

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

TO: Phillip Crowell, City Manager
FROM: Jill Eastman, Finance Director
REF: September 2022 Financial Report
DATE: October 12, 2022

The following is a discussion regarding the significant variances found in the City's September 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 third month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 25.0% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues, for the City, collected through September 30 were \$29,139,470, or 41.35%, of the budget, which is a lower percentage than last year at this time. The percentage difference is 2.83% lower, but the dollar amount of collection is higher by \$358,355. Accounts listed below are noteworthy.

- A. Excise taxes of \$1,223,074-down \$10,464 from last year.
- B. Property tax revenue of \$25,470,090 an increase over last year of \$1,524,496.
- C. State Revenue Sharing for the month of September is 35.52% or \$1,599,744. This is an increase over last year of \$257,900.

Expenditures

City expenditures through September 30th were \$12,606,993, or 20.76%, of the budget as compared to last year at \$14,176,601 or 30.1%. Noteworthy variances are:

In the current fiscal year, the percentage of expenditures is less than last year by 9.34% or \$3,523,574 less. The major differences are the timing of Debt Service payments and payment for County Tax. Last year the Debt Service was posted September and this year it will be in October. County Tax was posted in September this year and October last year. Most of the departments are in line with last year's expenditures.

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Investments

This section contains an investment schedule as of September 30th with a comparison to August 31st. Currently the City's funds are earning an average interest rate of 0.45%.

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M Eastman". The signature is written in a cursive style with a large, stylized "J" and "M".

Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of September 2022, August 2022, and June 2022

	September 2022	August 2022	Increase (Decrease)	UNAUDITED JUNE 30 2022
ASSETS				
CASH	\$ 64,605,962	\$ 44,657,967	\$ 19,947,995	\$ 25,056,314
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,315,403	1,519,401	(203,998)	1,461,282
TAXES RECEIVABLE-CURRENT	23,997,743	43,355,340	(19,357,597)	42,636
DELINQUENT TAXES	451,494	453,121	(1,627)	395,714
TAX LIENS	1,042,894	1,132,483	(89,589)	1,297,627
NET DUE TO/FROM OTHER FUNDS	(16,222,709)	(12,171,613)	(4,051,096)	4,391,622
TOTAL ASSETS	\$ 75,190,787	\$ 78,946,699	\$ (3,755,912)	\$ 32,645,195
LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (1,222,503)	\$ (637,591)	\$ (584,912)	\$ (824,510)
PAYROLL LIABILITIES	(1,773,190)	2,962,075	(4,735,265)	2,948,844
ACCRUED PAYROLL	(65)	(91)	26	(263,746)
STATE FEES PAYABLE	(101,609)	(92,786)	(8,823)	(183)
ESCROWED AMOUNTS	(40,436)	(40,436)	(0)	(40,426)
DEFERRED REVENUE	(25,341,775)	(44,790,589)	19,448,814	(1,585,602)
DUE TO OTHER FUNDS	-	-	-	-
TOTAL LIABILITIES	\$ (28,479,578)	\$ (42,599,418)	\$ 14,119,840	\$ 234,377
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (43,712,393)	\$ (33,348,465)	\$ (10,363,928)	\$ (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	\$ (46,711,209)	\$ (36,347,281)	\$ (10,363,928)	\$ (32,879,572)
TOTAL LIABILITIES AND FUND BALANCE	\$ (75,190,787)	\$ (78,946,699)	\$ 3,755,912	\$ (32,645,195)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH September 30, 2022 VS September 30, 2021

