



**Special Meeting and Workshop of the City Council  
May 14, 2018  
Agenda**

**5:30 Special City Council Meeting**

**Pledge of Allegiance**

**1. Order 45-05142018**

Accept and place on file the City Audit for Fiscal Year Ending June 30, 2017.

**2. Order 46-05142018**

Adopting the FY19 School Budget.

**Workshop immediately following the Special City Council Meeting**

**A. Budget Review**

- a. Auburn Public Library
- b. Economic & Community Development
- c. Health & Social Services
- d. Recreation
- e. Norway Savings Bank Arena
- f. Ingersoll Turf Facility
- g. Final CIP Discussion



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** May 14, 2018      **Order:** 45-05142018

**Author:** Sue Clements-Dallaire

**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"*.

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:**

---

**Staff Recommended Action:** Accept and place on file the FY17 Annual City Audit

---

**Previous Meetings and History:** Auditors met with the Audit Committee at 4PM on April 30<sup>th</sup> and presented at a Joint workshop of the Council and School Committee on April 30, 2018.

---

**City Manager Comments:**

I concur with the recommendation. Signature:

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

**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**

---

**TABLE OF CONTENTS**

		<u>Page(s)</u>
<b>INTRODUCTORY SECTION</b>		
Letter of Transmittal		1-11
GFOA Certificate of Achievement		13
Organizational Chart		15
List of Elected and Appointed Officials		16
<b><u>Statement</u>   <u>Page(s)</u></b>		
<b>FINANCIAL SECTION</b>		
Report of Independent Auditors		19-21
Management’s Discussion and Analysis		22-31
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Position	1	35
Statement of Activities	2	36
Fund Financial Statements:		
Balance Sheet – Governmental Funds	3	37
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	4	38
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	5	39
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	6	40-42
Statement of Net Position – Proprietary Funds	7	43
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds	8	44
Statement of Cash Flows – Proprietary Funds	9	45
Statement of Fiduciary Net Position – Fiduciary Funds	10	46
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	11	47
Notes to Basic Financial Statements		48-81
Required Supplementary Information		82-86

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

---

**TABLE OF CONTENTS, Continued**

	<u><b>Exhibit</b></u>	<u><b>Page</b></u>
<b>COMBINING AND INDIVIDUAL FUND STATEMENTS:</b>		
Combining Balance Sheet – Nonmajor Governmental Funds	A-1	89
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	A-2	90
Combining Balance Sheet – Nonmajor Special Revenue Funds	B-1	91
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances – Nonmajor Special Revenue Funds	B-2	92
Combined Balance Sheet – Nonmajor Permanent Funds	C-1	93
Combined Statement of Revenues, Expenditures, and Changes In Fund Balances – Nonmajor Permanent Funds	C-2	93
Combining Statement of Fiduciary Net Position – Fiduciary Funds – Agency Funds	D-1	97
Combining Statement of Changes in Assets and Liabilities – Fiduciary Funds – Agency Funds	D-2	98
Statement of Revenues, Expenditures and Changes in Fund Balances – Tax Increment Financing Fund	E	101

**Table**      **Page**

**STATISTICAL SECTION**

Government-wide Information:		
Net Position by Component	1	107
Change in Net Position	2	108-109
Fund Information:		
Fund Balances	3	110
Changes in Fund Balances of Governmental Funds	4	111

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

---

**TABLE OF CONTENTS, Continued**

	<b><u>Table</u></b>	<b><u>Page</u></b>
Assessed Value to Actual Value of Taxable Property	5	112
Direct and Overlapping Property Tax Rates	6	113
Principal Property Taxpayers	7	114
Property Tax Levies and Collections	8	115
Ratios of Outstanding Debt by Type	9	116
Ratios of General Bonded Debt Outstanding	10	117
Direct and Overlapping Governmental Activities Debt	11	118
Legal Debt Management	12	119
Demographic and Economic Statistics	13	120
Principal Non-Governmental Employers	14	121
Number of Employees	15	122
Demand for Level of Service	16	123
Capital Assets Statistics – Net Book Value	17	124

This page left blank intentionally.

# ***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".

60 Court Street • Suite 411 • Auburn, ME 04210  
(207) 333-6600 Voice • (207) 333-6601 Automated • (207) 333-6620 Fax  
[www.auburnmaine.org](http://www.auburnmaine.org)

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:

<b><u>Location</u></b>	<b><u>Project Description</u></b>
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 1<sup>st</sup>, 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**

##### **21<sup>st</sup> Century Community Learning Centers**

Auburn has one of the longest-running 21<sup>st</sup> 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 21<sup>st</sup> 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.

**21<sup>st</sup> 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 2<sup>nd</sup>, 4<sup>th</sup>, and 6<sup>th</sup> 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 5<sup>th</sup>-6<sup>th</sup>-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**

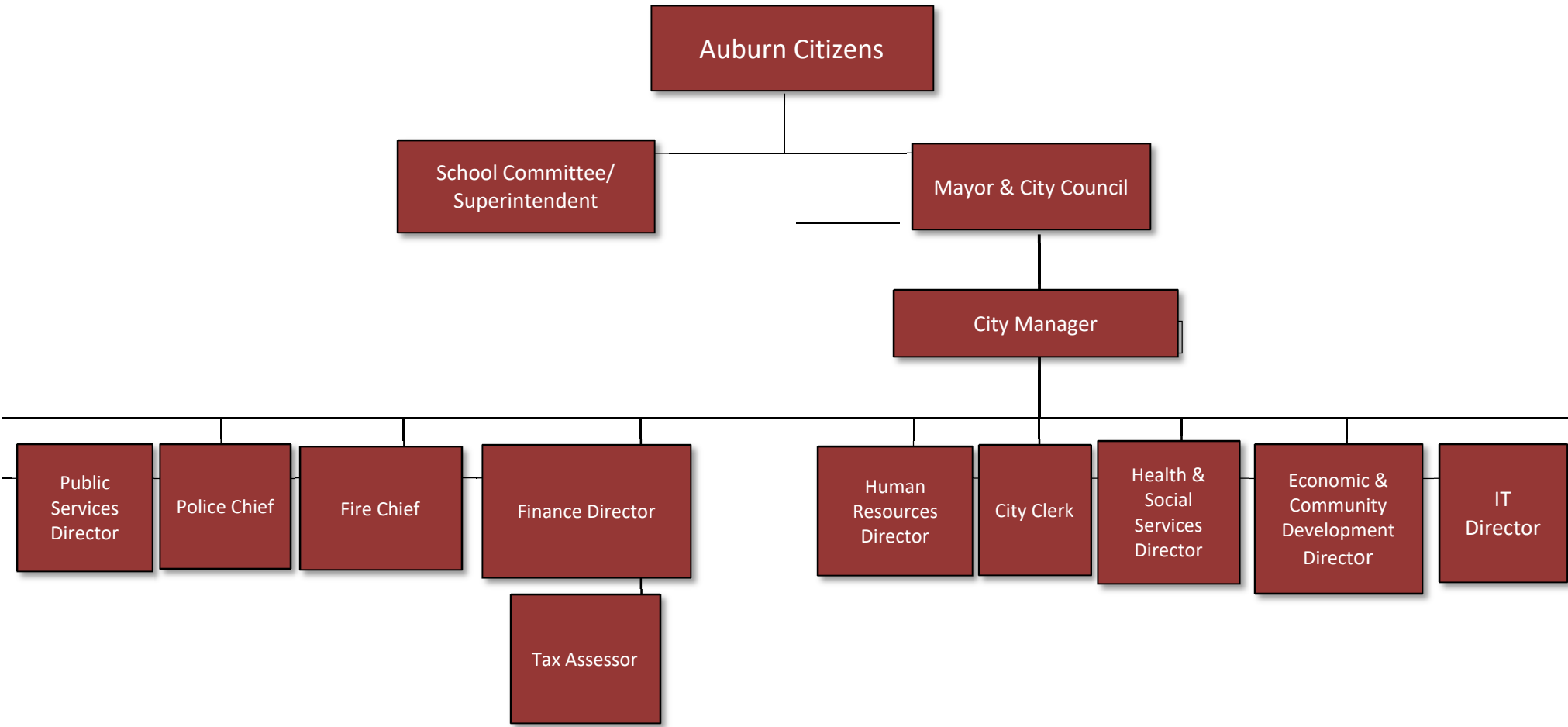
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**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
<b>Total assets</b>	<b>155,870,555</b>	<b>162,519,870</b>	<b>213,537</b>	<b>433,794</b>	<b>156,084,092</b>	<b>162,953,664</b>
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
<b>Total liabilities</b>	<b>79,338,270</b>	<b>81,076,763</b>	<b>318,479</b>	<b>184,997</b>	<b>79,656,749</b>	<b>81,261,760</b>
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
<b>Total deferred inflows of resources</b>	<b>800,617</b>	<b>1,568,254</b>	<b>15,736</b>	<b>25,610</b>	<b>816,353</b>	<b>1,593,864</b>
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)
<b>Total net position</b>	<b>\$ 82,718,185</b>	<b>83,179,117</b>	<b>9,649</b>	<b>267,239</b>	<b>82,727,834</b>	<b>83,446,356</b>

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).

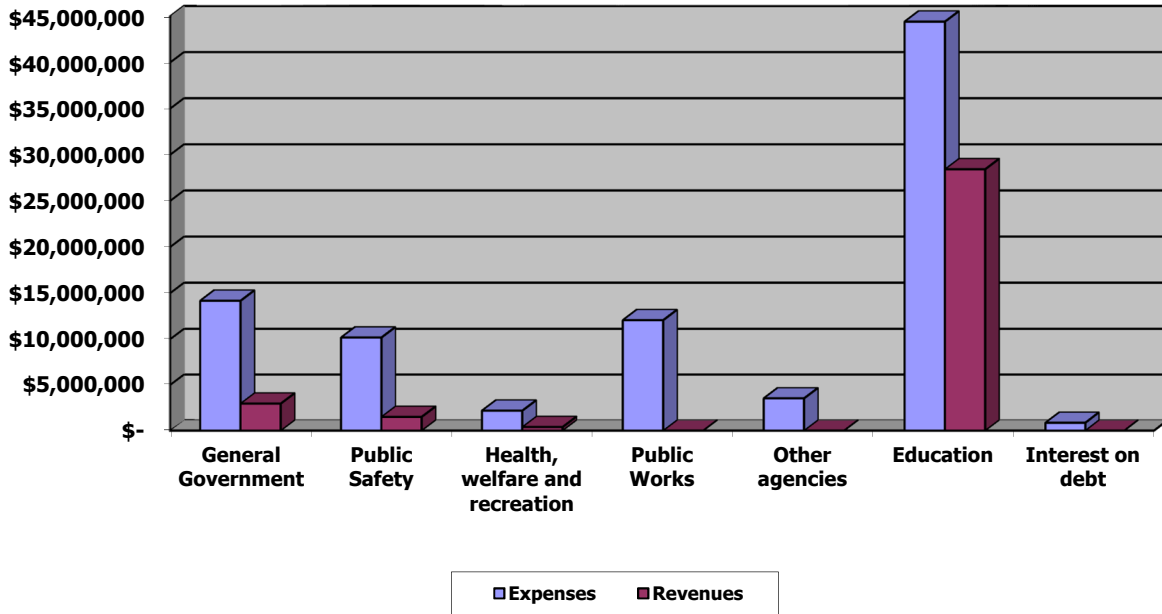
	City of Auburn's Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2017	2016 (restated)	2017	2016	2017	2016 (restated)
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 3,703,524	3,949,410	1,383,077	1,308,448	5,086,601	5,257,858
Operating grants 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
<b>Expenses:</b>						
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
<b>Net position - June 30</b>	<b>\$ 82,718,185</b>	<b>83,179,117</b>	<b>9,649</b>	<b>267,239</b>	<b>82,727,834</b>	<b>83,446,356</b>

### Governmental Activities

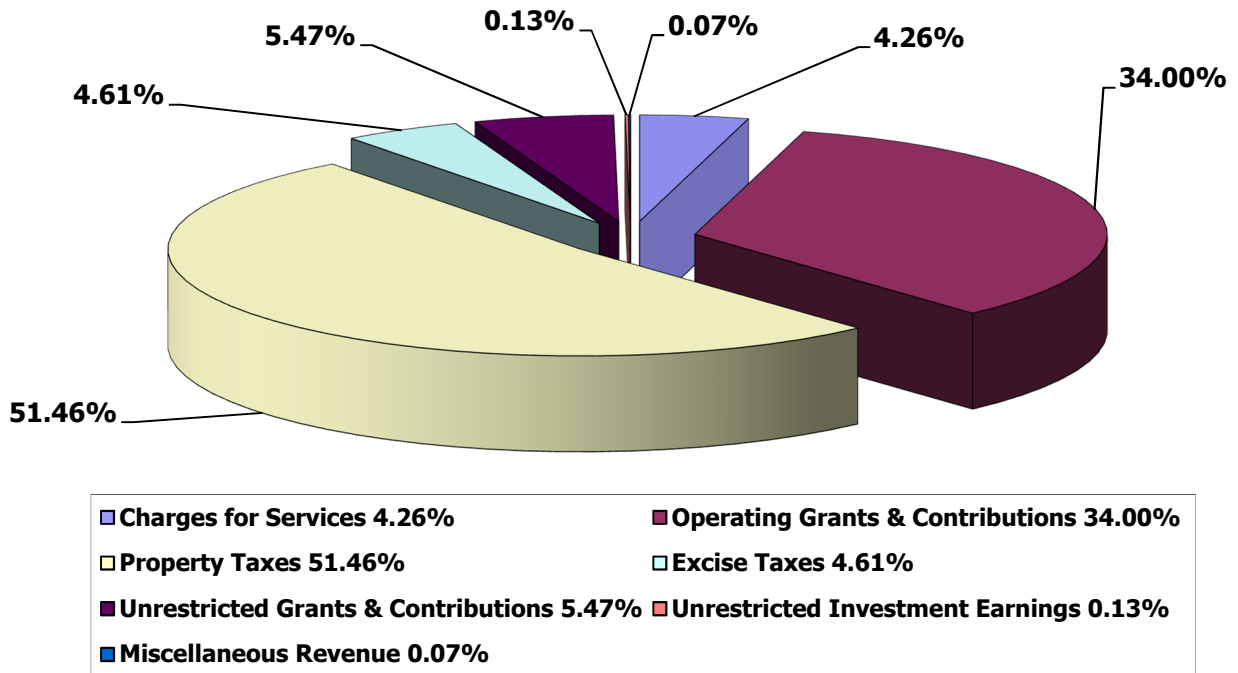
Governmental activities decreased the City of Auburn’s net position by \$460,932. Key elements of this decrease are as follows:

- 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

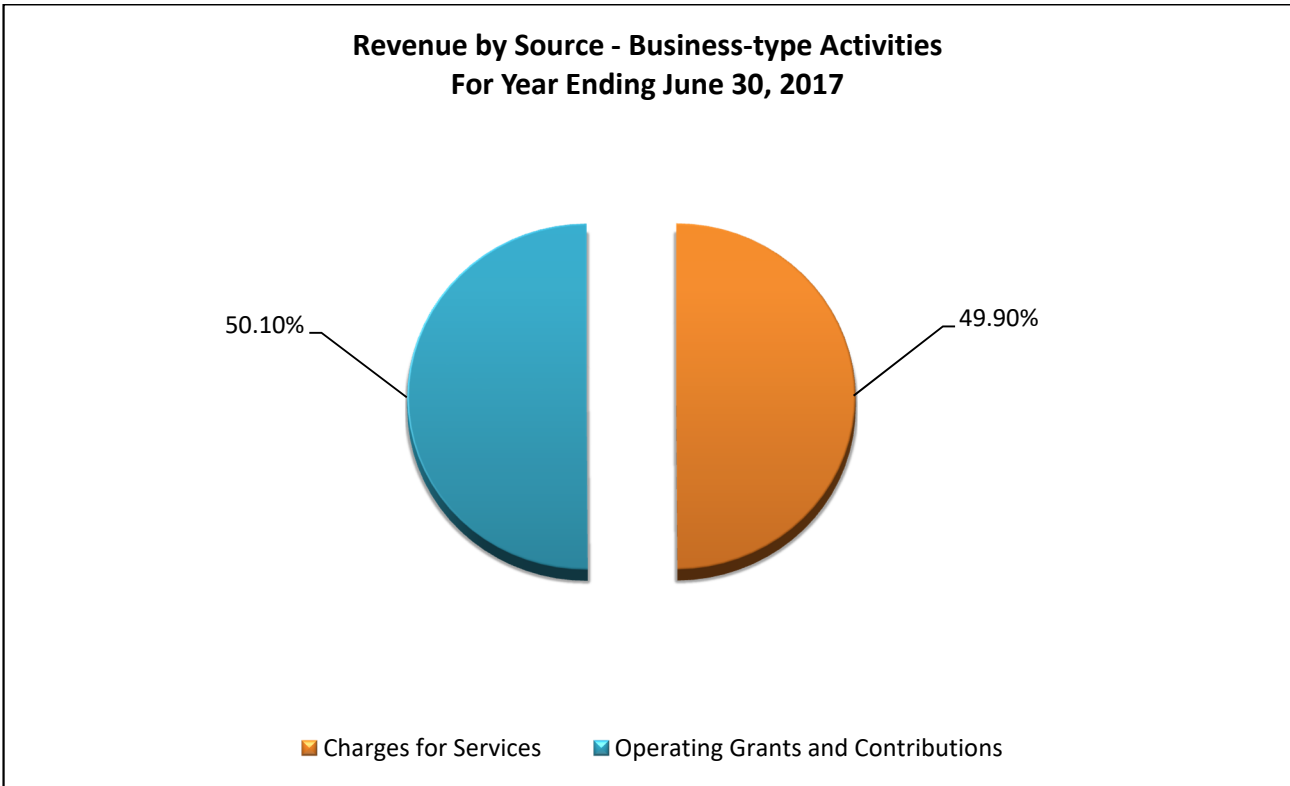
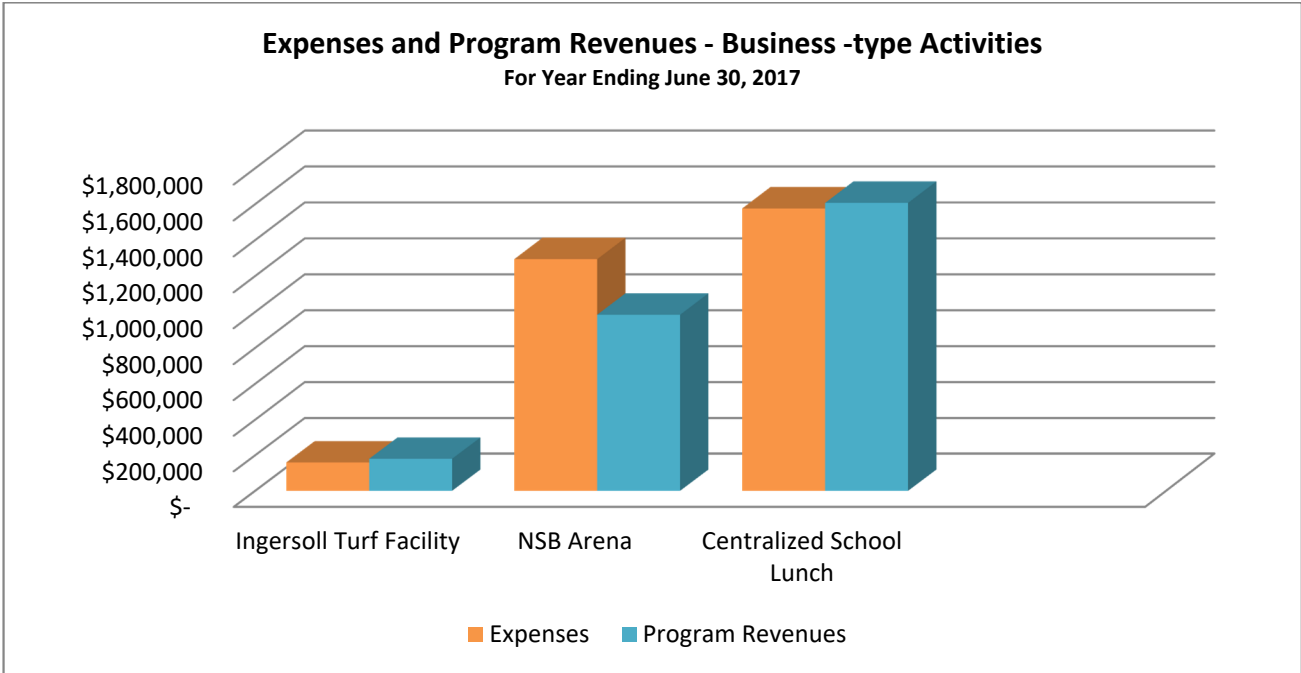




**Business-type Activities**

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
<b>Total capital assets</b>	<b>\$ 124,318,008</b>	<b>126,922,765</b>	<b>539,164</b>	<b>456,021</b>	<b>124,857,172</b>	<b>127,378,786</b>

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
<b>ASSETS</b>			
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
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
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
<b>LIABILITIES</b>			
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
<b>DEFERRED INFLOWS OF RESOURCES</b>			
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
<b>NET POSITION</b>			
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)
<b>Total primary government</b>	<b>\$ 90,449,043</b>	<b>5,086,601</b>	<b>30,962,410</b>	<b>-</b>	<b>(54,142,442)</b>	<b>(257,590)</b>	<b>(54,400,032)</b>
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
<b>Net position - ending</b>					<b>\$ 82,718,185</b>	<b>9,649</b>	<b>82,727,834</b>

*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
<b>ASSETS</b>							
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
<b>Total assets</b>	<b>\$ 19,053,470</b>	<b>4,692,679</b>	<b>1,376,422</b>	<b>8,151,886</b>	<b>2,989,841</b>	<b>1,076,279</b>	<b>37,340,577</b>
<b>LIABILITIES</b>							
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
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenue - property taxes	2,057,984	-	-	-	-	-	2,057,984
Total deferred inflows of resources	2,057,984	-	-	-	-	-	2,057,984
<b>FUND BALANCES (DEFICITS)</b>							
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
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 19,053,470</b>	<b>4,692,679</b>	<b>1,376,422</b>	<b>8,151,886</b>	<b>2,989,841</b>	<b>1,076,279</b>	

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
<b>Revenues:</b>							
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
<b>Expenditures:</b>							
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)
<b>Other financing sources (uses):</b>							
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
<b>Fund balances (deficits), end of year</b>	<b>\$ 12,065,640</b>	<b>4,521,764</b>	<b>(249,897)</b>	<b>7,413,791</b>	<b>(345,956)</b>	<b>223,415</b>	<b>23,628,757</b>

*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)
---	----	-----------

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

---

<b>Change in net position of governmental activities (see Statement 2)</b>	<b>\$</b>	<b>(460,932)</b>
--	-----------	------------------

*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
<b>Total taxes</b>	<b>47,702,435</b>	<b>47,702,435</b>	<b>48,639,845</b>	<b>937,410</b>
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)
<b>Total intergovernmental</b>	<b>26,721,298</b>	<b>26,721,298</b>	<b>26,770,631</b>	<b>49,333</b>
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)
<b>Total other revenue</b>	<b>2,782,620</b>	<b>2,782,620</b>	<b>2,803,960</b>	<b>21,340</b>
<b>Total revenues</b>	<b>77,206,353</b>	<b>77,206,353</b>	<b>78,214,436</b>	<b>1,008,083</b>

**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)	
<b>Fund balance, June 30 - GAAP basis</b>			<b>\$ 12,065,640</b>	

*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
<b>ASSETS</b>				
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
<b>Total assets</b>	<b>216,564</b>	<b>419,650</b>	<b>469,586</b>	<b>1,105,800</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources related to pensions	-	70,016	60,311	130,327
Total deferred outflows of resources	-	70,016	60,311	130,327
<b>LIABILITIES</b>				
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
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows of resources related to pensions	-	8,454	7,282	15,736
Total deferred inflows of resources	-	8,454	7,282	15,736
<b>NET POSITION</b>				
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)
<b>Total net position</b>	<b>\$ 216,162</b>	<b>(549,366)</b>	<b>342,853</b>	<b>9,649</b>

*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
<b>Total operating revenue</b>	<b>180,222</b>	<b>984,293</b>	<b>1,607,306</b>	<b>2,771,821</b>
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
<b>Total operating expenses</b>	<b>159,278</b>	<b>1,270,701</b>	<b>1,550,646</b>	<b>2,980,625</b>
<b>Operating income (loss)</b>	<b>20,944</b>	<b>(286,408)</b>	<b>56,660</b>	<b>(208,804)</b>
Nonoperating revenue (expense):				
Pension expense	-	(23,100)	(25,686)	(48,786)
<b>Total nonoperating expense</b>	<b>-</b>	<b>(23,100)</b>	<b>(25,686)</b>	<b>(48,786)</b>
<b>Change in net position</b>	<b>20,944</b>	<b>(309,508)</b>	<b>30,974</b>	<b>(257,590)</b>
<b>Total net position (deficit), July 1</b>	<b>195,218</b>	<b>(239,858)</b>	<b>311,879</b>	<b>267,239</b>
<b>Total net position (deficit), June 30</b>	<b>\$ 216,162</b>	<b>(549,366)</b>	<b>342,853</b>	<b>9,649</b>

*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
<b>Cash and cash equivalents, June 30</b>	<b>-</b>	<b>91,189</b>	<b>288,689</b>	<b>379,878</b>
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
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 50,018</b>	<b>(239,555)</b>	<b>32,005</b>	<b>(157,532)</b>

*See accompanying notes to financial statements.*

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

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

*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**

	<b>Private- purpose Trust Funds</b>
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
<b>Net position - ending</b>	<b>\$ 107,357</b>

*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.



**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
<b>Total reported</b>	<b>\$ 18,434,066</b>
Disclosed as deposits (above)	\$ 5,994,064
Disclosed as investments (above)	12,440,002
<b>Total reported</b>	<b>\$ 18,434,066</b>

**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)
<b>Total net receivables</b>	<b>\$ 4,759,201</b>	<b>4,546,051</b>	<b>367,984</b>	<b>108,115</b>	<b>2,705,998</b>	<b>605,185</b>	<b>6,138</b>	<b>13,098,672</b>

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 1<sup>st</sup> 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/>		
<b>Receivable at June 30</b>	<b>\$ 1,051,346</b>	<b>1,015,068</b>
<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>
<b>Governmental activities:</b>				
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
<b>Governmental activities</b>				
<b>capital assets, net</b>	<b>\$ 126,922,765</b>	<b>(1,833,857)</b>	<b>770,900</b>	<b>124,318,008</b>

	Balance June 30, <u>2016</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2017</u>
<b>Business-type activities:</b>				
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
<b>Business-type activities capital</b>				
<b>assets, net</b>	<b>\$ 456,021</b>	<b>83,143</b>	<b>-</b>	<b>539,164</b>

**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	-	-
<b>Totals</b>	<b>\$ 6,696,285</b>	<b>6,696,285</b>	<b>4,682,481</b>	<b>4,682,481</b>

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
<b>Total</b>	<b>\$ 3,964,837</b>

**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
<b>Bonds payable</b>					<b>48,634,394</b>

**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	-	-	-	-
<b>Total</b>	<b>\$ 48,634,394</b>	<b>5,340,549</b>	<b>211,608</b>	<b>-</b>	<b>871,863</b>	<b>98,240</b>

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>
<b>Governmental activities:</b>					
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
<b>Governmental activities</b>					
<b>long-term liabilities</b>	<b>\$ 71,489,841</b>	<b>11,911,967</b>	<b>9,929,344</b>	<b>73,472,464</b>	<b>9,465,641</b>
<b>Business-type activities:</b>					
Accrued compensated absences	7,042	2,136	-	9,178	-
Net pension liability	156,536	144,936	-	301,472	-
<b>Business-type activities</b>					
<b>long-term liabilities</b>	<b>\$ 163,578</b>	<b>147,072</b>	<b>-</b>	<b>310,650</b>	<b>-</b>

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	-
<b>Total net investment in capital assets</b>	<b>\$ 80,283,459</b>	<b>539,164</b>

**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
<b>Total nonspendable</b>	<b>1,178,773</b>	<b>3,725,627</b>	<b>4,904,400</b>
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
<b>Total restricted</b>	<b>2,023,296</b>	<b>1,393,889</b>	<b>3,417,185</b>
Committed:			
Parks and recreation	-	191,967	191,967
Capital projects	-	7,413,791	7,413,791
<b>Total committed</b>	<b>-</b>	<b>7,605,758</b>	<b>7,605,758</b>
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
<b>Total assigned</b>	<b>1,750,310</b>	<b>-</b>	<b>1,750,310</b>
<b>Unassigned</b>	<b>7,113,261</b>	<b>(1,162,157)</b>	<b>5,951,104</b>
<b>Total fund balance</b>	<b>\$ 12,065,640</b>	<b>11,563,117</b>	<b>23,628,757</b>

**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>
<b><u>Total unpaid claims liability</u></b>	<b><u>\$ 1,074,710</u></b>	<b><u>1,193,689</u></b>

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
<b>Net position/fund balance, as restated</b>	<b>\$ 83,179,117</b>	<b>11,210,634</b>

**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](http://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
<b>Total</b>	<b>\$ 30,347,427</b>

**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	-
<b>Total</b>	<b>\$ 6,986,517</b>	<b>659,708</b>	<b>130,327</b>	<b>15,736</b>

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%
<b><u>Total</u></b>	<b><u>100%</u></b>	

**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><b>PLD Plan</b></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><b>SET Plan</b></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><b>Total pension liability end of year</b></u>	 <u><b>\$ 426,127</b></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>
<b>Net OPEB Obligation – end of year</b>	<b><u>\$ 1,828,689</u></b>	<b><u>\$1,624,362</u></b>	<b><u>1,385,073</u></b>

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>
<b><u>PLD Plan</u></b>			
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%
<b><u>SET Plan</u></b>			
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
<b>Total</b>	<b><u>\$ 30,347,427</u></b>	<b><u>24,032,228</u></b>	<b><u>17,745,160</u></b>
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>
<b><u>PLD Plan</u></b>				
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)
<b><u>Contribution deficiency (excess)</u></b>				
	-	-	-	-
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%
<b><u>SET Plan</u></b>				
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)
<b><u>Contribution deficiency (excess)</u></b>				
	-	-	-	-
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>
<b><u>Total Pension Liability</u></b>	
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)

Total pension liability – beginning      480,145

**Total pension liability – ending**      **\$ 426,127**

**Plan Fiduciary Net Position**

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>

**Net position - ending**      **\$ -**

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

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

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Permanent Funds</b>	<b>Total Other Governmental Funds</b>
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
<b>Fund balances (deficits), June 30</b>	<b>\$ (35,822)</b>	<b>259,237</b>	<b>223,415</b>

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

		School Special	211 Fairview	Parking	Parks and Recreation	Totals
<b>ASSETS</b>						
Receivables:						
Accounts	\$	8,216	-	8,190	-	16,406
Intergovernmental		588,779	-	-	-	588,779
Interfund receivables		-	-	5,486	202,821	208,307
<b>Total assets</b>		<b>596,995</b>	<b>-</b>	<b>13,676</b>	<b>202,821</b>	<b>813,492</b>
<b>LIABILITIES</b>						
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
<b>FUND BALANCES (DEFICITS)</b>						
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)
<b>Total liabilities and fund balances (deficits)</b>	<b>\$</b>	<b>596,995</b>	<b>-</b>	<b>13,676</b>	<b>202,821</b>	<b>813,492</b>

**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
<b>Fund balances (deficits), June 30</b>	<b>\$ 326,824</b>	<b>(566,304)</b>	<b>11,691</b>	<b>191,967</b>	<b>(35,822)</b>

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

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

**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
<b>Fund balances, June 30</b>	<b>\$ 259,237</b>



***AGENCY FUNDS***

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

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

**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
<b>ASSETS</b>					
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
<b>Total assets</b>	<b>\$</b>	<b>243,880</b>	<b>24,336</b>	<b>40,270</b>	<b>227,946</b>
<b>LIABILITIES</b>					
Accrued payroll	\$	46,270	-	10,613	35,657
Amounts held for others		197,610	-	5,321	192,289
<b>Total liabilities</b>	<b>\$</b>	<b>243,880</b>	<b>-</b>	<b>15,934</b>	<b>227,946</b>

