



## City of Auburn, Maine

Finance Department

[www.auburnmaine.gov](http://www.auburnmaine.gov) | 60 Court Street  
Auburn, Maine 04210  
207.333.6601

**TO: Peter Crichton, City Manager**  
**FROM: Jill Eastman, Finance Director**  
**REF: December 2019 Financial Report**  
**DATE: January 27, 2020**

The following is a discussion regarding the significant variances found in the City's December 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 sixth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 50.0% 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 December 31st, including the school department were \$45,758,391, or 50.73%, of the budget. The municipal revenues including property taxes were \$32,020,434, or 51.03% of the budget which is 5.1% lower than last year at this time. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 51.72% as compared to 57.62% last year. This is a \$2,608,592 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.
- B. Excise tax for the month of December is at 55.38%. This is a \$102,450 increase from FY 19. Our excise revenues for FY20 are 5.38% above projections as of December 31, 2019.
- C. State Revenue Sharing at the end of December is 58.26% or \$1,392,327.



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### **Expenditures**

City expenditures through December 2019 were \$23,620,963 or 52.66%, of the budget. This is 0.16% more than the same period last year. Noteworthy variances are:

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

### **Investments**

This section contains an investment schedule as of December 31st. Currently the City's funds are earning an average interest rate of .1.87%.

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M Eastman".

Jill M. Eastman  
Finance Director

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

	UNAUDITED December 31 2019	UNAUDITED November 30 2019	Increase (Decrease)	AUDITED JUNE 30 2019
<b>ASSETS</b>				
CASH	\$ 12,209,150	\$ 8,728,898	\$ 3,480,252	\$ 13,715,463
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,286,577	1,214,071	72,505	1,680,559
TAXES RECEIVABLE-CURRENT	21,329,388	21,871,601	(542,213)	102,035
DELINQUENT TAXES	971,916	972,786	(870)	755,527
TAX LIENS	823,890	961,214	(137,324)	1,522,438
NET DUE TO/FROM OTHER FUNDS	3,450,135	9,351,526	(5,901,392)	3,086,807
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 40,071,054</b>	<b>\$ 43,100,097</b>	<b>\$ (3,029,043)</b>	<b>\$ 20,862,829</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (298,840)	\$ 763,840	\$ (1,062,680)	\$ (793,429)
PAYROLL LIABILITIES	214,316	(777,177)	991,493	(1,140,965)
ACCRUED PAYROLL	542	542	1	(3,467,807)
STATE FEES PAYABLE	(51,064)	(22,875)	(28,189)	(51)
ESCROWED AMOUNTS	(25,805)	(25,740)	(65)	(25,643)
DEFERRED REVENUE	(22,912,653)	(23,593,057)	680,404	(1,508,095)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>\$ (23,073,503)</b>	<b>\$ (23,654,468)</b>	<b>\$ 580,965</b>	<b>\$ (6,935,990)</b>
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (13,465,152)	\$ (15,913,230)	\$ 2,448,078	\$ (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)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUND BALANCE</b>	<b>\$ (16,997,551)</b>	<b>\$ (19,445,629)</b>	<b>\$ 2,448,078</b>	<b>\$ (13,926,839)</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (40,071,054)</b>	<b>\$ (43,100,097)</b>	<b>\$ 3,029,043</b>	<b>\$ (20,862,829)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH December 31, 2019 VS December 31, 2018**

