City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

TO: Peter Crichton, City Manager

FROM: Jill Eastman, Finance Director

REF: January 2020 Financial Report

DATE: February 19, 2020

The following is a discussion regarding the significant variances found in the City's January 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 seventh month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 58.3% 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.

<u>Revenues</u>

Revenues collected through January 31st, including the school department were \$49,203,617 or 54.55%, of the budget. The municipal revenues including property taxes were \$33,393,298, or 53.21% of the budget which is more than the same period last year by 0.99%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 52.58% as compared to 58.51% last year. This is a \$2,615,900 reduction from last year. The reason for this difference is due to the timing of receiving the BETE (Business Equipment Tax Exemption) reimbursement from the State. Last year this was received at the end of December. We have contacted the State to find out the status and were told by the Property Tax Division that they processed it in December and sent for payment. I have reached out to the State again, to ask them to check on the status of this reimbursement and am awaiting a response. The second payment is due March 15th
- B. Excise tax for the month of January is at 64.65%. This is a \$161,797 increase from FY 19. Our excise revenues for FY20 are 6.34% above projections as of January 31, 2020.

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- C. State Revenue Sharing at the end of January is 67.86% or \$1,621,513. This is \$634,543 increase from last January.
- D. Miscellaneous Revenues are more than FY 19 by \$6,953. Sale of property and investment income both contribute to this increase.

Expenditures

City expenditures through January 2020 were \$26,745,494 or 59.63%, of the budget. This is a 0.25% increase for the same period last year. Noteworthy variances are:

- A. Administration is higher than last year by 5.94%. All administrative departments are higher this year than last year, but still where they should be at this time of the year.
- B. Public Works is lower than last year by 3.73% or \$183,817. This is primarily due to winter road maintenance accounts being less than this time last year.

Investments

This section contains an investment schedule as of January 31st. Currently the City's funds are earning an average interest rate of 1.87% compared to 1.77% in 2019.

Respectfully submitted,

M Castman

Jill M. Eastman Finance Director

CITY OF AUBURN, MAINE BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND AS of January 2020, December 2019, and June 2019

ASSETS		UNAUDITED December 31 2019		JNAUDITED December 31 2019		Increase (Decrease)		AUDITED JUNE 30 2019
CASH	\$	9,802,689	\$	12,209,150	\$	(2,406,461)	\$	13,693,730
RECEIVABLES ACCOUNTS RECEIVABLES		4 224 000		4 000 577		-		1 75 4 0 4 0
TAXES RECEIVABLE-CURRENT		1,324,096 20,861,490		1,286,577 21,329,388		37,519 (467,898)		1,754,042 1,090,970
DELINQUENT TAXES		20,861,490 948,931		21,329,366 971,916		(467,898) (22,985)		755,527
TAX LIENS		723,501		823,890		(100,389)		533,503
NET DUE TO/FROM OTHER FUNDS		2,795,104		3,450,135		(655,031)		2,970,731
		, , -		-,,		()		,, -
TOTAL ASSETS	\$	36,455,810	\$	40,071,054	\$	(3,615,244)	\$	20,798,503
LIABILITIES & FUND BALANCES								
ACCOUNTS PAYABLE	\$	(167,848)	\$	(298,840)	\$	130,992	\$	(999,236)
PAYROLL LIABILITIES	Ψ	211,987	Ψ	214,316	Ψ	(2,328)	Ψ	(988,473)
ACCRUED PAYROLL		542		542		-		(3,484,840)
STATE FEES PAYABLE		(49,184)		(51,064)		1,880		-
ESCROWED AMOUNTS		(25,838)		(25,805)		(33)		(25,643)
DEFERRED REVENUE		(22,321,381)		(22,912,653)		591,272		(2,165,544)
TOTAL LIABILITIES	\$	(22,351,721)	\$	(23,073,503)	\$	721,782	\$	(7,663,736)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$	(11,068,662)	\$	(13,962,124)	\$	2,893,462	\$	(10,099,340)
FUND BALANCE - RESTRICTED	Ψ	(2,273,457)	Ψ	(2,273,457)	Ψ	2,000,102	Ψ	(2,273,457)
FUND BALANCE - NON SPENDABLE		(761,970)		(761,970)		-		(761,970)
TOTAL FUND BALANCE	\$	(14,104,089)	\$	(16,997,551)	\$	2,893,462	\$	(13,134,767)
TOTAL LIABILITIES AND FUND BALANCE	\$	(36,455,810)	\$	(40,071,054)	\$	3,615,244	\$	(20,798,503)

			S -	Y OF AUBURN, GENERAL FUN uary 31, 2020 V	D COMPARAT		9					
				ACTUAL					ACTUAL			
REVENUE SOURCE		FY 2020 BUDGET		REVENUES	% OF BUDGET		FY 2019 BUDGET		REVENUES	% OF BUDGET	v	ARIANCE
TAXES		DODOL!			DODOLI		505021	•••		202021		/
PROPERTY TAX REVENUE-	\$	49,295,498	\$	25,921,224	52.58%	\$	48,772,945	\$	28,537,124	58.51%	\$	(2,615,900)
PRIOR YEAR TAX REVENUE	\$	-	\$	316,558		\$	-	\$	602,979		\$	(286,421)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$	1,250,000	\$	994,116	79.53%	\$	1,190,000	\$	997,694	83.84%	•	(3,578)
	\$	3,910,000	\$	2,527,841	64.65%	\$	3,835,000	\$	2,366,044	61.70%		161,797
PENALTIES & INTEREST TOTAL TAXES	\$ \$	150,000 54,605,498	\$ \$	78,449 29.838.188	52.30% 54.64%	\$ \$	150,000 53,947,945	\$ \$	81,076 32.584.917	54.05% 60.40%		(2,627)
	Ψ	34,003,430	Ψ	29,030,100	34.0478	Ψ	33,347,345	Ψ	52,504,917	00.4078	Ψ	(2,740,723)
LICENSES AND PERMITS												
BUSINESS	\$	169,000		110,351	65.30%	\$	62,000		43,042	69.42%		67,309
NON-BUSINESS	\$	409,000	\$	188,519	46.09%	\$	355,000	\$	237,924	67.02%		(49,405)
TOTAL LICENSES	\$	578,000	\$	298,869	51.71%	\$	417,000	\$	280,966	67.38%	\$	17,903
INTERGOVERNMENTAL ASSISTANCE												
STATE-LOCAL ROAD ASSISTANCE	\$	400,000	\$	417,352	104.34%	\$	400,000	\$	403,684	100.92%	\$	13,668
STATE REVENUE SHARING	\$	2,389,669	\$	1,621,513	67.86%	\$	1,689,669	\$	986,970	58.41%	•	634,543
WELFARE REIMBURSEMENT	\$	94,122	\$	26,794	28.47%	\$	103,747	\$	20,775	20.02%	\$	6,019
OTHER STATE AID	\$	32,000	\$	14,495	45.30%	\$	32,000	\$	14,819	46.31%	\$	(324)
CITY OF LEWISTON	\$	228,384	\$	-	0.00%	\$	228,384	\$	-	0.00%		-
TOTAL INTERGOVERNMENTAL ASSISTANCE	Ξ\$	3,144,175	\$	2,080,155	66.16%	\$	2,453,800	\$	1,426,248	58.12%	\$	653,907
CHARGE FOR SERVICES												
GENERAL GOVERNMENT	\$	148.440	\$	62,833	42.33%	\$	144.440	\$	104,891	72.62%	\$	(42,058)
PUBLIC SAFETY	\$	215,600	\$	68,977	31.99%	\$	236,277	\$	104,950	44.42%		(35,973)
EMS TRANSPORT	\$	1,200,000	\$	671,097	55.92%	\$	1,250,000	\$	600,677	48.05%		70,420
TOTAL CHARGE FOR SERVICES	\$	1,564,040	\$	802,907	51.34%	\$	1,630,717	\$	810,518	49.70%	\$	(7,611)
FINEO												
FINES PARKING TICKETS & MISC FINES	\$	55,000	\$	24,379	44.33%	\$	70,000	\$	27,574	39.39%	\$	(3,195)
	Ψ	00,000	Ψ	21,010	11.0070	Ψ	10,000	Ψ	21,011	00.0070	Ψ	(0,100)
MISCELLANEOUS												
INVESTMENT INCOME	\$	70,000	\$	88,965	127.09%	\$	32,000		55,301	172.82%		33,664
RENTS	\$	35,000	\$	14,428	41.22%	\$	35,000	\$	14,453	41.29%	•	(25)
UNCLASSIFIED	\$	10,000	\$	50,124	501.24%	\$	10,000	\$	43,171	431.71%		6,953
COMMERCIAL SOLID WASTE FEES SALE OF PROPERTY	\$ \$	- 20,000	\$ \$	36,383 15,917	79.59%	\$ \$	20,000	\$ \$	32,528 38,828	194.14%	\$ ¢	3,855 (22,911)
RECREATION PROGRAMS/ARENA	φ	20,000	φ	15,917	19.39%	φ	20,000	φ	30,020	194.1470	φ \$	(22,911)
MMWAC HOST FEES	\$	225,000	\$	134,331	59.70%	\$	221,000	\$	131,681	59.58%	\$	2,650
TRANSFER IN: TIF	\$	1,117,818		-	0.00%	\$	1,317,818	\$	-	0.00%	•	_,
TRANSFER IN: Other Funds	\$	566,011		-	0.00%	\$	97,718	\$	-	0.00%	\$	-
ENERGY EFFICIENCY											\$	-
CDBG	\$	214,430	\$	-	0.00%	\$	214,430	\$	10,250	4.78%		(10,250)
UTILITY REIMBURSEMENT	\$	20,000	\$	8,652	43.26%	\$	27,500	\$	8,818	32.07%		(166)
CITY FUND BALANCE CONTRIBUTION	\$	527,500	\$	-	0.00%	\$	527,500	\$	-	0.00%		-
TOTAL MISCELLANEOUS	\$	2,805,759	\$	348,800	12.43%	\$	2,502,966	\$	335,030	13.39%	\$	13,770
TOTAL GENERAL FUND REVENUES	\$	62,752,472	\$	33,393,298	53.21%	\$	61,022,428	\$	35,465,253	58.12%	\$	(2,071,955)
SCHOOL REVENUES												
EDUCATION SUBSIDY	\$	25,851,656	\$	15,479,657	59.88%	\$	24,302,914	\$	14,473,553	59.55%	\$	1,006,104
EDUCATION	\$	711,224	\$	330,662	46.49%	\$	674,191		338,051	50.14%	\$	(7,389)
SCHOOL FUND BALANCE CONTRIBUTION	\$	877,296		-	0.00%	\$	719,417		-	0.00%		-
TOTAL SCHOOL	\$	27,440,176	\$	15,810,319	57.62%	\$	25,696,522	\$	14,811,604	57.64%	\$	998,715
GRAND TOTAL REVENUES	\$	90,192,648	\$	49,203,617	54.55%	\$	86,718,950	\$	50,276,857	57.98%	\$	(1,073,240)
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CITY OF AUBURN, MAINE EXPENDITURES - GENERAL FUND COMPARATIVE THROUGH January 31, 2020 VS January 31, 2019