***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
<b>Fund balances (deficits), end of year</b>	<b>\$ (8,074)</b>	<b>14,500</b>	<b>(365,270)</b>	<b>2,558</b>	<b>30,487</b>	<b>149,592</b>	<b>225,245</b>	<b>-</b>	<b>184</b>	<b>(350,652)</b>	<b>10,088</b>	<b>9,723</b>	<b>360</b>	<b>31,367</b>	<b>-</b>	<b>(5)</b>	<b>(249,897)</b>

# ***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.

## Contents

## Tables

Financial Trends

1-4

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

Revenue Capacity

5-8

*These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.*

Debt Capacity

9-12

*These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.*

Demographic and Economic Information

13-14

*These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.*

Operating Information

15-17

*These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.*

**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
<b>Governmental activities:</b>										
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)
<b>Total governmental activities net position</b>	<b>64,577,532</b>	<b>69,988,943</b>	<b>77,641,000</b>	<b>79,959,385</b>	<b>85,003,987</b>	<b>84,342,601</b>	<b>75,307,690</b>	<b>80,730,432</b>	<b>82,919,005</b>	<b>82,718,185</b>
<b>Business-type activities:</b>										
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)
<b>Total business-type activities net position</b>	<b>606,171</b>	<b>1,329,646</b>	<b>1,254,618</b>	<b>1,183,057</b>	<b>1,432,628</b>	<b>1,336,567</b>	<b>1,009,277</b>	<b>570,528</b>	<b>267,239</b>	<b>9,649</b>
<b>Primary government:</b>										
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)
<b>Total primary government net position</b>	<b>\$ 65,183,703</b>	<b>\$ 71,318,589</b>	<b>\$ 78,895,618</b>	<b>\$ 81,142,442</b>	<b>\$ 86,436,615</b>	<b>\$ 85,679,168</b>	<b>\$ 76,316,967</b>	<b>\$ 81,300,960</b>	<b>\$ 83,186,244</b>	<b>\$ 82,727,834</b>



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
<b>Expenses</b>										
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
<b>Total governmental activities expenses</b>	<b>72,119,906</b>	<b>74,123,601</b>	<b>72,107,474</b>	<b>80,405,235</b>	<b>77,425,266</b>	<b>80,002,584</b>	<b>91,565,626</b>	<b>79,334,073</b>	<b>84,986,300</b>	<b>87,419,632</b>
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
<b>Total business-type activities expenses</b>	<b>144,519</b>	<b>296,500</b>	<b>506,301</b>	<b>482,686</b>	<b>539,555</b>	<b>1,911,901</b>	<b>2,442,834</b>	<b>2,769,273</b>	<b>2,944,517</b>	<b>3,029,411</b>
<b>Total primary government expenses</b>	<b>72,264,425</b>	<b>74,420,101</b>	<b>72,613,775</b>	<b>80,887,921</b>	<b>77,964,821</b>	<b>81,914,485</b>	<b>94,008,460</b>	<b>82,103,346</b>	<b>87,930,817</b>	<b>90,449,043</b>
<b>Program Revenues</b>										
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	-
<b>Total governmental activities program revenues</b>	<b>29,067,973</b>	<b>31,985,055</b>	<b>32,166,885</b>	<b>34,132,306</b>	<b>35,063,923</b>	<b>32,067,671</b>	<b>33,420,360</b>	<b>34,963,974</b>	<b>36,010,013</b>	<b>33,277,190</b>
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
<b>Total business-type activities program revenues</b>	<b>191,828</b>	<b>330,268</b>	<b>425,328</b>	<b>424,614</b>	<b>433,375</b>	<b>1,828,358</b>	<b>2,229,450</b>	<b>2,308,376</b>	<b>2,641,115</b>	<b>2,771,821</b>
<b>Total primary government program revenues</b>	<b>29,259,801</b>	<b>32,315,323</b>	<b>32,592,213</b>	<b>34,556,920</b>	<b>35,497,298</b>	<b>33,896,029</b>	<b>35,649,810</b>	<b>37,272,350</b>	<b>38,651,128</b>	<b>36,049,011</b>

**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)
<b>Total primary government net expense</b>	<b>(43,004,624)</b>	<b>(42,104,778)</b>	<b>(40,021,562)</b>	<b>(46,331,001)</b>	<b>(42,467,523)</b>	<b>(48,018,456)</b>	<b>(58,358,650)</b>	<b>(44,830,996)</b>	<b>(49,279,689)</b>	<b>(54,400,032)</b>
<b>General Revenues and Other Changes in Net Position</b>										
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
<b>Total governmental activities general revenues</b>	<b>51,445,922</b>	<b>48,239,453</b>	<b>47,598,544</b>	<b>48,150,325</b>	<b>47,660,744</b>	<b>47,272,787</b>	<b>49,110,355</b>	<b>49,792,841</b>	<b>51,741,705</b>	<b>53,681,510</b>
Business-type activities:										
Investment earnings	613	211	47	-	51	757	1,176	370	113	-
Other	-	-	-	-	-	-	-	21,778	-	-
<b>Total business-type activities general revenues</b>	<b>613</b>	<b>211</b>	<b>47</b>	<b>-</b>	<b>51</b>	<b>757</b>	<b>1,176</b>	<b>22,148</b>	<b>113</b>	<b>-</b>
<b>Total primary government</b>	<b>51,446,535</b>	<b>48,239,664</b>	<b>47,598,591</b>	<b>48,150,325</b>	<b>47,660,795</b>	<b>47,273,544</b>	<b>49,153,196</b>	<b>49,814,989</b>	<b>51,741,818</b>	<b>53,681,510</b>
<b>Change in Net Position</b>										
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)
<b>Total primary government</b>	<b>\$ 8,441,911</b>	<b>\$ 6,134,886</b>	<b>\$ 7,577,029</b>	<b>\$ 1,819,324</b>	<b>\$ 5,193,272</b>	<b>\$ (744,912)</b>	<b>\$ (9,247,119)</b>	<b>\$ 4,983,993</b>	<b>\$ 2,462,129</b>	<b>\$ (718,522)</b>

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
<b>General Fund</b>										
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
<b>Total general fund</b>	<b>\$ 11,160,607</b>	<b>\$ 10,854,265</b>	<b>\$ 11,393,039</b>	<b>\$ 13,102,553</b>	<b>\$ 13,614,163</b>	<b>\$ 12,379,742</b>	<b>\$ 12,063,359</b>	<b>\$ 10,845,190</b>	<b>\$ 10,950,522</b>	<b>\$ 12,065,640</b>
<b>All Other Governmental Funds</b>										
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)
<b>Total all other governmental funds</b>	<b>\$ 17,604,178</b>	<b>\$ 17,757,358</b>	<b>\$ 18,433,210</b>	<b>\$ 18,291,390</b>	<b>\$ 19,581,764</b>	<b>\$ 16,283,224</b>	<b>\$ 11,757,809</b>	<b>\$ 13,671,626</b>	<b>\$ 12,867,587</b>	<b>\$ 11,563,117</b>

\* 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
<b>Revenues</b>										
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
<b>Total revenues</b>	<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>
<b>Expenditures</b>										
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
<b>Total expenditures</b>	<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>
<b>Deficiency of revenues under expenditures</b>	<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>
<b>Other financing sources (uses)</b>										
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)
<b>Total other financing sources</b>	<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>
<b>Net change in fund balances</b>	<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>
<b>Debt service as a percentage of noncapital expenditures</b>	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**

<b>Fiscal year</b>		<b>Assessed Value - Real Property</b>	<b>Assessed Value - Personal Property</b>	<b>Total Assessed Value</b>	<b>Estimated Actual Value</b>	<b>Ratio of Total Assessed Value to Total Estimated Actual Value</b>	<b>Total Tax/ (Mil) Rate</b>
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**

<b>Fiscal Year</b>	<b>General Government</b>		<b>General Fund Debt Service</b>		<b>Education</b>		<b>Total Tax/ (Mil) Rate</b>
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**

	<b>Taxpayer</b>	<b>Business</b>	<b>Assessed Value</b>	<b>% of Total Tax Base</b>	<b>Cumulative %</b>
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**

	<b>Taxpayer</b>	<b>Business</b>	<b>Assessed Value</b>	<b>% of Total Tax Base</b>	<b>Cumulative %</b>
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	State
					Maximum	Valuation
Municipal & School	15.0%	\$ 297,592,500		48,634,394	16.34%	2.45%
			Margin for Additional Borrowing:	<u>\$ 248,958,106</u>		

**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	17,264	

**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	15,720	

Source: Maine Department of Labor

Table 15

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

<b>Fiscal Year</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Health, Welfare &amp; Recreation</b>	<b>Public Services</b>	<b>Education</b>	<b>Ice Arena</b>	<b>Total</b>
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**

	<b>General Government</b>	<b>Public Safety</b>	<b>Health, Welfare &amp; Recreation</b>	<b>Public Works</b>	<b>Education</b>	<b>Ice Arena</b>
	<b>Service Units:</b>	<b>Service Units:</b>	<b>Service Units:</b>	<b>Service Units:</b>	<b>Service Units:</b>	<b>Service Units:</b>
<b>Fiscal Year</b>	<b>City Population</b>	<b>Police / Fire No. of Service Calls</b>	<b>Libraries / Parks / Cemeteries Maintained</b>	<b>Miles of Road Maintained</b>	<b>No. of Students</b>	<b>Hours of Ice Time Rented</b>
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**

<b>Fiscal Year</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Health, Welfare &amp; Recreation</b>	<b>Public Works</b>	<b>Education</b>	<b>Proprietary Funds</b>
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

Holly C. Lasagna, Ward One  
Robert P. Hayes, Ward Two  
Andrew D. Titus, Ward Three  
Alfreda M. Fournier, Ward Four



Leroy G. Walker, Ward Five  
Belinda A. Gerry, At Large  
David C. Young, At Large

Jason J. Levesque, Mayor

IN CITY COUNCIL

ORDER 45-05142018

ORDERED, that the City Council hereby accepts and places on file the Annual City Audit for Fiscal Year ending June 30, 2017.



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** May 14, 2018

**Order** 46-05142018

**Author:** Katy Grondin, Superintendent of Schools

**Subject:** FY19 Auburn School Budget

---

**Information:**

The School Committee reviewed the proposed Superintendent's budget throughout the months of March and April. The proposed budget was built using four filters: starting with a zero-based budget; considering evidence of return on investment; addressing School Committee goals; and implementing Vision 2020. The School Committee's approved budget represents a 0% increase to local taxpayers. With the addition of state funds and no impact to the local taxpayers, the School Committee was able to address identified needs for the department. Here are the budget items that address the identified needs:

- Five Classroom Teacher positions- these positions will reduce class sizes at Fairview, Park Avenue, Sherwood Heights and Auburn Middle School. Edward Little High School will add a teacher to its Math department.
- Three Classroom Teachers and one Educational Technician: these positions are current positions that are being funded with federal funds. These federal funds are being reduced and next year these positions need to be funded by the school department in order to be maintained.
- Four School Buses: the cost of these buses will be fully reimbursed by the state in our state funding for the 2019-2020 school year. This is an important investment in the maintenance of our bus fleet.
- 20% reduction of the use of Fund Balance: fund balance is created through savings in the difference between budgeted expenditures and actual expenditures, as well as receipt of unexpected revenue. The school department has been using \$904,000 each year to balance the revenue and expenditures. The School Committee is addressing the need to reduce the reliance on these funds to balance the budget. This year, the School Department proposes use of \$719,417 of fund balance.

The approved School Committee budget is a fiscally responsible budget that moves the district forward in addressing identified needs in our district.

---

**City Budgetary Impacts:** This budget requests \$17,997,261 in local tax contribution, the same amount as FY 18. This represents a zero % increase to Auburn taxpayers for education.

---

**Staff Recommended Action:** Approval of the School Committee recommended budget.

---

**Previous Meetings and History:** School Committee Budget meetings: February 28, March 14, March 21, March 28 (included public hearing), April 4, April 25, May 2 & May 10

Joint City Council/School Committee meetings: March 26, and April 30

---

**City Manager Comments:**

I concur with the recommendation. Signature:

**Attachments:**



# Auburn School Department Cost Center Budget Report Details

Report # 177163

Statement Code: State CC E

Account Number / Description	2 Years Prior Actual 7/1/2016 - 6/30/2017	1 Year Prior Adopted 7/1/2017 - 6/30/2018	1 Year Prior Actual 7/1/2017 - 6/30/2018	Payroll 7/1/2018 - 6/30/2019	Requests 7/1/2018 - 6/30/2019	Budget Total 7/1/2018 - 6/30/2019	Budget Difference 7/1/2018 - 6/30/2019	Variance
<b>Total Regular Instruction</b>	<b>\$15,428,769.23</b>	<b>\$16,591,501.88</b>	<b>\$12,166,042.44</b>	<b>\$16,321,284.99</b>	<b>\$1,111,302.10</b>	<b>\$17,432,587.09</b>	<b>\$841,085.21</b>	<b>5.07%</b>
<b>Total Special Education</b>	<b>\$8,917,753.60</b>	<b>\$9,384,054.70</b>	<b>\$7,299,066.61</b>	<b>\$6,621,976.04</b>	<b>\$3,420,299.36</b>	<b>\$10,042,275.40</b>	<b>\$658,220.70</b>	<b>7.01%</b>
<b>Total Other Instruction</b>	<b>\$924,107.67</b>	<b>\$1,006,460.29</b>	<b>\$710,753.04</b>	<b>\$439,498.28</b>	<b>\$419,574.13</b>	<b>\$859,072.41</b>	<b>\$(147,387.88)</b>	<b>(14.64)%</b>
<b>Total Student &amp; Staff Support</b>	<b>\$4,076,304.02</b>	<b>\$4,368,717.96</b>	<b>\$3,451,134.62</b>	<b>\$3,679,991.94</b>	<b>\$1,161,874.64</b>	<b>\$4,841,866.58</b>	<b>\$473,148.62</b>	<b>10.83%</b>
<b>Total System Administration</b>	<b>\$913,822.91</b>	<b>\$889,000.10</b>	<b>\$854,288.98</b>	<b>\$714,972.07</b>	<b>\$210,868.95</b>	<b>\$925,841.02</b>	<b>\$36,840.92</b>	<b>4.14%</b>
<b>Total School Administration</b>	<b>\$1,350,826.73</b>	<b>\$1,448,614.35</b>	<b>\$1,168,883.65</b>	<b>\$1,375,635.15</b>	<b>\$123,223.99</b>	<b>\$1,498,859.14</b>	<b>\$50,244.79</b>	<b>3.47%</b>
<b>Total Transportation &amp; Buses</b>	<b>\$1,630,109.17</b>	<b>\$1,543,960.74</b>	<b>\$1,155,300.09</b>	<b>\$916,615.55</b>	<b>\$964,567.24</b>	<b>\$1,881,182.79</b>	<b>\$337,222.05</b>	<b>21.84%</b>
<b>Total Facilities Maintenance</b>	<b>\$5,040,333.25</b>	<b>\$5,448,310.15</b>	<b>\$4,212,933.26</b>	<b>\$897,328.79</b>	<b>\$4,230,841.00</b>	<b>\$5,128,169.79</b>	<b>\$(320,140.36)</b>	<b>(5.88)%</b>
<b>Total Debt Service &amp; Other Com</b>	<b>\$1,052,214.00</b>	<b>\$641,791.00</b>	<b>\$621,008.77</b>	<b>\$0.00</b>	<b>\$669,064.00</b>	<b>\$669,064.00</b>	<b>\$27,273.00</b>	<b>4.25%</b>
<b>Total All Other Expenditures</b>	<b>\$35,296.89</b>	<b>\$38,330.35</b>	<b>\$30,608.05</b>	<b>\$0.00</b>	<b>\$39,243.14</b>	<b>\$39,243.14</b>	<b>\$912.79</b>	<b>2.38%</b>
<b>Total Fund 1000 Expenditures</b>	<b>\$39,369,537.47</b>	<b>\$41,360,741.52</b>	<b>\$31,670,019.51</b>	<b>\$30,967,302.81</b>	<b>\$12,350,858.55</b>	<b>\$43,318,161.36</b>	<b>\$1,957,419.84</b>	<b>4.73%</b>
<b>Total Adult Education</b>	<b>\$273,570.93</b>	<b>\$394,713.39</b>	<b>\$230,597.43</b>	<b>\$172,463.68</b>	<b>\$203,158.32</b>	<b>\$375,622.00</b>	<b>\$(19,091.39)</b>	<b>(4.84)%</b>
<b>Total Fund 1000 &amp; Adult Ed</b>	<b>\$39,643,108.40</b>	<b>\$41,755,454.91</b>	<b>\$31,900,616.94</b>	<b>\$31,139,766.49</b>	<b>\$12,554,016.87</b>	<b>\$43,693,783.36</b>	<b>\$1,938,328.45</b>	<b>4.64%</b>

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)		
<b>Total State</b>	<b>\$20,233,274</b>	<b>\$20,509,739</b>	<b>\$21,159,837</b>	<b>\$21,481,031</b>	<b>\$22,276,017</b>	<b>\$24,394,832</b>	<b>\$2,118,815</b>	<b>9.5%</b>	
<b>Local</b>									Over/Under EPS
<b>Minimum Local 15671</b>	<b>\$ 13,625,217</b>	<b>\$ 14,329,818</b>	<b>\$ 14,505,847</b>	<b>\$ 15,605,575</b>	<b>\$ 15,970,091</b>	<b>\$ 16,781,933</b>	<b>\$811,842</b>		<b>\$980,019.00</b> 5.84%
Local Only Debt Service	\$1,510,976	\$1,587,224	\$1,711,506	\$1,814,747	\$1,798,436	\$44,905	(\$1,753,531)		
Additional Local	\$0	\$0	\$0	\$0	\$0	\$980,019	\$980,019		
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		
<b>Total Local</b>	<b>\$ 15,361,300</b>	<b>\$ 16,148,630</b>	<b>\$ 16,444,036</b>	<b>\$ 17,648,609</b>	<b>\$ 17,997,261</b>	<b>\$ 17,997,261</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Fund Balance</b>	<b>\$ 856,882</b>	<b>\$ 906,882</b>	<b>\$ 906,882</b>	<b>\$ 906,882</b>	<b>\$ 906,882</b>	<b>\$ 719,417</b>	<b>\$ (187,465)</b>	<b>-20.67%</b>	
<b>Other</b>									
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 Reimbursemer	\$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		
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		
FY 18 Subsidy Adjust	\$0	\$0	\$0	\$0	(\$128,755)	\$0	\$128,755		
Miscellaneous	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$10,000	(\$20,000)		
<b>Total Other</b>	<b>\$676,572</b>	<b>\$676,072</b>	<b>\$751,846</b>	<b>\$706,846</b>	<b>\$575,295</b>	<b>\$582,273</b>	<b>(\$121,777)</b>	<b>-21.2%</b>	
<b>Total Revenue</b>	<b>\$37,128,028</b>	<b>\$38,241,323</b>	<b>\$39,262,601</b>	<b>\$40,743,368</b>	<b>\$41,755,455</b>	<b>\$43,693,783</b>	<b>\$1,938,328</b>	<b>4.64%</b>	
<b>Mil Rate For Education</b>	<b>2,005,721,383</b>	<b>1,984,917,378</b>	<b>1,994,564,463</b>	<b>1,998,286,769</b>	<b>2,003,206,026</b>	<b>2,003,206,026</b>	<b>-</b>	<b>0.00%</b>	
	7.66	8.14	8.24	8.83	8.98	8.98	-	0.00%	
									Impact on \$150K home
									0.00

Holly C. Lasagna, Ward One  
Robert P. Hayes, Ward Two  
Andrew D. Titus, Ward Three  
Alfreda M. Fournier, Ward Four



Leroy G. Walker, Ward Five  
Belinda A. Gerry, At Large  
David C. Young, At Large

Jason J. Levesque, Mayor

## IN CITY COUNCIL

### 1. ORDER 46-05142018

Ordered that the Auburn City Council hereby adopts and approves the following School Budget articles for Fiscal Year 2018-2019

1. That \$17,432,587 be authorized to be expended for Regular Instruction;
2. That \$ 10,042,275 be authorized to be expended for Special Education;
3. That \$-0- be authorized to be expended for Career and Technical Education;
4. That \$ 859,072 be authorized to be expended for Other Instruction;
5. That \$ 4,841,867 be authorized to be expended for Student and Staff Support;
6. That \$ 925,841 be authorized to be expended for System Administration;
7. That \$ 1,498,859 be authorized to be expended for School Administration;
8. That \$ 1,881,183 be authorized to be expended for Transportation and Buses;
9. That \$ 5,128,170 be authorized to be expended for Facilities Maintenance;
10. That \$ 669,064 be authorized to be expended for Debt Service and Other Commitments;
11. That \$ 39,243 be authorized to be expended for All Other Expenditures;
12. That \$ 41,084,848 be appropriated for the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and that \$16,781,933 be raised as the municipality's contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688;

**Explanation:** *The city's contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding*

Holly C. Lasagna, Ward One  
Robert P. Hayes, Ward Two  
Andrew D. Titus, Ward Three  
Alfreda M. Fournier, Ward Four



Leroy G. Walker, Ward Five  
Belinda A. Gerry, At Large  
David C. Young, At Large

Jason J. Levesque, Mayor

*Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.*

13. That \$44,905 be raised and appropriated for the annual payments on debt service previously approved by the city's legislative body for non-state-funded school construction projects or non-state-funded portions of school construction projects, in addition to the funds appropriated as the local share of the city's contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with Maine Revised Statutes, Title 20-A, Section 15690 (2A) ;

***Explanation:*** *Non-state-funded debt service is the amount of money needed for the annual payments on the city's long-term debt for major capital school construction projects that are not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters or other legislative body.*

14. That \$980,019 be raised and appropriated in additional local funds, which exceeds the State's Essential Programs and Services allocation model by \$980,019, as required to fund the budget recommended by the School Committee.

The School Committee recommends \$980,019, which exceeds the State's Essential Programs and Services allocation model by \$980,019. The School Committee gives the following reasons for exceeding the State's Essential Programs and Services funding model:

The Essential Programs and Services funding model does not recognize all of the costs of special education services, transportation services, instructional services, co-curricular services and other services that the School Department provides.

***Explanation:*** *The additional local funds are those locally raised funds over and above the city's local contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state-funded debt service that will help achieve the school department budget for educational programs.*

15. That the school committee be authorized to expend \$43,318,161 for the fiscal year beginning July 1, 2018 and ending June 30, 2019 from the city's contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, fund balances, state subsidy and other receipts for the support of schools;



Holly C. Lasagna, Ward One  
Robert P. Hayes, Ward Two  
Andrew D. Titus, Ward Three  
Alfreda M. Fournier, Ward Four



Leroy G. Walker, Ward Five  
Belinda A. Gerry, At Large  
David C. Young, At Large

Jason J. Levesque, Mayor

16. That the City of Auburn appropriate \$375,622 for Adult Education and raise \$190,404.00 as the local share, with authorization to expend any additional, incidental or miscellaneous receipts in the interest and for the well-being of the adult education program.

17. That in addition to amounts approved in the preceding articles, the School Committee be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated.



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** May 14,

**Author:** Mamie Anthoine Ney

**Subject:** FY19 Library Budget

---

**Information:** Presentation of FY19 Budget. Overview of library operations.

---

**City Budgetary Impacts:**

FY19 request for City funding.

---

**Staff Recommended Action:**

Review and discussion of FY19 budget.

---

**Previous Meetings and History:**

---

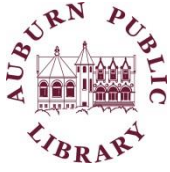
**City Manager Comments:**

I concur with the recommendation. Signature:

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

**Attachments:**

---



## **AUBURN PUBLIC LIBRARY FY2018**

### **DESCRIPTION**

The Auburn Public Library, a Maine not-for-profit corporation founded in 1890, is a full-service public library providing an organized collection of information resources made accessible to all Auburn residents for reference or borrowing. We provide physical or digital access to a wide variety of materials, including books, periodicals, newspapers, microforms, CDs, DVDs, e-books, audiobooks, local history resources, and databases. We provide free computer and Wi-Fi access to all. We offer a variety of programming for all ages that instructs, informs and entertains. We provide meeting spaces for small and large community groups. We also offer a media lab for all cardholders and a computer lab for those with targeted needs. We collaborate with Lewiston Public Library and the Town of Minot. Approximately 80% of the Library's operating funds come from the City of Auburn.

### **MISSION STATEMENT**

Auburn Public Library brings people, resources and ideas together  
to *engage, enlighten and enrich* community.

### **GOALS AND OBJECTIVES**

Goal 1: Help customers of all generations to learn, grow, and have fun.

Objectives:

- ❖ Provide a variety of family programming that both educates and entertains our community.
- ❖ Assist with the development of early literacy skills.
- ❖ Foster and increase independent learning and research/literacy skills among teens through the use of library resources including but not limited to books and online materials.
- ❖ Teach technology skills to adults so that they may access information, apply for services, correspond with others, etc. in a virtual world.
- ❖ Ensure that customers are able to find materials that satisfy their need for rewarding reading, viewing and listening experiences.
- ❖ Establish services for customers unable to visit the library.
- ❖ Strengthen STEM (Science Technology Engineering Math) skills for staff in order to make the Library a STEM community resource.

Goal 2: Prepare children to start school ready to learn.

Objectives:

- ❖ Offer parents and teachers materials and programs to prepare children to succeed in school and in life.
- ❖ Provide programs and materials that enrich the classroom experience.
- ❖ Assist parents in providing early childhood education to their children.

Goal 3: Foster an organizational and community culture of innovation.

Objectives:

- ❖ Increase adult/teen career and technological skills.
- ❖ Offer programs that will provide opportunities for adult library users to demonstrate and enhance their abilities to create and innovate.
- ❖ Encourage staff to broaden outlook and increase knowledge.
- ❖ Support local authors.
- ❖ Strengthen the new maker space within the Library.

Goal 4: Promote community workforce and economic development.

Objectives:

- ❖ Support teens in developing career and/or college goals.
- ❖ Work with local agencies, business consultants and organizations to educate small business owners, entrepreneurs and job seekers.
- ❖ Explore opportunities to co-host events that will encourage entrepreneurship.

Goal 5: Broaden and strengthen community connections.

Objectives:

- ❖ Collaborate with local area agencies who serve children to bring library services to children.
- ❖ Strengthen links and foster future partnerships with teen community resources.
- ❖ Ensure that non-library users are aware of library resources and avenues of access to them.
- ❖ Increase community interaction through website, social media and presentations to the community.

Goal 6: Maintain facilities, resources and systems.

- ❖ Ensure that the library facility is operated as cost-effectively as possible.
- ❖ Ensure security of building, contents and staff.
- ❖ Minimize damage in the event of a natural disaster.
- ❖ Work with vendors and custodians to ensure that all funded capital improvements are completed in a thorough and cost-effective manner.

Goal 7: Ensure stable and dependable funding.

- ❖ Continue to grow an annual special event that benefits APL (Spring Online Auction).
- ❖ Create and implement planned giving program.
- ❖ Maximize use of fundraising technology to provide better data for fundraising purposes.
- ❖ Develop additional sources of funding such as grants, local business solicitations, and broaden outreach to community through a regular program of contact with current, new, and potential individual donors.

## PROGRAMS

**Board of Trustees:** The Auburn Public Library is operated under a seventeen member Board of Trustees. Thirteen members (including one designated Minot resident) are elected by the Board, one is the Mayor of the City of Auburn or his/her designee, one is appointed by Superintendent of the Auburn Education Department, and one is appointed by the Town of Minot's Board of Selectman. The Board is the governing body, responsible for policies and the overall operation of the Library through the Library Director. The Board reviews the annual budget, major expenditures and investment of funds. Board members serve as active advocates; provide professional counsel and guidance; provide volunteer support, as needed; and assist in fundraising activities. *Associated Goals: 3,4,5,7.*

**Administration:** Administration includes the Director, Administrative Assistant, Development Coordinator, and Maintenance Coordinator. The Administration carries out the business aspects of providing library services. It provides support services to all other departments. It generates public awareness and marketing campaigns and raises funds to ensure the institution's financial security. Public meeting rooms and art exhibit/display spaces are coordinated and scheduled. Vendor/library operated food service and retail operations are managed by this department. Building and ground maintenance is coordinated through this department. Administration, primarily through the Library Director, works on behalf of the Board to respond to community's needs. Administrative staff members are committed to serving the public and staff with excellent customer services. *Associated goals: 1 – 7.*

**Collection Services:** Collection Services includes the Assistant Director for Resource Sharing, Innovation and Staff Development. The Assistant Director is responsible for Technology Systems; Collection Services, and direct supervision of Lending Services. The Assistant Director oversees our website development and maintenance and encourages use of social media to inform the public about library services and events. Collection Services also includes the Collection Services Assistant, an Associate (shared with Lending Services), and shelvers. The Collection Services Department supports the Library's print and non-print collections and bibliographic online catalog. The department acquires titles to include in the circulating and reference collection, catalogs, and processes these materials. It also has responsibility for periodical acquisition and management. The collection includes books, e-books, audio books, videos, music CD's, periodicals and online resources. This department also is responsible for the Technology Systems Coordinator who maintains the hardware, software, and associated programs to keep the Library's technology in working order. *Associated Goals: 1,2,5,6*

**Lending Services:** Lending Services includes the Lending Services Manager, a Lending Services Technician, and Lending Services associates. This department offers the public one of the library's most traditional core services by providing customers assistance with selecting materials of interest to each customer and checking materials in and out. Lending Services is responsible for the circulation desk and monitoring the activities of the main part of the Library. The department is also engaged in maintaining our interlibrary loan activities, including the delivery service among consortium libraries. Customer accounts are monitored by this staff. The department manages the Library's retail efforts. *Associated Goals: 1,5,7.*

**Children's Services:** Children's Services includes the Children's Services Manager, the Children's Services Assistant, and Children's Services associates. This department caters to the developmental needs of children with age appropriate collections, services, and programs. It helps to satisfy children's curiosity about the world around them and encourages literacy at all levels. This department also provides academic and digital support with collections and services that supplement and enhance local schools.

Associated Goals: 1,2,3,5

**Adult Services:** Adult Services includes the Adult Services Manager, the Teen and Collaboration Librarian, and associates. This department contains the bulk of the adult nonfiction collection and electronic resources, including those directed at teens. The department’s core function is to assist people in finding information on a wide range of subjects related to their general interests and self-directed personal growth and development. The department meets their needs by assisting them in effectively evaluating and using the information. The department is the primary resource for assisting the public with technology. This department is also responsible for the local history collection. Adult Services offers programs, activities, and events relevant to the general public’s interest, including teens’ popular interests and academic goals, and support of entrepreneurs/local businesses. *Associated Goals: 1,2,3,4,5.*

### BUDGET DRIVERS

- ❖ An increase of 2.5% in salaries for FY19. A 9% increase in health insurance expenses is predicted due to increased rates and employee changes.
- ❖ Significant savings by changing cleaning companies.
- ❖ Change in administrative structure with bookkeeper changing to independent contractor and the hiring of an administrative assistant at a lower pay rate.
- ❖ Other adjustments have been made where prudent to help meet prescribed budget limitations.

