

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 2020 Financial Report
- DATE: January 13, 2020

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.

<u>Revenues</u>

Revenues collected through December 31st, including the school department were \$50,149,131, or 54.67%, of the budget. The municipal revenues including property taxes were \$36,371,245, or 56.98% of the budget which is 5.95% higher than last year during the same period. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 57.18% as compared to 51.72% last year. This is a \$2,900,180 increase over last year. The reason for this difference is due to the timing of receiving the BETE (Business Equipment Tax Exemption) reimbursement from the State. Last year this was received in February and this year we received it in December.
- B. Excise tax for the month of December is at 61.56%. This is a \$366,635 increase over FY 20. Our excise revenues for FY21 are 11.56% above projections as of December 31, 2019.
- C. State Revenue Sharing at the end of December is 65.63% or \$1,777,496 which is \$385,169 more than last year in December.



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Expenditures

City expenditures through December 2020 were \$27,780,234 or 60.48% of the budget. This is 13.77% more than the same period last year. Noteworthy variances are:

A. The main variances are Debt Service is \$434,533 more than FY20, the Workers Comp transfer of \$641,910 was made earlier than FY20, Public Safety Departments are higher than last year by \$310,683 and the TIF Transfer of \$2,845,623 was made earlier than in FY 20.

Investments

This section contains an investment schedule as of December 31st. Currently the City's funds are earning an average interest rate of .75%.

Respectfully submitted,

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Jill M. Eastman Finance Director

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

| ASSETS | UNAUDITED December 31 2020 | JNAUDITED lovember 30 2020 | Increase (Decrease) | ι | JNAUDITED JUNE 30 2020 |
|---|--|--|---|----|---|
| CASH RECEIVABLES ACCOUNTS RECEIVABLES TAXES RECEIVABLE-CURRENT DELINQUENT TAXES TAX LIENS NET DUE TO/FROM OTHER FUNDS | \$ 13,214,982 1,243,217 21,185,057 760,847 867,173 5,717,958 | \$ 12,919,579 996,353 21,597,655 1,080,817 1,033,247 3,704,116 | \$ 295,403 - 246,863 (412,598) (319,970) (166,074) 2,013,842 | \$ | 14,712,549 1,371,945 185,234 617,814 884,542 2,811,613 |
| TOTAL ASSETS | \$ 42,989,233 | \$ 41,331,767 | \$ 1,657,466 | \$ | 20,583,697 |
| LIABILITIES & FUND BALANCES | | | | | |
| ACCOUNTS PAYABLE PAYROLL LIABILITIES ACCRUED PAYROLL STATE FEES PAYABLE ESCROWED AMOUNTS DEFERRED REVENUE | \$ (53,702) (704,864) (19) (45,914) (31,095) (22,773,691) | \$ 4,736 275,285 (19) (19,590) (31,083) (23,453,462) | \$ (58,439) (980,149) - (26,324) (12) 679,770 | \$ | (833,548) (253,541) (3,829,105) - (26,004) (2,161,507) |
| TOTAL LIABILITIES | \$ (23,609,285) | \$ (23,224,132) | \$ (385,154) | \$ | (7,103,705) |
| FUND BALANCE - UNASSIGNED/ASSIGNED FUND BALANCE - RESTRICTED FUND BALANCE - NON SPENDABLE | \$ (16,344,521) (2,273,457) (761,970) | \$ (15,072,208) (2,273,457) (761,970) | (1,272,312) - - | \$ | (10,445,286) (2,273,457) (761,249) |
| TOTAL FUND BALANCE | \$ (19,379,948) | \$ (18,107,635) | \$ (1,272,312) | \$ | (13,479,992) |
| TOTAL LIABILITIES AND FUND BALANCE | \$ (42,989,233) | \$ (41,331,767) | \$ (1,657,466) | \$ | (20,583,697) |

| | | | S - | Y OF AUBURN, GENERAL FUN nber 31, 2020 V | D COMPARAT | | 019 | | | | |
|-------------------------------------|----------|----------------------|----------|--|------------------|----------|----------------------|----------|-------------------------|------------------------|--|
| | | | | ACTUAL | | | | | ACTUAL | | |
| REVENUE SOURCE | | FY 2021 BUDGET | | REVENUES | % OF BUDGET | | FY 2020 BUDGET | | REVENUES RU DEC 2019 | % OF BUDGET | VARIANCE |
| TAXES | | DODOLI | | | DODOLI | | 505011 | | | 505021 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| PROPERTY TAX REVENUE- | \$ | 49,655,498 | \$ | 28,394,656 | 57.18% | \$ | 49,295,498 | \$ | 25,494,476 | 51.72% \$ | , , |
| PRIOR YEAR TAX REVENUE | \$ | - | \$ | 403,930 | | \$ | - | \$ | 225,257 | \$ | |
| HOMESTEAD EXEMPTION REIMBURSEMENT | \$ | 1,420,000 | \$ | 1,405,540 | 98.98% | \$ | 1,250,000 | \$ | 994,116 | 79.53% \$ | , |
| EXCISE PENALTIES & INTEREST | \$ \$ | 4,112,861 150,000 | \$ \$ | 2,532,007 55,798 | 61.56% 37.20% | \$ \$ | 3,910,000 150,000 | \$ \$ | 2,165,372 60,147 | 55.38% \$ 40.10% \$ | |
| TOTAL TAXES | \$ | 55,338,359 | \$ | 32,791,930 | 59.26% | \$ | 54,605,498 | \$ | 28,939,368 | 53.00% \$ | |
| | | | | | | | | | | | |
| | • | 400.000 | • | | 70.000/ | • | 400.000 | • | 0.4.400 | 55 000/ 0 | 00.047 |
| BUSINESS NON-BUSINESS | \$ \$ | 166,000 392,400 | \$ \$ | 116,746 181,245 | 70.33% 46.19% | \$ \$ | 169,000 409,000 | \$ \$ | 94,499 174,809 | 55.92% \$ 42.74% \$ | |
| TOTAL LICENSES | \$ | 558,400 | ф \$ | 297,991 | 53.37% | پ \$ | 578,000 | ф \$ | 269,308 | 46.59% \$ | |
| | Ψ | 000,100 | Ψ | 201,001 | 00.0170 | Ψ | 010,000 | Ψ | 200,000 | 10.0070 \$ | 20,000 |
| INTERGOVERNMENTAL ASSISTANCE | | | | | | | | | | | |
| STATE-LOCAL ROAD ASSISTANCE | \$ | 400,000 | | 390,976 | 97.74% | \$ | 400,000 | | 417,352 | 104.34% \$ | (, , |
| STATE REVENUE SHARING | \$ | 2,708,312 | | 1,777,496 | 65.63% | \$ | 2,389,669 | \$ | 1,392,327 | 58.26% \$ | |
| WELFARE REIMBURSEMENT | \$ | 90,656 | \$ | 11,362 | 12.53% | \$ | 94,122 | \$ | 20,662 | 21.95% \$ | , |
| OTHER STATE AID CITY OF LEWISTON | \$ \$ | 32,000 | \$ \$ | 10,269 29,877 | 32.09% | \$ \$ | 32,000 228,384 | \$ \$ | 10,881 | 34.00% \$ | |
| TOTAL INTERGOVERNMENTAL ASSISTANC | | 228,384 3,459,352 | ֆ \$ | 2,219,980 | 13.08% 64.17% | ۰ \$ | 3,144,175 | ֆ \$ | - 1,841,222 | 0.00% \$ 58.56% \$ | |
| | - Ψ | 3,433,352 | Ψ | 2,213,300 | 04.1770 | Ψ | 3,144,175 | Ψ | 1,041,222 | 30.30 /δ φ | 570,750 |
| CHARGE FOR SERVICES | | | | | | | | | | | |
| GENERAL GOVERNMENT | \$ | 198,440 | \$ | 79,352 | 39.99% | \$ | 148,440 | \$ | 53,017 | 35.72% \$ | 26,335 |
| PUBLIC SAFETY | \$ | 181,600 | \$ | 71,799 | 39.54% | \$ | 215,600 | \$ | 61,372 | 28.47% \$ | - / |
| EMS TRANSPORT | \$ | 1,200,000 | \$ | 594,473 | 49.54% | \$ | 1,200,000 | \$ | 557,939 | 46.49% \$ | |
| TOTAL CHARGE FOR SERVICES | \$ | 1,580,040 | \$ | 745,624 | 47.19% | \$ | 1,564,040 | \$ | 672,328 | 42.99% \$ | 73,296 |
| FINES | | | | | | | | | | | |
| PARKING TICKETS & MISC FINES | \$ | 55,000 | \$ | 12,003 | 21.82% | \$ | 55,000 | \$ | 19,281 | 35.06% \$ | (7,278) |
| MISCELLANEOUS | | | | | | | | | | | |
| INVESTMENT INCOME | \$ | 80,000 | \$ | 29,143 | 36.43% | \$ | 70,000 | \$ | 60,040 | 85.77% \$ | (30,897) |
| RENTS | \$ | 35,000 | \$ | 27,125 | 77.50% | \$ | 35,000 | \$ | 12,921 | 36.92% \$ | |
| UNCLASSIFIED | \$ | 10,000 | \$ | 52,713 | 527.13% | \$ | 10,000 | \$ | 44,153 | 441.53% \$ | 8,560 |
| COMMERCIAL SOLID WASTE FEES | \$ | - | \$ | 25,122 | | \$ | - | \$ | 24,157 | \$ | |
| SALE OF PROPERTY | \$ | 25,000 | \$ | 67,651 | 270.61% | \$ | 20,000 | \$ | 15,647 | 78.24% \$ | 52,004 |
| RECREATION PROGRAMS/ARENA | • | | • | 00.400 | 44.000/ | • | 005 000 | • | | \$ | - |
| MMWAC HOST FEES TRANSFER IN: TIF | \$ | 230,000 | \$ \$ | 96,408 - | 41.92% | \$ \$ | 225,000 1,117,818 | \$ | 115,141 | 51.17% \$ 0.00% \$ | (- ,) |
| TRANSFER IN: Other Funds | \$ \$ | 1,117,818 578,925 | э \$ | - | 0.00% 0.00% | э \$ | 566,011 | \$ \$ | - | 0.00% \$ | |
| ENERGY EFFICIENCY | Ψ | 576,925 | Ψ | | 0.0078 | Ψ | 500,011 | Ψ | | 0.0078 \$ | - |
| CDBG | \$ | 214,430 | \$ | - | 0.00% | \$ | 214,430 | \$ | - | 0.00% \$ | - |
| UTILITY REIMBURSEMENT | \$ | 20,000 | \$ | 5,554 | 27.77% | \$ | 20,000 | \$ | 6,867 | 34.34% \$ | (1,313) |
| CITY FUND BALANCE CONTRIBUTION | \$ | 527,500 | \$ | - | 0.00% | \$ | 527,500 | \$ | - | 0.00% \$ | |
| TOTAL MISCELLANEOUS | \$ | 2,838,673 | \$ | 303,716 | 10.70% | \$ | 2,805,759 | \$ | 278,926 | 9.94% \$ | 24,790 |
| TOTAL GENERAL FUND REVENUES | \$ | 63,829,824 | \$ | 36,371,245 | 56.98% | \$ | 62,752,472 | \$ | 32,020,433 | 51.03% \$ | 4,350,812 |
| SCHOOL REVENUES | | | | | | | | | | | |
| EDUCATION SUBSIDY | \$ | 26,217,074 | \$ | 13,545,807 | 51.67% | \$ | 25,851,656 | \$ | 13,473,219 | 52.12% \$ | 72,588 |
| EDUCATION | \$ | 717,415 | | 232,079 | 32.35% | \$ | 711,224 | | 264,738 | 37.22% \$ | |
| SCHOOL FUND BALANCE CONTRIBUTION | \$ | 970,862 | | | 0.00% | \$ | 877,296 | | | 0.00% \$ | |
| TOTAL SCHOOL | \$ | 27,905,351 | \$ | 13,777,886 | 49.37% | \$ | 27,440,176 | \$ | 13,737,957 | 50.07% \$ | |
| | | | | | | | | | | | |
| GRAND TOTAL REVENUES | \$ | 91,735,175 | \$ | 50,149,131 | 54.67% | \$ | 90,192,648 | \$ | 45,758,390 | 50.73% \$ | 4,390,741 |

