

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: September 14, 2020

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 \$35,151,852, or 38.32%, of the budget. The municipal revenues including property taxes were \$28,012,563, or 43.89% of the budget which is more than the same period last year by \$689,558. 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 47.73% as compared to 48.23% last year.
- B. Excise tax for the month of September is at 34.35%. This is an \$303,805 increase from FY 20. Our excise revenues for FY21 are 9.35% above projections as of September 30, 2020.
- C. State Revenue Sharing for the month of September is 30.7% or \$831,460. This is \$158,181 increase from this September to last September.
- D. Homestead Exemption is 98.98% 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 2020 were \$20,050,315 or 43.65%, of the budget. This is an increase over the same period last year of 12.99% or \$6,299,726. Noteworthy variances are:

- A. Debt Service was higher than last year by \$431,610.
- B. Worker's Comp transfer was made earlier this year than last in the amount of \$641,910.
- C. County Tax was posted in September this year and Oct 1st last year. The amount was \$2,629,938 and,
- D. The transfer to the TIF accounts was done earlier this year than last in the amount of \$2,845,623.

Investments

This section contains an investment schedule as of September 30th. Currently the City's funds are earning an average interest rate of 1.21%. As the CD's that we have mature, the interest earnings will decrease this year.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of September 2020, August 2020, and June 2020

ASSETS	UNAUDITED September 30 2020	UNAUDITED August 31 2020	Increase (Decrease)	UNAUDITED JUNE 30 2020
CASH	\$ 15,277,526	\$ 12,464,326	\$ 2,813,199	\$ 14,712,549
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	3,346,811	1,356,313	1,990,498	1,371,945
TAXES RECEIVABLE-CURRENT	23,570,572	42,236,215	(18,665,643)	185,234
DELINQUENT TAXES	339,199	339,886	(686)	617,814
TAX LIENS	1,184,757	1,293,972	(109,215)	884,542
NET DUE TO/FROM OTHER FUNDS	6,935,228	6,821,850	113,378	2,811,613
TOTAL ASSETS	\$ 50,654,093	\$ 64,512,563	\$ (13,858,469)	\$ 20,583,697
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (192,101)	\$ 54,480	\$ (246,582)	\$ (833,548)
PAYROLL LIABILITIES	(305,777)	(501,735)	195,958	(253,541)
ACCRUED PAYROLL	(19)	(2,300)	2,281	(3,829,105)
STATE FEES PAYABLE	(65,574)	(49,871)	(15,704)	-
ESCROWED AMOUNTS	(31,044)	(31,024)	(20)	(26,004)
DEFERRED REVENUE	(24,836,272)	(43,611,757)	18,775,485	(2,161,507)
TOTAL LIABILITIES	\$ (25,430,788)	\$ (44,142,207)	\$ 18,711,419	\$ (7,103,705)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (22,187,879)	\$ (17,334,929)	\$ (4,852,950)	\$ (10,445,286)
FUND BALANCE - RESTRICTED	(2,273,457)	(2,273,457)	-	(2,273,457)
FUND BALANCE - NON SPENDABLE	(761,970)	(761,970)	-	(761,249)
TOTAL FUND BALANCE	\$ (25,223,306)	\$ (20,370,356)	\$ (4,852,950)	\$ (13,479,992)
TOTAL LIABILITIES AND FUND BALANCE	\$ (50,654,093)	\$ (64,512,563)	\$ 13,858,469	\$ (20,583,697)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH September 30, 2020 VS September 30, 2019