### PROGRAM EXPENSES AND REVENUES

Board of Trustees					
Description	FTE	FY2018 Approved	FY 2019 Proposed	Inc./Dec.	% Change
Salaries/Benefits	0	0	0	0	0
Operations		500	500	0	0
Contracted Services		0	0	0	0
<b>Total:</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0</b>

Administration					
Description	FTE	FY2018 Approved	FY 2019 Proposed	Inc./Dec.	% Change
Salaries/Benefits	1.9	128652	130107	1455	+1.1
Operations		75517	79581	4064	+5.0
Contracted Services		11032	11032	0	0
<b>Total:</b>		<b>215201</b>	<b>220720</b>	<b>5519</b>	<b>+2.5</b>

<b>Collection Services</b>					
Description	FTE	FY2018 Approved	FY 2019 Proposed	Inc./Dec.	% Change
Salaries/Benefits	3.9	214153	209677	-4476	-2.0
Operations		79184	82376	3192	4.0
Contracted Services		17630	17630	0	0
Total:		310967	309683	-1284	-1.0

<b>Lending Services</b>					
Description	FTE	FY2018 Approved	FY2019 Proposed	Inc./Dec.	% Change
Salaries/Benefits	3.9	181659	179215	-2444	-1.0
Operations		63347	65901	2554	4.0
Contracted Services		15332	15332	0	0
Total:		260338	260448	110	0

<b>Children's Services</b>					
Description	FTE	FY2018 Approved	FY2019 Proposed	Inc./Dec.	% Change
Salaries/Benefits	3.3	159787	162540	2753	1.7
Operations		53845	56016	2171	4.0
Contracted Services		13953	13953	0	0
Total:		227585	232509	4924	2.1

<b>Adult Services</b>					
Description	FTE	FY2018 Approved	FY2019 Proposed	Inc./Dec.	% Change
Salaries/Benefits	2.9	168249	169945	1696	1.0
Operations		44343	46131	1788	3.7
Contracted Services		12574	12574	0	0
Total:		225166	228650	3484	1.5

<b>PROGRAM EXPENSES</b>					
Description	FTE	FY2018 Approved	FY2019 Proposed	Inc./Dec.	% Change
Trustees		500	500	0	0
Administration		215201	220720	5519	2.1
Collection Services		310967	309683	-1284	-1.0
Lending Services		260338	260448	110	0
Children's Services		227585	232509	4924	2.1
Adult Services		225166	228650	3484	1.5
Total:		1239757	1252510	12753	1.1

<b>REVENUES</b>				
<b>Description</b>	<b>FY2018</b>	<b>FY2019 Proposed</b>	<b>Inc./Dec.</b>	<b>% Change</b>
City of Auburn	998189	1028135	29946	3
Endowment Income	57000	57000	0	0
Investment Income	8010	8060	50	0
Other Revenue	89355	89355	0	0
Donations & Gains	87151	87150	-1	0
<b>Total:</b>	<b>1239755</b>	<b>1269700</b>	<b>29995</b>	<b>2.8</b>

## **PERFORMANCE MEASURES**

### **General Measures:**

	<b>FY17</b>
Items Loaned	214,200
Daily Average Visitors	630
Website Visits	1492000
Total Program Attendance	13400
Items in Collection	84300

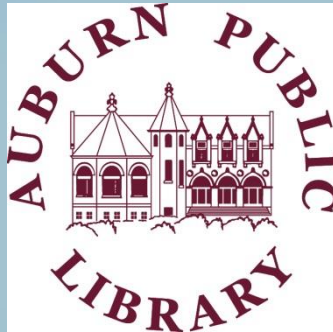
### **FY17 Measures (through 1/31/2018):**

<b>Goal:</b>	<b>Objective:</b>	<b>Strategy:</b>	<b>Results:</b>
Help customers of all generations to learn, grow, and have fun	Provide family programming, increase independent learning; teach technology, establish services for customers unable to visit the Library	Host educational programs, movies, concerts, author visits, DIY programming, other educational programming	Summer reading program, hosting children's and adult authors, DIY Tweens and Teens, "Crafternoons," Hour of Code, lending services continued for senior residences; ongoing computer classes and help sessions for adults; collaborations with L/A College and Camden Conference; special exhibits, such as Vietnam troop ship; genealogy assistance
Prepare children to start school ready to learn	Offer parents/teachers materials and programs; assist teen parents	Offer family literacy events; promote BookReach program for daycares; collaborate with local	Weekly storytimes for ages 0 to 6; special programming such as "Let's Pretend;" Math Night for Head Start



		child development groups.	families; family Hour of Code; homeschooling collaboration , CDS collaboration; “Reading Connects” jail program
Foster a culture of innovation	Increase career and technology skills; assist adults in enhancing abilities to create and innovate; encourage staff to broaden outlook and increase knowledge; support local authors; create a makerspace	Offer DIY programs for all ages; encourage use of Media Lab; conduct workshops for staff; support local authors; create a makerspace.	DIY programs for crafts and STEM projects; Media Lab bookings are strong; staff attending online workshops and regional conferences; makerspace launched. Part of STEM grant pilot program with Maine State Library and Cornerstones of Science (1 of 3 in Maine, 1 of 6 in New England); established “Makers Corner”, which includes grant-funded 3D printer, Technology “Zoo”.
Promote community workforce and economic development	Support adults and teens in career/education goals; work with local agencies to educate small business owners/entrepreneurs/job seekers; support small business success in L/A area	Partner with Lewiston PL to offer Teen Opportunities Fair; work with high school guidance counselors; work with small business agencies.	Hosted college fair; certified college assistance staff member, offering technology and social media classes for entrepreneurs, participate in Chamber of Commerce activities.
Broaden and strengthen community connections	Continue partnerships with local agencies serving children and special needs; strengthen links and foster future partnerships with teen-oriented groups; ensure non-library users aware of library resources	Continue collaboration with school department and other educational organizations; work with PAL; work with district customized learning team; have presence at community locations; increase use of	Teen librarian serves on PAL board; Children’s Services represented at customized learning meetings; participated in Winter Festival, holiday parades, and ArtWalks; presentations given to local groups;

		website and social media.	collaboration with Sun Journal in media literacy project
Maintain facilities, resources and systems	Ensure security of building, content, and staff; minimize effects of natural disaster; work with vendors and custodian to ensure capital improvements are completed; ensure facility is operated cost-effectively	Work with internal security team to address issues and maintain readiness; create disaster plan; create project calendar; review vendor relationships on an on-going basis.	Building repairs scheduled and in progress; project calendar reviewed (Building study completed) vendor relationships reviewed and adjusted to reflect cost savings
Ensure stable and dependable funding	Maintain and build solid fundraising programs	Establish stronger annual giving program; create planned giving program; maximize use of fundraising technology, initiate new fundraising activities.	Initial contacts made by board; online silent auction successful; annual fund donor list expanded; personal visits initiated.



## Mission Statement

*Auburn Public Library brings people, resources and ideas together to engage, enlighten and enrich community.*



- ***MISSION STATEMENT***

*Auburn Public Library brings people, resources and ideas together to engage, enlighten and enrich community*

- ***GOALS***

- *Goal 1: Help customers of all generations to learn, grow, and have fun.*
- *Goal 2: Prepare children to start school ready to learn.*
- *Goal 3: Foster an organizational and community culture of innovation.*
- *Goal 4: Promote community workforce and economic development.*
- *Goal 5: Broaden and strengthen community connections.*
- *Goal 6: Maintain facilities, resources and systems.*
- *Goal 7: Ensure stable and dependable funding.*



**In FY17:**

<b>Items loaned</b>	<b>214,200</b>
<b>Daily Average Visitors</b>	<b>630</b>
<b>Total Program Attendance</b>	<b>13,400</b>
<b>Total Website Visits</b>	<b>149,200</b>
<b>Items in Collection</b>	<b>84,300</b>



REVENUES				
Description	FY2018	FY2019 Proposed	Inc./Dec.	% Change
<b>City of Auburn</b>	998189	1028135	29946	3
<b>Endowment Income</b>	57000	57000	0	0
<b>Investment Income</b>	8010	8060	50	0
<b>Other Revenue</b>	89355	89355	0	0
<b>Donations &amp; Gains</b>	87151	87150	-1	0
<b>Total:</b>	1239755	1269700	29995	2.8

PROGRAM EXPENSES				
Description	FY2018 Approved	FY2019 Proposed	Inc./Dec.	% Change
<b>Trustees</b>	500	500	0	0
<b>Administration</b>	215201	220720	5519	2.1
<b>Collection Services</b>	310967	309683	-1284	-1.0
<b>Lending Services</b>	260338	260448	110	0
<b>Children's Services</b>	227585	232509	4924	2.1
<b>Adult Services</b>	225166	228650	3484	1.5
<b>Total:</b>	1239757	1252510	12753	1.1



### Budget Drivers:

- Staff expenses: 2<sup>nd</sup> raise requested in 5 years, 10 full-time, 12 part-time.
- Materials expenses: Costs of e-materials much higher than retail
- “Fixed” expenses such as utilities, cleaners, insurance, etc.







## Program Highlights

- *Reading Connects* – Working with Androscoggin County Jail to furnish themed book bags for inmates to read with their children and to encourage literacy. Grants from Fales & Fales and Yelp.
- *College Night*: Bring colleges and students together to explore options, funding, programs, etc.
- *Media Literacy @ Your Library*: Assisting the American Library Association in developing programs to train library workers to better equip their adult patrons to be discerning news consumers. One of 5 libraries in the country chosen to participate. Partnered with *Sun Journal*.

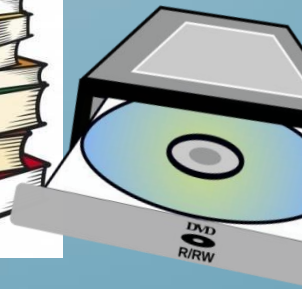
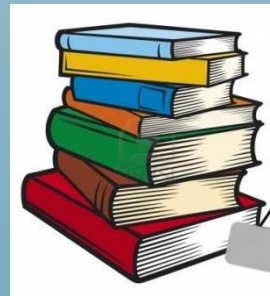
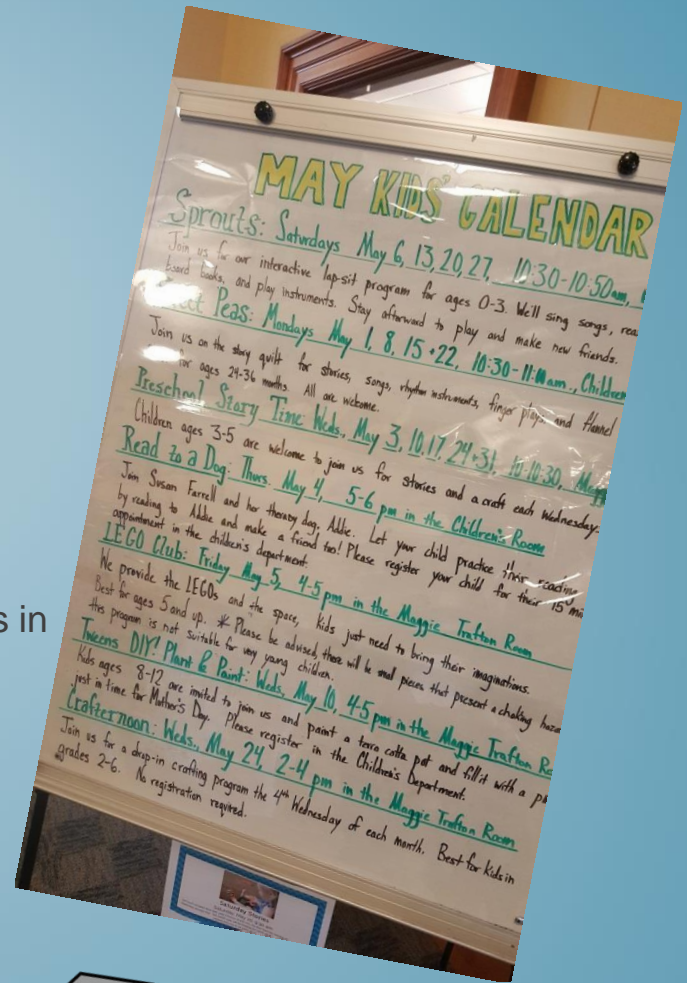






### Challenges:

- Sufficient staffing
- Increasing fundraising
- Keeping current with changes in libraries and our profession





A vertical banner with a blue background. At the top, it says "SCREEN AGERS" in a stylized font. Below the text is an illustration of an owl and two small blue robot-like characters. The main text reads: "Check the box on your Maine income tax form to donate to the Maine Public Library Fund.\*" At the bottom, there is a small logo for "makerspaces".



A large, bold, black and white graphic that reads "APL ONLINE AUCTION" in a slanted, sans-serif font. Below the main text, it includes the website address "www.32auctions.com/apl2018".







**“GOOGLE CAN BRING YOU  
BACK 100,000 ANSWERS, A  
LIBRARIAN CAN BRING YOU  
BACK THE RIGHT ONE.” —  
NEIL GAIMAN**



Made with ♥ by [recitethis.com](https://recitethis.com)

If we didn't have libraries, many people thirsty for knowledge would dehydrate.  
(Megan Jo Tetrick, age 12, Daleville, Indiana)



**City of Auburn  
City Council Information Sheet**

**City Council Workshop Date: May 14, 2018  
5:30 P.M.**

**Author:** Michael Chammings, Director of Economic and Community Development

**Subject: 5:30 P.M. Workshop**

**A. Budget Review**

b. Economic & Community Development

---

**Information:** Economic & Community Development Budget Presentation.

---

**City Budgetary Impacts:** This is the annual budget (operation and CIP) requests for FY19.

---

**Staff Recommended Action:** Review and discussion of proposed budget.

---

**Previous Meetings and History:**

---

**City Manager Comments:**

I concur with the recommendation. Signature:

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

---

**Attachment(s):**



# ECONOMIC AND COMMUNITY DEVELOPMENT 2018-2019 BUDGET

City Council  
Workshop  
May 14, 2018

# WHO WE ARE & WHAT WE DO

## ❖ DESCRIPTION

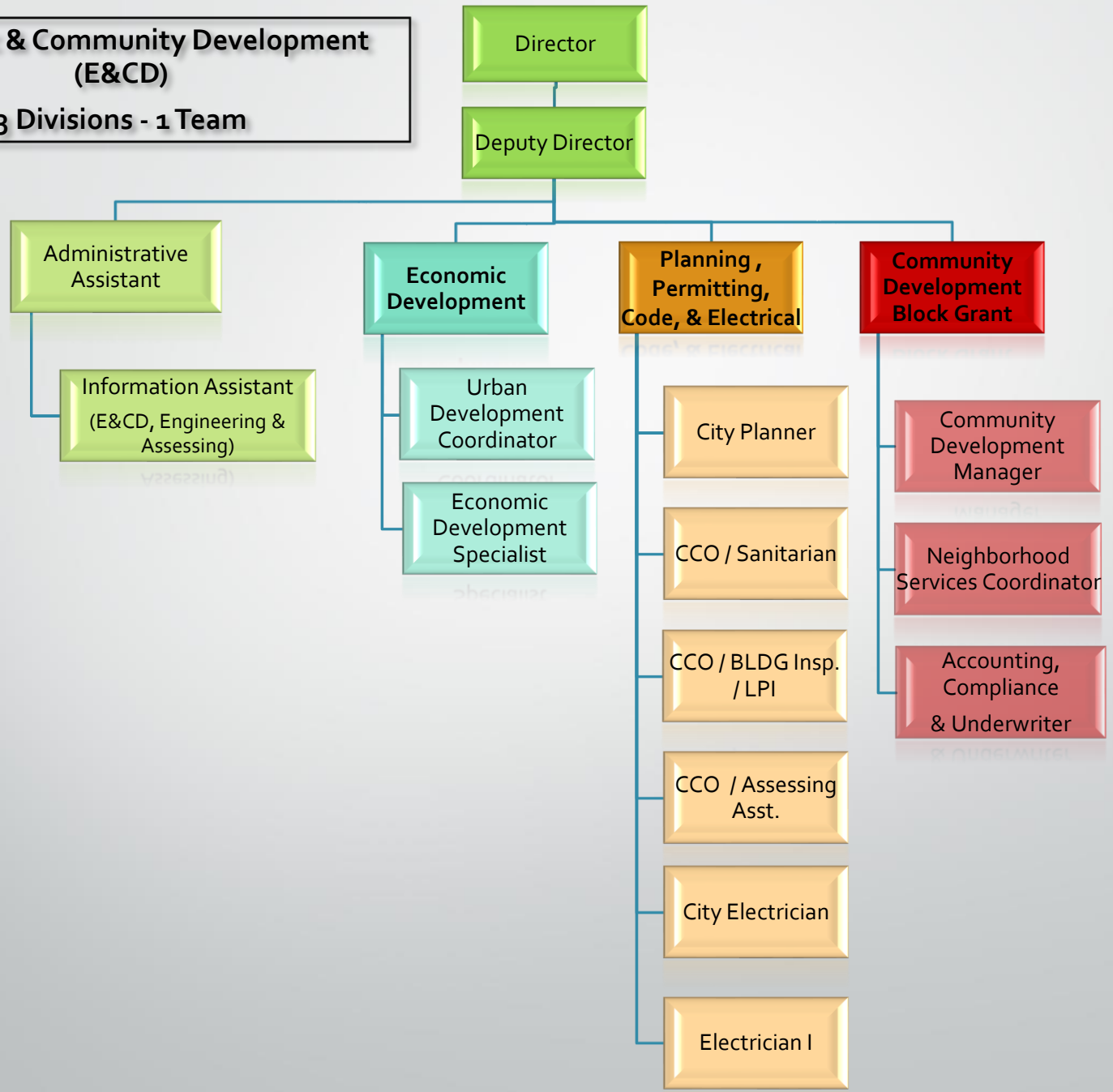
The Department of Economic & Community Development is responsible for the coordination, direction and leadership of all Economic and Community Development activities in the City, including oversight of the City's Tax Increment Financing (TIF) Districts; protecting and improving the community's environment, infrastructure and economy through land use policies and ordinances, as well as enforcement of certain public health and safety codes; administering land use, building, housing, plumbing and electrical codes and providing for the maintenance of streetlights and traffic signals; and administering the City's C.D.B.G and Home programs to meet their national and local objectives.

## ❖ MISSION

The mission of the Auburn Economic and Community Development Department is to improve, maintain and protect a vibrant community environment and enhance the quality of life for our residents, businesses, customers and partners which also provides decent housing and expanding economic opportunities for persons of all income levels.

We accomplish this endeavor by providing exceptional facilities, programs and services that our citizens desire in a fiscally responsible manner.

**Economic & Community Development  
(E&CD)**  
3 Divisions - 1 Team



# 2019 PROPOSED ECD BUDGET

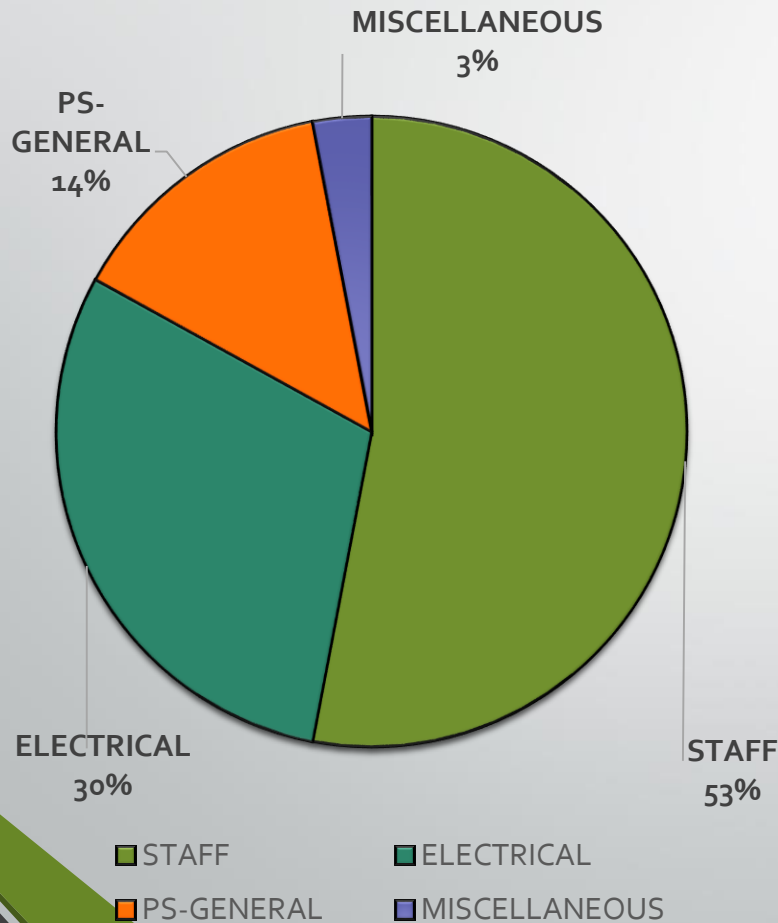
- ❖ Economic Development, Community Development Planning, and Code Staff - \$783k
- ❖ Electrical Budget (includes electrical salaries) – \$433k
- ❖ Programs and subscriptions, CCI loan funds, Workforce Development, Dues, Marketing, AVCOG, etc. - \$206k
- ❖ Everything Else (Phones, supplies, vehicle maintenance, gasoline, public notices, travel, training, etc)- \$51k

FY 2018 Approved	FY2019 Proposed	Increase/ Decrease	%
\$1,717,028	\$1,471,918	(\$245,110)	-14.3%

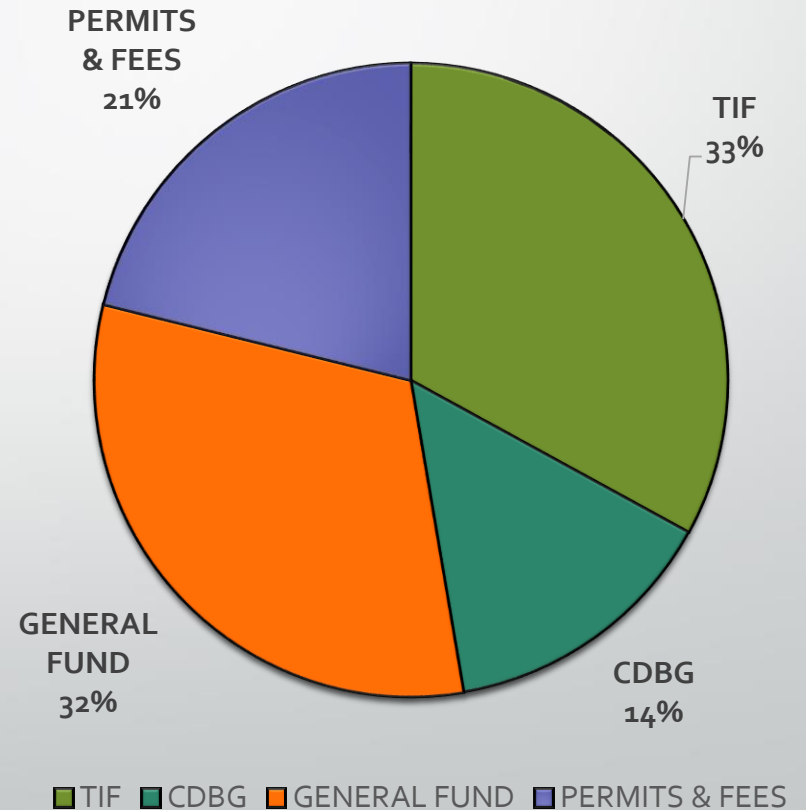


# 2019 PROPOSED ECD BUDGET

## BUDGET BREAKDOWN

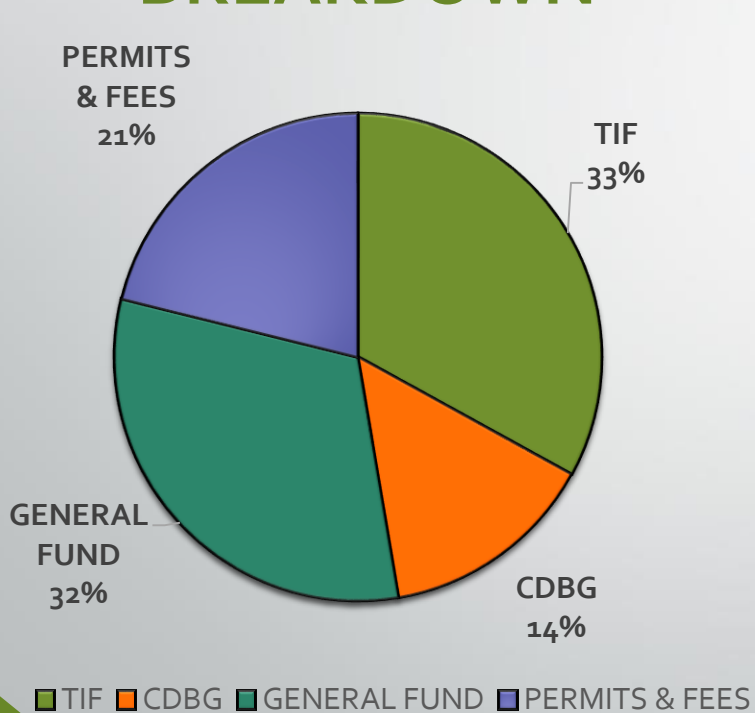


## FUNDING SOURCES

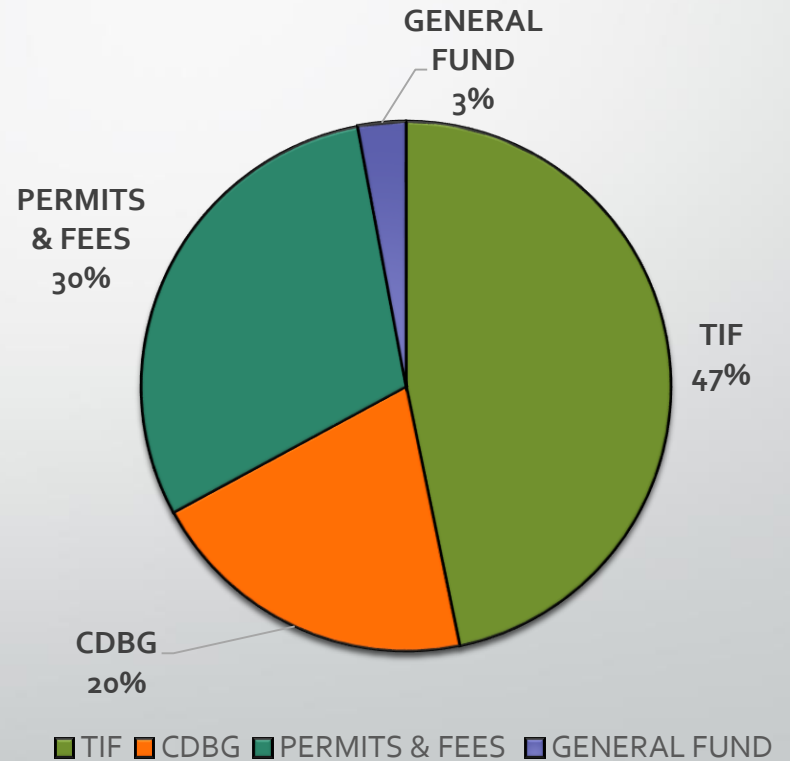


# FUNDING SOURCES COMPARISON

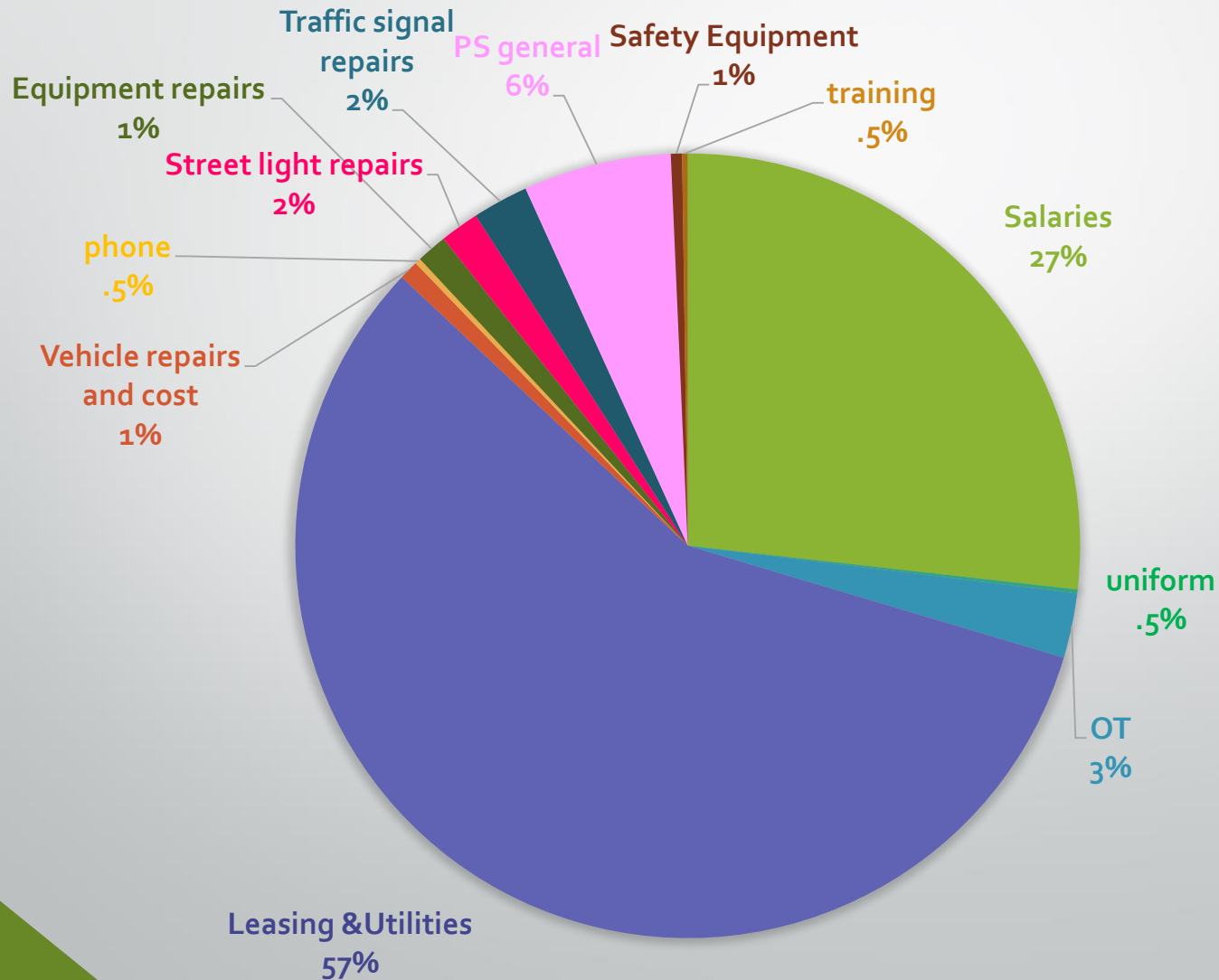
## FULL BUDGET BREAKDOWN



## BREAKDOWN WITHOUT ELECTRICAL



# BREAKDOWN OF ELECTRICAL BUDGET

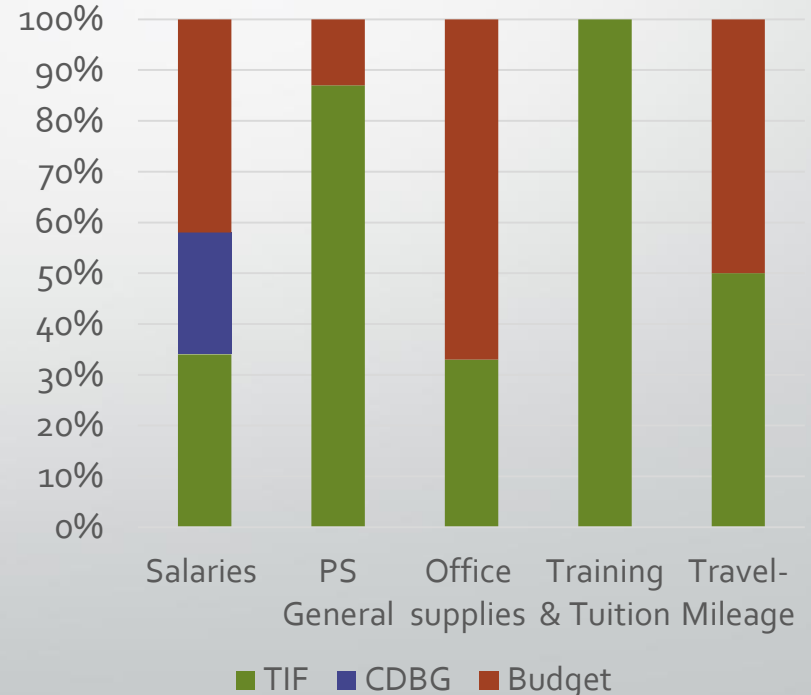


# DEPARTMENT EXPENSES PAID WITH TIF & CDBG FUNDS

❖ A portion of the EDC expenses are paid with TIF & CDBG funds. The largest categories includes:

- ❖ Salaries
- ❖ PS- General
- ❖ Office supplies
- ❖ Training & Tuition

Percentage of Funding through TIF & CDBG



# DRIVERS

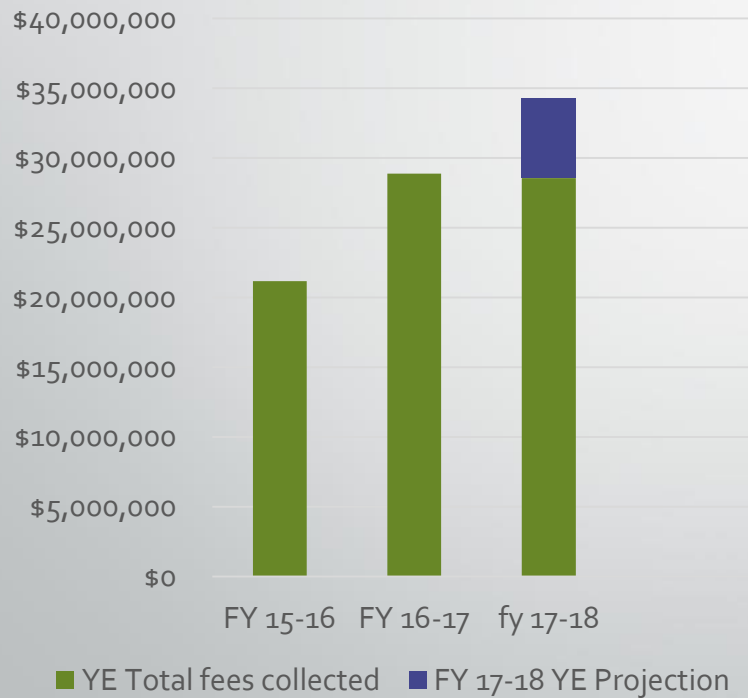
- ❖ PS General - (\$220,000) Reduced by 52%
  - Due to Workforce Development Reduction
- ❖ MV Gas and Oil – \$560 Increased by 23%
  - Due to 2<sup>nd</sup> electrician position
- ❖ Regular Salaries - \$50,095 – Increased by 6%
  - Due to position reinstatement of 2<sup>nd</sup> electrician, Partially offset by lower contracting costs
  - Contractual raises (MSEA contract)
- ❖ Utilities – Electricity - \$(88,463) – Reduced by 26%
  - Due to projected lower cost of LED transition
- ❖ Street Light Repairs - \$1,000 – Increased by 17%

# NEW VALUE/INVESTMENT

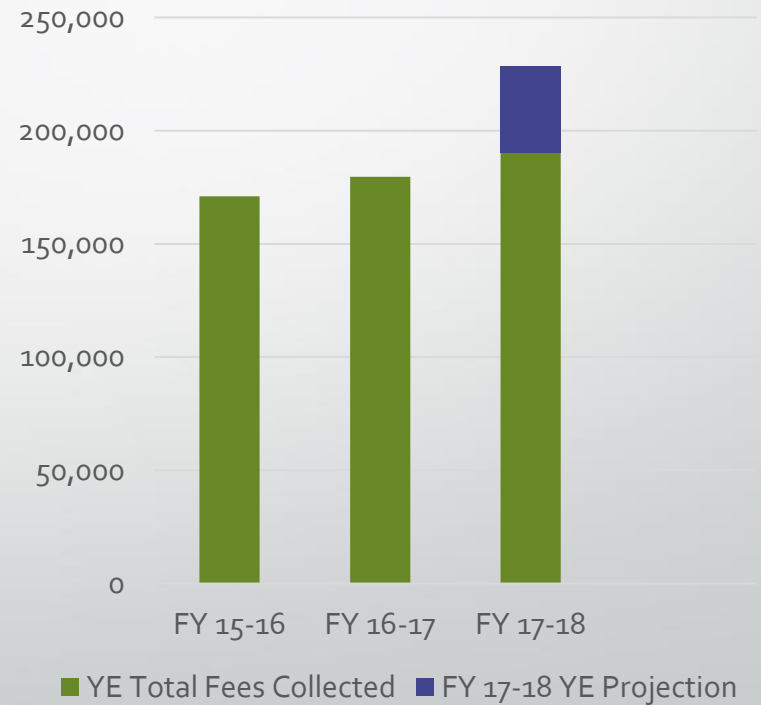
- ❖ Permit value as a measure of new investment is increasing
  - 2015-2016- \$21,182,724
  - 2016-2017- \$28,887,563
  - 2017-2018- 2018-2019- \$ 34,267,482 (Projected)
    - \$28,556,235 in the first 10 months
  - 2018-2019- A strong year is anticipated, there are many projects in the works

# CONSTRUCTION COSTS & PERMIT FEES

## ESTIMATED COST OF CONSTRUCTION



## PERMIT FEES COLLECTED



# LOST TAXABLE VALUE

- ❖ Manufacturing and some business equipment was taxable, but is now exempt
  - Depreciation
  - Expanded eligibility
  - Potentially lose an estimate \$13M in valuation due to the expansions this year
  - ± 50% reimbursement by the State
- ❖ Non-profits and tax exempt investment
  - Purchases reduce taxable value
- ❖ Increases in Homestead Exemption
  - Loss of \$2,103,989 in tax dollars
  - Reimbursement rate is set to increase to 62.5% for the 2018 tax year



# CAPITAL IMPROVEMENT PLAN

## Economic Development & Planning

- ❖ New Auburn Village:
  - Bonds = \$206,800 Other = \$680,000  
Total for project = \$886,000
- ❖ Dangerous Building Demolition
  - Bonds = \$100,000
- ❖ Comp Plan Property Implementation & Acquisition Program
  - Bonds = \$100,000
- ❖ Strategic Plan Implementation
  - Bonds = \$50,000
- ❖ Downtown Parking & Walkability
  - Bonds = \$100,000 Other = \$270,000  
Total = \$370,000

## Electrical

- ❖ Electrical Vehicle- replacement
  - Other (unallocated) = \$33,000
- ❖ Main Street Underground Electrical Replacement
  - Other (unallocated) = \$22,000
- ❖ Traffic Signal Upgrades/Replacements
  - Operating costs = \$20,000
- ❖ LED Upgrades to Walking Paths & Industrial Park Lighting
  - Operating costs = \$10,000

**TOTAL CIP = \$1,591,800**

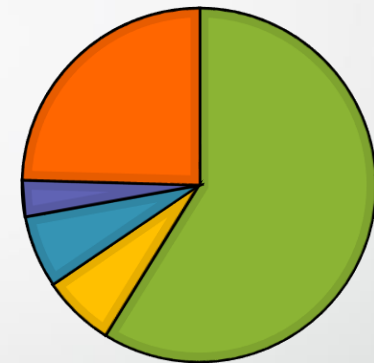
**Bonds = \$556,800**

# CIP FUNDS THROUGH TIF & CDBG

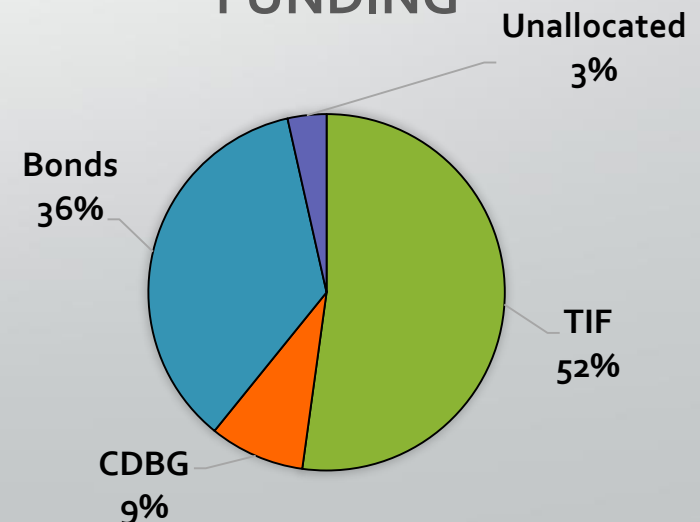
## ECD PROJECTS

- TIF funds:
  - New Auburn Village Center Revitalization = \$680,000
  - Downtown Parking/Walkability = \$135,000
- CDBG funds:
  - Downtown Parking/Walkability = \$135,000
- **Total funding = \$950,000**

- New Auburn
- Demolition
- Property Acquisition
- Strategic plan
- Walkability & Parking

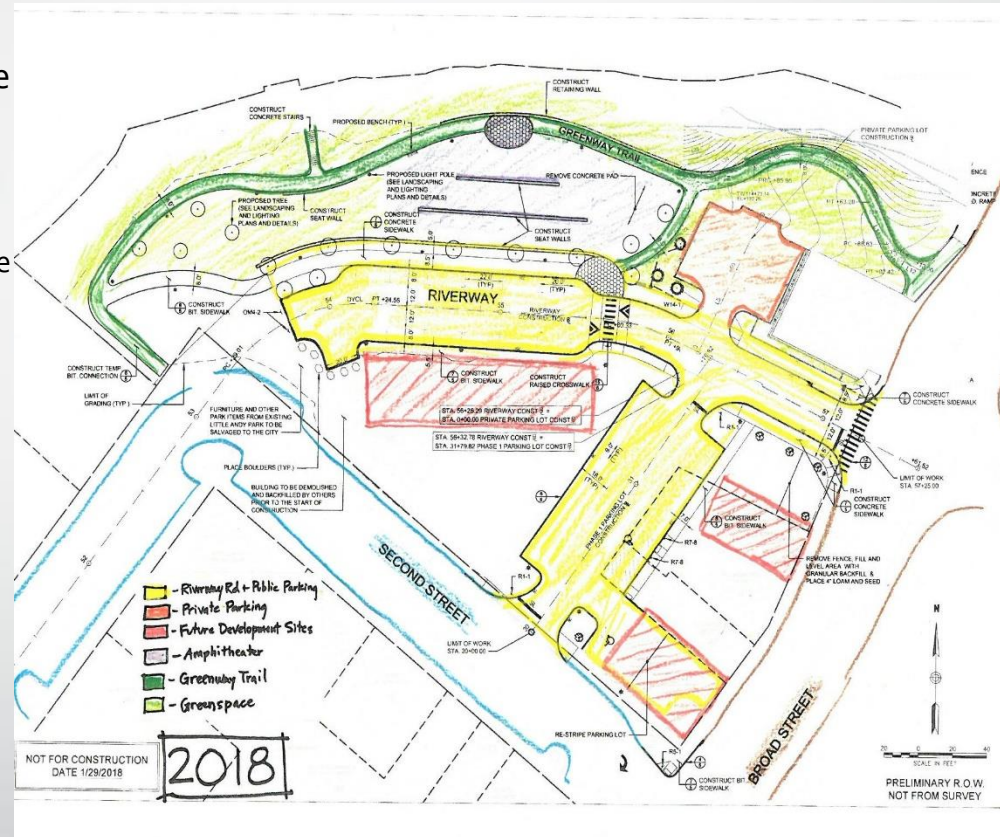


## FUNDING



# NEW AUBURN VILLAGE CENTER

- ❖ The New Auburn Village Center Plan will move into the implementation stage for the 2018 and 2019 construction seasons
- ❖ The following elements to be constructed:
  - Filling of the project area that will bring areas inside of the Riverway Road above the 100year floodplain
  - A significant portion of the Riverway Road
  - A public parking area behind the Firehouse Grill and All About You Salon
  - The amphitheater and sitting walls
  - A portion of the Greenway Trail
  - A private parking lot for 15 Broad St. apartment (per agreement by city)
  - Three sites ready to attract future development



CIP BUDGET	VHB CONSTRUCTION BUDGET	REMAINING FUNDS
\$886,000	\$856,800	\$29,200



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** 5/14/2018

**Author:** Holli Olivier, Director – Health & Social Services

**Subject:** FY2019 Budget

---

**Information:** I'm seeking the approval of the FY2019 budget for Health & Social Services Department

---

**City Budgetary Impacts:** \$4,740 increase for FY2019, 70% of which will be reimbursed by the State

---

**Staff Recommended Action:** Review and discussion.

---

**Previous Meetings and History:** Annually

---

**City Manager Comments:**

I concur with the recommendation. Signature:

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

---

**Attachments:** Health & Social Services Budget FY19 – Request Form



City of Auburn, Maine

Health & Social Services

Holli Olivier, Director

60 Court Street | Auburn, Maine 04210

www.auburnmaine.gov | 207.333.6601

HEALTH & SOCIAL SERVICES BUDGET FY19

**BUDGET INFORMATION:**

CATEGORY	FY 2018 APPROVED	FY 2018 AS OF 4/20/18	FY 2019 DEPT. REQUEST
PA – Electrical	\$6,000	\$5,106	\$6,000
PA – Medical	\$3,400	\$4,748	\$5,500 (+ 2,100)
PA – Burial	\$5,570	\$1,993	\$4,710 (- 860)
PA – Fuel	\$1,000	\$0	\$1,000
PA – Provisions	\$6,000	\$9,407	\$9,500 (+ 3,500)
PA – Rent	\$120,000	\$101,587	\$120,000
PA – Other	\$1,500	\$448	\$1,500
Overall Maximums	\$143,470	\$123,289	\$148,210

**\*\*THERE ARE NO INCREASES SOUGHT FOR: SALARY, OPERATING & OFFICE SUPPLIES, TRAINING, TUITION, DUES OR SEMINARS\*\***

**\*\*70% OF ANY EXPENDITURES MADE BY THIS DEPARTMENT ARE REIMBURSED BY THE STATE OF MAINE\*\***



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** May 14, 2018

**Author:** Sabrina Best, Recreation Director

**Subject:** FY19 Proposed Budget and CIP

---

**Information:** This presentation includes a Budget Program breakdown and a power point presentation to highlight the key talking points.

---

**City Budgetary Impacts:** Annual Budget and CIP request for FY19

---

**Staff Recommended Action:** Review and provide feedback

---

**Previous Meetings and History:**

---

**City Manager Comments:**

I concur with the recommendation. Signature:

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

**Attachments:**

Recreation Program Budget FY19 – Proposed  
Recreation CIP and Budget FY19 – Proposed



# City of Auburn, Maine

Recreation Department

Sabrina Best, Director

48 Pettengill Park Road | Auburn, Maine 04210  
[www.auburnmaine.gov](http://www.auburnmaine.gov) | 207.333.6601

## RECREATION PROGRAM BUDGET FY19

### MISSION

Developed with guidance from our Recreation and Special Events Advisory Board, "The Auburn Recreation Department supports a healthy lifestyle through leisure, cultural, and physical activity."

### VISION

The Recreation Department mission statement embraces the nature of how the department should serve our community. The statement and elements contained within are meant to define the philosophy of the department and to act as a guide for staff in all department functions and their daily activities. The Recreation Department's primary goal is to provide quality recreational opportunities for the community. The Recreation Department is dedicated to meet, or surpass, citizen expectations and to provide recreational opportunities that move toward meeting the need of every individual in the community. The Department will research and identify opportunities for alternative and/or supplemental organized programming for youth, adults, seniors, and families. The proposed FY19 Recreation budget seeks to expand current recreation programming to better serve all demographics with a focus on senior programming, special events, and new recreational opportunities. The proposed budget will continue to meet primary standards and to ensure that the department can manage appropriate service levels and the expectations of the community. The proposed budget also addresses other chief departmental goals: To encourage active citizen participation and maintain community outreach efforts; and to acknowledge and empower our most significant resource, by offering staff at all levels training and professional development opportunities to ensure success in all aspects of their position.

### DESCRIPTION

The Recreation Department is comprised of five full-time and one permanent part-time staff members (recently retired). Staff is responsible for managing and providing support with the necessary resources to develop, plan, organize, implement, supervise, and evaluate all municipal recreation programming and special events. Our staff has three new members, all bringing a level of energy, experience, and innovative ideas. In a collaborative effort with the Public Services Dept. a new energy has been directed to bringing the current conditions of parks, athletic fields, and trails back up to standards. Currently the Recreation Dept. is offering approximately 79 programs that range from Senior Trips, Summer Day Camp for kids, Winter Festival, and Adult Softball Leagues.

## PROGRAM DESCRIPTIONS

1. **Administration:** Provides management and oversight of all Recreation Department activities. Activities include, but are not limited to; allocation of staff resources, payroll functions, budget development & management, purchasing, reporting, employee performance, overall departmental performance, and safety & training programs. The administration program includes: staff, office supplies, communication services, training, professional development, postage, travel mileage, and professional association memberships. This program accounts for 24% of the total Recreation Budget.
2. **Recreation Programming:** Design, plan, organize, implement, supervise, and evaluate all municipal recreation programming. Staff also has responsibility in special event planning/support. The recreation programming includes: staff, training, professional association memberships, and department vehicle costs. This program accounts for 25% of the total Recreation Budget.
3. **Facilities:** Includes staff, utilities, maintenance contracts, building repairs, equipment repairs, operating supplies, janitorial supplies, and safety equipment for Recreation Department locations. This program accounts for 36% of the total Recreation Budget.
4. **Community Programs & Special Events:** Includes funding for several community programs which include: Farmer's Market, the Liberty Festival, snowmobile club match funds, Senior Programming, and PAL. This program accounts for 15% of the total Recreation Budget.

---

### Overall FY19 Proposed Budget

Increase 6%

(Decrease 0.2% after PAL program funding offset)



**PROGRAM BUDGET BREAK DOWN**

PROGRAM BUDGET – Administration

<b>ADMINISTRATION</b>					
Description	FTE	FY18	FY19	Increase/Decrease	Change
Salaries	2.1	\$95,708.50	\$94,031.00	(\$1,677.50)	-1.75%
Operating Supplies		\$6,645.00	\$7,227.00	\$582.00	8.76%
<b>Total</b>		<b>\$102,353.50</b>	<b>\$101,258.00</b>	<b>(\$1,095.50)</b>	<b>-1.07%</b>

PROGRAM BUDGET – Recreation Programming

<b>RECREATION PROGRAMMING</b>					
Description	FTE	FY18	FY19	Increase/Decrease	Change
Salaries	3	\$120,682.75	\$92,848.00	(\$27,834.75)	-23.06%
Operating Supplies		\$3,230.00	\$9,825.00	\$6,595.00	204.18%
<b>Total</b>		<b>\$123,912.75</b>	<b>\$102,673.00</b>	<b>(\$21,239.75)</b>	<b>-17.14%</b>

PROGRAM BUDGET – Facilities

<b>FACILITIES</b>					
Description	FTE	FY18	FY19	Increase/Decrease	Change
Salaries	1.4	\$19,000.00	\$52,150.00	\$33,150.00	100.00%
Operating Supplies		\$105,795.00	\$92,658.00	(\$13,137.00)	-12.42%
Contracted Services		\$1,720.00	\$2,915.00	-	0.00%
<b>Total</b>		<b>\$126,515.00</b>	<b>\$147,723.00</b>	<b>\$21,208.00</b>	<b>16.76%</b>

PROGRAM BUDGET – Community Programs & Special Events

<b>COMMUNITY PROGRAMS &amp; SPECIAL EVENTS</b>					
Description	FTE	FY18	FY19	Increase/Decrease	Change
Funding	-	\$35,800.00	\$62,000.00	\$26,200.00	73.18%
<b>Total</b>		<b>\$35,800.00</b>	<b>\$62,000.00</b>	<b>\$26,200.00</b>	<b>73.18%</b>

\*\* Note that the PAL program will offset their \$25,000 line item which is reflected below

<b>COMMUNITY PROGRAMS &amp; SPECIAL EVENTS</b>					
Description	FTE	FY18	FY19	Increase/Decrease	Change
Funding	-	\$35,800.00	\$37,000.00	\$1,200.00	3.35%
<b>Total</b>		<b>\$35,800.00</b>	<b>\$37,000.00</b>	<b>\$1,200.00</b>	<b>3.35%</b>

## BUDGET DRIVERS

### **Regular Salaries – Decreased by 1%**

Decrease reflects the transition of a permanent part time recreation specialist position into a full time Grounds and Facility Maintenance position. There is currently a part time position allowing for only 20-25 hours a week to service Hasty Community Center, Senior Community Center, and Ingersoll Turf Facility. These facilities have not had the proper care and attention since 2016 when the full-time custodian position was eliminated. A mixture of part time employees and workfare individuals have been relied on to clean the three facilities producing inconsistency in facility repairs, daily cleaning, and set-up for meetings and events. Salaries for all positions are accurately reflected in this budget proposal.

### **PS - General - Increased by 16%**

Adjusted to include increases in current professional services and addition of office copier annual fees.

### **Office Supplies - Increased by 17%**

Adjusted to reflect anticipated increase in program promotional material.

### **Other Supplies - Operating - Increased by 16%**

Increase reflects replacement of chairs and tables used for programs and events internally and with community organizations. There is an addition of City Decorations that will be utilized for any season to help with city beautification efforts and gateways. There is an addition of splitting the cost of replacing the youth football programs helmets. Helmets are required to be replaced every three years, the youth football program fundraises each year to help cover half the cost of the helmets.

### **MV Sup – Gas & Oil – Increased by 112%**

Adjusted to reflect anticipated increase in trips and use of department vehicles (van, truck, bus)

### **Utilities – Water/Sewer – Decreased by 46%**

Adjusted to accurately reflect historical usage.

### **Comm – Telephone - Increased 54%**

Increase is to accurately reflect historical usage.

### **Utilities – Natural Gas - Decreased 35%**

Adjusted to accurately reflect historical usage.

### **Repairs – Building - Increased 10%**

Increase due to addition of signage.

### **Repairs – Maintenance - Increase 69%**

Increase due to addition of Senior Center Furnace cleaning, Maintenance and the Pond Building winterizing.

**Dues & Subscriptions – Increased 6%**

Increased to reflect increased in membership fees.

**Community Programs – Increased 73% (3%)**

Adjustments were made to line items to reflect more accurate use of each program. Increased to reflect addition of Farmer's Market and PAL program. NOTE; the PAL program will offset their expenses by \$25,000 in program sponsorships.

## GOALS AND OBJECTIVES

### GOAL

**Encourage active citizen participation and maintain community outreach efforts.**

- Solicit, gather and evaluate feedback from citizens about recreation services and facilities using various methods of collection (website, paper, phone, and in-person).
- Ensure the use of customer program review surveys to improve the value of our programs and services as well as increase the number of registrations in the programs.
- Ensure feedback forms are available online and interactive.
- Use all forms of media to communicate with the public including city website, Teamsideline calendar, program brochures, local cable access channel, print media, school department distribution channels, and social media.
- Continue to work with the Parks & Recreation Advisory Board to advocate for programs, activities, and events offered by the department.

### GOAL

**Provide recreational opportunities that move toward meeting the need of every segment of the population.**

- Offer scholarships for youth programming to those who are in need of financial assistance.
- Research and identify opportunities for alternative and/or supplemental organized programming for youth.
- Research and identify demand for alternative and/or supplemental organized recreation programming for adults.
- Research and identify demand for alternative and/or supplemental organized programming for senior citizens.

### GOAL

**To acknowledge and empower our most significant resource, by offering staff at all levels with the training and professional development opportunities needed to ensure success in all aspects of their position.**

- Offer training opportunities to staff and utilize professional organization resources such as: National Recreation and Parks Association, and Maine Recreation and Parks Association.
- Provide competitive salary packages in order to attract, recruit, and retain the finest and most qualified workforce.

**PERFORMANCE MEASURES AND WORKLOAD INDICATORS**

<b>Performance Measure</b>	<b>Actual FY15</b>	<b>Actual FY16</b>	<b>Actual FY17</b>	<b>Projected FY18</b>	<b>GOAL FY19</b>
Number of recreation program Participants compared to prior years.	2,577*	6,556*	7,387	7,775	8,000
Percentage of prime hours utilized at recreational facilities during applicable season.	34.5%	41.5%	46.2%	55%	55%

\*Numbers based off actual enrollment reports and estimated special/community event participation.

<b>Workload Indicators</b>	<b>Actual FY15</b>	<b>Actual FY16</b>	<b>Actual FY17</b>	<b>Projected FY18</b>
Man hours spent by recreation staff managing/facilitating all Recreation programs annually.	15,318	14,472	15,720	16,695
Number of registrants processed for recreation programming Annually.	1,355	2,959	2,838	2,857



# City of Auburn, Maine

Recreation Department

Sabrina Best, Director

48 Pettengill Park Road | Auburn, Maine 04210  
www.auburnmaine.gov | 207.333.6601

## 12 Month Planner Recreation 2019

---

### JANUARY

- 150<sup>th</sup> Celebration Planning and Events
- Indoor Soccer (Ages 3-14) Winter
- Basketball Pre-K Skills
- Winter Festival
- Youth and Family Open gyms
- Pickleball Drop-in
- Line Dance Drop-in
- Senior Walking Drop-in
- Start Smart Sports (Ages 3-5)
- Ski/Snowboard Lessons begin
- Youth Basketball Games
- Little Eddies Sports Series
- Men's and Women's Basketball Games
- Senior Trips
- Senior Meals
- Adult Fitness Classes
- Winter Sports Fundraisers
- Staff Training at NNERPA

### FEBRUARY

- 150<sup>th</sup> Celebration Planning and Events
- February Vacation Camp
- Spring program flyers finalized
- Father/Daughter Dance
- Youth and Family Open gyms
- Pickleball Drop-in
- Line Dance Drop-in
- Senior Walking Drop-in
- Little Eddies Sports Series
- Ski Merrick Program begin
- Youth Basketball end
- Men's and Women's Basketball
- Senior Meals
- Senior Trips
- Senior Games
- Adult Fitness Classes
- Art Walk Planning

### MARCH

- 150<sup>th</sup> Celebration Planning and Events
- Spring Celebration
- Spring/Summer Brochure preparations
- Spring Travel Basketball
- L/A Swish Basketball
- Youth and Family Open gyms
- Pickleball Drop-in
- Line Dance Drop-in
- Senior Walking Drop-in
- Little Eddies Sports Series
- Mother Son Sports Night
- Indoor Soccer (ages 3-14) Spring
- Men's and Women's Basketball
- Senior Trips
- Senior Meals
- Senior Games
- Adult Fitness Classes
- Art Walk planning
- Farmer's Market Planning Begins
- Staff Training at MRPA
- Summer Block Party Planning

### APRIL

- 150<sup>th</sup> Celebration Planning and Events
- Spring/Summer Brochure released
- Spring/Summer programs begin
- Spring Travel Basketball
- April Vacation Camp
- Ballfield preparations
- Spring Celebration
- Spring Running
- Youth Lacrosse (grades 3-8) begins
- Little Eddies Sports Series
- Mother Daughter Date Night
- Youth and Family Open gyms
- Pickleball Drop-in
- Line Dance Drop-in

- Senior Walking Drop-in
- Men's and Women's Basketball end
- Senior Trips
- Senior Meals
- Senior Games
- Summer Festival Planning
- Finish any Pettengill Softball Field Renovations
- Open Softball Fields (aerate, seed, fertilize)
- Adult Fitness Classes
- Spring Sports Fundraisers
- Art Walk planning
- Community Garden Open
- Farmer's Market Planning

## **MAY**

- 150<sup>th</sup> Celebration Planning and Events
- Pickleball Tourney @ NSBA
- Men's Softball begin
- Coed Softball begin
- Fishing Derbies at Pettengill Park
- Art Walk
- Youth and Family Open gyms
- Pickleball Drop-in
- Line Dance Drop-in
- Senior Walking Drop-in
- Track & Field begins
- Summer Festival Planning
- Senior Trips
- Senior Meals
- Senior Games
- Adult Fitness Classes
- National Kids to Park Day
- Farmer's Market Starts up

## **JUNE**

- 150<sup>th</sup> Celebration Planning and Events
- Youth Lacrosse ends
- Summer Day Camp Staff Training
- Track & Field
- Art Walk
- Rec to Rec Run/Walk 5k
- Men's Softball Games
- Coed Softball Games
- Men's Summer Basketball begin
- Summer Festival Planning
- Senior Trips
- Senior Meals
- Senior Games

- Adult Fitness Classes
- Farmer's Market
- Discount Ticket Sales start
- Year End Financial Report
- Annual Recreation Report
- Father Son Tailgate

## **JULY**

- 150<sup>th</sup> Celebration Planning and Events
- 4<sup>th</sup> of July celebration
- Movies in the Park series
- Wednesdays in the Park series
- Fall Program Preparations
- Art Walk
- Summer Day Camp begins
- Soccer Camp (ages 3-14) Summer
- Men's Softball Games
- Coed Softball Games
- Men's Summer Basketball Games
- Track & Field ends
- Summer Festival Planning
- Begin Holiday Parade/Tree Lightening Planning
- Senior Trips
- Senior Meals
- Senior Games
- Adult Fitness Classes
- Farmer's Market
- Summer Camp Carnival w/ Lewiston & Poland

## **AUGUST**

- 150<sup>th</sup> Celebration Planning and Events
- Fall sport fields laid out and lined
- Fall Brochure released
- Fall program registration opens
- Summer Festival
- Youth Football Camp
- Youth Football (grades 3-8) begins
- Art Walk
- Wednesdays in the Park
- Summer Day Camp ends
- Men's Draft League All Star Game
- Men's Softball end
- Coed Softball end
- Men's Summer Basketball end
- Shut Down Hasty for cleaning
- Annual Gym Floor Refinished
- Annual Staff Safety Trainings
- Senior Trips

- Senior Meals
- Adult Fitness Classes
- Farmer's Market
- Discount Ticket Sales end

## **SEPTEMBER**

- 150<sup>th</sup> Celebration Planning and Events
- Flag Football (grades 1-2)
- Fall Soccer begins (ages 3-14)
- LA Swish Basketball Clinics
- Art Walk
- Annual Pettengill Park Appreciation Day
- Learn to Skate at NSBA
- Youth and Family Open gyms begin
- Pickleball Drop-in
- Line Dance Drop-in
- Senior Walking Drop-in
- Senior Trips
- Senior Meals
- Senior Games
- Adult Fitness Classes
- Farmer's Market
- Staff Training at MRPA

## **OCTOBER**

- 150<sup>th</sup> Celebration Planning and Events
- CIP Preparation
- Budget Preparation
- Football Ends
- Fall Soccer Ends
- Halloween Fright Fest
- Alternative sentencing program with County Jail
- Little Eddies Sports Series
- L/A Swish Basketball Clinics
- Learn to Skate at NSBA
- Youth and Family Open gyms
- Pickleball Drop-in
- Senior Trips
- Senior Meals
- Senior Games
- Adult Fitness Classes

- Line Dance Drop-in
- Senior Walking Drop-in

## **NOVEMBER**

- 150<sup>th</sup> Celebration Planning and Events
- Winter Brochure preparation
- Winter Brochure released
- Youth Basketball (Grades 1-12) begins
- Women's Basketball begins
- Men's Basketball begins
- Holiday Parade
- Youth and Family Open gyms
- Pickleball Drop-in
- Line Dance Drop-in
- Senior Walking Drop-in
- Senior Trips
- Senior Meals
- Senior Games
- Adult Fitness Classes

## **DECEMBER**

- 150<sup>th</sup> Celebration Planning and Events
- Winter programs registration opens
- December Vacation Camp
- City Employee Holiday Party at Hasty
- Youth and Family Open gyms
- Pickleball Drop-in
- Line Dance Drop-in
- Senior Walking Drop-in
- Basketball Pre-K Skills
- Celtics Trip
- Bruins Trip
- Drop and Shop
- Breakfast with Santa
- Youth Basketball Games
- Men's and Women's Basketball Games
- CIP Preparation
- Budget Preparation
- Senior Trips
- Senior Meals
- Senior Games
- Adult Fitness Classes





City of Auburn

# Recreation Department

Presented by: Sabrina Best – Recreation Director

**CIP**  
**FY19**

# CIP

## **24 passenger Bus** **\$35,000**

Need for Senior safety and increase in numbers, Summer Camp, smaller programs, other City dept. **\*\*Already exploring alternative option**

**Return On Investment: Increase in Programs resulting in increase of revenue, allows for more trip options for Summer Camp, Seniors, and Family's.**

## **Tot Lot Upgrade** **\$12,000**

Pond retention wall and ditches

**Return On Investment; Eliminates a safety hazard and a liability issue**

## **Security Cameras for Pettengill** **\$50,000**

Indoor/Outdoor system for Hasty, Ingersoll, and Senior Buildings

**Return On Investment: Increases security for participants, employees, and patrons**

# CIP Cont.

## **Sound System at Festival Plaza                      \$15,000**

Permanent System to cut down on sound equipment needed for bands/performers during events, includes electrical work and wireless updates  
**Return On Investment:** Currently the dept. transports and set-up sound system for movies in the park and small performances. Large events with bands are bringing in their own equipment and adding to the bill. Creates the ability to play 'elevator music' during non-event times (Holiday Themed Music during the Holiday Season)

## **Senior Center Phase II                                      \$45,000**

Kitchen

**Return On Investment:** Having a functioning kitchen will eliminate the need to cater food related programs and events. Also allows for increase in rentals needing kitchen access

## **Union St./Chestnut Upgrades                      \$15,000**

Field updates and equipment

**Return On Investment:** Eliminates a safety hazard and liability with the current field conditions. Also replaces old and unsafe sports equipment, replace the football uprights with a dual purpose football/soccer goal.