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU DEC 2019	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU DEC 2018	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 49,295,498	\$ 25,494,476	51.72%	\$ 48,772,945	\$ 28,103,068	57.62%	\$ (2,608,592)
PRIOR YEAR TAX REVENUE	\$ -	\$ 225,257		\$ -	\$ 464,049		\$ (238,792)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,250,000	\$ 994,116	79.53%	\$ 1,190,000	\$ 997,694	83.84%	\$ (3,578)
EXCISE	\$ 3,910,000	\$ 2,165,372	55.38%	\$ 3,835,000	\$ 2,062,922	53.79%	\$ 102,450
PENALTIES & INTEREST	\$ 150,000	\$ 60,147	40.10%	\$ 150,000	\$ 63,851	42.57%	\$ (3,704)
<b>TOTAL TAXES</b>	<b>\$ 54,605,498</b>	<b>\$ 28,939,368</b>	<b>53.00%</b>	<b>\$ 53,947,945</b>	<b>\$ 31,691,584</b>	<b>58.74%</b>	<b>\$ (2,752,216)</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 169,000	\$ 94,499	55.92%	\$ 62,000	\$ 34,574	55.76%	\$ 59,925
NON-BUSINESS	\$ 409,000	\$ 174,809	42.74%	\$ 355,000	\$ 224,828	63.33%	\$ (50,019)
<b>TOTAL LICENSES</b>	<b>\$ 578,000</b>	<b>\$ 269,308</b>	<b>46.59%</b>	<b>\$ 417,000</b>	<b>\$ 259,402</b>	<b>62.21%</b>	<b>\$ 9,906</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 417,352	104.34%	\$ 400,000	\$ 403,684	100.92%	\$ 13,668
STATE REVENUE SHARING	\$ 2,389,669	\$ 1,392,327	58.26%	\$ 1,689,669	\$ 845,687	50.05%	\$ 546,640
WELFARE REIMBURSEMENT	\$ 94,122	\$ 20,662	21.95%	\$ 103,747	\$ 20,775	20.02%	\$ (113)
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%	\$ -
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 3,144,175</b>	<b>\$ 1,841,222</b>	<b>58.56%</b>	<b>\$ 2,453,800</b>	<b>\$ 1,281,331</b>	<b>52.22%</b>	<b>\$ 559,891</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 148,440	\$ 53,017	35.72%	\$ 144,440	\$ 93,920	65.02%	\$ (40,903)
PUBLIC SAFETY	\$ 215,600	\$ 61,372	28.47%	\$ 236,277	\$ 84,165	35.62%	\$ (22,793)
EMS TRANSPORT	\$ 1,200,000	\$ 557,939	46.49%	\$ 1,250,000	\$ 524,185	41.93%	\$ 33,754
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,564,040</b>	<b>\$ 672,328</b>	<b>42.99%</b>	<b>\$ 1,630,717</b>	<b>\$ 702,270</b>	<b>43.07%</b>	<b>\$ (29,942)</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 19,281	35.06%	\$ 70,000	\$ 21,538	30.77%	\$ (2,257)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 70,000	\$ 60,040	85.77%	\$ 32,000	\$ 42,907	134.08%	\$ 17,133
RENTS	\$ 35,000	\$ 12,921	36.92%	\$ 35,000	\$ 14,453	41.29%	\$ (1,532)
UNCLASSIFIED	\$ 10,000	\$ 44,153	441.53%	\$ 10,000	\$ 42,727	427.27%	\$ 1,426
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 24,157		\$ -	\$ 32,430		\$ (8,273)
SALE OF PROPERTY	\$ 20,000	\$ 15,647	78.24%	\$ 20,000	\$ 37,151	185.76%	\$ (21,504)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 225,000	\$ 115,141	51.17%	\$ 221,000	\$ 112,869	51.07%	\$ 2,272
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	\$ 6,867	34.34%	\$ 27,500	\$ 6,709	24.40%	\$ 158
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,805,759</b>	<b>\$ 278,927</b>	<b>9.94%</b>	<b>\$ 2,502,966</b>	<b>\$ 296,352</b>	<b>11.84%</b>	<b>\$ (17,425)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 62,752,472</b>	<b>\$ 32,020,434</b>	<b>51.03%</b>	<b>\$ 61,022,428</b>	<b>\$ 34,252,477</b>	<b>56.13%</b>	<b>\$ (2,232,043)</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 25,851,656	\$ 13,473,219	52.12%	\$ 24,302,914	\$ 10,500,823	43.21%	\$ 2,972,396
EDUCATION	\$ 711,224	\$ 264,738	37.22%	\$ 674,191	\$ 137,167	20.35%	\$ 127,571
SCHOOL FUND BALANCE CONTRIBUTION	\$ 877,296	\$ -	0.00%	\$ 719,417	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 27,440,176</b>	<b>\$ 13,737,957</b>	<b>50.07%</b>	<b>\$ 25,696,522</b>	<b>\$ 10,637,990</b>	<b>41.40%</b>	<b>\$ 3,099,967</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 90,192,648</b>	<b>\$ 45,758,391</b>	<b>50.73%</b>	<b>\$ 86,718,950</b>	<b>\$ 44,890,467</b>	<b>51.77%</b>	<b>\$ 867,924</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH December 31, 2019 VS December 31, 2018**

