

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager
FROM: Jill Eastman, Finance Director
REF: September 2018 Financial Report
DATE: October 09, 2018

The following is a discussion regarding the significant variances found in the City's September 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 third month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 25.0% 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 September 30th, including the school department were \$31,948,329, or 36.84%, of the budget. The municipal revenues including property taxes were \$27,361,945, or 44.84% of the budget which is more than the same period last year by \$864,826%. 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 49.34% as compared to 48.62% last year.
- B. Excise tax for the month of September is at 27.09%. This is a \$23,230 increase from FY 18. Our excise revenues for FY19 are 2.09% above projections as of September 30, 2018.
- C. State Revenue Sharing for the month of September is 24.11% or \$407,371. This is \$32,456 increase from this September to last September.

- D. Homestead Exemption is 83.84% of budget at the end of September. We received 75% of our allotted amount in September and we will receive the balance in June.

Expenditures

City expenditures through September 2017 were \$12,379,163 or 28.77%, of the budget. This is 6.08% decrease from the same period last year. Noteworthy variances are:

- A. County tax was paid and posted in October this year and in September last year. This is an decrease of \$2,296,224 posted in September which is the majority of the difference from last year.

Investments

This section contains an investment schedule as of September 30th. Currently the City's funds are earning an average interest rate of 1.65%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of September 2018, August 2018, and June 2018

| | UNAUDITED September 30 2018 | UNAUDITED August 31 2018 | Increase (Decrease) | UNAUDITED JUNE 30 2018 |
|--|-----------------------------------|--------------------------------|------------------------|------------------------------|
| ASSETS | | | | |
| CASH | \$ 20,143,611 | \$ 5,490,831 | \$ 14,652,780 | \$ 10,775,815 |
| RECEIVABLES | | | - | |
| ACCOUNTS RECEIVABLES | 1,650,785 | 1,670,135 | (19,351) | 1,941,198 |
| TAXES RECEIVABLE-CURRENT | 22,411,593 | 41,732,467 | (19,320,874) | 1,822,799 |
| DELINQUENT TAXES | 756,402 | 758,308 | (1,906) | 664,795 |
| TAX LIENS | 1,213,905 | 1,296,382 | (82,477) | 558,177 |
| NET DUE TO/FROM OTHER FUNDS | 3,570,576 | 2,049,691 | 1,520,885 | 3,246,577 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL ASSETS | \$ 49,746,872 | \$ 52,997,814 | \$ (3,250,942) | \$ 19,009,361 |
| LIABILITIES & FUND BALANCES | | | | |
| ACCOUNTS PAYABLE | \$ (354,515) | \$ (269,281) | \$ (85,234) | \$ (854,236) |
| PAYROLL LIABILITIES | (187,593) | (320,737) | 133,144 | (542,586) |
| ACCRUED PAYROLL | (3,272) | (1,500,965) | 1,497,693 | (2,989,942) |
| STATE FEES PAYABLE | (17,952) | (30,451) | 12,499 | (701) |
| ESCROWED AMOUNTS | (1,600) | (1,600) | - | (1,600) |
| DEFERRED REVENUE | (23,401,823) | (42,796,142) | 19,394,319 | (3,020,373) |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL LIABILITIES | \$ (23,966,755) | \$ (44,919,177) | \$ 20,952,422 | \$ (7,409,438) |
| FUND BALANCE - UNASSIGNED | \$ (24,689,164) | \$ (6,987,685) | \$ (17,701,480) | \$ (10,187,912) |
| FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT | 776,017 | 776,017 | - | 776,017 |
| FUND BALANCE - RESTRICTED | (1,866,970) | (1,866,970) | - | (2,188,028) |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL FUND BALANCE | \$ (25,780,117) | \$ (8,078,637) | \$ (17,701,480) | \$ (11,599,923) |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL LIABILITIES AND FUND BALANCE | \$ (49,746,872) | \$ (52,997,814) | \$ 3,250,942 | \$ (19,009,361) |

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH September 30, 2018 VS September 30, 2017

