



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street
Auburn, Maine 04210
207.333.6601

TO: Phillip Crowell, City Manager
FROM: Jill Eastman, Finance Director
REF: December 2023 Financial Report
DATE: January 16, 2024

The following is a discussion regarding the significant variances found in the City's December 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 sixth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 50.0% 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 December 31st, including the school department, were \$53,423,996, or 47.21%, of the budget. The municipal revenues including property taxes were \$37,052,386, or 50.16% of the budget which is 4.54% lower than last year during the same period. The accounts listed below are noteworthy.

The current year's tax revenue is at 50.26% as compared to 56.39% last year. This is a decrease over last year of \$2,479,352.

Excise tax for the month of December is 51.95%. This is an increase over FY 23, of \$15,583.

State Revenue Sharing at the end of December is 57.34% or \$3,425,835 which is \$633,957 more than last year in December.

Expenditures

City expenditures through December 2023 were \$32,390,451 or 59.87% of the budget. This is 1.37 % more than the same period last year. Noteworthy variances are:

- A. The main variances are Health and Social Services is \$295,094 higher than FY 23, Debt Service is \$167,017 less than FY23, Public Safety Departments are higher than last year by \$397,065 and Public Works is higher than FY 23 by \$814,739.



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B. Investments

This section contains an investment schedule as of December 31st. Currently the City's funds are earning an average interest rate of 4.29% compared to 2.35% last fiscal year at this time.

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M. Eastman".

Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of December 31, November 2023, and June 2023

	December 31 2023	November 30 2023	Increase (Decrease)	Unaudited JUNE 30 2023
ASSETS				
CASH	\$ 48,355,768	\$ 41,635,592	\$ 6,720,176	\$ 43,592,529
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,808,752	3,343,716	(534,964)	2,703,976
TAXES RECEIVABLE-CURRENT	23,928,739	24,211,518	(282,779)	949,747
DELINQUENT TAXES	606,704	611,574	(4,870)	442,839
TAX LIENS	713,418	819,526	(106,108)	430,056
NET DUE TO/FROM OTHER FUNDS	(21,067,465)	(11,139,460)	(9,928,005)	(11,595,819)
TOTAL ASSETS	\$ 55,345,916	\$ 59,482,466	\$ (4,136,550)	\$ 36,523,328
LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ 10,017,368	\$ (20,605)	\$ 10,037,973	\$ 901,846
PAYROLL LIABILITIES	(876,184)	(188,092)	(688,092)	(350,435)
ACCRUED PAYROLL	43,709	245,746	(202,037)	(570,829)
STATE FEES PAYABLE	(72,900)	(81,299)	8,400	(129,140)
ESCROWED AMOUNTS	(32,713)	(32,713)	0	(32,462)
DEFERRED REVENUE	(25,225,116)	(25,618,817)	393,701	(1,798,833)
DUE TO OTHER FUNDS	-	-	-	-
TOTAL LIABILITIES	\$ (16,145,836)	\$ (25,695,780)	\$ 9,549,943	\$ (1,979,853)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (36,736,284)	\$ (31,037,870)	\$ (5,698,414)	\$ (31,544,658)
FUND BALANCE - RESTRICTED	(1,774,533)	(2,059,553)		(2,309,553)
FUND BALANCE - NON SPENDABLE	(689,263)	(689,263)	-	(689,263)
TOTAL FUND BALANCE	\$ (39,200,080)	\$ (33,786,686)	\$ (5,413,394)	\$ (34,543,474)
TOTAL LIABILITIES AND FUND BALANCE	\$ (55,345,916)	\$ (59,482,466)	\$ 4,136,550	\$ (36,523,328)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH December 31, 2023 VS December 31, 2022

