

"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.

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,

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

ASSETS	September 2022	August 2022	Increase (Decrease)	ι	JNAUDITED JUNE 30 2022
CASH RECEIVABLES ACCOUNTS RECEIVABLES TAXES RECEIVABLE-CURRENT DELINQUENT TAXES TAX LIENS NET DUE TO/FROM OTHER FUNDS	\$ 64,605,962 1,315,403 23,997,743 451,494 1,042,894 (16,222,709)	\$ 44,657,967 1,519,401 43,355,340 453,121 1,132,483 (12,171,613)	\$ 19,947,995 - (203,998) (19,357,597) (1,627) (89,589) (4,051,096)	\$	25,056,314 1,461,282 42,636 395,714 1,297,627 4,391,622
TOTAL ASSETS	\$ 75,190,787	\$ 78,946,699	\$ (3,755,912)	\$	32,645,195
LIABILITIES & FUND BALANCES					
ACCOUNTS PAYABLE PAYROLL LIABILITIES ACCRUED PAYROLL STATE FEES PAYABLE ESCROWED AMOUNTS DEFERRED REVENUE DUE TO OTHER FUNDS	\$ (1,222,503) (1,773,190) (65) (101,609) (40,436) (25,341,775)	\$ (637,591) 2,962,075 (91) (92,786) (40,436) (44,790,589)	\$ (584,912) (4,735,265) 26 (8,823) (0) 19,448,814	\$	(824,510) 2,948,844 (263,746) (183) (40,426) (1,585,602)
TOTAL LIABILITIES	\$ (28,479,578)	\$ (42,599,418)	\$ 14,119,840	\$	234,377
FUND BALANCE - UNASSIGNED/ASSIGNED FUND BALANCE - RESTRICTED FUND BALANCE - NON SPENDABLE	\$ (43,712,393) (2,309,553) (689,263)	\$ (33,348,465) (2,309,553) (689,263)	\$ (10,363,928)	\$	(29,880,756) (2,309,553) (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