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU SEPT 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU SEPT 2021	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 52,463,320	\$ 25,470,090	48.55%	\$ 50,042,450	\$ 23,945,594	47.85%	\$ 1,524,496
PRIOR YEAR TAX REVENUE	\$ -	\$ 62,686		\$ -	\$ 227,926		\$ (165,240)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,770,000	\$ -	0.00%	\$ 1,650,000	\$ 1,290,048	78.18%	\$ (1,290,048)
EXCISE	\$ 4,435,000	\$ 1,223,074	27.58%	\$ 4,425,000	\$ 1,233,538	27.88%	\$ (10,464)
PENALTIES & INTEREST	\$ 120,000	\$ 10,425	8.69%	\$ 120,000	\$ 17,903	14.92%	\$ (7,478)
TOTAL TAXES	\$ 58,788,320	\$ 26,766,275	45.53%	\$ 56,237,450	\$ 26,715,009	47.50%	\$ 51,266
LICENSES AND PERMITS							
BUSINESS	\$ 190,000	\$ 63,047	33.18%	\$ 166,000	\$ 82,040	49.42%	\$ (18,993)
NON-BUSINESS	\$ 195,250	\$ 99,340	50.88%	\$ 300,200	\$ 106,027	35.32%	\$ (6,687)
TOTAL LICENSES	\$ 385,250	\$ 162,387	42.15%	\$ 466,200	\$ 188,067	40.34%	\$ (25,680)
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 390,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 4,504,100	\$ 1,599,744	35.52%	\$ 3,150,000	\$ 1,341,844	42.60%	\$ 257,900
WELFARE REIMBURSEMENT	\$ 83,912	\$ 45,023	53.66%	\$ 90,656	\$ 4,160	4.59%	\$ 40,863
OTHER STATE AID	\$ 32,000	\$ -	0.00%	\$ 32,000	\$ -	0.00%	\$ -
CITY OF LEWISTON	\$ 182,000	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 5,202,012	\$ 1,644,767	31.62%	\$ 3,891,040	\$ 1,346,004	34.59%	\$ 298,763
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 361,400	\$ 31,189	8.63%	\$ 184,400	\$ 39,199	21.26%	\$ (8,010)
PUBLIC SAFETY	\$ 30,800	\$ 23,576	76.54%	\$ 176,600	\$ 34,494	19.53%	\$ (10,918)
EMS TRANSPORT	\$ 1,350,000	\$ 346,590	25.67%	\$ 1,250,000	\$ 362,367	28.99%	\$ (15,777)
TOTAL CHARGE FOR SERVICES	\$ 1,742,200	\$ 401,355	23.04%	\$ 1,611,000	\$ 436,060	27.07%	\$ (34,705)
FINES							
PARKING TICKETS & MISC FINES	\$ 28,000	\$ 6,044	21.59%	\$ 41,500	\$ 14,676	35.36%	\$ (8,632)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 30,000	\$ 3,306	11.02%	\$ 40,000	\$ 5,095	12.74%	\$ (1,789)
RENTS	\$ 75,000	\$ 6,681	8.91%	\$ 125,000	\$ 4,965	3.97%	\$ 1,716
UNCLASSIFIED	\$ 20,000	\$ 38,518	192.59%	\$ 20,000	\$ 17,546	87.73%	\$ 20,972
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 12,881		\$ -	\$ 12,822		\$ 59
SALE OF PROPERTY	\$ 100,000	\$ 436	0.44%	\$ 120,000	\$ 812	0.68%	\$ (377)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 240,000	\$ 58,028	24.18%	\$ 234,000	\$ 38,685	16.53%	\$ 19,343
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 - ECON DEVELOPMENT	\$ -	\$ 38,550		\$ -			\$ 38,550
CDBG	\$ 588,154	\$ -	0.00%	\$ 252,799	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 243	1.22%	\$ 20,000	\$ 1,374	6.87%	\$ (1,131)
CITY FUND BALANCE CONTRIBUTION	\$ 1,500,000	\$ -	0.00%	\$ 475,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 4,332,154	\$ 158,642	3.66%	\$ 2,900,724	\$ 81,299	2.80%	\$ 77,343
TOTAL GENERAL FUND REVENUES	\$ 70,477,936	\$ 29,139,470	41.35%	\$ 65,147,914	\$ 28,781,115	44.18%	\$ 358,355
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 34,826,024	\$ 4,846,112	13.92%	\$ 28,900,061	\$ 7,715,620	26.70%	\$ (2,869,508)
EDUCATION	\$ 489,465	\$ 11,858	2.42%	\$ 518,821	\$ 31,749	6.12%	\$ (19,891)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 1,251,726	\$ -	0.00%	\$ 879,404	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 36,567,215	\$ 4,857,970	13.29%	\$ 30,298,286	\$ 7,747,369	25.57%	\$ (2,889,399)
GRAND TOTAL REVENUES	\$ 107,045,151	\$ 33,997,441	31.76%	\$ 95,446,200	\$ 36,528,484	38.27%	\$ (2,531,043)