# CIP Items Placed into Operating Budget

## **Football Equipment            \$6,000**

100 new Helmets - Football Account will match with another \$6,000

**Return On Investment:** Every three years football helmets are required to be replaced for safety concerns.

## **Tables and Chair Replacement   \$5,000**

Replace and increase inventory of tables and chairs for Hasty and Senior Community Center

**Return On Investment:** Eliminates the depleting inventory. Increases the ability to offer multiple major events requiring tables and chairs at the same time. Eliminates staff time used for set-up, take-down, and transporting.

## **City Decorations            \$5,000**

Holiday Lights/Banners/Street Ornaments, Non Winter Holiday Banners

**Return On Investment:** Increase City Beautification efforts and gateways



City of Auburn

# Recreation Department

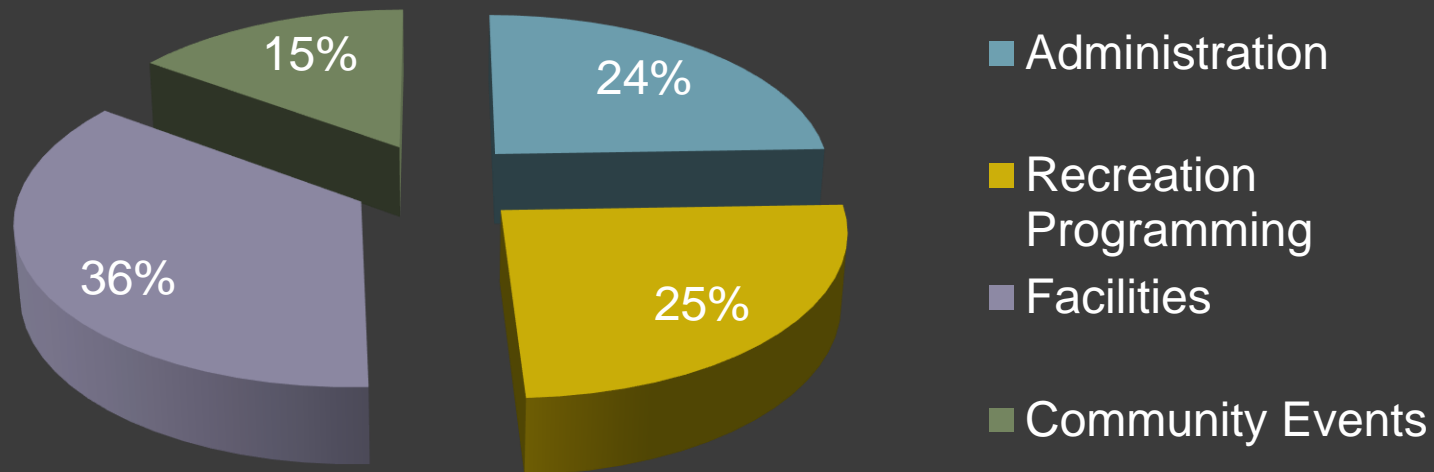
Presented by: Sabrina Best – Recreation Director

**BUDGET PRESENTATION**

**FY19**

# FY19 Recreation Budget Overview

## Recreation Budget Breakdown



# Budget Drivers

Red = Increase

Green = Decrease

- **Regular Salaries – Decreased by 1%**

Transition permanent part time recreation specialist position into a full time Grounds and Facility Maintenance position.

- **PS - General - Increased by 16%**

Adjusted to include increases in current professional services and addition of office copier annual fees.

- **Office Supplies - Increased by 17%**

Adjusted to reflect anticipated increase in program promotional material.

# Budget Drivers cont.

Red = Increase  
Green = Decrease

- **Other Supplies - Operating - Increased by 16,000%**

Tables and Chairs

City Decorations

Football Equipment (Helmets)

- **MV Sup – Gas & Oil – Increased by 112%**

Adjusted to reflect anticipated increase in trips and use of department vehicles (van, truck, bus)

- **Utilities – Water/Sewer – Decreased by 46%**

Adjusted to accurately reflect historical usage. (\$11,722)



# Budget Drivers cont.

Red = Increase  
Green = Decrease

- **Comm – Telephone - Increased 54%**  
Increase is to accurately reflect historical usage.
- **Utilities – Natural Gas - Decreased 35%**  
Adjusted to accurately reflect historical usage. (\$14,199)
- **Repairs – Building - Increased 10%**  
Increase due to addition of signage.

# Budget Drivers cont.

Red = Increase  
Green = Decrease

## **Repairs – Maintenance - Increase 69%**

Increase due to addition of Senior Center Furnace cleaning and maintenance, and the Pond Building winterizing.

## **Dues & Subscriptions – Increased 6%**

Increased to reflect increased in membership fees.

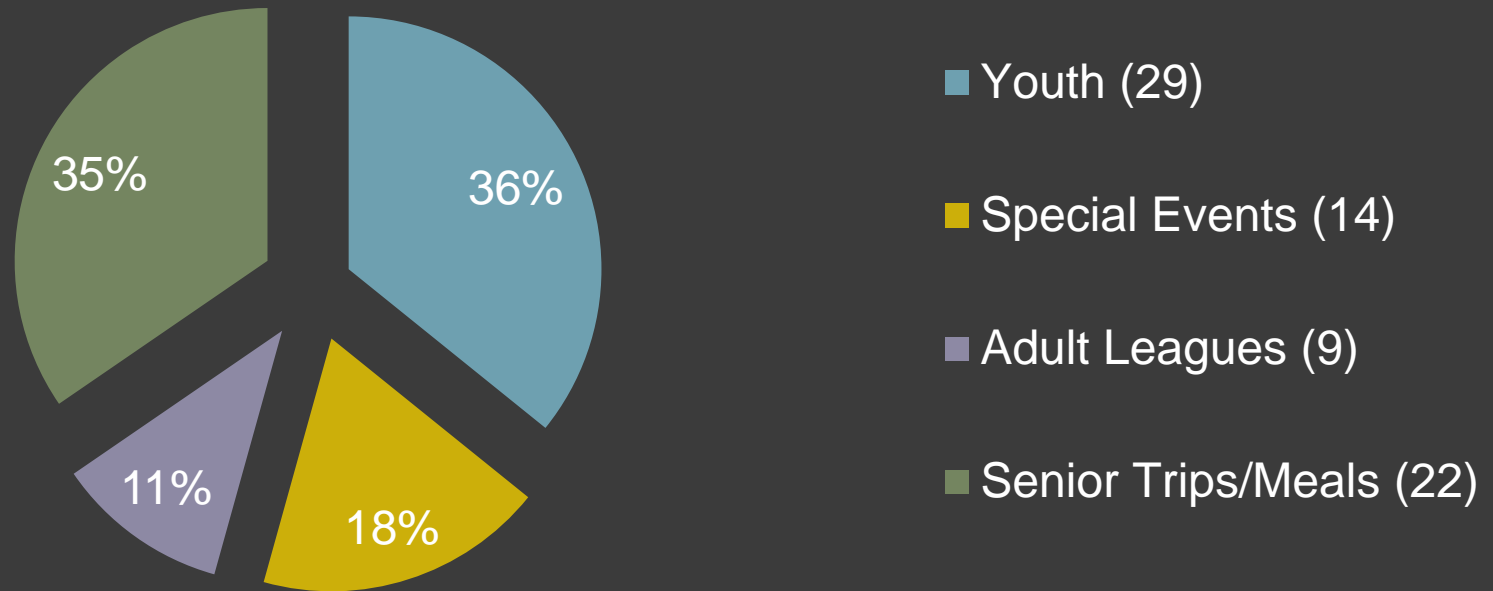
## **Community Programs – Increased 73% (3%)**

Adjustments were made to line items to reflect more accurate use of each program. Increased to reflect addition of Farmer's Market and PAL program.

NOTE: The PAL program will offset their expenses by \$25,000.

# Snap Shot of Today's Rec

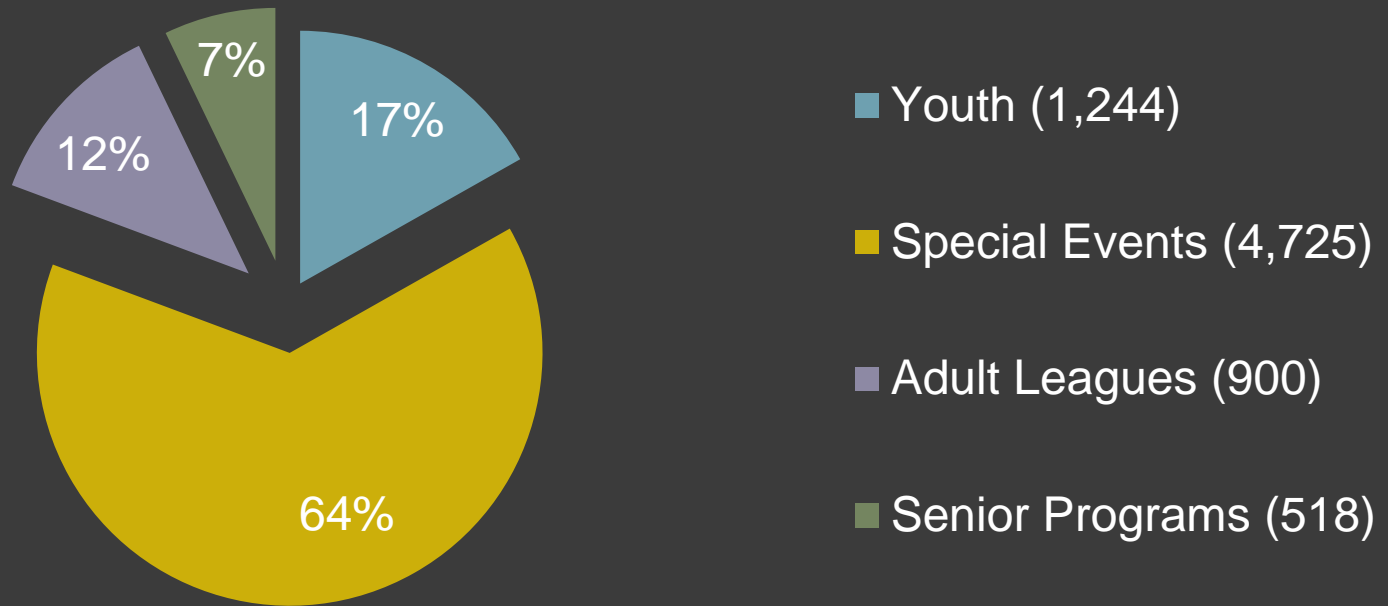
## Recreation Programs Breakdown



Currently Offering  
79 programs

# Snap Shot of Today's Rec

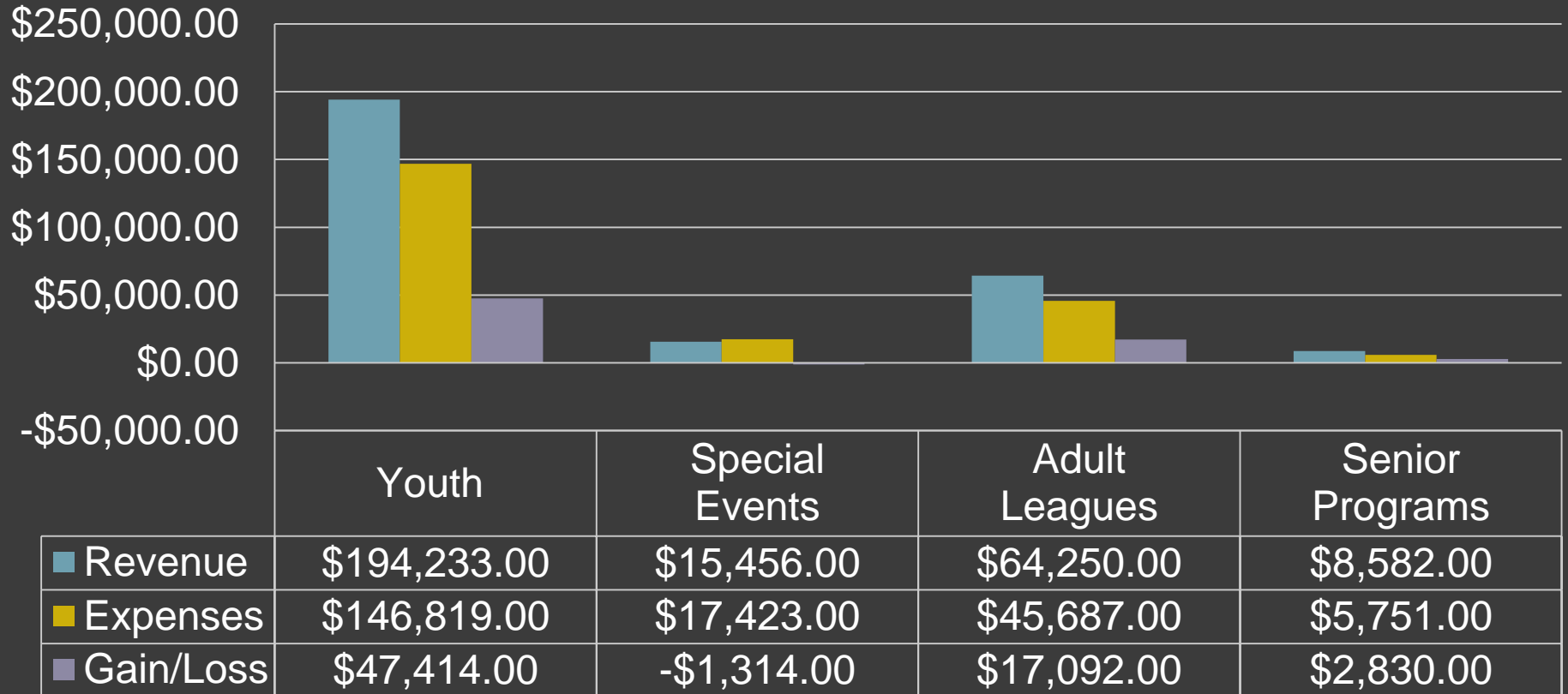
## Recreation Programs Participation Breakdown



**Total Participants  
Engaged 7,387**

# Snap Shot of Today's Rec

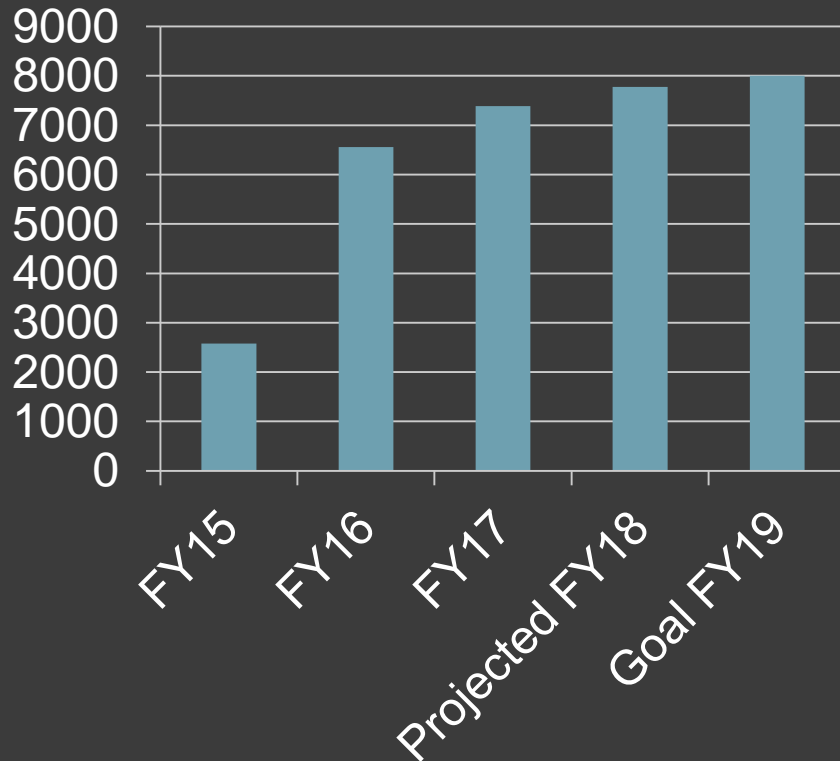
## Recreation Programs Financial Breakdown



**Numbers based of 2017 calendar year ACTUAL numbers**

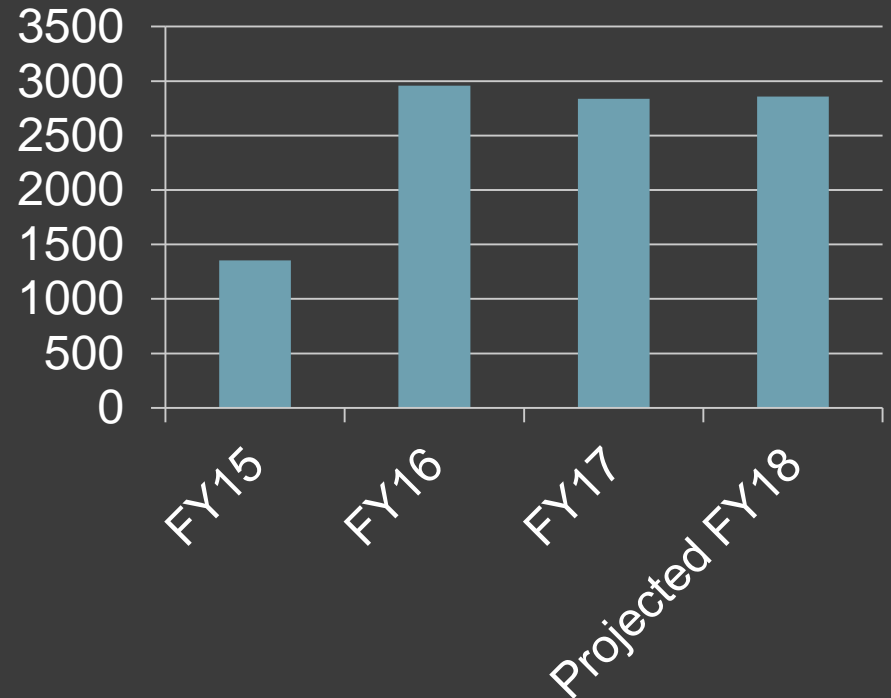
# Performance Measures

## Year to Year Participation Comparison



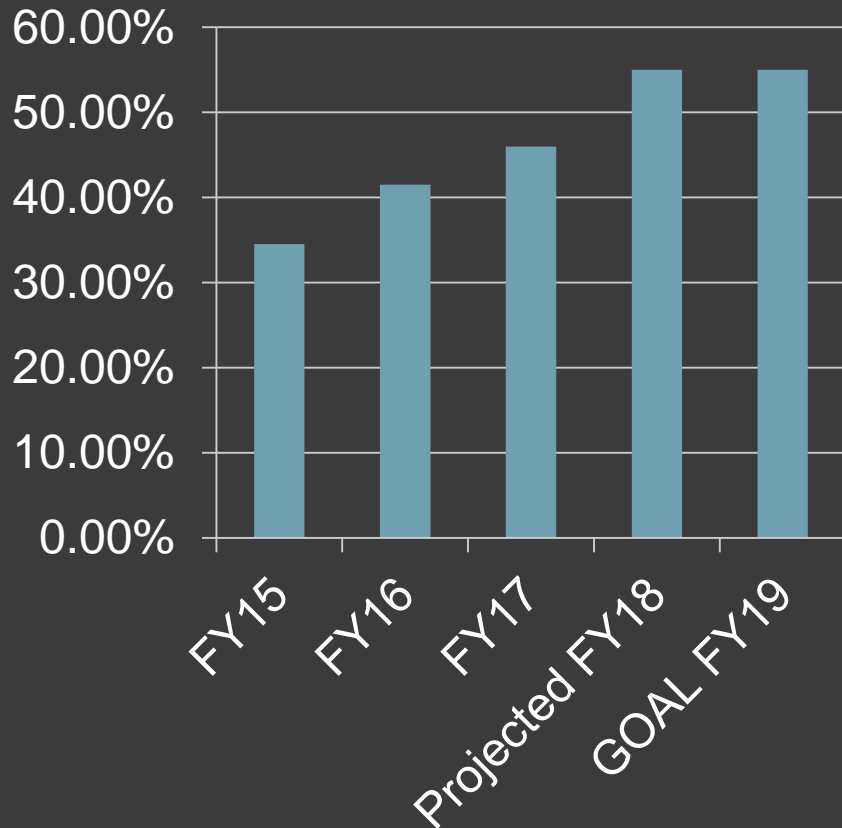
# Workload Indicators

## Year to Year Registrations Processed Comparison



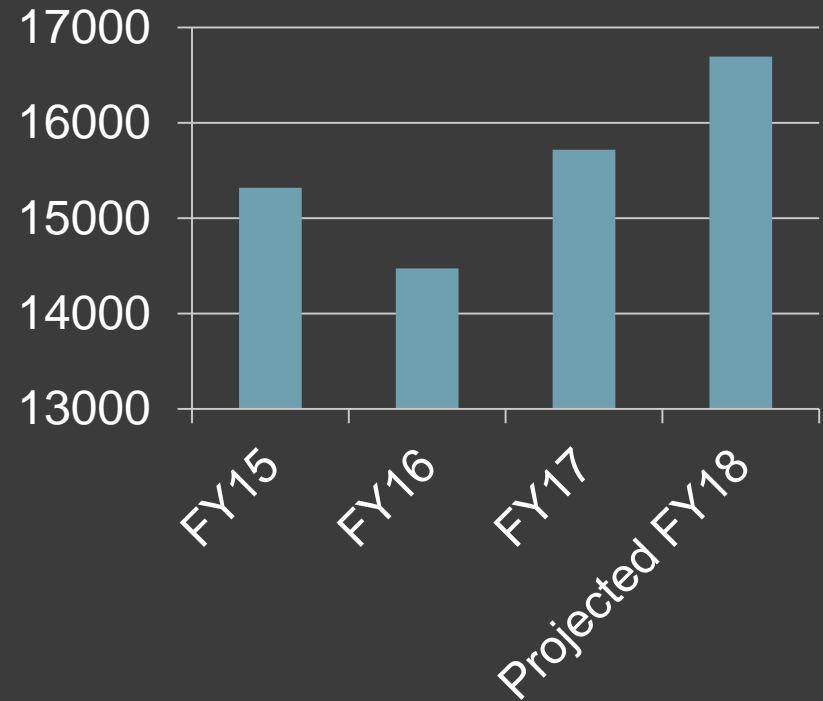
# Performance Measures

## Year to Year Facility Utilization Comparison



# Workload Indicators

## Year to Year Staff Hours Comparison



# Remember When....







**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** 5/14/2018

**Author:** Jason Paquin

**Subject:** Norway Savings Bank Arena FY19 CIP & Budget Presentation

---

**Information:**

This presentation includes a review of the department's operations.

An in-depth overview of CIP items including impact to the department, return on investment, and economic impact of the requested items.

---

**City Budgetary Impacts:**

This is the annual budget (CIP and Operational) requests for FY19

---

**Staff Recommended Action:**

Review and discussion of proposed budget

---

**Previous Meetings and History:**

---

**City Manager Comments:**

I concur with the recommendation. Signature:

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

**Attachments:**

---

## DESCRIPTION

Norway Savings Bank Arena is an Enterprise Fund of the City of Auburn, Maine. It operates financially as the Ice Arena Enterprise Fund dba Norway Savings Bank Arena, and is responsible for the coordination, direction and implementation of a profit center for the City of Auburn. The General Manager of the Enterprise Reports directly to the Assistant City Manager and oversees the operation, maintenance, fiscal oversight (specifically budget creation and capital improvements) and long-range planning of the Enterprise.

## MISSION

The Norway Savings Bank Arena is designed to serve the Auburn Community and the region through opportunities for skating activities. The Arena shall provide exceptional, year-round, affordable ice skating opportunities in a safe, healthy, community-based skating environment. We shall provide for a comfortable, well designed, skating and events center that serves as a community gathering place: focused on ice related recreational activities and its viewership.

## PROGRAMS

**Full-Time Staff** is responsible for the staffing, day-to-day operation, ice scheduling, marketing, event development and overall efficiency of the arena. Daily cleaning and ice maintenance duties overlap Full and Part-Time Staff. Full-Time Staff is comprised of the General manager, Facilities Supervisor, Sales, Marketing & Events Coordinator, Administrative Assistant and one Full-Time Arena Staff.

Budget: 28% | Staff: 40%

**Part-Time** is responsible for daytime and nighttime facility staffing, maintaining ice, locker rooms and restrooms, skate rentals, and responding to patron requests for services (locker room access / concerns). Part-Time Staff follows all protocol established by Administration and follows orders as assigned. Part-Time staff also assists with special event setup, teardown and event staffing.

Additionally, at full staff, Part-Time Staff consists of three part-time Rink attendants and five Rink Assistants. Budget: 2% | Staff: 60%

## BUDGET GOALS & OBJECTIVES

<p><b>FY19 BUDGET</b></p> <p><b>GOAL 1</b></p>	<p><b>Build upon Public Usage Opportunities</b></p> <ul style="list-style-type: none"> <li>• Improve consistent weekly skating opportunities including Saturday nights</li> <li>• Work with recreation programmers to create after school programming</li> <li>• Promote skating opportunities within School Systems</li> <li>• Collaborate with sponsors</li> <li>• Work with youth organizations</li> <li>• Improve Family Events</li> </ul>
<p><b>SUPPORTING DIRECTIVES</b></p> <p><b>Facility Goal:</b> Involve more community members in arena activities</p> <p><b>Comprehensive Plan Goal F.1:</b> To increase Auburn’s population and maintain the community’s diversity by providing a variety of reliable and cost-effective services and facilities to (1) support current residents, (2) encourage younger adults to remain in the area, and (3) attract new families, individuals, and professionals to live in Auburn.</p> <p><b>Objective F.1.1:</b> Maintain and increase the City’s population.</p> <p><b>Strategy F.1.1b:</b> Market auburn as a desirable place to live.</p>	

<p><b>FY19 BUDGET</b></p> <p><b>GOAL 2</b></p>	<p><b>Limit Missed Rental Opportunities</b></p> <ul style="list-style-type: none"> <li>• Publicized open hours schedule posted on website</li> <li>• Develop discounted rate for Auburn Residents</li> <li>• Add Drop-in skate time during weekday</li> </ul>
--	---

**SUPPORTING DIRECTIVES**

**Facility Goal: 0% Reliance on General Fund**

**Objective:** Maximize facility utilization during non-peak times

**Strategy:** Market untraditional hours and provide additional staff with booking capabilities

**FY18 BUDGET**

**GOAL 3**

**CONTROL COSTS**

- Research and assess innovative solutions to reduce taxpayer burden
- Enhance local and regional trade partnerships for the continuation of cost effective services
- Equip personnel to efficiently and productively complete duties

**SUPPORTING DIRECTIVES**

**Facility Goal:** Continue to bring the building to a self-supporting financial position

**Objective:**

**Strategy:** Continue to work with staff and other facilities to develop budget relieving measures without sacrificing quality of services.

PERFORMANCE MEASURES

**Administration**

1. Increase Private Ice Rentals by 10%.
2. Increase Non-Ice Usage by 10%.
3. Increase sponsorships by 31%.
4. Increase Public Skate by 10%.
5. Increase Shiny Hockey by 15%.

### **Facilities**

1. Maintain high level of ice quality.
2. Maintain clean, safe and user-friendly environment.
3. Limit costly repairs through preventative maintenance.
4. find cost effective training solutions.

### **Recreation & Sports Facilities**

1. Work between departments to improve program offerings
2. Develop 4 internally operated community events

**PROGRAM BUDGET BREAK DOWN**

PROGRAM BUDGET – Administration

ADMINISTRATION					
Description	FTE	FY17	FY18	Increase/Decrease	Change
Salaries	5.0	\$312,000.00	345,000.00	\$33,000.00	11%
Operating Supplies		\$20,150.00	20,150.00	\$0	0%
<b>Total</b>		\$332,150.00	\$365,150.00	\$33,000.00	10%

PROGRAM BUDGET –Operations

OPERATIONS					
Description	PTE	FY18	FY19	Increase/Decrease	Change
Salaries	8.0	\$20,000.00	\$20,000.00	\$0	0%
Operating Supplies		\$36,500.00	44,000.00	\$7,500.00	21%
<b>Total</b>		\$56,500.00	\$64,000.00	\$7,500.00	13%

PROGRAM BUDGET – Facilities

FACILITIES					
Description	FTE	FY17	FY18	Increase/Decrease	Change
Salaries	-	\$0.00	\$0.00	-	0%
Operating Supplies		\$841,256.00	\$812,755.00	(\$28,501.00)	-3%
Contracted Services		\$5,000.00	5,000.00	\$0	0%
<b>Total</b>		\$846,256.00	\$813,255.00	(\$33,001.00)	-3%

<b>BUDGET DRIVERS</b>
-----------------------

**Regular Salaries - Increased by 11%**

Adjusted to account minimal pay increases (includes benefits)

**Part-Time Salaries - stay flat 0%**

**Operating supplies (Administration) - stay flat 0%**

Adjusted to reflect reduction in advertising costs associated with new partnerships and reduction in facility subscriptions.

**Operating Supplies (Operations) - Increased by 21%**

Adjusted to reflect cleaning supplies cost increase.

**Operating Supplies (Facilities) - Decrease by 4%**

Adjusted to reflect repairs reduction and Capital Improvements reduction.

## Overview

### Project Background and Description

IceCap Pro Event Floor: \$125,000

Norway Savings Bank Arena has become a multi-purpose facility, now hosting two major Trade Shows during the shoulder season. Our current Homasote event floor, which was purchased used for \$7,000, will have served three of these events. The current floor condition requires staff to patch holes in the floor to prevent tripping hazards and utilize an additional top cover in aisle ways to limit airborne dust and debris. The current Floor Cover is estimated to be over 20 years old. With the addition of the Comic Expo, the facility return on investment is estimated at four years, with an estimated economic impact of \$137,000 per year.

### Project Scope:

Outline specifications of event floor to be purchased and follow City Purchasing Procedures.

Work within the proposed amount of \$125,000 for project completion

Facilitate product delivery by to October 1<sup>st</sup>, 2018

The new Event Floor must include the following:

- Ability to cover Rink #1 or Rink #2 completely (17,500 Sq. Ft.)
- Provide a hard, durable surface that is easy to clean and maintain
- Radius-cut corners built to rink specifications

### Deliverables

Norway Savings Bank Arena – Greater marketability for Large indoor events

Increased economic impact for the City of Auburn

Quicker changeover times between events



## Overview

### Project Background and Description

Rubber Flooring Replacement (Locker Rooms): \$40,000

This item is an anticipated maintenance item and has been moved to the Arena's Operating Budget. In an effort to reduce tax payer impact, this item has been removed for the FY19 Budget.

