



**Finance and Administration
Council Committee
Agenda
June 9, 2016 @ 5:30 pm
Auburn Hall – Council Chambers**

- I. Opening Remarks and Introductions**
- II. Approval of Minutes from May 12, 2016 Meeting**
- III. Review of the May 2016 Financial Report**
- IV. EMS Policy with Updates**
- V. Draft List of City Fees**
- VI. Discussion of all Surplus City-owned Property – First attempt to categorize the potential uses of the properties**
- VII. Update on Council Recruitment for Boards and Committees**
- VIII. Updates**
 - Commuter Service to Portland – Forward to the Transportation and Environment Council Committee**
 - LATC Study – Forward to the Transportation and Environment Council Committee**
 - Intermodal/Port of Auburn Lease Negotiations**
 - Canal Legal Matter**
 - Charter Commission on Merger between Cities of Auburn and Lewiston**
- IX. Brainstorming**
 - Shared Services**
 - Non-Property Tax Revenues**

X. Open Session

XI. Discussion of agenda items for next meeting (Thursday July 14th @ 5:30 pm)

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Howard Kroll, City Manager
FROM: Jill Eastman, Finance Director
REF: May 2016 Financial Report
DATE: June 6, 2016

The following is a discussion regarding the significant variances found in the City's May financial report. Please note that although the monthly financial report contains amounts reported by the School Department, this discussion is limited to the City's financial results and does not attempt to explain any variances for the School Department.

The City has completed its eleventh month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 91.7% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues collected through May 31st, including the school department were \$71,149,943, or 91.75%, of the budget. The municipal revenues including property taxes were \$52,477,453, or 95.53% of the budget which is more than the same period last year by 2.01%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 96.94% as compared to 97.25% last year. The 30 day notice of liens were sent out in May. Tax liens will be filed in the middle of June on any properties that have unpaid taxes.
- B. Excise tax for the month of May is at 104.06%. This is a \$187,975 increase from FY 15. Our excise revenues for FY16 are 12.36% above projections as of May 31, 2016. As of May 31st we are \$135,943 over the anticipated revenue for the year of \$3,350,000.
- C. State Revenue Sharing for the month of May is 91.55% or \$1,352,815.

Expenditures

City expenditures through May 2015 were \$35,345,171 or 91.83%, of the budget. This is 1.78% higher than last year at this time.

Noteworthy variances are:

A. The transfer to the Workers Compensation Fund was processed earlier this fiscal year than last fiscal year.

B.

Investments

This section contains an investment schedule as of May 31st. Currently the City's funds are earning an average interest rate of .47%.

Respectfully submitted,



Jill M. Eastman
Finance Director

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

	UNAUDITED May 31 2016	UNAUDITED April 30 2016	Increase (Decrease)	AUDITED JUNE 30 2015
ASSETS				
CASH	\$ 17,177,809	\$ 19,730,465	\$ (2,552,655)	\$ 11,951,131
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,179,186	2,226,311	(47,125)	2,429,419
TAXES RECEIVABLE-CURRENT	1,303,766	1,755,788	(452,022)	37,898
DELINQUENT TAXES	614,821	614,953	(132)	571,005
TAX LIENS	511,747	540,325	(28,577)	1,721,395
NET DUE TO/FROM OTHER FUNDS	602,357	(20,851)	623,208	266,370
TOTAL ASSETS	\$ 22,389,686	\$ 24,846,990	\$ (2,457,303)	\$ 16,977,218
LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (18,610)	\$ (297,051)	\$ 278,441	\$ (1,935,471)
PAYROLL LIABILITIES	(213,163)	(523,213)	310,050	-
ACCRUED PAYROLL	36,805	36,805	-	(2,329,832)
STATE FEES PAYABLE	(55,566)	(87,981)	32,415	-
ESCROWED AMOUNTS	(16,940)	(14,155)	(2,785)	(6,039)
DEFERRED REVENUE	(2,407,772)	(2,889,328)	481,556	(1,860,686)
TOTAL LIABILITIES	\$ (2,675,246)	\$ (3,774,923)	\$ 1,099,677	\$ (6,132,028)
FUND BALANCE - UNASSIGNED	\$ (18,623,488)	\$ (19,981,114)	\$ 1,357,626	\$ (8,018,394)
FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT	776,017	776,017	-	
FUND BALANCE - RESTRICTED	(1,866,970)	(1,866,970)	-	(2,826,796)
TOTAL FUND BALANCE	\$ (19,714,441)	\$ (21,072,067)	\$ 1,357,626	\$ (10,845,190)
TOTAL LIABILITIES AND FUND BALANCE	\$ (22,389,687)	\$ (24,846,990)	\$ 2,457,303	\$ (16,977,218)

**CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH May 31, 2016 VS May 31, 2015**

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU MAY 2016	% OF BUDGET	FY 2015 BUDGET	ACTUAL REVENUES THRU MAY 2015	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 44,021,283	\$ 42,673,420	96.94%	\$ 43,055,996	\$ 41,869,980	97.25%	\$ 803,440
PRIOR YEAR TAX REVENUE	\$ -	\$ 980,327		\$ -	\$ 948,765		\$ 31,562
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 505,000	\$ 258,527	51.19%	\$ 495,000	\$ 383,752	77.53%	\$ (125,225)
ALLOWANCE FOR ABATEMENT	\$ -	\$ -		\$ -	\$ -		\$ -
ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ -	\$ -		\$ -	\$ -		\$ -
EXCISE	\$ 3,350,000	\$ 3,485,943	104.06%	\$ 3,185,000	\$ 3,297,968	103.55%	\$ 187,975
PENALTIES & INTEREST	\$ 150,000	\$ 119,809	79.87%	\$ 145,000	\$ 124,316	85.74%	\$ (4,507)
TOTAL TAXES	\$ 48,026,283	\$ 47,518,025	98.94%	\$ 46,880,996	\$ 46,624,781	99.45%	\$ 893,244
LICENSES AND PERMITS							
BUSINESS	\$ 48,300	\$ 64,601	133.75%	\$ 48,300	\$ 59,833	123.88%	\$ 4,768
NON-BUSINESS	\$ 356,800	\$ 310,194	86.94%	\$ 339,300	\$ 318,958	94.00%	\$ (8,764)
TOTAL LICENSES	\$ 405,100	\$ 374,795	92.52%	\$ 387,600	\$ 378,791	97.73%	\$ (3,996)
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 440,000	\$ 401,596	91.27%	\$ 440,000	\$ 397,504	90.34%	\$ 4,092
STATE REVENUE SHARING	\$ 1,477,641	\$ 1,352,815	91.55%	\$ 1,649,470	\$ 1,344,291	81.50%	\$ 8,524
WELFARE REIMBURSEMENT	\$ 70,000	\$ 41,638	59.48%	\$ 70,000	\$ 45,514	65.02%	\$ (3,876)
OTHER STATE AID	\$ 22,000	\$ 3,555	16.16%	\$ 22,000	\$ 3,356	15.25%	\$ 199
CITY OF LEWISTON	\$ 155,000	\$ 5,040	3.25%	\$ 155,000	\$ -	0.00%	\$ 5,040
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,164,641	\$ 1,804,644	83.37%	\$ 2,336,470	\$ 1,790,665	76.64%	\$ 13,979
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 133,040	\$ 119,506	89.83%	\$ 132,040	\$ 132,236	100.15%	\$ (12,730)
PUBLIC SAFETY	\$ 239,138	\$ 91,451	38.24%	\$ 485,703	\$ 351,940	72.46%	\$ (260,489)
EMS TRANSPORT	\$ 1,250,000	\$ 938,187	75.05%	\$ 987,551	\$ 531,610	53.83%	\$ 406,577
TOTAL CHARGE FOR SERVICES	\$ 1,622,178	\$ 1,149,144	70.84%	\$ 1,605,294	\$ 1,015,786	63.28%	\$ 133,358
FINES							
PARKING TICKETS & MISC FINES	\$ 60,000	\$ 60,257	100.43%	\$ 26,000	\$ 61,377	236.07%	\$ (1,120)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 5,000	\$ 45,100	902.01%	\$ 10,000	\$ 2,685	26.85%	\$ 42,415
INTEREST-BOND PROCEEDS	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 164,260	912.55%	\$ 122,000	\$ 2,350	1.93%	\$ 161,910
UNCLASSIFIED	\$ 20,000	\$ 39,827	199.13%	\$ 20,000	\$ 56,872	284.36%	\$ (17,045)
SALE OF RECYCLABLES	\$ -	\$ -		\$ -	\$ -		\$ -
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 45,190		\$ -	\$ 41,532		\$ 3,658
SALE OF PROPERTY	\$ 20,000	\$ 503,063	2515.31%	\$ 20,000	\$ 2,333	11.67%	\$ 500,730
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 210,000	\$ 193,100	91.95%	\$ 206,000	\$ 191,821	93.12%	\$ 1,279
9-1-1 DEBT SERVICE REIMBURSEMENT	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TRANSFER IN: TIF	\$ 545,000	\$ 545,000	100.00%	\$ 500,000	\$ -	0.00%	\$ 545,000
TRANSFER IN: POLICE	\$ 45,000	\$ -	0.00%	\$ 20,000	\$ -	0.00%	\$ -
TRANSFER IN: PARKING PROGRAM	\$ -	\$ -		\$ 55,000	\$ -	0.00%	\$ -
TRANSFER IN: PD DRUG MONEY	\$ -	\$ -		\$ 45,000	\$ -	0.00%	\$ -
TRANSFER IN: REC SPEC REVENUE	\$ 42,718	\$ -	0.00%	\$ 41,720	\$ -	0.00%	\$ -
TRANSFER IN: SPECIAL REVENUE	\$ -	\$ -		\$ 290,000	\$ 304,999	105.17%	\$ (304,999)
ENERGY EFFICIENCY	\$ -	\$ 3,600		\$ -	\$ -		\$ 3,600
CDBG	\$ 58,000	\$ 18,524	31.94%	\$ 58,000	\$ 18,585	32.04%	\$ (61)
UTILITY REIMBURSEMENT	\$ 37,500	\$ 12,925	34.47%	\$ 37,500	\$ 20,242	53.98%	\$ (7,317)
CITY FUND BALANCE CONTRIBUTION	\$ 1,650,000	\$ -	0.00%	\$ 1,350,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,653,218	\$ 1,570,588	59.20%	\$ 2,777,220	\$ 641,419	23.10%	\$ 929,169
TOTAL GENERAL FUND REVENUES	\$ 54,931,420	\$ 52,477,453	95.53%	\$ 54,013,580	\$ 50,512,819	93.52%	\$ 1,964,634
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 20,854,672	\$ 18,076,266	86.68%	\$ 20,411,239	\$ 17,075,677	83.66%	\$ 1,000,589
EDUCATION	\$ 856,607	\$ 596,223	69.60%	\$ 774,572	\$ 516,707	66.71%	\$ 79,516
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 22,618,161	\$ 18,672,489	82.56%	\$ 22,092,693	\$ 17,592,384	79.63%	\$ 1,080,105
GRAND TOTAL REVENUES	\$ 77,549,581	\$ 71,149,943	91.75%	\$ 76,106,273	\$ 68,105,203	89.49%	\$ 3,044,740

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH May 31, 2016 VS May 31, 2015