REVENUE SOURCE	FY 2024 BUDGET	ACTUAL REVENUES THRU DEC 2023	% OF BUDGET	FY 2023 BUDGET	ACTUAL REVENUES THRU DEC 2022	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 53,935,348	\$ 27,107,037	50.26%	\$ 52,463,320	\$ 29,586,389	56.39%	\$ (2,479,352)
PRIOR YEAR TAX REVENUE	\$ -	\$ 478,717		\$ -	\$ 597,851		\$ (119,134)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,770,000	\$ 1,320,847	74.62%	\$ 1,770,000	\$ 1,322,921	74.74%	\$ (2,074)
EXCISE	\$ 4,535,000	\$ 2,355,831	51.95%	\$ 4,435,000	\$ 2,340,248	52.77%	\$ 15,583
PENALTIES & INTEREST	\$ 80,000	\$ 48,099	60.12%	\$ 120,000	\$ 42,500	35.42%	\$ 5,599
TOTAL TAXES	\$ 60,320,348	\$ 31,310,531	51.91%	\$ 58,788,320	\$ 33,889,909	57.65%	\$ (2,579,378)
LICENSES AND PERMITS							
BUSINESS	\$ 240,000	\$ 131,111	54.63%	\$ 190,000	\$ 148,945	78.39%	\$ (17,834)
NON-BUSINESS	\$ 199,100	\$ 198,743	99.82%	\$ 195,250	\$ 148,037	75.82%	\$ 50,706
TOTAL LICENSES	\$ 439,100	\$ 329,853	75.12%	\$ 385,250	\$ 296,982	77.09%	\$ 32,871
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 484,820	121.21%	\$ 400,000	\$ 419,774	104.94%	\$ 65,046
STATE REVENUE SHARING	\$ 5,975,000	\$ 3,425,835	57.34%	\$ 4,504,100	\$ 2,791,878	61.99%	\$ 633,957
WELFARE REIMBURSEMENT	\$ 125,000	\$ 201,177	160.94%	\$ 83,912	\$ 25,825	30.78%	\$ 175,352
OTHER STATE AID	\$ 94,000	\$ 12,883	13.71%	\$ 32,000	\$ -	0.00%	\$ 12,883
CITY OF LEWISTON	\$ 182,000	\$ -	0.00%	\$ 182,000	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 6,776,000	\$ 4,124,716	60.87%	\$ 5,202,012	\$ 3,237,477	62.24%	\$ 887,239
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 355,550	\$ 81,259	22.85%	\$ 361,400	\$ 97,340	26.93%	\$ (16,081)
PUBLIC SAFETY	\$ 26,400	\$ 16,795	63.62%	\$ 30,800	\$ 57,323	186.11%	\$ (40,528)
EMS TRANSPORT	\$ 1,465,000	\$ 777,951	53.10%	\$ 1,350,000	\$ 705,546	52.26%	\$ 72,405
TOTAL CHARGE FOR SERVICES	\$ 1,846,950	\$ 876,005	47.43%	\$ 1,742,200	\$ 860,209	49.37%	\$ 15,796
FINES							
PARKING TICKETS & MISC FINES	\$ 23,000	\$ 10,798	46.95%	\$ 28,000	\$ 11,336	40.49%	\$ (538)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 45,000	\$ 206,434	458.74%	\$ 30,000	\$ 30,500	101.67%	\$ 175,934
RENTS	\$ 75,000	\$ 7,190	9.59%	\$ 75,000	\$ 5,259	7.01%	\$ 1,931
UNCLASSIFIED	\$ 20,000	\$ 44,644	223.22%	\$ 20,000	\$ 57,174	285.87%	\$ (12,530)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 24,772		\$ -	\$ 26,136		\$ (1,364)
SALE OF PROPERTY	\$ 100,000	\$ 20,731	20.73%	\$ 100,000	\$ 778	0.78%	\$ 19,953
MMWAC HOST FEES	\$ 240,000	\$ 96,713	40.30%	\$ 240,000	\$ 116,055	48.36%	\$ (19,342)
TRANSFER IN: TIF	\$ 1,500,000	\$ -	0.00%	\$ 1,140,000	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 362,500	\$ -	0.00%	\$ 619,000	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
SPONSORSHIPS - COMMUNITY ENGAGEMENT	\$ 40,000	\$ -		\$ -	\$ -		\$ -
CDBG	\$ 588,154	\$ -	0.00%	\$ 588,154	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ -	0.00%	\$ 20,000	\$ 2,521	12.61%	\$ (2,521)
CITY FUND BALANCE CONTRIBUTION	\$ 1,500,000	\$ -	0.00%	\$ 1,500,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 4,490,654	\$ 400,482	8.92%	\$ 4,332,154	\$ 238,423	5.50%	\$ 162,059
TOTAL GENERAL FUND REVENUES	\$ 73,896,052	\$ 37,052,386	50.14%	\$ 70,477,936	\$ 38,534,336	54.68%	\$ (1,481,950)
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 36,663,037	\$ 16,276,835	44.40%	\$ 34,826,024	\$ 18,952,206	54.42%	\$ (2,675,371)
EDUCATION	\$ 611,103	\$ 94,776	15.51%	\$ 489,465	\$ 236,193	48.26%	\$ (141,417)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 2,000,000	\$ -	0.00%	\$ 1,251,726	\$ 17,723	1.42%	\$ (17,723)
TOTAL SCHOOL	\$ 39,274,140	\$ 16,371,611	41.69%	\$ 36,567,215	\$ 19,206,122	52.52%	\$ (2,834,511)
GRAND TOTAL REVENUES	\$ 113,170,192	\$ 53,423,996	47.21%	\$ 107,045,151	\$ 57,740,458	53.94%	\$ (4,316,462)

