

"Maine's City of Opportunity"

### **Financial Services**

TO: Peter Crichton, City Manager

FROM: Jill Eastman, Finance Director

REF: May 2020 Financial Report

**DATE:** June 15, 2020

The following is a discussion regarding the significant variances found in the City's May 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 eleventh month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 91.7% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

### Revenues

- A. Revenues collected through May 31<sup>st</sup>, including the school department were \$83,732,347, or 92.84%, of the budget. The municipal revenues including property taxes were \$59,231,091 or 94.39% of the budget which is less than the same period last year by 1.20%. The accounts listed below are noteworthy.
- B. The current year tax revenue is at 99.16% as compared to 98.24% last year. The 30 day notice of liens were sent out in May and tax liens will be filed at the end of June on any properties that have unpaid taxes.
- C. Excise tax for the month of May is at 89.50%. This is a \$342,269 decrease from FY 19. Our excise revenues for FY20 are 2.10% below projections as of May 31, 2020.
- D. State Revenue Sharing for the month of May is 105.2% or \$2,513,855.

### **Expenditures**

City expenditures through May 2020 were \$39,762,842 or 88.65%, of the budget. This is 1.71% lower than last year at this time.

Noteworthy variances are:

A. Recreation, IT and Water and Sewer are over budget at the end of May. The other operating departments are either right where they should be or below at the end of May.

### **Investments**

This section contains an investment schedule as of May 31st. Currently the City's funds are earning an average interest rate of 1.58%.

Respectfully submitted,

Jill M. Eastman Finance Director

## CITY OF AUBURN, MAINE BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND AS of May 2020, April 2020, and June 2019

ASSETS		UNAUDITED May 31 2020	ι	JNAUDITED April 30 2020		Increase (Decrease)		AUDITED JUNE 30 2019
CASH	\$	18,846,898	\$	24,485,009	\$	(5,638,110)	\$	13,693,730
RECEIVABLES	Ψ	10,010,000	Ψ	21,100,000	Ψ	-	Ψ	10,000,700
ACCOUNTS RECEIVABLES		1,512,539		1,473,690		38,849		1,754,042
TAXES RECEIVABLE-CURRENT		1,189,515		1,943,619		(754,104)		1,090,970
DELINQUENT TAXES		879,124		879,189		(65)		755,527
TAX LIENS		557,140		599,126		(41,985)		533,503
NET DUE TO/FROM OTHER FUNDS		1,234,902		(315,213)		1,550,115		2,970,731
TOTAL ASSETS	\$	24,220,118	\$	29,065,419	\$	(4,845,301)	\$	20,798,503
LIABILITIES & FUND BALANCES								
ACCOUNTS PAYABLE	\$	(122,786)	\$	(126,437)	\$	3,651	\$	(999,236)
PAYROLL LIABILITIES		(521,528)		(767,308)		245,779		(988,473)
ACCRUED PAYROLL		542		542		<b>-</b>		(3,484,840)
STATE FEES PAYABLE		(81,741)		(6,025)		(75,716)		-
ESCROWED AMOUNTS		(27,456)		(27,433)		(23)		(25,643)
DEFERRED REVENUE		(2,528,025)		(3,323,841)		795,815		(2,165,544)
TOTAL LIABILITIES	\$	(3,280,995)	\$	(4,250,501)	\$	969,506	\$	(7,663,736)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$	(17,903,696)	\$	(21,779,492)	\$	3,875,796	\$	(10,099,340)
FUND BALANCE - RESTRICTED		(2,273,457)		(2,273,457)				(2,273,457)
FUND BALANCE - NON SPENDABLE		(761,970)		(761,970)		-		(761,970)
TOTAL FUND BALANCE	\$	(20,939,123)	\$	(24,814,919)	\$	3,875,796	\$	(13,134,767)
TOTAL LIABILITIES AND FUND BALANCE	\$	(24,220,118)	\$	(29,065,420)	\$	4,845,302	\$	(20,798,503)

### CITY OF AUBURN, MAINE REVENUES - GENERAL FUND COMPARATIVE THROUGH May 31, 2020 VS May 31, 2019

				, , , , ,								
				ACTUAL					ACTUAL			
DEVENUE COLIDAR		FY 2020		REVENUES	% OF		FY 2019		REVENUES	% OF	٠.,	
REVENUE SOURCE TAXES		BUDGET	TF	IRU MAY 2020	BUDGET		BUDGET	TH	RU MAY 2019	BUDGET	V.	ARIANCE
PROPERTY TAX REVENUE-	\$	49,295,498	\$	48,881,320	99.16%	\$	48,772,945	\$	47,912,450	98.24%	\$	968.870
PRIOR YEAR TAX REVENUE	\$		\$	352,803	33.1070	\$	-0,772,540	\$	771,195		\$	(418,392)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$	1,250,000	\$	994,116	79.53%	\$	1,190,000	\$	997,694		\$	(3,578)
EXCISE	\$	3,910,000	\$	3,499,336	89.50%	\$	3,835,000	\$	3,841,605	100.17%	*	(342,269)
PENALTIES & INTEREST	\$	150,000	\$	136,532	91.02%	\$	150,000	\$	130,733		\$	5,799
TOTAL TAXES	\$	54,605,498	\$	53,864,106	98.64%	\$	53,947,945	\$	53,653,677	99.45%	\$	210,429
LICENSES AND PERMITS												
BUSINESS	\$	169,000	\$	166,783	98.69%	\$	62,000	\$	65,133	105.05%		101,650
NON-BUSINESS	\$	409,000	\$	329,755	80.62%	\$	355,000	\$	422,329	118.97%	_	(92,574)
TOTAL LICENSES	\$	578,000	\$	496,538	85.91%	\$	417,000	\$	487,462	116.90%	\$	9,076
INTERGOVERNMENTAL ASSISTANCE												
STATE-LOCAL ROAD ASSISTANCE	\$	400,000	\$	417,352	104.34%	\$	400,000	\$	403,684	100.92%	\$	13,668
STATE REVENUE SHARING	\$	2,389,669	\$	2,513,855	105.20%	\$	1,689,669	\$	1,515,073	89.67%		998,782
WELFARE REIMBURSEMENT	\$	94,122	\$	38,091	40.47%	\$	103,747	\$	41,886	40.37%	*	(3,795)
OTHER STATE AID	\$	32,000	\$	14,495	45.30%	\$	32,000	\$	14,944	46.70%		(449)
CITY OF LEWISTON	\$	228,384	\$	-	0.00%	\$	228,384	\$	258,517		\$	(258,517)
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$	3,144,175	\$	2,983,793	94.90%	\$	2,453,800	\$	2,234,104		\$	749,689
CHARGE FOR SERVICES												
GENERAL GOVERNMENT	\$	148,440	\$	113,963	76.77%	\$	144,440	\$	145,057	100.43%	*	(31,094)
PUBLIC SAFETY	\$	215,600	\$	128,141	59.43%	\$	236,277	\$	180,180	76.26%		(52,039)
EMS TRANSPORT	\$	1,200,000	\$	1,070,316	89.19%	\$	1,250,000	\$	968,085	77.45%		102,231
TOTAL CHARGE FOR SERVICES	\$	1,564,040	\$	1,312,420	83.91%	\$	1,630,717	\$	1,293,322	79.31%	\$	19,098
FINES												
PARKING TICKETS & MISC FINES	\$	55,000	\$	37,653	68.46%	\$	70,000	\$	67,023	95.75%	\$	(29,370)
MISCELLANEOUS												
INVESTMENT INCOME	\$	70,000	\$	120,630	172.33%	\$	32,000	\$	147,910	462.22%	\$	(27,280)
RENTS	\$	35,000	\$	25,216	72.04%	\$	35,000	\$	25,240	72.11%	\$	(24)
UNCLASSIFIED	\$	10,000	\$	48,369	483.69%	\$	10,000	\$	73,832	738.32%	\$	(25,463)
COMMERCIAL SOLID WASTE FEES	\$	-	\$	48,772		\$	-	\$	44,117	:	\$	4,655
SALE OF PROPERTY	\$	20,000	\$	65,539	327.70%	\$	20,000	\$	70,061	350.31%	\$	(4,522)
RECREATION PROGRAMS/ARENA											\$	-
MMWAC HOST FEES	\$	225,000	\$	211,091	93.82%	\$	221,000	\$	206,927		\$	4,164
TRANSFER IN: TIF	\$	1,117,818	\$	-	0.00%	\$	1,317,818	\$	-		\$	-
TRANSFER IN: Other Funds	\$	566,011	\$	-	0.00%	\$	97,718	\$	-		\$	-
ENERGY EFFICIENCY						_					\$	- (40.0=0)
CDBG	\$	214,430	\$	-	0.00%	\$	214,430	\$	10,250		\$	(10,250)
UTILITY REIMBURSEMENT CITY FUND BALANCE CONTRIBUTION	\$	20,000	\$ \$	16,964	84.82%	\$ \$	27,500	\$	19,011	69.13%		(2,047)
TOTAL MISCELLANEOUS	\$	527,500 2,805,759	\$	536,581	0.00% 19.12%	\$	527,500 2,502,966	\$	597,348	0.00% 3 23.87% 3	φ \$	(60,767)
TOTAL WISCELLANEOUS	Ψ	2,803,739	φ	330,361	19.12/0	Φ	2,302,900	φ	397,340	23.07 /0	φ	(00,707)
TOTAL GENERAL FUND REVENUES	\$	62,752,472	\$	59,231,091	94.39%	\$	61,022,428	\$	58,332,936	95.59%	\$	898,155
SCHOOL REVENUES												
EDUCATION SUBSIDY	\$	25,851,656	\$	23,966,866	92.71%	\$	24,302,914	\$	22,474,178	92.48%	\$	1,492,688
EDUCATION	\$	711,224	\$	534,390	75.14%	\$	674,191	\$	547,927	81.27%		(13,537)
SCHOOL FUND BALANCE CONTRIBUTION	\$	877,296	\$	-	0.00%	\$	719,417	\$	-	0.00%		-
TOTAL SCHOOL	\$	27,440,176	\$	24,501,256	89.29%	\$	25,696,522	\$	23,022,105		\$	1,479,151
GRAND TOTAL REVENUES	\$	90,192,648	\$	83.732.347	92.84%	\$	86.718.950	\$	81,355,041	93.81%	\$	2,377,306
ORAND TOTAL REFERENCES	Ψ	30,132,040	Ψ	30,102,071	32.0470	Ψ	55,7 10,550	Ψ	01,000,041	33.01/0	<u>~</u>	2,377,300