DEPARTMENT	FY 2016 BUDGET	Unaudited EXP THRU MAY 2016	% OF BUDGET	FY 2015 BUDGET	Unaudited EXP THRU MAY 2015	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 77,366	\$ 73,978	95.62%	\$ 78,532	\$ 73,841	94.03%	\$ 137
CITY MANAGER	\$ 269,340	\$ 256,993	95.42%	\$ 280,750	\$ 224,127	79.83%	\$ 32,866
ECONOMIC DEVELOPMENT	\$ 361,080	\$ 301,031	83.37%	\$ 359,500	\$ 287,044	79.85%	\$ 13,987
CITY CLERK	\$ 165,053	\$ 150,580	91.23%	\$ 164,593	\$ 151,048	91.77%	\$ (468)
FINANCIAL SERVICES	\$ 619,855	\$ 562,187	90.70%	\$ 605,135	\$ 518,559	85.69%	\$ 43,628
HUMAN RESOURCES	\$ 143,526	\$ 131,996	91.97%	\$ 139,578	\$ 121,201	86.83%	\$ 10,795
INFORMATION TECHNOLOGY	\$ 390,190	\$ 361,067	92.54%	\$ 413,829	\$ 358,408	86.61%	\$ 2,659
LEGAL SERVICES	\$ 65,000	\$ 95,967	147.64%	\$ 65,000	\$ 65,633	100.97%	\$ 30,334
TOTAL ADMINISTRATION	\$ 2,091,410	\$ 1,933,799	92.46%	\$ 2,106,917	\$ 1,799,861	85.43%	\$ 133,938
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 906,631	\$ 847,104	93.43%	\$ 902,494	\$ 789,314	87.46%	\$ 57,790
HEALTH & SOCIAL SERVICES	\$ 184,711	\$ 135,914	73.58%	\$ 192,954	\$ 156,627	81.17%	\$ (20,713)
RECREATION & SPECIAL EVENTS*	\$ 338,871	\$ 264,380	78.02%	\$ -	\$ -	-	\$ 264,380
PUBLIC LIBRARY	\$ 979,516	\$ 880,015	89.84%	\$ 960,692	\$ 865,623	90.10%	\$ 14,392
TOTAL COMMUNITY SERVICES	\$ 2,409,729	\$ 2,127,413	88.28%	\$ 2,056,140	\$ 1,811,564	88.11%	\$ 315,849
FISCAL SERVICES							
DEBT SERVICE	\$ 6,324,864	\$ 6,247,014	98.77%	\$ 6,263,936	\$ 6,274,784	100.17%	\$ (27,770)
FACILITIES	\$ 653,080	\$ 559,026	85.60%	\$ 698,335	\$ 418,024	59.86%	\$ 141,002
WORKERS COMPENSATION	\$ 496,536	\$ 496,536	100.00%	\$ 468,081	\$ -	0.00%	\$ 496,536
WAGES & BENEFITS	\$ 5,171,309	\$ 4,524,519	87.49%	\$ 4,737,117	\$ 4,375,697	92.37%	\$ 148,822
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,021,078	\$ 11,827,095	90.83%	\$ 12,542,758	\$ 11,068,505	88.25%	\$ 758,590
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,099,634	\$ 3,975,024	96.96%	\$ 4,057,633	\$ 3,981,368	98.12%	\$ (6,344)
FIRE EMS	\$ 549,801	\$ 333,197	60.60%	\$ 635,468	\$ 285,800	44.97%	\$ 47,397
POLICE DEPARTMENT	\$ 3,870,995	\$ 3,424,589	88.47%	\$ 3,738,108	\$ 3,302,771	88.35%	\$ 121,818
TOTAL PUBLIC SAFETY	\$ 8,520,430	\$ 7,732,810	90.76%	\$ 8,431,209	\$ 7,569,939	89.78%	\$ 162,871
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,525,898	\$ 3,812,847	84.25%	\$ 5,806,379	\$ 5,209,572	89.72%	\$ (1,396,725)
SOLID WASTE DISPOSAL*	\$ 927,278	\$ 730,195	78.75%	\$ -	\$ -	-	\$ 730,195
WATER AND SEWER	\$ 599,013	\$ 599,013	100.00%	\$ 599,013	\$ 599,013	100.00%	\$ -
TOTAL PUBLIC WORKS	\$ 6,052,189	\$ 5,142,055	84.96%	\$ 6,405,392	\$ 5,808,585	90.68%	\$ (666,530)
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 105,000	\$ 103,888	98.94%	\$ 105,000	\$ 105,000	100.00%	\$ (1,112)
E911 COMMUNICATION CENTER	\$ 1,069,122	\$ 1,072,812	100.35%	\$ 1,067,249	\$ 1,049,366	98.32%	\$ 23,446
LATC-PUBLIC TRANSIT	\$ 209,244	\$ 209,244	100.00%	\$ 235,373	\$ 211,378	89.81%	\$ (2,134)
LA ARTS	\$ -	\$ -	-	\$ 17,000	\$ -	0.00%	\$ -
TAX SHARING	\$ 270,000	\$ 228,985	84.81%	\$ 270,000	\$ 29,040	10.76%	\$ 199,945
TOTAL INTERGOVERNMENTAL	\$ 1,653,366	\$ 1,614,929	97.68%	\$ 1,694,622	\$ 1,394,784	82.31%	\$ 220,145
COUNTY TAX							
TIF (10108058-580000)	\$ 2,142,268	\$ 2,142,268	100.00%	\$ 2,046,880	\$ 2,046,879	100.00%	\$ 95,389
OVERLAY	\$ 2,599,914	\$ 2,824,802	108.65%	\$ 2,584,032	\$ 2,599,913	100.61%	\$ 224,889
	\$ -	\$ -	-	\$ -	\$ -	0.00%	\$ -
TOTAL CITY DEPARTMENTS	\$ 38,490,384	\$ 35,345,171	91.83%	\$ 37,867,950	\$ 34,100,030	90.05%	\$ 1,245,141
EDUCATION DEPARTMENT	\$ 39,062,197	\$ 28,231,891	72.27%	\$ 38,241,323	\$ 27,940,501	73.06%	\$ 291,390
TOTAL GENERAL FUND EXPENDITURES	\$ 77,552,581	\$ 63,577,062	81.98%	\$ 76,109,273	\$ 62,040,531	81.52%	\$ 1,536,531

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

INVESTMENT		FUND	BALANCE May 31, 2016	BALANCE April 30, 2016	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,264,239.57	\$ 4,262,791.29	0.40%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,003,329.73	\$ 1,002,659.38	0.40%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 7,057,440.69	\$ 7,045,122.93	0.40%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,123.06	\$ 50,106.05	0.40%
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,123.07	\$ 50,106.05	0.40%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 130,320.25	\$ 130,276.01	0.40%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	0.45%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.50%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.85%
GRAND TOTAL			\$ 14,305,576.37	\$ 14,291,061.71	0.47%

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2015 - June 30, 2016
Report as of May 31, 2016

	July 2015	August 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	May 2016	Adjustment	Totals	% of Total
No Insurance Information				\$ 9,878.80	\$ 9,378.20	\$ 7,920.00	\$ 15,706.00	\$ 10,867.40	\$ 16,949.20	\$ 4,292.20	\$ 11,804.00	\$ (74,991.80)	\$ 11,804.00	0.58%
Bluecross	\$ 4,447.40	\$ 9,313.20	\$ 16,358.80	\$ 7,914.80	\$ 8,336.80	\$ 9,136.40	\$ 5,167.40	\$ 9,445.60	\$ 8,658.40	\$ 3,327.40	\$ 2,706.80	\$ 18,603.60	\$ 103,416.60	5.10%
Intercept	\$ 200.00	\$ 400.00	\$ 500.00	\$ 400.00	\$ 300.00	\$ 200.00	\$ 100.00	\$ 400.00	\$ 500.00	\$ 200.00	\$ 600.00	\$ 100.00	\$ 3,900.00	0.19%
Medicare	\$ 76,994.00	\$ 81,754.00	\$ 95,440.20	\$ 83,724.40	\$ 75,419.20	\$ 105,424.20	\$ 85,563.40	\$ 75,211.60	\$ 91,344.40	\$ 96,559.00	\$ 71,040.00	\$ 19,333.40	\$ 957,807.80	47.24%
Medicaid	\$ 32,852.00	\$ 29,305.00	\$ 39,741.60	\$ 26,231.20	\$ 23,081.80	\$ 27,212.00	\$ 26,440.00	\$ 33,075.20	\$ 22,219.60	\$ 26,973.60	\$ 23,590.80	\$ 19,982.60	\$ 330,705.40	16.31%
Other/Commercial	\$ 36,705.40	\$ 31,800.40	\$ 41,227.00	\$ 33,338.80	\$ 25,727.60	\$ 24,983.40	\$ 33,851.80	\$ 32,748.60	\$ 49,548.80	\$ 42,544.20	\$ 47,937.00	\$ 76,436.00	\$ 476,849.00	23.52%
Patient	\$ 30,593.00	\$ 32,031.80	\$ 16,754.40	\$ 26,109.20	\$ 14,667.80	\$ 21,797.80	\$ 8,812.00	\$ 12,714.80	\$ 7,445.00	\$ 16,868.20	\$ 14,612.60	\$ (64,076.00)	\$ 138,330.60	6.82%
Worker's Comp												\$ 4,612.20	\$ 4,612.20	0.23%
TOTAL	\$ 181,791.80	\$ 184,604.40	\$ 210,022.00	\$ 187,597.20	\$ 156,911.40	\$ 196,673.80	\$ 175,640.60	\$ 174,463.20	\$ 196,665.40	\$ 190,764.60	\$ 172,291.20	\$ -	\$ 2,027,425.60	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2015 - June 30, 2016
Report as of May 31, 2016

