

"Maine's City of Opportunity"



TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: April 2023 Financial Report

DATE: May 15, 2023

The following is a discussion regarding the significant variances found in the City's April financial report. Please note that although the monthly financial report contains amounts reported by the School Department, this discussion is limited to the City's financial results and does not attempt to explain any variances for the School Department.

The City has completed its tenth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 83.3% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

# <u>Revenues</u>

Revenues collected through April 30, including the school department were \$90,481,315, or 84.53%, of the budget. The municipal revenues including property taxes were \$64,354,670, or 91.31% of the budget which is less than the same period last year by 3.03%, however, the dollar amount is \$2,851,549 more than last year. The accounts listed below are noteworthy.

- A. March 15<sup>th</sup> the second installment for real estate taxes was due. The current year's tax revenue is at 96.63% as compared to 97.14% last year. Courtesy letters were sent out in April for those taxpayers that had not paid their taxes. The lien process will begin in May.
- B. State Revenue Sharing continues to outpace expectations and is currently \$474,209 more than last year.
- C. Excise tax for the month of April is 86.52%. This is an increase from FY 22 of \$89,217.

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## **Expenditures**

City expenditures through April 2023 are \$41,094,937 or 80.09%, of the budget. Noteworthy variances are:

A. The majority of operating departments are either below or right on target for April. The accounts that are over at 10 months are Debt Service, which the largest part of this line item is paid in the fall. General Assistance is currently at 164.48% The intergovernmental agencies get paid either quarterly or one annual payment. The budget is currently below last year's expenditures by 5.33%.

## **Investments**

This section contains an investment schedule as of April 30th. Currently the City's funds are earning an average interest rate of 3.24% compared to last years 0.24%.

Respectfully submitted,

Jee M Castman

Jill M. Eastman Finance Director

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

		April 30 2023		March 31 2023		Increase (Decrease)	ι	JNAUDITED JUNE 30 2022
ASSETS								
CASH RECEIVABLES	\$	61,742,942	\$	65,083,908	\$	(3,340,966)	\$	25,056,314
ACCOUNTS RECEIVABLES		813,943		3,072,657		(2,258,714)		1,461,282
TAXES RECEIVABLE-CURRENT		1,738,132		2,902,946		(1,164,814)		42,636
DELINQUENT TAXES		446,660		453,145		(6,485)		395,714
TAX LIENS		580,911		599,820		(18,909)		1,297,627
NET DUE TO/FROM OTHER FUNDS		(24,116,451)		(25,870,873)		1,754,422		4,391,622
TOTAL ASSETS	\$	41,206,137	\$	46,241,603	\$	(5,035,466)	\$	32,645,195
LIABILITIES & FUND BALANCES								
ACCOUNTS PAYABLE	\$	(243,940)	\$	21,731	\$	(265,671)	\$	(824,510)
PAYROLL LIABILITIES	Ŧ	(1,229,880)	Ŧ	(191,636)	*	(1,038,244)	Ŧ	2,948,844
ACCRUED PAYROLL		-		-		-		(263,746)
STATE FEES PAYABLE		(112,906)		(126,744)		13,838		(183)
ESCROWED AMOUNTS		(43,565)		(42,041)		(1,524)		(40,426)
DEFERRED REVENUE DUE TO OTHER FUNDS		(2,613,849)		(3,804,057)		1,190,208		(1,585,602) -
TOTAL LIABILITIES	\$	(4,244,139)	\$	(4,142,747)	\$	(101,392)	\$	234,377
FUND BALANCE - UNASSIGNED/ASSIGNED	\$	(33,963,182)	\$	(39,100,040)	\$	5,136,858	\$	(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	\$	(36,961,998)	\$	(42,098,856)	\$	5,136,858	\$	(32,879,572)
TOTAL LIABILITIES AND FUND BALANCE	\$	(41,206,137)	\$	(46,241,603)	\$	5,035,466	\$	(32,645,195)

			S -	TY OF AUBURN, GENERAL FUN April 30, 2023 V	D COMPARAT							
				ACTUAL	~ ~-				ACTUAL	~ ~-		
REVENUE SOURCE		FY 2023 BUDGET		REVENUES	% OF BUDGET		FY 2022 BUDGET		REVENUES RU APR 2022	% OF BUDGET	v	ARIANCE
TAXES		DODULI			DODOLI		505021			202021	•	
PROPERTY TAX REVENUE-	\$	52,463,320	\$	50,697,768	96.63%	\$	50,042,450	\$	48,611,259	97.14%	\$	2,086,509
PRIOR YEAR TAX REVENUE	\$	-	\$	717,359		\$	-	\$	523,015		\$	194,344
HOMESTEAD EXEMPTION REIMBURSEMENT EXCISE	\$ \$	1,770,000	\$ \$	1,322,921 3,837,029	74.74% 86.52%	\$ \$	1,650,000 4,425,000	\$ \$	1,290,048 3,747,812	78.18% 84.70%		32,873 89,217
PENALTIES & INTEREST	э \$	4,435,000 120,000	э \$	63,881	53.23%	э \$	4,425,000	э \$	94,556	78.80%		(30,675)
TOTAL TAXES	\$	58,788,320	\$	56,638,959	96.34%	\$	56,237,450	\$	54,266,690	96.50%		2,372,269
	•	(00.000				•						(10.000)
BUSINESS NON-BUSINESS	\$ \$	190,000 195,250	\$ \$	247,930 287,768	130.49% 147.38%	\$ \$	166,000 300,200	\$ \$	261,833 395,507	157.73% 131.75%		(13,903) (107,739)
TOTAL LICENSES	\$	385,250	φ \$	535,698	139.05%	φ \$	466,200	φ \$	657,340	141.00%		(121,642)
	Ψ	000,200	Ψ	000,000	100.0070	Ψ	400,200	Ψ	007,040	141.0070	Ψ	(121,042)
INTERGOVERNMENTAL ASSISTANCE												
STATE-LOCAL ROAD ASSISTANCE	\$	400,000		419,744	104.94%	\$	390,000	\$	421,592	108.10%		(1,848)
	\$	4,504,100	\$	4,603,571	102.21%	\$	3,150,000	\$	4,129,362	131.09%		474,209
WELFARE REIMBURSEMENT OTHER STATE AID	\$ \$	83,912 32.000	\$ \$	79,233 16,791	94.42% 52.47%	\$ \$	90,656 32,000	\$ \$	59,663 15,763	65.81% 49.26%		19,570 1,028
CITY OF LEWISTON	ф \$	182,000	գ \$	-	0.00%	φ \$	228,384	φ \$	-	49.20%		-
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$	5,202,012		5,119,339	98.41%	\$	3,891,040	\$	4,626,380	118.90%		492,959
	¢	004 400	<b>~</b>	440.070	04.070/	¢	404 400	<b>~</b>	400.007	75.000/	<b>~</b>	(00 554)
GENERAL GOVERNMENT PUBLIC SAFETY	\$ \$	361,400 30,800	\$ \$	112,273 80,962	31.07% 262.86%	\$ \$	184,400 176,600	\$ \$	138,827 136,290	75.29% 77.17%		(26,554) (55,328)
EMS TRANSPORT	ф \$	1,350,000	գ \$	1,294,848	95.91%	\$	1,250,000	φ \$	1,233,250	98.66%		61,598
TOTAL CHARGE FOR SERVICES	\$	1,742,200	\$	1,488,084	85.41%	\$	1,611,000	\$	1,508,367	93.63%		(20,283)
	•		•	00.045	74.000/	•	44 500	•	00 700	05 700/	•	(10 705)
PARKING TICKETS & MISC FINES	\$	28,000	\$	20,945	74.80%	\$	41,500	\$	39,730	95.73%	\$	(18,785)
MISCELLANEOUS												
INVESTMENT INCOME	\$	30,000	\$	94,990	316.63%	\$	40,000	\$	22,278	55.70%	\$	72,712
RENTS	\$	75,000	\$	12,382	16.51%	\$	125,000	\$	15,819	12.66%		(3,437)
	\$	20,000	\$	146,018	730.09%	\$	20,000	\$	29,178	145.89%		116,840
COMMERCIAL SOLID WASTE FEES SALE OF PROPERTY	\$ \$	- 100,000	\$ \$	52,141 2,438	2.44%	\$ \$	- 120,000	\$ \$	50,005 35,235	29.36%	\$ ¢	2,136 (32,797)
MMWAC HOST FEES	\$	240,000	\$	193,426	80.59%	φ \$	234,000	\$	193,426	82.66%		(02,797)
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	¢	500 454	\$	43,095	0.00%	¢	050 700	¢		0.000/	¢	
CDBG UTILITY REIMBURSEMENT	\$ \$	588,154 20,000	\$ \$	- 7,156	0.00% 35.78%	\$ \$	252,799 20.000	ֆ Տ	- 15,578	0.00% 77.89%		- (8,422)
CITY FUND BALANCE CONTRIBUTION	ф \$	1,500,000	φ \$	-	0.00%	\$	475,000	φ \$	-	0.00%		(0,422)
TOTAL MISCELLANEOUS	\$	4,332,154	\$	551,645	12.73%	\$	2,900,724	\$	361,519		\$	147,031
	<i>*</i>	70 477 020	*	64 254 670	01.210/	*	CE 447.044	*	64 460 000	04.249/	¢	2 954 540
TOTAL GENERAL FUND REVENUES	\$	70,477,936	ф	64,354,670	91.31%	Þ	65,147,914	ф	61,460,026	94.34%	φ	2,851,549
SCHOOL REVENUES												
EDUCATION SUBSIDY	\$	34,826,024		25,701,314	73.80%	\$	28,900,061		22,430,127	77.61%		3,271,187
	\$	489,465		393,786	80.45%	\$	518,821		561,031	108.14%		(167,245)
SCHOOL FUND BALANCE CONTRIBUTION	\$	1,251,726		31,545	2.52%	\$	879,404		-	0.00%		31,545
TOTAL SCHOOL	\$	36,567,215	\$	26,126,645	71.45%	\$	30,298,286	\$	22,991,158	75.88%	φ	3,135,487
GRAND TOTAL REVENUES	\$	107,045,151	\$	90,481,315	84.53%	\$	95,446,200	\$	84,451,184	88.48%	\$	5,987,036
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#### CITY OF AUBURN, MAINE EXPENDITURES - GENERAL FUND COMPARATIVE THROUGH April 30, 2023 VS April 30, 2022