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH December 31, 2023 VS December 31, 2022

DEPARTMENT	FY 2024 BUDGET	EXP THRU DEC 2023	% OF BUDGET	FY 2023 BUDGET	EXP THRU DEC 2022	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 171,750	\$ 85,324	49.68%	\$ 170,500	\$ 74,675	43.80%	\$ 10,649
CITY MANAGER	\$ 695,009	\$ 304,588	43.83%	\$ 510,978	\$ 234,364	45.87%	\$ 70,224
COMMUNICATIONS & ENGAGEMENT	\$ 356,522	\$ 169,834	47.64%	\$ 218,746	\$ 84,928	38.82%	\$ 84,906
CITY CLERK	\$ 290,268	\$ 145,242	50.04%	\$ 257,506	\$ 142,509	55.34%	\$ 2,733
FINANCE	\$ 1,228,112	\$ 770,025	62.70%	\$ 1,138,802	\$ 677,009	59.45%	\$ 93,016
HUMAN RESOURCES	\$ 246,260	\$ 120,409	48.90%	\$ 222,099	\$ 106,786	48.08%	\$ 13,623
INFORMATION TECHNOLOGY	\$ 917,487	\$ 542,684	59.15%	\$ 827,000	\$ 503,088	60.83%	\$ 39,596
TOTAL ADMINISTRATION	\$ 3,905,408	\$ 2,138,106	54.75%	\$ 3,345,631	\$ 1,823,359	54.50%	\$ 314,747
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 682,189	\$ 350,764	51.42%	\$ 666,629	\$ 370,465	55.57%	\$ (19,701)
ECONOMIC DEVELOPMENT	\$ 123,893	\$ 95,226	76.86%	\$ 286,598	\$ 159,169	55.54%	\$ (63,943)
BUSINESS & COMMUNITY DEVELOPMENT	\$ 710,692	\$ 178,263	25.08%	\$ 671,411	\$ 143,261	21.34%	\$ 35,002
HEALTH & SOCIAL SERVICES	\$ 180,825	\$ 358,165	198.07%	\$ 119,875	\$ 63,071	52.61%	\$ 295,094
RECREATION & SPORTS TOURISM	\$ 722,416	\$ 298,900	41.38%	\$ 762,440	\$ 322,955	42.36%	\$ (24,055)
PUBLIC LIBRARY	\$ 1,138,659	\$ 654,145	57.45%	\$ 1,084,437	\$ 632,590	58.33%	\$ 21,555
TOTAL COMMUNITY SERVICES	\$ 3,558,674	\$ 1,935,463	54.39%	\$ 3,591,390	\$ 1,691,511	47.10%	\$ 243,952
FISCAL SERVICES							
DEBT SERVICE	\$ 8,334,544	\$ 7,382,946	88.58%	\$ 8,361,254	\$ 7,549,963	90.30%	\$ (167,017)
CAPITAL INVESTMENT & PURCHASING	\$ 783,252	\$ 357,176	45.60%	\$ 672,473	\$ 305,738	45.46%	\$ 51,438
WORKERS COMPENSATION	\$ 715,400	\$ 715,400	100.00%	\$ 698,000	\$ 698,000	100.00%	\$ 17,400
WAGES & BENEFITS	\$ 8,257,879	\$ 3,442,079	41.68%	\$ 7,876,393	\$ 3,342,325	42.43%	\$ 99,754
EMERGENCY RESERVE (10108062-670000)	\$ 550,000	\$ -	0.00%	\$ 461,230	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 18,641,075	\$ 11,897,601	63.82%	\$ 18,069,350	\$ 11,896,026	65.84%	\$ 1,575
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 6,304,713	\$ 3,110,663	49.34%	\$ 5,693,284	\$ 2,850,111	50.06%	\$ 260,552
POLICE DEPARTMENT	\$ 5,207,160	\$ 2,553,601	49.04%	\$ 4,945,034	\$ 2,417,088	48.88%	\$ 136,513
TOTAL PUBLIC SAFETY	\$ 11,511,873	\$ 5,664,264	49.20%	\$ 10,638,318	\$ 5,267,199	49.51%	\$ 397,065
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 6,108,837	\$ 3,101,878	50.78%	\$ 5,600,109	\$ 2,350,875	41.98%	\$ 751,003
SOLID WASTE DISPOSAL*	\$ 1,386,000	\$ 597,398	43.10%	\$ 1,320,000	\$ 533,662	40.43%	\$ 63,736
WATER AND SEWER	\$ 792,716	\$ 390,602	49.27%	\$ 792,716	\$ 390,602	49.27%	\$ -
TOTAL PUBLIC WORKS	\$ 8,287,553	\$ 4,089,878	49.35%	\$ 7,712,825	\$ 3,275,139	42.46%	\$ 814,739
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 205,000	\$ 204,819	99.91%	\$ 205,000	\$ 203,195	99.12%	\$ 1,624
E911 COMMUNICATION CENTER	\$ 1,287,401	\$ 521,968	40.54%	\$ 1,217,713	\$ 608,856	50.00%	\$ (86,888)
LATC-PUBLIC TRANSIT	\$ 400,079	\$ -	0.00%	\$ 431,811	\$ -	0.00%	\$ -
LA ARTS	\$ 20,000	\$ 15,000		\$ 30,000	\$ 15,000		\$ -
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 260,000	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL	\$ 2,172,480	\$ 741,787	34.14%	\$ 2,144,524	\$ 827,051	38.57%	\$ (85,264)
COUNTY TAX	\$ 2,972,037	\$ 2,972,037	100.00%	\$ 2,761,220	\$ 2,761,220	100.00%	\$ 210,817
TIF (10108058-580000)	\$ 3,049,803	\$ 2,951,315	96.77%	\$ 3,049,803	\$ 2,479,088	81.29%	\$ 472,227
OVERLAY	\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL CITY DEPARTMENTS	\$ 54,098,903	\$ 32,390,451	59.87%	\$ 51,313,061	\$ 30,020,593	58.50%	\$ 2,369,858
EDUCATION DEPARTMENT	\$ 59,071,289	\$ 9,958,207	16.86%	\$ 55,732,090	\$ 18,654,687	33.47%	\$ (8,696,480)
TOTAL GENERAL FUND EXPENDITURES	\$ 113,170,192	\$ 42,348,658	37.42%	\$ 107,045,151	\$ 48,675,280	45.47%	\$ (6,326,622)

