

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager
FROM: Jill Eastman, Finance Director
REF: November 2018 Financial Report
DATE: December 10, 2018

The following is a discussion regarding the significant variances found in the City's November 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 fifth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 41.7% 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

Revenues collected through November 30th, including the school department were \$39,124,427, or 45.12%, of the budget. The municipal revenues including property taxes were \$30,527,564, or 50.03% of the budget which is more than last year by 1.02% or \$1,257,422. The accounts listed below are noteworthy.

- A. Excise tax for the month of November is at 45.77%. This is a \$30,916 increase from FY 18. Our excise revenues for FY 19 are 4.1% above projections as of November 30, 2018.
- B. State Revenue Sharing for the month of November is 42.86% or \$724,171. This is an increase of \$78,415 from last November.
- C. Property Tax revenues are at 51.54% of the total budget, which is 1.12% more than last year at this time.

Expenditures

City expenditures through November 2018 were \$20,648,309 or 47.99%, of the budget. This is 1.32% more than the same period last year. Noteworthy variances are:

- A. Debt Service is higher than last year by \$315,406.
- B. Public Works is more than last year by \$306,159, primarily due to an increase in overtime for winter road maintenance, road salt and gravel accounts.
- C. LA911 is more than last year by \$468,331, due to the timing of annual subsidy payments.

Investments

This section contains an investment schedule as of November 30th. Currently the City's funds are earning an average interest rate of 1.77%.

Respectfully submitted,



Jill M. Eastman
Finance Director

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

ASSETS	UNAUDITED November 30 2018	UNAUDITED October 30 2018	Increase (Decrease)	UNAUDITED JUNE 30 2018
CASH	\$ 20,719,702	\$ 15,101,223	\$ 5,618,479	\$ 10,775,815
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,240,827	1,473,537	(232,710)	1,941,198
TAXES RECEIVABLE-CURRENT	21,460,385	21,834,884	(374,498)	1,822,799
DELINQUENT TAXES	762,871	751,586	11,285	664,795
TAX LIENS	1,036,886	1,105,471	(68,585)	558,177
NET DUE TO/FROM OTHER FUNDS	(1,722,381)	5,258,090	(6,980,471)	3,246,577
TOTAL ASSETS	\$ 43,498,291	\$ 45,524,792	\$ (2,026,501)	\$ 19,009,361
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (239,722)	\$ (312,020)	\$ 72,298	\$ (854,236)
PAYROLL LIABILITIES	(1,216,072)	(1,325,682)	109,610	(542,586)
ACCRUED PAYROLL	(3,272)	(3,272)	-	(2,989,942)
STATE FEES PAYABLE	(24,451)	(25,376)	925	(701)
ESCROWED AMOUNTS	(1,600)	(1,600)	-	(1,600)
DEFERRED REVENUE	(22,292,157)	(22,723,956)	431,799	(3,020,373)
TOTAL LIABILITIES	\$ (23,777,273)	\$ (24,391,906)	\$ 614,633	\$ (7,409,438)
FUND BALANCE - UNASSIGNED	\$ (18,630,065)	\$ (20,041,933)	\$ 1,411,868	\$ (10,187,912)
FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT	776,017	776,017	-	776,017
FUND BALANCE - RESTRICTED	(1,866,970)	(1,866,970)	-	(2,188,028)
TOTAL FUND BALANCE	\$ (19,721,017)	\$ (21,132,885)	\$ 1,411,868	\$ (11,599,923)
TOTAL LIABILITIES AND FUND BALANCE	\$ (43,498,291)	\$ (45,524,792)	\$ 2,026,501	\$ (19,009,361)

