

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager

FROM: Jill Eastman, Finance Director

REF: January 2019 Financial Report

DATE: February 19, 2019

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.

Revenues

Revenues collected through January 31st, including the school department were \$50,276,858 or 57.98%, of the budget. The municipal revenues including property taxes were \$35,465,253, or 58.12% 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 58.51%, 1.10% higher than last year at this time. The second payment is due March 15th .
- B. Excise tax for the month of January is at 61.70%. This is a \$111,933 increase from FY 18. Our excise revenues for FY19 are 3.4% above projections as of January 31, 2019.
- C. State Revenue Sharing at the end of January is 58.41% or \$986,970. This is \$106,894 increase from last January.
- D. Miscellaneous Revenues are more than FY 18 by \$87,799. Sale of property and investment income both contribute to this increase.

Expenditures

City expenditures through January 2019 were \$25,547,756 or 59.38%, of the budget. This is a 6.24% increase for the same period last year. Noteworthy variances are:

- A. Administration is higher than last year by 8.73%. All administrative departments are higher this year than last year, but still where they should be at this time of the year.
- B. The Economic and Community Development is at 41.41% of budget, primarily due to unfilled vacant positions and delayed implementation of the Workforce Development program.

Investments

This section contains an investment schedule as of January 31st. Currently the City's funds are earning an average interest rate of 1.77% compared to 0.92% in 2018.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of January 2019, December 2018, and June 2018

ASSETS	UNAUDITED January 31 2019	UNAUDITED December 31 2018	Increase (Decrease)	AUDITED JUNE 30 2018
CASH	\$ 12,079,153	\$ 15,812,455	\$ (3,733,302)	\$ 11,450,641
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,412,908	1,217,053	195,855	1,941,626
TAXES RECEIVABLE-CURRENT	20,644,568	21,077,595	(433,028)	1,822,799
DELINQUENT TAXES	755,500	753,052	2,448	664,795
TAX LIENS	804,733	946,866	(142,133)	724,636
NET DUE TO/FROM OTHER FUNDS	2,631,053	2,581,298	49,755	3,182,810
TOTAL ASSETS	\$ 38,327,916	\$ 42,388,319	\$ (4,060,403)	\$ 19,787,307
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (263,871)	\$ (73,349)	\$ (190,522)	\$ (1,073,230)
PAYROLL LIABILITIES	(689,558)	(455,504)	(234,055)	(709,471)
ACCRUED PAYROLL	(3,272)	(3,272)	-	(2,771,642)
STATE FEES PAYABLE	(19,491)	(30,788)	11,297	
ESCROWED AMOUNTS	-	(1,600)	1,600	(1,600)
DEFERRED REVENUE	(21,237,996)	(21,809,528)	571,532	(2,054,690)
TOTAL LIABILITIES	\$ (22,214,189)	\$ (22,374,041)	\$ 159,852	\$ (6,610,633)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (12,581,329)	\$ (16,481,879)	\$ 3,900,550	\$ (9,644,275)
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)
TOTAL FUND BALANCE	\$ (16,113,728)	\$ (20,014,278)	\$ 3,900,550	\$ (13,176,674)
TOTAL LIABILITIES AND FUND BALANCE	\$ (38,327,916)	\$ (42,388,319)	\$ 4,060,403	\$ (19,787,307)

