

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: May 2023 Financial Report

DATE: June 20, 2023

The following is a discussion regarding the significant variances found in the City's May 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 eleventh month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 91.7% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

- A. Revenues collected through May 31st, including the school department, were \$94,032,908, or 87.84%, of the budget. The municipal revenues including property taxes were \$63,992,030 or 90.80% of the budget which is less than the same period last year by 6.74%, however the dollar amount is greater by \$444,712. The accounts listed below are noteworthy.
- B. The current year tax revenue is at 91.89% as compared to 97.96% last year. The 30 day notice of liens were sent out in May and tax liens will be filed at the end of June on any properties that have unpaid taxes.
- C. Excise tax for the month of May is at 97.37%. This is a \$88,835 increase from FY 22. Our excise revenues for FY23 are 5.70% above projections as of May 31, 2023.
- D. State Revenue Sharing for the month of May is 104.94% or \$706/120 more than last year in May.

Expenditures

City expenditures through May 2023 were \$44,241,310 or 86.2%, of the budget. This is 3.38% lower than May of last year.

Noteworthy variances are:

- A. The operating departments are in line with this time last year. The accounts that are lower than last year are due to staffing shortages and timing difference in certain payments.

Investments

This section contains an investment schedule as of May 31st. Currently the City's funds are earning an average interest rate of 3.55%.

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M Eastman". The signature is written in a cursive, flowing style.

Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of May 2023, April 2023, and June 2022

	May 31 2023	April 30 2023	Increase (Decrease)	UNAUDITED JUNE 30 2022
ASSETS				
CASH	\$ 44,784,526	\$ 61,742,942	\$ (16,958,416)	\$ 25,056,314
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,897,201	813,943	2,083,258	1,461,282
TAXES RECEIVABLE-CURRENT	1,296,071	1,738,132	(442,061)	42,636
DELINQUENT TAXES	446,606	446,660	(54)	395,714
TAX LIENS	553,798	580,911	(27,114)	1,297,627
NET DUE TO/FROM OTHER FUNDS	(9,800,701)	(24,116,451)	14,315,750	4,391,622
TOTAL ASSETS	\$ 40,177,500	\$ 41,206,137	\$ (1,028,637)	\$ 32,645,195
LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ 76,027	\$ (243,940)	\$ 319,967	\$ (824,510)
PAYROLL LIABILITIES	(741,237)	(1,229,880)	488,643	2,948,844
ACCRUED PAYROLL	-	-	-	(263,746)
STATE FEES PAYABLE	(126,199)	(112,906)	(13,293)	(183)
ESCROWED AMOUNTS	(32,412)	(43,565)	11,153	(40,426)
DEFERRED REVENUE	(2,145,010)	(2,613,848)	468,838	(1,585,602)
DUE TO OTHER FUNDS	-	-	-	-
TOTAL LIABILITIES	\$ (2,968,831)	\$ (4,244,139)	\$ 1,275,308	\$ 234,377
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (34,209,853)	\$ (33,963,182)	\$ (246,671)	\$ (29,880,756)
FUND BALANCE - RESTRICTED	(2,309,553)	(2,309,553)		(2,309,553)
FUND BALANCE - NON SPENDABLE	(689,263)	(689,263)	-	(689,263)
TOTAL FUND BALANCE	\$ (37,208,669)	\$ (36,961,998)	\$ (246,671)	\$ (32,879,572)
TOTAL LIABILITIES AND FUND BALANCE	\$ (40,177,500)	\$ (41,206,137)	\$ 1,028,637	\$ (32,645,195)

