

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager
FROM: Jill Eastman, Finance Director
REF: October 2019 Financial Report
DATE: December 2, 2019

The following is a discussion regarding the significant variances found in the City's October 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 fourth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 33.3% 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 October 31st, including the school department were \$37,968,417, or 42.10%, of the budget. The municipal revenues including property taxes were \$28,983,854, or 46.19% of the budget which is less than the same period last year by \$62,614. The accounts listed below are noteworthy.

- A. September 15th the first installment for real estate taxes were due. The current year tax revenue is at 49.72% as compared to 50.82% last year or \$276,639 less than last year.
- B. Excise tax for the month of October is at 38.69%. This is a \$54,023 increase from FY 19. Our excise revenues for FY20 are 5.36% above projections as of October 31, 2019.
- C. State Revenue Sharing for the month of October is 40.65% or \$971,385. This is a \$387,082 increase from last October.

Expenditures

City expenditures through October 2019 were \$19,223,631 or 42.86%, of the budget. This is 2.24% more than the same period last year. Noteworthy variances are:

- A. Debt Service is more than last year at this time by \$678,142.
- B. Public Safety is more than last year by \$317,781.
- C. LA Transit is more than last year at this time by \$132,008, due to the increase in subsidy.
- D. IT is higher than last year by \$244,676 due to the timing of payments for various software maintenance agreements.

Investments

This section contains an investment schedule as of October 31st. Currently the City's funds are earning an average interest rate of 1.87% compared to 1.75% at this time last year.

Respectfully submitted,



Jill M. Eastman
Finance Director

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

ASSETS	UNAUDITED October 31 2019	UNAUDITED September 30 2019	Increase (Decrease)	AUDITED JUNE 30 2019
CASH	\$ 9,533,363	\$ 17,363,226	\$ (7,829,863)	\$ 13,715,463
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,289,127	1,223,091	66,036	1,680,559
TAXES RECEIVABLE-CURRENT	22,188,877	22,917,801	(728,924)	102,035
DELINQUENT TAXES	975,578	976,207	(629)	755,527
TAX LIENS	1,031,640	1,076,705	(45,065)	1,522,438
NET DUE TO/FROM OTHER FUNDS	10,668,494	8,266,497	2,401,997	3,086,807
TOTAL ASSETS	\$ 45,687,079	\$ 51,823,527	\$ (6,136,448)	\$ 20,862,829
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ 762,458	\$ 296,051	\$ 466,407	\$ (793,429)
PAYROLL LIABILITIES	(900,542)	(600,756)	(299,786)	(1,140,965)
ACCRUED PAYROLL	609	450	159	(3,467,807)
STATE FEES PAYABLE	(88,855)	3,021	(91,876)	(51)
ESCROWED AMOUNTS	(25,740)	(25,709)	(31)	(25,643)
DEFERRED REVENUE	(23,981,548)	(23,971,407)	(10,141)	(1,508,095)
TOTAL LIABILITIES	\$ (24,233,619)	\$ (24,298,350)	\$ 64,731	\$ (6,935,990)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (17,921,061)	\$ (23,992,778)	\$ 6,071,717	\$ (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)
TOTAL FUND BALANCE	\$ (21,453,460)	\$ (27,525,177)	\$ 6,071,717	\$ (13,926,839)
TOTAL LIABILITIES AND FUND BALANCE	\$ (45,687,079)	\$ (51,823,527)	\$ 6,136,448	\$ (20,862,829)