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

DEPARTMENT	FY 2019 BUDGET	Unaudited EXP THRU JAN 2019	% OF BUDGET	FY 2018 BUDGET	Unaudited EXP THRU JAN 2018	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 48,772,945	\$ 28,537,124	58.51%	\$ 48,061,530	\$ 27,591,381	57.41%	\$ 945,743
PRIOR YEAR TAX REVENUE	\$ -	\$ 602,979		\$ -	\$ 711,306		\$ (108,327)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,190,000	\$ 997,694	83.84%	\$ 1,015,000	\$ 821,845	80.97%	\$ 175,849
EXCISE	\$ 3,835,000	\$ 2,366,044	61.70%	\$ 3,810,000	\$ 2,254,111	59.16%	\$ 111,933
PENALTIES & INTEREST	\$ 150,000	\$ 81,076	54.05%	\$ 150,000	\$ 71,429	47.62%	\$ 9,647
TOTAL TAXES	\$ 53,947,945	\$ 32,584,917	60.40%	\$ 53,036,530	\$ 31,450,072	59.30%	\$ 1,134,845
LICENSES AND PERMITS							
BUSINESS	\$ 62,000	\$ 43,042	69.42%	\$ 62,000	\$ 35,990	58.05%	\$ 7,052
NON-BUSINESS	\$ 355,000	\$ 237,924	67.02%	\$ 345,000	\$ 228,262	66.16%	\$ 9,662
TOTAL LICENSES	\$ 417,000	\$ 280,966	67.38%	\$ 407,000	\$ 264,252	64.93%	\$ 16,714
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 403,684	100.92%	\$ 400,000	\$ 406,860	101.72%	\$ (3,176)
STATE REVENUE SHARING	\$ 1,689,669	\$ 986,970	58.41%	\$ 1,509,117	\$ 880,076	58.32%	\$ 106,894
WELFARE REIMBURSEMENT	\$ 103,747	\$ 20,775	20.02%	\$ 95,000	\$ 115,008	121.06%	\$ (94,233)
OTHER STATE AID	\$ 32,000	\$ 14,819	46.31%	\$ 32,000	\$ 14,943	46.70%	\$ (124)
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,453,800	\$ 1,426,248	58.12%	\$ 2,264,501	\$ 1,416,887	62.57%	\$ 9,361
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 144,440	\$ 104,891	72.62%	\$ 144,440	\$ 73,669	51.00%	\$ 31,222
PUBLIC SAFETY	\$ 236,277	\$ 104,950	44.42%	\$ 236,277	\$ 90,227	38.19%	\$ 14,723
EMS TRANSPORT	\$ 1,250,000	\$ 600,677	48.05%	\$ 1,250,000	\$ 545,302	43.62%	\$ 55,375
TOTAL CHARGE FOR SERVICES	\$ 1,630,717	\$ 810,518	49.70%	\$ 1,630,717	\$ 709,198	43.49%	\$ 101,320
FINES							
PARKING TICKETS & MISC FINES	\$ 70,000	\$ 27,574	39.39%	\$ 70,000	\$ 30,111	43.02%	\$ (2,538)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 32,000	\$ 55,301	172.81%	\$ 32,000	\$ 22,197	69.37%	\$ 33,104
RENTS	\$ 35,000	\$ 14,453	41.29%	\$ 35,000	\$ 24,464	69.90%	\$ (10,012)
UNCLASSIFIED	\$ 10,000	\$ 43,171	431.71%	\$ 10,000	\$ 17,513	175.13%	\$ 25,658
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 32,528		\$ -	\$ 34,116		\$ (1,588)
SALE OF PROPERTY	\$ 20,000	\$ 38,828	194.14%	\$ 20,000	\$ 11,882	59.41%	\$ 26,946
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 221,000	\$ 131,681	59.58%	\$ 215,000	\$ 127,391	59.25%	\$ 4,290
TRANSFER IN: TIF	\$ 1,317,818	\$ -	0.00%	\$ 1,287,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 97,718	\$ -	0.00%	\$ 54,718	\$ -	0.00%	\$ -
ENERGY EFFICIENCY	\$ -	\$ -		\$ -	\$ -		\$ -
CDBG	\$ 214,430	\$ 10,250	4.78%	\$ 214,430	\$ 9,668	4.51%	\$ 582
UTILITY REIMBURSEMENT	\$ 27,500	\$ 8,818	32.07%	\$ 27,500	\$ -	0.00%	\$ 8,818
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 412,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,502,966	\$ 335,030	13.39%	\$ 2,308,966	\$ 247,231	10.71%	\$ 87,799
TOTAL GENERAL FUND REVENUES	\$ 61,022,428	\$ 35,465,253	58.12%	\$ 59,717,714	\$ 34,117,751	57.13%	\$ 1,347,502
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 24,302,914	\$ 14,473,553	59.55%	\$ 22,039,568	\$ 11,339,820	51.45%	\$ 3,133,733
EDUCATION	\$ 674,191	\$ 338,051	50.14%	\$ 811,744	\$ 366,052	45.09%	\$ (28,001)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 719,417	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 25,696,522	\$ 14,811,605	57.64%	\$ 23,758,194	\$ 11,705,872	49.27%	\$ 3,105,733
GRAND TOTAL REVENUES	\$ 86,718,950	\$ 50,276,858	57.98%	\$ 83,475,908	\$ 45,823,623	54.89%	\$ 4,453,235

