

"Maine's City of Opportunity"



- TO: Clinton Deschene, City Manager
- FROM: Jill Eastman, Finance Director
- REF: August 2013 Financial Report
- DATE: September 9, 2013

The following is a discussion regarding the significant variances found in the City's August 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 second month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 16.66% 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.

### **Balance Sheet**

The following are significant variances from July:

- A. Cash has decreased by \$6,822,164. This is due to the debt service payments that were due in August and September. Due to the late commitment of taxes this year the revenue collection is down from last year. As of today, tax payments have been coming in steadily since the bills went out.
- B. Taxes Receivable-Current and Deferred Revenue have both increased due to the tax commitment being posted in August. These two accounts are directly related to each other.

### <u>Revenues</u>

Revenues, for the City, collected through August 31st were \$2,038,751, or 3.9%, of the budget, which is lower than last year at this time by 4.03%. The accounts listed below are noteworthy.

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- A. Excise taxes of \$594,555-up \$18,108 over last year.
- B. State Revenue Sharing for the month of August is 20.76% or \$342,494. The city received \$111,311 this month compared to \$182,759 FY13, \$166,162 FY12, \$192,680 FY11, and \$264,796 FY10. Percentage of budget this year is 1.38% less than last year at the end of August.
- C. Property Taxes for August are \$252,606 as compared to \$2,074,728 last year. This is because of the commitment being 3 weeks later this year than last year.

#### **Expenditures**

City expenditures through August 31st were \$8,657,022, or 23.95%, of the budget as compared to last year at \$5,551,164, or 15.25%. Noteworthy variances are:

- A. Debt Service is at \$4,708,560 or 74.48%. Last year these payments weren't posted until September.
- B. County Tax is at \$0. Last year County tax was \$2,006,244 or 100%. Due to a timing difference, this year the check was cut in early September.

#### Investments

This section contains an investment schedule as of August 31<sup>st</sup> with a comparison to July 31<sup>st</sup>. Currently the City's funds are earning an average interest rate of .22%, which is the same as last July.

Respectfully submitted,

Jee M Castman

Jill M. Eastman Finance Director

#### CITY OF AUBURN, MAINE BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND AS of August 2013, July 2013, and June 2013 (unaudited)

| ASSETS   | ι  | JNAUDITED<br>Aug 31<br>2013   | ι  | JNAUDITED<br>July 31<br>2013   | Increase<br>(Decrease)  | ι  | INAUDITED<br>JUNE 30<br>2013  |
|--|----|---|----|--|---|----|---|
| CASH<br>RECEIVABLES  | \$ | 1,270,170   | \$ | 8,092,334  | \$<br>(6,822,164)   | \$ | 11,225,627  |
| ACCOUNTS RECEIVABLES<br>TAXES RECEIVABLE-CURRENT<br>DELINQUENT TAXES<br>TAX LIENS<br>NET DUE TO/FROM OTHER FUNDS         |    | 773,253<br>40,724,287<br>670,317<br>1,116,799<br>4,633,101                |    | 839,829<br>73,146<br>542,467<br>1,237,332<br>3,493,808                     | (66,575)<br>40,651,141<br>127,850<br>(120,533)<br>1,139,293         |    | 1,115,890<br>89,723<br>543,772<br>1,391,484<br>1,817,784                |
| TOTAL ASSETS   | \$ | 49,187,926  | \$ | 14,278,914   | \$<br>34,909,012  | \$ | 16,184,280  |
| LIABILITIES & FUND BALANCES  |    |   |    |  |   |    |   |
| ACCOUNTS PAYABLE<br>PAYROLL LIABILITIES<br>ACCRUED PAYROLL<br>STATE FEES PAYABLE<br>ESCROWED AMOUNTS<br>DEFERRED REVENUE | \$ | (145,633)<br>275,249<br>(413,929)<br>(29,838)<br>(41,865)<br>(42,152,027) | \$ | (117,963)<br>(100,738)<br>(809,465)<br>(44,895)<br>(41,865)<br>(1,686,318) | \$<br>(27,670)<br>375,987<br>395,536<br>15,057<br>-<br>(40,465,709) | \$ | (529,178)<br>(93,082)<br>(1,047,863)<br>(31)<br>(41,865)<br>(1,858,354) |
| TOTAL LIABILITIES  | \$ | (42,508,043)  | \$ | (2,801,244)  | \$<br>(39,706,798)  | \$ | (3,570,373)   |
| FUND BALANCE - UNASSIGNED<br>FUND BALANCE - RESTRICTED FOR   | \$ | (5,588,931)   | \$ | (10,386,716)   | \$<br>4,797,785   | \$ | (11,522,954)  |
| WORKERS COMP & UNEMPLOYMENT  |    | 776,017   |    | 776,017  | -   |    | 776,017   |
| FUND BALANCE - RESTRICTED  |    | (1,866,970)   |    | (1,866,970)  | -   |    | (1,866,970)   |
| TOTAL FUND BALANCE   | \$ | (6,679,884)   | \$ | (11,477,669)   | \$<br>4,797,785   | \$ | (12,613,907)  |
| TOTAL LIABILITIES AND FUND BALANCE   | \$ | (49,187,926)  | \$ | (14,278,914)   | \$<br>(34,909,013)  | \$ | (16,184,280)  |