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU OCT 2019	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU OCT 2018	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE- PRIOR YEAR TAX REVENUE	\$ 49,295,498	\$ 24,510,367	49.72%	\$ 48,772,945	\$ 24,787,006	50.82%	\$ (276,639)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ -	\$ 122,689		\$ -	\$ 305,202		\$ (182,513)
EXCISE	\$ 1,250,000	\$ 994,116	79.53%	\$ 1,190,000	\$ 997,694	83.84%	\$ (3,578)
PENALTIES & INTEREST	\$ 3,910,000	\$ 1,512,841	38.69%	\$ 3,835,000	\$ 1,458,818	38.04%	\$ 54,023
TOTAL TAXES	\$ 54,605,498	\$ 27,175,916	49.77%	\$ 53,947,945	\$ 27,583,417	51.13%	\$ (407,501)
LICENSES AND PERMITS							
BUSINESS	\$ 169,000	\$ 51,325	30.37%	\$ 62,000	\$ 23,448	37.82%	\$ 27,877
NON-BUSINESS	\$ 409,000	\$ 141,580	34.62%	\$ 355,000	\$ 175,498	49.44%	\$ (33,918)
TOTAL LICENSES	\$ 578,000	\$ 192,904	33.37%	\$ 417,000	\$ 198,946	47.71%	\$ (6,042)
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 400,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 2,389,669	\$ 971,385	40.65%	\$ 1,689,669	\$ 584,303	34.58%	\$ 387,082
WELFARE REIMBURSEMENT	\$ 94,122	\$ 5,535	5.88%	\$ 103,747	\$ 10,332	9.96%	\$ (4,797)
OTHER STATE AID	\$ 32,000	\$ -	0.00%	\$ 32,000	\$ 11,185	34.95%	\$ (11,185)
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,144,175	\$ 976,920	31.07%	\$ 2,453,800	\$ 605,820	24.69%	\$ 371,100
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 148,440	\$ 37,756	25.44%	\$ 144,440	\$ 77,317	53.53%	\$ (39,561)
PUBLIC SAFETY	\$ 215,600	\$ 34,559	16.03%	\$ 236,277	\$ 52,851	22.37%	\$ (18,292)
EMS TRANSPORT	\$ 1,200,000	\$ 355,938	29.66%	\$ 1,250,000	\$ 357,993	28.64%	\$ (2,055)
TOTAL CHARGE FOR SERVICES	\$ 1,564,040	\$ 428,253	27.38%	\$ 1,630,717	\$ 488,161	29.94%	\$ (59,908)
FINES							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 12,549	22.82%	\$ 70,000	\$ 13,045	18.64%	\$ (496)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 70,000	\$ 25,253	36.08%	\$ 32,000	\$ 15,069	47.09%	\$ 10,184
RENTS	\$ 35,000	\$ 10,113	28.89%	\$ 35,000	\$ 10,138	28.97%	\$ (25)
UNCLASSIFIED	\$ 10,000	\$ 39,691	396.91%	\$ 10,000	\$ 19,748	197.48%	\$ 19,943
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 24,010		\$ -	\$ 21,307		\$ 2,703
SALE OF PROPERTY	\$ 20,000	\$ 17,304	86.52%	\$ 20,000	\$ 4,588	22.94%	\$ 12,716
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 225,000	\$ 76,760	34.12%	\$ 221,000	\$ 75,246	34.05%	\$ 1,514
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	\$ 4,181	20.90%	\$ 27,500	\$ 3,877	14.10%	\$ 304
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,805,759	\$ 197,312	7.03%	\$ 2,502,966	\$ 157,079	6.28%	\$ 40,233
TOTAL GENERAL FUND REVENUES	\$ 62,752,472	\$ 28,983,854	46.19%	\$ 61,022,428	\$ 29,046,468	47.60%	\$ (62,614)
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 25,851,656	\$ 8,844,812	34.21%	\$ 24,302,914	\$ 6,488,382	26.70%	\$ 2,356,430
EDUCATION	\$ 711,224	\$ 139,751	19.65%	\$ 674,191	\$ 69,598	10.32%	\$ 70,153
SCHOOL FUND BALANCE CONTRIBUTION	\$ 877,296	\$ -	0.00%	\$ 719,417	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 27,440,176	\$ 8,984,563	32.74%	\$ 25,696,522	\$ 6,557,980	25.52%	\$ 2,426,583
GRAND TOTAL REVENUES	\$ 90,192,648	\$ 37,968,417	42.10%	\$ 86,718,950	\$ 35,604,448	41.06%	\$ 2,363,969