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

REVENUE SOURCE	FY 2019 BUDGET	ACTUAL REVENUES THRU NOV 2018	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU NOV 2017	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 48,772,945	\$ 25,136,914	51.54%	\$ 48,061,530	\$ 24,231,383	50.42%	\$ 905,532
PRIOR YEAR TAX REVENUE	\$ -	\$ 367,174		\$ -	\$ 447,475		\$ (80,301)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,190,000	\$ 997,694	83.84%	\$ 1,015,000	\$ 821,845	80.97%	\$ 175,849
EXCISE	\$ 3,835,000	\$ 1,755,193	45.77%	\$ 3,810,000	\$ 1,724,278	45.26%	\$ 30,916
PENALTIES & INTEREST	\$ 150,000	\$ 52,492	34.99%	\$ 150,000	\$ 39,511	26.34%	\$ 12,981
TOTAL TAXES	\$ 53,947,945	\$ 28,309,467	52.48%	\$ 53,036,530	\$ 27,264,491	51.41%	\$ 1,044,976
LICENSES AND PERMITS							
BUSINESS	\$ 62,000	\$ 28,758	46.38%	\$ 62,000	\$ 20,230	32.63%	\$ 8,528
NON-BUSINESS	\$ 355,000	\$ 211,480	59.57%	\$ 345,000	\$ 165,014	47.83%	\$ 46,467
TOTAL LICENSES	\$ 417,000	\$ 240,238	57.61%	\$ 407,000	\$ 185,243	45.51%	\$ 54,995
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 403,684	100.92%	\$ 400,000	\$ 406,860	101.72%	\$ (3,176)
STATE REVENUE SHARING	\$ 1,689,669	\$ 724,171	42.86%	\$ 1,509,117	\$ 645,756	42.79%	\$ 78,415
WELFARE REIMBURSEMENT	\$ 103,747	\$ 19,384	18.68%	\$ 95,000	\$ 55,829	58.77%	\$ (36,445)
OTHER STATE AID	\$ 32,000	\$ 11,185	34.95%	\$ 32,000	\$ 11,209	35.03%	\$ (25)
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,453,800	\$ 1,158,423	47.21%	\$ 2,264,501	\$ 1,119,654	49.44%	\$ 38,770
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 144,440	\$ 87,258	60.41%	\$ 144,440	\$ 49,289	34.12%	\$ 37,969
PUBLIC SAFETY	\$ 236,277	\$ 55,422	23.46%	\$ 236,277	\$ 60,851	25.75%	\$ (5,429)
EMS TRANSPORT	\$ 1,250,000	\$ 436,339	34.91%	\$ 1,250,000	\$ 394,667	31.57%	\$ 41,672
TOTAL CHARGE FOR SERVICES	\$ 1,630,717	\$ 579,019	35.51%	\$ 1,630,717	\$ 504,806	30.96%	\$ 74,212
FINES							
PARKING TICKETS & MISC FINES	\$ 70,000	\$ 17,593	25.13%	\$ 70,000	\$ 18,006	25.72%	\$ (414)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 32,000	\$ 17,899	55.93%	\$ 32,000	\$ 16,078	50.24%	\$ 1,821
RENTS	\$ 35,000	\$ 10,788	30.82%	\$ 35,000	\$ 19,099	54.57%	\$ (8,312)
UNCLASSIFIED	\$ 10,000	\$ 32,702	327.02%	\$ 10,000	\$ 20,149	201.49%	\$ 12,553
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 21,258		\$ -	\$ 22,822		\$ (1,564)
SALE OF PROPERTY	\$ 20,000	\$ 33,651	168.25%	\$ 20,000	\$ 8,800	44.00%	\$ 24,850
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 221,000	\$ 94,058	42.56%	\$ 215,000	\$ 90,994	42.32%	\$ 3,064
TRANSFER IN: TIF	\$ 1,317,818	\$ -	0.00%	\$ 1,287,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 97,718	\$ -	0.00%	\$ 54,718	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
CDBG	\$ 214,430	\$ 7,106	3.31%	\$ 214,430	\$ -	0.00%	\$ 7,106
UTILITY REIMBURSEMENT	\$ 27,500	\$ 5,364	19.50%	\$ 27,500	\$ -	0.00%	\$ 5,364
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 412,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,502,966	\$ 222,824	8.90%	\$ 2,308,966	\$ 177,941	7.71%	\$ 44,883
TOTAL GENERAL FUND REVENUES	\$ 61,022,428	\$ 30,527,564	50.03%	\$ 59,717,714	\$ 29,270,142	49.01%	\$ 1,257,422
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 24,302,914	\$ 8,514,457	35.03%	\$ 22,039,568	\$ 7,752,064	35.17%	\$ 762,393
EDUCATION	\$ 674,191	\$ 82,406	12.22%	\$ 811,744	\$ 260,792	32.13%	\$ (178,386)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 719,417	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 25,696,522	\$ 8,596,863	33.46%	\$ 23,758,194	\$ 8,012,856	33.73%	\$ 584,007
GRAND TOTAL REVENUES	\$ 86,718,950	\$ 39,124,427	45.12%	\$ 83,475,908	\$ 37,282,998	44.66%	\$ 1,841,429