### CITY OF AUBURN, MAINE EXPENDITURES - GENERAL FUND COMPARATIVE THROUGH May 31, 2020 VS May 31, 2019

CITY CLERK	5,928 76,166 8,489 22,857 2,214 232,643 48,297 (68,527) (68,527) (6,819) 85,013 (65,397)
MAYOR AND COUNCIL   \$ 123,137   \$ 96,667   78,50%   \$ 111,610   \$ 90,739   81,30%   \$ CITY MANAGER   \$ 582,119   \$ 512,297   88,01%   \$ 474,086   \$ 436,131   91,99%   \$ 7 CITY CLERK   \$ 207,139   \$ 164,809   79,56%   \$ 185,898   \$ 156,320   84,09%   \$ FINANCIAL SERVICES   \$ 734,597   \$ 661,926   90,11%   \$ 694,109   \$ 639,069   92,07%   \$ 2 HUMAN RESOURCES   \$ 133,182   \$ 132,148   86,27%   \$ 149,953   \$ 129,934   86,65%   \$ INFORMATION TECHNOLOGY   \$ 713,729   \$ 713,750   100,00%   \$ 588,403   \$ 481,107   81,76%   \$ 23   \$ TOTAL ADMINISTRATION   \$ 2,513,903   \$ 2,281,597   90,76%   \$ 2,204,059   \$ 1,933,300   87,72%   \$ 34   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	76,166 8,489 22,857 2,214 232,643 48,297 (68,527) (6,819) 85,013
CITY MANAGER \$ 582,119 \$ 512,297 88,019% \$ 474,086 \$ 436,131 91,99% \$ 77 CITY CLERK \$ 207,139 \$ 164,809 79.56% \$ 185,898 \$ 156,320 84.09% \$ 79.56% \$ 185,898 \$ 156,320 84.09% \$ 79.56% \$ 185,898 \$ 156,320 84.09% \$ 207,739 \$ 661,926 90.119% \$ 694,109 \$ 639,069 92.07% \$ 240,000 \$ 100,000 \$	76,166 8,489 22,857 2,214 232,643 48,297 (68,527) (6,819) 85,013
CITY CLERK \$ 207,139 \$ 164,809 79.56% \$ 158,808 \$ 156,320 84.09% \$ 2	8,489 22,857 2,214 232,643 348,297 (68,527) (6,819) 85,013
FINANCIAL SERVICES \$ 734,597 \$ 661,926 90.11% \$ 694,109 \$ 639,069 92.07% \$ 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	22,857 2,214 232,643 348,297 (68,527) (6,819) 85,013
HUMAN RESOURCES	2,214 232,643 348,297 (68,527) (6,819) 85,013
INFORMATION TECHNOLOGY	232,643 348,297 (68,527) (6,819) 85,013
TOTAL ADMINISTRATION         \$ 2,513,903         \$ 2,281,597         90.76%         \$ 2,204,059         \$ 1,933,300         87.72%         \$ 34           COMMUNITY SERVICES         ECONOMIC & COMMUNITY DEVELOPMENT         \$ 1,333,724         \$ 913,195         68.47%         \$ 1,471,918         \$ 981,722         66.70%         \$ (6           HEALTH & SOCIAL SERVICES         \$ 211,371         \$ 134,138         63.46%         \$ 223,500         \$ 140,957         63.07%         \$ (6           PUBLIC LIBRARY         \$ 1,006,217         \$ 932,792         92.70%         \$ 998,189         \$ 998,189         100.00%         \$ (6           FISCAL SERVICES         \$ 7,334,690         \$ 6,977,495         95.13%         \$ 6,702,508         \$ 6,709,037         100.10%         \$ 26           FACILITIES         \$ 667,128         \$ 609,831         91.41%         \$ 650,641         \$ 528,334         81.20%         \$ 26           FACILITIES         \$ 637,910         \$ 637,910         100.00%         \$ 581,360         5 100,10%         \$ 26           FACILITIES         \$ 67,97,826         \$ 5,707,907         83,97%         \$ 6,471,614         \$ 5,389,892         83,29%         \$ 34           WAGES & BENEFITS         \$ 6,797,826         \$ 5,707,907         83,97%         \$ 6,471	(68,527) (6,819) 85,013
COMMUNITY SERVICES  ECONOMIC & COMMUNITY DEVELOPMENT \$ 1,333,724 \$ 913,195 68.47% \$ 1,471,918 \$ 981,722 66.70% \$ (6 1,4 1,4 1,4 1,4 1,4 1,4 1,4 1,4 1,4 1,4	(68,527) (6,819) 85,013
ECONOMIC & COMMUNITY DEVELOPMENT HEALTH & SOCIAL SERVICES \$ 211,371 \$ 134,138 63.46% \$ 223,500 \$ 140,957 63.07% \$ (6 RCREATION & SPORTS TOURISM \$ 448,575 \$ 486,306 108.41% \$ 384,630 \$ 401,293 104.33% \$ 8 PUBLIC LIBRARY \$ 1,006,217 \$ 932,792 92.70% \$ 998,189 \$ 998,189 100.00% \$ (6 RORLEAN & SPORTS TOURISM \$ 2,999,887 \$ 2,466,431 82.22% \$ 3,078,237 \$ 2,522,161 81.94% \$ (6 RORLEAN & SPORTS TOURISM \$ 667,128 \$ 609,831 91.41% \$ 650,641 \$ 528,334 81.20% \$ 8 RORLEAN & SPORTS TOURISM \$ 677,826 \$ 677,826 \$ 677,910 100.00% \$ 581,360 \$ 581,360 \$ 100.00% \$ 26 RORLEAN & SPORTS TOURISM \$ 679,826 \$ 5,707,907 83.97% \$ 6,471,614 \$ 5,389,892 \$ 33.29% \$ 31 RORLEAN & SPORTS TOURISM \$ 445,802 \$ 37,500 8.41% \$ 431,003 \$ - 0.00% \$ 28 RORLEAN & SPORTS TOURISM \$ 695,751 \$ 564,111 81.08% \$ 683,181 \$ 621,897 91.03% \$ (6 RORLEAN & SPORTS TOURISM \$ 80,20% \$ 76 RORLEAN & SPORTS TOURISM \$ 9,486,585 \$ 8,304,735 87.54% \$ 9,272,068 \$ 4,388,127 91.83% \$ (21 RORLEAN & SOLID WASTE DISPOSAL \$ 1,030,500 \$ 843,950 81.90% \$ 988,013 \$ 792,348 80.20% \$ 5 RORLEAN & SOLID WASTE DISPOSAL \$ 1,030,500 \$ 843,950 81.90% \$ 988,013 \$ 792,348 80.20% \$ 5 RORLEAN & SOLID WASTE DISPOSAL \$ 1,030,500 \$ 843,950 81.90% \$ 988,013 \$ 792,348 80.20% \$ 5 RORLEAN & SOLID WASTE DISPOSAL	(6,819) 85,013
HEALTH & SOCIAL SERVICES \$ 211,371 \$ 134,138 63.46% \$ 223,500 \$ 140,957 63.07% \$ 120,000 \$ 120,000 \$ 140,0	(6,819) 85,013
HEALTH & SOCIAL SERVICES   \$ 211,371   \$ 134,138   63.46%   \$ 223,500   \$ 140,957   63.07%   \$ 1	(6,819) 85,013