ADMINISTRATION MAYOR AND COUNCIL   \$   170.500   \$   153.044   89.76%   \$   104.800   \$   101.773   97.07%   \$   152.71     CITY MANAGER   \$   5   510.078   \$   133.004   89.76%   \$   104.800   \$   101.773   97.07%   \$   51.271     COMMUNCATIONS & ENGAGEMENT   \$   218.748   133.802   \$   233.146   80.75%   \$   101.772   97.07%   \$   51.271     COMMUNCATIONS & ENGAGEMENT   \$   218.748   133.802   \$   233.146   80.75%   \$   212.71.016   \$   233.202.05   \$   177.20   77.96%   \$   365.111     TOTAL ADMINISTRATION   \$   33.45.631   \$   2.232.060   78.56%   \$   2.731.916   \$   2.310.86   \$   2.310.85   \$   41.65%   \$   2.310.85   \$   2.302.85   \$   41.65%   \$   102.67%   \$   2.302.85   \$   41.65%   \$   3.307.16%	DEPARTMENT		FY 2023 BUDGET	тні	EXP RU APR 2023	% OF BUDGET		FY 2022 BUDGET	тн	EXP RU APR 2022	% OF BUDGET	VARIANCE
CITY MANAGER   \$   \$   510,978   \$   379,715   74,31%   \$   447,011   \$   399,556   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   911,997   \$   939,77   \$   222,250   \$   177,995   \$   236,711   \$   236,711   \$   230,701   \$   231,736   7   7   955   \$   231,736   7   7   955   3   331,997   \$   7   956,713   939,775   7   956   93,775   7   957,83   8   911,937   937,715   7   7   936,75   93,715   7   930,775   930,775   930,775   930,775   930,775   930,775		¢	170 500	¢	152 044	90 760/	¢	104 050	¢	101 772	07.070/	¢ 51.071
COMMUNICATIONS & ENGAGEMENT   \$   218,746   \$   130,065   0.5,77%   \$   911,037   \$   910,055   90,07%   \$   22,424     FINANCIAL SERVICES   \$   1,138,002   \$   934,146   82,203%   \$   210,303   \$   634,622   78,35%   229,240   \$   77,305%   \$   224,244     FINANCIAL SERVICES   \$   222,000   \$   635,111   78,80%   \$   22,310,855   \$   245,65%   \$   635,111   78,80%   \$   2,310,855   \$   645,15%   \$   645,15%   \$   2,424,984   81,894   \$   101,449,85   \$   133,476   \$   133,476   \$   2,310,855   \$   77,20%   \$   7,752,0%   \$   7,752,0%   \$   7,752,0%   \$   7,752,0%   \$   7,752,0%   \$   7,752,0%   \$   7,752,0%   \$   7,752,0%   \$   7,752,0%   \$   7,752,0%   \$   7,752,0%   \$   7,752,0%   \$   7,			,		,			,		,		
CITY CLERK   \$   257,360   \$   212,629   82,57%   \$   227,47   \$   100,005   60,10%   \$   222,092     HUMAN RESOURCES   \$   1,138,02   \$   94,144   82.03%   \$   634,852   78,35%   \$   299,244     INFORMATION   \$   3,345,631   \$   22,0290   \$   117,702   77,96%   \$   363,111     INFORMATION   \$   3,345,631   \$   2,620,008   78,58%   \$   2,118,16   \$   2,118,16   \$   2,118,16   \$   2,111,172   77,96%   \$   1,68,11   \$   1,68,46   \$   99,613   \$   67,230   75,20%   \$   (76,628)   \$   1,024,437   \$   103,015   \$   1,018,469   \$   91,61%   \$   99,613   \$   67,230   75,20%   \$   (76,628)   \$   1,018,409   \$   1,018,409   \$   1,018,409   \$   1,018,409   \$   1,018,109   \$   1,018,1			,		,			,		,		
FINANCIAL SERVICES   \$       1,138,802   \$       94,446   82.03%   \$       220,205   \$       77,36%   \$       229,249   \$       17,767%   \$       63,611   78.86%   \$       22,731,915   \$       22,731,915   \$       23,310,885   \$       299,244   \$       635,111   78.86%   \$       22,731,915   \$       2,310,085   \$       43,85%   \$       299,244   \$       635,111   78.86%   \$       22,731,915   \$       2,310,085   \$       43,85%   \$       299,249   \$       10,84,57   \$       10,84,57   \$       10,84,57   \$       10,84,57   \$       10,84,57   \$       10,84,57   \$       10,84,57   \$       11,957   \$       11,957   \$       11,956   \$       10,84,47   \$       10,84,47   \$       11,957   \$       10,84,47   \$       10,84,47   \$       10,84,47   \$       10,84,47   \$       10,84,47   \$       10,84,47   \$       10,84,47   \$       10,84,47   \$       10,827,406   \$       2,51,857   7,83,85%   \$       29,397   Total communiny services   \$       10,83,66			,		,			,				, ,
HUMAN RESOURCES INFORMATION TECHNOLOGY TOTAL DAMINISTRATION   \$       220,090 5       52111       76.80%       520,200       5111       76.80%       520,200       5111       76.80%       520,200       5111       76.80%       520,200       5111       76.80%       520,200       5111       76.80%       520,200       5111       76.80%       520,200       5111       76.80%       520,200       5111       76.80%       520,200       511       76.80%       520,200       511       76.80%       520,200       511       76.80%       520,200       511       76.80%       520,200       50,503       512,200       50,503       512,200       50,563       512,200       50,563       512,200       50,563       512,200       50,573       512,200       520,205       50,203       50,203       50,761       80,614       50,761       80,614       50,761       80,614       50,761       80,614       50,761       91,108       512,200       512,200       512,200       512,200       512,200       512,200       513,30       52,716,25       51,533       52,716,25       51,53       52,716,25       76,555       50,778       52,318,85       78,75       52,318,85       78,75       52,318,85       78,75       52,318,85       78,75       52,318,85       78,75       78,393       52,445       54,440       512,50       75,513       52,714,50       55,50       74,72       53,88       78,72       53,88       78,72			- ,		,			- ,				÷ ==, ·= ·
INFORMATION TECHNOLOGY   \$   625,000   \$   635,111   76.80%   \$   2.731,916   \$   2.310,085   84.56%   \$   635,111     COMMUNITY SERVICES   PLANNING & PERMITING   \$   8.666,629   \$   00.005   \$   9.010%   \$   90.583   \$   677.230   75.20%   \$   (76.528)     ECONOMIC DEVELOPMENT   \$   268,689   \$   230,484   34.56%   \$   108.46%   \$   90.10%   \$   90.583   \$   677.230   75.20%   \$   (76.528)     BUSINESS & COMMUNITY DEVELOPMENT   \$   108.4473   \$   91.67%   \$   108.4475   \$   91.67%   \$   108.4475   \$   91.87%   \$   108.4475   \$   91.87%   \$   91.87%   \$   193.979     TOTAL COMMUNITY SERVICE   \$   3.591.380   \$   2.712.836   77.324,169   \$   76.85%   \$   193.979     FISCAL SERVICES   \$   3.691.380   \$   2.712.836 <td< td=""><td></td><td></td><td></td><td></td><td> , -</td><td></td><td></td><td>,</td><td></td><td>,</td><td></td><td>. ,</td></td<>					, -			,		,		. ,
COMMUNITY SERVICES   PLANING & PERMITING   \$ 666.629   \$ 600.602   90.10%   \$ 900.583   \$ 677.230   75.20%   \$ (76.62)     ECONOMULTY DEVELOPMENT   \$ 232.6489   81.68%   \$ 108.695   \$ 512.600   \$ 230.263   44.95%   \$ 113.875   \$ 103.875   \$ 600.602   \$ 230.263   44.95%   \$ 11,781     HEALTH & SOCIAL SERVICES   \$ 119.875   \$ 107.165   164.48%   \$ 113.875   \$ 0.61%   \$ 69.761     PUBLIC LIBRARY   \$ 762.440   \$ 530.546   69.99%   \$ 10.62.135   964.439   \$ 116.77   \$ 66.87%   \$ 10.26.135   964.439   \$ 16.77%   \$ 66.87%   \$ 10.26.135   964.439   \$ 16.77%   \$ 66.8293     DEDT SERVICE   \$ 3.591.390   \$ 2.712.636   77.34.96   \$ 7.734.189   \$ 7.652.856   98.95%   \$ 7.42.005     CAPITAL INVESTMENT & PURCHASING   \$ 672.473   \$ 439.560   70.39%   \$ 677.372   \$ 5.381.175   73.36%   \$ 108.29%   \$ 7.465.72     PUBLIC BORDY RESERVICE   \$ 7.473.338   \$ 9.494.603   \$ 62.25%   \$ 7.34.932   \$ 5.381.715   73.	INFORMATION TECHNOLOGY	\$	827,000		,	76.80%	•	-,		-		. ,