| REVENUE SOURCE | FY 2019 BUDGET | ACTUAL REVENUES THRU SEPT 2018 | % OF BUDGET | FY 2018 BUDGET | ACTUAL REVENUES THRU SEPT 2017 | % OF BUDGET | VARIANCE |
|---|----------------------|--------------------------------------|----------------|----------------------|--------------------------------------|----------------|---------------------|
| TAXES | | | | | | | |
| PROPERTY TAX REVENUE- | \$ 48,772,945 | \$ 24,062,406 | 49.34% | \$ 48,061,530 | \$ 23,369,198 | 48.62% | \$ 693,208 |
| PRIOR YEAR TAX REVENUE | \$ - | \$ 204,223 | | \$ - | \$ 308,904 | | \$ (104,681) |
| HOMESTEAD EXEMPTION REIMBURSEMENT | \$ 1,190,000 | \$ 997,694 | 83.84% | \$ 1,015,000 | \$ 821,845 | 80.97% | \$ 175,849 |
| EXCISE | \$ 3,835,000 | \$ 1,038,920 | 27.09% | \$ 3,810,000 | \$ 1,015,690 | 26.66% | \$ 23,230 |
| PENALTIES & INTEREST | \$ 150,000 | \$ 21,581 | 14.39% | \$ 150,000 | \$ 22,047 | 14.70% | \$ (466) |
| TOTAL TAXES | \$ 53,947,945 | \$ 26,324,823 | 48.80% | \$ 53,036,530 | \$ 25,537,684 | 48.15% | \$ 787,139 |
| LICENSES AND PERMITS | | | | | | | |
| BUSINESS | \$ 62,000 | \$ 17,362 | 28.00% | \$ 62,000 | \$ 10,472 | 16.89% | \$ 6,890 |
| NON-BUSINESS | \$ 355,000 | \$ 92,189 | 25.97% | \$ 345,000 | \$ 125,993 | 36.52% | \$ (33,804) |
| TOTAL LICENSES | \$ 417,000 | \$ 109,551 | 26.27% | \$ 475,384 | \$ 136,465 | 28.71% | \$ (26,914) |
| INTERGOVERNMENTAL ASSISTANCE | | | | | | | |
| STATE-LOCAL ROAD ASSISTANCE | \$ 400,000 | \$ - | 0.00% | \$ 400,000 | \$ - | 0.00% | \$ - |
| STATE REVENUE SHARING | \$ 1,689,669 | \$ 407,371 | 24.11% | \$ 1,509,117 | \$ 374,915 | 24.84% | \$ 32,456 |
| WELFARE REIMBURSEMENT | \$ 103,747 | \$ 10,312 | 9.94% | \$ 95,000 | \$ 24,097 | 25.37% | \$ (13,785) |
| OTHER STATE AID | \$ 32,000 | \$ - | 0.00% | \$ 32,000 | \$ 472 | 1.48% | \$ (472) |
| CITY OF LEWISTON | \$ 228,384 | \$ - | 0.00% | \$ 228,384 | \$ - | 0.00% | \$ - |
| TOTAL INTERGOVERNMENTAL ASSISTANCE | \$ 2,453,800 | \$ 417,684 | 17.02% | \$ 2,264,501 | \$ 399,484 | 17.64% | \$ 18,200 |
| CHARGE FOR SERVICES | | | | | | | |
| GENERAL GOVERNMENT | \$ 144,440 | \$ 33,288 | 23.05% | \$ 144,440 | \$ 33,541 | 23.22% | \$ (253) |
| PUBLIC SAFETY | \$ 236,277 | \$ 34,511 | 14.61% | \$ 236,277 | \$ 38,668 | 16.37% | \$ (4,157) |
| EMS TRANSPORT | \$ 1,250,000 | \$ 256,871 | 20.55% | \$ 1,250,000 | \$ 233,023 | 18.64% | \$ 23,848 |
| TOTAL CHARGE FOR SERVICES | \$ 1,630,717 | \$ 324,671 | 19.91% | \$ 1,630,717 | \$ 305,232 | 18.72% | \$ 19,439 |
| FINES | | | | | | | |
| PARKING TICKETS & MISC FINES | \$ 70,000 | \$ 9,849 | 14.07% | \$ 70,000 | \$ 9,856 | 14.08% | \$ (8) |
| MISCELLANEOUS | | | | | | | |
| INVESTMENT INCOME | \$ 32,000 | \$ 12,940 | 40.44% | \$ 32,000 | \$ 9,552 | 29.85% | \$ 3,388 |
| RENTS | \$ 35,000 | \$ 6,473 | 18.49% | \$ 35,000 | \$ 11,575 | 33.07% | \$ (5,103) |
| UNCLASSIFIED | \$ 10,000 | \$ 85,251 | 852.51% | \$ 10,000 | \$ 13,545 | 135.45% | \$ 71,706 |
| COMMERCIAL SOLID WASTE FEES | \$ - | \$ 10,772 | | \$ - | \$ 11,772 | | \$ (1,000) |
| SALE OF PROPERTY | \$ 20,000 | \$ 3,498 | 17.49% | \$ 20,000 | \$ 7,358 | 36.79% | \$ (3,860) |
| RECREATION PROGRAMS/ARENA | \$ - | \$ - | | \$ - | \$ - | | \$ - |
| MMWAC HOST FEES | \$ 221,000 | \$ 56,435 | 25.54% | \$ 215,000 | \$ 54,596 | 25.39% | \$ 1,839 |
| 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 | \$ - | 0.00% | \$ 214,430 | \$ - | 0.00% | \$ - |
| UTILITY REIMBURSEMENT | \$ 27,500 | \$ - | 0.00% | \$ 27,500 | \$ - | 0.00% | \$ - |
| CITY FUND BALANCE CONTRIBUTION | \$ 527,500 | \$ - | 0.00% | \$ 412,500 | \$ - | 0.00% | \$ - |
| TOTAL MISCELLANEOUS | \$ 2,502,966 | \$ 175,368 | 7.01% | \$ 2,308,966 | \$ 108,398 | 4.69% | \$ 66,970 |
| TOTAL GENERAL FUND REVENUES | \$ 61,022,428 | \$ 27,361,945 | 44.84% | \$ 57,436,012 | \$ 26,497,119 | 46.13% | \$ 864,826 |
| SCHOOL REVENUES | | | | | | | |
| EDUCATION SUBSIDY | \$ 24,302,914 | \$ 4,521,872 | 18.61% | \$ 22,039,568 | \$ 4,134,849 | 18.76% | \$ 387,023 |
| EDUCATION | \$ 674,191 | \$ 64,513 | 9.57% | \$ 811,744 | \$ 12,403 | 1.53% | \$ 52,110 |
| SCHOOL FUND BALANCE CONTRIBUTION | \$ 719,417 | \$ - | 0.00% | \$ 906,882 | \$ - | 0.00% | \$ - |
| TOTAL SCHOOL | \$ 25,696,522 | \$ 4,586,384 | 17.85% | \$ 23,758,194 | \$ 4,147,252 | 17.46% | \$ 439,132 |
| GRAND TOTAL REVENUES | \$ 86,718,950 | \$ 31,948,329 | 36.84% | \$ 80,530,771 | \$ 30,644,371 | 38.05% | \$ 1,303,958 |