PUBLIC LIBRARY TOTAL COMMUNITY SERVICES  \$ 1,006,217 \$ 932,792 92.70% \$ 998,189 \$ 998,189 100.00% \$ (6) TOTAL COMMUNITY SERVICES  \$ 2,999,887 \$ 2,466,431 82.22% \$ 3,078,237 \$ 2,522,161 81.94% \$ (6)  FISCAL SERVICES  DEBT SERVICE  \$ 7,334,690 \$ 6,977,495 95.13% \$ 6,702,508 \$ 6,709,037 100.10% \$ 26 FACILITIES \$ 667,128 \$ 609,831 91.41% \$ 650,641 \$ 528,334 81.20% \$ 8 WORKERS COMPENSATION \$ 637,910 \$ 637,910 100.00% \$ 581,360 \$ 581,360 100.00% \$ 5 WAGES & BENEFITS \$ 6,797,826 \$ 5,707,907 83.97% \$ 6,471,614 \$ 5,389,892 83.29% \$ 37,500 8.41% \$ 431,003 \$ - 0.00% \$ 3  TOTAL FISCAL SERVICES  PUBLIC SAFETY  FIRE DEPARTMENT \$ 4,515,511 \$ 3,937,109 87.19% \$ 4,422,256 \$ 3,930,658 88.88% \$ 181	,
FISCAL SERVICES  DEBT SERVICE  DEBT SERVICE  S	(65,397)
FISCAL SERVICES  DEBT SERVICE \$ 7,334,690 \$ 6,977,495 95.13% \$ 6,702,508 \$ 6,709,037 100.10% \$ 26 FACILITIES \$ 667,128 \$ 609,831 91.41% \$ 650,641 \$ 528,334 81.20% \$ 8 WORKERS COMPENSATION \$ 637,910 \$ 637,910 100.00% \$ 581,360 \$ 581,360 100.00% \$ 5 WAGES & BENEFITS \$ 6,797,826 \$ 5,707,907 83.97% \$ 6,471,614 \$ 5,389,892 83.29% \$ 31 EMERGENCY RESERVE (10108062-670000) \$ 445,802 \$ 37,500 8.41% \$ 431,003 \$ - 0.00% \$ 3 TOTAL FISCAL SERVICES \$ 15,883,356 \$ 13,970,643 87.96% \$ 14,837,126 \$ 13,208,623 89.02% \$ 76 PUBLIC SAFETY  FIRE DEPARTMENT \$ 4,515,511 \$ 3,937,109 87.19% \$ 4,422,256 \$ 3,930,658 88.88% \$ POLICE DEPARTMENT \$ 4,275,323 \$ 3,803,515 88.96% \$ 4,166,631 \$ 3,685,935 88.46% \$ 11 TOTAL PUBLIC SAFETY \$ 9,486,585 \$ 8,304,735 87.54% \$ 9,272,068 \$ 8,238,490 88.85% \$ 6 PUBLIC WORKS  PUBLIC WORKS  PUBLIC WORKS  PUBLIC WORKS DEPARTMENT \$ 4,836,798 \$ 4,174,534 86.31% \$ 4,778,668 \$ 4,388,127 91.83% \$ (21 SOLID WORKS DEPARTMENT \$ 4,836,798 \$ 4,174,534 86.31% \$ 4,778,668 \$ 4,388,127 91.83% \$ (21 SOLID WASTE DISPOSAL \$ 1,030,500 \$ 843,950 81.90% \$ 988,013 \$ 792,348 80.20% \$ 5 SOLID WASTE DISPOSAL	
DEBT SERVICE \$ 7,334,690 \$ 6,977,495 95.13% \$ 6,702,508 \$ 6,709,037 100.10% \$ 26 FACILITIES \$ 667,128 \$ 609,831 91.41% \$ 650,641 \$ 528,334 81.20% \$ 8 WORKERS COMPENSATION \$ 637,910 \$ 637,910 100.00% \$ 581,360 \$ 581,360 100.00% \$ 581,360 \$ 581,360 100.00% \$ 581,360 \$	(55,730)
DEBT SERVICE \$ 7,334,690 \$ 6,977,495 95.13% \$ 6,702,508 \$ 6,709,037 100.10% \$ 26 FACILITIES \$ 667,128 \$ 609,831 91.41% \$ 650,641 \$ 528,334 81.20% \$ 8 WORKERS COMPENSATION \$ 637,910 \$ 637,910 100.00% \$ 581,360 \$ 581,360 100.00% \$ 581,360 WAGES & BENEFITS \$ 6,797,826 \$ 5,707,907 83.97% \$ 6,471,614 \$ 5,389,892 83.29% \$ 31 EMERGENCY RESERVE (10108062-670000) \$ 445,802 \$ 37,500 8.41% \$ 431,003 \$ - 0.00% \$ 3	
FACILITIES \$ 667,128 \$ 609,831 91.41% \$ 650,641 \$ 528,334 81.20% \$ 8 WORKERS COMPENSATION \$ 637,910 \$ 637,910 100.00% \$ 581,360 \$ 581,360 100.00% \$ 581,360 WAGES & BENEFITS \$ 6,797,826 \$ 5,707,907 83.97% \$ 6,471,614 \$ 5,389,892 83.29% \$ 31 EMERGENCY RESERVE (10108062-670000) \$ 445,802 \$ 37,500 8.41% \$ 431,003 \$ - 0.00% \$ 3	268,458
WORKERS COMPENSATION \$ 637,910 \$ 637,910 100.00% \$ 581,360 \$ 581,360 100.00% \$ 581,360 WAGES & BENEFITS \$ 6,797,826 \$ 5,707,907 83.97% \$ 6,471,614 \$ 5,389,892 83.29% \$ 31 EMERGENCY RESERVE (10108062-670000) \$ 445,802 \$ 37,500 8.41% \$ 431,003 \$ - 0.00% \$ 3	81,497
WAGES & BENEFITS         \$ 6,797,826         \$ 5,707,907         83.97%         \$ 6,471,614         \$ 5,389,892         83.29%         \$ 31           EMERGENCY RESERVE (10108062-670000)         \$ 445,802         \$ 37,500         8.41%         \$ 431,003         \$ - 0.00%         \$ 3           TOTAL FISCAL SERVICES         \$ 15,883,356         \$ 13,970,643         87.96%         \$ 14,837,126         \$ 13,208,623         89.02%         \$ 76           PUBLIC SAFETY         FIRE DEPARTMENT         \$ 4,515,511         \$ 3,937,109         87.19%         \$ 4,422,256         \$ 3,930,658         88.88%         \$ 695,751         \$ 564,111         81.08%         \$ 683,181         \$ 621,897         91.03%         \$ (50,751)         \$ 9,486,585         \$ 8,304,735         87.54%         \$ 9,272,068         \$ 8,238,490         88.85%         \$ 60,471,614         \$ 621,897         91.03%         \$ (50,471,614)         \$ 621,897         91.03%         \$ (50,471,614)         \$ 621,897         91.03%         \$ (50,471,614)         \$ 621,897         91.03%         \$ (50,471,614)         \$ 621,897         91.03%         \$ (50,471,614)         \$ 621,897         91.03%         \$ (50,471,614)         \$ 621,897         91.03%         \$ (50,471,614)         \$ 621,897         91.03%         \$ (50,471,614)         \$ 621,897         91.03%	56,550
EMERGENCY RESERVE (10108062-670000)         \$ 445,802         \$ 37,500         8.41%         \$ 431,003         \$ - 0.00%         \$ 33,208,623         \$ 89.02%         \$ 76           PUBLIC SAFETY           FIRE DEPARTMENT         \$ 4,515,511         \$ 3,937,109         87.19%         \$ 4,422,256         \$ 3,930,658         88.88%         \$ 88.88%         \$ 695,751         \$ 564,111         81.08%         \$ 683,181         \$ 621,897         91.03%         \$ (50,751)         \$ 9,486,585         \$ 3,803,515         88.96%         \$ 4,166,631         \$ 3,685,935         88.46%         \$ 11           TOTAL PUBLIC SAFETY         \$ 9,486,585         \$ 8,304,735         87.54%         \$ 9,272,068         \$ 8,238,490         88.85%         \$ 621,897         \$ 10.03%         \$ 621,897         \$ 10.03%	30,330