DEPARTMENT	FY 2020 BUDGET	Unaudited		FY 2019 BUDGET	Unaudited		VARIANCE
		EXP THRU DEC 2019	% OF BUDGET		EXP THRU DEC 2018	% OF BUDGET	
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 123,137	\$ 52,612	42.73%	\$ 111,610	\$ 58,216	52.16%	\$ (5,604)
CITY MANAGER	\$ 582,119	\$ 280,762	48.23%	\$ 474,086	\$ 235,542	49.68%	\$ 45,220
CITY CLERK	\$ 207,139	\$ 88,611	42.78%	\$ 185,898	\$ 87,217	46.92%	\$ 1,394
FINANCIAL SERVICES	\$ 734,597	\$ 358,383	48.79%	\$ 694,109	\$ 343,390	49.47%	\$ 14,993
HUMAN RESOURCES	\$ 153,182	\$ 71,270	46.53%	\$ 149,953	\$ 69,808	46.55%	\$ 1,462
INFORMATION TECHNOLOGY	\$ 713,729	\$ 486,308	68.14%	\$ 588,403	\$ 322,978	54.89%	\$ 163,330
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,513,903</b>	<b>\$ 1,337,946</b>	<b>53.22%</b>	<b>\$ 2,204,059</b>	<b>\$ 1,117,151</b>	<b>50.69%</b>	<b>\$ 220,795</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,333,724	\$ 540,847	40.55%	\$ 1,471,918	\$ 508,432	34.54%	\$ 32,415
HEALTH & SOCIAL SERVICES	\$ 211,371	\$ 74,448	35.22%	\$ 223,500	\$ 77,716	34.77%	\$ (3,268)
RECREATION & SPECIAL EVENTS	\$ 448,575	\$ 250,412	55.82%	\$ 384,630	\$ 203,087	52.80%	\$ 47,325
PUBLIC LIBRARY	\$ 1,006,217	\$ 513,535	51.04%	\$ 998,189	\$ 547,495	54.85%	\$ (33,960)
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 2,999,887</b>	<b>\$ 1,379,242</b>	<b>45.98%</b>	<b>\$ 3,078,237</b>	<b>\$ 1,336,730</b>	<b>43.43%</b>	<b>\$ 42,512</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 7,334,690	\$ 6,424,559	87.59%	\$ 6,702,508	\$ 6,156,417	91.85%	\$ 268,142
FACILITIES	\$ 667,128	\$ 507,288	76.04%	\$ 650,641	\$ 272,610	41.90%	\$ 234,678
WORKERS COMPENSATION	\$ 637,910	\$ -	0.00%	\$ 581,360	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 6,797,826	\$ 3,020,598	44.43%	\$ 6,471,614	\$ 2,939,590	45.42%	\$ 81,008
EMERGENCY RESERVE (10108062-670000)	\$ 445,802	\$ -	0.00%	\$ 431,003	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 15,883,356</b>	<b>\$ 9,952,445</b>	<b>62.66%</b>	<b>\$ 14,837,126</b>	<b>\$ 9,368,617</b>	<b>63.14%</b>	<b>\$ 583,828</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,515,511	\$ 2,055,995	45.53%	\$ 4,422,256	\$ 2,048,363	46.32%	\$ 7,632
FIRE EMS	\$ 695,751	\$ 414,437	59.57%	\$ 683,181	\$ 346,473	50.71%	\$ 67,964
POLICE DEPARTMENT	\$ 4,275,323	\$ 2,045,867	47.85%	\$ 4,166,631	\$ 1,934,176	46.42%	\$ 111,691
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 9,486,585</b>	<b>\$ 4,516,299</b>	<b>47.61%</b>	<b>\$ 9,272,068</b>	<b>\$ 4,329,012</b>	<b>46.69%</b>	<b>\$ 187,287</b>
<b>PUBLIC WORKS</b>							
PUBLIC WORKS DEPARTMENT	\$ 4,836,798	\$ 2,133,654	44.11%	\$ 4,778,668	\$ 2,189,465	45.82%	\$ (55,811)
SOLID WASTE DISPOSAL	\$ 1,030,500	\$ 419,837	40.74%	\$ 988,013	\$ 463,590	46.92%	\$ (43,753)
WATER AND SEWER	\$ 645,216	\$ 316,358	49.03%	\$ 645,216	\$ 316,358	49.03%	\$ -
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,512,514</b>	<b>\$ 2,869,849</b>	<b>44.07%</b>	<b>\$ 6,411,897</b>	<b>\$ 2,969,413</b>	<b>46.31%</b>	<b>\$ (99,564)</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 191,000	\$ 189,200	99.06%	\$ 172,000	\$ 170,761	99.28%	\$ 18,439
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 556,725	49.08%	\$ 1,123,081	\$ 669,252	59.59%	\$ (112,527)
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)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,926,442</b>	<b>\$ 1,082,461</b>	<b>56.19%</b>	<b>\$ 1,764,211</b>	<b>\$ 1,057,943</b>	<b>59.97%</b>	<b>\$ 24,518</b>
<b>COUNTY TAX</b>							
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%	\$ -
	\$ -	\$ -		\$ -	\$ -		\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 44,855,211</b>	<b>\$ 23,620,963</b>	<b>52.66%</b>	<b>\$ 43,025,167</b>	<b>\$ 22,586,631</b>	<b>52.50%</b>	<b>\$ 1,034,332</b>
<b>EDUCATION DEPARTMENT</b>	<b>\$ 45,337,437</b>	<b>\$ 18,049,853</b>	<b>39.81%</b>	<b>\$ 43,693,783</b>	<b>\$ 14,467,198</b>	<b>33.11%</b>	<b>\$ 3,582,655</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 90,192,648</b>	<b>\$ 41,670,816</b>	<b>46.20%</b>	<b>\$ 86,718,950</b>	<b>\$ 37,053,829</b>	<b>42.73%</b>	<b>\$ 4,616,987</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF December 31, 2019**

