

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager
FROM: Jill Eastman, Finance Director
REF: November 2019 Financial Report
DATE: December 6, 2019

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

The City has completed its fifth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 41.7% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues collected through November 30th, including the school department were \$42,180,863, or 46.77%, of the budget. The municipal revenues including property taxes were \$30,576,999, or 48.73% of the budget which is less than last year by 1.30%. The accounts listed below are noteworthy.

- A. Excise tax for the month of November is at 47.05%. This is a \$84,484 increase from FY 19. Our excise revenues for FY 20 are 5.35% above projections as of November 30, 2019.
- B. State Revenue Sharing for the month of November is 50.17% or \$1,198,930. This is an increase of \$474,759 from last November.
- C. Property Tax revenues are at 50.51% of the total budget, which is 1.03% less than last year at this time.

Expenditures

City expenditures through November 2018 were \$21,297,676 or 47.48%, of the budget. This is 0.51% less than the same period last year. Noteworthy variances are:

- A. Debt Service is higher than last year by \$268,142.
- B. The Library is less than last year by \$137,043. This is due to the later timing of monthly subsidy payments.
- C. Public Works is less than last year by \$128,819, primarily due to an decrease in overtime for winter road maintenance, road salt and gravel accounts and a decrease in solid waste.
- D. LA911 is less than last year by \$178,887, due to the timing of annual subsidy payments.

Investments

This section contains an investment schedule as of November 30th. Currently the City's funds are earning an average interest rate of 1.87%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of November 2019, October 2019, and June 2019

	UNAUDITED November 30 2019	UNAUDITED October 31 2019	Increase (Decrease)	AUDITED JUNE 30 2019
ASSETS				
CASH	\$ 8,728,898	\$ 9,533,363	\$ (804,465)	\$ 13,715,463
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,214,071	1,289,127	(75,056)	1,680,559
TAXES RECEIVABLE-CURRENT	21,871,601	22,188,877	(317,276)	102,035
DELINQUENT TAXES	972,786	975,578	(2,792)	755,527
TAX LIENS	961,214	1,031,640	(70,426)	1,522,438
NET DUE TO/FROM OTHER FUNDS	9,351,526	10,668,494	(1,316,968)	3,086,807
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TOTAL ASSETS	\$ 43,100,097	\$ 45,687,079	\$ (2,586,982)	\$ 20,862,829
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ 763,840	\$ 762,458	\$ 1,382	\$ (793,429)
PAYROLL LIABILITIES	(777,177)	(900,542)	123,365	(1,140,965)
ACCRUED PAYROLL	542	609	(67)	(3,467,807)
STATE FEES PAYABLE	(22,875)	(88,855)	65,980	(51)
ESCROWED AMOUNTS	(25,740)	(25,740)	(0)	(25,643)
DEFERRED REVENUE	(23,593,057)	(23,981,548)	388,491	(1,508,095)
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TOTAL LIABILITIES	\$ (23,654,468)	\$ (24,233,618)	\$ 579,150	\$ (6,935,990)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (15,913,230)	\$ (17,921,062)	\$ 2,007,832	\$ (10,394,440)
FUND BALANCE - RESTRICTED	(1,931,802)	(1,931,802)		(1,931,802)
FUND BALANCE - NON SPENDABLE	(1,600,597)	(1,600,597)	-	(1,600,597)
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TOTAL FUND BALANCE	\$ (19,445,629)	\$ (21,453,461)	\$ 2,007,832	\$ (13,926,839)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (43,100,097)	\$ (45,687,079)	\$ 2,586,982	\$ (20,862,829)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH November 30, 2019 VS November 30, 2018