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

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU MAY 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU MAY 2022	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 52,463,320	\$ 48,207,384	91.89%	\$ 50,042,450	\$ 49,019,518	97.96%	\$ (812,134)
PRIOR YEAR TAX REVENUE	\$ -	\$ 744,093		\$ -	\$ 541,288		\$ 202,805
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,770,000	\$ 1,322,921	74.74%	\$ 1,650,000	\$ 1,290,048	78.18%	\$ 32,873
EXCISE	\$ 4,435,000	\$ 4,318,304	97.37%	\$ 4,425,000	\$ 4,229,469	95.58%	\$ 88,835
PENALTIES & INTEREST	\$ 120,000	\$ 71,833	59.86%	\$ 120,000	\$ 105,007	87.51%	\$ (33,174)
TOTAL TAXES	\$ 58,788,320	\$ 54,664,535	92.99%	\$ 56,237,450	\$ 55,185,330	98.13%	\$ (520,795)
LICENSES AND PERMITS							
BUSINESS	\$ 190,000	\$ 269,187	141.68%	\$ 166,000	\$ 274,608	165.43%	\$ (5,421)
NON-BUSINESS	\$ 195,250	\$ 300,433	153.87%	\$ 300,200	\$ 422,644	140.79%	\$ (122,211)
TOTAL LICENSES	\$ 385,250	\$ 569,620	147.86%	\$ 466,200	\$ 697,252	149.56%	\$ (127,632)
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 419,744	104.94%	\$ 390,000	\$ 421,592	108.10%	\$ (1,848)
STATE REVENUE SHARING	\$ 4,504,100	\$ 5,748,069	127.62%	\$ 3,150,000	\$ 5,041,949	160.06%	\$ 706,120
WELFARE REIMBURSEMENT	\$ 83,912	\$ 79,233	94.42%	\$ 90,656	\$ 65,038	71.74%	\$ 14,195
OTHER STATE AID	\$ 32,000	\$ 16,791	52.47%	\$ 32,000	\$ 15,763	49.26%	\$ 1,028
CITY OF LEWISTON	\$ 182,000	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 5,202,012	\$ 6,263,838	120.41%	\$ 3,891,040	\$ 5,544,342	142.49%	\$ 719,496
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 361,400	\$ 126,458	34.99%	\$ 184,400	\$ 165,218	89.60%	\$ (38,760)
PUBLIC SAFETY	\$ 30,800	\$ 84,877	275.58%	\$ 176,600	\$ 155,950	88.31%	\$ (71,073)
EMS TRANSPORT	\$ 1,350,000	\$ 1,535,590	113.75%	\$ 1,250,000	\$ 1,347,897	107.83%	\$ 187,693
TOTAL CHARGE FOR SERVICES	\$ 1,742,200	\$ 1,746,925	100.27%	\$ 1,611,000	\$ 1,669,065	103.60%	\$ 77,860
FINES							
PARKING TICKETS & MISC FINES	\$ 28,000	\$ 22,265	79.52%	\$ 41,500	\$ 42,136	101.53%	\$ (19,871)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 30,000	\$ 150,443	501.48%	\$ 40,000	\$ 42,622	106.56%	\$ 107,821
RENTS	\$ 75,000	\$ 16,047	21.40%	\$ 125,000	\$ 17,976	14.38%	\$ (1,929)
UNCLASSIFIED	\$ 20,000	\$ 282,365	1411.83%	\$ 20,000	\$ 31,830	159.15%	\$ 250,535
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 52,582		\$ -	\$ 50,315		\$ 2,267
SALE OF PROPERTY	\$ 100,000	\$ 2,487	2.49%	\$ 120,000	\$ 35,235	29.36%	\$ (32,748)
MMWAC HOST FEES	\$ 240,000	\$ 212,768	88.65%	\$ 234,000	\$ 212,768	90.93%	\$ 0
TRANSFER IN: TIF	\$ 1,140,000	\$ -	0.00%	\$ 1,140,000	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 619,000	\$ -	0.00%	\$ 473,925	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
SPONSORSHIPS - ECONOMIC DEVELOPMENT		\$ 1,000					
CDBG	\$ 588,154	\$ -	0.00%	\$ 252,799	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 7,156	35.78%	\$ 20,000	\$ 17,447	87.24%	\$ (10,291)
CITY FUND BALANCE CONTRIBUTION	\$ 1,500,000	\$ -	0.00%	\$ 475,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 4,332,154	\$ 724,848	16.73%	\$ 2,900,724	\$ 408,193	14.07%	\$ 315,655
TOTAL GENERAL FUND REVENUES	\$ 70,477,936	\$ 63,992,030	90.80%	\$ 65,147,914	\$ 63,546,318	97.54%	\$ 444,712
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 34,826,024	\$ 29,687,796	85.25%	\$ 28,900,061	\$ 25,425,111	87.98%	\$ 4,262,685
EDUCATION	\$ 489,465	\$ 321,537	65.69%	\$ 518,821	\$ 768,278	148.08%	\$ (446,741)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 1,251,726	\$ 31,545	2.52%	\$ 879,404	\$ -	0.00%	\$ 31,545
TOTAL SCHOOL	\$ 36,567,215	\$ 30,040,878	82.15%	\$ 30,298,286	\$ 26,193,389	86.45%	\$ 3,847,489
GRAND TOTAL REVENUES	\$ 107,045,151	\$ 94,032,908	87.84%	\$ 95,446,200	\$ 89,739,707	94.02%	\$ 4,292,201

