

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager

FROM: Jill Eastman, Finance Director

REF: April 2017 Financial Report

DATE: May 10, 2017

The following is a discussion regarding the significant variances found in the City's April 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 tenth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 83.3% 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 April 30th including the school department were \$68,070,433, or 84.53%, of the budget. The municipal revenues including property taxes were \$50,988,085, or 88.77% of the budget which dollar wise is less than the same period last year by \$273,290. The accounts listed below are noteworthy.

- A. March 15th the second installment for real estate taxes were due. The current year tax revenue is at 92.58% as compared to 96.01% last year. Courtesy notices were sent out in April for those taxpayers that hadn't paid their taxes. The notices went out about 2 weeks later this year than last. The lien process will begin late in May.
- B. Excise tax for the month of April is at 95.28%. This is a \$108,603 increase from FY 16. Our excise revenues for FY17 are 11.95% above projections as of April 30, 2017. I believe that we will exceed our estimate by the end of May.

Expenditures

City expenditures through April 2017 were \$33,826,744 or 85.02%, of the budget. Noteworthy variances are:

- A. Legal Services are currently over budget by \$51,862. There is currently \$100,000 budgeted in the City Manager's Department for a staff attorney that has not been used this fiscal year and will cover this overage.
- B. Health and Social Services: The Health and Social Services Department is currently over budget by \$18,841. We will continue to closely monitor expenditures through the remainder of the fiscal year.
- C. Water and Sewer is over budget by \$11,546. The final quarterly bill for the hydrants had a significant increase that we were not aware was coming. I have adjusted the FY18 budget to include this increase.

Investments

This section contains an investment schedule as of April 30th. Currently the City's funds are earning an average interest rate of ..68%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of April 2017, March 2017, and June 2016

	UNAUDITED April 30 2017	UNAUDITED March 31 2017	Increase (Decrease)	AUDITED JUNE 30 2016
ASSETS				
CASH	\$ 22,849,902	\$ 24,353,894	\$ (1,503,992)	\$ 10,809,594
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,043,423	2,127,760	(84,337)	2,561,677
TAXES RECEIVABLE-CURRENT	2,009,885	3,205,660	(1,195,775)	1,015,068
DELINQUENT TAXES	624,012	627,928	(3,916)	613,248
TAX LIENS	638,523	694,850	(56,327)	473,362
NET DUE TO/FROM OTHER FUNDS	568,939	3,222,420	(2,653,481)	2,298,596
	TOTAL ASSETS \$ 28,734,684	\$ 34,232,512	\$ (5,497,828)	\$ 17,771,545
LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (99,757)	\$ (34,537)	\$ (65,220)	\$ (643,393)
PAYROLL LIABILITIES	(384,750)	(1,346,666)	961,916	-
ACCRUED PAYROLL	-	529,353	(529,353)	(3,934,340)
STATE FEES PAYABLE	(64,659)	(80,601)	15,942	-
ESCROWED AMOUNTS	(7,292)	(6,692)	(600)	(12,981)
DEFERRED REVENUE	(3,182,974)	(4,382,034)	1,199,060	(1,970,197)
	TOTAL LIABILITIES \$ (3,739,433)	\$ (5,321,177)	\$ 1,581,744	\$ (6,560,911)
FUND BALANCE - Unassigned	\$ (23,128,281)	\$ (27,044,365)	\$ 3,916,084	\$ (6,158,083)
FUND BALANCE - Assigned	\$ (783,311)	\$ (783,311)	\$ 0	\$ (2,084,993)
FUND BALANCE - Nonspendable-long term receivables				\$ (1,341,590)
FUND BALANCE - Restricted	(1,083,659)	(1,083,659)	-	(1,625,968)
	TOTAL FUND BALANCE \$ (24,995,250)	\$ (28,911,335)	\$ 3,916,085	\$ (11,210,634)
TOTAL LIABILITIES AND FUND BALANCE	\$ (28,734,684)	\$ (34,232,512)	\$ 5,497,828	\$ (17,771,545)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH April 30, 2017 VS April 30, 2016