PLANNING & PERMITTING   \$   666.629   \$   600.002   90.10%   \$   900.838   \$   677.230   75.20%   \$   (76.20)     ECONOMIC DEVELOPMENT   \$   234.089   \$   90.10%   \$   90.8469   \$   90.138   \$   677.230   75.20%   \$   (76.20)   \$   230.283   44.95%   \$   138.476   \$   80.233   66.915%   \$   116.882   \$   116.882   \$   138.476   \$   202.336   44.95%   \$   197.155   \$   202.363   44.95%   \$   97.652.85   97.652.85   97.652.85   98.95%   \$   74.205     PUBLIC LIBRARY   \$   10.44.37   \$   8.394.861   100.40%   \$   7.752.169   9.95%   \$   742.055     CASTRICES   \$   8.394.861   100.40%   \$   7.752.85   7.852.85   7.46%   \$   7.46%   \$   7.46%   \$   7.46%   \$   7.46%   \$   \$   7.652.850	TOTAL ADMINISTRATION	\$	3,345,631	\$	2,629,069	78.58%	\$	2,731,915	\$	2,310,085	84.56%	\$ 318,984
PLANNING & PERMITTING   \$   666.629   \$   600.002   90.10%   \$   900.838   \$   677.230   75.20%   \$   (76.20)     ECONOMIC DEVELOPMENT   \$   234.089   \$   90.10%   \$   90.8469   \$   90.138   \$   677.230   75.20%   \$   (76.20)   \$   230.283   44.95%   \$   138.476   \$   80.233   66.915%   \$   116.882   \$   116.882   \$   138.476   \$   202.336   44.95%   \$   197.155   \$   202.363   44.95%   \$   97.652.85   97.652.85   97.652.85   98.95%   \$   74.205     PUBLIC LIBRARY   \$   10.44.37   \$   8.394.861   100.40%   \$   7.752.169   9.95%   \$   742.055     CASTRICES   \$   8.394.861   100.40%   \$   7.752.85   7.852.85   7.46%   \$   7.46%   \$   7.46%   \$   7.46%   \$   7.46%   \$   \$   7.652.850	COMMUNITY SERVICES											
ECONOMIC DEVELOPMENT   \$   286,588   \$   234,089   81,88%   \$   108,469   \$   96,613   88,15%   \$   108,469   \$   96,613   88,15%   \$   108,45%   \$   1781     HEALTH & SOCAL SERVICES   \$   119,875   \$   137,115   164,46%   \$   119,875   \$   80,283   66,97%   \$   106,4237   \$   918,190   84,67%   \$   1,024,435   \$   94,433   916,7%   \$   40,7765   80,61%   \$   95,671   76,85%   \$   1,93,779     FISCAL SERVICES   \$   3,361,230   \$   2,712,636   7,73,7466   \$   2,518,657   76,85%   \$   193,779     FISCAL SERVICES   \$   3,361,234   \$   3,34,861   100,40%   \$   7,74,768   \$   7,652,85   98,95%   \$   7,46%   \$   2,64,200   100,00%   \$   5,63,00     WORLES COMPENSATION   \$   68,360   \$   7,787,23   \$		\$	666.629	\$	600.602	90,10%	\$	900.583	\$	677.230	75.20%	\$ (76.628)
BUSINESS & COMMUNITY DEVELOPMENT HEALTH & SOCIAL SERVICES   \$ 671,411   \$ 232,044   34.66%   \$ 152,260   \$ 230,283   44.96%   \$ 1,781     HEALTH & SOCIAL SERVICES   \$ 119,875   \$ 197,165   164.48%   \$ 119,875   \$ 80,283   66,975   \$ 116,882     PUBLIC LIBRARY   \$ 10,841,37   \$ 918,190   \$ 2,712,636   75,53%   \$ 3,277,406   \$ 2,518,667   76,85%   \$ 193,979     FISCAL SERVICE   \$ 3,591,390   \$ 2,712,636   75,53%   \$ 3,277,406   \$ 2,518,667   76,85%   \$ 193,979     FISCAL SERVICE   \$ 3,391,390   \$ 2,712,636   75,53%   \$ 3,277,406   \$ 2,518,667   76,85%   \$ 193,979     FISCAL SERVICE   \$ 63,612,54   \$ 8,394,861   100,40%   \$ 7,734,169   \$ 7,652,856   98,95%   \$ 7,42,005     CAPRITAL INVESTMENT & PURCHASING   \$ 672,473   \$ 493,560   73,39%   \$ 677,872   \$ 5,311,75   73,36%   \$ (38,203)     WORKERS COMPENSATION   \$ 698,000   \$ 698,000   \$ 649,000   \$ 5,446,588   \$ 4,700,880   86,31%   \$ 69,049     PUBLIC			,		,			,		,		, ,
RECREATION & SPORTS TOURISM PUBLIC LIBRARY   \$ 762.440   \$ 530.546   69.59%   \$ 594.646   \$ 470.785   80.61%   \$ 59,761     TOTAL COMMUNITY SERVICES   \$ 3.591.390   \$ 2.712.636   75.53%   \$ 3.277,406   \$ 2.518.657   76.85%   \$ 193.979     FISCAL SERVICES DEBT SERVICE CAPITAL INVESTMENT & PURCHASING   \$ 6.361.254   \$ 6.394.861   100.40%   \$ 7.734.169   \$ 7.652.856   98.95%   \$ 742.005     CAPITAL INVESTMENT & PURCHASING   \$ 672.473   \$ 493.560   100.00%   \$ 642.400   \$ 642.400   \$ 642.400   \$ 642.400   \$ 642.400   \$ 642.400   \$ 642.400   \$ 646.672.473   \$ 4924.603   \$ 441.203   \$ - 0.00%   \$ 642.400   \$ 642.400   \$ 642.400   \$ 642.400   \$ 646.672.473   \$ 4924.603   \$ 642.400   \$ 642.400   \$ 642.400   \$ 646.672.473   \$ 4924.603   \$ 642.400   \$ 646.574%   \$ 302.740     TOTAL FISCAL SERVICES   \$ 786.393   \$ 14.951.1024   80.30%   \$ 14.510.24   \$ 80.396.85   \$ 174.00.80   \$ 65.1%   \$ 697.672   \$ 531.653   \$ 714.208.54   \$ 4.328   \$ 302.740	<b>BUSINESS &amp; COMMUNITY DEVELOPMENT</b>	\$	671,411	\$	232,044	34.56%	\$	512,260	\$	230,263	44.95%	\$ 1,781
PUBLIC LIBRARY TOTAL COMMUNITY SERVICES   \$       1.084.437   \$       918.190   94.67%   \$       1.052.163   \$       994.483   916.7%   \$       (46.293)     FISCAL SERVICES DEBT SERVICE CAPITAL INVESTMENT & PURCHASING   \$       8.351.254   \$       8.394.661   100.40%   \$       7.734.169   \$       7.652.856   98.95%   \$       742.005         WORKERS COMPENSATION       \$       698.000       698.000       698.000       6942.400       \$       7.386.33       \$       7.374.169       \$       7.552.856       98.95%       \$       742.005         WORKERS COMPENSATION       \$       698.000       \$       7.876.393       \$       7.976.393       \$       7.373.432       \$       5.181.75       \$       7.386.932       \$       7.384.932       \$       5.461.230       \$       7.0.00%       \$       4.456.503       \$       4.456.503       \$       4.456.503       \$       1.4288.284       \$       3.027.400     PUBLIC WORKS   PRATE & TMONT       \$       5       5.600.109       \$       4.465.507       79.797.5       5       4.406.975       80.89%	HEALTH & SOCIAL SERVICES	\$	119,875	\$	197,165	164.48%	\$	119,875	\$	80,283	66.97%	\$ 116,882
TOTAL COMMUNITY SERVICES   \$ 3,591,390 \$ 2,712,696   75,53%   \$ 3,277,406 \$ 2,518,657   76,85% \$ 193,979     FISCAL SERVICES DEBT SERVICE CAPITAL INVESTMENT & PURCHASING WORKERS COMPENSATION   \$ 8,301,254 \$ 8,394,861   100,40% \$ 7,734,169 \$ 7,652,856 98,95% \$ 742,005     WAGES & BENEFITS WORKERS COMPENSATION   \$ 688,000 \$ 689,000   \$ 642,400 \$ 642,400 100,00% \$ 642,400   \$ 642,400 \$ 642,400 100,00% \$ 55,600     WAGES & BENEFITS   \$ 7,873,398 \$ 4.924,603 \$ 62,22% \$ 7,334,932 \$ 5,381,757 73,36% \$ (456,872)   \$ 441,230 \$ -0,00% \$ 642,400 \$ 642,400 100,00% \$ 55,600     TOTAL FISCAL SERVICES   \$ 18,069,350 \$ 14,511,024 \$ 80,31% \$ 16,850,603 \$ 14,208,284 \$ 84,32% \$ 302,740     PUBLIC SAFETY FIRE & EMS DEPARTMENT POLICE ORKS PUBLIC WORKS   \$ 5,600,109 \$ 14,511,024 \$ 80,31% \$ 16,850,603 \$ 14,208,284 \$ 84,32% \$ 302,740     PUBLIC WORKS   \$ 10,638,318 \$ 8,486,977 79,76% \$ 9,790,512 \$ 8,405,693 \$ 85,86% \$ 176,333 \$ 10,638,318 \$ 8,486,977 79,76% \$ 9,790,512 \$ 8,405,693 \$ 85,86% \$ 81,224     PUBLIC WORKS   \$ 1,320,000 \$ 857,551 \$ 64,97% \$ 78,273 \$ 5,017,370 \$ 4,106,975 \$ 80,89% \$ 285,878 \$ 129,650 \$ 722,901 \$ 66,78% \$ 129,650 \$ 722,901 \$ 66,78% \$ 129,650 \$ 722,901 \$ 66,78% \$ 129,650 \$ 722,901 \$ 66,78% \$ 129,650 \$ 722,901 \$ 66,78% \$ 265,878 \$ 100,01% \$ 7,712,825 \$ 5,901,957 \$ 76,52% \$ 5,600,036 \$ 5,616,079 \$ 80,69% \$ 228,878 \$ 104,875 \$ 1,227,701 \$ 205,015 \$ 100,01% \$ 7,712,825 \$ 5,901,957 \$ 76,52% \$ 5,600,036 \$ 2,610,079 \$ 80,69% \$ 228,878 \$ 109,850 \$ 2,279,00 \$ 66,78% \$ 129,650 \$ 100,00% \$ 2,27,901 \$ 66,78% \$ 29,083 \$ 129,650 \$ 100,000 \$ 10,000 \$ 10,0000 \$ 10,	RECREATION & SPORTS TOURISM	\$	762,440	\$	530,546	69.59%	\$	584,056	\$	470,785	80.61%	\$ 59,761
FISCAL SERVICES   S   8,361.254   \$   8,394.861   100.40%   \$   7,734,169   \$   7,652.856   98.95%   \$   742.005     CAPITAL INVESTMENT & PURCHASING   \$   672,473   \$   493.560   73.39%   \$   677,672   \$   531.853   78.46%   \$   (38.293)     WORKERS COMPENSATION   \$   686.000   \$   677,672   \$   531.853   78.46%   \$   (38.293)     WAGES & BENEFITS   \$   7.876,393   \$   4.924.603   62.22%   \$   7.33.96%   \$   (461.230   \$   -   0.00%   \$   -   0.00%   \$   -   0.00%   \$   -   0.00%   \$   -   0.00%   \$   -   0.00%   \$   -   0.00%   \$   -   0.00%   \$   -   0.00%   \$   -   0.00%   \$   -   0.00%   \$   -   0.00%   \$   -   0.00%   \$   -   0.00%   - <td>PUBLIC LIBRARY</td> <td>\$</td> <td>1,084,437</td> <td>\$</td> <td>918,190</td> <td>84.67%</td> <td>\$</td> <td>1,052,163</td> <td>\$</td> <td>964,483</td> <td>91.67%</td> <td>\$ (46,293)</td>	PUBLIC LIBRARY	\$	1,084,437	\$	918,190	84.67%	\$	1,052,163	\$	964,483	91.67%	\$ (46,293)