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

DEPARTMENT	FY 2023 BUDGET	EXP THRU MAY 2023	% OF BUDGET	FY 2022 BUDGET	EXP THRU MAY 2022	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 170,500	\$ 157,166	92.18%	\$ 104,850	\$ 104,299	99.47%	\$ 52,867
CITY MANAGER	\$ 510,978	\$ 416,891	81.59%	\$ 447,401	\$ 470,182	105.09%	\$ (53,291)
COMMUNICATIONS & ENGAGEMENT	\$ 218,746	\$ 140,512	64.24%	\$ 911,637	\$ 852,920	93.56%	\$ (712,408)
CITY CLERK	\$ 257,506	\$ 234,477	91.06%	\$ 237,474	\$ 213,075	89.73%	\$ 21,402
FINANCIAL SERVICES	\$ 1,138,802	\$ 1,013,177	88.97%	\$ 810,303	\$ 692,777	85.50%	\$ 320,400
HUMAN RESOURCES	\$ 222,099	\$ 191,413	86.18%	\$ 220,250	\$ 189,056	85.84%	\$ 2,357
INFORMATION TECHNOLOGY	\$ 827,000	\$ 658,870	79.67%		\$ -		\$ 658,870
TOTAL ADMINISTRATION	\$ 3,345,631	\$ 2,812,506	84.07%	\$ 2,731,915	\$ 2,522,309	92.33%	\$ 290,197
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 666,629	\$ 654,908	98.24%	\$ 900,583	\$ 743,226	82.53%	\$ (88,318)
ECONOMIC DEVELOPMENT	\$ 286,598	\$ 253,634	88.50%	\$ 108,469	\$ 107,662	99.26%	\$ 145,972
BUSINESS & COMMUNITY DEVELOPMENT	\$ 671,411	\$ 246,140	36.66%	\$ 512,260	\$ 252,083	49.21%	\$ (5,943)
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 232,310	193.79%	\$ 119,875	\$ 88,131	73.52%	\$ 144,179
RECREATION & SPORTS TOURISM	\$ 762,440	\$ 569,859	74.74%	\$ 584,056	\$ 507,000	86.81%	\$ 62,859
PUBLIC LIBRARY	\$ 1,084,437	\$ 1,008,560	93.00%	\$ 1,052,163	\$ 964,483	91.67%	\$ 44,077
TOTAL COMMUNITY SERVICES	\$ 3,591,390	\$ 2,965,411	82.57%	\$ 3,277,406	\$ 2,662,585	81.24%	\$ 302,826
FISCAL SERVICES							
DEBT SERVICE	\$ 8,361,254	\$ 8,394,861	100.40%	\$ 7,734,169	\$ 7,652,855	98.95%	\$ 742,006
CAPITAL INVESTMENT & PURCHASING	\$ 672,473	\$ 558,217	83.01%	\$ 677,872	\$ 545,470	80.47%	\$ 12,747
WORKERS COMPENSATION	\$ 698,000	\$ 698,000	100.00%	\$ 642,400	\$ 642,400	100.00%	\$ 55,600
WAGES & BENEFITS	\$ 7,876,393	\$ 5,982,481	75.95%	\$ 7,334,932	\$ 5,888,588	80.28%	\$ 93,893
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 18,069,350	\$ 15,633,559	86.52%	\$ 16,850,603	\$ 14,729,313	87.41%	\$ 904,246
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,693,284	\$ 5,002,638	87.87%	\$ 5,446,588	\$ 5,075,894	93.19%	\$ (73,256)
POLICE DEPARTMENT	\$ 4,945,034	\$ 4,201,000	84.95%	\$ 4,343,924	\$ 4,039,150	92.98%	\$ 161,850
TOTAL PUBLIC SAFETY	\$ 10,638,318	\$ 9,203,638	86.51%	\$ 9,790,512	\$ 9,115,044	93.10%	\$ 88,594
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 5,600,109	\$ 4,862,433	86.83%	\$ 5,077,370	\$ 4,399,305	86.65%	\$ 463,128
SOLID WASTE DISPOSAL*	\$ 1,320,000	\$ 1,096,376	83.06%	\$ 1,089,950	\$ 821,532	75.37%	\$ 274,844
WATER AND SEWER	\$ 792,716	\$ 585,902	73.91%	\$ 792,716	\$ 781,203	98.55%	\$ (195,301)
TOTAL PUBLIC WORKS	\$ 7,712,825	\$ 6,544,711	84.85%	\$ 6,960,036	\$ 6,002,040	86.24%	\$ 542,671
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 205,000	\$ 204,319	99.67%	\$ 177,000	\$ 172,710	97.58%	\$ 31,609
E911 COMMUNICATION CENTER	\$ 1,217,713	\$ 945,912	77.68%	\$ 1,161,479	\$ 1,161,630	100.01%	\$ (215,718)
LATC-PUBLIC TRANSIT	\$ 431,811	\$ 431,811	100.00%	\$ 225,000	\$ 118,715	52.76%	\$ 313,096
LA ARTS	\$ 30,000	\$ 30,000		\$ 10,000	\$ 10,000		
TAX SHARING	\$ 260,000	\$ 229,135	88.13%	\$ 260,000	\$ 232,729	89.51%	\$ (3,594)
TOTAL INTERGOVERNMENTAL	\$ 2,144,524	\$ 1,841,177	85.85%	\$ 1,833,479	\$ 1,695,784	92.49%	\$ 145,393
COUNTY TAX	\$ 2,761,220	\$ 2,761,220	100.00%	\$ 2,611,080	\$ 2,611,080	100.00%	\$ 150,140
TIF (10108058-580000)	\$ 3,049,803	\$ 2,479,088	81.29%	\$ 3,049,803	\$ 2,867,365	94.02%	\$ (388,277)
OVERLAY	\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL CITY DEPARTMENTS	\$ 51,313,061	\$ 44,241,310	86.22%	\$ 47,104,834	\$ 42,205,520	89.60%	\$ 2,035,790
EDUCATION DEPARTMENT	\$ 55,732,090	\$ 39,284,074	70.49%	\$ 48,341,366	\$ 28,802,070	59.58%	\$ 10,482,004
TOTAL GENERAL FUND EXPENDITURES	\$ 107,045,151	\$ 83,525,384	78.03%	\$ 95,446,200	\$ 71,007,590	74.40%	\$ 12,517,794