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU APR 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU APR 2016	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE- PRIOR YEAR TAX REVENUE	\$ 46,032,435	\$ 42,615,609	92.58%	\$ 44,021,283	\$ 42,264,083	96.01%	\$ 351,526
HOMESTEAD EXEMPTION REIMBURSEMENT ALLOWANCE FOR ABATEMENT	\$ 750,000	\$ 569,088	75.88%	\$ 505,000	\$ 258,527	51.19%	\$ 310,561
ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ -	\$ -		\$ -	\$ -		\$ -
EXCISE	\$ 3,365,000	\$ 3,206,310	95.28%	\$ 3,350,000	\$ 3,097,707	92.47%	\$ 108,603
PENALTIES & INTEREST	\$ 150,000	\$ 120,100	80.07%	\$ 150,000	\$ 104,522	69.68%	\$ 15,578
TOTAL TAXES	\$ 50,297,435	\$ 47,309,540	94.06%	\$ 48,026,283	\$ 46,677,172	97.19%	\$ 632,368
LICENSES AND PERMITS							
BUSINESS	\$ 48,000	\$ 52,044	108.42%	\$ 48,300	\$ 54,436	112.70%	\$ (2,392)
NON-BUSINESS	\$ 427,384	\$ 391,971	91.71%	\$ 356,800	\$ 271,370	76.06%	\$ 120,601
TOTAL LICENSES	\$ 475,384	\$ 444,015	93.40%	\$ 405,100	\$ 325,806	80.43%	\$ 118,209
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 399,292	99.82%	\$ 440,000	\$ 401,596	91.27%	\$ (2,304)
STATE REVENUE SHARING	\$ 1,468,313	\$ 1,119,019	76.21%	\$ 1,477,641	\$ 1,187,553	80.37%	\$ (68,534)
WELFARE REIMBURSEMENT	\$ 59,000	\$ 57,100	96.78%	\$ 70,000	\$ 41,638	59.48%	\$ 15,462
OTHER STATE AID	\$ 22,000	\$ 2,681	12.19%	\$ 22,000	\$ 3,555	16.16%	\$ (874)
CITY OF LEWISTON	\$ 160,000	\$ -	0.00%	\$ 155,000	\$ 5,040	3.25%	\$ (5,040)
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,109,313	\$ 1,578,092	74.82%	\$ 2,164,641	\$ 1,639,382	75.73%	\$ (61,290)
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 132,640	\$ 110,244	83.11%	\$ 133,040	\$ 107,778	81.01%	\$ 2,466
PUBLIC SAFETY	\$ 139,077	\$ 96,006	69.03%	\$ 239,138	\$ 72,139	30.17%	\$ 23,867
EMS TRANSPORT	\$ 1,250,000	\$ 855,675	68.45%	\$ 1,250,000	\$ 841,753	67.34%	\$ 13,922
TOTAL CHARGE FOR SERVICES	\$ 1,521,717	\$ 1,061,924	69.78%	\$ 1,622,178	\$ 1,021,670	62.98%	\$ 40,254
FINES							
PARKING TICKETS & MISC FINES	\$ 65,000	\$ 48,741	74.99%	\$ 60,000	\$ 54,640	91.07%	\$ (5,899)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 10,000	\$ 48,431	484.31%	\$ 5,000	\$ 41,370	827.40%	\$ 7,061
INTEREST-BOND PROCEEDS	\$ -	\$ -		\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 24,897	138.32%	\$ 18,000	\$ 160,402	891.12%	\$ (135,505)
UNCLASSIFIED	\$ 10,000	\$ 14,737	147.37%	\$ 20,000	\$ 37,200	186.00%	\$ (22,463)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 33,845		\$ -	\$ 45,075		\$ (11,230)
SALE OF PROPERTY	\$ 20,000	\$ 11,344	56.72%	\$ 20,000	\$ 503,063	2515.32%	\$ (491,719)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 210,000	\$ 284,464	135.46%	\$ 210,000	\$ 175,546	83.59%	\$ 108,918
TRANSFER IN: TIF	\$ 1,537,818	\$ -	0.00%	\$ 545,000	\$ 545,000	100.00%	\$ (545,000)
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	\$ 120,592	47.45%	\$ 58,000	\$ 18,524	31.94%	\$ 102,068
UTILITY REIMBURSEMENT	\$ 27,500	\$ 5,838	21.23%	\$ 37,500	\$ 12,925	34.47%	\$ (7,087)
CITY FUND BALANCE CONTRIBUTION	\$ 825,000	\$ -	0.00%	\$ 1,650,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,967,163	\$ 545,772	18.39%	\$ 2,653,218	\$ 1,542,705	58.14%	\$ (996,933)
TOTAL GENERAL FUND REVENUES	\$ 57,436,012	\$ 50,988,085	88.77%	\$ 54,931,420	\$ 51,261,375	93.32%	\$ (273,290)
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 21,373,337	\$ 16,539,257	77.38%	\$ 20,854,672	\$ 14,701,854	70.50%	\$ 1,837,403
EDUCATION	\$ 814,540	\$ 543,091	66.67%	\$ 856,607	\$ 523,572	61.12%	\$ 19,519
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 23,094,759	\$ 17,082,348	73.97%	\$ 22,618,161	\$ 15,225,426	67.32%	\$ 1,856,922
GRAND TOTAL REVENUES	\$ 80,530,771	\$ 68,070,433	84.53%	\$ 77,549,581	\$ 66,486,801	85.73%	\$ 1,583,632