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH September 30, 2018 VS September 30, 2017

| DEPARTMENT | FY 2019 BUDGET | Unaudited | | FY 2018 BUDGET | Unaudited | | VARIANCE |
|--|----------------------|-----------------------|----------------|----------------------|-----------------------|----------------|-----------------------|
| | | EXP THRU SEPT 2018 | % OF BUDGET | | EXP THRU SEPT 2017 | % OF BUDGET | |
| ADMINISTRATION | | | | | | | |
| MAYOR AND COUNCIL | \$ 111,610 | \$ 36,990 | 33.14% | \$ 80,300 | \$ 43,570 | 54.26% | \$ (6,580) |
| CITY MANAGER | \$ 474,086 | \$ 107,228 | 22.62% | \$ 581,170 | \$ 103,535 | 17.81% | \$ 3,693 |
| CITY CLERK | \$ 185,898 | \$ 37,315 | 20.07% | \$ 181,332 | \$ 37,405 | 20.63% | \$ (90) |
| FINANCIAL SERVICES | \$ 694,109 | \$ 169,890 | 24.48% | \$ 675,239 | \$ 155,804 | 23.07% | \$ 14,086 |
| HUMAN RESOURCES | \$ 149,953 | \$ 31,852 | 21.24% | \$ 156,887 | \$ 37,745 | 24.06% | \$ (5,893) |
| INFORMATION TECHNOLOGY | \$ 588,403 | \$ 146,053 | 24.82% | \$ 531,551 | \$ 121,986 | 22.95% | \$ 24,067 |
| TOTAL ADMINISTRATION | \$ 2,204,059 | \$ 529,328 | 24.02% | \$ 2,206,479 | \$ 500,045 | 22.66% | \$ 29,283 |
| COMMUNITY SERVICES | | | | | | | |
| ECONOMIC & COMMUNITY DEVELOPMENT | \$ 1,471,918 | \$ 255,797 | 17.38% | \$ 1,717,028 | \$ 278,427 | 16.22% | \$ (22,630) |
| HEALTH & SOCIAL SERVICES | \$ 223,500 | \$ 36,689 | 16.42% | \$ 220,870 | \$ 73,442 | 33.25% | \$ (36,753) |
| RECREATION & SPECIAL EVENTS | \$ 384,630 | \$ 73,653 | 19.15% | \$ 388,581 | \$ 75,847 | 19.52% | \$ (2,194) |
| PUBLIC LIBRARY | \$ 998,189 | \$ 249,556 | 25.00% | \$ 998,189 | \$ 249,547 | 25.00% | \$ 9 |
| TOTAL COMMUNITY SERVICES | \$ 3,078,237 | \$ 615,695 | 20.00% | \$ 3,324,668 | \$ 677,263 | 20.37% | \$ (61,568) |
| FISCAL SERVICES | | | | | | | |
| DEBT SERVICE | \$ 6,702,508 | \$ 5,724,686 | 85.41% | \$ 6,366,533 | \$ 5,359,284 | 84.18% | \$ 365,402 |
| FACILITIES | \$ 650,641 | \$ 67,677 | 10.40% | \$ 640,201 | \$ 202,599 | 31.65% | \$ (134,922) |
| WORKERS COMPENSATION | \$ 581,360 | \$ - | 0.00% | \$ 555,164 | \$ - | 0.00% | \$ - |
| WAGES & BENEFITS | \$ 6,471,614 | \$ 1,460,092 | 22.56% | \$ 5,960,970 | \$ 1,516,102 | 25.43% | \$ (56,010) |
| EMERGENCY RESERVE (10108062-670000) | \$ 431,003 | \$ - | 0.00% | \$ 415,454 | \$ - | 0.00% | \$ - |
| TOTAL FISCAL SERVICES | \$ 14,837,126 | \$ 7,252,455 | 48.88% | \$ 13,938,322 | \$ 7,077,985 | 50.78% | \$ 174,470 |
| PUBLIC SAFETY | | | | | | | |
| FIRE DEPARTMENT | \$ 4,422,256 | \$ 1,016,069 | 22.98% | \$ 4,227,575 | \$ 1,084,589 | 25.66% | \$ (68,520) |
| FIRE EMS | \$ 683,181 | \$ 116,944 | 17.12% | \$ 708,828 | \$ 161,635 | 22.80% | \$ (44,691) |
| POLICE DEPARTMENT | \$ 4,166,631 | \$ 900,060 | 21.60% | \$ 4,043,998 | \$ 889,306 | 21.99% | \$ 10,754 |
| TOTAL PUBLIC SAFETY | \$ 9,272,068 | \$ 2,033,073 | 21.93% | \$ 8,980,401 | \$ 2,135,530 | 23.78% | \$ (102,457) |
| PUBLIC WORKS | | | | | | | |
| PUBLIC SERVICES DEPARTMENT | \$ 4,778,668 | \$ 893,591 | 18.70% | \$ 4,611,116 | \$ 881,890 | 19.13% | \$ 11,701 |
| SOLID WASTE DISPOSAL* | \$ 988,013 | \$ 230,360 | 23.32% | \$ 964,118 | \$ 188,067 | 19.51% | \$ 42,293 |
| WATER AND SEWER | \$ 645,216 | \$ 158,179 | 24.52% | \$ 632,716 | \$ 158,179 | 25.00% | \$ - |
| TOTAL PUBLIC WORKS | \$ 6,411,897 | \$ 1,282,130 | 20.00% | \$ 6,207,950 | \$ 1,228,136 | 19.78% | \$ 53,994 |
| INTERGOVERNMENTAL PROGRAMS | | | | | | | |
| AUBURN-LEWISTON AIRPORT | \$ 172,000 | \$ 167,782 | 97.55% | \$ 167,800 | \$ 166,664 | 99.32% | \$ 1,118 |
| E911 COMMUNICATION CENTER | \$ 1,123,081 | \$ 280,770 | 25.00% | \$ 1,088,857 | \$ 267,731 | 24.59% | \$ 13,039 |
| LATC-PUBLIC TRANSIT | \$ 199,130 | \$ 199,130 | 100.00% | \$ 189,949 | \$ 189,949 | 100.00% | \$ 9,181 |
| LA ARTS | \$ - | \$ - | - | \$ - | \$ - | - | \$ - |
| TAX SHARING | \$ 270,000 | \$ 18,800 | 6.96% | \$ 270,000 | \$ - | 0.00% | \$ 18,800 |
| TOTAL INTERGOVERNMENTAL | \$ 1,764,211 | \$ 666,482 | 37.78% | \$ 1,716,606 | \$ 624,344 | 36.37% | \$ 42,138 |
| COUNTY TAX | | | | | | | |
| TIF (10108058-580000) | \$ 2,407,766 | \$ - | 0.00% | \$ 2,296,224 | \$ 2,296,224 | 100.00% | \$ (2,296,224) |
| OVERLAY | \$ 3,049,803 | \$ - | 0.00% | \$ 3,049,803 | \$ - | 0.00% | \$ - |
| | \$ - | \$ - | - | \$ - | \$ - | 0.00% | \$ - |
| TOTAL CITY DEPARTMENTS | \$ 43,025,167 | \$ 12,379,163 | 28.77% | \$ 41,720,453 | \$ 14,539,527 | 34.85% | \$ (2,160,364) |
| EDUCATION DEPARTMENT | | | | | | | |
| | \$ 43,693,783 | \$ 6,099,922 | 13.96% | \$ 41,755,455 | \$ 4,114,334 | 9.85% | \$ 1,985,588 |
| TOTAL GENERAL FUND EXPENDITURES | \$ 86,718,950 | \$ 18,479,085 | 21.31% | \$ 83,475,908 | \$ 18,653,861 | 22.35% | \$ (174,776) |