INVESTMENT		FUND	BALANCE December 31, 2019	BALANCE November 30, 2019	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,298,061.72	\$ 7,291,069.97	1.50%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,037,016.74	\$ 1,035,696.66	1.50%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 5,735,410.96	\$ 6,140,294.65	1.50%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 51,805.56	\$ 51,739.62	1.50%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 186,258.06	\$ 224,405.35	1.50%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 223,653.10	\$ 86,699.38	1.50%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 60,204.12	\$ 59,855.07	1.50%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 7,398,592.20	\$ 8,074,105.78	1.50%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,158.44	\$ 15,139.15	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%
<b>GRAND TOTAL</b>			<b>\$ 22,506,160.90</b>	<b>\$ 26,479,005.63</b>	<b>1.87%</b>

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

	Beginning	December 2019					Ending
	Balance 12/01/19	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 12/31/2019
<b>Bluecross</b>	\$ 4,851.88	\$ 10,465.80	\$ (5,865.06)		\$ (6,533.84)		\$ 2,918.78
<b>Intercept</b>	\$ 200.00	\$ -	\$ -		\$ 200.00		\$ 400.00
<b>Medicare</b>	\$ 97,965.06	\$ 108,449.80	\$ (60,287.87)		\$ (81,233.63)		\$ 64,893.36
<b>Medicaid</b>	\$ 37,938.93	\$ 45,028.80	\$ (26,231.63)		\$ (25,389.74)		\$ 31,346.36
<b>Other/Commercial</b>	\$ 55,661.09	\$ 26,846.80	\$ (21,659.36)		\$ (17,068.43)		\$ 43,780.10
<b>Patient</b>	\$ 122,607.21	\$ 15,168.60	\$ (2,592.85)	\$ 205.33	\$ 14,937.76	\$ (19,898.74)	\$ 130,427.31
<b>Worker's Comp</b>	\$ -						\$ -
<b>TOTAL</b>	\$ 319,224.17	\$ 205,959.80	\$ (116,636.77)	\$ 205.33	\$ (115,087.88)	\$ (19,898.74)	\$ 273,765.91