| PRIOR YEAR REVENUE       \$       -       \$       217,927       \$       -       183,081       \$       3         HOMESTEAD EXEMPTION REIMBURSEMENT       \$       482,575       \$       71,573       77.00%       \$       514,584       \$       377,161       73.29%       \$       (1         ALLOWANCE FOR ABATEMENT       \$       -       \$       \$       -       \$       -       \$       -       \$       5       5       1.11,41       7.96%       \$       111,114       7.96%       \$       11,77       1.503%       \$       3.9000       \$       3.970       9.95%       \$       1.077       \$       5       3.8030       \$       3.970       9.95%       \$       1.077       \$       5       3.8030  |                   |
|---|-------------------|
| REVENUE SOURCE         FY 2014<br>BUDGET         REVENUES<br>THRU AUG 2013         % OF<br>BUDGET         FX 2013<br>THRU AUG 2012         REVENUES<br>BUDGET         % OF<br>THRU AUG 2012         VARIAL           TAXES         PRIOR YEAR REVENUE-         \$         42.844.641         \$         252.606         0.59%         \$         42.121.141         \$         2.074.728         4.93%         \$         (1.82           PRIOR YEAR REVENUE         \$         -         \$         217.927         \$         5         1.83.081         \$         3.3         HOMESTEAD EXEMPTION REIMBURSEMENT         \$         482.575         \$         371.573         77.00%         \$         514.584         \$         377.161         73.29%         \$         (1.82           ALLOWANCE FOR UNCOLLECTIBLE TAXES         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         -         \$         1.410.000         \$         13.748         9.82%         \$         140.000         \$         11.457         7.96%         \$         (1.77           DALLOWANCE FOR UNCOLLECTIBLE TAXES         \$         46.535.716         \$         1.450.408         3.12%         \$         3.222  |                   |
| TAXES         PROPERTY TAX REVENUE-       \$ <ul> <li>42,844,641</li> <li>\$                 252,606</li> <li>0.59%</li> <li>\$                 42,121,141</li> <li>\$                 2,074,728</li> <li>4.93%</li> <li>\$                 183,081</li> <li>\$                 3</li> </ul> HOMESTEAD EXEMPTION REIMBURSEMENT         \$                 442,575 <li>\$                 7.70%</li> <li>\$                 514,584</li> <li>\$                 377,161</li> <li>73.29%</li> <li>\$                 -</li> <li>\$</li>   | NCE               |
| PRIOR YEAR REVENUE       \$       -       \$       217,927       \$       -       183,081       \$       3         HOMESTEAD EXEMPTION REIMBURSEMENT       \$       482,575       \$       371,573       77.00%       \$       514,584       \$       377,161       73.29%       \$       (1         ALLOWANCE FOR ABATEMENT       \$       -       \$       \$       140,000       \$       111,147       7.96% \$       1       140,000       \$       111,147       7.96% \$       1       140,000       \$       111,147       7.96% \$       1       1.777       \$       33,018,500       \$       39,000       \$       3,970       9.95% \$       \$       0.070       \$       39,000       \$       39,070       9.95% \$       \$       0       0       1       1,777       \$       326,770  | ICL               |
| HOMESTEAD EXEMPTION REIMBURSEMENT       \$         482,575       \$         371,573       77.00%       \$         514,584       \$         377,161       73.29%       \$         (1)          ALLOWANCE FOR MATEMENT       \$         -         \$         -  | 22,122)           |
| ALLOWANCE FOR ABATEMENT       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       \$       -       \$       \$       -       \$       \$       -       \$       \$       -       \$ <td>84,846<br/>(5,588)</td>   | 84,846<br>(5,588) |
| EXCISE       \$       3,068,500       \$       594,555       19.38%       \$       3,018,500       \$       576,447       19.10%       \$       1         PENALTIES & INTEREST       \$       140,000       \$       13,748       9.82%       \$       140,000       \$       11,145       7.96%       \$         LICENSES AND PERMITS       \$       46,535,716       \$       1,450,408       3.12%       \$       45,794,225       \$       3,222,562       7.04%       \$       (1,77         LICENSES AND PERMITS       \$       47,300       \$       7,110       15.03%       \$       39,900       \$       3,970       9.95%       \$         NON-BUSINESS       \$       \$       47,300       \$       7,110       15.03%       \$       39,900       \$       3,970       9.95%       \$       (1,77)         NON-BUSINESS       \$       \$       338,300       \$       93,733       27.71%       \$       260,700       \$       99,150       38.03%       \$       (0)         INTERGOVERNMENTAL ASSISTANCE       \$       348,600       \$       -       0.00%       \$       378,000       \$       114,011       30.16%       \$       (11 <tr< td=""><td>-</td></tr<>   | -                 |
| PENALTIES & INTEREST<br>TOTAL TAXES         \$ 140,000         \$ 13,748         9.82%         \$ 140,000         \$ 11,145         7.96%         \$           TOTAL TAXES         \$ 46,535,716         \$ 1,450,408         3.12%         \$ 45,794,225         \$ 3,222,562         7.04%         \$ (1,77)           LICENSES AND PERMITS           BUSINESS         \$ 47,300         \$ 7,110         15.03%         \$ 39,900         \$ 3,970         9.95%         \$ (1,77)           TOTAL LICENSES         \$ 338,300         \$ 93,733         27.71%         \$ 260,700         \$ 99,150         38.03%         \$ (0)           INTERGOVERNMENTAL ASSISTANCE         \$ 385,600         \$ 100,843         26.15%         \$ 300,600         \$ 114,011         30.16%         \$ (11)           STATE LOCAL ROAD ASSISTANCE         \$ 440,000         \$ -         0.00%         \$ 378,000         \$ 114,011         30.16%         \$ (11)           STATE REVENUE SHARING         \$ 1,649,470         \$ 342,494         20.76%         \$ 2,400,000         \$ 53,1341         22.14%         \$ (18)           WELFARE REIMBURSEMENT         \$ 53,000         \$ -         0.00%         \$ 53,083         \$ 111,131         20.97%         \$ (1)           OTHER STATE AID         \$ 22,000         \$ -         0.00% <td>-</td>   | -                 |