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

| DATION AT A TRUE IT DUGET INDUCE 2020 INDUCE 2020 <thinduce 2020<="" th=""></thinduce> | DEPARTMENT | | FY 2021 BUDGET | Unaudited EXP RU DEC 2020 | % OF BUDGET | FY 2020 BUDGET | ти | Unaudited EXP RU DEC 2019 | % OF BUDGET | VARIANCE |
|--|--|----|-------------------|---------------------------------|----------------|-------------------|----|---------------------------------|----------------|--------------|
| MAYOR AND COUNCIL CITY MANAGER \$ 99,000 \$ 34,00% \$ 123,137 \$ 26,12 427,9% \$ 16,100 CITY MANAGER \$ 276,096 \$ 317,74 \$ 52,119 \$ 280,782 427,9% \$ 280,782 427,9% \$ 280,782 427,9% \$ 280,782 427,9% \$ 280,782 427,9% \$ 280,782 427,9% \$ 280,782 427,9% \$ 280,782 427,9% \$ 280,782 442,79% \$ 281,383 \$ 386,383 447,9% \$ 71,3729 \$ 280,732 442,79% \$ 15,876 446,308 \$ 71,739 \$ 446,304 \$ 31,33,946 \$ 32,21% \$ 1,339,947 \$ 1,339,147 \$ 1,339,147 \$ 1,339,147 \$ 1,41,333,174 \$ 40,59% \$ 1(63,148) ECONMUNT SERVICES \$ 1,031,333 \$ 1,351,411 \$ 1,351,411 \$ 29,4121 \$ 29,4121 \$ 20,412 \$ 71,745 | | | BODGET | R0 DEC 2020 | BODGET | BODGET | | KU DEC 2019 | BODGET | VARIANCE |
| CITY MANAGER \$ 76,095 \$ 331,859 42,76% \$ 280,762 44,22% \$ 50,75 CITY CLERK \$ 27,6494 \$ 374,259 49,78% \$ 734,597 \$ 383,833 48,79% \$ 142,78% \$ 734,597 \$ 383,833 48,79% \$ 153,125 \$ 746,507 \$ 75,522 47,78% \$ 734,597 \$ 383,833 48,79% \$ 1,532,927 \$ 446,304 446,537 \$ 1,332,724 \$ 744,507 \$ 71,745 \$ 2,607,823 \$ 1,333,724 \$ 540,477 40,559% \$ (1,17,745 \$ 2,707,675 \$ 1,333,724 \$ 540,477 40,559% \$ (1,17,745 \$ 2,707,755 \$ 7,513,525 \$ 1,008,217 \$ 1,313,914 \$ 2,239% \$ (3,051) PUBLIC LIBRAPY \$ 1,001,353 \$ 5,177,775 \$< | | \$ | 99 000 | \$ 34 012 | 34 36% | \$ 123 137 | \$ | 52 612 | 42 73% | \$ (18,600) |
| CITY CLERK \$ 216,046 \$ 117,784 54.29% \$ 207,139 \$ 88.611 42.78% \$ 291,137 FINANCIAL SERVICES \$ 75,352 47.98% \$ 734.597 \$ 353,333 48.79% \$ 46.53% \$ 40.63% \$ 40.63% \$ 40.63% \$ 40.63% \$ 40.63% \$ 40.63% \$ 40.63% \$ 40.63% \$ 40.63% \$ 40.63% \$ 40.65% \$ 1.337.946 53.22% \$ 17.393 COMMUNITY SERVICES \$ 1.339.047 \$ 477.699 35.67% \$ 1.33.724 \$ 540.847 40.55% \$ (13.48) 51.264.11% \$ 74.448 35.22% \$ (13.83) \$ 11.718 774.448 35.27% \$ 1.33.24 5 51.3.35 5 1.33.24 5 51.3.35 5 1.33.24 5 51.3.35 5 1.33.25 | | | , | , | | , | | , | | |
| FINANCIAL SERVICES \$ 771.497 \$ 374.259 49.78% \$ 734.597 \$ 358.383 49.79% \$ 155.182 INFORMATION TECHNOLOGY \$ 609.260 \$ 422.073 69.28% \$ 713.729 \$ 446.30% \$ 46.30% \$ 46.30% \$ 46.30% \$ 46.30% \$ 46.30% \$ 46.30% \$ 446.30% \$ 446.30% \$ 446.30% \$ 446.30% \$ 446.30% \$ 446.30% \$ 446.30% \$ 1.033.724 \$ 540.847 40.55% \$ (63.48) PUBLIC LIBRARY \$ 1.031.33 \$ 51.61% \$ 1.006.217 \$ 51.336 \$ 1.006.217 \$ 51.346% \$ 2.231 TOTAL COMMUNITY SERVICES \$ 1.006.217 \$ 51.346% \$ 2.231 TOTAL SCRUPENT \$ 1.006.217 \$ 51.346% \$ 2.204.12 55.26% \$ | | | | | | | | , | | . , |
| HUMAN RESOURCES INFORMATION TECHNOLOGY TOTAL ADMINISTRATION \$ 157,067 \$ 153,02 47,98% \$ 153,162 \$ 71,270 46.53% \$ 4.082 INFORMATION TECHNOLOGY TOTAL ADMINISTRATION \$ 2,610,207 \$ 1,355,339 51.92% \$ 2,513,503 \$ 1,337,946 53.22% \$ 1,337,946 53.22% \$ 1,733 COMMUNITY SERVICES E 1,339,047 \$ 477,699 35.67% \$ 1,333,724 \$ 540,847 40.55% \$ (3,148) RECREATION & SOPRTS TOURISM PUBLIC LIBRARY \$ 109,282 \$ 60,569 30.39% \$ 211,371 \$ 74,448 35.22% \$ (1,377,946 53.22% \$ (1,377,946 53.22% \$ (1,377,946 53.22% \$ (1,378,946 \$ (3,148) PUBLIC LIBRARY \$ 109,282 \$ 0,058 \$ 1,047,575 \$ 250,474 \$ 3,221,576 \$ (1,019,755 \$ 250,474 \$ (3,051) FISCAL SERVICES \$ 1,376,191 44,53% \$ 2,231 \$ (1,1879) \$ (4,42,598) \$ (4,24,598) \$ (3,44,533) FACILITES \$ 3,648,473 \$ (5,77,735) \$ 6,859,092 90,52% \$ (7,328,658) \$ (2,218,656) | | | , | | | | | | | . , |
| INPORMATION TECHNOLOGY \$ 600,260 \$ 422,073 69,28% \$ 713,729 \$ 466,308 68,14% \$ (64,225) TOTAL ADMINISTRATION \$ 2,610,207 \$ 1,356,339 \$ 1,337,94 \$ 406,203 \$ 1,337,94 \$ 53,22% \$ 1,337,94 \$ 540,847 \$ 53,22% \$ 1,339,047 \$ 1,339,047 \$ 1,437,948 \$ 540,847 \$ 53,22% \$ (33,148) HEALTH & SOCIAL SERVICES \$ 1,031,533 \$ 51,766 \$ 1,000% \$ 2,60,047 \$ 2,53,25% \$ 1,376,422 453,85% \$ (3,051) FISCAL SERVICES \$ 1,577,77,35 \$ 6,89,092 90,52% \$ 7,334,680 \$ 6,424,559 87,59% \$ 434,533 FIGCAL SERVICES \$ 67,419,10 \$ 64,1910 10,000% \$ 647,228 3,020,586 \$ 1, | | | , | | | | | , | | . , |
| TOTAL ADMINISTRATION \$ 2,610,207 \$ 1,335,339 51,92% \$ 2,513,903 \$ 1,337,946 53,22% \$ 17,393 COMMUNITY SERVICES ECONONCX COMMUNITY DEVELOPMENT HEALTH & SOCIAL SERVICES \$ 1,339,047 \$ 477,699 35,67% \$ 1,333,724 \$ 5,40,847 40,55% \$ (13,879) RECREATION & SPORTS DURISM PUBLIC LIBRARY \$ 1,336,333 \$ 5,15,766 50,00% \$ 2,417,575 \$ 5,13,45% \$ 1,337,946 53,22% \$ (13,879) RECREATION & SPORTS DURISM PUBLIC UBRARY \$ 1,031,533 \$ 51,5766 50,00% \$ 1,042,17 \$ 513,25% \$ (3,661) PIECAL SERVICES \$ 7,577,735 \$ 6,850,092 90,52% \$ 7,334,690 \$ 6,424,599 \$ 6,424,599 \$ 5,44,533 \$ 2,500 PORCE DENSATION \$ 6,44,035 \$ 3,236,598 47,474% \$ 6,26, | | | | | | | | | | |
| ECONOMIC & COMMUNITY DEVELOPMENT \$ 1.339.074 \$ 477.699 35.67% \$ 1.333.724 \$ 540.847 40.55% \$ (63.143) HEALTH & SOCIAL SERVICES \$ 199.282 \$ 60.569 30.39% \$ 21.371 \$ 7.448 35.22% \$ (13.879) PUBLIC IMERARY \$ 5.20.474 \$ 322.167 61.09% \$ 1.06.217 \$ 1.379.242 45.89% \$ (2.3.67) PUBLIC IMERARY \$ 3.080.336 \$ 1.376.191 44.53% \$ 2.999.887 \$ 1.379.242 45.89% \$ (2.3.67) PUBLIC SAFEVICE \$ 7.577.735 \$ 6.859.092 0.52% \$ 7.334.690 \$ 6.424.559 \$ 424.539 WORKERS COMPENSATION \$ 6.474.635 \$ 3.020.588 4.43% \$ 6.778.86 \$ 3.020.588 \$ 1.056.278 PUBLIC SAFETY \$ 1.68.046 \$ | | | , | , | | , | | , | | |
| HEALTH & SOCIAL SERVICES \$ 199,282 \$ 109,589 211,371 \$ 74,449 352,274 {(13,77)}{(13,75)} PUBLIC LIBRARY \$ 1,031,533 \$ 515,766 50,00% \$ 1,096,85 211,371 \$ 74,446 352,274 \$ 512,045 \$ 211,371 \$ 74,446 352,274 \$ 512,045 \$ 211,371 \$ 74,446 352,274 \$ 512,045 \$ 512,045 \$ 512,045 \$ 51,0766 50,00% \$ 1,090,875 \$ 1,379,242 45,88% \$ 2,331 \$ 2,399,887 \$ 1,379,242 45,88% \$ (3,366) \$ 0,424,559 \$ 7,324,290 \$ 6,424,559 \$ 7,238 \$ 60,748 \$ 507,288 \$ 7,04% \$ 641,910 100,00% \$ 63,7910 \$ 0,00% \$ 641,910 | COMMUNITY SERVICES | | | | | | | | | |
| HEALTH & SOCIAL SERVICES \$ 199,282 \$ 109,589 211,371 \$ 74,449 352,274 {(13,77)}{(13,75)} PUBLIC LIBRARY \$ 1,031,533 \$ 515,766 50,00% \$ 1,096,85 211,371 \$ 74,446 352,274 \$ 512,045 \$ 211,371 \$ 74,446 352,274 \$ 512,045 \$ 211,371 \$ 74,446 352,274 \$ 512,045 \$ 512,045 \$ 512,045 \$ 51,0766 50,00% \$ 1,090,875 \$ 1,379,242 45,88% \$ 2,331 \$ 2,399,887 \$ 1,379,242 45,88% \$ (3,366) \$ 0,424,559 \$ 7,324,290 \$ 6,424,559 \$ 7,238 \$ 60,748 \$ 507,288 \$ 7,04% \$ 641,910 100,00% \$ 63,7910 \$ 0,00% \$ 641,910 | ECONOMIC & COMMUNITY DEVELOPMENT | \$ | 1,339,047 | \$ 477,699 | 35.67% | \$ 1,333,724 | \$ | 540,847 | 40.55% | \$ (63,148) |
| RECREATION & SPORTS TOURISM PUBLIC LIBRARY \$ 520,474 \$ 322,167 61,09% \$ 448,575 \$ 220,412 558,26% \$ 71,745 TOTAL COMMUNITY SERVICES \$ 3,090,336 \$ 1,376,191 44,53% \$ 2,999,887 \$ 1,372,422 45,98% \$ (3,051) FISCAL SERVICES \$ 667,494 \$ 273,623 40,99% \$ 677,826 \$ 507,288 507,288 \$ 202,09% \$ (443,533) PACILITIES \$ 667,494 \$ 273,623 40,99% \$ 637,910 \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (23,066) \$ 0.00% \$ (21,600) \$ 0.00% \$ (21,600) <t< td=""><td>HEALTH & SOCIAL SERVICES</td><td></td><td>199,282</td><td>60,569</td><td>30.39%</td><td></td><td></td><td>74,448</td><td>35.22%</td><td>\$ (13,879)</td></t<> | HEALTH & SOCIAL SERVICES | | 199,282 | 60,569 | 30.39% | | | 74,448 | 35.22% | \$ (13,879) |
