

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: April 2021 Financial Report

DATE: May 17, 2021

The following is a discussion regarding the significant variances found in the City's April 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 tenth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 83.3% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues collected through April 30, including the school department were \$82,428,173, or 89.85%, of the budget. The municipal revenues including property taxes were \$60,20,647, or 94.44% of the budget which is more than the same period last year by 2.75% or \$2,740,160. The accounts listed below are noteworthy.

- A. March 15th the second installment for real estate taxes were due. The current year tax revenue is at 96.88% as compared to 97.56% last year. Courtesy letters were sent out in April for those taxpayers that had not paid their taxes. The lien process will begin in May.
- B. Excise tax for the month of April is at 98.67%. This is a \$864,609 increase from FY 20. Last fiscal year due to the COVID 19 pandemic, people were given a grace period to register their vehicles. A portion of the overage is from the prior fiscal year, but the majority is due to an increase in new registrations.

Expenditures

City expenditures through April 2021 are \$38,842,044, or 84.56%, of the budget. Noteworthy variances are:

- A. The majority of operating departments are either below or right on target for April. Debt Service for FY 21 for the year had an increase of \$661,757 which was budgeted, and an increase in Fire Department overtime due mostly to the pandemic.

Investments

This section contains an investment schedule as of April 30th. Currently the City's funds are earning an average interest rate of 0.35%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of April 2021, March 2021, and June 2020

ASSETS	UNAUDITED April 30 2021	UNAUDITED March 31 2021	Increase (Decrease)	AUDITED JUNE 30 2020
CASH	\$ 23,319,241	\$ 17,321,423	\$ 5,997,819	\$ 14,712,549
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,160,194	1,050,423	109,772	1,845,860
TAXES RECEIVABLE-CURRENT	1,443,404	2,507,680	(1,064,276)	185,234
DELINQUENT TAXES	809,846	808,627	1,219	746,904
TAX LIENS	496,419	522,315	(25,896)	1,487,686
PREPAID EXPENSES				753,070
NET DUE TO/FROM OTHER FUNDS	2,542,304	11,260,335	(8,718,031)	2,575,964
TOTAL ASSETS	\$ 29,771,409	\$ 33,470,802	\$ (3,699,393)	\$ 22,307,267
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (303,643)	\$ (233,279)	\$ (70,364)	\$ (936,432)
PAYROLL LIABILITIES	(219,532)	589,981	(809,513)	(253,541)
ACCRUED PAYROLL	(19)	(19)	-	(4,485,020)
PREPAID TAXES				(258,316)
STATE FEES PAYABLE	(87,892)	(47,511)	(40,381)	-
ESCROWED AMOUNTS	(31,130)	(31,122)	(8)	-
DEFERRED REVENUE	(2,648,645)	(3,737,598)	1,088,952	(2,060,409)
TOTAL LIABILITIES	\$ (3,290,861)	\$ (3,459,548)	\$ 168,687	\$ (7,993,718)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (23,682,912)	\$ (27,213,618)	3,530,706.17	\$ (11,515,913)
FUND BALANCE - RESTRICTED	(1,364,114)	(1,364,114)	-	(1,364,114)
FUND BALANCE - NON SPENDABLE	(1,433,522)	(1,433,522)	-	(1,433,522)
TOTAL FUND BALANCE	\$ (26,480,548)	\$ (30,011,254)	\$ 3,530,706	\$ (14,313,549)
TOTAL LIABILITIES AND FUND BALANCE	\$ (29,771,409)	\$ (33,470,802)	\$ 3,699,393	\$ (22,307,267)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH April 30, 2021 VS April 30, 2020

