Total	2,450	2,700	2,700

Estimated Detail of Utilities - Electricity

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Utilities - Electricity		
City Owned Street Lights	\$ 41,935	\$ 41,935
Electrical Division Building	\$ 3,000	\$ 3,000
Goff Hill Radio Site	\$ 2,243	\$ 2,243
Leased Street Lights	\$ 273,763	\$ 185,000
Traffic Signal Equipment	\$ 15,220	\$ 15,220
Utilities - Gas	\$ 2,200	\$ 2,200
	\$ 338,361	\$ 249,598

Estimated Detail of Repairs - Vehicles

Actual expenses may vary according to changing circumstances

	<i>Preventive Maint.</i>	<i>Annual Testing</i>	Dept. Request	Manager Proposed
Repairs - Vehicles				
Bucket Truck – Electrical Division	\$ 100	\$ 1,000	\$ 1,100	\$ 1,100
Electrical Service Van – Electrical Division	\$ 600		\$ 600	\$ 600
Ford Focus – Code Enforcement / Inspections	\$ 250		\$ 250	\$ 250
Jeep Patriot– Code Enforcement / Inspections	\$ 250		\$ 250	\$ 250
Inspection / Service Pick-up Truck - City Electrician	\$ 250		\$ 250	\$ 250
Miscellaneous: Tires, car washes, wiper blades, etc.	\$ 250		\$ 250	\$ 250
			\$ 2,700	\$ 2,700

Line Item Narrative

Utilities: This account funds electrical utility costs covered by this department. This account funds the Electrical Div., Goff Hill radio site, leased CMP roadway lighting and traffic signal equipment . Current CIP for municipal ownership of leased street lights will result in substantial savings when implemented. The PUC will hopefully have the new procedures in place to allow municipalities to take advantage by spring of 2107.

Vehicle Repairs: This account funds the maintenance of 5 vehicles used by the staff in the performance of their duties. Also includes the cost of OSHA inspection for the Electrical Division aerial truck.

Line Items		Last Year	Dept. Request	Manager Proposed
Repairs - Equipment	Total	5,500	5,500	5,500

Estimated Detail of Repairs - Equipment

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Equipment		
Municipal Fire Alarm System	\$ 2,800	\$ 2,800
Other Miscellaneous	\$ 2,700	\$ 2,700
	\$ 5,500	\$ 5,500

Line Item Narrative

Repairs Equipment: The Municipal Fire Alarm system is a 28 mile network looped-system of copper wire throughout the City serving fire alarm transmitters reporting to the 911 Communication Center. The program is being evaluated to determine how to increase subscriptions throughout the community. The program is generating approximately \$28 K per year, and additionally is providing \$8,000+ worth of fire alarm services at no charge to city buildings and schools respectively. Put another way, if this service did not exist, the city and schools would need to purchase this service. This account also funds electrical materials and maintenance for seasonal events and expenses .

Line Items		Last Year	Dept. Request	Manager Proposed
Repairs - Street Lights	Total	6,000	7,000	7,000
Repairs - Traffic Signal Maint	Total	11,506	11,506	10,000

Estimated Detail of Repairs - Street Lights

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Street Lights		
Municipally Owned Lighting Equipment	\$ 7,000	\$ 7,000
	\$ 7,000	\$ 7,000

Estimated Detail of Repairs - Traffic Signal Maint

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Traffic Signal Maint		
Parts and Replacement	\$ 11,506	\$ 10,000
	\$ 11,506	\$ 10,000

Line Item Narrative

Repairs Street Lights: This account is for the installation and maintenance of municipally owned lighting equipment. The city maintains in excess of 300 poles and fixtures including Kitty hawk Industrial park lighting, and downtown area lighting.

Repairs Traffic Signals: This account funds the maintenance of the municipal traffic signal system. Repairs are unpredictable due to storms, traffic accidents and road damage. Maintenance is required to maintain minimum MDOT standards

Line Items		Last Year	Dept. Request	Manager Proposed
Training & Tuition	Total	4,135	4,135	4,135
Advertising	Total	3,360	3,360	3,360

Estimated Detail of Training & Tuition

Actual expenses may vary according to changing circumstances

Training & Tuition		Dept. Request	Manager Proposed
Training & Tuition (TIF)		\$ 4,135	\$ 4,135
See Below.		\$ 4,135	\$ 4,135

Estimated Detail of Advertising

Actual expenses may vary according to changing circumstances

Advertising		Dept. Request	Manager Proposed
Public Notice Hearings		\$ 3,360	\$ 3,360
		\$ 3,360	\$ 3,360

Line Item Narrative

Training & Tuition: This account includes the cost of tuition, training materials and fees for professional development and required "continued education" for State certified Code Enforcement Officers. The training continues to be mandatory to maintain certification but the State is cutting back on free training. It funds the registration fees for required safety courses, conferences, and seminars for Department staff so that they can maintain mandatory State certifications and are knowledgeable in their fields. On average each of the City's certified Code Enforcement Officers attends approximately 8 to 10 training seminars per year. The training sessions are in the areas of legal issues, 80K actions, building standards, shoreland zoning and plumbing standards (internal & external) to name a few. Training includes (with fees): keeping master electrician licenses updated, training for traffic equipment, New England Building Officials and Inspectors Association, American Planning Association conference, State Planning Office meetings and seminars, and Northern New England Chapter of American Planning Association meetings.

Advertising: Added 20% to fund anticipated increase in Planning Board activity as we increase Comprehensive Plan supported zoning changes and increased outreach to the public. This account funds the cost of publishing public notices as required by law. A corresponding revenue is collected from applicants/petitioners but paid for from this account. An increase in ordinance changes may increase costs during the Comprehensive Plan implementation.



City of Auburn Economic and CD

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Travel-Mileage	Total	1,000	1,000	1,000
Travel-Seminar Costs	Total	1,600	1,600	1,600
Dues & Subscriptions	Total	30,200	30,950	30,950
Capital Operating	Total	20,000	61,000	30,000

Estimated Detail of Travel-Mileage

Actual expenses may vary according to changing circumstances

Travel-Mileage		Dept. Request	Manager Proposed
Personal Use of Vehicles (TIF 50%)		\$ 1,000	\$ 1,000
		\$ 1,000	\$ 1,000

Estimated Detail of Travel-Seminar Costs

Actual expenses may vary according to changing circumstances

Travel-Seminar Costs		Dept. Request	Manager Proposed
Registration Fees		\$ 1,600	\$ 1,600
		\$ 1,600	\$ 1,600

Actual expenses may vary according to changing circumstances

Dues & Subscriptions		Dept. Request	Manager Proposed
LAEGC		\$ 26,750	\$ 26,750
AVCOG		\$ 4,200	\$ 4,200
Dues & Subscriptions (TIF \$2,000)		\$ 30,950	\$ 30,950

Estimated Detail of Capital Operating

Actual expenses may vary according to changing circumstances

Capital Operating		Dept. Request	Manager Proposed
Operating Capital Items-See CIP		\$ 61,000	\$ 30,000
		\$ 61,000	\$ 30,000

Line Item Narrative

Travel & Mileage: This account reimburses employees for use of their personal vehicles for job related activities.
Travel & Seminar Costs: This account funds the cost for staff to attend local and regional training seminars and will fund training for Planning Board members
Dues & Subscriptions: This account funds the costs of dues for professional affiliations/ resources for the planning and inspection staff, and the purchase of c state licenses.
Capital Operating: See FY 18 CIP.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Emergency Reserve</i>							
Emergency Reserve	0	415,454	431,003	431,003	0	15,549	4%
TOTAL	-	415,454	431,003	431,003	-	15,549	3.7%

City of Auburn Emergency Reserve

Fiscal Year 2019
Proposed 4.23.2018

Line Items	Last Year	Dept. Request	Manager Proposed	Council Adopted
Emergency Reserve Total	415,454	431,003	431,003	-

Estimated Detail of Emergency Reserve

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed	Council Adopted
Emergency Reserve			
Emergency Reserve	\$ 431,003	\$ 431,003	
	\$ 431,003	\$ 431,003	\$ -

Line Item Narrative

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



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Facilities</i>							
Regular Salaries	17,693	21,851	22,292	22,292	0	441	2%
Advertising	0	250	250	250	0	0	0%
PS - General	101,846	103,932	116,776	116,776	0	12,844	12%
Office Supplies	0	0	0	0	0	0	0%
Other Sup-Operating	10,832	11,200	11,200	11,200	0	0	0%
Utilities - Water/Sewer	3,294	3,950	3,950	3,950	0	0	0%
Comm - Telephone	3,044	4,500	4,500	4,500	0	0	0%
Utilities - Electricity	72,359	78,000	78,000	75,000	0	(3,000)	-4%
Utilities - Heating Fuel	25,683	36,075	36,075	36,075	0	0	0%
Repairs - Buildings	25,378	10,500	10,500	10,500	0	0	0%
Operating Capital Expendi	22,692	18,000	46,000	20,000	0	2,000	11%
Repairs - Equipment	3,965	3,000	3,000	3,000	0	0	0%
Photocopiers	32,572	33,095	31,000	31,000	0	(2,095)	-6%
Insurance Premiums	243,756	257,040	257,040	257,040	0	0	0%
Insurance Deductibles	26,455	24,500	24,500	24,500	0	0	0%
Comm - Postage	20,741	33,808	33,808	33,808	0	0	0%
Travel - Mileage Reimburs	896	500	750	750	0	250	50%
TOTAL	611,206	640,201	679,641	650,641	-	10,440	1.6%



City of Auburn Facilities

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	21,851	22,292	22,292
Advertising	Total	250	250	250
PS - General	Total	103,932	116,776	116,776

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

	Rate	Hours / Week	Staff		
Regular Salaries					
Maintenance	\$ 16.4880	26	1	\$ 22,292	\$ 22,292
			1	\$ 22,292	\$ 22,292

Estimated Detail of Advertising

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Advertising		
Advertising	\$ 250	\$ 250
	\$ 250	\$ 250

Estimated Detail of PS - General

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - General		
Annual Fire Alarm Testing	\$ 1,500	\$ 1,500
Elevator Inspection & License	\$ 185	\$ 185
Elevator Contract	\$ 2,076	\$ 2,076
Fire Extinguishers Annual Testing, Inspection & Maintenance	\$ 400	\$ 400
HVAC Maintenance Contract	\$ 12,832	\$ 12,832
Consulting/Engineering Services	\$ 12,000	\$ 12,000
Janitorial Services (Auburn Hall including Police)	\$ 53,650	\$ 53,650
Land Lease	\$ 750	\$ 750
LAWPCA Administrative Fee	\$ 250	\$ 250
Lift Rental For Window Cleaning	\$ 2,000	\$ 2,000
Security System Services	\$ 18,013	\$ 18,013
Sprinkler Quarterly Testing	\$ 480	\$ 480
Storage Rental	\$ 840	\$ 840
Utility/Sustainability Software Licensing	\$ 11,800	\$ 11,800
	\$ 116,776	\$ 116,776

Line Item Narrative

Regular Salaries: This line funds the custodian at Auburn Hall, 26 hours per week. This position is shared with the Library.
Advertising: Ads for Bids for all departments .
Purchased Services: Includes all annual professional maintenance and testing performed at Auburn Hall. \$11,800 was added for the addition of new software to capture utility data to aid in reducing future budgets and sustainability measures.

City of Auburn Facilities

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup-Operating	Total	11,200	11,200	11,200
Utilities - Water/Sewer	Total	3,950	3,950	3,950

Estimated Detail of Other Sup-Operating

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup-Operating		
Misc. Supplies	\$ 2,500	\$ 2,500
Towels , Toilet Paper & Liners	\$ 4,500	\$ 4,500
HVAC Filters	\$ 1,200	\$ 1,200
Ice Melt	\$ 1,000	\$ 1,000
Lighting	\$ 2,000	\$ 2,000
	\$ 11,200	\$ 11,200

Estimated Detail of Utilities - Water/Sewer

Actual expenses may vary according to changing circumstances

	Sewer	Water	Dept. Request	Manager Proposed
Utilities - Water/Sewer				
Auburn Hall	\$ 1,836	\$ 2,114	\$ 3,950	\$ 3,950
			\$ 3,950	\$ 3,950

Line Item Narrative

Other Supplies - Operating: See Above.

Utilities - Water& Sewer: No increase is expected this year .

City of Auburn Facilities

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Comm - Telephone	Total	4,500	4,500	4,500
Utilities - Electricity	Total	78,000	78,000	75,000

Estimated Detail of Comm - Telephone

Actual expenses may vary according to changing circumstances

Comm - Telephone	<i>Location</i>	Dept. Request	Manager Proposed
Cell Phone		\$ 1,500	\$ 1,500
Long Distance	AH	\$ 3,000	\$ 3,000
		\$ 4,500	\$ 4,500

Estimated Detail of Utilities - Electricity

Actual expenses may vary according to changing circumstances

Utilities - Electricity	Dept. Request	Manager Proposed
Auburn Hall--Estimated	\$ 78,000	\$ 75,000
	\$ 78,000	\$ 75,000

Line Item Narrative

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

Utilities - Electricity: No increase.



City of Auburn Facilities

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Utilities - Heating Fuel	Total	36,075	36,075	36,075
Repairs - Buildings	Total	10,500	10,500	10,500
Operating Capital Expenditures	Total	18,000	46,000	20,000

Estimated Detail of Utilities - Heating Fuel

Actual expenses may vary according to changing circumstances

Utilities - Heating Fuel		Dept. Request	Manager Proposed
Natural Gas		\$ 35,000	\$ 35,000
Diesel Fuel for Generator		\$ 1,000	\$ 1,000
Propane Tank Rental (Goff Hill Generator)		\$ 75	\$ 75
		\$ 36,075	\$ 36,075

Estimated Detail of Repairs - Buildings

Actual expenses may vary according to changing circumstances

Repairs - Buildings		Dept. Request	Manager Proposed
General Repairs		\$ 10,000	\$ 10,000
Knight House (Circa 1796)		\$ 500	\$ 500
		\$ 10,500	\$ 10,500

Operating Capital Expenditures		Dept. Request	Manager Proposed
Intermodal Facility		\$ 10,000	\$ 5,000
Engine 5 Reception Area Renovations		\$ 11,000	
Auburn Hall		\$ 25,000	\$ 15,000
		\$ 46,000	\$ 20,000

Line Item Narrative

Utilities - Heating Fuel: See Above.

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

City of Auburn Facilities

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Repairs - Equipment	Total	3,000	3,000	3,000
Photocopiers	Total	33,095	31,000	31,000
Travel - Mileage Reimbursement	Total	500	750	750
Insurance Premiums	Total	257,040	257,040	257,040

Estimated Detail of Repairs - Equipment

Actual expenses may vary according to changing circumstances

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

Estimated Detail of Photocopiers

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Photocopiers		
Photocopier Lease	\$ 10,000	\$ 10,000
Copier Maintenance Contract	\$ 15,000	\$ 15,000
Copier Paper	\$ 6,000	\$ 6,000
	\$ 31,000	\$ 31,000

Estimated Detail of Insurance Premiums

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Insurance Premiums	\$ 257,040	\$ 257,040
	\$ 257,040	\$ 257,040

Line Item Narrative

Estimated Detail of Travel - Mileage Reimbursement

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Travel - Mileage Reimbursement	\$ 750	\$ 750
	\$ 750	\$ 750

Line Item Narrative

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

Rental - Photocopiers: The photocopier lease, maintenance contract and copy paper.

Insurance Premiums: No increase is expected over last year.

City of Auburn Facilities

Fiscal Year 2019
Proposed 4.23.2018

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

Estimated Detail of Insurance Deductibles

Actual expenses may vary according to changing circumstances

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

Estimated Detail of Comm - Postage

Actual expenses may vary according to changing circumstances

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

Line Item Narrative

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

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



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Financial Services</i>							
Regular Salaries	611,200	631,259	671,111	649,629	-	18,370	3%
Longevity Bonus	400	-	300	300	-	300	0%
PS - General	19,201	28,550	30,150	29,150	-	600	2%
Reports, Printing, & Bindir	2,309	2,200	2,200	2,200	-	0	0%
Office Supplies	3,150	4,250	4,500	4,500	-	250	6%
Training & Tuition	4,010	4,650	4,050	4,050	-	(600)	-13%
Dues & Subscriptions	2,159	1,880	2,080	2,080	-	200	11%
PS - Recording Fee	-	400	400	400	-	0	0%
MV Sup - Gas & Oil	134	300	250	250	-	(50)	-17%
Comm-Telephone	-	150	-	-	-	(150)	-100%
Advertising	143	300	300	300	-	0	0%
Travel-Mileage	664	1,000	750	750	-	(250)	-25%
Repairs - Vehicles	41	300	500	500	-	200	67%
TOTAL	643,411	675,239	716,591	694,109	-	18,870	2.8%



City of Auburn Financial Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	631,259	671,111	649,629
Longevity Bonus	Total	-	300	300
PS - General	Total	28,550	30,150	29,150

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

Regular Salaries

Finance Director (non-union)	\$ 94,350	\$ 94,350
Deputy Finance Director (non-union) New Position replace Acct Asst	\$ 75,000	\$ 53,518
Accounting Assistant (union)	\$ 63,301	\$ 63,301
Facilities Mgr/Purchasing (non-union)	\$ 65,368	\$ 65,368
Assessor (non-union)	\$ 81,947	\$ 81,947
Deputy Assessor (non-union)	\$ 68,820	\$ 68,820
Appraisal Asst (union)	\$ 39,447	\$ 39,447
Tax Clerk (union)	\$ 45,211	\$ 45,211
Tax Clerk (union)	\$ 48,366	\$ 48,366
Tax Clerk (union)	\$ 34,145	\$ 34,145
Tax Collector (non-union)	\$ 55,156	\$ 55,156
	\$ 671,111	\$ 649,629

Estimated Detail of Longevity Bonus

	Dept. Request	Manager Proposed
Longevity Bonus	\$ 300	\$ 300
	\$ 300	\$ 300

Estimated Detail of PS - General

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - General		
CAFR & Annual Report Filing Fee	\$ 550	\$ 550
Discharge of Liens	\$ 8,500	\$ 8,500
Filing Tax Liens	\$ 8,500	\$ 8,500
Research deeds for liens/foreclosures	\$ 1,000	\$ 1,000
Assessing help with splits, subdivisions, etc	\$ 8,000	\$ 7,000
Tax Bill Preparation & City Manager's Letter	\$ 3,600	\$ 3,600
	\$ 30,150	\$ 29,150

Line Item Narrative

Salaries: See Above.
Purchase Services - General: See Above.



City of Auburn Financial Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Reports, Printing, & Binding	Total	2,200	2,200	2,200
Office Supplies	Total	4,250	4,500	4,500

Estimated Detail of Reports, Printing, & Binding

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Reports, Printing, & Binding		
Checks	\$ 900	\$ 900
CAFR (Comprehensive Annual Financial Report)	\$ 100	\$ 100
Commitment Book	\$ 800	\$ 800
Tax Office Receipts	\$ 200	\$ 200
W-2, 1099,& Tax Supplies	\$ 200	\$ 200
	\$ 2,200	\$ 2,200

Estimated Detail of Office Supplies

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Office Supplies		
Office Supplies	\$ 4,500	\$ 4,500
	\$ 4,500	\$ 4,500

Line Item Narrative

Reports, Printing & Binding: See Above.

Office Supplies: This account includes the cost of general office supplies including paper, storage boxes, file folders, binders for the tax, assessing and finance offices.



City of Auburn Financial Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Training & Tuition	Total	4,650	4,050	4,050
Dues & Subscriptions	Total	1,880	2,080	2,080

Estimated Detail of Training & Tuition

Actual expenses may vary according to changing circumstances

Training & Tuition		Dept. Request	Manager Proposed
Continuing Education for Certifications & Licenses		\$ 3,000	\$ 3,000
Annual Conference		\$ 500	\$ 500
Tax Collectors/Treasurers		\$ 300	\$ 300
Maine GFOA Training		\$ 250	\$ 250
		\$ 4,050	\$ 4,050

Estimated Detail of Dues & Subscriptions

Actual expenses may vary according to changing circumstances

Dues & Subscriptions		Dept. Request	Manager Proposed
GFOA Membership		\$ 250	\$ 250
Maine GFOA		\$ 35	\$ 35
Maine Tax Collectors and Treasurers		\$ 120	\$ 120
IAAO(International Association of Assessing Officers) National-Assessor		\$ 175	\$ 175
IAAO State Chapter		\$ 80	\$ 80
MAAO		\$ 90	\$ 90
Appraisal Institute-Assessor		\$ 315	\$ 315
Maine Real Estate Appraiser		\$ 380	\$ 380
Marshall & Swift Valuation Service updates		\$ 635	\$ 635
		\$ 2,080	\$ 2,080

Line Item Narrative

Training & Tuition: This account covers costs for tuition and fees for professional development to enhance customer service for the City. It also includes the cost of reimbursement to staff for use of personal vehicles on City business.

Dues & Subscriptions: Memberships provide an opportunity to network with other professionals and utilize membership assistance provided by these organizations.



City of Auburn Financial Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
PS - Recording Fee	Total	400	400	400
MV Sup - Gas & Oil	Total	300	250	250
Comm-Telephone	Total	150	-	-
Advertising	Total	300	300	300

Estimated Detail of PS - Recording Fee

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - Recording Fee		
Annual Fee and Deed Copies	\$ 400	\$ 400
	\$ 400	\$ 400

Estimated Detail of MV Sup - Gas & Oil

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
MV Sup - Gas & Oil		
See Below	\$ 250	\$ 250
	\$ 250	\$ 250

Estimated Detail of Comm-Telephone

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Comm-Telephone		
Shared Cell Phone	\$ -	\$ -
	\$ -	\$ -

Estimated Detail of Advertising

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Advertising		
Newspapers Advertising	\$ 300	\$ 300
	\$ 300	\$ 300

Line Item Narrative

Recording Fee: This account includes the cost of electronic deed transfers from the Androscoggin Registry of Deeds, which provides the City with the legal information necessary for accurate property tax billing, maintenance of property records and tax maps. The information is also used for updating the parcel-mapping layer of the GIS System and serves as vital information for other departments and the professional sector as well.

Motor Vehicle Gas & Oil: This account includes the cost of gas and oil changes for one City vehicle.

Advertising: The Department equally shares in the cost of a notification published in the Sun Journal each year, with the Lewiston Assessing Department. This notification informs property owners of the various tax relief programs for both real estate and personal property. It also services as a 706 notification to property owners as well. Public Notices are also posted in the local paper for abatement hearings and the Board of Assessment Review meetings.

Line Items		Last Year	Dept. Request	Manager Proposed
Travel-Mileage	Total	1,000	750	750
Repairs - Vehicles	Total	300	500	500

Estimated Detail of Travel-Mileage

Travel-Mileage		Dept. Request	Manager Proposed
Mileage		\$ 750	\$ 750
		\$ 750	\$ 750

Estimated Detail of Repairs - Vehicles

Repairs - Vehicles		Dept. Request	Manager Proposed
2005 Hyundai Elantra		\$ 500	\$ 500
		\$ 500	\$ 500

Line Item Narrative

Travel & Mileage: This account reimburses staff for mileage when it is necessary to use their personal vehicles for City business.

Repairs - Vehicles: This account includes the costs of unexpected repairs to the Department's vehicle 13 year old vehicle. The Assessing Department uses a 2005 Hyundai Elantra.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
Fire							
Regular Salaries	3,317,932	3,433,630	3,516,987	3,516,987	0	83,357	2%
Acting Rank	6,802	8,292	8,292	8,292	0	0	0%
Holiday Pay	146,517	171,072	176,467	176,467	0	5,395	3%
Uniform Allowance	34,219	31,825	39,755	39,755	0	7,930	25%
Physicals	0	4,840	4,840	4,840	0	0	0%
OSHA Safety Costs	7,422	8,033	8,033	8,033	0	0	0%
Protective Clotging	27,492	27,750	30,000	30,000	0	2,250	8%
OT - Vac Replacement	146,616	20,000	20,000	20,000	0	0	0%
OT - Sick Replace LT	59,842	20,000	70,000	50,000	0	30,000	150%
OT - Sick Replace ST	182,139	89,000	150,000	130,000	0	41,000	46%
OT - Mandatory Training	33,008	18,768	25,000	25,000	0	6,232	33%
OT - Extra Assignments	78,633	16,083	30,000	30,000	0	13,917	87%
OT - Vacancies/Retiremen	0	12,844	12,844	12,844	0	0	0%
OT - Work Related Injuries	30,819	15,000	15,000	15,000	0	0	0%
OT - Meetings	15,517	6,509	12,000	9,000	0	2,491	38%
OT - Funeral Leave	7,629	5,000	5,000	5,000	0	0	0%
OT - Multiple Alarms	7,508	6,000	6,000	6,000	0	0	0%
PS - general	4,389	2,350	4,000	4,000	0	1,650	70%
PS - Uniform Cleaning	167	210	210	210	0	0	0%
Office Supplies	2,519	2,650	3,000	3,000	0	350	13%
Other Sup - Fire Preventio	3,293	8,460	9,000	9,000	0	540	6%
Other Sup - Maintenance	8,662	6,865	6,865	6,865	0	0	0%
Otger Sup - Fire Training	6,048	6,138	6,138	6,138	0	0	0%
Other Sup - Medical	2,030	9,750	9,750	9,750	0	0	0%
Other Sup - Small Tools	2,923	15,700	17,000	17,000	0	1,300	8%
Other Sup - Other	4,677	6,185	10,000	8,000	0	1,815	29%
MV Sup - Tires/Tube/Chair	3,679	5,800	5,800	5,800	0	0	0%
MV Sup - gas & Oil	2,398	1,956	3,375	3,000	0	1,044	53%
Utilities - Water/Sewer	6,753	6,460	6,800	6,800	0	340	5%
Comm - Telephone	4,413	8,385	8,385	8,385	0	0	0%



City of Auburn

Master List

**Fiscal Year 2019
Proposed 4.23.2018**

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
Utilities - Natural gas	17,530	23,000	23,000	20,000	0	(3,000)	-13%
Utilities - Electricity	31,094	30,000	32,000	32,000	0	2,000	7%
Utilities - Bottled gas	765	900	900	900	0	0	0%
Utilities - heating Fuel	0	0	0	0	0	0	0%
Utilities - Diesel	16,610	24,950	25,000	22,600	0	(2,350)	-9%
Repairs - Buildings	35,396	26,435	30,000	30,000	0	3,565	13%
Repairs - Vehicles	118,415	51,375	75,000	75,000	0	23,625	46%
Repairs - Equipment	15,428	42,260	45,000	45,000	0	2,740	6%
Repairs - Radio Equipment	2,217	7,000	7,000	7,000	0	0	0%
Repairs - Maintenance Cor	12,276	13,190	13,190	13,190	0	0	0%
Training & Tuition	20,656	20,000	20,000	20,000	0	0	0%
Comm - Postage	568	600	600	600	0	0	0%
Travel-Seminar Costs	982	500	800	800	0	300	60%
Dues & Subscriptions	11,365	1,810	10,000	10,000	0	8,190	452%
SCBA Cyliner Replacement	9,815	10,000	10,000	10,000	0	0	0%
TOTAL	4,447,163	4,227,575	4,513,031	4,462,256	-	234,681	5.6%



City of Auburn Fire

**Fiscal Year 2019
Proposed 4.23.2018**

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	3,433,630	3,516,987	3,516,987
Acting Rank	Total	8,292	8,292	8,292

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

Regular Salaries	Staff	Dept. Request	Manager Proposed
Fire Prevention Officer (union)	1	\$ 56,069	\$ 56,069
Battalion Chief (union)	4	\$ 297,660	\$ 297,660
Fire Chief (non-union)	1	\$ 93,769	\$ 93,769
Captain (union)	4	\$ 261,764	\$ 261,764
Deputy Chief (non-union)	1	\$ 85,000	\$ 85,000
Fire Prevention Admin (non-union)	1	\$ 42,838	\$ 42,838
Firefighters (union)	40	\$ 1,670,717	\$ 1,670,717
Lieutenant (union)	16	\$ 954,029	\$ 954,029
Office Manager (union)	1	\$ 55,141	\$ 55,141
	69	\$ 3,516,987	\$ 3,516,987

Estimated Detail of Acting Rank

Actual expenses may vary according to changing circumstances

Acting Rank ¹	Dept. Request	Manager Proposed
Per Union Contract - 2018 Budget	\$ 8,292	\$ 8,292
Increase of 2% for COLA increases		
	\$ 8,292	\$ 8,292

Line Item Narrative

Regular Salaries: This line item accounts of step increases for longevity and experience, not merit.

Acting Rank: The firefighters who serve in acting rank are paid a 5% stipend while serving in that capacity.

¹ Contractual obligation.