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

DEPARTMENT	FY 2020 BUDGET	Unaudited EXP THRU OCT 2019	% OF BUDGET	FY 2019 BUDGET	Unaudited EXP THRU OCT 2018	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 123,137	\$ 36,799	29.88%	\$ 111,610	\$ 50,349	45.11%	\$ (13,550)
CITY MANAGER	\$ 582,119	\$ 180,302	30.97%	\$ 474,086	\$ 147,795	31.17%	\$ 32,507
CITY CLERK	\$ 207,139	\$ 56,078	27.07%	\$ 185,898	\$ 49,902	26.84%	\$ 6,176
FINANCIAL SERVICES	\$ 734,597	\$ 242,560	33.02%	\$ 694,109	\$ 224,303	32.32%	\$ 18,257
HUMAN RESOURCES	\$ 153,182	\$ 52,523	34.29%	\$ 149,953	\$ 45,184	30.13%	\$ 7,339
INFORMATION TECHNOLOGY	\$ 713,729	\$ 422,130	59.14%	\$ 588,403	\$ 177,454	30.16%	\$ 244,676
TOTAL ADMINISTRATION	\$ 2,513,903	\$ 990,392	39.40%	\$ 2,204,059	\$ 694,987	31.53%	\$ 295,405
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,333,724	\$ 388,147	29.10%	\$ 1,471,918	\$ 331,339	22.51%	\$ 56,808
HEALTH & SOCIAL SERVICES	\$ 211,371	\$ 46,984	22.23%	\$ 223,500	\$ 50,349	22.53%	\$ (3,365)
RECREATION & SPECIAL EVENTS	\$ 448,575	\$ 169,509	37.79%	\$ 384,630	\$ 127,664	33.19%	\$ 41,845
PUBLIC LIBRARY	\$ 1,006,217	\$ 251,554	25.00%	\$ 998,189	\$ 249,547	25.00%	\$ 2,007
TOTAL COMMUNITY SERVICES	\$ 2,999,887	\$ 856,194	28.54%	\$ 3,078,237	\$ 758,899	24.65%	\$ 97,295
FISCAL SERVICES							
DEBT SERVICE	\$ 7,334,690	\$ 6,424,559	87.59%	\$ 6,702,508	\$ 5,746,417	85.74%	\$ 678,142
FACILITIES	\$ 667,128	\$ 310,488	46.54%	\$ 650,641	\$ 221,193	34.00%	\$ 89,295
WORKERS COMPENSATION	\$ 637,910	\$ -	0.00%	\$ 581,360	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 6,797,826	\$ 2,083,653	30.65%	\$ 6,471,614	\$ 1,919,894	29.67%	\$ 163,759
EMERGENCY RESERVE (10108062-670000)	\$ 445,802	\$ -	0.00%	\$ 431,003	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 15,883,356	\$ 8,818,700	55.52%	\$ 14,837,126	\$ 7,887,504	53.16%	\$ 931,196
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,515,511	\$ 1,414,350	31.32%	\$ 4,422,256	\$ 1,309,760	29.62%	\$ 104,590
FIRE EMS	\$ 695,751	\$ 303,784	43.66%	\$ 683,181	\$ 270,963	39.66%	\$ 32,821
POLICE DEPARTMENT	\$ 4,275,323	\$ 1,386,771	32.44%	\$ 4,166,631	\$ 1,206,401	28.95%	\$ 180,370
TOTAL PUBLIC SAFETY	\$ 9,486,585	\$ 3,104,905	32.73%	\$ 9,272,068	\$ 2,787,124	30.06%	\$ 317,781
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,836,798	\$ 1,316,474	27.22%	\$ 4,778,668	\$ 1,368,752	28.64%	\$ (52,278)
SOLID WASTE DISPOSAL	\$ 1,030,500	\$ 251,541	24.41%	\$ 988,013	\$ 306,135	30.98%	\$ (54,594)
WATER AND SEWER	\$ 645,216	\$ 316,358	49.03%	\$ 645,216	\$ 316,358	49.03%	\$ -
TOTAL PUBLIC WORKS	\$ 6,512,514	\$ 1,884,373	28.93%	\$ 6,411,897	\$ 1,991,245	31.06%	\$ (106,872)
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 191,000	\$ 188,074	98.47%	\$ 172,000	\$ 171,759	99.86%	\$ 16,315
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 567,151	50.00%	\$ 1,123,081	\$ 561,351	49.98%	\$ 5,800
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	\$ 1,086,363	56.39%	\$ 1,764,211	\$ 951,040	53.91%	\$ 135,323
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	\$ 19,223,648	42.86%	\$ 43,025,167	\$ 17,478,564	40.62%	\$ 1,745,084
EDUCATION DEPARTMENT	\$ 45,337,437	\$ 10,501,983	23.16%	\$ 43,693,783	\$ 9,210,802	21.08%	\$ 1,291,181
TOTAL GENERAL FUND EXPENDITURES	\$ 90,192,648	\$ 29,725,631	32.96%	\$ 86,718,950	\$ 26,689,366	30.78%	\$ 3,036,265