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

INVESTMENT		FUND	BALANCE May 31, 2023	BALANCE April 30, 2023	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 11,221,356.11	\$ 11,179,976.96	0.80%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,056,507.83	\$ 1,054,490.99	0.80%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 18,682,600.20	\$ 18,525,200.97	0.80%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,957.22	\$ 52,857.22	0.80%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 343,059.82	\$ 341,794.84	0.80%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 229,062.88	\$ 228,625.64	0.80%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 471,091.63	\$ 470,192.39	0.80%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 1,003,942.39	\$ 997,763.31	0.80%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 28.67	\$ 15,491.55	0.80%
NOMURA 2		ELHS Bond Proceeds	\$ 30,893,209.00	\$ 37,688,301.00	2.08%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.25%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.50%
Northern Capital Securities	CD	GENERAL FUND	\$	\$ 250,000.00	4.40%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.60%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.85%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.70%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.45%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.85%
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	5.40%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.20%
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		5.10%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00		5.15%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00		5.15%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00		5.15%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00		5.25%
GRAND TOTAL			\$ 68,953,815.75	\$ 74,554,694.87	3.55%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2022 - June 30, 2023
Report as of May 31, 2023

	Beginning Balance 5/1/2023	May 2023					Ending Balance 5/31/2023
		New Charges	Payments	Refunds	Adjustments	Write-Offs	
Bluecross	\$ 13,773.42	\$ 8,978.80	\$ (9,474.35)		\$ (297.73)		\$ 12,980.14
Intercept	\$ 400.00	\$ 200.00	\$ (200.00)				\$ 400.00
Medicare	\$ 129,646.21	\$ 156,136.80	\$ (52,460.96)		\$ (79,189.25)		\$ 154,132.80
Medicaid	\$ 45,168.91	\$ 59,206.60	\$ (54,122.58)		\$ (34,239.22)		\$ 16,013.71
Other/Commercial	\$ 79,276.78	\$ 37,734.85	\$ (18,627.10)		\$ (1,082.35)		\$ 97,302.18
Patient	\$ 127,648.32	\$ 20,080.00	\$ (10,650.07)	\$ 1,605.06	\$ 52.95	\$ (14,926.27)	\$ 123,809.99
Worker's Comp	\$ (7,271.78)						\$ (7,271.78)
TOTAL	\$ 388,641.86	\$ 282,337.05	\$ (145,535.06)	\$ 1,605.06	\$ (114,755.60)	\$ (14,926.27)	\$ 397,367.04

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2022 - June 30, 2023
Report as of May 31, 2023