DEBT SERVICE   \$   8,381,254   \$   8,394,861   100,40%   \$   7,734,169   \$   7,652,856   98,65%   \$   742,005     CAPITAL INVESTMENT & PURCHASING   \$   672,473   \$   493,560   73,39%   \$   677,872   \$   531,853   78,46%   \$   (38,293)     WAGES & BENETIS   EMERGENCY RESERVE (10108062-670000)   \$   7,876,393   \$   4,924,603   \$   5,232%   \$   7,334,932   \$   5,381,175   73,36%   \$   (45,203)     PUBLIC SAFETY   TOTAL FISCAL SERVICES   \$   18,069,350   \$   14,511,024   80.31%   \$   16,850,603   \$   14,208,284   84.32%   \$   300,048   \$   5,446,588   \$   4,700,890   86.31%   \$   (95,049)   \$   5,446,588   \$   4,700,890   86.31%   \$   (95,049)   \$   7,65,333   \$   8,29%   \$   7,63,33   \$   9,790,512   \$   8,405,693   85,29%   \$   1,61,339	TOTAL COMMUNITY SERVICES	\$	3,591,390	\$	2,712,636	75.53%	\$	3,277,406	\$	2,518,657	76.85%	\$ 193,979
DEBT SERVICE   \$   8,381,254   \$   8,394,861   100,40%   \$   7,734,169   \$   7,652,856   98,65%   \$   742,005     CAPITAL INVESTMENT & PURCHASING   \$   672,473   \$   493,560   73,39%   \$   677,872   \$   531,853   78,46%   \$   (38,293)     WAGES & BENETIS   EMERGENCY RESERVE (10108062-670000)   \$   7,876,393   \$   4,924,603   \$   5,232%   \$   7,334,932   \$   5,381,175   73,36%   \$   (45,203)     PUBLIC SAFETY   TOTAL FISCAL SERVICES   \$   18,069,350   \$   14,511,024   80.31%   \$   16,850,603   \$   14,208,284   84.32%   \$   300,048   \$   5,446,588   \$   4,700,890   86.31%   \$   (95,049)   \$   5,446,588   \$   4,700,890   86.31%   \$   (95,049)   \$   7,65,333   \$   8,29%   \$   7,63,33   \$   9,790,512   \$   8,405,693   85,29%   \$   1,61,339	FISCAL SERVICES											
WORKERS COMPENSATION   \$ 698,000   \$ 698,000   \$ 698,000   \$ 642,400   \$ 642,400   \$ 642,400   \$ 642,400   \$ 56,600     WAGES & BENEFITS   \$ 7,876,393   \$ 4,924,603   \$ 62,52%   \$ 7,334,932   \$ 5,381,175   73,36%   \$ (456,572)     EMERGENCY RESERVE (10108062-670000)   \$ 18,069,350   \$ 14,511,024   80.31%   \$ 16,850,603   \$ 14,208,284   84.32%   \$ 302,740     PUBLIC SAFETY   \$ 18,069,350   \$ 14,511,024   80.31%   \$ 16,850,603   \$ 14,208,284   84.32%   \$ 302,740     PUBLIC SAFETY   \$ 5,693,284   \$ 4,605,841   80.90%   \$ 5,446,588   \$ 4,700,890   86.31%   \$ (95,049)     POLICE DEPARTMENT   \$ 5,690,019   \$ 4,458,504   79.61%   \$ 5,077,370   \$ 4,106,975   80.89%   \$ 315,529     SOLID WASTE DISPOSAL*   \$ 1,320,000   \$ 857,551   64.97%   \$ 1,089,950   \$ 727,901   66,78%   \$ 129,650     WATER AND SEWER   \$ 7,712,825   \$ 5,901,957   76,52%   \$ 6,960,036   \$ 5,616,079   80.89%   \$ 28,878     UAUDURNA LEWISTON	DEBT SERVICE	\$	8,361,254	\$	8,394,861	100.40%	\$	7,734,169	\$	7,652,856	98.95%	\$ 742,005
WAGES & BENEFITS EMERGENCY RESERVE (10108062-670000) TOTAL FISCAL SERVICES   \$       7,876 393 \$       4,924,603 461,230 \$       -0.00% 461,230 \$       -0.00% 441,208,284 84.32% 3.02,740      PUBLIC SAFETY FIRE & EMS DEPARTMENT POLICE DEPARTMENT TOTAL PUBLIC SAFETY   \$       5,693,284 \$       4,405,841 80.8178       78.78% 9,700,512 \$       8.405,693       85.86% \$       81.284 9/BLIC WORKS PUBLIC WORKS PUBLIC WORKS DEPARTMENT S       5,600,109 \$       4,458,504       79.78%       9,700,512 \$       8.405,693       85.86% \$       81.284 PUBLIC WORKS DEPARTMENT S       5,600,109 \$       4,458,504       79.78%       5,077,370 \$       4,106,975       80.89% \$       351,529       Solub WASTE DISPOSAL*       \$       712,825 \$       5,901,957       76.52% \$       6,960,036 \$       5,616,079       80.69% \$       296,83       (195,301)       LATC,PUBLIC WORKS       77,712,825 \$       5,901,957       76.52% \$       6,960,036 \$       5,616,079       80.69% \$       296,83       1,614,749 \$       1,614,749 \$       1,614,749       5       1,614,749       5       1,614,749       5       1,614,749       5       1,614,749       5       1,614,749       5       1,612,79		\$	672,473	\$	493,560	73.39%	\$	677,872	\$	531,853	78.46%	\$ (38,293)
EMERGENCY RESERVE (10108062-670000) TOTAL FISCAL SERVICES   \$       461230   \$       461230   \$       461230   \$       461230   \$       461230   \$       461230   \$       461230   \$       461230   \$       461230   \$       461230   \$       461230   \$       461230   \$       461230   \$       461230   \$       461230   \$       461230   \$       14,208,284   8       43,329   \$       302,740     PUBLIC SAFETY POLICE DEPARTMENT   \$       5,693,284   \$       4,4605,841   80.90%   \$       5,446,588   \$       4,700,890   86.31%   \$       (95,049)     PUBLIC WORKS   \$       10,638,318   \$       8,486,977   79,78%   \$       9,790,512   \$       4,106,975   80.89%   \$       312,269     VUBLIC WORKS   \$       1,320,000       \$       1,320,000       \$       872,716       \$       782,716       \$       782,716       \$       781,203       98,659%       912,03   98,659%   \$       212,650     VATE AND SEWER   \$       205,000   \$       205,015   100,01%   \$       781,203   98,658			,		698,000			642,400		642,400		. ,
TOTAL FISCAL SERVICES   \$   18,069,350   \$   14,511,024   80.31%   \$   16,850,603   \$   14,208,284   84.32%   \$   302,740     PUBLIC SAFETY FIRE & EMS DEPARTMENT POLICE DEPARTMENT TOTAL PUBLIC SAFETY   \$   5,693,284   \$   4,605,841   80.90%   \$   5,446,588   \$   4,700,890   86.31%   \$   (95,049)     PUBLIC SAFETY FIRE & EMS DEPARTMENT TOTAL PUBLIC SAFETY   \$   5,603,284   \$   4,605,841   80.90%   \$   5,446,588   \$   4,700,890   86.31%   \$   (95,049)     PUBLIC WORKS PUBLIC WORKS   \$   10,638,318   \$   8,486,977   79.78%   \$   9,790,512   \$   8,405,693   85.86%   \$   81,284     PUBLIC WORKS   \$   1,320,000   \$   85,7551   64.97%   \$   708,053   72,901   66.78%   \$   129,8501     MATER AND SEVER   \$   7,712,825   \$   5,901,957   76.52%   \$   6,960,036   \$   5,610,079   80.69%   \$   29,083<					4,924,603					5,381,175		
PUBLIC SAFETY FIRE & EMS DEPARTMENT POLICE DEPARTMENT   \$ 5,693,284 \$ 4,605,841   80.90% \$ 5,446,588 \$ 4,700,890   86.31% \$ (95,049)     POLICE DEPARTMENT TOTAL PUBLIC SAFETY   \$ 5,693,284 \$ 4,605,841   80.90% \$ 5,446,588 \$ 4,303,224 \$ 3,704,803   85.29% \$ 176,333     PUBLIC WORKS   \$ 10,638,318 \$ 8,486,977   79.78% \$ 9,790,512 \$ 8,405,693   85.86% \$ 81,284     PUBLIC WORKS   \$ 5,600,109 \$ 4,458,504   79.61% \$ 5,077,370 \$ 4,106,975   80.89% \$ 351,529     WATER AND SEVER   \$ 1,320,000 \$ 857,551   64.97% \$ 1,089,950 \$ 727,901   66.76% \$ 129,650     WATER AND SEVER   \$ 7,712,825 \$ 5,901,957   76.52% \$ 6,600,036 \$ 5,616,079   80.89% \$ 285,878     INTERGOVERNMENTAL PROGRAMS   \$ 1,217,713 \$ 946,140   77.70% \$ 1,161,479 \$ 1,161,479 \$ 1,161,479   1,161,479 \$ 1,161,479 \$ 1,00.00% \$ (215,339)     LA ARTS   \$ 3,0000 \$ 30,000 \$ 30,000   \$ 10,000 \$ 10,000   \$ 10,000 \$ 10,000   \$ 22,729     TOTAL LINTERGOVERNMENTAL   \$ 2,761,220 \$ 2,761,220 \$ 100.00% \$ 2,611,080 \$ 2,2617% \$ 1,698,855 92.66% \$ (85,889)     COUNTY TAX TIF (10108058-56000)   \$ 3,049,803 \$ 2,470,888 81.29% \$ 3,049,803 \$ 2,867,365 94.02% \$ (388,277)     OYERLAY   \$ 2,761,220 \$ 2,761,220 \$ 100.00% \$ 2,611,080 \$ 2,611,080 \$ 2,610,080 \$ 2,610,080 \$ 2,610,080 \$ 2,610,080 \$ 2,610,080 \$ 2,600,098 \$ 5,626,67,385 94.02% \$			,		-			,		-		