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH April 30, 2017 VS April 30, 2016

DEPARTMENT	FY 2017 BUDGET	Unaudited EXP THRU APR 2017	% OF BUDGET	FY 2016 BUDGET	Unaudited EXP THRU APR 2016	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 78,464	\$ 69,464	88.53%	\$ 77,366	\$ 72,855	94.17%	\$ (3,391)
CITY MANAGER	\$ 378,880	\$ 194,488	51.33%	\$ 269,340	\$ 232,865	86.46%	\$ (38,377)
CITY CLERK	\$ 177,906	\$ 139,794	78.58%	\$ 165,053	\$ 137,812	83.50%	\$ 1,982
FINANCIAL SERVICES	\$ 637,754	\$ 519,798	81.50%	\$ 619,855	\$ 517,181	83.44%	\$ 2,617
HUMAN RESOURCES	\$ 150,435	\$ 70,330	46.75%	\$ 143,526	\$ 120,967	84.28%	\$ (50,637)
INFORMATION TECHNOLOGY	\$ 479,324	\$ 419,044	87.42%	\$ 390,190	\$ 327,221	83.86%	\$ 91,823
LEGAL SERVICES	\$ 45,650	\$ 97,512	213.61%	\$ 65,000	\$ 85,844	132.07%	\$ 11,668
TOTAL ADMINISTRATION	\$ 1,948,413	\$ 1,510,430	77.52%	\$ 1,730,330	\$ 1,494,745	86.38%	\$ 15,685
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,938,437	\$ 1,053,967	54.37%	\$ 1,267,711	\$ 1,075,641	84.85%	\$ (21,674)
HEALTH & SOCIAL SERVICES	\$ 171,474	\$ 190,315	110.99%	\$ 184,711	\$ 120,812	65.41%	\$ 69,503
RECREATION & SPECIAL EVENTS*	\$ 341,772	\$ 230,661	67.49%	\$ 338,871	\$ 239,728	70.74%	\$ (9,067)
PUBLIC LIBRARY	\$ 979,516	\$ 818,609	83.57%	\$ 979,516	\$ 800,013	81.67%	\$ 18,596
TOTAL COMMUNITY SERVICES	\$ 3,431,199	\$ 2,293,552	66.84%	\$ 2,770,809	\$ 2,236,194	80.71%	\$ 57,358
FISCAL SERVICES							
DEBT SERVICE	\$ 6,406,845	\$ 6,282,274	98.06%	\$ 6,324,864	\$ 6,178,784	97.69%	\$ 103,490
FACILITIES	\$ 645,756	\$ 425,896	65.95%	\$ 653,080	\$ 514,608	78.80%	\$ (88,712)
WORKERS COMPENSATION	\$ 522,088	\$ 522,088	100.00%	\$ 496,536	\$ 496,536	100.00%	\$ 25,552
WAGES & BENEFITS	\$ 5,274,528	\$ 4,380,710	83.05%	\$ 5,171,309	\$ 4,158,397	80.41%	\$ 222,313
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,224,506	\$ 11,610,968	87.80%	\$ 13,021,078	\$ 11,348,325	87.15%	\$ 262,643
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,049,396	\$ 3,526,731	87.09%	\$ 4,099,634	\$ 3,666,671	89.44%	\$ (139,940)
FIRE EMS	\$ 590,997	\$ 342,343	57.93%	\$ 549,801	\$ 310,602	56.49%	\$ 31,741
POLICE DEPARTMENT	\$ 3,875,113	\$ 3,133,710	80.87%	\$ 3,870,995	\$ 3,146,350	81.28%	\$ (12,640)
TOTAL PUBLIC SAFETY	\$ 8,515,506	\$ 7,002,784	82.24%	\$ 8,520,430	\$ 7,123,623	83.61%	\$ (120,839)
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,496,349	\$ 3,735,810	83.09%	\$ 4,525,898	\$ 3,476,746	76.82%	\$ 259,064
SOLID WASTE DISPOSAL	\$ 932,689	\$ 659,770	70.74%	\$ 927,278	\$ 656,255	70.77%	\$ 3,515
WATER AND SEWER	\$ 599,013	\$ 610,559	101.93%	\$ 599,013	\$ 599,013	100.00%	\$ 11,546
TOTAL PUBLIC WORKS	\$ 6,028,051	\$ 5,006,139	83.05%	\$ 6,052,189	\$ 4,732,014	78.19%	\$ 274,125
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 106,000	\$ 107,066	101.01%	\$ 105,000	\$ 105,000	100.00%	\$ 2,066
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 837,854	76.95%	\$ 1,069,122	\$ 805,392	75.33%	\$ 32,462
LATC-PUBLIC TRANSIT	\$ 182,244	\$ 182,244	100.00%	\$ 209,244	\$ 233,349	111.52%	\$ (51,105)
LA ARTS	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TAX SHARING	\$ 270,000	\$ 18,015	6.67%	\$ 270,000	\$ 21,066	7.80%	\$ (3,051)
TOTAL INTERGOVERNMENTAL	\$ 1,647,101	\$ 1,145,179	69.53%	\$ 1,653,366	\$ 1,164,807	70.45%	\$ (19,628)
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	\$ 2,977,134	105.39%	\$ 2,599,914	\$ 2,824,802	108.65%	\$ 152,332
	\$ -	\$ 112,734	-	\$ -	\$ -	0.00%	\$ 112,734
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TOTAL CITY DEPARTMENTS	\$ 39,787,403	\$ 33,826,744	85.02%	\$ 38,490,384	\$ 33,066,778	85.91%	\$ 759,966
EDUCATION DEPARTMENT							
	\$ 40,743,368	\$ 26,924,344	66.08%	\$ 39,062,197	\$ 21,803,817	55.82%	\$ 5,120,527
TOTAL GENERAL FUND EXPENDITURES	\$ 80,530,771	\$ 60,751,088	75.44%	\$ 77,552,581	\$ 54,870,595	70.75%	\$ 5,880,493