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH September 30, 2022 VS September 30, 2022

DEPARTMENT	FY 2023 BUDGET	EXP THRU SEPT 2022	% OF BUDGET	FY 2022 BUDGET	EXP THRU SEPT 2021	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 170,500	\$ 16,338	9.58%	\$ 104,850	\$ 56,774	54.15%	\$ (40,436)
CITY MANAGER	\$ 510,978	\$ 125,114	24.49%	\$ 447,401	\$ 143,825	32.15%	\$ (18,711)
COMMUNICATIONS & ENGAGEMENT	\$ 218,746	\$ 53,405	24.41%	\$ 911,637	\$ 378,388	41.51%	\$ (324,983)
CITY CLERK	\$ 257,506	\$ 60,053	23.32%	\$ 237,474	\$ 50,654	21.33%	\$ 9,399
FINANCE	\$ 1,138,802	\$ 339,951	29.85%	\$ 810,303	\$ 184,607	22.78%	\$ 155,344
HUMAN RESOURCES	\$ 222,099	\$ 52,343	23.57%	\$ 220,250	\$ 50,891	23.11%	\$ 1,452
INFORMATION TECHNOLOGY	\$ 827,000	\$ 333,978	40.38%		\$ -		\$ 333,978
TOTAL ADMINISTRATION	\$ 3,345,631	\$ 981,182	29.33%	\$ 2,731,915	\$ 865,139	31.67%	\$ 116,043
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 666,629	\$ 182,036	27.31%	\$ 900,583	\$ 206,339	22.91%	\$ (24,303)
ECONOMIC DEVELOPMENT	\$ 286,598	\$ 79,479	27.73%	\$ 108,469	\$ 23,038	21.24%	\$ 56,441
BUSINESS & COMMUNITY DEVELOPMENT	\$ 671,411	\$ 79,191	11.79%	\$ 512,260	\$ 68,056	13.29%	\$ 11,135
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 15,855	13.23%	\$ 119,875	\$ 15,086	12.58%	\$ 769
RECREATION	\$ 762,440	\$ 144,237	18.92%	\$ 584,056	\$ 137,668	23.57%	\$ 6,569
PUBLIC LIBRARY	\$ 1,084,437	\$ 90,370	8.33%	\$ 1,052,163	\$ 263,041	25.00%	\$ (172,671)
TOTAL COMMUNITY SERVICES	\$ 3,591,390	\$ 591,168	16.46%	\$ 3,277,406	\$ 713,228	21.76%	\$ (122,060)
FISCAL SERVICES							
DEBT SERVICE	\$ 8,361,254	\$ 90,807	1.09%	\$ 7,734,169	\$ 6,523,785	84.35%	\$ (6,432,978)
CAPITAL INVESTMENT AND PURCHASING	\$ 672,473	\$ 132,372	19.68%	\$ 677,872	\$ 208,718	30.79%	\$ (76,346)
WORKERS COMPENSATION	\$ 698,000	\$ -	0.00%	\$ 642,400	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 7,876,393	\$ 1,688,542	21.44%	\$ 7,334,932	\$ 1,645,678	22.44%	\$ 42,864
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 18,069,350	\$ 1,911,721	10.58%	\$ 16,850,603	\$ 8,378,181	49.72%	\$ (6,466,460)
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,693,284	\$ 1,307,477	22.97%	\$ 5,446,588	\$ 1,325,595	24.34%	\$ (18,118)
POLICE DEPARTMENT	\$ 4,945,034	\$ 1,052,814	21.29%	\$ 4,343,924	\$ 992,755	22.85%	\$ 60,059
TOTAL PUBLIC SAFETY	\$ 10,638,318	\$ 2,360,291	22.19%	\$ 9,790,512	\$ 2,318,350	23.68%	\$ 41,941
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 5,600,109	\$ 1,105,306	19.74%	\$ 5,077,370	\$ 1,062,090	20.92%	\$ 43,216
SOLID WASTE DISPOSAL*	\$ 1,320,000	\$ 198,546	15.04%	\$ 1,089,950	\$ 167,815	15.40%	\$ 30,731
WATER AND SEWER	\$ 792,716	\$ 195,301	24.64%	\$ 792,716	\$ 195,301	24.64%	\$ -
TOTAL PUBLIC WORKS	\$ 7,712,825	\$ 1,499,153	19.44%	\$ 6,960,036	\$ 1,425,206	20.48%	\$ 73,947
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 205,000	\$ 204,593	99.80%	\$ 177,000	\$ 176,115	99.50%	\$ 28,478
E911 COMMUNICATION CENTER	\$ 1,217,713	\$ 336,199	27.61%	\$ 1,161,479	\$ 290,382	25.00%	\$ 45,817
LATC-PUBLIC TRANSIT	\$ 431,811	\$ -	0.00%	\$ 225,000	\$ -	0.00%	\$ -
LA ARTS	\$ 30,000	\$ 7,500	25.00%	\$ 10,000	\$ 10,000	100.00%	\$ (2,500)
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 260,000	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL	\$ 2,144,524	\$ 548,292	25.57%	\$ 1,833,479	\$ 476,497	25.99%	\$ 71,795
COUNTY TAX	\$ 2,761,220	\$ 2,761,220	100.00%	\$ 2,611,080	\$ -	0.00%	\$ 2,761,220
TIF (10108058-580000)	\$ 3,049,803	\$ -	0.00%	\$ 3,049,803	\$ -	0.00%	\$ -
OVERLAY	\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL CITY DEPARTMENTS	\$ 51,313,061	\$ 10,653,027	20.76%	\$ 47,104,834	\$ 14,176,601	30.10%	\$ (3,523,574)
EDUCATION DEPARTMENT	\$ 55,732,090	\$ 1,953,966	3.51%	\$ 48,341,366	\$ 4,905,037	10.15%	\$ (2,951,071)
TOTAL GENERAL FUND EXPENDITURES	\$ 107,045,151	\$ 12,606,993	11.78%	\$ 95,446,200	\$ 19,081,638	19.99%	\$ (6,474,645)