FIRE & EMS DEPARTMENT \$ 5,693,284 \$ 4,605,841 80.90% \$ 5,446,588 \$ 4,700,890 86.31% \$ 9,950,49)   POLICE DEPARTMENT \$ 4,945,034 \$ 3,881,136 78.49% \$ 4,343,924 \$ 3,704,803 86.29% \$ 176,333   PUBLIC WORKS PUBLIC WORKS \$ 10,638,318 \$ 8,486,977 79.78% \$ 9,790,512 \$ 8,405,693 85.86% \$ 81,284   PUBLIC WORKS \$ 205,001 9 \$ 4,458,504 79.61% \$ 5,077,370 \$ 4,106,975 80.89% \$ 351,529   SOLID WASTE DISPOSAL* \$ 1,320,000 \$ 857,551 64.97% \$ 1,089,950 \$ 727,901 66.78% \$ 129,650   WATER AND SEWER \$ 792,716 \$ 565,002 73.91% \$ 792,716 \$ 561,079 80.69% \$ 285,878   INTERGOVERNMENTAL PROGRAMS \$ 1,217,713 \$ 946,140 77.70% \$ 1,161,479 1,161,479 100.00% \$ (215,339)   LA ARTS \$ 30,000 \$ 30,000 \$ 00,000 \$ 118,715 \$ 52.76% \$ 313,096 \$ 225,005 \$ 100,01% \$ 10,000 \$ 10,000 \$ 118,715 \$ 52.76% \$ 313,096   TOTAL LUBLIC CORMENTAL \$ 205,000 \$ 205,015 \$ 100,00% \$ 226,000 \$ 10,000 \$ 225,729 \$ 30,000 \$ 30,000 \$ 10,000 \$ 10,000 \$ 225,760 \$ 313,096   LA ARTS \$ 30,000 \$ 30,000 \$ 0,000 \$ 10,000 \$ 10,000 \$ 10,000 \$ 10,000 \$ 10,000 \$ 22,729 \$ 89,516 \$ (232,729) \$ 000% \$ 22,729 \$ 89,516 \$ 22,66% \$ (85,889)   COUNTY TAX \$ 2,761,220 \$ 2,761,220 \$ 2,761,220 \$ 0,000 \$ 223,729 \$ 89,516 \$ 2,66% \$ 8,889<	TOTAL FISCAL SERVICES	\$	18,069,350	\$	14,511,024	80.31%	\$	16,850,603	\$	14,208,284	84.32%	\$ 302,740
POLICE DEPARTMENT TOTAL PUBLIC SAFETY \$ 4,945,034 \$ 3,881,136 78.49% \$ 4,343,924 \$ 3,704,803 85.29% \$ 176,333   PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 10,638,318 \$ 8,486,977 79.78% \$ 9,790,512 \$ 8,405,693 85.86% \$ 81,284   PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 5,600,109 \$ 4,458,504 79.61% \$ 5,077,370 \$ 4,106,975 80.89% \$ 351,529   SOLID WASTE DISPOSAL* \$ 1,320,000 \$ 857,551 64.97% \$ 1,089,950 \$ 727,901 66.78% \$ 129,650   WATER AND SEWER \$ 7,712,825 \$ 5,901,957 76.52% \$ 6,960,036 \$ 5,616,079 80.89% \$ 285,878   INTERGOVERNMENTAL PROGRAMS \$ 205,000 \$ 205,015 100.01% \$ 177,000 \$ 175,932 99.40% \$ 29,083   AUBURN-LEWISTON AIRPORT \$ 205,000 \$ 205,015 100.01% \$ 177,000 \$ 175,932 99.40% \$ 29,083   LATC-PUBLIC TRANSIT \$ 1,217,713 \$ 946,140 77,77% \$ 1,161,479 \$ 1,161,479 \$ 100,00% \$ (215,339) 1.43,811 \$ 431,811 \$ 00.00% \$ 225,000 \$ 118,715 \$ 52.76% \$ 313,096   LAR S \$ 30,000 \$ 30,000 \$ -0.00% \$ 260,000 \$ 205,015 \$ 100,00% \$ 262,729 99.40% \$ (232,729) 80.51% \$ (232,729)   COUNTY TAX \$ 2,761,220 \$ 2,761,220 \$ 100,00% \$ 2,611,080 \$ 2,2611,080 \$ 0,000 \$ 323,729 99.51% \$ (388,277) \$ 3,049,803 \$ 2,479,088 \$ 1.29% \$ 3,049,803 \$ 2,467,385 \$ 94.02% \$ (388,277)   OVERLAY \$ 5,732,090 \$ 3,699,133 \$ 64.05% \$ 48,341,366												
TOTAL PUBLIC SAFETY   \$ 10,638,318 \$ 8,486,977   79.78%   \$ 9,790,512 \$ 8,405,693   85.86% \$ 81,284     PUBLIC WORKS   PUBLIC WORKS DEPARTMENT   \$ 5,600,109 \$ 4,458,504   79.78%   \$ 9,790,512 \$ 8,405,693   85.86% \$ 81,284     PUBLIC WORKS   PUBLIC WORKS DEPARTMENT   \$ 5,600,109 \$ 4,458,504   79.78%   \$ 9,790,512 \$ 8,405,693   85.86% \$ 81,284     SOLID WASTE DISPOSAL*   \$ 1,320,000 \$ 857,551   64.97% \$ 1,089,950 \$ 727,901   66.78% \$ 129,650   \$ 129,650     WATER AND SEWER   \$ 792,716 \$ 585,902   73.91% \$ 792,716 \$ 781,203   98.55% \$ (195,301)     TOTAL PUBLIC WORKS   \$ 7,712,825 \$ 5,901,957   76.52% \$ 6,960,036 \$ 5,616,079   80.69% \$ 285,878     INTERGOVERNMENTAL PROGRAMS   \$ 205,000 \$ 205,015   100.01% \$ 177,000 \$ 175,932   99.40% \$ 29,083     E911 COMMUNICATION CENTER   \$ 1217,713 \$ 946,140   77.70% \$ 1,161,479 \$ 1,161,479   1,161,479 \$ 1,0000 \$ (215,339)     LA ARTS   \$ 30,000 \$ 30,000   \$ 10,000 \$ 10,000 \$ (22,729)   99.40% \$ (225,789)     TOTAL LINTERGOVERNMENTAL   \$ 2,761,220 \$ 2,761,220 \$ 100.00% \$ 1,000 \$ 10,000 \$ (232,729)   99.40% \$ (388,277)     OUNTY TAX   \$ 2,761,220 \$ 2,761,220 \$ 2,761,220 \$ 100.00% \$ 2,611,080 \$ 2,611,080 \$ 2,611,0					4,605,841		\$			4,700,890		
PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 5,600,109 \$ 4,458,504 79.61% \$ 5,077,370 \$ 4,106,975 80.89% \$ 351,529   SOLID WASTE DISPOSAL* \$ 1,320,000 \$ 857,551 64.97% \$ 1,089,950 \$ 727,901 66.78% \$ 129,650   WATER AND SEWER \$ 792,716 \$ 585,902 73.91% \$ 792,716 \$ 781,203 98.55% \$ (195,301)   TOTAL PUBLIC WORKS \$ 7,712,825 \$ 5,901,957 76.52% \$ 6,960,036 \$ 5,616,079 80.69% \$ 285,878   INTERGOVERNMENTAL PROGRAMS \$ 205,000 \$ 205,015 100.01% \$ 177,000 \$ 175,932 99.40% \$ 29,083   AUBURN-LEWISTON AIRPORT \$ 205,000 \$ 205,015 100.01% \$ 177,000 \$ 1,161,479 100.00% \$ (215,339)   LATC-PUBLIC TRANSIT \$ 431,811 \$ 431,811 \$ 431,811 \$ 00.00% \$ 225,000 \$ 118,715 52.76% \$ 313,096   LA ARTS \$ 30,000 \$ 0 \$ 0.000 \$ 0 \$ 0.000 \$ 10,000 \$ 10,000 \$ (222,729)   TOTAL INTERGOVERNMENTAL \$ 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 \$ 0,513,13,061 \$ 41,094,937 80.09% \$ 47,104,834 \$ 40,236,098 85.42% \$ 858,839   EDUCATION DEPARTMENT \$ 55,732,090 \$ 35,699,133 64.05% \$ 48,341,366 \$ 24,667,380 <td></td>												
PUBLIC WORKS DEPARTMENT \$ 5,600,109 \$ 4,458,504 79.61% \$ 5,077,370 \$ 4,106,975 80.89% \$ 351,529   SOLID WASTE DISPOSAL* \$ 1,320,000 \$ 857,551 64.97% \$ 1,089,950 \$ 727,901 66.78% \$ 129,650   WATER AND SEWER \$ 792,716 \$ 585,902 73.91% \$ 792,716 \$ 781,203 98.55% \$ (195,301)   TOTAL PUBLIC WORKS \$ 7,712,825 \$ 5,901,957 76.52% \$ 6,960,036 \$ 5,616,079 80.69% \$ 285,878   INTERGOVERNMENTAL PROGRAMS \$ 205,000 \$ 205,015 100.01% \$ 177,000 \$ 175,932 99.40% \$ 29,083   AUBURN-LEWISTON AIRPORT \$ 205,000 \$ 205,015 100.01% \$ 1,161,479 \$ 1,161,479 100.00% \$ (215,339)   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 \$ (232,729)   TOTAL INTERGOVERNMENTAL \$ 2,761,220 \$ 2,761,220 100.00% \$ 2,611,080 \$ 2,611,080 100.00% \$ (68,889)   COUNTY TAX \$ 2,761,220 \$ 2,761,220 \$ 100.00% \$ 2,611,080 \$ 2,667,365 9 92.66% \$ (85,889) \$ 3,049,803 \$ 2,479,088 81.29% \$ 3,049,803 \$ 2,867,365 9 94.02% \$ (388,277) \$	TOTAL PUBLIC SAFETY	\$	10,638,318	\$	8,486,977	79.78%	\$	9,790,512	\$	8,405,693	85.86%	\$ 81,284
SOLID WASTE DISPOSAL* \$ 1,320,000 \$ 857,551 64.97% \$ 1,089,950 \$ 727,901 66.78% \$ 129,650   WATER AND SEWER \$ 792,716 \$ 585,902 73.91% \$ 792,716 \$ 781,203 98.55% \$ (195,301)   TOTAL PUBLIC WORKS \$ 7,712,825 \$ 5,901,957 76.52% \$ 6,960,036 \$ 5,616,079 80.69% \$ 285,878   INTERGOVERNMENTAL PROGRAMS \$ 205,000 \$ 205,015 100.01% \$ 177,000 \$ 175,932 99.40% \$ 29,083   AUBURN-LEWISTON AIRPORT \$ 205,000 \$ 205,015 100.01% \$ 177,000 \$ 175,932 99.40% \$ 29,083   E911 COMMUNICATION CENTER \$ 1,217,713 \$ 946,140 77.70% \$ 1,161,479 \$ 1,161,479 \$ 1,000% \$ (215,339)   LATC-PUBLIC TRANSIT \$ 30,000 \$ 30,000 \$ 10,000 \$ 10,000   TAX SHARING \$ 2,716,220 \$ 2,761,220 \$ 100.00% \$ 260,000 \$ 232,729   TOTAL INTERGOVERNMENTAL \$ 2,761,220 \$ 2,761,220 \$ 100.00% \$ 2,611,080 \$ 2,611,080   SOUNTY TAX \$ 2,761,220 \$ 2,761,220 \$ 100.00% \$ 2,611,080 \$ 2,66% \$ (388,277)   OVERLAY \$ 2,761,220 \$ 2,761,220 \$ 3,049,803 \$ 2,867,365 \$ 94.02% \$ (388,277)   \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	PUBLIC WORKS											