PROPERTY TAX REVENUE	REVENUE SOURCE		FY 2023 BUDGET		ACTUAL REVENUES RU SEPT 2022	% OF BUDGET		FY 2022 BUDGET		ACTUAL REVENUES RU SEPT 2021	% OF BUDGET	VARIANCE
PROPERTY TAX REVENUE			DODGE.	••••	10 021 1 2022	DODOL!		DODOL!	•••	02 202.	DODOL.	THE THE THE
HOMESTEAD EXEMPTION REIMBURSEMENT \$ 1,770,000 \$ 1,223,074 27,58% \$ 1,650,000 \$ 1,239,048 78,18% \$ (1,290,046)		\$	52,463,320	\$	25,470,090	48.55%	\$	50,042,450	\$	23,945,594	47.85% \$	1,524,496
HOMESTEAD EXEMPTION REIMBURSEMENT \$ 1,770,000 \$ 1,223,074 27.58% \$ 1,4650,000 \$ 1,233,034 27.88% \$ (1,220,000) \$ 1,234,034 27.88% \$ (1,220,000)	PRIOR YEAR TAX REVENUE		-		62,686		\$	-	\$	227,926	9	(165,240)
EXCISE PENALTIES & INTEREST S 120,000 \$ 1,223,074 27.58% \$ 4,425,000 \$ 17,233,538 27.88% \$ (10,7) PENALTIES & INTEREST S 120,000 \$ 1,223.074 27.58% \$ 5,6237.450 \$ 26,715,009 47.50% \$ 51.2 LICENSES AND PERMITS BUSINESS \$ 190,000 \$ 63,047 33.18% \$ 166,000 \$ 20,000 \$ 17,003 47.50% \$ 51.2 LICENSES AND PERMITS BUSINESS \$ 190,200 \$ 63,047 33.18% \$ 166,000 \$ 20,000 \$ 10,000 \$ 35,32% \$ (61,6) TOTAL LICENSES \$ 195,250 \$ 99,340 50,88% \$ 300,200 \$ 106,027 35,32% \$ (61,6) TOTAL LICENSES \$ 195,250 \$ 162,397 42.15% \$ 466,200 \$ 188,007 40,34% \$ (25,6) INTERGOVERNMENTAL ASSISTANCE STATEL-LOCAL ROAD ASSISTANCE STATE REVENUES SHARINO \$ 4,504,100 \$ 1,599,744 35,52% \$ 3,150,000 \$ 1,341,844 42,00% \$ 257,8 WELFARE REIMBURSEMENT \$ 83,912 \$ 45,023 53,66% \$ 90,656 \$ 4,160 4,59% \$ 40,6 CITY OF LEWISTON \$ 182,000 \$ - 0.00% \$ 32,000 \$ - 0.00% \$ 20,000 \$ 0.00% \$ 20,	HOMESTEAD EXEMPTION REIMBURSEMENT	\$	1,770,000	\$	-	0.00%	\$	1,650,000	\$	1,290,048	78.18% \$	(1,290,048)
TOTAL TAXES \$ 88,788,320 \$ 26,766,275 45,53% \$ 56,237,450 \$ 26,715,009 47,50% \$ 51,255	EXCISE	\$	4,435,000	\$	1,223,074	27.58%	\$	4,425,000	\$	1,233,538	27.88% \$	(10,464)
BUSINESS S	PENALTIES & INTEREST	\$	120,000	\$	10,425	8.69%	\$	120,000	\$	17,903	14.92% \$	(7,478)
BUSINESS \$ 190,000 \$ 63,047 33.18% \$ 166,000 \$ 82,040 49.42% \$ 148,000 NON-BUSINESS \$ 199,250 \$ 99,340 \$ 50,88% \$ 300,200 \$ 166,027 \$35.2% \$ 6.66	TOTAL TAXES	\$	58,788,320	\$	26,766,275	45.53%	\$	56,237,450	\$	26,715,009	47.50% \$	51,266
BUSINESS \$ 190,000 \$ 63,047 33.18% \$ 166,000 \$ 82,040 49.42% \$ 148,000 NON-BUSINESS \$ 195,250 \$ 99,340 \$ 50,88% \$ 300,200 \$ 166,027 \$35.2% \$ 6.66 NON-BUSINESS \$ 385,250 \$ 162,387												
NON-BUSINESS \$ 199,250 \$ 99,340 \$ 50,88% \$ 300,200 \$ 160,027 \$35,32% \$ 66,67			400.000	_		00.400/	_	400.000	_		10 100/ #	(40.000)
NTERGOVERNMENTAL ASSISTANCE \$ 400.000 \$ - 0.00% \$ 390.000 \$ - 0.00% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$,		,			,		,		. , ,
NTERGOVERNMENTAL ASSISTANCE \$ 400,000 \$ - 0.00% \$ 390,000 \$ - 0.00% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$, , ,
STATE-LOCAL ROAD ASSISTANCE \$ 400,000 \$ - 0,00% \$ 390,000 \$ - 0,00% \$ 257.5	TOTAL LICENSES	Ъ	385,250	\$	162,387	42.15%	Ъ	466,200	Ъ	188,067	40.34% \$	(25,680)
STATE-LOCAL ROAD ASSISTANCE \$ 400,000 \$ - 0,00% \$ 390,000 \$ - 0,00% \$ 257.5	INTERGOVERNMENTAL ASSISTANCE											
STATE REVENUE SHARING		\$	400,000	\$	-	0.00%	\$	390,000	\$	-	0.00% \$	-
WELFARE REIMBURSEMENT	STATE REVENUE SHARING		,		1.599.744			,		1.341.844		
CITY OF LEWISTON \$ 182,000 \$ - 0.00% \$ 32,000 \$ - 0.00% \$ 228,384 \$ - 0.00% \$ CITY OF LEWISTON \$ 182,000 \$ - 0.00% \$ 228,384 \$ - 0.00% \$ 28,000 \$ - 0.00% \$ 228,384 \$ - 0.00% \$ 28,000 \$ - 0.00% \$ 28,000 \$ - 0.00% \$ - 0.00					, ,				-			,
CITY OF LEWISTON S 182,000 S C 0.00% S 228,384 S C 0.00% S 2.70									-			,
CHARGE FOR SERVICES GENERAL GOVERNMENT \$ 361,400 \$ 31,189 8.63% \$ 184,400 \$ 39,199 21.26% \$ (8.0 ENERAL GOVERNMENT) \$ 30,800 \$ 23,576 76,54% \$ 176,600 \$ 34,494 19.55% \$ (10.5 EMS TRANSPORT) \$ 1,350,000 \$ 346,590 25.67% \$ 1,250,000 \$ 362,367 28.99% \$ (15.7 TOTAL CHARGE FOR SERVICES) \$ 1,742,200 \$ 401,355 23.04% \$ 1,611,000 \$ 436,060 27.07% \$ (34.7 EMS) \$ (15.7 EMS) \$,		-			,		-		
GENERAL COVERNMENT PUBLIC SAFETY \$ 361,400 \$ 31,189 8.63% \$ 184,400 \$ 39,199 21.26% \$ (8.67) PUBLIC SAFETY \$ 30,800 \$ 23,576 76,54% \$ 176,600 \$ 34,494 19.53% \$ (10.57) EMS TRANSPORT \$ 1,350,000 \$ 346,590 25,67% \$ 1,250,000 \$ 362,367 28.99% \$ (15.77) TOTAL CHARGE FOR SERVICES \$ 1,742,200 \$ 401,355 23.04% \$ 1,611,000 \$ 436,060 27,07% \$ (34.77) FINES PARKING TICKETS & MISC FINES \$ 28,000 \$ 6,044 21.59% \$ 41,500 \$ 14,676 35.36% \$ (8.67) MISCELLANEOUS INVESTMENT INCOME \$ 30,000 \$ 3,306 11.02% \$ 40,000 \$ 5,095 12.74% \$ (1.77) RENTS \$ 75,000 \$ 6,681 8.91% \$ 125,000 \$ 4,965 3.97% \$ 1.7, UNCLASSIFIED \$ 75,000 \$ 6,681 8.91% \$ 125,000 \$ 4,965 3.97% \$ 1.7, UNCLASSIFIED \$ 10,000 \$ 38,518 192.59% \$ 20,000 \$ 17,546 87,73% \$ 20,5000 COMMERCIAL SOLID WASTE FEES \$ - \$ 12,881 \$ - \$ 12,822 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	TOTAL INTERGOVERNMENTAL ASSISTANCE	\$			1,644,767					1,346,004		