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF September 30, 2018**

| INVESTMENT | | FUND | BALANCE September 30, 2018 | BALANCE August 31, 2018 | INTEREST RATE |
|--------------------|-------|---------------------|-------------------------------|----------------------------|------------------|
| ANDROSCOGGIN BANK | 449 | CAPITAL PROJECTS | \$ 1,218,524.83 | \$ 1,216,185.31 | 1.25% |
| ANDROSCOGGIN BANK | 502 | SR-TIF | \$ 1,018,794.35 | \$ 1,016,492.64 | 1.25% |
| ANDROSCOGGIN BANK | 836 | GENERAL FUND | \$ 361,979.14 | \$ 358,617.48 | 1.25% |
| ANDROSCOGGIN BANK | 801 | WORKERS COMP | \$ 50,878.08 | \$ 50,780.42 | 1.25% |
| ANDROSCOGGIN BANK | 684 | EMS CAPITAL RESERVE | \$ 32,261.24 | \$ 32,199.33 | 1.25% |
| NORTHERN CAPITAL | 02155 | CAPITAL PROJECTS | \$ 750,000.00 | \$ 750,000.00 | 2.30% |
| NORTHERN CAPITAL | 02155 | GENERAL FUND | \$ 750,000.00 | \$ 750,000.00 | 1.40% |
| 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% |
| GRAND TOTAL | | | \$ 6,182,437.64 | \$ 6,174,275.18 | 1.65% |

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

| | Beginning | September 2018 | | | | | Ending |
|------------------|----------------------|----------------------|-----------------------|-------------|-----------------------|-----------------------|----------------------|
| | Balance 09/01/18 | New Charges | Payments | Refunds | Adjustments | Write-Offs | Balance 9/30/2018 |
| Bluecross | \$ 16,531.78 | \$ 4,124.40 | \$ (4,143.41) | | \$ (2,673.51) | | \$ 13,839.26 |
| Intercept | \$ 200.00 | | \$ (100.00) | | | | \$ 100.00 |
| Medicare | \$ 79,581.50 | \$ 118,842.80 | \$ (40,740.67) | | \$ (56,365.12) | | \$ 101,318.51 |
| Medicaid | \$ 1,405.96 | \$ 30,102.60 | \$ (16,357.43) | | \$ (20,096.50) | | \$ (4,945.37) |
| Other/Commercial | \$ 92,808.54 | \$ 15,076.40 | \$ (14,562.03) | | \$ (1,425.48) | \$ (22,470.20) | \$ 69,427.23 |
| Patient | \$ 90,480.70 | \$ 12,560.00 | \$ (4,937.66) | | \$ (285.81) | | \$ 97,817.23 |
| Worker's Comp | \$ (963.40) | \$ 1,591.00 | \$ (1,840.00) | | | | \$ (1,212.40) |
| TOTAL | \$ 280,045.08 | \$ 182,297.20 | \$ (82,681.20) | \$ - | \$ (80,846.42) | \$ (22,470.20) | \$ 276,344.46 |