## Overview

### Project Background and Description

Parking Lot Striping: \$10,000

This item is an anticipated maintenance item and has been moved to the Arena's Operating Budget. In an effort to reduce tax payer impact, this item has been removed for the FY19 Budget.



**City of Auburn  
City Council Information Sheet**

**Council Workshop or Meeting Date:** May 14, 2018

**Author:** Jeremy Gatcomb

**Subject:** FY19 Ingersoll Turf Facility Budget Presentation

---

**Information:**

Attached is the information packet for the Ingersoll Turf Facility FY19 budget

---

**City Budgetary Impacts:**

---

**Staff Recommended Action:**

---

**Previous Meetings and History:**

---

**City Manager Comments:**

I concur with the recommendation. Signature:

---

**Attachments:**

FY19 Ingersoll Turf Facility budget presentation.



## Ingersoll Turf Facility

Jeremy Gatcomb, General Manager  
48 Pettengill Park Road | Auburn, Maine 04210  
[www.IngersollTurfFacility.com](http://www.IngersollTurfFacility.com) | 207.333.6601

### DESCRIPTION

The Ingersoll Turf Facility is designed to provide the community with a multi-use recreational facility. The Turf Facility provides a safe and affordable area for all ages to take part in recreational leisure activities and help promote healthy lifestyles. Ingersoll has become Central Maine's premier destination for the current and rising generation of athletes, league members, recreational groups and event-goers, serving Auburn and surrounding communities.

### MISSION STATEMENT

Ingersoll Turf Facility will provide a safe and fun indoor facility for residents and surrounding communities to use year-round.

### PROGRAMS

**Full-Time Staff** is responsible for the staffing, day-to-day operation, field and batting cage scheduling, marketing, event development and overall efficiency of the facility. Daily cleaning, facility and equipment maintenance overlap full and part-time staff. Full-time staff is comprised of the General Manager and one Programmer, who is shared 50/50 with the Recreation Department.

Budget: 49% | Staff: 25%

**Part-Time Staff** is responsible for nighttime and weekend facility staffing, set-up and take down of equipment, general facility upkeep and responding to patron service requests. Part-time staff follows all protocol established by Administration and follows orders as assigned. Part-time staff also assists with special event setup, teardown and event staffing. Part-time staff consists of six to seven Building Supervisors.

Budget: 4% | Staff: 75%

---



# Ingersoll Turf Facility

Jeremy Gatcomb, General Manager  
 48 Pettengill Park Road | Auburn, Maine 04210  
[www.IngersollTurfFacility.com](http://www.IngersollTurfFacility.com) | 207.333.6601

## BUDGET GOALS & OBJECTIVES

<b>FY19 BUDGET</b>  <b>GOAL 1</b>	<b>DEVELOP COMMUNITY OPPORTUNITIES</b> <ul style="list-style-type: none"> <li>Develop a consistent drop-in play schedule for youth and adults</li> <li>Create an annual <i>Family Play Day</i></li> <li>Promote events/programs within school systems</li> <li>Collaborate with sponsors</li> </ul>
<b>SUPPORTING DIRECTIVES</b> <b>Facility Goal:</b> Develop community opportunities <b>Comprehensive Plan Goal F.1:</b> To increase Auburn’s population and maintain the community’s diversity by providing a variety of reliable and cost-effective services and facilities to (1) support current residents, (2) encourage younger adults to remain in the area, and (3) attract new families, individuals, and professionals to live in Auburn <b>Objective F.1.1:</b> Maintain and increase the City’s population <b>Strategy F.1.1b:</b> Market Auburn as a desirable place to live	

<b>FY19 BUDGET</b>  <b>GOAL 2</b>	<b>INCREASE NUMBER OF IN-HOUSE OPERATED PROGRAMS</b> <ul style="list-style-type: none"> <li>Develop new youth programs</li> <li>Continue to expand the youth indoor softball league</li> <li>Develop new leagues for adults and youth</li> </ul>
<b>SUPPORTING DIRECTIVES</b> <b>Facility Goal:</b> Increase in-house programs and leagues run by staff <b>Comprehensive Plan Objective:</b> Continue to expand the youth softball league. Look into youth baseball league. <b>Strategy:</b> Create in-house programs and leagues that will help fill the schedule and provide the facility with a variety of activities for the community to take part in	



## Ingersoll Turf Facility

Jeremy Gatcomb, General Manager

48 Pettengill Park Road | Auburn, Maine 04210

[www.IngersollTurfFacility.com](http://www.IngersollTurfFacility.com) | 207.333.6601

### PERFORMANCE MEASURES

#### **Field & Batting Cage Rentals**

1. Increase batting cage rentals by 7%.
2. Increase day-time facility use during week days
3. Develop corporate event program

#### **Internal Programs**

1. Increase in-house programming
2. Offer programs for all ages and demographics
3. Develop additional birthday party packages

#### **Partnerships**

1. Increase the number of partnerships by 20%
2. Secure presenting sponsor for the facility

### BUDGET DRIVERS

#### **Regular Salaries - Increased by 4%**

Adjusted to account for contractual increases.

#### **PS – General - Increased by 33%**

Adjusted to include new services.

#### **Utilities – Decreased by 6%**

Adjusted to more accurately reflect historical usage, as well as change in rates.

#### **Repairs - Decreased 22%**

Adjusted to accurately reflect historical usage.

#### **Program Expenses – Increased 117%**

Adjusted to reflect more internally run programs. All additional costs are factored into individual or team registrations fee.



## Ingersoll Turf Facility

Jeremy Gatcomb, General Manager  
48 Pettengill Park Road | Auburn, Maine 04210  
www.IngersollTurfFacility.com | 207.333.6601

### PROGRAM BUDGETS

#### PROGRAM BUDGET – Administration

ADMINISTRATION					
Description	FTE	FY18	FY19	Increase/Decrease	Change
Salaries	1.5	\$105,624.39	\$110,000.00	\$4,375.61	4%
Operating Supplies		\$4,600.00	\$4,400.00	(\$200.00)	-4%
<b>Total</b>		\$110,224.39	\$114,400.00	\$4,175.61	3.8%

#### PROGRAM BUDGET –Programming

PROGRAMMING					
Description	PT	FY18	FY19	Increase/Decrease	Change
Salaries	5-6	\$10,000.00	\$10,000.00	-	0.00%
Operating Supplies		\$7,000.00	\$15,220.00	\$8,220.00	117%
<b>Total</b>		\$17,000.00	\$25,220.00	\$8,220.00	48%

#### PROGRAM BUDGET – Facilities

FACILITIES					
Description	FTE	FY18	FY19	Increase/Decrease	Change
Salaries	-	\$0.00	\$0.00	-	0.00%
Operating Supplies		\$60,251.00	\$48,925.00	(\$11,326.00)	-19%
Contracted Services		\$3,110.00	\$4,160.00	\$1,050.00	34%
<b>Total</b>		\$63,361.00	\$53,085.00	(\$10,276.00)	-16%

# 2018-2019

# CIP BUDGET

## City of Auburn, Maine





**CITY OF AUBURN**  
**CITYWIDE FIVE YEAR**  
**CAPITAL IMPROVEMENT PLAN**  
**FY 19-FY 23**

Description	FY19	FY20	FY21	FY22	FY23
<b><u>AUBURN-LEWISTON AIRPORT</u></b>					
Replace Motor Vehicle Fuel Pump	\$ 80,000				
Taxiway B Reconstructionr (FAA/MDOT 95% eligible)					
Runway Instrument Landing System Relocation (FAA/MDOT 95% eligible)					
Runway Reconstruction - Runway 04/22 (FAA/MDOT 95% eligible)	\$ 10,000	\$ 150,000			
Runway Maintenance -Runway 17/35 (FAA/MDOT 95% eligible)					
Reconstruct Airport Parking Apron			\$ 250,000	\$ 10,000	
Construct New Fuel Farm (FAA/MDOT 95% eligible)		\$ 375,000			
Wildlife Control Equipment	\$ 150,000				
Reconstruct FBO Ramp after UST Removal					
<b>TOTAL AUBURN-LEWISTON AIRPORT</b>	<b>\$ 240,000</b>	<b>\$ 525,000</b>	<b>\$ 250,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>
<b><u>AUBURN PUBLIC LIBRARY</u></b>					
Self Checkout System	\$ 23,438				
Carpeting	\$ 117,000				
Security Gates		\$ 47,375			
Building Repairs		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
<b>TOTAL AUBURN PUBLIC LIBRARY</b>	<b>\$ 140,438</b>	<b>\$ 82,375</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b><u>ECONOMIC AND COMMUNITY DEVELOPMENT</u></b>					
<b><u>Economic Development &amp; Planning</u></b>					
New Auburn Village Center Revitalization	\$ 886,800	\$ 500,000	\$ 100,000		
Dangerous Building Demolition	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
Minot Ave/South Goff Street Extension					
Comprehensive Plan Property Acquisiton Program	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	
Stratigic Plan Implementation	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Downtown Parking and Walkability	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	
<b><u>Electrical</u></b>					
1 Electrical Vehicle-Replacement	\$ 33,000				
2 Main Street Underground Electrical Replacement	\$ 22,000				
Street Lights:					
6 Downtown LED Lighting upgrades/URA/Turner/Mechanics Row	\$ 14,000				
5 Heat Conversion Electrical Building-20 Library Ave	\$ 15,000				
Traffic Signal Upgrades/Replacements:					
4 Traffic Signal Intersection LED relamping	\$ 32,000				



**CITY OF AUBURN**  
**CITYWIDE FIVE YEAR**  
**CAPITAL IMPROVEMENT PLAN**  
**FY 19-FY 23**

Description	FY19	FY20	FY21	FY22	FY23
3 Traffic Signal preemption upgrades	\$ 5,000	\$ 5,000	\$ 5,000		
7 LED Upgrade to City walking paths and Industrial Park Lighting	\$ 10,000	\$ 10,000	\$ 10,000		
<b>TOTAL ECONOMIC AND COMMUNITY DEVELOPMENT</b>	<b>\$ 2,067,800</b>	<b>\$ 1,365,000</b>	<b>\$ 965,000</b>	<b>\$ 850,000</b>	<b>\$ 50,000</b>
<b><u>FACILITIES</u></b>					
Public Works Roof Replacement Phase II	\$ 196,000				
Street Light Purchase and Conversion to LED	\$ 800,000				
Central Fire Install Fire Sprinkler and Fire Alarm System		\$ 120,000			
Central Fire Replace Air Handlers		\$ 75,000	\$ 30,000		
Public Works Life Safety/ Code Compliance Corrections		\$ 50,000	\$ 75,000		
Central Fire Life Safety/ Code Compliance Corrections		\$ 25,000	\$ 25,000		
Auburn Hall	\$ 25,000	\$ 33,000	\$ 40,000	\$ 40,000	\$ 40,000
Engine 5 Reception Area Renovations and Code Compliance Survey	\$ 11,000				
Auburn Hall Lighting Conversion to LED			\$ 35,000		
Central Fire Window Replacement				\$ 75,000	
Engine 5 Window Replacement				\$ 40,000	
<b>TOTAL FACILITIES</b>	<b>\$ 1,032,000</b>	<b>\$ 303,000</b>	<b>\$ 205,000</b>	<b>\$ 155,000</b>	<b>\$ 40,000</b>
<b><u>FIRE</u></b>					
<b>Fire</b>					
Driveway Reconstruction Fire 1 (Central Fire)	\$ 225,076				
Driveway Reconstruction Fire 2 (Center St)	\$ 118,888				
Refurbish Engine 3 (Minot Ave)	\$ 200,000				
<b>Total Fire</b>	<b>\$ 543,964</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EMS</b>					
EMS Coordinator Vehicle	\$ 32,000				
<b>Total EMS</b>	<b>\$ 32,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FIRE</b>	<b>\$ 575,964</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>INGERSOLL TURF FACILITY</u></b>					
AC Central Air System	\$ 200,000				
Doorway Canopy	\$ 30,000				
Mezzanine Viewing Area		\$ 66,000			

**CITY OF AUBURN**  
**CITYWIDE FIVE YEAR**  
**CAPITAL IMPROVEMENT PLAN**  
**FY 19-FY 23**

Description	FY19	FY20	FY21	FY22	FY23
<b>TOTAL INGERSOLL TURF FACILITY</b>	\$ 230,000	\$ 66,000	\$ -	\$ -	\$ -
<b>INFORMATION TECHNOLOGY (IT)</b>					
Update of Operating System	\$ 200,000				
<b>TOTAL IT</b>	\$ 200,000	\$ -	\$ -	\$ -	\$ -
<b>LATC (Auburn's share)</b>					
Bus Replacement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
<b>TOTAL LATC</b>	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
<b>LA911 (Auburn's share)</b>					
Virtualization Hardware Refresh	\$ 85,000			\$ 100,000	
Radio Replacement Project	\$ 511,000	\$ 3,000,000			
LA 911 Communications Center	\$ -	\$ -		\$ 250,000	\$ 750,000
<b>TOTAL LA911</b>	\$ 596,000	\$ 3,000,000	\$ -	\$ 350,000	\$ 750,000
<b>MUSEUM LA</b>					
Capital Campaign	\$ 60,000				
	\$ 60,000				
<b>NORWAY SAVINGS BANK ARENA</b>					
Event Floor	\$ 125,000				
Rubberized Flooring	\$ 40,000				
Parking Lot Striping	\$ 10,000				
<b>TOTAL NSB ARENA</b>	\$ 175,000	\$ -	\$ -	\$ -	\$ -
<b>POLICE</b>					
Vehicle Replacement	\$ 172,000	\$ 182,000	\$ 172,000	\$ 215,000	\$ 172,000
Mobile Data Terminal Replacement	\$ 90,000				
Narcotics Testing Equipment	\$ 30,000				
VARDA Scout Covert Alarm System	\$ 4,500				
Architect Fees New Public Safety Facility	\$ 200,000				
Police Station Improvements	\$ 200,000				
Interview Room Recording Equipment Replacement	\$ 11,500				

**CITY OF AUBURN**  
**CITYWIDE FIVE YEAR**  
**CAPITAL IMPROVEMENT PLAN**  
**FY 19-FY 23**

Description	FY19	FY20	FY21	FY22	FY23
Conference Room Chair Replacement	\$ 13,800				
Firearms Replacement	\$ 66,000				
Cruiser Lightbar Replacement		\$ 52,500			
Radar/Message Sign Trailer		\$ 21,000			
Ballistic Shield Replacement			\$ 25,000		
Rifle Replacement			\$ 20,000		
Cruiser Camera System Replacement			\$ 90,000		
Body worn Cameras				\$ 180,000	
Gym Equipment Replacement				\$ 25,000	
<b>TOTAL POLICE</b>	<b>\$ 787,800</b>	<b>\$ 255,500</b>	<b>\$ 307,000</b>	<b>\$ 420,000</b>	<b>\$ 172,000</b>
<b>PUBLIC SERVICES</b>					
<b>Engineering</b>					
1 Reconstruction	\$ 1,500,000	\$ 3,000,000	\$ 3,000,000	\$ 2,000,000	\$ 3,000,000
10 Reclamation/Resurfacing	\$ 2,400,000	\$ 2,000,000	\$ 2,000,000	\$ 3,000,000	\$ 2,000,000
2 Major Drainage	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
3 MDOT Match	\$ 750,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,000,000
Retaining Walls	\$ -	\$ 100,000	\$ 1,000,000	\$ 100,000	\$ 1,000,000
4 Sidewalks	\$ 250,000	\$ 200,000	\$ 100,000	\$ 100,000	
Bridge Maintenance	\$ -	\$ 100,000	\$ -	\$ 100,000	
<b>Total Engineering</b>	<b>\$ 5,400,000</b>	<b>\$ 6,900,000</b>	<b>\$ 7,600,000</b>	<b>\$ 6,800,000</b>	<b>\$ 8,000,000</b>
<b>Public Works</b>					
8 Replace 7 yard plow trucks (plowing/sanding and roadway maintenance)	\$ 807,000				\$ 360,000
Replace 12 yard plow trucks (plowing/sanding and roadway maintenance)				\$ 470,000	
Replace front end loader (loading materials and snow removal)				\$ 255,000	
15 Replace Street Sweeper (sand and debris removal from roadways)	\$ 230,000				
5 Warm Storage Building	\$ 700,000				
17 Portable Lift System	\$ 63,000				
7 Purchase Traffic Paint Machine	\$ 15,000				
6 Replace One Ton Trucks (parks and roadway maintenance)	\$ 50,000	\$ 62,000	\$ 124,000		\$ 62,000
Replace Pickups (parks and roadway maintenance)		\$ 32,000	\$ 67,000		
11 Hot Box Pavement Reclaimer	\$ 40,000				
12 Skid Steer	\$ 90,000				
19 Water Tank	\$ 10,000				

**CITY OF AUBURN**  
**CITYWIDE FIVE YEAR**  
**CAPITAL IMPROVEMENT PLAN**  
**FY 19-FY 23**

<b>Description</b>		<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>
14	Replace tracked excavator (drainage/roadway maintenance)	\$ 225,000				
9	Replace multi-use tractor (sidewalk maintenance and mowing)	\$ 175,000			\$ 170,000	
	14' Dump Body Replacement		\$ 30,000			\$ 30,000
13	Emergency Sign Trailer	\$ 14,000				
18	Trench Box	\$ 20,000				
	Replace Snowblower		\$ 115,000			
	Sander	\$ 6,000			\$ 30,000	
	Replace vehicle (engineering inspections)		\$ 25,000			
	Replace catch basin cleaning/storm drain flushing truck		\$ 375,000			
16	Replace trailer mounted sign	\$ 28,000		\$ 28,000		
	Replace wood chipper (disposal of brush from tree/brush cutting)				\$ 45,000	
<b>Total Public Works</b>		<b>\$ 2,473,000</b>	<b>\$ 639,000</b>	<b>\$ 219,000</b>	<b>\$ 970,000</b>	<b>\$ 452,000</b>
<b>TOTAL PUBLIC SERVICES</b>		<b>\$ 7,873,000</b>	<b>\$ 7,539,000</b>	<b>\$ 7,819,000</b>	<b>\$ 7,770,000</b>	<b>\$ 8,452,000</b>
<b>RECREATION</b>						
	16 passenger Mini Bus	\$ 35,000				
	Security Cameras For Pettengill	\$ 50,000				
	Sound System for Festival Plaza	\$ 15,000				
	Senior CC Phase II (Kitchen)	\$ 75,000				
	Union St. Park/Chestnut Park Upgrades	\$ 15,000	\$ 34,000	\$ 25,000		
	Hasty Sprinkler Systems		\$ 100,000			
	Connecting Hasty and Ingersoll					
	Pettengill Baseball Field Renovation					
	Senior CC Phase III					
	Athletic Field Complex Phase I					
	Tot Lot Upgrades	\$ 12,000	\$ 25,000			
	Dog Park					
	City Holiday Decorations (All 4 Seasons)	\$ 10,000	\$ 10,000	\$ 10,000		
<b>TOTAL RECREATION</b>		<b>\$ 212,000</b>	<b>\$ 169,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EDUCATION (See attached list)</b>		<b>\$ 3,458,407</b>	<b>\$ 2,182,500</b>	<b>\$ 2,945,083</b>	<b>\$ 2,495,404</b>	
<b>TOTAL CIP</b>		<b>\$ 17,638,409</b>	<b>\$ 15,537,375</b>	<b>\$ 12,611,083</b>	<b>\$ 12,135,404</b>	<b>\$ 9,499,000</b>

### Airport Capital Improvement Budget Plan FY 2019 to FY 2023

Line Number	Priority		Total of Project	Local Funding					Federal and/or State Portion
				Funded Through Prior Year Fund Surplus	Estimated Funding Through Public Debt (Bond)	Estimated Funding Through Private Debt (Mortgage)	Estimated Funding Through Fund Balance	Estimated Funding Through Sponsor Operation	
Proposed for FY19									
1	Runway Maintenance	Reconstruction of Runway 17-35 and Resurfacing of Runway 4-22 (Design Phase)	400,000.00					20,000.00	380,000.00
1	Wildlife Control Equipment	Purchase 150hp tractor with pavement attachments	300,000.00		300,000.00				
1	Airport Parking Lot	Build, Rebuild, Enlarge and Delineate, Correct deficiencies	350,000.00		350,000.00				
2	Replace Motor Vehicle Fuel Pump	Replace and Update motor fuels pump for maintenance vehicles	160,000.00		160,000.00				
1.5	Replace Perimeter Fence	Replace worst mile of Perimeter Fence	35,000.00				35,000.00		
1	Hangar Door Repair	Retrofit door and opening hardware to replace 40 year old system.	150,000.00				150,000.00		
2	Service Vehicle #1	Replace Highest Mileage Pickup	35,000.00				35,000.00		
		<b>Total</b>	1,430,000.00	-	810,000.00	-	220,000.00	20,000.00	380,000.00
Proposed for FY 20									
1	Runway Reconstruction	Reconstruction of Runway 17-35 and Resurfacing of Runway 4-22	6,000,000.00					300,000.00	5,700,000.00
1	Construct New Fuel Farm	Fuel Tank replacement required by Law for Underground Storage Tanks (Relocating fuel farm highly desired)	750,000.00		750,000.00				
1	Airport Parking Lot	Build, Rebuild, Enlarge and Delineate, Correct deficiencies, install meters in short term parking	300,000.00		300,000.00				
2	Service Vehicle #2	Replace Highest Mileage Pickup	30,000.00				30,000.00		
		<b>Total</b>	7,080,000.00	-	1,050,000.00	-	30,000.00	300,000.00	5,700,000.00
Proposed for FY 21									
1	Reconstruct Aircraft Parking Apron	FBO Ramp Area (after fuel tank removal)	500,000.00		500,000.00				
2	Service Vehicle	Replace Airport Managers Vehicle	35,000.00				35,000.00		
		<b>Total</b>	535,000.00	-	500,000.00	-	35,000.00	-	-
Proposed for FY 22									
1	Reconstruct Aircraft Parking Apron	South and West of Geneva/Life Flight Hangars	400,000.00					20,000.00	380,000.00
		<b>Total</b>	400,000.00	-	-	-	-	20,000.00	380,000.00
Proposed for FY 23									
2	Aircraft Hangar (Nested T)	Construct Nested Hangar, 8 to 10 NFPA 409 Design Group III (wing span <50ft tail depth <35 tail height <18ft)	750,000.00			750,000.00			
3	Aircraft Hangar (Corporate)	Construct Corporate Hangar, NFPA 409 Design Group II (wing span <100ft tail depth <100 tail height <30ft)	1,000,000.00			1,000,000.00			
		<b>Total</b>	1,750,000.00	-	-	1,750,000.00	-	-	-
		Plan Grand Total	11,195,000.00	-	2,360,000.00	1,750,000.00	285,000.00	340,000.00	6,460,000.00
		Priority is defined as follows: 1 - Immediate need 2 - Important but not immediate need 3- Offers growth opportunity 3- Offers growth opportunity							



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Self Checkout System

Project Purpose: Equipment Replacement

**Department:** Auburn Public Library

**Project Description:** 2 Biblioteca SelfCheck 500 full-height kiosks (\$11,020) each. Shipping \$900. Upgrade license for customer recommendations.

**Location:** Auburn Public Library

**Justification:** The current 3-M machines that we have are 12 years olds and near the end of their useful life. They have become difficult at times to maintain. They are no longer fully supported and having them serviced is very expensive.

**Useful Life:** 15 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$23,438	\$0	\$0	\$0	\$0	\$0	\$0	\$23,438

**Cost breakdown and funding source(s)**

Cost Type	Enter Cost Type if Other	FY	Percent	Cost	Proposed Finance Source
Acquisition		2019	100.00%	\$23,438	G.O. Bond



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**Fiscal Year:** 2019

Priority: Very High

**Project Title:** Carpeting

Project Purpose: Replace worn-out equipment

**Department:** Auburn Public Library

**Project Description:** Carpeting for 1st floor, 2nd floor, and ground floor (meeting rooms).

**Location:** Auburn Public Library

**Justification:** Carpeting is now 12 years old and showing lots of wear.

**Useful Life:** 10 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$117,000	\$0	\$0	\$0	\$0	\$0	\$0	\$117,000

---

**Cost breakdown and funding source(s)**

Cost Type	Enter Cost Type if Other	FY	Percent	Cost	Proposed Finance Source
Acquisition		2019	100.00%	\$117,000	G.O. Bond

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** New Auburn Village Center Plan (NAVCP) Implementation (2019)

Project Purpose: Capital Planning

**Department:** Economic and Community Developm

**Project Description:** CIP Funding for the New Auburn Village Center Plan (2019) will be used to complete the construction of the Riverway Road including all curbing, sidewalks, street lights, storm water facilities, utility installations, the greenway trail, amphitheater, retaining and seating walls, plazas, a playground and site amenities ( benches and landscaping).

**Location:** Various

**Justification:** The NAVCP was adopted by the City Council in 2014. City investment has included property acquisitions and construction activity in 2018. The redevelopment will create new property value and stimulate additional redevelopment in the New Auburn area.

**Useful Life:** 30+ Yrs

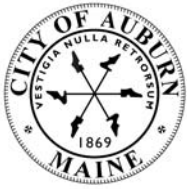
<b>Cost FY 2019:</b>	<b>Cost FY 2020:</b>	<b>Cost FY 2021:</b>	<b>Cost FY 2022:</b>	<b>Cost FY 2023:</b>	<b>Cost FY 2024:</b>	<b>Cost after 6 years:</b>	<b>Total Cost</b>
<b>\$886,800</b>	\$500,000	\$100,000	\$0	\$0	\$0	\$0	<b>\$1,486,800</b>

---

**Cost breakdown and funding source(s)**

---





# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** Building Demolition

Project Purpose: Deteriorated Structure

**Department:** Economic and Community Developm

**Project Description:** Funding to remove dangerous structures and lien the property in the amount of demolition costs to eliminate the hazard but also take ownership of the parcel or recoup expenses. This could be for a dangerous building that the Council chooses to purchase, one that is determined to meet Dangerous Building Statute requirements and is condemned by the Council or one that meets other strategic plans of the Council. Each individual case will be brought to the Council for approval unless there is an imminent and immediate threat to public safety then the fund may cover costs to do the minimum necessary to eliminate the threat.

**Location:** Various

**Justification:** To be prepared to act on eliminating hazards or other Council approved building removals.

**Useful Life:** 30+ Yrs

<b>Cost FY 2019</b>	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	<b>Total Cost</b>
<b>\$200,000</b>	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$200,000</b>

---

**Cost breakdown and funding source(s)**

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Medium

**Project Title:** Comprehensive Plan Implementation

Project Purpose:

**Department:** Economic and Community Developm

**Project Description:** Comprehensive Plan Implementation. To move projects identified in the comprehensive plan forward. This could include funding property acquisition, grant matching or individual high priority planning projects as needed. All projects will be brought to the Council for individual approvals.

**Location:** Various

**Justification:** The public decision making process is slow and this disadvantages the City as compared to the private sector in taking advantage of opportunities to purchase available properties or obtain grants when they are offered. Funding this item creates access to funding for the Council to access when a grant is available or when property is offered for sale at a favorable price. Could also be used to acquire key redevelopment properties if that was the goal of the Council.

**Useful Life:** Yrs

<b>Cost FY 2019</b>	<b>Cost FY 2020:</b>	<b>Cost FY 2021:</b>	<b>Cost FY 2022:</b>	<b>Cost FY 2023:</b>	<b>Cost FY 2024:</b>	<b>Cost after 6 years:</b>	<b>Total Cost</b>
\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000

---

**Cost breakdown and funding source(s)**

---



# City of Auburn, Maine

## FY2018 Capital Improvement Program

### Project Description Worksheet

**FiscalYear:** 2019

Priority: Medium

**Project Title:** Implementation

Project Purpose: Implementation of Comp Plan

**Department:** Economic and Community Developm

**Project Description:** The City Council funded the Ag Study in FY18. The Study is not complete at this time so it is difficult to estimate implementation costs. This item is an effort to reserve some funding so that recommendations from the study can be brought back to Council during FY 19 to fund specific items that could provide a return on the investment.

**Location:** Various

**Justification:** To avoid delaying the start of implementation until FY 2020 or later if there are opportunities identified that could promote Auburns Agricultural Economy and provide a return on the investment. Return on investment could be an expanded Ag sector creating jobs or tax revenues or increased production of local foods.

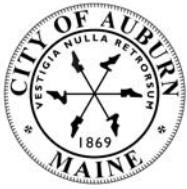
**Useful Life:** 30+ Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000

---

**Cost breakdown and funding source(s)**

---



# City of Auburn, Maine

## FY2018 Capital Improvement Program

### Project Description Worksheet

**Fiscal Year:** 2019

Priority: High

**Project Title:** Downtown Parking and Walkability

Project Purpose: Street Improvement

**Department:** Economic and Community Developm

**Project Description:** This project will create new parking and street improvements targeted to key downtown locations including the general area surrounding the Auburn Public Library and Court Street (downtown section)

**Location:** Auburn Public Library

**Justification:** Redevelopment opportunities in the Auburn Public Library area and Downtown Auburn has prompted renewed interest and public demand for new parking and better walkability.

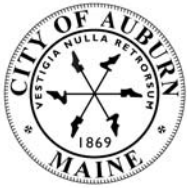
**Useful Life:** 30+ Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$400,000				\$0	\$0	\$0	

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Department vehicle replacement

Project Purpose: Vehicle Replacement

**Department:** Planning & Permitting-Electrical Divisi

**Project Description:** Replace 2006 two wheel drivepickup truck with 4X4 pickup.

**Location:** Electrical Building

**Justification:** The City Electrician pickup responds to fire, police, and storm related issues throughout the city in all weather conditions 24/7 365. The 2006 two wheel drive truck cannot navigate safely or pick up damaged equipment in storm conditions and repair costs are increasing.

**Useful Life:** 15 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$33,000	\$0	\$0	\$0	\$0	\$0	\$0	\$33,000

---

Cost breakdown and funding source(s)

---



# City of Auburn, Maine

## FY2018 Capital Improvement Program

### Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Main street underground wiring replacement

Project Purpose: Replace worn-out equipment

**Department:** Planning & Permitting-Electrical Divisi

**Project Description:** Replace underground street light wiring from Court/Main to Drummond Street

**Location:** Main Street

**Justification:** The current underground wiring infrastructure has failed in a number of locations. Currently the receptacles that provide power for seasonal functions are no longer operating on the street light fixtures. The existing wiring is forty years old and needs a complete rewire. This rewire would take place when the control cabinet for the power is replaced (currently budgeted FY 18). Failure of this wiring will cause a blackout condition of street lighting from Court/Main to Drummond Street. If the failure were to occur in the winter the repair would be delayed until spring.

**Useful Life:** 30 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$22,000	\$0	\$0	\$0	\$0	\$0	\$0	\$22,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: Medium

**Project Title:** LED street light conversion - Great Falls Plaza / Downtown area

Project Purpose: Improve efficiency

**Department:** Planning & Permitting-Electrical Divisi

**Project Description:** Repalce existing street light fixtures to LED luminiaries.

**Location:** All Street Light Locations

**Justification:** energy reduction for 30+- fixtures

**Useful Life:** 20 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$14,000	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000

---

Cost breakdown and funding source(s)

---



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: Medium

**Project Title:** Heat conversion

Project Purpose: Improve efficiency

**Department:** Planning & Permitting-Electrical Divisi

**Project Description:** The current heating system is a combination of electric heat and gas fired units. The additional gas fired equipment will replace the remaining electric heating equipment for the building.

**Location:** Electrical Building

**Justification:** Improve efficiency and reduce electric utility bill

**Useful Life:** 25 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000

---

Cost breakdown and funding source(s)

---





# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** Traffic Signal LED relamping

Project Purpose: Scheduled replacement

**Department:** Planning & Permitting-Electrical Divisi

**Project Description:** Coordinated relamping of traffic signal intersections throughout the city. This is NOT a LED conversion. Aub. has utilized LED fixtures for over twenty years in signal equipment. This is end of life replacement of existing equipment. This would complete approximately 50% of the intersections in Auburn.