GENERAL COVERNMENT PUBLIC SAFETY \$ 361,400 \$ 31,189 8.63% \$ 184,400 \$ 39,199 21.26% \$ (8.67) PUBLIC SAFETY \$ 30,800 \$ 23,576 76,54% \$ 176,600 \$ 34,494 19.53% \$ (10.57) EMS TRANSPORT \$ 1,350,000 \$ 346,590 25,67% \$ 1,250,000 \$ 362,367 28.99% \$ (15.77) TOTAL CHARGE FOR SERVICES \$ 1,742,200 \$ 401,355 23.04% \$ 1,611,000 \$ 436,060 27,07% \$ (34.77) FINES PARKING TICKETS & MISC FINES \$ 28,000 \$ 6,044 21.59% \$ 41,500 \$ 14,676 35.36% \$ (8.67) MISCELLANEOUS INVESTMENT INCOME \$ 30,000 \$ 3,306 11.02% \$ 40,000 \$ 5,095 12.74% \$ (1.77) RENTS \$ 75,000 \$ 6,681 8.91% \$ 125,000 \$ 4,965 3.97% \$ 1.7, UNCLASSIFIED \$ 75,000 \$ 6,681 8.91% \$ 125,000 \$ 4,965 3.97% \$ 1.7, UNCLASSIFIED \$ 10,000 \$ 38,518 192.59% \$ 20,000 \$ 17,546 87,73% \$ 20,5000 COMMERCIAL SOLID WASTE FEES \$ - \$ 12,881 \$ - \$ 12,822 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$												
PUBLIC SAFETY EMS TRANSPORT TOTAL CHARGE FOR SERVICES \$ 1,360,000 \$ 23,576 76,54% \$ 176,600 \$ 34,494 19,53% \$ (10,500) TOTAL CHARGE FOR SERVICES \$ 1,742,200 \$ 401,355 23,04% \$ 1,611,000 \$ 362,367 28,99% \$ (15,700) TOTAL CHARGE FOR SERVICES \$ 1,742,200 \$ 401,355 23,04% \$ 1,611,000 \$ 436,660 27,07% \$ (34,700) FINES PARKING TICKETS & MISC FINES \$ 28,000 \$ 6,044 21.59% \$ 41,500 \$ 14,676 35,36% \$ (8,600) INVESTMENT INCOME \$ 30,000 \$ 3,306 11,02% \$ 40,000 \$ 5,095 12,74% \$ (1,700) RENTS \$ 75,000 \$ 6,681 8,91% \$ 125,000 \$ 4,965 3,97% \$ 1,700 COMMERCIAL SOLID WASTE FEES \$ 20,000 \$ 38,518 192,59% \$ 20,000 \$ 17,546 87,73% \$ 20,500 COMMERCIAL SOLID WASTE FEES \$ - \$ 12,881 \$ 5 - \$ 12,822 \$ \$ SALE OF PROPERTY \$ 100,000 \$ 436 0,44% \$ 120,000 \$ 812 0,68% \$ (3,600) RECREATION PROGRAMS/ARENA MMWAC HOST FEES \$ 240,000 \$ 58,028 24,18% \$ 234,000 \$ 38,685 16,53% \$ 19,3 TRANSFER IN: TIF \$ 1,140,000 \$ - 0,00% \$ 1,75,040 \$ 5 .000 \$ \$.000 \$.000 \$.000 \$.000												
EMS TRANSPORT			,		,			,		,		. , ,
TOTAL CHARGE FOR SERVICES \$ 1,742,200 \$ 401,355 23.04% \$ 1,611,000 \$ 436,060 27.07% \$ (34,7) FINES PARKING TICKETS & MISC FINES \$ 28,000 \$ 6,044 21.59% \$ 41,500 \$ 14,676 35.36% \$ (8,6) MISCELLANEOUS INVESTMENT INCOME \$ 30,000 \$ 3,306 11.02% \$ 40,000 \$ 5,095 12.74% \$ (1,7) RENTS \$ 75,000 \$ 6,681 8.91% \$ 125,000 \$ 4,965 3.97% \$ 1,7 UNCLASSIFIED \$ 20,000 \$ 38,518 192.59% \$ 20,000 \$ 17,546 87.73% \$ 20,500 COMMERCIAL SOLID WASTE FEES \$ - \$ 12,881 \$ - \$ 12,822 \$ \$ SALE OF PROPERTY \$ 100,000 \$ 436 0.44% \$ 120,000 \$ 812 0.68% \$ (3,6) RECREATION PROGRAMS/ARENA MMWAC HOST FEES \$ 240,000 \$ 58,028 24,18% \$ 234,000 \$ 38,685 16,53% \$ 19,300 \$ 17,344 \$ 12,000 \$ 1,7,346 \$ 1,740,000 \$ - 0,00% \$ 1,140,000 \$ - 0,00					,							, , ,
FINES PARKING TICKETS & MISC FINES \$ 28,000 \$ 6,044 21.59% \$ 41,500 \$ 14,676 35.36% \$ (8,6) MISCELLANEOUS INVESTMENT INCOME \$ 30,000 \$ 3,306 11.02% \$ 40,000 \$ 5,095 12.74% \$ (1,7) RENTS \$ 75,000 \$ 6,681 8.91% \$ 125,000 \$ 4,965 3.97% \$ 1.7 UNCLASSIFIED \$ 20,000 \$ 38,518 192.59% \$ 20,000 \$ 17,546 87.73% \$ 20,500 COMMERCIAL SOLID WASTE FEES \$ - \$ 12,881 \$ - \$ 12,822 SALE OF PROPERTY \$ 100,000 \$ 436 0.44% \$ 120,000 \$ 812 0.68% \$ (3) RECREATION PROGRAMS/ARENA MMWAC HOST FEES \$ 240,000 \$ 58,028 24.18% \$ 234,000 \$ 38,685 16.53% \$ 19,3 TRANSFER IN: TIF \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00				\$	346,590							
MISCELLANEOUS	TOTAL CHARGE FOR SERVICES	\$	1,742,200	\$	401,355	23.04%	\$	1,611,000	\$	436,060	27.07% \$	(34,705)
MISCELLANEOUS	FINES											
INVESTMENT INCOME		\$	28,000	\$	6,044	21.59%	\$	41,500	\$	14,676	35.36% \$	(8,632)
INVESTMENT INCOME	MISCELLANEOUS											
RENTS \$ 75,000 \$ 6,681 8.91% \$ 125,000 \$ 4,965 3.97% \$ 1.7 UNCLASSIFIED \$ 20,000 \$ 38,518 192.59% \$ 20,000 \$ 17,546 87.73% \$ 20,500 \$ 38,518 192.59% \$ 20,000 \$ 17,546 87.73% \$ 20,500 \$ 38,518 192.59% \$ 20,000 \$ 17,546 87.73% \$ 20,500 \$ 34,600 \$ 3		\$	30,000	\$	3 306	11 02%	\$	40 000	\$	5 095	12 74% \$	(1,789)
UNCLASSIFIED \$ 20,000 \$ 38,518 192.59% \$ 20,000 \$ 17,546 87.73% \$ 20,500 COMMERCIAL SOLID WASTE FEES \$ - \$ 12,881 \$ - \$ 12,881 \$ - \$ 12,822 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$,							,		. , ,
COMMERCIAL SOLID WASTE FEES \$ - \$ 12,881 \$ - \$ 12,822 \$ \$ SALE OF PROPERTY \$ 100,000 \$ 436 0.44% \$ 120,000 \$ 812 0.68% \$ (3 RECREATION PROGRAMS/ARENA					,			,	-	,		,
SALE OF PROPERTY RECREATION PROGRAMS/ARENA MMWAC HOST FEES \$ 240,000 \$ 58,028			20,000		,	132.0370		20,000	-	,		,
RECREATION PROGRAMS/ARENA MMWAC HOST FEES \$ 240,000 \$ 58,028			100 000		,	0.44%	-	120 000		,	,	
MMWAC HOST FEES \$ 240,000 \$ 58,028 24.18% \$ 234,000 \$ 38,685 16.53% \$ 19.50 TRANSFER IN: TIF \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ - 0.00% \$ 1,140,000 \$ 1,140,000 \$ 1,140,000 \$ 1,140,000 \$ 1,140,000 \$ 1,140,000 \$ 1,140,000 \$ 1,140,000 \$ 1,140,000 \$ 1,140,000 \$ 1,140,000 \$ 1,140,000 \$ 1,140,000		Ψ	100,000	Ψ	400	0.4470	Ψ	120,000	Ψ	012		(-)