Line Items		Last Year	Dept. Request	Manager Proposed
Holiday Pay	Total	171,072	176,467	176,467
Uniform Allowance	Total	31,825	39,755	39,755

Estimated Detail of Holiday Pay

Actual expenses may vary according to changing circumstances

Holiday Pay	# of Firefighter s	Avg. Hol. Pay	# of Holidays	Dept. Request	Manager Proposed
Per Union Contract	64 *	\$ 230	12	\$ 176,467	\$ 176,467
				\$ 176,467	\$ 176,467

Estimated Detail of Uniform Allowance

Actual expenses may vary according to changing circumstances

Uniform Allowance	Staff	Cost	Dept. Request	Manager Proposed
Fire Chief	1	\$ 510	\$ 510	\$ 510
Deputy Chief	1	\$ 510	\$ 510	\$ 510
EMS Director	1	\$ 510	\$ 510	\$ 510
Fire Prevention Officer	1	\$ 585	\$ 585	\$ 585
Battalion Chiefs	4	\$ 610	\$ 2,440	\$ 2,440
Captains	4	\$ 610	\$ 2,440	\$ 2,440
Lieutenants	16	\$ 585	\$ 9,360	\$ 9,360
Privates**	40	\$ 585	\$ 23,400	\$ 23,400
			\$ 39,755	\$ 39,755

Line Item Narrative

Holiday Pay: The Holiday pay is computed by multiplying the number of holidays (11) by 1/4 of a week's pay which averages to be \$230. This figure is then multiplied by 64 firefighters.

* The 64 firefighters above includes the four EMS employees.

Uniform Allowance: This account funds the annual uniform allowance.

** The 40 Privates noted above includes the four EMS employees.



City of Auburn Fire

**Fiscal Year 2019
Proposed 4.23.2018**

Line Items		Last Year	Dept. Request	Manager Proposed
Physicals	Total	4,840	4,840	4,840

Estimated Detail of Physicals

Actual expenses may vary according to changing circumstances

Physicals ¹	Quantity	Cost	Dept. Request	Manager Proposed
Audiogram	5	\$ 38.00	\$ 190	\$ 190
Drug Collection	6	\$ 30.00	\$ 180	\$ 180
Exam for Provider	5	\$ 98.00	\$ 490	\$ 490
Hepatitis B Surf Antibody (LAB)	5	\$ 80.00	\$ 400	\$ 400
MRO Services	6	\$ 25.00	\$ 150	\$ 150
Non DOT Drug Screen	5	\$ 28.00	\$ 140	\$ 140
Psychological Exams	5	\$ 525.00	\$ 2,625	\$ 2,625
Respiratory Clearance Evaluation	5	\$ 36.00	\$ 180	\$ 180
Spirometry	5	\$ 36.00	\$ 180	\$ 180
TB/Intrademal (PPD)	5	\$ 20.00	\$ 100	\$ 100
Urine Dip	5	\$ 15.00	\$ 75	\$ 75
Venepuncture/Collection	5	\$ 26.00	\$ 130	\$ 130
			\$ 4,840	\$ 4,840

Line Item Narrative

Physicals: This account funds the cost of pre-employment exams for new firefighters at an average of \$968/firefighter. The above breakdown is based on a normal prehire physical. However, there have been instances where other tests are needed such as a chest PA & lateral radiograph. Depending on turnover, this account could be depleted quickly.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
OSHA Safety Costs	Total	8,033	8,033	8,033
Protective Clotging	Total	27,750	30,000	30,000

Estimated Detail of OSHA Safety Costs

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
OSHA Safety Costs		
Bio Gear - Biohazard Bags & Boxes		
OSHA Accepted Reflective Vests		
Disinfectant Spray		
Fit Testing Supplies		
Hearing Tests for Firefighters		
Lancets for Blood Draw to Measure Blood Sugar Levels (Boxes)		
Lens for Self-Contained Breathing Apparatus		
Nitrile Gloves for Pandemic Flu (Boxes)		
PPE Equipment N95s (Pandemic Flu Inventory)		
Safety Glasses		
Splash Guard Masks and Goggles		
Tuberculosis Plants and Reads/Respiratory Clearance		
	\$ 8,033	\$ 8,033

Estimated Detail of Protective Clotging

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Protective Clotging		
Boots		
Forestry Shirts & Goggles		
Gloves		
Helmets & Repair Parts		
Hood		
Pants		
Repairs/Mending to Turnout Gear		
Turnout Coat		
	\$ 30,000	\$ 30,000

Note: Our goal is to cycle through all our turnout gear every 5 to 10 years.

Line Item Narrative

OSHA Safety: This account funds the cost of equipment, supplies, and medical testing for yearly mandatory blood-borne and air-borne pathogen programs required by OSHA. Also included are the costs for the mandated respiratory standard and clearance evaluations and consultations which are required by law if you wear a self-contained breathing apparatus. As a part of a comprehensive respiratory safety program, and in compliance with OSHA standards, the N95 respirator is the most common of the seven types of particulate filtering face piece respirators. This product filters at least 95% of airborne particles. NIOSH and OSHA require these masks to be "fit tested" for proper fit for each individual who may have cause to wear an N95. All members of the Auburn Fire Department who may be expected to operate in environments where the use of an N95 mask may be required are fit tested each year and a proper size mask is issued to them and or made available for their use.

Protective Clothing: NFPA 1971 Standard on Protective Ensembles for Structural Firefighting lists the minimum standards necessary to protect firefighters in IDLH atmospheres. NFPA 1971 is enforced by the Bureau of Labor Standards (BLS). Manufacturers estimate the life expectancy of turnout gear is 3 – 5 years,



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
OT - Vac Replacement	Total	20,000	20,000	20,000
OT - Sick Replace LT	Total	20,000	70,000	50,000

Estimated Detail of OT - Vac Replacement

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
OT - Vac Replacement ¹		
Overtime Wages for Firefighters on Vacation	\$ 20,000	\$ 20,000
	\$ 20,000	\$ 20,000

Estimated Detail of OT - Sick Replace LT

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
OT - Sick Replace LT ²		
Illness		
Injuries		
Paternity/Maternity		
	\$ 70,000	\$ 50,000

Line Item Narrative

Overtime-Vacation: The requested amount is for those unplanned events that will require overtime for vacation such as promotions, military service, etc.

Overtime - Long Term (LT) Illness: This is for firefighters who work overtime shifts to cover a firefighter who is out due to long-term illness or injury. Long-term is defined as more than three shifts as per Family Medical Leave Act (FMLA) .

¹ Contractual obligation for apparatus staffing.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
OT - Sick Replace ST	Total	89,000	150,000	130,000
OT - Mandatory Training	Total	18,768	25,000	25,000

Estimated Detail of OT - Sick Replace ST

Actual expenses may vary according to changing circumstances

OT - Sick Replace ST ¹		Dept. Request	Manager Proposed
Overtime Wages for FF on ST Sick		\$ 150,000	\$ 130,000
		\$ 150,000	\$ 130,000

Estimated Detail of OT - Mandatory Training

Actual expenses may vary according to changing circumstances

OT - Mandatory Training		Dept. Request	Manager Proposed
Blood Borne Pathogens Training ⁴			
Confined Space Training ⁴			
EVOC Training			
Extrication Refresher Training			
Haz-Mat Refresher Training ⁴			
New Hire Orientation ²			
Rope Refresher Training ⁴			
SCBA Maintenance Training ³			
		\$ 25,000	\$ 25,000

Line Item Narrative

Overtime - Sick Replace (ST): These wages are for covering firefighters who are out due to short-term illness or injury. Short-term is defined by illness or injury of eight days (or 2 shifts) or less.

Overtime - Mandatory Training: These wages are for firefighters who are off-duty and are required to attend or conduct mandatory training. By paying our own firefighters to do the training required, we save significantly as compared to paying a vendor for the same training.

¹ Contracted obligation for apparatus staffing.

² BLS requirement, ensures firefighters are prepared to enter IDLH (Immediately Dangerous to Life & Health) areas.

³ This training certifies staff for general maintenance and BLS mandated fit testing.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
OT - Outside Jobs	Total	-	-	-
OT - Extra Assignments	Total	16,083	30,000	30,000

Estimated Detail of OT - Outside Jobs

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
OT - Outside Jobs		
Off Duty Billable Assignments	\$ -	-
	\$ -	\$ -

Estimated Detail of OT - Extra Assignments

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
OT - Extra Assignments		
Balloon Festival ¹		
Boat/Computer/Radio Repairs		
Dept Business Travel		
Equipment Repairs ²		
Fire Calls Report ³		
Jury Duty		
Military Coverage ⁴		
Open House		
SCBA Flow Tests/Fit Tests ⁵		
Storm Coverage		
	\$ 30,000	\$ 30,000

Line Item Narrative

Overtime - Outside Jobs: This account does not require funding. Firefighters are paid \$35/hour when they cover special functions while off duty. The function's sponsor is billed \$50/hour to cover the cost of the firefighter and related costs.

Overtime - Extra Assignments: This account includes time for events such as storms, court attendance, fire investigations, military leave and community events, such as the Balloon Festival. The need for equipment repair overtime costs is due to the necessary repairs for hose (conducted in Lewiston), ladders, vapor barrier, and the training building. It also funds the cost of providing personnel who must travel for department business. Military coverage requires each member of the military to report for duty one weekend a month and two weeks per year. We currently have two firefighters in the military.

¹ Council directed coverage.

² Repairs made by firefighters instead of hiring outside contractors at a higher rate.

³ Overtime for incident reports to be completed after end of shift, due to late calls.

⁴ Contractual obligation for apparatus staffing.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
OT - Vacancies/Retirement	Total	12,844	12,844	12,844
OT - Work Related Injuries	Total	15,000	15,000	15,000

Estimated Detail of OT - Vacancies/Retirement

Actual expenses may vary according to changing circumstances

OT - Vacancies/Retirement ¹	Dept. Request	Manager Proposed
Wages Paid Due to Vacancies and Retirements	\$ 12,844	\$ 12,844
	\$ 12,844	\$ 12,844

Estimated Detail of OT - Work Related Injuries

OT - Work Related Injuries ¹	Dept. Request	Manager Proposed
Hand injury		
Lower back strains		
Knee injury		
Shoulder injury		
	\$ 15,000	\$ 15,000

Line Item Narrative

Overtime - Vacancies & Retirement: This account covers overtime wages for covering unexpected vacancies or retirement. We encourage firefighters to give advance notice of their intention to retire so a replacement can be hired in a timely manner.

Overtime - Work Related Injuries: This account funds wages for firefighters who replace firefighters out of work due to work-related injuries.

¹Contractual obligation for apparatus staffing.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
OT - Meetings	Total	6,509	12,000	9,000
OT - Funeral Leave	Total	5,000	5,000	5,000
OT - Multiple Alarms	Total	6,000	6,000	6,000

Estimated Detail of OT - Meetings

OT - Meetings	Dept. Request	Manager Proposed
EMS Meetings		
Health & Safety Monthly Meetings (Average 6 FF's)		
Joint AFD/LFD Projects; Senior Staffing Meetings ¹		
SMT Monthly Meetings (Average 4 FF's)		
	\$ 12,000	\$ 9,000

Estimated Detail of OT - Funeral Leave

Actual expenses may vary according to changing circumstances

OT - Funeral Leave ¹	Dept. Request	Manager Proposed
Wages Paid to Cover Absences Due to Funeral Attendar	\$ 5,000	\$ 5,000
	\$ 5,000	\$ 5,000

Estimated Detail of OT - Multiple Alarms

Actual expenses may vary according to changing circumstances

OT - Multiple Alarms	Dept. Request	Manager Proposed
Multiple Alarms	\$ 6,000	\$ 6,000
	\$ 6,000	\$ 6,000

Line Item Narrative

Overtime - Meeting: Overtime wages for Captains and Battalion Chiefs who attend monthly senior management team meetings while off duty as well as other firefighters who attend department related meetings off duty. This is also for professional standards meetings, which include policy reviews, quality assurance, and meetings for apparatus specifications.

Overtime - Funeral: These wages are for firefighters who cover other firefighters who are out due to funeral leave.

Overtime - Multiple Alarms: This account funds the cost of overtime wages for firefighters who are off duty and return to work to respond to multiple alarm, large fires or emergency situations.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
OT - Pump team	Total	-	-	-
PS - general	Total	2,350	4,000	4,000

Estimated Detail of OT - Pump team

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
OT - Pump team		
Pump Testing	\$ -	\$ -
Pump Repair (example)	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -

Estimated Detail of PS - general

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - general		
Annual Awards		
Annual Hazardous Chemical Inventories ¹		
Annual Tank Inspections ¹		
Annual Tank Registration ¹		
Compressed Air License ²		
Flags		
Food for Training and Fires		
Retirement Plaques		
Strategic Planning Consultant		
	\$ 4,000	\$ 4,000

Line Item Narrative

Overtime - Pump Team: This function has been contracted to Northeast in Auburn.

Purchased Services - General: This account funds the costs of miscellaneous expenses and fees including keys, flags, meals for training exercises, fees for annual tank registrations, and inspections of underground tank repairs. The increase this year is due to the addition of the strategic planning consultant.

¹Maine DEP requirement.

²Maine BLS requirement.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
PS - Uniform Cleaning	Total	210	210	210
Office Supplies	Total	2,650	3,000	3,000

Estimated Detail of PS - Uniform Cleaning

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - Uniform Cleaning		
Specialized Cleaning for biohazards ¹	\$ 210	\$ 210
	\$ 210	\$ 210

Estimated Detail of Office Supplies

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Office Supplies		
General Supplies	\$ 3,000	\$ 3,000
	\$ 3,000	\$ 3,000

Line Item Narrative

Purchased Services - Uniform Cleaning: Cost of biohazard gear and uniforms that must be sent to a specific cleaner for specialized cleaning.

Office Supplies: This account funds the general office supplies such as paper, pens, folders, binders, ink cartridges, toner, calendars, office equipment, etc.

¹Maine BLS requirement.

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Fire Prevention	Total	8,460	9,000	9,000
Other Sup - Maintenance	Total	6,865	6,865	6,865

Estimated Detail of Other Sup - Fire Prevention

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Fire Prevention		
Inspection Report Forms		
Citizen's Fire Academy Supplies		
Fire Investigation Supplies		
Flammable Evidence Storage Locker		
Fogger Fluid - Smoke Machine		
Generator		
Portable Pelican Lighting System		
Smoke Trailer Transfer Fees & Repairs		
Annual Open House		
Fire Prevention Month School Coloring Contest (t-shirts)		
Fire Prevention Education Supplies		
	\$ 9,000	\$ 9,000

Estimated Detail of Other Sup - Maintenance

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Maintenance		
AC Unit		
Cleaning Supplies		
Floor Wax		
Hose/Nozzles		
Light Bulbs		
Linens, towels, laundry supplies		
Misc Kitchen Utensils - bowls, knives, cups, etc.		
Paint, Furniture and Linens for the Stations		
Paper Towels/Toilet Paper		
	\$ 6,865	\$ 6,865

Line Item Narrative

Other Sup - Fire Prevention: This is for community education, Fire Prevention Week and the yearly open house materials. Typical items purchased would include, but not be limited to: books, videos for public education, training sessions, fire prevention week activities, open house supplies such as helium for balloons, handouts and safety information materials.

Other Sup - Maintenance: Maintenance supplies for three fire stations; for example, paper products, linens, blankets, towels, lawn and garden supplies, cleaning supplies, paint and supplies, small appliances, minor electrical repairs, racks, eye wash station repairs, and squeegees. This request also includes replacement of worn and damaged furniture at the stations. The FD has not received funding for the replacement of furniture and has had to rely on the availability of surplus office, kitchen, day room, meeting room and sleeping quarters furniture and accessories. As a result, the stations have an interesting mix of non matching and in some cases, broken and or patched together furniture and fixtures.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Pump Team	Total	-	-	-
Otger Sup - Fire Training	Total	6,138	6,138	6,138

Estimated Detail of Other Sup - Pump Team

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Pump Team		
Pump Testing Gauges	\$ -	\$ -
Pressure Lines	\$ -	\$ -
Misc. parts (gaskets, washers, rings)	\$ -	\$ -
	\$ -	\$ -

Estimated Detail of Otger Sup - Fire Training

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Otger Sup - Fire Training		
Brannigan's Building Construction for the Fire Service		
Class A Foam for Training Purposes		
Compressed Air Foam Systems Manual		
CPR Cards		
Driver/Operator for Aerial Apparatus Manuals		
Driver/Operator for Pumping Apparatus Manuals		
Fire Officer Bundle		
Fire Officer I and II Exam Prep Manuals		
Firefighter I and Firefighter II Exam Prep Manuals		
Flash Drives for New Firefighters		
Fundamentals of Firefighter Skills Bundle		
Hydrant & Street Maps		
Instructor's Curriculum for Driver/Operator		
Liquid Smoke for Smoke Machine		
New Probationary FFs Initial Material Package & Fire Officer Package		
Projector for Classroom		
Training Videos		
	\$ 6,138	\$ 6,138

Line Item Narrative

Other Supplies - Pump Team: This service has been contracted to Northeast in Auburn. Pump repairs are now charged to vehicle repairs.

Other Supplies - Fire Training: This account covers the fire training supplies, which include items such as CPR cards, firefighter training videos, officer manuals for new officers as well as training manuals and student guides for new firefighters. This line item fluctuates depending on new hires and promotions throughout the year.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items	Last Year	Dept. Request	Manager Proposed
Other Sup - Medical	Total	9,750	9,750

Estimated Detail of Other Sup - Medical

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Medical		
Airway Supplies ¹		
Board & Straps ¹		
Diagnostic Equipment ¹		
Diagnostic Thermometers ¹		
EMS Room Building Materials		
EMS Trauma Bags		
Epinephrine Pen Replacements ¹		
Glucometer Strips - Boxes ¹		
Ice Commander Cold Water Rescue Suits ²		
IV Warmers ¹		
Keds ¹		
Mannequins		
Miscellaneous Supplies		
Monitor Supplies ¹		
Nitrile Gloves - Boxes ¹		
Oxygen ¹		
Patient Information Pads		
ResQmax Pelican Case		
Storage Containers		
Trauma Shears and Pen Lights		
	\$ 9,750	\$ 9,750

Line Item Narrative

Other Supplies--Medical: Above is a sample of what is purchased with this account.

¹EMS equipment required by Maine EMS.

² Equipment required to perform cold water rescue. BLS requires use of approved equipment for this task.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items	Last Year	Dept. Request	Manager Proposed
Other Sup - Small Tools	Total	15,700	17,000

Estimated Detail of Other Sup - Small Tools

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Small Tools		
100' x 4" Hose with Storz Couplings		
50' x 1 3/4" Attack Hose		
100' x 1 3/4" Attack Hose		
100' x 2 1/2" Attack Hose		
100' x 1 3/4" High Rise Attack Hose		
Accountability Name Tags/Helmet Shields ¹		
Bolt Cutters		
Collapsible Backpack Pump Extinguishers		
Door Opener Tool		
Equipment Structural Tool		
Forestry Pump		
Forestry Tools		
Hose Nozzle - 1 1/2" Nozzle w/ 15/16" Tips		
Hose Nozzle - 2 1/2" Nozzle w/ Playpipe and Tip		
Hydrant Assist Valves		
Rope Rescue Equipment ²		
Steel/Aluminum Carabineers		
Storage Bags		
Water Rope		
Webbing		
Salvage Covers		
Sawzalls		
	\$ 17,000	\$ 17,000

Line Item Narrative

Other Supplies - Small Tools: This account funds small tools primarily used for vehicle and building maintenance. It also includes small operating tools and equipment that need to be replaced. These are the tools that we use to open walls, ceilings, and floors to locate fire or access hidden fire. Examples of these tools include axes, pulling hooks and pry bars.

¹ Maine BLS requirement to maintain accountability of firefighters at an incident.

² Equipment required to perform cold water rescue. BLS requires the use of approved equipment for this task.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items	Last Year	Dept. Request	Manager Proposed
Other Sup - Other	Total	6,185	10,000

Estimated Detail of Other Sup - Other

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Other		
Abrasive Gut-Off Blades		
Barricade Tape		
Batteries for flashlights, pagers, misc.		
Chem Guard Tape		
Class A Foam (5 gallon pails)		
Class B Foam (5 gallon pails)		
Collapsible Traffic Cones ¹		
Flashlights		
Gated Wyes		
Gloves		
Hazardous Materials Division Supplies		
LDH Hose Testing Manifold w/Dual Inlet		
Lightbox		
MAST Slings for RIT Kit		
Piston Intake Valves		
Rescue Support Air Hose		
	\$ 10,000	\$ 8,000

Line Item Narrative

Other Sup - Other: Specialized firefighting supplies such as firefighting foams, absorbents and specialized batteries.

¹Maine BLS requirement.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
MV Sup - Tires/Tube/Chain	Total	5,800	5,800	5,800
MV Sup - gas & Oil	Total	1,956	3,375	3,000

Estimated Detail of MV Sup - Tires/Tube/Chain

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
MV Sup - Tires/Tube/Chain		
Chief's Vehicle		
E315 Platoon Chief's Vehicle		
Engine 1 (spare apparatus)		
Engine 2		
Engine 3		
Engine 5		
Mounting Fee (\$18/tire)		
Rescue 1		
Rescue 2		
Rescue 3		
Rescue 5		
Truck 1		
Unit 316 Pick-up Truck		
Unit 317 Utility Truck		
Unit 319 Car		
Unit 322 FPO's Vehicle		
	\$ 5,800	\$ 5,800

Estimated Detail of MV Sup - gas & Oil

Actual expenses may vary according to changing circumstances

	Price/Gallon	Gallons	Dept. Request	Manager Proposed
MV Sup - gas & Oil				
Gasoline	\$ 2.00	1,500	\$ 3,375	\$ 3,000
			\$ 3,375	\$ 3,000

Line Item Narrative

MV Sup - Tires/Tube/Chain: Tires, mounting and balancing as well as road and flat tire response for all department vehicles. The budget figures above are based on a set of tires per year, per Engine. A set of tires includes two front tires and four rear tires.

MV Sup - Gas&Oil: Gas usage for all department vehicles except for ambulances.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Utilities - Water/Sewer	Total	6,460	6,800	6,800
Comm - Telephone	Total	8,385	8,385	8,385

Estimated Detail of Utilities - Water/Sewer

Actual expenses may vary according to changing circumstances

Utilities - Water/Sewer	Dept. Request	Manager Proposed
Water and Sewer	\$ 6,800	\$ 6,800
	\$ 6,800	\$ 6,800

Estimated Detail of Comm - Telephone

Actual expenses may vary according to changing circumstances

Comm - Telephone	Dept. Request	Manager Proposed
Air Cards		
Cell Phones		
Long Distance Charges		
Telephone Line Charges		
	\$ 8,385	\$ 8,385

Line Item Narrative

Utilities - Water/Sewer: Water reflects a 19% increase from FY 17 and sewer reflects no increase from FY17.

Comm - Telephone: Communication services such as long distance phone charges, four cell phones, as well as the mobile data terminals (MDT's) air cards that were paid for under a grant in previous years. These are the conduits that the mobile data terminals (MDT's) utilize to contact the communications center and access the internet for real time information. Telephone line charges include Maine School & Library Fund, Maine Universal Fund, Federal Universal Fund and ConnectME for 3 lines - one located at Central Station, and 2 at Engine 2 Station.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Utilities - Natural gas	Total	23,000	23,000	20,000
Utilities - Electricity	Total	30,000	32,000	32,000

Estimated Detail of Utilities - Natural gas

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Utilities - Natural gas		
Natural Gas-Engine 2 Station		
Natural Gas-Engine 5 Station		
Natural Gas-Central Station		
	\$ 23,000	\$ 20,000

Estimated Detail of Utilities - Electricity

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Utilities - Electricity		
Central Station		
E2 Station		
E5 Station		
	\$ 32,000	\$ 32,000

Line Item Narrative

Utilities - Natural Gas: Natural gas for Engine Two (New Auburn) station boiler and stove, Engine 5 (Center St) station boiler and Central Station (Minot Ave) boiler.

Utilities - Electricity: This account covers expenses for all three stations.No significant increase is expected at this



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Utilities - Bottled gas	Total	900	900	900
Utilities - geating Fuel	Total	-	-	-
Utilities - Diesel	Total	24,950	25,000	22,600

Estimated Detail of Utilities - Bottled gas

Actual expenses may vary according to changing circumstances

Utilities - Bottled gas		Dept. Request	Manager Proposed
Bottle LP Gas		\$ 900	\$ 900
		\$ 900	\$ 900

Estimated Detail of Utilities - geating Fuel

Actual expenses may vary according to changing circumstances

Utilities - geating Fuel	Price/Gallon	Gallons	Dept. Request	Manager Proposed
Engine 5--Center Street			\$ -	\$ -

Estimated Detail of Utilities - Diesel

Actual expenses may vary according to changing circumstances

Utilities - Diesel	Price/Gallon	Gallons	Dept. Request	Manager Proposed
Central Station	\$ 2.26	10,000	\$ 25,000	\$ 22,600
			\$ 25,000	\$ 22,600

Line Item Narrative

Utilities - Bottled Gas: This account covers expenses for stove at Central Station.

Utilities - Heating Fuel: Engine Five Station on Center Street has been converted to natural gas.

Utilities - Diesel: This account covers expenses to operate vehicles and equipment.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Repairs - Buildings	Total	26,435	30,000	30,000

Estimated Detail of Repairs - Buildings

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Buildings		
Annual Boiler Certificates		
Ant Extermination		
Diesel Exhaust Repairs & Maintenance		
Light Replacement & Repairs (Efficiency Maine - Central Fire Replacements)		
Misc Repairs & Maintenance to Boilers/General Plumbing		
Overhead Door Repairs & Maintenance		
Repairs to Driveways		
Repairs to Roof		
Repairs to Underground Tanks		
Repairs - Training Building		
	\$ 30,000	\$ 30,000

Line Item Narrative

Repairs - Building: Various repairs and general upkeep at the three fire stations plus training building, including cleaning and servicing of heating systems, repairs to overhead doors, roofs, driveways, plumbing and furniture.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items	Last Year	Dept. Request	Manager Proposed
Repairs - Vehicles	Total	51,375	75,000

Estimated Detail of Repairs - Vehicles

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Vehicles		
BC #315 Vehicle Repair (2004 Ford Excursion)		
Chief's Vehicle (2012 Ford Explorer)		
Engine 1 Vehicle Repair (1988 E-One Centry)		
Engine 2 Vehicle Repair (New truck)		
Engine 3 Vehicle Repair (2006 E-One Cyclone II)		
Engine 5 Vehicle Repair (2008 E-One Cyclone)		
Unit 319 Vehicle Repair (2001 Grand Marquis)		
General Vehicle Repair		
Pickup Truck #3162 Vehicle Repair (2012 Ford F-350)		
Pump Certification Repairs		
Rescue Boat		
Rescue 1 Vehicle Repair (2000 GMC C7500)		
Rescue 2 Vehicle Repair		
Rescue 3 Vehicle Repair		
Rescue 5 Vehicle Repair		
Truck 1 Vehicle Repair		
Utility Truck #317 Vehicle Repair (1991 Ford F-150)		
	\$ 75,000	\$ 75,000

Line Item Narrative

Repairs - Vehicle: See Above. Vehicle repairs not performed by fire department staff including repairs to 12 department vehicles, a rescue boat, motor and trailer. It also includes pump certification repairs.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items	Last Year	Dept. Request	Manager Proposed
Repairs - Equipment	Total	42,260	45,000

Estimated Detail of Repairs - Equipment

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Equipment		
Breathing Air Cascade Repair		
Fire Extinguisher Maintenance and Repairs		
Flashlight Repairs		
Flow Testing		
Ground Ladder Testing		
Hose repairs		
Hydro Testing		
Knox Box Repairs		
Lawn Mower and Chain Saw Repairs		
Miscellaneous		
Repair of Battery Packs and Gas Meters		
Repairs to hydraulic extrication tools		
SCBA		
Smoke Machine Repairs		
Tool Mounting Hardware		
Trench Rescue Equipment Repairs		
	\$ 45,000	\$ 45,000

Note: Gas Meter calibration occurs every 3 months.

Line Item Narrative

Repairs - Equipment: See Above. Repairs and/or parts to nozzles, couplings, adaptors, CO, H2, O2 combustible gas meter sensors, batteries and calibration as required, as well as maintenance of the breathing air cascade system shared with Lewiston Fire Department. A few examples include maintenance and repairs of fire extinguishers, breathing air cascade repairs, repair of battery packs and gas meters for calibration, self-contained breathing devices repair, tool mounting hardware, lawn mower and chain saw repairs, and repairs to the hydraulic extrication tools.

