

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Denis D'Auteuil, Acting City Manager

FROM: Jill Eastman, Finance Director

REF: November 2016 Financial Report

DATE: December 13, 2015

The following is a discussion regarding the significant variances found in the City's November 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 fifth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 41.7% 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 November 30th, including the school department were \$32,546,481, or 40.41%, of the budget. The municipal revenues including property taxes were \$28,299,110, or 49.27% of the budget which is higher than last year by 0.57% or \$1,545,721. The accounts listed below are noteworthy.

- A. Excise tax for the month of November is at 50.25%. This is a \$69,445 increase from FY 15. Our excise revenues for FY 17 are 8.6% above projections as of November 30, 2016.
- B. State Revenue Sharing for the month of November is 42.43% or \$623,019. This is 4.07% decrease this year from last November.
- C. Property Tax revenues are at 51.75% of the total budget, which is 1.42% higher than last year at this time.

Expenditures

City expenditures through November 2015 were \$18,736,605 or 47.09%, of the budget. This is 1.47% less than the same period last year. Noteworthy variances are:

- A. The operating departments are all in line with where they should be at this time. Several line items are paid quarterly, semi-annually or annually thus creating the appearance of being over budget. I have and will continue to monitor each department's expenditures throughout the fiscal year.
- B. Legal Services are over budget by 21.5% as of the end of November.

Investments

This section contains an investment schedule as of November 30th. Currently the City's funds are earning an average interest rate of .55%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of November 2016, October 2016, and June 2016

	UNAUDITED November 30 2016	UNAUDITED October 31 2016	Increase (Decrease)	AUDITED JUNE 30 2016
ASSETS				
CASH	\$ 14,486,975	\$ 10,749,948	\$ 3,737,027	\$ 10,809,594
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,222,832	2,377,495	(154,663)	2,561,677
TAXES RECEIVABLE-CURRENT	20,811,723	21,242,979	(431,256)	1,015,068
DELINQUENT TAXES	650,227	697,640	(47,413)	613,248
TAX LIENS	959,367	1,049,941	(90,573)	473,362
NET DUE TO/FROM OTHER FUNDS	1,723,900	6,602,088	(4,878,188)	2,298,596
TOTAL ASSETS	\$ 40,855,025	\$ 42,720,091	\$ (1,865,066)	\$ 17,771,545
LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (19,188)	\$ (757,114)	\$ 737,926	\$ (643,393)
PAYROLL LIABILITIES	(318,043)	(309,700)	(8,343)	-
ACCRUED PAYROLL	529,353	529,353	-	(3,934,340)
STATE FEES PAYABLE	(50,383)	(39,606)	(10,777)	-
ESCROWED AMOUNTS	(10,873)	(10,873)	-	(12,981)
DEFERRED REVENUE	(22,264,027)	(22,822,101)	558,074	(1,970,197)
TOTAL LIABILITIES	\$ (22,133,161)	\$ (23,410,041)	\$ 1,276,880	\$ (6,560,911)
FUND BALANCE - Unassigned	\$ (16,854,894)	\$ (15,599,089)	\$ (1,255,805)	\$ (6,158,083)
FUND BALANCE - Assigned	\$ (783,311)	\$ (2,084,993)	\$ 1,301,682	\$ (2,084,993)
FUND BALANCE - Nonspendable-long term receivables				\$ (1,341,590)
FUND BALANCE - Restricted	(1,083,659)	(1,625,968)	542,309	(1,625,968)
TOTAL FUND BALANCE	\$ (18,721,863)	\$ (19,310,050)	\$ 588,187	\$ (11,210,634)
TOTAL LIABILITIES AND FUND BALANCE	\$ (40,855,025)	\$ (42,720,091)	\$ 1,865,066	\$ (17,771,545)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH November 30, 2016 VS November 30, 2015