WATER AND SEWER \$ 792,716 \$ 781,203 98.55% \$ (195,301)   TOTAL PUBLIC WORKS \$ 7,712,825 \$ 5,901,957 76.52% \$ 6,960,036 \$ 5,616,079 80.69% \$ 285,878   INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 205,000 \$ 205,015 100.01% \$ 177,000 \$ 175,932 99.40% \$ 29,083   E911 COMMUNICATION CENTER \$ 1,217,713 \$ 946,140 77.70% \$ 1,161,479 \$ 1,161,479 100.00% \$ (215,339)   LATC-PUBLIC TRANSIT \$ 431,811 \$ 431,811 100.00% \$ 225,000 \$ 118,715 52.76% \$ 313,096   LA ARTS \$ 30,000 \$ 0.000% \$ 260,000 \$ (232,729) 89.51% \$ (232,729) 89.51% \$ (232,729) 89.51% \$ (232,729) \$ (216,1080) \$ 2,611,080 \$ (261,080) \$ (261,080) \$ <td< td=""><td>PUBLIC WORKS DEPARTMENT</td><td>\$</td><td>5,600,109</td><td>\$</td><td>4,458,504</td><td>79.61%</td><td>\$</td><td>5,077,370</td><td>\$</td><td>4,106,975</td><td>80.89%</td><td>\$ 351,529</td></td<>	PUBLIC WORKS DEPARTMENT	\$	5,600,109	\$	4,458,504	79.61%	\$	5,077,370	\$	4,106,975	80.89%	\$ 351,529
TOTAL PUBLIC WORKS \$ 7,712,825 \$ 5,901,957 76.52% \$ 6,960,036 \$ 5,616,079 80.69% \$ 285,878   INTERGOVERNMENTAL PROGRAMS   AUBURN-LEWISTON AIRPORT \$ 205,000 \$ 205,015 100.01% \$ 177,000 \$ 175,932 99.40% \$ 29,083   E911 COMMUNICATION CENTER \$ 1,217,713 \$ 946,140 77.70% \$ 1,161,479 \$ 1,161,479 100.00% \$ (215,339)   LATC-PUBLIC TRANSIT \$ 431,811 \$ 431,811 100.00% \$ 225,000 \$ 118,715 52.76% \$ 313,096 10,000   LA ARTS \$ 30,000 \$ 30,000 \$ 10,000 \$ 10,000 \$ 10,000 \$ (232,729)   TOTAL INTERGOVERNMENTAL \$ 2,761,220 \$ 2,761,220 100.00% \$ 260,000 \$ 232,729 \$ 89.51% \$ (232,729)   TOTAL INTERGOVERNMENTAL \$ 2,761,220 \$ 2,761,220 \$ 100.00% \$ 2,611,080 \$ 2,611,080 \$ 2,611,080 100.00% \$ (85,889)   COUNTY TAX \$ 2,761,220 \$ 2,761,220 \$ 100.00% \$ 2,611,080 \$ 2,611,080 \$ 2,613,855 \$ 92.66% \$ (388,277) \$ 3,049,803 \$ 2,479,088 \$ 81.29% \$ 3,049,803 \$ 2,867,365 \$ 94.02% \$ (388,277) \$ - \$ - \$ - \$ \$	SOLID WASTE DISPOSAL*		1,320,000	\$	857,551		\$	1,089,950		727,901		
INTERGOVERNMENTAL PROGRAMS   AUBURN-LEWISTON AIRPORT \$ 205,000 \$ 205,015 100.01% \$ 177,000 \$ 175,932 99.40% \$ 29,083   E911 COMMUNICATION CENTER \$ 1,217,713 \$ 946,140 77.70% \$ 1,161,479 \$ 1,161,479 100.00% \$ (215,339)   LATC-PUBLIC TRANSIT \$ 431,811 \$ 431,811 100.00% \$ 225,000 \$ 118,715 52.76% \$ 313,096   LA ARTS \$ 30,000 \$ 30,000 \$ 100,000 \$ 10,000   TAX SHARING \$ 2,144,524 \$ 1,612,966 75.21% \$ 1,833,479 \$ 1,698,855 92.66% \$ (85,889)   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 \$ 51,313,061 \$ 41,094,937 80.09% \$ 47,104,834 \$ 40,236,098 85.42% \$ 858,839   EDUCATION DEPARTMENT \$ 55,732,090 \$ 35,699,133 64.05% \$ 48,341,366 \$ 24,667,380 51.03% \$11,031,753			,		585,902			,		,		
AUBURN-LEWISTON AIRPORT \$ 205,000 \$ 205,015 100.01% \$ 177,000 \$ 175,932 99.40% \$ 29,083   E911 COMMUNICATION CENTER \$ 1,217,713 \$ 946,140 77.70% \$ 1,161,479 \$ 1,161,479   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 \$ 232,729 89.51% \$ (232,729)   TAX SHARING \$ 2,144,524 \$ 1,612,966 75.21% \$ 1,833,479 \$ 1,698,855 92.66% \$ (85,889)   COUNTY TAX \$ 2,761,220 \$ 2,761,220 \$ 100.00% \$ 2,611,080 \$ 2,611,080 \$ 2,611,080 \$ 0000 \$ 150,140   TIF (10108058-580000) \$ 3,049,803 \$ 2,479,088 81.29% \$ 3,049,803 \$ 2,867,365 \$ 94.02% \$ (388,277) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	TOTAL PUBLIC WORKS	\$	7,712,825	\$	5,901,957	76.52%	\$	6,960,036	\$	5,616,079	80.69%	\$ 285,878
E911 COMMUNICATION CENTER \$ 1,217,713 \$ 946,140 77.70% \$ 1,161,479 \$ 1,161,479 100.00% \$ (215,339)   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 \$ 226,000 \$ 232,729 89.51% \$ (232,729)   TAX SHARING \$ 2,144,524 \$ 1,612,966 75.21% \$ 1,833,479 \$ 1,698,855 92.66% \$ (85,889)   COUNTY TAX \$ 2,761,220 \$ 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 \$ 51,313,061 \$ 41,094,937 80.09% \$ 47,104,834 \$ 40,236,098 85.42% \$ 858,839   EDUCATION DEPARTMENT \$ 55,732,090 \$ 35,699,133 64.05% \$ 48,341,366 \$ 24,667,380 51.03% \$11,031,753	INTERGOVERNMENTAL PROGRAMS											
LATC-PUBLIC TRANSIT \$ 431,811 \$ 431,811 \$ 431,811 100.00% \$ 225,000 \$ 118,715 52.76% \$ 313,096   LA ARTS \$ 30,000 \$ 30,000 \$ 10,000 \$ 10,000 \$ 232,729 89.51% \$ (232,729)   TAX SHARING \$ 2,144,524 \$ 1,612,966 75.21% \$ 1,833,479 \$ 1,698,855 92.66% \$ (85,889)   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 \$ 51,313,061 \$ 41,094,937 80.09% \$ 47,104,834 \$ 40,236,098 85.42% \$ 858,839   EDUCATION DEPARTMENT \$ 55,732,090 \$ 35,699,133 64.05% \$ 48,341,366 \$ 24,667,380 51.03% \$11,031,753			,					,		,		• • • • • •
LA ARTS \$ 30,000 \$ 30,000 \$ 10,000 \$ 10,000 \$ 223,729 89.51% \$ (232,729)   TAX SHARING \$ 2,144,524 \$ 1,612,966 75.21% \$ 1,833,479 \$ 1,698,855 92.66% \$ (85,889)   COUNTY TAX \$ 2,761,220 \$ 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) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$			, ,		,							
TAX SHARING TOTAL INTERGOVERNMENTAL \$ 260,000 \$ 260,000 \$ 260,000 \$ 232,729 89.51% \$ (232,729)   COUNTY TAX TIF (10108058-580000) \$ 2,761,220 \$ 1,612,966 75.21% \$ 1,833,479 \$ 1,698,855 92.66% \$ (85,889)   OVERLAY \$ 2,761,220 \$ 2,761,220 \$ 2,761,220 \$ 2,611,080 \$ 2,611,080 \$ 100.00% \$ 150,140   TOTAL CITY DEPARTMENTS \$ 51,313,061 \$ 41,094,937 80.09% \$ 47,104,834 \$ 40,236,098 85.42% 858,839   EDUCATION DEPARTMENT \$ 55,732,090 \$ 35,699,133 64.05% \$ 48,341,366 \$ 24,667,380 51.03% \$11,031,753			,		,	100.00%		,		,	52.76%	\$ 313,096
TOTAL INTERGOVERNMENTAL \$ 2,144,524 \$ 1,612,966 75.21% \$ 1,833,479 \$ 1,698,855 92.66% \$ (85,889)   COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,761,220 \$ 2,761,220 \$ 2,761,220 \$ 3,049,803 \$ 2,479,088 \$ 2,611,080 \$ 2,611,080 \$ 2,611,080 \$ 2,867,365 94.02% \$ (388,277) \$ 150,140 \$ 3,049,803 \$ 2,479,088   TOTAL CITY DEPARTMENTS \$ 51,313,061 \$ 41,094,937 80.09% \$ 47,104,834 \$ 40,236,098 85.42% \$ 858,839   EDUCATION DEPARTMENT \$ 55,732,090 \$ 35,699,133 64.05% \$ 48,341,366 \$ 24,667,380 51.03% \$11,031,753			,		30,000	0.000/					00 5 10/	A (000 700)
COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,761,220 \$ 3,049,803 \$ \$ - \$ - \$ 2,761,220 \$ 3,049,803 \$ \$ - \$ - 100.00% \$ 3,049,803 \$ \$ - \$ - \$ 2,611,080 \$ 3,049,803 \$ \$ - \$ - \$ 2,611,080 \$ 3,049,803 \$ \$ - \$ - 100.00% \$ 94.02% \$ \$ - \$ - 150,140 94.02% \$ \$ - \$ -   TOTAL CITY DEPARTMENTS \$ 51,313,061 \$ 55,732,090 \$ \$ 35,699,133 41,094,937 80.09% \$ 47,104,834 \$ 8,841,366 \$ \$ 24,667,380 40,236,098 85.42% \$ 51,03% \$11,031,753			,		-							
TIF (10108058-580000) \$ 3,049,803 \$ 2,479,088 81.29% \$ 3,049,803 \$ 2,867,365 94.02% \$ (388,277)   OVERLAY \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	TOTAL INTERGOVERNMENTAL	\$	2,144,524	\$	1,612,966	75.21%	\$	1,833,479	\$	1,698,855	92.66%	\$ (85,889)
OVERLAY   \$   - </td <td>COUNTY TAX</td> <td></td> <td></td> <td></td> <td></td> <td>100.00%</td> <td></td> <td></td> <td></td> <td>2,611,080</td> <td></td> <td></td>	COUNTY TAX					100.00%				2,611,080		
TOTAL CITY DEPARTMENTS   \$ 51,313,061 \$ 41,094,937   80.09%   \$ 47,104,834 \$ 40,236,098   85.42% \$ 858,839     EDUCATION DEPARTMENT   \$ 55,732,090 \$ 35,699,133   64.05% \$ 48,341,366 \$ 24,667,380   51.03% \$11,031,753	· · · · · · · · · · · · · · · · · · ·		3,049,803		2,479,088	81.29%		3,049,803		2,867,365	94.02%	
TOTAL CITY DEPARTMENTS   \$ 51,313,061 \$ 41,094,937   80.09%   \$ 47,104,834 \$ 40,236,098   85.42% \$ 858,839     EDUCATION DEPARTMENT   \$ 55,732,090 \$ 35,699,133   64.05% \$ 48,341,366 \$ 24,667,380   51.03% \$11,031,753	OVERLAY	\$	-	\$	-		\$	-	\$	-		
	TOTAL CITY DEPARTMENTS	\$	51,313,061	\$	41,094,937	80.09%	\$	47,104,834	\$	40,236,098	85.42%	
TOTAL GENERAL FUND EXPENDITURES \$ 107,045,151 \$ 76,794,070 71.74% \$ 95,446,200 \$ 64,903,478 68.00% \$11,890,592	EDUCATION DEPARTMENT	\$	55,732,090	\$	35,699,133	64.05%	\$	48,341,366	\$	24,667,380	51.03%	\$11,031,753
	TOTAL GENERAL FUND EXPENDITURES	\$	107,045,151	\$	76,794,070	71.74%	\$	95,446,200	\$	64,903,478	68.00%	\$11,890,592