	July 2015	August 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	May 2016	Adjustment	Totals	% of Total
No Insurance Information				12	12	10	19	13	20	5	14		105	4.13%
Bluecross	5	11	20	9	10	11	6	11	10	4	3		100	3.93%
Intercept	2	4	5	4	3	2	1	4	5	2	6		38	1.49%
Medicare	91	98	122	109	96	131	108	91	109	117	82		1154	45.36%
Medicaid	40	35	52	34	29	37	33	43	27	35	29		394	15.49%
Other/Commercial	44	39	55	42	31	33	40	45	61	54	58		502	19.73%
Patient	37	39	21	32	20	29	11	15	9	20	18		251	9.87%
Worker's Comp													0	0.00%
TOTAL	219	226	275	242	201	253	218	222	241	237	210	0	2544	100.00%

TOTAL REVENUE COLLECTED AS OF 5/31/16 \$938,187

TOTAL EXPENDITURES AS OF 5/31/16 \$333,197

**EMS BILLING
AGING REPORT
July 1, 2015 to June 30, 2016
Report as of May 31, 2016**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 2,767.74	60%	\$ 86.73	2%	\$ -	0%	\$ 885.00	19%	\$ 877.49	19%	\$ 4,616.96	0.77%
Intercept	\$ 600.00	100%	\$ -	0%	\$ -		\$ -		\$ -		\$ 600.00	0.10%
Medicare	\$ 37,516.40	97%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,236.80	3%	\$ 38,753.20	6.48%
Medicaid	\$ 12,675.34	62%	\$ 3,713.44	18%	\$ 969.27	5%	\$ -	0%	\$ 3,204.44	16%	\$ 20,562.49	3.44%
Other/Commercial	\$ 55,143.57	68%	\$ 12,148.70	15%	\$ 2,385.20	3%	\$ 1,239.41	2%	\$ 10,401.72	13%	\$ 81,318.60	13.59%
Patient	\$ 41,549.93	9%	\$ 41,220.45	9%	\$ 20,169.75	4%	\$ 25,492.17	6%	\$ 323,958.25	72%	\$ 452,390.55	75.62%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 150,252.98		\$ 57,169.32		\$ 23,524.22		\$ 27,616.58		\$ 339,678.70		\$ 598,241.80	
	25%		10%		4%		5%		57%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of May 31, 2016

	1902	1905	1909	1910	1911	1913	1914	1915	1917	1922	1924	1926	1927	1928
	Riverwatch	Winter Festival	Kittyhawk Park	Community Service	Fire Prevention Trailer	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Walmart Risk/Homeless	Lucy Hood	Healthy Androscoggin	Insurance Reimbursement	Vending
Fund Balance 7/1/15	\$ 1,045,007.67	\$ 3,723.50	\$ 29,875.00	\$ 3,049.08	\$ (730.10)	\$ 5,960.03	\$ 25,536.45	\$ 3,297.79	\$ 5,466.48	\$ 7,015.51	\$ 861.04	\$ 729.55	\$ (17,898.42)	\$ 469.03
Revenues FY16	\$ 71,836.14	\$ 3,250.00		\$ 787.00			\$ 1,300.00	\$ 250.00	\$ 8,356.53	\$ 170.66		\$ 3,525.00	\$ 78,330.46	\$ 1,032.95
Expenditures FY16	\$ 118,704.85	\$ 3,468.70		\$ 48.49		\$ 27.50		\$ 36.56	\$ 7,910.05	\$ 1,131.47		\$ 3,654.00	\$ 84,991.39	\$ 1,357.59
Fund Balance 5/31/16	\$ 998,138.96	\$ 3,504.80	\$ 29,875.00	\$ 3,787.59	\$ (730.10)	\$ 5,932.53	\$ 26,836.45	\$ 3,511.23	\$ 5,912.96	\$ 6,054.70	\$ 861.04	\$ 600.55	\$ (24,559.35)	\$ 144.39

	1929	1930	1931	1932	2003	2005	2006	2007	2008	2009	2010	2013	2014	2015
	Fire Prevention	211 Fairview	Donations	PW Surplus	Byrne JAG	MDOT	PEACE	Seatbelt Grant	Homeland Security	Thermal Imaging Camera	State Drug Money	OUI Grant	Speed Grant	Juvenile Firesetter
Fund Balance 7/1/15	\$ 5,634.22	\$ (566,303.71)	\$ 2,757.60	\$ 1,849.08	\$ 5,640.06	\$ (399,095.95)	\$ 2,097.66	\$ 2,174.00	\$ 11,480.56	\$ 1,706.94	\$ 46,251.47	\$ 14,141.54	\$ 5,678.00	\$ 2,192.94
Revenues FY16	\$ 250.00				\$ 16,645.23	\$ 2,322,882.87	\$ 1,713.32				\$ 5,572.81	\$ 15,700.00	\$ 13,064.00	
Expenditures FY16	\$ 1,059.65		\$ 230.86		\$ 16,683.98	\$ 2,485,863.61	\$ 3,466.27		\$ 91,383.03		\$ 23,720.47	\$ 16,404.57	\$ 11,058.00	
Fund Balance 5/31/16	\$ 4,824.57	\$ (566,303.71)	\$ 2,526.74	\$ 1,849.08	\$ 5,601.31	\$ (562,076.69)	\$ 344.71	\$ 2,174.00	\$ (79,902.47)	\$ 1,706.94	\$ 28,103.81	\$ 13,436.97	\$ 7,684.00	\$ 2,192.94

	2017	2018	2019	2020	2025	2030	2032	2033	2034	2037	2038	2040	2041	2042
	Drug Free Commuities	Substance Abuse Prevention	Law Enforcement Training	CDBG	Community Cords	Parking	HEAPP	Safe School/Health (COPS)	Enforcement Underage Drinking	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	High Visibility
Fund Balance 7/1/15	\$ 3,181.82	\$ 10,523.67	\$ 1,270.05	\$ 4,579,390.54	\$ 20,671.30	\$ (16,361.51)	\$ (4,154.50)	\$ 3,295.10	\$ (4,443.88)	\$ 19,730.19	\$ 7,206.21	\$ 42,556.97	\$ 47,019.80	\$ 3,528.71
Revenues FY16			\$ 28,770.41	\$ 728,757.04	\$ 7,927.71	\$ 133,834.28		\$ 74,838.56		\$ -		\$ 125,409.55	\$ 3,780.00	
Expenditures FY16			\$ 32,554.00	\$ 697,833.92	\$ 947.41	\$ 135,185.19		\$ 80,084.12		\$ 9,575.40		\$ 140,786.76	\$ 3,624.54	
Fund Balance 5/31/16	\$ 3,181.82	\$ 10,523.67	\$ (2,513.54)	\$ 4,610,313.66	\$ 27,651.60	\$ (17,712.42)	\$ (4,154.50)	\$ (1,950.46)	\$ (4,443.88)	\$ 10,154.79	\$ 7,206.21	\$ 27,179.76	\$ 47,175.26	\$ 3,528.71