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU NOV 2019	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU NOV 2018	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 49,295,498	\$ 24,900,880	50.51%	\$ 48,772,945	\$ 25,136,914	51.54%	\$ (236,034)
PRIOR YEAR TAX REVENUE	\$ -	\$ 138,817		\$ -	\$ 367,174		\$ (228,357)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,250,000	\$ 994,116	79.53%	\$ 1,190,000	\$ 997,694	83.84%	\$ (3,578)
EXCISE	\$ 3,910,000	\$ 1,839,677	47.05%	\$ 3,835,000	\$ 1,755,193	45.77%	\$ 84,484
PENALTIES & INTEREST	\$ 150,000	\$ 43,987	29.32%	\$ 150,000	\$ 52,492	34.99%	\$ (8,505)
TOTAL TAXES	\$ 54,605,498	\$ 27,917,477	51.13%	\$ 53,947,945	\$ 28,309,467	52.48%	\$ (391,990)
LICENSES AND PERMITS							
BUSINESS	\$ 169,000	\$ 63,154	37.37%	\$ 62,000	\$ 28,758	46.38%	\$ 34,396
NON-BUSINESS	\$ 409,000	\$ 156,846	38.35%	\$ 355,000	\$ 211,480	59.57%	\$ (54,634)
TOTAL LICENSES	\$ 578,000	\$ 220,000	38.06%	\$ 417,000	\$ 240,238	57.61%	\$ (20,238)
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	\$ 1,198,930	50.17%	\$ 1,689,669	\$ 724,171	42.86%	\$ 474,759
WELFARE REIMBURSEMENT	\$ 94,122	\$ 10,739	11.41%	\$ 103,747	\$ 19,384	18.68%	\$ (8,645)
OTHER STATE AID	\$ 32,000	\$ 10,881	34.00%	\$ 32,000	\$ 11,185	34.95%	\$ (304)
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,144,175	\$ 1,637,902	52.09%	\$ 2,453,800	\$ 1,158,424	47.21%	\$ 479,478
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 148,440	\$ 44,360	29.88%	\$ 144,440	\$ 87,258	60.41%	\$ (42,898)
PUBLIC SAFETY	\$ 215,600	\$ 52,597	24.40%	\$ 236,277	\$ 55,422	23.46%	\$ (2,825)
EMS TRANSPORT	\$ 1,200,000	\$ 453,415	37.78%	\$ 1,250,000	\$ 436,339	34.91%	\$ 17,076
TOTAL CHARGE FOR SERVICES	\$ 1,564,040	\$ 550,372	35.19%	\$ 1,630,717	\$ 579,019	35.51%	\$ (28,647)
FINES							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 15,339	27.89%	\$ 70,000	\$ 17,593	25.13%	\$ (2,254)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 70,000	\$ 40,915	58.45%	\$ 32,000	\$ 17,899	55.93%	\$ 23,016
RENTS	\$ 35,000	\$ 10,763	30.75%	\$ 35,000	\$ 10,788	30.82%	\$ (25)
UNCLASSIFIED	\$ 10,000	\$ 41,431	414.31%	\$ 10,000	\$ 32,702	327.02%	\$ 8,729
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 24,108		\$ -	\$ 21,258		\$ 2,850
SALE OF PROPERTY	\$ 20,000	\$ 17,205	86.03%	\$ 20,000	\$ 33,651	168.26%	\$ (16,446)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 225,000	\$ 95,950	42.64%	\$ 221,000	\$ 94,058	42.56%	\$ 1,892
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	\$ 7,106	3.31%	\$ (7,106)
UTILITY REIMBURSEMENT	\$ 20,000	\$ 5,536	27.68%	\$ 27,500	\$ 5,364	19.51%	\$ 172
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,805,759	\$ 235,909	8.41%	\$ 2,502,966	\$ 222,826	8.90%	\$ 13,083
TOTAL GENERAL FUND REVENUES	\$ 62,752,472	\$ 30,576,999	48.73%	\$ 61,022,428	\$ 30,527,567	50.03%	\$ 49,432
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 25,851,656	\$ 11,428,623	44.21%	\$ 24,302,914	\$ 8,514,457	35.03%	\$ 2,914,166
EDUCATION	\$ 711,224	\$ 175,241	24.64%	\$ 674,191	\$ 82,406	12.22%	\$ 92,835
SCHOOL FUND BALANCE CONTRIBUTION	\$ 877,296	\$ -	0.00%	\$ 719,417	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 27,440,176	\$ 11,603,864	42.29%	\$ 25,696,522	\$ 8,596,863	33.46%	\$ 3,007,001
GRAND TOTAL REVENUES	\$ 90,192,648	\$ 42,180,863	46.77%	\$ 86,718,950	\$ 39,124,430	45.12%	\$ 3,056,433