| TOTAL COMMUNITY SERVICES \$ 3,090,336 \$ 1,376,191 44.53% \$ 2,999,887 \$ 1,379,242 45.98% \$ (3.051) FISCAL SERVICES DEBT SERVICE \$ 7,577,735 \$ 6,859,092 90.52% \$ 7,334,680 \$ 6,424,559 87.59% \$ 434,533 MORKERS CONCE \$ 667,494 \$ 273,623 40.98% \$ 667,128 \$ 507,288 76.04% \$ (233,665) \$ 641,910 \$ 641,910 \$ 641,910 \$ 6,779,262 \$ 3,020,588 44.43% \$ 218,000 WAGES & BENEFITS \$ 664,022 \$ 0,252% \$ 16,190,00% \$ 6,379,10 \$ 0,577,288 \$ 10,688 44.43% \$ 218,000 \$ 11,010,723 \$ 68,01% \$ 15,883,356 \$ 9,952,445 \$ 62,66% \$ 1,058,278 PUBLIC SAFETY FIRE & EMS DEPARTMENT \$ 5,302,131 \$ 2,678,779 \$ 50,10% \$ 5,211,262 \$ 2,470,432 \$ 47,41% \$ 208,347 POLIC WORKS TOTAL FISCAL SERVICES \$ 9,634,470 \$ 4,826,982 \$ 50,10% \$ 9,486,585 \$ 4,516,299 \$ 47,61% \$ 30,683 PUBLIC WORKS PUBLIC SAFETY \$ 9,634,470 \$ 4,826,982 \$ 50,10% \$ 9,486,585 \$ 4,516,299 \$ 47,61% \$ 310,683 PUBLIC WORKS PUBLIC WORKS \$ 9,634,470 \$ 4,826,982 \$ 50,10% \$ 9,486,585 \$ 4,516,299 \$ 47,61% \$ 310,683 PUBLIC WORKS \$ 9,634,470 \$ 4,826,982 \$ 50,10% \$ 1,303,500 \$ 419,837 \$ 40,74% \$ 17,497 S 0LID WASTE DISPOSAL* \$ 1,051,318 \$ 437,334 \$ 41,60% \$ 1,436,498 \$ 2,133,664 \$ 44,11% \$ 2,29397 S 0LID WASTE DISPOSAL* \$ 1,051,318 \$ 437,334 \$ 41,60% \$ 1,91,000 \$ 149,207 \$ 99,06% \$ (22,090) INTERGOVERNMENTAL PROGRAMS | RECREATION & SPORTS TOURISM | \$ | 520,474 | \$ | 61.90% | \$ 448,575 | \$ | 250,412 | 55.82% | \$ 71,745 |
| FISCAL SERVICE \$ 7,577,735 \$ 6,859,092 90,52% \$ 7,334,690 \$ 6,424,559 87,59% \$ 434,533 WORKERS COMPENSATION \$ 667,494 \$ 273,623 40,99% \$ 667,128 \$ 507,228 760,4% \$ 223,623 WORKERS COMPENSATION \$ 6641,910 100,00% \$ 637,910 \$ 0.00% \$ 637,910 \$ 0.00% \$ 641,910 \$ 0.00% \$ 641,910 \$ 0.00% \$ 63,020,598 \$ 44,33% \$ 6,020,95 \$ 1,050,278 \$ 0.00% \$ (2,500) 0.54% \$ 1,580,3356 \$ 9,952,445 62,66% \$ 1,050,278 \$ 5,211,262 \$ 2,470,432 47,41% \$ 2,039 \$ 1,483,44% \$ 4,836,798 \$ 2,130,664 44,11% \$ 2,9397 PUBLIC WORKS PPARTIMENT \$ 4,979,3 | PUBLIC LIBRARY | \$ | 1,031,533 | \$ 515,766 | 50.00% | \$ 1,006,217 | \$ | 513,535 | 51.04% | \$ 2,231 |
| DEBT SERVICE \$ 7,577,735 \$ 6,850,092 90,52% \$ 7,334,690 \$ 6,424,559 87,59% \$ 44,433 FACILITIES \$ 667,494 \$ 273,623 40,99% \$ 667,128 507,288 76,04% \$ (233,661) WAGES & BENETIS \$ 6,440,635 \$ 3,238,598 47,34% \$ 6,797,826 \$ 3,020,998 44,43% \$ 21,600) DEMERGENCY RESERVE (10108062-670000) \$ 641,910 \$ 641,910 \$ 441,910 \$ 441,910 \$ 44,43% \$ 21,600) - 0,00% \$ 44,43% \$ 21,600) - 0,00% \$ 44,43% \$ 21,600) - 0,00% \$ 44,73% \$ 21,600) 10,01,713 \$ 2,678,779 50,52% \$ 5,211,262 \$ 2,471,41% 208,347 PUBLIC SAFETY \$ 9,634,470 \$ 4,826,982 50,10% | TOTAL COMMUNITY SERVICES | \$ | 3,090,336 | \$ 1,376,191 | 44.53% | \$ 2,999,887 | \$ | 1,379,242 | 45.98% | \$ (3,051) |
| FACILITIES \$ 667.494 \$ 273.623 40.99% \$ 667.128 \$ 507.288 76.04% \$ 223.653 WORKERS COMPENSATION \$ 641,910 \$ 641,910 \$ 637,910 \$ - 0.00% \$ 641,910 WAGES & BENEFITS \$ 644,910 \$ 641,910 0.00% \$ 637,910 \$ - 0.00% \$ 641,910 TOTAL PISCAL SERVICES \$ 16,189,004 \$ 11,010,723 68.01% \$ 15,883,366 \$ 9,952,445 62.66% \$ 10,58,278 PUBLIC SAFETY \$ 5,302,131 \$ 2,678,779 \$ 5,211,262 \$ 2,470,432 47.41% \$ 208,367 TOTAL PUBLIC SAFETY \$ 9,834,470 \$ 4,826,982 \$ 5,010% \$ 9,486,585 \$ 4,516,299 47.61% \$ 209,397 PUBLIC WORKS \$ 9,864,470 \$ 4,826,978 | FISCAL SERVICES | | | | | | | | | |
| WORKERS COMPENSATION \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 631 910 \$ 631 910 \$ 631 910 \$ 631 910 \$ 631 910 \$ 641 910 \$ 633 910 \$ - 0.00% \$ 641 910 \$ 641 910 \$ 641 910 \$ 633 910 \$ - 0.00% \$ 641 910 \$ 641 910 \$ 633 910 \$ - 0.00% \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 \$ 1000% \$ 641 910 \$ 641 910 \$ 641 910 \$ 641 910 | DEBT SERVICE | | 7,577,735 | \$ 6,859,092 | 90.52% | \$ 7,334,690 | \$ | 6,424,559 | 87.59% | \$ 434,533 |
| WAGES & BENEFITS EMERGENCY RESERVE (10108062-670000) \$ 6,840,635 \$ 3,236,598 47,34% \$ 6,797,826 \$ 3,020,598 44,43% \$ 218,000 TOTAL FISCAL SERVICES \$ 16,189,004 \$ 11,010,723 68.01% \$ 15,883,366 \$ 9,952,445 62.66% \$ 1,058,278 PUBLIC SAFETY POLICE DEPARTMENT \$ 5,302,131 \$ 2,678,779 50.52% \$ 5,211,262 \$ 2,470,432 47.41% \$ 208,347 TOTAL PUBLIC SAFETY \$ 9,634,470 \$ 4,826,982 50.10% \$ 9,486,585 \$ 4,516,299 47.61% \$ 310,683 PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,979,329 \$ 2,163,051 43.44% \$ 4,836,798 \$ 2,133,654 44.11% \$ 29,397 SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 390,602 \$ 316,338 \$ 2,133,654 44.11% \$ 29,397 | FACILITIES | | 667,494 | \$ 273,623 | 40.99% | \$ 667,128 | \$ | 507,288 | 76.04% | \$ (233,665) |
| EMERGENCY RESERVE (10108062-670000) TOTAL FISCAL SERVICES \$ 461/230 \$ (2,500) -0.54% \$ 445,802 \$. 0.00% \$ (2,500) PUBLIC SAFETY POLICE DEPARTMENT POLICE DEPARTMENT \$ 5.302,131 \$ 2.678,779 50.52% \$ 5.211,262 \$ 2.470,432 47.41% \$ 208,347 PUBLIC SAFETY POLICE DEPARTMENT \$ 5.302,131 \$ 2.678,779 50.52% \$ 5.211,262 \$ 2.470,432 47.41% \$ 208,347 PUBLIC WORKS \$ 4.352,339 \$ 2.163,051 43.44% \$ 4.866,985 \$ 4.516,299 47.61% \$ 310,683 PUBLIC WORKS \$ 1.051,318 \$ 4.979,329 \$ 2.163,051 43.44% \$ 4.836,798 \$ 2.133,654 44.11% \$ 2.9397 SOLID WASTE DISPOSAL* \$ 1.051,318 \$ 2.990,987 43.83% \$ 6.512,514 \$ 2.669,849 44.07% \$ \$ 1.21,138 AUBURN-LEWISTON AIRPORT \$ 1.70,000 \$ | WORKERS COMPENSATION | \$ | 641,910 | \$ 641,910 | 100.00% | \$ 637,910 | \$ | - | 0.00% | \$ 641,910 |
| TOTAL FISCAL SERVICES \$ 16,189,004 \$ 11,010,723 68.01% \$ 15,883,356 \$ 9,952,445 62.66% \$ 1,056,278 PUBLIC SAFETY FIRE & EMS DEPARTMENT POLICE DEPARTMENT TOTAL PUBLIC SAFETY \$ 5,302,131 \$ 2,678,779 50.52% \$ 5,211,262 \$ 2,470,432 47.41% \$ 208,347 PUBLIC WORKS PUBLIC WORKS DEPARTMENT SOLID WASTE DISPOSAL* \$ 4,352,339 \$ 2,148,203 49,59% \$ 4,4275,323 \$ 2,045,867 47.85% \$ 102,336 PUBLIC WORKS PUBLIC WORKS DEPARTMENT SOLID WASTE DISPOSAL* \$ 4,979,329 \$ 2,163,051 43,44% \$ 4,836,798 \$ 2,133,654 44.11% \$ 29,397 SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 437,334 41.60% \$ 1,030,500 \$ 419,837 44.11% \$ 29,397 SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 437,334 41.60% \$ 1,030,500 \$ 419,837 440.7% \$ 17,497 NATER AND SEWER DEDIC OMMUNICATION CENTER EDICOMMUNICATION CENTER LATC-PUBLIC TRANSIT \$ 170,000 \$ 167,110 \$ 98,30% \$ 191,000 \$ 189,200 \$ 99,06% \$ (22,090) TAX SHARING TAX SHARING \$ 1,134,304 \$ 566,725 \$ 49,00% \$ 10,016 LATC-PUBLIC TRANSIT \$ 1,134,304 \$ 566,725 \$ 49,00% \$ (331,138) TOTAL INTERGOVERNMENTAL \$ 1,030,422 \$ 744,451 \$ 39,07% \$ 1,926,442 \$ 1,082,461 \$ 561,97% \$ (23,90) TAX SHARING \$ 2,662,938 \$ 2,629,938 \$ 2,629,938 \$ 100,00% \$ 2,7000 \$ 5,398 \$ 2,0006 \$ (5,398) OUNTY TAX TIF (10108058-58000) OVERLAY \$ 2,629,938 \$ 2,629,938 \$ 100,00% \$ 2,4 | WAGES & BENEFITS | | 6,840,635 | \$ 3,238,598 | 47.34% | 6,797,826 | \$ | 3,020,598 | 44.43% | \$ 218,000 |
| PUBLIC SAFETY FIRE & EMS DEPARTMENT \$ 5,302,131 \$ 2,678,779 50.52% \$ 5,211,262 \$ 2,470,432 47,41% \$ 208,347 POLICE DEPARTMENT \$ 4,332,339 \$ 2,148,203 49,59% \$ 4,275,323 \$ 2,045,867 47,85% \$ 102,336 PUBLIC WORKS \$ 9,634,470 \$ 4,826,982 50.10% \$ 9,486,585 \$ 4,516,299 47,61% \$ 208,347 PUBLIC WORKS \$ 9,634,470 \$ 4,826,982 50.10% \$ 9,486,585 \$ 4,516,299 47,61% \$ 310,683 PUBLIC WORKS \$ 1,051,318 \$ 4,979,329 \$ 2,163,051 43,44% \$ 4,836,798 \$ 2,133,654 44.11% \$ 29,937 SOLID WARSTE DISPOSAL* \$ 1,051,318 \$ 437,334 41,60% \$ 1,030,500 \$ 419,837 40.77% \$ 17,497 WATER AND SEWER \$ 1,051,318 \$ 437,334 41,60% \$ 1,030,500 \$ 419,837 40.77% \$ 121,138 INTERGOVERNMENTAL PROGRAMS \$ 0,682,363 \$ 2,990,987 43.83% \$ 6,512,514 \$ 2,869,849 44.07% \$ (22,090) E911 COMMUNICATION CENTER <td>EMERGENCY RESERVE (10108062-670000)</td> <td>*</td> <td>461,230</td> <td>\$ (2,500)</td> <td>-0.54%</td> <td>\$ 445,802</td> <td>\$</td> <td>-</td> <td>0.00%</td> <td>\$ (2,500)</td> | EMERGENCY RESERVE (10108062-670000) | * | 461,230 | \$ (2,500) | -0.54% | \$ 445,802 | \$ | - | 0.00% | \$ (2,500) |