DEPARTMENT BUDGET THRU JAN 2020 BUDGET BUDGET THRU JAN 2019 BUDGET VARIANCE ADMINISTRATON MAYOR AND COUNCIL 5 123137 \$ 33073 67.47% \$ 1111610 \$ 55666 53.37% \$ 23.513 CITY MANAGER \$ 502170 \$ 1470.008 \$ 757.277 \$ 1470.008 \$ 353.78% \$ 23.513 COMMUNITY SERVICES \$ 153142 \$ 650.27% \$ 149.993 \$ 33.932 \$ 353.78% 60.13% \$ 22.001 TOTAL ADMINISTRATON \$ 2.513.903 \$ 1.614.835 64.24% \$ 2.204.009 \$ 1.284.999 68.30% \$ 32.936 COMMUNITY SERVICES 2.113.71 \$ 61.54.96 49.85% \$ 1.471.918 \$ 60.95.97 \$ 8.95.24.02.26% \$ 5.77.86 \$ 3.77.827 \$ 1.58.75.26% \$ 7.7.27.86 \$ 3.			FY 2020		Unaudited EXP	% OF		FY 2019		Unaudited EXP	% OF		
MAYOR AND COUNCIL \$ 123.137 \$ 83.079 674.7% \$ 111.101 \$ 59.866 53.37% \$ 225.327 66.038 CITY MANAGER \$ 592.811 \$ 30.865 52.21% \$ 66.038 101.113 64.39% \$ 30.866 55.21% \$ 69.898 101.113 64.39% \$ 10.816 \$ 69.19% \$ 10.113 64.39% \$ 30.81% \$ 30.11% 5 50.28% \$ 69.898 \$ 10.113 64.39% \$ 10.113 64.39% \$ 10.113 64.39% \$ 10.113 64.39% \$ 10.113 64.39% \$ 10.113 64.39% \$ 10.115 5 22.001 10.33 77.000 5 68.403 66.75% 3 30.783 5 67.42% 5 67.42% 5 67.61.24 5 67.61.24 5 67.61.24 5 67.61.24 7.70% 5 30.42 <th>DEPARTMENT</th> <th></th> <th>BUDGET</th> <th>TH</th> <th>RU JAN 2020</th> <th>BUDGET</th> <th></th> <th>BUDGET</th> <th>TH</th> <th>RU JAN 2019</th> <th>BUDGET</th> <th>VAF</th> <th>RIANCE</th>	DEPARTMENT		BUDGET	TH	RU JAN 2020	BUDGET		BUDGET	TH	RU JAN 2019	BUDGET	VAF	RIANCE
CITY MANAGER \$ 582,119 \$ 338,865 582,119 \$ 147,4066 \$ 277,827 88,18% \$ 63,304 FINANCIAL SERVICES \$ 734,597 \$ 427,846 \$ 894,109 \$ 410,756 59,18% \$ 1,130 HUMAN RESOURCES \$ 713,729 \$ 575,796 80,67% \$ 89,403 \$ 353,795 60,13% \$ 222,600 \$ 1,284,999 553,0% \$ 1,284,999 53,0% \$ 1,284,999 53,0% \$ 1,284,999 563,0% \$ 1,284,999 563,0% \$ 1,284,999 563,0% \$ 1,284,999 563,0% \$ 1,284,999 563,0% \$ 1,284,999 563,0% \$ 1,284,999 563,0% \$ 1,284,999 566,649 66,7% \$ 1,391,7% \$ 2,296,00 \$ 1,414,1% \$ 1,414,1% \$ 1,414,1% \$ 1,414,1% \$ 1,414,1% \$		¢	400 407	¢	00.070	07 470/	۴	444 640	۴	50 500	F0 070/	¢	00 540
CITY CLERK \$ 207,139 \$ 104,157 50,28% \$ 101,113 64,39% \$ 3,044 FINANCIAL SERVICES \$ 73,182 \$ 55,55% \$ 641,09,53 \$ 63,342 55,98% \$ 1,7,90 INFORMATION TECHNOLOGY \$ 713,728 \$ 75,778 80,67% \$ 1,84,999 \$ 3,337,45 \$ 222,001 COMMUNITY SERVICES \$ 1,33,724 \$ 661,496 48,85% \$ 1,471,918 \$ 609,506 41,41% \$ 41,990 RECREATION SEPCIAL EVENTS \$ 1,33,724 \$ 661,439 40,76% \$ 324,500 \$ 689,502 41,41% \$ 41,990 RECREATION A SPECIAL EVENTS \$ 24,9497 \$ 1,471,918 \$ 689,502 \$ 63,639 \$ 61,612 7 761,214 761,724 \$ 51,91,72 \$ 1,391,823 \$ 1,391,823 \$ 65,751<\$,		,			,		/			- ,
FINANCIAL SERVICES \$ 734,697 \$ 427,846 58,24% \$ 694,109 \$ 410,766 59,18% \$ 7,000 INFORMATION TECHNOLOGY \$ 713,729 \$ 575,796 80,67% \$ 828,403 \$ 353,795 60,13% \$ 222,001 TOTAL ADMINISTRATION \$ 2,513,903 \$ 1,614,835 64,24% \$ 2,204,059 \$ 1,244,999 58,30% \$ 329,836 COMMUNITY SERVICES \$ 1,333,724 \$ 661,496 48,85% \$ 1,471,918 \$ 609,506 41,41% \$ 44,857 \$ 302,559 \$ 422,453 58,87% \$ 7,61,894 \$ 1,303,124 \$ 1,302,127 \$ 1,301,22 51,89% \$ 1,611,356 \$ 422,439 \$ 228,435 58,87% \$ 7,61,894 \$ 1,301,93 \$ 1,501,527 \$ 51,516 \$ 7,51,460 \$ 52,61,61			,		,								,
HUMAN RESOLURCES \$ 153,162 \$ 8,07% \$ 149,083 \$ 8,3942 55,98% \$ 1,150 INFORMATION TECHOLOGY \$ 2,513,903 \$ 1,614,835 64,24% \$ 2,204,059 \$ 1,284,999 58,30% \$ 329,836 COMMUNITY SERVICES ECONOMIC COMMUNITY DEVELOPMENT \$ 1,333,724 \$ 651,496 48,85% \$ 1,471,918 \$ 609,506 41,41% \$ 41,990 HECRATION & SPECIAL EVENTS \$ 211,371 \$ 861,486 40,78% \$ 33,4630 226,455 58,87% \$ 136,445 PUBLIC LIBRARY \$ 1,006,217 \$ 681,227 67,73% \$ 30,78,237 \$ 1,591,252 51,69% \$ 666,641 91,85% 268,142 PUBLIC LIBRARY \$ 7,334,690 \$ 6,424,559 87,59% \$ 6,616,417 91,85% 268,142 PUBLIC MORES \$ 7,334,690 <td< td=""><td></td><td></td><td>,</td><td></td><td>,</td><td></td><td></td><td>,</td><td></td><td>,</td><td></td><td></td><td>,</td></td<>			,		,			,		,			,
INFORMATION TECHNOLOGY \$ 713.729 \$ 575.798 80.67% \$ 588.403 \$ 335.795 60.13% \$ 222.001 TOTAL ADMINISTATION \$ 2.513.903 \$ 1.614.835 64.24% \$ 2.204.059 \$ 1.284.999 58.30% \$ 328.386 COMMUNITY SERVICES \$ 2.13.71 \$ 661.496 48.85% \$ 1.471.918 \$ 609.506 41.41% \$ 41.990 HEALTH & SOCIAL SERVICES \$ 2.13.71 \$ 661.237 67.75% \$ 384.630 \$ 2.26.435 58.87% \$ 1.61.24 PUBLIC LERARY \$ 1.002.17 \$ 641.237 \$ 1.591.252 51.69% \$ 1.591.252 51.69% \$ 1.031.98 FISCAL SERVICES \$ 7.334.690 \$ 6.424.559 87.59% \$ 6.702.508 \$ 6.156.417 91.85% \$ 2.66.142 FISCAL SERVICES \$ 7.334			,		,			,		,			,
TOTAL ADMINISTRATION \$ 2,513,903 \$ 1,614,835 64,24% \$ 2,204,059 \$ 1,284,999 58,30% \$ 329,836 COMMUNITY SERVICES ECONOMIC COMMUNITY DEVELOPMENT \$ 1,333,724 \$ 651,496 48,85% \$ 1,471,918 \$ 609,506 41,41% \$ 41,990 HEALTH & SOCIAL SERVICES \$ 211,371 \$ 861,237 67,75% \$ 384,803 \$ 223,500 \$ 989,819 \$ 666,459 66,67% \$ (3,694) PUBLIC LIBRARY \$ 1,006,217 \$ 681,237 67,73% \$ 399,819 \$ 665,447 91,85% 2 68,142 DEBT SERVICE \$ 7,334,690 \$ 6,424,559 87,59% \$ 6,616,417 91,85% 2 68,142 MORE SERVICE \$ 7,334,690 \$ 6,242,559 8,739% \$ 6,616,415 41,817,126 31,003 - 0,00% - CONTREPS CO					,								
COMMUNITY SERVICES ECONMUNITY DEVELOPMENT \$ 1.333.724 \$ 651.496 48.85% \$ 1.471.918 \$ 609.506 41.41% \$ 41.900 \$ 41.81% 1.627.81% \$ 32.867.81 7.730% \$ 33.078.23 7.730% \$ 33.078.23 \$ 6.702.508 \$ 6.16417 91.85% \$ 2.867.75% \$													
ECONOMIC & COMMUNITY DEVELOPMENT HEALTH & SOCIAL SERVICES \$ 1.333.724 \$ 61.496 48.85% \$ 1.471.918 \$ 609.506 41.41% \$ 41.980 \$ 448.675 \$ 302.01 SERVICES \$ 211.371 \$ 681.237 \$ 304.630 \$ 226.335 58.87% \$ 76.124 \$ 71.006.217 \$ 1.002.217 \$ 1.591.252 \$ 1.577.8 \$ 30.78,237 \$ 1.591.252 \$ 1.66.417 918.5% \$ 2.683.5 \$ 1.66.417 918.5% \$ 2.681.42 PUBLIC LENRAY \$ 1.002.217 \$ 1.721.450 \$ 7.334.690 \$ 5.2988 7.59% \$ 6.6156.417 918.5% \$ 2.681.42 PARGEN COMPENSATION \$ 667.782 \$ 502.598 7.99% \$ 6.6176.415 427.764 65.75% \$ 10.009% \$ 41.81003 VORKERS COMPENSATION \$ 667.7885 \$ 1.033.356 \$ 1.030.500 \$ 5.079% \$ 6.634% \$ 14.837.126 \$ 1.0026.941 6.520% \$ 5.20% \$ 5.079% \$ 5.079% \$ 5.079% \$ 5.079% \$ 5.20% \$ 5.20% \$	TOTAL ADMINISTRATION	\$	2,513,903	\$	1,614,835	64.24%	\$	2,204,059	\$	1,284,999	58.30%	\$	329,836
HEALTH & SOCIAL SERVICES \$ 211,371 \$ 86,158 40.79% \$ 225,000 \$ 89,852 40.20% \$ (3,864) PUBLIC LIBRARY \$ 1.006,217 \$ 661,237 67,70% \$ 998,199 \$ 66,67% \$ 7,6124 PUBLIC LIBRARY \$ 1.006,217 \$ 661,237 67,70% \$ 998,199 \$ 66,67% \$ 1.591,252 51,69% \$ 10,0186 FIGCAL SERVICES \$ 7,34,690 \$ 6,424,559 67,59% \$ 6,75% \$ 10,00% \$ 225,258 79,83% \$ 6,60,641 \$ 427,764 65,75% \$ 10,00% \$ 427,764 65,75% \$ 10,00% \$ 13,800 \$ 64,71,614 \$ 442,760 \$ 242,760 \$ 242,760 \$ 242,760 \$ 242,760 \$ 242,760 \$ 242,760 \$ 242,760 \$ 242,760 \$ 242,760 \$ 242,760 \$ 242,763 \$ 14,837,126 \$													
RECREATION & SPECIAL EVENTS PUBLIC LIBRARY \$ 448,575 \$ 302,559 677,49k \$ 304,630 \$ 22,435 58,87k \$ 76,124 PUBLIC LIBRARY TOTAL COMMUNITY SERVICES \$ 2,999,887 \$ 1,721,450 677,39k \$ 3,078,237 \$ 1,591,252 51,69k \$ 130,198 FISCAL SERVICE DEBT SERVICE \$ 7,334,690 \$ 6,424,559 \$ 7,334,690 \$ 6,424,559 \$ 7,93% \$ 6,156,417 91,85% \$ 2,86,142 PACILITIES \$ 6,717,825 \$ 5,276% \$ 6,717,825 \$ 5,41,360 \$ 4,77,44 \$ 3,42,760 \$ 3,42,760 \$ 3,42,760 \$ 5,20% \$ 10,058,725 66,34% \$ 14,307,126 10,026,941 \$ 5,2266 \$ 2,485,683 5,62,39% \$ 5,39% \$ 5,39% \$ 5,39% \$ 5,39% \$ 5,39% \$ 5,20% 10,036,725 66,34% \$ 14,340,45% \$ 4,22,256 \$ 2					,					,			,