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU SEPT 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU SEPT 2019	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 49,655,498	\$ 23,701,625	47.73%	\$ 49,295,498	\$ 23,773,125	48.23%	\$ (71,500)
PRIOR YEAR TAX REVENUE	\$ -	\$ 3,416		\$ -	\$ 109,437		\$ (106,021)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,420,000	\$ 1,405,540	98.98%	\$ 1,250,000	\$ 994,116	79.53%	\$ 411,424
EXCISE	\$ 4,112,861	\$ 1,412,889	34.35%	\$ 3,910,000	\$ 1,109,084	28.37%	\$ 303,805
PENALTIES & INTEREST	\$ 150,000	\$ 18,207	12.14%	\$ 150,000	\$ 28,520	19.01%	\$ (10,313)
TOTAL TAXES	\$ 55,338,359	\$ 26,541,677	47.96%	\$ 54,605,498	\$ 26,014,282	47.64%	\$ 527,395
LICENSES AND PERMITS							
BUSINESS	\$ 166,000	\$ 72,222	43.51%	\$ 169,000	\$ 45,300	26.80%	\$ 26,922
NON-BUSINESS	\$ 392,400	\$ 120,703	30.76%	\$ 409,000	\$ 120,116	29.37%	\$ 587
TOTAL LICENSES	\$ 558,400	\$ 192,925	34.55%	\$ 578,000	\$ 165,416	28.62%	\$ 27,509
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 400,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 2,708,312	\$ 831,460	30.70%	\$ 2,389,669	\$ 673,279	28.17%	\$ 158,181
WELFARE REIMBURSEMENT	\$ 90,656	\$ 3,636	4.01%	\$ 94,122	\$ 5,535	5.88%	\$ (1,899)
OTHER STATE AID	\$ 32,000	\$ -	0.00%	\$ 32,000	\$ -	0.00%	\$ -
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,459,352	\$ 835,096	24.14%	\$ 3,144,175	\$ 678,814	21.59%	\$ 156,282
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 198,440	\$ 24,018	12.10%	\$ 148,440	\$ 28,156	18.97%	\$ (4,138)
PUBLIC SAFETY	\$ 181,600	\$ 5,671	3.12%	\$ 215,600	\$ 25,677	11.91%	\$ (20,006)
EMS TRANSPORT	\$ 1,200,000	\$ 294,717	24.56%	\$ 1,200,000	\$ 254,649	21.22%	\$ 40,068
TOTAL CHARGE FOR SERVICES	\$ 1,580,040	\$ 324,406	20.53%	\$ 1,564,040	\$ 308,482	19.72%	\$ 15,924
FINES							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 6,785	12.34%	\$ 55,000	\$ 8,323	15.13%	\$ (1,538)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 80,000	\$ 11,003	13.75%	\$ 70,000	\$ 21,147	30.21%	\$ (10,144)
RENTS	\$ 35,000	\$ 22,160	63.31%	\$ 35,000	\$ 6,448	18.42%	\$ 15,712
UNCLASSIFIED	\$ 10,000	\$ 29,838	298.38%	\$ 10,000	\$ 34,969	349.69%	\$ (5,131)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 12,479		\$ -	\$ 12,030		\$ 449
SALE OF PROPERTY	\$ 25,000	\$ (4,803)	-19.21%	\$ 20,000	\$ 12,899	64.50%	\$ (17,702)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 230,000	\$ 38,380	16.69%	\$ 225,000	\$ 57,570	25.59%	\$ (19,190)
TRANSFER IN: TIF	\$ 1,117,818	\$ -	0.00%	\$ 1,117,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 578,925	\$ -	0.00%	\$ 566,011	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
CDBG	\$ 214,430	\$ -	0.00%	\$ 214,430	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 2,617	13.09%	\$ 20,000	\$ 2,625	13.13%	\$ (8)
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,838,673	\$ 111,674	3.93%	\$ 2,805,759	\$ 147,688	5.26%	\$ (36,014)
TOTAL GENERAL FUND REVENUES	\$ 63,829,824	\$ 28,012,563	43.89%	\$ 62,752,472	\$ 27,323,005	43.54%	\$ 689,558
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 26,217,074	\$ 7,121,393	27.16%	\$ 25,851,656	\$ 6,800,216	26.30%	\$ 321,177
EDUCATION	\$ 717,415	\$ 17,896	2.49%	\$ 711,224	\$ 27,391	3.85%	\$ (9,495)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 970,862	\$ -	0.00%	\$ 877,296	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 27,905,351	\$ 7,139,289	25.58%	\$ 27,440,176	\$ 6,827,607	24.88%	\$ 311,682
GRAND TOTAL REVENUES	\$ 91,735,175	\$ 35,151,852	38.32%	\$ 90,192,648	\$ 34,150,612	37.86%	\$ 1,001,240

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH September 30, 2020 VS September 30, 2019