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

| | July 2018 | August 2018 | Sept 2018 | Adjustment | Totals | % of Total |
|--------------------------|---------------|----------------|---------------|----------------|---------------|---------------|
| No Insurance Information | \$ 10,977.40 | \$ 2,518.00 | \$ 1,550.40 | \$ (13,495.40) | \$ 1,550.40 | 0.25% |
| Bluecross | \$ 6,344.40 | \$ 8,486.40 | \$ 4,124.40 | \$ 2,259.20 | \$ 21,214.40 | 3.48% |
| Intercept | \$ 200.00 | \$ 100.00 | | | \$ 300.00 | 0.05% |
| Medicare | \$ 103,152.60 | \$ 132,913.20 | \$ 118,842.80 | \$ 4,905.80 | \$ 359,814.40 | 59.04% |
| Medicaid | \$ 30,752.80 | \$ 47,771.60 | \$ 30,102.60 | \$ (158.00) | \$ 108,469.00 | 17.80% |
| Other/Commercial | \$ 24,030.40 | \$ 19,494.00 | \$ 13,526.00 | \$ 2,195.20 | \$ 59,245.60 | 9.72% |
| Patient | \$ 19,183.20 | \$ 17,841.80 | \$ 12,560.00 | \$ 4,293.20 | \$ 53,878.20 | 8.84% |
| Worker's Comp | \$ 2,425.60 | \$ 901.80 | \$ 1,591.00 | | \$ 4,918.40 | 0.81% |
| TOTAL | \$ 197,066.40 | \$ 230,026.80 | \$ 182,297.20 | \$ - | \$ 609,390.40 | 100.00% |

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

| | July 2018 | August 2018 | Sept 2018 | Adjustment | Totals | % of Total |
|--------------------------|--------------|----------------|--------------|------------|--------|---------------|
| No Insurance Information | 14 | 3 | 2 | | 19 | 2.47% |
| Bluecross | 8 | 10 | 5 | | 23 | 2.99% |
| Intercept | 2 | 1 | 0 | | 3 | 0.39% |
| Medicare | 129 | 164 | 148 | | 441 | 57.27% |
| Medicaid | 39 | 60 | 38 | | 137 | 17.79% |
| Other/Commercial | 35 | 27 | 17 | | 79 | 10.26% |
| Patient | 23 | 23 | 16 | | 62 | 8.05% |
| Worker's Comp | 3 | 1 | 2 | | 6 | 0.78% |
| TOTAL | 253 | 289 | 228 | 0 | 770 | 100.00% |

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

| | Current | | 31-60 | | 61-90 | | 91-120 | | 121+ days | | Totals | |
|---------------------------------|----------------|------|--------------|-----|--------------|----|---------------|-----|------------------|------|---------------|---------|
| Bluecross | \$ 5,600.05 | 102% | \$ 76.57 | 1% | \$ - | 0% | \$ 654.20 | 12% | \$ (839.35) | -15% | \$ 5,491.47 | 1.99% |
| Intercept | \$ 400.00 | | \$ - | | \$ - | | \$ - | | \$ - | | \$ 400.00 | 0.14% |
| Medicare | \$ 47,319.20 | 99% | \$ - | 0% | \$ - | 0% | \$ 900.40 | 2% | \$ (385.51) | -1% | \$ 47,834.09 | 17.31% |
| Medicaid | \$ 21,639.53 | 90% | \$ 3,621.83 | 15% | \$ - | 0% | \$ - | 0% | \$ (1,252.09) | -5% | \$ 24,009.27 | 8.69% |
| Other/Commercial Patient | \$ 40,158.42 | 62% | \$ 15,405.86 | 24% | \$ 5,137.72 | 8% | \$ 899.00 | 1% | \$ 3,554.74 | 5% | \$ 65,155.74 | 23.58% |
| Worker's Comp | \$ - | | \$ - | | \$ - | | \$ - | | \$ - | | \$ - | 0.00% |
| TOTAL | \$ 141,819.63 | | \$ 70,131.91 | | \$ 26,893.80 | | \$ 22,729.76 | | \$ 14,769.36 | | \$ 276,344.46 | |
| | 51% | | 25% | | 10% | | 8% | | 5% | | 100% | 100.00% |

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of September 30, 2018

| | 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 Androscooggin | 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 | \$ 13,490.69 | | \$ 98.00 | | \$ 700.00 | | | | \$ 936.00 | | \$ 242.00 | | | |
| Expenditures FY19 | \$ 139,479.00 | | | | | | \$ 108.94 | | | | \$ 329.44 | | | \$ 100.26 |
| Fund Balance 9/30/18 | \$ 843,912.60 | \$ (5,390.23) | \$ 5,106.52 | \$ 5,112.53 | \$ 30,905.71 | \$ (488.84) | \$ 4,742.91 | \$ 7,278.18 | \$ 4,304.05 | \$ 925.21 | \$ (87.44) | \$ 4,791.12 | \$ (566,303.71) | \$ 984.43 |