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH November 30, 2019 VS November 30, 2018

DEPARTMENT	FY 2020 BUDGET	Unaudited EXP THRU NOV 2019	% OF BUDGET	FY 2019 BUDGET	Unaudited EXP THRU NOV 2018	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 123,137	\$ 40,072	32.54%	\$ 111,610	\$ 51,956	46.55%	\$ (11,884)
CITY MANAGER	\$ 582,119	\$ 227,560	39.09%	\$ 474,086	\$ 204,810	43.20%	\$ 22,750
CITY CLERK	\$ 207,139	\$ 75,723	36.56%	\$ 185,898	\$ 76,192	40.99%	\$ (469)
FINANCIAL SERVICES	\$ 734,597	\$ 297,974	40.56%	\$ 694,109	\$ 290,086	41.79%	\$ 7,888
HUMAN RESOURCES	\$ 153,182	\$ 60,047	39.20%	\$ 149,953	\$ 59,012	39.35%	\$ 1,035
INFORMATION TECHNOLOGY	\$ 713,729	\$ 451,916	63.32%	\$ 588,403	\$ 292,393	49.69%	\$ 159,523
TOTAL ADMINISTRATION	\$ 2,513,903	\$ 1,153,292	45.88%	\$ 2,204,059	\$ 974,449	44.21%	\$ 178,843
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,333,724	\$ 459,205	34.43%	\$ 1,471,918	\$ 422,671	28.72%	\$ 36,534
HEALTH & SOCIAL SERVICES	\$ 211,371	\$ 61,719	29.20%	\$ 223,500	\$ 63,721	28.51%	\$ (2,002)
RECREATION & SPECIAL EVENTS	\$ 448,575	\$ 217,085	48.39%	\$ 384,630	\$ 165,423	43.01%	\$ 51,662
PUBLIC LIBRARY	\$ 1,006,217	\$ 345,832	34.37%	\$ 998,189	\$ 482,875	48.38%	\$ (137,043)
TOTAL COMMUNITY SERVICES	\$ 2,999,887	\$ 1,083,841	36.13%	\$ 3,078,237	\$ 1,134,690	36.86%	\$ (50,849)
FISCAL SERVICES							
DEBT SERVICE	\$ 7,334,690	\$ 6,424,559	87.59%	\$ 6,702,508	\$ 6,156,417	91.85%	\$ 268,142
FACILITIES	\$ 667,128	\$ 339,419	50.88%	\$ 650,641	\$ 245,481	37.73%	\$ 93,938
WORKERS COMPENSATION	\$ 637,910	\$ -	0.00%	\$ 581,360	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 6,797,826	\$ 2,557,817	37.63%	\$ 6,471,614	\$ 2,457,909	37.98%	\$ 99,908
EMERGENCY RESERVE (10108062-670000)	\$ 445,802	\$ -	0.00%	\$ 431,003	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 15,883,356	\$ 9,321,795	58.69%	\$ 14,837,126	\$ 8,859,807	59.71%	\$ 461,988
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,515,511	\$ 1,749,565	38.75%	\$ 4,422,256	\$ 1,720,226	38.90%	\$ 29,339
FIRE EMS	\$ 695,751	\$ 338,966	48.72%	\$ 683,181	\$ 311,962	45.66%	\$ 27,004
POLICE DEPARTMENT	\$ 4,275,323	\$ 1,716,968	40.16%	\$ 4,166,631	\$ 1,611,639	38.68%	\$ 105,329
TOTAL PUBLIC SAFETY	\$ 9,486,585	\$ 3,805,499	40.11%	\$ 9,272,068	\$ 3,643,827	39.30%	\$ 161,672
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,836,798	\$ 1,719,876	35.56%	\$ 4,778,668	\$ 1,802,644	37.72%	\$ (82,768)
SOLID WASTE DISPOSAL	\$ 1,030,500	\$ 337,417	32.74%	\$ 988,013	\$ 383,468	38.81%	\$ (46,051)
WATER AND SEWER	\$ 645,216	\$ 316,358	49.03%	\$ 645,216	\$ 316,358	49.03%	\$ -
TOTAL PUBLIC WORKS	\$ 6,512,514	\$ 2,373,651	36.45%	\$ 6,411,897	\$ 2,502,470	39.03%	\$ (128,819)
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 191,000	\$ 189,014	98.96%	\$ 172,000	\$ 171,759	99.86%	\$ 17,255
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 556,725	49.08%	\$ 1,123,081	\$ 735,612	65.50%	\$ (178,887)
LATC-PUBLIC TRANSIT	\$ 331,138	\$ 331,138	100.00%	\$ 199,130	\$ 199,130	100.00%	\$ 132,008
TAX SHARING	\$ 270,000	\$ -	0.00%	\$ 270,000	\$ 18,800	6.96%	\$ (18,800)
TOTAL INTERGOVERNMENTAL	\$ 1,926,442	\$ 1,076,877	55.90%	\$ 1,764,211	\$ 1,125,301	63.78%	\$ (48,424)
COUNTY TAX							
TIF (10108058-580000)	\$ 2,482,721	\$ 2,482,721	100.00%	\$ 2,407,766	\$ 2,407,765	100.00%	\$ 74,956
OVERLAY	\$ 3,049,803	\$ -	0.00%	\$ 3,049,803	\$ -	0.00%	\$ -
	\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL CITY DEPARTMENTS	\$ 44,855,211	\$ 21,297,676	47.48%	\$ 43,025,167	\$ 20,648,309	47.99%	\$ 649,367
EDUCATION DEPARTMENT	\$ 45,337,437	\$ 14,678,175	32.38%	\$ 43,693,783	\$ 10,972,836	25.11%	\$ 3,705,339
TOTAL GENERAL FUND EXPENDITURES	\$ 90,192,648	\$ 35,975,851	39.89%	\$ 86,718,950	\$ 31,621,145	36.46%	\$ 4,354,706