| TOTAL TAXES         \$ 46,535,716         \$ 1,450,408         3.12%         \$ 45,794,225         \$ 3,222,562         7.04%         \$ (1,77)           LICENSES AND PERMITS<br>BUSINESS         \$ 47,300         \$ 7,110         15.03%         \$ 39,900         \$ 3,970         9.95%         \$           NON-BUSINESS         \$ 338,300         \$ 93,733         27.71%         \$ 260,700         \$ 99,150         38.03%         \$ (1           TOTAL LICENSES         \$ 338,600         \$ 100,843         26.15%         \$ 300,600         \$ 103,120         34.30%         \$ (1           STATE-LOCAL ROAD ASSISTANCE         \$ 440,000         \$ -         0.00%         \$ 378,000         \$ 114,011         30.16%         \$ (11)           STATE-LOCAL ROAD ASSISTANCE         \$ 440,000         \$ -         0.00%         \$ 378,000         \$ 114,011         30.16%         \$ (11)           STATE REVENUE SHARING         \$ 1,649,470         \$ 342,494         20.76%         \$ 2,400,000         \$ 531,341         22.14%         \$ (18)           WELFARE REIMBURSEMENT         \$ 53,000         \$ -         0.00%         \$ 53,083         \$ 11,131         20.97%         \$ (1           OTHER STATE AID         \$ 22,000         \$ -         0.00%         \$ 158,362         -         0.00%<   | 8,108<br>2,603    |
| LICENSES AND PERMITS         BUSINESS       \$ 47,300 \$ 7,110       15.03% \$ 39,900 \$ 3,970       9.95% \$         NON-BUSINESS       \$ 338,300 \$ 93,733       27.71% \$ 260,700 \$ 99,150       38.03% \$ ()         TOTAL LICENSES         \$ 385,600 \$ 100,843       26.15% \$ 300,600 \$ 103,120       34.30% \$ ()         INTERGOVERNMENTAL ASSISTANCE         STATE-LOCAL ROAD ASSISTANCE         STATE REVENUE SHARING         STATE ALD         CHARG ENDENSEMENT         \$ 53,000 \$ -         0.00% \$ 21,000 \$ 18,054         STATE ALD         \$ 155,000 \$ -       0.00% \$ 158,362 \$ -         CHARG FOR SERVICES         GENERAL GOVERNMENTAL ASSISTANCE \$ 2,319,470 \$ 342,494       14.77% \$ 3,010,445 \$ 674,537       22.41   | 2,003             |
| BUSINESS       \$       47,300       \$       7,110       15.03%       \$       39,900       \$       3,970       9.95%       \$         NON-BUSINESS       \$       338,300       \$       93,733       27.71%       \$       260,700       \$       99,150       38.03%       \$       (0)         INTERGOVERNMENTAL ASSISTANCE       \$       385,600       \$       100,843       26.15%       \$       300,600       \$       103,120       34.30%       \$       (0)         INTERGOVERNMENTAL ASSISTANCE       \$       440,000       \$       -       0.00%       \$       378,000       \$       114,011       30.16%       \$       (11         STATE ALOCAL ROAD ASSISTANCE       \$       440,000       \$       -       0.00%       \$       378,000       \$       114,011       30.16%       \$       (11         STATE REVENUE SHARING       \$       1,649,470       \$       342,494       20.76%       \$       2,400,000       \$       531,341       22.14%       \$       (18         WELFARE REIMBURSEMENT       \$       53,000       -       0.00%       \$       21,000       \$       18,054       85.97%       \$       (1         OTHER STAT   | _,,               |
| NON-BUSINESS         \$ 338,300 \$ 93,733         27.71%         \$ 260,700 \$ 99,150         38.03% \$ ()           TOTAL LICENSES         \$ 385,600 \$ 100,843         26.15% \$ 300,600 \$ 103,120         34.30% \$ ()           INTERGOVERNMENTAL ASSISTANCE         \$ 440,000 \$ - 0.00% \$ 378,000 \$ 114,011         30.16% \$ (11           STATE-LOCAL ROAD ASSISTANCE         \$ 440,000 \$ - 0.00% \$ 378,000 \$ 114,011         30.16% \$ (11           STATE-LOCAL ROAD ASSISTANCE         \$ 440,000 \$ - 0.00% \$ 378,000 \$ 114,011         30.16% \$ (11           STATE REVENUE SHARING         \$ 1,649,470 \$ 342,494         20.76% \$ 2,400,000 \$ 531,341         22.14% \$ (18           WELFARE REIMBURSEMENT         \$ 53,000 \$ - 0.00% \$ 53,083 \$ 11,131         20.97% \$ (1           OTHER STATE AID         \$ 22,000 \$ - 0.00% \$ 21,000 \$ 18,054         85.97% \$ (1           CITY OF LEWISTON         \$ 155,000 \$ - 0.00% \$ 158,362 \$ - 0.00% \$ 18,054         85.97% \$ (1           TOTAL INTERGOVERNMENTAL ASSISTANCE         \$ 2,319,470 \$ 342,494         14.77% \$ 3,010,445 \$ 674,537         22.41% \$ (33           CHARGE FOR SERVICES         \$ 2,319,470 \$ 342,494         14.77% \$ 3,010,445 \$ 674,537         22.41% \$ (33           GENERAL GOVERNMENT         \$ 140,240 \$ 13,570         9.68% \$ 130,955 \$ 21,223         16.21% \$ (0           PUBLIC SAFETY         \$ 366,152 \$ 19,317         5.28% \$ 263,102 \$ 7,944         3.02% \$ 1< | 2 4 4 0           |
| TOTAL LICENSES       \$ 385,600 \$       100,843       26.15% \$       300,600 \$       103,120       34.30% \$       (         INTERGOVERNMENTAL ASSISTANCE         STATE-LOCAL ROAD ASSISTANCE       \$ 440,000 \$       -       0.00% \$       378,000 \$       114,011       30.16% \$       (11         STATE-LOCAL ROAD ASSISTANCE       \$ 440,000 \$       -       0.00% \$       378,000 \$       114,011       30.16% \$       (11         STATE REVENUE SHARING       \$ 1,649,470 \$       342,494       20.76% \$       2,400,000 \$       531,341       22.14% \$       (18         WELFARE REIMBURSEMENT       \$ 53,000 \$       -       0.00% \$       53,083 \$       11,131       20.97% \$       (1         OTHER STATE AID       \$ 22,000 \$       -       0.00% \$       21,000 \$       18,054       85.97% \$       (1         CITY OF LEWISTON       \$ 155,000 \$       -       0.00% \$       158,362 \$       -       0.00% \$         TOTAL INTERGOVERNMENTAL ASSISTANCE       \$ 2,319,470 \$       342,494       14.77% \$       3,010,445 \$       674,537       22.41% \$       (33         CHARGE FOR SERVICES       \$       \$       140,240 \$       13,570       9.68% \$       130,955 \$       21,223       16.21% \$       (9,914)  | 3,140<br>(5,417)  |
| STATE-LOCAL ROAD ASSISTANCE       \$ 440,000 \$       -       0.00% \$ 378,000 \$       114,011       30.16% \$ (11         STATE REVENUE SHARING       \$ 1,649,470 \$       342,494       20.76% \$ 2,400,000 \$       531,341       22.14% \$ (18         WELFARE REIMBURSEMENT       \$ 53,000 \$       -       0.00% \$       53,083 \$       11,131       20.97% \$ (1         OTHER STATE AID       \$ 22,000 \$       -       0.00% \$       53,083 \$       11,131       20.97% \$ (1         CITY OF LEWISTON       \$ 155,000 \$       -       0.00% \$       518,362 \$       -       0.00% \$         TOTAL INTERGOVERNMENTAL ASSISTANCE       \$ 2,319,470 \$       342,494       14.77% \$       \$ 3,010,445 \$       674,537       22.41% \$ (33         CHARGE FOR SERVICES   | (2,277)           |
| STATE-LOCAL ROAD ASSISTANCE       \$ 440,000 \$       -       0.00% \$ 378,000 \$       114,011       30.16% \$ (11         STATE REVENUE SHARING       \$ 1,649,470 \$       342,494       20.76% \$ 2,400,000 \$       531,341       22.14% \$ (18         WELFARE REIMBURSEMENT       \$ 53,000 \$       -       0.00% \$       53,083 \$       11,131       20.97% \$ (1         OTHER STATE AID       \$ 22,000 \$       -       0.00% \$       53,083 \$       11,131       20.97% \$ (1         CITY OF LEWISTON       \$ 155,000 \$       -       0.00% \$       518,362 \$       -       0.00% \$         TOTAL INTERGOVERNMENTAL ASSISTANCE       \$ 2,319,470 \$       342,494       14.77% \$       \$ 3,010,445 \$       674,537       22.41% \$ (33         CHARGE FOR SERVICES       GENERAL GOVERNMENT       \$ 140,240 \$       13,570       9.68% \$       130,955 \$       21,223       16.21% \$ (0         PUBLIC SAFETY       \$ 366,152 \$       19,317       5.28% \$       263,102 \$       7,944       3.02% \$ 1         EMS AGREEMENT       \$ 100,000 \$       16,667       16.67% \$       100,000 \$       -       0.00% \$       1  |                   |