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

DEPARTMENT	FY 2019 BUDGET	Unaudited EXP THRU NOV 2018	% OF BUDGET	FY 2018 BUDGET	Unaudited EXP THRU NOV 2017	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 111,610	\$ 51,956	46.55%	\$ 80,300	\$ 33,441	41.65%	\$ 18,515
CITY MANAGER	\$ 474,086	\$ 204,810	43.20%	\$ 581,170	\$ 219,388	37.75%	\$ (14,578)
CITY CLERK	\$ 185,898	\$ 76,192	40.99%	\$ 181,332	\$ 79,506	43.85%	\$ (3,314)
FINANCIAL SERVICES	\$ 694,109	\$ 290,086	41.79%	\$ 675,239	\$ 264,821	39.22%	\$ 25,265
HUMAN RESOURCES	\$ 149,953	\$ 59,012	39.35%	\$ 156,887	\$ 63,506	40.48%	\$ (4,494)
INFORMATION TECHNOLOGY	\$ 588,403	\$ 292,393	49.69%	\$ 531,551	\$ 284,376	53.50%	\$ 8,017
TOTAL ADMINISTRATION	\$ 2,204,059	\$ 974,449	44.21%	\$ 2,206,479	\$ 945,038	42.83%	\$ 29,411
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,471,918	\$ 422,671	28.72%	\$ 1,717,028	\$ 463,429	26.99%	\$ (40,758)
HEALTH & SOCIAL SERVICES	\$ 223,500	\$ 63,721	28.51%	\$ 220,870	\$ 114,714	51.94%	\$ (50,993)
RECREATION & SPECIAL EVENTS	\$ 384,630	\$ 165,423	43.01%	\$ 388,581	\$ 129,616	33.36%	\$ 35,807
PUBLIC LIBRARY	\$ 998,189	\$ 482,875	48.38%	\$ 998,189	\$ 415,912	41.67%	\$ 66,963
TOTAL COMMUNITY SERVICES	\$ 3,078,237	\$ 1,134,690	36.86%	\$ 3,324,668	\$ 1,123,671	33.80%	\$ 11,019
FISCAL SERVICES							
DEBT SERVICE	\$ 6,702,508	\$ 6,156,417	91.85%	\$ 6,366,533	\$ 5,841,011	91.75%	\$ 315,406
FACILITIES	\$ 650,641	\$ 245,481	37.73%	\$ 640,201	\$ 236,188	36.89%	\$ 9,293
WORKERS COMPENSATION	\$ 581,360	\$ -	0.00%	\$ 555,164	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 6,471,614	\$ 2,457,909	37.98%	\$ 5,960,970	\$ 2,530,257	42.45%	\$ (72,348)
EMERGENCY RESERVE (10108062-670000)	\$ 431,003	\$ -	0.00%	\$ 415,454	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 14,837,126	\$ 8,859,807	59.71%	\$ 13,938,322	\$ 8,607,456	61.75%	\$ 252,351
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,422,256	\$ 1,720,226	38.90%	\$ 4,227,575	\$ 1,930,555	45.67%	\$ (210,329)
FIRE EMS	\$ 683,181	\$ 311,962	45.66%	\$ 708,828	\$ 205,003	28.92%	\$ 106,959
POLICE DEPARTMENT	\$ 4,166,631	\$ 1,611,639	38.68%	\$ 4,043,998	\$ 1,609,758	39.81%	\$ 1,881
TOTAL PUBLIC SAFETY	\$ 9,272,068	\$ 3,643,827	39.30%	\$ 8,980,401	\$ 3,745,316	41.71%	\$ (101,489)
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,778,668	\$ 1,802,644	37.72%	\$ 4,611,116	\$ 1,496,485	32.45%	\$ 306,159
SOLID WASTE DISPOSAL*	\$ 988,013	\$ 383,468	38.81%	\$ 964,118	\$ 292,034	30.29%	\$ 91,434
WATER AND SEWER	\$ 645,216	\$ 316,358	49.03%	\$ 632,716	\$ 328,858	51.98%	\$ (12,500)
TOTAL PUBLIC WORKS	\$ 6,411,897	\$ 2,502,470	39.03%	\$ 6,207,950	\$ 2,117,377	34.11%	\$ 385,093
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 172,000	\$ 171,759	99.86%	\$ 167,800	\$ 161,335	96.15%	\$ 10,424
E911 COMMUNICATION CENTER	\$ 1,123,081	\$ 735,612	65.50%	\$ 1,088,857	\$ 267,281	24.55%	\$ 468,331
LATC-PUBLIC TRANSIT	\$ 199,130	\$ 199,130	100.00%	\$ 189,949	\$ 189,949	100.00%	\$ 9,181
TAX SHARING	\$ 270,000	\$ 18,800	6.96%	\$ 270,000	\$ 16,809	6.23%	\$ 1,991
TOTAL INTERGOVERNMENTAL	\$ 1,764,211	\$ 1,125,301	63.78%	\$ 1,716,606	\$ 635,374	37.01%	\$ 489,927
COUNTY TAX							
TIF (10108058-580000)	\$ 2,407,766	\$ 2,407,765	100.00%	\$ 2,296,224	\$ 2,296,224	100.00%	\$ 111,541
OVERLAY	\$ 3,049,803	\$ -	0.00%	\$ 3,049,803	\$ -	0.00%	\$ -
	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TOTAL CITY DEPARTMENTS	\$ 43,025,167	\$ 20,648,309	47.99%	\$ 41,720,453	\$ 19,470,456	46.67%	\$ 1,177,853
EDUCATION DEPARTMENT	\$ 43,693,783	\$ 10,972,836	25.11%	\$ 41,755,455	\$ 11,360,846	27.21%	\$ (388,010)
TOTAL GENERAL FUND EXPENDITURES	\$ 86,718,950	\$ 31,621,145	36.46%	\$ 83,475,908	\$ 30,831,302	36.93%	\$ 789,843