PUBLIC SAFETY         \$ 15,883,356         \$ 13,970,643         87.96%         \$ 14,837,126         \$ 13,208,623         89.02%         \$ 76           PUBLIC SAFETY         FIRE DEPARTMENT         \$ 4,515,511         \$ 3,937,109         87.19%         \$ 4,422,256         \$ 3,930,658         88.88%         \$ 88.88%         \$ 695,751         \$ 564,111         81.08%         \$ 683,181         \$ 621,897         91.03%         \$ (50,751)         \$ 4,275,323         \$ 3,803,515         88.96%         \$ 4,166,631         \$ 3,685,935         88.46%         \$ 11           TOTAL PUBLIC SAFETY         \$ 9,486,585         \$ 8,304,735         87.54%         \$ 9,272,068         \$ 8,238,490         88.85%         \$ 60,000         \$ 60,	37,500
PUBLIC SAFETY         FIRE DEPARTMENT       \$ 4,515,511       \$ 3,937,109       87.19%       \$ 4,422,256       \$ 3,930,658       88.88%       \$ 695,751       \$ 564,111       81.08%       \$ 683,181       \$ 621,897       91.03%       \$ (5,12,897)       \$ 10,03%       \$ (5,12,897)       \$ (5,12,897)       \$ (5,12,897)       \$ (5,12,897)       \$ (5,12,	62.020
FIRE DEPARTMENT \$ 4,515,511 \$ 3,937,109 87.19% \$ 4,422,256 \$ 3,930,658 88.88% \$ FIRE EMS \$ 695,751 \$ 564,111 81.08% \$ 683,181 \$ 621,897 91.03% \$ (5,872) \$ 695,751 \$ 564,111 81.08% \$ 683,181 \$ 621,897 91.03% \$ (5,872) \$ 695,751 \$ 9,486,585 \$ 8,304,735 87.54% \$ 9,272,068 \$ 8,238,490 88.85% \$ 683,181 \$ 621,897 91.03% \$ (5,872) \$ 621,897 91.03% \$ (5,872) \$ 621,897 91.03% \$ (6,872) \$ 621,897 91.03% \$ (7,872) \$ 621,897 91.03% \$	02,020
FIRE EMS \$ 695,751 \$ 564,111 81.08% \$ 683,181 \$ 621,897 91.03% \$ (E POLICE DEPARTMENT \$ 4,275,323 \$ 3,803,515 88.96% \$ 4,166,631 \$ 3,685,935 88.46% \$ 11 TOTAL PUBLIC SAFETY \$ 9,486,585 \$ 8,304,735 87.54% \$ 9,272,068 \$ 8,238,490 88.85% \$ 6	
POLICE DEPARTMENT TOTAL PUBLIC SAFETY  \$ 4,275,323 \$ 3,803,515 88.96% \$ 4,166,631 \$ 3,685,935 88.46% \$ 11  **TOTAL PUBLIC SAFETY**  \$ 9,486,585 \$ 8,304,735 87.54% \$ 9,272,068 \$ 8,238,490 88.85% \$ 6  **PUBLIC WORKS  PUBLIC WORKS DEPARTMENT \$ 4,836,798 \$ 4,174,534 86.31% \$ 4,778,668 \$ 4,388,127 91.83% \$ (21  **SOLID WASTE DISPOSAL \$ 1,030,500 \$ 843,950 81.90% \$ 988,013 \$ 792,348 80.20% \$ 5	6,451
TOTAL PUBLIC SAFETY         \$ 9,486,585         \$ 8,304,735         87.54%         \$ 9,272,068         \$ 8,238,490         88.85%         6           PUBLIC WORKS         PUBLIC WORKS DEPARTMENT         \$ 4,836,798         \$ 4,174,534         86.31%         \$ 4,778,668         \$ 4,388,127         91.83%         \$ (21,030,500)           SOLID WASTE DISPOSAL         \$ 1,030,500         \$ 843,950         81.90%         \$ 988,013         \$ 792,348         80.20%         \$ 5	(57,786)
PUBLIC WORKS         PUBLIC WORKS DEPARTMENT       \$ 4,836,798       \$ 4,174,534       86.31%       \$ 4,778,668       \$ 4,388,127       91.83%       \$ (21 solid Waste Disposal)         \$ 1,030,500       \$ 843,950       81.90%       \$ 988,013       \$ 792,348       80.20%       \$ 5	17,580
PUBLIC WORKS DEPARTMENT       \$ 4,836,798       \$ 4,174,534       86.31%       \$ 4,778,668       \$ 4,388,127       91.83%       \$ (21 5)         SOLID WASTE DISPOSAL       \$ 1,030,500       \$ 843,950       81.90%       \$ 988,013       \$ 792,348       80.20%       \$ 5	66,245
PUBLIC WORKS DEPARTMENT       \$ 4,836,798       \$ 4,174,534       86.31%       \$ 4,778,668       \$ 4,388,127       91.83%       \$ (21 5)         SOLID WASTE DISPOSAL       \$ 1,030,500       \$ 843,950       81.90%       \$ 988,013       \$ 792,348       80.20%       \$ 5	
SOLID WASTE DISPOSAL \$ 1,030,500 \$ 843,950 81.90% \$ 988,013 \$ 792,348 80.20% \$ 5	213,593)
	51,602
WATER AND SEWER \$ 645,216 \$ 669,837 103.82% \$ 645,216 \$ 632,716 98.06% \$ 3	37,121
	24,870)
INTERCOVERNMENTAL PROCEAMS	
INTERGOVERNMENTAL PROGRAMS	47.000
	17,988
	20,432
	32,008
·	26,627)
TOTAL INTERGOVERNMENTAL \$ 1,926,442 \$ 1,650,160 85.66% \$ 1,764,211 \$ 1,706,359 96.72% \$ (5	(56,199)
COUNTY TAX \$ 2,482,721 \$ 2,482,721 100.00% \$ 2,407,766 \$ 2,407,765 100.00% \$ 7	74,956
<b>TIF (10108058-580000)</b> \$ 3,049,803 \$ 2,918,285 95.69% \$ 3,049,803 \$ 3,049,803 100.00% \$ (13,049,803)	31,518)
OVERLAY \$ - \$ - \$ - \$	-
\$	
TOTAL CITY DEPARTMENTS \$ 44,855,211 \$ 39,762,893 88.65% \$ 43,025,167 \$ 38,879,692 90.36% \$ 88	883,201
<b>EDUCATION DEPARTMENT</b> \$ 45,337,437 \$ 36,316,949 80.10% \$ 43,693,783 \$ 34,513,531 78.99% \$ 1,80	03,418
TOTAL GENERAL FUND EXPENDITURES \$ 90,192,648 \$ 76,079,842 84.35% \$ 86,718,950 \$ 73,393,223 84.63% \$ 2,68	86,619