| FIRE & EMS DEPARTMENT \$ 5,302,131 \$ 2,678,779 50.52% \$ 5,211,262 \$ 2,470,432 47.41% \$ 208,347 POLICE DEPARTMENT \$ 4,332,339 \$ 2,148,203 49.59% \$ 4,275,323 \$ 2,045,867 47.85% \$ 102,336 TOTAL PUBLIC SAFETY \$ 9,634,470 \$ 4,826,982 50.10% \$ 9,486,585 \$ 4,516,299 47.61% \$ 310,683 PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,979,329 \$ 2,163,051 43.44% \$ 4,836,798 \$ 2,133,654 44.11% \$ 29,397 SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 437,334 41.60% \$ 1,030,500 \$ 419,837 40.74% \$ 17.497 WATER AND SEWER \$ 792,716 \$ 390,602 49.27% \$ 645,216 \$ 316,358 49.03% \$ 74,244 INTERGOVERNMENTAL PROGRAMS \$ 0,823,633 \$ 2,990,987 43.83% \$ 6,512,514 \$ 2,869,849 44.07% \$ 121,138 AUBURN-LEWISTON AIRPORT \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) EDI COMMUNICATION CENTER \$ 1,134,304 \$ 567,341 50.02% \$ 1,134,304 \$ 556,725 49.08% \$ 10,616 LATC-PUBLIC TRANSIT \$ 1,090,442 \$ 744,451 39.07% \$ 1,926,442 \$ 1,082,461 56.19% \$ (338,010) TAX SHARING \$ 2,629,938 \$ 2,629,938 100.00% \$ 2,70,000 \$ 5,398 2.00% \$ (5,398) 0.000% \$ 149,203 \$ \$ 2,845,623 93.31% \$ 3,048,803 \$ \$ 2,845,623 5.398 2.00% \$ (5,398) | TOTAL FISCAL SERVICES | \$ | 16,189,004 | \$ 11,010,723 | 68.01% | \$ 15,883,356 | \$ | 9,952,445 | 62.66% | \$ 1,058,278 |
| POLICE DEPARTMENT TOTAL PUBLIC SAFETY \$ 4,332,339 \$ 2,148,203 49.59% \$ 4,275,323 \$ 2,045,867 47.85% \$ 102,336 PUBLIC WORKS PUBLIC WORKS DEPARTMENT SOLID WASTE DISPOSAL* \$ 1,979,329 \$ 2,163,051 43.44% \$ 4,836,798 \$ 2,133,654 44.11% \$ 29,397 YOUBLIC WORKS PUBLIC WORKS DEPARTMENT SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 437,334 41.60% \$ 1,030,500 \$ 419,837 40.74% \$ 17,497 YOURD WASTE DISPOSAL* \$ 1,051,318 \$ 437,334 41.60% \$ 1,030,500 \$ 49,837 44.11% \$ 29,397 NOTAL PUBLIC WORKS \$ 6,823,363 \$ 2,990,987 43.83% \$ 6,512,514 \$ 2,869,849 44.07% \$ 121,138 INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT EATC-PUBLIC TRANSIT ARTS & CULTURE AUBURN TAX SHARING \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) TOTAL INTERGOVERNMENTAL \$ 2,629,938 \$ 0,000 \$ - 0.00% \$ 331,138 \$ 331,138 100.00% \$ (331,138) ARTS & CULTURE AUBURN TAX SHARING \$ 1,000 \$ 10,000 \$ - 0.00% \$ 2,482,721 \$ 2,482,721 \$ 0,000 \$ 5,398 2.00% \$ (5,398) 0.00% \$ 2,629,938 \$ 0,000 \$ - 0.00% \$ 2,482,721 \$ 2,482,721 \$ 0,000 \$ 5,398 2.00% \$ (5,398) COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,629,938 \$ 2,629,938 \$ 100.00% \$ 2,482,721 \$ 2,482,721 \$ 0,000 \$ 5,398 2.00% \$ - 0.00% \$ 2,845,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,845,623 \$ - 0.00% \$ 2,845,623 \$ - 0. | PUBLIC SAFETY | | | | | | | | | |
| TOTAL PUBLIC SAFETY \$ 9,634,470 \$ 4,826,982 50.10% \$ 9,486,585 \$ 4,516,299 47.61% \$ 310,683 PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,979,329 \$ 2,163,051 43.44% \$ 4,836,798 \$ 2,133,654 44.11% \$ 29,397 SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 437,334 41.60% \$ 1,030,500 \$ 419,837 40.74% \$ 17,497 WATER AND SEWER \$ 792,716 \$ 390,602 49.27% \$ 645,216 \$ 316,358 49.03% \$ 74,244 TOTAL PUBLIC WORKS \$ 6,823,363 2.990,987 43.83% \$ 6,512,514 \$ 2,869,849 44.07% \$ 121,138 INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) E911 COMMUNICATION CENTER \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) ARTS & CULTURE AUBURN \$ 1,0000 \$ 10,000 \$ 1,0000 \$ 1331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 | FIRE & EMS DEPARTMENT | \$ | 5,302,131 | \$ 2,678,779 | 50.52% | \$ 5,211,262 | \$ | 2,470,432 | 47.41% | \$ 208,347 |
| PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,979,329 \$ 2,163,051 43,44% \$ 4,836,798 \$ 2,133,654 44.11% \$ 29,397 SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 437,334 41.60% \$ 1,030,500 \$ 419,837 40.74% \$ 17,497 WATER AND SEWER \$ 792,716 \$ 390,602 49.27% \$ 645,216 \$ 316,358 49.03% \$ 74,244 TOTAL PUBLIC WORKS \$ 6,823,363 \$ 2,990,987 43.83% \$ 6,512,514 \$ 2,869,849 44.07% \$ 121,138 INTERGOVERNMENTAL PROGRAMS \$ 1170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) E911 COMMUNICATION CENTER \$ 1,134,304 \$ 567,341 50.02% \$ 1,134,304 \$ 556,725 49.08% \$ 10,616 LATC-PUBLIC TRANSIT \$ 331,138 \$ 0.000 \$ 10,000 \$ 10,000 \$ 10,000 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,13 | POLICE DEPARTMENT | | 4,332,339 | \$ 2,148,203 | 49.59% | \$ 4,275,323 | \$ | 2,045,867 | 47.85% | \$ 102,336 |
| PUBLIC WORKS DEPARTMENT \$ 4,979,329 \$ 2,163,051 43.44% \$ 4,836,798 \$ 2,133,654 44.11% \$ 29,397 SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 437,334 41.60% \$ 1,030,500 \$ 419,837 40.74% \$ 17,497 WATER AND SEWER \$ 792,716 \$ 390,602 49.27% \$ 645,216 \$ 316,358 49.03% \$ 74,244 TOTAL PUBLIC WORKS \$ 6,823,363 \$ 2,990,987 43.83% \$ 6,512,514 \$ 2,869,849 44.07% \$ 121,138 INTERGOVERNMENTAL PROGRAMS \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) LATC-PUBLIC TRANSIT \$ 1,134,304 \$ 567,341 50.02% \$ 1,134,304 \$ 56,725 49.08% \$ 10,616 LATC-PUBLIC TRANSIT \$ 1,0000 \$ 10,000 \$ 1,082,461 56.19% \$ (338, | TOTAL PUBLIC SAFETY | \$ | 9,634,470 | \$ 4,826,982 | 50.10% | \$ 9,486,585 | \$ | 4,516,299 | 47.61% | \$ 310,683 |
| SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 437,334 41.60% \$ 1,030,500 \$ 419,837 40.74% \$ 17,497 WATER AND SEWER \$ 792,716 \$ 390,602 49.27% \$ 645,216 \$ 316,358 49.03% \$ 74,244 TOTAL PUBLIC WORKS \$ 6,823,363 \$ 2,990,987 43.83% \$ 6,512,514 \$ 2,869,849 44.07% \$ 121,138 INTERGOVERNMENTAL PROGRAMS \$ 6,823,363 \$ 2,990,987 43.83% \$ 6,512,514 \$ 2,869,849 44.07% \$ 121,138 AUBURN-LEWISTON AIRPORT \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) E911 COMMUNICATION CENTER \$ 1,134,304 \$ 567,341 50.02% \$ 1,134,304 \$ 556,725 49.08% \$ 10,616 LATC-PUBLIC TRANSIT \$ 10,000 \$ 10,000 \$ 331,138 \$ 331,138 331,138 \$ 331,138 100.00% \$ (331,138) ARTS & CULTURE AUBURN \$ 1,905,442 \$ 744,451 39.07% \$ 1,926,442 \$ 1,082,461 56.19% \$ (338,010) TOTAL INTERGOVERNMENTAL \$ 2,629,938 \$ 2,629,938 100.00% \$ 2,482,721 \$ 2,482,721 100.00% \$ 147,217 TIF (10108058-580000) \$ 3,049,803 \$ 2,845,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,482,721 \$ 0.00% \$ 2,485,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,485,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,485,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,485,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,485,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,485,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,485,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,485,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,4 | PUBLIC WORKS | | | | | | | | | |
| WATER AND SEWER \$ 792,716 \$ 390,602 49.27% \$ 645,216 \$ 316,358 49.03% \$ 74,244 TOTAL PUBLIC WORKS \$ 6,823,363 \$ 2,990,987 43.83% \$ 6,512,514 \$ 2,869,849 44.07% \$ 121,138 INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) E911 COMMUNICATION CENTER \$ 1,134,304 \$ 567,341 50.02% \$ 1,134,304 \$ 556,725 49.08% \$ 10,616 LATC-PUBLIC TRANSIT \$ 331,138 \$ - 0.00% \$ 331,138 100.00% \$ (331,138) 100.00% \$ (338,010) TAX SHARING \$ 1,905,442 \$ 744,451 39.07% \$ 1,926,442 \$ 1,082,461 56.19% \$ (338,010) COUNTY TAX \$ 2,629,938 2,629,938 100.00% \$ 2,482,721 | | | , , | \$ | | , , | | , , | | + - / |