### CITY OF AUBURN, MAINE INVESTMENT SCHEDULE AS OF April 30, 2023

INVESTMENT		FUND	BALANCE April 30, 2023	BALANCE March 31, 2023	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 11,179,976.96	\$ 11,170,041.94	0.80%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,054,490.99	\$ 1,053,460.33	0.80%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 18,525,200.97	\$ 13,478,584.10	0.80%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,857.22	\$ 52,815.77	0.80%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 341,794.84	\$ 341,490.20	0.80%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 228,625.64	\$ 227,831.35	0.80%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 470,192.39	\$ 468,957.49	0.80%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 997,763.31	\$ 835,968.36	0.80%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,491.55	\$ 15,450.87	0.80%
NOMURA 2		ELHS Bond Proceeds	\$ 37,688,301.00	\$ 41,148,609.00	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	\$ 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%

#### **GRAND TOTAL**

\$ 74,554,694.87	\$ 72,793,209.41	3.24%

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

	Beginning Balance			April 2	023				Ending Balance
	4/1/2023	Ν	lew Charges	Payments	Refunds	A	djustments	Write-Offs	4/30/2023
Bluecross	\$ 13,627.31	\$	7,179.80	\$ (5,716.09)		\$	(1,317.60)		\$ 13,773.42
Intercept	\$ 300.00	\$	200.00	\$ (100.00)					\$ 400.00
Medicare	\$ 107,899.28	\$	163,176.00	\$ (56,494.90)		\$	(84,934.17)		\$ 129,646.21
Medicaid	\$ 48,058.96	\$	79,725.80	\$ (46,882.89)		\$	(35,732.96)		\$ 45,168.91
Other/Commercial	\$ 84,734.88	\$	20,033.10	\$ (21,504.49)		\$	(3,986.71)		\$ 79,276.78
Patient	\$ 143,140.11	\$	19,389.80	\$ (17,531.31)			9	\$ (17,350.28)	\$ 127,648.32
Worker's Comp	\$ (4,561.89	)		\$ (2,837.26)		\$	127.37		\$ (7,271.78)
TOTAL	\$ 393,198.65	\$	289,704.50	\$ (151,066.94)	\$-	\$	(125,844.07)	\$ (17,350.28)	\$ 388,641.86

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

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	Totals	% of Total
Bluecross	\$ 2,477.3	5 \$ 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	\$ 111,607.55	3.72%
Intercept	\$ 100.0	D\$-	\$ 100.00	\$ 200.00	\$ 200.00	\$ 300.00	\$ 200.00	\$ 200.00	\$ 100.00 \$	200.00	\$ 1,600.00	0.05%
Medicare	\$ 155,398.2	0 \$ 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	\$ 1,740,324.40	58.02%
Medicaid	\$ 61,000.8	0 \$ 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	\$ 650,782.95	21.70%
Other/Commercial	\$ 38,520.4	5 \$ 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	\$ 284,457.65	9.48%
Patient	\$ 8,120.2	0 \$ 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	\$ 195,944.25	6.53%
Worker's Comp	\$ 1,803.4	0 \$ 3,664.60	\$-	\$ 827.00	\$ 1,805.20	\$ 1,720.60	\$ 1,974.60	\$-	\$ 2,789.00		\$ 14,584.40	0.49%

\$ 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 \$ 2,999,301.20 100.00%

TOTAL

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

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr		% of
	2022	2022	2022	2022	2022	2022	2023	2023	2023	2023	Totals	Total
Bluecross	3	13	14	14	11	12	14	12	14	7	114	3.44%
Intercept	1	0	1	2	2	3	2	2	1	2	16	0.48%
Medicare	170	231	170	180	170	205	237	163	226	173	1925	58.05%
Medicaid	65	88	69	55	77	57	75	55	87	89	717	21.62%
Other/Commercial	43	54	30	23	21	33	32	37	21	25	319	9.62%
Patient	10	13	19	34	20	18	21	22	31	21	209	6.30%
Worker's Comp	2	4		1	2	2	2	0	3		16	0.48%
TOTAL	294	403	303	309	303	330	383	291	383	317	3316	100.00%

#### CITY OF AUBURN SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES As of April 30, 2023

	1902	1910	1914	1915	1917	1928	1929	1931	2003	2005	2008	2010	2011	2013	2014	2016
		Community	Oak Hill	Fire Training	Wellness		Fire		Byrne		Homeland	State Drug	PD Capital	OUI	Speed	Pedestrian
	Riverwatch	Service	Cemeteries	Building	Grant	Vending	Prevention	Donations	JAG	MDOT	Security	Money	Reserve	Grant	Grant	Safety
Fund Balance 7/1/22	\$ 517,052.6	\$ 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 \$	409.11
Revenues FY23	\$ 61,648.3	9 \$ 1,286.95	\$ 1,580.61	\$	10,425.00 \$	306.00			\$	200,100.00 \$	101,027.87 \$	13,474.00 \$	11,148.75	\$	3,818.51 \$	1,053.34
Expenditures FY23	\$ 159,120.00	\$ 950.00	\$ 386.10	\$	4,191.72 \$	801.53		\$ 382.50	\$	474,666.49 \$	48,660.71 \$	2,839.29 \$	3,157.92	\$	3,414.26 \$	917.14
Fund Balance 4/30/2023	\$ 419,581.00	5 \$ 7,256.93	\$ 36,108.90	\$ 1,421.68 \$	9,272.63 \$	(495.53) \$	4,796.03	\$ (213.31) \$	2,808.57 \$	(194,697.88) \$	(101,432.52) \$	14,924.36 \$	31,585.83 \$	4,356.29 \$	5,924.77 \$	545.31

	2018	2019	2020	2025	2026	2030	2034	2037	2040	2041	2043	2044	2047	2048	2050	2051
	Nat Opioid La	aw Enforcement		Community	State Grant		EDUL	Bulletproof	Great Falls	Blanche	DOJ Covid 19	Federal Drug	American	TD Tree	Project	Project
	Settlement	Training	CDBG	Cords N	Non-GA Heat Asst	Parking	Underage Drink	Vests	TV	Stevens	Preventative	Money	Firefighter Grant	Days	Lifesaver	Canopy
Fund Balance 7/1/22	\$-\$	(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 \$	(9,519.48)
Revenues FY23	\$ 211,035.72	\$	770,355.12 \$	119.34 \$	\$ 31,165.02 \$	130,306.00		\$ 2,288.40	\$	3,360.73 \$	930.00 \$	25,242.80	\$ 49,569.53 \$	12,000.00	\$	7,996.88
Expenditures FY23		\$	981,472.85 \$	562.00 \$	694.61 \$	135,288.82		\$ 5,975.72	\$	4,593.00 \$	18,743.13 \$	4,887.22	\$ 49,569.53 \$	9,786.95		
Fund Balance 4/30/2023	\$ 211,035.72 \$	(8,205.29) \$	858,698.72 \$	30,379.80 \$	\$ 30,470.41 \$	41,188.58	\$ 2,560.00	\$ 4,593.92 \$	20,536.23 \$	21,618.18 \$	(18,743.13) \$	112,687.84	\$ (1,695.00) \$	2,213.05 \$	189.35 \$	(1,522.60)

	2053 St Louis	FM	2054 AS Transport	205 Work4		2059 Distracted	2067 Hometown	2068 Northern	2070	2077 CTCI Gramt	2080 Futsol Court	2085 Edna Hodakin	2300 ARPA	2400 NRPA Youth	2405 Elmina B Sewall	2500 Parks &	
	 Bells	Сар	pital Reserve	PA	L	Driving	Heros Banners	Borders Grant	Leadercast		Project	Crowley Park	Grant	Mentoring	Grant	Recreation	
Fund Balance 7/1/22	\$ 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	\$ (122.15)	\$	176,800.84		\$	508.14						\$ 5,000.00	\$ 298,645.04 \$	13,491.68	82,000.00	\$ 398,203.61	
Expenditures FY23		\$	37,916.05	\$	- \$	604.26			:	\$ 481.25			\$ 1,395,935.48 \$	19,438.53		\$ 410,385.23	
Fund Balance 4/30/2023	\$ 21,237.12	\$	308,933.41	\$4,	911.03 \$	802.57	\$ 209.00	\$ 178,046.71 \$	(3,500.00)	\$ 1,237.77	\$ 25,353.61	\$ 5,000.00	\$ 11,618,787.69 \$	(7,390.54)	92,000.00	\$ 220,184.25 \$	

														2600 Auburn				
	_	2600	2600	_	2600	2600	2600	2600	2600	2600	2600	2600	2600	Memory Care	2600	2600	2600	Total
	Та	mbrands II TIF 6	Mall TIF 9	D	owntown 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	Facility TIF 23	Millbran TIF 24	Futurguard TIF 25	W Shore Landing TIF 26	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)			1,120.91 \$	50,241.31	\$ 84,060.95 \$	33,113.81 \$	13,914.35	\$ (102,204.06)		\$ 15,400,711.98
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	\$ 5,103,853.66
Expenditures FY23	\$	143,231.09 \$	-	\$	315,493.84	\$ 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	\$-	\$ 5,213,825.24
Fund Balance 4/30/2023	\$	126,694.39 \$	806,274.01	\$	787,531.28	\$ (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	\$ 15,290,740.40



"Maine's City of Opportunity"

# **Financial Services**

To: Phillip Crowell, City Manager From: Jill Eastman, Finance Director Re: Financial Reports for April 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 April 30, 2023.