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

DEPARTMENT	FY 2019	Unaudited	% OF	FY 2018	Unaudited	% OF	VARIANCE
	BUDGET	EXP THRU JAN 2019	BUDGET	BUDGET	EXP THRU JAN 2018	BUDGET	
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 111,610	\$ 59,566	53.37%	\$ 80,300	\$ 38,537	47.99%	\$ 21,029
CITY MANAGER	\$ 474,086	\$ 275,827	58.18%	\$ 581,170	\$ 254,402	43.77%	\$ 21,425
CITY CLERK	\$ 185,898	\$ 101,113	54.39%	\$ 181,332	\$ 94,139	51.92%	\$ 6,974
FINANCIAL SERVICES	\$ 694,109	\$ 410,756	59.18%	\$ 675,239	\$ 313,974	46.50%	\$ 96,782
HUMAN RESOURCES	\$ 149,953	\$ 83,942	55.98%	\$ 156,887	\$ 74,043	47.20%	\$ 9,899
INFORMATION TECHNOLOGY	\$ 588,403	\$ 353,795	60.13%	\$ 531,551	\$ 318,624	59.94%	\$ 35,171
TOTAL ADMINISTRATION	\$ 2,204,059	\$ 1,284,999	58.30%	\$ 2,206,479	\$ 1,093,719	49.57%	\$ 191,280
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,471,918	\$ 609,506	41.41%	\$ 1,717,028	\$ 545,028	31.74%	\$ 64,478
HEALTH & SOCIAL SERVICES	\$ 223,500	\$ 89,852	40.20%	\$ 220,870	\$ 130,113	58.91%	\$ (40,261)
RECREATION & SPECIAL EVENTS	\$ 384,630	\$ 226,435	58.87%	\$ 388,581	\$ 159,047	40.93%	\$ 67,388
PUBLIC LIBRARY	\$ 998,189	\$ 665,459	66.67%	\$ 998,189	\$ 415,912	41.67%	\$ 249,547
TOTAL COMMUNITY SERVICES	\$ 3,078,237	\$ 1,591,252	51.69%	\$ 3,324,668	\$ 1,250,100	37.60%	\$ 341,152
FISCAL SERVICES							
DEBT SERVICE	\$ 6,702,508	\$ 6,156,417	91.85%	\$ 6,366,533	\$ 5,841,011	91.75%	\$ 315,406
FACILITIES	\$ 650,641	\$ 427,764	65.75%	\$ 640,201	\$ 376,575	58.82%	\$ 51,189
WORKERS COMPENSATION	\$ 581,360	\$ -	0.00%	\$ 555,164	\$ 555,164	100.00%	\$ (555,164)
WAGES & BENEFITS	\$ 6,471,614	\$ 3,442,760	53.20%	\$ 5,960,970	\$ 2,978,419	49.97%	\$ 464,341
EMERGENCY RESERVE (10108062-670000)	\$ 431,003	\$ -	0.00%	\$ 415,454	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 14,837,126	\$ 10,026,941	67.58%	\$ 13,938,322	\$ 9,751,169	69.96%	\$ 275,772
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,422,256	\$ 2,485,683	56.21%	\$ 4,227,575	\$ 2,231,883	52.79%	\$ 253,800
FIRE EMS	\$ 683,181	\$ 384,826	56.33%	\$ 708,828	\$ 225,449	31.81%	\$ 159,377
POLICE DEPARTMENT	\$ 4,166,631	\$ 2,350,216	56.41%	\$ 4,043,998	\$ 1,931,261	47.76%	\$ 418,955
TOTAL PUBLIC SAFETY	\$ 9,272,068	\$ 5,220,725	56.31%	\$ 8,980,401	\$ 4,388,593	48.87%	\$ 832,132
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 4,778,668	\$ 2,773,337	58.04%	\$ 4,611,116	\$ 2,001,010	43.40%	\$ 772,327
SOLID WASTE DISPOSAL*	\$ 988,013	\$ 535,837	54.23%	\$ 964,118	\$ 422,911	43.87%	\$ 112,926
WATER AND SEWER	\$ 645,216	\$ 474,537	73.55%	\$ 632,716	\$ 328,858	51.98%	\$ 145,679
TOTAL PUBLIC WORKS	\$ 6,411,897	\$ 3,783,711	59.01%	\$ 6,207,950	\$ 2,752,779	44.34%	\$ 1,030,932
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 172,000	\$ 171,759	99.86%	\$ 167,800	\$ 162,838	97.04%	\$ 8,921
E911 COMMUNICATION CENTER	\$ 1,123,081	\$ 842,674	75.03%	\$ 1,088,857	\$ 267,281	24.55%	\$ 575,393
LATC-PUBLIC TRANSIT	\$ 199,130	\$ 199,130	100.00%	\$ 189,949	\$ 189,949	100.00%	\$ 9,181
TAX SHARING	\$ 270,000	\$ 18,800	6.96%	\$ 270,000	\$ 16,809	6.23%	\$ 1,991
TOTAL INTERGOVERNMENTAL	\$ 1,764,211	\$ 1,232,363	69.85%	\$ 1,716,606	\$ 636,877	37.10%	\$ 595,486
COUNTY TAX							
TIF (10108058-580000)	\$ 2,407,766	\$ 2,407,765	100.00%	\$ 2,296,224	\$ 2,296,224	100.00%	\$ 111,541
OVERLAY	\$ 3,049,803	\$ -	0.00%	\$ 3,049,803	\$ -	0.00%	\$ -
	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TOTAL CITY DEPARTMENTS	\$ 43,025,167	\$ 25,547,756	59.38%	\$ 41,720,453	\$ 22,169,461	53.14%	\$ 3,378,295
EDUCATION DEPARTMENT							
	\$ 43,693,783	\$ 20,633,674	47.22%	\$ 41,755,455	\$ 14,517,805	34.77%	\$ 6,115,869
TOTAL GENERAL FUND EXPENDITURES	\$ 86,718,950	\$ 46,181,430	53.25%	\$ 83,475,908	\$ 36,687,266	43.95%	\$ 9,494,164