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU APR 2021	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU APR 2020	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 49,655,498	\$ 48,108,500	96.88%	\$ 49,295,498	\$ 48,094,902	97.56%	\$ 13,598
PRIOR YEAR TAX REVENUE	\$ -	\$ 841,918		\$ -	\$ 344,657		\$ 497,261
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,420,000	\$ 1,405,540	98.98%	\$ 1,250,000	\$ 994,116	79.53%	\$ 411,424
EXCISE	\$ 4,112,861	\$ 4,058,132	98.67%	\$ 3,910,000	\$ 3,193,523	81.68%	\$ 864,609
PENALTIES & INTEREST	\$ 150,000	\$ 140,537	93.69%	\$ 150,000	\$ 118,037	78.69%	\$ 22,500
TOTAL TAXES	\$ 55,338,359	\$ 54,554,626	98.58%	\$ 54,605,498	\$ 52,745,235	96.59%	\$ 1,809,391
LICENSES AND PERMITS							
BUSINESS	\$ 166,000	\$ 228,626	137.73%	\$ 169,000	\$ 145,455	86.07%	\$ 83,171
NON-BUSINESS	\$ 392,400	\$ 380,217	96.90%	\$ 409,000	\$ 301,199	73.64%	\$ 79,018
TOTAL LICENSES	\$ 558,400	\$ 608,842	109.03%	\$ 578,000	\$ 446,654	77.28%	\$ 162,188
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 390,976	97.74%	\$ 400,000	\$ 417,352	104.34%	\$ (26,376)
STATE REVENUE SHARING	\$ 2,708,312	\$ 2,854,343	105.39%	\$ 2,389,669	\$ 2,145,536	89.78%	\$ 708,807
WELFARE REIMBURSEMENT	\$ 90,656	\$ 31,334	34.56%	\$ 94,122	\$ 38,091	40.47%	\$ (6,757)
OTHER STATE AID	\$ 32,000	\$ 13,573	42.41%	\$ 32,000	\$ 14,495	45.30%	\$ (922)
CITY OF LEWISTON	\$ 228,384	\$ 29,877	13.08%	\$ 228,384	\$ -	0.00%	\$ 29,877
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,459,352	\$ 3,320,102	95.97%	\$ 3,144,175	\$ 2,615,474	83.18%	\$ 704,628
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 198,440	\$ 124,001	62.49%	\$ 148,440	\$ 110,612	74.52%	\$ 13,389
PUBLIC SAFETY	\$ 181,600	\$ 152,139	83.78%	\$ 215,600	\$ 119,320	55.34%	\$ 32,819
EMS TRANSPORT	\$ 1,200,000	\$ 967,588	80.63%	\$ 1,200,000	\$ 968,308	80.69%	\$ (720)
TOTAL CHARGE FOR SERVICES	\$ 1,580,040	\$ 1,243,728	78.71%	\$ 1,564,040	\$ 1,198,240	76.61%	\$ 45,488
FINES							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 23,707	43.10%	\$ 55,000	\$ 35,578	64.69%	\$ (11,871)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 80,000	\$ 45,934	57.42%	\$ 70,000	\$ 116,304	166.15%	\$ (70,370)
RENTS	\$ 35,000	\$ 34,247	97.85%	\$ 35,000	\$ 23,058	65.88%	\$ 11,189
UNCLASSIFIED	\$ 10,000	\$ 133,216	1332.16%	\$ 10,000	\$ 43,392	433.92%	\$ 89,824
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 46,773		\$ -	\$ 48,772		\$ (1,999)
SALE OF PROPERTY	\$ 25,000	\$ 78,514	314.05%	\$ 20,000	\$ 62,919	314.60%	\$ 15,595
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 230,000	\$ 175,286	76.21%	\$ 225,000	\$ 191,901	85.29%	\$ (16,615)
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	\$ 15,671	78.36%	\$ 20,000	\$ 12,960	64.80%	\$ 2,711
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,838,673	\$ 529,641	18.66%	\$ 2,805,759	\$ 499,306	17.80%	\$ 30,335
TOTAL GENERAL FUND REVENUES	\$ 63,829,824	\$ 60,280,647	94.44%	\$ 62,752,472	\$ 57,540,487	91.69%	\$ 2,740,160
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 26,217,074	\$ 21,798,074	83.14%	\$ 25,851,656	\$ 19,803,455	76.60%	\$ 1,994,619
EDUCATION	\$ 717,415	\$ 349,452	48.71%	\$ 711,224	\$ 410,037	57.65%	\$ (60,585)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 970,862	\$ -	0.00%	\$ 877,296	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 27,905,351	\$ 22,147,526	79.37%	\$ 27,440,176	\$ 20,213,492	73.66%	\$ 1,934,034
GRAND TOTAL REVENUES	\$ 91,735,175	\$ 82,428,173	89.85%	\$ 90,192,648	\$ 77,753,979	86.21%	\$ 4,674,194

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH April 30, 2021 VS April 30, 2020