DEPARTMENT	FY 2021 BUDGET	Unaudited		FY 2020 BUDGET	Unaudited		VARIANCE	
		EXP THRU SEPT 2020	% OF BUDGET		EXP THRU SEPT 2019	% OF BUDGET		
ADMINISTRATION								
MAYOR AND COUNCIL	\$ 99,000	\$ 43,295	43.73%	\$ 123,137	\$ 35,749	29.03%	\$ 7,546	
CITY MANAGER	\$ 776,095	\$ 164,472	21.19%	\$ 582,119	\$ 137,700	23.65%	\$ 26,772	
CITY CLERK	\$ 216,946	\$ 50,602	23.32%	\$ 207,139	\$ 35,241	17.01%	\$ 15,361	
FINANCIAL SERVICES	\$ 751,849	\$ 171,411	22.80%	\$ 734,597	\$ 174,979	23.82%	\$ (3,568)	
HUMAN RESOURCES	\$ 157,057	\$ 34,564	22.01%	\$ 153,182	\$ 35,965	23.48%	\$ (1,401)	
INFORMATION TECHNOLOGY	\$ 609,260	\$ 312,877	51.35%	\$ 713,729	\$ 382,888	53.65%	\$ (70,011)	
TOTAL ADMINISTRATION	\$ 2,610,207	\$ 777,221	29.78%	\$ 2,513,903	\$ 802,522	31.92%	\$ (25,301)	
COMMUNITY SERVICES								
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,339,047	\$ 248,799	18.58%	\$ 1,333,724	\$ 309,090	23.17%	\$ (60,291)	
HEALTH & SOCIAL SERVICES	\$ 199,282	\$ 28,037	14.07%	\$ 211,371	\$ 36,583	17.31%	\$ (8,546)	
RECREATION & SPORTS TOURISM	\$ 520,474	\$ 186,576	35.85%	\$ 448,575	\$ 128,358	28.61%	\$ 58,218	
PUBLIC LIBRARY	\$ 1,031,533	\$ 343,844	33.33%	\$ 1,006,217	\$ 251,554	25.00%	\$ 92,290	
TOTAL COMMUNITY SERVICES	\$ 3,090,336	\$ 807,256	26.12%	\$ 2,999,887	\$ 725,585	24.19%	\$ 81,671	
FISCAL SERVICES								
DEBT SERVICE	\$ 7,577,735	\$ 6,427,361	84.82%	\$ 7,334,690	\$ 5,995,751	81.75%	\$ 431,610	
FACILITIES	\$ 667,494	\$ 208,650	31.26%	\$ 667,128	\$ 258,670	38.77%	\$ (50,020)	
WORKERS COMPENSATION	\$ 641,910	\$ 641,910	100.00%	\$ 637,910	\$ -	0.00%	\$ 641,910	
WAGES & BENEFITS	\$ 6,840,635	\$ 1,625,091	23.76%	\$ 6,797,826	\$ 1,593,224	23.44%	\$ 31,867	
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ (2,500)	-0.54%	\$ 445,802	\$ -	0.00%	\$ (2,500)	
TOTAL FISCAL SERVICES	\$ 16,189,004	\$ 8,900,512	54.98%	\$ 15,883,356	\$ 7,847,645	49.41%	\$ 1,052,867	
PUBLIC SAFETY								
FIRE & EMS DEPARTMENT	\$ 5,302,131	\$ 1,366,675	25.78%	\$ 5,211,262	\$ 1,263,793	24.25%	\$ 102,882	
POLICE DEPARTMENT	\$ 4,332,339	\$ 928,244	21.43%	\$ 4,275,323	\$ 972,334	22.74%	\$ (44,090)	
TOTAL PUBLIC SAFETY	\$ 9,634,470	\$ 2,294,919	23.82%	\$ 9,486,585	\$ 2,236,127	23.57%	\$ 58,792	
PUBLIC WORKS								
PUBLIC WORKS DEPARTMENT	\$ 4,979,329	\$ 963,488	19.35%	\$ 4,836,798	\$ 978,773	20.24%	\$ (15,285)	
SOLID WASTE DISPOSAL*	\$ 1,051,318	\$ 175,371	16.68%	\$ 1,030,500	\$ 198,030	19.22%	\$ (22,659)	
WATER AND SEWER	\$ 792,716	\$ 195,301	24.64%	\$ 645,216	\$ 158,179	24.52%	\$ 37,122	
TOTAL PUBLIC WORKS	\$ 6,823,363	\$ 1,334,160	19.55%	\$ 6,512,514	\$ 1,334,982	20.50%	\$ (822)	
INTERGOVERNMENTAL PROGRAMS								
AUBURN-LEWISTON AIRPORT	\$ 170,000	\$ 167,110	98.30%	\$ 191,000	\$ 189,014	98.96%	\$ (21,904)	
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 283,576	25.00%	\$ 1,134,304	\$ 283,576	25.00%	\$ -	
LATC-PUBLIC TRANSIT	\$ 331,138	\$ -	0.00%	\$ 331,138	\$ 331,138	100.00%	\$ (331,138)	
ARTS & CULTURE AUBURN	\$ 10,000	\$ 10,000						
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 270,000	\$ -	0.00%	\$ -	
TOTAL INTERGOVERNMENTAL	\$ 1,905,442	\$ 460,686	24.18%	\$ 1,926,442	\$ 803,728	41.72%	\$ (343,042)	
COUNTY TAX								
TIF (10108058-580000)	\$ 2,629,938	\$ 2,629,938	100.00%	\$ 2,482,721	\$ -	0.00%	\$ 2,629,938	
OVERLAY	\$ 3,049,803	\$ 2,845,623	93.31%	\$ 3,049,803	\$ -	0.00%	\$ 2,845,623	
	\$ -	\$ -		\$ -	\$ -		\$ -	
TOTAL CITY DEPARTMENTS	\$ 45,932,563	\$ 20,050,315	43.65%	\$ 44,855,211	\$ 13,750,589	30.66%	\$ 6,299,726	
EDUCATION DEPARTMENT								
	\$ 45,802,612	\$ 4,751,162	10.37%	\$ 45,337,437	\$ 6,821,653	15.05%	\$ (2,070,491)	
TOTAL GENERAL FUND EXPENDITURES	\$ 91,735,175	\$ 24,801,477	27.04%	\$ 90,192,648	\$ 20,572,242	22.81%	\$ 4,229,235	