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF September 30, 2022**

INVESTMENT		FUND	BALANCE September 30, 2022	BALANCE August 31, 2022	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 7,335,706.20	\$ 7,333,038.60	0.30%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,053,403.90	\$ 1,053,416.59	0.30%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 17,199,819.81	\$ 4,388,575.08	0.30%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,644.12	\$ 52,624.69	0.30%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 340,379.76	\$ 340,253.91	0.30%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 227,273.54	\$ 227,189.52	0.30%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 66,743.20	\$ 64,721.14	0.30%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 301,183.19	\$ 200,438.48	0.30%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,401.70	\$ 15,396.58	0.30%
NOMURA 1		ELHS Bond Proceeds	\$ 5,840,941.97	\$ 10,649,241.97	0.15%
NOMURA 2			\$ 55,430,000.00	\$ 55,430,000.00	2.08%
GRAND TOTAL			\$ 87,863,497.39	\$ 79,754,896.56	0.45%

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

	Beginning Balance 9/1/2022	September 2022				Write-Offs	Ending Balance 9/30/2022
		New Charges	Payments	Refunds	Adjustments		
Bluecross	\$ 13,121.13	\$ 13,596.80	\$ (4,553.09)		\$ (7,034.61)		\$ 15,130.23
Intercept	\$ 100.00	\$ 100.00	\$ -				\$ 200.00
Medicare	\$ 181,848.34	\$ 155,567.20	\$ (60,577.21)		\$ (155,085.00)		\$ 121,753.33
Medicaid	\$ 76,633.64	\$ 63,625.60	\$ (44,655.22)		\$ (16,196.42)		\$ 79,407.60
Other/Commercial	\$ 91,463.06	\$ 28,756.00	\$ (22,923.71)		\$ 879.17	\$ (11,858.87)	\$ 86,315.65
Patient	\$ 106,972.98	\$ 18,008.60	\$ (9,767.86)	\$ 311.10	\$ 12,773.03	\$ (3,482.91)	\$ 124,814.94
Worker's Comp	\$ -		\$ (1,681.00)		\$ 1,681.00		\$ -
TOTAL	\$ 470,139.15	\$ 279,654.20	\$ (144,158.09)	\$ 311.10	\$ (162,982.83)	\$ (15,341.78)	\$ 427,621.75