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF April 30, 2017**

INVESTMENT		FUND	BALANCE April 30, 2017	BALANCE March 31, 2017	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,181,483.96	\$ 4,179,766.10	0.45%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,007,596.01	\$ 1,007,182.07	0.45%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 4,076,289.00	\$ 4,074,614.93	0.45%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,336.09	\$ 50,315.42	0.45%
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,336.06	\$ 50,315.39	0.45%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 231,169.67	\$ 231,074.72	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	1.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	1.25%
GRAND TOTAL			\$ 12,097,210.79	\$ 12,093,268.63	0.68%

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

	Beginning Balance 04/01/17	New Charges	Payments	April 2017 Refunds	Adjustments	Write-Offs	Ending Balance 4/30/2017
Bluecross	\$ 43,006.81	\$ 3,431.00	\$ (3,627.82)		\$ (3,952.32)		\$ 38,857.67
Intercept	\$ 34.80	\$ 500.00	\$ (400.00)				\$ 134.80
Medicare	\$ 118,384.50	\$ 91,913.80	\$ (36,597.36)		\$ (50,492.96)		\$ 123,207.98
Medicaid	\$ (35,472.19)	\$ 32,648.40	\$ (21,528.05)		\$ (25,255.31)		\$ (49,607.15)
Other/Commercial Patient	\$ 155,422.77	\$ 58,355.60	\$ (30,409.79)	\$ 1,061.40	\$ (13,261.65)		\$ 171,168.33
Worker's Comp	\$ 535,463.01	\$ 9,979.40	\$ (6,096.01)	\$ 981.82	\$ (1,120.00)	\$ (19,603.45)	\$ 519,604.77
	\$ (685.00)	\$ -	\$ (671.00)				\$ (1,356.00)
TOTAL	\$ 816,154.70	\$ 196,828.20	\$ (99,330.03)	\$ 2,043.22	\$ (94,082.24)		\$ 802,010.40