| | 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 | | | | | | \$ 4,292.93 | | \$ 565.00 | | \$ 268,689.99 | \$ 4,837.16 | \$ 47,597.00 | | |
| Expenditures FY19 | | \$ 32,486.47 | \$ 429.88 | | \$ 19,450.00 | \$ 2,914.12 | \$ 4,464.09 | \$ 6,072.00 | \$ 490.00 | \$ 183,052.46 | \$ 269.90 | \$ 20,331.75 | | |
| Fund Balance 9/30/18 | \$ 2,808.57 | \$ (134,086.78) | \$ 1,669.20 | \$ 4,322.93 | \$ (129,481.67) | \$ 7,537.58 | \$ 4,799.30 | \$ 1,424.00 | \$ (8,127.91) | \$ 4,346,904.38 | \$ 35,413.89 | \$ (20,165.14) | \$ (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 | \$ 47,751.19 | \$ 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 | | | | \$ 3,940.00 | \$ 66.13 | | | \$ 10,400.00 | | | | | \$ 69.19 | |
| Expenditures FY19 | \$ 4,710.15 | | | \$ 961.46 | | | | | | \$ 7,938.35 | | | | \$ 8,501.38 |
| Fund Balance 9/30/18 | \$ 7,284.75 | \$ 7,206.21 | \$ 20,536.23 | \$ 50,729.73 | \$ 36,110.90 | \$ 4,436.52 | \$ 0.57 | \$ 10,400.00 | \$ 89.35 | \$ (8,359.06) | \$ 975.05 | \$ 1,607.75 | \$ 32,230.78 | \$ (22,193.79) |

| | 2056 | 2057 | 2058 | 2059 | 2060 | 2261 | 2262 | 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 | | | | \$ 27,621.00 | | \$ 12,650.00 | \$ 723.27 | | \$ 49,948.20 |
| Expenditures FY19 | | | | \$ 14,328.00 | | \$ 2,251.96 | \$ 756.68 | | \$ 156,970.23 |
| Fund Balance 9/30/18 | \$ 125.00 | \$ 800.00 | \$ (2,597.43) | \$ 2,557.00 | \$ - | \$ 7,243.18 | \$ 3.32 | \$ (1,484,407.18) | \$ 45,761.42 |

| | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | Total Special Revenues |
|-----------------------------|--------------------|----------------------|------------------------|------------------------|--------------------|--------------------|----------------------|----------------------|--------------------------|---------------------|------------------------|-----------------------|---------------------|-----------------------|------------------------|------------------------|------------------------|
| | 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 | | |
| 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) | \$ 2,943,474.60 | |
| Revenues FY19 | | | | | | | | | | | | | | | | \$ 446,866.56 | |
| Expenditures FY19 | | | | | | | | \$ 176,585.00 | | \$ 443,058.72 | | | | \$ 70,524.00 | | \$ 1,296,564.24 | |
| Fund Balance 9/30/18 | \$ 1,841.15 | \$ (6,499.56) | \$ (330,682.42) | \$ 2,558.27 | \$ 486.17 | \$ 2,083.99 | \$ 257,728.49 | \$ 183.21 | \$ (514,634.92) | \$ 50,325.30 | \$ (439,175.58) | \$ 348.35 | \$ 1,366.79 | \$ (70,585.12) | \$ (18.32) | \$ 2,093,776.92 | |

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 September 30, 2018



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 September 30, 2018.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of September 30, 2018.

Current Assets:

As of the end of September 2018 the total current assets of Ingersoll Turf Facility were \$71,101. This consisted of an interfund receivable of \$71,101.

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 September 30, 2018 was \$172,719.

Liabilities:

Ingersoll had no accounts payable as of September 30, 2018.

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 September 2018 are \$13,483. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through September 2018 were \$23,285. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of September 30, 2018, Ingersoll has an operating loss of \$9,802.

As of September 30, 2018, Ingersoll has a decrease in net assets of \$9,802.

The budget to actual reports for revenue and expenditures, show the revenue and expenditures for FY19 compared to the same period in FY18.

Statement of Net Assets
Ingersoll Turf Facility
September 30, 2018
Business-type Activities - Enterprise Fund

| | Sept 30 2018 | August 31 2018 | Increase/ (Decrease) |
|--------------------------------|-----------------|-------------------|-------------------------|
| ASSETS | | | |
| Current assets: | | | |
| Cash and cash equivalents | | \$ - | \$ - |
| Interfund receivables/payables | \$ 71,101 | \$ 71,710 | (609) |
| Accounts receivable | - | - | - |
| Total current assets | 71,101 | 71,710 | (609) |
| 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 | 243,820 | 244,429 | (609) |
| LIABILITIES | | | |
| Accounts payable | \$ - | \$ 59 | \$ (59) |
| Total liabilities | - | 59 | (59) |
| NET ASSETS | | | |
| Invested in capital assets | \$ 172,719 | \$ 172,719 | \$ - |
| Unrestricted | \$ 71,101 | \$ 71,651 | \$ (550) |
| Total net assets | \$ 243,820 | \$ 244,370 | \$ (550) |

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
September 30, 2018

| | Ingersoll Turf Facility |
|---|--|
| Operating revenues: | |
| Charges for services | \$ 13,483 |
| Operating expenses: | |
| Personnel | 19,301 |
| Supplies | 554 |
| Utilities | 2,259 |
| Repairs and maintenance | 205 |
| Rent | - |
| Depreciation | - |
| Capital expenses | - |
| Other expenses | 966 |
| Total operating expenses | 23,285 |
| Operating gain (loss) | (9,802) |
| Nonoperating revenue (expense): | |
| Interest income | - |
| Interest expense (debt service) | - |
| Total nonoperating expense | - |
| Gain (Loss) before transfer | (9,802) |
| Transfers out | - |
| Change in net assets | (9,802) |
| Total net assets, July 1 | 253,622 |
| Total net assets, September 30, 2018 | \$ 243,820 |