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

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Totals	% of Total
<b>No Insurance Information</b>	\$ 1,557.40						\$ 1,557.40	0.13%
<b>Bluecross</b>	\$ 12,278.80	\$ 9,485.80	\$ 12,189.60	\$ 9,643.20	\$ 6,681.00	\$ 10,465.80	\$ 60,744.20	5.11%
<b>Intercept</b>			\$ 100.00	\$ 100.00	\$ 100.00		\$ 300.00	0.03%
<b>Medicare</b>	\$ 93,753.80	\$ 118,375.60	\$ 96,695.60	\$ 142,587.40	\$ 122,367.40	\$ 108,449.80	\$ 682,229.60	57.36%
<b>Medicaid</b>	\$ 27,506.40	\$ 38,869.20	\$ 31,700.80	\$ 49,219.40	\$ 35,495.20	\$ 45,028.80	\$ 227,819.80	19.15%
<b>Other/Commercial</b>	\$ 9,365.20	\$ 25,838.20	\$ 9,887.40	\$ 24,683.20	\$ 27,508.20	\$ 26,846.80	\$ 124,129.00	10.44%
<b>Patient</b>	\$ 10,890.80	\$ 23,643.20	\$ 10,939.60	\$ 16,513.00	\$ 14,572.80	\$ 15,168.60	\$ 91,728.00	7.71%
<b>Worker's Comp</b>	\$ -			\$ 878.00			\$ 878.00	0.07%
<b>TOTAL</b>	\$ 155,352.40	\$ 216,212.00	\$ 161,513.00	\$ 243,624.20	\$ 206,724.60	\$ 205,959.80	\$ 1,189,386.00	100.00%

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

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Totals	% of Total
<b>No Insurance Information</b>	2	0	0	0	0	0	2	0.13%
<b>Bluecross</b>	15	12	15	11	7	13	73	4.83%
<b>Intercept</b>	0	0	1	1	1	0	3	0.20%
<b>Medicare</b>	117	145	125	186	154	136	863	57.11%
<b>Medicaid</b>	35	49	40	62	47	61	294	19.46%
<b>Other/Commercial</b>	13	35	16	32	34	34	164	10.85%
<b>Patient</b>	14	28	14	20	17	18	111	7.35%
<b>Worker's Comp</b>	0			1		0	1	0.07%
<b>TOTAL</b>	196	269	211	313	260	262	1511	100.00%