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

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Jan 2017	Feb 2017	Mar 2017	Apr 2017	Adjustment	Totals	% of Total
No Insurance Information		\$ 4,649.80								\$ 6,824.40	\$ (4,649.80)	\$ 6,824.40	0.37%
Bluecross	\$ 10,000.40	\$ 13,101.80	\$ 7,886.80	\$ 10,183.80	\$ 7,624.60	\$ 6,585.00	\$ 9,587.80	\$ 11,865.60	\$ 12,507.20	\$ 3,431.00	\$ 3,798.20	\$ 96,572.20	5.26%
Intercept	\$ 200.00	\$ 800.00	\$ 200.00	\$ 400.00	\$ 434.80	\$ 300.00	\$ 600.00	\$ 800.00	\$ 500.00	\$ 500.00	\$ 1,025.00	\$ 5,759.80	0.31%
Medicare	\$ 65,787.40	\$ 79,078.20	\$ 87,750.40	\$ 101,560.20	\$ 70,601.00	\$ 53,336.40	\$ 111,207.20	\$ 86,026.00	\$ 79,304.60	\$ 91,913.80	\$ 18,360.40	\$ 844,925.60	46.03%
Medicaid	\$ 34,317.20	\$ 36,679.60	\$ 25,523.80	\$ 34,320.80	\$ 35,292.20	\$ 24,267.60	\$ 29,678.80	\$ 24,905.20	\$ 28,541.20	\$ 32,648.40	\$ 9,708.80	\$ 315,883.60	17.21%
Other/Commercial	\$ 54,548.80	\$ 49,906.40	\$ 44,401.40	\$ 39,102.00	\$ 34,393.20	\$ 34,834.60	\$ 49,913.80	\$ 40,053.60	\$ 48,240.00	\$ 51,531.20	\$ (6,896.40)	\$ 440,028.60	23.97%
Patient	\$ 16,125.40	\$ 20,867.80	\$ 12,572.60	\$ 13,732.00	\$ 20,298.20	\$ 6,623.80	\$ 15,335.40	\$ 16,101.40	\$ 14,046.40	\$ 9,979.40	\$ (22,790.40)	\$ 122,892.00	6.69%
Worker's Comp	\$ 651.40				\$ 728.40						\$ 1,444.20	\$ 2,824.00	0.15%
TOTAL	\$ 181,630.60	\$ 205,083.60	\$ 178,335.00	\$ 199,298.80	\$ 169,372.40	\$ 125,947.40	\$ 216,323.00	\$ 179,751.80	\$ 183,139.40	\$ 196,828.20	\$ 0.00	\$ 1,835,710.20	100.00%

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

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Jan 2017	Feb 2017	Mar 2017	Apr 2017	Totals	% of Total
No Insurance Information		6								8	14	0.59%
Bluecross	12	15	9	12	10	8	12	14	15	4	111	4.67%
Intercept	2	10	2	4	8	3	6	8	5	5	53	2.23%
Medicare	80	99	105	126	87	69	138	111	98	111	1024	43.12%
Medicaid	45	50	33	44	45	35	38	31	35	41	397	16.72%
Other/Commercial	69	65	56	54	44	49	68	52	63	68	588	24.76%
Patient	20	25	16	17	25	15	19	20	17	12	186	7.83%
Worker's Comp	1				1						2	0.08%
TOTAL	229	270	221	257	220	179	281	236	233	249	2375	100.00%

TOTAL REVENUE COLLECTED AS OF 4/30/17 \$ 855,675.26.

TOTAL EXPENDITURES AS OF 3/31/17 \$ 342,343.49.

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 3,046.22	65%	\$ 1,563.00	33%	\$ 85.56	2%	\$ -	0%	\$ -	0%	\$ 4,694.78	0.59%
Intercept	\$ 200.00	100%	\$ -	0%	\$ -		\$ -		\$ -	0%	\$ 200.00	0.02%
Medicare	\$ 48,910.64	99%	\$ 886.40	2%	\$ -	0%	\$ -	0%	\$ (483.83)	-1%	\$ 49,313.21	6.15%
Medicaid	\$ 28,270.93	87%	\$ 799.43	2%	\$ 72.57	0%	\$ -	0%	\$ 3,310.13	10%	\$ 32,453.06	4.05%
Other/Commercial	\$ 45,172.79	66%	\$ 11,900.32	17%	\$ (601.44)	-1%	\$ 2,329.56	3%	\$ 9,882.51	14%	\$ 68,683.74	8.56%
Patient	\$ 28,326.21	4%	\$ 28,196.21	4%	\$ 25,728.72	4%	\$ 21,449.76	3%	\$ 542,964.71	84%	\$ 646,665.61	80.63%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 153,926.79		\$ 43,345.36		\$ 25,285.41		\$ 23,779.32		\$ 555,673.52		\$ 802,010.40	
	19%		5%		3%		3%		69%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of April 30, 2017