## CITY OF AUBURN, MAINE INVESTMENT SCHEDULE AS OF May 31, 2020

	FUND		May 31, 2020		April 30, 2020	RATE
4.40	OARITAL REGISTER	Φ.	0.040.000.00	Φ.	0.040.000.00	4.000/
-					, ,	1.00%
	_			\$		1.00%
836	GENERAL FUND	\$	3,881,720.68	\$	3,559,354.12	1.00%
801	WORKERS COMP	\$	52,091.88	\$	52,043.24	1.00%
684	EMS CAPITAL RESERVE	\$	187,287.47	\$	187,112.61	1.00%
414	INGERSOLL TURF FACILITY	\$	224,889.10	\$	224,679.12	1.00%
0888	ELHS FUNDRAISING	\$	60,536.82	\$	60,480.30	1.00%
	ELHS CONSTRUCTION BAN	\$	6,310,673.25	\$	6,624,026.79	1.00%
0627	ST LOUIS BELLS FUNDRAISING	\$	15,242.15	\$	15,227.93	1.00%
02155	CAPITAL PROJECTS	\$	750,000.00	\$	750,000.00	2.30%
02155	GENERAL FUND	\$	250,000.00	\$	250,000.00	2.45%
02155	GENERAL FUND	\$	250,000.00	\$	250,000.00	2.00%
02155	GENERAL FUND	\$	500,000.00	\$	500,000.00	2.15%
02155	GENERAL FUND	\$	500,000.00	\$	500,000.00	2.30%
02155	GENERAL FUND	\$	250,000.00	\$	250,000.00	2.60%
02155	GENERAL FUND	\$	1,000,000.00	\$	1,000,000.00	2.55%
	-	•	17 588 182 50	•	17 575 531 00	1.58%
	801 684 414 0888 0627 02155 02155 02155 02155 02155	502 SR-TIF 836 GENERAL FUND 801 WORKERS COMP 684 EMS CAPITAL RESERVE 414 INGERSOLL TURF FACILITY 0888 ELHS FUNDRAISING ELHS CONSTRUCTION BAN 0627 ST LOUIS BELLS FUNDRAISING 02155 CAPITAL PROJECTS 02155 GENERAL FUND	502         SR-TIF         \$           836         GENERAL FUND         \$           801         WORKERS COMP         \$           684         EMS CAPITAL RESERVE         \$           414         INGERSOLL TURF FACILITY         \$           0888         ELHS FUNDRAISING         \$           ELHS CONSTRUCTION BAN         \$           0627         ST LOUIS BELLS FUNDRAISING         \$           02155         CAPITAL PROJECTS         \$           02155         GENERAL FUND         \$	502       SR-TIF       \$ 1,042,748.21         836       GENERAL FUND       \$ 3,881,720.68         801       WORKERS COMP       \$ 52,091.88         684       EMS CAPITAL RESERVE       \$ 187,287.47         414       INGERSOLL TURF FACILITY       \$ 224,889.10         0888       ELHS FUNDRAISING       \$ 60,536.82         ELHS CONSTRUCTION BAN       \$ 6,310,673.25         0627       ST LOUIS BELLS FUNDRAISING       \$ 15,242.15         02155       CAPITAL PROJECTS       \$ 750,000.00         02155       GENERAL FUND       \$ 250,000.00         02155       GENERAL FUND       \$ 500,000.00         02155       GENERAL FUND       \$ 500,000.00	502       SR-TIF       \$ 1,042,748.21       \$         836       GENERAL FUND       \$ 3,881,720.68       \$         801       WORKERS COMP       \$ 52,091.88       \$         684       EMS CAPITAL RESERVE       \$ 187,287.47       \$         414       INGERSOLL TURF FACILITY       \$ 224,889.10       \$         0888       ELHS FUNDRAISING       \$ 6,310,673.25       \$         0627       ST LOUIS BELLS FUNDRAISING       \$ 15,242.15       \$         02155       CAPITAL PROJECTS       \$ 750,000.00       \$         02155       GENERAL FUND       \$ 250,000.00       \$         02155       GENERAL FUND       \$ 500,000.00       \$         02155       GENERAL FUND       \$ 500,000.00       \$         02155       GENERAL FUND       \$ 500,000.00       \$         02155       GENERAL FUND       \$ 250,000.00       \$         02155       GENERAL FUND       \$ 1,000,000.00       \$         02155       GENERAL FUND       \$ 1,000,000.00       \$	502         SR-TIF         \$ 1,042,748.21         \$ 1,041,774.59           836         GENERAL FUND         \$ 3,881,720.68         \$ 3,559,354.12           801         WORKERS COMP         \$ 52,091.88         \$ 52,043.24           684         EMS CAPITAL RESERVE         \$ 187,287.47         \$ 187,112.61           414         INGERSOLL TURF FACILITY         \$ 224,889.10         \$ 224,679.12           0888         ELHS FUNDRAISING         \$ 60,536.82         \$ 60,480.30           ELHS CONSTRUCTION BAN         \$ 6,310,673.25         \$ 6,624,026.79           0627         ST LOUIS BELLS FUNDRAISING         \$ 15,242.15         \$ 15,227.93           02155         CAPITAL PROJECTS         \$ 750,000.00         \$ 750,000.00           02155         GENERAL FUND         \$ 250,000.00         \$ 250,000.00           02155         GENERAL FUND         \$ 500,000.00         \$ 500,000.00           02155         GENERAL FUND         \$ 500,000.00         \$ 500,000.00           02155         GENERAL FUND         \$ 500,000.00         \$ 500,000.00           02155         GENERAL FUND         \$ 250,000.00         \$ 250,000.00           02155         GENERAL FUND         \$ 250,000.00         \$ 250,000.00           02155         GENERA

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

	Beginning Balance			May 2			Ending Balance			
	05/01/20	New	Charges	Payments	Refunds	Α	djustments	\	Write-Offs	5/31/2020
Bluecross	\$ 9,437.31	\$	9,817.60	\$ (4,817.22)		\$	(5,669.30)			\$ 8,768.39
Intercept	\$ -									\$ -
Medicare	\$ 48,370.17	\$ 8	30,297.40	\$ (34,349.41)	\$ 40.98	\$	(67,663.22)			\$ 26,695.92
Medicaid	\$ 33,273.28	\$ 2	24,963.00	\$ (27,227.33)		\$	(11,656.98)			\$ 19,351.97
Other/Commercial	\$ 66,553.33	\$ 1	2,250.20	\$ (12,522.08)		\$	3,009.26			\$ 69,290.71
Patient	\$ 123,136.18	\$	8,817.60	\$ (12,393.70)		\$	12,836.09	\$	896.20	\$ 133,292.37
Worker's Comp	\$ -			\$ (924.20)		\$	924.20			\$ -
TOTAL	\$ 280,770.27	\$ 13	6,145.80	\$ (92,233.94)	\$ 40.98	\$	(68,219.95)	\$	896.20	\$ 257,399.36