	2044	2045	2046	2047	2050	2052	2053	2054	2055	2056	2057	2201	2500	2501
	Federal Drug Money	Forest Management	Joint Land Use Study	American FireFighters	Project Lifesaver	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	EDI Grant	Parks & Recreation	Recreation Donation
Fund Balance 7/1/15	\$ 82,212.55	\$ 4,661.52	\$ 0.57	\$ (1,004.80)	\$ 50.00	\$ 18,000.00	\$ -	\$ 130,000.00	\$ -	\$ -	\$ -	\$ (1,047,638.74)	\$ 293,092.09	\$ 1,757.00
Revenues FY16	\$ 27,487.92					\$ 8,500.00	\$ 2,357.75			\$ 450.00	\$ 800.00		\$ 227,265.94	
Expenditures FY16	\$ 34,781.42					\$ 25,524.95			\$ 7,824.92	\$ -		\$ 700,533.27	\$ 208,808.12	
Fund Balance 5/31/16	\$ 74,919.05	\$ 4,661.52	\$ 0.57	\$ (1,004.80)	\$ 50.00	\$ 975.05	\$ 2,357.75	\$ 130,000.00	\$ (7,824.92)	\$ 450.00	\$ 800.00	\$ (1,748,172.01)	\$ 311,549.91	\$ 1,757.00

	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total Special Revenues
	Tambrands TIF 4	J Enterprises TIF 5	Tambrands II TIF 6	J & A Properties TIF 7	Formed Fiber TIF 8	Mall TIF 9	Downtown TIF 10	Safe Handling TIF 11	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Bedard Pharm TIF 17	Slapshot LLC TIF 18	Hartt Transport TIF 19		
Fund Balance 7/1/15	\$ (127,347.94)	\$ 14,500.44	\$ (471,230.13)	\$ 2,558.27	\$ 134,175.13	\$ 179,704.58	\$ 1,224,027.14	\$ 50,183.60	\$ (340,574.43)	\$ 435,207.03	\$ (307,092.37)	\$ 360.47	\$ 389.15	\$ (158,541.22)	\$ -	\$ 5,079,431.40	
Revenues FY16	\$ 346,567.00		\$ 67,163.00		\$ 76,401.00	\$ 358,938.00	\$ 813,711.00		\$ 143,550.00	\$ 323,593.00	\$ 504,599.00	\$ 27,849.00	\$ 29,453.00	\$ 127,574.00	\$ 5,404.00	\$ 6,739,648.13	
Expenditures FY16	\$ 346,566.68		\$ 67,162.75		\$ 76,401.40	\$ 340,000.00	\$ 1,253,453.01		\$ 176,262.51	\$ 201,914.01	\$ 391,748.09	\$ 27,848.56	\$ 29,453.35	\$ 80,405.75	\$ 5,409.40	\$ 7,945,890.57	
Fund Balance 5/31/16	\$ (127,347.62)	\$ 14,500.44	\$ (471,229.88)	\$ 2,558.27	\$ 134,174.73	\$ 198,642.58	\$ 784,285.13	\$ 50,183.60	\$ (373,286.94)	\$ 556,886.02	\$ (194,241.46)	\$ 360.91	\$ 388.80	\$ (111,372.97)	\$ (5.40)	\$ 3,873,188.96	

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Howard Kroll, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for May 31, 2016



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of May 31, 2016.

NORWAY SAVINGS BANK ARENA

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets and shows a comparison to the previous month, in this case, April 30, 2016.

Current Assets:

As of the end of May 2016 the total current assets of Norway Savings Bank Arena were (\$315,230). These consisted of cash and cash equivalents of \$91,245, accounts receivable of \$37,771 and an interfund payable of \$444,246, which means that Norway owes the General Fund \$444,246 at the end of May.

Noncurrent Assets:

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). The total value of the noncurrent assets as of May 31, 2016 was \$215,947.

Liabilities:

Norway Arena had accounts payable of \$998 as of May 31, 2016.

Statement of Activities:

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

The operating revenues for Norway Arena through May 2016 are \$910,237. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating and ice rentals.

The operating expenses for Norway Arena through May 2016 were \$1,075,697. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of May 2016 Norway Arena has an operating loss of \$165,460 compared to the May 2015 operating loss of \$209,365 a decrease in the operating loss for the fiscal year of \$43,905.

As of May 31, 2016 Norway Arena has a decrease in net assets of \$165,460.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY16 is \$19,518 more than in FY15 and expenditures in FY16 are \$62,836 less than last year in May.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
May 31, 2016
Business-type Activities - Enterprise Fund

	May 31, 2016	April 30, 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 91,245	\$ 91,249	\$ (4)
Interfund receivables/payables	(444,246)	(343,219)	(101,027)
Prepaid Rent	-	-	-
Accounts receivable	37,771	42,429	(4,658)
Total current assets	(315,230)	(209,541)	(105,689)
Noncurrent assets:			
Capital assets:			
Buildings	38,905	38,905	-
Equipment	285,813	285,813	-
Land improvements	-	-	-
Less accumulated depreciation	(108,771)	(108,771)	-
Total noncurrent assets	215,947	215,947	-
Total assets	(99,283)	6,406	(105,689)
LIABILITIES			
Accounts payable	\$ 998	\$ 87,440	\$ (86,442)
Total liabilities	998	87,440	(86,442)
NET ASSETS			
Invested in capital assets	\$ 215,947	\$ 215,947	\$ -
Unrestricted	\$ (316,228)	\$ (296,981)	\$ (19,247)
Total net assets	\$ (100,281)	\$ (81,034)	\$ (19,247)

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Norway Savings Bank Arena
Business-type Activities - Enterprise Funds
Statement of Activities
May 31, 2016

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 910,237
Operating expenses:	
Personnel	318,122
Supplies	28,886
Utilities	196,971
Repairs and maintenance	20,955
Rent	464,277
Depreciation	-
Capital expenses	1,600
Other expenses	44,886
Total operating expenses	1,075,697
Operating gain (loss)	(165,460)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(165,460)
Transfers out	-
Change in net assets	(165,460)
Total net assets, July 1	65,179
Total net assets, May 31, 2016	\$ (100,281)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through May 31, 2016 compared to May 31, 2015

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU MAY 2016	% OF BUDGET	FY 2015 BUDGET	ACTUAL REVENUES THRU MAY 2015	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concissions	\$ 30,000	\$ 9,713	32.38%	\$ 30,000	\$ 9,343	31.14%	\$ 370
Sign Advertisements	\$ 230,000	\$ 172,383	74.95%	\$ 233,225	\$ 216,133	92.67%	\$ (43,750)
Pro Shop	\$ 8,500	\$ 6,394	75.22%	\$ 8,500	\$ 6,934	81.58%	\$ (540)
Programs	\$ 280,000	\$ 301,588	107.71%	\$ 172,450	\$ 245,669	142.46%	\$ 55,919
Rental Income	\$ 398,500	\$ 381,648	95.77%	\$ 753,260	\$ 367,754	48.82%	\$ 13,894
Tournaments	\$ 50,000	\$ 38,511	77.02%	\$ 24,500	\$ 44,886	183.21%	\$ (6,375)
TOTAL CHARGE FOR SERVICES	\$ 997,000	\$ 910,237	91.30%	\$ 1,221,935	\$ 890,719	72.89%	\$ 19,518
INTEREST ON INVESTMENTS	\$ -			\$ -			
GRAND TOTAL REVENUES	\$ 997,000	\$ 910,237	91.30%	\$ 1,221,935	\$ 890,719	72.89%	\$ 19,518