	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	\$ 46,239.95	\$ 9,300.00		\$ 526.70				\$ 3,839.00	\$ 2,302.94	\$ 8,164.96	\$ 36,919.67	\$ 967.00				
Expenditures FY17	\$ 117,434.25	\$ 14,335.10		\$ 47.95			\$ 5,000.00	\$ 4,045.19	\$ 2,563.95	\$ 3,360.00	\$ 20,802.00	\$ 1,401.06				
Fund Balance 4/30/17	\$ 927,094.70	\$ (1,530.30)	\$ 44,875.00	\$ 4,301.34	\$ 5,932.53	\$ 27,084.76	\$ (1,488.84)	\$ 4,451.16	\$ 6,897.92	\$ 4,635.55	\$ (26,158.38)	\$ (336.80)	\$ 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	\$ -	\$ 4,130.91		\$ 102,245.77	\$ 5,311.48	\$ 19,650.00	\$ 10,005.00	\$ 4,786.00	\$ 566,727.54	\$ 3,021.12	\$ 132,273.16			
Expenditures FY17	\$ 141.03	\$ 1,427.74		\$ 3,762.15		\$ 95,977.05	\$ 19,014.67	\$ 19,748.60	\$ 8,172.00	\$ 5,100.00	\$ 570,480.60	\$ 3,484.05	\$ 157,541.45			
Fund Balance 4/30/17	\$ 3,889.19	\$ 6,294.21	\$ (300,767.41)	\$ 5,482.67	\$ 3,838.00	\$ (73,633.75)	\$ 18,458.30	\$ 19,978.37	\$ 11,119.00	\$ (3,078.26)	\$ 4,387,042.77	\$ 28,900.63	\$ (17,942.11)	\$ (4,994.50)		
	2033	2038	2037	2038	2040	2041	2042	2044	2045	2046	2048	2050	2051	2052		
	Safe School/Health (COPS)	COPSAP Grant	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	High Visibility	Federal Drug Money	Forest Management	Joint Land Use Study	TD Tree Days Grant	Project Lifesaver	Project Canopy	Nature Conservancy		
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		
Revenues FY17	\$ 6,893.21	\$ 11,349.00	\$ 5,323.50					\$ 6,842.92			\$ 12,500.00	\$ 50.00	\$ 12,970.00			
Expenditures FY17	\$ 84,434.44	\$ 11,349.00	\$ 4,926.39		\$ 4,375.38	\$ 2,468.11		\$ 20,068.39			\$ 12,500.00					
Fund Balance 4/30/17	\$ (89,139.68)	\$ -	\$ 11,988.21	\$ 7,206.21	\$ 45,319.88	\$ 48,637.15	\$ 3,528.71	\$ 15,021.11	\$ 4,661.52	\$ 0.57	\$ -	\$ 150.00	\$ 12,970.00	\$ 975.05		
	2053	2054	2055	2056	2057	2058	2059	2201	2500	2501						
	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	EDI Grant	Parks & Recreation	Recreation Donation						
Fund Balance 7/1/16	\$ 2,357.75	\$ 230,363.06	\$ (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	\$ 20,231.00		\$ 158,420.55							
Expenditures FY17			\$ 14,441.21				\$ 16,242.00	\$ 875.00	\$ 285,910.99							
Fund Balance 4/30/17	\$ 2,357.75	\$ 230,363.06	\$ (25,266.13)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 3,269.00	\$ (1,337,403.99)	\$ 158,168.47	\$ 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	\$ 576,638.32		\$ 176,598.53		\$ 77,185.73	\$ 372,780.12	\$ 860,885.79		\$ 188,171.36	\$ 159,825.02	\$ 387,537.85	\$ 29,290.12	\$ 30,977.99	\$ 134,178.23	\$ 29,945.42	\$ 4,251,316.10
Expenditures FY17	\$ 347,737.66		\$ 70,639.41		\$ 30,874.29		\$ 848,570.53		\$ 165,536.34	\$ 159,824.92	\$ 705,871.43	\$ 29,290.12		\$ 169,135.86	\$ 29,945.42	\$ 4,068,855.73
Fund Balance 4/30/17	\$ 101,553.43	\$ 14,500.44	\$ (365,270.76)	\$ 2,558.27	\$ 180,486.17	\$ 911,422.70	\$ 712,734.99	\$ 50,183.21	\$ (350,651.92)	\$ 112,923.61	\$ (408,612.53)	\$ 360.91	\$ 31,366.79	\$ (146,330.60)	\$ (5.40)	\$ 4,458,247.28

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for April 30, 2017



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 April 30, 2017.

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, March 31, 2017.

Current Assets:

As of the end of April 2017 the total current assets of Norway Savings Bank Arena were (\$554,547). These consisted of cash and cash equivalents of \$91,201, accounts receivable of \$51,648, and an interfund payable of \$697,396.