DEPARTMENT	FY 2021 BUDGET	Unaudited EXP THRU APR 2021	% OF BUDGET	FY 2020 BUDGET	Unaudited EXP THRU APR 2020	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 99,000	\$ 64,681	65.33%	\$ 123,137	\$ 89,617	72.78%	\$ (24,936)
CITY MANAGER	\$ 776,095	\$ 576,829	74.32%	\$ 582,119	\$ 472,183	81.11%	\$ 104,646
CITY CLERK	\$ 216,946	\$ 180,105	83.02%	\$ 207,139	\$ 152,745	73.74%	\$ 27,360
FINANCIAL SERVICES	\$ 751,849	\$ 607,726	80.83%	\$ 734,597	\$ 608,274	82.80%	\$ (548)
HUMAN RESOURCES	\$ 157,057	\$ 124,192	79.07%	\$ 153,182	\$ 121,532	79.34%	\$ 2,660
INFORMATION TECHNOLOGY	\$ 609,260	\$ 597,817	98.12%	\$ 713,729	\$ 672,296	94.19%	\$ (74,479)
TOTAL ADMINISTRATION	\$ 2,610,207	\$ 2,151,350	82.42%	\$ 2,513,903	\$ 2,116,647	84.20%	\$ 34,703
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,339,047	\$ 820,555	61.28%	\$ 1,333,724	\$ 878,141	65.84%	\$ (57,586)
HEALTH & SOCIAL SERVICES	\$ 199,282	\$ 116,067	58.24%	\$ 211,371	\$ 122,902	58.15%	\$ (6,835)
RECREATION & SPORTS TOURISM	\$ 520,474	\$ 475,461	91.35%	\$ 448,575	\$ 457,000	101.88%	\$ 18,461
PUBLIC LIBRARY	\$ 1,031,533	\$ 945,572	91.67%	\$ 1,006,217	\$ 766,289	76.16%	\$ 179,283
TOTAL COMMUNITY SERVICES	\$ 3,090,336	\$ 2,357,655	76.29%	\$ 2,999,887	\$ 2,224,332	74.15%	\$ 133,323
FISCAL SERVICES							
DEBT SERVICE	\$ 7,577,735	\$ 7,612,407	100.46%	\$ 7,334,690	\$ 6,950,650	94.76%	\$ 661,757
FACILITIES	\$ 667,494	\$ 582,137	87.21%	\$ 667,128	\$ 573,427	85.95%	\$ 8,710
WORKERS COMPENSATION	\$ 641,910	\$ 641,910	100.00%	\$ 637,910	\$ 637,910	100.00%	\$ 4,000
WAGES & BENEFITS	\$ 6,840,635	\$ 5,294,084	77.39%	\$ 6,797,826	\$ 5,237,414	77.05%	\$ 56,670
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ (5,000)	-1.08%	\$ 445,802	\$ 37,500	8.41%	\$ (42,500)
TOTAL FISCAL SERVICES	\$ 16,189,004	\$ 14,125,538	87.25%	\$ 15,883,356	\$ 13,436,901	84.60%	\$ 688,637
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,302,131	\$ 4,543,328	85.69%	\$ 5,211,262	\$ 4,168,147	79.98%	\$ 375,181
POLICE DEPARTMENT	\$ 4,332,339	\$ 3,542,750	81.77%	\$ 4,275,323	\$ 3,500,734	81.88%	\$ 42,016
TOTAL PUBLIC SAFETY	\$ 9,634,470	\$ 8,086,078	83.93%	\$ 9,486,585	\$ 7,668,881	80.84%	\$ 417,197
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 4,979,329	\$ 3,789,110	76.10%	\$ 4,836,798	\$ 3,849,642	79.59%	\$ (60,532)
SOLID WASTE DISPOSAL*	\$ 1,051,318	\$ 763,655	72.64%	\$ 1,030,500	\$ 735,758	71.40%	\$ 27,897
WATER AND SEWER	\$ 792,716	\$ 781,203	98.55%	\$ 645,216	\$ 669,837	103.82%	\$ 111,366
TOTAL PUBLIC WORKS	\$ 6,823,363	\$ 5,333,968	78.17%	\$ 6,512,514	\$ 5,255,237	80.69%	\$ 78,731
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 170,000	\$ 167,110	98.30%	\$ 191,000	\$ 190,181	99.57%	\$ (23,071)
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 1,134,784	100.04%	\$ 1,134,304	\$ 840,301	74.08%	\$ 294,483
LATC-PUBLIC TRANSIT	\$ 331,138	\$ -	0.00%	\$ 331,138	\$ 331,138	100.00%	\$ (331,138)
ARTS & CULTURE AUBURN	\$ 10,000	\$ 10,000	100.00%	\$ -	\$ -	-	\$ 10,000
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 270,000	\$ 5,398	2.00%	\$ (5,398)
TOTAL INTERGOVERNMENTAL	\$ 1,905,442	\$ 1,311,894	68.85%	\$ 1,926,442	\$ 1,367,018	70.96%	\$ (55,124)
COUNTY TAX							
TIF (10108058-580000)	\$ 2,629,938	\$ 2,629,938	100.00%	\$ 2,482,721	\$ 2,482,721	100.00%	\$ 147,217
OVERLAY	\$ 3,049,803	\$ 2,845,623	93.31%	\$ 3,049,803	\$ 2,918,285	95.69%	\$ (72,662)
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TOTAL CITY DEPARTMENTS	\$ 45,932,563	\$ 38,842,044	84.56%	\$ 44,855,211	\$ 37,470,022	83.54%	\$ 1,372,022
EDUCATION DEPARTMENT	\$ 45,802,612	\$ 31,715,925	69.24%	\$ 45,337,437	\$ 28,912,255	63.77%	\$ 2,803,670
TOTAL GENERAL FUND EXPENDITURES	\$ 91,735,175	\$ 70,557,969	76.91%	\$ 90,192,648	\$ 66,382,277	73.60%	\$ 4,175,692