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF November 30, 2019**

INVESTMENT		FUND	BALANCE November 30, 2019	BALANCE October 31, 2019	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 7,291,069.97	\$ 5,268,056.21	1.50%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,035,696.66	\$ 1,033,103.84	1.50%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 6,140,294.65	\$ 6,124,995.19	1.50%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 51,739.62	\$ 51,610.10	1.50%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 224,405.35	\$ 73,899.01	1.50%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 86,699.38	\$ 86,482.38	1.50%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 59,855.07	\$ 59,610.30	1.50%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 8,074,105.78	\$ 8,059,520.00	1.50%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,139.15	\$ 15,103.01	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			\$ 26,479,005.63	\$ 24,272,380.04	1.87%

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

	Beginning	November 2019					Ending
	Balance 11/01/19	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 11/30/2019
Bluecross	\$ 7,429.53	\$ 6,681.00	\$ (4,963.66)		\$ (4,294.99)		\$ 4,851.88
Intercept	\$ 100.00	\$ 100.00					\$ 200.00
Medicare	\$ 67,371.29	\$ 122,367.40	\$ (40,400.93)		\$ (51,372.70)		\$ 97,965.06
Medicaid	\$ 42,401.60	\$ 35,495.20	\$ (21,109.90)		\$ (18,847.97)		\$ 37,938.93
Other/Commercial	\$ 66,280.80	\$ 27,508.20	\$ (11,927.34)		\$ (26,200.57)		\$ 55,661.09
Patient	\$ 119,756.66	\$ 14,572.80	\$ (4,315.95)		\$ 13,276.90	\$ (20,683.20)	\$ 122,607.21
Worker's Comp	\$ -		\$ (878.00)		\$ 878.00		\$ -
TOTAL	\$ 303,339.88	\$ 206,724.60	\$ (83,595.78)	\$ -	\$ (86,561.33)	\$ (20,683.20)	\$ 319,224.17