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 April 30, 2017 was \$318,203.

Liabilities:

Norway Arena had accounts payable of \$10,744 as of April 30, 2017.

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 April 2017 are \$951,854. 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 April 2017 were \$1,060,801. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of April 2017 Norway Arena has an operating loss of \$108,947 compared to the March 2017 operating loss of \$35,977 an increase in the operating loss for the fiscal year of \$72,970.

As of April 30, 2017 Norway Arena has a decrease in net assets of \$108,947.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY17 is \$46,427 more than in FY16 and expenditures in FY17 are \$27,625 more than last year in April.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
April 30, 2017
Business-type Activities - Enterprise Fund

	April 30, 2017	March 31, 2017	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 91,201	\$ 91,201	\$ -
Interfund receivables	\$ (697,396)	\$ (703,535)	\$ 6,139
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	51,648	120,013	\$ (68,365)
Total current assets	(554,547)	(492,321)	(62,226)
Noncurrent assets:			
Capital assets:			
Buildings	35,905	35,905	-
Equipment	417,455	417,455	-
Land improvements	-	-	-
Less accumulated depreciation	(135,157)	(135,157)	-
Total noncurrent assets	318,203	318,203	-
Total assets	(236,344)	(174,118)	(62,226)
LIABILITIES			
Accounts payable	\$ 10,744	\$ -	\$ 10,744
Net pension liability	77,298	77,298	-
Total liabilities	88,042	77,298	10,744
NET ASSETS			
Invested in capital assets	\$ 318,203	\$ 318,203	\$ -
Unrestricted	\$ (642,589)	\$ (569,619)	\$ (72,970)
Total net assets	\$ (324,386)	\$ (251,416)	\$ (72,970)

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
April 30, 2017

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 951,854
Operating expenses:	
Personnel	281,436
Supplies	67,826
Utilities	210,337
Repairs and maintenance	1,539
Rent	422,070
Depreciation	-
Capital expenses	34,548
Other expenses	43,045
Total operating expenses	1,060,801
Operating gain (loss)	(108,947)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(108,947)
Transfers out	-
Change in net assets	(108,947)
Total net assets, July 1	(215,439)
Total net assets, April 30, 2017	\$ (324,386)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through April 30, 2017 compared to April 30, 2016

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU APR 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU APR 2016	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 18,000	\$ 4,870	27.06%	\$ 30,000	\$ 8,563	28.54%	\$ (3,693)
Sponsorships	\$ 230,000	\$ 229,391	99.74%	\$ 230,000	\$ 164,247	71.41%	\$ 65,144
Pro Shop	\$ 8,500	\$ 5,429	63.87%	\$ 8,500	\$ 6,394	75.22%	\$ (965)
Programs	\$ 31,000		0.00%	\$ 280,000	\$ 300,688	107.39%	\$ (300,688)
Rental Income	\$ 672,250	\$ 633,402	94.22%	\$ 398,500	\$ 375,535	94.24%	\$ 257,867
Camps/Clinics	\$ 50,000	\$ 42,185	84.37%				\$ 42,185
Tournaments	\$ 50,000	\$ 36,577	73.15%	\$ 50,000	\$ 50,000	100.00%	\$ (13,423)
TOTAL CHARGE FOR SERVICES	\$ 1,059,750	\$ 951,854	89.82%	\$ 997,000	\$ 905,427	90.82%	\$ 46,427
INTEREST ON INVESTMENTS	\$ -			\$ -			
GRAND TOTAL REVENUES	\$ 1,059,750	\$ 951,854	89.82%	\$ 997,000	\$ 905,427	90.82%	\$ 46,427

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through April 30, 2017 compared to April 30, 2016

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU APR 2017	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU APR 2016	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 281,436	90.49%	\$ 311,000	\$ 292,959	94.20%	\$ (11,523)
Purchased Services	\$ 87,306	\$ 44,584	51.07%	\$ 96,150	\$ 62,236	64.73%	\$ (17,652)
Supplies	\$ 37,150	\$ 67,826	182.57%	\$ 17,500	\$ 28,699	163.99%	\$ 39,127
Utilities	\$ 199,800	\$ 210,337	105.27%	\$ 200,200	\$ 183,405	91.61%	\$ 26,932
Capital Outlay	\$ 57,000	\$ 34,548	60.61%	\$ 57,000	\$ 1,600	2.81%	\$ 32,948
Rent	\$ 507,000	\$ 422,070	83.25%	\$ 507,000	\$ 464,277	91.57%	\$ (42,207)
	\$ 1,199,256	\$ 1,060,801	88.45%	\$ 1,188,850	\$ 1,033,176	86.91%	\$ 27,625
GRAND TOTAL EXPENDITURES	\$ 1,199,256	\$ 1,060,801	88.45%	\$ 1,188,850	\$ 1,033,176	86.91%	\$ 27,625

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for April, 2017



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 April 30, 2017.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of April 30, 2017.