Auburn Fire currently has 7 firefighters trained in field repair of our SCOTT Self-Contained Breathing Apparatus. These types of field repairs done by our personnel save us \$75/hr bench costs, not to mention the out of service time if we had to ship them off. Also required is hydrostatic cylinder tests required by DOT and flow tests to verify units are performing as per specifications. Hydrostatic and flow tests must still be done by an outside agency but all other repairs are done by our trained personnel. Both off site issues and inventory for maintenance done by our personnel are included in this budget.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Repairs - Radio Equipment	Total	7,000	7,000	7,000
Repairs - Maintenance Contract	Total	13,190	13,190	13,190

Estimated Detail of Repairs - Radio Equipment

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Radio Equipment		
Antennas		
Belt Clips		
Carry Holders		
Headset Repairs		
Headsets (Four on each truck)		
Hygiene Kits		
Radio Batteries		
Radio Install & Removals from New/Old Vehicles		
Radio Repairs (reprogramming/tune-up)		
Wireless Headsets		
	\$ 7,000	\$ 7,000

Estimated Detail of Repairs - Maintenance Cont

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Maintenance Contract		
Air Quality Testing for SCBA Fill Station (Air Tech) ¹		
Fire Extinguishers (AAA Fire) ¹		
Hoist Wench (Konecranes) ¹		
Ladder Certification on Tower Truck (Greenwood) ¹		
Microsoft License (L/A 911)		
Boiler Maintenance Contract		
Portable Radios (L/A 911)		
Pump Certification (Northeast Apparatus) ¹		
	\$ 13,190	\$ 13,190

Line Item Narrative

Repairs - Radio Equipment: Installation and repairs to mobile and portable radio equipment. There are 16 mobile radios, 25 portable radios and 22 FireCom headsets in the department.

Repairs Maintenance Contract: Added this year is the annual contract with Nason's for boiler maintenance at all 3 stations.

¹Maine BLS requirement.

²Existing contract.



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Training & Tuition	Total	20,000	20,000	20,000
Comm - Postage	Total	600	600	600

Estimated Detail of Training & Tuition

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Training & Tuition		
Admin Training:		
Fire Rescue International (FRI) Conference		
Fire Dept Instructor's Conference (FDIC)		
New England Fire, Rescue and EMS Conference		
Boat Rescue Program - Outside Instructor		
Committee Meetings		
Fire Instructor Class		
Fire Officer Academy		
Fire Prevention Officer Training/Classes		
Outside Classes/Conferences/Seminars		
Rapid Intervention Team Training		
Strategic Planning Consultant		
Technical Rescue Training		
Wildland Fire Training		
	\$ 20,000	\$ 20,000

Estimated Detail of Comm - Postage

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Comm - Postage		
Postage		
	\$ 600	\$ 600

Line Item Narrative

Training & Tuition: Funds the costs of tuition reimbursement. As specified in the collective bargaining agreement, firefighters receive full reimbursement for all pre-approved fire related and EMS courses and textbooks. Training is one of the most effective ways to improve safety. It includes training for professional development, arson investigation, code enforcement, juvenile fire setter training, Maine Fire and Education courses, National Fire Academy, fire technology and various command classes.

Comm - Postage: Cost of postage for correspondence as well as postage for mailing packages containing gear and



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Travel-Seminar Costs	Total	500	800	800
Dues & Subscriptions	Total	10,000	10,000	10,000

Estimated Detail of Travel-Seminar Costs

Actual expenses may vary according to changing circumstances

Travel-Seminar Costs	Dept. Request	Manager Proposed
Travel Costs	\$ 800	\$ 800
	\$ 800	\$ 800

Estimated Detail of Dues & Subscriptions

Actual expenses may vary according to changing circumstances

Dues & Subscriptions	Dept. Request	Manager Proposed
Androscoggin County Firefighter's Association		
IAAI		
International Association of Fire Chiefs		
Maine Fire Chiefs Association		
National Fire Protection Association		
	\$ 10,000	\$ 10,000

Line Item Narrative

Travel - Seminar Costs: For reimbursement to staff for use of personal vehicle and various travel related expenses to attend seminars and conferences.

Dues & Subscriptions: Mandatory dues and fees of certifying agencies as well as membership in professional organizations. This provides the opportunity to associate with other professionals, share information and gain member assistance from those organizations



City of Auburn Fire

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
SCBA Cyliner Replacement	Total	10,000	10,000	10,000

Estimated Detail of SCBA Cyliner Replacement

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
SCBA Cyliner Replacement		
Year 3 of 5 year replacement	\$ 10,000	\$ 10,000
	\$ 10,000	\$ 10,000



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Fire EMS Transport</i>							
Regular Salaries	107,443	197,528	215,381	215,381	0	17,853	9%
Fringe Benefits	0	40,000	40,000	40,000	0	0	0%
PS - Professional Fees	96,256	125,000	125,000	120,000	0	(5,000)	-4%
Other Sup - Other	58,919	61,000	61,000	61,000	0	0	0%
Office Supplies	1,450	800	800	800	0	0	0%
MV Sup - Tires/Tube/Chair	478	8,000	8,000	4,000	0	(4,000)	-50%
MV Sup - Vehicle Fuel	10,886	10,000	10,000	10,000	0	0	0%
Repairs & Maint - Vehicles	6,180	12,000	12,000	9,000	0	(3,000)	-25%
Vehicle Lease/Purchase	121,822	124,500	124,500	121,000	0	(3,500)	-3%
Advertising	0	1,000	1,000	1,000	0	0	0%
Repairs - Maint Contract	4,870	15,000	15,000	10,000	0	(5,000)	-33%
Other Program Expenses	1,136	15,000	12,000	8,000	0	(7,000)	-47%
Comm - Postage	0	1,000	1,000	1,000	0	0	0%
Printing	0	1,500	1,500	1,500	0	0	0%
Public Relations	0	2,000	2,000	1,500	0	(500)	-25%
Communication Equipmer	0	4,500	4,500	4,500	0	0	0%
Computer Software/Hardv	421	2,500	2,500	2,000	0	(500)	-20%
Dues & Subscriptions	1,773	2,500	2,500	2,500	0	0	0%
Contingency 8%	22,736	25,000	25,000	20,000	0	(5,000)	-20%
Capital Reserve	100,000	60,000	60,000	70,000	0	10,000	17%
TOTAL	534,370	708,828	723,681	703,181	-	-	0.0%



City of Auburn Fire EMS

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	197,528	215,381	215,381
Fringe Benefits	Total	40,000	40,000	40,000

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

Regular Salaries	Staff	Dept. Request	Manager Proposed
EMS / Firefighters	4	\$ 152,881	\$ 152,881
EMS Coordinator	1	\$ 62,500	\$ 62,500
	5	\$ 215,381	\$ 215,381

Estimated Detail of

Actual expenses may vary according to changing circumstances

Fringe Benefits	Dept. Request	Manager Proposed
Fringe Benefits	\$ 40,000	\$ 40,000
	\$ 40,000	\$ 40,000

Line Item Narrative

Regular Salaries: This line item accounts for annual salary of a Director of EMS as well as 4 new EMS hires.

Fringe Benefits: This account funds the fringe benefits for the Director of EMS, including Maine Public Employees Retirement, Health insurance, Medicare, etc.



City of Auburn Fire EMS

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
PS - Professional Fees	Total	125,000	125,000	120,000
Other Sup - Other	Total	61,000	61,000	61,000

Estimated Detail of PS - Professional Fees

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - Professional Fees		
Professional Fees	\$ 125,000	\$ 120,000
	\$ 125,000	\$ 120,000

Estimated Detail of Other Sup - Other

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Other		
Medical Supplies		
Oxygen		
Medical Equipment		
	\$ 61,000	\$ 61,000

Line Item Narrative

Professional Fees: This account will fund the cost of Licenses Upgrades for the EMTs, outside training instructors, State service licenses, medical billing fees and the cost of the medical director.

Operating Supplies: This account funds the the items listed above.



City of Auburn Fire EMS

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Office Supplies	Total	800	800	800
MV Sup - Tires/Tube/Chain	Total	8,000	8,000	4,000
MV Sup - Vehicle Fuel	Total	10,000	10,000	10,000

Estimated Detail of Office Supplies

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Office Supplies	\$ 800	\$ 800
Office Supplies	\$ 800	\$ 800

Estimated Detail of MV Sup - Tires/Tube/Chain

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
MV Sup - Tires/Tube/Chain	\$ 8,000	\$ 4,000
Tires and Supplies	\$ 8,000	\$ 4,000

Estimated Detail of MV Sup - Vehicle Fuel

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
MV Sup - Vehicle Fuel	\$ 10,000	\$ 10,000
Gas & Oil	\$ 10,000	\$ 10,000

Line Item Narrative

Office Supplies: This account funds the cost of general office supplies.

MV Sup-Tires/Tubes/Chains: This account funds tires for the ambulances.

MV Sup-Vehicle Fuel: This account funds fuel to run the ambulances.



City of Auburn Fire EMS

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Repairs & Maint - Vehicles	Total	12,000	12,000	9,000
Vehicle Lease/Purchase	Total	124,500	124,500	121,000
Advertising	Total	1,000	1,000	1,000

Estimated Detail of Repairs & Maint - Vehicles

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs & Maint - Vehicles	\$ 12,000	\$ 9,000
Repairs & Maint - Vehicles	\$ 12,000	\$ 9,000

Estimated Detail of Vehicle Lease/Purchase

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Vehicle Lease/Purchase	\$ 124,500	\$ 121,000
Ambulance Annual Lease	\$ 124,500	\$ 121,000

Estimated Detail of Advertising

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Advertising	\$ 1,000	\$ 1,000
Advertising	\$ 1,000	\$ 1,000

Line Item Narrative



City of Auburn Fire EMS

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Repairs - Maint Contract	Total	15,000	15,000	10,000
Other Program Expenses	Total	15,000	12,000	8,000
Comm - Postage	Total	1,000	1,000	1,000

Estimated Detail of Repairs - Maint Contract

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Maint Contract		
Maintenance Contracts	\$ 15,000	\$ 10,000
	\$ 15,000	\$ 10,000

Estimated Detail of Other Program Expenses

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Program Expenses		
Other Program Expnses	\$ 12,000	\$ 8,000
	\$ 12,000	\$ 8,000

Estimated Detail of Comm - Postage

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Comm - Postage		
Postage	\$ 1,000	\$ 1,000
	\$ 1,000	\$ 1,000

Line Item Narrative



City of Auburn Fire EMS

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Printing	Total	1,500	1,500	1,500
Public Relations	Total	2,000	2,000	1,500
Communication Equipment	Total	4,500	4,500	4,500

Estimated Detail of Printing

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Printing		
Printing	\$ 1,500	\$ 1,500
	\$ 1,500	\$ 1,500

Estimated Detail of Public Relations

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Public Relations		
Public Relation	\$ 2,000	\$ 1,500
	\$ 2,000	\$ 1,500

Estimated Detail of Communication Equipment

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Communication Equipment		
Communication Equipment	\$ 4,500	\$ 4,500
	\$ 4,500	\$ 4,500

Line Item Narrative



City of Auburn Fire EMS

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Computer Software/Hardware	Total	2,500	2,500	2,000
Dues & Subscriptions	Total	2,500	2,500	2,500
Contingency 8%	Total	25,000	25,000	20,000
Capital Reserve	Total	60,000	60,000	70,000

Estimated Detail of Computer Software/Hardwar

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Computer Software/Hardware	\$ 2,500	\$ 2,000
Computer Softwar/Hardware	\$ 2,500	\$ 2,000

Estimated Detail of Dues & Subscriptions

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Dues & Subscriptions	\$ 2,500	\$ 2,500
Dues & Subscription	\$ 2,500	\$ 2,500

Estimated Detail of Contingency 8%

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Contingency 8%	\$ 25,000	\$ 20,000
Contingency	\$ 25,000	\$ 20,000

Estimated Detail of Capital Reserve

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Capital Reserve	\$ 60,000	\$ 70,000
Capital Reserve	\$ 60,000	\$ 70,000

Line Item Narrative



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Fringe Benefits</i>							
Health Insurance	2,616,798	2,891,200	3,366,129	3,366,129	0	474,929	16%
FICA/Medicare	535,600	628,914	675,836	675,836	0	46,922	7%
MSRS Retirement	1,260,148	1,419,122	1,521,699	1,521,699	0	102,577	7%
ICMA Retirement	186,296	164,284	164,950	164,950	0	666	0%
City Pension	92,122	120,000	100,000	80,000	0	(40,000)	-33%
Cafeteria Plan	241,412	230,450	207,600	191,000	0	(39,450)	-17%
RHSP (Fire)	0	67,000	70,000	70,000	0	3,000	4%
Health Reimbursement Ac	136,384	200,000	300,000	300,000	0	100,000	50%
Unemployment	80,000	40,000	30,000	30,000	0	(10,000)	-25%
Salary Reserves	122,955	200,000	150,000	133,880	0	(66,120)	-33%
TOTAL	5,271,715	5,960,970	6,586,214	6,533,494	-	572,524	9.6%



City of Auburn Fringe Benefits

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Health Insurance	Total	2,891,200	3,366,129	3,366,129
FICA/Medicare	Total	628,914	675,836	675,836

Estimated Detail of Health Insurance

Actual expenses may vary according to changing circumstances

	Health Ins.	Waivers	Dept. Request	Manager Proposed
Health Insurance				
Non Union	\$ 562,644	\$ 36,616	\$ 599,260	\$ 599,260
MSEA	\$ 428,032	\$ 42,240	\$ 470,272	\$ 470,272
Police	\$ 694,255	\$ 51,336	\$ 745,591	\$ 745,591
Fire	\$ 783,552	\$ 115,680	\$ 899,232	\$ 899,232
Public Works	\$ 593,154	\$ 58,620	\$ 651,774	\$ 651,774
OMC Wellness Program			\$ -	
			\$ 3,366,129	\$ 3,366,129

Estimated Detail of FICA/Medicare

Actual expenses may vary according to changing circumstances

	FICA	FICA OT	Medicare	Medicare OT	Dept. Request	Manager Proposed
FICA/Medicare						
Non Union	\$ 188,494		\$ 42,284			
MSEA	\$ 99,204	\$ 12,000	\$ 23,201	\$ 6,000		
Police	\$ -		\$ 45,161	\$ 12,000		
Fire	\$ -		\$ 50,529	\$ 18,000		
Public Works	\$ 116,676	\$ 26,000	\$ 27,287	\$ 9,000		
	\$ 404,374	\$ 38,000	\$ 188,462	\$ 45,000	\$ 675,836	\$ 675,836
FICA Percentage	6.20%					
Medicare Percentage	1.45%					
					\$ 675,836	\$ 675,836

Line Item Narrative

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

FICA/ Medicare: See Above.



City of Auburn Fringe Benefits

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
MSRS Retirement	Total	1,419,122	1,521,699	1,521,699
ICMA Retirement	Total	164,284	164,950	164,950

Estimated Detail of MSRS Retirement

Actual expenses may vary according to changing circumstances

	Debt	MSRS	OT & Other	Dept. Request	Manager Proposed
MSRS Retirement					
Non Union		\$ 252,133		\$ 252,133	\$ 252,133
MSEA		\$ 109,607	\$ 9,000	\$ 118,607	\$ 118,607
Police		\$ 395,547	\$ 30,000	\$ 425,547	\$ 425,547
Fire		\$ 442,563	\$ 45,000	\$ 487,563	\$ 487,563
Public Works		\$ 96,755	\$ 15,000	\$ 111,755	\$ 111,755
Pension Obligation	\$ 126,094			\$ 126,094	\$ 126,094
				\$ 1,521,699	\$ 1,521,699

Estimated Detail of ICMA Retirement

Actual expenses may vary according to changing circumstances

	Retirement	Overtime	Dept. Request	Manager Proposed
ICMA Retirement				
Non Union	\$ 71,852	\$ -		
MSEA	\$ 30,239			
Public Works	\$ 54,859	\$ 8,000		
Employer Contribution	\$ 156,950	\$ 8,000	\$ 164,950	\$ 164,950
			\$ 164,950	\$ 164,950

Line Item Narrative

MSRS: Maine State Retirement increased the employer's contribution from 9.6% to 10% for non-public safety employees and 12.2% to 12.7% for public safety employees.

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



City of Auburn Fringe Benefits

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
City Pension	Total	120,000	100,000	80,000
Cafeteria Plan	Total	230,450	207,600	191,000

Estimated Detail of City Pension

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
City Pension		
Participants	\$ 100,000	\$ 80,000
	\$ 100,000	\$ 80,000

Estimated Detail of Cafeteria Plan

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Cafeteria Plan		
Non Union	\$ 37,800	\$ 35,000
MSEA	\$ 31,500	\$ 27,500
Police	\$ 41,600	\$ 38,000
Fire	\$ 52,000	\$ 48,000
Public Works	\$ 44,700	\$ 42,500
	\$ 207,600	\$ 191,000

Line Item Narrative

City Pension: This is a pre-existing retirement plan with 9 remaining participants.

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



City of Auburn Fringe Benefits

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
RHSP (Fire)	Total	67,000	70,000	70,000
Health Reimbursement Account	Total	200,000	300,000	300,000
Unemployment	Total	40,000	30,000	30,000
Salary Reserves	Total	200,000	150,000	133,880

Estimated Detail of RHSP (Fire)

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
RHSP (Fire)		
See Below.	\$ 70,000	\$ 70,000
	\$ 70,000	\$ 70,000

Estimated Detail of Health Reimbursement Account

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Health Reimbursement Account	\$ 300,000	\$ 300,000
	\$ 300,000	\$ 300,000

Estimated Detail of Unemployment

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Unemployment	\$ 30,000	\$ 30,000
	\$ 30,000	\$ 30,000

Estimated Detail of Salary Reserves

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Salary Reserves	\$ 150,000	\$ 133,880
	\$ 150,000	\$ 133,880

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

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



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Health & Social Services Administration</i>							
Regular Salaries	69,339	75,150	73,040	73,040	0	(2,110)	-3%
Office Supplies	164	300	300	300	0	0	0%
Other Sup-Operating	54	800	800	800	0	0	0%
Training & Tuition	184	300	300	300	0	0	0%
Travel-Mileage	115	250	250	250	0	0	0%
Travel-Seminar Costs	95	540	540	540	0	0	0%
Dues & Subscriptions	90	60	60	60	0	0	0%
TOTAL	70,041	77,400	75,290	75,290	-	(2,110)	-2.7%



City of Auburn General Assistance

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	75,150	73,040	73,040
Office Supplies	Total	300	300	300
Other Sup-Operating	Total	800	800	800
Training & Tuition	Total	300	300	300

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Regular Salaries		
Welfare Director (non-union)	\$ 56,100	\$ 56,100
Case Worker (union)	\$ 16,940	\$ 16,940
	\$ 73,040	\$ 73,040

Estimated Detail of Office Supplies

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Office Supplies		
General Office Supplies	\$ 300	\$ 300
	\$ 300	\$ 300

Estimated Detail of Other Sup-Operating

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup-Operating		
Vouchers	\$ 800	\$ 800
	\$ 800	\$ 800

Estimated Detail of Training & Tuition

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Training & Tuition		
Professional Development	\$ 300	\$ 300
	\$ 300	\$ 300

Line Item Narrative

Salaries: Full time director and part time caseworker.

Office Supplies: This account includes the cost of supplies such as file folders, paper, batteries and sanitizer.

Other Supplies-Operating: This account provides security paper for our vouchers (DocuGuard \$32 ream), laser ink cartridge for two printers, projected cost of laser jets is \$600 for the year.

Training & Tuition: This account includes the cost of tuition and fees for professional development.



City of Auburn General Assistance

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Travel-Mileage	Total	250	250	250
Travel-Seminar Costs	Total	540	540	540
Dues & Subscriptions	Total	60	60	60

Estimated Detail of Travel-Mileage

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Travel-Mileage		
Personal Use of Vehicle	\$ 250	\$ 250
	\$ 250	\$ 250

Estimated Detail of Travel-Seminar Costs

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Travel-Seminar Costs		
Registration Costs	\$ 540	\$ 540
	\$ 540	\$ 540

Estimated Detail of Dues & Subscriptions

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Dues & Subscriptions		
See Below.	\$ 60	\$ 60
	\$ 60	\$ 60

Line Item Narrative

Travel & Mileage: This account covers the cost of reimbursement to staff for use of personal vehicles on City business.

Travel & Seminar Costs: This account covers the cost of the Maine Welfare Directors Association (MWDA) Spring Seminar and the MMA convention in the fall for the director and caseworker. These are mandated professional development to be a certified GA administrator.

Dues & Subscriptions: This account includes the cost of subscriptions to publications and memberships in professional organizations. The memberships provide an opportunity to network with other professionals and utilize membership assistance as provided by the organizations.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Health & Social Services--Assistance</i>							
PA - Electrical	8,238	6,000	6,000	6,000	0	0	0%
PA - Medical	5,235	3,400	5,500	5,500	0	2,100	62%
PA - Burial	6,381	5,570	4,710	4,710	0	(860)	-15%
PA - Fuel	294	1,000	1,000	1,000	0	0	0%
PA - Provisions	8,677	6,000	9,500	9,500	0	3,500	58%
PA - Rent	149,038	120,000	120,000	120,000	0	0	0%
PA - Other	489	1,500	1,500	1,500	0	0	0%
TOTAL	178,352	143,470	148,210	148,210	-	4,740	3.3%

City of Auburn General Assistance

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
PA - Electrical	Total	6,000	6,000	6,000
PA - Medical	Total	3,400	5,500	5,500
PA - Burial	Total	5,570	4,710	4,710

Estimated Detail of PA - Electrical

Actual expenses may vary according to changing circumstances

PA - Electrical	Avg. Applicants	Avg. Cost	Dept. Request	Manager Proposed
Electricity Bills	100	\$ 60	\$ 6,000	\$ 6,000
			\$ 6,000	\$ 6,000

Estimated Detail of PA - Medical

Actual expenses may vary according to changing circumstances

PA - Medical	Avg. Applicants	Avg. Cost	Dept. Request	Manager Proposed
Medical Supplies	155	\$ 35	\$ 5,500	\$ 5,500
			\$ 5,500	\$ 5,500

Estimated Detail of PA - Burial

Actual expenses may vary according to changing circumstances

PA - Burial	Avg. Applicants	Average Cost	Opening/ Closing	Dept. Request	Manager Proposed
Burials	6	\$ 785	\$ 785	\$ 4,710	\$ 4,710
				\$ 4,710	\$ 4,710

Line Item Narrative

Electricity: This account is used to assist eligible households whose income is insufficient to pay their electric bill. Residents frequently use electricity as alternative heat in order to keep warm.

Medical: This account provides medical supplies, prescriptions, over-the-counter medications and non-elective medical treatment to eligible persons.

Burials: This account is for burial / cremation costs when there is no liable relative or other resource able or available to pay. Included in such costs are the removal of the body from a local residence, casket, and a reasonable cost for overhead.

City of Auburn General Assistance

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
PA - Fuel	Total	1,000	1,000	1,000
PA - Provisions	Total	6,000	9,500	9,500
PA - Rent	Total	120,000	120,000	120,000

Estimated Detail of PA - Fuel

Actual expenses may vary according to changing circumstances

PA - Fuel	Avg. Applicants	Avg. Cost	Dept. Request	Manager Proposed
Heating Fuel	5	\$ 200	\$ 1,000	\$ 1,000
			\$ 1,000	\$ 1,000

Estimated Detail of PA - Provisions

Actual expenses may vary according to changing circumstances

PA - Provisions	Avg. Applicants	Average Cost	Dept. Request	Manager Proposed
Food	120	\$ 79	\$ 9,500	\$ 9,500
			\$ 9,500	\$ 9,500

Estimated Detail of PA - Rent

Actual expenses may vary according to changing circumstances

PA - Rent	Avg. Applicants	Average Cost	Dept. Request	Manager Proposed
Rental Payments	500	\$ 240	\$ 120,000	\$ 120,000
			\$ 120,000	\$ 120,000

Line Item Narrative

Fuel: This account funds the costs of heating, hot water and cooking fuel for eligible applicants. Community Cords has helped keep this line item down.

Provisions: This account is used to provide food for persons who are unable to provide for themselves or their dependents. According to the Federal Regulations, Food Supplement cannot be considered as income or taken into consideration when determining household income. Due to the mandated minimum standard of assistance under State Statutes and DHHS, this department is required to meet such standard as it increases each year. A small food pantry is maintained to help keep this line item down. The food pantry is supplied by employee donations.

Rent: This account is used to pay rent and sometimes mortgages for eligible households. Housing costs have escalated in the past years with the high cost of fuel, property maintenance and landlords unwilling to waive the security deposit or negotiate payment arrangements with tenants. General Assistance has a maximum on housing which helps keep the cost down, but makes it more challenging for clients to find housing within our guidelines.

City of Auburn General Assistance

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
PA - Other	Total	1,500	1,500	1,500

Estimated Detail of PA - Other

Actual expenses may vary according to changing circumstances

PA - Other	<i>Avg. Applicants</i>	<i>Average Cost</i>	Dept. Request	Manager Proposed
Miscellaneous	60	\$ 25	\$ 1,500	\$ 1,500
			\$ 1,500	\$ 1,500

Line Item Narrative

Other: This is a miscellaneous category for items not covered under any other category of General Assistance. Examples include personal hygiene products, diapers and household supplies. To defer costs, our small pantry is utilized for immediate needs. This pantry is supported by donations and trust funds.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Human Resources</i>							
Regular Salaries	88,304	145,000	136,578	136,578	0	(8,422)	-6%
Longevity Bonus	0	0	0	0	0	0	0%
Other Sup-Operating	299	500	325	325	0	(175)	-35%
PS-Professional Developm	0	1,000	0	0	0	(1,000)	-100%
PS - Emp Assist Program	0	850	850	850	0	0	0%
PS - Drug Testing & Physic	3,376	3,087	3,500	3,500	0	413	13%
PS - Testing	1,396	2,000	2,000	2,000	0	0	0%
Office Supplies	158	500	500	500	0	0	0%
Training & Tuition	1,604	700	2,000	2,000	0	1,300	186%
Advertising	4,581	2,500	3,000	3,000	0	500	20%
Travel-Mileage	69	500	300	300	0	(200)	-40%
Travel-Seminar Costs	0	0	300	300	0	300	0%
Dues & Subscriptions	224	250	600	600	0	350	140%
TOTAL	100,011	156,887	149,953	149,953	-	(6,934)	-4.4%



City of Auburn Human Resources

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	145,000	136,578	136,578
Other Sup-Operating	Total	500	325	325
PS - Emp Assist Program	Total	850	850	850
PS-Professional Development	Total	1,000		

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

Regular Salaries	Dept. Request	Manager Proposed
Human Resources Director (non-union)	\$ 78,795	\$ 78,795
Administrative Assistant (non-union)	\$ 57,783	\$ 57,783
	\$ 136,578	\$ 136,578

Estimated Detail of Other Sup-Operating

Actual expenses may vary according to changing circumstances

Other Sup-Operating	Dept. Request	Manager Proposed
PPE Equipment N95s (Pandemic Event)	\$ 325	\$ 325
	\$ 325	\$ 325

Estimated Detail of PS - Emp Assist Program

Actual expenses may vary according to changing circumstances

PS - Emp Assist Program	Dept. Request	Manager Proposed
Employee Assistance Program	\$ 850	\$ 850
	\$ 850	\$ 850

Line Item Narrative

Salaries: This account pays for the Human Resource Director and the Human Resource Assistant . The Safety Coordinator's salary os paid from the City's self insured Workers' Compensation account.

Purchased Services- General: This account provides for the purchase PPE equipment., such as face masks for pandemic flu, Bloodborne pathogens kits and first aid kits.

Employee Assistance Program: This program assists the employee or family members in identifying the problem and helping to address it. EAP provides confidential assessment and short-term counseling (up to 3 visits). Supervisors may also refer employees to the program if the employee exhibits behaviors which have a negative impact at work. The City's health insurance provider, the Maine Municipal Employees Health Trust, is now offering free Employee Assistance Services through the regular network of medical providers. Certain services will not be provided however. These include the services of a Certified Substance Abuse Counselor in the event of positive drug tests resulting from the Federal Department of Transportation Substance Abuse Testing Program for CDL Drivers and Crisis Debriefing Services resulting from a serious traumatic event(s) experienced by our employees. City is required to have an EAP to comply with Federal Department of Transportation (DOT) Substance Abuse Testing regulations for employees with Commercial Drivers Licenses (CDL's) and for the applicant substance abuse testing program. This account provides for those services not



City of Auburn Human Resources

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
PS - Drug Testing & Physicals	Total	3,087	3,500	3,500
PS - Testing	Total	2,000	2,000	2,000

Estimated Detail of PS - Drug Testing & Physical:

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - Drug Testing & Physicals		
Pre-employment Physicals (Admin)	\$ 800	\$ 800
DOT Random Drug Test	\$ 1,200	\$ 1,200
DOT Breath-Alcohol Tests	\$ 420	\$ 420
DOT Pre-Use CDL Tests	\$ 190	\$ 190
DOT Return-to-Work/Follow-up	\$ 315	\$ 315
Bloodborne Pathogens series	\$ 220	\$ 220
Non-DOT Applicant Testing	\$ 155	\$ 155
Random Drug Pool Annual Admin Fee	\$ 200	\$ 200
	\$ 3,500	\$ 3,500

Estimated Detail of PS - Testing

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - Testing		
Employee Testing	\$ 2,000	\$ 2,000
	\$ 2,000	\$ 2,000

Line Item Narrative

Drug Testing: The Department of Transportation (DOT) Substance Abuse testing regulations mandates drug and alcohol testing for all employees with Commercial Driver's Licenses (CDL). The City must test under certain situations: pre-employment, after certain types of motor vehicle accidents, promotions into positions requiring CDL's, random drug and alcohol testing and follow-up testing after an employee receives a positive drug test. Annually, 50% of the employees are tested for drugs and 10% for alcohol. The account includes the administrative costs for an outside agency to administer the random drug pool, cost of drug collection and reporting of test results. Also included are pre-employment physicals and drug screening for new employees who work in the administrative offices. Pre-employment physicals for Public Services, Police and Fire Departments are paid through the respective department's account. 2% price increase is anticipated from the City's primary occupational health provider.