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

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Adjustment	Totals	% of Total
No Insurance Information	\$ 1,557.40						\$ 1,557.40	0.16%
Bluecross	\$ 12,278.80	\$ 9,485.80	\$ 12,189.60	\$ 9,643.20	\$ 6,681.00		\$ 50,278.40	5.11%
Intercept			\$ 100.00	\$ 100.00	\$ 100.00		\$ 300.00	0.03%
Medicare	\$ 93,753.80	\$ 118,375.60	\$ 96,695.60	\$ 142,587.40	\$ 122,367.40		\$ 573,779.80	58.34%
Medicaid	\$ 27,506.40	\$ 38,869.20	\$ 31,700.80	\$ 49,219.40	\$ 35,495.20		\$ 182,791.00	18.59%
Other/Commercial	\$ 9,365.20	\$ 25,838.20	\$ 9,887.40	\$ 24,683.20	\$ 27,508.20		\$ 97,282.20	9.89%
Patient	\$ 10,890.80	\$ 23,643.20	\$ 10,939.60	\$ 16,513.00	\$ 14,572.80		\$ 76,559.40	7.78%
Worker's Comp	\$ -			\$ 878.00			\$ 878.00	0.09%
TOTAL	\$ 155,352.40	\$ 216,212.00	\$ 161,513.00	\$ 243,624.20	\$ 206,724.60	\$ -	\$ 983,426.20	100.00%

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

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Adjustment	Totals	% of Total
No Insurance Information	2	0	0	0	0		2	0.16%
Bluecross	15	12	15	11	7		60	4.80%
Intercept	0	0	1	1	1		3	0.24%
Medicare	117	145	125	186	154		727	58.21%
Medicaid	35	49	40	62	47		233	18.65%
Other/Commercial	13	35	16	32	34		130	10.41%
Patient	14	28	14	20	17		93	7.45%
Worker's Comp	0			1			1	0.08%
TOTAL	196	269	211	313	260	0	1249	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 2,436.80	50%	\$ 2,504.00	52%	\$ -	0%	\$ -	0%	\$ (88.92)	-2%	\$ 4,851.88	1.52%
Intercept	\$ 200.00		\$ -		\$ -		\$ -		\$ -		\$ 200.00	0.06%
Medicare	\$ 79,351.63	81%	\$ 13,587.71	14%	\$ 3,939.02	4%	\$ 676.60	1%	\$ 410.10	0%	\$ 97,965.06	30.69%
Medicaid	\$ 20,745.88	55%	\$ 9,435.45	25%	\$ 3,719.20	10%	\$ 2,374.60	6%	\$ 1,663.80	4%	\$ 37,938.93	11.88%
Other/Commercial	\$ 33,020.22	59%	\$ 7,515.77	14%	\$ 8,803.94	16%	\$ 2,344.28	4%	\$ 3,976.88	7%	\$ 55,661.09	17.44%
Patient	\$ 35,983.98	29%	\$ 31,516.17	26%	\$ 25,298.63	21%	\$ 19,441.78	4988%	\$ 10,366.65	8%	\$ 122,607.21	38.41%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 171,738.51		\$ 64,559.10		\$ 41,760.79		\$ 24,837.26		\$ 16,328.51		\$ 319,224.17	
	54%		20%		13%		8%		5%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of November 30, 2019