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

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		% of
	2019	2019	2019	2019	2019	2019	2020	2020	2020	2020	2020	Totals	Total
No Insurance Information	\$ 1,557.40											\$ 1,557.40	0.07%
Bluecross	\$ 12,278.80	\$ 9,485.80	\$ 12,189.60	\$ 9,643.20	\$ 6,681.00	\$ 10,465.80	\$ 17,758.40	\$ 6,656.40	\$ 9,019.00	\$ 10,405.80	\$ 9,817.60	\$ 114,401.40	5.43%
Intercept			\$ 100.00	\$ 100.00	\$ 100.00			\$ 150.00				\$ 450.00	0.02%
Medicare	\$ 93,753.80	\$ 118,375.60	\$ 96,695.60	\$ 142,587.40	\$ 122,367.40	\$ 108,449.80	\$ 149,651.40	\$ 115,774.20	\$ 111,574.20	\$ 92,635.80	\$ 80,297.40	\$ 1,232,162.60	58.51%
Medicaid	\$ 27,506.40	\$ 38,869.20	\$ 31,700.80	\$ 49,219.40	\$ 35,495.20	\$ 45,028.80	\$ 38,051.60	\$ 25,589.40	\$ 42,385.00	\$ 37,275.20	\$ 24,963.00	\$ 396,084.00	18.81%
Other/Commercial	\$ 9,365.20	\$ 25,838.20	\$ 9,887.40	\$ 24,683.20	\$ 27,508.20	\$ 26,846.80	\$ 28,492.40	\$ 18,466.20	\$ 20,852.60	\$ 12,505.40	\$ 12,250.20	\$ 216,695.80	10.29%
Patient	\$ 10,890.80	\$ 23,643.20	\$ 10,939.60	\$ 16,513.00	\$ 14,572.80	\$ 15,168.60	\$ 13,122.60	\$ 10,122.20	\$ 14,233.60	\$ 4,865.20	\$ 8,817.60	\$ 142,889.20	6.78%
Worker's Comp	\$ -			\$ 878.00			\$ 922.80					\$ 1,800.80	0.09%
		•			•		•	•					
TOTAL	\$ 155.352.40	\$ 216.212.00	\$ 161.513.00	\$ 243.624.20	\$ 206.724.60	\$ 205.959.80	\$ 247.999.20	\$ 176,758,40	\$ 198.064.40	\$ 157.687.40	\$ 136.145.80	\$ 2.106.041.20	100.00%

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

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		% of
_	2019	2019	2019	2019	2019	2019	2020	2020	2020	2020	2020	Totals	Total
No Insurance Information	2	0	0	0	0	0	0					2	0.07%
Bluecross	15	12	15	11	7	13	21	8	11	13	12	138	5.14%
Intercept	0	0	1	1	1	0	0	1	0	0	0	4	0.15%
Medicare	117	145	125	186	154	136	187	155	141	116	102	1564	58.21%
Medicaid	35	49	40	62	47	61	49	33	54	49	33	512	19.05%
Other/Commercial	13	35	16	32	34	34	36	29	27	18	17	291	10.83%
Patient	14	28	14	20	17	18	16	12	18	6	11	174	6.48%
Worker's Comp	0			1		0	1					2	0.07%
				•	•		•	•	•		•	•	
TOTAL	196	269	211	313	260	262	310	238	251	202	175	2687	100.00%

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

	 Current		31-60		61-90		91-120		:	121+ days	Totals	
Bluecross	\$ 7,720.58	88%	\$ 1,090.26	12%	\$ -	0%	\$ 227.80	3%	\$	(270.25) -3%	\$ 8,768.39	3.41%
Intercept	\$ -		\$ -		\$ -		\$ -		\$	-	\$ -	0.00%
Medicare	\$ 22,062.80	83%	\$ 1,630.20	6%	\$ -	0%	\$ 1,539.20	6%	\$	1,463.72 5%	\$ 26,695.92	10.37%
Medicaid	\$ 9,482.44	49%	\$ 8,591.38	44%	\$ 1,036.05	5%	\$ 661.20	3%	\$	(419.10) -2%	\$ 19,351.97	7.52%
Other/Commercial	\$ 26,340.75	38%	\$ 9,048.26	13%	\$ 8,171.88	12%	\$ 6,884.38	10%	\$	18,845.44 27%	\$ 69,290.71	26.92%
Patient	\$ 28,489.11	21%	\$ 19,343.95	15%	\$ 24,602.62	18%	\$ 25,723.34	19%	\$	35,133.35 26%	\$ 133,292.37	51.78%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$	-	\$ -	0.00%
TOTAL	\$ 94,095.68		\$ 39,704.05		\$ 33,810.55		\$ 35,035.92		\$	54,753.16	\$ 257,399.36	
	37%		15%		13%		14%			21%	100%	100.00%