Employee Testing: This account covers the costs of professionally prepared written exams for entry level and



City of Auburn Human Resources

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Office Supplies	Total	500	500	500
Training & Tuition	Total	700	2,000	2,000
Advertising	Total	2,500	3,000	3,000

Estimated Detail of Office Supplies

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Office Supplies		
General Office Supplies	\$ 500	\$ 500
	\$ 500	\$ 500

Estimated Detail of Training & Tuition

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Training & Tuition		
Professional Development	\$ 2,000	\$ 2,000
	\$ 2,000	\$ 2,000

Estimated Detail of Advertising

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Advertising		
Advertising for City-wide Employee Recruiting	\$ 3,000	\$ 3,000
	\$ 3,000	\$ 3,000

Line Item Narrative

Office Supplies: This account includes the cost of general office supplies including paper, folders, envelopes, labels and miscellaneous supplies.

Training & Tuition: This account includes the cost of tuition and fees for professional development. This line item accounts for the Maine Human Resources Convention, MMA Convention as well as the Personnel Labor Law Seminar for department staff.

Advertising: This account covers the cost of recruiting candidates for vacant positions. The Human Resources Department posts vacancies on the following websites: MMA, Maine Career Center, City of Auburn and targeted professional websites. This account also includes the subscription to JobsInMe.com.



City of Auburn Human Resources

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Travel-Mileage	Total	500	300	300
Travel-Seminar Costs	Total	-	300	300
Dues & Subscriptions	Total	250	600	600

Estimated Detail of Travel-Mileage

Actual expenses may vary according to changing circumstances

Travel-Mileage		Dept. Request	Manager Proposed
Personal Use of Vehicle		\$ 300	\$ 300
		\$ 300	\$ 300

Estimated Detail of Travel-Seminar Costs

Actual expenses may vary according to changing circumstances

Travel-Seminar Costs		Dept. Request	Manager Proposed
See Below		\$ 300	\$ 300
		\$ 300	\$ 300

Estimated Detail of Dues & Subscriptions

Actual expenses may vary according to changing circumstances

Dues & Subscriptions		Dept. Request	Manager Proposed
Professional Subscriptions		\$ 600	\$ 600
		\$ 600	\$ 600

Line Item Narrative

Travel & Mileage: This account covers the cost of reimbursement to staff for use of personal vehicles on City business.

Travel-Seminar Costs: This account covers travel expenses to 2 human resources convention for the staff, including mileage, meals and lodging.

Dues & Subscriptions: This account includes the cost of annual updates to an employment law handbook and membership to the Human Resources organization which provides the professionally prepared written exams for public safety recruitments and promotions. This account also covers subscriptions to publications and memberships to professional organizations.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Information Technology</i>							
Regular Salaries	218,034	251,651	291,022	285,053	0	33,402	13%
PS - General	28,793	27,000	26,000	26,000	0	(1,000)	-4%
Office Supplies	0	0	0	0	0	0	0%
Other Sup - Operating	4,254	5,000	4,000	4,000	0	(1,000)	-20%
Computer Hardware	27,229	25,400	33,000	18,000	0	(7,400)	-29%
Repairs - Equipment	5,730	2,700	1,500	1,500	0	(1,200)	-44%
Training & Tuition	3,263	5,600	5,800	5,800	0	200	4%
Travel-Mileage	0	1,100	700	700	0	(400)	-36%
Travel-Seminar Costs	2,055	1,650	3,000	3,000	0	1,350	82%
Computer Software	30,919	6,000	2,000	2,000	0	(4,000)	-67%
Software Licensing	166,326	167,500	226,500	226,500	0	59,000	35%
Comm - Network	34,540	37,950	45,150	45,150	0	7,200	19%
CIP - Computer Software	0	0	0	0	0	0	0%
TOTAL	521,143	531,551	639,072	618,103	-	86,552	16.3%



City of Auburn IT

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	251,651	291,022	285,053
LonHevity Bonus	Total	-	400	400
PS - General	Total	27,000	26,000	26,000

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

Regular Salaries

IT Manager/Network Administrator	\$ 73,542	\$ 73,542
Geospatial Database Manager	\$ 62,424	\$ 62,424
IT Support Tech	\$ 50,906	\$ 48,201
Database Staff Support Manager	\$ 56,464	\$ 53,200
GFTV Station Manager	\$ 47,686	\$ 47,686
	\$ 291,022	\$ 285,053

Estimated Detail of LonHevity Bonus

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
LonHevity Bonus		
Longevity	\$ 400	\$ 400
	\$ 400	\$ 400

Estimated Detail of PS - General

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - General		
Telephony Consulting	\$ 3,000	\$ 3,000
GIS Consulting	\$ 12,000	\$ 12,000
Contracted Service	\$ 6,000	\$ 6,000
Network Consulting	\$ 5,000	\$ 5,000
	\$ 26,000	\$ 26,000

Line Item Narrative

Salaries: The Department is requesting that two half time positions, the Database Staff Support and IT Support Tech be made full time. this will add one FTE to the department. These positions would allow us to better support our critical database application - MUNIS, enerGov, Lucity and Patriot and help with PC configuration, maintenance and support. This position would also add to our depth of HelpDesk support. We've reached the point where technological advancement is constrained by our lack of support staff.

Longevity Bonus: One department member is currently at the 7-, 15- or 25-year thresholds for longevity bonuses.

PS General: This account is used when there is a need to support City staff, on a short-term, project-specific basis. It pays for outside consultants on a time and materials basis for projects such as phone system or network upgrades or for a special GIS project.



City of Auburn IT

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Operating	Total	5,000	4,000	4,000
Computer Hardware	Total	25,400	33,000	18,000
Repairs - Equipment	Total	2,700	1,500	1,500

Estimated Detail of Other Sup - Operating

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Operating		
GFTV Field	\$ 2,000	\$ 2,000
Accessory Computer Needs	\$ 2,000	\$ 2,000
	\$ 4,000	\$ 4,000

Estimated Detail of Computer Hardware

LonHevity Bonus

	Dept. Request	Manager Proposed
Computer Hardware		
Expanded wirelss access	\$ 7,000	\$ 7,000
Tax Printers	\$ 11,000	\$ 11,000
GFTV remote equipment updates	\$ 15,000	
PC Replacements		
	\$ 33,000	\$ 18,000

Estimated Detail of Repairs - Equipment

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Equipment		
Equipment Repair	\$ 1,500	\$ 1,500
	\$ 1,500	\$ 1,500

Line Item Narrative

Other Supplies - Operating: This account funds the cost of computer supplies (blank CDs, DVDs) for the IT Department. Small computer peripherals (mice, keyboards) are also purchased through this account as are consumable field needs for GFTV.

Other Supplies - Computer Hardware: This account funds acquisition and replacement of computers, and other information technology equipment for all departments. This year's projects include creating extended wireless connectivity at Auburn Hall, the replacement of the Tax Counter printers and the replacement of an older TV switching console to HD.

Equipment Repair: This account funds in-house repairs to printers, computers and network devices, and outside repair of GFTV equipment.



City of Auburn IT

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Training & Tuition	Total	5,600	5,800	5,800
Travel-Mileage	Total	1,100	700	700
Travel-Seminar Costs	Total	1,650	3,000	3,000

Estimated Detail of Training & Tuition

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Training & Tuition		
ESRI GIS Training	\$ 1,800	\$ 1,800
Staff Tuition	\$ 4,000	\$ 4,000
	\$ 5,800	\$ 5,800

Estimated Detail of Travel-Mileage

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Travel-Mileage		
Reimbursement For Personal Vehicles	\$ 400	\$ 400
Fuel and Maintenance for GFTV Vehicle	\$ 300	\$ 300
	\$ 700	\$ 700

Estimated Detail of Travel-Seminar Costs

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Travel-Seminar Costs		
NAPSG	\$ 2,300	\$ 2,300
MS-ISAC	\$ 200	\$ 200
MMA	\$ 400	\$ 400
MEGUG	\$ 100	\$ 100
	\$ 3,000	\$ 3,000

Line Item Narrative

Training & Tuition: It is important that IT Staff stay current with technological best practices. This training allows staff to become more knowledgeable in industry trends. We will be pursuing further GIS training through ESRI, and network training through the UMaine System.

Travel Mileage: This account reimburses department personnel when they use personal vehicles for job related activities when municipal vehicles are not available. This account will also include the GFTV vehicle.

Travel, Seminar Costs: This account funds travel, lodging, and entrance fees for staff to attend industry conferences, which helps them maintain their proficiency. This year, staff will be attending the National Alliance of Public Safety GIS user conference (NAPSG) in Washington DC the MMA technology conference in Augusta, and the quarterly Maine GIS Users Group. MS-ISAC is the Multi-State Information Sharing and Action Center of the Department of Homeland security, which holds an annual conference.



City of Auburn IT

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Computer Software	Total	6,000	2,000	2,000
Software Licensing	Total	167,500	226,500	226,500

Estimated Detail of Computer Software

Actual expenses may vary according to changing circumstances

Computer Software	Copies	Dept. Request	Manager Proposed
Adobe Acrobat/Others		\$ 2,000	\$ 2,000
		\$ 2,000	\$ 2,000

Estimated Detail of Software Licensing

Actual expenses may vary according to changing circumstances

Software Licensing	Dept. Request	Manager Proposed
TekVue Video Archiving	\$ 7,000	\$ 7,000
CopLogic (APD)	\$ 6,500	\$ 6,500
EnerGov (Permitting, Planning and Licensing)		
ESRI (GIS Software)	\$ 25,000	\$ 25,000
Lucity (Asset Management)	\$ 17,000	\$ 17,000
IMC (Public Safety for Fire and Police)	\$ 21,000	\$ 21,000
Tyler (Financials, Purchasing, Budgeting)	\$ 128,000	\$ 128,000
Patriot (Computer-Aided Mass Appraisal)	\$ 18,000	\$ 18,000
Website Hosting	\$ 4,000	\$ 4,000
	\$ 226,500	\$ 226,500

Line Item Narrative

Computer Software: This account funds new software acquisitions.

Software Licensing: This account funds annual licensing fees associated with the City's major applications. Most licensing fees increase annually by a small percentage. This year's significant increase was anticipated and is due to the move to cloud based services. without the push, we would need to regularly update our servers and storage arrays.

Line Items		Last Year	Dept. Request	Manager Proposed
Comm - Network	Total	37,950	45,150	45,150

Estimated Detail of Comm - Network

Actual expenses may vary according to changing circumstances

Comm - Network	<i>Copies</i>	Dept. Request	Manager Proposed
Dark Fiber (Lease)		\$ 13,500	\$ 13,500
High Speed Internet @ 1200 a month		\$ 14,400	\$ 14,400
Elevator Emergency Lines @ \$227 a month		\$ 2,750	\$ 2,750
Primary Rate Interface (PRI) Linesx2 - Phone Switches		\$ 14,500	\$ 14,500
		\$ 45,150	\$ 45,150

Line Item Narrative

Comm -- Network: These are the City's infrastructure costs for the wide-area network fiber and phone trunks.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Tax Sharing</i>							
Tax Sharing	245,721	270,000	270,000	270,000	0	0	0%
TOTAL	245,721	270,000	270,000	270,000	-	-	0.0%
<i>Auburn-Lewiston Airport</i>							
Aub-Lew Airport	105,688	167,800	172,000	172,000	-	4,200	3%
TOTAL	105,688	167,800	172,000	172,000	-	4,200	2.5%
<i>LA Transit Authority</i>							
Lew-Aub Transit	182,244	189,949	199,130	172,000	-	(17,949)	-9%
Auburn Only Transportatic	0	0	-	-	-	0	0%
TOTAL	182,244	189,949	199,130	172,000	-	(17,949)	-9.4%
<i>LA 911</i>							
Lew-Aub 911	1,073,601	#REF!	1,169,590	1,135,581	0	#REF!	0%
TOTAL	1,073,601	#REF!	1,169,590	1,135,581	-	#REF!	0.0%
TOTAL	1,607,254	#REF!	1,810,720	1,749,581	-	#REF!	0.0%



City of Auburn Intergovernmental

**Fiscal Year 2019
Proposed 4.23.2018**

Line Items		Last Year	Dept. Request	Manager Proposed
All Groups	Total	\$ 1,716,606	1,810,720	1,776,711

Estimated Detail of All Groups

Actual expenses may vary according to changing circumstances

All Intergovernmental Groups		<i>Last Year</i>	Dept. Request	Manager Proposed
Aub-Lew Airport		\$ 167,800	\$ 172,000	\$ 172,000
LAEGC (see Economic Development)				
Lew-Aub 911		\$ 1,088,857	\$ 1,169,590	\$ 1,135,581
Lew-Aub Transit	Full Service	\$ 255,977	\$ 189,949	\$ 199,130
Tax Sharing		\$ 270,000	\$ 270,000	\$ 270,000
		\$ 1,716,606	\$ 1,810,720	\$ 1,776,711

Line Item Narrative

Intergovernmental: This account is a matter of Council Policy. Councilors and staff alike participate on these boards.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Public Library</i>							
Public Library	969,116	998,189	1,009,958	1,009,958	0	11,769	1%
Property Condition Assess	-	0	0	-	-	0	0%
Carpet Replacement	-	0	0	-	-	0	0%
	-	0	0	-	-	0	0%
Water Heater	0	0	0	-	-	0	0%
TOTAL	969,116	998,189	1,009,958	1,009,958	-	11,769	1.2%



City of Auburn Library

**Fiscal Year 2019
Proposed 4.23.2018**

Line Items	Last Year	Dept. Request	Manager Proposed
Public Library	998,189	1,009,958	1,009,958

Estimated Detail of All Accounts

Actual expenses may vary according to changing circumstances

Public Library	FY18	FY19	Change (FY19- FY18)	Dept. Request	Manager Proposed
Revenues					
City of Auburn	\$ 998,189	\$ 1,009,958	\$ 11,769	\$ 1,009,958	\$ 1,009,958
Donations	\$ 87,150	\$ 88,150	\$ 1,000		
Endowment Income	\$ 57,000	\$ 57,000	\$ -		
Investment Earnings	\$ 8,060	\$ 8,060	\$ -		
Other	\$ 89,355	\$ 89,355	\$ -		
	\$ 1,239,754	\$ 1,252,523	\$ 12,769		
Expenses					
Automation Expense	\$ 16,698	\$ 16,698	\$ -		
Commodities	\$ 31,660	\$ 32,360	\$ 700		
Financial	\$ 35,150	\$ 35,150	\$ -		
Insurance	\$ 11,310	\$ 11,634	\$ 324		
Library Materials	\$ 96,166	\$ 102,646	\$ 6,480		
Maintenance	\$ 91,730	\$ 92,230	\$ 500		
Miscellaneous	\$ 2,350	\$ 2,350	\$ -		
Personnel	\$ 854,200	\$ 852,487	\$ (1,713)		
Personnel Development	\$ 4,050	\$ 4,300	\$ 250		
Programs	\$ 16,913	\$ 19,968	\$ 3,055		
Utilities	\$ 79,527	\$ 82,700	\$ 3,173		
	\$ 1,239,754	\$ 1,252,523	\$ 12,769	\$ 1,009,958	\$ 1,009,958

Line Item Narrative

Library: See Above.



City of Auburn

Master List

**Fiscal Year 2019
Proposed 4.23.2018**

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Mayor and Council</i>							
Regular Salaries	15,850	16,600	16,600	16,600	0	0	0.0%
PS -General	41,086	39,650	44,150	41,650	0	2,000	5.0%
Special Events	0	0	30,000	30,000	0	30,000	0.0%
Office Supplies	555	500	500	500	0	0	0.0%
Travel-Mileage	925	200	500	500	0	300	150.0%
Dues & Subscriptions	22,569	23,350	27,360	27,360	0	4,010	17.2%
TOTAL	80,985	80,300	119,110	116,610	-	36,310	45.2%



City of Auburn Mayor & Council

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	16,600	16,600	16,600
PS -General	Total	39,650	44,150	41,650
Office Supplies	Total	500	500	500

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

Regular Salaries

Mayor	Mayor		\$ 4,000	\$ 4,000
City Councilors	Wards 1-5		\$ 12,600	\$ 12,600
			\$ 16,600	\$ 16,600

Estimated Detail of PS -General

Actual expenses may vary according to changing circumstances

		Dept. Request	Manager Proposed
PS -General			
Community Event Registration (LAEGC, Chamber, ABA)		\$ 4,000	\$ 4,000
Annual City Audit		\$ 31,650	\$ 31,650
Community/Employee Recognition		\$ 3,500	\$ 3,500
Council Dinners, Chamber Breakfasts, Water, etc.		\$ 5,000	\$ 2,500
		\$ 44,150	\$ 41,650

Estimated Detail of Office Supplies

Actual expenses may vary according to changing circumstances

		Dept. Request	Manager Proposed
Office Supplies			
General Office Supplies		\$ 500	\$ 500
		\$ 500	\$ 500

Line Item Narrative

Regular Salaries: Established by Charter.

Purchases Services General: This account includes the cost of the annual audit and for the Mayor and Council to attend community events, give community and employee recognition, send flowers, cards, and certificates, etc.



City of Auburn Mayor & Council

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Travel-Mileage	Total	200	500	500
Dues & Subscriptions	Total	23,350	27,360	27,360
Special Events	Total	-	30,000	30,000

Estimated Detail of Travel-Mileage

Actual expenses may vary according to changing circumstances

Travel-Mileage		Dept. Request	Manager Proposed
Mileage Reimbursement for Mayor and Councilors		\$ 500	\$ 500
		\$ 500	\$ 500

Estimated Detail of Dues & Subscriptions

Actual expenses may vary according to changing circumstances

Dues & Subscriptions		Dept. Request	Manager Proposed
Maine Development Foundation		\$ 60	\$ 60
Maine Service Center Coalition		\$ 2,800	\$ 2,800
Chamber of Commerce (PortLand)		\$ 1,500	\$ 1,500
Maine Municipal Association		\$ 23,000	\$ 23,000
		\$ 27,360	\$ 27,360

Estimated Detail of Estimated Detail of Special Eve

Actual expenses may vary according to changing circumstances

Special Events		Dept. Request	Manager Proposed
150th Anniversary Celebration		\$ 30,000	\$ 30,000
		\$ 30,000	\$ 30,000

Line Item Narrative

Travel & Mileage: This account is used for mileage reimbursement.

Dues & Subscriptions: These organizations are support services to our City, whether it be transportation, business, lobbying, resources, training, or representation.

Joint Services: This account was used to fund the Public Safety Department Task Force Study.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
Police							
Regular Salaries	3,399,045	3,500,567	3,611,039	3,611,039	0	110,472	3%
Lateral Transfer-APD	0	0	0	0	0	0	0%
Extra Pay-On Call	13,300	13,000	14,300	14,300	0	1,300	10%
Holiday Pay	132,017	133,900	135,000	135,000	0	1,100	1%
Longevity Bonus	600	0	500	500	0	500	0%
Educational Incentive	4,233	8,000	5,317	5,317	0	(2,683)	-34%
Sick Leave Incentive	0	9,000	9,000	9,000	0	0	0%
Uniform Allowance	25,430	32,159	35,421	35,421	0	3,262	10%
Physicals	1,017	1,275	1,500	1,500	0	225	18%
OSHA Safety Costs	859	888	888	888	0	0	0%
Volunteers in Police Servic	217	300	300	300	0	0	0%
OT - Regular	52,786	34,299	49,643	49,643	0	15,344	45%
OT - Vac Replacement	16,297	32,745	34,075	34,075	0	1,330	4%
OT - Sick Replacement	13,892	18,408	21,750	21,750	0	3,342	18%
OT - Mandatory Training	325	1,000	7,050	7,050	0	6,050	605%
OT - Court	18,740	25,375	25,919	25,919	0	544	2%
PS - general	9,114	7,545	7,545	7,545	0	0	0%
PS - Testing	900	1,759	2,405	2,405	0	646	37%
PS - Animal Control	32,499	35,104	34,004	34,004	0	(1,100)	-3%
PS - Uniform Cleaning	22,100	24,000	22,360	22,360	0	(1,640)	-7%
Reports, Printing, & Bindir	2,377	2,178	2,178	2,178	0	0	0%
Office Supplies	2,168	3,000	3,000	3,000	0	0	0%
Other Sup - Operating	47,674	20,650	29,650	29,650	0	9,000	44%
MV Sup - Tires/Tube/Chair	11,752	15,070	15,070	15,070	0	0	0%
MV Sup - gas & Oil	56,416	43,195	59,625	53,000	0	9,805	23%
Comm - Telephone	14,535	18,468	16,136	16,136	0	(2,332)	-13%
Repairs - Buildings	558	500	500	500	0	0	0%
Repairs - Vehicles	18,229	10,250	15,000	15,000	0	4,750	46%
Repairs - Equipment	2,394	3,750	3,750	3,750	0	0	0%
Repairs - Maintenance Cor	4,271	2,823	4,700	4,700	0	1,877	66%
Training & Tuition	41,138	32,440	38,940	38,940	0	6,500	20%
Comm - Postage	1,042	1,000	1,000	1,000	0	0	0%
Travel-Seminar Costs	4,854	4,500	5,500	5,500	0	1,000	22%
Dues & Subscriptions	5,685	5,850	7,015	7,015	0	1,165	20%
Vehicles	0	1,000	1,000	1,000	0	0	0%
TOTAL	3,956,464	4,043,998	4,221,080	4,214,455	-	170,457	4.2%



City of Auburn Police

**Fiscal Year 2019
Proposed 4.23.2018**

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	3,500,567	3,611,039	3,611,039

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

Organizational Structure	Sworn	Non-Sworn	Total Staff	Dept. Request	Manager Proposed
Administration	3	2	5	\$ 361,824	\$ 361,824
Criminal Investigations	10	1	11	\$ 662,555	\$ 662,555
Patrol	34	2	36	\$ 1,989,318	\$ 1,989,318
Support Services	8	2	10	\$ 597,342	\$ 597,342
	55	7	62	\$ 3,611,039	\$ 3,611,039

Positional Structure	Total Staff	Dept. Request	Manager Proposed
Chief	1	\$ 104,342	\$ 104,342
Deputy Chief	1	\$ 92,075	\$ 92,075
Detective	5	\$ 300,815	\$ 300,815
Lieutenant	4	\$ 330,443	\$ 330,443
Non-Sworn	7	\$ 302,272	\$ 302,272
Officer	30	\$ 1,534,006	\$ 1,534,006
School Resource Officer	3	\$ 159,411	\$ 159,411
Sergeant	11	\$ 787,675	\$ 787,675
	62	\$ 3,611,039	\$ 3,611,039

Line Item Narrative

Regular Salaries: The Department is organized into four divisions including: Administration, Criminal Investigations, Support Services, and Patrol. The department is fortunate to have a reimbursed position for our two drug investigators who are assigned to the Maine Drug Enforcement Agency Regional Task Force Program. The increase in this line item is as a result of negotiated step increases and cost of living increases.



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Lateral Transfer-APD	Total	-	-	-
Extra Pay-On Call	Total	13,000	14,300	14,300
Holiday Pay	Total	133,900	135,000	135,000

Estimated Detail of Lateral Transfer-APD

Actual expenses may vary according to changing circumstances

Lateral Transfer-APD	Cost	Dept. Request	Manager Proposed
1st Year	\$ 30,000	\$ -	\$ -
2nd Year	\$ 24,000	\$ -	\$ -
3rd Year	\$ 18,000	\$ -	\$ -
4th Year	\$ 12,000	\$ -	\$ -
5th Year	\$ 6,000	\$ -	\$ -
		\$ -	\$ -

Estimated Detail of Extra Pay-On Call

Actual expenses may vary according to changing circumstances

Extra Pay-On Call	Weekly Rate	Dept. Request	Manager Proposed
Detective 24-hour Availability	\$ 275.00	\$ 14,300	\$ 14,300
		\$ 14,300	\$ 14,300

Estimated Detail of Holiday Pay

Actual expenses may vary according to changing circumstances

Holiday Pay	Days	Staff	Dept. Request	Manager Proposed
Police Staff	532	53	\$ 135,000	\$ 135,000
			\$ 135,000	\$ 135,000

Line Item Narrative

Lateral Transfer: This account funds the required reimbursement costs for hiring a certified officer from another agency within five years of graduating from the Maine Criminal Justice Academy. The Academy consists of 18 weeks and an APD 12 week Field Training Program is required prior to an officer filling a vacancy. The hiring of an experienced officer as a lateral transfer reduces those 30 weeks to approximately eight weeks. (Statutorial)

On-Call: Detectives are required to be available for critical incidents during off duty hours. Detectives, who rotate each week, receive an additional \$275 when they are on call. (Contractual)

Holiday Pay: This account funds a benefit which recognizes that officers are required to work some holidays during the year. Holiday pay is based on 1/4 of a week's pay (10 hours) for each of the allowed holidays. Holidays include eleven for Superior Officers and ten for Patrol. (Contractual)



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Longevity Bonus	Total	-	500	500
Educational Incentive	Total	8,000	5,317	5,317
Sick Leave Incentive	Total	9,000	9,000	9,000

Estimated Detail of Longevity Bonus

Actual expenses may vary according to changing circumstances

Longevity Bonus	Amount	Dept. Request	Manager Proposed
7 Years	\$ 300.00		
15 Years	\$ 400.00		
25 Years	\$ 500.00	\$ 500	\$ 500
		\$ 500	\$ 500

Estimated Detail of Educational Incentive

Actual expenses may vary according to changing circumstances

Educational Incentive	CEU Rate	Dept. Request	Manager Proposed
Tuition Rate (Undergraduate)	\$ 253.00	\$ 2,277	\$ 2,277
Tuition Rate (Graduate)	\$ 380.00	\$ 3,040	\$ 3,040
		\$ 5,317	\$ 5,317

Estimated Detail of Sick Leave Incentive

Actual expenses may vary according to changing circumstances

Sick Leave Incentive	Sick Inc. Days	Avg. Daily Rate	Dept. Request	Manager Proposed
	31	\$ 290	\$ 9,000	\$ 9,000
			\$ 9,000	\$ 9,000

Line Item Narrative

Longevity Bonus: This account includes the costs of bonuses paid to employees for longevity. The longevity bonus is paid to non-sworn members at their 7 (\$300), 15 (\$400), and 25 (\$500) year anniversaries. One employee will be receiving the 25 longevity bonus. (Contractual)

Educational Incentive: This account funds the tuition reimbursement for all employees. We encourage all staff to continue their education which will improve the employee's performance and benefit the City of Auburn. There are a total of two employees currently pursuing their degree. (Contractual)

Sick Leave Incentive: Union members have an opportunity to convert the cash value of up to two sick incentive days towards their Benefit Strategies program. (Contractual)



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Uniform Allowance	Total	32,159	35,421	35,421
Physicals	Total	1,275	1,500	1,500

Estimated Detail of Uniform Allowance

Actual expenses may vary according to changing circumstances

Uniform Allowance	Quantity	Price Each	Dept. Request	Manager Proposed
Command Allowance	17	\$ 600.00	\$ 10,200	\$ 10,200
Detectives Allowance	5	\$ 550.00	\$ 2,750	\$ 2,750
Uniforms - Quarter Master System				
New Hire Full Issue	2	\$ 2,400.00	\$ 4,800	\$ 4,800
Uniform Replacements	185	\$ 58.00	\$ 10,730	\$ 10,730
Boots	18	\$ 125.00	\$ 2,250	\$ 2,250
Jacket	2	\$ 225.00	\$ 675	\$ 675
Bulletproof - 50% reimbursement	8	\$ 502.00	\$ 4,016	\$ 4,016
			\$ 35,421	\$ 35,421

Estimated Detail of Physicals

Actual expenses may vary according to changing circumstances

Physicals	Quantity	Price Each	Dept. Request	Manager Proposed
Pre-Employment	3	\$ 500.00	\$ 1,500	\$ 1,500
			\$ 1,500	\$ 1,500

Line Item Narrative

Uniform Allowance: This account includes the costs of purchasing uniforms and bullet proof vests for police officers and the clothing allowance for Command officers and detectives. We receive a matching grant for the bullet proof vest. The department uses a "Quartermaster" system, for the Patrol Officers, replacing uniforms as needed, rather than making direct payments to the officers. The benefit of the Quartermaster system is that uniforms are replaced as needed and there is better accountability of the funds expended. Officer's uniforms are well maintained which creates a more professional appearance. (Contractual)

Physicals: This account covers the pre-employment physical examinations for all new employees. (Statutorial)



City of Auburn Police

**Fiscal Year 2019
Proposed 4.23.2018**

Line Items		Last Year	Dept. Request	Manager Proposed
OSHA Safety Costs	Total	888	888	888
Volunteers in Police Service	Total	300	300	300

Estimated Detail of OSHA Safety Costs

Actual expenses may vary according to changing circumstances

OSHA Safety Costs	Quantity	Price Each	Dept. Request	Manager Proposed
Disposable gloves (cases)	6	\$ 115.00	\$ 690	\$ 690
3M N95 Protective Masks	0	\$ 20.00		
Disposable Blankets (cases)	0	\$ 50.00		
Sharp Containers	0	\$ 7.00		
Traffic Vest (ANSI 207 Approved)	6	\$ 33.00	\$ 198	\$ 198
			\$ 888	\$ 888

Estimated Detail of Volunteers in Police Service

Actual expenses may vary according to changing circumstances

Volunteers in Police Service	Dept. Request	Manager Proposed
Meeting / Training Supplies		
Equipment	\$ 300	\$ 300
Recognition Items		
VIPS Polo Shirts		
	\$ 300	\$ 300

Line Item Narrative

OSHA Safety Costs: In order to deliver excellent service as well as protect law enforcement officers, it is critical that we provide OSHA approved safety items.