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF December 31, 2018**

INVESTMENT		FUND	BALANCE January 31, 2019	BALANCE December 31, 2018	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,227,776.68	\$ 4,222,394.27	1.25%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,022,881.21	\$ 1,021,579.04	1.25%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 4,306,368.03	\$ 8,294,682.25	1.25%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 51,099.48	\$ 51,034.47	1.25%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 32,401.63	\$ 32,360.40	1.25%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 85,626.74	\$ 85,517.73	1.25%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	1.50%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.90%
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	\$ 500,000.00	\$ 500,000.00	2.55%
GRAND TOTAL			\$ 13,226,153.77	\$ 17,207,568.16	1.77%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2018 - June 30, 2019
Report as of January 31, 2019

	Beginning	January 2019					Ending
	Balance 01/01/19	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 1/31/2019
Bluecross	\$ 11,052.28	\$ 6,583.60	\$ (4,956.22)		\$ (3,847.59)		\$ 8,832.07
Intercept	\$ 100.00	\$ 100.00	\$ -				\$ 200.00
Medicare	\$ 45,827.27	\$ 118,093.60	\$ (35,535.47)		\$ (72,465.32)	\$ (3,499.00)	\$ 52,421.08
Medicaid	\$ 22,745.68	\$ 31,541.00	\$ (14,477.39)		\$ (8,414.79)		\$ 31,394.50
Other/Commercial	\$ 40,325.83	\$ 26,672.40	\$ (14,427.16)		\$ 12,373.02		\$ 64,944.09
Patient	\$ 141,239.70	\$ 15,658.20	\$ (6,968.58)		\$ (874.30)	\$ (20,515.80)	\$ 128,539.22
Worker's Comp	\$ (846.30)	\$ 1,784.00	\$ (878.00)		\$ -		\$ 59.70
TOTAL	\$ 260,444.46	\$ 200,432.80	\$ (77,242.82)	\$ -	\$ (73,228.98)	\$ (24,014.80)	\$ 286,390.66

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2018 - June 30, 2019
Report as of January 31, 2019

	July 2018	August 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Adjustment	Totals	% of Total
No Insurance Information	\$ 10,977.40	\$ 2,518.00	\$ 1,550.40	\$ 3,166.60	\$ 4,538.40	\$ 1,371.40	\$ 934.00	\$ (24,122.20)	\$ 934.00	0.07%
Bluecross	\$ 6,344.40	\$ 8,486.40	\$ 4,124.40	\$ 7,998.20	\$ 2,676.20	\$ 12,286.20	\$ 6,583.60	\$ 2,826.80	\$ 51,326.20	3.80%
Intercept	\$ 200.00	\$ 100.00		\$ 300.00	\$ 100.00		\$ 100.00		\$ 800.00	0.06%
Medicare	\$ 103,152.60	\$ 132,913.20	\$ 118,842.80	\$ 122,609.60	\$ 97,778.80	\$ 94,531.40	\$ 118,093.60	\$ 22,156.80	\$ 810,078.80	59.99%
Medicaid	\$ 30,752.80	\$ 47,771.60	\$ 30,102.60	\$ 31,127.20	\$ 27,115.80	\$ 25,258.20	\$ 31,541.00	\$ (289.00)	\$ 223,380.20	16.54%
Other/Commercial	\$ 24,030.40	\$ 19,494.00	\$ 13,526.00	\$ 21,522.60	\$ 25,029.40	\$ 19,307.80	\$ 25,738.40	\$ 2,260.40	\$ 150,909.00	11.18%
Patient	\$ 19,183.20	\$ 17,841.80	\$ 12,560.00	\$ 15,276.60	\$ 17,126.80	\$ 8,533.60	\$ 15,658.20	\$ (3,701.00)	\$ 102,479.20	7.59%
Worker's Comp	\$ 2,425.60	\$ 901.80	\$ 1,591.00	\$ 908.80		\$ 1,880.60	\$ 1,784.00	\$ 868.20	\$ 10,360.00	0.77%
TOTAL	\$ 197,066.40	\$ 230,026.80	\$ 182,297.20	\$ 202,909.60	\$ 174,365.40	\$ 163,169.20	\$ 200,432.80	\$ (0.00)	\$ 1,350,267.40	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2018 - June 30, 2019
Report as of January 31, 2019