**Location:** All Signal Locations

**Justification:** A majority of signal intersections have light levels below federal limits. Relamping a complete intersection in one visit is less costly than paying a contractor to make multiple trips to complete individual light repairs at one location as they fail.

**Useful Life:** 20 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$32,000	\$32,000	\$0	\$0	\$0	\$0	\$0	\$64,000

---

**Cost breakdown and funding source(s)**

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** traffic signal preemption repairs

Project Purpose: Replace worn-out equipment

**Department:** Planning & Permitting-Electrical Divisi

**Project Description:** Traffic signal preemption is equipment that allows Police and fire units to gain the right of way at traffic signal installations in Auburn. Due to layoffs and deferred maintenance the system needs repairs and maintenance at numerous locations.

**Location:** All Signal Locations

**Justification:** Due to department layoffs and deferred maintenance the system needs major repairs and maintenance at numerous locations. Without funding both police and fire have delays in response to emergency calls at busy traffic signal intersections.

**Useful Life:** 15 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$5,000	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$15,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: Medium

**Project Title:** Walking paths & Industrial Parks - LED lighting retrofit

Project Purpose: Improve efficiency

**Department:** Planning & Permitting-Electrical Divisi

**Project Description:** Retrofit existing municipally owned roadway fixtures within city owned industrial parks and walking paths.

**Location:** All Street Light Locations

**Justification:** Reduction in energy and maintenance costs and improve area lighting.

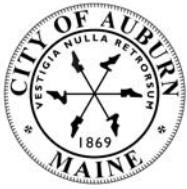
**Useful Life:** 20 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$40,000

---

Cost breakdown and funding source(s)

---



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Public Services/ Highway Garage Roof Replacement

Project Purpose: Deteriorated Structure

**Department:** Facilities

**Project Description:** Replace Phase II of the existing roof system on the Public Services Facility. The entire new roof system was professionally designed and put out to bid. The contractor will complete Phase I during the spring of 2018.

**Location:** Woodbury Brackett Municipal Building

**Justification:** The existing EPDM roof system is over 25 years old, is showing signs of distress, and has reached the end of its useful life. Roof leaks are becoming more prevalent. Sections of the insulation below have begun to buckle.

**Useful Life:** 20 Yrs



Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$196,000	\$0	\$0	\$0	\$0	\$0	\$0	\$196,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**Fiscal Year:** 2019

Priority: Very High

**Project Title:** Municipal Street Light Acquisition and Conversion to LED

Project Purpose: Improve efficiency

**Department:** Facilities

**Project Description:** Purchase the City's approximately 1250 street lights that are currently owned and maintained by Central Maine Power, and convert them to LED technology.

**Location:** All Street Light Locations

**Justification:** The current inventory is comprised of aging and inefficient technology. The conversion to LED would reduce the annual electricity consumption from street lights by an estimated 61% and would reduce annual electricity costs related to street lights by an estimated 85%.

**Useful Life:** 20 Yrs

<b>Cost FY 2019</b>	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	<b>Total Cost</b>
<b>\$800,000</b>	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$800,000</b>

## the numbers

	BEFORE UPGRADE	POST UPGRADE	VARIANCE	PERCENT
Number of Fixtures	1,253	1,253		
Annual Electricity Consumption (kWh)	644,858	249,640	395,218	61%
<b>Annual Electricity Costs</b>	<b>\$233,815</b>	<b>\$34,244</b>	<b>\$199,571</b>	<b>85%</b>
Annual Maintenance Costs	\$0	\$10,024	(\$10,024)	
Total Expenditures	\$233,815	\$44,268	\$189,547	81%
Avg Annual Cost per Fixture	\$187	\$35	\$151	81%

Cost breakdown and funding source(s)



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Driveway Reconstruction Fire 1

Project Purpose: Deteriorated Structure

**Department:** Fire

**Project Description:** Reconstruct the gravel base and resurface the paved areas around the Minot Avenue Fire Station. Cost includes a 10% contingency

**Location:** Cental Fire Station

**Justification:** Pavement around the Minot Avenue Fire Station (Central Fire) has been deteriorating for several years. It is obvious from simple visual inspection that the pavement and surface below are no longer able to support the weight of the vehicles that move over it. Large areas of pavement are broken and/or missing resulting in considerable holes in what should be a smooth surface. In addition to promoting further damage, these holes have also caused a loss time injury in the form of a rolled ankle. This project was previously funded at \$200K in 2012, however, those funds were reallocated for an emergency fire truck purchase.

**Useful Life:** 15 Yrs



Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$225,076	\$0	\$0	\$0	\$0	\$0	\$0	\$225,076

---

**Cost breakdown and funding source(s)**

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Driveway Reconstruction #2

Project Purpose: Deteriorated Structure

**Department:** Fire

**Project Description:** Removal of fuel tank, reconstruction and resurface of driveway

**Location:** Center Street Fire Station

**Justification:** Maine Department of Environmental Protection Laws state that underground storage tanks that have been abandoned must be removed within twenty-four months from the time they are taken offline. Since the Center Street Fire Station has converted to natural gas, heating oil is no longer required at the station. Because that 24-month window falls within the 2019 budget cycle it will be necessary to fund this project.  
Given the amount of pavement that will need to be removed and the signs of early deterioration presenting, it seems practical to pave the entire lot.

**Useful Life:** 15 Yrs

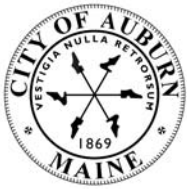


Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$118,888	\$0	\$0	\$0	\$0	\$0	\$0	\$118,888

---

**Cost breakdown and funding source(s)**

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Fire Engine Refurbish

Project Purpose: Improve efficiency

**Department:** Fire

**Project Description:** Refurbish the Fire Engine located at the Minot Avenue Fire Station (Engine 3).

**Location:** Cental Fire Station

**Justification:** Projected life span for structural apparatus serving in a front line capacity is approximately 12 years. Experience has shown that beyond that point, mechanical issues develop and electrical issues worsen as a result of winter road treatments and general use. Typically, at this point, we would be seeking to purchase a new piece of apparatus and moving Engine 3 to reserve status. Our belief is that by refurbishing the truck, for roughly a third of the cost of a new unit, we can expect to see five or more years of additional front line service before moving the truck to reserve status. In calendar year 2017, approximately \$7,266.84 was spent fixing electrical issues - this is up from approximately \$1,699.95 in the previous year. The remainder of the maintenance expenditure was to cover general repairs, upkeep, and fix onboard equipment failures. While expenses associated with electrical problems were less in calendar year 2016 overall maintenance cost was significantly higher. Approximate expenses in 2017 for overall maintenance (including electrical work) were \$16,747 while expenses in 2016 were approximately \$27,224. This information is provided to help show that no particular element or system of the truck is chronically in need of repair but rather the truck itself is requiring significant upkeep.

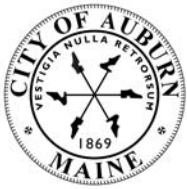


**Useful Life:** Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000

**Cost breakdown and funding source(s)**





City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** EMS Coordinator Vehicle

Project Purpose: New vehicle

**Department:** EMS Transport

**Project Description:** Provide a City vehicle for the EMS Coordinator to use while performing service related duties.

**Location:** Cental Fire Station

**Justification:** This request is being made to provide a vehicle for the Emergency Medical Services (EMS) Coordinator. A vehicle is necessary to accomplish the many and varied duties assigned to this position. Examples of these duties include, but are not limited to, response to both fire and EMS emergency scenes, representing the Department and City at meetings in and out of town, and performing administrative and logistical functions as they relate to EMS. By not having a designated vehicle, the EMS Coordinator will be required to utilize their personal vehicle or the spare ambulance to perform necessary job functions.



**Useful Life:** 15 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$32,000	\$0	\$0	\$0	\$0	\$0	\$0	\$32,000

**Cost breakdown and funding source(s)**



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** AC Central Air System

Project Purpose: Expanded service

**Department:** Ingersoll Indoor Turf Facility

**Project Description:** AC System would allow the building to be a true year round facility.

**Location:** Ingersoll Turf Facility

**Justification:** Currently Ingersoll does 98% of it's business from October through May and is basicly shut down from June through September. By having AC the facility could be used year round.

**Useful Life:** 20 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000

---

**Cost breakdown and funding source(s)**

Cost Type	Enter Cost Type if Other	FY	Percent	Cost	Proposed Finance Source
Acquisition		2020	100.00%	\$200,000	G.O. Bond

---



# City of Auburn, Maine

## FY2018 Capital Improvement Program

### Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** Doorway Canopy

Project Purpose: Increased Safety

**Department:** Ingersoll Indoor Turf Facility

**Project Description:** A Canopy system would be installed over 12 exterior doors. A combination of 25' to 5' would be installed. These costs include materials and labor.

**Location:** Ingersoll Turf Facility

**Justification:** The new canopy would help minimize the flow of water that runs into the building during heavy storms. Will also provide safety from falling ice and snow during the winter. Currently there is nothing protecting the doorways including the handicapped door. The design in the alleyway would take into account the possible connection of Hasty and Ingersoll.

**Useful Life:** 10 Yrs

<b>Cost FY 2019</b>	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	<b>Total Cost</b>
<b>\$30,000</b>	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$30,000</b>

---

#### Cost breakdown and funding source(s)

Cost Type	Enter Cost Type if Other	FY	Percent	Cost	Proposed Finance Source
Acquisition			100.00%	\$30,000	G.O. Bond

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** Technology Upgrades (Phase II)

Project Purpose: Present Equipment obsolete

**Department:** IT

**Project Description:** This project continues our upgrades of PCs and operating systems, and continues the "Cloud-first" efforts begun in FY18. This year's transitions will include further migration of our IT infrastructure to outside-hosted solutions. Our 15-year old phone system is slated for an update in this iteration, as is threat penetration testing and increased security.

**Location:** Auburn Hall

**Justification:** As Auburn faces an ever-increasing array of security threats, and as many of our major resources near end-of-life, it's important that we ascribe to industry best practices. Our Continuity of Operations Plan (COOP) requires us to be able to operate as a City, even if major portions of our infrastructure (namely Auburn Hall!) becomes un-usable.

**Useful Life:** Yrs

<b>Cost FY 2019</b>	<b>Cost FY 2020:</b>	<b>Cost FY 2021:</b>	<b>Cost FY 2022:</b>	<b>Cost FY 2023:</b>	<b>Cost FY 2024:</b>	<b>Cost after 6 years:</b>	<b>Total Cost</b>
\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000

---

**Cost breakdown and funding source(s)**

---

## FY19 Lewiston Capital Improvement Program Project Description Form

**Project Title:** LA911 Virtualization Hardware Replacement

**Operational Funding Division:** LA911 **Project Name:** Virtual Server Replacement

<b>Est. Total Cost FY19:</b>	170,000	<b>Est. Total Cost FY19-FY23:</b>	370,000
<b>City Share FY19:</b>	85,000	<b>City Share FY19-FY23:</b>	185,000

**Project Description:**

Planned hardware refresh interval for the LA911 Virtualization System. Hardware that is due to be replaced because of end of life (EOL) situations or replaced due to age of equipment, and manufacture support limitations. The Storage Area Networks (SAN), network switches, and servers that house the virtualized datacenter of LA911 are due to be replaced. This project includes both the replacement of production site hardware and Disaster Recovery (DR) site hardware with reuse of current equipment as available.

**Consistency with the Comprehensive or Strategic Plans or other related planning documents:**

Organizations should proactively develop strategies that leverage resources, anticipate future requirements, and focus on business goals and performance objectives. As technology and other computing platforms become central to supporting the mission of the organization, effective planning for the management of these platforms has become vital.

**Justification for project implementation/construction and segments, if applicable:**

By not staying current with supported hardware and emerging technologies, systems become outdated, obsolete, and lose residual value. There is a high factor of risk involved in falling behind in a datacenter hardware lifecycle management. Potential issues are extended system downtime, data loss, and data corruption.

**Future maintenance costs if known, including contracts and special service requirements:**

All hardware purchased will have a 3 year life span. Recurring capital expenditure will be required each 3 year cycle.

**How were cost estimates obtained and expenditure commitment:**

Worked with vendor to asses current usage and needs with planned growth and data trends.

### FUNDING SOURCES

Source	Amount				
City Operating Budget					
City Bond Issue	185,000				
Federal/State Funding		<b>Agency:</b>		<b>Approval Received?</b>	Yes No
Other Agency/Municipality	185,000	<b>Agency:</b>	<u>Auburn</u>	<b>Approval Received?</b>	Yes <b>No</b>
<b>Total Project Costs</b>	<b>370,000</b>				

### IMPLEMENTATION SCHEDULE (Fiscal Years)

	2019	2020	2021	2022	2023	Future
<b>Total Project Cost</b>	170,000			200,000		
<b>Non-City Share</b>	85,000			100,000		
<b>City Share</b>	85,000	0	0	100,000	0	0

**Attach on separate page(s)/sheet additional information (if needed)**

## FY19 Lewiston Capital Improvement Program Project Description Form

**Project Title:** Radio Replacement Project

**Operational Funding Division:** LA911 **Project Name:** Radio Replacement

<b>Est. Total Cost FY19:</b>	1,022,000	<b>Est. Total Cost FY19-FY23:</b>	7,022,000
<b>City Share FY19:</b>	511,000	<b>City Share FY19-FY23:</b>	3,511,000

**Project Description:**

FY19 funding will provide the replacement of the dispatch center radio consoles, furniture, and other related equipment necessary to support the second phase of the radio system upgrade. Existing radio infrastructure is in year 22 of a 15-20 year life cycle. Replacement parts are no longer made and are difficult to locate. The dispatch center radio console parts are no longer supported by the manufacturer and at times can only be purchased from a non-conventional source such as eBay. A new radio system expands technology capabilities to meet current day and future demands of public safety responders in addition to maintaining compliance with FCC requirements. Dispatch center furniture improvements will address and improve work conditions for the employees.

**Consistency with the Comprehensive or Strategic Plans or other related planning documents:**

Replacement of the existing radio infrastructure, which links all of the cities' public safety law enforcement and fire responders, as well as partnering police and fire mutual aid agencies, will ensure the basic communication system of mobile and portable radios will continue to operate reliably, safely, and serve both the responders and the communities. LA911 staff has partnered with the Androscoggin County Sheriff, supporting agencies such as public works and the A-L Airport to ensure communication compatibility and capability.

**Justification for project implementation/construction and segments, if applicable:**

The radio network is failing in signal saturation (dead spots) and increased repair time. Motorola no longer manufactures replacement parts for our current radio system. We are experiencing an increase in failed power supplies, which cannot be replaced and must be repaired, often times leading to extended periods of down time and limited capability. Replacement parts for dispatch consoles are being procured via eBay if available.

**Future maintenance costs if known, including contracts and special service requirements:**

Initial purchase provides for extended warranty options for the life of the equipment which is set at 15 to 20 years. A radio consultant was hired in 2015 to help guide the process to ensure the Center purchases equipment that meets current and future needs, does not over build for our needs, and does not under build for premature obsolescence. His report agrees replacement is overdue and recommends multiple approaches to the process.

**How were cost estimates obtained and expenditure commitment:**

Obtained from established vendors and manufacturer

FUNDING SOURCES					
Source	Amount				
City Operating Budget					
City Bond Issue	3,511,000				
Federal/State Funding		<b>Agency:</b>		<b>Approval Received?</b>	Yes No
Other Agency/Municipality	3,511,000	<b>Agency:</b>	Auburn	<b>Approval Received?</b>	Yes <b>No</b>
<b>Total Project Costs</b>	<b>7,022,000</b>				

IMPLEMENTATION SCHEDULE (Fiscal Years)						
	2019	2020	2021	2022	2023	Future
<b>Total Project Cost</b>	1,022,000	6,000,000				
<b>Non-City Share</b>	511,000	3,000,000				
<b>City Share</b>	511,000	3,000,000	0	0	0	0

**Attach on separate page(s)/sheet additional information (if needed)**



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Event Floor

Project Purpose: Replace worn-out equipment

**Department:** Norway Savings Bank Ice Arena

**Project Description:** Ridgid 4X4 ice covering panels utilized to create event space while ice remains in place. Provides the ability to go from ice events to non ice events without having to remove ice from surface and shortens the downtime in facility usage.

**Location:** Norway Savings Bank Arena

**Justification:** Currently utilizing a used Homasoat floor which is breaking down and creating dust particles. The purchase of a new floor will provide a better insulation barrier between the ice surface and event space and eliminate dust particles. In our effort to grow non-ice events a new floor will make the facility more attractive to different events.

**Useful Life:** 20 Yrs



Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000

## Cost breakdown and funding source(s)

Cost Type	Enter Cost Type if Other	FY	Percent	Cost	Proposed Finance Source
Acquisition		2019	100.00%	\$125,000	G.O. Bond



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**Fiscal Year:** 2019

Priority: Very High

**Project Title:** Rubberized Flooring

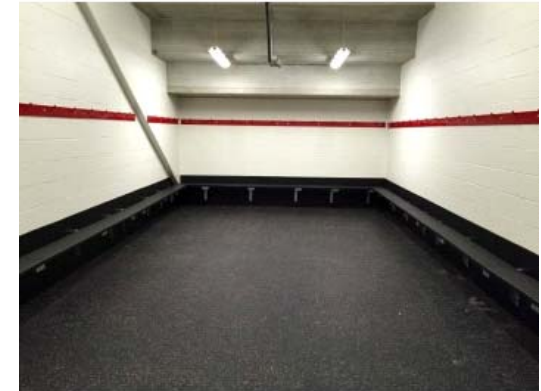
Project Purpose: Replace worn-out equipment

**Department:** Norway Savings Bank Ice Arena

**Project Description:** Rubberized cut resistant flooring for locker room hallway and locker rooms. Vulcanized rubber flooring provides an upgrade to the current flooring, with a longer life span. Carries a 5 year warrantee.

**Location:** Norway Savings Bank Arena

**Justification:** the locker room hallway nad corridor matting is now 5 years old and is showing signs of needed replacements. Areas in the locker room corridor are bubbling, creating a trip hazard. Locker room and corridor matting is breaking down, creating areas where particles are becoming trapped within the floor.



**Useful Life:** 10 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000

## Cost breakdown and funding source(s)

Cost Type	Enter Cost Type if Other	FY	Percent	Cost	Proposed Finance Source
Acquisition		2019	100.00%	\$40,000	G.O. Bond





City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**Fiscal Year:** 2019

Priority: High

**Project Title:** Parking Lot Striping

Project Purpose: Increased Safety

**Department:** Norway Savings Bank Ice Arena

**Project Description:** Repaint parking lot stripes for all spots, addition of Fire Lane markings in front of the building.

**Location:** Norway Savings Bank Arena

**Justification:** Parking lot has not been restriped in 5 years. Locations have faded and there is currently no presence of a fire lane.

**Useful Life:** <5 Yrs

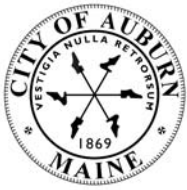
<b>Cost FY 2019</b>	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	<b>Total Cost</b>
<b>\$10,000</b>	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$10,000</b>

---

**Cost breakdown and funding source(s)**

Cost Type	Enter Cost Type if Other	FY	Percent	Cost	Proposed Finance Source
Other	Maintenance/Repairs	2019	100.00%	\$10,000	Current Revenues

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** FY 19 PD 1 - CIP - Fleet Replacement

Project Purpose: Vehicle Replacement

**Department:** Police

**Project Description:** Scheduled Vehicle Replacement

**Location:** Auburn Hall

**Justification:** Previously the department had established a three year life cycle for the patrol fleet and a five to seven year life cycle for support vehicles. Due to previous budget cuts, the service life of some patrol vehicles has been extended. This has increased vehicle repair costs significantly while drastically reducing trade-in value. The department will trade out a 2003 vehicle, a 2010 vehicle, a 2014 Vehicle and a 2016 vehicle. The department will purchase four new police vehicles.



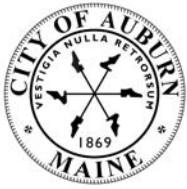
**Useful Life:** <5 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$172,000	\$0	\$0	\$0	\$0	\$0	\$0	\$172,000

---

**Cost breakdown and funding source(s)**

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** FY19 PD 2 Mobile Data Terminal Replacement

Project Purpose: Equipment Replacement

**Department:** Police

**Project Description:** Mobile Data Terminal Replacement Project

**Location:** Auburn Hall

**Justification:** Mobile Data Terminals place a large role in the daily delivery of efficient law enforcement services. Mobile Data Terminals have a useful service life of four to six years which has expired. Fifteen Mobile Data Terminals will be replaced.

**Useful Life:** <5 Yrs



Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	\$90,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** FY 19 PD 3 Tru-Narc Narcotics Testing Equipment

Project Purpose: Improve efficiency

**Department:** Police

**Project Description:** Purchase Tru-Narc Narcotic Testing Equipment

**Location:** Auburn Hall

**Justification:** The community drug problem is increasing, with trafficking of cocaine, heroin, and emerging threats like fentanyl, and carfentanil. Officers need to quickly identify suspected narcotics in the field to help keep drug and drug dealer off the streets. The Thermo Scientific™ TruNarc™ Handheld Narcotics Analyzer enables officers to scan more than 415 suspected illicit substances in a single, definitive test without removing the substances from their packaging, enhancing officer safety.



**Useful Life:** 10 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000

**Cost breakdown and funding source(s)**



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** FY19 PD 4 VARDA Alarm System

Project Purpose: Replace worn-out equipment

**Department:** Police

**Project Description:** Purchase VARDA Scout Covert Alarm System

**Location:** Auburn Hall

**Justification:** The Centurion Scout is a Portable Alarm System that conveniently travels and covertly works wherever security risks are known or anticipated — from construction sites to retail locations to the home, office or hotels. A location-specific notification, triggered by a variety of wireless sensors, is received via officers' existing two-way radios sending officers immediately to where they're needed.



**Useful Life:** 10 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$4,500	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500

**Cost breakdown and funding source(s)**



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** FY 19 PD 5 New Public Safety Building Architect Fees

Project Purpose: Capital Planning

**Department:** Police

**Project Description:** Develop Architectual Plans for new Public Safety Facility

**Location:** Auburn Hall

**Justification:** FY18 CIP funded a space needs assessment for a New Public Safety Facility that would combine Police Headquarters and Central Fire Station into one facility. The next step is to hire an architect to develop architectural plans for the facility.

**Useful Life:** 30+ Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** FY 19 PD 6 Police Station Improvements

Project Purpose: Deteriorated Structure

**Department:** Police

**Project Description:** Renovated Lockers rooms, HVAC system for Evidence area and garage bay.

**Location:** Auburn Hall

**Justification:** When the department transitioned from One Minot Avenue to Auburn Hall seven years ago, it was designed to be a five year temporary move while a new Public Safety building was constructed. This renovation project will allow the department to stay in Auburn Hall for another five years. The locker rooms will be renovated and expanded, adding toilet and shower facilities to the locker rooms. The evidence area and garage bay require an HVAC system for continued operations. This item will not require funding if architectural designs for a new Public Safety Building move forward.

**Useful Life:** Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** FY 19 PD 7 Interview Room Recording Equipment Upgrade

Project Purpose: Equipment Replacement

**Department:** Police

**Project Description:** Replace Video Recording Equipment in both interview rooms.

**Location:** Auburn Hall

**Justification:** The recording equipment for the interview rooms is obsolete and works intermittently. Upgrading the equipment will allow us to meet prosecution standards for the District Attorney's Office regarding digital evidence.

**Useful Life:** 10 Yrs

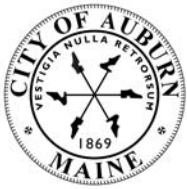
Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$11,500	\$0	\$0	\$0	\$0	\$0	\$0	\$11,500

---

**Cost breakdown and funding source(s)**

---





City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** FY 19 PD 8 Conference Room Chair Replacement

Project Purpose: Equipment Replacement

**Department:** Police

**Project Description:** Replace all chairs in meeting spaces and Emergency Operations Center (EOC)

**Location:** Auburn Hall

**Justification:** Chairs within the meeting spaces and EOC are in various stages of disrepair or substandard performance and are 7-10 years old. 50 chairs need to be replaced to satisfy seating requirements in all meeting spaces and EOC.

**Useful Life:** 10 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$13,800	\$0	\$0	\$0	\$0	\$0	\$0	\$13,800



---

**Cost breakdown and funding source(s)**

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** FY 19 PD 9 - CIP -Handgun Replacement

Project Purpose: Equipment Replacement

**Department:** Police

**Project Description:** Replace all Department .45 caliber handguns with 9mm handguns.

**Location:** Auburn Hall

**Justification:** The Department's current H&K .45cal handgun is reaching the end of its service life. Extensive testing by the Federal Bureau of Investigation and the Department's Firearms instructors has found that the 9mm round is much more versatile and effective than the .45 caliber round. The 9mm also costs less which will lead to savings within the training budget for ammunition. 9mm ammunition is also much more readily available than the .45 caliber round.

**Useful Life:** 10 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$66,000	\$0	\$0	\$0	\$0	\$0	\$0	\$66,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Reconstruction Project

Project Purpose: Street Improvement

**Department:** Public Services-Engineering

**Project Description:** 5th Street - Mary Carroll to S. Main  
5th Street - S. Main to Mill  
Dunn St - S. Main to Riverside Drive  
Brook Street - 3rd to Riverside Drive

**Location:** Various

**Justification:** These streets have low Pavement Condition Ratings and are in need of repair. These sections will require restoration of the road base, closed drainage system, curbing and sidewalks.

**Useful Life:** 20 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Reclamation Project

Project Purpose: Street Improvement

**Department:** Public Services-Engineering

**Project** N. River Rd - Center St to Stetson Rd

**Description:** N. River Rd - Stetson to end  
Stetson Road - match line to Center St(overlay)

**Location:** Various

**Justification:** These road sections have low Pavement Condition Ratings and are in need of repair. They are all good candidates for reclamation, where the existing road base is utilized and the road grade is raised.

**Useful Life:** 20 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$2,400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,400,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Major Drainage

Project Purpose: Federal Mandate

**Department:** Public Services-Engineering

**Project Description:** This item covers the MS4 Storm water permit regulations and drainage asset management. In addition it would allow us to make repairs to existing systems that were id'd as part of our storm water infrastructure assessment as failing.

**Location:** Various

**Justification:** The City of Auburn is required by MDEP to follow storm water regulations and annual reporting. The City is also mapping its storm water infrastructure inventory for future planning.

**Useful Life:** Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000

---

Cost breakdown and funding source(s)

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** MDOT Match

Project Purpose: Street Improvement

**Department:** Public Services-Engineering

**Project Description:** This would provide the match for the MPI program (\$500,000) which would reconstruct Poland Road. The additional \$250,000 is to provide match money for STIP projects.

**Location:** Various

**Justification:** This money will provide the matching funds for MDOT's Municipal Partnership Initiative (50/50) and the matching funds for STIP Projects (80/20). Without these funds the state will not contribute the 50% and 80% matches.

**Useful Life:** 20 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$750,000	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000

---

**Cost breakdown and funding source(s)**

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Sidewalks

Project Purpose: Street Improvement

**Department:** Public Services-Engineering

**Project Description:** Repairing and replacing sidewalks. The City is developing a City wide sidewalk condition rating report in order to help determine which sidewalks would be reconstructed outside of a street project.

**Location:** Various

**Justification:** Sidewalks should be maintained in order to provide pedestrians safe travels throughout the community. We have completed a City wide sidewalk condition analysis and are looking to repair those in the worst condition.

**Useful Life:** 20 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000

---

**Cost breakdown and funding source(s)**

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** (3) 7 Yard Single Axle Dump with plow and wing.

Project Purpose: Equipment Replacement

**Department:** Public Services-Public Works

**Project Description:** These 3 units are used for plowing and sanding/salting in winter months and are used to move material to and from our job sites in the summer months.

**Location:** Woodbury Brackett Municipal Building

**Justification:** This would replace three - 7 yard single axle dump trucks with plow and wing. These three 2002's are at the end of their useful life.

**Useful Life:** 10 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$807,000	\$0	\$0	\$0	\$0	\$0	\$0	\$807,000



---

**Cost breakdown and funding source(s)**

---





# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Medium

**Project Title:** New Sweeper

Project Purpose: Equipment Replacement

**Department:** Public Services-Public Works

**Project Description:** Replace our aging 2002 street sweeper.

**Location:** Woodbury Brackett Municipal Building

**Justification:** Our 2002 Johnson sweeper is beyond its useful life and has continuous maintenance issues. This unit is essential in the sweeping of our streets.

**Useful Life:** 15 Yrs

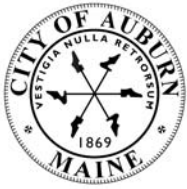
Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$230,000	\$0	\$0	\$0	\$0	\$0	\$0	\$230,000



---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: Medium

**Project Title:** Portable Lift system

Project Purpose: Improve efficiency

**Department:** Public Services-Public Works

**Project Description:** A set of 6 Electric hydraulic Lifts. These can be used on all types of vehicles.

**Location:** Woodbury Brackett Municipal Building

**Justification:** The department currently has 6 units and this would allow us to service two vehicles at the same time.

**Useful Life:** 10 Yrs



Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$63,000	\$0	\$0	\$0	\$0	\$0	\$0	\$63,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** Traffic Paint Machine

Project Purpose: Improve efficiency

**Department:** Public Services-Public Works

**Project Description:** A single operator/one man operation self propelled striper. This unit has an airless paint system with a manual or a skip line controller and forward carriage design. Hand spray capability can be used for crosswalk and symbol marking.

**Location:** Woodbury Brackett Municipal Building

**Justification:** This would allow us to purchase a unit for a replacement of the unit we currently have. Downtime is becoming a problem, and parts are becoming an issue. We would like a new unit due to the increase in painting being required by PS staff to complete more of the work in house. This will allow us to be able to complete the striping work quicker.



**Useful Life:** 10 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000

Cost breakdown and funding source(s)



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** One Ton Truck

Project Purpose: Equipment Replacement

**Department:** Public Services-Public Works

**Project Description:** 4x4 One Ton Truck geared to plow with a rack body.

**Location:** Woodbury Brackett Municipal Building

**Justification:** This would replace a 2001 one ton. This would not increase our fleet but just replace an older unit.

**Useful Life:** 10 Yrs



Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000

---

Cost breakdown and funding source(s)

---



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** Hot Box Pavement Reclaimer

Project Purpose: New Equipment

**Department:** Public Services-Public Works

**Project Description:** Hot box reclaimers are designed to heat, reheat, reclaim and recycle asphalt materials and are available in a trailer style mounting. The hot box will allow PS to haul heated asphalt while the thermostat maintains hot mix temperature. Ideal for winter use. Asphalt chunks can be reclaimed via an over-night heater.

**Location:** Woodbury Brackett Municipal Building

**Justification:** This is a second unit which will allow PS to have two crews out patching at the same time. This will also allow us to use asphalt at \$75 a ton versus cold patch at \$116 a ton. In addition, hot mix asphalt has a much longer life than cold patch.



**Useful Life:** 10 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**Fiscal Year:** 2019

Priority: High

**Project Title:** Skid-Steer

Project Purpose: Replace worn-out equipment

**Department:** Public Services-Public Works

**Project Description:** Skid-steer with bucket, stump grinder attachment and snow pusher attachment.

**Location:** Woodbury Brackett Municipal Building

**Justification:** This unit would replace our 1996 skid-steer

**Useful Life:** 20 Yrs



Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	\$90,000

---

Cost breakdown and funding source(s)

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Medium

**Project Title:** Watering Tank

Project Purpose: Improve efficiency

**Department:** Public Services-Public Works

**Project Description:** 900 gallon truck mounted water tank

**Location:** Woodbury Brackett Municipal Building

**Justification:** This unit would be used to wet down roadways and sidewalks ahead of our sweepers to keep the dust down. This unit would also hook into our spreader control, computer system in the trucks and will allow us to apply it under pressure instead of gravity feed allowing us to go longer on a tank of water. It could also be used to spray salt brine directly to the road just prior to a storm.