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

INVESTMENT		FUND	BALANCE November 30, 2018	BALANCE October 31, 2018	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 1,220,965.85	\$ 1,219,715.49	1.25%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,020,488.13	\$ 1,019,443.09	1.25%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 8,287,334.92	\$ 8,277,339.21	1.25%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,979.98	\$ 50,927.78	1.25%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 32,325.86	\$ 32,292.76	1.25%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 85,426.42	\$ 85,340.00	1.25%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	1.50%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.90%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.60%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.55%
GRAND TOTAL			\$ 14,197,521.16	\$ 14,185,058.33	1.77%

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

	Beginning	November 2018					Ending
	Balance 11/01/18	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 11/30/2018
Bluecross	\$ 8,093.94	\$ 2,676.20	\$ (2,917.55)		\$ (4,213.54)		\$ 3,639.05
Intercept	\$ 300.00	\$ 100.00	\$ (200.00)				\$ 200.00
Medicare	\$ 51,808.55	\$ 97,778.80	\$ (44,176.82)		\$ (67,370.04)		\$ 38,040.49
Medicaid	\$ 26,867.57	\$ 27,115.80	\$ (21,898.62)		\$ (17,254.42)		\$ 14,830.33
Other/Commercial	\$ 58,031.55	\$ 25,029.40	\$ (12,837.06)		\$ (2,624.25)	\$ (9,362.62)	\$ 58,237.02
Patient	\$ 134,834.70	\$ 21,665.20	\$ (5,005.82)		\$ -	\$ (22,185.66)	\$ 129,308.42
Worker's Comp	\$ (117.05)	\$ -	\$ (908.80)		\$ -		\$ (1,025.85)
TOTAL	\$ 279,819.26	\$ 174,365.40	\$ (87,944.67)	\$ -	\$ (91,462.25)	\$ (31,548.28)	\$ 243,229.46

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

	July 2018	August 2018	Sept 2018	Oct 2018	Nov 2018	Adjustment	Totals	% of Total
No Insurance Information	\$ 10,977.40	\$ 2,518.00	\$ 1,550.40	\$ 3,166.60	\$ 4,538.40	\$ (18,212.40)	\$ 4,538.40	0.46%
Bluecross	\$ 6,344.40	\$ 8,486.40	\$ 4,124.40	\$ 7,998.20	\$ 2,676.20	\$ 1,883.00	\$ 31,512.60	3.19%
Intercept	\$ 200.00	\$ 100.00		\$ 300.00	\$ 100.00		\$ 700.00	0.07%
Medicare	\$ 103,152.60	\$ 132,913.20	\$ 118,842.80	\$ 122,609.60	\$ 97,778.80	\$ 15,560.60	\$ 590,857.60	59.88%
Medicaid	\$ 30,752.80	\$ 47,771.60	\$ 30,102.60	\$ 31,127.20	\$ 27,115.80	\$ (3,935.40)	\$ 162,934.60	16.51%
Other/Commercial	\$ 24,030.40	\$ 19,494.00	\$ 13,526.00	\$ 21,522.60	\$ 25,029.40	\$ 251.60	\$ 103,854.00	10.53%
Patient	\$ 19,183.20	\$ 17,841.80	\$ 12,560.00	\$ 15,276.60	\$ 17,126.80	\$ 3,584.40	\$ 85,572.80	8.67%
Worker's Comp	\$ 2,425.60	\$ 901.80	\$ 1,591.00	\$ 908.80		\$ 868.20	\$ 6,695.40	0.68%
TOTAL	\$ 197,066.40	\$ 230,026.80	\$ 182,297.20	\$ 202,909.60	\$ 174,365.40	\$ 0.00	\$ 986,665.40	100.00%