Volunteers in Police Service: Volunteers in Police Service (VIPS) is a program that encourages community members to volunteer at the police department. Volunteers support what sworn officers and staff do on a day-to-day basis. Volunteers help our department to maximize our resources and allow officers and staff to concentrate on their primary duties. Incorporating volunteers allows us to enhance the services we provide and to achieve the best possible public safety product. Allowing rigorously-screened, highly qualified, and well-trained volunteers to become trusted members of the police department strengthens the community-police partnership.



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
OT - Regular	Total	34,299	49,643	49,643
OT - Vac Replacement	Total	32,745	34,075	34,075

Estimated Detail of OT - Regular

Actual expenses may vary according to changing circumstances

OT - Regular	Hours Needed	Average OT Rate	Dept. Request	Manager Proposed
Operation Activities				
Command Briefings	72	\$ 51.75	\$ 3,726	\$ 3,726
Staff Shortage	100	\$ 36.25	\$ 3,625	\$ 3,625
Investigation Call-In	175	\$ 43.38	\$ 7,592	\$ 7,592
Patrol Emergency Holdover	450	\$ 36.25	\$ 16,313	\$ 16,313
Special Events			\$ 11,499	\$ 11,499
Weather Emergency	95	\$ 36.25	\$ 3,444	\$ 3,444
Workers Comp Replacement	95	\$ 36.25	\$ 3,444	\$ 3,444
	987		\$ 49,643	\$ 49,643

Estimated Detail of OT - Vac Replacement

Actual expenses may vary according to changing circumstances

OT - Vac Replacement	Vacation Hours Used	Vacation Hours Replaced	Average Overtime Rate	Dept. Request	Manager Proposed
Vacation	9,376	940	\$ 36.25	\$ 34,075	\$ 34,075
				\$ 34,075	\$ 34,075

Line Item Narrative

Overtime - Regular: This account includes the cost of overtime pay for officers being held over from a shift, being called in for an investigation and emergencies. This account also includes the overtime paid for the replacement of an officer who is unable to work because of a work related injury. The increase is as a result of more criminal investigations and staff shortages. (Contractual)

Overtime - Replacement: Each year, the department has 68,255 scheduled patrol work hours. This account includes the costs of overtime wages for the coverage of officers who are on vacation. Officers will use approximately 9,376 hours of vacation time. This account reflects the replacement of approximately 940 hours to maintain minimum staffing levels. Command staff has done a good job in managing time off requests but with staffing shortages more replacements is needed.(Contractual)



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
OT - Sick Replacement	Total	18,408	21,750	21,750
OT - Mandatory Training	Total	1,000	7,050	7,050

Estimated Detail of OT - Sick Replacement

Actual expenses may vary according to changing circumstances

OT - Sick Replacement	Sick Hours Used	Sick Hours Replaced	Average Overtime Rate	Dept. Request	Manager Proposed
Sick	4,300	600	\$ 36.25	\$ 21,750	\$ 21,750
				\$ 21,750	\$ 21,750

Estimated Detail of OT - Mandatory Training

Actual expenses may vary according to changing circumstances

OT - Mandatory Training	Dept. Request	Manager Proposed
EVOG Instructors	\$ 350	\$ 350
Firearm Instructors	\$ 350	\$ 350
Officer Development Training	\$ 6,000	\$ 6,000
TASER Instructor	\$ 350	\$ 350
	\$ 7,050	\$ 7,050

Line Item Narrative

Overtime - Sick Replacement: Each year, the department has 68,255 scheduled patrol work hours. This account includes the costs of overtime wages for the coverage of officers who are out sick. Officers will use approximately 4,564 hours of sick time. This account reflects the replacement of approximately 600 hours to maintain minimum staffing levels. Command staff has done a good job in managing time off requests but there are times when unexpected vacancies require replacement. (Contractual)

Overtime - Mandatory Training: The department has incorporated four training days into the current work schedule. This allows for all mandatory training standards to be met in-house. The four scheduled training days built into the work schedule saves the city over \$40,000. An increase in training is required to meet all of the necessary demands. This requires two additional eight hour training days per officer which will require overtime payment. The department has also realized savings by incorporating the use of in-house instructors. Our employees receive an average of 59 training hours annually. (Contractual)



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
OT - Court	Total	25,375	25,919	25,919
PS - general	Total	7,545	7,545	7,545
PS - Testing	Total	1,759	2,405	2,405

Estimated Detail of OT - Court

Actual expenses may vary according to changing circumstances

OT - Court	<i>Court Overtime Hours</i>	<i>Officer Overtime Rate</i>	Dept. Request	Manager Proposed
Court Time	715	\$ 36.25	\$ 25,919	\$ 25,919
			\$ 25,919	\$ 25,919

Estimated Detail of PS - general

Actual expenses may vary according to changing circumstances

PS - general	Dept. Request	Manager Proposed
Unlimited Cruiser Washes	\$ 7,275	\$ 7,275
Towing	\$ 270	\$ 270
	\$ 7,545	\$ 7,545

Estimated Detail of PS - Testing

Actual expenses may vary according to changing circumstances

PS - Testing	<i>Quantity</i>	<i>Price Each</i>	Dept. Request	Manager Proposed
Psychological Testing	2	\$ 450.00	\$ 900	\$ 900
Workmed HEPB	2	\$ 175.00	\$ 350	\$ 350
N95 Review	55	\$ 21.00	\$ 1,155	\$ 1,155
			\$ 2,405	\$ 2,405

Line Item Narrative

Overtime - Court: This account funds overtime for wages paid to officers for their appearance at Superior and District Courts, Grand Jury, and Administrative hearings for the Secretary of State. Officers will be paid a minimum of 3 overtime hours for each appearance (average \$110) pursuant to collective bargaining agreements. The City of Auburn receives a \$50 reimbursement from the State for each court appearance. The courts have transitioned to a unified docket which has decreased officers appearance in court. (Contractual)

Purchased Services - General: This account maintains the professional appearance of the police department fleet and the towing of incapacitated police vehicles. The city has contracted for unlimited exterior washing.

Purchased Services - Psychological Testing: This account funds psychological testing of new officer candidates, which is a State of Maine requirement for an officer to become certified. The cost of the psychological testing is \$450 per candidate. Annual N95 mask review is a recent requirement mandated by BLS. (Statutorial)



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
PS - Animal Control	Total	35,104	34,004	34,004
PS - Uniform Cleaning	Total	24,000	22,360	22,360

Estimated Detail of PS - Animal Control

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - Animal Control		
Humane Society--\$1.49 Per Capita Fee	\$ 32,104	\$ 32,104
Equipment	\$ 200	\$ 200
Training Certificaitons	\$ -	\$ -
Veterinary ER Services	\$ 1,700	\$ 1,700
	\$ 34,004	\$ 34,004

Estimated Detail of PS - Uniform Cleaning

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - Uniform Cleaning		
	\$ 22,360	\$ 22,360
	\$ 22,360	\$ 22,360

Line Item Narrative

Purchased Services - Animal Control: By Maine law, the City must take the responsibility for injured and stray animals as well as provide the community with an ACO. The city must either provide a shelter for these animals or contract with an agency to provide for the care. Auburn contracts with the Androscoggin Humane Society. (Contractual)

Purchased Services - Uniform Cleaning: As part of the Quartermaster System, the city provides for the cleaning of officers' clothing. By providing this service, the quality and care of the officers uniforms is well maintained, reducing the cost for unnecessary replacement. (Contractual)



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Reports, Printing, & Binding	Total	2,178	2,178	2,178
Office Supplies	Total	3,000	3,000	3,000

Estimated Detail of Reports, Printing, & Binding

Actual expenses may vary according to changing circumstances

Reports, Printing, & Binding	Quantity	Price Each	Dept. Request	Manager Proposed
Criminal Statute Law	30	\$ 25.00	\$ 750	\$ 750
Envelopes		\$ 178.00	\$ 178	\$ 178
LEOM	4	\$ 55.00	\$ 220	\$ 220
Motor Vehicle Law	30	\$ 25.00	\$ 750	\$ 750
Receipts		\$ 200.00	\$ 200	\$ 200
Record Archive		\$ -		
Vehicle Release Forms		\$ 80.00	\$ 80	\$ 80
			\$ 2,178	\$ 2,178

Estimated Detail of Office Supplies

Actual expenses may vary according to changing circumstances

Office Supplies	Dept. Request	Manager Proposed
<u>95% of All Supplies Are Less Than \$20</u>	\$ 3,000	\$ 3,000
	\$ 3,000	\$ 3,000

Line Item Narrative

Reports, Printing & Binding: This account funds the printing of all department receipts, vehicle release forms and envelopes. Each year, we must purchase copies of the Maine Motor Vehicle Statutes as well as copies of the Maine Criminal Statute books.

Office Supplies: This account funds general office supplies for the department including: paper, notebooks, folders, binders, pens, etc. This account has not been increased in several years. Many purchases are done in large quantities and supplies have been depleted.



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Operating	Total	20,650	29,650	29,650
MV Sup - Tires/Tube/Chain	Total	15,070	15,070	15,070

Estimated Detail of Other Sup - Operating

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Operating		
Equipment Supplies	\$ 12,000	\$ 12,000
Evidence Supplies	\$ 2,500	\$ 2,500
Janitorial Supplies	\$ 250	\$ 250
Youth Court	\$ 600	\$ 600
Uniform Equipment	\$ 9,000	\$ 9,000
Varda Alarm System	\$ 4,500	\$ 4,500
Vehicle Supplies	\$ 800	\$ 800
	\$ 29,650	\$ 29,650

Estimated Detail of MV Sup - Tires/Tube/Chain

Actual expenses may vary according to changing circumstances

	Quantity	Cost	Mounting	Dept. Request	Manager Proposed
MV Sup - Tires/Tube/Chain					
Snow Tires	55	\$ 122.00	\$ 15.00	\$ 7,535	\$ 7,535
Summer Tires	55	\$ 122.00	\$ 15.00	\$ 7,535	\$ 7,535
				\$ 15,070	\$ 15,070

Line Item Narrative

Other Supplies - Operating: This account funds operating supplies including: portable radio batteries, flashlights, cases, web and leather gear, pepper spray, ammunition, uniform patches, printer toner, chairs, measuring tapes, digital film developing, investigation supplies, janitorial supplies, road flares, fingerprinting materials, badges, insignia, radio lapel holders, drug test kits, evidence packaging supplies, and notepads for officers. Evidence collection is becoming more sophisticated. The packaging requirements for the submission of forensic evidence for lab analysis are very stringent. The increase is due to the need for equipment replacements and the increase of costs.

Motor Vehicle Supplies - Tires, Tables, Chains: This account funds high performance tires for the police cruisers. The department participates in the statewide tire bid process. We then pay for the installation and service of tires from a local vendor.



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
MV Sup - gas & Oil	Total	43,195	59,625	53,000
Comm - Telephone	Total	18,468	16,136	16,136

Estimated Detail of MV Sup - gas & Oil

Actual expenses may vary according to changing circumstances

MV Sup - gas & Oil	Vehicles	Gallons	Price / Gallon	Dept. Request	Manager Proposed
Patrol Vehicles	15	22,000	\$ 2.00	\$ 49,500	\$ 44,000
Support & Administration	11	4,500	\$ 2.00	\$ 10,125	\$ 9,000
				\$ 59,625	\$ 53,000

Estimated Detail of Comm - Telephone

Actual expenses may vary according to changing circumstances

Comm - Telephone	Units	Dept. Request	Manager Proposed
Air Cards (Mobile Data Transmission)	13	\$ 7,000	\$ 7,000
Cell Phones	14	\$ 6,000	\$ 6,000
Long Distance		\$ 1,000	\$ 1,000
Teletype Line		\$ 2,136	\$ 2,136
		\$ 16,136	\$ 16,136

Line Item Narrative

Motor Vehicle Supplies - Gas & Oil: This account funds expenditures for gasoline for the fleet. The increase is due to the per gallon anticipated increase from \$1.62 to \$2.25.

Communication - Telephone: This account funds communications services for the department such as telephones, cellular phones and broadband access cards for the in-car mobile data terminals.



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Utilities - Electricity	Total	-	-	-
Utilities - HeatinH Fuel	Total	-	-	-
Repairs - Buildings	Total	500	500	500

Estimated Detail of Utilities - Electricity

Actual expenses may vary according to changing circumstances

Utilities - Electricity	<i>Kilowatts Used</i>	<i>Cost Per Day</i>	Dept. Request	Manager Proposed
	0	\$ -	\$ -	\$ -
			\$ -	\$ -

Estimated Detail of Utilities - HeatinH Fuel

Actual expenses may vary according to changing circumstances

Utilities - HeatinH Fuel Heating	<i>Gallons</i>	<i>Cost</i>	Dept. Request	Manager Proposed
	0	\$ -	-	-
			\$ -	\$ -

Estimated Detail of Repairs - Buildings

Actual expenses may vary according to changing circumstances

Repairs - Buildings Building Repairs	Dept. Request	Manager Proposed
	\$ 500	\$ 500
	\$ 500	\$ 500

Line Item Narrative

Repairs - Building: This account provides for building repairs such as paint, hardware and associated supplies.



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Repairs - Vehicles	Total	10,250	15,000	15,000
Repairs - Equipment	Total	3,750	3,750	3,750

Estimated Detail of Repairs - Vehicles

Actual expenses may vary according to changing circumstances

Repairs - Vehicles	Vehicles	Preventative	Alignments	Trans- mission	Brakes	Dept. Request	Manager Proposed
Patrol	15	\$ 3,500	\$ 2,000	\$ 1,500	\$ 3,000	\$ 10,000	\$ 10,000
Support & Admin.	11	\$ 2,500	\$ 1,000		\$ 1,500	\$ 5,000	\$ 5,000
						\$ 15,000	\$ 15,000

Estimated Detail of Repairs - Equipment

Actual expenses may vary according to changing circumstances

Repairs - Equipment	Quantity	Cost	Dept. Request	Manager Proposed
Pepperball Repairs		\$ 100.00	\$ 100	\$ 100
Radar Calibration	22	\$ 125.00	\$ 2,750	\$ 2,750
Radar Repairs	6	\$ 100.00	\$ 600	\$ 600
Rifle Repairs	3	\$ 100.00	\$ 300	\$ 300
Taser Repairs		\$ 450.00		
			\$ 3,750	\$ 3,750

Line Item Narrative

Repairs Vehicle: Approximately \$9,000 will be expended for repairs to vehicles which are either beyond the scope of the warranty or for repairs after the expiration of the warranty. These repairs include: ball joints, alignments, tie rods, batteries, and transmissions. For several years, the city did not fund the full replacement schedule for vehicles. As a result, the cost for vehicle repairs is increasing due to vehicles remaining in the fleet longer.

Repairs Equipment: This account funds expenditures for repairs to police equipment including: Mobile Data Terminals, mobile radios, tasers, portables, radar sets, and bicycles. The department has been aggressive in applying for and receiving funding for the purchases of much needed equipment. The repairs to the equipment are minimal compared to the purchase cost savings realized by the department.



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Repairs - Maintenance Contract	Total	2,823	4,700	4,700
Training & Tuition	Total	32,440	38,940	38,940

Estimated Detail of Repairs - Maintenance Contract

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Maintenance Contract		
Motorola	\$ 3,900	\$ 3,900
Recharge Fire Extinguishers	\$ 500	\$ 500
Replace Extinguishers	\$ 300	\$ 300
	\$ 4,700	\$ 4,700

Estimated Detail of Training & Tuition

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Training & Tuition		
Firearms Facility Rental	\$ 300	\$ 300
JPMA - Online Training	\$ 3,240	\$ 3,240
MCJA Cadet Training	\$ 5,000	\$ 5,000
Officer Development	\$ 6,000	\$ 6,000
Traffic Unit	\$ 1,500	\$ 1,500
Criminal Investigation	\$ 2,000	\$ 2,000
Staff Development	\$ 1,200	\$ 1,200
Supervisor Development	\$ 5,500	\$ 5,500
TASER Recertification	\$ 2,200	\$ 2,200
Training Ammunition	\$ 12,000	\$ 12,000
	\$ 38,940	\$ 38,940

Note: The State of Maine requires that all police officers maintain their certification of proficiency annually with a total of no less than 30 hours. The department participates in an on-line training service through the Maine Chiefs of Police Association. The on-line training includes all of the mandatory and elective courses required by the Maine Criminal Justice Academy Board of Trustees. The cost for membership in this program is reduced because of our participation in the association. The officers are also required to complete the Bureau of Labor Standards training (fire extinguisher, PPE, sexual harassment and Incident Command).

Line Item Narrative

Repairs - Maintenance Contract: This account funds maintenance contracts on equipment and software.

Training & Tuition: This account funds the cost of training for various courses, training equipment and materials. It includes annual tactical firearms, investigative courses, academy for new hires, pepper spray, baton, and Police Commander Supervisory course. The increase is due to two new hires to attend the academy, and the increasing demand for training requirements.



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Comm - Postage	Total	1,000	1,000	1,000
Travel-Seminar Costs	Total	4,500	5,500	5,500
Dues & Subscriptions	Total	5,850	7,015	7,015

Estimated Detail of Comm - Postage

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Comm - Postage		
Postage - Return Equipment Shipping	\$ 1,000	\$ 1,000
	\$ 1,000	\$ 1,000

Estimated Detail of Travel-Seminar Costs

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Travel-Seminar Costs		
Training Conference	\$ 5,500	\$ 5,500
	\$ 5,500	\$ 5,500

Estimated Detail of Dues & Subscriptions

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Dues & Subscriptions		
CALEA/MLEAP	\$ 4,800	\$ 4,800
FBI National Academy	\$ 190	\$ 190
IACP NET	\$ 875	\$ 875
IACP, MCOPA, NEACP	\$ 500	\$ 500
NESPIN, LEEDA	\$ 350	\$ 350
Notary Fees, Survey Monkey	\$ 300	\$ 300
	\$ 7,015	\$ 7,015

Line Item Narrative

Communication - Postage: This account funds postage costs general, alarm, and billing mailings.

Travel - Seminar Costs: This account funds the travel costs to attend law enforcement conferences which are essential to ensure our responses to national trends and best practice procedures for law enforcement. .

Dues & Subscriptions: This account funds expenditures for membership dues to professional organizations. By having membership with these organizations, the department receives discounts to training, access to research materials and intelligence information and the opportunity to network at membership meetings. We are currently in year two of a four year accreditation cycle.



City of Auburn Police

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Mobile Radios	Total	-	\$ -	\$ -
Mobile Radar & Radar Trailer	Total	-	\$ -	\$ -
Vehicles	Total	1,000	1,000	1,000

Estimated Detail of Mobile Radios

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Mobile Radios		
Mobile Radios		\$ -
	\$ -	\$ -

Estimated Detail of Mobile Radar & Radar Trailer

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Mobile Radar & Radar Trail		
Radar Trailer		\$ -
Radar Replacement		\$ -
	\$ -	\$ -

Estimated Detail of Vehicles

Actual expenses may vary according to changing circumstances

	Quantity			Dept. Request	Manager Proposed
Vehicles					
Motorcycles	2	\$	500	\$ 1,000	\$ 1,000
				\$ 1,000	\$ 1,000

Line Item Narrative

Special Equipment :

Vehicles: The account funds the annual lease for two police motorcycles.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
Public Services							
Regular Salaries	2,411,848	2,548,087	2,647,634	2,647,634	0	99,547	4%
Longevity Bonus	0	0	3,100	3,100	0	3,100	0%
Educational Incentive	8,200	9,750	8,100	8,100	0	(1,650)	-17%
Sick Leave Incentive	5,264	9,150	14,000	14,000	0	4,850	53%
Uniform Allowance	42,291	39,586	37,001	37,001	0	(2,585)	-7%
Safety Compliance	6,813	10,447	10,990	10,990	0	543	5%
OT - Regular	23,532	33,659	34,417	34,417	0	758	2%
OT - Winter Road Mainten	279,479	189,151	195,650	195,650	0	6,499	3%
OT - Fleet Services	845	1,000	1,000	1,000	0	0	0%
OT - Sand Removal	0	1,460	1,518	1,518	0	58	4%
PS - general	105,701	181,282	181,300	181,300	0	18	0%
PS - Water Quality Monito	2,400	22,000	22,000	22,000	22,000	0	0%
PS - Recording Fee	0	250	250	250	250	0	0%
PS - Snow Removal	11,913	8,000	9,000	9,000	0	1,000	13%
PS - Tree Removal	8,977	11,315	12,315	12,315	0	1,000	9%
PS - Centerline Striping	94,773	141,092	155,500	155,500	0	14,408	10%
Reports, Printing, & Bindir	2,627	2,200	3,000	3,000	0	800	36%
Office Supplies	2,359	3,300	3,300	3,300	0	0	0%
Other Sup - Operating	175	2,750	2,824	2,824	0	74	3%
Other Sup - Maintenance	44,188	34,119	37,750	37,750	0	3,631	11%
Other Sup - Parks/Open Sp	27,663	25,200	24,200	24,200	0	(1,000)	-4%
Other Supplies - Welding	19,586	14,300	15,000	15,000	0	700	5%
Other Sup - Traffic Paint	0	2,090	2,196	2,196	0	107	5%
Other Sup - Sign Material	26,658	27,830	29,224	29,224	0	1,394	5%
Other Sup - Pre-Mix Aspha	112,734	111,364	115,536	115,536	0	4,172	4%
Other Sup - Culvert/Basin	27,624	33,320	34,522	34,522	0	1,202	4%
Other Sup - Bridge/Fence	4,246	4,000	8,000	8,000	0	4,000	100%
Other Sup - Loam/Seed	9,298	10,000	10,000	10,000	0	0	0%
Other Sup - Calcium Chlori	7,011	19,198	19,198	19,198	0	(0)	0%
Other Sup - Road Salt	330,515	225,475	232,800	232,800	0	7,325	3%
Other Sup - Safety Equipm	10,368	16,381	17,694	17,694	0	1,313	8%
Other Sup - Small Tools	25,088	26,144	25,900	25,900	0	(244)	-1%
Other Sup - Gravel	73,333	87,789	94,123	94,123	0	6,334	7%
Other Sup - MV Repair	136,726	120,978	127,000	127,000	0	6,022	5%



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
Other Sup - Equip Repairs	118,231	69,930	73,400	73,400	0	3,470	5%
MV Sup - Tires/Tube/Chair	49,052	66,250	69,500	69,500	0	3,250	5%
MV Sup - Gas & Oil	203,560	182,976	258,598	236,240	0	53,265	29%
MV Sup - Plow/Grader Bla	42,425	34,383	34,379	34,379	0	(4)	0%
MV Sup - Other	26,028	36,300	38,100	38,100	0	1,800	5%
Utilities - Water/Sewer	8,052	8,648	8,553	8,553	0	(95)	-1%
Comm - Telephone	8,810	9,312	11,832	11,832	0	2,520	27%
Utilities - Electricity	20,919	28,000	25,800	25,800	0	(2,200)	-8%
Utilities - Heating Fuel	26,990	33,600	30,380	30,380	0	(3,220)	-10%
Repairs - Buildings	29,430	18,500	18,500	18,500	0	0	0%
Repairs - Vehicles	22,155	29,500	30,975	30,975	0	1,475	5%
Repairs - Equipment	5,212	21,260	22,300	22,300	0	1,040	5%
Repairs - Radio Equipment	316	2,500	2,500	2,500	0	0	0%
Training & Tuition	13,462	17,065	17,265	17,265	0	200	1%
Comm - Postage	375	350	400	400	0	50	14%
Travel-Mileage	333	500	500	500	0	0	0%
Travel-Seminar Costs	246	500	500	500	0	0	0%
Dues & Subscriptions	6,069	6,270	5,756	5,756	0	(514)	-8%
Leachate Hauling	57,189	42,606	33,664	20,000	0	(22,606)	-53%
Crack Sealing	17,574	10,000	20,000	20,000	0	10,000	100%
Guardrail Replacement	6,703	20,000	20,000	20,000	0	0	0%
Traffic Calming-Mill St	0	0	0	0	0	0	0%
TOTAL	4,525,366	4,611,116	4,858,944	4,822,922	22,250	211,806	4.59%



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	2,548,087	2,647,634	2,647,634

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

	FY 18 Staffing Level	FY 19 Staffing Level	Dept. Request	Manager Proposed
Regular Salaries				
Public Services Director	1	1	\$ 96,757	\$ 96,757
Deputy Director	1	1	\$ 74,284	\$ 74,284
City Engineer	1	1	\$ 74,285	\$ 74,285
Operations Manager	1	1	\$ 73,691	\$ 73,691
Fleet Supervisor	1	1	\$ 49,426	\$ 49,426
Highway Supervisors	5	5	\$ 249,990	\$ 249,990
Office Manager	1	1	\$ 52,720	\$ 52,720
Administrative Assistant	1	1	\$ 39,281	\$ 39,281
Project Engineer	1	1	\$ 53,591	\$ 53,591
Excavation Technician	1	1	\$ 38,907	\$ 38,907
Parks Maintenance-Seasonal			\$ 30,000	\$ 30,000
Arborist	2	1	\$ 34,565	\$ 34,565
Building Maintenance Tech I	3	3	\$ 136,212	\$ 136,212
Field/Building Maintenance	0	1	\$ 32,010	\$ 32,010
Equipment Operator	20	0	\$ -	\$ -
Equipment Operator I	4	9	\$ 409,627	\$ 409,627
Equipment Operator II	10	25	\$ 809,040	\$ 809,040
Inventory Technician I	1	2	\$ 86,502	\$ 86,502
Mechanics	6	6	\$ 270,039	\$ 270,039
Stock Room Attendant	1	0	\$ -	\$ -
Welders	1	1	\$ 36,707	\$ 36,707
	62	62	\$ 2,647,634	\$ 2,647,634

Line Item Narrative

Regular Salaries: Public Services includes Parks , Public Works and Engineering. These staffs maintain 20 plow routes, 515 lane miles, 14 Parks, 17 Cemeteries, 9 Atheletic Facilities and manage 4 million dollars worth of construction projects.

Line Items		Last Year	Dept. Request	Manager Proposed
Longevity Bonus	Total	-	3,100	3,100
Educational Incentive	Total	9,750	8,100	8,100

Estimated Detail of Longevity Bonus

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Longevity Bonus		
Employee Longevity	\$ 3,100	\$ 3,100
	\$ 3,100	\$ 3,100

Estimated Detail of Educational Incentive

Actual expenses may vary according to changing circumstances

	<i>Certificates</i>	<i>Cost</i>	Dept. Request	Manager Proposed
Educational Incentive				
Automotive Service Excellence	13	\$ 300	\$ 3,900	\$ 3,900
Class A License	11	\$ 150	\$ 1,650	\$ 1,650
Inspection License	3	\$ 150	\$ 450	\$ 450
Lead Mechanic Stipend	1	\$ 750	\$ 750	\$ 750
Tanker Endorsement	7	\$ 150	\$ 1,050	\$ 1,050
Welding Certification	2	\$ 150	\$ 300	\$ 300
			\$ 8,100	\$ 8,100

Line Item Narrative

Longevity Bonus: Longevity bonuses are awarded to employees who have reached the 7, 15, and 25 years of services milestones. Upon these anniversary dates employees are awarded \$300, \$400 or \$500 respectively. In addition the contract allows for certain individuals a \$200 stipend on their anniversary.