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU NOV 2016	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU NOV 2015	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 46,032,435	\$ 23,822,048	51.75%	\$ 44,021,283	\$ 22,158,102	50.33%	\$ 1,663,946
PRIOR YEAR TAX REVENUE	\$ -	\$ 489,451		\$ -	\$ 474,494		\$ 14,957
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 750,000	\$ 569,088	75.88%	\$ 505,000	\$ 258,527	51.19%	\$ 310,561
ALLOWANCE FOR ABATEMENT	\$ -	\$ -		\$ -	\$ -		\$ -
ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ -	\$ -		\$ -	\$ -		\$ -
EXCISE	\$ 3,365,000	\$ 1,690,984	50.25%	\$ 3,350,000	\$ 1,621,539	48.40%	\$ 69,445
PENALTIES & INTEREST	\$ 150,000	\$ 66,202	44.13%	\$ 150,000	\$ 34,124	22.75%	\$ 32,078
TOTAL TAXES	\$ 50,297,435	\$ 26,637,773	52.96%	\$ 48,026,283	\$ 24,546,786	51.11%	\$ 2,090,987
LICENSES AND PERMITS							
BUSINESS	\$ 48,000	\$ 17,563	36.59%	\$ 48,300	\$ 19,198	39.75%	\$ (1,636)
NON-BUSINESS	\$ 427,384	\$ 173,781	40.66%	\$ 356,800	\$ 146,980	41.19%	\$ 26,801
TOTAL LICENSES	\$ 475,384	\$ 191,343	40.25%	\$ 405,100	\$ 166,178	41.02%	\$ 25,165
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 440,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 1,468,313	\$ 623,019	42.43%	\$ 1,477,641	\$ 687,078	46.50%	\$ (64,059)
WELFARE REIMBURSEMENT	\$ 59,000	\$ 22,494	38.13%	\$ 70,000	\$ 15,483	22.12%	\$ 7,011
OTHER STATE AID	\$ 22,000	\$ -	0.00%	\$ 22,000	\$ -	0.00%	\$ -
CITY OF LEWISTON	\$ 160,000	\$ -	0.00%	\$ 155,000	\$ 5,040	3.25%	\$ (5,040)
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,109,313	\$ 645,513	30.60%	\$ 2,164,641	\$ 707,601	32.69%	\$ (62,088)
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 132,640	\$ 44,077	33.23%	\$ 133,040	\$ 42,215	31.73%	\$ 1,862
PUBLIC SAFETY	\$ 139,077	\$ 36,061	25.93%	\$ 239,138	\$ 35,641	14.90%	\$ 420
EMS TRANSPORT	\$ 1,250,000	\$ 445,105	35.61%	\$ 1,250,000	\$ 430,523	34.44%	\$ 14,582
TOTAL CHARGE FOR SERVICES	\$ 1,521,717	\$ 525,243	34.52%	\$ 1,622,178	\$ 508,379	31.34%	\$ 16,864
FINES							
PARKING TICKETS & MISC FINES	\$ 65,000	\$ 24,316	37.41%	\$ 60,000	\$ 27,957	46.60%	\$ (3,641)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 10,000	\$ 8,177	81.77%	\$ 5,000	\$ 4,882	97.64%	\$ 3,295
INTEREST-BOND PROCEEDS	\$ -	\$ -		\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 16,010	88.94%	\$ 18,000	\$ 139,607	775.59%	\$ (123,597)
UNCLASSIFIED	\$ 10,000	\$ 21,028	210.28%	\$ 20,000	\$ 19,942	99.71%	\$ 1,086
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 22,262		\$ -	\$ 22,560		\$ (298)
SALE OF PROPERTY	\$ 20,000	\$ 10,427	52.13%	\$ 20,000	\$ 502,424	2512.12%	\$ (491,997)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 210,000	\$ 195,393	93.04%	\$ 210,000	\$ 87,773	41.80%	\$ 107,620
TRANSFER IN: TIF	\$ 1,537,818	\$ -	0.00%	\$ 545,000	\$ -	0.00%	\$ -
TRANSFER IN: POLICE	\$ -	\$ -		\$ 45,000	\$ -	0.00%	\$ -
TRANSFER IN: REC SPEC REVENUE	\$ 54,718	\$ -	0.00%	\$ 42,718	\$ -	0.00%	\$ -
TRANSFER IN: SPECIAL REVENUE	\$ -	\$ -		\$ -	\$ -		\$ -
ENERGY EFFICIENCY	\$ -	\$ 1,625		\$ -	\$ 3,600		\$ (1,975)
CDBG	\$ 254,127	\$ -	0.00%	\$ 58,000	\$ 11,174	19.27%	\$ (11,174)
UTILITY REIMBURSEMENT	\$ 27,500	\$ -	0.00%	\$ 37,500	\$ 4,526	12.07%	\$ (4,526)
CITY FUND BALANCE CONTRIBUTION	\$ 825,000	\$ -	0.00%	\$ 1,650,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,967,163	\$ 274,921	9.27%	\$ 2,653,218	\$ 796,488	30.02%	\$ (521,567)
TOTAL GENERAL FUND REVENUES	\$ 57,436,012	\$ 28,299,110	49.27%	\$ 54,931,420	\$ 26,753,389	48.70%	\$ 1,545,721
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 21,373,337	\$ 4,041,196	18.91%	\$ 20,854,672	\$ 5,270,155	25.27%	\$ (1,228,959)
EDUCATION	\$ 814,540	\$ 206,175	25.31%	\$ 856,607	\$ 27,959	3.26%	\$ 178,216
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 23,094,759	\$ 4,247,371	18.39%	\$ 22,618,161	\$ 5,298,114	23.42%	\$ (1,050,743)
GRAND TOTAL REVENUES	\$ 80,530,771	\$ 32,546,481	40.41%	\$ 77,549,581	\$ 32,051,503	41.33%	\$ 494,978