	July 2018	August 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Adjustment	Totals	% of Total
No Insurance Information	14	3	2	4	5	2	1		31	1.82%
Bluecross	8	10	5	10	3	15	8		59	3.47%
Intercept	2	1	0	3	1	0	1		8	0.47%
Medicare	129	164	148	153	119	116	145		974	57.29%
Medicaid	39	60	38	42	33	32	40		284	16.71%
Other/Commercial	35	27	17	28	34	25	32		198	11.65%
Patient	23	23	16	19	23	11	20		135	7.94%
Worker's Comp	3	1	2	1	0	2	2		11	0.65%
TOTAL	253	289	228	260	218	203	249	0	1700	100.00%

**EMS BILLING
AGING REPORT
July 1, 2018 to June 30, 2019
Report as of January 31, 2019**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 8,249.55	93%	\$ 1,706.29	19%	\$ 86.92	1%	\$ (167.42)	-2%	\$ (1,043.27)	-12%	\$ 8,832.07	3.08%
Intercept	\$ 100.00		\$ 100.00		\$ -		\$ -		\$ -		\$ 200.00	0.07%
Medicare	\$ 51,417.61	98%	\$ 763.00	1%	\$ (264.62)	-1%	\$ 890.60	2%	\$ (385.51)	-1%	\$ 52,421.08	18.30%
Medicaid	\$ 26,169.65	83%	\$ 3,993.12	13%	\$ 335.00	1%	\$ 71.56	0%	\$ 825.17	3%	\$ 31,394.50	10.96%
Other/Commercial Patient	\$ 45,440.86	70%	\$ 6,674.72	10%	\$ 7,590.50	12%	\$ 1,865.96	3%	\$ 3,372.05	5%	\$ 64,944.09	22.68%
Worker's Comp	\$ 30,755.38	24%	\$ 26,679.92	21%	\$ 19,079.13	15%	\$ 23,032.24	18%	\$ 28,992.55	23%	\$ 128,539.22	44.88%
	\$ 59.70		\$ -		\$ -		\$ -		\$ -		\$ 59.70	0.02%
TOTAL	\$ 162,192.75		\$ 39,917.05		\$ 26,826.93		\$ 25,692.94		\$ 31,760.99		\$ 286,390.66	
	57%		14%		9%		9%		11%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of January 31, 2019