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF September 30, 2020**

INVESTMENT		FUND	BALANCE September 30, 2020	BALANCE August 31, 2020	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 2,821,645.70	\$ 2,817,405.15	1.00%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,046,089.99	\$ 1,044,517.89	1.00%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 870,148.75	\$ 6,594,031.73	1.00%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,258.82	\$ 52,180.28	1.00%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 337,887.63	\$ 187,605.28	1.00%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 225,609.78	\$ 225,270.74	1.00%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 60,730.82	\$ 60,685.92	1.00%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 5,352,004.64	\$ 5,269,542.76	1.00%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,290.98	\$ 15,268.01	1.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	1.70%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	1.75%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.70%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.55%
GRAND TOTAL			\$ 12,281,667.11	\$ 17,766,507.76	1.21%

**EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2020 - June 30, 2021
Report as of September 30, 2020**

	Beginning	September 2020					Ending
	Balance 9/1/20	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 9/30/2020
Bluecross	\$ 5,616.98	\$ 5,651.00	\$ (826.38)		\$ (2,841.69)		\$ 7,599.91
Medicare	\$ 38,894.59	\$ 88,468.00	\$ (22,235.97)		\$ (17,834.48)		\$ 87,292.14
Medicaid	\$ 51,658.13	\$ 40,041.00	\$ (28,398.99)		\$ (15,204.96)		\$ 48,095.18
Other/Commercial Patient	\$ 78,688.22	\$ 14,347.20	\$ (7,928.54)	\$ 779.82	\$ (4,067.46)	\$ (16,560.89)	\$ 65,258.35
Worker's Comp	\$ -	\$ 882.20	\$ (5,607.26)		\$ (11,823.48)		\$ 83,667.48
					\$ -		\$ 882.20
TOTAL	\$ 271,943.74	\$ 153,401.80	\$ (64,997.14)	\$ 779.82	\$ (51,772.07)	\$ (16,560.89)	\$ 292,795.26

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2020 - June 30, 2021
Report as of September 30, 2020

	July 2020	August 2020	Sept 2020	Adjustment	Totals	% of Total
Bluecross	\$ 6,396.80	\$ 3,992.80	\$ 5,651.00		\$ 16,040.60	2.75%
Medicare	\$ 169,046.60	\$ 95,829.00	\$ 88,468.00		\$ 353,343.60	60.47%
Medicaid	\$ 61,560.60	\$ 40,418.20	\$ 40,041.00		\$ 142,019.80	24.30%
Other/Commercial	\$ 22,412.60	\$ 12,639.40	\$ 14,347.20		\$ 49,399.20	8.45%
Patient	\$ 8,521.20	\$ 10,114.80	\$ 4,012.40		\$ 22,648.40	3.88%
Worker's Comp	\$ -		\$ 882.20		\$ 882.20	0.15%
TOTAL	\$ 267,937.80	\$ 162,994.20	\$ 153,401.80	\$ -	\$ 584,333.80	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2020 - June 30, 2021
Report as of September 30, 2020

	July 2020	August 2020	Sept 2020	Adjustment	Totals	% of Total
Bluecross	7	5	7		19	2.39%
Medicare	215	144	113		472	59.37%
Medicaid	81	63	52		196	24.65%
Other/Commercial	33	23	20		76	9.56%
Patient	11	15	5		31	3.90%
Worker's Comp	0		1		1	0.13%
TOTAL	347	250	198	0	795	100.00%