PUBLIC LIRRARY TOTAL COMMUNITY SERVICES \$ 1.006,217 \$ 631,237 67.70% \$ 989,189 \$ 666,679 666,67% \$ 15,778 FISCAL SERVICES \$ 2.999,887 \$ 1.721,450 57.38% \$ 3.078,237 \$ 1.591,252 51.69% \$ 130,198 FISCAL SERVICE \$ 7.334,690 \$ 6.424,559 87.59% \$ 6.702,508 \$ 6.56,417 91.85% \$ 268,142 FACILITIES \$ 667,7128 \$ 532,558 72.83% \$ 6.00,41 \$ 427,764 65.75% \$ 268,142 FACILITIES \$ 6.6797,826 \$ 3.579,568 \$ 2.66% \$ 6.471,614 \$ 3.442,760 \$ 3.20% \$ 3.20% \$ 10.026,941 67.58% \$ 5.9784 PUBLIC SAFETY FIRE DEPARTMENT \$ 4.515,511 \$ 2.501,906 \$ 55.41% \$ 4.422,256 \$ 2.445,683 \$ 6.61% \$ 4.19,30,99,99,96% \$ 4.230,216 \$,		,					,			
TOTAL COMMUNITY SERVICES \$ 2,999,887 \$ 1,721,460 57.38% \$ 3,078,237 \$ 1,591,252 51.69% \$ 130,198 FISCAL SERVICES DEBT SERVICE \$ 7,334,690 \$ 6,424,559 87.59% \$ 6,702,508 \$ 6,156,417 91.85% \$ 268,142 PACLITIES \$ 667,128 \$ 532,598 79.83% \$ 650,641 \$ 427,764 65.75% \$ 104,334 WAGES & BENEFITS \$ 667,128 \$ 532,598 2.00% \$ 541,360 \$ 4.27,764 65.75% \$ 104,334 WAGES & BENEFITS \$ 6,779,268 \$ 3,731,08 \$ 2.427,664 \$ 3,442,706 \$ 3,00% \$ 318,030 \$ -0.00% \$ 138,033 PUBLIC SAFETY \$ 15,883,356 \$ 10,536,725 66.34% \$ 14,837,126 \$ 10,026,941 67.58% \$ 639,761 PUBLIC SAFETY \$ 4,515,511 \$ 2,501,906 5,41% \$ 4,422,266 \$ 2,200,275 56.31% \$ 2,207,275 56.31% \$ 2,20,725 56.31% \$ 2,20,725 56.31% \$ 2,20,725 56.31% \$ 2,20,725 56.31% \$ 2,20,725 56.31% \$ 2,20,7					,								,
FISCAL SERVICES S 7.334.690 \$ 6.424.559 87.59% \$ 6.702.508 \$ 6.156.417 91.85% \$ 268.142 PACLITIES \$ 667.128 \$ 532.588 7.334.690 \$ 6.156.417 91.85% \$ 268.142 WORKERS COMPENSATION \$ 667.7128 \$ 532.588 7.334.690 \$ -0.00% \$ 541.360 \$ -0.00% \$ -0.20% \$ 50.784 \$ 4.422.266 \$ 2.485.683 56.21% \$ 4.275.323 \$ 2.472.502					,								,
DEBT SERVICE \$ 7.334,690 \$ 6.424,559 87.99% \$ 6.702.508 \$ 6.156.417 91.85% \$ 28.142 FACILITIES \$ 667.128 \$ 532.598 79.83% \$ 650.641 \$ 427.764 65.75% \$ 104.83 WORKERS COMPENSATION \$ 637.910 \$ - 0.00% \$ 61.708 \$ 104.83 - 0.00% \$ 10.00% \$ - 0.00% \$ 10.00% \$ - 0.00% \$ 10.006,91 67.78% \$ 10.006,91 67.58% \$ 10.006,91 67.58% \$ 50.7784 PUBLIC SAFETY FIRE EMS \$ 4.515.511 \$ 2.501.906 55.41% \$ 4.422.56 \$ 2.485.633 56.21% \$ 663.986 POLICE DEPARTMENT \$ 4.515.511 \$ 2.501.906 57.17% \$ 9.272.068 \$ 5.220.725 56.31% \$	TOTAL COMMUNITY SERVICES	\$	2,999,887	\$	1,721,450	57.38%	\$	3,078,237	\$	1,591,252	51.69%	\$	130,198
FACLUTIES \$ 667.128 \$ 532,588 79.83% \$ 650.641 \$ 427,764 667.75% \$ 104,834 WORKERS COMPENSATION \$ 67.97,826 \$ 3,579,568 52.66% \$ 6,471,614 \$ 3,442,760 53.20% \$ 136,808 EMERGENCY RESERVE (10108062-670000) \$ 15,883,356 \$ 10,536,725 66.34% \$ 14,837,126 \$ 10,00% \$ - 0.00% \$ - 0.00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ - 0,00% \$ 0,00% \$ 0,00% \$ 0,00% \$ 0,	FISCAL SERVICES												
WORKERS COMPENSATION \$ 637.910 \$ - 0.00% \$ 581.360 \$ - 0.00% \$ 136.088 WAGES S BENEFITS \$ 6.797.826 \$ 3.579.568 52.66% \$ 6.471.614 \$ 3.442.700 53.20% \$ 10.00% \$ 136.088 PUBLIC SAFETY \$ 15.883.356 \$ 10.536.725 66.34% \$ 14.837.126 \$ 10.026.941 67.58% \$ 509.784 PUBLIC SAFETY \$ 4.515.511 \$ 2.501.906 55.41% \$ 4.422.56 \$ 2.485.683 56.21% \$ 16.223 PUBLIC WORKS \$ 4.4275.523 \$ 2.472.502 \$ 5.41% \$ 9.272.068 \$ 5.220.725 56.31% \$ 122.266 PUBLIC WORKS \$ 4.436.798 \$ 2.624.207 54.26% \$ 4.778.668 \$ 2.773.337 58.04% \$ (149.130) SOLID WASTE DIS	DEBT SERVICE		7,334,690	\$	6,424,559	87.59%	\$	6,702,508	\$	6,156,417	91.85%	\$	268,142
WAGES & BENEFITS \$ 6,797,826 \$ 3,579,568 5 6,471,614 \$ 3,442,760 53,20% \$ 136,808 EMERGENCY RESERVE (10108062-670000) \$ 15,883,356 \$ 10,536,725 66,34% \$ 143,003 \$ - 0,00% \$ 5099,744 TOTAL FISCAL SERVICES \$ 15,883,356 \$ 10,536,725 66,34% \$ 14,827,505 \$ 10,026,941 67,58% \$ 5097,744 PUBLIC SAFETY FIRE DEPARTMENT \$ 4,515,511 \$ 2,409,205 \$ 53,41% \$ 4,422,256 \$ 2,448,565 \$ 63,966 \$ 63,966 \$ 52,207,25 56,31% \$ 122,269 \$ 123,021 \$ 4,836,798 \$ 2,642,207 \$ 5,717% \$ 9,272,068 \$ 5,220,725 56,31% \$ (149,130) \$ 10,30,500 \$ 501,150 48,63% \$ 98,013 \$ 5,358,37 \$ (34,687) \$ 3,783,711 50,1% \$ <td< td=""><td>FACILITIES</td><td></td><td>667,128</td><td>\$</td><td>532,598</td><td>79.83%</td><td>\$</td><td>650,641</td><td>\$</td><td>427,764</td><td>65.75%</td><td>\$</td><td>104,834</td></td<>	FACILITIES		667,128	\$	532,598	79.83%	\$	650,641	\$	427,764	65.75%	\$	104,834
EMERGENCY RESERVE (10108062-670000) TOTAL FISCAL SERVICES \$ 445,802 \$ 10,536,725 66.34% \$ 4431,003 \$ 10,026,941 67.58% \$ 509,784 PUBLIC SAFETY FIRE DEPARTMENT FIRE DEPARTMENT TOTAL PUBLIC SAFETY \$ 4.515,511 \$ 2.501,906 55.41% \$ 4.422,256 \$ 2.485,683 56.21% \$ 16,223 PUBLIC SAFETY FIRE DEPARTMENT TOTAL PUBLIC SAFETY \$ 4.4515,511 \$ 2.501,906 55.41% \$ 4.422,256 \$ 2.485,683 56.21% \$ 16,223 PUBLIC WORKS \$ 4.427,5323 \$ 2.472,502 57.83% \$ 4.466,631 \$ 2.350,216 56.41% \$ 122,286 PUBLIC WORKS PUBLIC WORKS \$ 9.486,585 \$ 5.423,220 \$ 7.17% \$ 9.80,13 \$ 53,837 54.24% \$ (149,130) \$ 1.030,500 \$ 54.26% \$ 4.776,668 \$ 2.773,337 58.04% \$ (149,130) \$ 1.030,500 \$ 55.28% \$ 645.216 \$ 474,537 <td>WORKERS COMPENSATION</td> <td></td> <td>637,910</td> <td>\$</td> <td>-</td> <td>0.00%</td> <td>\$</td> <td>581,360</td> <td></td> <td>-</td> <td>0.00%</td> <td>\$</td> <td>-</td>	WORKERS COMPENSATION		637,910	\$	-	0.00%	\$	581,360		-	0.00%	\$	-
TOTAL FISCAL SERVICES \$ 15,883,356 10,536,725 66.34% \$ 14,837,126 \$ 10,026,941 67,58% \$ 509,784 PUBLIC SAFETY FIRE DEPARTMENT FIRE EMS POLICE DEPARTMENT TOTAL PUBLIC SAFETY \$ 4,515,511 \$ 2,501,906 55,41% \$ 4,422,256 \$ 2,485,683 56,21% \$ 16,223 PUBLIC DEPARTMENT TOTAL PUBLIC SAFETY \$ 4,515,511 \$ 2,501,906 55,41% \$ 4,422,256 \$ 2,485,683 56,21% \$ 16,223 PUBLIC DEPARTMENT TOTAL PUBLIC SAFETY \$ 4,275,323 \$ 2,472,502 57,83% \$ 4,166,631 \$ 2,350,216 56,41% \$ 122,286 PUBLIC WORKS \$ 9,486,585 \$ 5,423,220 57,17% \$ 9,272,068 \$ 2,773,337 58,04% \$ (149,130) SOLID WARS DEPARTMENT SOLID WARS DEPARTMENT TOTAL PUBLIC WORKS \$ 4,836,798 \$ 2,624,207 54,26% \$ 4,778,668 \$ 2,773,337 58,04% \$ (149,130) NOTEGOVERNMENTA TOTAL PUBLIC WORKS \$ 645,216 \$ 47,4537 73,55% \$ 645,216 \$ 47,4537 73,55% \$ - TOTAL INTERGOVERNMENTAL TOTAL PUBLIC WORKS \$ 0,512,514 \$ 33,599,84 \$ 52,87% \$ 6,411,897 <td></td> <td></td> <td>6,797,826</td> <td></td> <td>3,579,568</td> <td>52.66%</td> <td>\$</td> <td>6,471,614</td> <td></td> <td>3,442,760</td> <td></td> <td></td> <td>136,808</td>			6,797,826		3,579,568	52.66%	\$	6,471,614		3,442,760			136,808
PUBLIC SAFETY FIRE DEPARTMENT \$ 4,515,511 \$ 2,501,906 55,41% \$ 4,422,256 \$ 2,485,683 56,21% \$ 16,223 FIRE EMS \$ 695,751 \$ 448,812 645,1% \$ 683,181 \$ 384,826 56,33% \$ 63,986 POLICE DEPARTMENT TOTAL PUBLIC SAFETY \$ 9,486,585 \$ 5,422,202 \$ 7,17% \$ 9,272,068 \$ 2,250,2175 \$ 56,31% \$ 202,495 PUBLIC WORKS PUBLIC SAFETY \$ 9,486,585 \$ 5,422,07 \$ 54,26% \$ 4,778,668 \$ 2,773,337 \$ 58,04% \$ (149,130) SOLID WASTE DISPOSAL WATER AND SEWER TOTAL PUBLIC WORKS \$ 6,512,514 \$ 3,599,894 \$ 55,28% \$ 6,411,897 \$ 3,783,711 \$ 59,01% \$ (143,130) INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 191,000 \$ 189,200 99,06% \$ 177,441 \$ 1,23,081 \$ 842,674 75,33% \$ (1,761) IATC-PUBLIC TRANSIT TAX SHARING \$ 191,000 \$ 189,200 99,06% \$ 177,471 \$ 1,23,083 69,85% \$ 17,441 EDUCATION DEPARTMENTAL \$ 191,000 \$ 189,200 99,06% \$ 171,759 99,86%	EMERGENCY RESERVE (10108062-670000)		445,802	\$	-	0.00%	\$	431,003	\$	-	0.00%	\$	-