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH November 30, 2016 VS November 30, 2015

DEPARTMENT	FY 2017 BUDGET	Unaudited EXP THRU NOV 2016	% OF BUDGET	FY 2016 BUDGET	Unaudited EXP THRU NOV 2015	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 78,464	\$ 43,190	55.04%	\$ 77,366	\$ 35,210	45.51%	\$ 7,980
CITY MANAGER	\$ 378,880	\$ 108,273	28.58%	\$ 269,340	\$ 103,717	38.51%	\$ 4,556
CITY CLERK	\$ 177,906	\$ 72,600	40.81%	\$ 165,053	\$ 72,731	44.07%	\$ (131)
FINANCIAL SERVICES	\$ 637,754	\$ 255,062	39.99%	\$ 619,855	\$ 253,375	40.88%	\$ 1,687
HUMAN RESOURCES	\$ 150,435	\$ 33,256	22.11%	\$ 143,526	\$ 58,746	40.93%	\$ (25,490)
INFORMATION TECHNOLOGY	\$ 479,324	\$ 257,845	53.79%	\$ 390,190	\$ 231,380	59.30%	\$ 26,465
LEGAL SERVICES	\$ 45,650	\$ 55,469	121.51%	\$ 65,000	\$ 33,215	51.10%	\$ 22,254
TOTAL ADMINISTRATION	\$ 1,948,413	\$ 825,695	42.38%	\$ 1,730,330	\$ 788,374	45.56%	\$ 37,321
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,938,437	\$ 422,747	21.81%	\$ 1,267,711	\$ 599,893	47.32%	\$ (177,146)
HEALTH & SOCIAL SERVICES	\$ 171,474	\$ 78,645	45.86%	\$ 184,711	\$ 64,260	34.79%	\$ 14,385
RECREATION & SPECIAL EVENTS*	\$ 341,772	\$ 104,689	30.63%	\$ 338,871	\$ 128,808	38.01%	\$ (24,119)
PUBLIC LIBRARY	\$ 979,516	\$ 403,798	41.22%	\$ 979,516	\$ 400,007	40.84%	\$ 3,791
TOTAL COMMUNITY SERVICES	\$ 3,431,199	\$ 1,009,879	29.43%	\$ 2,770,809	\$ 1,192,968	43.05%	\$ (183,089)
FISCAL SERVICES							
DEBT SERVICE	\$ 6,406,845	\$ 5,905,713	92.18%	\$ 6,324,864	\$ 5,792,676	91.59%	\$ 113,037
FACILITIES	\$ 645,756	\$ 275,166	42.61%	\$ 653,080	\$ 373,902	57.25%	\$ (98,736)
WORKERS COMPENSATION	\$ 522,088	\$ -	0.00%	\$ 496,536	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 5,274,528	\$ 2,214,266	41.98%	\$ 5,171,309	\$ 2,045,043	39.55%	\$ 169,223
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,224,506	\$ 8,395,145	63.48%	\$ 13,021,078	\$ 8,211,621	63.06%	\$ 183,524
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,049,396	\$ 1,701,093	42.01%	\$ 4,099,634	\$ 1,773,030	43.25%	\$ (71,937)
FIRE EMS	\$ 590,997	\$ 229,012	38.75%	\$ 549,801	\$ 214,246	38.97%	\$ 14,766
POLICE DEPARTMENT	\$ 3,875,113	\$ 1,479,015	38.17%	\$ 3,870,995	\$ 1,481,366	38.27%	\$ (2,351)
TOTAL PUBLIC SAFETY	\$ 8,515,506	\$ 3,409,120	40.03%	\$ 8,520,430	\$ 3,468,642	40.71%	\$ (59,522)
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,496,349	\$ 1,536,165	34.16%	\$ 4,525,898	\$ 1,707,236	37.72%	\$ (171,071)
SOLID WASTE DISPOSAL	\$ 932,689	\$ 296,739	31.82%	\$ 927,278	\$ 298,793	32.22%	\$ (2,054)
WATER AND SEWER	\$ 599,013	\$ 305,753	51.04%	\$ 599,013	\$ 305,756	51.04%	\$ (3)
TOTAL PUBLIC WORKS	\$ 6,028,051	\$ 2,138,657	35.48%	\$ 6,052,189	\$ 2,311,785	38.20%	\$ (173,128)
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 106,000	\$ 53,405	50.38%	\$ 105,000	\$ 52,500	50.00%	\$ 905
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 536,621	49.28%	\$ 1,069,122	\$ 270,048	25.26%	\$ 266,573
LATC-PUBLIC TRANSIT	\$ 182,244	\$ 182,244	100.00%	\$ 209,244	\$ 233,256	111.48%	\$ (51,012)
LA ARTS	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TAX SHARING	\$ 270,000	\$ 18,015	6.67%	\$ 270,000	\$ 21,066	7.80%	\$ (3,051)
TOTAL INTERGOVERNMENTAL	\$ 1,647,101	\$ 790,285	47.98%	\$ 1,653,366	\$ 576,870	34.89%	\$ 213,415
COUNTY TAX							
TIF (10108058-580000)	\$ 2,167,824	\$ 2,167,824	100.00%	\$ 2,142,268	\$ 2,142,268	100.00%	\$ 25,556
OVERLAY	\$ 2,824,803	\$ -	0.00%	\$ 2,599,914	\$ -	0.00%	\$ -
	\$ -	\$ -	-	\$ -	\$ -	0.00%	\$ -
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TOTAL CITY DEPARTMENTS	\$ 39,787,403	\$ 18,736,605	47.09%	\$ 38,490,384	\$ 18,692,528	48.56%	\$ 44,077
EDUCATION DEPARTMENT							
	\$ 40,743,368	\$ 7,593,570	18.64%	\$ 39,062,197	\$ 6,675,964	17.09%	\$ 917,606
TOTAL GENERAL FUND EXPENDITURES	\$ 80,530,771	\$ 26,330,175	32.70%	\$ 77,552,581	\$ 25,368,492	32.71%	\$ 961,683