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

	July 2018	August 2018	Sept 2018	Oct 2018	Nov 2018	Adjustment	Totals	% of Total
No Insurance Information	14	3	2	4	5		28	2.24%
Bluecross	8	10	5	10	3		36	2.88%
Intercept	2	1	0	3	1		7	0.56%
Medicare	129	164	148	153	119		713	57.13%
Medicaid	39	60	38	42	33		212	16.99%
Other/Commercial	35	27	17	28	34		141	11.30%
Patient	23	23	16	19	23		104	8.33%
Worker's Comp	3	1	2	1	0		7	0.56%
TOTAL	253	289	228	260	218	0	1248	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 3,859.40	106%	\$ 1,213.52	33%	\$ -	0%	\$ -	0%	\$ (1,433.87)	-39%	\$ 3,639.05	1.50%
Intercept	\$ 200.00		\$ -		\$ -		\$ -		\$ -		\$ 200.00	0.08%
Medicare	\$ 36,857.40	97%	\$ 1,568.60	4%	\$ -	0%	\$ -	0%	\$ (385.51)	-1%	\$ 38,040.49	15.64%
Medicaid	\$ 14,190.96	96%	\$ 193.12	1%	\$ 73.48	0%	\$ 486.80	3%	\$ (114.03)	-1%	\$ 14,830.33	6.10%
Other/Commercial	\$ 39,407.78	68%	\$ 7,682.70	13%	\$ 1,120.60	2%	\$ 3,593.08	6%	\$ 6,432.86	11%	\$ 58,237.02	23.94%
Patient	\$ 35,988.82	28%	\$ 30,039.36	23%	\$ 21,126.67	16%	\$ 29,574.33	23%	\$ 12,579.24	10%	\$ 129,308.42	53.16%
Worker's Comp	\$ -		\$ (1,025.85)		\$ -		\$ -		\$ -		\$ (1,025.85)	-0.42%
TOTAL	\$ 130,504.36		\$ 39,671.45		\$ 22,320.75		\$ 33,654.21		\$ 17,078.69		\$ 243,229.46	
	54%		16%		9%		14%		7%		100%	100.00%