| STATE REVENUE SHARING       \$ <ol> <li>1,649,470</li> <li>342,494</li> <li>20.76%</li> <li>2,400,000</li> <li>531,341</li> <li>22.14%</li> <li>(18</li> </ol> WELFARE REIMBURSEMENT         \$ <li>53,000</li> <li>-</li> <li>0.00%</li> <li>\$             <li>53,083</li> <li>11,131</li> <li>20.97%</li> <li>(1</li>             OTHER STATE AID         \$             <li>22,000</li> <li>-</li> <li>0.00%</li> <li>21,000</li> <li>18,054</li> <li>85.97%</li> <li>(1</li>             CITY OF LEWISTON         \$             <li>155,000</li> <li>-</li> <li>0.00%</li> <li>158,362</li> <li>-</li> <li>0.00%</li> <li>-</li> <li>0.00%</li> <li>158,362</li> <li>-</li> <li>0.00%</li> <li>-</li> <li< td=""><td>4,011)</td></li<></li>   | 4,011)            |
| OTHER STATE AID       \$ 22,000 \$ -       0.00% \$ 21,000 \$ 18,054 85.97% \$ (1         CITY OF LEWISTON       \$ 155,000 \$ -       0.00% \$ 158,362 \$ -       0.00% \$ (1         TOTAL INTERGOVERNMENTAL ASSISTANCE       \$ 2,319,470 \$ 342,494 14.77% \$ 3,010,445 \$ 674,537 22.41% \$ (33)         CHARGE FOR SERVICES         GENERAL GOVERNMENT       \$ 140,240 \$ 13,570 9.68% \$ 130,955 \$ 21,223 16.21% \$ (0)         PUBLIC SAFETY       \$ 366,152 \$ 19,317 5.28% \$ 263,102 \$ 7,944 3.02% \$ 1         EMS AGREEMENT       \$ 100,000 \$ 16,667 16.67% \$ 100,000 \$ -  | 88,847)           |
| CITY OF LEWISTON         \$         155,000         \$         0.00%         \$         158,362         \$         -         0.00%         \$           TOTAL INTERGOVERNMENTAL ASSISTANCE         \$         2,319,470         \$         342,494         14.77%         \$         3,010,445         \$         674,537         22.41%         \$         (33           CHARGE FOR SERVICES           GENERAL GOVERNMENT         \$         140,240         \$         13,570         9.68%         \$         130,955         \$         21,223         16.21%         \$         (0)           PUBLIC SAFETY         \$         366,152         \$         19,317         5.28%         \$         263,102         \$         7,944         3.02%         \$         1           EMS AGREEMENT         \$         100,000         \$         16.667         16.67%         \$         100,000         \$         0.00%         1  | 1,131)            |
| TOTAL INTERGOVERNMENTAL ASSISTANCE         \$ 2,319,470         \$ 342,494         14.77%         \$ 3,010,445         \$ 674,537         22.41%         \$ (33           CHARGE FOR SERVICES         GENERAL GOVERNMENT         \$ 140,240         \$ 13,570         9.68%         \$ 130,955         \$ 21,223         16.21%         \$ (00,000)         \$ 100,000         \$ 100,000         \$ 16,667         16.67%         \$ 100,000         \$ 100,0   | 8,054)            |
| CHARGE FOR SERVICES           GENERAL GOVERNMENT         \$ 140,240 \$ 13,570         9.68% \$ 130,955 \$ 21,223         16.21% \$ (0           PUBLIC SAFETY         \$ 366,152 \$ 19,317         5.28% \$ 263,102 \$ 7,944         3.02% \$ 1           EMS AGREEMENT         \$ 100,000 \$ 16,667         16.67% \$ 100,000 \$ - 0.00% \$ 1  | -<br>32,043)      |
| GENERAL GOVERNMENT         \$ 140,240         \$ 13,570         9.68%         \$ 130,955         \$ 21,223         16.21%         \$ (0           PUBLIC SAFETY         \$ 366,152         \$ 19,317         5.28%         \$ 263,102         \$ 7,944         3.02%         \$ 1           EMS AGREEMENT         \$ 100,000         \$ 16,667         16.67%         \$ 100,000         \$ 1   | 2,043)            |
| PUBLIC SAFETY         \$ 366,152         \$ 19,317         5.28%         \$ 263,102         \$ 7,944         3.02%         \$ 1           EMS AGREEMENT         \$ 100,000         \$ 16,667         16.67%         \$ 100,000         \$ 1   |                   |
| EMS AGREEMENT         \$ 100,000 \$         16,667         16.67%         \$ 100,000 \$         - 0.00% \$         1  | (7,653)           |
|   | 1,373<br>6,667    |
|   | 20,387            |
| FINES   |                   |
| PINES<br>PARKING TICKETS & MISC FINES \$ 40,000 \$ 3,240 8.10% \$ 45,000 \$ 4,089 9.09% \$  | (849)             |
|   | ( )               |
| MISCELLANEOUS<br>INVESTMENT INCOME \$ 20,000 \$ 63 0.32% \$ 30,000 \$ 5,565 18.55% \$ (   | (5 502)           |
| INTEREST-BOND PROCEEDS \$ 2,000 \$ - 0.00% \$ 2,000 \$ - 0.00% \$ - 0.00% \$  | (5,502)<br>-      |
| RENTS \$ 122,000 \$ - 0.00% \$ 122,000 \$ - 0.00% \$  | -                 |
|   | 35,027            |
| SALE OF RECYCLABLES         \$ 4,800         -         0.00%         -         \$ -         \$           COMMERCIAL SOLID WASTE FEES         \$ -         \$ 10,478         \$ -         \$ 10.682         \$   | -                 |
|   | (204)<br>(8,631)  |
| RECREATION PROGRAMS/ARENA \$ - \$ - \$ 43,275 \$ - 0.00% \$   | -                 |
| MMWAC HOST FEES         \$         204,000         \$         33,651         16.50%         \$         197,400         \$         33,378         16.91%         \$  | 273               |
| 9-1-1 DEBT SERVICE REIMBURSEMENT \$ - \$ - \$ 20 0.00% \$<br>TRANSFER IN: TIF \$ 520,000 \$ - 0.00% \$ 324,212 \$ - 0.00% \$  | (20)              |
| ENERGY EFFICIENCY \$ 2,000 \$ - 0.00% \$ 324,212 \$ - 0.00% \$  | -<br>(158)        |
| CDBG \$ 58,000 \$ - 0.00% \$ 8,000 \$ 667 8.34% \$  | (667)             |
| UTILITY REIMBURSEMENT         \$ 37,500         \$ 3,757         10.02%         \$ 37,500         \$ 3,033         8.09%         \$   | 724               |
| CITY FUND BALANCE CONTRIBUTION         \$ 1,350,000 \$         -         0.00% \$         1,350,000 \$         -         0.00% \$           TOTAL MISCELLANEOUS         \$ 2,357,800 \$         92,212         3.91% \$         2,141,537 \$         71,369         3.33% \$         2  | -<br>20,843       |
| TOTAL MISCELLANEOUS $\Rightarrow$ 2,337,000 $\Rightarrow$ 92,212 3.91% $\Rightarrow$ 2,141,337 $\Rightarrow$ 71,309 3.33% $\Rightarrow$ 2   | 0,043             |
| TOTAL GENERAL FUND REVENUES \$ 52,244,978 \$ 2,038,751 3.90% \$ 51,785,864 \$ 4,104,844 7.93% \$ (2,06  | 6,093)            |
| SCHOOL REVENUES   |                   |
|   | 1,481             |
| EDUCATION \$ 1,358,724 \$ 30,340 2.23% \$ 1,358,724 \$ 32,390 2.38% \$ (<br>SCHOOL FUND BALANCE CONTRIBUTION \$ 855,251 \$ - 0.00% \$ 855,251 \$ - 0.00% \$   | (2,051)<br>-      |
|   | 9,430             |
|   |                   |
| GRAND TOTAL REVENUES \$ 72,401,024 \$ 3,650,425 5.04% \$ 71,941,910 \$ 5,607,088 7.79% \$ (1,95   |                   |