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Totals	% of Total
Bluecross	\$ 2,477.35	\$ 13,307.40	\$ 13,596.80	\$ 13,635.40	\$ 10,192.40	\$ 11,633.60	\$ 13,907.00	\$ 12,001.00	\$ 13,676.80	\$ 7,179.80	\$ 8,978.80	\$ 120,586.35	3.67%
Intercept	\$ 100.00	\$ -	\$ 100.00	\$ 200.00	\$ 200.00	\$ 300.00	\$ 200.00	\$ 200.00	\$ 100.00	\$ 200.00	\$ 200.00	\$ 1,800.00	0.05%
Medicare	\$ 155,398.20	\$ 205,712.40	\$ 155,567.20	\$ 163,526.80	\$ 154,190.50	\$ 190,431.40	\$ 216,896.50	\$ 138,902.80	\$ 196,522.60	\$ 163,176.00	\$ 156,136.80	\$ 1,896,461.20	57.79%
Medicaid	\$ 61,000.80	\$ 82,386.60	\$ 63,625.60	\$ 50,457.40	\$ 68,679.75	\$ 51,541.80	\$ 65,923.00	\$ 49,823.00	\$ 77,619.20	\$ 79,725.80	\$ 59,206.60	\$ 709,989.55	21.64%
Other/Commercial	\$ 38,520.45	\$ 50,549.60	\$ 28,756.00	\$ 21,232.20	\$ 18,577.60	\$ 28,491.40	\$ 26,074.30	\$ 31,940.20	\$ 20,282.80	\$ 20,033.10	\$ 37,734.85	\$ 322,192.50	9.82%
Patient	\$ 8,120.20	\$ 12,558.80	\$ 18,008.60	\$ 32,205.60	\$ 18,078.20	\$ 18,295.40	\$ 19,672.25	\$ 19,312.40	\$ 30,303.00	\$ 19,389.80	\$ 20,080.00	\$ 216,024.25	6.58%
Worker's Comp	\$ 1,803.40	\$ 3,664.60	\$ -	\$ 827.00	\$ 1,805.20	\$ 1,720.60	\$ 1,974.60	\$ -	\$ 2,789.00			\$ 14,584.40	0.44%
TOTAL	\$ 267,420.40	\$ 368,179.40	\$ 279,654.20	\$ 282,084.40	\$ 271,723.65	\$ 302,414.20	\$ 344,647.65	\$ 252,179.40	\$ 341,293.40	\$ 289,704.50	\$ 282,337.05	\$ 3,281,638.25	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2022 - June 30, 2023
Report as of May 31, 2023

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Totals	% of Total
Bluecross	3	13	14	14	11	12	14	12	14	7	9	123	3.39%
Intercept	1	0	1	2	2	3	2	2	1	2	2	18	0.50%
Medicare	170	231	170	180	170	205	237	163	226	173	168	2093	57.75%
Medicaid	65	88	69	55	77	57	75	55	87	89	65	782	21.58%
Other/Commercial	43	54	30	23	21	33	32	37	21	25	42	361	9.96%
Patient	10	13	19	34	20	18	21	22	31	21	22	231	6.37%
Worker's Comp	2	4		1	2	2	2	0	3			16	0.44%
TOTAL	294	403	303	309	303	330	383	291	383	317	308	3624	100.00%

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

	1902	1910	1914	1915	1917	1928	1929	1931	2003	2005	2008	2009	2010	2011	2013	2014
	Riverwatch	Community Service	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Vending	Fire Prevention	Donations	Byrne JAG	MDOT	Homeland Security	PD Evidence Money Deposits	State Drug Money	PD Capital Reserve	OUI Grant	Speed Grant
Fund Balance 7/1/22	\$ 517,052.67	\$ 6,919.98	\$ 34,914.39	\$ 1,421.68	\$ 3,039.35	\$ -	\$ 4,796.03	\$ 169.19	\$ 2,808.57	\$ 79,868.61	\$ (153,799.68)	\$ -	\$ 4,289.65	\$ 23,595.00	\$ 4,356.29	\$ 5,520.52
Revenues FY23	\$ 61,648.39	\$ 1,310.95	\$ 1,875.71		\$ 10,425.00	\$ 306.00				\$ 200,100.00	\$ 101,027.87	\$ -	\$ 13,474.00	\$ 11,148.75		\$ 3,818.51
Expenditures FY23	\$ 159,120.00	\$ 950.00	\$ 386.10	\$ 1,421.68	\$ 4,361.72	\$ 2,890.39	\$ 4,796.03	\$ 169.19	\$ 600.00	\$ 490,174.67	\$ 48,660.71	\$ -	\$ 3,150.22	\$ 3,157.92	\$ 4,356.29	\$ 3,414.26
Fund Balance 5/31/2023	\$ 419,581.06	\$ 7,280.93	\$ 36,404.00	\$ -	\$ 9,102.63	\$ (2,584.39)	\$ -	\$ -	\$ 2,208.57	\$ (210,206.06)	\$ (101,432.52)	\$ -	\$ 14,613.43	\$ 31,585.83	\$ -	\$ 5,924.77