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF December 31, 2023**

INVESTMENT		FUND	BALANCE December 31, 2023	BALANCE November 30, 2023	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 13,070,156.01	\$ 13,070,201.01	2.00%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,052,675.41	\$ 1,054,623.81	2.00%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 18,847,043.87	\$ 25,847,043.87	2.00%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 53,660.22	\$ 53,660.22	2.00%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 346,951.33	\$ 346,951.33	2.00%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 231,661.08	\$ 231,661.08	2.00%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 476,435.18	\$ 476,435.18	2.00%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 139,309.74	\$ 114,466.88	2.00%
NOMURA 2		ELHS Bond Proceeds	\$ 7,587,941.00	\$ 13,347,999.00	2.08%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.30%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.00%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.15%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.15%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.25%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.40%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.45%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.15%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.30%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.30%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.35%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.30%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.80%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.40%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.75%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.60%
GRAND TOTAL			\$ 46,555,833.84	\$ 59,293,042.38	4.29%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2023 - June 30, 2024
Report as of December 31, 2023

	Beginning Balance 12/1/2023	December 2023				Write-Offs	Ending Balance 12/31/2023
		New Charges	Payments	Refunds	Adjustments		
Bluecross	\$ 43,397.46	\$ 20,122.20	\$ (9,111.35)		\$ (1,674.25)		\$ 52,734.06
Intercept	\$ (1,069.40)						\$ (1,069.40)
Medicare	\$ 292,311.88	\$ 150,092.00	\$ (44,046.13)		\$ (61,181.47)		\$ 337,176.28
Medicaid	\$ (36,331.13)	\$ 57,957.55	\$ (28,435.87)		\$ (21,834.12)		\$ (28,643.57)
Other/Commercial	\$ 114,757.67	\$ 29,895.60	\$ (13,343.85)		\$ (965.36)		\$ 130,344.06
Patient	\$ 77,858.86	\$ 11,215.40	\$ (9,461.14)		\$ (652.11)	\$ (31,092.18)	\$ 47,868.83
Worker's Comp	\$ (7,206.41)		\$ (3,909.60)				\$ (11,116.01)
TOTAL	\$ 483,718.93	\$ 269,282.75	\$ (108,307.94)	\$ -	\$ (86,307.31)	\$ (31,092.18)	\$ 527,294.25

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2023 - June 30, 2024
Report as of December 31, 2023