TRANSFER IN: TIF TRANSFER IN: Other Funds \$ 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 CDBG \$ 588,154 \$ - 0.00% \$ 252,799 \$ - 0.00% \$ UTILITY REIMBURSEMENT \$ 20,000 \$ 243 1.22% \$ 20,000 \$ 1,374 6.87% \$ (1,1) CITY FUND BALANCE CONTRIBUTION TOTAL MISCELLANEOUS \$ 4,332,154 \$ 158,642 3.66% \$ 2,900,724 \$ 81,299 2.80% \$ 77,5 TOTAL GENERAL FUND REVENUES FO0,477,936 \$ 29,139,470 41.35% \$ 65,147,914 \$ 28,781,115 44.18% \$ 358,3 SCHOOL REVENUES EDUCATION SUBSIDY \$ 34,826,024 \$ 4,846,112 13.92% \$ 28,900,061 \$ 7,715,620 26.70% \$ (2,869,5) EDUCATION \$ 489,465 \$ 11,858 2.42% \$ 518,821 \$ 31,749 6.12% \$ (19,6) SCHOOL FUND BALANCE CONTRIBUTION \$ 1,251,726 \$ - 0.00% \$ 879,404 \$ - 0.00% \$		\$	240 000	\$	58 028	24 18%	\$	234 000	\$	38 685	-	
TRANSFER IN: Other Funds \$ 619,000 \$ - 0.00% \$ 473,925 \$ - 0.00% \$ ENERGY EFFICIENCY \$ \$ 580,000 \$ - 0.00% \$ 252,799 \$ - 0.00%			,		-					,		,
ENERGY EFFICIENCY SPONSORSHIPS - ECON DEVELOPMENT CDBG \$ 588,154 \$ - 0.00% \$ 252,799 \$ - 0.00% \$ 251,794 \$ 0.00% \$ 0.0					-					-		
SPONSORSHIPS - ECON DEVELOPMENT \$ - \$ 38,550 \$ - \$ 0.00% \$ 252,799 \$ - 0.00% \$ 38,550 UTILITY REIMBURSEMENT \$ 20,000 \$ 243 1.22% \$ 20,000 \$ 1,374 6.87% \$ (1,1) CITY FUND BALANCE CONTRIBUTION \$ 1,500,000 \$ - 0.00% \$ 475,000 \$ - 0.00% \$ 1,20% \$ 1,		¥	310,000	Ψ		3.0070	Ψ	0,020	Ψ			
CDBG \$ 588,154 \$ - 0.00% \$ 252,799 \$ - 0.00% \$ 1.374 6.87% \$ (1,1 CITY FUND BALANCE CONTRIBUTION \$ 1,500,000 \$ - 0.00% \$ 475,000 \$ - 0.00% \$ - </td <td></td> <td>\$</td> <td>_</td> <td>\$</td> <td>38 550</td> <td></td> <td>\$</td> <td>_</td> <td></td> <td></td> <td></td> <td></td>		\$	_	\$	38 550		\$	_				
UTILITY REIMBURSEMENT \$ 20,000 \$ 243 1.22% \$ 20,000 \$ 1,374 6.87% \$ (1,1017) FUND BALANCE CONTRIBUTION \$ 1,500,000 \$ - 0.00% \$ 475,000 \$ - 0.00% \$ 77,300 \$			588 154		-	0.00%		252 700	\$	_	-	,
CITY FUND BALANCE CONTRIBUTION \$ 1,500,000 \$ - 0.00% \$ 475,000 \$ - 0.00% \$ 77,5000 \$ - 0.00% \$ -					243			,		1 374		
TOTAL MISCELLANEOUS \$ 4,332,154 \$ 158,642 3.66% \$ 2,900,724 \$ 81,299 2.80% \$ 77,55 TOTAL GENERAL FUND REVENUES \$ 70,477,936 \$ 29,139,470 41.35% \$ 65,147,914 \$ 28,781,115 44.18% \$ 358,55 SCHOOL REVENUES					-			-,		-		. , ,
SCHOOL REVENUES EDUCATION SUBSIDY \$ 34,826,024 \$ 4,846,112 13.92% \$ 28,900,061 \$ 7,715,620 26.70% \$ (2,869,500) EDUCATION \$ 489,465 \$ 11,858 2.42% \$ 518,821 \$ 31,749 6.12% \$ (19,800) SCHOOL FUND BALANCE CONTRIBUTION \$ 1,251,726 \$ - 0.00% \$ 879,404 \$ - 0.00% \$				_	158,642				_	81,299		
SCHOOL REVENUES EDUCATION SUBSIDY \$ 34,826,024 \$ 4,846,112 13.92% \$ 28,900,061 \$ 7,715,620 26.70% \$ (2,869,500) EDUCATION \$ 489,465 \$ 11,858 2.42% \$ 518,821 \$ 31,749 6.12% \$ (19,800) SCHOOL FUND BALANCE CONTRIBUTION \$ 1,251,726 \$ - 0.00% \$ 879,404 \$ - 0.00% \$	TOTAL GENERAL FUND DEVENUES	•	70 477 036	¢	20 120 470	41 35%	¢	65 147 914	¢	20 701 115	11 190/ ¢	358,355
EDUCATION SUBSIDY \$ 34,826,024 \$ 4,846,112 13.92% \$ 28,900,061 \$ 7,715,620 26.70% \$ (2,869,500) EDUCATION \$ 489,465 \$ 11,858 2.42% \$ 518,821 \$ 31,749 6.12% \$ (19,800) SCHOOL FUND BALANCE CONTRIBUTION \$ 1,251,726 \$ - 0.00% \$ 879,404 \$ - 0.00% \$ 1,251,726	TOTAL GENERAL FUND REVENUES	Ф	10,411,936	Φ	29,139,470	41.3370	Ą	05, 147, 514	Đ	20,701,115	44.1070 \$	356,355
EDUCATION \$ 489,465 \$ 11,858 2.42% \$ 518,821 \$ 31,749 6.12% \$ (19,8) SCHOOL FUND BALANCE CONTRIBUTION \$ 1,251,726 \$ - 0.00% \$ 879,404 \$ - 0.00% \$	SCHOOL REVENUES											
EDUCATION \$ 489,465 \$ 11,858 2.42% \$ 518,821 \$ 31,749 6.12% \$ (19,600) SCHOOL FUND BALANCE CONTRIBUTION \$ 1,251,726 \$ - 0.00% \$ 879,404 \$ - 0.00% \$	EDUCATION SUBSIDY	\$	34,826,024	\$	4,846,112	13.92%	\$	28,900,061	\$	7,715,620	26.70% \$	(2,869,508)
SCHOOL FUND BALANCE CONTRIBUTION \$ 1,251,726 \$ - 0.00% \$ 879,404 \$ - 0.00% \$	EDUCATION		489,465	\$	11,858	2.42%	\$	518,821	\$	31,749	6.12% \$	(19,891)
TOTAL SCHOOL \$ 36,567,215 \$ 4,857,970 13.29% \$ 30,298,286 \$ 7,747,369 25.57% \$ (2,889,3)	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% \$ (2,531,000)	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 ADMINISTRATION AMAYOR AND COUNCIL \$ 107.0500 \$ 16.338 \$ 9.59% \$ 104.850 \$ 5.67.74 \$ 4.47.401 \$ 140.850 \$ 5.07.74 \$ 4.04.850 \$ 1.07.850 \$ 1.08.850			FY 2023		EXP	% OF		FY 2022		EXP	% OF	
MAYOR AND COUNCIL \$ 170,500 \$ 16,338 \$ 5,066 \$ 6,774 \$ 54,15% \$ (40,439) CTY MANAGER \$ 510,796 \$ 125,114 \$24,49% \$ 447,401 \$ 148,255 \$21,56% \$ (15,714) COMMUNICATIONS & ENGAGEMENT \$ 218,746 \$ 5,034,05 \$24,374 \$ \$ 91,637 \$ 378,388 \$41,51% \$ (24,933) CTY CLERK \$ 257,506 \$ 5,005,05 \$ 23,274 \$ 23,774 \$ 378,388 \$41,51% \$ (24,933) CTY CLERK \$ 11,38,902 \$ 33,9451 \$ 23,747 \$ 27,748 \$ 164,607 \$ 22,79% \$ 155,344 HUMAN RESURCES \$ 22,2799 \$ 32,243 \$ 23,57% \$ 20,225 \$ \$ 20,068 \$ 23,337,83 \$ 3,339,51 \$ 23,347 \$ 23,			BUDGET	THE	RU SEPT 2022	BUDGET		BUDGET	THR	U SEPT 2021	BUDGET	VARIANCE
COMMUNITY SERVICES PLANNING & \$ 125,114				_					_			