Educational Incentive (PW Division): In order to encourage on-going skill development, the City funds an annual incentive for employees who obtain certain Maine licenses/endorsements. For each of the 3 Automotive Service Excellence certifications earned and maintained, each Mechanic receives a \$300 annual bonus. For each State of Maine license/endorsement, earned and maintained, the employee receives a \$150 annual bonus. All such certifications must meet the following conditions:

1. The certifications and/or licenses must not be required by the employee's current job description.
2. The certifications and/or licenses must be reasonably beneficial to the Public Works Division and its work activities. The Public Services Director will render the final decision.

Employees must show proof of certification and/or license (annually) in order to receive the specified bonus. Annual bonuses (\$300) for every 3 ASE certifications, \$150 annual bonus for Maine's license/endorsement not currently required by current job description. These incentives are included in the current Teamsters Collective Bargaining Agreement.

Line Items		Last Year	Dept. Request	Manager Proposed
Sick Leave Incentive	Total	9,150	14,000	14,000
Uniform Allowance	Total	39,586	37,001	37,001

Estimated Detail of Sick Leave Incentive

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Sick Leave Incentive		
Converted Sick Days	\$ 10,000	\$ 10,000
Converted Vacation Days	\$ 4,000	\$ 4,000
	\$ 14,000	\$ 14,000

Estimated Detail of Uniform Allowance

Actual expenses may vary according to changing circumstances

	Highway Maint.	Fleet Services	Cost Each	Dept. Request	Manager Proposed
Uniform Allowance					
Prescription Safety Glasses	10	2	\$ 300.00	\$ 3,600	\$ 3,600
Rain Boots	30	5	\$ 18.00	\$ 630	\$ 630
Rainsuits	20	6	\$ 45.00	\$ 1,170	\$ 1,170
Replacement Gear Bags	10		\$ 19.25	\$ 193	\$ 193
Steel Toe Hip Boots	2		\$ 50.00	\$ 100	\$ 100
Waders	3		\$ 110.00	\$ 330	\$ 330
Rubber Work Gloves (doz)	12	3	\$ 24.00	\$ 360	\$ 360
Winter Work Gloves (doz)	12		\$ 43.00	\$ 516	\$ 516
Work Gloves - 3 Pair/EE	11	1	\$ 38.50	\$ 462	\$ 462
Uniform Allowance	43	9	\$ 570.00	\$ 29,640	\$ 29,640
				\$ 37,001	\$ 37,001

Line Item Narrative

Sick Leave Incentive: In order to reduce sick leave usage, the city provides employees one vacation day for every three consecutive months without using sick leave. EE may take the vacation day or credit the monetary amount to their Wellness Account. The budget assumes that one fifth of the 47 employees will earn 4 days per year and 1/3 of them will convert the cash value to their wellness accounts. These incentives are included in the current Teamsters Collective Bargaining Agreement.

Uniform Allowance: Uniforms and protective gear are provided in accordance with the collective bargaining agreement. This account includes funding for the uniform allowance, plus rain suits, rain coats, safety boots, waders, neoprene snorkel gloves, prescription safety glasses, work gloves (etc.)



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Safety Compliance	Total	10,447	10,990	10,990
OT - Regular	Total	33,659	34,417	34,417

Estimated Detail of Safety Compliance

Actual expenses may vary according to changing circumstances

Safety Compliance	Pre- Employee	Annual Physical Co- Pay	Cost	Dept. Request	Manager Proposed
Public Services Personnel	7		\$ 335	\$ 2,345	\$ 2,345
Hepatitis/Titre test	9		\$ 255	\$ 2,295	\$ 2,295
Hearing Conv. Yearly	65		\$ 40	\$ 2,600	\$ 2,600
Respiratory Fit-Tests	50		\$ 75	\$ 3,750	\$ 3,750
				\$ 10,990	\$ 10,990

Estimated Detail of OT - Regular

Actual expenses may vary according to changing circumstances

OT - Regular	OT Hours	Rate	Dept. Request	Manager Proposed
Emergency Call-ins Supervisor	500	\$ 35.28	\$ 17,640	\$ 17,640
Emergency Call-ins Crew	400	\$ 26.38	\$ 10,552	\$ 10,552
Elections	30	\$ 26.38	\$ 791	\$ 791
Special Events	100	\$ 26.38	\$ 2,638	\$ 2,638
Traffic Control Pavement Markings	10	\$ 26.38	\$ 264	\$ 264
Alternative Sentencing	96	\$ 26.38	\$ 2,532	\$ 2,532
			\$ 34,417	\$ 34,417

Line Item Narrative

Physicals: This account funds pre-employment physicals, Hepatitis testing, Hearing Tests, respiratory fit tests, and disability assessments.

Public Services OT - Regular: This account funds call-outs for weather related emergencies; sink holes, trees down etc. It also includes setting up and taking down voting booths for elections,(when required) , City special events and scheduled alternative sentencing at the Hasty Community Center.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
OT - Winter Road Maintenance	Total	189,151	195,650	195,650
OT - Fleet Services	Total	1,000	1,000	1,000
OT - Sand Removal	Total	1,460	1,518	1,518

Estimated Detail of OT - Winter Road Maintenance

Actual expenses may vary according to changing circumstances

OT - Winter Road Maintenance		Dept. Request	Manager Proposed
Winter Road Maintenance		\$ 195,650	\$ 195,650
Average Winter OT Hours - 7,000		\$ 195,650	\$ 195,650
Average OT Hourly Rate - \$27.95			

Estimated Detail of OT - Fleet Services

Actual expenses may vary according to changing circumstances

OT - Fleet Services		Dept. Request	Manager Proposed
		\$ 1,000	\$ 1,000
		\$ 1,000	\$ 1,000

Estimated Detail of OT - Sand Removal

Actual expenses may vary according to changing circumstances

OT - Sand Removal	Avg OT Rate	Hours	Dept. Request	Manager Proposed
	30.35	50	\$ 1,518	\$ 1,518
			\$ 1,518	\$ 1,518

Line Item Narrative

Winter Road Maintenance: This account funds overtime for snow plowing, sanding and snow removal. This account is used for plowing snow in emergency parking areas, downtown sidewalks, the fire and police stations, the community center, public outdoor skating rinks, Auburn Hall, the Auburn Public Library. Historically this funds an average of 20 storms per year.

Overtime - Fleet Services: Overtime occurs periodically throughout the year as needed to keep the City fleet operational.

Overtime - Sand Removal: Overtime is incurred while removing winter sand accumulations within the urban areas. As a requirement of federal mandates, municipalities are required to develop and implement a program to sweep all publicly accepted paved streets and parking areas at least once a year as soon as possible after snowmelt. The goal is to do this in as little time as possible so spring rains will not wash the sand into the storm water systems. This practice will also allow for earlier road maintenance. Sand removal begins in the Spring as soon as possible, typically around April 15th.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
PS - general	Total	181,282	181,300	181,300

Estimated Detail of PS - general

Actual expenses may vary according to changing circumstances

PS - general	Dept. Request	Manager Proposed
Consumable Supplies	\$ 300	\$ 300
Contractual Ledge Blasting	\$ -	\$ -
Dig Safe Notifications	\$ 1,800	\$ 1,800
Equipment Rental (Replacement)	\$ 2,500	\$ 2,500
Equipment Rental (Specialty)	\$ 52,500	\$ 52,500
Fire Extinguisher Maintenance	\$ 1,450	\$ 1,450
Fuel Tank Annual Inspections	\$ 200	\$ 200
GPS Contract Fee	\$ 24,000	\$ 24,000
Hazardous Chemicals/Reg. Inventory Fees	\$ 100	\$ 100
Hazardous Material Registration Fees (every 3 years \$150)	\$ -	\$ -
Herbicide Application Program	\$ 24,750	\$ 24,750
Janitorial Services	\$ 11,640	\$ 11,640
Lease of Land for Materials Storage, Snow Dump, Laydown Area	\$ 6,000	\$ 6,000
Maine DEP Tank Registration Fees	\$ -	\$ -
Contracted Cemetery Mowing	\$ 50,000	\$ 50,000
Motor Vehicle Inspection Stickers	\$ 600	\$ 600
Sprinkler System Testing	\$ 500	\$ 500
Timetrack System Annual Fee	\$ 2,160	\$ 2,160
Video of Combined Stormwater and Sanitary Sewer Lines	\$ -	\$ -
Water filtration unit	\$ 400	\$ 400
Weather Forcasting service	\$ -	\$ -
Wrecker Services (towing)	\$ 2,400	\$ 2,400
	\$ 181,300	\$ 181,300

Line Item Narrative

Purchased Services - General : The Herbicide Application program is designated for highly visible urban areas. Locations that benefit from this program are: Union St bypass, Lower Turner St., Center St, Minot Ave, etc. Herbicide application allows us to avoid the labor intensive and time consuming task of weeding by hand. The increase can be attributed to an increase in herbicide application costs.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
PS - Snow Removal	Total	8,000	9,000	9,000
PS - Tree Removal	Total	11,315	12,315	12,315

Estimated Detail of PS - Snow Removal

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - Snow Removal		
Intermittent--Bulldozer Rental	\$ 9,000	\$ 9,000
Snow Equipment Rental As Needed (truck & loader)		
	\$ 9,000	\$ 9,000

Estimated Detail of PS - Tree Removal

Actual expenses may vary according to changing circumstances

	Stumps (inches)	Occurrence	Cost	Dept. Request	Manager Proposed
PS - Tree Removal					
Crane Rental				\$ 2,000	\$ 2,000
Stump Chipping (2085 inches @ \$135 per incl	2085	58	\$ 1.35	\$ 2,815	\$ 2,815
Tree plantings / Replacement		25	\$ 300.00	\$ 7,500	\$ 7,500
				\$ 12,315	\$ 12,315

Line Item Narrative

Purchased Services - Snow Removal: This account funds the rental of a bulldozer for pushing snow during snow removal operations. During extreme winters it also funds the hiring of contracted trucks and operators to supplement Public Services snow removal operations.

Purchased Services - Tree Removal: This account funds the rental of a private bucket truck for tree removals in and around inaccessible areas as needed and to provide contracted stump chipping. Remaining funds are also used to cover the costs of replacing trees or landscaping.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
PS - Centerline Striping	Total	141,092	155,500	155,500

Estimated Detail of PS - Centerline Striping

Actual expenses may vary according to changing circumstances

PS - Centerline Striping	Quantity	Linear Feet	Cost	Dept. Request	Manager Proposed
<u>Part I - Fall 2017 Program</u>					
Double Yellow Centerline		70,000	\$ 0.0900	\$ 6,300	\$ 6,300
White & Yellow Edge and lane lines		10,000	\$ 0.0450	\$ 450	\$ 450
White Lane Lines		30,000	\$ 0.0450	\$ 1,350	\$ 1,350
Striping Paving Projects		6,000	\$ 0.0450	\$ 270	\$ 270
				\$ 8,370	\$ 8,370
<u>Part II - Spring 2018 Program</u>					
Double Yellow Centerline		480,000	\$ 0.0900	\$ 43,200	\$ 43,200
White & Yellow Edge and lane lines		338,000	\$ 0.0450	\$ 15,210	\$ 15,210
White Lane Lines		103,000	\$ 0.0450	\$ 4,635	\$ 4,635
				\$ 63,045	\$ 63,045
Crosswalks Piano Keys	5200		\$ 7.8800	\$ 40,976	\$ 40,976
Stop Bars (12")		5,050	\$ 1.0500	\$ 5,303	\$ 5,303
Arrows (single)	850		\$ 19.9500	\$ 16,958	\$ 16,958
Arrows (double)	225		\$ 39.9000	\$ 8,978	\$ 8,978
RR Crossing Symbol	20		\$ 52.5000	\$ 1,050	\$ 1,050
Handicap Parking	20		\$ 52.5000	\$ 1,050	\$ 1,050
Parking Stall Lines		20,000	\$ 0.0370	\$ 7,400	\$ 7,400
Bike Lane	75		\$ 21.0000	\$ 1,575	\$ 1,575
Gore Painting		1,500	\$ 0.5300	\$ 795	\$ 795
				\$ 84,085	\$ 84,085
TOTAL				\$ 155,500	\$ 155,500

Line Item Narrative

Purchased Services - Centerline Striping: This account funds contractual services for painting traffic control markings (double yellow center lines, white lane lines, white and yellow edge lines and bicycle lane lines, crosswalks, stop bars and arrows). Pavement marking is considered to be one of the least expensive and most effective means of conveying certain traffic regulations, warnings, and guidance to motorists. They are most beneficial along rural roadways, at night and during inclement weather. This program consists of two phases: In the fall, portions of the arterials are re-striped for greater visibility and any designated streets that have been recently resurfaced are re-marked; the second phase, which is the major part of the striping of all designated arterial and collector roadways serving important transportation routes. This is an account directly influenced by the price of oil. Contractual service for road striping crosswalk and other traffic control markings. This includes two downtown district applications. Numbers reflect bid prices from last year with the 10% increase.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Reports, Printing, & Binding	Total	2,200	3,000	3,000
Office Supplies	Total	3,300	3,300	3,300

Estimated Detail of Reports, Printing, & Binc

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Reports, Printing, & Binding	\$ 3,000	\$ 3,000
Reports, Printing, & Binding	\$ 3,000	\$ 3,000

Estimated Detail of Office Supplies

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Office Supplies		
General Office Supplies	\$ 1,500	\$ 1,500
Printer Ink	\$ 500	\$ 500
Plotter Paper (36X500)	\$ 100	\$ 100
Plotter Paper (24X500)	\$ 100	\$ 100
Ink Cartridges	\$ 650	\$ 650
Print Heads	\$ 250	\$ 250
Toner	\$ 200	\$ 200
	\$ 3,300	\$ 3,300

Line Item Narrative

Reports, Printing & Binding: This account funds the printing costs of items which cannot be done in-house, envelopes (due to large volumes of mailings during construction season). There can be as many as 1,500 notices. Will need to print door hangers, flyers, and information handouts for Spring and Summer programs. Informational brochures for recycling changes.

Office Supplies: This account funds miscellaneous supplies which are necessary for the office to operate.

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Operating	Total	2,750	2,824	2,824
Other Sup - Maintenance	Total	34,119	37,750	37,750

Estimated Detail of Other Sup - Operating

Actual expenses may vary according to changing circumstances

Other Sup - Operating	Quantity	Cost	Dept. Request	Manager Proposed
14" asphalt cutting blades	16	\$ 62.00	\$ 992	\$ 992
Concrete cutting blades @ \$240	6	\$ 247.00	\$ 1,482	\$ 1,482
Misc Surveying Supplies, Batteries and Field Books			\$ 350	\$ 350
			\$ 2,824	\$ 2,824

Estimated Detail of Other Sup - Maintenance

Actual expenses may vary according to changing circumstances

Other Sup - Maintenance	Dept. Request	Manager Proposed
Field Operating Supplies	\$ 3,500	\$ 3,500
Facility Operating Supplies	\$ 4,800	\$ 4,800
Holiday Lights and Decorations	\$ 6,000	\$ 6,000
Flags	\$ 4,000	\$ 4,000
Solvents/Paint/Fluids	\$ 3,450	\$ 3,450
Hardware/Fasteners	\$ 8,100	\$ 8,100
Facility Operating Supplies	\$ 2,550	\$ 2,550
Vehicle Supplies	\$ 3,450	\$ 3,450
Mower Blades	\$ 750	\$ 750
Power Broom Brushes & Belts	\$ 850	\$ 850
Trash Barrels	\$ 300	\$ 300
	\$ 37,750	\$ 37,750

Line Item Narrative

Other Supplies - Operating: This account funds small tools primarily used for vehicle and building maintenance.

Other Supplies - Maintenance: This account funds non-vehicle supplies necessary for Highway, Parks and Fleet Services maintenance. Examples include fasteners, hoses, maintenance supplies for equipment and crews. The increase is largely due to carrying the cost of flags within this account.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Parks/Open Spaces	Total	25,200	24,200	24,200
Other Supplies - Welding	Total	14,300	15,000	15,000

Estimated Detail of Other Sup - Parks/Open :

Actual expenses may vary according to changing circumstances

Other Sup - Parks/Open Spaces	Dept. Request	Manager Proposed
Cemetery Maintenance Supplies	\$ 500	\$ 500
Bark Mulch	\$ 2,700	\$ 2,700
Playground Mulch	\$ 4,500	\$ 4,500
Infield Mix	\$ 4,000	\$ 4,000
Field Marking Paint/Chalk	\$ 3,000	\$ 3,000
Ballfield Supplies - (Bases, Outfield Fence)	\$ 1,000	\$ 1,000
Flowers, Fertilizer & Peat Moss	\$ 1,500	\$ 1,500
Playground Equipment Repair	\$ 3,000	\$ 3,000
Bleacher Repair/Replacement	\$ 2,000	\$ 2,000
Park bench/Trash Receptical Replacement	\$ 2,000	\$ 2,000
	\$ 24,200	\$ 24,200

Estimated Detail of Other Supplies - Welding

Actual expenses may vary according to changing circumstances

Other Supplies - Welding	Dept. Request	Manager Proposed
All welding supplies	\$ 15,000	\$ 15,000
	\$ 15,000	\$ 15,000

Line Item Narrative

Other Supplies - Maintenance: This account funds non-vehicle supplies necessary Parks maintenance. The increase will be used to replace trash receptacles and street furniture.

Other Supplies - Welding: This account funds operational supplies that are used by the Fleet Welding shop. Items typically include steel, welding rods, oxygen/acetylene, etc. The increase is to cover the costs to keep work in-house to save on contracting costs.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Traffic Paint	Total	2,090	2,196	2,196
Other Sup - Sign Material	Total	27,830	29,224	29,224

Estimated Detail of Other Sup - Traffic Paint

Actual expenses may vary according to changing circumstances

Other Sup - Traffic Paint		Quantity	Paint Cost	Dept. Request	Manager Proposed
Green Sealant (traffic islands)	Gallons	50	\$ 14.64	\$ 732	\$ 732
Glass Beads	Bags	0	\$ 21.37		
Latex White Paint	Gallons	25	\$ 14.64	\$ 366	\$ 366
Latex Yellow Paint (basin lines)	Gallons	75	\$ 14.64	\$ 1,098	\$ 1,098
Miscellaneous Paint Supplies, etc.		0	\$ 525.00		
				\$ 2,196	\$ 2,196

Estimated Detail of Other Sup - Sign Material

Actual expenses may vary according to changing circumstances

Other Sup - Sign Material		Dept. Request	Manager Proposed
Street Signs (In-house Fabrication)			
Aluminum Blanks		\$ 8,222	\$ 8,222
Channel Posts (3', 8', 10')		\$ 7,571	\$ 7,571
Vinyl Sheeting		\$ 1,082	\$ 1,082
Brackets and Hardware		\$ 4,190	\$ 4,190
Complete Signs (Purchased from Vendor)		\$ 6,211	\$ 6,211
Folding Signs and Barricades			
Lumber		\$ 1,082	\$ 1,082
Paint, Misc. Supplies, Barricade Tape		\$ 866	\$ 866
		\$ 29,224	\$ 29,224

Line Item Narrative

Other Supplies - Traffic Paint: This account funds materials used to produce traffic control markings such as parking stalls, parking garage, handicap stalls, traffic islands and lines to indicate catch basin locations, and also include materials for sealing traffic islands which do not have plantings. The majority of the paint program is contracted out

Other Supplies - Sign Material: This account funds materials used to produce street signs, miscellaneous signs, folding signs and barricades. This account reflects the need to systematically replace the inventory of signs which fade with age or are damaged. Specialty signs are also produced for other departments, i.e. Parks and Recreation, School, Airport and City events. Signs are cut from vinyl sheeting and rolled onto aluminum blanks. Inventory of sheeting and other materials used in the process will be built up over time. This number reflects a 3% increase in sign materials per our sign vendor.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Pre-Mix Asphalt	Total	111,364	115,536	115,536
Other Sup - Culvert/Basin	Total	33,320	34,522	34,522

Estimated Detail of Other Sup - Pre-Mix Aspl

Actual expenses may vary according to changing circumstances

Other Sup - Pre-Mix Asphalt	Tons	Square Yds	Cost / Unit	Dept. Request	Manager Proposed
Contracted Paving		2750	\$ 30.00	\$ 82,500	\$ 82,500
Summer use of hot mix asphalt	150		\$ 73.84	\$ 11,076	\$ 11,076
Winter pre-mix cold patch	180		\$ 122.00	\$ 21,960	\$ 21,960
				\$ 115,536	\$ 115,536

Estimated Detail of Other Sup - Culvert/Basii

Actual expenses may vary according to changing circumstances

Other Sup - Culvert/Basin	Size	Quantity	Cost/Ft	Unit	Dept. Request	Manager Proposed
Aluminized Culverts	20' 12"	4	\$ 13.71	\$ 274.26	\$ 1,097	\$ 1,097
ADS Plastic Pipes/Underdrain	20' 6"	4	\$ 4.78	\$ 95.55	\$ 382	\$ 382
	20' 8"	0	\$ 6.75	\$ 135.03	\$ -	\$ -
	20' 10"	0	\$ 8.55	\$ 170.94	\$ -	\$ -
	20' 12"	4	\$ 14.53	\$ 290.64	\$ 1,163	\$ 1,163
	20' 15"	24	\$ 10.14	\$ 202.86	\$ 4,869	\$ 4,869
	20' 18"	24	\$ 15.34	\$ 306.81	\$ 7,363	\$ 7,363
Pipes/Underdrain	20' 24"	6	\$ 21.26	\$ 425.25	\$ 2,552	\$ 2,552
	20' 30"	4	\$ 36.46	\$ 729.12	\$ 2,916	\$ 2,916
	20' 36"	2	\$ 38.47	\$ 769.44	\$ 1,539	\$ 1,539
Catch Basin Supplies						
Brick & Cement					\$ 1,325	\$ 1,325
Frames		20		\$ 225.00	\$ 4,500	\$ 4,500
Pre-Cast Basins		16		\$ 426.00	\$ 6,816	\$ 6,816
					\$ 34,522	\$ 34,522

Line Item Narrative

Other Supplies - Pre-Mix Asphalt: Asphalt patch material is used annually to repair potholes and deteriorated pavement along streets, roads and sidewalks, and to restore pavement following restoration activities. Amount reflects a 5% estimated price increase. Over the past 2 years we began contracting out trench paving from Public Services road repairs.

Other Supplies - Culvert & Basins: This account funds the cost of supplies maintenance and repair of drainage facilities (i.e., culverts, underdrains, catch basins, inlet structures, etc.). The escalation in cost during the past several years is due to several major factors: increased maintenance required along rural roads that were previously maintained by the State, efforts to reduce flood damage, increased concentration on deteriorated structures in areas to receive new pavement, escalating cost of steel and metallic rust inhibiting coatings, fewer companies with casting capabilities. To increase system capacity, movement toward installing precast catch basins, replacement of grates and frames with bicycle friendly ones and a change in State law requiring municipalities to maintain driveway culverts.

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Bridge/Fence	Total	4,000	8,000	8,000
Other Sup - Loam/Seed	Total	10,000	10,000	10,000

Estimated Detail of Other Sup - Bridge/Fence

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Bridge/Fence		
Mail box repair, Lumber, Materials, Fence Repair, etc.	\$ 3,000	\$ 3,000
Used Terminal Guardrail Ends	\$ 4,000	\$ 4,000
Snow Fence Materials	\$ 1,000	\$ 1,000
	\$ 8,000	\$ 8,000

Estimated Detail of Other Sup - Loam/Seed

Actual expenses may vary according to changing circumstances

	Quantity	Cost	Dept. Request	Manager Proposed
Other Sup - Loam/Seed				
Conservation Mix	25	\$ 80.58	\$ 2,015	\$ 2,015
Construction Fabric	4	\$ 457.00	\$ 1,828	\$ 1,828
Excelsior	25	\$ 35.00	\$ 875	\$ 875
Fertilizer	24	\$ 8.66	\$ 208	\$ 208
Hay Bales	500	\$ 3.50	\$ 1,750	\$ 1,750
Lime	20	\$ 1.25	\$ 25	\$ 25
Loam	28	\$ 15.00	\$ 420	\$ 420
Non Woven Construction Fabric (140N)	2	\$ 400.00	\$ 800	\$ 800
Park Athletic Mix	10	\$ 109.00	\$ 1,090	\$ 1,090
Siltation Control Fence	20	\$ 20.00	\$ 400	\$ 400
Sludge Compost	100	\$ 3.00	\$ 300	\$ 300
Staples (Box)	4	\$ 72.31	\$ 289	\$ 289
			\$ 10,000	\$ 10,000

Line Item Narrative

Other Supplies - Bridge & Fence: This account is used to purchase materials for repairs to snow fences, bridges, guardrails, fence, steps, temporary mailbox supports, etc., which have deteriorated from age or have been damaged by snow removal activities. Increase reflects more accurate amounts needed in this accounts. We have overdrafted this account the past couple of years.

Other Supplies - Loam & Seed: The Department uses loam to stabilize and finish maintenance projects and to repair winter snowplow damages as required. Greater emphasis has been placed on erosion control methods for all roadside ditching and construction projects, especially in proximity to water resources, due to Environmental requirements.



City of Auburn Public Services

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Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Calcium Chloride	Total	19,198	19,198	19,198
Other Sup - Road Salt	Total	225,475	232,800	232,800

Estimated Detail of Other Sup - Calcium Chl

Actual expenses may vary according to changing circumstances

Other Sup - Calcium Chloride	Storms	Gallons / Storm	Gallons / Season	Cost	Dept. Request	Manager Proposed
Liquid Calcium						
Winter Use (Pre-wet Rock Salt)	12	600	7,200	\$ 1.63	\$ 11,736	\$ 11,736
Summer Use (Dust Control-Gravel Roads)			4,500	\$ 1.63	\$ 7,335	\$ 7,335
Flake Calcium(thawing drainage structures)			10	\$ 12.72	\$ 127	\$ 127
					\$ 19,198	\$ 19,198

Estimated Detail of Other Sup - Road Salt

Actual expenses may vary according to changing circumstances

Other Sup - Road Salt	Actual FY17	Estimated FY18	Dept. Request	Manager Proposed
Price Per Ton	\$ 56.51	\$ 58.20	\$ 232,800	\$ 232,800
			\$ 232,800	\$ 232,800

Line Item Narrative

Other Supplies - Calcium Chloride: It is used during extremely cold conditions where salt brine is ineffective. The use of liquid calcium also provides responsive dust control along gravel roads.

Other Supplies - Road Salt: Road salt is the most commonly used chemical for snow melting and de-icing pavements. Greater amounts of salt are used on collector and arterial roads, on hills and at intersections in an effort to remove snow and ice and to increase travel safety. This request reflects a 3% increase in salt over this years actual bid cost.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Safety Equipment	Total	16,381	17,694	17,694

Estimated Detail of Other Sup - Safety Equip

Actual expenses may vary according to changing circumstances

Other Sup - Safety Equipment	Quantity	Unit Cost	Dept. Request	Manager Proposed
Chaps (tree crew)	6	\$ 70.00	\$ 420	\$ 420
Ear Plugs and Protectors	100 Count	10	\$ 85.00	\$ 850
Ear Muffs	20	\$ 18.80	\$ 376	\$ 376
Fire Extinguishers	Small	10	\$ 45.00	\$ 450
Fire Extinguishers	Large	5	\$ 72.00	\$ 360
First Aid Kit Supplies	40	\$ 7.25	\$ 290	\$ 290
Fluorescent Vests - type II	60	\$ 15.00	\$ 900	\$ 900
Fluorescent Vests XX-LG	20	\$ 22.00	\$ 440	\$ 440
Forestry Helmets	6	\$ 58.00	\$ 348	\$ 348
Four Element Gas Detector, Confined Space Entry	3	\$ 200.00	\$ 600	\$ 600
Goggles & Face Shields	50	\$ 7.00	\$ 350	\$ 350
Hard Hat Liners	25	\$ 9.30	\$ 233	\$ 233
Hard Hats (with ratchet)	30	\$ 15.00	\$ 450	\$ 450
Insect Repellent - per dozen	6	\$ 77.00	\$ 462	\$ 462
Lanyard	2	\$ 80.00	\$ 160	\$ 160
Lifting Straps	4	\$ 35.00	\$ 140	\$ 140
Lock out tag out	0	\$ 500.00	\$ 500	\$ 500
Safety Glasses	Clear	96	\$ 8.30	\$ 800
Safety Glasses	Tinted	82	\$ 9.00	\$ 740
Safety Lines	1	\$ 150.00	\$ 150	\$ 150
Respiratory Masks	10	\$ 15.00	\$ 150	\$ 150
Traffic Cones	28"	500	\$ 17.05	\$ 8,525
			\$ 17,694	\$ 17,694

Line Item Narrative

Other Supplies - Safety Equipment: This account funds safety equipment required by OSHA, our insurance carrier, and other regulatory agencies to meet general safety practices and policies. Items purchased as necessary by the department include charges for the recharging of fire extinguishers, hard hats, traffic cones, respirators, chaps, hearing protectors, safety vests, signs etc.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Small Tools	Total	26,144	25,900	25,900

Estimated Detail of Other Sup - Small Tools

Actual expenses may vary according to changing circumstances

	Quantity	Unit Cost	Dept. Request	Manager Proposed
Other Sup - Small Tools				
Fleet Mechanic Specialty tool			\$ 9,600	\$ 9,600
Replacement Tools			\$ 10,000	\$ 10,000
			\$ 19,600	\$ 19,600
Engineering				
Small Hand Tools			\$ 500	\$ 500
			\$ 500	\$ 500
Parks				\$ -
Chainsaw	2	700	\$ 1,400	\$ 1,400
Power Broom	2	700	\$ 1,400	\$ 1,400
Vibratory Compactor	1	3000	\$ 3,000	\$ 3,000
			\$ 5,800	\$ 5,800
			\$ 25,900	\$ 25,900
		TOTAL		

Line Item Narrative

Other Supplies--Small Tools: This account funds the cost of small tools and equipment which are used by the various divisions within the Department .