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

INVESTMENT		FUND	BALANCE November 30, 2016	BALANCE October 31, 2016	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,172,844.28	\$ 4,171,129.91	0.45%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,005,514.22	\$ 1,005,101.13	0.45%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 4,057,641.35	\$ 4,055,686.67	0.45%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,232.10	\$ 50,211.48	0.45%
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,232.10	\$ 50,211.51	0.45%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 230,654.93	\$ 230,560.22	0.45%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	0.70%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.70%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.85%
GRAND TOTAL			\$ 11,317,118.98	\$ 11,312,900.92	0.55%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2016 - June 30, 2017
Report as of November 30, 2016

	Beginning	November 2016				Ending
	Balance 11/01/16	New Charges	Payments	Refunds	Adjustments	Balance 11/30/2016
Bluecross	\$ 35,152.23	\$ 7,624.60	\$ (3,077.83)	\$ 974.60	\$ (1,039.60)	\$ 39,634.00
Intercept	\$ 300.00	\$ 434.80	\$ (700.00)			\$ 34.80
Medicare	\$ 110,664.19	\$ 70,601.00	\$ (45,039.84)		\$ (60,895.38)	\$ 75,329.97
Medicaid	\$ (15,482.12)	\$ 35,292.20	\$ (13,434.53)		\$ (17,220.24)	\$ (10,844.69)
Other/Commercial	\$ 113,479.25	\$ 34,368.20	\$ (16,119.69)	\$ 444.85	\$ (7,175.05)	\$ 124,997.56
Patient	\$ 499,794.37	\$ 20,298.20	\$ (6,730.43)	\$ 84.31	\$ (1,638.60)	\$ 511,807.85
Worker's Comp	\$ -	\$ 728.40	\$ -			\$ 728.40
TOTAL	\$ 743,907.92	\$ 169,347.40	\$ (85,102.32)	\$ 1,503.76	\$ (87,968.87)	\$ 741,687.89

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2016 - June 30, 2017
Report as of November 30, 2016

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Adjustment	Totals	% of Total
No Insurance Information		\$ 4,649.80				\$ (4,649.80)	\$ -	0.00%
Bluecross	\$ 10,000.40	\$ 13,101.80	\$ 7,886.80	\$ 10,183.80	\$ 7,624.60	\$ 4,465.20	\$ 53,262.60	5.70%
Intercept	\$ 200.00	\$ 800.00	\$ 200.00	\$ 400.00	\$ 434.80	\$ 1,025.00	\$ 3,059.80	0.33%
Medicare	\$ 65,787.40	\$ 79,078.20	\$ 87,750.40	\$ 101,560.20	\$ 70,601.00	\$ 9,487.20	\$ 414,264.40	44.37%
Medicaid	\$ 34,317.20	\$ 36,679.60	\$ 25,523.80	\$ 34,320.80	\$ 35,292.20	\$ 9,010.80	\$ 175,144.40	18.76%
Other/Commercial	\$ 54,548.80	\$ 49,906.40	\$ 44,401.40	\$ 39,102.00	\$ 34,393.20	\$ (6,776.60)	\$ 215,575.20	23.09%
Patient	\$ 16,125.40	\$ 20,867.80	\$ 12,572.60	\$ 13,732.00	\$ 20,298.20	\$ (11,910.40)	\$ 71,685.60	7.68%
Worker's Comp	\$ 651.40				\$ 728.40	\$ (651.40)	\$ 728.40	0.08%
TOTAL	\$ 181,630.60	\$ 205,083.60	\$ 178,335.00	\$ 199,298.80	\$ 169,372.40	\$ 0.00	\$ 933,720.40	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2016 - June 30, 2017
Report as of November 30, 2016