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

	1902	1905	1910	1913	1914	1915	1917	1922	1926	1927	1928	1929	1930	1931		
	Riverwatch	Winter Festival	Community Service	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Walmart Risk/Homeless	Healthy Androscoggin	Insurance Reimbursement	Vending	Fire Prevention	211 Fairview	Donations		
Fund Balance 7/1/18	\$ 969,900.91	\$ (5,390.23)	\$ 5,008.52	\$ 5,112.53	\$ 30,205.71	\$ (488.84)	\$ 4,851.85	\$ 7,278.18	\$ 3,368.05	\$ 925.21	\$ -	\$ 4,791.12	\$ (566,303.71)	\$ 1,084.69		
Revenues FY19	\$ 26,804.54		\$ 147.00		\$ 700.00		\$ 703.00		\$ 1,836.00		\$ 269.00					
Expenditures FY19	\$ 139,479.00			\$ 343.00			\$ 1,601.76				\$ 515.36			\$ 100.26		
Fund Balance 11/30/18	\$ 857,226.45	\$ (5,390.23)	\$ 5,155.52	\$ 4,769.53	\$ 30,905.71	\$ (488.84)	\$ 3,953.09	\$ 7,278.18	\$ 5,204.05	\$ 925.21	\$ (246.36)	\$ 4,791.12	\$ (566,303.71)	\$ 984.43		
	2003	2005	2006	2007	2008	2010	2013	2014	2019	2020	2025	2030	2032	2033		
	Byrne JAG	MDOT	PEACE	Seatbelt Grant	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	HEAPP	Safe School/Health (COPS)		
Fund Balance 7/1/18	\$ 2,808.57	\$ (101,600.31)	\$ 2,099.08	\$ 4,322.93	\$ (110,031.67)	\$ 6,158.77	\$ 9,263.39	\$ 6,931.00	\$ (7,637.91)	\$ 4,261,266.85	\$ 30,846.63	\$ (47,430.39)	\$ (4,994.50)	\$ (15,906.07)		
Revenues FY19					\$ 86,573.34	\$ 11,940.54		\$ 9,924.00	\$ 965.00	\$ 278,350.28	\$ 5,214.98	\$ 70,064.00				
Expenditures FY19		\$ 47,901.94	\$ 514.88		\$ 19,450.00	\$ 11,734.00	\$ 4,458.16	\$ 6,072.00	\$ 690.00	\$ 299,924.80	\$ 927.70	\$ 75,381.32				
Fund Balance 11/30/18	\$ 2,808.57	\$ (149,502.25)	\$ 1,584.20	\$ 4,322.93	\$ (42,908.33)	\$ 6,365.31	\$ 4,805.23	\$ 10,783.00	\$ (7,362.91)	\$ 4,239,692.33	\$ 35,133.91	\$ (52,747.71)	\$ (4,994.50)	\$ (15,906.07)		
	2037	2038	2040	2041	2044	2045	2046	2048	2050	2051	2052	2053	2054	2055		
	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	Federal Drug Money	Forest Management	Joint Land Use Study	TD Tree Days Grant	Project Lifesaver	Project Canopy	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL		
Fund Balance 7/1/18	\$ 11,994.90	\$ 7,206.21	\$ 20,536.23	\$ 24,233.19	\$ 36,044.77	\$ 4,436.52	\$ 0.57	\$ -	\$ 89.35	\$ (420.71)	\$ 975.05	\$ 1,607.75	\$ 32,161.59	\$ (13,692.41)		
Revenues FY19				\$ 3,940.00	\$ 1,485.73			\$ 10,400.00		\$ 8,359.06			\$ 131.17			
Expenditures FY19	\$ 4,710.15			\$ 1,639.20	\$ 2,742.68	\$ 91.18				\$ 7,938.35				\$ 16,274.85		
Fund Balance 11/30/18	\$ 7,284.75	\$ 7,206.21	\$ 20,536.23	\$ 26,533.99	\$ 34,787.82	\$ 4,345.34	\$ 0.57	\$ 10,400.00	\$ 89.35	\$ -	\$ 975.05	\$ 1,607.75	\$ 32,292.76	\$ (29,967.26)		
	2056	2057	2058	2059	2060	2061	2062	2201	2500							
	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	My Life My Choice JJAG	150th Celebration	Employee Store	EDI Grant	Parks & Recreation							
Fund Balance 7/1/18	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ (10,736.00)	\$ -	\$ (3,154.86)	\$ 36.73	\$ (1,484,407.18)	\$ 152,783.45							
Revenues FY19				\$ 33,893.00		\$ 74,170.00	\$ 723.27		\$ 98,041.35							
Expenditures FY19				\$ 14,328.00		\$ 19,102.32	\$ 756.68		\$ 206,882.05							
Fund Balance 11/30/18	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 8,829.00	\$ -	\$ 51,912.82	\$ 3.32	\$ (1,484,407.18)	\$ 43,942.75							
	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total
	Tambrands TIF 4	J Enterprises TIF 5	Tambrands II TIF 6	J & A Properties TIF 7	Formed Fiber TIF 8	Mall TIF 9	Downtown TIF 10	Safe Handling TIF 11	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Bedard Pharm TIF 17	Slapshot LLC TIF 18	Hartt Transport TIF 19	Special Revenues
Fund Balance 7/1/18	\$ 1,841.15	\$ (6,499.56)	\$ (330,682.42)	\$ 2,558.27	\$ 486.17	\$ 2,083.99	\$ 257,728.49	\$ 183.21	\$ (338,049.92)	\$ 50,325.30	\$ 3,883.14	\$ 348.35	\$ 1,366.79	\$ (61.12)	\$ (18.32)	\$ 2,919,956.60
Revenues FY19																\$ 724,635.26
Expenditures FY19							\$ 368,202.73		\$ 176,585.00	\$ 78,332.91	\$ 600,629.37	\$ 15,375.19		\$ 70,524.00		\$ 2,193,208.84
Fund Balance 11/30/18	\$ 1,841.15	\$ (6,499.56)	\$ (330,682.42)	\$ 2,558.27	\$ 486.17	\$ 2,083.99	\$ (110,474.24)	\$ 183.21	\$ (514,634.92)	\$ (28,007.61)	\$ (596,746.23)	\$ (15,026.84)	\$ 1,366.79	\$ (70,585.12)	\$ (18.32)	\$ 1,451,383.02

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for November 30, 2018



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of November 30, 2018.

INGERSOLL TURF FACILITY

Statement of Net Assets:

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

Current Assets:

As of the end of November 2018 the total current assets of Ingersoll Turf Facility were \$118,082. This consisted of cash and cash equivalents of \$85,340 and an interfund receivable of \$32,742, an increase from October of \$32,742.

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 November 30, 2018 was \$172,719.

Liabilities:

Ingersoll had accounts payable as of November 30, 2018, of \$470.

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 November 2018 are \$71,587. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through November 2018 were \$34,878. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of November 2018, Ingersoll has an operating gain of \$36,709 compared to a net gain in October of \$3,997.

As of November 30, 2018, Ingersoll has a increase in net assets of \$36,709.