	July 2023	August 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Totals	% of Total
Bluecross	\$ 12,163.20	\$ 17,050.40	\$ 11,900.40	\$ 18,210.00	\$ 13,878.60	\$ 20,122.20	\$ 93,324.80	5.58%
Intercept	\$ -	\$ (969.20)	\$ 200.00	\$ 300.00	\$ -		\$ (469.20)	-0.03%
Medicare	\$ 144,760.40	\$ 176,422.00	\$ 141,352.25	\$ 217,867.20	\$ 150,402.45	\$ 150,092.00	\$ 980,896.30	58.68%
Medicaid	\$ 61,035.00	\$ 82,884.40	\$ 53,226.00	\$ 58,306.80	\$ 53,655.00	\$ 57,957.55	\$ 367,064.75	21.96%
Other/Commercial	\$ 17,128.40	\$ 36,769.30	\$ 14,611.00	\$ 30,035.95	\$ 19,624.05	\$ 29,895.60	\$ 148,064.30	8.86%
Patient	\$ 13,258.80	\$ 16,885.60	\$ 14,580.20	\$ 19,484.60	\$ 6,522.20	\$ 11,215.40	\$ 81,946.80	4.90%
Worker's Comp				\$ -	\$ 859.40		\$ 859.40	0.05%
TOTAL	\$ 248,345.80	\$ 329,042.50	\$ 235,869.85	\$ 344,204.55	\$ 244,941.70	\$ 269,282.75	\$ 1,671,687.15	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2023 - June 30, 2024
Report as of December 31, 2023

	July 2023	August 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Totals	% of Total
Bluecross	12	27	12	20	15	24	110	5.41%
Intercept	0	3	2	3	0	0	8	0.39%
Medicare	178	236	172	254	172	178	1190	58.48%
Medicaid	72	112	59	64	65	64	436	21.43%
Other/Commercial	17	63	18	35	24	38	195	9.58%
Patient	16	20	16	25	7	11	95	4.67%
Worker's Comp			0		1	0	1	0.05%
TOTAL	295	461	279	401	284	315	2035	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of December 31, 2023