COMMUNICATIONS & ENGAGEMENT \$ 218.748 \$ 53.405 24.41% \$ 911.637 \$ 378.388 41.51% \$ (324.988) CITY CLERK \$ 2.576 \$ 5 60.053 23.32% \$ 9.399 CITY CLERK \$ 1.138.802 \$ 339.951 29.85% \$ 1810.303 \$ 184.077 22.76% \$ 155.344 MLMAN RESOURCES \$ 22.009 \$ 5.24.34 23.57% \$ 220.25% \$ 5.0891 22.78% \$ 155.344 MLMAN RESOURCES \$ 22.009 \$ 5.24.34 23.57% \$ 220.25% \$ 5.0891 22.78% \$ 155.344 MLMAN RESOURCES \$ 22.009 \$ 5.33.378 40.38% \$ 2.731.915 \$ 865.139 31.67% \$ 116.033 \$ 184.07% \$ 333.978 40.38% \$ 2.731.915 \$ 865.139 \$ 33.978 \$ 20.000 \$ 2.731% \$ 3.325.978 \$ 2.000 \$ 2.731% \$ 2.000 \$ 2								- ,		,		
CITY CLERK \$ 257,506 \$ 60,053 23,32% \$ 237,474 \$ 50,654 21,33% \$ 9,999 FINANCE \$ 1,138,002 \$ 3,399,51 29,89% \$ 810,303 \$ 184,607 22,79% \$ 15,034 HUMAN RESOURCES \$ 222,099 \$ 52,434 23,57% \$ 220,259 \$ 50,991 23,11% \$ 1,467 \$ 1,643 \$ 1,044 \$ 1,043 \$ 1,044 \$ 1,0			,		,			,		,		,
FINANCE \$ 1,138,802 \$ 339,951 29,85% \$ 110,303 \$ 184,007 22,75% \$ 155,344 140,000 TECHNOLOCY \$ 22,70% \$ 333,978 40,38% \$ 22,025 \$ 50,891 316,78 \$ 14,522 \$ 1,000			,		,			,		,		, ,
HUMAN RESOURCES \$ 22,099 \$ 52,243 \$ 23.57% \$ 220,250 \$ 50,891 \$ 21.1% \$ 1.452			,		,					,		
NEPORIATION TECHNOLOGY S 827,000 S 333,978 40,38% S 7,31,915 S 865,199 31,67% \$116,043			, ,		,			,		,		. ,
COMMUNITY SERVICES PURINTING \$ 3,345,631 \$ 981,182 29.33% \$ 2,731,915 \$ 865,139 31.67% \$ 116,043			,		,		\$	220,250		50,891	23.11%	. ,
PLANNING & PERMITTING \$ 666,629 \$ 182,036 27,31% \$ 900,583 \$ 206,339 22,91% \$ (24,303) \$ (20,000) \$ (2			,						Ψ	<u> </u>		
PLANING & PERMITTING \$ 666,629 \$ 122,036 27,31% \$ 900,638 2,06,339 22,91% \$ (24,303)	TOTAL ADMINISTRATION	\$	3,345,631	\$	981,182	29.33%	\$	2,731,915	\$	865,139	31.67%	\$ 116,043
ECONOMIC DEVELOPMENT \$ 286,598 \$ 79,479 27,73% \$ 108,469 \$ 23,038 21,24% \$ 56,441 1	COMMUNITY SERVICES											
BUSINESS & COMMUNITY DEVELOPMENT \$ 671,411 \$ 79,191 11,79% \$ 512,260 \$ 68,056 13,29% \$ 11,135 REALTHA & SOCIAL SERVICES \$ 119,875 \$ 16,865 13,23% \$ 15,865 \$ 13,7686 23,57% \$ 6,569 PUBLIC LIBRARY \$ 10,84.37 \$ 90,370 \$ 8,33% \$ 1,052,613 \$ 26,00% \$ 172,000 \$ 1,	PLANNING & PERMITTING	\$	666,629	\$	182,036	27.31%	\$	900,583	\$	206,339	22.91%	\$ (24,303)
HEALTH & SOCIAL SERVICES \$ 119,875 \$ 116,865 13,23% \$ 119,875 \$ 15,066 12,53% \$ 762,440 \$ 144,237 \$ 90,370 8,33% \$ 1,052,163 \$ 263,041 25,00% \$ (172,671) \$ 1,064,437 \$ 90,370 8,33% \$ 1,052,163 \$ 263,041 25,00% \$ (172,671) \$ 1,064,437 \$ 90,370 8,33% \$ 1,052,163 \$ 263,041 25,00% \$ (172,671) \$ 1,064,437 \$ 90,370 8,33% \$ 1,052,163 \$ 263,041 25,00% \$ (172,671) \$ 1,064,437 \$ 90,370 8,33% \$ 1,052,163 \$ 263,041 25,00% \$ (172,670) \$ 1,062,060 \$ 1,06	ECONOMIC DEVELOPMENT	\$	286,598	\$	79,479	27.73%	\$	108,469	\$	23,038	21.24%	\$ 56,441
RECREATION \$ 762,440 \$ 144,237 18,92% \$ 584,066 \$ 137,668 22,57% \$ 6,569 PUBLIC LIBRARY \$ 1,084,437 \$ 90,370 \$ 8,33% \$ 1,082,163 \$ 283,041 \$ 25,00% \$ (172,671) TOTAL COMMUNITY SERVICES \$ 3,591,390 \$ 591,168 16,46% \$ 3,277,406 \$ 713,228 21,76% \$ (172,671) \$ (172,671) TOTAL COMMUNITY SERVICES \$ 3,591,390 \$ 591,168 16,46% \$ 3,277,406 \$ 713,228 21,76% \$ (122,060) \$ 123,000 \$ (172,671) \$ (172,671	BUSINESS & COMMUNITY DEVELOPMENT	\$	671,411	\$	79,191	11.79%	\$	512,260	\$	68,056	13.29%	\$ 11,135
PUBLIC LIBRARY S	HEALTH & SOCIAL SERVICES	\$	119,875	\$	15,855	13.23%	\$	119,875	\$	15,086	12.58%	\$ 769
TOTAL COMMUNITY SERVICES \$ 3,591,390 \$ 591,168 16.46% \$ 3,277,406 \$ 713,228 21.76% \$ (122,060)	RECREATION	\$	762,440	\$	144,237	18.92%	\$	584,056	\$	137,668	23.57%	\$ 6,569
FISCAL SERVICES CAPITAL INVESTMENT AND PURCHASING \$8,361,254 \$90,807 1.09% \$7,734,169 \$6,523,785 84.35% \$6,432,978 \$6,77,474 \$7,000	PUBLIC LIBRARY	\$	1,084,437	\$	90,370	8.33%	\$	1,052,163	\$	263,041	25.00%	\$ (172,671)
DEBLI SERVICE	TOTAL COMMUNITY SERVICES	\$	3,591,390	\$	591,168	16.46%	\$	3,277,406	\$	713,228	21.76%	\$ (122,060)
DEBLI SERVICE	FISCAL SERVICES											
CAPITAL INVESTMENT AND PURCHASING S 672,473 S 132,372 19,68% 677,7872 S 208,718 30,79% (76,346) WORKERS COMPENSATION S 698,000 S - 0,00% S 642,400 S - 0,00%		\$	8 361 254	\$	90 807	1 09%	\$	7 734 169	\$	6 523 785	84 35%	\$ (6 432 978)
WAGES & BENEFITS \$ 7,876,393 \$ 1,688,542 21,44% \$ 7,334,932 \$ 1,645,678 22,44% \$ 42,864					,					, ,		
## REMERGENCY RESERVE (10108062-670000)			,		-					200,710		, ,
EMERGENCY RESERVE (10108062-670000) \$ 461,230 \$ - 0.00% \$ 461,230 \$ - 0.00% \$,		1 688 542			. ,		1 645 678		•
PUBLIC SAFETY			, ,					, ,		-		, , , , ,
FIRE & EMS DEPARTMENT \$ 5,693,284 \$ 1,307,477 22.97% \$ 5,446,588 \$ 1,325,595 22.434% \$ (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 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% \$ 73,947 TOTAL PUBLIC WORKS \$ 7,712,825 \$ 1,499,153 19.44% \$ 6,960,305 \$ 1,425,206 20.48% \$ 73,947 PUBLIC WORKS PUBLIC WORKS \$ 1,217,713 \$ 336,199 27,61% \$ 1,161,479 \$ 290,382 25.00% \$ 48,817 LATC.PUBLIC CONTROL PUBLIC WORKS \$ 30,000 \$ 7,500 25.00% \$ 1,161,479 \$ 290,382 25.00% \$ 45,817 LATC.PUBLIC TRANSIT \$ 431,811 \$ 0.00% \$ 225,000 \$ 0.00% \$ 20,000 \$ 0.00% \$	· · · · · · · · · · · · · · · · · · ·		,	-	1,911,721					8,378,181		