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF April 30, 2021**

INVESTMENT		FUND	BALANCE April 30, 2021	BALANCE March 31, 2021	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 3,834,225.77	\$ 3,833,123.08	0.35%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,049,057.24	\$ 1,048,755.55	0.35%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,471,283.62	\$ 3,962,364.27	0.35%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,407.03	\$ 52,391.96	0.35%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 338,845.95	\$ 338,748.53	0.35%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 226,249.70	\$ 226,184.65	0.35%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 62,004.64	\$ 61,968.41	0.35%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 4,274,444.30	\$ 4,281,135.97	0.35%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,334.30	\$ 15,329.90	0.35%
GRAND TOTAL			\$ 13,323,852.55	\$ 13,820,002.32	0.35%

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

	Beginning	April 2021					Ending
	Balance 4/1/2021	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 4/30/2021
Bluecross	\$ 12,484.30	\$ 13,469.14	\$ (8,952.79)		\$ (6,970.21)		\$ 10,030.44
Intercept	\$ 400.00	\$ 100.00	\$ (500.00)	\$ 100.00			\$ 100.00
Medicare	\$ 92,651.22	\$ 162,686.33	\$ (47,356.40)	\$ 80.15	\$ (146,651.97)		\$ 61,409.33
Medicaid	\$ 41,664.11	\$ 39,349.78	\$ (42,307.99)		\$ (23,515.49)		\$ 15,190.41
Other/Commercial	\$ 102,210.73	\$ 31,589.56	\$ (17,737.90)	\$ 1,252.64	\$ 19,872.50		\$ 137,187.53
Patient	\$ 105,186.32	\$ 10,463.34	\$ (7,917.08)	\$ 982.63	\$ 20,494.22	\$ (16,038.58)	\$ 113,170.85
Worker's Comp		\$ 1,633.20	\$ (2,584.80)		\$ 951.60		\$ -
TOTAL	\$ 354,596.68	\$ 259,291.35	\$ (127,356.96)	\$ 2,415.42	\$ (135,819.35)	\$ (16,038.58)	\$ 337,088.56

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

	July 2020	August 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	Totals	% of Total
Bluecross	\$ 6,396.80	\$ 3,992.80	\$ 5,651.00	\$ 3,597.40	\$ 17,449.80	\$ 13,469.14	\$ 9,291.15	\$ 2,999.80	\$ 14,184.65	\$ 13,469.14	\$ 90,501.68	4.35%
Intercept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 200.00	\$ 300.00	\$ 100.00	\$ 100.00	\$ 800.00	0.04%
Medicare	\$ 169,046.60	\$ 95,829.00	\$ 88,468.00	\$ 60,559.60	\$ 157,436.80	\$ 162,686.33	\$ 110,482.60	\$ 90,381.00	\$ 147,075.30	\$ 162,686.33	\$ 1,244,651.56	59.85%
Medicaid	\$ 61,560.60	\$ 40,418.20	\$ 40,041.00	\$ 30,492.60	\$ 55,812.80	\$ 39,349.78	\$ 56,621.80	\$ 29,848.00	\$ 44,545.07	\$ 39,349.78	\$ 438,039.63	21.06%
Other/Commercial	\$ 22,412.60	\$ 12,639.40	\$ 14,347.20	\$ 9,246.40	\$ 25,139.00	\$ 31,589.56	\$ 16,984.00	\$ 19,771.40	\$ 25,009.94	\$ 31,323.07	\$ 208,462.57	10.02%
Patient	\$ 8,521.20	\$ 10,114.80	\$ 4,012.40	\$ 8,058.40	\$ 9,160.00	\$ 10,463.34	\$ 9,705.60	\$ 8,925.60	\$ 10,148.27	\$ 10,729.83	\$ 89,839.44	4.32%
Worker's Comp	\$ -		\$ 882.20	\$ 1,542.00	\$ 717.20	\$ 1,633.20		\$ 1,027.00		\$ 1,633.20	\$ 7,434.80	0.36%
TOTAL	\$ 267,937.80	\$ 162,994.20	\$ 153,401.80	\$ 113,496.40	\$ 265,715.60	\$ 259,291.35	\$ 203,285.15	\$ 153,252.80	\$ 241,063.23	\$ 259,291.35	\$ 2,079,729.68	100.00%