	2016	2018	2019	2020	2025	2026	2030	2034	2037	2040	2041	2043	2044	2047	2048	2050
	Pedestrian Safety	Nat Opioid Settlement	Law Enforcement Training	CDBG	Community Cords	State Grant Non-GA Heat Asst	Parking	EDUL Underage Drink	Bulletproof Vests	Great Falls TV	Blanche Stevens	DOJ Covid 19 Preventative	Federal Drug Money	American Firefighter Grant	TD Tree Days	Project Lifesaver
Fund Balance 7/1/22	\$ 409.11	\$ -	\$ (8,205.29)	\$ 1,069,816.45	\$ 30,822.46	\$ -	\$ 46,171.40	\$ 2,560.00	\$ 8,281.24	\$ 20,536.23	\$ 22,850.45	\$ (930.00)	\$ 92,332.26	\$ (1,695.00)	\$ -	\$ 189.35
Revenues FY23	\$ 1,053.34	\$ 211,035.72		\$ 921,562.10	\$ 119.34	\$ 31,165.02	\$ 139,886.60		\$ 2,288.40		\$ 3,360.73	\$ 930.00	\$ 25,242.80	\$ 49,569.53	\$ 12,000.00	
Expenditures FY23	\$ 917.14			\$ 1,024,897.54	\$ 562.00	\$ 1,551.42	\$ 145,958.84	\$ 2,560.00	\$ 7,194.91		\$ 4,593.00	\$ 18,743.13	\$ 4,887.22	\$ 49,569.53	\$ 9,786.95	\$ 189.35
Fund Balance 5/31/2023	\$ 545.31	\$ 211,035.72	\$ (8,205.29)	\$ 966,481.01	\$ 30,379.80	\$ 29,613.60	\$ 40,099.16	\$ -	\$ 3,374.73	\$ 20,536.23	\$ 21,618.18	\$ (18,743.13)	\$ 112,687.84	\$ (1,695.00)	\$ 2,213.05	\$ -

	2051	2053	2054	2055	2059	2067	2068	2070	2071	2077	2080	2085	2300	2400	2405	2500
	Project Canopy	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL	Distracted Driving	Hometown Heros Banners	Northern Borders Grant	Leadercast	Com Engage Spec Events	CTCI Gramt	Futsol Court Project	Edna Hodakin Crowley Park	ARPA Grant	NRPA Youth Mentoring	Elmina B Sewall Grant	Parks & Recreation
Fund Balance 7/1/22	\$ (9,519.48)	\$ 21,359.27	\$ 170,048.62	\$ 4,911.03	\$ 898.69	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ -	\$ 1,719.02	\$ 25,353.61	\$ -	\$ 12,716,078.13	\$ (1,443.69)	\$ 10,000.00	\$ 232,365.87
Revenues FY23	\$ 7,996.88	\$ (94.59)	\$ 180,860.94		\$ 508.14			\$ 3,500.00	\$ 43,095.00			\$ 5,000.00	\$ 311,528.90	\$ 13,491.68	\$ 72,000.00	\$ 433,475.29
Expenditures FY23		\$ 21,264.68	\$ 50,161.75	\$ 4,911.03	\$ 604.26	\$ 209.00				\$ 1,719.02		\$ 612.33	\$ 1,502,255.90	\$ 20,534.75		\$ 435,803.88
Fund Balance 5/31/2023	\$ (1,522.60)	\$ -	\$ 300,747.81	\$ -	\$ 802.57	\$ -	\$ 178,046.71	\$ -	\$ 43,095.00	\$ -	\$ 25,353.61	\$ 4,387.67	\$ 11,525,351.13	\$ (8,486.76)	\$ 82,000.00	\$ 230,037.28

	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600
	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	2600 Auburn Memory Care Facility TIF 23	2600 Millbran TIF 24	2600 Futurguard TIF 25	2600 W Shore Landing TIF 26	Total Special Revenues
Fund Balance 7/1/22	\$ 78,950.70	\$ 806,274.01	\$ 237,684.12	\$ (519,427.49)	\$ 455,494.65	\$ (900,465.25)	\$ (0.03)	\$ (2,663.69)	\$ 1,120.91	\$ 50,241.31	\$ 84,060.95	\$ 33,113.81	\$ 13,914.35	\$ (102,204.06)	\$ -	\$ 15,168,346.11
Revenues FY23	\$ 190,974.78		\$ 865,341.00	\$ 157,316.00	\$ 294,264.43	\$ 448,773.33	\$ 48,589.45	\$ 30,616.50	\$ 56,495.08	\$ 48,218.63	\$ 96,002.45	\$ 113,293.40	\$ 35,248.40	\$ 34,426.44	\$ 59,527.65	\$ 5,353,798.54
Expenditures FY23	\$ 143,231.09	\$ -	\$ 316,334.41	\$ 265,100.00	\$ 126,666.72	\$ 210,923.46	\$ 29,153.68		\$ 56,495.08	\$ 24,109.32	\$ 48,001.22	\$ 174,888.68	\$ 35,248.40	\$ 8,691.46	\$ -	\$ 5,475,940.33
Fund Balance 5/31/2023	\$ 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	\$ (76,469.08)	\$ 59,527.65	\$ 15,048,532.91

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

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

Current Assets:

As of the end of May 2023 the total current assets of Ingersoll Turf Facility were \$313,937. This consisted of cash and cash equivalents an increase from April of \$1,333.