#### CITY OF AUBURN, MAINE EXPENDITURES - GENERAL FUND COMPARATIVE THROUGH August 31, 2013 VS August 31, 2012

| DEPARTMENT         BUDGET         THRU AUG 2013         BUDGET         DEPARTMENT         BUDGET         VARIANCE           ADMINISTARTON COL<br>MARYA AND CRAND CL<br>MARYA AND CL<br>MARYA AND CRAND CL<br>MARYA AND   | DEDADTMENT                      |    | FY 2014<br>BUDGET |     | Unaudited<br>EXP | % OF    |    | FY 2013    |     | Unaudited<br>EXP | % OF    | VARIANCE      |
|--|---------------------------------|----|-------------------|-----|------------------|---------|----|------------|-----|------------------|---------|---------------|
| MAYOR AND COUNCIL         \$             71/079         \$             11,376         16.00%         \$             948.00%         \$             77.108         \$             71.079         \$             11,376         16.00%         \$             943.206         \$             77.108         \$             71.079         \$             71.079         \$             71.079         \$             71.079         \$             71.079         \$             71.079         \$             71.077         \$             71.071         \$             71.071         \$             71.071         \$             71.071         \$             71.071         \$             71.071         \$             71.071         \$             71.071         \$             71.071         \$             71.071         \$             71.071         \$             71.071         \$             71.071         \$             71.071         \$             71.075         \$             71.071  |                                 |    | BUDGET            | IHI | RU AUG 2013      | BUDGET  |    | BUDGET     | IHI | RU AUG 2012      | BUDGET  | VARIANCE      |
| CITY MANAGER         \$         238,903         \$         36,518         15,22%         \$         40,889         11,91%         \$         (4,371)           ECONMUNE DEVELOPMENT         \$         318,033         \$         338,332         22,03%         \$         13,66%         \$         12,207         \$         26,349         15,22%         \$         133,66%         \$         13,07%         \$         13,07%         \$         13,07%         \$         13,07%         \$         13,07%         \$         13,07%         \$         13,07%         \$         12,23%         \$         5,671           HUMAN RECORCES         \$         13,07%         \$         10,070         \$         20,076         \$         10,007         \$         12,23%         \$         5,671           INMONATION CORMANICATION TECHNOLOGY         \$         335,303         7,73,89         20,21%         \$         306,020         \$         10,020         \$         20,076         \$         1,0207         \$         10,021%         \$         10,021%         \$         20,076         \$         10,221%         \$         306,021         \$         306,021         \$         306,021         \$         30,037         \$         30,0   |                                 | ¢  | 74.070            | ¢   | 44.076           | 10.000/ | ¢  | 00.000     | ¢   | 07 465           | 07.050/ | ¢ (45 700     |
| ECONOMIC DEVELOPMENT         \$         318,333         \$         8.3,893         26.30%         \$   |                                 |    | ,                 |     | ,                |         |    |            |     | ,                |         |               |
| ASSESSING SERVICES         \$         172,277         \$         26,349         15,29%         \$         163,201         2         24,49         13,68%         \$         1,20%         \$         3,997           FINANCIAL SERVICES         \$         140,597         \$         59,448         14,66%         \$         137,583         \$         53,827         12,83%         \$         5,677         \$         136,668         \$         11,21         13,77%         \$         134,409%         \$         5,622         2,877         \$         5,622         2,867         6,12%         \$         6,22%         \$         5,622         2,867         6,12%         \$         6,22%         5,672         5         6,22%         2,867         6,12%         \$         7,757         13,44%         \$         17,630         1,777         1,1,80%         7,777         1,28%         \$         1,04,59         \$         2,02,530         1,1,00%         \$         1,04,59         \$         3,242         1,48,39%         \$         1,02,64         \$         1,777,532         1,04,59         \$         3,39,27         1,28,3%         \$         1,02,04         \$         1,04,54         \$         1,04,54         \$         2,05,34<   |                                 |    | ,                 |     | ,                |         |    | 343,296    |     | 40,889           | 11.91%  | + ()-         |
| CITY CLERK         S         162,045         S         21,772         13,44%         S         15,0676         S         17,775         11,80%         S         33,827           FINANCALL SERVICES         S         405,775         5         65,941         13,70%         S         338,838         19,421         14,09%         S         23,878         5         19,241         14,09%         S         23,679         5         65,201           LIGGAL SERVICES         S         100,000         S         13,36%         S         13,06%         S         23,079         5         47,717         14,89%         S         (16,31)           DAMINITY SERVICES         E         100,000         S         37,436         13,36%         S         220,370         S         47,717         14,89%         S         (10,281)           DAMINITY SERVICES         S         156,733         S         165,600         16,96%         S         942,971         14,28%         S         (10,281)           DAMINITY SERVICES         S         157,777         16,66%         96,822         163,3761         16,97%         S         (24,689)           PUBLIC LIBRARY         S         150,773         S <td></td> <td></td> <td>,</td> <td></td> <td>,</td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>40.000/</td> <td>. ,</td>   |                                 |    | ,                 |     | ,                |         |    | -          |     | -                | 40.000/ | . ,           |
| FINANCIAL SERVICES         \$         405,976         \$         9,448         14,86%         \$         413,7836         \$         53,827         12,835         \$         53,827         12,835         \$         53,827         12,835         \$         53,827         12,835         \$         53,827         12,835         \$         53,827         12,835         \$         53,827         12,835         \$         53,827         12,835         \$         53,827         12,835         \$         51,235         \$         12,835   |                                 |    | ,                 |     | ,                |         |    |            |     |                  |         | . ,           |
| HUMAN RESOURCES         \$         133,666         \$         19,126         137,076         \$         137,836         \$         19,421         14,09%         \$         (26,55,22)           LEGAL SERVICES         \$         100,000         \$  |                                 |    | ,                 |     |                  |         |    |            |     |                  |         |               |
| INFORMATION COMMUNICATION TECHNOLOGY         \$             398,330         \$             79,889         20,21%         \$             386,632         \$             23,679         6.12%         \$             66,220           LEGAL SERVICES         \$             20,004         \$             20,004         \$             18,006,470         \$             20,0536         11,60%         \$             128,385           COMMUNITY SERVICES         ENGINEERING         \$             220,178         \$             338,431         16,89%         \$             17,177         14,89%         \$             (10,281)           PLANING A DERMITING         \$             77,520         \$             11,0521         14,26%         \$             77,652         \$             10,05%         \$             39,450         67,28%         \$             (9,450)         \$             77,520         \$             10,05%         \$             80,2191         \$             88,325         14,43%         \$             (2,469)         \$             12,28%         \$             (2,469)         \$             16,3717         16,66%         \$             96,220         \$             16,3761         16,671%         \$             (6,44)         \$             16,3761         \$             16,3761         \$             (2,469)         \$             16,3761         \$             16,3761         \$             16,3761         \$             16,37717         14,89%         \$             (2,47  |                                 |    | ,                 |     | ,                |         |    | ,          |     | ,                |         |               |