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through September 30, 2018

| REVENUE SOURCE | FY 2019 BUDGET | ACTUAL REVENUES THRU SEPT 2018 | % OF BUDGET | FY 2018 BUDGET | ACTUAL REVENUES THRU SEPT 2017 | % OF BUDGET | Difference |
|----------------------------------|---------------------------|---|------------------------|---------------------------|---|------------------------|-------------------|
| CHARGE FOR SERVICES | | | | | | | |
| Sponsorship | \$ 20,500 | \$ 4,300 | 20.98% | \$ 17,000 | \$ 2,500 | 14.71% | \$ 1,800 |
| Batting Cages | \$ 12,240 | \$ 175 | 1.43% | \$ 11,520 | \$ 110 | 0.95% | \$ 65 |
| Programs | \$ 90,000 | \$ 4,713 | 5.24% | \$ 80,000 | \$ 3,918 | 4.90% | \$ 795 |
| Rental Income | \$ 102,300 | \$ 4,295 | 4.20% | \$ 103,650 | \$ 811 | 0.78% | \$ 3,484 |
| TOTAL CHARGE FOR SERVICES | \$ 225,040 | \$ 13,483 | 5.99% | \$ 212,170 | \$ 7,339 | 3.46% | \$ 6,144 |
| INTEREST ON INVESTMENTS | \$ - | | | \$ - | | | |
| GRAND TOTAL REVENUES | \$ 225,040 | \$ 13,483 | 5.99% | \$ 212,170 | \$ 7,339 | 3.46% | \$ 6,144 |

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through August 31, 2018

| DESCRIPTION | ACTUAL | | | ACTUAL | | | Difference |
|---------------------------------|-------------------|-------------------------------|----------------|-------------------|-------------------------------|----------------|-------------------|
| | FY 2019 BUDGET | EXPENDITURES THRU AUG 2018 | % OF BUDGET | FY 2018 BUDGET | EXPENDITURES THRU AUG 2017 | % OF BUDGET | |
| Salaries & Benefits | \$ 120,000 | \$ 19,301 | 16.08% | \$ 106,624 | \$ 20,246 | 18.99% | \$ (945) |
| Purchased Services | \$ 19,460 | \$ 1,171 | 6.02% | \$ 21,110 | \$ 1,164 | 5.51% | \$ 7 |
| Programs | \$ 15,220 | \$ 340 | 2.23% | \$ 7,000 | | 0.00% | \$ 340 |
| Supplies | \$ 4,600 | \$ 214 | 4.65% | \$ 5,000 | | 0.00% | \$ 214 |
| Utilities | \$ 30,920 | \$ 2,259 | 7.31% | \$ 39,720 | \$ 2,213 | 5.57% | \$ 46 |
| Insurance Premiums | \$ 2,505 | \$ - | 0.00% | \$ 2,431 | \$ - | 0.00% | \$ - |
| Capital Outlay | \$ 30,000 | \$ - | 0.00% | \$ 42,490 | \$ 5,970 | 14.05% | \$ (5,970) |
| | \$ 222,705 | \$ 23,285 | 10.46% | \$ 224,375 | \$ 29,593 | 13.19% | \$ (6,308) |
| GRAND TOTAL EXPENDITURES | \$ 222,705 | \$ 23,285 | 10.46% | \$ 224,375 | \$ 29,593 | 13.19% | \$ (6,308) |

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 September 30, 2018

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 September 30, 2018.

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, August 31, 2018.

Current Assets:

As of the end of September 2018 the total current assets of Norway Savings Bank Arena were (\$1,251,506). These consisted of cash and cash equivalents of \$108,467, accounts receivable of \$62,035, and an interfund payable of \$1,422,008.

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 September 30, 2018 was \$342,462.

Liabilities:

Norway Arena had accounts payable of \$4,007 as of September 30, 2018.

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 September 2018 are \$216,741. 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 September 2018 were \$179,917. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of September 2018, Norway Arena has an operating gain (before rent payment) of \$36,824 and a loss of \$89,797 after rental payments.

As of September 30, 2018, Norway Arena has a decrease in net assets of \$89,797.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY19 is \$11,230 less than in FY18 and expenditures in FY19 are \$15,661 more than last year in September.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
September 30, 2018
Business-type Activities - Enterprise Fund

| | Sept 30, 2018 | August 31, 2018 | Increase/ (Decrease) |
|-------------------------------|------------------|--------------------|-------------------------|
| ASSETS | | | |
| Current assets: | | | |
| Cash and cash equivalents | \$ 108,467 | \$ 103,967 | \$ 4,500 |
| Interfund receivables | \$ (1,422,008) | \$ (1,374,311) | \$ (47,697) |
| Prepaid Rent | | | \$ - |
| Accounts receivable | 62,035 | 18,029 | \$ 44,006 |
| Total current assets | (1,251,506) | (1,252,315) | 809 |
| 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 | (909,044) | (909,853) | 809 |
| LIABILITIES | | | |
| Accounts payable | \$ 4,007 | \$ 7,633 | \$ (3,626) |
| Net pension liability | 170,806 | 170,806 | - |
| Total liabilities | 174,813 | 178,439 | (3,626) |
| NET ASSETS | | | |
| Invested in capital assets | \$ 342,462 | \$ 342,462 | \$ - |
| Unrestricted | \$ (1,426,319) | \$ (1,430,754) | \$ 4,435 |
| Total net assets | \$ (1,083,857) | \$ (1,088,292) | \$ 4,435 |