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Adjustment	Totals	% of Total
No Insurance Information		6					6	0.50%
Bluecross	12	15	9	12	10		58	4.85%
Intercept	2	10	2	4	8		26	2.17%
Medicare	80	99	105	126	87		497	41.52%
Medicaid	45	50	33	44	45		217	18.13%
Other/Commercial	69	65	56	54	44		288	24.06%
Patient	20	25	16	17	25		103	8.60%
Worker's Comp	1				1		2	0.17%
TOTAL	229	270	221	257	220	0	1197	100.00%

TOTAL REVENUE COLLECTED AS OF 11/30/16 \$445,105.
TOTAL EXPENDITURES AS OF 11/30/16 \$ 229,012

**EMS BILLING
AGING REPORT
July 1, 2016 to June 30, 2017
Report as of November 30, 2016**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 7,743.72	64%	\$ 2,648.23	22%	\$ 1,616.47	13%	\$ -	0%	\$ 69.69	1%	\$ 12,078.11	1.63%
Intercept	\$ 1,059.80	786%	\$ -		\$ -		\$ -		\$ (925.00)		\$ 134.80	0.02%
Medicare	\$ 42,133.40	100%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 42,133.40	5.68%
Medicaid	\$ 34,961.28	87%	\$ 150.14	0%	\$ 1,177.56	3%	\$ 1,577.00	4%	\$ 2,339.17	6%	\$ 40,205.15	5.42%
Other/Commercial	\$ 38,932.21	56%	\$ 10,334.34	15%	\$ 5,141.97	7%	\$ 899.00	1%	\$ 13,674.64	20%	\$ 68,982.16	9.30%
Patient	\$ 39,151.31	7%	\$ 32,297.86	6%	\$ 40,415.74	7%	\$ 13,638.19	2%	\$ 452,651.17	78%	\$ 578,154.27	77.95%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 163,981.72		\$ 45,430.57		\$ 48,351.74		\$ 16,114.19		\$ 467,809.67		\$ 741,687.89	
	22%		6%		7%		2%		63%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of November 30, 2016