| TOTAL PUBLIC WORKS \$ 6,823,363 \$ 2,990,987 43.83% \$ 6,512,514 \$ 2,869,849 44.07% \$ 121,138 INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT E911 COMMUNICATION CENTER LATC-PUBLIC TRANSIT ARTS & CULTURE AUBURN TAX SHARING \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) ARTS & CULTURE AUBURN TAX SHARING \$ 331,138 \$ - 0.00% \$ 331,138 331,138 331,138 331,138 100.00% \$ (331,138) COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,629,938 \$ 2,629,938 100.00% \$ 2,482,721 \$ 2,482,721 100.00% \$ 147,217 TIF (10108058-580000) OVERLAY \$ 2,629,938 \$ 2,629,938 100.00% \$ 2,482,721 \$ 2,482,721 100.00% \$ 2,845,623 OVERLAY \$ 2,629,938 \$ 2,629,938 100.00% \$ 2,482,721 \$< | | | , , | , | | , , | | , | | |
| INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) E911 COMMUNICATION CENTER \$ 1,134,304 \$ 567,341 50.02% \$ 1,134,304 \$ 556,725 49.08% \$ 100.00% \$ (331,138) LATC-PUBLIC TRANSIT \$ 331,138 \$ - 0.00% \$ 331,138 \$ 331,138 100.00% \$ (331,138) TAX SHARING \$ 260,000 \$ - 0.00% \$ 270,000 \$ 5,398 2.00% \$ (5,398) TOTAL INTERGOVERNMENTAL \$ 1,905,442 \$ 744,451 39.07% \$ 1,926,442 \$ 1,082,461 56.19% \$ (338,010) COUNTY TAX \$ 2,629,938 \$ 2,629,938 100.00% \$ 2,482,721 \$ 2,482,721 100.00% \$ 147,217 TIF (10108058-580000) \$ 3,049,803 \$ - 0.00% \$ 2,845,623 \$ 3,049,803 \$ - 0.00% \$ 2,845,623 \$ - OVERLAY \$ 45,932,563 \$ 27,780,234 60.48% \$ 44,855,211 \$ 23,620,963 \$ 52.66% \$ 4,159,271 EDUCATION DEPARTMENT \$ 45,802,612 \$ 17,686,312 38.61% \$ 45,337,437 \$ 18,049,853 39.81% \$ (363,541) | WATER AND SEWER | | 792,716 | 390,602 | 49.27% | | | 316,358 | | |
| AUBURN-LEWISTON AIRPORT \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) E911 COMMUNICATION CENTER \$ 1,134,304 \$ 567,341 50.02% \$ 1,134,304 \$ 556,725 49.08% \$ 10,616 LATC-PUBLIC TRANSIT \$ 331,138 \$ - 0.00% \$ 331,138 \$ 331,138 100.00% \$ (331,138) ARTS & CULTURE AUBURN \$ 10,000 \$ 10,000 \$ 10,000 \$ 10,000 \$ 270,000 \$ 5,398 2.00% \$ (5,398) TOTAL INTERGOVERNMENTAL \$ 1,905,442 \$ 744,451 39.07% \$ 1,926,442 \$ 1,082,461 56.19% \$ (338,010) COUNTY TAX \$ 2,629,938 \$ 2,629,938 \$ 100.00% \$ 2,482,721 \$ 2,482,721 100.00% \$ 147,217 TIF (10108058-580000) \$ 3,049,803 \$ 2,845,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,845,623 \$ 0.00% \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 0.00% \$ 2,845,623 \$ 0.00% \$ | TOTAL PUBLIC WORKS | \$ | 6,823,363 | \$ 2,990,987 | 43.83% | \$ 6,512,514 | \$ | 2,869,849 | 44.07% | \$ 121,138 |
| E911 COMMUNICATION CENTER \$ 1,134,304 \$ 567,341 50.02% \$ 1,134,304 \$ 556,725 49.08% \$ 10,616 LATC-PUBLIC TRANSIT \$ 331,138 \$ - 0.00% \$ 331,138 \$ 331,138 \$ 100.00% \$ (331,138) ARTS & CULTURE AUBURN \$ 10,000 \$ 10,000 \$ 270,000 \$ 5,398 2.00% \$ (5,398) TAX SHARING \$ 260,000 \$ - 0.00% \$ 270,000 \$ 5,398 2.00% \$ (5,398) TOTAL INTERGOVERNMENTAL \$ 1,905,442 \$ 744,451 39.07% \$ 1,926,442 \$ 1,082,461 56.19% \$ (338,010) COUNTY TAX \$ 2,629,938 \$ 2,629,938 100.00% \$ 2,482,721 \$ 2,482,721 \$ 0.00% \$ 147,217 TIF (10108058-580000) \$ 3,049,803 \$ 2,845,623 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,845,623 93.31% \$ 3,049,803 \$ - OVERLAY \$ 45,932,563 \$ 27,780,234 60.48% \$ 44,855,211 \$ 23,620,963 52.66% \$ 4,159,271 EDUCATION DEPARTMENT \$ 45,802,612 \$ 17,686,312 38.61% \$ 45,337,437 \$ 18,049,853 39.81% \$ (363,541) | | | | | | | | | | |
| LATC-PUBLIC TRANSIT \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 331,138 \$ 100.00% \$ (331,138) ARTS & CULTURE AUBURN \$ 10,000 \$ 10,000 \$ 270,000 \$ 5,398 2.00% \$ (5,398) TAX SHARING \$ 260,000 \$ - 0.00% \$ 270,000 \$ 5,398 2.00% \$ (5,398) TOTAL INTERGOVERNMENTAL \$ 1,905,442 \$ 744,451 39.07% \$ 1,926,442 \$ 1,082,461 56.19% \$ (338,010) COUNTY TAX \$ 2,629,938 \$ 2,629,938 \$ 2,629,938 \$ 100.00% \$ 2,482,721 \$ 2,482,721 \$ 0.00% \$ 147,217 100.00% \$ 147,217 TIF (10108058-580000) \$ 3,049,803 \$ 2,845,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,482,721 \$ 2,482,721 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 147,217 \$ 0.00% \$ 147,217 \$ 0.00% \$ 147,217 \$ 0.00% \$ 147,217 \$ 0.00% \$ 147,217 \$ 0.00% \$ 147,217 \$ | | | - , | , | | , | | , | | , , |
| ARTS & CULTURE AUBURN \$ 10,000 \$ 10,000 \$ 10,000 \$ 270,000 \$ 5,398 2.00% \$ (5,398) TAX SHARING \$ 260,000 \$ - 0.00% \$ 270,000 \$ 5,398 2.00% \$ (5,398) TOTAL INTERGOVERNMENTAL \$ 1,905,442 \$ 744,451 39.07% \$ 1,926,442 \$ 1,082,461 56.19% \$ (338,010) COUNTY TAX \$ 2,629,938 \$ 2,629,938 100.00% \$ 2,482,721 \$ 2,482,721 100.00% \$ 147,217 TIF (10108058-580000) \$ 3,049,803 \$ 2,845,623 93.31% \$ 3,049,803 \$ - \$ 0.00% \$ 2,482,721 \$ 0.00% \$ 2,845,623 OVERLAY \$ 100.00% \$ 2,482,721 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 0 | | | , , | 567,341 | | | | , | | . , |
| TAX SHARING TOTAL INTERGOVERNMENTAL \$ 260,000 \$ - 0.00% \$ 270,000 \$ 5,398 2.00% \$ (5,398) COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,629,938 \$ 2,629,938 \$ 2,629,938 \$ 100.00% \$ 2,482,721 \$ 2,482,721 \$ 100.00% \$ 147,217 \$ TOTAL CITY DEPARTMENTS \$ 2,629,938 \$ 2,845,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,845,623 \$ EDUCATION DEPARTMENT \$ 45,802,612 \$ 17,686,312 38.61% \$ \$ 45,337,437 \$ 18,049,853 39.81% \$ (363,541) | | | , | - | 0.00% | \$ 331,138 | \$ | 331,138 | 100.00% | \$ (331,138) |
| TOTAL INTERGOVERNMENTAL \$ 1,905,442 \$ 744,451 39.07% \$ 1,926,442 \$ 1,082,461 56.19% \$ (338,010) COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,629,938 2,629,938 2,629,938 100.00% \$ 2,482,721 \$ 100.00% \$ 2,482,721 100.00% \$ 2,845,623 93.31% \$ 3,049,803 \$ - \$ - \$ - \$ 2,845,623 93.31% \$ 3,049,803 \$ - \$ - \$ - \$ 2,845,623 93.31% \$ 3,049,803 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - <td></td> <td></td> <td>,</td> <td>10,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | , | 10,000 | | | | | | |
| COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,629,938 \$ 3,049,803 \$ 2,845,623 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - | TAX SHARING | | , | - | | , | | 5,398 | | |
| TIF (10108058-580000) OVERLAY \$ 3,049,803 \$ \$ \$ 2,845,623 \$ \$ 93.31% \$ 3,049,803 \$ \$ \$ 3,049,803 \$ \$ \$ - 0.00% \$ 2,845,623 \$ \$ - TOTAL CITY DEPARTMENTS \$ 45,932,563 \$ 27,780,234 60.48% \$ 44,855,211 \$ 23,620,963 \$ 52.66% \$ 4,159,271 EDUCATION DEPARTMENT \$ 45,802,612 \$ 17,686,312 38.61% \$ 45,337,437 \$ 18,049,853 39.81% \$ (363,541) | TOTAL INTERGOVERNMENTAL | \$ | 1,905,442 | \$ 744,451 | 39.07% | \$ 1,926,442 | \$ | 1,082,461 | 56.19% | \$ (338,010) |
| OVERLAY \$ </td <td>COUNTY TAX</td> <td></td> <td>2,629,938</td> <td>\$ 2,629,938</td> <td>100.00%</td> <td>2,482,721</td> <td></td> <td>2,482,721</td> <td>100.00%</td> <td>\$ 147,217</td> | COUNTY TAX | | 2,629,938 | \$ 2,629,938 | 100.00% | 2,482,721 | | 2,482,721 | 100.00% | \$ 147,217 |
| TOTAL CITY DEPARTMENTS \$ 45,932,563 \$ 27,780,234 60.48% \$ 44,855,211 \$ 23,620,963 52.66% \$ 4,159,271 EDUCATION DEPARTMENT \$ 45,802,612 \$ 17,686,312 38.61% \$ 45,337,437 \$ 18,049,853 39.81% \$ (363,541) | | | 3,049,803 | 2,845,623 | 93.31% | 3,049,803 | | - | 0.00% | \$ 2,845,623 |
| TOTAL CITY DEPARTMENTS \$ 45,932,563 \$ 27,780,234 60.48% \$ 44,855,211 \$ 23,620,963 52.66% \$ 4,159,271 EDUCATION DEPARTMENT \$ 45,802,612 \$ 17,686,312 38.61% \$ 45,337,437 \$ 18,049,853 39.81% \$ (363,541) | OVERLAY | \$ | - | \$ - | | \$ - | \$ | - | | Ŧ |
| | TOTAL CITY DEPARTMENTS | \$ | 45,932,563 | \$ 27,780,234 | 60.48% | \$ 44,855,211 | \$ | 23,620,963 | 52.66% | Ŧ |
| TOTAL GENERAL FUND EXPENDITURES \$ 91,735,175 \$ 45,466,546 49.56% \$ 90,192,648 \$ 41,670,816 46.20% \$ 3,795,730 | EDUCATION DEPARTMENT | \$ | 45,802,612 | \$ 17,686,312 | 38.61% | \$ 45,337,437 | \$ | 18,049,853 | 39.81% | \$ (363,541) |
| | TOTAL GENERAL FUND EXPENDITURES | \$ | 91,735,175 | \$ 45,466,546 | 49.56% | \$ 90,192,648 | \$ | 41,670,816 | 46.20% | \$ 3,795,730 |