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

INVESTMENT		FUND	BALANCE October 31, 2019	BALANCE September 30, 2019	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 5,268,056.21	\$ 5,268,056.21	1.50%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,033,103.84	\$ 1,033,103.84	1.50%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 6,124,995.19	\$ 6,124,995.19	1.50%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 51,610.10	\$ 51,610.10	1.50%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 73,899.01	\$ 73,899.01	1.50%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 86,482.38	\$ 86,482.38	1.50%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 59,610.30	\$ 59,610.30	1.50%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 8,059,520.00	\$ -	1.50%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,103.01	\$ 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			\$ 24,272,380.04	\$ 16,212,860.04	1.87%

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

	Beginning	October 2019					Ending
	Balance 10/01/19	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 10/31/2019
Bluecross	\$ 15,071.20	\$ 9,643.20	\$ (6,353.31)	\$ 407.17	\$ (11,338.73)		\$ 7,429.53
Intercept	\$ 100.00	\$ 100.00	\$ (200.00)		100		\$ 100.00
Medicare	\$ 71,065.78	\$ 142,587.40	\$ (53,599.52)	\$ 853.43	\$ (93,535.80)		\$ 67,371.29
Medicaid	\$ 20,589.71	\$ 49,219.40	\$ (14,387.19)		\$ (13,020.32)		\$ 42,401.60
Other/Commercial	\$ 41,329.55	\$ 24,683.20	\$ (19,127.75)		\$ 19,395.80		\$ 66,280.80
Patient	\$ 139,787.51	\$ 16,513.00	\$ (6,441.42)		\$ 719.50	\$ (30,821.93)	\$ 119,756.66
Worker's Comp	\$ -	\$ 878.00			\$ (878.00)		\$ -
TOTAL	\$ 287,943.75	\$ 243,624.20	\$ (100,109.19)	\$ 1,260.60	\$ (98,557.55)	\$ (30,821.93)	\$ 303,339.88

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

	July 2019	August 2019	Sept 2019	Oct 2019	Adjustment	Totals	% of Total
No Insurance Information	\$ 1,557.40				\$ (1,557.40)	\$ -	0.00%
Bluecross	\$ 12,278.80	\$ 9,485.80	\$ 12,189.60	\$ 9,643.20	\$ 439.20	\$ 44,036.60	5.67%
Intercept			\$ 100.00	\$ 100.00		\$ 200.00	0.03%
Medicare	\$ 93,753.80	\$ 118,375.60	\$ 96,695.60	\$ 142,587.40	\$ 1,750.40	\$ 453,162.80	58.34%
Medicaid	\$ 27,506.40	\$ 38,869.20	\$ 31,700.80	\$ 49,219.40	\$ (1,358.20)	\$ 145,937.60	18.79%
Other/Commercial	\$ 9,365.20	\$ 25,838.20	\$ 9,887.40	\$ 24,683.20	\$ 2,608.00	\$ 72,382.00	9.32%
Patient	\$ 10,890.80	\$ 23,643.20	\$ 10,939.60	\$ 16,513.00	\$ (1,882.00)	\$ 60,104.60	7.74%
Worker's Comp	\$ -			\$ 878.00		\$ 878.00	0.11%
TOTAL	\$ 155,352.40	\$ 216,212.00	\$ 161,513.00	\$ 243,624.20	\$ -	\$ 776,701.60	100.00%