		1902	1905 Winter	1910 Community	1913 Police Fitness	1914 Oak Hill	1915 Fire Training	1917 Wellness	1926 Healthy	1927 Insurance	1928	1929 Fire	1930 211	1931	2003 Byrne
Fund Balance 7/1/19		erwatch 365,812.83 \$	Festival (15,099.19) \$	<b>Service</b> 5,425.71	<b>Equipment</b> \$ 4,769.53 \$	Cemeteries 31,858.10 \$	(488.84) \$	<b>Grant</b> 3,306.65	Androscoggin \$ 5,204.05	Reimbursement	Vending -	<b>Prevention</b> \$ 4,791.12	<b>Fairview</b> \$ (566,303.71)	Donations \$ 1,310.50 \$	JAG (6,628.43)
Revenues FY20	\$	54,382.36	\$	648.60	\$	1,100.00 \$	(401.31) \$	6,163.00	\$ 1,109.00	:	701.00			\$	10,137.00
Expenditures FY20	\$ 1	157,679.00	\$	182.68		\$	16,760.95 \$	6,427.59	\$ 950.68	:	764.27			\$ 150.50 \$	700.00
Fund Balance 5/31/2020	\$ 7	762,516.19 \$	(15,099.19) \$	5,891.63	\$ 4,769.53 \$	32,958.10 \$	(17,651.10) \$	3,042.06	\$ 5,362.37	\$ -	(63.27)	\$ 4,791.12	\$ (566,303.71)	\$ 1,160.00 \$	2,808.57
		2005 MDOT	2006 PEACE	2008 Homeland Security	2010 State Drug Money	2013 OUI Grant	2014 Speed La Grant	2019 w Enforcement Training	2020 CDBG	2025 Community Cords	2030 Parking	2034 EDUL Underage Drink	2037 Bulletproof Vests	2038 Community Action Team	
Fund Balance 7/1/19		126,306.37 \$	1,550.98 \$						\$ 2,238,538.46						
Revenues FY20	\$ 1	159,863.27	\$	77,313.40	\$ 6,366.43 \$	8,524.53 \$	9,614.02 \$	4,033.94	\$ 1,599,181.63	\$ 2,601.09	\$ 167,044.00				
Expenditures FY20	\$	115.50	\$	34,615.22	\$ 7,236.76 \$	11,245.85 \$	11,036.02 \$	2,461.28	\$ 1,821,376.49	\$ 723.70	90,566.68	\$ 550.00	\$ 1,669.01		
Fund Balance 5/31/2020	\$ 2	286,054.14 \$	1,550.98 \$	(82,903.52)	\$ 3,133.34 \$	1,431.51 \$	1,455.18 \$	(10,889.25)	\$ 2,016,343.60	\$ 37,149.72	32,239.12	\$ 410.00	\$ 9,659.79	\$ 180.00	
		2040 eat Falls TV	2041 Blanche Stevens	2044 Federal Drug Money	2045 Forest Management	2050 Project Lifesaver	2052 Nature Conservancy	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2056 Lake Auburn Neighborhood	2057 ASPCA Grant	2058 Barker Mills Greenway	2059 Distracted Driving	
Fund Balance 7/1/19	\$	20,536.23 \$	25,775.90 \$				-		•						
Revenues FY20		\$	4,030.00 \$	107,219.71	\$	100.00	\$	21,097.39	\$ 151,889.38						
Expenditures FY20		\$	1,764.91 \$	39,504.38			\$	50.00	\$ 38,396.94	\$ 12,124.15				\$ 2,500.00	
Fund Balance 5/31/2020	\$	20,536.23 \$	28,040.99 \$	169,168.56	\$ 4,345.34 \$	189.35 \$	975.05 \$	25,791.31	\$ 187,112.67	\$ (50,210.24)	125.00	\$ 800.00	\$ (2,597.43)	\$ 829.00	
	1	2061 150th ebration	2062 Employee Store	2064 MDOT Sopers Mill Culvert	2065 State Bi- Centenial Parade	2067 Hometown Heros Banners	2068 Northern Borders Grant	2070 Leadercast	2100 ELHS Fundraising	2201 EDI Grant	2500 Parks & Recreation				
Fund Balance 7/1/19	\$	14,761.28 \$	132.69 \$	-	\$ - \$	- \$	- \$	-	\$ 59,165.65	\$ (1,484,407.18)	129,724.79				
Revenues FY20	\$	8,378.70	\$	-	\$ - \$	209.00 \$	210,601.70 \$	-	\$ 1,002,371.17	!	268,410.51				
Expenditures FY20	\$	20,846.17	\$	24,581.03	\$ 1,100.00 \$	- \$	- \$	3,500.00		:	320,735.28				
Fund Balance 5/31/2020	\$	2,293.81 \$	132.69 \$	(24,581.03)	\$ (1,100.00) \$	209.00 \$	210,601.70 \$	(3,500.00)	\$ 1,061,536.82	\$ (1,484,407.18)	77,400.02				
	Tan	TIF 4	2600 ambrands II TIF 6	2600 Mall TIF 9	TIF 10	TIF 12	TIF 13	TIF 14	2600 Webster School TIF 16	TIF 18	2600 Hartt Transport TIF 19	2600 62 Spring St TIF 20	TIF 21	48 Hampshire St TIF 22	2600 Auburn Nemory Care Total Facility Special TIF 23 Revenues
Fund Balance 7/1/19	\$ 1	105,531.60 \$	(294,448.66) \$		, ,,,,					\$ -			\$ -	\$ - \$	
Revenues FY20		\$	221,014.51 \$	483,324.38	\$ 778,114.13 \$	175,524.38 \$	323,375.25 \$	672,495.50	\$ 30,435.15	\$ 141,464.50	31,626.45	\$ 54,884.64	\$ 194.75	\$ 5,684.56 \$	147.27 \$ 6,800,974.9
Expenditures FY20		\$	88,405.80		\$ 1,099,481.28 \$	219,408.00 \$	151,986.36 \$	1,101,919.72	\$ 30,435.16	\$ 70,524.00		\$ 53,763.74		\$ 5,684.56	\$ 5,451,923.6
Fund Balance 5/31/2020	\$ 1	105,531.60 \$	(161,839.95) \$	515,825.22	\$ (349,224.78) \$	(388,767.54) \$	411,537.25 \$	(763,270.82)	\$ (0.01)	\$ 70,940.50	29,915.23	\$ 1,120.90	\$ 194.75	\$ - \$	<b>147.27</b> \$ 2,215,798.1

"Maine's City of Opportunity"

**Financial Services** 

To: Peter Crichton, City Manager From: Jill Eastman, Finance Director Re: Financial Reports for May 2020

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 May 31, 2020.

### INGERSOLL TURF FACILITY

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

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of May 31, 2020.

#### **Current Assets:**

As of the end of May 2020 the total current assets of Ingersoll Turf Facility were \$244,272. This consisted of cash and cash equivalents of \$224,476, an interfund receivable of \$19,796 an decrease from April of \$10,357.

#### **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 May 31, 2020 was \$144,984.

### **Liabilities:**

Ingersoll had no accounts payable as of May 31, 2020.

### **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 May 2020 are \$178,191. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through May 2020 were \$118,089. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of May 2020, Ingersoll has an operating gain of \$60,102 compared to April's of \$70,458.

As of May 31, 20, Ingersoll has an increase in net assets of \$61,708.

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 May 31, 2020 Business-type Activities - Enterprise Fund

		May 31, 2020	Apr 30, 2020	 ncrease/ ecrease)
ASSETS				
Current assets:				
Cash and cash equivalents		\$ 224,476	\$ 224,476	\$ -
Interfund receivables/payables		\$ 19,796	\$ 30,153	(10,357)
Accounts receivable		-	-	-
	Total current assets	244,272	254,629	(10,357)
Noncurrent assets:				<u>.</u>
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	389,256	399,613	(10,357)
LIABILITIES				
Accounts payable		\$ -	\$ -	-
Interfund payable		\$ -	\$ -	-
Total liabilities		-	-	-
NET ASSETS				
Invested in capital assets		\$ 144,984	\$ 144,984	\$ _
Unrestricted		\$ 244,272	\$ 254,629	\$ (10,357)
Total net assets		\$ 389,256	\$ 399,613	\$ (10,357)

### **CITY OF AUBURN, MAINE**

### Statement of Revenues, Expenses and Changes in Net Assets Ingersoll Turf Facility

### Business-type Activities - Enterprise Funds Statement of Activities

May 31, 2020

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 178,191
Operating expenses:	
Personnel	73,655
Supplies	22,000
Utilities	16,583
Repairs and maintenance	1,401
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	4,450
Total operating expenses	118,089
Operating gain (loss)	60,102
Nonoperating revenue (expense):	
Interest income	1,606
Interest expense (debt service)	
Total nonoperating expense	1,606
Gain (Loss) before transfer	61,708
Transfers out	
Change in net assets	61,708
Total net assets, July 1	327,549
Total net assets, May 31, 2020	\$ 389,257

# CITY OF AUBURN, MAINE REVENUES - INGERSOLL TURF FACILITY Through May 31, 2020 compared to May 31, 2019

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES HRU MAY 2020	% OF BUDGET	FY 2019 BUDGET	Tŀ	ACTUAL REVENUES IRU MAY 2019	% OF BUDGET
CHARGE FOR SERVICES							
Sponsorship	\$ 25,000	\$ 12,925	51.70%	\$ 20,500	\$	15,375	75.00%
Batting Cages	\$ 13,000	\$ 14,250	109.62%	\$ 12,240	\$	18,908	154.48%
Programs	\$ 90,000	\$ 75,171	83.52%	\$ 90,000	\$	76,782	85.31%
Rental Income	\$ 102,000	\$ 75,845	74.36%	\$ 102,300	\$	118,000	115.35%
TOTAL CHARGE FOR SERVICES	\$ 230,000	\$ 178,191	77.47%	\$ 225,040	\$	229,065	101.79%
INTEREST ON INVESTMENTS	\$ -	\$ 1,606		\$ -	\$	600	
GRAND TOTAL REVENUES	\$ 230,000	\$ 179,797	78.17%	\$ 225,040	\$	229,665	102.06%