Current Assets:

As of the end of April 2017 the total current assets of Ingersoll Turf Facility were \$49,091. This consisted of an interfund receivable of \$49,091 an increase from March of \$7,199.

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 April 30, 2017 was \$195,659.

Liabilities:

Ingersoll had accounts payable of \$448 as of April 30, 2017.

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 April 2017 are \$155,863. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through April 2017 were \$106,780. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of April 2017 Ingersoll has an operating gain of \$49,083 compared to March's of \$42,332.

As of April 30, 2017 Ingersoll has an increase in net assets of \$49,083.

The budget to actual reports for revenue and expenditures, show that the revenue for FY17 compared to FY 16.

Statement of Net Assets
Ingersoll Turf Facility
April 30, 2017
Business-type Activities - Enterprise Fund

	April 30 2017	March 31 2017	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 49,091	\$ 41,892	7,199
Accounts receivable	-	-	-
Total current assets	49,091	41,892	7,199
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	244,750	237,551	7,199
LIABILITIES			
Accounts payable	\$ 448	\$ -	\$ 448
Total liabilities	448	-	448
NET ASSETS			
Invested in capital assets	\$ 195,659	\$ 195,659	\$ -
Unrestricted	\$ 48,643	\$ 41,892	\$ 6,751
Total net assets	\$ 244,302	\$ 237,551	\$ 6,751

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
April 30, 2017

	Ingersoll Turf Facility
<hr/>	
Operating revenues:	
Charges for services	\$ 155,863
<hr/>	
Operating expenses:	
Personnel	76,652
Supplies	7,871
Utilities	16,017
Repairs and maintenance	3,371
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	2,869
Total operating expenses	106,780
<hr/>	
Operating gain (loss)	49,083
<hr/>	
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
<hr/>	
Gain (Loss) before transfer	49,083
<hr/>	
Transfers out	-
<hr/>	
Change in net assets	49,083
<hr/>	
Total net assets, July 1	195,219
<hr/>	
Total net assets, April 30, 2017	\$ 244,302

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through April 30, 2017

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU APR 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU APR 2016	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 15,000	\$ 12,100	80.67%	\$ 15,000	\$ 7,135	47.57%
Batting Cages	\$ 9,940	\$ 11,540	116.10%	\$ -	\$ 9,430	
Programs	\$ 90,000	\$ 45,792	50.88%	\$ 8,640	\$ 45,085	521.82%
Rental Income	\$ 100,000	\$ 86,431	86.43%	\$ 191,300	\$ 76,367	39.92%
TOTAL CHARGE FOR SERVICES	\$ 214,940	\$ 155,863	72.51%	\$ 214,940	\$ 138,017	64.21%
INTEREST ON INVESTMENTS	\$ -			\$ -		
GRAND TOTAL REVENUES	\$ 214,940	\$ 155,863	72.51%	\$ 214,940	\$ 138,017	64.21%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through April 30, 2017

DESCRIPTION	ACTUAL			ACTUAL		
	FY 2017 BUDGET	EXPENDITURES THRU APR 2017	% OF BUDGET	FY 2016 BUDGET	EXPENDITURES THRU APR 2016	% OF BUDGET
Salaries & Benefits	\$ 101,899	\$ 76,652	75.22%	\$ 102,719	\$ 41,891	40.78%
Purchased Services	\$ 20,750	\$ 6,239	30.07%	\$ 20,250	\$ 3,315	16.37%
Programs	\$ 5,000	\$ 6,957	139.14%	\$ -	\$ 5,392	
Supplies	\$ 6,750	\$ 915	13.56%	\$ 6,750	\$ 1,086	16.09%
Utilities	\$ 41,320	\$ 16,017	38.76%	\$ 44,320	\$ 12,416	28.01%
Insurance Premiums	\$ 2,383	\$ -	0.00%	\$ 4,600	\$ -	0.00%
Capital Outlay	\$ -	\$ -		\$ -		
	\$ 178,102	\$ 106,780	59.95%	\$ 178,639	\$ 64,100	35.88%
GRAND TOTAL EXPENDITURES	\$ 178,102	\$ 106,780	59.95%	\$ 178,639	\$ 64,100	35.88%