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

	July 2022	August 2022	Sept 2022	Totals	% of Total
Bluecross	\$ 2,477.35	\$ 13,307.40	\$ 13,596.80	\$ 29,381.55	3.21%
Intercept	\$ 100.00	\$ -	\$ 100.00	\$ 200.00	0.02%
Medicare	\$ 155,398.20	\$ 205,712.40	\$ 155,567.20	\$ 516,677.80	56.45%
Medicaid	\$ 61,000.80	\$ 82,386.60	\$ 63,625.60	\$ 207,013.00	22.62%
Other/Commercial	\$ 38,520.45	\$ 50,549.60	\$ 28,756.00	\$ 117,826.05	12.87%
Patient	\$ 8,120.20	\$ 12,558.80	\$ 18,008.60	\$ 38,687.60	4.23%
Worker's Comp	\$ 1,803.40	\$ 3,664.60	\$ -	\$ 5,468.00	0.60%
TOTAL	\$ 267,420.40	\$ 368,179.40	\$ 279,654.20	\$ 915,254.00	100.00%

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

	July 2022	August 2022	Sept 2022	Totals	% of Total
Bluecross	3	13	14	30	3.00%
Intercept	1	0	1	2	0.20%
Medicare	170	231	170	571	57.10%
Medicaid	65	88	69	222	22.20%
Other/Commercial	43	54	30	127	12.70%
Patient	10	13	19	42	4.20%
Worker's Comp	2	4		6	0.60%
TOTAL	294	403	303	1000	100.00%

**EMS BILLING
AGING REPORT
July 1, 2022 to June 30, 2023
Report as of September 30, 2022**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 11,900.38	79%	\$ -	0%	\$ 917.26	6%	\$ (581.70)	-4%	\$ 2,894.29	19%	\$ 15,130.23	3.54%
Intercept	\$ 100.00	50%	\$ 100.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 200.00	0.05%
Medicare	\$ 100,128.90	82%	\$ 10,943.60	9%	\$ 1,032.40	1%	\$ 1,018.00	1%	\$ 8,630.43	7%	\$ 121,753.33	28.47%
Medicaid	\$ 45,035.19	57%	\$ 17,846.14	22%	\$ 8,813.02	11%	\$ 6,368.41	8%	\$ 1,344.84	2%	\$ 79,407.60	18.57%
Other/Commercial	\$ 29,367.95	34%	\$ 25,964.93	30%	\$ 10,329.97	12%	\$ 3,704.34	4%	\$ 16,948.46	20%	\$ 86,315.65	20.19%
Patient	\$ 47,431.95	38%	\$ 22,584.59	18%	\$ 16,701.96	13%	\$ 19,684.02	16%	\$ 18,412.42	15%	\$ 124,814.94	29.19%
Worker's Comp											\$ -	0.00%
TOTAL	\$ 233,964.37		\$ 77,439.26		\$ 37,794.61		\$ 30,193.07		\$ 48,230.44		\$ 427,621.75	
	55%		18%		9%		7%		11%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of September 30, 2022