FIRE & EMS DEPARTMENT \$ 5,693,284 \$ 1,307,477 22.97% \$ 5,446,588 \$ 1,325,595 22.434% \$ (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 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% \$ 73,947 TOTAL PUBLIC WORKS \$ 7,712,825 \$ 1,499,153 19.44% \$ 6,960,305 \$ 1,425,206 20.48% \$ 73,947 PUBLIC WORKS PUBLIC WORKS \$ 1,217,713 \$ 336,199 27,61% \$ 1,161,479 \$ 290,382 25.00% \$ 48,817 LATC.PUBLIC CONTROL PUBLIC WORKS \$ 30,000 \$ 7,500 25.00% \$ 1,161,479 \$ 290,382 25.00% \$ 45,817 LATC.PUBLIC TRANSIT \$ 431,811 \$ 0.00% \$ 225,000 \$ 0.00% \$ 20,000 \$ 0.00% \$	PUBLIC SAFETY											
POLICE DEPARTMENT TOTAL PUBLIC SAFETY \$ 10.638,318 \$ 1.052,814 21.29% \$ 4.343,924 \$ 992,755 22.85% \$ 60,059		Ф	5 603 284	Ф	1 307 477	22 07%	Ф	5 446 599	Ф	1 325 505	24 24%	¢ (10 110)
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% \$ 792,716 \$ 195,301 24.64% <td></td> <td></td> <td>, ,</td> <td></td> <td>, ,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			, ,		, ,							
PUBLIC WORKS DEPARTMENT \$ 5,600,109 \$ 1,105,306 19.74% \$ 5,077,370 \$ 1,062,090 20.92% \$ 43,216 \$ 50LID WASTE DISPOSAL* \$ 1,320,000 \$ 198,546 15.04% \$ 1,089,950 \$ 167,815 15.40% \$ 30,731 \$ \$ 792,716 \$ 195,301 24.64% \$ 792,716 \$ 195,301 24.64% \$ 792,716 \$ 195,301 24.64% \$ 792,716 \$ 195,301 24.64% \$ 73,947 \$ \$ 7712,825 \$ 1,499,153 19.44% \$ 6,960,036 \$ 1,425,206 20.48% \$ 73,947 \$ \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000												
PUBLIC WORKS DEPARTMENT \$ 5,600,109 \$ 1,105,306 19.74% \$ 5,077,370 \$ 1,062,090 20.92% \$ 43,216 \$ 50LID WASTE DISPOSAL* \$ 1,320,000 \$ 198,546 15.04% \$ 1,089,950 \$ 167,815 15.40% \$ 30,731 \$ \$ 792,716 \$ 195,301 24.64% \$ 792,716 \$ 195,301 24.64% \$ 792,716 \$ 195,301 24.64% \$ 792,716 \$ 195,301 24.64% \$ 73,947 \$ \$ 7712,825 \$ 1,499,153 19.44% \$ 6,960,036 \$ 1,425,206 20.48% \$ 73,947 \$ \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000 \$ 1,425,206 20.48% \$ 73,947 \$ 100,000	PUR IO WORKS											
SOLID WASTE DISPOSAL* \$ 1,320,000 \$ 198,546 15.04% \$ 1,089,950 \$ 167,815 15.40% \$ 30,731		Φ.	E 000 400	Φ.	4.405.000	40.740/	Φ	F 077 070	Φ.	4 000 000	00.000/	¢ 40.040
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										, ,		
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 \$ 51,313,061 \$ 10,653,027 20.76% \$ 47,104,834 \$ 14,176,601 30.10% \$ (2,951,071)					,		_		_	,		
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 PUBLIC WORKS	\$	7,712,825	\$	1,499,153	19.44%	\$	6,960,036	\$	1,425,206	20.48%	\$ 73,947
E911 COMMUNICATION CENTER LATC-PUBLIC TRANSIT LATC-PUBLIC TRANSIT LA ARTS S S S S S S S S S S S S S S S S S S												
LATC-PUBLIC TRANSIT LA ARTS \$ 30,000 \$ 7,500 25.00% \$ 10,000 \$ 10,000 \$ (2,500) TAX SHARING \$ 260,000 \$ - 0.00% \$ 260,000 \$ - 0.00%			,		,			,		,		. ,
LA ARTS TAX SHARING \$ 30,000 \$ 7,500 \$ 25.00% \$ 10,000 \$ 100.00% \$ (2,500) \$ 10,000 \$ 100.00% \$ (2,500) \$ 10,000 \$ 100.00% \$ (2,500) \$ 10,000 \$ 100.00% \$ (2,500) \$ 10,000 \$ 100.00% \$ (2,500) \$ 10,000 \$ 100.00% \$ (2,500) \$ 10,000 \$ 100.00% \$ 10,000 \$ 100.00% \$ 10,000 \$ 100.00% \$ 10,000 \$, ,	\$	336,199				\$	290,382		. ,
TAX SHARING \$ 260,000 \$ - 0.00% \$ 260,000 \$ - 0.00% \$ - 0.00% \$ - 0.00% \$ - 0.00% \$ - 0.00% \$ - 0.00% \$ - 0.00% \$ - 0.00% \$ - 0.00% \$ - 0.00% \$ - 0.00% \$ - 0.00% \$ 2,761,220 10.00% \$ 2,611,080 \$ - 0.00% \$ 2,761,220 10.00% \$ 3,049,803 \$ - 0.00% \$ 3,049,803 \$ - 0.00%			,		-			,		-		
TOTAL INTERGOVERNMENTAL \$ 2,144,524 \$ 548,292 25.57% \$ 1,833,479 \$ 476,497 25.99% \$ 71,795 COUNTY TAX TIF (10108058-580000) \$ 2,761,220 \$ 2,761,220 100.00% \$ 2,611,080 \$ - 0.00% \$ 2,761,220 100.00% \$ 3,049,803 \$ - 0.00% \$ -			,	- 1	7,500			,		10,000		. , ,
COUNTY TAX TIF (10108058-580000) OVERLAY TOTAL CITY DEPARTMENTS \$ 2,761,220 \$ 2,761,220 \$ 100.00% \$ 2,611,080 \$ - 0.00% \$ 2,761,220 \$ - 0.00% \$ - 0.00% \$ 3,049,803 \$ - 0.00%	TAX SHARING		260,000	\$		0.00%		260,000	\$	<u>-</u>		
TIF (10108058-580000) \$ 3,049,803 \$ 0.00% \$ 3,049,803 \$ - 0.00% \$ - OVERLAY \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	TOTAL INTERGOVERNMENTAL	\$	2,144,524	\$	548,292	25.57%	\$	1,833,479	\$	476,497	25.99%	\$ 71,795
TIF (10108058-580000) OVERLAY \$ 3,049,803	COUNTY TAX	\$	2,761,220	\$	2,761,220	100.00%	\$	2,611,080	\$	-	0.00%	\$ 2,761,220
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)	OVERLAY	\$	-	\$	-		\$	-	\$	-		•
	TOTAL CITY DEPARTMENTS	\$	51,313,061	\$	10,653,027	20.76%	\$	47,104,834	\$	14,176,601	30.10%	
TOTAL GENERAL FUND EXPENDITURES \$ 107,045,151 \$ 12,606,993 11.78% \$ 95,446,200 \$ 19,081,638 19.99% \$ (6,474,645)	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	Sep	BALANCE otember 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					Ending
	Balance		Septembe	r 2022		Balance
	9/1/2022	New Charges	Payments	Refunds Adjustments	Write-Offs	9/30/2022
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	,		Sept			% of
	 2022		2022		2022	Totals	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	August	Sept		% of
_	2022	2022	2022	Totals	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		:	L21+ 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%