	1902	1905	1910	1913	1914	1915	1917	1922	1926	1927	1928	1929	1930	1931		
	Riverwatch	Winter Festival	Community Service	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Walmart Risk/Homeless	Healthy Androskoggin	Insurance Reimbursement	Vending	Fire Prevention	211 Fairview	Donations		
Fund Balance 7/1/18	\$ 969,900.91	\$ (5,390.23)	\$ 5,008.52	\$ 5,112.53	\$ 30,205.71	\$ (488.84)	\$ 4,851.85	\$ 7,278.18	\$ 3,368.05	\$ 925.21	\$ -	\$ 4,791.12	\$ (566,303.71)	\$ 1,084.69		
Revenues FY19	\$ 46,548.21	\$ 345.00	\$ 349.00		\$ 700.00		\$ 5,313.61		\$ 1,836.00		\$ 548.00					
Expenditures FY19	\$ 139,479.00	\$ 12,175.00	\$ 282.56	\$ 343.00			\$ 3,739.99				\$ 672.96			\$ 199.93		
Fund Balance 1/31/19	\$ 876,970.12	\$ (17,220.23)	\$ 5,074.96	\$ 4,769.53	\$ 30,905.71	\$ (488.84)	\$ 6,425.47	\$ 7,278.18	\$ 5,204.05	\$ 925.21	\$ (124.96)	\$ 4,791.12	\$ (566,303.71)	\$ 884.76		
	2003	2005	2006	2007	2008	2010	2013	2014	2019	2020	2025	2030	2032	2033		
	Byrne JAG	MDOT	PEACE	Seatbelt Grant	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	HEAPP	Safe School/Health (COPS)		
Fund Balance 7/1/18	\$ 2,808.57	\$ (101,600.31)	\$ 2,099.08	\$ 4,322.93	\$ (110,031.67)	\$ 6,158.77	\$ 9,263.39	\$ 6,931.00	\$ (7,637.91)	\$ 4,261,266.85	\$ 30,846.63	\$ (47,430.39)	\$ (4,994.50)	\$ (15,906.07)		
Revenues FY19		\$ 48,071.95			\$ 86,573.34	\$ 12,843.83	\$ 4,764.00	\$ 9,924.00	\$ 1,365.00	\$ 291,992.48	\$ 5,918.24	\$ 91,714.00				
Expenditures FY19		\$ 64,285.21	\$ 514.88		\$ 87,340.97	\$ 12,864.88	\$ 5,299.16	\$ 6,478.15	\$ 1,040.00	\$ 551,402.09	\$ 1,357.60	\$ 110,977.81				
Fund Balance 1/31/19	\$ 2,808.57	\$ (117,813.57)	\$ 1,584.20	\$ 4,322.93	\$ (110,799.30)	\$ 6,137.72	\$ 8,728.23	\$ 10,376.85	\$ (7,312.91)	\$ 4,001,857.24	\$ 35,407.27	\$ (66,694.20)	\$ (4,994.50)	\$ (15,906.07)		
	2037	2038	2040	2041	2044	2045	2046	2048	2050	2051	2052	2053	2054	2055		
	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	Federal Drug Money	Forest Management	Joint Land Use Study	TD Tree Days Grant	Project Lifesaver	Project Canopy	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL		
Fund Balance 7/1/18	\$ 11,994.90	\$ 7,206.21	\$ 20,536.23	\$ 24,233.19	\$ 36,044.77	\$ 4,436.52	\$ 0.57	\$ -	\$ 89.35	\$ (420.71)	\$ 975.05	\$ 1,607.75	\$ 32,161.59	\$ (13,692.41)		
Revenues FY19	\$ 5,649.19			\$ 3,940.00	\$ 30,140.05			\$ 13,450.00		\$ 8,359.06			\$ 198.81			
Expenditures FY19	\$ 4,710.15			\$ 1,921.70	\$ 4,440.68	\$ 91.18			\$ 7,938.35			\$ 750.00	\$ 28,984.00	\$ 22,048.07		
Fund Balance 1/31/19	\$ 12,933.94	\$ 7,206.21	\$ 20,536.23	\$ 26,251.49	\$ 61,744.14	\$ 4,345.34	\$ 0.57	\$ 13,450.00	\$ 89.35	\$ -	\$ 975.05	\$ 857.75	\$ 3,376.40	\$ (35,740.48)		
	2056	2057	2058	2059	2060	2061	2062	2201	2500							
	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	My Choice JJAG	150th Celebration	Employee Store	EDI Grant	Parks & Recreation							
Fund Balance 7/1/18	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ (10,736.00)	\$ -	\$ (3,154.86)	\$ 36.73	\$ (1,484,407.18)	\$ 152,783.45							
Revenues FY19				\$ 33,893.00		\$ 88,395.00	\$ 752.64		\$ 125,973.42							
Expenditures FY19				\$ 14,328.00		\$ 44,442.47	\$ 756.68		\$ 239,306.64							
Fund Balance 1/31/19	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 8,289.00	\$ -	\$ 40,797.67	\$ 32.69	\$ (1,484,407.18)	\$ 39,450.23							
	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total
	Tambrands TIF 4	J Enterprises TIF 5	Tambrands II TIF 6	J & A Properties TIF 7	Formed Fiber TIF 8	Mall TIF 9	Downtown TIF 10	Safe Handling TIF 11	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Bedard Pharm TIF 17	Slapshot LLC TIF 18	Hartt Transport TIF 19	Special Revenues
Fund Balance 7/1/18	\$ 1,841.15	\$ (6,499.56)	\$ (330,682.42)	\$ 2,558.27	\$ 486.17	\$ 2,083.99	\$ 257,728.49	\$ 183.21	\$ (338,049.92)	\$ 50,325.30	\$ 3,883.14	\$ 348.35	\$ 1,366.79	\$ (61.12)	\$ (18.32)	\$ 2,919,956.60
Revenues FY19																\$ 919,557.83
Expenditures FY19							\$ 376,465.52		\$ 176,585.00	\$ 78,332.91	\$ 600,629.37	\$ 15,375.19		\$ 70,524.00		\$ 2,686,083.10
Fund Balance 1/31/19	\$ 1,841.15	\$ (6,499.56)	\$ (330,682.42)	\$ 2,558.27	\$ 486.17	\$ 2,083.99	\$ (118,737.03)	\$ 183.21	\$ (514,634.92)	\$ (28,007.61)	\$ (596,746.23)	\$ (15,026.84)	\$ 1,366.79	\$ (70,585.12)	\$ (18.32)	\$ 1,153,431.33

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for January, 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 January 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 January 31, 2019.

Current Assets:

As of the end of January 2019 the total current assets of Ingersoll Turf Facility were \$140,650. This consisted of cash and cash equivalents of \$85,518 and an interfund receivable of \$55,132 an increase from December of \$8,652.