FIRE DEPARTMENT \$ 4,515,511 \$ 2,501,906 55.41% \$ 4,422,256 \$ 2,485,683 56.21% \$ 16,223 FIRE EMS \$ 695,751 \$ 448,812 64.51% \$ 663,181 \$ 384,826 55.33% \$ 63,986 POLICE DEPARTMENT \$ 9,486,585 \$ 5,423,220 57.17% \$ 9,272,068 \$ 5,220,725 56.31% \$ 202,495 PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,866,798 \$ 2,624,207 54.26% \$ 4,778,668 \$ 2,773,337 58.04% \$ (149,130) SOLID WASTE DISPOSAL \$ 1,030,500 \$ 501,150 48.63% \$ 988,013 \$ 535,837 54.23% \$ (34.687) WATER AND SEWER \$ 6,512,514 \$ 3,599,894 55.28% \$ 6,411,897 \$ 3,783,711 59.04% \$ (149,130) INTERGOVERNMENTAL PROGRAMS \$ 6,512,514 \$ 3,599,894 55.28% \$ 6,411,897 \$ 3,783,711 59.01% \$ (148,817) INTERGOVERNMENTAL PROGRAMS \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 171,759 99.86% \$ 17,441 EDUCALION LEWISTON AIRPORT \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 199,130 \$ 199,130 100.00% \$ 199,130 100.00% \$ 132,008 TAX SHARING \$ 2,700,000 \$ 5,398 2,00% \$ 270,000 \$ 18,800 6.96% \$ (13,402) 134,286 COUNTY TAX \$ 2,482,721 \$ 2,482,721 \$ 100,00% \$ 2,400,766 \$ 2,407,766 \$ 0,00% \$ 3,049,803 \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	TOTAL FISCAL SERVICES	\$	15,883,356	\$	10,536,725	66.34%	\$	14,837,126	\$	10,026,941	67.58%	\$	509,784
FIRE DEPARTMENT \$ 4,515,511 \$ 2,501,906 55.41% \$ 4,422,256 \$ 2,485,683 56.21% \$ 16,223 FIRE EMS \$ 695,751 \$ 448,812 64.51% \$ 663,181 \$ 384,826 55.33% \$ 63,986 POLICE DEPARTMENT \$ 9,486,585 \$ 5,423,220 57.17% \$ 9,272,068 \$ 5,220,725 56.31% \$ 202,495 PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,866,798 \$ 2,624,207 54.26% \$ 4,778,668 \$ 2,773,337 58.04% \$ (149,130) SOLID WASTE DISPOSAL \$ 1,030,500 \$ 501,150 48.63% \$ 988,013 \$ 535,837 54.23% \$ (34.687) WATER AND SEWER \$ 6,512,514 \$ 3,599,894 55.28% \$ 6,411,897 \$ 3,783,711 59.04% \$ (149,130) INTERGOVERNMENTAL PROGRAMS \$ 6,512,514 \$ 3,599,894 55.28% \$ 6,411,897 \$ 3,783,711 59.01% \$ (148,817) INTERGOVERNMENTAL PROGRAMS \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 171,759 99.86% \$ 17,441 EDUCALION LEWISTON AIRPORT \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 199,130 \$ 199,130 100.00% \$ 199,130 100.00% \$ 132,008 TAX SHARING \$ 2,700,000 \$ 5,398 2,00% \$ 270,000 \$ 18,800 6.96% \$ (13,402) 134,286 COUNTY TAX \$ 2,482,721 \$ 2,482,721 \$ 100,00% \$ 2,400,766 \$ 2,407,766 \$ 0,00% \$ 3,049,803 \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	PUBLIC SAFETY												
FIRE EMS \$ 695,751 \$ 448,812 64.51% \$ 683,181 \$ 384,826 56.33% \$ 63,986 POLICE DEPARTMENT \$ 4,275,523 \$ 2,472,502 57.83% \$ 4,166,631 \$ 2,350,216 56.41% \$ 122,286 PUBLIC WORKS \$ 9,486,585 \$ 5,423,220 57.17% \$ 9,272,068 \$ 5,220,725 56.31% \$ 202,495 PUBLIC WORKS DEPARTMENT \$ 4,836,798 \$ 2,624,207 54.26% \$ 4,778,668 \$ 2,773,337 58.04% \$ (149,130) SOLID WASTE DISPOSAL \$ 1,030,500 \$ 501,150 48.63% \$ 988,013 \$ 535,837 54.23% \$ (34.687) WATER AND SEWER \$ 6,512,514 \$ 3,599,894 55.28% \$ 6,411,897 \$ 3,783,711 59.01% \$ (183,817) INTERGOVERNMENTAL PROGRAMS \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 171,759 99.86% \$ (17,611) LATC-PUBLIC TRANSIT \$ 1,31,384 \$ 331,138 331,138 100.00% \$ 199,130 100.00% \$ 139,000 5 132,008 TOTAL INTERGOVERNMENTAL \$ 2,482,721 \$ 2,482,721 \$ 0,000 \$ 18,000 \$ 199,130 \$ 199,130 100.00% \$ 132,008 TAX SHARING \$ 2,400,766 \$ 2,407,766 \$ 2,407,766 \$ 0,00% \$ 134,020 \$ 1,342,268 6.965% \$ 134,228 COUNTY TAX \$ 2,482,721 \$ 2,482,721 \$ 0,000 \$ 18,000 \$ 0,696% \$ 1,765 100.00% \$ 13,402 \$ 1,342,268 COUNTY TAX \$ 2,482,721 \$ 2,482,721 \$ 0,000 \$ 5,398 2,000% \$ 2,407,766 \$ 2,407,765 <t< td=""><td></td><td>\$</td><td>4 515 511</td><td>\$</td><td>2 501 906</td><td>55 41%</td><td>\$</td><td>4 422 256</td><td>\$</td><td>2 485 683</td><td>56 21%</td><td>\$</td><td>16 223</td></t<>		\$	4 515 511	\$	2 501 906	55 41%	\$	4 422 256	\$	2 485 683	56 21%	\$	16 223
POLICE DEPARTMENT TOTAL PUBLIC SAFETY \$ 4,275,323 \$ 2,472,502 57.83% \$ 4,166,631 \$ 2,350,216 56.41% \$ 122,286 PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 9,486,585 \$ 5,423,220 57.17% \$ 9,272,068 \$ 5,220,725 56.31% \$ 202,495 PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,836,798 \$ 2,624,207 54.26% \$ 4,778,668 \$ 2,773,337 58.04% \$ (149,130) Solid WASTE DISPOSAL \$ 1,030,500 \$ 501,150 48.63% \$ 988,013 \$ 535,837 54.23% \$ (34,687) WATER AND SEWER \$ 645,216 \$ 474,537 73.55% \$ 645,216 \$ 474,537 73.55% \$ (149,130) INTERGOVERNMENTAL PROGRAMS \$ 0,512,514 \$ 3,599,894 55.28% \$ 6,411,897 \$ 3,783,711 59.01% \$ (183,817) INTERGOVERNMENTAL PROGRAMS \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 171,759 99.86% \$ 17,441 Edut Communication Center \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 171,759 99.86% \$ 17,441 LATC-PUBLIC TRANSIT \$ 1,91,000 \$ 189,200 99.06%<					, ,					, ,			,
TOTAL PUBLIC SAFETY \$ 9,486,585 \$ 5,423,220 57.17% \$ 9,272,068 \$ 5,220,725 56.31% \$ 202,495 PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,836,798 \$ 2,624,207 54.26% \$ 4,778,668 \$ 2,773,337 58.04% \$ (149,130) SOLID WASTE DISPOSAL \$ 1,030,500 \$ 501,150 48.63% \$ 988,013 \$ 535,837 54.23% \$ (34,687) WATER AND SEWER \$ 645,216 \$ 474,537 73.55% \$ 645,216 \$ 474,537 73.55% \$ (133,817) INTERGOVERNMENTAL PROGRAMS \$ 049,200 \$ 189,200 \$ 99.06% \$ 172,000 \$ 171,759 99.86% \$ 17,441 E911 COMMUNICATION CENTER \$ 1,134,304 \$ 840,913 74.13% \$ 1,123,081 \$ 842,674 75.03% \$ (13,402) TAX SHARING \$ 270,000 \$ 5,398 22.00% \$ 270,000 \$ 199,130 \$ 199,130 199,130 \$ 199,130 100.00% \$ 132,000 \$ 132,000 \$ 134,022) TOTAL INTERGOVERNMENTAL \$ 2,482,721 \$ 2,482,721 \$ 0,00% \$ 1,764,211 \$ 1,232,363 69.85% \$ 134,286 COUNTY TAX \$ 2,482,721 \$ 2,482,721 \$ 0,00% \$ 3,049,803 \$ - 0,00% \$ 1.34,022 \$ - \$ \$	-		,		,			,					,
PUBLIC WORKS DEPARTMENT \$ 4,836,798 \$ 2,624,207 54.26% \$ 4,778,668 \$ 2,773,337 58.04% \$ (149,130) SOLID WASTE DISPOSAL \$ 1,030,500 \$ 501,150 48.63% \$ 988,013 \$ 535,837 54.23% \$ (34,687) WATER AND SEWER \$ 645,216 \$ 474,537 73.55% \$ 645,216 \$ 474,537 73.55% \$ 645,216 \$ 474,537 TOTAL PUBLIC WORKS \$ 6,512,514 \$ 3,599,894 55.28% \$ 6,411,897 \$ 3,783,711 59.01% \$ (183,817) INTERGOVERNMENTAL PROGRAMS \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 171,759 99.86% \$ 17,441 AUBURN-LEWISTON AIRPORT \$ 1,134,304 \$ 840,913 74.13% \$ 1,122,081 \$ 842,674 75.03% \$ (1,761) LATC-PUBLIC TRANSIT \$ 1,926,442 \$ 1,366,649 70.94% \$ 17,64,211 \$ 1,232,633 69.85% \$ 134,202) TOTAL INTERGOVERNMENTAL \$ 2,482,721 \$ 2,482,721 \$ 2,482,721 \$ 100.00% \$ 199,130 \$ 199,130 100.00% \$ 74,956 TIF (10108058-580000) \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$, ,										
PUBLIC WORKS DEPARTMENT \$ 4,836,798 \$ 2,624,207 54.26% \$ 4,778,668 \$ 2,773,337 58.04% \$ (149,130) SOLID WASTE DISPOSAL \$ 1,030,500 \$ 501,150 48.63% \$ 988,013 \$ 535,837 54.23% \$ (34,687) WATER AND SEWER \$ 645,216 \$ 474,537 73.55% \$ 645,216 \$ 474,537 73.55% \$ 645,216 \$ 474,537 TOTAL PUBLIC WORKS \$ 6,512,514 \$ 3,599,894 55.28% \$ 6,411,897 \$ 3,783,711 59.01% \$ (183,817) INTERGOVERNMENTAL PROGRAMS \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 171,759 99.86% \$ 17,441 AUBURN-LEWISTON AIRPORT \$ 1,134,304 \$ 840,913 74.13% \$ 1,122,081 \$ 842,674 75.03% \$ (1,761) LATC-PUBLIC TRANSIT \$ 1,926,442 \$ 1,366,649 70.94% \$ 17,64,211 \$ 1,232,633 69.85% \$ 134,202) TOTAL INTERGOVERNMENTAL \$ 2,482,721 \$ 2,482,721 \$ 2,482,721 \$ 100.00% \$ 199,130 \$ 199,130 100.00% \$ 74,956 TIF (10108058-580000) \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$													