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
September 30, 2018

| | Norway Savings Arena |
|---|-------------------------------------|
| Operating revenues: | |
| Charges for services | \$ 216,741 |
| Operating expenses: | |
| Personnel | 87,675 |
| Supplies | 7,601 |
| Utilities | 58,693 |
| Repairs and maintenance | 3,300 |
| Depreciation | - |
| Capital expenses | 15,979 |
| Other expenses | 6,669 |
| Total operating expenses | 179,917 |
| Operating gain (loss) | 36,824 |
| Nonoperating revenue (expense): | |
| Interest income | - |
| Interest expense (debt service) | (126,621) |
| Total nonoperating expense | (126,621) |
| Gain (Loss) before transfer | (89,797) |
| Transfers out | - |
| Change in net assets | (89,797) |
| Total net assets, July 1 | (994,060) |
| Total net assets, September 30, 2018 | \$ (1,083,857) |

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through September 30, 2018 compared to September 30, 2017

| REVENUE SOURCE | FY 2019 BUDGET | ACTUAL REVENUES THRU SEPT 2018 | % OF BUDGET | FY 2018 BUDGET | ACTUAL REVENUES THRU SEPT 2017 | % OF BUDGET | VARIANCE |
|----------------------------------|---------------------|--------------------------------------|----------------|---------------------|--------------------------------------|----------------|--------------------|
| CHARGE FOR SERVICES | | | | | | | |
| Concsions | \$ 16,500 | \$ 3,000 | 18.18% | \$ 18,000 | | 0.00% | \$ 3,000 |
| Skate Rentals | \$ 5,000 | \$ 140 | 2.80% | \$ - | | | \$ 140 |
| Pepsi Vending Machines | \$ 3,000 | \$ 242 | 8.07% | \$ - | | | \$ 242 |
| Games Vending Machines | \$ 3,000 | \$ 346 | 11.53% | \$ - | | | \$ 346 |
| VendinG Food | \$ 3,000 | \$ 89 | 2.97% | \$ - | | | \$ 89 |
| Sponsorships | \$ 300,000 | \$ 80,950 | 26.98% | \$ 275,000 | \$ 81,868 | 29.77% | \$ (918) |
| Pro Shop | \$ 8,500 | | 0.00% | \$ 8,500 | \$ 502 | 5.91% | \$ (502) |
| Programs | \$ 30,000 | | 0.00% | \$ 31,000 | | 0.00% | \$ - |
| Rental Income | \$ 775,000 | \$ 113,394 | 14.63% | \$ 705,250 | \$ 112,513 | 15.95% | \$ 881 |
| Camps/Clinics | \$ 50,000 | \$ 12,480 | 24.96% | \$ 50,000 | \$ 27,838 | | \$ (15,358) |
| Tournaments | \$ 50,000 | \$ 6,100 | 12.20% | \$ 50,000 | \$ 5,250 | 10.50% | \$ 850 |
| TOTAL CHARGE FOR SERVICES | \$ 1,244,000 | \$ 216,741 | 17.42% | \$ 1,137,750 | \$ 227,971 | 20.04% | \$ (11,230) |
| INTEREST ON INVESTMENTS | \$ - | | | \$ - | | | |
| GRAND TOTAL REVENUES | \$ 1,244,000 | \$ 216,741 | 17.42% | \$ 1,137,750 | \$ 227,971 | 20.04% | \$ (11,230) |

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through September 30, 2018 compared to September 30, 2017

| DESCRIPTION | ACTUAL | | | ACTUAL | | | VARIANCE |
|---------------------------------|---------------------|--------------------------------|----------------|---------------------|--------------------------------|----------------|------------------|
| | FY 2019 BUDGET | EXPENDITURES THRU SEPT 2018 | % OF BUDGET | FY 2018 BUDGET | EXPENDITURES THRU SEPT 2017 | % OF BUDGET | |
| Salaries & Benefits | \$ 377,000 | \$ 87,675 | 23.26% | \$ 344,000 | \$ 88,495 | 25.73% | \$ (820) |
| Purchased Services | \$ 62,825 | \$ 9,969 | 15.87% | \$ 71,656 | \$ 5,989 | 8.36% | \$ 3,980 |
| Supplies | \$ 45,600 | \$ 7,601 | 16.67% | \$ 37,100 | \$ 7,328 | 19.75% | \$ 273 |
| Utilities | \$ 225,000 | \$ 58,693 | 26.09% | \$ 225,150 | \$ 62,444 | 27.73% | \$ (3,751) |
| Capital Outlay | \$ 25,000 | \$ 15,979 | 63.92% | \$ 103,500 | \$ - | 0.00% | \$ 15,979 |
| Rent | \$ 507,000 | \$ 126,621 | 24.97% | \$ 507,000 | \$ 126,621 | 24.97% | \$ - |
| | \$ 1,242,425 | \$ 306,538 | 24.67% | \$ 1,288,406 | \$ 290,877 | 22.58% | \$ 15,661 |
| GRAND TOTAL EXPENDITURES | \$ 1,242,425 | \$ 306,538 | 24.67% | \$ 1,288,406 | \$ 290,877 | 22.58% | \$ 15,661 |