	1902	1905	1910	1913	1914	1915	1917	1926	1927	1928	1929	1930	1931	2003
	Riverwatch	Winter Festival	Community Service	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Healthy Androscoggin	Insurance Reimbursement	Vending	Fire Prevention	211 Fairview	Donations	Byrne 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	\$ 24,604.55		\$ 245.60		\$ 1,100.00		\$ 3,361.00	\$ 589.00		\$ 471.00				\$ 9,437.00
Expenditures FY20	\$ 137,386.00						\$ 3,406.12	\$ 950.68		\$ 475.57				
Fund Balance 11/30/19	\$ 753,031.38	\$ (15,099.19)	\$ 5,671.31	\$ 4,769.53	\$ 32,958.10	\$ (488.84)	\$ 3,261.53	\$ 4,842.37	\$ -	\$ (4.57)	\$ 4,791.12	\$ (566,303.71)	\$ 1,310.50	\$ 2,808.57
	2005	2006	2008	2010	2013	2014	2019	2020	2025	2030	2034	2037	2038	
	MDOT	PEACE	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	EDUL Underage Drink	Bulletproof Vests	Community 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	\$ 124,534.54		\$ 77,313.40	\$ 774.93	\$ 5,228.93	\$ 8,975.73	\$ 2,983.94	\$ 701,039.89	\$ 2,125.53	\$ 73,900.00				
Expenditures FY20	\$ 115.50		\$ 34,615.22	\$ 3,939.55	\$ 3,276.38	\$ 7,337.41	\$ 2,306.77	\$ 1,071,554.43	\$ 246.90	\$ 18,620.34				
Fund Balance 11/30/19	\$ 250,725.41	\$ 1,550.98	\$ (82,903.52)	\$ 839.05	\$ 6,105.38	\$ 4,515.50	\$ (11,784.74)	\$ 1,868,023.92	\$ 37,150.96	\$ 11,041.46	\$ 960.00	\$ 11,328.80	\$ 180.00	
	2040	2041	2044	2045	2050	2052	2053	2054	2055	2056	2057	2058	2059	
	Great Falls TV	Blanche Stevens	Federal Drug Money	Forest Management	Project Lifesaver	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted 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	\$ 93,990.96		\$ 100.00		\$ 18,272.47	\$ 150,278.84						
Expenditures FY20		\$ 1,150.91	\$ 3,248.42				\$ 50.00	\$ 38,396.94	\$ (6,446.45)					
Fund Balance 11/30/19	\$ 20,536.23	\$ 28,654.99	\$ 192,195.77	\$ 4,345.34	\$ 189.35	\$ 975.05	\$ 22,966.39	\$ 185,502.13	\$ (31,639.64)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 3,329.00	
	2061	2062	2100	2201	2500									
	150th Celebration	Employee Store	ELHS Fundraising	EDI Grant	Parks & Recreation									
Fund Balance 7/1/19	\$ 14,761.28	\$ 132.69	\$ 59,165.65	\$ (1,484,407.18)	\$ 129,724.79									
Revenues FY20	\$ 6,615.00		\$ 100,539.65		\$ 120,164.08									
Expenditures FY20	\$ 19,847.32				\$ 228,299.87									
Fund Balance 11/30/19	\$ 1,528.96	\$ 132.69	\$ 159,705.30	\$ (1,484,407.18)	\$ 21,589.00									
	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total Special Revenues		
	Tambrands TIF 4	Tambrands II TIF 6	Mall TIF 9	Downtown TIF 10	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Slapshot LLC TIF 18	Hartt Transport TIF 19				
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												\$ 1,530,676.04		
Expenditures FY20				\$ 154,898.42	\$ 198,725.00	\$ 75,993.18	\$ 766,754.83	\$ 15,217.58	\$ 70,524.00			\$ 2,850,890.89		
Fund Balance 11/30/19	\$ 105,531.60	\$ (294,448.66)	\$ 32,500.84	\$ (182,756.05)	\$ (543,608.92)	\$ 164,155.18	\$ (1,100,601.43)	\$ (15,217.58)	\$ (70,524.00)	\$ (1,711.22)		\$ (453,467.99)		



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for November 30, 2019

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of November 30, 2019.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of November 30, 2019.

Current Assets:

As of the end of November 2019 the total current assets of Ingersoll Turf Facility were \$223,196. This consisted of cash and cash equivalents of \$86,482 and an interfund receivable of \$136,714, an increase from October of \$42,137.

Noncurrent Assets:

Ingersoll's noncurrent assets are the building, and equipment that was purchased, less depreciation. The total value of the noncurrent assets as of November 30, 2019 was \$144,984.

Liabilities:

Ingersoll had no accounts payable as of November 30, 2019.

Statement of Activities:

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

The operating revenues for Ingersoll Turf Facility through November 2019 are \$74,438. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through November 2019 were \$33,807. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of November 2019, Ingersoll has an operating gain of \$40,631 compared to a net loss in October of \$1,506.

As of November 30, 2019, Ingersoll has an increase in net assets of \$40,631.