CITY OF AUBURN, MAINE INVESTMENT SCHEDULE AS OF December 31, 2020

| INVESTMENT | | FUND | Dee | BALANCE cember 31, 2020 | No | BALANCE ovember 30, 2020 | INTEREST RATE |
|-------------------|-------|----------------------------|-----|----------------------------|----|-----------------------------|------------------|
| ANDROSCOGGIN BANK | 449 | CAPITAL PROJECTS | \$ | 6,828,910.89 | \$ | 6,825,721.95 | 0.55% |
| ANDROSCOGGIN BANK | 502 | SR-TIF | \$ | 1,047,822.33 | \$ | 1,047,333.05 | 0.55% |
| ANDROSCOGGIN BANK | 836 | GENERAL FUND | \$ | 5,510,516.02 | \$ | 5,287,404.57 | 0.55% |
| ANDROSCOGGIN BANK | 801 | WORKERS COMP | \$ | 52,345.34 | \$ | 52,320.90 | 0.55% |
| ANDROSCOGGIN BANK | 684 | EMS CAPITAL RESERVE | \$ | 338,447.15 | \$ | 338,289.10 | 0.55% |
| ANDROSCOGGIN BANK | 414 | INGERSOLL TURF FACILITY | \$ | 225,983.39 | \$ | 225,877.87 | 0.55% |
| ANDROSCOGGIN BANK | 0888 | ELHS FUNDRAISING | \$ | 61,831.72 | \$ | 60,802.98 | 0.55% |
| ANDROSCOGGIN BANK | | ELHS CONSTRUCTION BAN | \$ | 4,723,869.24 | \$ | 4,942,986.15 | 0.55% |
| ANDROSCOGGIN BANK | 0627 | ST LOUIS BELLS FUNDRAISING | \$ | 15,316.29 | \$ | 15,309.14 | 0.55% |
| NORTHERN CAPITAL | 02155 | GENERAL FUND | \$ | 500,000.00 | \$ | 500,000.00 | 1.70% |
| NORTHERN CAPITAL | 02155 | GENERAL FUND | \$ | 500,000.00 | \$ | 500,000.00 | 1.55% |
| GRAND TOTAL | | - | \$ | 19,805,042.37 | \$ | 19,796,045.71 | 0.75% |

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

| | Beginning Balance | | | Decemb | er | 2020 | | | | Ending Balance |
|------------------|----------------------|----|-------------|----------------------------|----|---------|----|----------------|-------------|-------------------|
| | 12/1/2020 | 1 | New Charges | Payments | | Refunds | Α | djustments | Write-Offs | 12/31/2020 |
| Bluecross | \$ 11,628.98 | \$ | 9,165.80 | \$ (8,832.25) | | | \$ | (8,565.01) | | \$ 3,397.52 |
| Intercept | \$- | \$ | 200.00 | | | | | | | \$ 200.00 |
| Medicare | \$ 108,805.78 | \$ | 117,985.60 | \$ (47,334.01) | | | \$ | (92,092.97) | | \$ 87,364.40 |
| Medicaid | \$ 31,126.78 | \$ | 49,679.00 | \$ (35 <i>,</i> 598.30) | | | \$ | (21,120.86) | | \$ 24,086.62 |
| Other/Commercial | \$ 55,313.47 | \$ | 20,045.00 | \$ (7 <i>,</i> 948.76) | | | \$ | (4,037.69) | | \$ 63,372.02 |
| Patient | \$ 98,554.13 | \$ | 5,688.80 | \$ (7,756.41) | \$ | 30.00 | \$ | 31,072.56 \$ | (11,656.75) | \$ 115,932.33 |
| Worker's Comp | \$ 1,599.40 | \$ | 920.00 | \$ (1,500.76) | | | | | | \$ 1,018.64 |
| TOTAL | \$ 307,028.54 | \$ | 203,684.20 | \$ (108,970.49) | \$ | 30.00 | \$ | (94,743.97) \$ | (11,656.75) | \$ 295,371.53 |

EMS BILLING BREAKDOWN -TOTAL CHARGES July 1, 2020 - June 30, 2021 Report as of December 31, 2020

| | July 2020 | August 2020 | Sept 2020 | Oct 2020 | Nov 2020 | Dec 2020 | Totals | % of Total |
|------------------|---------------|----------------|---------------|---------------|---------------|---------------|-----------------|---------------|
| | | | | | | | | |
| Bluecross | \$ 6,396.80 | \$ 3,992.80 | \$ 5,651.00 | \$ 3,597.40 | \$ 17,449.80 | \$ 9,165.80 | \$ 46,253.60 | 3.96% |
| Intercept | \$- | \$- | \$- | \$- | \$- | \$ 200.00 | \$ 200.00 | 0.02% |
| Medicare | \$ 169,046.60 | \$ 95,829.00 | \$ 88,468.00 | \$ 60,559.60 | \$ 157,436.80 | \$ 117,985.60 | \$ 689,325.60 | 59.06% |
| Medicaid | \$ 61,560.60 | \$ 40,418.20 | \$ 40,041.00 | \$ 30,492.60 | \$ 55,812.80 | \$ 49,679.00 | \$ 278,004.20 | 23.82% |
| Other/Commercial | \$ 22,412.60 | \$ 12,639.40 | \$ 14,347.20 | \$ 9,246.40 | \$ 25,139.00 | \$ 20,045.00 | \$ 103,829.60 | 8.90% |
| Patient | \$ 8,521.20 | \$ 10,114.80 | \$ 4,012.40 | \$ 8,058.40 | \$ 9,160.00 | \$ 5,688.80 | \$ 45,555.60 | 3.90% |
| Worker's Comp | \$- | | \$ 882.20 | \$ 1,542.00 | \$ 717.20 | \$ 920.00 | \$ 4,061.40 | 0.35% |
| | | | | | | | | |
| TOTAL | \$ 267,937.80 | \$ 162,994.20 | \$ 153,401.80 | \$ 113,496.40 | \$ 265,715.60 | \$ 203,684.20 | \$ 1,167,230.00 | 100.00% |

EMS BILLING BREAKDOWN -TOTAL COUNT July 1, 2020 - June 30, 2021 Report as of December 31, 2020

| | July | August | Sept | Oct | Nov | Dec | | % of |
|------------------|------|--------|------|------|------|------|--------|---------|
| | 2020 | 2020 | 2020 | 2020 | 2020 | 2020 | Totals | Total |
| Bluecross | 7 | 5 | 7 | 4 | 21 | 11 | 55 | 3.43% |
| Intercept | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 0.12% |
| Medicare | 215 | 144 | 113 | 77 | 245 | 162 | 956 | 59.68% |
| Medicaid | 81 | 63 | 52 | 39 | 73 | 65 | 373 | 23.28% |
| Other/Commercial | 33 | 23 | 20 | 12 | 37 | 26 | 151 | 9.43% |
| Patient | 11 | 15 | 5 | 10 | 12 | 7 | 60 | 3.75% |
| Worker's Comp | 0 | | 1 | 2 | 1 | 1 | 5 | 0.31% |
| | | | | | | | | |
| TOTAL | 347 | 250 | 198 | 144 | 389 | 274 | 1602 | 100.00% |

EMS BILLING AGING REPORT July 1, 2020 to June 30, 2021 Report as of December 31, 2020

| | Current | nt 31-60 | | 61-90 | 91-120 | 121+ days | Totals |
|------------------|---------------|------------------|----------|---------------|-----------------|--------------------|----------------------|
| Bluecross | \$ 4,232.93 | 125% \$ 150.23 | 4% \$ | 159.16 5% | \$ - 0% | \$ (1,144.80) -34% | \$ 3,397.52 1.14% |
| Intercept | \$ 200.00 | \$- | \$ | - | \$- | \$- | \$ 200.00 0.07% |
| Medicare | \$ 64,130.80 | 73% \$ 17,695.20 | 20% \$ | 1,764.40 2% | \$ 873.80 1% | \$ 2,900.20 3% | \$ 87,364.40 29.28% |
| Medicaid | \$ 17,567.41 | 73% \$ 3,829.32 | 16% \$ | 1,558.49 6% | \$ 37.30 0% | \$ 1,094.10 5% | \$ 24,086.62 8.07% |
| Other/Commercial | \$ 21,400.52 | 32% \$ 21,206.77 | 32% \$ | 5,616.73 8% | \$ 8,690.39 13% | \$ 9,457.61 14% | \$ 66,372.02 22.24% |
| Patient | \$ 37,341.84 | 32% \$ 24,880.00 | 21% \$ 2 | 22,752.06 20% | \$ 10,854.68 9% | \$ 20,103.75 17% | \$ 115,932.33 38.86% |
| Worker's Comp | \$ 1,018.64 | 100% \$ - | \$ | - | \$- | \$- | \$ 1,018.64 0.34% |
| TOTAL | \$ 145,892.14 | \$ 67,761.52 | \$3 | 31,850.84 | \$ 20,456.17 | \$ 32,410.86 | \$ 298,371.53 |
| | 49% | 23% | | 11% | 7% | 11% | 100% 100.00% |