**Useful Life:** Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000

---

**Cost breakdown and funding source(s)**

---



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** Excavator

Project Purpose: Equipment Replacement

**Department:** Public Services-Public Works

**Project Description:** 16 ton tracked excavator with a blade. This unit will have a Thumb, digging bucket, and a articulating clean up bucket.

**Location:** Woodbury Brackett Municipal Building

**Justification:** This is a replacement for our 2000 unit. This unit is one of our primary digging tools for large jobs and ditching. This unit does not currently have the attachments the new units would have allowing us to cut down on rental costs. The overall cost to maintain this unit is growing substantially.



**Useful Life:** 15 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$225,000	\$0	\$0	\$0	\$0	\$0	\$0	\$225,000

---

**Cost breakdown and funding source(s)**

---





City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** Trackless MT7 Sidewalk Tractor

Project Purpose: Replace worn-out equipment

**Department:** Public Services-Public Works

**Project Description:** Trackless MT7 Sidewalk Tractor.

**Location:** Woodbury Brackett Municipal Building

**Justification:** This would replace one of our 2006 sidewalk tractors. This unit is essential in keeping our sidewalks clear in the winter, for sweeping sidewalks in the spring, and road side mowing in the summer. We would be using the attachments we already have so this would be the tractor only.



**Useful Life:** 10 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$175,000	\$0	\$0	\$0	\$0	\$0	\$0	\$175,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** Emergency Sign Trailer

Project Purpose: Increased Safety

**Department:** Public Services-Public Works

**Project Description:** A 6x12 single axle enclosed trailer outfitted with 50 signs as bases as identified by Public Services and Emergency Service staff.

**Location:** Woodbury Brackett Municipal Building

**Justification:** This would allow for a designated set of equipment that can be utilized to respond to emergency situations such as a fire or accident. This will allow for a designated set of equipment rather than trying to piece together equipment when an event occurs from existing stock which is usually scattered between various construction trailers and trucks.

**Useful Life:** 15 Yrs



Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$14,000	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000

**Cost breakdown and funding source(s)**



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: Medium

**Project Title:** Trench Box

Project Purpose: Increased Safety

**Department:** Public Services-Public Works

**Project Description:** A new 2x8 trench box

**Location:** Woodbury Brackett Municipal Building

**Justification:** We currently rent a box which is very expensive. This would be a modular box that we could use in a number of different ways.

**Useful Life:** 30 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000

---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
FY2018 Capital Improvement Program  
Project Description Worksheet

**FiscalYear:** 2019

Priority: High

**Project Title:** Sander

Project Purpose: New Equipment

**Department:** Public Services-Public Works

**Project Description:** Sander for new sidewalk tractor

**Location:** Woodbury Brackett Municipal Building

**Justification:** The new unit did not come with a sander and it has become evident that a sander on this unit would be useful.

**Useful Life:** 15 Yrs



Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000

---

Cost breakdown and funding source(s)

---



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: Low

**Project Title:** (2) Portable message/sign boards

Project Purpose: New Equipment

**Department:** Public Services-Public Works

**Project Description:** These units would be used on the side of the road to display a variety of messages.

**Location:** Woodbury Brackett Municipal Building

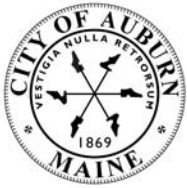
**Justification:** These message boards would be an addition to the two we currently have. This allows us to display a variety of messages to keep the traveling public aware of such things as upcoming events, road closures and parking bans. The two we have now are highly used not just by Public services, but the Police Department, Norway Savings Bank Arena and the Rec Department. Having two more would make it necessary to meet the high demand.



**Useful Life:** 10 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$28,000	\$0	\$0	\$0	\$0	\$0	\$0	\$28,000

**Cost breakdown and funding source(s)**



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** 16-24 Passenger Mini Bus

Project Purpose: New vehicle

**Department:** Recreation

**Project Description:** E450 style Mini Bus (w/ Handicap Lift)

**Location:** Pettengill Park

**Justification:** Need for a vehicle that is safe and ADA accessible for the growing programs, specifically Senior Programs. Having the ability to utilize one vehicle with more capacity vs. two 12 passenger vans will decrease the amount of drivers and staff time required, along with overall gas and toll expenses. Having a handicap lift will allow for the programs to become ADA accessible.



**Useful Life:** 10 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000

**Cost breakdown and funding source(s)**



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Security Cameras for Pettengill Park

Project Purpose: Increased Safety

**Department:** Recreation

**Project Description:** Security Camera system for Hasty Community Center, Ingersoll Turf Facility, and Senior Community Center; inside buildings and outside parking lots. This project would include equipment, installation, and upgrade to Network and Wireless connections as required.

**Location:** Pettengill Park

**Justification:** Adding a security system will help decrease inappropriate behavior and theft while increasing the ability to monitor various rooms and groups at the same time. This will also increase security for summer camp kids by being able to identify any potential lock down situations.

**Useful Life:** 15 Yrs

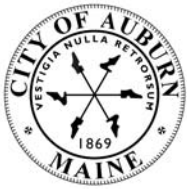
Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000



---

**Cost breakdown and funding source(s)**

---



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**Fiscal Year:** 2019

Priority: High

**Project Title:** Festival Plaza Sound System

Project Purpose: New Equipment

**Department:** Recreation

**Project Description:** Permanent Sound System

**Location:** Festival Plaza

**Justification:** Adding a permanent weather proof sound system in Festival Plaza will decrease the amount of sound expenses required during events, concerts, performances, etc. It will increase the ability to play music thru Blue Tooth connections providing programs such as Art Walk, Movies in the Park, Holiday Parade etc. the ability to play light background music to improve the overall atmosphere.

**Useful Life:** 15 Yrs



Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000

---

**Cost breakdown and funding source(s)**

---





City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**Fiscal Year:** 2019

Priority: Very High

**Project Title:** Senior Center Phase II

Project Purpose: Expanded service

**Department:** Recreation

**Project Description:** Kitchen renovation and cross walk from Hasty Parking Lot to Senior CC.

**Location:** Pettengill Park

**Justification:** Creating an ADA complaint cross walk will allow for patrons parked in Hasty CC lot to safely walk to the Senior CC without walking in the road during winter months or walking over unlevelled grass in summer. Renovating the kitchen to be equipped with commercial stove, frig, dishwasher and other items will decrease program expenses currently being met by catering events along with hassle of transporting cooked food from Hasty Kitchen to Senior CC.



**Useful Life:** 20 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000

**Cost breakdown and funding source(s)**



City of Auburn, Maine  
 FY2018 Capital Improvement Program  
 Project Description Worksheet

**Fiscal Year:** 2019

Priority: Very High

**Project Title:** Union St. Park/Chesnut Field Upgrades

Project Purpose: Equipment Replacement

**Department:** Recreation

**Project Description:** Phase I; renovate chestnut field, replace football uprights with new soccer/football goals. Phase II; resurface basketball courts & replace 4 hoops. Phase III Field Lights, splash pad/ice rink, other play structure upgrades.

**Location:** Various

**Justification:** Current field conditions are unsafe for Football, Lacrosse, and soccer practices due to the ice rink flooding. Currently there are no soccer goals which will be supplied in a dual goal (Football/soccer). Baseball courts are cracking and will deteriorate faster if not resurfaced. The 4 basketball hoops are bent and unsafe after years of use and abuse. Increase in field lighting will allow for after hours usage for youth football practice in the fall and new adult programming in the summer.



**Useful Life:** 20 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$15,000	\$34,000	\$25,000	\$0	\$0	\$0	\$0	\$74,000

**Cost breakdown and funding source(s)**



# City of Auburn, Maine FY2018 Capital Improvement Program Project Description Worksheet

**FiscalYear:** 2019

Priority: Very High

**Project Title:** Tot Lot Upgrades

Project Purpose: Replace worn-out equipment

**Department:** Recreation

**Project Description:** Pond retention wall replacement, fix drainage ditches, update building, replace playground equipment.

**Location:** Various

**Justification:** The pond retention wall is deteriorating and a safety hazard. The building is in need of repairs along with the old and unsafe playground equipment.



**Useful Life:** 15 Yrs

Cost FY 2019	Cost FY 2020:	Cost FY 2021:	Cost FY 2022:	Cost FY 2023:	Cost FY 2024:	Cost after 6 years:	Total Cost
\$12,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$37,000

---

**Cost breakdown and funding source(s)**

---

# Auburn School Dept



## Capital Improvement Projects Report 2019



LOCATION	FY19	FY20	FY21	FY22	FY23+	FUTURE
<b>AMS</b>						
Additional 6th Grade Classrooms-wing						\$ 5,200,000
Synthetic Gym Floor - Renewal		\$ 211,275			\$ 211,275	
Bathroom Renewal - G/B [1 set]	\$ 40,000					
Roof Renewal-Upgrade					\$ 425,600	
Bathroom Partitions-new fixtures				\$ 197,820		
Classroom & Lab Casework	\$ 514,600					
Expoxy Flooring Locker Room Floors			\$ 20,900			
Renewal Lighting Fixtures/LED	\$ 200,000					
Bleacher Renewal [47 years]					\$ 355,000	
Public Address System					\$ 151,259	
Fire Alarm System Replacement					\$ 678,054	
Theater and Stage Equipment Replacement					\$ 65,720	
Replace Communication system-telephone				\$ 75,290		
Renewal					\$ 266,875	
Swing Doors - Pair- 6x7 & 3x7 Wd Replacements [Two year projects]					\$ 511,723	
Boilers[1&2] - Renewal					\$ 260,559	
<b>TOTAL</b>	<b>\$ 754,600</b>	<b>\$ 211,275</b>	<b>\$ 20,900</b>	<b>\$ 273,110</b>	<b>\$ 2,926,065</b>	<b>\$ 5,200,000</b>
<b>East Auburn</b>						
1928 Building- Asphalt Roof Renewal					\$ 54,500	
Cafeteria Tables/Chairs Renewal					\$ 30,000	
Renewal single-ply Membrane- 54 Addition/2000 addition		\$ 130,500			\$ 129,653	
Renewal Lighting Fixtures/LED	\$ 64,000					
Telephone Upgrade			\$ -	\$ 59,180		
Phase II Addition						\$ 3,300,000
<b>TOTAL</b>	<b>\$ 64,000</b>	<b>\$ 130,500</b>	<b>\$ -</b>	<b>\$ 59,180</b>	<b>\$ 214,153</b>	<b>\$ 3,300,000</b>
<b>ELHS</b>						
Major School Construction (replace ELHS) State Approved/Local Only- Bification Phases- Site Development/New Construction		\$ 9,553,000	\$ 51,905,000			
New ELHS - local only costs/cash flow to bond	\$ 200,000	\$ 200,000				
New ELHS - Bond Anticipation Note (BAN)	\$ 13,400,000	\$ -				
New color copier/printer for system printing/education	\$ 35,000					
A & B Wing Roofing & Structural Upgrade 30 years-life expectancy				\$ 530,054		

LOCATION	FY19	FY20	FY21	FY22	FY23+	FUTURE
C & D Wing Roofing & Structural Upgrade				\$ 274,127		
E Wing Roofing & Structural Upgrade				\$ 176,800		
Gym & Foye Roofing & Structural Upgrade				\$ 432,900		
Lighting Fixtures Renewal-T8/T5- LED				\$ 777,129		
Parking Lot and Roadway-Renewal				\$ 410,200		
Resurface Gym circle & drive				\$ 50,100		
Music Equipment/Instruments				\$ 32,000		
Renewal Paved Main Entrance				\$ 184,300		
Resurface Entire Front Entrance /staff parking area				\$ 295,000		
Tennis Court Lights				159000		
Tennis Court Reconstruction				\$ 301,000		
New Electrical Entrance				\$ 481,000		
Track/Soccer Field Lighting				\$ 160,000		
Track & Field Renewal-behind life expectancy- Maintain for safety 3yrs assurance				\$ 461,000		
Interior Handrail Replacement - ADA				\$ 498,000		
Exterior Doors (33)				\$ 354,000		
Security/Surveillance Equipment upgrade/enhancement				\$ 111,000		
New Windows & Exterior Envelop- Will required PCB Assessment				\$ 5,028,160		
Cellular Window Treatments				\$ 80,000		
Parking Lots - Increase & Reorg for Student, Staff & Parent Parking				\$ 400,000		
New Heating and Ventilation & Controls				\$ 8,182,300		
Addition - Cafeteria, Auditorium, Library				\$ 6,000,000		
<b>TOTAL</b>	<b>\$ 13,635,000</b>	<b>\$ 9,753,000</b>	<b>\$ 51,905,000</b>	<b>\$ 25,378,070</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fairview</b>						
1997 Double Hung windows - Renewal					\$ 245,918	
Cafeteria Tables/Chairs Renewal					\$ 60,000	
Ceramic Tile 1997-Renewal			\$ 109,987			
Theater & Stage Equipment Renewal		\$ 42,700				
Renewal Lighting Fixtures/LED	\$ 152,000					
Single-ply Membrane-97 addition	\$ 108,900				\$ 235,512	
Dome Roof Renewal - Library					\$ 67,216	
Door Assembly Store-front 1997 6x7 Renewal					\$ 30,253	
Exhaust System- General building				\$ 52,718		
Student Lockers Renewal 51 & 97 wing					\$ 81,980	

	FY19	FY20	FY21	FY22	FY23+	FUTURE
<b>-</b>						
<b>LOCATION</b>						
Elevator - New pump & Renewal					\$ 150,000	
Single-ply Membrane-56wing & addition					\$ 283,500	
Central AHU-VAV System w/distribution Phas 1&2					\$ 776,040	
Gym Equipment Renewal		\$ 35,710				
<b>TOTAL</b>	<b>\$ 260,900</b>	<b>\$ 78,410</b>	<b>\$ 109,987</b>	<b>\$ 52,718</b>	<b>\$ 1,930,419</b>	<b>\$ -</b>
<b>Franklin School</b>						
Parking Lot Resurfacing		\$ 42,000				
New Elevator- ADA Compliance-3 stops		\$ 223,200				
Renewal Lighting Fixtures/LED	\$ 28,000					
Replace Roof-front entrance		\$ 2,750				
<b>Expectancy</b>						
<b>TOTAL</b>	<b>\$ 28,000</b>	<b>\$ 265,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Sherwood Heights</b>						
Roof Restoration (3,8,10,14,15) & Replacement (12 & 13)	\$ 100,000					
Cafeteria Tables/Chairs					\$ 60,000	
Elevator - New pump & Renewal					\$ 150,000	
Theater & Stage Equipment		\$ 39,400				
Ceramic Tile Renewal 97 addi				\$ 136,715		
1997 Double Hung windows - Renewal					\$ 108,610	
Door Assembly 68 & 97 Addition					\$ 331,310	
Central AHU-VAV System w/distribution Phas 1&2					\$ 776,040	
Student Lockers Renewal 68 & 97 wing					\$ 250,000	
Boilers(2) Renewal - 2008					\$ 207,124	
New Gym/Multipurpose floor Renewal					\$ 200,000	
Central AHU-VAV System w/Distribution 68 wing				\$ 1,232,131		
Wheelchair Lift 1997-Renewal			\$ 27,188			
<b>TOTAL</b>	<b>\$ 100,000</b>	<b>\$ 39,400</b>	<b>\$ 27,188</b>	<b>\$ 1,368,846</b>	<b>\$ 2,083,084</b>	<b>\$ -</b>
<b>Support Services Building</b>						
Above Ground Fuel Tank-Fueling System				\$ 110,000		
Renewal Lighting Fixtures/LED	\$ 53,622					
Portable Sprinkler System for multi-fields	\$ 8,500					
Tractor Replacement	\$ 53,411					
One Ton Truck With Plow (replace 2006 1 ton Ford)	\$ 43,000					

	FY19	FY20	FY21	FY22	FY23+	FUTURE
<b>LOCATION</b>						
One Ton P/U With Plow (replace 2008 3/4 ton Ford)		\$ 45,000				
One Ton P/U With Plow (replace 2010 3/4 ton GMC)			\$ 45,000			
Single Ply -EDPM Roof Renewal					\$ 241,484	
<b>TOTAL</b>	<b>\$ 158,533</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 110,000</b>	<b>\$ 241,484</b>	<b>\$ -</b>
<b>Safety</b>						
Norris Camera Upgrade	\$ 80,941	\$ 34,394				
Safety Equipment & Upgrades	\$ 50,000	\$ 50,000				
<b>TOTAL</b>	<b>\$ 130,941</b>	<b>\$ 84,394</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Technology</b>						
Secondary Teachers/MacBooks						
Elementary Teachers/MaCBOOKS	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	100000
<b>TOTAL</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Walton Elementary</b>						
Walton Football Field Upgrades			\$ 25,000			
WaltonAthletic Field Fence Renewal	\$ 43,000					
Student Hallway Wall-Lockers-Renewal	\$ 160,000					
Theater & Stage Equipment Renewal	\$ 39,400					
Restore Section 4 roof	\$ 28,600				\$ 175,000	
Basement Bathroom Renovation	\$ 60,000					
Second Floor Bathrooms Renovation	\$ 11,000					
Cafeteria Ceiling Improvements	\$ 33,190					
Cafeteria/Hallway Windows	\$ 15,435					
Hand Dryers	\$ 3,980					
Reroofing Single Membrane-Main extension					\$ 92,000	
Cafeteria Tables/Chairs Renewal					\$ 60,000	
Boilers[1&2] - Renewal					260559	
<b>TOTAL</b>	<b>\$ 394,605</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 587,559</b>	<b>\$ -</b>
<b>Washburn</b>						
Phase II Addition/Gym,Classrooms,Cafeteria						\$ 3,000,000
Replace Rear Fence		\$ 48,300				
Boiler Renewal - 2000					\$ 131,126	
DDE System renewal			\$ 173,077			



	FY19	FY20	FY21	FY22	FY23+	FUTURE
<b>-</b>						
<b>LOCATION</b>						
Single-ply EDMP Roofing Membrane Renewal 35 yrs			\$ 206,800			
Carpets & VCT Tile Renewal 2001			\$ 116,076			
Replace Portable Units - 2 classrooms		\$ 450,000				
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 498,300</b>	<b>\$ 495,953</b>	<b>\$ -</b>	<b>\$ 131,126</b>	<b>\$ 3,000,000</b>
<b>RETC/SOS</b>						
New DDC Controls System- Renewal		\$ 56,545				
Renewal Lighting Fixtures/LED	\$ 32,000					
Single-ply Membrane renewal			\$ 1,056,000			
Perimeter Heat System-Fin Tube/unit Heaters				\$ 146,830		
<b>Total</b>	<b>\$ 32,000</b>	<b>\$ 56,545</b>	<b>\$ 1,056,000</b>	<b>\$ 146,830</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Park Ave</b>						
Two Additional Classrooms						\$ 477,000
Emergency Generator -125kw-renewal					\$ 59,596	
Window Shades		\$ 44,478				
Gym Equipment-Bleachers Renewal					\$ 70,604	
Cafeteria Tables/Chairs Renewal					\$ 120,000	
Renewal EDPM Roof Membrane-Life Expectancy					\$ 450,000	
Telephone & Communication Renewal					\$ 128,090	
<b>Total</b>	<b>\$ -</b>	<b>\$ 44,478</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 828,290</b>	<b>\$ 477,000</b>
<b>GRAND TOTAL CIP</b>	<b>\$ 15,658,579</b>	<b>\$ 11,306,502</b>	<b>\$ 53,785,028</b>	<b>\$ 27,488,754</b>	<b>\$ 9,042,180</b>	<b>\$ 12,077,000</b>
<b>GRAND TOTAL CIP w/o ELHS Renewals</b>	<b>\$ 2,258,579</b>	<b>\$ 1,753,502</b>	<b>\$ 1,880,028</b>	<b>\$ 2,110,684</b>	<b>\$ 9,042,180</b>	<b>\$ 12,077,000</b>

## 2019 CAPITAL IMPROVEMENT

### Introduction

The Capital Improvement Plan (CIP) for the Auburn School Department for fiscal year 2019 and future years is enclosed. The documents include a five-year spreadsheet that accounts for the infrastructure and equipment needs at each school department facility. Other documents show the projects for FY 19 organized by location. The intended source of funding for each listed project is bond issuance.

In addition, the ELHS Major Capital School Construction Project, which received Maine State Board of Education [MSBE] recommendation and was added to the State Approved Projects List, is included. This approval on September 14, 2016 by the Maine State Board of Education gave Auburn School Department authorization to move the ELHS project toward Concept Approval.

Our FY 19 CIP master list incorporates the ELHS Project for Bond Issuance in a two-phase approach. In the 2018-2019 fiscal year, a Bond Anticipation Note [BAN] is scheduled for issuance after the ELHS project has received Concept Approval from the Maine State Board of Education and has been approved at an Auburn referendum. The BAN will be utilized throughout the Design and Funding Approval process of the project, after which a final funding approval by MSBE will prompt a final bond issuance for the total project cost.

### Long-term Goals

The Auburn School Department has many capital needs in its future. The data supplied represents the department's needs over the next five years and beyond. The needs attempt to address the department's three long-term goals:

1. To maintain school facilities in accordance with health and safety regulations and structural upgrades within the limits of available funds.
  - a. Our school facilities have a cumulative insured assessed value of approximately \$95 million dollars.
  - b. We are submitting for FY 19 consideration approximately \$2.2 million to maintain our school facilities, equipment and grounds in a safe and structurally sound condition.
    - The school department was approved to spend \$5,448,310 on Facilities Maintenance as part of its FY 18 general fund budget. These funds meet basic needs such as custodial/maintenance staff salaries and benefits, minor repairs and maintenance, supplies, equipment, energy and utilities costs, but do not contribute to meeting our capital project needs.
    - All school buildings except Edward Little High School now have HVAC systems. HVAC systems improve air quality and improve the quality of the learning environments.
2. To increase energy efficiencies to reduce annual costs.

- a. The school department signed a Performance Contract with Siemens in 2007-08. The contract guaranteed cost savings that would pay for the contract with Siemens. Some of the improvements to our energy renewal projects with the Siemens contract were lighting retrofits, lighting sensors, 10 boiler replacements, and building envelope energy saving measures.
  - b. In March 2018, the school department entered into a “Phase 2” performance contract with Siemens that will meet critical system needs and provide energy savings. Projects include boiler replacement at Fairview and East Auburn Schools, LED lighting upgrades at Park Avenue, Sherwood Heights, Walton and Washburn Schools, and a mechanical control system upgrade at East Auburn.
  - c. All buildings except East Auburn School have been converted to natural gas, which has provided a savings in the department’s energy costs.
    - For the FY19 Capital Improvement Plan, the school department is planning LED lighting upgrades at the buildings not covered through the Siemens project, including Auburn Middle School, East Auburn, Fairview, Franklin, RETC/SOS, and the Support Services building.
3. To replace the Edward Little High School facility to address the deficiencies outlined in the 2009 New England Association of Schools and Colleges (NEASC) Accreditation report and the last VFA Capital Assessment Management Report.
- a. As of March 2019, the Auburn School Department “New ELHS” Building Committee is in the site selection stage. Once the committee has agreed upon the site for the new school, the selection must be approved by the Department of Education. Site selection will be followed by site design, concept design, and finally a referendum by Auburn voters in Spring 2019.

### **Cost and Schedule**

The cost and schedule of projects is outlined in the five-year CIP plan. Each year, the school department prioritizes the projects identified for a specific year based on the City Council approved allocation amount. When projects are not funded, those items remain on the chart, and the chart is revised each year. The school department also seeks other funding sources such as Qualified Zone Academy Bonds (QZAB) and Revolving Renovation Funds, whenever possible and available.

Auburn School Department does not anticipate any ongoing additional costs to the general operating budget as a result of these projects.

### **Maintenance and Operations**

The Auburn School Department has a strong maintenance department committed to keeping our schools safe and clean for students, staff and the public. There are five utility workers who daily address the needs of the department’s 11 facilities. The building custodians complete daily work orders that are tracked to ensure requests are addressed. The Support Services Director oversees the facilities work to make sure that health and safety issues are quickly addressed. The director monitors the work of the maintenance staff, custodial staff, contracted services and facility projects.

## **Outcomes and Performance**

1. To maintain school facilities in accordance with health and safety regulations and structural upgrades within the limits of available funds.
  - The State of Maine's capital asset management program (VFA) was eliminated in 2014. We are exploring alternatives to this software that will afford similar data collection and monitoring of the School's \$95 million in building assets. This information informs the CIP plan.
  - The school department maintains a chart showing the completion of projects, cost of projects and date of completion.
2. To increase energy efficiencies to reduce annual costs.
  - The Siemens annual executive reports detail the department's savings. This report will be included in future years to document the outcomes of our Phase 2 performance contract.
3. To replace the Edward Little High School facility to address the deficiencies outlined in the 2009 New England Association of Schools and Colleges (NEASC) Accreditation report and the last VFA Capital Assessment Management Report.
  - A successful referendum in the Spring of 2019 will set Auburn on a path to replace Edward Little High School with a new, state-funded facility.

## **Sustainability**

The Auburn School Department will continue to rely on City Bond Issuance, QZAB and Revolving Renovation funds and General Funds to support its facility needs and ensure the school department is being fiscally responsible to the taxpayers of Auburn.

# FY 2019 Projects List

Auburn School Department's FY 2019 Capital Improvement Plan projects list was compiled by Business Manager Adam Hanson in consultation with Superintendent Katy Grondin, Director of Support Services Billy Hunter, contractor Mel Cole of Northeast Building Consultants, building principals and our technology department. This list represents top district priorities that should be addressed in Fiscal year 2019, as well as the years to come.

Project prices are estimates obtained through vendors, Northeast Building Consultants or the district's former software program, VFA. Actual pricing for projects will be obtained in accordance with the City and School Department's joint purchasing policy.

- Roof replacement and restoration - \$237,500
  - Fairview
  - Sherwood Heights
  - Walton

In 2017, Auburn hired G&E Roofing to complete a survey of our roofs. Based on the information gathered, we are replacing or restoring roofs as recommended by G&E's inspection report. This is an important component of the long-term care and management of our facilities.

- LED Interior Lighting Upgrades - \$529,622
  - Auburn Middle School
  - East Auburn
  - Fairview
  - Franklin
  - RETC/SOS
  - Support Services Building

Current T-8 lighting, installed in 2007 as part of the first Siemens performance contract, has come to the end of its useful life. Maintenance staff has already been replacing bulbs in many buildings. This project will upgrade to more energy efficient, longer-lasting bulbs. This will result in annual energy savings and avoided maintenance costs of replacing bulbs with a shorter life span. All available rebates will be pursued for this project through Efficiency Maine.

- Security Camera Upgrades – Phase 2 of 3 - \$80,941
  - Fairview: 2 new interior, 1 new exterior, 18 replacements
  - Sherwood Heights: 2 new interior, 1 new exterior, 19 replacements
  - Walton: 2 new interior, 1 new exterior, 26 replacements

We are replacing security cameras as they reach 10 years of age. Advances in technology provide higher resolution video at lower cost, using less network bandwidth. We are working with Norris, Inc. to complete this project. As cameras are installed and replaced, we review camera placements and make any adjustments or changes that may increase safety and security.

- Districtwide Safety Initiatives - \$50,000

Auburn School Department is allocating \$50,000 to use for districtwide safety initiatives. District management will meet with School Safety Consultant Scott Parker to discuss and plan for the best use of these funds to enhance building security and safety.

## School Specific Projects

- Auburn Middle School
  - Bathroom Renewal - \$40,000

Two bathrooms in the hallway near the gym will be completely renovated. These are the only bathrooms in the school that have not yet been remodeled. Original 1980 fixtures, partitions and quarry tile floor will be replaced.



- Lab and Classroom Casework Upgrade - \$514,600

Classrooms will be upgraded to replace original 1980 “casework”, including sinks, cabinets, under-window book cases and rolling bookcases. This will cover 36 classrooms (including 3 labs, 1 art room and 1 home economics room) and 8 offices. Many of these items are broken, rusting, otherwise deficient and/or unsafe. Rooms will be evaluated individually, in collaboration with school administration and staff, to determine the exact scope of work needed.



- Edward Little High School

- New School local costs/cash flow - \$200,000

The School Department will need cash to fund the beginning stages of the new high school project prior to issuance of a Bond Anticipation Note (BAN) following successful referendum (anticipated for Spring 2019). Once the BAN is issued, the \$200,000 can be used to cover local-only project costs, as approved by Auburn voters.

- Xerox Color Printer - \$35,000

We need to replace the existing Xerox color printer in the Graphic Arts Department, as it has reached the end of its useful life and parts are no longer available. This printer is a key component of the graphics programming course for students in Grades 10-12. It is also used for Auburn School Department’s printing needs, including graduation programs, sports programs, posters, post cards, business cards, letterhead and more.



- Walton School

- Hallway Locker Replacement - \$160,000

We will replace all of the lockers in the original building. These are the original 1933 building lockers. Many are damaged, have doors that won't latch, bottoms of lockers fallen out, etc.



- Basement Bathroom Renovation - \$60,000

Bathrooms in the basement will receive a new ventilation system, new ceiling and all-new fixtures.

- Athletic Field Fence Replacement - \$43,000

We will replace the fence surrounding the athletic field. The fence is damaged in many areas and in need of complete replacement



- Cafeteria & Hallway Windows/Ceiling Improvements - \$48,625

New windows will be installed in the cafeteria and adjacent hallway, providing natural light and returning windows to areas that have been boarded up for many years. Additionally, the cafeteria will receive an upgrade and repositioning of the ceiling tiles and other components (ductwork, electrical, smoke detectors, sprinklers) to make for a more welcoming environment for students and staff.



- Theater & Stage Sound & Lighting addition - \$39,400

The stage in the gymnasium has insufficient lighting (no spotlights) and sound (portable sound system). This upgrade will allow proper conditions for school productions, as well as general school gatherings.



- Second Floor Bathrooms Renovation & Hand Dryers - \$14,980

Countertops in second floor bathrooms will be replaced. Hand dryers will be installed in these bathrooms and other areas throughout the building.

- Support Services

- Tractor with loader and backhoe - \$53,411

New 52 hp tractor to replace 1998 Kubota L48

- One-ton pickup with plow - \$43,000

Will replace 2006 pickup truck (one of 9 trucks in fleet)

- Portable sprinkler system - \$8,500

This sprinkler system will add to our fleet, giving us a total of 3 portable sprinklers to maintain our 6 fields. This will allow us to water 3 fields in one day (watering all 6 over the course of 2 days). Additionally, our 2 existing sprinklers are aging and have increasing need of maintenance and repair.



- Technology
  - New K-6 Teacher Laptops - \$100,000

These funds will provide approximately 80 new laptops for teachers in Grades K-6, as these teachers are not covered under the state MLTI plan. Demands of state testing and data management require teachers to have updated laptops. Many teachers currently do not have updated machines, leading to technical performance issues in completing required tasks.

**Total Capital Improvement Project Funds Requested:**  
**\$2,258,579**

## New Additional Borrowing Needed in FY 19:

- Bond Anticipation Note (BAN) for financing of new Edward Little High School - \$13.4 million
  - Funds are needed to cover cash flow for the period of time between anticipated referendum approval (Spring 2019) and state issuance of the bond to finance the total project (Fall 2020). This period could be as long as 20 months.
  - This number is based on an estimated cash flow provided by Harriman Architects. We will have a more accurate number by the time of BAN issuance.
  - When the bond is issued, the BAN will be paid off. Any BAN-related interest expense that cannot be covered through interest earnings during the life of the BAN will be a local-only expense of the project.

## Siemens Phase 2 Performance Contract

- 10-year lease purchase
- \$1,024,036 financed through TD Equipment Financing
- Approved by School committee March 14, 2018
- Provides the following building upgrades in 2018
  - New Boilers:
    - East Auburn
    - Fairview
  - LED Lighting Upgrade:
    - Park Avenue
    - Sherwood Heights
    - Walton
    - Washburn
  - Systems Control Upgrade:
    - East Auburn
  - Building Canopy Refinish
    - East Auburn
- Guaranteed Energy Savings of \$15,000 per year (15% of net project)
- Efficiency Maine rebates of \$143,635 brought down total project cost
- Covers items that were on our CIP list through general fund, freeing up those limited funds for other needs
- Other school lighting upgrades will be addressed through CIP