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
November 30, 2019
Business-type Activities - Enterprise Fund

	Nov 30, 2019	Oct 31, 2019	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 86,482	\$ 86,482	\$ -
Interfund receivables/payables	\$ 136,714	\$ 94,577	42,137
Accounts receivable	-	-	-
Total current assets	223,196	181,059	42,137
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	368,180	326,043	42,137
LIABILITIES			
Accounts payable	\$ -	\$ -	-
Interfund payable	\$ -	\$ -	-
Total liabilities	-	-	-
NET ASSETS			
Invested in capital assets	\$ 144,984	\$ 144,984	\$ -
Unrestricted	\$ 223,196	\$ 181,059	\$ 42,137
Total net assets	\$ 368,180	\$ 326,043	\$ 42,137

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
November 30, 2019

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 74,438
Operating expenses:	
Personnel	25,484
Supplies	2,537
Utilities	3,778
Repairs and maintenance	2,008
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	-
Total operating expenses	33,807
Operating gain (loss)	40,631
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	40,631
Transfers out	-
Change in net assets	40,631
Total net assets, July 1	327,549
Total net assets, November 30, 2019	\$ 368,180

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through November 30, 2019 compared to November 30, 2018

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU NOV 2019	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU NOV 2018	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 6,200	24.80%	\$ 20,500	\$ 7,300	35.61%
Batting Cages	\$ 13,000	\$ 2,510	19.31%	\$ 12,240	\$ 5,075	41.46%
Programs	\$ 90,000	\$ 34,678	38.53%	\$ 90,000	\$ 31,797	35.33%
Rental Income	\$ 102,000	\$ 30,724	30.12%	\$ 102,300	\$ 27,415	26.80%
TOTAL CHARGE FOR SERVICES	\$ 230,000	\$ 74,112	32.22%	\$ 225,040	\$ 71,587	31.81%
INTEREST ON INVESTMENTS	\$ -	\$ 326		\$ -		
GRAND TOTAL REVENUES	\$ 230,000	\$ 74,438	32.36%	\$ 225,040	\$ 71,587	31.81%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through November 30, 2019 compared to November 30, 2018

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2020 BUDGET	EXPENDITURES THRU NOV 2019	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU NOV 2018	% OF BUDGET	
Salaries & Benefits	\$ 149,331	\$ 25,484	17.07%	\$ 106,624	\$ 25,535	23.95%	\$ (51)
Purchased Services	\$ 18,160	\$ 2,008	11.06%	\$ 21,110	\$ 3,352	15.88%	\$ (1,344)
Programs	\$ 17,000	\$ 2,333	13.73%	\$ 7,000	\$ 930	13.29%	\$ 1,403
Supplies	\$ 4,900	\$ 204	4.16%	\$ 5,000	\$ 132	2.64%	\$ 72
Utilities	\$ 25,100	\$ 3,778	15.05%	\$ 39,720	\$ 4,058	10.22%	\$ (280)
Insurance Premiums	\$ -	\$ -		\$ 2,431	\$ -	0.00%	\$ -
Capital Outlay	\$ 11,000	\$ -	0.00%	\$ 42,490	\$ 19,900	46.83%	\$ (19,900)
	\$ 225,491	\$ 33,807	14.99%	\$ 224,375	\$ 53,907	24.03%	\$ (20,100)
GRAND TOTAL EXPENDITURES	\$ 225,491	\$ 33,807	14.99%	\$ 224,375	\$ 53,907	24.03%	\$ (20,100)



City of Auburn, Maine

Finance Department

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Auburn, Maine 04210

207.333.6601

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for November 30, 2019

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of November 30, 2019.

NORWAY SAVINGS BANK ARENA

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets and shows a comparison to the previous month, in this case, October 31, 2019.

Current Assets:

As of the end of November 2019 the total current assets of Norway Savings Bank Arena were (\$1,455,431). These consisted of cash and cash equivalents of \$201,257, accounts receivable of \$156,822, and an interfund payable of \$1,813,510.

Noncurrent Assets:

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). The total value of the noncurrent assets as of November 30, 2019 was \$293,394.

Liabilities:

Norway Arena had accounts payable of \$6,817 as of November 30, 2019.

Statement of Activities:

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

The operating revenues for Norway Arena through November 2019 are \$364,284. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating and ice rentals.

The operating expenses for Norway Arena through November 2019 were \$260,883. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of November 2019, Norway Arena had an operating gain of \$103,401.