#### **INGERSOLL TURF FACILITY**

#### **Statement of Net Assets:**

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of April 30, 2023.

#### **Current Assets:**

As of the end of April 2023 the total current assets of Ingersoll Turf Facility were \$312,604. This consisted of cash and cash equivalents an increase from March of \$7,021.

#### **Noncurrent Assets:**

Ingersoll's noncurrent assets are the building and equipment that was purchased, less depreciation. The total value of the noncurrent assets as of April 30, 2023, were \$61,779.

#### Liabilities:

Ingersoll had accounts payable of \$1,180 as of April 30, 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 April 2023 are \$140,711. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through April 2023 were \$32,224. These expenses include supplies, and capital purchases all other expenses are budgeted in the Recreation budget.

As of April 2023, Ingersoll has an operating gain of \$108,487 compared to \$103,848 in March an increase in the gain of \$4,639.

As of April 30, 2023, Ingersoll has an increase in net assets of \$109,689.

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 April 30, 2023 Business-type Activities - Enterprise Fund

		April 30, 2023		/larch 31, 2023	 crease/ crease)
ASSETS					
Current assets:					
Cash and cash equivalents		\$ 228,218	\$	228,015	\$ 203
Interfund receivables/payables		\$ 84,386	\$	77,568	6,818
Accounts receivable		-		-	-
	Total current assets	312,604		305,583	7,021
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	374,383		367,362	7,021
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		\$ 311,424	\$	305,583	\$ 5,841
Total net assets		\$ 373,203	\$	367,362	\$ 5,841

# CITY OF AUBURN, MAINE Statement of Revenues, Expenses and Changes in Net Assets Ingersoll Turf Facility Business-type Activities - Enterprise Funds Statement of Activities April 30, 2023

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 140,711
Operating expenses: Personnel	490
Supplies	17,540
Utilities	58
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	14,136
Other expenses	22.224
Total operating expenses	32,224
Operating gain (loss)	108,487
Nonoperating revenue (expense):	
Interest income	1,202
Interest expense (debt service)	-
Total nonoperating expense	1,202
Gain (Loss) before transfer	109,689
Transfers out	_
Change in net assets	109,689
Total net assets, July 1	263,514
Total net assets, April 30, 2023	\$ 373,203

CITY OF AUBURN, MAINE REVENUES - INGERSOLL TURF FACILITY Through April 30, 2023 compared to April 30, 2022												
		ļ	CTUAL					ACTUAL				
	FY 2023	RE	VENUES	% OF	I	FY 2022	I	REVENUES	% OF			
REVENUE SOURCE	BUDGET	THR	U APR 2023	BUDGET	BUDGET		THRU APR 2022		BUDGET			
CHARGE FOR SERVICES												
Sponsorship		\$	5,800		\$	25,000	\$	9,775	39.10%			
Batting Cages		\$	14,037		\$	16,000	\$	16,116	100.73%			
Programs		\$	31,907		\$	94,000	\$	45,360	48.26%			
Rental Income		\$	-		\$	138,000	\$	90,362	65.48%			
TOTAL CHARGE FOR SERVICES	\$ -	\$	51,744		\$	273,000	\$	161,613	59.20%			
INTEREST ON INVESTMENTS	\$	- \$	1,202		\$	-	\$	445				
GRAND TOTAL REVENUES	\$-	\$	52,946		\$	273,000	\$	162,058	59.36%			

CITY OF AUBURN, MAINE EXPENDITURES - INGERSOLL TURF FACILITY Through April 30, 2023 compared to April 30, 2022												
DESCRIPTION		2023 DGET	EXP	ACTUAL ENDITURES U APR 2023	% OF BUDGET		FY 2022 BUDGET		ACTUAL PENDITURES IRU APR 2022	% OF BUDGET	Di	fference
Salaries & Benefits Purchased Services Programs Supplies Utilities Insurance Premiums	See Re	ecreation	Budget \$ \$	548 17,539		\$ \$ \$ \$ \$	133,041 15,750 16,300 2,500 24,150	\$ \$ \$ \$ \$	73,019 4,846 - 14,903 17,787	54.88% 30.77% 0.00% 596.12% 73.65%	\$ \$ \$	(73,019) (4,298) 17,539 (14,903) (17,787)
Capital Outlay	\$ \$	-	\$ \$	14,136 32,223		\$ \$	- 191,741	\$ \$	- 5,556 116,111	60.56%	\$ \$	8,580 (83,888)
GRAND TOTAL EXPENDITURES	\$	-	\$	32,223		\$	191,741	\$	116,111	60.56%	\$	(83,888)



# 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 April 30, 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 April 30, 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, March 31 2023.

#### **Current Assets:**

As of the end of April 2023 the total current assets of Norway Savings Bank Arena were (\$1,132,500). These consisted of cash and cash equivalents of \$281,010, accounts receivable of \$135,543, and an interfund payable of \$1,549,053.

#### **Noncurrent Assets:**

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). The total value of the noncurrent assets as of April 30, 2023, was \$147,691.

#### Liabilities:

Norway Arena had no accounts payable as of April 30, 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 April 2023 are \$965,944. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating, and ice rentals.

The operating expenses for Norway Arena through April 2023 were \$628,459. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of April 2023, there was an operating gain of \$337,485.

As of April 30, 2023, Norway Arena has an increase in net assets of \$337,485.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY23 is \$86,352 more than in FY22 and expenditures in FY23 are \$4,622 more than last year in March.

#### CITY OF AUBURN, MAINE Statement of Net Assets Norway Savings Bank Arena April 30, 2023 Business-type Activities - Enterprise Fund

		April 30 2023	March 31 2023		ncrease/ )ecrease)
ASSETS				-	
Current assets:					
Cash and cash equivalents		\$ 281,010 \$	\$ 281,010	\$	-
Interfund receivables		\$ (1,549,053) \$	6 (1,654,689)	\$	105,636
Prepaid Rent				\$	-
Accounts receivable		135,543	131,143	\$	4,400
	Total current assets	(1,132,500)	(1,242,536)		110,036
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	(984,809)	(1,094,845)		110,036
LIABILITIES					
Accounts payable		\$ 1,309 \$	- 6	\$	1,309
Net OPEB liability		\$ 43,810 \$	\$ 43,810	\$	-
Net pension liability		42,634	42,634		-
Total liabilities		87,753	86,444		1,309
NET ASSETS					
Invested in capital assets		\$ 147,691 \$	5 147,691	\$	-
Unrestricted		\$ (1,132,500)	(1,328,980)	\$	196,480
Total net assets		\$ (984,809) \$	6 (1,181,289)	\$	196,480

# 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	\$ 965,944
Operating expenses:	
Personnel	315,328
Supplies	40,315
Utilities	109,801
Repairs and maintenance	47,556
Insurance Premium	33,538
Depreciation	-
Capital expenses	49,596
Other expenses	32,325
Total operating expenses	628,459
Operating gain (loss)	337,485
Nonoperating revenue (expense): Interest income Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	337,485
Transfers out	-
Change in net assets	337,485
Total net assets, July 1	(1,322,294)
Total net assets, April 30, 2023	\$ (984,809)

# CITY OF AUBURN, MAINE REVENUES - NORWAY SAVINGS BANK ARENA

Through April 30, 2023 compared to April 30, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES IRU APR 2023	% OF BUDGET	FY 2022 BUDGET	TI	ACTUAL REVENUES IRU APR 2022	% OF BUDGET	VA	RIANCE
CHARGE FOR SERVICES									
Concssions	\$ 16,500		0.00%	\$ 16,500	\$	12,925	78.33%	\$	(12,925)
Skate Rentals	\$ 6,000	\$ 2,745	45.75%	\$ 6,000	\$	425	7.08%	\$	2,320
Pepsi Vending Machines	\$ 2,000	\$ 2,030	101.50%	\$ 2,000	\$	2,000	100.00%	\$	30
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	\$ 168,882	73.43%	\$ 185,000	\$	193,750	104.73%	\$	(24,868)
Pro Shop	\$ 7,000	\$ 4,095	58.50%	\$ 7,000	\$	5,207	74.39%	\$	(1,112)
Programs	\$ 20,000		0.00%	\$ 20,000	\$	2,370	11.85%	\$	(2,370)
Rental Income	\$ 702,000	\$ 689,579	98.23%	\$ 683,500	\$	600,539	87.86%	\$	89,040
Camps/Clinics	\$ 50,000	\$ 31,010	62.02%	\$ 50,000	\$	24,860	49.72%	\$	6,150
Tournaments	\$ 50,000	\$ 66,505	133.01%	\$ 50,000	\$	36,069	72.14%	\$	30,436
TOTAL CHARGE FOR SERVICES	\$ 1,088,500	\$ 965,944	88.74%	\$ 1,025,000	\$	879,592	85.81%	\$	86,352

# CITY OF AUBURN, MAINE EXPENDITURES - NORWAY SAVINGS BANK ARENA Through April 30, 2023 compared to April 30, 2022

	FY 2023			ACTUAL PENDITURES	% OF	FY 2022	E)		% OF		
DESCRIPTION		BUDGET		RU APR 2023	BUDGET	BUDGET		IRU APR 2022	BUDGET	VA	RIANCE
Salaries & Benefits	\$	291,095	\$	315,328	108.32%	\$ 339,437	\$	235,053	69.25%	\$	80,275
Purchased Services	\$	136,900	\$	81,094	59.24%	\$ 123,928	\$	95,270	76.88%	\$	(14,176)
Supplies	\$	76,562	\$	72,640	94.88%	\$ 79,000	\$	50,924	64.46%	\$	21,716
Utilities	\$	267,000	\$	109,801	41.12%	\$ 250,350	\$	192,590	76.93%	\$	(82,789)
Capital Outlay	\$	50,000	\$	49,596	99.19%	\$ 42,500	\$	-	0.00%	\$	49,596
Rent	\$	-	\$	-		\$ -	\$	-		\$	-
	\$	821,557	\$	628,459	76.50%	\$ 835,215	\$	573,837	68.71%	\$	54,622
GRAND TOTAL EXPENDITURES	\$	821,557	\$	628,459	76.50%	\$ 835,215	\$	573,837	68.71%	\$	54,622