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 May 31, 2023, were \$61,779.

Liabilities:

Ingersoll had no accounts payable as of May 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 May 2023 are \$144,398. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through May 2023 were \$33,806. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of May 2023, Ingersoll has an operating gain of \$110,592 compared to \$108,487 in April an increase in the gain of \$2,105.

As of May 31, 2023, Ingersoll has an increase in net assets of \$112,202.

The budget to actual reports for revenue and expenditures, show that the revenue for FY23 compared to FY 22.

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

	May 31, 2023	April 30, 2023	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 228,626	\$ 228,218	\$ 408
Interfund receivables/payables	\$ 85,311	\$ 84,386	925
Accounts receivable	-	-	-
Total current assets	313,937	312,604	1,333
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(748,757)	(748,757)	-
Total noncurrent assets	61,779	61,779	-
Total assets	375,716	374,383	1,333
LIABILITIES			
Accounts payable	\$ -	\$ 1,180	(1,180)
Interfund payable	\$ -	\$ -	-
Total liabilities	-	1,180	(1,180)
NET ASSETS			
Invested in capital assets	\$ 61,779	\$ 61,779	\$ -
Unrestricted	\$ 313,937	\$ 311,424	\$ 2,513
Total net assets	\$ 375,716	\$ 373,203	\$ 2,513

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

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 144,398
Operating expenses:	
Personnel	490
Supplies	19,005
Utilities	175
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	14,136
Other expenses	
Total operating expenses	33,806
Operating gain (loss)	110,592
Nonoperating revenue (expense):	
Interest income	1,610
Interest expense (debt service)	-
Total nonoperating expense	1,610
Gain (Loss) before transfer	112,202
Transfers out	-
Change in net assets	112,202
Total net assets, July 1	263,514
Total net assets, May 31, 2023	\$ 375,716

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

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU MAY 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU MAY 2022	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship		\$ 6,300		\$ 25,000	\$ 11,275	45.10%
Batting Cages		\$ 14,157		\$ 16,000	\$ 17,336	108.35%
Programs		\$ 123,941		\$ 94,000	\$ 49,090	52.22%
Rental Income		\$ -		\$ 138,000	\$ 93,780	67.96%
TOTAL CHARGE FOR SERVICES	\$ -	\$ 144,398		\$ 273,000	\$ 171,481	62.81%
INTEREST ON INVESTMENTS						
	\$ -	\$ 1,610		\$ -	\$ 539	
GRAND TOTAL REVENUES	\$ -	\$ 146,008		\$ 273,000	\$ 172,020	63.01%

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

DESCRIPTION	FY 2023 BUDGET	ACTUAL		FY 2022 BUDGET	ACTUAL		Difference
		EXPENDITURES THRU MAY 2023	% OF BUDGET		EXPENDITURES THRU MAY 2022	% OF BUDGET	
Salaries & Benefits	See Recreation Budget			\$ 133,041	\$ 83,012	62.40%	\$ (83,012)
Purchased Services		\$ 490		\$ 15,750	\$ 5,592	35.50%	\$ (5,102)
Programs		\$ 19,005		\$ 16,300	\$ -	0.00%	\$ 19,005
Supplies				\$ 2,500	\$ 20,890	835.60%	\$ (20,890)
Utilities		\$ 175		\$ 24,150	\$ 21,948	90.88%	\$ (21,773)
Insurance Premiums	\$ -			\$ -	\$ -		
Capital Outlay	\$ -	\$ 14,136		\$ -	\$ 5,556		\$ 8,580
	\$ -	\$ 33,806		\$ 191,741	\$ 136,998	71.45%	\$ (103,192)
GRAND TOTAL EXPENDITURES	\$ -	\$ 33,806		\$ 191,741	\$ 136,998	71.45%	\$ (103,192)



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: Arena Financial Reports for May 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 May 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, April 30, 2023.

Current Assets:

As of the end of May 2023 the total current assets of Norway Savings Bank Arena were (\$1,063,210). These consisted of cash and cash equivalents of \$281,193, accounts receivable of \$119,925, and an interfund payable of \$1,464,328.

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 May 31, 2023, was \$147,691.

Liabilities:

Norway Arena had no accounts payable as of May 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 May 2023 are \$1,025,164. 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 May 2023 were \$738,508. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of May 2023, there was an operating gain of \$286,656.