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

	July 2019	August 2019	Sept 2019	Oct 2019	Adjustment	Totals	% of Total
No Insurance Information	2	0	0	0		2	0.20%
Bluecross	15	12	15	11		53	5.36%
Intercept	0	0	1	1		2	0.20%
Medicare	117	145	125	186		573	57.94%
Medicaid	35	49	40	62		186	18.81%
Other/Commercial	13	35	16	32		96	9.71%
Patient	14	28	14	20		76	7.68%
Worker's Comp	0			1		1	0.10%
TOTAL	196	269	211	313	0	989	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 6,250.00	84%	\$ 1,190.33	16%	\$ 80.92	1%	\$ 1,778.40	24%	\$ (1,870.12)	-25%	\$ 7,429.53	2.45%
Intercept	\$ 100.00		\$ -		\$ -		\$ -		\$ -		\$ 100.00	0.03%
Medicare	\$ 61,399.80	91%	\$ 7,032.20	10%	\$ -	0%	\$ -	0%	\$ (1,060.71)	-2%	\$ 67,371.29	22.21%
Medicaid	\$ 30,265.15	71%	\$ 6,065.07	14%	\$ 4,163.92	10%	\$ 1,691.45	4%	\$ 216.01	1%	\$ 42,401.60	13.98%
Other/Commercial Patient	\$ 18,703.80	28%	\$ 15,065.36	23%	\$ 13,119.17	20%	\$ 6,538.23	10%	\$ 12,854.24	19%	\$ 66,280.80	21.85%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 157,752.66		\$ 54,493.56		\$ 44,272.82		\$ 26,314.77		\$ 20,506.07		\$ 303,339.88	
	52%		18%		15%		9%		7%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of October 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	\$ 24,604.55		\$ 204.60		\$ 1,100.00		\$ 3,361.00	\$ 589.00		\$ 471.00				
Expenditures FY20	\$ 137,386.00						\$ 1,294.84	\$ 950.68		\$ 419.41				
Fund Balance 10/31/19	\$ 753,031.38	\$ (15,099.19)	\$ 5,630.31	\$ 4,769.53	\$ 32,958.10	\$ (488.84)	\$ 5,372.81	\$ 4,842.37	\$ -	\$ 51.59	\$ 4,791.12	\$ (566,303.71)	\$ 1,310.50	\$ (6,628.43)
	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		\$ 8,975.73	\$ 1,825.00	\$ 698,656.46	\$ 2,125.53	\$ 64,530.00				
Expenditures FY20	\$ 115.50		\$ 34,615.22	\$ 2,549.54	\$ 3,249.54	\$ 7,283.74	\$ 1,285.00	\$ 835,901.40		\$ 14,999.39				
Fund Balance 10/31/19	\$ 250,725.41	\$ 1,550.98	\$ (82,903.52)	\$ 2,229.06	\$ 903.29	\$ 4,569.17	\$ (11,921.91)	\$ 2,101,293.52	\$ 37,397.86	\$ 5,292.41	\$ 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		\$ 50.00		\$ 17,272.47	\$ 150,278.84						
Expenditures FY20		\$ 1,051.36	\$ 403.28					\$ 38,396.94	\$ (11,091.78)					
Fund Balance 10/31/19	\$ 20,536.23	\$ 28,754.54	\$ 195,040.91	\$ 4,345.34	\$ 139.35	\$ 975.05	\$ 22,016.39	\$ 185,502.13	\$ (26,994.31)	\$ 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	\$ 3,730.00		\$ 1,000,890.86		\$ 99,664.63									
Expenditures FY20	\$ 12,828.30				\$ 216,998.80									
Fund Balance 10/31/19	\$ 5,662.98	\$ 132.69	\$ 1,060,056.51	\$ (1,484,407.18)	\$ 12,390.62									
	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												\$ 2,378,973.50		
Expenditures FY20				\$ 15,419.11	\$ 198,725.00	\$ 75,993.18	\$ 766,754.83	\$ 15,217.58	\$ 70,524.00			\$ 2,441,270.86		
Fund Balance 10/31/19	\$ 105,531.60	\$ (294,448.66)	\$ 32,500.84	\$ (43,276.74)	\$ (543,608.92)	\$ 164,155.18	\$ (1,100,601.43)	\$ (15,217.58)	\$ (70,524.00)	\$ (1,711.22)		\$ 804,449.50		

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 October 31, 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 October 31, 2019.

INGERSOLL TURF FACILITY

Statement of Net Assets:

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

Current Assets:

As of the end of October 2019 the total current assets of Ingersoll Turf Facility were \$181,059. This consisted of cash and cash equivalents of \$86,482 an increase from September of \$106 and an interfund receivable of %94,577.

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 October 31, 2019 was \$144,984.

Liabilities:

Ingersoll had no accounts payable as of October 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 October 2019 are \$22,486. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through October 2019 were \$24,318. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of October 2019, Ingersoll has an operating loss of \$1,832 compared to a net loss in September of \$7,163.

As of October 31, 2019, Ingersoll has a decrease in net assets of \$1,506.