	1902	1910	1914	1917	1928	2003	2005	2008	2009	2010	2011	2014	2015	2016	2018	2019	
	Riverwatch	Community Service	Oak Hill Cemeteries	Wellness Grant	Vending	Byrne JAG	MDOT	Homeland Security	PD Evidence Money Deposits	State Drug Money	PD Capital Reserve	Speed Grant	AARP Walkability Grant	Pedestrian Safety	Nat Opioid Settlement	Law Enforcement Training	
Fund Balance 7/1/23	\$ 419,018.01	\$ 7,337.93	\$ 37,205.06	\$ 7,041.18	\$ -	\$ 2,808.57	\$ (862,167.55)	\$ (101,432.52)	\$ 212,779.28	\$ 8,224.66	\$ 31,585.83	\$ 5,736.24	\$ -	\$ 545.31	\$ 212,510.51	\$ (8,205.29)	\$ (27,012.78)
Revenues FY24	\$ 25,351.04	\$ 524.00	\$ 807.70	\$ 3,837.00	\$ 254.70	\$ 3,232.99	\$ -	\$ -	\$ 2,301.00			\$ 8,629.65			\$ 41,251.49		\$ 86,189.57
Expenditures FY24	\$ 148,377.00			\$ 3,503.30	\$ 287.76	\$ 16,957.99	\$ 2,134,136.20	\$ 19,000.00	\$ (2,030.00)	\$ 11,935.65		\$ 8,638.77	\$ 2,033.49				\$ 2,342,840.16
Fund Balance 12/31/2023	\$ 295,992.05	\$ 7,861.93	\$ 38,012.76	\$ 7,374.88	\$ (33.06)	\$ (10,916.43)	\$ (2,996,303.75)	\$ (120,432.52)	\$ 217,110.28	\$ (3,710.99)	\$ 31,585.83	\$ 5,727.12	\$ (2,033.49)	\$ 545.31	\$ 253,762.00	\$ (8,205.29)	\$ (2,283,663.37)
	2020	2025	2026	2030	2037	2040	2041	2043	2044	2047	2048	2051	2054	2059	2068		
	CDBG	Community Cords	State Grant Non-GA Heat Asst	Parking	Bulletproof Vests	Great Falls TV	Blanche Stevens	DOJ Covid 19 Preventative	Federal Drug Money	American Firefighter Grant	TD Tree Days	Project Canopy	EMS Transport Capital Reserve	Distracted Driving	Northern Borders Grant		
Fund Balance 7/1/23	\$ 1,207,031.43	\$ 30,379.80	\$ 25,064.37	\$ 40,215.76	\$ 3,374.73	\$ 20,536.23	\$ 21,618.18	\$ -	\$ 110,525.79	\$ (1,695.00)	\$ 2,213.05	\$ (1,522.60)	\$ 288,581.46	\$ 802.57	\$ 178,046.71		\$ 1,925,172.48
Revenues FY24	\$ 652,501.37			\$ 88,756.50			\$ 350.00		\$ 31,196.49				\$ 202,615.62				\$ 975,419.98
Expenditures FY24	\$ 687,073.41		\$ 9,933.77	\$ 2,847.40	\$ 7,674.97		\$ 1,187.10		\$ 23,048.43								\$ 731,765.08
Fund Balance 12/31/2023	\$ 1,172,459.39	\$ 30,379.80	\$ 15,130.60	\$ 126,124.86	\$ (4,300.24)	\$ 20,536.23	\$ 20,781.08	\$ -	\$ 118,673.85	\$ (1,695.00)	\$ 2,213.05	\$ (1,522.60)	\$ 491,197.08	\$ 802.57	\$ 178,046.71		\$ 2,168,827.38
	2071	2080	2085	2300	2400	2405	2500	2700	2100								
	Com Engage Spec Events	Futsal Court Project	Edna Hodakin Crowley Park	ARPA Grant	NRPA Youth Mentoring	Elmina B Sewall Grant	Parks & Recreation	Capital Reserve Funds	School Capital Reserve								
Fund Balance 7/1/23	\$ 48,854.00	\$ 25,353.61	\$ 6,053.02	\$ 11,279,077.49	\$ 482.09	\$ 82,000.00	\$ 228,248.69	\$ -	\$ -								\$ 11,670,068.90
Revenues FY24				\$ 58,836.55	\$ 17,618.56	\$ -	\$ 166,029.13	\$ 2,023,255.00	\$ 286,000.00								\$ 2,551,739.24
Expenditures FY24	\$ 18,750.00			\$ 1,118,377.85	\$ 7,974.78	\$ 18,250.05	\$ 263,661.06		\$ 29,000.00								\$ 1,456,013.74
Fund Balance 12/31/2023	\$ 30,104.00	\$ 25,353.61	\$ 6,053.02	\$ 10,219,536.19	\$ 10,125.87	\$ 63,749.95	\$ 130,616.76	\$ 2,023,255.00	\$ 257,000.00								\$ 12,765,794.40
	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total
	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	Memory Care Facility TIF 23	Millbran TIF 24	Futurguard TIF 25	W Shore Landing TIF 26	Stable Ridge TIF 27	Special Revenues
Fund Balance 7/1/23	\$ 126,694.39	\$ 806,274.01	\$ 786,690.71	\$ (627,211.49)	\$ 623,092.36	\$ (662,615.38)	\$ 19,435.74	\$ 27,952.81	\$ 1,120.91	\$ 74,350.62	\$ 132,062.18	\$ (28,481.47)	\$ 13,914.35	\$ (76,544.08)	\$ 59,527.65	\$ -	\$ 14,844,491.91
Revenues FY24	\$ 320,418.48		\$ 1,067,545.12	\$ 157,316.25	\$ 305,587.10	\$ 423,195.28	\$ 36,072.86	\$ 30,616.50	\$ 69,246.45	\$ 58,305.98	\$ 114,488.40	\$ 113,293.40	\$ 42,837.59	\$ 37,087.06	\$ 71,601.08	\$ 103,703.60	\$ 6,564,663.94
Expenditures FY24		\$ -	\$ 21,495.16	\$ 260,900.00		\$ 105,461.73	\$ 18,036.43		\$ 34,623.23	\$ 14,577.06	\$ 28,622.10	\$ 133,754.34	\$ 21,418.80	\$ 2,619.48	\$ -		\$ 5,172,127.31
Fund Balance 12/31/2023	\$ 447,112.87	\$ 806,274.01	\$ 1,832,740.67	\$ (730,795.24)	\$ 928,679.46	\$ (344,881.83)	\$ 37,472.17	\$ 58,569.31	\$ 35,744.13	\$ 118,079.54	\$ 217,928.48	\$ (48,942.41)	\$ 35,333.14	\$ (42,076.50)	\$ 131,128.73	\$ 103,703.60	\$ 16,133,324.94
																	TIF Totals
			</														



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for December 31, 2023

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 December 31, 2023.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of December 31, 2023.

Current Assets:

As of the end of December 2023 the total current assets of Ingersoll Turf Facility were \$431,288. This consisted of cash and cash equivalents.

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 December 31, 2023, was \$34,044.

Liabilities:

Ingersoll had no accounts payable as of December 31, 2023.

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 December 2023 are \$94,463. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through December 2023 were \$12,847. These expenses include program costs and capital purchases. Personal and operating costs are now in the Recreation budget.

As of December 2023, Ingersoll has an operating gain of \$81,616 compared to a net gain in November 2023 of \$63,756.

As of December 31, 2023, Ingersoll has an increase in net assets of \$83,362.