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

	July 2020	August 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	Totals	% of Total
Bluecross	7	5	7	4	21	11	15	3	15	78	166	6.01%
Intercept	0	0	0	0	0	2	2	3	1	1	9	0.33%
Medicare	215	144	113	77	245	162	138	105	172	196	1567	56.75%
Medicaid	81	63	52	39	73	65	64	32	54	43	566	20.50%
Other/Commercial	33	23	20	12	37	26	21	21	92	56	341	12.35%
Patient	11	15	5	10	12	7	10	10	13	12	105	3.80%
Worker's Comp	0		1	2	1	1		1		1	7	0.25%
TOTAL	347	250	198	144	389	274	250	175	347	387	2761	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 2,172.01	22%	\$ 3,973.76	40%	\$ 208.76	2%	\$ 4,403.27	44%	\$ (727.36)	-7%	\$ 10,030.44	2.98%
Intercept	\$ 100.00				\$ -		\$ -		\$ -		\$ 100.00	0.03%
Medicare	\$ 45,991.68	75%	\$ 5,709.60	9%	\$ 5,239.40	9%	\$ 2,090.29	3%	\$ 2,378.36	4%	\$ 61,409.33	18.22%
Medicaid	\$ 8,776.68	58%	\$ 2,893.29	19%	\$ 2,154.61	14%	\$ 241.47	2%	\$ 1,124.36	7%	\$ 15,190.41	4.51%
Other/Commercial	\$ 58,776.31	43%	\$ 31,290.05	23%	\$ 12,398.26	9%	\$ 10,392.35	8%	\$ 24,330.56	18%	\$ 137,187.53	40.70%
Patient	\$ 37,745.55	33%	\$ 31,151.49	28%	\$ 22,647.38	20%	\$ 7,614.70	7%	\$ 14,011.73	12%	\$ 113,170.85	33.57%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 153,562.23		\$ 75,018.19		\$ 42,648.41		\$ 24,742.08		\$ 41,117.65		\$ 337,088.56	
	46%		22%		13%		7%		12%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of April 30, 2021

	1902	1905	1910	1913	1914	1915	1917	1926	1928	1929	1930	1931	2003
	Riverwatch	Winter Festival	Community Service	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Healthy Androscoggin	Vending	Fire Prevention	Fairview	Donations	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		\$ 15,099.19	\$ 873.00		\$ 805.62	\$ 21,879.00	\$ 3,800.00		\$ 402.00	\$ 2,500.00			\$ 12,042.24
Expenditures FY21	\$ 163,311.00		\$ 339.67	\$ 4,769.53	\$ 30.00		\$ 3,579.68	\$ 5,362.37	\$ 989.37	\$ 2,495.09		\$ 208.25	\$ 12,042.24
Fund Balance 04/30/2021	\$ 599,205.19	\$ -	\$ 6,461.96	\$ -	\$ 33,786.56	\$ 1,221.68	\$ 3,680.38	\$ -	\$ (900.07)	\$ 4,796.03	\$ (566,303.71)	\$ 293.40	\$ 2,808.57

	2005	2006	2008	2010	2013	2014	2019	2020	2025	2030	2034	2037	2038	2040	2041
	MDOT	PEACE	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	EDUL Underage Drink	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens
Fund Balance 7/1/20	\$ 126,190.87	\$ 1,550.98	\$ (112,903.52)	\$ 1,681.39	\$ 3,066.05	\$ 2,752.59	\$ (10,738.25)	\$ 1,973,266.67	\$ 37,353.66	\$ (2,005.87)	\$ (2,685.00)	\$ 9,659.79	\$ 180.00	\$ 20,536.23	\$ 27,840.99
Revenues FY21	\$ 854,766.79		\$ 67,284.85	\$ 12,254.10	\$ 4,055.27	\$ 8,504.10	\$ 1,850.00	\$ 973,703.11	\$ 2,683.95	\$ 131,866.00	\$ 6,495.00				\$ 1,965.00
Expenditures FY21	\$ 897,479.97	\$ 1,550.98	\$ 67,126.81	\$ 5,586.49	\$ 3,403.73	\$ 8,850.55	\$ 600.00	\$ 1,064,461.94	\$ 10,234.90	\$ 116,035.93	\$ 1,650.00	\$ 8,880.56			\$ 3,308.95
Fund Balance 04/30/2021	\$ 83,477.69	\$ -	\$ (112,745.48)	\$ 8,349.00	\$ 3,717.59	\$ 2,406.14	\$ (9,488.25)	\$ 1,882,507.84	\$ 29,802.71	\$ 13,824.20	\$ 2,160.00	\$ 779.23	\$ 180.00	\$ 20,536.23	\$ 26,497.04