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, 2019 was \$172,719.

Liabilities:

Ingersoll had accounts payable of \$1,081 as of January 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 January 2019 are \$129,882. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through January 2019 were \$71,216. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of January 2019, Ingersoll has an operating gain of \$58,666 compared to a net gain in December of \$51,003.

As of January 31, 2019, Ingersoll has an increase in net assets of \$58,666.

The budget to actual reports for revenue and expenditures, show that the revenue for FY19 compared to FY 18.

Statement of Net Assets
Ingersoll Turf Facility
January 31, 2019
Business-type Activities - Enterprise Fund

	Jan 31, 2019	Dec 31, 2018	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 85,518	\$ 85,426	\$ 92
Interfund receivables/payables	\$ 55,132	\$ 46,480	8,652
Accounts receivable	-	-	-
Total current assets	140,650	131,906	8,744
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(637,817)	(637,817)	-
Total noncurrent assets	172,719	172,719	-
Total assets	313,369	304,625	8,744
LIABILITIES			
Accounts payable	\$ 1,081	\$ -	\$ 1,081
Total liabilities	1,081	-	1,081
NET ASSETS			
Invested in capital assets	\$ 172,719	\$ 172,719	\$ -
Unrestricted	\$ 139,569	\$ 131,906	\$ 7,663
Total net assets	\$ 312,288	\$ 304,625	\$ 7,663

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, 2019

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 129,882
Operating expenses:	
Personnel	46,452
Supplies	11,726
Utilities	9,129
Repairs and maintenance	1,886
Rent	-
Depreciation	-
Capital expenses	
Other expenses	2,023
Total operating expenses	71,216
Operating gain (loss)	58,666
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	58,666
Transfers out	-
Change in net assets	58,666
Total net assets, July 1	253,622
Total net assets, January 31, 2019	\$ 312,288

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

REVENUE SOURCE	FY 2019 BUDGET	ACTUAL REVENUES THRU JAN 2019	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU JAN 2018	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 20,500	\$ 9,300	45.37%	\$ 17,000	\$ 9,700	57.06%
Batting Cages	\$ 12,240	\$ 7,525	61.48%	\$ 11,520	\$ 8,398	72.90%
Programs	\$ 90,000	\$ 57,079	63.42%	\$ 80,000	\$ 49,970	62.46%
Rental Income	\$ 102,300	\$ 55,800	54.55%	\$ 103,650	\$ 36,555	35.27%
TOTAL CHARGE FOR SERVICES	\$ 225,040	\$ 129,704	57.64%	\$ 212,170	\$ 104,623	49.31%
INTEREST ON INVESTMENTS	\$ -	\$ 178		\$ -		
GRAND TOTAL REVENUES	\$ 225,040	\$ 129,882	57.72%	\$ 212,170	\$ 104,623	49.31%

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

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2019 BUDGET	EXPENDITURES THRU JAN 2019	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU JAN 2018	% OF BUDGET	
Salaries & Benefits	\$ 120,000	\$ 46,452	38.71%	\$ 106,624	\$ 52,033	48.80%	\$ (5,581)
Purchased Services	\$ 19,460	\$ 3,909	20.09%	\$ 21,110	\$ 4,636	21.96%	\$ (727)
Programs	\$ 15,220	\$ 4,047	26.59%	\$ 7,000	\$ 4,047	57.81%	\$ -
Supplies	\$ 4,600	\$ 7,679	166.93%	\$ 5,000	\$ 3,816	76.32%	\$ 3,863
Utilities	\$ 30,920	\$ 9,129	29.52%	\$ 39,720	\$ 7,847	19.76%	\$ 1,282
Insurance Premiums	\$ 2,505	\$ -	0.00%	\$ 2,431	\$ -	0.00%	\$ -
Capital Outlay	\$ 30,000	\$ -	0.00%	\$ 42,490	\$ 33,048	77.78%	\$ (33,048)
	\$ 222,705	\$ 71,216	31.98%	\$ 224,375	\$ 105,427	46.99%	\$ (34,211)
GRAND TOTAL EXPENDITURES	\$ 222,705	\$ 71,216	31.98%	\$ 224,375	\$ 105,427	46.99%	\$ (34,211)

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, 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 January 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, December 31, 2018.

Current Assets:

As of the end of January 2019 the total current assets of Norway Savings Bank Arena were (\$1,213,907). These consisted of cash and cash equivalents of \$133,329, accounts receivable of \$152,134, and an interfund payable of \$1,499,370.

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, 2019 was \$342,462.