The budget to actual reports for revenue and expenditures, show that the revenue for FY24 compared to FY 23.

Statement of Net Assets
Ingersoll Turf Facility
December 31, 2023
Business-type Activities - Enterprise Fund

	December 31 2023	November 30 2023	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 231,233	\$ 231,233	\$ -
Interfund receivables/payables	\$ 200,055	\$ 180,449	19,606
Accounts receivable	-	-	-
Total current assets	431,288	411,682	19,606
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(776,492)	(776,492)	-
Total noncurrent assets	34,044	34,044	-
Total assets	465,332	445,726	19,606
LIABILITIES			
Accounts payable	\$ -	\$ -	-
Interfund payable	\$ -	\$ -	-
Total liabilities	-	-	-
NET ASSETS			
Invested in capital assets	\$ 34,044	\$ 34,044	\$ -
Unrestricted	\$ 431,288	\$ 411,682	\$ 19,606
Total net assets	\$ 465,332	\$ 445,726	\$ 19,606

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
December 31, 2023

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 94,463
Operating expenses:	
Personnel	-
Supplies	-
Utilities	293
Repairs and maintenance	
Rent	-
Depreciation	-
Capital expenses	8,555
Other expenses	3,999
Total operating expenses	12,847
Operating gain (loss)	81,616
Nonoperating revenue (expense):	
Interest income	1,746
Interest expense (debt service)	-
Total nonoperating expense	1,746
Gain (Loss) before transfer	83,362
Transfers out	-
Change in net assets	83,362
Total net assets, July 1	381,970
Total net assets, December 31, 2023	\$ 465,332

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through December 31, 2023 compared to December 31, 2022

REVENUE SOURCE	FY 2024 BUDGET	ACTUAL REVENUES THRU DEC 2023	% OF BUDGET	FY 2023 BUDGET	ACTUAL REVENUES THRU DEC 2022	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship		\$ 7,525			\$ 1,500	
Batting Cages		\$ 13,105			\$ 2,855	
Programs		\$ 13,501			\$ 12,801	
Rental Income		\$ 60,332			\$ 34,717	
TOTAL CHARGE FOR SERVICES	\$ -	\$ 94,463		\$ -	\$ 51,873	
INTEREST ON INVESTMENTS						
	\$ -	\$ 1,746		\$ -	\$ 173	
GRAND TOTAL REVENUES	\$ -	\$ 96,209		\$ -	\$ 52,046	

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through December 31, 2023 compared to December 31, 2022

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2024 BUDGET	EXPENDITURES THRU DEC 2023	% OF BUDGET	FY 2023 BUDGET	EXPENDITURES THRU DEC 2022	% OF BUDGET	
Salaries & Benefits	See Recreation Budget			See Recreation Budget			\$ -
Purchased Services							\$ -
Programs		\$ 3,999			\$ 4,761		\$ (762)
Supplies					\$ 1,641		\$ (1,641)
Utilities		\$ 293					\$ 293
Insurance Premiums	\$ -			\$ -	\$ -		
Capital Outlay	\$ -	\$ 8,555		\$ -	\$ 11,136		\$ (2,581)
	\$ -	\$ 12,847		\$ -	\$ 17,538		\$ (4,691)
GRAND TOTAL EXPENDITURES	\$ -	\$ 12,847		\$ -	\$ 17,538		\$ (4,691)



City of Auburn, Maine

Finance Department

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Auburn, Maine 04210

207.333.6601

To: Phillip Crowell, City Manager

From: Jill Eastman, Finance Director

Re: Arena Financial Reports for December 31, 2023

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 December 31, 2023.

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, November 30, 2023.

Current Assets:

As of the end of December 2023 the total current assets of Norway Savings Bank Arena were (\$1,386,000). These consisted of cash and cash equivalents of \$280,764, accounts receivable of \$26,500, and an interfund payable of \$1,693,324.

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 December 31, 2023, was \$102,173.

Liabilities:

Norway Arena had accounts payable of \$5,308 as of December 31, 2023.

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 December 2023 are \$418,376. 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 December 2023 were \$397,566. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of December 2023, Norway Arena had an operating gain of \$20,810.