| LEGAL SERVICES         \$         100.000         \$         -         0.00%         \$         65.000         \$         1.631         1.22%         \$         (1.631)           COMMUNITY SERVICES         2004,129         \$         338,431         16.89%         \$         1.806,470         \$         200,536         1.160%         \$         128,895           COMMUNITY SERVICES         5         200,188         \$         37.436         13.36%         \$         200,370         \$         47.717         14.89%         \$         (10.281)           PLANNING & PERMETING         \$         775,230         \$         110.521         14.26%         \$         776,532         \$         14.89%         \$         (10.81%)           PHARIS AND RECREATION         \$         56,737         \$         3.4222         19.39%         \$         2.604           DEBT SERVICES         \$         6.6321,584         \$         4.708,560         74.48%         \$         6.682,797         \$         0.00%         \$         4.708,560           PROPERTY         \$         715,667         \$         178,642         \$         178,642         \$         178,642         \$         0.00%         \$         4.708,500 </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>  |                                 | *  | ,                 |     | ,                |         |    | ,          |     | ,                |         |               |
| TOTAL ADMINISTRATION         \$ 2,004,129 \$ 338,431         16,89% \$ 1,806,470 \$ 209,536         11,60% \$ 128,895           COMUNITY SERVICES         ENGINEERING         \$ 2,004,129 \$ 338,431         16,89% \$ 3,00,370 \$ 47,717         14,89% \$ (10,281)           COMUNITY PROGRAMS         \$ - 5         - 5         - 76,532 \$ 103,369 \$ 30,070 \$ 47,717         14,89% \$ (10,281)           PLANING & DECREATION         \$ 576,334 \$ 85,600 15,09% \$ 602,191 \$ 80,325 14,437% \$ (24,689)         13,86% \$ 36,221 19,44% \$ 176,857 \$ 34,222 19,38% \$ (24,689)           PLALT R SOCIAL SERVICES         946,737 \$ 10,777 16,66% \$ 196,829 \$ 165,776 \$ 34,22 2 19,38% \$ (24,689)           PUBLIC URRARY         \$ 946,737 \$ 15,777 16,66% \$ 176,867 \$ 176,864 \$ 669,114 \$ 183,382 \$ 0,00% \$ - 0,00% \$ 4,708,560 \$ 140,500 \$ - 0,00% \$ 4,708,560 \$ 140,500 \$ - 0,00% \$ 4,708,560 \$ 140,500 \$ - 0,00% \$ 4,708,560 \$ 140,500 \$ - 0,00% \$ 4,708,500 \$ - 0,00% \$ 4,708,500 \$ - 0,00% \$ 4,708,500 \$ - 0,00% \$ 4,708,500 \$ - 0,00% \$ 4,708,500 \$ - 0,00% \$ 4,300 \$ - 0,00% \$ 4,300 \$ - 0,00% \$ 4,300 \$ - 0,00% \$ 4,300 \$ - 0,00% \$ 4,340 \$ - 0,00% \$ 4,340 \$ - 0,00% \$ 4,340 \$ - 0,00% \$ 4,340 \$ - 0,00% \$ 4,340 \$ - 0,00% \$ 4,340 \$ - 0,00% \$ 4,340 \$ - 0,00% \$ 4,340 \$ - 0,00% \$ 4,340 \$ - 0,00% \$ - 0,00   |                                 |    | ,                 |     | 79,899           |         |    | ,          |     |                  |         | . ,           |
| COMMUNITY SERVICES         S         280,188         37,436         13,38%         \$         320,370         \$         47,717         14,89%         \$         (0,281)           COMMUNITY PROGRAMS         \$         -         \$         14,065         \$         9,406         67,26%         \$         14,065         \$         9,406         67,26%         \$         9,406         67,26%         \$         9,406         67,26%         \$         9,406         67,26%         \$         9,406         67,26%         \$         9,406         67,26%         \$         9,406         67,26%         \$         9,411         8,832         148,37%         \$         16,66%         \$         9,66,222         103,38%         \$         2,639         \$         2,639         \$         13,38%         \$         2,639         \$         4,778         \$         16,66%         \$         6,682,797         \$         0,00%         \$         4,778         \$         176,767         \$         0,00%         \$         4,778         \$         14,050         \$         0,00%         \$         4,740,96         \$         0,778         \$         0,00%         \$         4,740,96         \$         14,050         \$         <   |                                 |    |                   |     | -                |         |    | -          |     |                  |         |               |
| ENGINEERING         \$ 220,188         \$ 37,436         13,38%         \$ 220,370         \$ 47,77         14,89%         \$ (10,281)           COMMUNTPROGRAMS         \$ -         \$ 14,050         \$ 9,460         \$ 7,67,532         \$ 108,339         13,86%         \$ 2,132           PARS AND RECREATION         \$ 567,334         \$ 86,600         15,09%         \$ 067,332         \$ 108,339         \$ 33,257         \$ 34,222         19,38%         \$ 2,2699           PUBLIC LIBRARY         \$ 946,737         \$ 17,717         16,69%         \$ 968,202         \$ 442,378         \$ (7,717)         \$ 6,421,584         \$ (7,717)         \$ 6,692,178         \$ 10,8567         \$ 34,222         19,38%         \$ (2,2699)           PUBLIC LIBRARY         \$ 964,737         \$ 177,17         \$ 6,682,707         \$ -         0,00%         \$ 4,708,560         \$ 450,560         \$ 450,565         \$ (24,669)           PRODERTY         \$ 716,867         \$ 178,642         24,98%         \$ 6,882,707         \$ -         0,00%         \$ 4,708,560         \$ 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%         \$ 0,00%         \$ 0,00% </td <td>TOTAL ADMINISTRATION</td> <td>\$</td> <td>2,004,129</td> <td>\$</td> <td>338,431</td> <td>16.89%</td> <td>\$</td> <td>1,806,470</td> <td>\$</td> <td>209,536</td> <td>11.60%</td> <td>\$ 128,895</td>   | TOTAL ADMINISTRATION            | \$ | 2,004,129         | \$  | 338,431          | 16.89%  | \$ | 1,806,470  | \$  | 209,536          | 11.60%  | \$ 128,895    |
| COMMUNITY PROCRAMS         \$         -         \$         14.050         \$         94.500         67.28% \$         (9.450)           PLANNING PECREATION         \$         567.341         \$         86.600         15.09% \$         \$         603.398         13.38% \$         2.132           PLANNING SOCIAL SERVICES         \$         199.539         36.921         19.48% \$         176.667 \$         \$         34.222         13.38% \$         2.2698           PUBLIC LIBRARY         \$         946.737 \$         157.717         16.66% \$         \$         968.292 \$         163.761         16.31% \$         (6.044)           TOTAL COMMUNITY SERVICES         \$         0.421.594 \$         4.708.560         74.48% \$         5         6.82.797 \$         -         0.00% \$         4.708.560           PROPRITY         \$         715.667 \$         3178.442         2.4.96% \$         5         6.82.797 \$         -         0.00% \$         4.708.560           PROPRITY         \$         715.667 \$         3178.442         2.4.96% \$         5         6.82.797 \$         -         0.00% \$         4.708.560           PUBLIC SOMPENSATION         \$         4.374.46 \$         -         0.00% \$         4.450.245 \$         10.96% \$ <td< td=""><td>COMMUNITY SERVICES</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              |    |                   |     |                  |         |    |            |     |                  |         |               |