	2043	2044	2045	2047	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2061
	DOJ Covid 19 Preventative	Federal Drug Money	Forest Management	American Firefighter Grant	Project Lifesaver	Project Canopy	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	150th Celebration
Fund Balance 7/1/20	\$ -	\$ 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	\$ 1,893.81
Revenues FY21	\$ -	\$ 5,586.50						\$ 7,954.19	\$ 151,291.70	\$ 17,701.00			\$ 2,597.43		
Expenditures FY21	\$ 7,058.25	\$ 88,859.88		\$ 50,424.79		\$ 9,522.60		\$ 762.28	\$ 113,949.40	\$ 11,442.14					\$ 1,893.81
Fund Balance 04/30/2021	\$ (7,058.25)	\$ 87,504.44	\$ 4,345.34	\$ (50,424.79)	\$ 189.35	\$ (9,522.60)	\$ 975.05	\$ 28,176.22	\$ 224,799.19	\$ (7,081.11)	\$ 125.00	\$ 800.00	\$ -	\$ 829.00	\$ -

	2062	2063	2064	2065	2067	2068	2070	2075	2076	2077	2100	2201	2500
	Employee Store	COPS Stop School Violence	MDOT Sopers Mill Culvert	State Bi-Centennial Parade	Hometown Heros Banners	Northern Borders Grant	Leadercast	Keeps Maine Healthy	Keeps Maine Healthy II	CTCI Grant	ELHS Fundraising	EDI Grant	Parks & Recreation
Fund Balance 7/1/20	\$ 132.69	\$ -	\$ (26,094.03)	\$ (1,124.00)	\$ 209.00	\$ 210,601.70	\$ (3,500.00)	\$ -	\$ -	\$ -	\$ -	\$ (1,484,407.18)	\$ 70,269.17
Revenues FY21		\$ 376,481.00	\$ -	\$ -		\$ 11,084.30	\$ -	\$ 332,886.62	\$ 157,475.89	\$ 262,512.00	\$ 139.25		\$ 731,469.59
Expenditures FY21		\$ 376,481.00	\$ 19,778.50	\$ 450.17	\$ -	\$ 20,314.29		\$ 126,243.86	\$ 173,032.44	\$ 188,843.21			\$ 669,864.03
Fund Balance 04/30/2021	\$ 132.69	\$ -	\$ (45,872.53)	\$ (1,574.17)	\$ 209.00	\$ 201,371.71	\$ (3,500.00)	\$ 206,642.76	\$ (15,556.55)	\$ 73,668.79	\$ 139.25	\$ (1,484,407.18)	\$ 131,874.73

	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total Special Revenues
	Tambrands II TIF 6	Mall TIF 9	Downtown TIF 10	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Hartt Transport TIF 19	62 Spring St TIF 20	Minot Ave TIF 21	48 Hampshire St TIF 22	Auburn Memory Care Facility TIF 23	Millbran TIF 24	2600	2,600.00			
Fund Balance 7/1/20	\$ (161,839.95)	\$ 192,297.32	\$ (477,918.13)	\$ (388,767.54)	\$ 411,537.25	\$ (763,270.82)	\$ (0.01)	\$ 29,915.23	\$ 1,120.90	\$ 194.75	\$ -	\$ 147.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278,465.51
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	\$ -	\$ -	\$ -	\$ -	\$ 7,197,631.77
Expenditures FY21	\$ 80,544.34		\$ 624,280.61	\$ 238,142.00	\$ 150,364.46	\$ 455,208.00	\$ 30,435.16	\$ 65,110.34	\$ 58,978.38	\$ 12,401.66	\$ 20,984.31	\$ 20,701.24	\$ 178,965.20	\$ 61,104.35	\$ -	\$ -	\$ -	\$ 6,238,438.71
Fund Balance 04/30/2021	\$ (41,023.43)	\$ 648,613.20	\$ (264,849.74)	\$ (454,099.79)	\$ 581,097.17	\$ (752,490.87)	\$ (0.02)	\$ (2,663.69)	\$ 1,120.90	\$ 37,399.72	\$ 62,952.94	\$ 97,738.81	\$ 11,128.45	\$ (61,104.35)	\$ -	\$ -	\$ -	\$ 1,237,658.57

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 April 30, 2021



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 April 30, 2021.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of April 30, 2021.