	1902	1910 Community	1914 Oak Hill	1915 Fire Training	1917 Wellness	1928	1929 Fire	1930 211	1931	2003 Byrne	2005	2008 Homeland	2010 State Drug	2011 PD Capital	2013 OUI	2014 Speed
	Riverwatch	Service	Cemeteries	Building	Grant	Vending	Prevention	Fairview	Donations	JAG	MDOT	Security	Money	Reserve	Grant	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	Nat Opioid	Law Enforcement		Community		EDUL	Bulletproof	Great Falls	Blanche	DOJ Covid 19	Federal Drug	American	TD Tree	Project	Project
	Safety	Settlement	Training	CDBG	Cords	Parking	Underage Drink	Vests	TV	Stevens	Preventative	Money	Firefighter Grant	Days	Lifesaver	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)
													2400			
	2054	2055	2059	2064	2065	2067	2068	2070	2077	2080	2201	2300	2400	2405	2500	6200
	EMS Transport	Work4ME-	Distracted	MDOT Sopers	State Bi-	Hometown	Northern		2077 CTCI Gramt	Futsol Court	EDI	ARPA	NRPA Youth El	lmina B Sewall	Parks &	Ingersoll
Fund Palance 7/1/22	EMS Transport Capital Reserve	Work4ME- PAL	Distracted Driving	MDOT Sopers Mill Culvert	State Bi- Centenial Parade	Hometown Heros Banners	Northern Borders Grant	Leadercast	CTCI Gramt	Futsol Court Project	EDI Grant	ARPA Grant	NRPA Youth El Mentoring	lmina B Sewall Grant	Parks & Recreation	
Fund Balance 7/1/22	EMS Transport Capital Reserve \$ 170,048.62	Work4ME- PAL	Distracted Driving	MDOT Sopers Mill Culvert	State Bi-	Hometown Heros Banners	Northern	Leadercast	CTCI Gramt	Futsol Court Project	EDI Grant \$ (1,484,407.18) \$	ARPA Grant 12,716,078.13	NRPA Youth El Mentoring	Imina B Sewall Grant 10,000.00 \$	Parks & Recreation 232,365.87	Ingersoll
Revenues FY23	EMS Transport Capital Reserve	Work4ME- PAL	Distracted Driving \$ 898.69	MDOT Sopers Mill Culvert	State Bi- Centenial Parade	Hometown Heros Banners	Northern Borders Grant	Leadercast	CTCI Gramt	Futsol Court Project	EDI Grant \$ (1,484,407.18) \$	ARPA Grant 12,716,078.13 4,398.91	NRPA Youth El Mentoring \$ (1,443.69) \$	Grant 10,000.00 \$	Parks & Recreation 232,365.87 110,159.82	Ingersoll
Revenues FY23 Expenditures FY23	EMS Transport Capital Reserve \$ 170,048.62 \$ 129.91	Work4ME- PAL \$ 4,911.03	Distracted Driving \$ 898.69 \$ \$ 604.26 \$	MDOT Sopers Mill Culvert	State Bi- Centenial Parade \$ -	Hometown Heros Banners \$ 209.00	Northern Borders Grant \$ 178,046.71	Leadercast \$ (3,500.00) \$	CTCI Gramt 5 1,719.02 \$	Futsol Court Project 25,353.61	EDI Grant \$ (1,484,407.18) \$ \$ \$	ARPA Grant 12,716,078.13 4,398.91 462,057.31	NRPA Youth Mentoring	Imina B Sewall Grant	Parks & Recreation 232,365.87 110,159.82 230,243.35	Ingersoll
Revenues FY23	EMS Transport Capital Reserve \$ 170,048.62	Work4ME- PAL \$ 4,911.03	Distracted Driving \$ 898.69 \$ \$ 604.26 \$	MDOT Sopers Mill Culvert	State Bi- Centenial Parade	Hometown Heros Banners \$ 209.00	Northern Borders Grant	Leadercast \$ (3,500.00) \$	CTCI Gramt 5 1,719.02 \$	Futsol Court Project 25,353.61	EDI Grant \$ (1,484,407.18) \$	ARPA Grant 12,716,078.13 4,398.91 462,057.31	NRPA Youth Mentoring	Imina B Sewall Grant	Parks & Recreation 232,365.87 110,159.82	Ingersoll
Revenues FY23 Expenditures FY23	EMS Transport Capital Reserve \$ 170,048.62 \$ 129.91	Work4ME- PAL \$ 4,911.03	Distracted Driving \$ 898.69 \$ \$ 604.26 \$	MDOT Sopers Mill Culvert	State Bi- Centenial Parade \$ -	Hometown Heros Banners \$ 209.00	Northern Borders Grant \$ 178,046.71	Leadercast \$ (3,500.00) \$	CTCI Gramt 5 1,719.02 \$	Futsol Court Project 25,353.61	EDI Grant \$ (1,484,407.18) \$ \$ \$	ARPA Grant 12,716,078.13 4,398.91 462,057.31	NRPA Youth Mentoring	Imina B Sewall Grant	Parks & Recreation 232,365.87 110,159.82 230,243.35	Ingersoll
Revenues FY23 Expenditures FY23	EMS Transport Capital Reserve \$ 170,048.62 \$ 129.91 \$ 170,178.53	Work4ME- PAL \$ 4,911.03 \$ 4,911.03	Distracted Driving \$ 898.69 \$ \$ 604.26 \$ \$ 294.43 \$	MDOT Sopers Mill Culvert -	State Bi- Centenial Parade \$ - \$	Hometown Heros Banners \$ 209.00 \$ 209.00	Northern Borders Grant \$ 178,046.71 \$ 178,046.71	Leadercast \$ (3,500.00) \$	CTCI Gramt 5 1,719.02 \$ 1,719.02 \$	Futsol Court Project 25,353.61 25,353.61	EDI Grant \$ (1,484,407.18) \$ \$ \$ \$ \$ \$ \$ \$ (1,484,407.18) \$	ARPA Grant 12,716,078.13 4,398.91 462,057.31 12,258,419.73 2600 Auburn	NRPA Youth Mentoring S (1,443.69) S	mina B Sewall Grant 10,000.00 \$ \$ \$ \$ \$ \$ \$ \$ \$	Parks & Recreation 232,365.87 110,159.82 230,243.35	Ingersoll Turf -
Revenues FY23 Expenditures FY23	EMS Transport Capital Reserve \$ 170,048.62 \$ 129.91 \$ 170,178.53	Work4ME- PAL \$ 4,911.03 \$ 4,911.03	Distracted Driving \$ 898.69 \$ \$ 604.26 \$ \$ 294.43 \$ \$ 2600 Downtown TIF10	MDOT Sopers Mill Culvert 2600 Auburn Industrial	State Bi- Centenial Parade \$ - \$ - \$ - Auburn Plaza TIF 13	Hometown Heros Banners \$ 209.00 \$ 209.00 Auburn Plaza II	Northern Borders Grant \$ 178,046.71 \$ 178,046.71 \$ 2600 Webster School TIF 16	Leadercast \$ (3,500.00) \$ \$ (3,500.00) \$ \$ 2600 Hartt Transport	CTCI Gramt 1,719.02 \$ 1,719.02 \$ 1,719.02 \$ 2600 62 Spring St TIF 20	Futsol Court Project 25,353.61 25,353.61 2600 Minot Ave TIF 21	EDI Grant \$ (1,484,407.18) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ARPA Grant 12,716,078.13 4,398.91 462,057.31 12,258,419.73 2600 Auburn Memory Care Facility	NRPA Youth Mentoring S (1,443.69) S	mina B Sewall	Parks & Recreation 232,365.87 110,159.82 230,243.35 112,282.34 \$	Ingersoll Turf - Total Special
Revenues FY23 Expenditures FY23 Fund Balance 09/30/2022	EMS Transport Capital Reserve \$ 170,048.62 \$ 129.91 \$ 170,178.53 Z600 Tambrands II TIF 6	Work4ME- PAL \$ 4,911.03 \$ 4,911.03 \$ 2600 Mall TIF 9	Distracted Driving \$ 898.69 \$ \$ 604.26 \$ \$ 294.43 \$ \$ 2600 Downtown TIF10	MDOT Sopers Mill Culvert 2600 Auburn Industrial	State Bi- Centenial Parade \$ - \$ - \$ - Auburn Plaza TIF 13	Hometown	Northern Borders Grant \$ 178,046.71 \$ 178,046.71 \$ 2600 Webster School TIF 16	Leadercast \$ (3,500.00) \$ \$ (3,500.00) \$ \$ 2600 Hartt Transport	CTCI Gramt 1,719.02 \$ 1,719.02 \$ 1,719.02 \$ 2600 62 Spring St TIF 20	Futsol Court Project 25,353.61 25,353.61 2600 Minot Ave TIF 21	EDI Grant \$ (1,484,407.18) \$ \$ \$ \$ (1,484,407.18) \$ \$ (1,484,407.18) \$ 48 Hampshire St TIF 22	ARPA Grant 12,716,078.13 4,398.91 462,057.31 12,258,419.73 2600 Auburn Memory Care Facility TIF 23	NRPA Youth Mentoring S (1,443.69) S	mina B Sewall Grant	Parks & Recreation 232,365.87 110,159.82 230,243.35 112,282.34 \$	Ingersoll Turf - Total Special Revenues
Revenues FY23 Expenditures FY23 Fund Balance 09/30/2022 Fund Balance 7/1/22	EMS Transport Capital Reserve \$ 170,048.62 \$ 129.91 \$ 170,178.53 Z600 Tambrands II TIF 6	Work4ME- PAL \$ 4,911.03 \$ 4,911.03 \$ 2600 Mall TIF 9	Distracted Driving \$ 898.69 \$ \$ 604.26 \$ \$ 294.43 \$ \$ 2600 Downtown TIF10	MDOT Sopers Mill Culvert 2600 Auburn Industrial	State Bi- Centenial Parade \$ - \$ - \$ - Auburn Plaza TIF 13	Hometown	Northern Borders Grant \$ 178,046.71 \$ 178,046.71 \$ 2600 Webster School TIF 16	Leadercast \$ (3,500.00) \$ \$ (3,500.00) \$ \$ 2600 Hartt Transport	CTCI Gramt 1,719.02 \$ 1,719.02 \$ 1,719.02 \$ 2600 62 Spring St TIF 20	Futsol Court Project 25,353.61 25,353.61 2600 Minot Ave TIF 21	EDI Grant \$ (1,484,407.18) \$ \$ \$ \$ (1,484,407.18) \$ \$ (1,484,407.18) \$ 48 Hampshire St TIF 22	ARPA Grant 12,716,078.13 4,398.91 462,057.31 12,258,419.73 2600 Auburn Memory Care Facility TIF 23	NRPA Youth Mentoring S (1,443.69) S	mina B Sewall Grant	Parks & Recreation 232,365.87 110,159.82 230,243.35 112,282.34 \$	Total Special Revenues 13,350,001.09