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

	<b>Current</b>		<b>31-60</b>		<b>61-90</b>		<b>91-120</b>		<b>121+ days</b>		<b>Totals</b>	
<b>Bluecross</b>	\$ 2,719.24	93%	\$ 249.26	9%	\$ 924.20	32%	\$ -	0%	\$ (973.92)	-33%	\$ 2,918.78	1.07%
<b>Intercept</b>	\$ -		\$ 400.00		\$ -		\$ -		\$ -		\$ 400.00	0.15%
<b>Medicare</b>	\$ 47,266.58	73%	\$ 13,587.71	21%	\$ 3,939.02	6%	\$ 676.60	1%	\$ (576.55)	-1%	\$ 64,893.36	23.70%
<b>Medicaid</b>	\$ 29,586.45	94%	\$ 1,555.91	5%	\$ 376.23	1%	\$ 301.80	1%	\$ (474.03)	-2%	\$ 31,346.36	11.45%
<b>Other/Commercial</b>	\$ 28,888.02	66%	\$ 9,714.77	22%	\$ (378.62)	-1%	\$ 2,235.44	5%	\$ 3,320.49	8%	\$ 43,780.10	15.99%
<b>Patient</b>	\$ 43,635.06	33%	\$ 25,152.86	19%	\$ 27,344.22	21%	\$ 23,527.09	4988%	\$ 10,768.08	8%	\$ 130,427.31	47.64%
<b>Worker's Comp</b>	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>TOTAL</b>	\$ 152,095.35		\$ 50,660.51		\$ 32,205.05		\$ 26,740.93		\$ 12,064.07		\$ 273,765.91	
	56%		19%		12%		10%		4%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES  
As of December 31, 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	\$ 36,817.57		\$ 285.60		\$ 1,100.00	\$ (1,980.34)	\$ 3,728.00	\$ 589.00		\$ 471.00				\$ 9,437.00
Expenditures FY20	\$ 137,386.00		\$ 103.68			\$ (700.00)	\$ 3,581.12	\$ 950.68		\$ 564.11				\$ 6,766.20
<b>Fund Balance 12/31/19</b>	<b>\$ 765,244.40</b>	<b>\$ (15,099.19)</b>	<b>\$ 5,607.63</b>	<b>\$ 4,769.53</b>	<b>\$ 32,958.10</b>	<b>\$ (1,769.18)</b>	<b>\$ 3,453.53</b>	<b>\$ 4,842.37</b>	<b>\$ -</b>	<b>\$ (93.11)</b>	<b>\$ 4,791.12</b>	<b>\$ (566,303.71)</b>	<b>\$ 1,310.50</b>	<b>\$ (3,957.63)</b>
	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	\$ 704,193.42	\$ 2,145.15	\$ 84,170.00				
Expenditures FY20	\$ 115.50		\$ 34,615.22	\$ 4,735.65	\$ 3,925.70	\$ 7,337.41	\$ 2,306.77	\$ 1,344,982.36	\$ 493.80	\$ 26,590.60				
<b>Fund Balance 12/31/19</b>	<b>\$ 250,725.41</b>	<b>\$ 1,550.98</b>	<b>\$ (82,903.52)</b>	<b>\$ 42.95</b>	<b>\$ 5,456.06</b>	<b>\$ 4,515.50</b>	<b>\$ (11,784.74)</b>	<b>\$ 1,597,749.52</b>	<b>\$ 36,923.68</b>	<b>\$ 13,341.20</b>	<b>\$ 960.00</b>	<b>\$ 11,328.80</b>	<b>\$ 180.00</b>	
	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		\$ 18,308.61	\$ 150,785.12						
Expenditures FY20		\$ 1,389.91	\$ 3,255.41				\$ 50.00	\$ 38,396.94	\$ (3,095.90)					
<b>Fund Balance 12/31/19</b>	<b>\$ 20,536.23</b>	<b>\$ 28,415.99</b>	<b>\$ 192,188.78</b>	<b>\$ 4,345.34</b>	<b>\$ 189.35</b>	<b>\$ 975.05</b>	<b>\$ 23,002.53</b>	<b>\$ 186,008.41</b>	<b>\$ (34,990.19)</b>	<b>\$ 125.00</b>	<b>\$ 800.00</b>	<b>\$ (2,597.43)</b>	<b>\$ 3,329.00</b>	
	2061	2062	2065	2100	2201	2500								
	150th Celebration	Employee Store	State Bi-Centennial Parade	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	\$ 6,815.00		\$ -	\$ 1,001,038.47		\$ 146,143.65								
Expenditures FY20	\$ 20,208.72		\$ 50.00			\$ 249,823.04								
<b>Fund Balance 12/31/19</b>	<b>\$ 1,367.56</b>	<b>\$ 132.69</b>	<b>\$ (50.00)</b>	<b>\$ 1,060,204.12</b>	<b>\$ (1,484,407.18)</b>	<b>\$ 26,045.40</b>								
	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total		
	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	Transport	Special 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												\$ 2,481,979.68		
Expenditures FY20				\$ 629,502.28	\$ 198,725.00	\$ 75,993.18	\$ 766,754.83	\$ 15,217.58	\$ 70,524.00			\$ 3,640,549.79		
<b>Fund Balance 12/31/19</b>	<b>\$ 105,531.60</b>	<b>\$ (294,448.66)</b>	<b>\$ 32,500.84</b>	<b>\$ (657,359.91)</b>	<b>\$ (543,608.92)</b>	<b>\$ 164,155.18</b>	<b>\$ (1,100,601.43)</b>	<b>\$ (15,217.58)</b>	<b>\$ (70,524.00)</b>	<b>\$ (1,711.22)</b>		<b>\$ (291,823.25)</b>		



## City of Auburn, Maine

Finance Department

[www.auburnmaine.gov](http://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 December 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 December 31, 2018.

### **INGERSOLL TURF FACILITY**

#### **Statement of Net Assets:**

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of December 31, 2019.

#### **Current Assets:**

As of the end of December 2019 the total current assets of Ingersoll Turf Facility were \$245,614. This consisted cash and cash equivalents of \$223,413 and of an interfund receivable of \$22,201 an increase from November of \$22,418.

#### **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 December 31, 2019 was \$144,984.

#### **Liabilities:**

Ingersoll had accounts payable of \$1,670 as of December 31, 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 December 2019 are \$109,364. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through December 2019 were \$47,985. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of December 2019, Ingersoll has an operating gain of \$61,379 compared to a net gain in November of \$51,003.

As of December 31, 2019, Ingersoll has an increase in net assets of \$61,379.