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Gravel	Total	87,789	94,123	94,123
Other Sup - MV Repair	Total	120,978	127,000	127,000

Estimated Detail of Other Sup - Gravel

Actual expenses may vary according to changing circumstances

Other Sup - Gravel	Quantity C/Y	Quantity Tons	Cost	Dept. Request	Manager Proposed
1 1/2" road gravel	1,200		\$ 11.35	\$ 13,620	\$ 13,620
3/4" crushed gravel	400		\$ 11.41	\$ 4,564	\$ 4,564
4" road gravel	1,000		\$ 10.08	\$ 10,080	\$ 10,080
Crushed Ledge Riprap		250	\$ 20.48	\$ 5,119	\$ 5,119
Crushed Stone		200	\$ 16.28	\$ 3,255	\$ 3,255
PMRAP	4,500		\$ -	\$ -	\$ -
Winter Sand	7,000		\$ 8.00	\$ 56,000	\$ 56,000
Erosion Control Mix	100		\$ 14.85	\$ 1,485	\$ 1,485
				\$ 94,123	\$ 94,123

Estimated Detail of Other Sup - MV Repair

Actual expenses may vary according to changing circumstances

Other Sup - MV Repair	Light Duty	Heavy Duty	Dept. Request	Manager Proposed
Brake Systems	\$ 4,565	\$ 15,964	\$ 20,749	\$ 20,749
Charging Systems (Batteries, belts, starters, alternators)	\$ 1,634	\$ 5,793	\$ 7,426	\$ 7,426
Cooling Systems	\$ 2,217	\$ 7,861	\$ 10,079	\$ 10,079
Electrical	\$ 1,400	\$ 4,965	\$ 6,365	\$ 6,365
Engines	\$ 3,034	\$ 15,758	\$ 18,792	\$ 18,792
Exhaust Systems	\$ 2,327	\$ 8,249	\$ 10,575	\$ 10,575
Lights/Mirrors/Wipers	\$ 1,004	\$ 3,558	\$ 4,562	\$ 4,562
Preventative Maintenance	\$ 3,402	\$ 12,061	\$ 15,463	\$ 15,463
Suspension Systems	\$ 2,334	\$ 8,275	\$ 10,609	\$ 10,609
Transmissions	\$ 2,987	\$ 10,592	\$ 13,580	\$ 13,580
Engineering Vehicle Repairs	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Parks Vehicle Repairs	\$ 7,800	\$ -	\$ 7,800	\$ 7,800
		\$ 33,704	\$ 93,076	\$ 127,000

Line Item Narrative

Other Supplies--Gravel: This account includes winter sand as well as gravel, crushed stone and stone rip-rap used in road repairs and drainage projects. Reflects a projected 5% increase in unit pricing.

Other Supplies - Motor Vehicle Repair: This account funds the cost of materials and parts used in the repair of motor vehicles such as cars, pick-up trucks, dump trucks, forklift trucks and is performed by our fleet mechanics. More engine repairs are being done in house versus sending to outside vendors.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup - Equip Repairs	Total	69,930	73,400	73,400
MV Sup - Tires/Tube/Chain	Total	66,250	69,500	69,500

Estimated Detail of Other Sup - Equip Repair

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Equip Repairs		
Brake Systems	\$ 7,874	\$ 7,874
Charging Systems (Batteries, belts, starters, alternators)	\$ 7,196	\$ 7,196
Cooling Systems	\$ 5,320	\$ 5,320
Electrical	\$ 1,639	\$ 1,639
Engines	\$ 6,640	\$ 6,640
Exhaust Systems	\$ 819	\$ 819
Lights/Mirrors/Wipers	\$ 1,103	\$ 1,103
Preventative Maintenance	\$ 18,490	\$ 18,490
Sweeping Consumables	\$ 8,834	\$ 8,834
Suspension Systems	\$ 7,888	\$ 7,888
Transmissions	\$ 3,097	\$ 3,097
Parks Equipment Repairs	\$ 4,500	\$ 4,500
	\$ 73,400	\$ 73,400

Estimated Detail of MV Sup - Tires/Tube/Cha

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
MV Sup - Tires/Tube/Chain		
Tires	\$ 58,500	\$ 58,500
Chains	\$ 11,000	\$ 11,000
	\$ 69,500	\$ 69,500

Line Item Narrative

PW Other Supplies - Equipment Repair: This account funds the cost of **in-house** repairs to construction equipment including: graders, excavators, back hoes, bull dozers, multi use tractors and front end loaders. Sweeping consumables consist of brooms, dust shoes, belts, sprockets, suction hoses for our sweeper trucks and vector truck(basin cleaner).

Parks Repairs - Equipment: This account includes the cost of repairs to grounds maintenance and winter snow removal equipment.

Motor Vehicle Supplies - Tires, Tubes, & Chain: The Department has more than 324 tires mounted on vehicles at any one time. Although most of these are truck tires which can be replaced at a cost of \$145 to \$295 each, some of the common heavy equipment tires run \$350 to \$500, road grader tires at \$950 with the largest loader tires costing \$1,350 each. The onset of winter conditions escalates usage and is followed by motor vehicle inspections, which necessitates tire replacement.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
MV Sup - Gas & Oil	Total	182,976	258,598	236,240
MV Sup - Plow/Grader Blades	Total	34,383	34,379	34,379

Estimated Detail of MV Sup - Gas & Oil

Actual expenses may vary according to changing circumstances

MV Sup - Gas & Oil	Gallons	Cost / Unit	Dept. Request	Manager Proposed
Diesel	76,000	\$ 2.26	\$ 190,000	\$ 171,760
Diesel Delivery Charge	76,000	\$ 0.010	\$ 760	\$ 760
Fuel Additives			\$ 1,910	\$ 1,910
Grease, Oil and Lubricants			\$ 26,870	\$ 26,870
Propane For Patch Machine & Forklifts			\$ 2,000	\$ 2,000
Unleaded Gasoline	16,470	\$ 2.00	\$ 37,058	\$ 32,940
			\$ 258,598	\$ 236,240

Estimated Detail of MV Sup - Plow/Grader BI

Actual expenses may vary according to changing circumstances

MV Sup - Plow/Grader Blades	Quantity	Cost	Dept. Request	Manager Proposed
2 Graders	6	\$ 669	\$ 4,014	\$ 4,014
8 Bucket Loaders	8	\$ 611	\$ 4,888	\$ 4,888
Plow Bolts			\$ 1,379	\$ 1,379
Replacement of blades on 21 trucks	18	\$ 1,339	\$ 24,098	\$ 24,098
			\$ 34,379	\$ 34,379

Line Item Narrative

Motor Vehicle Supplies - Gas & Oil: This account funds the purchase of motor vehicle gas and oil, and expenditures for heating fuel. The Department relies heavily on mechanized equipment which is energy intensive (i.e., grease, oil, diesel, gas). The consumption of diesel fuel is quite variable and increases with the amount of snow which must be plowed. The increase is a reflection of the increase in fuel costs.

Motor Vehicle Supplies - Plow & Grader Blades: This account funds the purchase of plow and grader blades, plus plow shoes, wing tips, nuts, bolts, plow points, etc. Blades provide a durable cutting edge that serves to protect the more valuable plow and buckets; and by using carbide blades, the blades do not wear out as fast as steel blades by a factor of 4.

Line Items		Last Year	Dept. Request	Manager Proposed
MV Sup - Other	Total	36,300	38,100	38,100
Utilities - Water/Sewer	Total	8,648	8,553	8,553

Estimated Detail of MV Sup - Other

Actual expenses may vary according to changing circumstances

MV Sup - Other	Dept. Request	Manager Proposed
Batteries	\$ 6,100	\$ 6,100
Filters	\$ 11,300	\$ 11,300
Belts & Hoses	\$ 1,850	\$ 1,850
Tune up Supplies	\$ 3,550	\$ 3,550
Lights, Bulbs, Electrical	\$ 6,900	\$ 6,900
Wipers, Mats, Misc.	\$ 4,500	\$ 4,500
Fluids, Lubricants, Etc.	\$ 3,900	\$ 3,900
	\$ 38,100	\$ 38,100

Estimated Detail of Utilities - Water/Sewer

Actual expenses may vary according to changing circumstances

Utilities - Water/Sewer	Per Period	Periods	Total	Increase	Dept. Request	Manager Proposed
Hydrant Meter	\$ 235	1	\$ 271		\$ 271	\$ 271
Sewer	\$ 220	12	\$ 2,636		\$ 2,636	\$ 2,636
Sprinkler	\$ 129	12	\$ 1,776		\$ 1,776	\$ 1,776
Water	\$ 93	12	\$ 1,114		\$ 1,114	\$ 1,114
					\$ 5,797	\$ 5,797
			Water & Sewer	Increase		
Parks						
Oak Hill Cemetery			\$ 498		\$ 498	\$ 498
Parks Garage			\$ 2,258		\$ 2,258	\$ 2,258
					\$ 2,756	\$ 2,756
					\$ 8,553	\$ 8,553

Line Item Narrative

Motor Vehicle Supplies - Other: This account includes all other supplies such as batteries, plugs, filters, lights, automotive wire, belts and hoses. These supplies are used to maintain our fleet of over 100 motor vehicles and pieces of equipment. Performing preventative maintenance helps to stabilize repair costs. Improved inventory control procedures and increased tracking through work order system contributed to reduction in this line item. Combined amounts from PW, Parks and Engineering. We have changed from 3000 mile Pm to 5000 mile Preventative maintenance using synthetic oil, this will allow us to use less filters.

Utilities - Water & Sewer: This account funds water and sewer expenses at the Highway Garage and Parks & Recreation facilities. This includes domestic water and sewer service, a sprinkler charge and a hydrant fee.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Comm - Telephone	Total	9,312	11,832	11,832
Utilities - Electricity	Total	28,000	25,800	25,800

Estimated Detail of Comm - Telephone

Actual expenses may vary according to changing circumstances

Comm - Telephone	Quantity	Cost/Month	Dept. Request	Manager Proposed
Public Works				
Cell Phones and usage	10	\$ 62	\$ 7,440	\$ 7,440
Tablets Data Usage	6	\$ 35	\$ 2,520	\$ 2,520
			\$ 9,960	\$ 9,960
Engineering				
Cell Phones and usage	3	\$ 52	\$ 1,872	\$ 1,872
			\$ 11,832	\$ 11,832

Estimated Detail of Utilities - Electricity

Actual expenses may vary according to changing circumstances

Utilities - Electricity	Dept. Request	Manager Proposed
Public Works Facilities	\$ 25,800	\$ 25,800
	\$ 25,800	\$ 25,800

Line Item Narrative

Communication - Telephone: This account funds the telephone lines, fax lines, cellular phones.



City of Auburn Public Services

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Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Utilities - Heating Fuel	Total	33,600	30,380	30,380
Repairs - Buildings	Total	18,500	18,500	18,500

Estimated Detail of Utilities - Heating Fuel

Actual expenses may vary according to changing circumstances

	Units	Cost/Unit	Dept. Request	Manager Proposed
Utilities - Heating Fuel				
Natural Gas - PW Garage	20,500	\$ 1.40	\$ 28,700	\$ 28,700
Natural Gas-Parks Garage	1,200	\$ 1.40	\$ 1,680	\$ 1,680
			\$ 30,380	\$ 30,380

Estimated Detail of Repairs - Buildings

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Buildings		
Boilers, Piping, Overhead Heaters	\$ 4,000	\$ 4,000
Compressor	\$ 1,000	\$ 1,000
Construction Materials (Wood, Steel, Masonry blocks)	\$ 2,500	\$ 2,500
Electrical Supplies	\$ 1,500	\$ 1,500
Generator	\$ 500	\$ 500
HVAC Unit, Exhaust Fans	\$ 1,000	\$ 1,000
Overhead Cranes	\$ 1,000	\$ 1,000
Overhead Doors	\$ 5,000	\$ 5,000
Pressure Washer	\$ 500	\$ 500
Roof	\$ 1,000	\$ 1,000
Windows, Doors	\$ 500	\$ 500
	\$ 18,500	\$ 18,500

Line Item Narrative

This account funds the cost of heating the Public services facility along with the parks maintenance garage. These facilities were converted to natural gas in the last 2 years and the decrease more accurately represents the actual experienced savings.

Repairs - Building: This account funds preventative maintenance as well as unexpected problems. With an aging building costs to repair doors, HVAC system, Boilers and heating system we must increase account to be able to keep up with repairs.

P&R repairs to buildings, i.e. broken windows, broken doors, vandalism repairs, restroom repairs, door locks



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Repairs - Vehicles	Total	29,500	30,975	30,975
Repairs - Equipment	Total	21,260	22,300	22,300

Estimated Detail of Repairs - Vehicles

Actual expenses may vary according to changing circumstances

Repairs - Vehicles	Dept. Request	Manager Proposed
Alignments	\$ 550	\$ 550
Alternators	\$ 500	\$ 500
Glass Replacement	\$ 2,600	\$ 2,600
Hydraulic Systems (Cylinders/Pumps/Motors)	\$ 6,475	\$ 6,475
Radiators	\$ 5,000	\$ 5,000
Re-build Motors/Transmissions	\$ 12,000	\$ 12,000
Body Work	\$ 3,000	\$ 3,000
Starters	\$ 600	\$ 600
Engineering Vehicles	\$ 250	\$ 250
	\$ 30,975	\$ 30,975

Estimated Detail of Repairs - Equipment

Actual expenses may vary according to changing circumstances

Repairs - Equipment	Dept. Request	Manager Proposed
Chain Saws	\$ 400	\$ 400
Pumps	\$ 1,500	\$ 1,500
Heavy Duty Construction Equipment	\$ 15,150	\$ 15,150
Specialty Repairs	\$ 2,500	\$ 2,500
Survey Equipment	\$ 1,250	\$ 1,250
Machine Shop Work	\$ 1,500	\$ 1,500
	\$ 22,300	\$ 22,300

Line Item Narrative

Repairs - Vehicle: This account funds those repairs that are contracted out. These services have to be contracted out due to the sophistication of vehicles and the tools/equipment needed to diagnose and repair. Typically your larger repair parts run higher than most others due to the steel content in the make up of the part.

Repairs - Equipment: This account funds those repairs that are contracted out. The work includes repairs to the following: chainsaws, pumps, heavy duty construction equipment - repairs requiring specialty tools, survey equipment, machine shop work, plan copier, etc This account is historically high because of the private machine shop work which is required for some of the older pieces of equipment with limited parts availability.

Line Items		Last Year	Dept. Request	Manager Proposed
Repairs - Radio Equipment	Total	2,500	2,500	2,500

Estimated Detail of Repairs - Radio Equipme

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Radio Equipment See Below.	\$ 2,500	\$ 2,500
	\$ 2,500	\$ 2,500

Line Item Narrative

Repairs - Radio Equipment: This account funds the repairs and modifications to the radio system used by the Public Works Department to dispatch and communicate with the fleet. The department uses 64 mobile and 5 portables to coordinate maintenance activities and to report emergency situations.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Training & Tuition	Total	17,065	17,265	17,265

Estimated Detail of Training & Tuition

Actual expenses may vary according to changing circumstances

Training & Tuition	Personnel	Cost	Dept. Request	Manager Proposed
Administrative Staff Training	2	\$ 500	\$ 1,000	\$ 1,000
APWA Supervisor Training/Program	4	\$ 250	\$ 1,000	\$ 1,000
Arborist Training	2	\$ 750	\$ 1,500	\$ 1,500
BOL 30 Hour Const. Safety Course	2	\$ 250	\$ 500	\$ 500
CDL Defensive Driving - Me. Motor Transport	10	\$ 25	\$ 250	\$ 250
Chainsaw Training	10	\$ 15	\$ 150	\$ 150
Continuing Education Classes	2	\$ 125	\$ 250	\$ 250
Cutting Torch Safety	12	\$ 20	\$ 240	\$ 240
Heavy Duty Brake School (Air)	1	\$ 405	\$ 405	\$ 405
MDOT - Grader Training	2	\$ 125	\$ 250	\$ 250
MDOT - Local Road Program	60	\$ 25	\$ 1,500	\$ 1,500
MMA Meetings/ Seminars	2	\$ 85	\$ 170	\$ 170
Municipal Leadership	2	\$ 500	\$ 1,000	\$ 1,000
Vendor Sponsored Equipment Mechanics	6	\$ 200	\$ 1,200	\$ 1,200
Welder Training	0	\$ 500	\$ -	\$ -
Professional Development	2	\$ 1,900	\$ 3,800	\$ 3,800
			\$ 13,215	\$ 13,215
Engineering				
Employee Continuing Education Licenses			\$ 2,500	\$ 2,500
Maine Municipal Association			\$ 200	\$ 200
Maine Nonpoint Source Training			\$ 350	\$ 350
MDOT Local Road			\$ 250	\$ 250
Paving Inspector NETTCP			\$ 600	\$ 600
Road Maintenance, Paving, Supervisory Practices			\$ 150	\$ 150
			\$ 4,050	\$ 4,050
			\$ 17,265	\$ 17,265

Line Item Narrative

Training & Tuition: This account funds registration fees for seminars and classes including: road maintenance, welding, hydraulics, first aid, bloodborne pathogens, paving, supervisory practices, construction safety, performance evaluation, masonry, environmental regulations, Geographic Information System (GIS), and snow and ice removal. This account reflects our department goal to provide training to employees in order to receive peak output from them, and insure that



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Comm - Postage	Total	350	400	400
Travel-Mileage	Total	500	500	500
Travel-Seminar Costs	Total	500	500	500

Estimated Detail of Comm - Postage

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Comm - Postage		
Public Works	\$ 400	\$ 400
	\$ 400	\$ 400

Estimated Detail of Travel-Mileage

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Travel-Mileage		
Public Works & Parks	\$ 350	\$ 350
Engineering	\$ 150	\$ 150
	\$ 500	\$ 500

Estimated Detail of Travel-Seminar Costs

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Travel-Seminar Costs		
Public Services	\$ 500	\$ 500
	\$ 500	\$ 500

Line Item Narrative

Communication - Postage: This account is for postage and stamps.
Travel-Mileage: Account used for compensating employees for use of their personal vehicles, while conducting City business.
Travel & Seminar Costs: This account funds conference meeting and seminar costs. Most notably the attendance of the APWA-MMA semi annual conferences.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Dues & Subscriptions	Total	6,270	5,756	5,756

Estimated Detail of Dues & Subscriptions

Actual expenses may vary according to changing circumstances

Dues & Subscriptions		Dept. Request	Manager Proposed
Licenses:			
55 CDL's renewed each 6th year plus new drivers		\$ 306	\$ 306
Annual Arborist License (Mike, Jim, Rick, Bill)		\$ 165	\$ 165
Memberships:			
APWA		\$ 1,120	\$ 1,120
ASCE		\$ 215	\$ 215
Maine Arborist		\$ 90	\$ 90
Maine Resource Recovery Association		\$ 40	\$ 40
Training, Reports, Periodicals:			
Misc. Training Manuals		\$ 75	\$ 75
Subscriptions:			
Diagnostic Software (Mitchel 1)		\$ 2,220	\$ 2,220
Tech Manuals - Specifications (Intermittent Purchases):			
Sign Manual		\$ 90	\$ 90
Uniform Traffic Control		\$ 100	\$ 100
Engineering:			
ASCE Annual Dues		\$ 430	\$ 430
CPESC Renewal		\$ 100	\$ 100
CPSWQ		\$ 100	\$ 100
MSLS Annual Dues		\$ 220	\$ 220
PE Bi-Annual License Renewal		\$ 160	\$ 160
PLS Bi-Annual License Renewal		\$ 275	\$ 275
Parks			
Maine Cemetery Assoc.		\$ 25	\$ 25
New England Park Assoc		\$ 25	\$ 25
		\$ 5,756	\$ 5,756

Line Item Narrative

Dues & Subscriptions: This account pays for subscriptions, annual professional fees, and dues for professional associations. Memberships include: Arborist licenses, APWA, ASCE and various technical periodicals and newsletters. This account also funds the costs of the Commercial Drivers License (CDL) reimbursement. Mitchel 1 is an online diagnostic software that provides the most up to date information in the industry.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Leachate Hauling	Total	42,606	33,664	20,000
Crack Sealing	Total	10,000	20,000	20,000
Guardrail Replacement	Total	20,000	20,000	20,000

Estimated Detail of Leachate Hauling

Actual expenses may vary according to changing circumstances

	Quantity	Cost	Dept. Request	Manager Proposed
Leachate Hauling				
Hauling Fee	1,200,000	\$0.011000	\$ 13,200	
Weighing Fee	328	\$10.50	\$ 3,443	
Disposal per 100 CF	1,604	\$2.19	\$ 3,521	
Leachate Collection System Cleaning			\$ 13,500	
			\$ 33,664	\$ 20,000

Estimated Detail of Crack Sealing

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Crack Sealing	\$ 20,000	\$ 20,000
	\$ 20,000	\$ 20,000

Estimated Detail of Guardrail Replacement

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Guardrail Replacement	\$ 20,000	\$ 20,000
	\$ 20,000	\$ 20,000

Line Item Narrative

Leachate Hauling: This account funds a Department of Environmental Protection mandated cost to haul leachate from the closed ash landfill site, located near Exit 75, to a disposal location on Goldwaith Road. Other expenses result from the fee for weighing loads on the MMWAC scale, and from fees for disposal into the Auburn Sewerage District manhole. Contract is written and bid upon estimated 3,000,000 gallons pumped. Disposal per 100 CF of Leachate pricing estimated to increase by 5%, from \$2.09 to \$2.19. Scale fees are based upon \$10.50 weighing fee. The reduction in this account reflects that the department is in the process of having piping installed which will pump the leachate directly into the sewer treatment system which will eliminate the need for hauling leachate sometime during FY18. In FY19 the hauling costs will be completely eliminated, significantly reducing the funding needed in this account.

Purchased Services - Crack Seal: Crack sealing increases the lifespan of asphalt pavement. Typically roads that were reconstructed 3 to 5 years ago are targeted for sealing.



City of Auburn Public Services

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
PS - Water Quality MonitorinH	Total	22,000	22,000	22,000
PS - Recording Fee	Total	250	250	250
Traffic Calming-Mill St	Total	-	-	-

Estimated Detail of PS - Water Quality Monit

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - Water Quality MonitorinH	\$ 22,000	\$ 22,000
Water Quality Monitoring	\$ 22,000	\$ 22,000

Estimated Detail of PS - Recording Fee

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - Recording Fee	\$ 250	\$ 250
	\$ 250	\$ 250

Estimated Detail of Traffic Calming-Mill St

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Traffic Calming-Mill St	\$ -	\$ -
	\$ -	\$ -

Line Item Narrative

Purchased Services - Water Quality Monitoring: This account funds State mandated water quality monitoring of the closed Ash lanfill and Gracelawn Road area landfill: sampling, testing and reporting, plus maintenance of well caps and locks. There has been an increase in the lab and tech costs and updated monitoring plans for both landfills has been required by the Maine DEP.

Purchased Services - Recording Fee: This account funds the recording of deeds and plans at the County Registry. Expenditures reflect the number of deeds recorded for easements for street and sidewalk improvement projects.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Recreation and Special Events</i>							
Regular Salaries	176,006	214,115	230,909	217,029	0	2,914	1%
Sal-Rec Part-Time	25,422	19,000	19,000	19,000	0	0	0%
Longevity Bonus	0	0	0	0	0	0	0%
OT-Regular	0	2,276	2,276	2,276	0	0	0%
PS - General	5,578	5,694	6,578	6,578	0	884	16%
Medical Supplies	0	300	300	300	0	0	0%
Office Supplies	2,512	3,000	3,500	3,500	0	500	17%
Other Sup-Janitorial	2,688	4,000	4,000	4,000	0	0	0%
Other Sup-Operating	0	0	32,000	16,000	0	16,000	0%
Other Sup - Maintenance	1,623	2,350	2,350	2,350	0	0	0%
Other Sup-Safety Equipme	0	0	0	0	0	0	0%
MV Sup-Tires/Tube/Chain	232	250	250	250	0	0	0%
MV Sup-Gas & Oil	186	530	1,125	1,125	0	595	112%
Utilities - Water/Sewer	7,690	25,672	15,000	13,900	0	(11,772)	-46%
Comm - Telephone	2,446	2,040	3,140	3,140	0	1,100	54%
Utilities - Electricity	12,519	15,590	15,590	15,590	0	0	0%
Utilities - Natural Gas	17,242	40,649	28,650	26,450	0	(14,199)	-35%
Repairs - Buildings	7,001	8,500	9,350	9,350	0	850	10%
Repairs - Vehicles	44	800	800	800	0	0	0%
Repairs - Equipment	1,006	1,000	1,000	1,000	0	0	0%
Repairs - Maintenance Cor	1,889	1,720	2,915	2,915	0	1,195	69%
Training & Tuition	3,192	3,300	3,300	3,300	0	0	0%
Comm - Postage	194	350	350	350	0	0	0%
Travel-Mileage	218	200	200	200	0	0	0%
Dues & Subscriptions	1,772	1,445	1,527	1,527	0	82	6%
Community Programs	21,847	35,800	63,000	62,000	0	26,200	73%
TOTAL	291,307	388,581	447,110	412,930	-	24,349	6.3%

Line Items		Last Year	Dept. Request	Manager Proposed
Regular Salaries	Total	214,115	230,909	217,029
Sal-Rec Part-Time	Total	19,000	19,000	19,000
Longevity Bonus	Total	-	-	-
OT-Regular	Total	2,276	2,276	2,276

Estimated Detail of Regular Salaries

Actual expenses may vary according to changing circumstances

Regular Salaries	Staff	Recreation		
Recreation Director	1		\$ 75,000	\$ 71,120
Ingersoll/Deputy Director (90% Ingersoll/10% GF)	1		\$ 70,000	\$ 60,000
Administrative Assistant w/ fringe (50% Special Revenue)	1		\$ 45,822	\$ 45,822
Grounds/Facility Maintenance	1		\$ 33,150	\$ 33,150
Recreation Program Specialist	1		\$ 41,241	\$ 41,241
Recreation Program Specialist	1		\$ 38,102	\$ 38,102
Recreation Program Specialist w/fringe	1		\$ 54,021	\$ 54,021
(25% GF, 25% SR, 50% Turf)	7	\$ -	\$ 357,336	\$ 343,456
Ingeroll Turf Offset			\$ (90,011)	\$ (90,011)
Special Revene-Adult Leagues			\$ (36,416)	\$ (36,416)
			\$ 230,909	\$ 217,029

Estimated Detail of Sal-Rec Part-Time

Actual expenses may vary according to changing circumstances

Sal-Rec Part-Time	Dept. Request	Manager Proposed
Hasty Building Supervisors	\$ 7,000	\$ 7,000
Senior Building Supervisors	\$ 12,000	\$ 12,000
	\$ 19,000	\$ 19,000

Estimated Detail of Longevity Bonus

Actual expenses may vary according to changing circumstances

Longevity Bonus	Dept. Request	Manager Proposed
Longevity Bonus	\$ -	\$ -
	\$ -	\$ -

Estimated Detail of OT-Regular

Actual expenses may vary according to changing circumstances

OT-Regular	OT Hours	Avg Rate	Dept. Request	Manager Proposed
OT-Regular	80	28.45	\$ 2,276	\$ 2,276
			\$ 2,276	\$ 2,276

Wages: This line item reflects the salaries of all full-time recreation department staff. Factored in to these amounts are 3% increases for staff covered by the approved MSEA bargaining agreement.
Part-Time Wages: This account includes seasonal staffing for various recreation programs, added a custodian/maintenance line, recreation specialist will be split between Ingersoll and Recreation.
Longevity Bonus: The longevity bonus is paid to employees on their 7th (\$300), 15th(\$400), and 25th(\$500) year anniversaries.
OT Regular: This account includes Ot pay for full time no-exempt employees for special events and programs. (new due to law change)

Line Items		Last Year	Dept. Request	Manager Proposed
PS - General	Total	5,694	6,578	6,578
Medical Supplies	Total	300	300	300
Office Supplies	Total	3,000	3,500	3,500

Estimated Detail of PS - General

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
PS - General		
Fire/Sprinkler System	\$ 350	\$ 350
Trash Pick-up	\$ 2,736	\$ 2,736
Registration System	\$ 2,500	\$ 2,500
Office Copier	\$ 500	\$ 500
Security System	\$ 492	\$ 492
	\$ 6,578	\$ 6,578

Estimated Detail of Medical Supplies

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Medical Supplies		
Medical Supplies	\$ 300	\$ 300
	\$ 300	\$ 300

Estimated Detail of Office Supplies

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Office Supplies		
Office supplies	\$ 3,500	\$ 3,500
	\$ 3,500	\$ 3,500

Line Item Narrative

PS - General: See above.
Medical Supplies: This account includes basic medical supplies for building staff, and program participants.
Office Supplies: This account includes the cost of general office supplies, such as pens, pencils, staples, paper clips, envelopes, laminating supplies, duplicating machine supplies, colored paper, etc. This covers Hasty and the Senior Community Center.