SOLID WASTE DISPOSAL \$ 1,030,500 \$ 501,150 48.63% \$ 988,013 \$ 535,837 54.23% \$ (34,687) WATER AND SEWER \$ 645,216 \$ 474,537 73.55% \$ (18,807) INTERGOVERNMENTAL PROGRAMS \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 171,759 99.86% \$ 17,441 \$ 1,7441 E911 COMMUNICATION CENTER \$ 1,134,304 \$ 840,913 74.13% \$ 1,123,081 \$ 842,674 75.03% \$ (1,761) \$ 134,208 TAX SHARING \$ 270,000 \$ 5,338 \$ 270,000 \$ 5,338 \$ 270,000 \$ 5,338 \$ 270,000 \$ 5,338 \$ 270,000 \$ 18,800 \$ 6,96% \$ (13,402) \$ 1,926,442 \$ 1,366,649 70.94% \$ 1,764,211 \$ 1,232,363 69.85% \$ 134,286 \$ 0.00% \$ 74,956 \$ 3,049,803 \$ - 0.00% \$ 2,407,765 \$ 0.00% \$ 2,407,765 \$ 0.00% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		•	4 000 700	•	0.004.007	54.000/	•	4 770 000	•	0 770 007	50.040/	• (
WATER AND SEWER \$ 645,216 \$ 474,537 73.55% \$ 645,216 \$ 474,537 73.55% \$ - TOTAL PUBLIC WORKS \$ 6,512,514 \$ 3,599,894 55.28% \$ 6,411,897 \$ 3,783,711 59.01% \$ (183,817) INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 171,759 99.86% \$ 17,441 E911 COMMUNICATION CENTER \$ 1,134,304 \$ 840,913 74.13% \$ 1,123,081 \$ 842,674 75.03% \$ (1,761) LATC-PUBLIC TRANSIT \$ 1,34,304 \$ 840,913 74.13% \$ 1,99,130 100.00% \$ 199,130 100.00% \$ 132,008 \$ 132,008 \$ 132,008 \$ 132,008 \$ 132,008 \$ 132,008 \$ 132,008 \$ 132,008 \$ 132,008 \$ 132,008 \$ 132,008 \$ 1,322,036 69.85%					, ,								
TOTAL PUBLIC WORKS \$ 6,512,514 \$ 3,599,894 55.28% \$ 6,411,897 \$ 3,783,711 59.01% \$ (183,817) INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 171,759 99.86% \$ 17,441 E911 COMMUNICATION CENTER \$ 1,134,304 \$ 840,913 74.13% \$ 1,123,081 \$ 842,674 75.03% \$ (1,761) LATC-PUBLIC TRANSIT \$ 331,138 \$ 331,138 100.00% \$ 199,130 \$ 199,130 100.00% \$ 132,008 TAX SHARING \$ 270,000 \$ 5,398 2.00% \$ 270,000 \$ 18,800 6.96% \$ (13,402) TOTAL INTERGOVERNMENTAL \$ 1,926,442 \$ 1,366,649 70.94% \$ 1,764,211 \$ 1,232,363 69.85% \$ 134,286 COUNTY TAX \$ 2,482,721 \$ 2,482,721 100.00% \$ 2,407,766 \$ 2,407,765 100.00% \$ 74,956 TIF (10108058-580000) \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$,			,					(34,687)
INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 171,759 99.86% \$ 17,441 E911 COMMUNICATION CENTER \$ 1,134,304 \$ 840,913 74.13% \$ 1,123,081 \$ 842,674 75.03% \$ (1,761) LATC-PUBLIC TRANSIT \$ 331,138 \$ 331,138 \$ 331,138 \$ 00.00% \$ 199,130 \$ 199,130 \$ 100.00% \$ 132,008 132,008 \$ 270,000 \$ 5,398 2.00% \$ 270,000 \$ 18,800 6.96% \$ (13,402) TOTAL INTERGOVERNMENTAL \$ 1,926,442 \$ 1,366,649 70.94% \$ 1,764,211 \$ 1,232,363 69.85% \$ 134,286 COUNTY TAX \$ 2,482,721 \$ 2,482,721 \$ 00.00% \$ 2,407,766 \$ 2,407,765 100.00% \$ 74,956 TIF (10108058-580000) \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ 1,197,738 OVERLAY \$ 44,855,211 \$ 26,745,494 59.63% \$ 43,025,167 \$ 25,547,756 59.38% \$ 1,197,738 EDUCATION DEPARTMENT \$ 45,337,437 \$ 21,302,633 46.99% \$ 43,693,783 \$ 20,633,674 47.22% \$ 668,959													-
AUBURN-LEWISTON AIRPORT \$ 191,000 \$ 189,200 99.06% \$ 172,000 \$ 171,759 99.86% \$ 17,441 E911 COMMUNICATION CENTER \$ 1,134,304 \$ 840,913 74.13% \$ 1,123,081 \$ 842,674 75.03% \$ (1,761) LATC-PUBLIC TRANSIT \$ 331,138 \$ 331,138 \$ 331,138 100.00% \$ 199,130 \$ 199,130 \$ 199,130 100.00% \$ 132,008 TAX SHARING \$ 270,000 \$ 5,398 2.00% \$ 270,000 \$ 18,800 6.96% \$ (13,402) TOTAL INTERGOVERNMENTAL \$ 1,926,442 \$ 1,366,649 70.94% \$ 1,764,211 \$ 1,232,363 69.85% \$ 134,286 COUNTY TAX \$ 2,482,721 \$ 2,482,721 \$ 0.00% \$ 2,407,766 \$ 2,407,765 \$ 100.00% \$ 74,956 TIF (10108058-580000) \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	TOTAL PUBLIC WORKS	\$	6,512,514	\$	3,599,894	55.28%	\$	6,411,897	\$	3,783,711	59.01%	\$ (183,817)
E911 COMMUNICATION CENTER \$ 1,134,304 \$ 840,913 74.13% \$ 1,123,081 \$ 842,674 75.03% \$ (1,761) LATC-PUBLIC TRANSIT \$ 331,138 \$ 331,138 \$ 331,138 100.00% \$ 199,130 \$ 199,130 \$ 199,130 100.00% \$ 132,008 TAX SHARING \$ 270,000 \$ 5,398 2.00% \$ 270,000 \$ 18,800 6.96% \$ (13,402) TOTAL INTERGOVERNMENTAL \$ 1,926,442 \$ 1,366,649 70.94% \$ 1,764,211 \$ 1,232,363 69.85% \$ 134,286 COUNTY TAX \$ 2,482,721 \$ 2,482,721 \$ 2,482,721 \$ 0.00% \$ 2,407,766 \$ 2,407,765 \$ 100.00% \$ 74,956 100.00% \$ 74,956 \$ 0.00% \$ - \$ 0.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ - \$ 0.00% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$													
LATC-PUBLIC TRANSIT \$ 331,138 \$ 331,138 \$ 331,138 100.00% \$ 199,130 \$ 199,130 \$ 199,130 \$ 199,130 \$ 132,008 \$ 270,000 \$ 18,800 6.96% \$ (13,402) TAX SHARING \$ 270,000 \$ 1,926,442 \$ 1,366,649 70.94% \$ 1,764,211 \$ 1,232,363 69.85% \$ 134,286 COUNTY TAX \$ 2,482,721 \$ 2,482,721 \$ 2,482,721 100.00% \$ 2,407,766 \$ 2,407,765 \$ 100.00% \$ 74,956 \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	AUBURN-LEWISTON AIRPORT	\$	191,000	\$	189,200	99.06%	\$	172,000	\$	171,759	99.86%	\$	17,441
TAX SHARING TOTAL INTERGOVERNMENTAL \$ 270,000 \$ 5,398 2.00% \$ 270,000 \$ 19,800 6.96% \$ (13,402) COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,482,721 \$ 1,366,649 70.94% \$ 1,764,211 \$ 1,232,363 69.85% \$ 134,286 COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,482,721 \$ 2,482,721 \$ 0.00% \$ 2,407,766 \$ 2,407,765 \$ 100.00% \$ 74,956 TOTAL CITY DEPARTMENTS \$ 44,855,211 \$ 26,745,494 59.63% \$ 43,025,167 \$ 25,547,756 59.38% \$ 1,197,738 EDUCATION DEPARTMENT \$ 45,337,437 \$ 21,302,633 46.99% \$ 43,693,783 \$ 20,633,674 47.22% 668,959	E911 COMMUNICATION CENTER	\$	1,134,304	\$	840,913	74.13%	\$	1,123,081	\$	842,674	75.03%	\$	(1,761)
TOTAL INTERGOVERNMENTAL \$ 1,926,442 \$ 1,366,649 70.94% \$ 1,764,211 \$ 1,232,363 69.85% \$ 134,286 COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,482,721 \$ 2,482,721 \$ 2,482,721 \$ 0.00% \$ 2,407,766 \$ 2,407,765 \$ 100.00% \$ 74,956 TOTAL CITY DEPARTMENTS \$ 44,855,211 \$ 26,745,494 \$ 59.63% \$ 43,025,167 \$ 25,547,756 \$ 59.38% \$ 1,197,738 EDUCATION DEPARTMENT \$ 45,337,437 \$ 21,302,633 46.99% \$ 43,693,783 \$ 20,633,674 47.22% \$ 668,959	LATC-PUBLIC TRANSIT	\$	331,138	\$	331,138	100.00%	\$	199,130	\$	199,130	100.00%	\$	132,008
COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,482,721 \$ 3,049,803 \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ \$ - \$	TAX SHARING	\$	270,000	\$	5,398	2.00%	\$	270,000	\$	18,800	6.96%	\$	(13,402)
TIF (10108058-580000) OVERLAY \$ 3,049,803 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	TOTAL INTERGOVERNMENTAL	\$	1,926,442	\$	1,366,649	70.94%	\$	1,764,211	\$	1,232,363	69.85%	\$	134,286
TIF (10108058-580000) OVERLAY \$ 3,049,803 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	COUNTY TAX	\$	2.482.721	\$	2.482.721	100.00%	\$	2.407.766	\$	2.407.765	100.00%	\$	74.956
OVERLAY \$ </td <td></td> <td></td> <td>, ,</td> <td></td> <td>_,,</td> <td></td> <td></td> <td></td> <td></td> <td>_, ,</td> <td></td> <td></td> <td>-</td>			, ,		_,,					_, ,			-
TOTAL CITY DEPARTMENTS \$ 44,855,211 \$ 26,745,494 59.63% \$ 43,025,167 \$ 25,547,756 59.38% \$ 1,197,738 EDUCATION DEPARTMENT \$ 45,337,437 \$ 21,302,633 46.99% \$ 43,693,783 \$ 20,633,674 47.22% \$ 668,959					-	2.0070				-	5.0070		-
EDUCATION DEPARTMENT \$ 45,337,437 \$ 21,302,633 \$ 46.99% \$ 43,693,783 \$ 20,633,674 \$ 47.22% \$ 668,959		•		Ť			+		Ť				-
	TOTAL CITY DEPARTMENTS	\$	44,855,211	\$	26,745,494	59.63%	\$	43,025,167	\$	25,547,756	59.38%	\$1,	197,738
TOTAL GENERAL FUND EXPENDITURES \$ 90,192,648 \$ 48,048,127 53.27% \$ 86,718,950 \$ 46,181,430 53.25% \$ 1,866,697	EDUCATION DEPARTMENT	\$	45,337,437	\$	21,302,633	46.99%	\$	43,693,783	\$	20,633,674	47.22%	\$	668,959
	TOTAL GENERAL FUND EXPENDITURES	\$	90,192,648	\$	48,048,127	53.27%	\$	86,718,950	\$	46,181,430	53.25%	\$1,	866,697