Liabilities:

Norway Arena had accounts payable of \$4,294 as of January 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 January 2019 are \$680,580. 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 2019 were \$437,616. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of January 2019, Norway Arena has an operating gain of \$242,964 (before rent payment) and a loss of \$52,485 after rental payments.

As of January 31, 2019, Norway Arena has a decrease in net assets of \$52,485.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY19 is \$28,529 more than in FY18 and expenditures in FY19 are \$6,149 more than last year in January.

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

	January 31, 2019	December 31, 2018	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 133,329	\$ 123,015	\$ 10,314
Interfund receivables	\$ (1,499,370)	\$ (1,523,777)	\$ 24,407
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	152,134	139,552	\$ 12,582
Total current assets	(1,213,907)	(1,261,210)	47,303
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(230,760)	(230,760)	-
Total noncurrent assets	342,462	342,462	-
Total assets	(871,445)	(918,748)	47,303
LIABILITIES			
Accounts payable	\$ 4,294	\$ 1,923	\$ 2,371
Net pension liability	170,806	170,806	-
Total liabilities	175,100	172,729	2,371
NET ASSETS			
Invested in capital assets	\$ 342,462	\$ 342,462	-
Unrestricted	\$ (1,389,007)	\$ (1,433,939)	\$ 44,932
Total net assets	\$ (1,046,545)	\$ (1,091,477)	\$ 44,932

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, 2019

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 680,580
Operating expenses:	
Personnel	209,125
Supplies	35,211
Utilities	148,878
Repairs and maintenance	18,648
Depreciation	-
Capital expenses	19,156
Other expenses	6,598
Total operating expenses	437,616
Operating gain (loss)	242,964
Nonoperating revenue (expense):	
Interest income	-
Debt Service (Rent)	(295,449)
Interest expense (debt service)	-
Total nonoperating expense	(295,449)
Gain (Loss) before transfer	(52,485)
Transfers out	-
Change in net assets	(52,485)
Total net assets, July 1	(994,060)
Total net assets, January 31, 2019	\$ (1,046,545)

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

REVENUE SOURCE	FY 2019 BUDGET	ACTUAL REVENUES THRU JAN 2019	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU JAN 2018	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concissions	\$ 18,000	\$ 10,500	58.33%	\$ 18,000	\$ 2,735	15.19%	\$ 7,765
Vending Machines	\$ -	\$ 4,443		\$ -	\$ 4,856		\$ (413)
Skate Rentals	\$ -	\$ 1,010		\$ -	\$ 3,665		\$ (2,655)
Sponsorships	\$ 275,000	\$ 139,450	50.71%	\$ 275,000	\$ 156,581	56.94%	\$ (17,131)
Pro Shop	\$ 8,500	\$ 4,738	55.74%	\$ 8,500	\$ 2,890	34.00%	\$ 1,848
Programs	\$ 31,000	\$ -	0.00%	\$ 31,000	\$ 18,212	58.75%	\$ (18,212)
Rental Income	\$ 705,250	\$ 496,434	70.39%	\$ 705,250	\$ 422,224	59.87%	\$ 74,210
Camps/Clinics	\$ 50,000	\$ 12,480	24.96%	\$ 50,000	\$ 27,838		\$ (15,358)
Tournaments	\$ 50,000	\$ 11,525	23.05%	\$ 50,000	\$ 13,050	26.10%	\$ (1,525)
TOTAL CHARGE FOR SERVICES	\$ 1,137,750	\$ 680,580	59.82%	\$ 1,137,750	\$ 652,051	57.31%	\$ 28,529

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2019 BUDGET	EXPENDITURES THRU JAN 2019	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU JAN 2018	% OF BUDGET	
Salaries & Benefits	\$ 344,000	\$ 209,125	60.79%	\$ 344,000	\$ 219,727	63.87%	\$ (10,602)
Purchased Services	\$ 71,656	\$ 25,246	35.23%	\$ 71,656	\$ 31,370	43.78%	\$ (6,124)
Supplies	\$ 37,100	\$ 35,211	94.91%	\$ 37,100	\$ 29,512	79.55%	\$ 5,699
Utilities	\$ 225,150	\$ 148,878	66.12%	\$ 225,150	\$ 138,273	61.41%	\$ 10,605
Capital Outlay	\$ 103,500	\$ 19,156	18.51%	\$ 103,500	\$ 12,585	12.16%	\$ 6,571
Rent	\$ 507,000	\$ 295,449	58.27%	\$ 507,000	\$ 295,449	58.27%	\$ -
	\$ 1,288,406	\$ 733,065	56.90%	\$ 1,288,406	\$ 726,916	56.42%	\$ 6,149
GRAND TOTAL EXPENDITURES	\$ 1,288,406	\$ 733,065	56.90%	\$ 1,288,406	\$ 726,916	56.42%	\$ 6,149