**EMS BILLING
AGING REPORT
July 1, 2020 to June 30, 2021
Report as of September 30, 2020**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 3,944.05	52%	\$ 2,353.31	31%	\$ 886.40	12%	\$ 686.40	9%	\$ (270.25)	-4%	\$ 7,599.91	2.60%
Medicare	\$ 55,284.60	63%	\$ 22,272.15	26%	\$ 9,856.29	11%	\$ 889.20	1%	\$ (1,010.10)	-1%	\$ 87,292.14	29.81%
Medicaid	\$ 29,956.29	62%	\$ 9,277.35	19%	\$ 3,567.90	7%	\$ 593.06	1%	\$ 4,700.58	10%	\$ 48,095.18	16.43%
Other/Commercial	\$ 19,200.16	29%	\$ 7,313.64	11%	\$ 19,443.82	30%	\$ 8,139.39	12%	\$ 11,161.34	17%	\$ 65,258.35	22.29%
Patient	\$ 17,548.68	21%	\$ 23,112.40	28%	\$ 12,619.31	15%	\$ 15,534.95	19%	\$ 14,852.14	18%	\$ 83,667.48	28.58%
Worker's Comp	\$ 882.20		\$ -		\$ -		\$ -		\$ -		\$ 882.20	0.30%
TOTAL	\$ 126,815.98		\$ 64,328.85		\$ 46,373.72		\$ 25,843.00		\$ 29,433.71		\$ 292,795.26	
	43%		22%		16%		9%		10%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of September 30, 2020