	1902	1910	1914	1915	1917	1928	1929	1930	1931	2003	2005	2008	2010	2011	2013	2014
	Riverwatch	Community Service	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Vending	Fire Prevention	211 Fairview	Donations	Byrne JAG	MDOT	Homeland Security	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	\$ (566,303.71)	\$ 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	\$ 28,763.55	\$ 56.00	\$ 20.25			\$ 100.00					\$ 75,100.00			\$ 4,725.00		
Expenditures FY23					\$ 132.80	\$ 170.77			\$ 115.79		\$ 313,485.96	\$ 16,560.71	\$ 1,109.79	\$ -		\$ 2,820.39
Fund Balance 09/30/2022	\$ 545,816.22	\$ 6,975.98	\$ 34,934.64	\$ 1,421.68	\$ 2,906.55	\$ (70.77)	\$ 4,796.03	\$ (566,303.71)	\$ 53.40	\$ 2,808.57	\$ (158,517.35)	\$ (170,360.39)	\$ 3,179.86	\$ 28,320.00	\$ 4,356.29	\$ 2,700.13
	2016	2018	2019	2020	2025	2030	2034	2037	2040	2041	2043	2044	2047	2048	2050	2051
	Pedestrian Safety	Nat Opioid Settlement	Law Enforcement Training	CDBG	Community Cords	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	Project Canopy
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	\$ (9,519.48)
Revenues FY23		\$ 36,912.22		\$ 400,554.60	\$ 119.34	\$ 33,629.00						\$ 14,450.82		\$ 9,600.00		\$ 7,996.88
Expenditures FY23	\$ 917.14			\$ 433,983.64	\$ 137.00	\$ 77,902.08		\$ 2,909.14		\$ 750.00						
Fund Balance 09/30/2022	\$ (508.03)	\$ 36,912.22	\$ (8,205.29)	\$ 1,036,387.41	\$ 30,804.80	\$ 1,898.32	\$ 2,560.00	\$ 5,372.10	\$ 20,536.23	\$ 22,100.45	\$ (930.00)	\$ 106,783.08	\$ (1,695.00)	\$ 9,600.00	\$ 189.35	\$ (1,522.60)
	2054	2055	2059	2064	2065	2067	2068	2070	2077	2080	2201	2300	2400	2405	2500	6200
	EMS Transport Capital Reserve	Work4ME-PAL	Distracted Driving	MDOT Sopers Mill Culvert	State Bi-Centennial Parade	Hometown Heros Banners	Northern Borders Grant	Leadercast	CTCI Grant	Futsal Court Project	EDI Grant	ARPA Grant	NRPA Youth Mentoring	Elmina B Sewall Grant	Parks & Recreation	Ingersoll Turf
Fund Balance 7/1/22	\$ 170,048.62	\$ 4,911.03	\$ 898.69	\$ -	\$ -	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,719.02	\$ 25,353.61	\$ (1,484,407.18)	\$ 12,716,078.13	\$ (1,443.69)	\$ 10,000.00	\$ 232,365.87	
Revenues FY23	\$ 129.91											\$ 4,398.91			\$ 110,159.82	
Expenditures FY23			\$ 604.26	\$ -								\$ 462,057.31	\$ 5,226.78		\$ 230,243.35	
Fund Balance 09/30/2022	\$ 170,178.53	\$ 4,911.03	\$ 294.43	\$ -	\$ -	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,719.02	\$ 25,353.61	\$ (1,484,407.18)	\$ 12,258,419.73	\$ (6,670.47)	\$ 10,000.00	\$ 112,282.34	\$ -
	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600		Total
	Tambrands II TIF 6	Mall TIF 9	Downtown TIF 10	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Hartt Transport TIF 19	62 Spring St TIF 20	Minot Ave TIF 21	48 Hampshire St TIF 22	Auburn Memory Care Facility TIF 23	Millbran TIF 24	Futurguard TIF 25		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)		\$ 13,350,001.09
Revenues FY23																\$ 726,521.52
Expenditures FY23			\$ 3,481.40											\$ 3,415.00		\$ 1,556,023.31
Fund Balance 09/30/2022	\$ 78,950.70	\$ 806,274.01	\$ 234,202.72	\$ (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	\$ (105,619.06)		\$ 12,520,499.30

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 September 30, 2022



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 September 30, 2022.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of September 30, 2022.

Current Assets:

As of the end of September 2022 the total current assets of Ingersoll Turf Facility were \$227,103. This consisted of cash and cash equivalents of \$227,103.

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 September 30, 2022, were \$61,779.

Liabilities:

Ingersoll had no accounts payable and an interfund payable of \$29,534 as of September 30, 2022.

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 September 2022 are \$12,012. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through September 2022 were \$16,177. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of September 30, 2022, Ingersoll has an operating loss of \$4,166.

As of September 30, 2022, Ingersoll has a decrease in net assets of \$4,166.

The budget to actual reports for revenue and expenditures, show the revenue and expenditures for FY23 compared to the same period in FY22.