| PLANNING & PERMITTING         \$         775.230         \$         110.521         14.26%         \$         776.532         \$         103.38%         \$         2.136%           PARKS AND RECREATION         \$         567.334         \$         85.600         15.09%         \$         602.191         \$         83.255         14.83%         \$         2.759.28           PUBLIC LIBRARY         \$         946.737         \$         16.66%         \$         968.202         \$         163.761         16.86%         \$         2.858.002         \$         452.864         15.85%         \$         (24.669)           PUBLIC LIBRARY         \$         2.759.028         \$         428.195         15.52%         \$         2.858.002         \$         452.864         15.85%         \$         (24.669)           PROPERTY         \$         7.15.667         \$         178.642         24.96%         \$         6.89.717         \$         0.00%         \$         -         0.00%         \$         -         0.00%         \$         -         0.00%         \$         -         0.00%         \$         -         0.00%         \$         -         0.00%         \$         -         0.00%         \$   |                                 |    | 280,188           | \$  | 37,436           | 13.36%  |    | 320,370    | \$  | 47,717           | 14.89%  | \$ (10,281    |
| PARKS AND RECREATION         \$         567.334         \$         85.600         15.09%         \$         602,111         \$         89.325         14.83%         \$         (3,725)           PUBLIC LIBRARY         \$         946,737         \$         157.717         16.66%         \$         968,202         \$         163.761         16.91%         \$         (6,44)           TOTAL COMMUNITY SERVICES         \$         2.759,028         \$         428,195         15.62%         \$         2.868,002         \$         462,804         15.85%         \$         (24,669)           PEGLAL SERVICES         \$         6.321,584         \$         4.708,560         74.49%         \$         6.682,797         \$         0.00%         \$         4.708,560           PROPERTY         \$         6.321,584         \$         4.708,550         \$         944,522         19.20%         \$         4.602,455         \$         70.3.92         0.00%         \$         3.33,818         \$         14.83%         3.4708,42         \$         961,333         \$         16.30%         \$         4.602,455         \$         70.3.92         0.00%         \$         7.3.92         0.00%         \$         7.400,425         \$         \$   | COMMUNITY PROGRAMS              | \$ | -                 | \$  | -                |         | \$ | 14,050     | \$  | 9,450            | 67.26%  | \$ (9,450     |
| PARKS AND RECREATION         \$         567.334         \$         85.600         15.09%         \$         602,111         \$         89.325         14.83%         \$         (3,725)           PUBLIC LIBRARY         \$         946,737         \$         157.717         16.66%         \$         968,202         \$         163.761         16.91%         \$         (6,44)           TOTAL COMMUNITY SERVICES         \$         2.759,028         \$         428,195         15.62%         \$         2.868,002         \$         462,804         15.85%         \$         (24,669)           PEGLAL SERVICES         \$         6.321,584         \$         4.708,560         74.49%         \$         6.682,797         \$         0.00%         \$         4.708,560           PROPERTY         \$         6.321,584         \$         4.708,550         \$         944,522         19.20%         \$         4.602,455         \$         70.3.92         0.00%         \$         3.33,818         \$         14.83%         3.4708,42         \$         961,333         \$         16.30%         \$         4.602,455         \$         70.3.92         0.00%         \$         7.3.92         0.00%         \$         7.400,425         \$         \$   | PLANNING & PERMITTING           | \$ | 775,230           | \$  | 110,521          | 14.26%  | \$ | 776,532    | \$  | 108,389          | 13.96%  | \$ 2,132      |
| HEALTH & SOCIAL SERVICES         \$             198,539 \$             36,221             19.486% \$             176,667 \$             34,222             19.38% \$             2,269             163,761             178,642             24,96%             5             66,21,95             7             10,00%             5             4,397,685             4,397,685             844,522             19,20%             5             4,602,445             5             12,303,327             5             10,200             5             12,241,71             5             5,731,724             46,82%             5             12,241             14,89%             5             73,392             13,304,344             5             51,240             14,89%             5             7,600             TOTAL FISCAL SERVICES             7,614,372             5             13,5231             24,20%             5             54,240             14,89%             57,30,02             10,028,26             14,00%             57,30,02             TOTAL PUBLIC SAFETY             FIOLICE DEPARTMENT             5             5,289,267   |                                 |    | 567,334           |     | 85,600           | 15.09%  |    |            |     |                  | 14.83%  |               |
| PUBLIC LIBRARY<br>TOTAL COMMUNITY SERVICES         \$             946,737         \$             157,717         16,66%         \$             988,282         \$             163,761         163,771         163,761         163,771         163,771         163,771 <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td>  |                                 |    |                   |     | ,                |         |    |            |     | ,                |         |               |
| TOTAL COMMUNITY SERVICES         \$         2,759,028         \$         428,196         15.52%         \$         2,858,002         \$         452,864         15.85%         \$         (24,669)           FISCAL SERVICE         \$         6,321,584         \$         4,708,560         74,48%         \$         6,682,797         \$         0.00%         \$         4,708,560           PROPERTY         \$         6,321,584         \$         4,708,560         74,48%         \$         6,682,797         \$         0.00%         \$         4,708,560           WAGES & BENEFITS         \$         4,337,585         844,224         19,20%         \$         4,100%         \$         14,040         \$         0.00%         \$         4,708,560         -         0.00%         \$         4,708,560         -         0.00%         \$         4,708,560         -         0.00%         \$         4,708,560         -         0.00%         \$         4,708,560         -         0.00%         \$         4,708,560         -         0.00%         \$         4,708,560         -         0.00%         \$         14,040         14,89%         \$         14,040         14,89%         \$         14,060         \$         0.00%         \$  | PUBLIC LIBRARY                  | \$ | 946,737           | \$  | 157,717          | 16.66%  | \$ | 968,292    | \$  | 163,761          | 16.91%  | \$ (6.044     |
| DEST SERVICE         \$         6.321,584         \$         4.708,560         74.48%         \$         6.682,797         \$         -         0.00%         \$         4.708,660           PROPERTY         \$         715,667         \$         178,642         24.96%         \$         6.692,797         \$         -         0.00%         \$         4.708,500         \$         -         0.00%         \$         4.708,500         \$         -         0.00%         \$         4.708,500         \$         -         0.00%         \$         4.708,500         \$         -         0.00%         \$         4.708,500         -         0.00%         \$         4.708,500         -         0.00%         \$         4.708,500         -         0.00%         \$         4.700,60         -         0.00%         \$         14.00%         \$         14.83%         \$         14.00%         \$         3.7098         PUBLIC SAFETY         \$         7.614,372         \$         1.106,126         14.53%         \$         3.409,583         \$         4.708,63         \$         3.904,344         \$         581,240         1.4.89%         \$         3.7098         PUBLIC SAFETY         \$         7.614,372         \$         1.106,126  |                                 |    | 1                 |     | ,                |         |    | ,          |     | ,                |         | ,             |