	1902	1905	1909	1910	1913	1914	1915	1917	1922	1926	1927	1928	1929	1930		
	Riverwatch	Winter Festival	Kittyhawk Park	Community Service	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Walmart Risk/Homeless	Healthy Androscoggin	Insurance Reimbursement	Vending	Fire Prevention	211 Fairview		
Fund Balance 7/1/16	\$ 998,289.00	\$ 3,504.80	\$ 44,875.00	\$ 3,822.59	\$ 5,932.53	\$ 27,084.76	\$ 3,511.16	\$ 4,657.35	\$ 7,158.93	\$ (169.41)	\$ (42,276.05)	\$ 97.26	\$ 4,094.47	\$ (566,303.71)		
Revenues FY17	\$ 31,637.51	\$ 2,450.00		\$ 218.70				\$ 2,204.00	\$ 1,987.97	\$ 8,164.96	\$ 18,305.89	\$ 396.00				
Expenditures FY17	\$ 105,681.60	\$ -					\$ 5,000.00	\$ 1,901.80	\$ 893.55	\$ 3,360.00	\$ 6,735.24	\$ 638.81				
Fund Balance 11/30/16	\$ 924,244.91	\$ 5,954.80	\$ 44,875.00	\$ 4,041.29	\$ 5,932.53	\$ 27,084.76	\$ (1,488.84)	\$ 4,959.55	\$ 8,253.35	\$ 4,635.55	\$ (30,705.40)	\$ (145.55)	\$ 4,094.47	\$ (566,303.71)		
	1931	2003	2005	2006	2007	2008	2010	2013	2014	2019	2020	2025	2030	2032		
	Donations	Byrne JAG	MDOT	PEACE	Seatbelt Grant	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	HEAPP		
Fund Balance 7/1/16	\$ 4,030.22	\$ 5,601.31	\$ (300,767.41)	\$ 5,113.91	\$ 3,838.00	\$ (79,902.47)	\$ 32,161.49	\$ 20,076.97	\$ 9,286.00	\$ (2,764.26)	\$ 4,390,795.83	\$ 29,363.56	\$ 7,326.18	\$ (4,994.50)		
Revenues FY17	\$ -	\$ 2,120.64				\$ 102,245.77	\$ 4,898.50		\$ 8,205.00	\$ 4,436.00	\$ 372,720.53	\$ 2,932.20	\$ 79,385.16			
Expenditures FY17	\$ 66.40	\$ 1,427.74		\$ 567.56		\$ 45,331.98	\$ 11,553.38	\$ 11,760.00	\$ 6,156.00	\$ 850.00	\$ 241,407.74	\$ 500.00	\$ 91,054.17			
Fund Balance 11/30/16	\$ 3,963.82	\$ 6,294.21	\$ (300,767.41)	\$ 4,546.35	\$ 3,838.00	\$ (22,988.68)	\$ 25,506.61	\$ 8,316.97	\$ 11,335.00	\$ 821.74	\$ 4,522,108.62	\$ 31,795.76	\$ (4,342.83)	\$ (4,994.50)		
	2033	2037	2038	2040	2041	2042	2044	2045	2046	2050	2051	2052	2053	2054		
	Safe School/Health (COPS)	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	High Visibility	Federal Drug Money	Forest Management	Joint Land Use Study	Project Lifesaver	Project Canopy	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve		
Fund Balance 7/1/16	\$ (11,598.45)	\$ 11,591.10	\$ 7,206.21	\$ 49,695.26	\$ 51,105.26	\$ 3,528.71	\$ 28,246.58	\$ 4,661.52	\$ 0.57	\$ 100.00	\$ -	\$ 975.05	\$ 2,357.75	\$ 230,363.06		
Revenues FY17	\$ 6,893.21						\$ 6,252.55			\$ 50.00	\$ 12,970.00					
Expenditures FY17	\$ 38,393.45	\$ 4,926.39		\$ 4,375.38	\$ 642.45		\$ 12,774.39									
Fund Balance 11/30/16	\$ (43,098.69)	\$ 6,664.71	\$ 7,206.21	\$ 45,319.88	\$ 50,462.81	\$ 3,528.71	\$ 21,724.74	\$ 4,661.52	\$ 0.57	\$ 150.00	\$ 12,970.00	\$ 975.05	\$ 2,357.75	\$ 230,363.06		
	2055	2056	2057	2058	2059	2201	2500	2501								
	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	EDI Grant	Parks & Recreation	Recreation Donation								
Fund Balance 7/1/16	\$ (10,824.92)	\$ 125.00	\$ 800.00	\$ (36,787.03)	\$ (720.00)	\$ (1,336,528.99)	\$ 285,658.91	\$ 1,757.00								
Revenues FY17				\$ 34,189.60	\$ 14,151.00		\$ 74,974.36									
Expenditures FY17	\$ 10,387.50				\$ 12,378.00	\$ 875.00	\$ 201,833.04									
Fund Balance 11/30/16	\$ (21,212.42)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 1,053.00	\$ (1,337,403.99)	\$ 158,800.23	\$ 1,757.00								
	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total
	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	Special Revenues
Fund Balance 7/1/16	\$ (127,347.23)	\$ 14,500.44	\$ (471,229.88)	\$ 2,558.27	\$ 134,174.73	\$ 538,642.58	\$ 700,419.73	\$ 50,183.21	\$ (373,286.94)	\$ 112,923.51	\$ (90,278.95)	\$ 360.91	\$ 388.80	\$ (111,372.97)	\$ (5.40)	\$ 4,275,786.91
Revenues FY17							\$ 46,880.91									\$ 838,670.46
Expenditures FY17							\$ 836,586.74		\$ 136,810.59	\$ 79,912.46	\$ 534,503.92	\$ 14,645.06		\$ 84,567.93	\$ 14,972.71	\$ 2,523,470.98
Fund Balance 11/30/16	\$ (127,347.23)	\$ 14,500.44	\$ (471,229.88)	\$ 2,558.27	\$ 134,174.73	\$ 538,642.58	\$ (89,286.10)	\$ 50,183.21	\$ (510,097.53)	\$ 33,011.05	\$ (624,782.87)	\$ (14,284.15)	\$ 388.80	\$ (195,940.90)	\$ (14,978.11)	\$ 2,590,986.39

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Denis D'Auteuil, Acting City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for November 30, 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 November 30, 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, October 31, 2016.

Current Assets:

As of the end of November 2016 the total current assets of Norway Savings Bank Arena were (\$397,871). These consisted of cash and cash equivalents of \$91,217, accounts receivable of \$119,434, and an interfund payable of \$608,522.