As of December 31, 2023 Norway Arena has an increase in net assets of \$20,810.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY24 is \$3,058 less than in FY23 and expenditures in FY24 are \$43,929 more than last year in December.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
December 31, 2023
Business-type Activities - Enterprise Fund

	December 31 2023	November 30 2023	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 280,764	\$ 280,764	\$ -
Interfund receivables	\$ (1,693,324)	\$ (1,759,972)	\$ 66,648
Prepaid Rent			\$ -
Accounts receivable	26,560	26,560	\$ -
Total current assets	(1,386,000)	(1,452,648)	66,648
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	517,049	517,049	-
Land improvements	-	-	-
Less accumulated depreciation	(473,099)	(473,099)	-
Total noncurrent assets	102,173	102,173	-
Total assets	(1,283,827)	(1,350,475)	66,648
LIABILITIES			
Accounts payable	\$ 5,398	\$ 4,400	\$ 998
Net OPEB liability	\$ 64,614	\$ 64,614	\$ -
Net pension liability	(52,355)	(52,355)	-
Total liabilities	17,657	16,659	998
NET ASSETS			
Invested in capital assets	\$ 102,173	\$ 102,173	\$ -
Unrestricted	\$ (1,403,657)	\$ (1,469,307)	\$ 65,650
Total net assets	\$ (1,301,484)	\$ (1,367,134)	\$ 65,650

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
December 31, 2023

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 418,376
Operating expenses:	
Personnel	190,905
Supplies	53,578
Utilities	16,938
Repairs and maintenance	19,766
Insurance Premium	-
Depreciation	
Capital expenses	101,600
Other expenses	14,779
Total operating expenses	397,566
Operating gain (loss)	20,810
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	
Total nonoperating expense	-
Gain (Loss) before transfer	20,810
Transfers out	-
Change in net assets	20,810
Total net assets, July 1	(1,322,294)
Total net assets, December 31, 2022	\$ (1,301,484)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through December 31, 2023 compared to December 31, 2022

REVENUE SOURCE	FY 2024 BUDGET	ACTUAL REVENUES THRU DEC 2023	% OF BUDGET	FY 2023 BUDGET	ACTUAL REVENUES THRU DEC 2022	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ 9,000	54.55%	\$ 16,500		0.00%	\$ 9,000
Skate Rentals	\$ 6,000	\$ 1,495	24.92%	\$ 6,000		0.00%	\$ 1,495
Pepsi Vending Machines	\$ 2,000	\$ 415	20.75%	\$ 2,000	\$ 522	26.10%	\$ (107)
Games Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ -	0.00%	\$ -
Vending Food	\$ 2,000	\$ 239	11.95%	\$ 2,000	\$ 374	18.70%	\$ (135)
Sponsorships	\$ 230,000	\$ 94,327	41.01%	\$ 230,000	\$ 86,382	37.56%	\$ 7,945
Pro Shop	\$ 7,000	\$ 3,432	49.03%	\$ 7,000	\$ 2,340	33.43%	\$ 1,092
Programs	\$ 20,000	\$ -	0.00%	\$ 20,000		0.00%	\$ -
Rental Income	\$ 702,000	\$ 285,741	40.70%	\$ 702,000	\$ 273,824	39.01%	\$ 11,917
Camps/Clinics	\$ 50,000	\$ 11,560	23.12%	\$ 50,000	\$ 21,010	42.02%	\$ (9,450)
Tournaments	\$ 50,000	\$ 12,167	24.33%	\$ 50,000	\$ 36,982	73.96%	\$ (24,815)
TOTAL CHARGE FOR SERVICES	\$ 1,088,500	\$ 418,376	38.44%	\$ 1,088,500	\$ 421,434	38.72%	\$ (3,058)

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through December 31, 2023 compared to December 31, 2022

DESCRIPTION	ACTUAL				ACTUAL			
	FY 2024 BUDGET	EXPENDITURES THRU DEC 2023	% OF BUDGET	FY 2023 BUDGET	EXPENDITURES THRU DEC 2022	% OF BUDGET	VARIANCE	
Salaries & Benefits	\$ 291,095	\$ 190,905	65.58%	\$ 291,095	\$ 181,926	62.50%	\$	8,979
Purchased Services	\$ 136,900	\$ 34,545	25.23%	\$ 136,900	\$ 57,652	42.11%	\$	(23,107)
Supplies	\$ 76,562	\$ 53,578	69.98%	\$ 76,562	\$ 20,818	27.19%	\$	32,760
Utilities	\$ 267,000	\$ 16,938	6.34%	\$ 267,000	\$ 69,447	26.01%	\$	(52,509)
Capital Outlay	\$ 50,000	\$ 101,600	203.20%	\$ 50,000	\$ 23,794	47.59%	\$	77,806
Rent	\$ -	\$ -		\$ -	\$ -		\$	-
	\$ 821,557	\$ 397,566	48.39%	\$ 821,557	\$ 353,637	43.04%	\$	43,929
GRAND TOTAL EXPENDITURES	\$ 821,557	\$ 397,566	48.39%	\$ 821,557	\$ 353,637	43.04%	\$	43,929