CITY OF AUBURN SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES As of December 31, 2020

| | | 1902 | 1905 Winter | 1910 Community | 1913 Police Fitness | 1914 Oak Hill | 1915 Fire Training | 1917 Wellness | 1926 Healthy | 1928 | 1929 Fire | 1930 211 | 1931 | 2003 Byrne |
|------------------------------------|-----------------|------------------------------|----------------|-------------------|------------------------|------------------|-----------------------|------------------|-----------------------------------|-------------------|--------------|--------------------|-------------|---------------|
| | | Riverwatch | Festival | Service | Equipment | Cemeteries | Building | Grant | Androscoggin | Vending | Prevention | Fairview | Donations | 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 | | | : | \$ 706.00 | \$ | 733.99 \$ | 21,879.00 | | | \$ | 2,500.00 | | | |
| Expenditures FY21 | \$ | 145,293.00 | : | \$ 339.67 | \$ | 30.00 | \$ | 2,770.50 | \$ | 463.26 \$ | 2,495.09 | | \$ | 343.94 |
| Fund Balance 12/31/2020 | \$ \$ | 617,223.19 \$ 5.00 | (15,099.19) | \$ 6,294.96 | \$ 4,769.53 \$ | 33,714.93 \$ | i,221.68 \$ | 689.56 | \$ 5,362.37 \$ | (775.96) \$ | 4,796.03 | \$ (566,303.71) \$ | 501.65 \$ | 2,464.63 |
| | | 2005 | 2006 | 2008 | 2010 | 2013 | 2014 | 2019 | 2020 | 2025 | 2030 | 2034 | 2037 | 2038 |
| | | | | Homeland | State Drug | OUI | Speed I | aw Enforcement | | Community | | EDUL | Bulletproof | Community |
| | | MDOT | PEACE | Security | Money | Grant | Grant | Training | CDBG | Cords | Parking | Underage Drink | Vests | Action Team |
| Fund Balance 7/1/20 | \$ | 220,256.60 \$ | 1,550.98 | \$ (112,903.52) | \$ 1,681.39 \$ | 3,066.05 \$ | 2,752.59 \$ | (10,738.25) | \$ 2,366,559.15 \$ | 37,353.66 \$ | 2,005.87 | \$ (2,685.00) \$ | 9,659.79 \$ | 180.00 |
| | | | | | | | | | | | | | | |
| Revenues FY21 | | | | | \$ 10,833.00 \$ | 4,055.27 \$ | 8,293.90 \$ | 900.00 | \$ 362,328.52 \$ | 1,911.54 \$ | 48,602.00 | \$ 5,845.00 | | |
| Revenues FY21 Expenditures FY21 | \$ | 711,486.57 | : | \$ 67,126.81 | | | | | \$ 362,328.52 \$ \$ 671,206.44 | 1,911.54 \$ \$ | | | 8,880.56 | |

| | 2040 | 2041 | 2043 | | 2044 | 045 | 2047 | 2050 | 2051 | | 2052 | 2053 | 2054 | 2055 | 2056 | 2057 | 2058 |
|-------------------------|--------------------|--------------------|--------------------------|----|----------------------|------------------|-----------------------|----------------------|-------------------|----|----------------------|-------------------|-------------------------------|-----------------|-----------------------------|----------------|-----------------------|
| | Great Falls TV | Blanche Stevens | J Covid 19 eventative | F | ederal Drug Money | orest agement | nerican hter Grant | Project Lifesaver | Project Canopy | Co | Nature Inservancy | St Louis Bells | MS Transport pital Reserve | Work4ME- PAL | Lake Auburn Neighborhood | ASPCA Grant | rker Mills reenway |
| Fund Balance 7/1/20 | \$ 20,536.23 \$ | 27,840.99 | \$ - | \$ | 170,777.82 | \$ 4,345.34 | - | \$ 189.35 \$ | - | \$ | 975.05 \$ | 20,984.31 | 187,456.89 \$ | (13,339.97) | | 800.00 | \$ (2,597.43) |
| Revenues FY21 | | | \$ - | \$ | 2,026.64 | | | | | | \$ | 7,833.43 | \$ 150,832.27 | | | | |
| Expenditures FY21 | \$ | 1,118.69 | \$ 1,985.31 | \$ | 63,588.36 | | | \$ | 9,522.60 | | \$ | 762.28 | \$ 55,874.40 \$ | 8,365.76 | | | |
| Fund Balance 12/31/2020 | \$ 20,536.23 \$ | 26,722.30 | \$ (1,985.31) | \$ | 109,216.10 | \$ 4,345.34 | \$ - | \$ 189.35 \$ | (9,522.60) | \$ | 975.05 \$ | 28,055.46 | \$ 282,414.76 \$ | (21,705.73) | 5 125.00 \$ | 800.00 | \$ (2,597.43) |

| | | 2059 | 2061 | 2062 | 2064 | 2065 | 2067 | 2068 | 2070 | 2075 | 2076 | 2077 | 2100 | 2201 | 2500 | |
|-------------------------|-----|-----------|-------------|-----------|--------------|------------------|---------------|---------------|---------------|---------------|----------------|---------------|--------------------|----------------|----------------|--|
| | Dis | stracted | 150th | Employee | MDOT Sopers | State Bi- | Hometown | Northern | | Keeps Maine | Keeps Maine | CTCI Gramt | ELHS | EDI | Parks & | |
| | 0 | Driving | Celebration | Store | Mill Culvert | Centenial Parade | Heros Banners | Borders Grant | Leadercast | Healthy | Healthy II | | Fundraising | Grant | Recreation | |
| Fund Balance 7/1/20 | \$ | 829.00 \$ | \$ | 132.69 \$ | (26,094.03 | 3) \$ (1,124.00) | \$ 209.00 | \$ 210,601.70 | \$ (3,500.00) | \$- | \$ - | \$ - | \$ 1,061,591.57 \$ | (1,484,407.18) | \$ 70,269.17 | |
| Revenues FY21 | | | | Ş | - | \$ - | | : | \$- | \$ 332,886.62 | \$ 157,475.89 | \$ 262,512.00 | \$ 139.25 | | \$ 323,930.19 | |
| Expenditures FY21 | | | | Ş | 11,614.12 | 2 \$ 402.17 | \$- | \$ 18,279.22 | | \$ 126,243.86 | \$ 169,338.65 | \$ 148,132.37 | | | \$ 471,906.21 | |
| Fund Balance 12/31/2020 | \$ | 829.00 \$ | \$ | 132.69 \$ | (37,708.15 | 5) \$ (1,526.17) | \$ 209.00 | \$ 192,322.48 | \$ (3,500.00) | \$ 206,642.76 | \$ (11,862.76) | \$ 114,379.63 | \$ 1,061,730.82 \$ | (1,484,407.18) | \$ (77,706.85) | |

2600

| | | | | | | | | | | | | Auburn | | | |
|-------------------------|--------------------|------------------|-----------------|--------------------|--------------|--------------------|----------------|-----------------|--------------|-----------|-----------------|------------------|------------|------------------|-----------------|
| | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | Memory Care | 2600 | \$ 2,600.00 | Total |
| | Tambrands II | Mall Dov | owntown | Auburn Industrial | Auburn Plaza | Auburn Plaza II | Webster School | Hartt Transport | 62 Spring St | Minot Ave | 48 Hampshire St | Facility | Millbran | Futurguard | Special |
| | TIF 6 | TIF 9 1 | TIF 10 | TIF 12 | TIF 13 | TIF 14 | TIF 16 | TIF 19 | TIF 20 | TIF 21 | TIF 22 | TIF 23 | TIF 24 | TIF 25 | Revenues |
| Fund Balance 7/1/20 | \$ (161,839.95) \$ | 192,297.32 \$ (4 | (460,436.11) \$ | \$ (388,767.54) \$ | 411,537.25 | \$ (763,270.82) \$ | (0.01) | \$ 29,915.23 \$ | 1,120.90 \$ | 194.75 | \$- | \$ 147.27 \$ | - | \$ - | \$ 1,851,506.48 |
| Revenues FY21 | \$ 201,360.86 \$ | 456,315.88 \$ 8 | 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 | ; \$ - | \$ 4,723,847.59 |
| Expenditures FY21 | | \$ 6 | 615,500.23 \$ | \$ 220,683.00 \$ | 75,182.23 | \$ 439,092.00 \$ | 15,217.58 | \$ 32,578.92 \$ | 29,489.19 \$ | 12,401.66 | \$ 20,984.31 | \$ 127,132.98 \$ | 169,918.37 | \$ 6,083.74 | \$ 4,550,477.54 |
| Fund Balance 12/31/2020 | \$ 39,520.91 \$ | 648,613.20 \$ (2 | 238,587.34) \$ | \$ (436,640.79) \$ | 656,279.40 | \$ (736,374.87) \$ | 15,217.56 | \$ 29,867.73 \$ | 30,610.09 \$ | 37,399.72 | \$ 62,952.94 | \$ (8,692.93) \$ | 20,175.28 | \$ \$ (6,083.74) | \$ 2,024,876.53 |

|)5.73) | \$ 125.00 | \$ 800.00 | \$ (2,597.43) | |
|--------|----------------------|-----------------|------------------|--|
| | 2201 | 2500 | | |
| | EDI | Parks & | | |
| ing | Grant | Recreation | | |
| 91.57 | \$ (1,484,407.18) | \$ 70,269.17 | | |



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 2020

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of December 31, 2020.

INGERSOLL TURF FACILITY

Statement of Net Assets:

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

Current Assets:

As of the end of December 2020 the total current assets of Ingersoll Turf Facility were \$225,878. This consisted cash and cash equivalents of \$225,878.

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, 2020 were \$117,249.

Liabilities:

Ingersoll had accounts payable of \$318 as of December 31, 2020.

Statement of Activities:

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

The operating revenues for Ingersoll Turf Facility through December 2020 were \$40,302. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through December 2020 were \$74,072. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of December 2020, Ingersoll has an operating loss of \$33,770 compared to a net loss in November of \$36,523.

As of December 31, 2020, Ingersoll has a decrease in net assets of \$32,985.

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 December 31, 2020 Business-type Activities - Enterprise Fund

| | | Dec 31, 2020 | Nov 30, 2020 | | crease/ ecrease) |
|--------------------------------|-------------------------|-----------------|-----------------|----|---------------------|
| ASSETS | | | | • | · · · |
| Current assets: | | | | | |
| Cash and cash equivalents | | \$ 225,878 | \$ 225,776 | \$ | 102 |
| Interfund receivables/payables | | | \$ - | | - |
| Accounts receivable | | - | - | | - |
| | Total current assets | 225,878 | 225,776 | | 102 |
| 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 | 343,127 | 343,025 | | 102 |
| LIABILITIES | | | | | |
| Accounts payable | | \$ 318 | \$ - | | 318 |
| Interfund payable | | \$ 38,891 | \$ 42,645 | | (3,754) |
| Total liabilities | | 39,209 | 42,645 | | (3,436) |
| NET ASSETS | | | | | |
| Invested in capital assets | | \$ 117,249 | \$ 117,249 | \$ | - |
| Unrestricted | | \$ 186,669 | \$ 183,131 | \$ | 3,538 |
| Total net assets | | \$ 303,918 | \$ 300,380 | \$ | 3,538 |

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, 2020

| | Ingersoll Turf Facility |
|-------------------------------------|-------------------------------|
| Operating revenues: | |
| Charges for services | \$ 40,302 |
| Operating expenses: | |
| Personnel | 65,311 |
| Supplies | 209 |
| Utilities | 6,375 |
| Repairs and maintenance | 543 |
| Rent | - |
| Depreciation | - |
| Capital expenses | - |
| Other expenses | 1,634 |
| Total operating expenses | 74,072 |
| Operating gain (loss) | (33,770 |
| Nonoperating revenue (expense): | |
| Interest income | 785 |
| Interest expense (debt service) | |
| Total nonoperating expense | 785 |
| Gain (Loss) before transfer | (32,985 |
| Transfers out | - |
| Change in net assets | (32,985 |
| Total net assets, July 1 | 336,903 |
| Total net assets, December 31, 2020 | \$ 303,918 |