As of November 30, 2019 Norway Arena has a increase in net assets of \$103,401

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY20 is \$364,284 less than in FY19 and expenditures in FY20 are \$245,462 less than last year in November.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
November 30, 2019
Business-type Activities - Enterprise Fund

	November 30, 2019	October 31, 2019	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 201,257	\$ 171,267	\$ 29,990
Interfund receivables	\$ (1,813,510)	\$ (1,843,201)	\$ 29,691
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	156,822	118,087	38,735
Total current assets	(1,455,431)	(1,553,847)	98,416
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	(1,162,037)	(1,260,453)	98,416
LIABILITIES			
Accounts payable	\$ 6,817	\$ 6,817	\$ -
Net OPEB liability	\$ 67,511	\$ 74,765	\$ (7,254)
Net pension liability	57,636	50,382	7,254
Total liabilities	131,964	131,964	-
NET ASSETS			
Invested in capital assets	\$ 293,394	\$ 293,394	\$ -
Unrestricted	\$ (1,587,395)	\$ (1,685,811)	\$ 98,416
Total net assets	\$ (1,294,001)	\$ (1,392,417)	\$ 98,416

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Norway Savings Bank Arena
Business-type Activities - Enterprise Funds
Statement of Activities
November 30, 2019

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 364,284
Operating expenses:	
Personnel	117,174
Supplies	35,596
Utilities	84,255
Repairs and maintenance	23,857
Rent	
Depreciation	
Capital expenses	
Other expenses	
Total operating expenses	260,883
Operating gain (loss)	103,401
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	103,401
Transfers out	-
Change in net assets	103,401
Total net assets, July 1	(1,397,402)
Total net assets, November 30, 2019	\$ (1,294,001)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through November 30, 2019 compared to November 30, 2018

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU NOV 2019	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU NOV 2018	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concissions	\$ 16,500	\$ 6,000	36.36%	\$ 16,500	\$ 6,000	36.36%	\$ -
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ 5,000	\$ 780	15.60%	\$ (780)
Pepsi Vending Machines	\$ 3,000	\$ 191	6.37%	\$ 3,000	\$ 716	23.87%	\$ (525)
Games Vending Machines	\$ 3,000	\$ 284	9.47%	\$ 3,000	\$ 1,513	50.43%	\$ (1,229)
Vending Food	\$ 3,000	\$ 204	6.80%	\$ 3,000	\$ 242	8.07%	\$ (38)
Sponsorships	\$ 230,000	\$ 90,550	39.37%	\$ 300,000	\$ 101,950	33.98%	\$ (11,400)
Pro Shop	\$ 7,000	\$ 981	14.01%	\$ 8,500	\$ 1,713	20.15%	\$ (732)
Programs	\$ 27,500	\$ -	0.00%	\$ 30,000	\$ -	0.00%	\$ -
Rental Income	\$ 744,000	\$ 255,794	34.38%	\$ 775,000	\$ 280,788	36.23%	\$ (24,994)
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	\$ 364,284	31.77%	\$ 1,244,000	\$ 417,707	33.58%	\$ (53,423)

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through November 30, 2019 compared to November 30, 2018

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2020 BUDGET	EXPENDITURES THRU NOV 2019	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU NOV 2018	% OF BUDGET	
Salaries & Benefits	\$ 347,736	\$ 117,174	33.70%	\$ 377,000	\$ 135,687	35.99%	\$ (18,513)
Purchased Services	\$ 49,500	\$ 23,857	48.20%	\$ 62,825	\$ 26,289	41.84%	\$ (2,432)
Supplies	\$ 68,150	\$ 35,596	52.23%	\$ 45,600	\$ 14,827	32.52%	\$ 20,769
Utilities	\$ 238,000	\$ 84,255	35.40%	\$ 225,000	\$ 101,043	44.91%	\$ (16,788)
Capital Outlay	\$ 15,000	\$ -	0.00%	\$ 25,000	\$ 17,464	69.86%	\$ (17,464)
Rent	\$ -	\$ -		\$ 507,000	\$ 211,035	41.62%	\$ (211,035)
	\$ 718,386	\$ 260,883	36.32%	\$ 1,242,425	\$ 506,345	40.75%	\$ (245,462)
GRAND TOTAL EXPENDITURES	\$ 718,386	\$ 260,883	36.32%	\$ 1,242,425	\$ 506,345	40.75%	\$ (245,462)