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through May 31, 2016 compared to May 31, 2015

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU MAY 2016	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU MAY 2015	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 318,122	102.29%	\$ 318,446	\$ 291,163	91.43%	\$ 26,959
Purchased Services	\$ 96,150	\$ 65,841	68.48%	\$ 67,800	\$ 96,376	142.15%	\$ (30,535)
Supplies	\$ 17,500	\$ 28,886	165.06%	\$ 9,000	\$ 46,641	518.23%	\$ (17,755)
Utilities	\$ 200,200	\$ 196,971	98.39%	\$ 204,846	\$ 193,835	94.62%	\$ 3,136
Capital Outlay	\$ 57,000	\$ 1,600	2.81%	\$ 80,000	\$ 4,034	5.04%	\$ (2,434)
Rent	\$ 507,000	\$ 464,277	91.57%	\$ 528,408	\$ 506,484	95.85%	\$ (42,207)
	\$ 1,188,850	\$ 1,075,697	90.48%	\$ 1,208,500	\$ 1,138,533	94.21%	\$ (62,836)
GRAND TOTAL EXPENDITURES	\$ 1,188,850	\$ 1,075,697	90.48%	\$ 1,208,500	\$ 1,138,533	94.21%	\$ (62,836)

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Howard Kroll, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for May, 2016



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of May 31, 2016. Ingersoll opened in October 2015. After 7 months of operation Ingersoll is operating in the black as you will see from the attached report and narrative below.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of May 31, 2016.

Current Assets:

As of the end of May 2016 the total current assets of Ingersoll Turf Facility were \$49,005. These consisted of an interfund receivable of \$49,005, which means that the General Fund owes Ingersoll \$49,005 at the end of May.

Noncurrent Assets:

Ingersoll's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). The total value of the noncurrent assets as of May 31, 2016 was \$20,915.

Liabilities:

Ingersoll had no accounts payable as of May 31, 2016.

Statement of Activities:

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

The operating revenues for Ingersoll Turf Facility through May 2016 are \$141,506. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through May 2016 were \$71,586. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of May 2016 Ingersoll has an operating gain of \$69,920.

As of May 31, 2016 Ingersoll has an increase in net assets of \$69,920.

The budget to actual reports for revenue and expenditures, show that the revenue for FY16 , after 7 months is 65.84% of the budget and expenditures are at 40.07% of budget.

Statement of Net Assets
Ingersoll Turf Facility
May 31, 2016
Business-type Activities - Enterprise Fund

	May 31 2016	April 30 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ -	\$ -	\$ -
Interfund receivables/payables	49,005	53,122	(4,117)
Accounts receivable		-	-
Total current assets	49,005	53,122	(4,117)
Noncurrent assets:			
Capital assets:			
Buildings	-	-	-
Equipment	20,915	20,915	-
Land improvements	-	-	-
Less accumulated depreciation	-	-	-
Total noncurrent assets	20,915	20,915	-
Total assets	69,920	74,037	(4,117)
LIABILITIES			
Accounts payable	\$ -	\$ 120	\$ (120)
Total liabilities	-	120	(120)
NET ASSETS			
Invested in capital assets	\$ 20,915	\$ 20,915	\$ -
Unrestricted	\$ 49,005	\$ 53,002	\$ (3,997)
Total net assets	\$ 69,920	\$ 73,917	\$ (3,997)

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
May 31, 2016

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 141,506
Operating expenses:	
Personnel	47,495
Supplies	1,181
Utilities	13,787
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	9,123
Total operating expenses	71,586
Operating gain (loss)	69,920
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	69,920
Transfers out	-
Change in net assets	69,920
Total net assets, July 1	-
Total net assets, May 31, 2016	\$ 69,920

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through May 31, 2016

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU MAY 2016	% OF BUDGET
CHARGE FOR SERVICES			
Sponsorship	\$ 15,000	\$ 7,135	47.57%
Batting Cages	\$ -	\$ 9,685	
Programs	\$ 8,640	\$ 46,559	538.88%
Rental Income	\$ 191,300	\$ 78,127	40.84%
TOTAL CHARGE FOR SERVICES	\$ 214,940	\$ 141,506	65.84%
INTEREST ON INVESTMENTS			
	\$ -		
GRAND TOTAL REVENUES	\$ 214,940	\$ 141,506	65.84%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through May 31, 2016

DESCRIPTION	FY 2016 BUDGET	ACTUAL EXPENDITURES THRU MAY 2016	% OF BUDGET
Salaries & Benefits	\$ 102,719	\$ 47,495	46.24%
Purchased Services	\$ 20,250	\$ 3,371	16.65%
Programs	\$ -	\$ 5,752	
Supplies	\$ 6,750	\$ 1,181	17.50%
Utilities	\$ 44,320	\$ 13,787	31.11%
Insurance Premiums	\$ 4,600	\$ -	0.00%
Capital Outlay	\$ -	\$ -	
	\$ 178,639	\$ 71,586	40.07%
GRAND TOTAL EXPENDITURES	\$ 178,639	\$ 71,586	40.07%

City Council Policy on Emergency Medical Services

PURPOSE

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

DEFINITIONS

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

care, provided by Auburn Fire Department.

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

POLICY

Designation as Primary Provider

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

Advanced Life Support Services Required

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

EMS Billing

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

1. The financial condition of the patient requires such an arrangement; and

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

Account Adjustments and Write Offs

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

Right of First Refusal

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

PROCEDURES

EMS Billing & Collection

A. Third party billing agencies must:

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

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

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

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

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

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

Account Adjustments

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

Write Off of Uncollectible Accounts

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

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

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

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

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

DRAFT

Appendix A - FEES AND CHARGES^[1]

Administrative

Notary fee10.00

Copy fee, per page1.00

Animals

Dog license fees:

Unaltered dog—annually11.00

Spayed/neutered dog—annually6.00

Late fee after January 3125.00

Impoundment fee—each50.00

Additional per day for boarding feeTBD

Dangerous dog registration fee—annually100.00

Buildings and Building Regulations

Building Permit—Single family:

New construction and additions:

Base fee20.00

Additional per square foot0.21

Accessory structures:TBD

Base fee20.00

Additional per square foot0.05

Renovations and alternations:

Value up to \$2,500.0020.00

Value over \$2,500.00TBD

Base fee20.00

Per each \$1,000.00 or fraction thereof of value over \$2,500.005.00

Building Permit—Multifamily:

New construction and additions:

Base fee20.00

Additional per square foot0.25

Building Permit—Mobile homes:

New or used:

Base fee20.00

Additional per square foot0.14

Additions:

Base fee20.00

Additional per square foot0.21

Building Permit—Commercial:

New construction:

Base fee20.00

Additional per square foot0.30

Renovation or alteration:

Base fee20.00

Additional per each \$1,000.00 or fraction thereof of value7.00

Foundation only:

Base fee20.00

Additional per each \$1,000.00 or fraction thereof5.00

Building Permit—Swimming pools:

Above ground30.00

In-ground75.00

Building Permit—Other:

Fences20.00

Underground storage tanks:

First tank32.00

Each additional tank11.00

Moving building100.00

Driveways21.00

Change of use32.00

Certificate of occupancy (included in permit—#260 penalty)NA

Signs:

Base fee25.00
Additional per square foot0.50
Banners, for seven-day period not to exceed 14 days250.00

Demolition:

Up to 1,000 square feetTBD
1,001 to 5,000 square feet:
Base fee80.00
Additional per square foot0.02
5,001 and greater square feet:
Base fee210.00
Additional per square foot0.02

Plumbing fees:

Internal plumbing:
Per fixture (subject to minimum below)9.00
Minimum36.00
Subsurface wastewaterTBD
Nonengineered systems150.00
Field only100.00
Treatment tank only (non-engineered)75.00
Engineered system300.00
Treatment tank only (engineered)120.00
Holding tank150.00
Other system components50.00
Separate laundry disposal field50.00
Seasonal conversion75.00
Variance50.00
Primitive system (including 1 alt wc)150.00
Alternative toilet only75.00

Electrical inspections:

MinimumTBD

Residential32.00

Commercial42.00

Single and multifamily dwellings—per unit (includes service/openings)—each58.00

All temporary services30.00

Services—single phase—panel and meter:

- Base fee—up to 100 amps (includes cable hookup)12.00
- Plus-per each additional 100 amps or fraction7.00
- Plus-per each additional meter7.00
- Plus-subpanels—up to 100 amps7.00
- Plus-subpanels—each additional 100 amps or fraction10.00

Services—three phase—panels:

- Base fee—up to 100 amps (includes cable hookup)30.00
- Plus-per each additional 100 amps or fraction7.00
- Plus-per each additional meter7.00
- Plus—subpanels, up to 100 amps10.00
- Plus-subpanels—each additional 100 amps or fraction10.00

Wiring openings (total outlets, lights and switches—120 volt):

- 1—10 openings12.00
- 11 to 30 openings15.00
- 31 to 60 openings20.00
- 61 or more openings—each over 600.50

Appliances—120 volts—Compactors, dishwashers, disposals, air conditioners, etc.5.00

Appliances—240 voltsTBD

Ranges, ovens, water heaters, dryers, air conditioners, etc.10.00

Domestic heat:

- Electric—per kilowatt3.00
- Gas, oil, central air, other12.00

Manufactured dwellings—per unit (includes service equipment)42.00

Swimming pools:

- Above ground40.00

In ground50.00

Circuses, carnivals, fairs, festivals, etc.:

Up to 400 amps50.00

More than 400 amps100.00

Transformers, generators and UPS (battery backup):

1 to 10 kW/kVA18.00

11 to 25 kW/kVA24.00

Over 25 kW/kVA30.00

Alarm system (copper or fiber):

Fire, burglar—base fee18.00

Plus—per outlet over first 10 outlets0.50

Other low voltage system (computer, phone, cable, satellite dish, sound, closed circuit television, etc.)—base fee18.00

Plus—per outlet over 10 outlets0.50

Motors:

Fractional to 5 HP8.00

6—10 HP12.00

11—25 HP18.00

Plus—for each 5 HP or fraction thereof over 25 HP2.00

Signs:

Portable, mobile—each sign15.00

Permanent—each sign25.00

Emergency lighting battery pack unit—each7.00

Water, sewer, gas or wall pump—each10.00

Hot tubs, spas and saunas—each37.00

State business licensing inspections—each40.00

Annual industrial electrical permit—does not include new structures or additions250.00

Fire alarm box connection—annually:

DET electronic units400.00

Mechanical box connections425.00

Belated electrical permit fee—within one calendar year:

- First offense100.00
- Second offense200.00
- Third offense400.00
- Fourth offense800.00
- Fifth and subsequent offenses—each1,600.00

Inspections and department call outs after normal business hours-minimum (additional time beyond three hours shall be calculated at time plus one-half for the on call electrician)150.00

Businesses and Business Regulations

- Boardinghouses—annually100.00
- Lodginghouse, rooming houses, hotels, motels, etc.—annually:
 - Up to 10 rooms75.00
 - Over 10 rooms150.00
- Nursing home—annually150.00
- Outpatient addiction treatment clinic—annually200.00
- Closeout sales (30-A M.R.S.A. § 3781)—Maximum of one per business up to 60 days20.00
- Massage licenses—annually:
 - Establishment (more than one therapist)—annually150.00
 - Therapist—annually, plus cost of background check)150.00
- Solicitation permit (issued by police department)—each0.00
- Mobile or itinerant vendor permit (door-to-door sales):
 - 30 days65.00
 - 90 days75.00
 - One year100.00
- Mobile food distribution unit (roving diner):
 - Three months100.00
 - Six months125.00
 - Twelve months150.00
- Vendor use of city property (each three-month period)50.00
- Peddlers:
 - Per event75.00

30-day permit100.00

Agricultural barn sales—each (maximum of one three-day permit per month between the months of April and October)15.00

Garage sales—each (maximum of two three-day permits within six months):

On-line issuance10.00

In office issuance15.00

Secondhand dealer license—annually85.00

Pawnbroker license—annually plus actual cost of advertising hearing100.00

Junkyard/automobile graveyard (no on-line license)—annually plus actual cost of advertising hearing:100.00

Taxicabs:

Taxicab business license (police department inspection required)—annually per cab55.00

Taxicab driver's license (Lewiston permit required)—annually25.00

Call-out inspection fee (establishment requested outside normal hours)—each, plus inspector's overtime hourly rate100.00

Re-inspection fee100.00

Flea market, craft fairs, swap meets, and bazaars:

One day event:

Up to 25 tables50.00

Over 25 tables100.00

Three months:

Per table50.00

Maximum per location500.00

Alcohol beverage establishments:

Class A Lounge (liquor)—annually (plus actual cost of advertising hearing)1,000.00

Up to 2,999 square feet1,300.00

From 3,000 to 5,999 square feet1,500.00

6,000 square feet and largerTBD

Tavern license—annually:

Up to 2,999 square feet150.00

From 3,000 to 9,999 square feet250.00

10,000 square feet and larger300.00

Entertainment permit—annually100.00

Liquor service approval (off-premises catering)—per event10.00

Food service establishments (plus actual cost of advertising hearing):

Class I (Liquor—beer, wine and spirits, and mixed drinks)—annually:

Up to 2,999 square feet500.00

From 3,000 to 5,999 square feet600.00

6,000 square feet and larger700.00

Class III/IV (Liquor—beer and wine)—annually:

Up to 2,999 square feet300.00

From 3,000 to 5,999 square feet400.00

6,000 square feet and larger500.00

Class IV (Liquor—beer)—annually:

Up to 2,999 square feet300.00

From 3,000 to 5,999 square feet400.00

6,000 square feet and larger500.00

Class On or Off Premises (No liquor)—annually:

Up to 2,999 square feet150.00

From 3,000 to 5,999 square feet200.00

6,000 square feet and larger250.00

Bottle Club/BYOB—annually:

Up to 2,999 square feet150.00

From 3,000 to 5,999 square feet200.00

6,000 square feet and larger250.00

Temporary Food Service Establishment—per event—maximum of 30 days60.00

Off Premises Retailer—annually:

Up to 2,999 square feet150.00

From 3,000 to 5,999 square feet200.00

6,000 square feet and larger250.00

Adult amusement devices—each device annually1,055.00

Beano/Bingo (EnerGov—No online license):

Per six months10.00

Up to three-year blanket approval20.00

Bowling alley—annually per lane85.00

Carnival, circus, or other traveling amusement—per day150.00

Coin-operated amusement device—annually—per device:

Per unit up to 10 devices50.00

Per unit for 10 or more devices30.00

Exhibition, performance, show—per day5.00

Jukeboxes—each device—annually30.00

Motion picture theater—per screen—annually50.00

Pool halls—annually per table50.00

Roller skating rinks—annually:

With partial kitchen60.00

With full kitchen120.00

Dances and dancehalls—per event35.00

Mass gathering permit application fee—determined for each event. (EnerGov—No on-line license)
.....N/A

Tattoo (background check required):

Tattoo artist license fee—annually150.00

Tattoo exhibitions or shows—per event250.00

Tattoo artist temporary show for licensed artist—additional per event50.00

Race trackN/A

Special amusement (background check required)—annually (plus cost of advertising hearing:
.....125.00

Game of Chance (EnerGov—No on-line license):

Six months10.00

Up to three-year blanket approval20.00

Relicensing upon late renewal by any existing licensed business:

30—45 days late25.00

More than 45 days late50.00

Reoccurring100.00

Emergency Management and Services

Security (alarm) system permit:

Initial issuance30.00

Annual renewal fee, if paid on or before December 315.00

Annual renewal fee, if paid after December 3130.00

Environment

Fill permit—original issuance:

Up to 7,000 square feet of fill area25.00

7,001 to 22,500 square feet of fill area35.00

Over 22,500 square feet of fill area50.00

Fill permit renewal-annually-if not delinquent0.00

Fire Prevention and Protection

Fire department services:

Oil, propane or gas burner permits:

Issuance—each30.00

Reinspection—each30.00

Reports—per copy10.00

Research—per hour20.00

Old hose—per foot1.00

Coverage of a fire/EMS event—per person45.00

Accident or fire photos—each—unless otherwise determined by fire chief10.00

Photos printed outside of agency—each—plus actual costs20.00

Environmental reviews—each10.00

Fireworks standby—per hour200.00

Demolition burns2,500.00

Fire investigations—per hour100.00

Hazard material incidents:

First hour200.00

Per each addition hour400.00

Illegal/unauthorized burning response—per hour200.00
Out of control burn response—per hour200.00
Vehicle accidents—per hour200.00
Salvage calls—residential:
 Labor—per hour150.00
 Sump pump—each—per hour50.00
Salvage calls—commercial—per hour500.00
Life safety code:
 Inspection citations—per violation50.00
 Each inspection revealing continued violation100.00
False alarms—received in one calendar year:
 First100.00
 Increase in first alarm fee for each subsequent alarm100.00

Solid Waste

Solid waste fees shall be as determined annually by the city council base on prior years' financial information.

Streets, Sidewalks and Other Public Places

Display of goods permit—each0.00
Excavation permits:
 Minimum charge—single continuous work area10.00
 Maximum charge—single continuous work area500.00
Street openings—per square foot:
 Newly constructed, reconstructed or repaved street6.00
 Paved streets5.00
 Gravel streets and shoulders3.00
 Construction areas (streets scheduled for full-depth construction5.00
Sidewalk openings—per square foot:
 Concrete1.50
 Brick1.50
 Bituminous concrete2.00

Other openings:

- Esplanade—per square foot0.50
- Granite curbing—per linear foot1.00
- Bituminous curbing—per linear foot0.75
- Entrance permit—each20.00
- Private propertyN/C

Inspection of improvements in developments:

- Streets to be accepted by city—as percentage of estimated costs of required public improvements2%
- Private streets—as percentage of estimated costs of required public-type improvements2%

Special exceptions—the greater of:

- Minimum200.00
- Percentage of public type improvements2%

Traffic and Vehicles

- Parade or procession permit—each0.00
- Parking in city owned parking lot and Mechanics Row parking garage—monthly45.00

Zoning

Zoning text amendments:

- Base fee—each application400.00
- Additional for required advertising—each application300.00

Zoning map amendments:

- Base fee—each application400.00
- Additional for required advertising—each application300.00

Zoning board—appeals, interpretaion, variance, conditional use permit, etc.:

- Base fee—each application150.00
- Additional for required advertising-each application200.00

Site plan review:

- Minor projects—indepartmental/staff review—each application200.00
- Major projects and subdivision of existing structures—planning board review/special exceptions:
 - Base fee—each application500.00

Additional for required advertising200.00

Site plan amendment:

Minor projects—staff approved amendments—each100.00

Major projects—planning board approved—amendments:

Base fee-each application100.00

Additional for required advertising200.00

Subdivision review-new lots and structures:

First three lots750.00

Each additional lot over three100.00

Delegated review (in addition to site plan or subdivision fees when required)—includes one or all areas (stormwater, TMP, site law, etc.)TBD

Zoning conformance/rebuild letter—each50.00

Independent professional review feesTBD

Engineering inspection feesTBD

Required advertising (unless otherwise specifically provided above)100.00

(Ord. of 5-2-2011; Ord. No. 02-03052012, 3-19-2012; Ord. No. 12-06152015, 7-6-2015; Ord. No. 13-06152015, 7-6-2015)

Other General Information:

- Applicants are responsible for the cost of all public hearing advertisements and background checks required for various licenses. Failure to list that additional expense in the fee schedule shall not eliminate that requirement from the licensing process.
- Applicants are responsible for providing background checks, not older than 3 days prior to submission of application for all licenses that require such checks or, alternatively, applicants may pay \$100.00 to the city with the application to cover the cost of the background check.
- License fees established in this appendix include two routine or pre-operational inspections and one follow-up inspection. When additional inspections are required, the city may charge an additional \$100.00 per inspection to cover the costs of each additional inspection or visit.
- All first time applications must be made in person, unless otherwise specifically stated herein.
- All on-line licenses will receive a 10% discount unless otherwise indicated herein.
- No on-line renewal of liquor licenses, special amusement licenses, or tattoo or massage licenses is permitted.

Footnotes:

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Editor's note—All fees in this schedule that are calculated per a unit of time, distance, or other measurement shall be construed to include any portion of such unit. The acronym "TBD" as used herein

means "to be determined" and denotes an amount that has not yet been determined by the city council or that may have been determined but not yet included in a supplement to this schedule. The acronym "NA" as used herein means "not applicable" and indicates a fee that is not associated with a particular code section but with the code chapter contents generally.