Current Assets:

As of the end of April 2021 the total current assets of Ingersoll Turf Facility were \$226,185. This consisted of cash and cash equivalents of \$226,185.

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 April 30, 2021, was \$117,249.

Liabilities:

Ingersoll had accounts payable of \$962, as of April 30, 2021.

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 April 2021 are \$123,540. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through April 2021 were \$147,063. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of April 2021, Ingersoll has an operating loss of \$23,523.

As of April 30, 2021, Ingersoll has a decrease in net assets of \$23,523.

The budget to actual reports for revenue and expenditures, show that the revenue for FY21 compared to FY 20.

Statement of Net Assets
Ingersoll Turf Facility
April 30, 2021
Business-type Activities - Enterprise Fund

	April 30, 2021	March 31, 2021	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 226,185	\$ 226,117	\$ 68
Interfund receivables/payables		\$ -	-
Accounts receivable	-	-	-
Total current assets	226,185	226,117	68
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	343,434	343,366	68
LIABILITIES			
Accounts payable	\$ 962	\$ 626	336
Interfund payable	\$ 29,092	\$ 19,273	9,819
Total liabilities	30,054	19,899	10,155
NET ASSETS			
Invested in capital assets	\$ 117,249	\$ 117,249	\$ -
Unrestricted	\$ 196,131	\$ 206,218	\$ (10,087)
Total net assets	\$ 313,380	\$ 323,467	\$ (10,087)

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
April 30, 2021

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 123,540
Operating expenses:	
Personnel	119,103
Supplies	3,771
Utilities	17,726
Repairs and maintenance	2,808
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	3,655
Total operating expenses	147,063
Operating gain (loss)	(23,523)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(23,523)
Transfers out	-
Change in net assets	(23,523)
Total net assets, July 1	336,903
Total net assets, April 30, 2021	\$ 313,380

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through April 30, 2021 compared to April 30, 2020

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU APR 2021	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU APR 2020	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 11,525	46.10%	\$ 25,000	\$ 12,425	49.70%
Batting Cages	\$ 13,000	\$ 18,220	140.15%	\$ 13,000	\$ 14,250	109.62%
Programs	\$ 90,000	\$ 13,372	14.86%	\$ 90,000	\$ 75,055	83.39%
Rental Income	\$ 102,000	\$ 79,331	77.78%	\$ 102,000	\$ 74,945	73.48%
TOTAL CHARGE FOR SERVICES	\$ 230,000	\$ 122,448	53.24%	\$ 230,000	\$ 176,675	76.82%
INTEREST ON INVESTMENTS	\$ -	\$ 1,092		\$ -	\$ 1,606	
GRAND TOTAL REVENUES	\$ 230,000	\$ 123,540	53.71%	\$ 230,000	\$ 178,281	77.51%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through April 30, 2021 compared to April 30, 2020

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2021 BUDGET	EXPENDITURES THRU APR 2021	% OF BUDGET	FY 2020 BUDGET	EXPENDITURES THRU APR 2020	% OF BUDGET	
Salaries & Benefits	\$ 187,546	\$ 119,103	63.51%	\$ 149,331	\$ 63,814	42.73%	\$ 55,289
Purchased Services	\$ 14,700	\$ 6,463	43.97%	\$ 18,160	\$ 5,818	32.04%	\$ 645
Programs	\$ 18,500	\$ -	0.00%	\$ 17,000	\$ 18,476	108.68%	\$ (18,476)
Supplies	\$ 3,750	\$ 3,771	100.56%	\$ 4,900	\$ 2,474	50.49%	\$ 1,297
Utilities	\$ 25,650	\$ 17,726	69.11%	\$ 25,100	\$ 15,635	62.29%	\$ 2,091
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		\$ -
Capital Outlay	\$ -	\$ -		\$ 11,000	\$ -	0.00%	\$ -
	\$ 250,146	\$ 147,063	58.79%	\$ 225,491	\$ 106,217	47.10%	\$ 40,846
GRAND TOTAL EXPENDITURES	\$ 250,146	\$ 147,063	58.79%	\$ 225,491	\$ 106,217	47.10%	\$ 40,846

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 April 30, 2021



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 April 30, 2021.

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, March 31, 2021.

Current Assets:

As of the end of April 2021 the total current assets of Norway Savings Bank Arena were (\$1,404,856). These consisted of cash and cash equivalents of \$253,226, accounts receivable of \$97,149, and an interfund payable of \$1,755,231.

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 April 30, 2021, was \$244,326.