"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	A	august 31 2022	 crease/ ecrease)
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)

Statement of Revenues, Expenses and Changes in Net Assets Ingersoll Turf Facility

Business-type Activities - Enterprise Funds Statement of Activities September 30, 2022

	ngersoll Turf Facility
Operating revenues:	
Charges for services	\$ 12,012
Operating expenses:	
Personnel	
Supplies	3,400
Utilities	3,400
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

REVENUES - INGERSOLL TURF FACILITY

Through September 30, 2022 compared to Se[tember 30, 2021

	FY 2023	_	ACTUAL EVENUES	% OF	FY 2022	F	ACTUAL REVENUES	% OF
REVENUE SOURCE	BUDGET	THR	U SEPT 2022	BUDGET	BUDGET	THE	RU SEPT 2021	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		2023 DGET	EXPE	CTUAL ENDITURES SEPT 2022	% OF BUDGET	FY 2022 BUDGET	 ACTUAL PENDITURES RU SEPT 2021	% OF BUDGET	Di	fference
Salaries & Benefits	See Re	ecreation I	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)



"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)	

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)

REVENUES - NORWAY SAVINGS BANK ARENA

Through Se[tember 30, 2022 compared to September 30, 2021

REVENUE SOURCE	FY 2023 BUDGET				% OF BUDGET		FY 2022 BUDGET		ACTUAL REVENUES IRU SEPT 2021	% OF BUDGET	VARIANCE	
CHARGE FOR SERVICES												
Concssions	\$	16,500			0.00%	\$	16,500	\$	2,000	12.12%	Ś	(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

EXPENDITURES - NORWAY SAVINGS BANK ARENA

Through September 30, 2022 compared to September 30, 2021

DESCRIPTION	FY 2023 BUDGET		ACTUAL EXPENDITURES THRU SEPT 2022				FY 2022 BUDGET	ACTUAL EXPENDITURES THRU SEPT 2021		% OF BUDGET	VARIANCE	
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