	1902 Riverwatch	1905 Winter Festival	1910 Community Service	1913 Police Fitness Equipment	1914 Oak Hill Cemeteries	1915 Fire Training Building	1917 Wellness Grant	1926 Healthy Androscoggin	1928 Vending	1929 Fire Prevention	1930 211 Fairview	1931 Donations	2003 Byrne JAG	
Fund Balance 7/1/20	\$ 762,516.19	\$ (15,099.19)	\$ 5,928.63	\$ 4,769.53	\$ 33,010.94	\$ (20,657.32)	\$ 3,460.06	\$ 5,362.37	\$ (312.70)	\$ 4,791.12	\$ (566,303.71)	\$ 501.65	\$ 2,808.57	
Revenues FY21			\$ 124.00		\$ 432.52	\$ 21,879.00				\$ 2,500.00				
Expenditures FY21	\$ 145,293.00				\$ 30.00		\$ 1,576.97		\$ 339.79					
Fund Balance 9/30/2020	\$ 617,223.19	\$ (15,099.19)	\$ 6,052.63	\$ 4,769.53	\$ 33,413.46	\$ 1,221.68	\$ 1,883.09	\$ 5,362.37	\$ (652.49)	\$ 7,291.12	\$ (566,303.71)	\$ 501.65	\$ 2,808.57	
	2005 MDOT	2006 PEACE	2008 Homeland Security	2010 State Drug Money	2013 OUI Grant	2014 Speed Grant	2019 Law Enforcement Training	2020 CDBG	2025 Community Cords	2030 Parking	2034 EDUL Underage Drink	2037 Bulletproof Vests	2038 Community Action Team	
Fund Balance 7/1/20	\$ 329,028.27	\$ 1,550.98	\$ (112,903.52)	\$ 1,681.39	\$ 3,066.05	\$ 2,752.59	\$ (10,738.25)	\$ 2,366,559.15	\$ 37,353.66	\$ 2,005.87	\$ (2,685.00)	\$ 9,659.79	\$ 180.00	
Revenues FY21				\$ 9,117.00			\$ 300.00	\$ 101,575.05	\$ 1,602.30	\$ 31,797.00	\$ 1,170.00			
Expenditures FY21			\$ 67,126.81	\$ 1,574.14	\$ 3,000.49	\$ 7,846.04		\$ 322,116.67		\$ 63,161.85				
Fund Balance 9/30/2020	\$ 329,028.27	\$ 1,550.98	\$ (180,030.33)	\$ 9,224.25	\$ 65.56	\$ (5,093.45)	\$ (10,438.25)	\$ 2,146,017.53	\$ 38,955.96	\$ (29,358.98)	\$ (1,515.00)	\$ 9,659.79	\$ 180.00	
	2040 Great Falls TV	2041 Blanche Stevens	2044 Federal Drug Money	2045 Forest Management	2050 Project Lifesaver	2051 Project Canopy	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 7/1/20	\$ 20,536.23	\$ 27,840.99	\$ 170,777.82	\$ 4,345.34	\$ 189.35	\$ -	\$ 975.05	\$ 20,984.31	\$ 187,456.89	\$ (13,339.97)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 829.00
Revenues FY21			\$ 2,026.64					\$ 1,638.75	\$ 150,291.89					
Expenditures FY21		\$ 815.69	\$ 34,174.36			\$ 290.20		\$ 149.79	\$ 55,874.40	\$ 1,713.54				
Fund Balance 9/30/2020	\$ 20,536.23	\$ 27,025.30	\$ 138,630.10	\$ 4,345.34	\$ 189.35	\$ (290.20)	\$ 975.05	\$ 22,473.27	\$ 281,874.38	\$ (15,053.51)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 829.00
	2061 150th Celebration	2062 Employee Store	2064 MDOT Sopers Mill Culvert	2065 State Bi- Centennial Parade	2067 Hometown Heros Banners	2068 Northern Borders Grant	2070 Leadercast	2075 Keeps Maine Healthy	2076 Keeps Maine Healthy II	2077 CTCI Gramt	2100 ELHS Fundraising	2201 EDI Grant	2500 Parks & Recreation	
Fund Balance 7/1/20	\$ 1,893.81	\$ 132.69	\$ (26,094.03)	\$ (1,124.00)	\$ 209.00	\$ 210,601.70	\$ (3,500.00)	\$ -	\$ -	\$ -	\$ 1,061,591.57	\$ (1,484,407.18)	\$ 70,269.17	
Revenues FY21			\$ -	\$ -			\$ -				\$ 139.25		\$ 83,998.14	
Expenditures FY21			\$ 2,563.00	\$ 24.00	\$ -	\$ 17,898.67		\$ 63,809.86	\$ 77,861.51	\$ 786.00			\$ 226,087.97	
Fund Balance 9/30/2020	\$ 1,893.81	\$ 132.69	\$ (28,657.03)	\$ (1,148.00)	\$ 209.00	\$ 192,703.03	\$ (3,500.00)	\$ (63,809.86)	\$ (77,861.51)	\$ (786.00)	\$ 1,061,730.82	\$ (1,484,407.18)	\$ (71,820.66)	
	2600 Tambrands II TIF 6	2600 Mall TIF 9	2600 Downtown TIF 10	2600 Auburn Industrial TIF 12	2600 Auburn Plaza TIF 13	2600 Auburn Plaza II TIF 14	2600 Webster School TIF 16	2600 Hartt Transport TIF 19	2600 62 Spring St TIF 20	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Auburn Memory Care Facility TIF 23	2600 Millbran TIF 24	Total Special Revenues
Fund Balance 7/1/20	\$ (161,839.95)	\$ 192,297.32	\$ (460,436.11)	\$ (388,767.54)	\$ 411,537.25	\$ (763,270.82)	\$ (0.01)	\$ 29,915.23	\$ 1,120.90	\$ 194.75	\$ -	\$ 147.27	\$ -	\$ 1,957,680.72
Revenues FY21	\$ 201,360.86	\$ 456,315.88	\$ 837,349.00	\$ 172,809.75	\$ 319,924.38	\$ 465,987.95	\$ 30,435.15	\$ 32,531.42	\$ 58,978.38	\$ 49,606.63	\$ 83,937.25	\$ 118,292.78	\$ 190,093.65	\$ 3,426,214.62
Expenditures FY21			\$ 301,385.27	\$ 220,683.00	\$ 37,591.11	\$ 439,092.00	\$ 15,217.58	\$ 32,578.92	\$ 29,489.19	\$ 12,401.66	\$ 20,984.31	\$ 46,936.12	\$ 66,841.98	\$ 2,317,315.89
Fund Balance 9/30/2020	\$ 39,520.91	\$ 648,613.20	\$ 75,527.62	\$ (436,640.79)	\$ 693,870.52	\$ (736,374.87)	\$ 15,217.56	\$ 29,867.73	\$ 30,610.09	\$ 37,399.72	\$ 62,952.94	\$ 71,503.93	\$ 123,251.67	\$ 3,066,579.45

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for September 30, 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 September 30, 2020.

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, 2020.

Current Assets:

As of the end of September 2020 the total current assets of Ingersoll Turf Facility were \$225,443. This consisted of cash and cash equivalents of \$225,44.

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, 2020 were \$117,249.

Liabilities:

Ingersoll had accounts payable of \$184 and an interfund payable of \$34,053 as of September 30, 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 September 2020 are \$3.296. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through September 2020 were \$31.744. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of September 30, 2020, Ingersoll has an operating loss of \$28.448.

As of September 30, 2020, Ingersoll has a decrease in net assets of \$28.448.