CITY OF AUBURN, MAINE INVESTMENT SCHEDULE AS OF January 31, 2020

INVESTMENT		FUND	J	BALANCE anuary 31, 2020	D	BALANCE ecember 31, 2019	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$	3,302,800.39	\$	4,298,061.72	1.50%
ANDROSCOGGIN BANK	502	SR-TIF	\$	1,038,338.55	\$	1,037,016.74	1.50%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$	3,741,311.42	\$	5,735,410.96	1.50%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$	51,871.59	\$	51,805.56	1.50%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$	186,495.48	\$	186,258.06	1.50%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$	223,938.15	\$	223,653.10	1.50%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$	60,280.84	\$	60,204.12	1.50%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$	7,408,023.19	\$	7,398,592.20	1.50%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$	15,177.75	\$	15,158.44	1.50%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$	750,000.00	\$	750,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$	250,000.00	\$	250,000.00	2.45%
NORTHERN CAPITAL	02155	GENERAL FUND	\$	250,000.00	\$	250,000.00	2.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$	500,000.00	\$	500,000.00	2.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$	500,000.00	\$	500,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$	250,000.00	\$	250,000.00	2.60%
NORTHERN CAPITAL	02155	GENERAL FUND	\$	1,000,000.00	\$	1,000,000.00	2.55%

GRAND TOTAL

\$ 19,528,237.36 **\$** 22,506,160.90 1.87%

EMS BILLING SUMMARY OF ACTIVITY July 1, 2019 - June 30, 2020 Report as of January 31, 2020

	Beginning Balance		January	2020		Ending Balance
	01/01/20	New Charges	Payments	Refunds Adjustments	Write-Offs	1/31/2020
Bluecross	\$ 2,918.78	\$ 17,758.40	\$ (4,362.64)	\$ (8,085.01)		\$ 8,229.53
Intercept	\$ 400.00		\$ (400.00)			\$-
Medicare	\$ 64,893.36	\$ 149,651.40	\$ (43,625.13)	\$ (85,413.80)		\$ 85,505.83
Medicaid	\$ 31,346.36	\$ 38,051.60	\$ (25,070.53)	\$ (12,145.20)		\$ 32,182.23
Other/Commercial	\$ 43,780.10	\$ 28,492.40	\$ (19,888.75)	\$ 191.25 \$ (13,126.97)		\$ 39,448.03
Patient	\$ 130,427.31	\$ 13,122.60	\$ (8,535.68)	\$ 245.00 \$ 36,772.30	\$ (24,841.59)	\$ 147,189.94
Worker's Comp	\$-	\$ 922.80		\$ (922.80)		\$-
TOTAL	\$ 273,765.91	\$ 247,999.20	\$ (101,882.73)	\$ 436.25 \$ (82,921.48)	\$ (24,841.59)	\$ 312,555.56

EMS BILLING BREAKDOWN -TOTAL CHARGES July 1, 2019 - June 30, 2020 Report as of January 31, 2020

	July	August	Sept	Oct	Nov	Dec	Jan			% of
	2019	2019	2019	2019	2019	2019	2020	Adjustment	Totals	Total
No Insurance Information	\$ 1,557.40								\$ 1,557.40	0.11%
Bluecross	\$ 12,278.80	\$ 9,485.80	\$ 12,189.60	\$ 9,643.20	\$ 6,681.00	\$ 10,465.80	\$ 17,758.40		\$ 78,502.60	5.46%
Intercept			\$ 100.00	\$ 100.00	\$ 100.00				\$ 300.00	0.02%
Medicare	\$ 93 <i>,</i> 753.80	\$ 118,375.60	\$ 96,695.60	\$ 142,587.40	\$ 122,367.40	\$ 108,449.80	\$ 149,651.40		\$ 831,881.00	57.87%
Medicaid	\$ 27,506.40	\$ 38,869.20	\$ 31,700.80	\$ 49,219.40	\$ 35,495.20	\$ 45,028.80	\$ 38,051.60		\$ 265,871.40	18.50%
Other/Commercial	\$ 9,365.20	\$ 25,838.20	\$ 9,887.40	\$ 24,683.20	\$ 27,508.20	\$ 26,846.80	\$ 28,492.40		\$ 152,621.40	10.62%
Patient	\$ 10,890.80	\$ 23,643.20	\$ 10,939.60	\$ 16,513.00	\$ 14,572.80	\$ 15,168.60	\$ 13,122.60		\$ 104,850.60	7.29%
Worker's Comp	\$ -			\$ 878.00			\$ 922.80		\$ 1,800.80	0.13%
TOTAL	\$ 155,352.40	\$ 216,212.00	\$ 161,513.00	\$ 243,624.20	\$ 206,724.60	\$ 205,959.80	\$ 247,999.20	\$-	\$ 1,437,385.20	100.00%