Statement of Net Assets
Ingersoll Turf Facility
September 30, 2022
Business-type Activities - Enterprise Fund

	Sept 30 2022	August 31 2022	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 227,103	\$ 227,103	\$ -
Interfund receivables/payables		\$ -	-
Accounts receivable	-	-	-
Total current assets	227,103	227,103	-
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	288,882	288,882	-
LIABILITIES			
Accounts payable	\$ -	\$ -	-
Interfund payable	\$ 29,534	\$ 22,334	7,200
Total liabilities	29,534	22,334	7,200
NET ASSETS			
Invested in capital assets	\$ 61,779	\$ 61,779	\$ -
Unrestricted	\$ 197,569	\$ 204,769	\$ (7,200)
Total net assets	\$ 259,348	\$ 266,548	\$ (7,200)

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
September 30, 2022

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 12,012
Operating expenses:	
Personnel	
Supplies	3,400
Utilities	
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	11,136
Other expenses	1,641
Total operating expenses	16,177
Operating gain (loss)	(4,166)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(4,166)
Transfers out	-
Change in net assets	(4,166)
Total net assets, July 1	263,514
Total net assets, September 30, 2022	\$ 259,348

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through September 30, 2022 compared to September 30, 2021

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU SEPT 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU SEPT 2021	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship		\$ 1,000		\$ 25,000	\$ 1,525	6.10%
Batting Cages		\$ 750		\$ 13,000	\$ 60	0.46%
Programs		\$ 1,210		\$ 94,000	\$ 460	0.49%
Rental Income		\$ 8,965		\$ 138,000	\$ 5,370	3.89%
TOTAL CHARGE FOR SERVICES	\$ -	\$ 11,925		\$ 270,000	\$ 7,415	2.75%
INTEREST ON INVESTMENTS						
	\$ -	\$ 87		\$ -	\$ 135	
GRAND TOTAL REVENUES	\$ -	\$ 12,012		\$ 270,000	\$ 7,550	2.80%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through August 31, 2022 compared to August 31, 2021

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2023 BUDGET	EXPENDITURES THRU SEPT 2022	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU SEPT 2021	% OF BUDGET	
Salaries & Benefits	See Recreation Budget			\$ 133,041	\$ 32,549	24.47%	\$ (32,549)
Purchased Services				\$ 15,750	\$ 221	1.40%	\$ (221)
Programs		\$ 3,400		\$ 16,300	\$ -	0.00%	\$ 3,400
Supplies		\$ 1,641		\$ 2,500	\$ 1,168	46.72%	\$ 473
Utilities				\$ 24,150	\$ 2,098	8.69%	\$ (2,098)
Insurance Premiums	\$ -			\$ -	\$ -		
Capital Outlay	\$ -	\$ 11,136		\$ -	\$ -		\$ 11,136
	\$ -	\$ 16,177		\$ 191,741	\$ 36,036	18.79%	\$ (19,859)
GRAND TOTAL EXPENDITURES	\$ -	\$ 16,177		\$ 191,741	\$ 36,036	18.79%	\$ (19,859)

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for September 30, 2022

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 September 30, 2022.

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, August 31, 2022.

Current Assets:

As of the end of September 2022 the total current assets of Norway Savings Bank Arena were (\$1,383,033). These consisted of cash and cash equivalents of \$280,688, accounts receivable of \$73,092, and an interfund payable of \$1,736,813.

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 September 30, 2022 was \$147,691.

Liabilities:

Norway Arena had accounts payable \$6,025 as of September 30, 2022.

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 September 2022 are \$158,764. 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 September 2022 were \$164,281. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of September 2022, Norway Arena has an operating loss of \$5,517.