Liabilities:

Norway Arena had accounts payable of \$1,969 as of April 30, 2021.

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 April 2021 are \$683,056. 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 April 2021 were \$573,827. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of April 2021, there was an operating gain of \$109,219.

As of April 30, 2021, Norway Arena has a increase in net assets of \$109,219.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
April 30, 2021
Business-type Activities - Enterprise Fund

	April 30, 2021	March 31, 2021	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 253,226	\$ 250,154	\$ 3,072
Interfund receivables	\$ (1,755,231)	\$ (1,829,337)	\$ 74,106
Prepaid Rent			\$ -
Accounts receivable	97,149	152,295	\$ (55,146)
Total current assets	(1,404,856)	(1,426,888)	22,032
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	(1,160,530)	(1,182,562)	22,032
LIABILITIES			
Accounts payable	\$ 1,969	\$ 10,380	\$ (8,411)
Net OPEB liability	\$ 44,026	\$ 44,026	\$ -
Net pension liability	60,901	60,901	-
Total liabilities	106,896	115,307	(8,411)
NET ASSETS			
Invested in capital assets	\$ 244,326	\$ 244,326	\$ -
Unrestricted	\$ (1,511,752)	\$ (1,542,195)	\$ 30,443
Total net assets	\$ (1,267,426)	\$ (1,297,869)	\$ 30,443

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
April 30, 2021

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 683,056
Operating expenses:	
Personnel	235,053
Supplies	50,924
Utilities	192,590
Repairs and maintenance	38,353
Insurance Premium	25,820
Depreciation	
Capital expenses	-
Other expenses	31,097
Total operating expenses	573,837
Operating gain (loss)	109,219
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	
Total nonoperating expense	-
Gain (Loss) before transfer	109,219
Transfers out	-
Change in net assets	109,219
Total net assets, July 1	(1,376,645)
Total net assets, April 30, 2021	\$ (1,267,426)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through April 30, 2021 compared to April 30, 2020

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU APR 2021	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU APR 2020	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ -	0.00%	\$ 16,500	\$ 12,000	72.73%	\$ (12,000)
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ 7,500	\$ -	0.00%	\$ -
Pepsi Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 513	17.10%	\$ (513)
Games Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 1,561	52.03%	\$ (1,561)
Vending Food	\$ 3,000	\$ 85	2.83%	\$ 3,000	\$ 321	10.70%	\$ (236)
Sponsorships	\$ 230,000	\$ 171,183	74.43%	\$ 230,000	\$ 181,000	78.70%	\$ (9,817)
Pro Shop	\$ 7,000	\$ 1,459	20.84%	\$ 7,000	\$ 4,792	68.46%	\$ (3,333)
Programs	\$ 20,000	\$ -	0.00%	\$ 27,500	\$ -	0.00%	\$ -
Rental Income	\$ 727,850	\$ 470,769	64.68%	\$ 744,000	\$ 567,273	76.25%	\$ (96,504)
Camps/Clinics	\$ 50,000	\$ 39,560	79.12%	\$ 50,000	\$ 6,780		\$ 32,780
Tournaments	\$ 55,000	\$ -	0.00%	\$ 55,000	\$ 14,175	25.77%	\$ (14,175)
TOTAL CHARGE FOR SERVICES	\$ 1,122,850	\$ 683,056	60.83%	\$ 1,146,500	\$ 788,415	68.77%	\$ (105,359)

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through April 30, 2021 compared to April 30, 2020

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2021 BUDGET	EXPENDITURES THRU APR 2021	% OF BUDGET	FY 2020 BUDGET	EXPENDITURES THRU APR 2020	% OF BUDGET	
Salaries & Benefits	\$ 380,990	\$ 235,053	61.70%	\$ 347,736	\$ 251,076	72.20%	\$ (16,023)
Purchased Services	\$ 145,000	\$ 95,270	65.70%	\$ 49,500	\$ 69,433	140.27%	\$ 25,837
Supplies	\$ 77,000	\$ 50,924	66.14%	\$ 68,150	\$ 78,225	114.78%	\$ (27,301)
Utilities	\$ 244,650	\$ 192,590	78.72%	\$ 238,000	\$ 186,306	78.28%	\$ 6,284
Capital Outlay	\$ 50,000	\$ -	0.00%	\$ 15,000	\$ 2,000	13.33%	\$ (2,000)
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 897,640	\$ 573,837	63.93%	\$ 718,386	\$ 587,040	81.72%	\$ (13,203)
GRAND TOTAL EXPENDITURES	\$ 897,640	\$ 573,837	63.93%	\$ 718,386	\$ 587,040	81.72%	\$ (13,203)