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup-Janitorial	Total	4,000	4,000	4,000
Other Sup-Operating	Total	-	32,000	16,000
Other Sup - Maintenance	Total	2,350	2,350	2,350

Estimated Detail of Other Sup-Janitorial

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup-Janitorial		
Bathroom spray		
Brown hand towels		
Cleaning Fluids for Bathrooms		
Floor cleaner		
Hand soap		
Misc. items		
Mops		
Paper towels		
Toilet tissue		
Trash bags		
	\$ 4,000	\$ 4,000

Estimated Detail of Other Sup-Operating

	Dept. Request	Manager Proposed
Other Sup-Operating		
Tables & Chairs	\$ 10,000	\$ 5,000
Holiday Decorations	\$ 10,000	\$ 5,000
Sports Equipment (Helmets)	\$ 12,000	\$ 6,000
	\$ 32,000	\$ 16,000

Estimated Detail of Other Sup - Maintenance

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup - Maintenance		
Maintenance Supplies	\$ 2,350	\$ 2,350
	\$ 2,350	\$ 2,350

Line Item Narrative

Other Sup-Janitorial: See above. (This is a general listing of items that are purchased annually, as needed, from this account.) This covers Hasty and the Seniors.

Other Sup-Maintenance: This account includes miscellaneous maintenance supplies such as keys, padlocks,

Line Items		Last Year	Dept. Request	Manager Proposed
Other Sup-Safety Equipmen	Total	-	-	-
MV Sup-Tires/Tube/Chain	Total	250	250	250

Estimated Detail of Other Sup-Safety Equipment

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Other Sup-Safety Equipmen		
Personal Protective Gear	\$ -	
	\$ -	\$ -

Estimated Detail of MV Sup-Tires/Tube/Chain

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
MV Sup-Tires/Tube/Chain		
Department Vehicles	\$ 250	\$ 250
	\$ 250	\$ 250

Line Item Narrative

MV Sup-Tires/Tube/Chain: This account includes the cost of tires, tubes & Chains for the department van.

Line Items		Last Year	Dept. Request	Manager Proposed
MV Sup-Gas & Oil	Total	530	1,125	1,125
MV Sup-Other	Total	-		
Utilities - Water/Sewer	Total	25,672	15,000	13,900

Estimated Detail of MV Sup-Gas & Oil

Actual expenses may vary according to changing circumstances

	Quantity	Cost/Unit	Dept. Request	Manager Proposed
MV Sup-Gas & Oil				
Departmental Vehicles	500	\$ 2.25	\$ 1,125	\$ 1,125
			\$ 1,125	\$ 1,125

Estimated Detail of MV Sup-Other

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
MV Sup-Other		
Departmental Vehicles	\$ -	\$ -
	\$ -	\$ -

Estimated Detail of Utilities - Water/Sewer

Actual expenses may vary according to changing circumstances

Utilities - Water/Sewer	Water	Sewer	Dept. Request	Manager Proposed
Festival Plaza	\$ 4,000		\$ 4,000	\$ 3,500
Pettengill Irrigation	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
Hasty Community Center	\$ 3,500	\$ 1,400	\$ 4,900	\$ 4,500
Senior Community Center	\$ 3,000	\$ 1,200	\$ 4,200	\$ 4,000
Pond Building	\$ 500	\$ 200	\$ 700	\$ 700
			\$ 15,000	\$ 13,900

Line Item Narrative

MV Sup-Gas & Oil: This account includes the cost of gas and oil for the department van.
MV Sup-Other: This account includes the purchase of other motor vehicle supplies, such as: windshield wipers, batteries, spark plugs, etc, based on wear and tear and regularly scheduled maintenance for the dept van.
Utilites-Water/Sewer: This account kincludes water and sewer charges for Parks Garage (senior Center), Festival Plaza, Hasty Community Center and pond building.

Line Items		Last Year	Dept. Request	Manager Proposed
Comm - Telephone	Total	2,040	3,140	3,140
Utilities - Electricity	Total	15,590	15,590	15,590

Estimated Detail of Comm - Telephone

Actual expenses may vary according to changing circumstances

Comm - Telephone	Quantity	Cost/Mo.	Dept. Request	Manager Proposed
Cellular Phone	3	\$50	\$ 1,800	\$ 1,800
Director Reimbursement			\$ 900	\$ 900
Equipment			\$ 200	\$ 200
Long Distance Land Line	12	\$20	\$ 240	\$ 240
			\$ 3,140	\$ 3,140

Estimated Detail of Utilities - Electricity

Actual expenses may vary according to changing circumstances

Utilities - Electricity	Dept. Request	Manager Proposed
Hasty Community Center	\$ 4,000	\$ 4,000
Pond Building	\$ 1,300	\$ 1,300
Senior Community Center	\$ 3,400	\$ 3,400
Fish Hatchery (Tot Lot)	\$ 400	\$ 400
Festival Plaza	\$ 6,490	\$ 6,490
	\$ 15,590	\$ 15,590

Line Item Narrative

Comm - Telephone: This account includes long distance land line service and cell phones for the Hasty Community Center and recreation staff.

Utilities - Electricity: This account includes the cost of electricity at the Hasty Community Center, Parks Garage (Senior Center), pond building, Tot Lot and Festival Plaza.

Line Items		Last Year	Dept. Request	Manager Proposed
Utilities - Natural Gas	Total	40,649	28,650	26,450
Repairs - Buildings	Total	8,500	9,350	9,350
Repairs - Vehicles	Total	800	800	800

Estimated Detail of Utilities - Natural Gas

Actual expenses may vary according to changing circumstances

	Units	Cost/Unit	Dept. Request	Manager Proposed
Utilities - Natural Gas				
Hasty Community Center	14000	\$ 1.40	\$ 19,600	\$ 18,000
Hasty Kitchen (Propane)	575	\$ 3.00	\$ 1,725	\$ 1,725
Senior Kitchen (Propane)	575	\$ 3.00	\$ 1,725	\$ 1,725
Senior Community Center	4000	\$ 1.40	\$ 5,600	\$ 5,000
			\$ 28,650	\$ 26,450

Estimated Detail of Repairs - Buildings

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Buildings		
Misc Building	\$ 8,500	\$ 8,500
Signage	\$ 850	\$ 850
	\$ 9,350	\$ 9,350

Estimated Detail of Repairs - Vehicles

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Vehicles		
Department Vehicles	\$ 800	\$ 800
	\$ 800	\$ 800

Line Item Narrative

Utilities - Natural Gas: This account includes the cost of natural gas for the Hasty Community Center, Hasty kitchen and emergency generators.

Repairs - Buildings: This account includes miscellaneous repairs to buildings, such as: broken windows, broken doors, vandalism repairs, restroom repairs, door locks, tile repair, etc., as needed.

Repairs - Vehicles: This account includes the cost of repairs to the department van.

Line Items		Last Year	Dept. Request	Manager Proposed
Repairs - Equipment	Total	1,000	1,000	1,000
Repairs - Maintenance Contract	Total	1,720	2,915	2,915
Training & Tuition	Total	3,300	3,300	3,300

Estimated Detail of Repairs - Equipment

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Equipment		
General Repairs	\$ 1,000	\$ 1,000
	\$ 1,000	\$ 1,000

Estimated Detail of Repairs - Maintenance Contract

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Repairs - Maintenance Contract		
Fire Ext Inspection & Maintenance	\$ 240	\$ 240
Pond Building Winterization	\$ 575	\$ 575
Senior Furnace Cleaning & Maintenance	\$ 620	\$ 620
Furnace Cleaning & Maintenance	\$ 1,480	\$ 1,480
	\$ 2,915	\$ 2,915

Estimated Detail of Training & Tuition

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Training & Tuition		
MRPA Conference	\$ 500	\$ 500
Professional Development	\$ 2,800	\$ 2,800
	\$ 3,300	\$ 3,300

Line Item Narrative

Repairs - Equipment: This account includes the cost of repairs to the floor washer, PA sound system, the office duplicating machine and other department small equipment.

Repairs - Maintenance Contracts: This account includes the fire extinguisher inspections for Hasty and the pond building and furnace cleaning/maintenance for Hasty.

Training & Tuition: This account includes the cost of staff training and the attendance of two recreation division staff at the MRPA recreation conference.



**City of Auburn
Recreation & Special Events**

**Fiscal Year 2019
Proposed 4.23.2018**

Line Items		Last Year	Dept. Request	Manager Proposed
Comm - Postage	Total	350	350	350
Travel-Mileage	Total	200	200	200

Estimated Detail of Comm - Postage

Actual expenses may vary according to changing circumstances

Comm - Postage		Dept. Request	Manager Proposed
		\$ 350	\$ 350
		\$ 350	\$ 350

Estimated Detail of Travel-Mileage

Actual expenses may vary according to changing circumstances

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

Line Item Narrative

Comm - Postage: This account includes the cost of ten (10) rolls of .49 cent stamps, used for sending out statements for past due accounts, mailings for programs, pay checks and includes additional funds for other miscellaneous mail. There is no anticipated postage increase this year.

Travel - Mileage: This account reimburses employees for use of their personal vehicles for city business.

Line Items		Last Year	Dept. Request	Manager Proposed
Dues & Subscriptions	Total	1,445	1,527	1,527
Community Programs	Total	35,800	63,000	62,000

Estimated Detail of Dues & Subscriptions

Actual expenses may vary according to changing circumstances

Dues & Subscriptions		Dept. Request	Manager Proposed
Maine Recreation & Park Assoc		\$ 200	\$ 200
National Recreation & Park Assoc		\$ 650	\$ 650
BMI Licensing		\$ 342	\$ 342
ASCAP		\$ 335	\$ 335
		\$ 1,527	\$ 1,527

Estimated Detail of Community Programs

Actual expenses may vary according to changing circumstances

Community Programs		Dept. Request	Manager Proposed
Liberty Festival		\$ 10,000	\$ 10,000
Arts & Culture		\$ 10,000	\$ 10,000
Snowmobile Club matching grant money		\$ 3,000	\$ 3,000
Senior Programming		\$ 5,000	\$ 5,000
Farmers Market		\$ 5,000	\$ 5,000
PAL Center		\$ 25,000	\$ 25,000
New Programming		\$ 5,000	\$ 4,000
		\$ 63,000	\$ 62,000

Line Item Narrative

Dues and Subscriptions: This account includes the cost of subscriptions for publications, dues to professional organizations and music licensing.

Community Programs: This account provides funding associated with community programs as listed above.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Solid Waste</i>							
Solid Waste Disposal	426,188	499,838	509,835	509,835	0	9,997	2%
Solid Waste Collection	486,196	463,280	477,178	477,178	0	13,898	3%
Advertising	0	1,000	1,000	1,000	0	0	0%
TOTAL	912,384	964,118	988,013	988,013	-	23,895	2.5%



City of Auburn Solid Waste

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Solid Waste Disposal	Total	499,838	509,835	509,835
Solid Waste Collection	Total	463,280	477,178	477,178
Advertising	Total	1,000	1,000	1,000

Estimated Detail of Solid Waste Disposal

Actual expenses may vary according to changing circumstances

Solid Waste Disposal	Quantity	Cost/Ton	Dept. Request	Manager Proposed
Auburn Curbside Waste Disposal (MMWAC)	7,500	43		
Auburn Residential Drop-Off	600	43		
Dead Animal Disposal				
Dumpster Rental	12	224		
Hazardous Waste Abatement				
Household Hazardous Waste disposal program				
Illicit Waste Removal	50	73		
Leaves	200	43		
Recycling Program	12	9,300		
Rolloff Container (rental & transp.)				
Spring Cleanup (50% funded)				
Tires				
Universal Waste Disposal				
			\$ 509,835	\$ 509,835

Estimated Detail of Solid Waste Collection

Actual expenses may vary according to changing circumstances

Solid Waste Collection	FY 18	Dept. Request	Manager Proposed
Private Contract	463,280	\$ 477,178	\$ 477,178
		\$ 477,178	\$ 477,178

Estimated Detail of Auburn Residential Drop-

Actual expenses may vary according to changing circumstances

Advertising	Dept. Request	Manager Proposed
	\$ 1,000	\$ 1,000

Line Item Narrative

Solid Waste Disposal: This account funds the costs of the City's solid waste disposal program. This year's program costs are based on the MMWAC tip fee of \$43 per ton for solid waste. Included in this year's budget request is HHW Program, wood chipping, hauling, Universal Waste disposal. Spring clean-up is included.

Solid Waste Collection: The amounts reflect the new solid waste contract.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Water & Sewer</i>							
Catch Basin Maintenance	12,500	12,500	12,500	12,500	0	0	0%
Public Fire Protection Fee	598,059	620,216	632,716	632,716	0	12,500	2%
TOTAL	610,559	632,716	645,216	645,216	-	12,500	2.0%



City of Auburn Water & Sewer

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
Catch Basin Maintenance Fee	Total	12,500	12,500	12,500
Public Fire Protection Fee	Total	620,216	632,716	632,716

Estimated Detail of Catch Basin Maintenance Fee

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Catch Basin Maintenance Fee		
Paid to Auburn Water & Sewer District	\$ 12,500	\$ 12,500
	\$ 12,500	\$ 12,500

Estimated Detail of Public Fire Protection Fee

Actual expenses may vary according to changing circumstances

	Dept. Request	Manager Proposed
Public Fire Protection Fee		
Paid to Auburn Water & Sewer District	\$ 632,716	\$ 632,716
	\$ 632,716	\$ 632,716

Line Item Narrative

Catch Basin Maintenance Fee: The City's catch basins drain into the sanitary sewer. As we continue our stormwater separation projects, this fee should decrease. There are about 400 catch basins that are still connected.

Public Fire Protection Fee: This fee is paid to the Auburn Water & Sewer District for the water that is ready and available from the hydrants, for fire suppression.



City of Auburn

Master List

Fiscal Year 2019
Proposed 4.23.2018

Account Title	FY 2017 Actual	FY 2018 Approved	FY 2019 Dept. Request	FY 2019 Manager Proposed	FY 2019 Council Adopted	Increase/ Decrease	%
<i>Workers Compensation</i>							
WC Operating Transfer	522,088	555,164	581,360	581,360	0	26,196	5%
TOTAL	522,088	555,164	581,360	581,360	-	26,196	4.7%



City of Auburn Workers Compensation

Fiscal Year 2019
Proposed 4.23.2018

Line Items		Last Year	Dept. Request	Manager Proposed
WC Operating Transfer	Total	555,164	581,360	581,360

Estimated Detail of WC Operating Transfer

Actual expenses may vary according to changing circumstances

WC Operating Transfer	Dept. Request	Manager Proposed
<u>Expenses</u>		
Salaries		
Operating Supplies	\$ 300	\$ 300
Training and Tuition	\$ 200	\$ 200
Mileage	\$ 100	\$ 100
Purchased Services:		
Annual Actuarial	\$ 6,950	\$ 6,950
Third Party Admin - Cross Insurance	\$ 34,000	\$ 34,000
Loss Control Services - Cross Insurance	\$ 10,000	\$ 10,000
Dues and Subscriptions:		
State Admin Assessment for Self Insurance	\$ 30,000	\$ 30,000
Fee to operate State W/C Board	\$ 3,410	\$ 3,410
Renewal application fee	\$ 400	\$ 400
State Supplemental Benefits Fund	\$ 6,000	\$ 6,000
Claims	\$ 400,000	\$ 400,000
Insurance	\$ 90,000	\$ 90,000
Capital Costs	\$ -	\$ -
Total	\$ 581,360	\$ 581,360

Line Item Narrative

Workers Compensation: The City is self-insured and therefore the management of this program must follow and be in accordance with Maine State Title 39-A. According to 39-A MRSA 154 (4), every self-insured employer must pay an assessment on aggregate benefits paid, which is called the State Admin Assessment for Self Insurance.

Projected Revenues and Expenses for FY19

Actual expenses may vary according to changing circumstances

Ingersoll Turf Facility

	Last Year	Department Proposed	Manager Proposed
Total Revenues	\$ 212,170	\$ 225,040	\$ 225,040
Total Expenses	\$ 191,385	\$ 82,705	\$ 82,705
Profit (Loss)	\$ 20,785	\$ 142,335	\$ 142,335

Ingersoll Turf Facility Revenue Summary

Revenues

Sponsorships
 Programs
 Batting Cages
 Rental Income

	Last Year	Department Proposed	Manager Proposed
Sponsorships	\$ 17,000	\$ 20,500	\$ 20,500
Programs	\$ 80,000	\$ 90,000	\$ 90,000
Batting Cages	\$ 11,520	\$ 12,240	\$ 12,240
Rental Income	\$ 103,650	\$ 102,300	\$ 102,300
	\$ 212,170	\$ 225,040	\$ 225,040

Ingersoll Turf Facility Expense Summary

Expenses

Regular Salaries (including fringe)
 Part-time Salaries
 Insurance
 Office Supplies
 Advertising
 Utilities
 Repairs
 Supplies
 Travel-Mileage Reimbursement
 Subscriptions & Dues
 Professional Services
 Training
 Diesel Fuel
 Program Expense
 Postage

	Last Year	Department Proposed	Manager Proposed
Regular Salaries (including fringe)	\$ 105,624		
Part-time Salaries	\$ 10,000	\$ 10,000	\$ 10,000
Insurance	\$ 2,431	\$ 2,505	\$ 2,505
Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000
Advertising	\$ 2,000	\$ 2,000	\$ 2,000
Utilities	\$ 38,820	\$ 30,320	\$ 30,320
Repairs	\$ 15,000	\$ 12,000	\$ 12,000
Supplies	\$ 4,000	\$ 3,500	\$ 3,500
Travel-Mileage Reimbursement	\$ 200	\$ 200	\$ 200
Subscriptions & Dues	\$ 500	\$ 300	\$ 300
Professional Services	\$ 3,110	\$ 4,160	\$ 4,160
Training	\$ 800	\$ 800	\$ 800
Diesel Fuel	\$ 800	\$ 600	\$ 600
Program Expense	\$ 7,000	\$ 15,220	\$ 15,220
Postage	\$ 100	\$ 100	\$ 100
	\$ 191,385	\$ 82,705	\$ 82,705

Line Item Narrative

Projected Revenues and Expenses: Utilities adjusted after having another year of operation. Professional Services increased to reflect new contracted work; roof snow maintenance. Salaries line increased to show contracted increases. Program Expenses increased to accommodate more programs run in-house; all program expenses are factored into individual or team fee's.

Projected Revenues and Expenses for FY19

Norway Savings Bank Arena

	Dept. Request 2019	Manager Proposed 2019
Total Revenues	\$ 1,244,000	\$ 1,244,000
Total Expenses	\$ 1,242,425	\$ 1,242,425
Profit (Loss)	\$ 1,575	\$ 1,575

Norway Savings Bank Arena Revenue Summary	FY2017 Actual	FY2017 Proposed	FY2018 Approved	Dept. Requested 2019	FY 2019 Manager Proposed	Percentage Change
<u>Revenues</u>						
Ice Rental Revenue						
Gladiators	\$ 287,358	\$ 290,000	\$ 305,000	\$315,000	\$315,000	3%
Edward Little	\$ 18,965	\$ 22,000	\$ 22,000	\$22,000	\$22,000	0%
Red Hornets	\$ 18,608	\$ 22,250	\$ 22,250	\$22,000	\$22,000	-1%
St Doms (Boys & Girls)	\$ 52,129	\$ 43,000	\$ 46,000	\$46,000	\$46,000	0%
Twin City Thunder	-	-	-	\$45,000	\$45,000	
Ticket Revenue	-	-	-	\$10,000	\$10,000	
Leavitt	\$ -	\$ 14,000	-	-	-	
Poland/Gray New Gloucester/Leavitt	\$ 15,863	\$ 18,000	\$ 18,000	\$18,000	\$18,000	0%
Central Maine Community College	\$ 12,505	\$ 18,000	\$ 18,000	\$18,000	\$18,000	0%
SMMHL	\$ 6,345	\$ 14,000	\$ 14,000	\$3,000	\$3,000	-367%
Adult Leagues	\$ 112,221	\$ 95,000	\$ 120,000	\$135,000	\$135,000	11%
Camps/Clinics	\$ 57,425	\$ 50,000	\$ 50,000	\$50,000	\$50,000	0%
Tournaments	\$ 36,577	\$ 50,000	\$ 50,000	\$50,000	\$50,000	0%
Private Rentals	\$ 54,630	\$ 80,000	\$ 80,000	\$80,000	\$80,000	0%
Public Skate	\$ 17,250	\$ 30,000	\$ 20,000	\$20,000	\$20,000	0%
Skate Rentals	-	-	\$ -	\$5,000	\$5,000	100%
Shinny Hockey	\$ 7,610	\$ 20,000	\$ 10,000	\$10,000	\$10,000	0%
Programs	\$ -	\$ 30,000	\$ 30,000	\$30,000	\$30,000	0%
Fundraising Program	\$ 300	\$ 1,000	\$ 1,000	\$1,000	\$1,000	0%
Non Ice and Facility rental	\$ 32,980	\$ 6,000	\$ 30,000	\$30,000	\$30,000	0%
Concession	\$ 4,870	\$ 18,000	\$ 18,000	\$16,500	\$16,500	-9%
Pro Shop	\$ 7,632	\$ 8,500	\$ 8,500	\$8,500	\$8,500	0%
Sponsorships	\$ 225,943	\$ 230,000	\$ 275,000	\$300,000	\$300,000	8%
Games/ Vending	-	-	-	\$3,000	\$3,000	
Beverage/Vending	-	-	-	\$3,000	\$3,000	
Food/ Vending	-	-	-	\$3,000	\$3,000	
Total	\$ 969,209	\$ 1,059,750	\$ 1,137,750	\$1,244,000	\$ 1,244,000	9%

Projected Revenues and Expenses for FY19

Norway Savings Bank Arena

	FY2017 Actual	FY2018 Approved	Dept. Request 2019	FY 2019 Manager Proposed	Percentage Change
Norway Savings Bank Arena Expense Summary					
<u>Expenses</u>					
Regular Salaries (including fringe)	\$ 213,542	\$312,000	\$ 345,000	\$ 345,000	10%
Part-time Salaries	\$ 22,776	\$20,000	\$ 20,000	\$ 20,000	0%
Insurance	\$ 40,614	\$28,500	\$ 28,500	\$ 28,500	0%
Lease	\$ 506,484	\$507,000	\$ 507,000	\$ 507,000	0%
Advertising	\$ 2,125	\$6,000	\$ 5,000	\$ 5,000	-20%
Utilities	\$ 235,706	\$225,000	\$ 225,000	\$ 225,000	0%
Repairs	\$ 10,782	\$28,000	\$ 20,000	\$ 20,000	-40%
Supplies	\$ 52,338	\$22,500	\$ 30,000	\$ 30,000	25%
Training & Tuition	\$ 357	\$1,000	\$ 1,000	\$ 1,000	0%
Subscriptions & Dues	\$ 6,991	\$4,600	\$ 5,600	\$ 5,600	18%
Professional Services	\$ 5,710	\$5,000	\$ 5,000	\$ 5,000	0%
Programs	\$ 1,656	\$12,000	\$ 12,000	\$ 12,000	0%
Capital Improvements	\$ 23,926	\$103,500	\$ 25,000	\$ 25,000	-314%
Postage	\$ -	\$150	\$ 150	\$ 150	0%
Safety Equipment	\$ 4,449	\$2,000	\$ 2,000	\$ 2,000	0%
Advertising Signs	\$ 9,804	\$8,000	\$ 8,000	\$ 8,000	0%
PS Security	\$ 1,716	\$2,000	\$ 2,000	\$ 2,000	0%
Solid Waste Disposal	\$ 795	\$756	\$ 775	\$ 775	2%
Drug Testing	\$ -	\$400	\$ 400	\$ 400	0%
	\$ 1,139,770	\$1,288,406	\$ 1,242,425	\$ 1,242,425	-4%



City of Auburn
City Council Information Sheet

Council Workshop or Meeting Date: April 30, 2018

Author: Katy Grondin

Subject: FY2019 School Budget Presentation

Information: The School Committee and Superintendent will be presenting the FY2019 budget.

City Budgetary Impacts: The School Committee is recommending a \$43,994,360 school budget, which represents a 2.9% (\$ 509,253) increase to the local tax commitment for education.

Staff Recommended Action: For City Council to support the recommended budget.

Previous Meetings and History:

School Committee Budget meetings: Feb. 28, March 14, March 21, March 28 (included public hearing), April 4, and April 25.

Joint City Council/School Committee meeting: March 26

City Manager Comments:

I concur with the recommendation. Signature: Denise M. Clavetto

Attachments: Revenue Sources document

Auburn School Department
FY2017-18- Preliminary Revenue Sources - 4/24/17

REVENUE SOURCES	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Variance	Percentage	
State/EPS Model	Approved	Approved	Approved	Approved	Approved/Final	Recommended			
Subsidy	\$18,976,018	\$19,291,333	\$19,975,476	\$20,330,362	\$21,526,533	\$23,678,756	\$2,152,223		
Debt Service-Approved	\$1,161,010	\$1,119,906	\$1,079,600	\$1,042,975	\$641,790	\$624,158	(\$17,632)		
Adult Services	\$96,246	\$98,500	\$104,761	\$107,694	\$107,694	\$91,918	(\$15,776)		
Sub Total	\$20,233,274	\$20,509,739	\$21,159,837	\$21,481,031	\$22,276,017	\$24,394,832	\$2,118,815		
Total State	\$20,233,274	\$20,509,739	\$21,159,837	\$21,481,031	\$22,276,017	\$24,394,832	\$2,118,815	9.5%	
Local									
Minimum Local 15671-A	\$ 13,625,217	\$ 14,329,818	\$ 14,505,847	\$ 15,605,575	\$ 15,841,336	\$ 16,781,933	\$940,597		Over/Under EPS
Local Only Debt Service	\$1,510,976	\$1,587,224	\$1,711,506	\$1,814,747	\$1,798,436	\$44,905	(\$1,753,531)		\$1,360,517.00
Additional Local	\$0	\$0	\$0	\$0	\$0	\$1,360,517	\$1,360,517		8.11%
Crossing Guides	\$41,796	\$42,508	\$37,603	\$37,883	\$38,330	\$0	(\$38,330)		
Adult Education	\$183,311	\$189,080	\$189,080	\$190,404	\$190,404	\$190,404	\$0		
Total Local	\$ 15,361,300	\$ 16,148,630	\$ 16,444,036	\$ 17,648,609	\$ 17,868,506	\$ 18,377,759	\$ 509,253	2.9%	
Other									
State Agency Client	\$30,000	\$30,000	\$53,350	\$53,350	\$70,000	\$30,000	(\$40,000)		
Spec. Ed. SOS Tuition	\$90,000	\$90,000	\$107,576	\$107,576	\$107,576	\$60,000	(\$47,576)		
Adult Education	\$93,800	\$93,300	\$93,300	\$93,300	\$93,300	\$93,300	\$0		
MeCare Reimbursement	\$125,000	\$125,000	\$135,000	\$135,000	\$135,000	\$120,000	(\$15,000)		
Secondary Tuition	\$134,266	\$134,266	\$179,620	\$179,620	\$160,174	\$160,973	\$799		
Fund Balance 6-30	\$856,882	\$906,882	\$906,882	\$906,882	\$906,882	\$639,496	(\$267,386)	-29.5%	
Rental Properties	\$68,506	\$68,506	\$58,000	\$58,000	\$58,000	\$58,000	\$0		
DayCare	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0		
CDS-Pre-K	\$55,000	\$55,000	\$45,000	\$0	\$0	\$0	\$0		
Miscellaneous	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$10,000	(\$20,000)		
Total Other	\$1,533,454	\$1,582,954	\$1,658,728	\$1,613,728	\$1,610,932	\$1,221,769	(\$389,163)	-24.2%	
Total Revenue	\$37,128,028	\$38,241,323	\$39,262,601	\$40,743,368	\$41,755,455	\$43,994,360	\$2,238,905	5.36%	
Mil Rate For Education	2,005,721,383 7.66	1,984,917,378 8.14	1,994,564,463 8.24	1,998,286,769 8.83	2,003,206,026 8.92	2,003,206,026 9.17	- 0.25	0.00% 2.85%	

38.13