The budget to actual reports for revenue and expenditures, show that the revenue for FY19 compared to FY 18.

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

	Nov 30, 2018	Oct 31, 2018	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 85,340	\$ 85,340	\$ -
Interfund receivables/payables	\$ 32,742	\$ -	32,742
Accounts receivable	-	-	-
Total current assets	118,082	85,340	32,742
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(637,817)	(637,817)	-
Total noncurrent assets	172,719	172,719	-
Total assets	290,801	258,059	32,742
LIABILITIES			
Accounts payable	\$ 470	\$ 172	298
Interfund payable	\$ -	\$ 268	(268)
Total liabilities	470	440	30
NET ASSETS			
Invested in capital assets	\$ 172,719	\$ 172,719	\$ -
Unrestricted	\$ 117,612	\$ 84,900	\$ 32,712
Total net assets	\$ 290,331	\$ 257,619	\$ 32,712

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

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 71,587
Operating expenses:	
Personnel	25,535
Supplies	3,997
Utilities	4,058
Repairs and maintenance	1,288
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	-
Total operating expenses	34,878
Operating gain (loss)	36,709
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	36,709
Transfers out	-
Change in net assets	36,709
Total net assets, July 1	253,622
Total net assets, November 30, 2018	\$ 290,331

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through November 30, 2018 compared to November 30, 2017

REVENUE SOURCE	FY 2019 BUDGET	ACTUAL REVENUES THRU NOV 2018	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU NOV 2017	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 20,500	\$ 7,300	35.61%	\$ 17,000	\$ 5,250	30.88%
Batting Cages	\$ 12,240	\$ 5,075	41.46%	\$ 11,520	\$ 5,713	49.59%
Programs	\$ 90,000	\$ 31,797	35.33%	\$ 80,000	\$ 21,050	26.31%
Rental Income	\$ 102,300	\$ 27,415	26.80%	\$ 103,650	\$ 19,290	18.61%
TOTAL CHARGE FOR SERVICES	\$ 225,040	\$ 71,587	31.81%	\$ 212,170	\$ 51,303	24.18%
INTEREST ON INVESTMENTS	\$ -			\$ -		
GRAND TOTAL REVENUES	\$ 225,040	\$ 71,587	31.81%	\$ 212,170	\$ 51,303	24.18%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through November 30, 2017 compared to November 30, 2016

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2019 BUDGET	EXPENDITURES THRU NOV 2018	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU NOV 2017	% OF BUDGET	
Salaries & Benefits	\$ 120,000	\$ 25,535	21.28%	\$ 106,624	\$ 25,535	23.95%	\$ -
Purchased Services	\$ 19,460	\$ 1,288	6.62%	\$ 21,110	\$ 3,352	15.88%	\$ (2,064)
Programs	\$ 15,220		0.00%	\$ 7,000	\$ 930	13.29%	\$ (930)
Supplies	\$ 4,600	\$ 3,997	86.89%	\$ 5,000	\$ 132	2.64%	\$ 3,865
Utilities	\$ 30,920	\$ 4,058	13.12%	\$ 39,720	\$ 4,058	10.22%	\$ -
Insurance Premiums	\$ 2,505	\$ -	0.00%	\$ 2,431	\$ -	0.00%	\$ -
Capital Outlay	\$ 30,000	\$ -	0.00%	\$ 42,490	\$ 19,900	46.83%	\$ (19,900)
	\$ 222,705	\$ 34,878	15.66%	\$ 224,375	\$ 53,907	24.03%	\$ (19,029)
GRAND TOTAL EXPENDITURES	\$ 222,705	\$ 34,878	15.66%	\$ 224,375	\$ 53,907	24.03%	\$ (19,029)

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for November 30, 2018

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of November 30, 2018.

NORWAY SAVINGS BANK ARENA

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets and shows a comparison to the previous month, in this case, October 31, 2018.

Current Assets:

As of the end of November 2018 the total current assets of Norway Savings Bank Arena were (\$1,250,173). These consisted of cash and cash equivalents of \$108,323, accounts receivable of \$101,539, and an interfund payable of \$1,460,035.

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 November 30, 2018 was \$342,462.

Liabilities:

Norway Arena had accounts payable of \$4,181 as of November 30, 2018.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Norway Arena through November 2018 are \$417,707. 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 November 2018 were \$295,310. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of November 2018, Norway Arena had an operating gain (before rent payment) of \$122,397 and a loss of \$88,638 after rental payments.

As of November 30, 2018 Norway Arena has a decrease in net assets of \$88,638

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY19 is \$12,553 more than in FY18 and expenditures in FY19 are \$10,523 less than last year in November.