The budget to actual reports for revenue and expenditures, show the revenue and expenditures for FY21 compared to the same period in FY20.

Statement of Net Assets
Ingersoll Turf Facility
September 30, 2020
Business-type Activities - Enterprise Fund

	Sept 30, 2020	Aug 31, 2020	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 225,443	\$ 225,271	\$ 172
Interfund receivables/payables	\$ -	\$ -	-
Accounts receivable	-	-	-
Total current assets	225,443	225,271	172
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(693,287)	(693,287)	-
Total noncurrent assets	117,249	117,249	-
Total assets	342,692	342,520	172
LIABILITIES			
Accounts payable	\$ 184	\$ -	\$ 184
Interfund payable	\$ 34,053	\$ 24,931	\$ 9,122
Total liabilities	34,237	24,931	9,306
NET ASSETS			
Invested in capital assets	\$ 117,249	\$ 117,249	\$ -
Unrestricted	\$ 191,206	\$ 200,340	\$ (9,134)
Total net assets	\$ 308,455	\$ 317,589	\$ (9,134)

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, 2020

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 3,296
Operating expenses:	
Personnel	27,759
Supplies	-
Utilities	1,886
Repairs and maintenance	(10)
Rent	
Depreciation	-
Capital expenses	-
Other expenses	2,109
Total operating expenses	31,744
Operating gain (loss)	(28,448)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(28,448)
Transfers out	-
Change in net assets	(28,448)
Total net assets, July 1	336,903
Total net assets, September 30, 2020	\$ 308,455

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through September 30, 2020 compared to September 30, 2019

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU SEPT 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU SEPT 2019	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 4,800	19.20%	\$ 25,000	\$ 4,300	17.20%
Batting Cages	\$ 13,000	\$ 40	0.31%	\$ 13,000	\$ 175	1.35%
Programs	\$ 90,000	\$ 120	0.13%	\$ 90,000	\$ 4,713	5.24%
Rental Income	\$ 102,000	\$ (2,015)	-1.98%	\$ 102,000	\$ 4,295	4.21%
TOTAL CHARGE FOR SERVICES	\$ 230,000	\$ 2,945	1.28%	\$ 230,000	\$ 13,483	5.86%
INTEREST ON INVESTMENTS	\$ -	\$ 351		\$ -		
GRAND TOTAL REVENUES	\$ 230,000	\$ 3,296	1.43%	\$ 230,000	\$ 13,483	5.86%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through September 30, 2020 compared to September 30, 2019

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2020 BUDGET	EXPENDITURES THRU SEPT 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU SEPT 2019	% OF BUDGET	
Salaries & Benefits	\$ 187,546	\$ 27,759	14.80%	\$ 149,331	\$ 19,301	12.92%	\$ 8,458
Purchased Services	\$ 14,450	\$ 1,886	13.05%	\$ 18,160	\$ 1,171	6.45%	\$ 715
Programs	\$ 18,500	\$ -	0.00%	\$ 17,000	\$ 340	2.00%	\$ (340)
Supplies	\$ 4,000	\$ (10)	-0.25%	\$ 4,900	\$ 214	4.37%	\$ (224)
Utilities	\$ 25,650	\$ 2,109	8.22%	\$ 25,100	\$ 2,259	9.00%	\$ (150)
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		\$ -
Depreciation	\$ -	\$ -		\$ -	\$ -		\$ -
Capital Outlay	\$ -	\$ -		\$ 11,000	\$ -	0.00%	\$ -
	\$ 250,146	\$ 31,744	12.69%	\$ 225,491	\$ 23,285	10.33%	\$ 8,459
GRAND TOTAL EXPENDITURES	\$ 250,146	\$ 31,744	12.69%	\$ 225,491	\$ 23,285	10.33%	\$ 8,459

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for September 30, 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 September 30, 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, August 31, 2020.

Current Assets:

As of the end of September 2020 the total current assets of Norway Savings Bank Arena were (\$1,505,852). These consisted of cash and cash equivalents of \$234,655, accounts receivable of \$177,911, and an interfund payable of \$1,918,418.

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, 2020 was \$244,326.

Liabilities:

Norway Arena had accounts payable of \$11,740 as of September 30, 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 September 2020 are \$173,660. 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 2020 were \$168,390. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of September 2020, Norway Arena has an operating gain of \$5,270.