# CITY OF AUBURN, MAINE EXPENDITURES - INGERSOLL TURF FACILITY Through May 31, 2020 compared to May 31, 2019

DESCRIPTION	FY 2020 BUDGET	 ACTUAL PENDITURES IRU MAY 2020	% OF BUDGET	FY 2019 BUDGET	 ACTUAL (PENDITURES IRU MAY 2019	% OF BUDGET	D	ifference
Salaries & Benefits	\$ 149,331	\$ 73,655	49.32%	\$ 120,000	\$ 79,870	66.56%	\$	(6,215)
Purchased Services	\$ 18,160	\$ 5,852	32.22%	\$ 19,460	\$ 7,823	40.20%	\$	(1,971)
Programs	\$ 17,000	\$ 19,526	114.86%	\$ 15,220	\$ 4,047	26.59%	\$	15,479
Supplies	\$ 4,900	\$ 2,473	50.47%	\$ 4,600	\$ 15,274	332.04%	\$	(12,801)
Utilities	\$ 25,100	\$ 16,583	66.07%	\$ 30,920	\$ 19,933	64.47%	\$	(3,350)
Insurance Premiums	\$ -	\$ -		\$ 2,505	\$ -	0.00%	\$	-
Capital Outlay	\$ 11,000	\$ -	0.00%	\$ 30,000	\$ -	0.00%	\$	-
	\$ 225,491	\$ 118,089	52.37%	\$ 222,705	\$ 126,947	57.00%	\$	(8,858)
GRAND TOTAL EXPENDITURES	\$ 225,491	\$ 118,089	52.37%	\$ 222,705	\$ 126,947	57.00%	\$	(8,858)



"Maine's City of Opportunity"

### **Financial Services**

To: Peter Crichton, City Manager From: Jill Eastman, Finance Director

Re: Arena Financial Reports for May 31, 2020

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 May 31, 2020.

### **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, April 30, 2020.

### **Current Assets:**

As of the end of May 2020 the total current assets of Norway Savings Bank Arena were (\$1,389,493). These consisted of cash and cash equivalents of \$213,294, accounts receivable of \$95,761, and an interfund payable of \$1,698,548.

### **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 May 31, 2020 was \$293,934.

### Liabilities:

Norway Arena had accounts payable of \$7,511 as of May 31, 2020.

### 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 May 2020 are \$788,177. 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 May 2020 were \$619,532. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of May 2020, there was an operating gain of \$168,645.

As of May 31, 2019, Norway Arena has a increase in net assets of \$168,645.

# CITY OF AUBURN, MAINE Statement of Net Assets Norway Savings Bank Arena May 31, 2020 Business-type Activities - Enterprise Fund

		May 31, 2020			April 30, 2020		Increase/ (Decrease)		
ASSETS									
Current assets:									
Cash and cash equivalents		\$	213,294	\$	208,363	\$	4,931		
Interfund receivables		\$	(1,698,548)	\$	(1,681,581)	\$	(16,967)		
Prepaid Rent		\$	-	\$	-	\$	-		
Accounts receivable			95,761		115,761	\$	(20,000)		
	Total current assets		(1,389,493)		(1,357,457)		(32,036)		
Noncurrent assets:									
Capital assets:									
Buildings			58,223		58,223		-		
Equipment			514,999		514,999		-		
Land improvements			-		-		-		
Less accumulated depreciation			(279,828)		(279,828)		-		
	Total noncurrent assets		293,394		293,394		-		
	Total assets		(1,096,099)		(1,064,063)		(32,036)		
LIABILITIES									
Accounts payable		\$	7,511	\$	6,817	\$	694		
Net OPEB liability		\$	67,511	\$	67,511	\$	-		
Net pension liability			57,636		57,636		-		
Total liabilities			132,658		131,964		694		
NET ASSETS									
Invested in capital assets		\$	293,394	\$	293,394	\$	-		
Unrestricted		\$	(1,522,151)	\$	(1,489,421)	\$	(32,730)		
Total net assets		\$	(1,228,757)	\$	(1,196,027)	\$	(32,730)		

### **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 May 31, 2020

	Norway Savings Arena
Operating revenues:	Alena
Charges for services	\$ 788,177
Operating expenses:	
Personnel	272,416
Supplies	78,914
Utilities	195,672
Repairs and maintenance	44,942
Insurance Premium	25,588
Depreciation	
Capital expenses	2,000
Other expenses	
Total operating expenses	619,532
Operating gain (loss)	168,645
Nonoperating revenue (expense):	
Interest income	
Interest expense (debt service)	
Total nonoperating expense	
Gain (Loss) before transfer	168,645
Transfers out	
Change in net assets	168,645
Total net assets, July 1	(1,397,402
Total net assets, May 31, 2020	\$ (1,228,757

## CITY OF AUBURN, MAINE REVENUES - NORWAY SAVINGS BANK ARENA Through May 31, 2020 compared to May 310, 2019

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES IRU MAY 2020	% OF BUDGET		FY 2019 BUDGET	TI	ACTUAL REVENUES IRU MAY 2019	% OF BUDGET	VA	RIANCE
CHARGE FOR SERVICES Concessions	\$ 16,500	\$ 12,000	72.73%	\$	16,500	\$	16,500	100.00%	Ġ	(4,500)
Skate Rentals	\$ 7,500	\$ -	0.00%	-	5,000	\$	1,010	20.20%	•	(1,010)
Pepsi Vending Machines	\$ 3,000	\$ 844	28.13%	\$	9,000	\$	7,092	78.80%	\$	(6,248)
Games Vending Machines	\$ 3,000	\$ 1,561	52.03%	\$	-				\$	1,561
Vending Food	\$ 3,000	\$ 475	15.83%	\$	-				\$	475
Sponsorships	\$ 230,000	\$ 181,000	78.70%	\$	300,000	\$	179,200	59.73%	\$	1,800
Pro Shop	\$ 7,000	\$ 4,792	68.46%	\$	8,500	\$	7,143	84.04%	\$	(2,351)
Programs	\$ 27,500	\$ -	0.00%	\$	31,000	\$	-	0.00%	\$	-
Rental Income	\$ 744,000	\$ 563,500	75.74%	\$	774,000	\$	690,679	89.24%	\$ (	127,179)
Camps/Clinics	\$ 50,000	\$ 9,830	19.66%	\$	50,000	\$	19,060	38.12%	\$	(9,230)
Tournaments	\$ 55,000	\$ 14,175	25.77%	\$	50,000	\$	21,675	43.35%	\$	(7,500)
TOTAL CHARGE FOR SERVICES	\$ 1,146,500	\$ 788,177	68.75%	\$	1,244,000	\$	942,359	75.75%	\$ (	154,182)

# CITY OF AUBURN, MAINE EXPENDITURES - NORWAY SAVINGS BANK ARENA Through May 31, 2020 compared to May 31, 2019

DESCRIPTION	FY 2020 BUDGET	ACTUAL PENDITURES RU MAY 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL XPENDITURES HRU MAY 2019	% OF BUDGET	VARIANCE
Salaries & Benefits	\$ 347,736	\$ 272,416	78.34%	\$ 344,000	\$ 342,600	99.59%	\$ (70,184)
Purchased Services	\$ 49,500	\$ 44,942	90.79%	\$ 71,656	\$ 81,706	114.03%	\$ (36,764)
Supplies	\$ 68,150	\$ 78,914	115.79%	\$ 37,100	\$ 70,946	191.23%	\$ 7,968
Utilities	\$ 238,000	\$ 221,260	92.97%	\$ 225,150	\$ 227,228	100.92%	\$ (5,968)
Capital Outlay	\$ 15,000	\$ 2,000	13.33%	\$ 103,500	\$ 19,156	18.51%	\$ (17,156)
Rent	\$ -	\$ -		\$ 507,000	\$ 464,277	91.57%	\$ (464,277)
	\$ 718,386	\$ 619,532	86.24%	\$ 1,288,406	\$ 1,205,913	93.60%	\$ (586,381)
GRAND TOTAL EXPENDITURES	\$ 718,386	\$ 619,532	86.24%	\$ 1,288,406	\$ 1,205,913	93.60%	\$ (586,381)