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 November 30, 2016 was \$186,561.

Liabilities:

Norway Arena had no accounts payable as of November 30, 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 November 2016 are \$443,091. 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 November 2016 were \$516,260. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of November 2016 Norway Arena has an operating loss of \$73,169 compared to the October 2016 operating loss of \$76,924 a decrease in the operating loss for the fiscal year of \$3,755.

As of November 30, 2016 Norway Arena has a decrease in net assets of \$73,169.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY17 is \$62,521 more than in FY16 and expenditures in FY17 are \$25,720 more than last year in November.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
November 30, 2016
Business-type Activities - Enterprise Fund

	November 30, 2016	October 31, 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 91,217	\$ 91,221	\$ (4)
Interfund receivables	\$ (608,522)	\$ (576,857)	\$ (31,665)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	119,434	92,099	27,335
Total current assets	(397,871)	(393,537)	(4,334)
Noncurrent assets:			
Capital assets:			
Buildings	35,905	35,905	-
Equipment	285,813	285,813	-
Land improvements	-	-	-
Less accumulated depreciation	(135,157)	(135,157)	-
Total noncurrent assets	186,561	186,561	-
Total assets	(211,310)	(206,976)	(4,334)
LIABILITIES			
Accounts payable	\$ -	\$ 8,089	\$ (8,089)
Net pension liability	77,298	77,298	-
Total liabilities	77,298	85,387	(8,089)
NET ASSETS			
Invested in capital assets	\$ 186,561	\$ 186,561	\$ -
Unrestricted	\$ (475,169)	\$ (478,924)	\$ 3,755
Total net assets	\$ (288,608)	\$ (292,363)	\$ 3,755

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
November 30, 2016

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 443,091
Operating expenses:	
Personnel	150,132
Supplies	24,843
Utilities	99,312
Repairs and maintenance	4,865
Rent	211,035
Depreciation	-
Capital expenses	20,368
Other expenses	5,705
Total operating expenses	516,260
Operating gain (loss)	(73,169)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(73,169)
Transfers out	-
Change in net assets	(73,169)
Total net assets, July 1	(215,439)
Total net assets, November 30, 2016	\$ (288,608)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through November 30, 2016 compared to November 30, 2015

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU NOV 2016	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU NOV 2015	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 18,000	\$ 370	2.06%	\$ 30,000	\$ 2,175	7.25%	\$ (1,805)
Sponsorships	\$ 230,000	\$ 131,261	57.07%	\$ 230,000	\$ 78,757	34.24%	\$ 52,504
Pro Shop	\$ 8,500	\$ 2,183	25.68%	\$ 8,500	\$ 2,994	35.22%	\$ (811)
Programs	\$ 31,000		0.00%	\$ 280,000	\$ 101,625	36.29%	\$ (101,625)
Rental Income	\$ 672,250	\$ 260,742	38.79%	\$ 398,500	\$ 195,019	48.94%	\$ 65,723
Camps/Clinics	\$ 50,000	\$ 38,895	77.79%				\$ 38,895
Tournaments	\$ 50,000	\$ 9,640	19.28%	\$ 50,000	\$ -	0.00%	\$ 9,640
TOTAL CHARGE FOR SERVICES	\$ 1,059,750	\$ 443,091	41.81%	\$ 997,000	\$ 380,570	38.17%	\$ 62,521
INTEREST ON INVESTMENTS	\$ -			\$ -			
GRAND TOTAL REVENUES	\$ 1,059,750	\$ 443,091	41.81%	\$ 997,000	\$ 380,570	38.17%	\$ 62,521

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through November 30, 2016 compared to November 30, 2015

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU NOV 2016	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU NOV 2015	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 150,132	48.27%	\$ 311,000	\$ 149,042	47.92%	\$ 1,090
Purchased Services	\$ 87,306	\$ 10,569	12.11%	\$ 96,150	\$ 17,320	18.01%	\$ (6,751)
Supplies	\$ 37,150	\$ 24,843	66.87%	\$ 17,500	\$ 22,075	126.14%	\$ 2,768
Utilities	\$ 199,800	\$ 99,312	49.71%	\$ 200,200	\$ 89,467	44.69%	\$ 9,845
Capital Outlay	\$ 57,000	\$ 20,368	35.73%	\$ 57,000	\$ 1,600	2.81%	\$ 18,768
Rent	\$ 507,000	\$ 211,035	41.62%	\$ 507,000	\$ 211,035	41.62%	\$ -
	\$ 1,199,256	\$ 516,259	43.05%	\$ 1,188,850	\$ 490,539	41.26%	\$ 25,720
GRAND TOTAL EXPENDITURES	\$ 1,199,256	\$ 516,259	43.05%	\$ 1,188,850	\$ 490,539	41.26%	\$ 25,720

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Denis D'Auteuil, Acting City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for November, 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 November 30, 2016.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of November 30, 2016.