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

	November 30, 2018	October 31, 2018	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 108,323	\$ 108,123	\$ 200
Interfund receivables	\$ (1,460,035)	\$ (1,426,843)	\$ (33,192)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	101,539	71,343	\$ 30,196
Total current assets	(1,250,173)	(1,247,377)	(2,796)
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(230,760)	(230,760)	-
Total noncurrent assets	342,462	342,462	-
Total assets	(907,711)	(904,915)	(2,796)
LIABILITIES			
Accounts payable	\$ 4,181	\$ 4,213	\$ (32)
Net pension liability	170,806	170,806	-
Total liabilities	174,987	175,019	(32)
NET ASSETS			
Invested in capital assets	\$ 342,462	\$ 342,462	\$ -
Unrestricted	\$ (1,425,160)	\$ (1,422,396)	\$ (2,764)
Total net assets	\$ (1,082,698)	\$ (1,079,934)	\$ (2,764)

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
November 30, 2018

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 417,707
<hr/>	
Operating expenses:	
Personnel	135,687
Supplies	14,827
Utilities	101,043
Repairs and maintenance	12,553
Rent	
Depreciation	-
Capital expenses	17,464
Other expenses	13,736
Total operating expenses	295,310
<hr/>	
Operating gain (loss)	122,397
<hr/>	
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	(211,035)
Total nonoperating expense	(211,035)
<hr/>	
Gain (Loss) before transfer	(88,638)
<hr/>	
Transfers out	-
<hr/>	
Change in net assets	(88,638)
<hr/>	
Total net assets, July 1	(994,060)
<hr/>	
Total net assets, November 30, 2018	\$ (1,082,698)

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

REVENUE SOURCE	FY 2019 BUDGET	ACTUAL REVENUES THRU NOV 2018	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU NOV 2017	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ 6,000	36.36%	\$ 18,000	\$ -	0.00%	\$ 6,000
Skate Rentals	\$ 5,000	\$ 780	15.60%	\$ -	\$ 526		\$ 254
Pepsi Vending Machines	\$ 3,000	\$ 716	23.87%	\$ -	\$ 998		\$ (282)
Games Vending Machines	\$ 3,000	\$ 1,513	50.43%				\$ 1,513
Vending Food	\$ 3,000	\$ 242	8.07%				\$ 242
Sponsorships	\$ 300,000	\$ 101,950	33.98%	\$ 275,000	\$ 104,918	38.15%	\$ (2,968)
Pro Shop	\$ 8,500	\$ 1,713	20.15%	\$ 8,500	\$ 1,663	19.56%	\$ 50
Programs	\$ 30,000	\$ -	0.00%	\$ 31,000	\$ 18,212	58.75%	\$ (18,212)
Rental Income	\$ 775,000	\$ 280,788	36.23%	\$ 705,250	\$ 239,199	33.92%	\$ 41,589
Camps/Clinics	\$ 50,000	\$ 12,480	24.96%	\$ 50,000	\$ 27,838		\$ (15,358)
Tournaments	\$ 50,000	\$ 11,525	23.05%	\$ 50,000	\$ 11,800	23.60%	\$ (275)
TOTAL CHARGE FOR SERVICES	\$ 1,244,000	\$ 417,707	33.58%	\$ 1,137,750	\$ 405,154	35.61%	\$ 12,553

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2019 BUDGET	EXPENDITURES THRU NOV 2018	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU NOV 2017	% OF BUDGET	
Salaries & Benefits	\$ 377,000	\$ 135,687	35.99%	\$ 344,000	\$ 154,857	45.02%	\$ (19,170)
Purchased Services	\$ 62,825	\$ 26,289	41.84%	\$ 71,656	\$ 12,742	17.78%	\$ 13,547
Supplies	\$ 45,600	\$ 14,827	32.52%	\$ 37,100	\$ 21,129	56.95%	\$ (6,302)
Utilities	\$ 225,000	\$ 101,043	44.91%	\$ 225,150	\$ 104,520	46.42%	\$ (3,477)
Capital Outlay	\$ 25,000	\$ 17,464	69.86%	\$ 103,500	\$ 12,585	12.16%	\$ 4,879
Rent	\$ 507,000	\$ 211,035	41.62%	\$ 507,000	\$ 211,035	41.62%	\$ -
	\$ 1,242,425	\$ 506,345	40.75%	\$ 1,288,406	\$ 516,868	40.12%	\$ (10,523)
GRAND TOTAL EXPENDITURES	\$ 1,242,425	\$ 506,345	40.75%	\$ 1,288,406	\$ 516,868	40.12%	\$ (10,523)