As of September 30, 2022, Norway Arena has a decrease in net assets of \$5,517.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY22 is \$22,130 more than in FY21 and expenditures in FY22 are \$89,992 more than last year in September.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
September 30, 2022
Business-type Activities - Enterprise Fund

	September 30 2022	August 31 2022	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 280,688	\$ 280,710	\$ (22)
Interfund receivables	\$ (1,736,813)	\$ (1,641,510)	\$ (95,303)
Prepaid Rent			\$ -
Accounts receivable	73,092	49,006	\$ 24,086
Total current assets	(1,383,033)	(1,311,794)	(71,239)
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	(1,235,342)	(1,164,103)	(71,239)
LIABILITIES			
Accounts payable	\$ 6,025	\$ 45,133	\$ (39,108)
Net OPEB liability	\$ 43,810	\$ 43,810	\$ -
Net pension liability	42,634	42,634	-
Total liabilities	92,469	131,577	(39,108)
NET ASSETS			
Invested in capital assets	\$ 147,691	\$ 147,691	\$ -
Unrestricted	\$ (1,475,502)	\$ (1,443,371)	\$ (32,131)
Total net assets	\$ (1,327,811)	\$ (1,295,680)	\$ (32,131)

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
September 30, 2022

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 158,764
Operating expenses:	
Personnel	81,989
Supplies	9,590
Utilities	14,160
Repairs and maintenance	35,216
Insurance Premium	-
Depreciation	
Capital expenses	18,586
Other expenses	4,740
Total operating expenses	164,281
Operating gain (loss)	(5,517)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	
Total nonoperating expense	-
Gain (Loss) before transfer	(5,517)
Transfers out	-
Change in net assets	(5,517)
Total net assets, July 1	(1,322,294)
Total net assets, September 30, 2022	\$ (1,327,811)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through September 30, 2022 compared to September 30, 2021

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU SEPT 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU SEPT 2021	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concessions	\$ 16,500		0.00%	\$ 16,500	\$ 2,000	12.12%	\$ (2,000)
Skate Rentals	\$ 6,000		0.00%	\$ 7,500	\$ 425	5.67%	\$ (425)
Pepsi Vending Machines	\$ 2,000	\$ 265	13.25%	\$ 3,000	\$ 320	10.67%	\$ (55)
Games Vending Machines	\$ 3,000		0.00%	\$ 3,000	\$ -	0.00%	\$ -
Vending Food	\$ 2,000	\$ 54	2.70%	\$ 3,000	\$ -	0.00%	\$ 54
Sponsorships	\$ 230,000	\$ 59,865	26.03%	\$ 230,000	\$ 49,988	21.73%	\$ 9,877
Pro Shop	\$ 7,000		0.00%	\$ 7,000	\$ 1,076	15.37%	\$ (1,076)
Programs	\$ 20,000		0.00%	\$ 20,000	\$ -	0.00%	\$ -
Rental Income	\$ 702,000	\$ 70,770	10.08%	\$ 731,850	\$ 59,465	8.13%	\$ 11,305
Camps/Clinics	\$ 50,000	\$ 16,860	33.72%	\$ 50,000	\$ 23,360	46.72%	\$ (6,500)
Tournaments	\$ 50,000	\$ 10,950	21.90%	\$ 50,000		0.00%	\$ 10,950
TOTAL CHARGE FOR SERVICES	\$ 1,088,500	\$ 158,764	14.59%	\$ 1,121,850	\$ 136,634	12.18%	\$ 22,130

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through September 30, 2022 compared to September 30, 2021

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2023 BUDGET	EXPENDITURES THRU SEPT 2022	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU SEPT 2021	% OF BUDGET	
Salaries & Benefits	\$ 291,095	\$ 81,989	28.17%	\$ 339,437	\$ 38,328	11.29%	\$ 43,661
Purchased Services	\$ 136,900	\$ 39,956	29.19%	\$ 123,928	\$ 8,465	6.83%	\$ 31,491
Supplies	\$ 76,562	\$ 9,590	12.53%	\$ 79,000	\$ 21,594	27.33%	\$ (12,004)
Utilities	\$ 267,000	\$ 14,160	5.30%	\$ 250,350	\$ 5,902	2.36%	\$ 8,258
Capital Outlay	\$ 50,000	\$ 18,586	37.17%	\$ 42,500	\$ -	0.00%	\$ 18,586
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 821,557	\$ 164,281	20.00%	\$ 835,215	\$ 74,289	8.89%	\$ 89,992
GRAND TOTAL EXPENDITURES	\$ 821,557	\$ 164,281	20.00%	\$ 835,215	\$ 74,289	8.89%	\$ 89,992