EMS BILLING BREAKDOWN -TOTAL COUNT July 1, 2019 - June 30, 2020 Report as of January 31, 2020

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Adjustment	Totals	% of Total
No Insurance Information	2	0	0	0	0	0	0		2	0.110/
Bluecross	2 15	0 12	0 15	0 11	0 7	13	0 21		2 94	0.11% 5.16%
Intercept	0	0	1	1	1	0	0		3	0.16%
Medicare	117	145	125	186	154	136	187		1050	57.66%
Medicaid	35	49	40	62	47	61	49		343	18.84%
Other/Commercial	13	35	16	32	34	34	36		200	10.98%
Patient	14	28	14	20	17	18	16		127	6.97%
Worker's Comp	0			1		0	1		2	0.11%
TOTAL	196	269	211	313	260	262	310	0	1821	100.00%

EMS BILLING AGING REPORT July 1, 2019 to June 30, 2020 Report as of January 31, 2020

	 Current		31-60		61-90		91-120		:	121+ days		Totals	
Bluecross	\$ 8,916.06	108%	\$ -	0%	\$ -	0%	\$ -	0%	\$	(686.53)	-8%	\$ 8,229.53	2.63%
Intercept	\$ -		\$ -		\$ -		\$ -		\$	-		\$ -	0.00%
Medicare	\$ 82,060.20	96%	\$ 3,980.20	5%	\$ 71.38	0%	\$ -	0%	\$	(605.95)	-1%	\$ 85,505.83	27.36%
Medicaid	\$ 30,125.14	94%	\$ 2,172.43	7%	\$ -	0%	\$ -	0%	\$	(115.34)	0%	\$ 32,182.23	10.30%
Other/Commercial	\$ 15,215.95	39%	\$ 13,821.45	35%	\$ 4,813.22	12%	\$ 864.00	2%	\$	4,733.41	12%	\$ 39,448.03	12.62%
Patient	\$ 45,491.97	31%	\$ 39,637.85	27%	\$ 27,671.49	19%	\$ 21,847.72	4988%	\$	12,540.91	9%	\$ 147,189.94	47.09%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$	-		\$ -	0.00%
TOTAL	\$ 181,809.32		\$ 59,611.93		\$ 32,556.09		\$ 22,711.72		\$	15,866.50		\$ 312,555.56	
	58%		19%		10%		7%			5%		100%	100.00%

CITY OF AUBURN SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES As of January 31, 2020

	1902	1905 Winter	c	1910 ommunity	1913 Police Fitness	1914 Oak Hill	Fir	1915 re Training	1917 Wellness		1926 Healthy	1927 Insurance	1928		1929 Fire	1930 211	1931	2003 Byrne
	 Riverwatch	Festival		Service	Equipment	 Cemeteries		Building	Grant	A	ndroscoggin	Reimbursement	Vending	Pr	evention	Fairview	Donations	JAG
Fund Balance 7/1/19	\$ 865,812.83 \$	(15,099.19)\$	5,425.71	\$ 4,769.53	\$ 31,858.10	\$	(488.84) \$	3,306.65	\$	5,204.05	\$-	\$ -	\$	4,791.12	\$ (566,303.71) \$	1,310.50	\$ (6,628.43)
Revenues FY20	\$ 42,656.11		\$	372.60		\$ 1,100.00	\$	(1,980.34) \$	3,758.00	\$	1,109.00		\$ 471.00					\$ 9,437.00
Expenditures FY20	\$ 137,386.00		\$	182.68			\$	(700.00) \$	3,780.59	\$	950.68		\$ 642.28					\$ (3,972.00)
Fund Balance 1/31/2020	\$ 771,082.94 \$	(15,099.19)\$	5,615.63	\$ 4,769.53	\$ 32,958.10	\$	(1,769.18) \$	3,284.06	\$	5,362.37	\$-	\$ (171.28)	\$	4,791.12	\$ (566,303.71) \$	1,310.50	\$ 6,780.57

	2005	2006	2008	2010	2013	2014	2019	2020	2025	2030	2034	2037	2038
			Homeland	State Drug	OUI	Speed L	aw Enforcement		Community		EDUL	Bulletproof	Community
	MDOT	PEACE	Security	Money	Grant	Grant	Training	CDBG	Cords	Parking	Underage Drink	Vests	Action Team
Fund Balance 7/1/19	\$ 126,306.37	\$ 1,550.98	\$ (125,601.70)	\$ 4,003.67 \$	4,152.83 \$	2,877.18	\$ (12,461.91)	\$ 2,238,538.46 \$	35,272.33 \$	(44,238.20)	\$ 960.00	11,328.80	\$ 180.00
Revenues FY20	\$ 159,863.27		\$ 77,313.40	\$ 2,069.93 \$	5,228.93 \$	8,975.73	\$ 3,333.94	\$ 1,389,491.03 \$	2,145.15 \$	109,462.00			
Expenditures FY20	\$ 115.50		\$ 34,615.22	\$ 5,555.06 \$	5,757.35 \$	7,337.41	\$ 2,406.77	\$ 1,498,091.68 \$	493.80 \$	32,024.48			
Fund Balance 1/31/2020	\$ 286,054.14	\$ 1,550.98	\$ (82,903.52)	\$ 518.54 \$	3,624.41 \$	4,515.50	\$ (11,534.74)	\$ 2,129,937.81 \$	36,923.68 \$	33,199.32	\$ 960.00	5 11,328.80	\$ 180.00

	2040	2	041		2044	2	2045	2050		2052	2053		2054		2055	2056	2057		2058	2059
	Great Falls	Bla	inche	Fed	deral Drug	Fo	orest	Project		Nature	St Louis	EM	IS Transport	w	ork4ME-	Lake Auburn	ASPCA	Ва	rker Mills	Distracted
	 TV	Ste	evens	1	Money	Mana	agement	Lifesaver	C	onservancy	Bells	Cap	oital Reserve		PAL	Neighborhood	Grant	G	ireenway	Driving
Fund Balance 7/1/19	\$ 20,536.23 \$		25,775.90	\$	101,453.23	\$	4,345.34 \$	89.35	\$	975.05	\$ 4,743.92	\$	73,620.23 \$	\$	(38,086.09)	\$ 125.00 \$	800.00	\$	(2,597.43) \$	3,329.00
Revenues FY20	\$		4,030.00	\$	95,831.25		\$	100.00			\$ 20,627.90	\$	151,034.83							
Expenditures FY20	\$		1,389.91	\$	3,368.39						\$ 50.00	\$	38,396.94 \$	\$	84.53					
Fund Balance 1/31/2020	\$ 20,536.23 \$		28,415.99	\$	193,916.09	\$	4,345.34 \$	189.35	\$	975.05	\$ 25,321.82	\$	186,258.12	\$	(38,170.62)	\$ 125.00 \$	800.00	\$	(2,597.43) \$	3,329.00

	2061	2062		2064		2065			2100		2201		2500
	150th	Employee		OT Sopers		State B			ELHS		EDI		Parks &
	 Celebration	Store	Mi	ill Culvert	Cent	tenial P	arade	Fu	undraising		Grant	R	ecreation
Fund Balance 7/1/19	\$ 14,761.28 \$	132.69	\$	-	\$		-	\$	59,165.65	5\$((1,484,407.18)	\$	129,724.79
Revenues FY20	\$ 6,885.00		\$	-	\$		-	\$ 1	1,001,115.19	Ð		\$	166,561.97
Expenditures FY20	\$ 20,299.31		\$	6,558.45	\$	f	52.00					\$	272,466.08
Fund Balance 1/31/2020	\$ 1,346.97 \$	132.69	\$	(6,558.45)\$	(f	52.00)	\$ 1	L,060,280.84	\$ ((1,484,407.18)	\$	23,820.68

														Auburn	
	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Memory Care	Total
	Tambrands	Tambrands II	Mall	Downtown	Auburn Industrial	Auburn Plaza	Auburn Plaza II	Webster School	Slapshot LLC	Hartt Transport	62 Spring St	Minot Ave	48 Hampshire St	Facility	Special
	TIF 4	TIF 6	TIF 9	TIF 10	TIF 12	TIF 13	TIF 14	TIF 16	TIF 18	TIF 19	TIF 20	TIF 21	TIF 22	TIF 23	Revenues
Fund Balance 7/1/19	\$ 105,531.60	\$ (294,448.66) \$	32,500.84	\$ (27,857.63)	\$ (344,883.92)	\$ 240,148.36	\$ (333,846.60)	\$ -	\$ -	\$ (1,711.22)	\$-	\$ -	\$-	\$ -	\$ 866,746.86
Revenues FY20															\$ 3,260,992.89
Expenditures FY20				\$ 751,741.14	\$ 198,725.00	\$ 75,993.18	\$ 766,754.83	\$ 15,217.58	\$ 70,524.00		\$ 26,881.87				\$ 3,973,180.71
Fund Balance 1/31/2020	\$ 105,531.60	\$ (294,448.66) \$	32,500.84	\$ (779,598.77)	\$ (543,608.92)	\$ 164,155.18	\$ (1,100,601.43)	\$ (15,217.58)	\$ (70,524.00)	\$ (1,711.22)	\$ (26,881.87)	\$-	\$-	\$-	\$ 154,559.04



"Maine's City of Opportunity"

Financial Services

To: Peter Crichton, City Manager From: Jill Eastman, Finance Director Re: Financial Reports for January 2020

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 January 31, 2020.

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INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of January 31, 2020.

Current Assets:

As of the end of January 2020 the total current assets of Ingersoll Turf Facility were \$254,25. This consisted of cash and cash equivalents of \$223,653 and an interfund receivable of \$30,599132 an increase from December of \$8,638.

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 January 31, 2020 was \$144,984.

Liabilities:

Ingersoll had accounts payable of \$525 as of January 31, 2020.

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 January 2020 are \$139,715. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through January 2020 were \$68,553. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of January 2020, Ingersoll has an operating gain of \$71,162 compared to a net gain in December of \$61,379.

As of January 31, 2020, Ingersoll has an increase in net assets of \$71,162.

The budget to actual reports for revenue and expenditures, show that the revenue for FY20 compared to FY 19.