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
October 31, 2019
Business-type Activities - Enterprise Fund

	Oct 31, 2019	Sept 30, 2019	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 86,482	\$ 86,376	\$ 106
Interfund receivables/payables	\$ 94,577	\$ 89,201	5,376
Accounts receivable	-	-	-
Total current assets	181,059	175,577	5,482
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	326,043	320,561	5,482
LIABILITIES			
Accounts payable	\$ -	\$ 175	\$ (175)
Total liabilities	-	175	(175)
NET ASSETS			
Invested in capital assets	\$ 144,984	\$ 144,984	\$ -
Unrestricted	\$ 181,059	\$ 175,402	\$ 5,657
Total net assets	\$ 326,043	\$ 320,386	\$ 5,657

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

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 22,486
Operating expenses:	
Personnel	18,965
Supplies	1,447
Utilities	2,888
Repairs and maintenance	504
Rent	
Depreciation	-
Capital expenses	-
Other expenses	514
Total operating expenses	24,318
Operating gain (loss)	(1,832)
Nonoperating revenue (expense):	
Interest income	326
Interest expense (debt service)	-
Total nonoperating expense	326
Gain (Loss) before transfer	(1,506)
Transfers out	-
Change in net assets	(1,506)
Total net assets, July 1	327,549
Total net assets, October 31, 2019	\$ 326,043

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU OCT 2019	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU OCT 2018	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 3,950	15.80%	\$ 20,500	\$ 6,800	33.17%
Batting Cages	\$ 13,000	\$ 415	3.19%	\$ 12,240	\$ 1,140	9.31%
Programs	\$ 90,000	\$ 12,612	14.01%	\$ 90,000	\$ 13,049	14.50%
Rental Income	\$ 102,000	\$ 5,509	5.40%	\$ 102,300	\$ 11,805	11.54%
TOTAL CHARGE FOR SERVICES	\$ 230,000	\$ 22,486	9.78%	\$ 225,040	\$ 32,794	14.57%
INTEREST ON INVESTMENTS	\$ -	\$ 326		\$ -		
GRAND TOTAL REVENUES	\$ 230,000	\$ 22,812	9.92%	\$ 225,040	\$ 32,794	14.57%

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

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2020 BUDGET	EXPENDITURES THRU OCT 2019	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU OCT 2018	% OF BUDGET	
Salaries & Benefits	\$ 149,331	\$ 18,965	12.70%	\$ 120,000	\$ 22,370	18.64%	\$ (3,405)
Purchased Services	\$ 18,160	\$ 1,018	5.61%	\$ 19,460	\$ 948	4.87%	\$ 70
Programs	\$ 17,000	\$ 1,290	7.59%	\$ 15,220	\$ 340	2.23%	\$ 950
Supplies	\$ 4,900	\$ 157	3.20%	\$ 4,600	\$ 2,078	45.17%	\$ (1,921)
Utilities	\$ 25,100	\$ 2,888	11.51%	\$ 30,920	\$ 3,061	9.90%	\$ (173)
Insurance Premiums	\$ -	\$ -		\$ 2,505	\$ -	0.00%	\$ -
Depreciation	\$ -	\$ -		\$ -	\$ -		
Capital Outlay	\$ 11,000	\$ -	0.00%	\$ 30,000	\$ -	0.00%	\$ -
	\$ 225,491	\$ 24,318	10.78%	\$ 222,705	\$ 28,797	12.93%	\$ (4,479)
GRAND TOTAL EXPENDITURES	\$ 225,491	\$ 24,318	10.78%	\$ 222,705	\$ 28,797	12.93%	\$ (4,479)

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 October 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 October 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, September 30, 2019.

Current Assets:

As of the end of October 2019 the total current assets of Norway Savings Bank Arena were (\$1,553,847). These consisted of cash and cash equivalents of \$171,267, accounts receivable of \$118,087, and an interfund payable of \$1,843,201.

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 October 31, 2019 were \$293,394.

Liabilities:

Norway Arena had accounts payable of \$6,817 as of October 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 October 2019 are \$210,073. 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 October 2019 were \$205,088. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of October 2019, Norway Arena had an operating gain of \$4,985.

As of October 31, 2019, Norway Arena has a increase in net assets of \$4,985.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY20 is \$104,365 less for this period than in FY19 and expenditures in FY20 are \$195,224 less than last year in October.