As of May 31, 2023, Norway Arena has an increase in net assets of \$286,656.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY23 is \$97,068 more than in FY22 and expenditures in FY23 are \$118,343 more than last year in May.

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

	May 31 2023	April 30 2023	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 281,193	\$ 281,010	\$ 183
Interfund receivables	\$ (1,464,328)	\$ (1,549,053)	\$ 84,725
Prepaid Rent			\$ -
Accounts receivable	119,925	135,543	\$ (15,618)
Total current assets	(1,063,210)	(1,132,500)	69,290
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(425,531)	(425,531)	-
Total noncurrent assets	147,691	147,691	-
Total assets	(915,519)	(984,809)	69,290
LIABILITIES			
Accounts payable	\$ -	\$ 1,309	\$ (1,309)
Net OPEB liability	\$ (1,588)	\$ 43,810	\$ (45,398)
Net pension liability	121,707	42,634	79,073
Total liabilities	120,119	87,753	32,366
NET ASSETS			
Invested in capital assets	\$ 147,691	\$ 147,691	\$ -
Unrestricted	\$ (1,183,329)	\$ (1,132,500)	\$ (50,829)
Total net assets	\$ (1,035,638)	\$ (984,809)	\$ (50,829)

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Norway Savings Bank Arena
Business-type Activities - Enterprise Funds
Statement of Activities
April 30, 2023

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 1,025,164
Operating expenses:	
Personnel	344,180
Supplies	41,698
Utilities	160,700
Repairs and maintenance	52,483
Insurance Premium	33,538
Depreciation	-
Capital expenses	69,317
Other expenses	36,592
Total operating expenses	738,508
Operating gain (loss)	286,656
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	286,656
Transfers out	-
Change in net assets	286,656
Total net assets, July 1	(1,322,294)
Total net assets, April 30, 2023	\$ (1,035,638)

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

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU MAY 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU MAY 2022	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500		0.00%	\$ 16,500	\$ 12,925	78.33%	\$ (12,925)
Skate Rentals	\$ 6,000	\$ 2,965	49.42%	\$ 6,000	\$ 425	7.08%	\$ 2,540
Pepsi Vending Machines	\$ 2,000	\$ 2,030	101.50%	\$ 2,000	\$ 1,213	60.65%	\$ 817
Games Vending Machines	\$ 3,000		0.00%	\$ 3,000	\$ 1,093	36.43%	\$ (1,093)
Vending Food	\$ 2,000	\$ 1,098	54.90%	\$ 2,000	\$ 354	17.70%	\$ 744
Sponsorships	\$ 230,000	\$ 178,582	77.64%	\$ 185,000	\$ 183,114	98.98%	\$ (4,532)
Pro Shop	\$ 7,000	\$ 4,680	66.86%	\$ 7,000	\$ 5,207	74.39%	\$ (527)
Programs	\$ 20,000		0.00%	\$ 20,000	\$ 2,370	11.85%	\$ (2,370)
Rental Income	\$ 702,000	\$ 726,094	103.43%	\$ 683,500	\$ 639,886	93.62%	\$ 86,208
Camps/Clinics	\$ 50,000	\$ 39,070	78.14%	\$ 50,000	\$ 31,720	63.44%	\$ 7,350
Tournaments	\$ 50,000	\$ 70,645	141.29%	\$ 50,000	\$ 49,789	99.58%	\$ 20,856
TOTAL CHARGE FOR SERVICES	\$ 1,088,500	\$ 1,025,164	94.18%	\$ 1,025,000	\$ 928,096	90.55%	\$ 97,068

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2023 BUDGET	EXPENDITURES THRU MAY 2023	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU MAY 2022	% OF BUDGET	
Salaries & Benefits	\$ 291,095	\$ 344,180	118.24%	\$ 339,437	\$ 292,480	86.17%	\$ 51,700
Purchased Services	\$ 136,900	\$ 86,021	62.83%	\$ 123,928	\$ 68,934	55.62%	\$ 17,087
Supplies	\$ 76,562	\$ 78,290	102.26%	\$ 79,000	\$ 60,949	77.15%	\$ 17,341
Utilities	\$ 267,000	\$ 160,700	60.19%	\$ 250,350	\$ 195,554	78.11%	\$ (34,854)
Capital Outlay	\$ 50,000	\$ 69,317	138.63%	\$ 42,500	\$ 2,248	5.29%	\$ 67,069
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 821,557	\$ 738,508	89.89%	\$ 835,215	\$ 620,165	74.25%	\$ 118,343
GRAND TOTAL EXPENDITURES	\$ 821,557	\$ 738,508	89.89%	\$ 835,215	\$ 620,165	74.25%	\$ 118,343