CITY OF AUBURN, MAINE REVENUES - INGERSOLL TURF FACILITY

Through December 31, 2020 compared to December 31, 2019

| REVENUE SOURCE | ACTUAL FY 2020 REVENUES % OF BUDGET THRU DEC 2020 BUDG | | | | | | FY 2019 BUDGET | ACTUAL REVENUES IRU DEC 2019 | % OF BUDGET |
|---------------------------|--|---------|----|--------|--------|----|-------------------|------------------------------------|----------------|
| CHARGE FOR SERVICES | | | | | | | | | |
| Sponsorship | \$ | 25,000 | \$ | 6,800 | 27.20% | \$ | 25,000 | \$ 7,200 | 28.80% |
| Batting Cages | \$ | 13,000 | \$ | 4,330 | 33.31% | \$ | 13,000 | \$ 6,270 | 48.23% |
| Programs | \$ | 90,000 | \$ | 1,187 | 1.32% | \$ | 90,000 | \$ 49,477 | 54.97% |
| Rental Income | \$ | 102,000 | \$ | 27,985 | 27.44% | \$ | 102,000 | \$ 45,874 | 44.97% |
| TOTAL CHARGE FOR SERVICES | \$ | 230,000 | \$ | 40,302 | 17.52% | \$ | 230,000 | \$ 108,821 | 47.31% |
| INTEREST ON INVESTMENTS | \$ | - | \$ | 785 | | \$ | - | \$ 543 | |
| GRAND TOTAL REVENUES | \$ | 230,000 | \$ | 41,087 | 17.86% | \$ | 230,000 | \$ 109,364 | 47.55% |

| CITY OF AUBURN, MAINE EXPENDITURES - INGERSOLL TURF FACILITY Through January 31, 2020 compared to January 31, 2019 | | | | | | | | | | | | |
|--|----|-------------------|----|-------------------------------------|----------------|----|-------------------|----|--------------------------------------|----------------|-----|------------------|
| DESCRIPTION | | FY 2020 BUDGET | | ACTUAL PENDITURES RU DEC 2020 | % OF BUDGET | | FY 2019 BUDGET | | ACTUAL PENDITURES IRU DEC 2019 | % OF BUDGET | Dit | ference |
| | | | | | | | | | | | | |
| Salaries & Benefits | \$ | 187,546 | \$ | 65,311 | 34.82% | \$ | 149,331 | \$ | 33,162 | 22.21% | \$ | 32,149 |
| Purchased Services | \$ | 14,700 | \$ | 2,177 | 14.81% | \$ | 18,160 | \$ | 2,101 | 11.57% | \$ | 76 |
| Programs | \$ | 18,500 | | | 0.00% | \$ | 17,000 | \$ | 5,925 | 34.85% | \$ | (5 <i>,</i> 925) |
| Supplies | \$ | 3,750 | \$ | 209 | 5.57% | \$ | 4,900 | \$ | 1,167 | 23.82% | \$ | (958) |
| Utilities | \$ | 25,650 | \$ | 6,375 | 24.85% | \$ | 25,100 | \$ | 5,630 | 22.43% | \$ | 745 |
| Insurance Premiums | \$ | - | \$ | - | | \$ | - | \$ | - | | \$ | - |
| Capital Outlay | \$ | - | \$ | - | | \$ | 11,000 | \$ | - | 0.00% | \$ | - |
| | \$ | 250,146 | \$ | 74,072 | 29.61% | \$ | 225,491 | \$ | 47,985 | 21.28% | \$ | 26,087 |
| GRAND TOTAL EXPENDITURES | \$ | 250,146 | \$ | 74,072 | 29.61% | \$ | 225,491 | \$ | 47,985 | 21.28% | \$ | 26,087 |



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: NSB Arena Financial Reports for December 31, 2020

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of December 31, 2020.

NORWAY SAVINGS BANK ARENA

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets and shows a comparison to the previous month, in this case, November 30, 2020.

Current Assets:

As of the end of December 2020 the total current assets of Norway Savings Bank Arena were (\$1,602,627). These consisted of cash and cash equivalents of \$242,930, accounts receivable of \$120,622, and an interfund payable of \$1,966,179.

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, 2020 was \$293,394.

Liabilities:

Norway Arena had accounts payable of \$577 as of December 31, 2020.

Statement of Activities:

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

The operating revenues for Norway Arena through December 2020 are \$334,968. 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 2020 were \$373,060. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of December 2020, Norway Arena has an operating loss of (\$38,092) compared to the November 2020 operating loss of (\$15,155) an increase in the operating loss for the fiscal year of \$22,937.

As of December 31, 2020, Norway Arena has a decrease in net assets of \$38,092.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY21 is \$104,343 less than in FY20 and expenditures in FY21 are \$14,214 more than last year in December.

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

| | | De | ecember 31, 2020 | No | ovember 30, 2020 | ncrease/)ecrease) |
|-------------------------------|-------------------------|----|---------------------|----|---------------------|-----------------------|
| ASSETS | | | | | | |
| Current assets: | | | | | | |
| Cash and cash equivalents | | \$ | 242,930 | \$ | 201,257 | \$ 41,673 |
| Interfund receivables | | \$ | (1,966,179) | \$ | (1,813,510) | \$ (152,669) |
| Prepaid Rent | | \$ | - | \$ | - | \$ - |
| Accounts receivable | | | 120,622 | | 156,822 | \$ (36,200) |
| | Total current assets | | (1,602,627) | | (1,455,431) | (147,196) |
| Noncurrent assets: | | | | | | |
| Capital assets: | | | | | | |
| Buildings | | | 58,223 | | 58,223 | - |
| Equipment | | | 514,999 | | 514,999 | - |
| Land improvements | | | - | | - | - |
| Less accumulated depreciation | | | (279,828) | | (279,828) | - |
| | Total noncurrent assets | | 293,394 | | 293,394 | - |
| | Total assets | | (1,309,233) | | (1,162,037) | (147,196) |
| LIABILITIES | | | | | | |
| Accounts payable | | \$ | 577 | \$ | 6,817 | \$ (6,240) |
| Net OPEB liability | | \$ | 44,026 | \$ | 67,511 | \$ (23,485) |
| Net pension liability | | | 60,901 | | 57,636 | 3,265 |
| Total liabilities | | | 105,504 | | 131,964 | (26,460) |
| NET ASSETS | | | | | | |
| Invested in capital assets | | \$ | 293,394 | \$ | 293,394 | \$ - |
| Unrestricted | | \$ | (1,708,131) | \$ | (1,507,141) | (200,990) |
| Total net assets | | \$ | (1,414,737) | \$ | (1,213,747) | \$ (200,990) |

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, 2020

| Charges for services perating expenses: Personnel Supplies Utilities Repairs and maintenance Rent Depreciation Capital expenses Other expenses Other expenses otal operating expenses perating gain (loss) onoperating revenue (expense): Interest expense (debt service) otal nonoperating expense ain (Loss) before transfer ransfers out hange in net assets | Norway Savings Arena |
|---|----------------------------|
| Operating revenues: | |
| Charges for services | \$ 334,968 |
| Operating expenses: | |
| Personnel | 142,781 |
| Supplies | 41,689 |
| Utilities | 117,012 |
| Repairs and maintenance | 21,998 |
| | |
| Depreciation | |
| Capital expenses | |
| Other expenses | 49,580 |
| Total operating expenses | 373,060 |
| Operating gain (loss) | (38,092) |
| Nonoperating revenue (expense): | |
| | - |
| | |
| Total nonoperating expense | - |
| Gain (Loss) before transfer | (38,092) |
| Transfers out | - |
| Change in net assets | (38,092) |
| Total net assets, July 1 | (1,376,645) |
| Total net assets, December 31, 2020 | \$ (1,414,737) |

| | CITY OF AUBURN, MAINE REVENUES - NORWAY SAVINGS BANK ARENA Through December 31, 2020 compared to December 31, 2019 | | | | | | | | | | | | | |
|---------------------------|--|-----------|----|--------------|--------|----|-----------|----|--------------|--------|----|----------|--|--|
| | | | | ACTUAL | | | | | ACTUAL | | | | | |
| | | FY 2021 | | REVENUES | % OF | | FY 2020 | | REVENUES | % OF | | | | |
| REVENUE SOURCE | | BUDGET | Tŀ | IRU DEC 2020 | BUDGET | | BUDGET | T | HRU DEC 2019 | BUDGET | VA | RIANCE | | |
| CHARGE FOR SERVICES | | | | | | | | | | | | | | |
| Concssions | \$ | 16,500 | \$ | - | 0.00% | \$ | 16,500 | \$ | 6,000 | 36.36% | \$ | (6,000) | | |
| Skate Rentals | \$ | 7,500 | \$ | - | 0.00% | \$ | 7,500 | \$ | - | 0.00% | | - | | |
| Pepsi Vending Machines | \$ | 3,000 | \$ | - | 0.00% | \$ | 3,000 | \$ | 191 | 6.37% | \$ | (191) | | |
| Games Vending Machines | \$ | 3,000 | \$ | - | 0.00% | \$ | 3,000 | \$ | 284 | 9.47% | \$ | (284) | | |
| Vending Food | \$ | 3,000 | \$ | 5 | 0.17% | \$ | 3,000 | \$ | 204 | 6.80% | \$ | (199) | | |
| Sponsorships | \$ | 230,000 | \$ | 89,950 | 39.11% | \$ | 230,000 | \$ | 90,550 | 39.37% | \$ | (600) | | |
| Pro Shop | \$ | 7,000 | \$ | 4,503 | 64.33% | \$ | 7,000 | \$ | 981 | 14.01% | \$ | 3,522 | | |
| Programs | \$ | 20,000 | \$ | - | 0.00% | \$ | 27,500 | \$ | - | 0.00% | \$ | - | | |
| Rental Income | \$ | 727,850 | \$ | 226,550 | 31.13% | \$ | 744,000 | \$ | 255,794 | 34.38% | \$ | (29,244) | | |
| Camps/Clinics | \$ | 50,000 | \$ | 13,960 | 27.92% | \$ | 50,000 | \$ | 6,780 | | \$ | 7,180 | | |
| Tournaments | \$ | 55,000 | \$ | - | 0.00% | \$ | 55,000 | \$ | 3,500 | 6.36% | \$ | (3,500) | | |
| TOTAL CHARGE FOR SERVICES | \$ | 1,122,850 | \$ | 334,968 | 29.83% | \$ | 1,146,500 | \$ | 364,284 | 31.77% | \$ | (29,316) | | |

| CITY OF AUBURN, MAINE EXPENDITURES - NORWAY SAVINGS BANK ARENA Through December 31, 2019 compared to December 31, 2018 | | | | | | | | | | | | | |
|--|--|-------------------|----------|------------------|------------------|----|------------------|----------|------------------|------------------|------|------------------|--|
| | ACTUAL ACTUAL FY 2020 EXPENDITURES % OF FY 2019 EXPENDITURES % OF | | | | | | | | | | | | |
| DESCRIPTION | | BUDGET | | HRU DEC 2020 | BUDGET | | BUDGET | | HRU DEC 2019 | BUDGET | VA | RIANCE | |
| Colorize & Devisition | ¢ | 200,000 | ¢ | 4 40 704 | 07 400/ | ¢ | 0.47 700 | ¢ | 405 007 | 20.00% | ¢ | 7 00 4 | |
| Salaries & Benefits Purchased Services | \$ \$ | 380,990 | | 142,781 | 37.48% | | 347,736 | | 135,687 | 39.02% | | 7,094 | |
| Supplies | э \$ | 145,000 77,000 | \$ \$ | 71,578 41,689 | 49.36% 54.14% | | 49,500 68,150 | \$ \$ | 26,289 14,827 | 53.11% 21.76% | • | 45,289 26,862 | |
| Utilities | \$ | 244,650 | \$ | 117,012 | 47.83% | ÷ | 238,000 | \$ | 101,043 | 42.46% | | 15,969 | |
| Capital Outlay | \$ | 50,000 | \$ | - | 0.00% | \$ | 15,000 | \$ | 17,464 | 116.43% | \$ | (17,464) | |
| Rent | \$ | - | \$ | - | | \$ | - | \$ | 211,035 | | \$ (| 211,035) | |
| | \$ | 897,640 | \$ | 373,060 | 41.56% | \$ | 718,386 | \$ | 506,345 | 70.48% | \$ (| 133,285) | |
| GRAND TOTAL EXPENDITURES | \$ | 897,640 | \$ | 373,060 | 41.56% | \$ | 718,386 | \$ | 506,345 | 70.48% | \$(| 133,285) | |