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**  
**December 31, 2019**  
**Business-type Activities - Enterprise Fund**

	Dec 31, 2019	Nov 30, 2019	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 223,413	\$ 86,482	\$ 136,931
Interfund receivables/payables	\$ 22,201	\$ 136,714	(114,513)
Accounts receivable	-	-	-
Total current assets	245,614	223,196	22,418
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	390,598	368,180	22,418
<b>LIABILITIES</b>			
Accounts payable	\$ 1,670	\$ -	1,670
Interfund payable	\$ -	\$ -	-
Total liabilities	1,670	-	1,670
<b>NET ASSETS</b>			
Invested in capital assets	\$ 144,984	\$ 144,984	\$ -
Unrestricted	\$ 243,944	\$ 223,196	\$ 20,748
Total net assets	\$ 388,928	\$ 368,180	\$ 20,748

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**December 31, 2019**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 109,364
Operating expenses:	
Personnel	33,162
Supplies	7,092
Utilities	5,630
Repairs and maintenance	2,101
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	-
<b>Total operating expenses</b>	<b>47,985</b>
<b>Operating gain (loss)</b>	<b>61,379</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	61,379
Transfers out	-
Change in net assets	61,379
Total net assets, July 1	327,549
<b>Total net assets, December 31, 2019</b>	<b>\$ 388,928</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
Through December 31, 2019 compared to December 31, 2018

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU DEC 2019	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU DEC 2018	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 25,000	\$ 7,200	28.80%	\$ 20,500	\$ 8,300	40.49%
Batting Cages	\$ 13,000	\$ 6,270	48.23%	\$ 12,240	\$ 6,060	49.51%
Programs	\$ 90,000	\$ 49,477	54.97%	\$ 90,000	\$ 41,812	46.46%
Rental Income	\$ 102,000	\$ 45,874	44.97%	\$ 102,300	\$ 43,293	42.32%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 230,000</b>	<b>\$ 108,821</b>	<b>47.31%</b>	<b>\$ 225,040</b>	<b>\$ 99,465</b>	<b>44.20%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ 543</b>		<b>\$ -</b>	<b>\$ 86</b>	
<b>GRAND TOTAL REVENUES</b>	<b>\$ 230,000</b>	<b>\$ 109,364</b>	<b>47.55%</b>	<b>\$ 225,040</b>	<b>\$ 99,551</b>	<b>44.24%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
**Through December 31, 2019 compared to December 31, 2018**

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2020 BUDGET	EXPENDITURES THRU DEC 2019	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU DEC 2018	% OF BUDGET	
Salaries & Benefits	\$ 149,331	\$ 33,162	22.21%	\$ 106,624	\$ 34,524	32.38%	\$ (1,362)
Purchased Services	\$ 18,160	\$ 2,101	11.57%	\$ 21,110	\$ 1,988	9.42%	\$ 113
Programs	\$ 17,000	\$ 5,925	34.85%	\$ 7,000	\$ -	0.00%	\$ 5,925
Supplies	\$ 4,900	\$ 1,167	23.82%	\$ 5,000	\$ 5,774	115.48%	\$ (4,607)
Utilities	\$ 25,100	\$ 5,630	22.43%	\$ 39,720	\$ 6,262	15.77%	\$ (632)
Insurance Premiums	\$ -	\$ -		\$ 2,431	\$ -	0.00%	\$ -
Capital Outlay	\$ 11,000	\$ -	0.00%	\$ 42,490	\$ -	0.00%	\$ -
	<b>\$ 225,491</b>	<b>\$ 47,985</b>	<b>21.28%</b>	<b>\$ 224,375</b>	<b>\$ 48,548</b>	<b>21.64%</b>	<b>\$ (563)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 225,491</b>	<b>\$ 47,985</b>	<b>21.28%</b>	<b>\$ 224,375</b>	<b>\$ 48,548</b>	<b>21.64%</b>	<b>\$ (563)</b>



## City of Auburn, Maine

Finance Department

[www.auburnmaine.gov](http://www.auburnmaine.gov) | 60 Court Street  
Auburn, Maine 04210  
207.333.6601

To: Peter Crichton, City Manager  
From: Jill Eastman, Finance Director  
Re: Arena Financial Reports for December 31, 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 December 31, 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, November 30, 2019.

#### **Current Assets:**

As of the end of December 2019 the total current assets of Norway Savings Bank Arena were (\$1,394,638). These consisted of cash and cash equivalents of \$201,257, accounts receivable of \$203,941, and an interfund payable of \$1,799,836.

#### **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 December 31, 2019 was \$293,394.

#### **Liabilities:**

Norway Arena had accounts payable of \$1,670 as of December 31, 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 December 2019 are \$524,814. 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 December 2019 were \$355,473. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of December 2019, Norway Arena has an operating gain of \$169,341 compared to the November 2019 operating gain of \$104,301 an increase in the operating gain for the fiscal year of \$65,040.