Current Assets:

As of the end of November 2016 the total current assets of Ingersoll Turf Facility were (\$2,394). This consisted of an interfund payable of \$2,394 a reduction from October of \$6,880.

Noncurrent Assets:

Ingersoll's noncurrent assets are the building and equipment that was purchased, less depreciation. The total value of the noncurrent assets as of November 30, 2016 was \$195,659.

Liabilities:

Ingersoll had no accounts payable as of November 30, 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 November 2016 are \$40,395. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through November 2016 were \$42,349. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of November 2016 Ingersoll has an operating loss of \$1,954 compared to a net loss in October of \$9,014.

As of November 30, 2016 Ingersoll has a decrease in net assets of \$1,954.

The budget to actual reports for revenue and expenditures, show that the revenue for FY17 compared to FY 16. Ingersoll Arena opened last year in the middle of October.

Statement of Net Assets
Ingersoll Turf Facility
November 30, 2016
Business-type Activities - Enterprise Fund

	November 30 2016	October 30 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ (2,394)	\$ (9,274)	6,880
Accounts receivable	-	-	-
Total current assets	(2,394)	(9,274)	6,880
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	86,625	86,625	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(581,829)	(581,829)	-
Total noncurrent assets	195,659	195,659	-
Total assets	193,265	186,385	6,880
LIABILITIES			
Accounts payable	\$ -	\$ 180	\$ (180)
Total liabilities	-	180	(180)
NET ASSETS			
Invested in capital assets	\$ 195,659	\$ 195,659	\$ -
Unrestricted	\$ (2,394)	\$ (9,454)	\$ 7,060
Total net assets	\$ 193,265	\$ 186,205	\$ 7,060

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
November 30, 2016

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 40,395
Operating expenses:	
Personnel	32,797
Supplies	1,621
Utilities	3,329
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	4,602
Total operating expenses	42,349
Operating gain (loss)	(1,954)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(1,954)
Transfers out	-
Change in net assets	(1,954)
Total net assets, July 1	195,219
Total net assets, November 30, 2016	\$ 193,265

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through November 30, 2016

REVENUE SOURCE	ACTUAL			ACTUAL		
	FY 2017 BUDGET	REVENUES THRU NOV 2016	% OF BUDGET	FY 2017 BUDGET	REVENUES THRU NOV 2015	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 15,000	\$ 6,500	43.33%	\$ 15,000	\$ 3,500	23.33%
Batting Cages	\$ 9,940	\$ 2,945	29.63%	\$ -	\$ 1,460	
Programs	\$ 90,000	\$ 18,483	20.54%	\$ 8,640	\$ 6,278	72.66%
Rental Income	\$ 100,000	\$ 12,467	12.47%	\$ 191,300	\$ 10,630	5.56%
TOTAL CHARGE FOR SERVICES	\$ 214,940	\$ 40,395	18.79%	\$ 214,940	\$ 21,868	10.17%
INTEREST ON INVESTMENTS	\$ -			\$ -		
GRAND TOTAL REVENUES	\$ 214,940	\$ 40,395	18.79%	\$ 214,940	\$ 21,868	10.17%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through November 30, 2016

DESCRIPTION	ACTUAL			ACTUAL		
	FY 2017 BUDGET	EXPENDITURES THRU NOV 2016	% OF BUDGET	FY 2016 BUDGET	EXPENDITURES THRU NOV 2015	% OF BUDGET
Salaries & Benefits	\$ 101,899	\$ 32,797	32.19%	\$ 101,899	\$ 11,937	11.71%
Purchased Services	\$ 20,750	\$ 4,603	22.18%	\$ 20,750	\$ 1,364	6.57%
Programs	\$ 5,000	\$ 1,513	30.26%	\$ 5,000	\$ -	0.00%
Supplies	\$ 6,750	\$ 108	1.60%	\$ 6,750	\$ 855	12.67%
Utilities	\$ 41,320	\$ 3,328	8.05%	\$ 41,320	\$ 2,024	4.90%
Insurance Premiums	\$ 2,383	\$ -	0.00%	\$ 2,383	\$ -	0.00%
Capital Outlay	\$ -	\$ -		\$ -		
	\$ 178,102	\$ 42,349	23.78%	\$ 178,102	\$ 16,180	9.08%
GRAND TOTAL EXPENDITURES	\$ 178,102	\$ 42,349	23.78%	\$ 178,102	\$ 16,180	9.08%