As of September 30, 2020, Norway Arena has a increase in net assets of \$5,270.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY21 is \$45,430 more than in FY20 and expenditures in FY21 are \$18,911 less than last year in September.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
September 30, 2020
Business-type Activities - Enterprise Fund

	September 30, 2020	August 31, 2020	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 234,655	\$ 234,455	\$ 200
Interfund receivables	\$ (1,918,418)	\$ (1,813,815)	\$ (104,603)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	177,911	91,116	\$ 86,795
Total current assets	(1,505,852)	(1,488,244)	(17,608)
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(328,896)	(328,896)	-
Total noncurrent assets	244,326	244,326	-
Total assets	(1,261,526)	(1,243,918)	(17,608)
LIABILITIES			
Accounts payable	\$ 11,740	\$ -	\$ 11,740
Net OPEB liability	\$ 67,511	\$ 67,511	\$ -
Net pension liability	57,636	57,636	-
Total liabilities	136,887	125,147	11,740
NET ASSETS			
Invested in capital assets	\$ 244,326	\$ 244,326	\$ -
Unrestricted	\$ (1,642,739)	\$ (1,613,391)	\$ (29,348)
Total net assets	\$ (1,398,413)	\$ (1,369,065)	\$ (29,348)

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, 2020

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 173,660
Operating expenses:	
Personnel	\$ 69,130
Supplies	\$ 25,418
Utilities	\$ 55,896
Repairs and maintenance	\$ 5,376
Insurance Premium	
Depreciation	
Capital expenses	
Other expenses	12,570
Total operating expenses	168,390
Operating gain (loss)	5,270
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	5,270
Transfers out	-
Change in net assets	5,270
Total net assets, July 1	(1,403,682)
Total net assets, September 30, 2020	\$ (1,398,413)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through September 30, 2020 compared to September 30, 2019

REVENUE SOURCE	FY 2021	ACTUAL	% OF	FY 2020	ACTUAL	% OF	VARIANCE
	BUDGET	REVENUES	BUDGET	BUDGET	REVENUES	BUDGET	
		THRU SEPT 2020			THRU SEPT 2019		
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ -	0.00%	\$ 16,500	\$ 1,500	9.09%	\$ (1,500)
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ 7,500	\$ -	0.00%	\$ -
Pepsi Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 89	2.97%	\$ (89)
Games Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000		0.00%	\$ -
Vending Food	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 63	2.10%	\$ (63)
Sponsorships	\$ 230,000	\$ 49,000	21.30%	\$ 230,000	\$ 44,500	19.35%	\$ 4,500
Pro Shop	\$ 7,000	\$ 468	6.69%	\$ 7,000	\$ -	0.00%	\$ 468
Programs	\$ 27,500	\$ -	0.00%	\$ 27,500	\$ 1,415	5.15%	\$ (1,415)
Rental Income	\$ 744,000	\$ 119,732	16.09%	\$ 744,000	\$ 74,083	9.96%	\$ 45,649
Camps/Clinics	\$ 50,000	\$ 4,460	8.92%	\$ 50,000	\$ 6,580	13.16%	\$ (2,120)
Tournaments	\$ 55,000	\$ -	0.00%	\$ 55,000	\$ -	0.00%	\$ -
TOTAL CHARGE FOR SERVICES	\$ 1,146,500	\$ 173,660	15.15%	\$ 1,146,500	\$ 128,230	11.18%	\$ 45,430

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through September 30, 2020 compared to September 30 , 2019

DESCRIPTION	FY 2021 BUDGET	ACTUAL		FY 2020 BUDGET	ACTUAL		VARIANCE
		EXPENDITURES THRU SEPT 2020	% OF BUDGET		EXPENDITURES THRU SEPT 2019	% OF BUDGET	
Salaries & Benefits	\$ 328,913	\$ 69,130	21.02%	\$ 347,736	\$ 41,111	11.82%	\$ 28,019
Purchased Services	\$ 120,000	\$ 17,946	14.96%	\$ 49,500	\$ 14,757	29.81%	\$ 3,189
Supplies	\$ 83,000	\$ 25,418	30.62%	\$ 68,150	\$ 20,713	30.39%	\$ 4,705
Utilities	\$ 244,650	\$ 55,896	22.85%	\$ 238,000	\$ 26,306	11.05%	\$ 29,590
Capital Outlay	\$ 50,000	\$ -	0.00%	\$ 15,000	\$ -	0.00%	\$ -
Rent		\$ -		\$ -	\$ 84,414		\$ (84,414)
	\$ 826,563	\$ 168,390	20.37%	\$ 718,386	\$ 187,301	26.07%	\$ (18,911)
GRAND TOTAL EXPENDITURES	\$ 826,563	\$ 168,390	20.37%	\$ 718,386	\$ 187,301	26.07%	\$ (18,911)