As of December 31, 2019, Norway Arena has a increase in net assets of \$65,040.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY20 is \$107,107 more than in FY19 and expenditures in FY20 are \$150,872 less than last year in December.

**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**December 31, 2019**  
**Business-type Activities - Enterprise Fund**

	December 31, 2019	November 30, 2019	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 201,257	\$ 201,257	\$ -
Interfund receivables	\$ (1,799,836)	\$ (1,813,510)	\$ 13,674
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	203,941	156,822	\$ 47,119
Total current assets	(1,394,638)	(1,455,431)	60,793
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	(1,101,244)	(1,162,037)	60,793
<b>LIABILITIES</b>			
Accounts payable	\$ 1,670	\$ 6,817	\$ (5,147)
Net OPEB liability	\$ 67,511	\$ 67,511	\$ -
Net pension liability	57,636	57,636	-
Total liabilities	126,817	131,964	(5,147)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 293,394	\$ 293,394	\$ -
Unrestricted	\$ (1,521,455)	\$ (1,587,395)	\$ 65,940
Total net assets	\$ (1,228,061)	\$ (1,294,001)	\$ 65,940

**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**  
**December 31, 2019**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 524,814
Operating expenses:	
Personnel	141,715
Supplies	49,378
Utilities	106,222
Repairs and maintenance	30,570
Rent	
Depreciation	
Capital expenses	2,000
Other expenses	25,588
<b>Total operating expenses</b>	<b>355,473</b>
<b>Operating gain (loss)</b>	<b>169,341</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	169,341
Transfers out	-
Change in net assets	169,341
Total net assets, July 1	(1,397,402)
<b>Total net assets, December 31, 2019</b>	<b>\$ (1,228,061)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
**Through December 31, 2019 compared to December 31, 2018**

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU DEC 2019	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU DEC 2018	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 16,500	\$ 7,500	45.45%	\$ 16,500	\$ 6,000	36.36%	\$ 1,500
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	\$ 489	16.30%	\$ 3,000	\$ 1,513	50.43%	\$ (1,024)
Vending Food	\$ 3,000	\$ 204	6.80%	\$ 3,000	\$ 242	8.07%	\$ (38)
Sponsorships	\$ 230,000	\$ 107,275	46.64%	\$ 300,000	\$ 101,950	33.98%	\$ 5,325
Pro Shop	\$ 7,000	\$ 2,716	38.80%	\$ 8,500	\$ 1,713	20.15%	\$ 1,003
Programs	\$ 27,500	\$ -	0.00%	\$ 30,000	\$ -	0.00%	\$ -
Rental Income	\$ 744,000	\$ 396,159	53.25%	\$ 775,000	\$ 280,788	36.23%	\$ 115,371
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)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,146,500</b>	<b>\$ 524,814</b>	<b>45.78%</b>	<b>\$ 1,244,000</b>	<b>\$ 417,707</b>	<b>33.58%</b>	<b>\$ 107,107</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
**Through December 31, 2019 compared to December 31, 2018**

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2020 BUDGET	EXPENDITURES THRU DEC 2019	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU DEC 2018	% OF BUDGET	
Salaries & Benefits	\$ 347,736	\$ 141,715	40.75%	\$ 377,000	\$ 135,687	35.99%	\$ 6,028
Purchased Services	\$ 49,500	\$ 56,158	113.45%	\$ 62,825	\$ 26,289	41.84%	\$ 29,869
Supplies	\$ 68,150	\$ 49,378	72.45%	\$ 45,600	\$ 14,827	32.52%	\$ 34,551
Utilities	\$ 238,000	\$ 106,222	44.63%	\$ 225,000	\$ 101,043	44.91%	\$ 5,179
Capital Outlay	\$ 15,000	\$ 2,000	13.33%	\$ 25,000	\$ 17,464	69.86%	\$ (15,464)
Rent	\$ -	\$ -		\$ 507,000	\$ 211,035	41.62%	\$ (211,035)
	\$ 718,386	\$ 355,473	49.48%	\$ 1,242,425	\$ 506,345	40.75%	\$ (150,872)
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 718,386</b>	<b>\$ 355,473</b>	<b>49.48%</b>	<b>\$ 1,242,425</b>	<b>\$ 506,345</b>	<b>40.75%</b>	<b>\$ (150,872)</b>