Statement of Net Assets Ingersoll Turf Facility January 31, 2020 Business-type Activities - Enterprise Fund

		Jan 31, 2020	Dec 31, 2019	Increase/ (Decrease)		
ASSETS				•	· · ·	
Current assets:						
Cash and cash equivalents		\$ 223,653	\$ 223,413	\$	240	
Interfund receivables/payables		\$ 30,599	\$ 22,201		8,398	
Accounts receivable		-	-		-	
	Total current assets	254,252	245,614		8,638	
Noncurrent assets:						
Capital assets:						
Buildings		672,279	672,279		-	
Equipment		119,673	119,673		-	
Land improvements		18,584	18,584		-	
Less accumulated depreciation		(665,552)	(665,552)		-	
	Total noncurrent assets	144,984	144,984		-	
	Total assets	399,236	390,598		8,638	
LIABILITIES						
Accounts payable		\$ 525	\$ 1,670		(1,145)	
Interfund payable		\$ -	\$ -		-	
Total liabilities		525	1,670		(1,145)	
NET ASSETS						
Invested in capital assets		\$ 144,984	\$ 144,984	\$	-	
Unrestricted		\$ 253,727	\$ 243,944		9,783	
Total net assets		\$ 398,711	\$ 388,928	\$	9,783	

CITY OF AUBURN, MAINE Statement of Revenues, Expenses and Changes in Net Assets Ingersoll Turf Facility Business-type Activities - Enterprise Funds Statement of Activities January 31, 2020

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 139,715
Operating expenses:	
Personnel	44,003
Supplies	13,180
Utilities	8,118
Repairs and maintenance	3,252
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	-
Total operating expenses	68,553
Operating gain (loss)	71,162
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	_
Total nonoperating expense	-
Gain (Loss) before transfer	71,162
Transfers out	-
Change in net assets	71,162
Total net assets, July 1	327,549
Total net assets, January 31, 2020	\$ 398,711

	CITY OF AUBURN, MAINE REVENUES - INGERSOLL TURF FACILITY Through January 31, 2020 compared to January 31, 2019													
ACTUAL ACTUAL														
REVENUE SOURCE	FY 2020 BUDGET		REVENUES THRU JAN 2020		% OF BUDGET		FY 2019 BUDGET		REVENUES IRU JAN 2019	% OF BUDGET				
	-	DODOLI			DODOLI		DODOLI	••		DODOLI				
CHARGE FOR SERVICES														
Sponsorship	\$	25,000	\$	8,325	33.30%	\$	20,500	\$	9,300	45.37%				
Batting Cages	\$	13,000	\$	9,075	69.81%	\$	12,240	\$	7,525	61.48%				
Programs	\$	90,000	\$	60,245	66.94%	\$	90,000	\$	57,079	63.42%				
Rental Income	\$	102,000	\$	61,287	60.09%	\$	102,300	\$	55,800	54.55%				
TOTAL CHARGE FOR SERVICES	\$	230,000	\$	138,932	60.41%	\$	225,040	\$	129,704	57.64%				
INTEREST ON INVESTMENTS	\$	-	\$	783		\$	-	\$	178					
GRAND TOTAL REVENUES	\$	230,000	\$	139,715	60.75%	\$	225,040	\$	129,882	57.72%				

	CITY OF AUBURN, MAINE EXPENDITURES - INGERSOLL TURF FACILITY Through January 31, 2020 compared to January 31, 2019													
DESCRIPTION		FY 2020 BUDGET		ACTUAL EXPENDITURES % OF THRU JAN 2020 BUDGET			FY 2019 BUDGET		ACTUAL KPENDITURES HRU JAN 2019	% OF BUDGET	Di	fference		
DESCRIPTION		DODOLI		INO JAN 2020	BODGET		DODOLI			BODGET		lierence		
Salaries & Benefits	\$	149,331	\$	44,003	29.47%	\$	120,000	\$	46,452	38.71%	Ś	(2,449)		
Purchased Services	\$	18,160	\$	3,252	17.91%	•	19,460	\$	3,909	20.09%	•	(657)		
Programs	\$	17,000	\$	12,678	74.58%	\$	15,220	\$	4,047	26.59%	\$	8,631		
Supplies	\$	4,900	\$	502	10.24%	\$	4,600	\$	7,679	166.93%	\$	(7,177)		
Utilities	\$	25,100	\$	8,118	32.34%	\$	30,920	\$	9,129	29.52%	\$	(1,011)		
Insurance Premiums	\$	-	\$	-		\$	2,505	\$	-	0.00%	\$	-		
Capital Outlay	\$	11,000	\$	-	0.00%	\$	30,000	\$	-	0.00%	\$	-		
	\$	225,491	\$	68,553	30.40%	\$	222,705	\$	71,216	31.98%	\$	(2,663)		
GRAND TOTAL EXPENDITURES	\$	225,491	\$	68,553	30.40%	\$	222,705	\$	71,216	31.98%	\$	(2,663)		

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 January 31, 2020

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 January 31, 2020.

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, December 31, 2019.

Current Assets:

As of the end of January 2020 the total current assets of Norway Savings Bank Arena were (\$1,367,2777). These consisted of cash and cash equivalents of \$205,152, accounts receivable of \$215,967, and an interfund payable of \$1,788,396.

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 January 31, 2020 was \$293,394.

Liabilities:

Norway Arena had accounts payable of \$7,476 as of January 31, 2020.

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 January 2020 are \$613,166. 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 January 2020 were \$422,270. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of January 2020, Norway Arena has an operating and net gain of \$190,896.

As of January 31, 2020, Norway Arena has an increase in net assets of \$190,896.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY20 is \$67,414 less than in FY19 and expenditures in F20 are \$310,796 less than last year in January.

CITY OF AUBURN, MAINE Statement of Net Assets Norway Savings Bank Arena January 31, 2020 Business-type Activities - Enterprise Fund

		J	January 31, 2020		December 31, 2019		crease/ ecrease)
ASSETS							
Current assets:							
Cash and cash equivalents		\$	205,152	\$	201,257	\$	3,895
Interfund receivables		\$	(1,788,396)	\$	(1,799,836)	\$	11,440
Prepaid Rent		\$	-	\$	-	\$	-
Accounts receivable			215,967		203,941	\$	12,026
	Total current assets		(1,367,277)		(1,394,638)		27,361
Noncurrent assets:							
Capital assets:							
Buildings			58,223		58,223		-
Equipment			514,999		514,999		-
Land improvements			-		-		-
Less accumulated depreciation			(279,828)		(279,828)		-
	Total noncurrent assets		293,394		293,394		-
	Total assets		(1,073,883)		(1,101,244)		27,361
LIABILITIES							
Accounts payable		\$	7,476	\$	1,670	\$	5,806
Net OPEB liability		\$	67,511	\$	67,511	\$	-
Net pension liability			57,636		57,636		-
Total liabilities			132,623		126,817		5,806
NET ASSETS							
Invested in capital assets		\$	293,394	\$	293,394	\$	-
Unrestricted		\$	(1,499,900)	\$	(1,521,455)	\$	21,555
Total net assets		\$	(1,206,506)	\$	(1,228,061)	\$	21,555

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 January 31, 2020

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 613,166
Operating expenses:	
Personnel	174,325
Supplies	56,785
Utilities	127,986
Repairs and maintenance	31,059
Insurance Premium	25,588
Depreciation	
Capital expenses	2,000
Other expenses	4,527
Total operating expenses	422,270
Operating gain (loss)	190,896
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	
Total nonoperating expense	-
Gain (Loss) before transfer	190,896
Transfers out	-
Change in net assets	190,896
Total net assets, July 1	(1,397,402)
Total net assets, January 31, 2020	\$ (1,206,506)

CITY OF AUBURN, MAINE

REVENUES - NORWAY SAVINGS BANK ARENA

Through January 31, 2020 compared to January 31, 2019

			ACTUAL								
	FY 2020		REVENUES	% OF		FY 2019		REVENUES	% OF		
REVENUE SOURCE	BUDGET	T	HRU JAN 2020	BUDGET		BUDGET	Tŀ	IRU JAN 2019	BUDGET	VA	RIANCE
CHARGE FOR SERVICES											
Concssions	\$ 16,500	\$	10,500	63.64%	\$	18,000	\$	10,500	58.33%	\$	-
Skate Rentals	\$ 7,500	\$	-	0.00%	\$	-	\$	1,010		\$	(1,010)
Pepsi Vending Machines	\$ 3,000	\$	513	17.10%	\$	-	\$	1,416		\$	(903)
Games Vending Machines	\$ 3,000	\$	848	28.27%	\$	-	\$	2,513		\$	(1,665)
Vending Food	\$ 3,000	\$	321	10.70%	\$	-	\$	514		\$	(193)
Sponsorships	\$ 230,000	\$	135,300	58.83%	\$	275,000	\$	143,715	52.26%	\$	(8,415)
Pro Shop	\$ 7,000	\$	3,680	52.57%	\$	8,500	\$	473	5.56%	\$	3,207
Programs	\$ 27,500	\$	-	0.00%	\$	31,000	\$	-	0.00%	\$	-
Rental Income	\$ 744,000	\$	451,724	60.72%	\$	705,250	\$	496,434	70.39%	\$	(44,710)
Camps/Clinics	\$ 50,000	\$	6,780	13.56%	\$	50,000	\$	12,480		\$	(5,700)
Tournaments	\$ 55,000	\$	3,500	6.36%	\$	50,000	\$	11,525	23.05%	\$	(8,025)
TOTAL CHARGE FOR SERVICES	\$ 1,146,500	\$	613,166	53.48%	\$	1,137,750	\$	680,580	59.82%	\$	(67,414)

CITY OF AUBURN, MAINE EXPENDITURES - NORWAY SAVINGS BANK ARENA Through January 31, 2020 compared to January 31, 2019													
DESCRIPTION	FY 2020 ION BUDGET			EXPENDITURES % OF THRU JAN 2020 BUDGE			FY 2019 BUDGET		(PENDITURES HRU JAN 2019	% OF BUDGET	VARIANCE		
Salaries & Benefits	\$	347,736	\$	174,325	50.13%	\$	344,000	\$	209,125	60.79%	\$ (34,800)		
Purchased Services	\$	49,500	\$	61,174	123.58%	\$	71,656	\$	25,246	35.23%	\$ 35,928		
Supplies	\$	68,150	\$	56,785	83.32%	\$	37,100	\$	35,211	94.91%	\$ 21,574		
Utilities	\$	238,000	\$	127,986	53.78%	\$	225,150	\$	148,878	66.12%	\$ (20,892)		
Capital Outlay	\$	15,000	\$	2,000	13.33%	\$	103,500	\$	19,156	18.51%	\$ (17,156)		
Rent	\$	-	\$	-		\$	507,000	\$	295,449	58.27%	\$ (295,449)		
	\$	718,386	\$	422,270	58.78%	\$	1,288,406	\$	733,065	56.90%	\$ (310,796)		
GRAND TOTAL EXPENDITURES	\$	718,386	\$	422,270	58.78%	\$	1,288,406	\$	733,065	56.90%	\$ (310,796)		