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

	Oct 31, 2019	Sept 30, 2019	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 171,267	\$ 171,277	\$ (10)
Interfund receivables	\$ (1,843,201)	\$ (1,812,098)	\$ (31,103)
Prepaid Rent			\$ -
Accounts receivable	118,087	111,250	\$ 6,837
	Total current assets	(1,553,847)	(24,276)
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	-
	Total assets	(1,260,453)	(24,276)
LIABILITIES			
Accounts payable	\$ 6,817	\$ 15,413	\$ (8,596)
Net OPEB liability	\$ 74,765	\$ 67,225	7,540
Net pension liability	50,382	92,581	(42,199)
	Total liabilities	131,964	(43,255)
NET ASSETS			
Invested in capital assets	\$ 293,394	\$ 293,394	\$ -
Unrestricted	\$ (1,685,811)	\$ (1,704,790)	\$ 18,979
	Total net assets	\$ (1,392,417)	\$ (1,411,396) \$ 18,979

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
October 31, 2019

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 210,073
Operating expenses:	
Personnel	93,168
Supplies	26,775
Utilities	63,134
Repairs and maintenance	20,385
Depreciation	-
Capital expenses	-
Other expenses	1,626
Total operating expenses	205,088
Operating gain (loss)	4,985
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	4,985
Transfers out	-
Change in net assets	4,985
Total net assets, July 1	(1,397,402)
Total net assets, October 31, 2019	\$ (1,392,417)

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU OCT 2019	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU OCT 2018	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concssions	\$ 16,500	\$ 4,500	27.27%	\$ 16,500	\$ 4,500	27.27%	\$ -
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ 5,000	\$ 350		\$ (350)
Pepsi Vending Machines	\$ 3,000	\$ 191	6.37%	\$ 3,000	\$ 716		\$ (525)
Games Vending Machines	\$ 3,000		0.00%	\$ 3,000	\$ 859		\$ (859)
VendinG Food	\$ 3,000	\$ 204	6.80%	\$ 3,000	\$ 242		\$ (38)
Sponsorships	\$ 230,000	\$ 87,886	38.21%	\$ 300,000	\$ 85,350	28.45%	\$ 2,536
Pro Shop	\$ 7,000	\$ 491	7.01%	\$ 8,500	\$ 505	5.94%	\$ (14)
Programs	\$ 27,500	\$ -	0.00%	\$ 30,000	\$ -	0.00%	\$ -
Rental Income	\$ 744,000	\$ 106,721	14.34%	\$ 775,000	\$ 203,336	26.24%	\$ (96,615)
Camps/Clinics	\$ 50,000	\$ 6,580	13.16%	\$ 50,000	\$ 12,480	24.96%	\$ (5,900)
Tournaments	\$ 55,000	\$ 3,500	6.36%	\$ 50,000	\$ 6,100	12.20%	\$ (2,600)
TOTAL CHARGE FOR SERVICES	\$ 1,146,500	\$ 210,073	18.32%	\$ 1,244,000	\$ 314,438	25.28%	\$ (104,365)
INTEREST ON INVESTMENTS	\$ -			\$ -			
GRAND TOTAL REVENUES	\$ 1,146,500	\$ 210,073	18.32%	\$ 1,244,000	\$ 314,438	25.28%	\$ (104,365)

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2020 BUDGET	EXPENDITURES THRU OCT 2019	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU OCT 2018	% OF BUDGET	
Salaries & Benefits	\$ 347,736	\$ 93,168	26.79%	\$ 377,000	\$ 111,362	29.54%	\$ (18,194)
Purchased Services	\$ 49,500	\$ 22,011	44.47%	\$ 62,825	\$ 10,947	17.42%	\$ 11,064
Supplies	\$ 68,150	\$ 26,775	39.29%	\$ 45,600	\$ 11,962	26.23%	\$ 14,813
Utilities	\$ 238,000	\$ 63,134	26.53%	\$ 225,000	\$ 79,749	35.44%	\$ (16,615)
Capital Outlay	\$ 15,000	\$ -	0.00%	\$ 25,000	\$ 17,464	69.86%	\$ (17,464)
Rent	\$ -	\$ -		\$ 507,000	\$ 168,828	33.30%	\$ (168,828)
	\$ 718,386	\$ 205,088	28.55%	\$ 1,242,425	\$ 400,312	32.22%	\$ (195,224)
GRAND TOTAL EXPENDITURES	\$ 718,386	\$ 205,088	28.55%	\$ 1,242,425	\$ 400,312	32.22%	\$ (195,224)