| DEST SERVICE         \$         6.321,584         \$         4.708,560         74.48%         \$         6.682,797         \$         -         0.00%         \$         4.708,660           PROPERTY         \$         715,667         \$         178,642         24.96%         \$         6.692,797         \$         -         0.00%         \$         4.708,500         \$         -         0.00%         \$         4.708,500         \$         -         0.00%         \$         4.708,500         \$         -         0.00%         \$         4.708,500         \$         -         0.00%         \$         4.708,500         -         0.00%         \$         4.708,500         -         0.00%         \$         4.708,500         -         0.00%         \$         4.700,60         -         0.00%         \$         14.00%         \$         14.83%         \$         14.00%         \$         3.7098         PUBLIC SAFETY         \$         7.614,372         \$         1.106,126         14.53%         \$         3.409,583         \$         4.708,63         \$         3.904,344         \$         581,240         1.4.89%         \$         3.7098         PUBLIC SAFETY         \$         7.614,372         \$         1.106,126  | FISCAL SERVICES                 |    |                   |     |                  |         |    |            |     |                  |         |               |
| PROPERTY         \$         715,667         \$         178,667         \$         178,667         \$         178,667         \$         178,667         \$         198,362         26,239         \$         (4,77)           WORKERS COMPENSATION         \$         431,446         \$         -         0.00%         \$         415,000         \$         -         0.00%         \$         120,00%         \$         415,000         \$         -         0.00%         \$         140,540           EMERGENCY RESERVE (10108062-670000)         \$         375,289         \$         -         0.00%         \$         333,818         \$         -         0.00%         \$         140,540           PUBLIC SAFETY         TOTAL FISCAL SERVICES         \$         12,241,571         \$         5,731,724         468,82%         \$         581,240         14,89%         \$         4,43,700           PUBLIC SAFETY         \$         1,024,789         \$         618,338         15,36%         \$         3,439,583         \$         447,086         13,00%         \$         40,702           TOTAL PUBLIC SAFETY         \$         7,741,372         \$         1,106,126         14,53%         \$         516,353         140,50% <t< td=""><td></td><td>¢</td><td>6 321 584</td><td>¢</td><td>4 708 560</td><td>7/ /8%</td><td>¢</td><td>6 682 707</td><td>¢</td><td>_</td><td>0.00%</td><td>\$ 1 708 560</td></t<>  |                                 | ¢  | 6 321 584         | ¢   | 4 708 560        | 7/ /8%  | ¢  | 6 682 707  | ¢   | _                | 0.00%   | \$ 1 708 560  |
| WORKERS COMPENSATION         \$         4.31.446         \$         -         0.00%         \$         4.15,000         \$         -         0.00%         \$         0.00%         \$         0.00%         \$         0.00%   |                                 |    | , ,               |     | , ,              |         |    | , ,        |     | 183 382          |         |               |
| WAGES & BENEFITS<br>EMERGENCY RESERVE (10108062-670000)         \$ 4,397,585 \$<br>375,289 \$         844,522<br>-         19.20%<br>333,818 \$         \$ 4,602,465 \$<br>333,818 \$         703,982 -         15.30% \$<br>10,00% \$         \$ 1,040,40           PUBLIC SAFETY<br>FIRE DEPARTMENT<br>POLICE DEPARTMENT<br>TOTAL PISCL SAFETY         \$ 4,024,789 \$<br>3,589,583 \$         \$ 618,338 +         15.36% \$<br>3,309,344 \$         \$ 687,364 \$         6.97% \$<br>4,024,789 \$         \$ 4,024,789 \$<br>4,0702 *           PUBLIC SAFETY<br>POLICE DEPARTMENT<br>TOTAL PUBLIC SAFETY         \$ 4,024,789 \$         \$ 618,338 \$         15.36% \$<br>3,389,583 \$         \$ 3,904,344 \$         581,240 \$         14.89% \$<br>40,702 *         \$ 7,080 \$           PUBLIC WORKS<br>WATER AND SEWER<br>UATER AND SEWER<br>AUBURN-LEWISTON AIRPORT<br>E11 COMMUNICATION CENTRER<br>AUBURN-LEWISTON AIRPORT<br>E11 COMMUNICATION CENTRER<br>AUBURN-LEWISTON AIRPORT<br>E11 COMMUNICATION CENTRER<br>S         105,000 \$         52,500 \$         50,00% \$         105,000 \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$         266,250 \$         250,00% \$  |                                 |    | ,                 |     | 170,042          |         |    | ,          |     | 105,502          |         |               |
| EMERGENCY RESERVE (10108062-670000)<br>TOTAL FISCAL SERVICES         \$ 375,289         \$ -         0.00%         \$ 333,818         -         0.00%         \$ -           PUBLIC SAFETY<br>FIRE DEPARTMENT<br>POLICE DEPARTMENT<br>TOTAL PUBLIC SAFETY         \$ 4,024,789         \$ 618,338         15,36%         \$ 3,499,583         \$ 447,086         14,89%         \$ 37,00%         \$ 4,0702           PUBLIC DEPARTMENT<br>TOTAL PUBLIC SAFETY         \$ 4,024,789         \$ 618,338         15,36%         \$ 3,499,583         \$ 447,086         13,00%         \$ 4,0702           PUBLIC WORKS<br>PUBLIC WORKS<br>DEPARTMENT<br>TOTAL PUBLIC WORKS         \$ 4,073,432         \$ 566,743         11,98%         \$ 4,617,744         \$ 507,440         10,99%         \$ 59,303           INTERGOVERNMENTAL PUBLIC WORKS         \$ 5,289,267         \$ 701,974         13,27%         \$ 5,176,579         642,691         12,42%         \$ 59,283           INTERGOVERNMENTAL PROGRAMS<br>AUBURN-LEWISTON AIRPORT         \$ 105,000         \$ 225,200         \$ 235,488         -         0.00%         \$ -         \$ 642,591         12,42%         \$ 59,283           INTERGOVERNMENTAL PROGRAMS<br>ALDURVNICATION CENTER         \$ 105,000         \$ 226,250         25,00%         \$ 266,703         24,20%         \$ -         \$ 642,691         12,42%         \$ 59,283           COMMUNICATION CENTER         \$ 105  |                                 |    |                   |     | 944 500          |         |    |            |     | 702 092          |         |               |
| TOTAL FISCAL SERVICES         \$ 12,241,571         \$ 5,731,724         46.82%         \$ 12,733,274         \$ 887,364         6.97%         \$ 4,844,360           PUBLIC SAFETY<br>FIRE DEPARTMENT<br>POLICE DEPARTMENT<br>TOTAL PUBLIC SAFETY         \$ 4,024,789         \$ 618,338         15.36%         \$ 3,904,344         \$ 581,240         14.89%         \$ 37,098           PUBLIC DEPARTMENT<br>POLICE DEPARTMENT<br>TOTAL PUBLIC SAFETY         \$ 4,024,789         \$ 618,338         15.36%         \$ 3,904,344         \$ 581,240         14.89%         \$ 37,098           PUBLIC WORKS<br>PUBLIC WORKS<br>DEPARTMENT         \$ 4,730,432         \$ 1,016,126         14.53%         \$ 7,343,927         \$ 1,028,326         14.00%         \$ 59,303           INTERGOVERNMENTAL PROGRAMS<br>AUBURN-LEWISTON AIRPORT         \$ 4,730,432         \$ 566,743         11.98%         \$ 4,617,744         \$ 507,440         10.99%         \$ 59,303           INTERGOVERNMENTAL PROGRAMS<br>AUBURN-LEWISTON AIRPORT         \$ 105,000         \$ 52,289,267         \$ 701,974         13.27%         \$ 5,176,579         \$ 642,691         12.42.0%         \$ 269,283           LATC-PUBLIC TRANSIT<br>LAEGC-ECONOMIC COUNCIL         \$ 105,000         \$ 225,516%         \$ 100,000%         \$ 225,561         \$ 0.00%         \$ -<br>\$ 0.00%  |                                 |    |                   |     | 044,522          |         |    |            |     | 703,962          |         | . ,           |
| PUBLIC SAFETY<br>FIRE DEPARTMENT<br>POLICE DEPARTMENT         \$ 4,024,789 \$ 618,338 15.36% \$ 3,904,344 \$ 581,240 14.89% \$ 37,098 3,589,583 \$ 447,086 13.00% \$ 40,702 \$ 7,614,372 \$ 1,106,126 14.53% \$ 7,343,927 \$ 1,028,326 14.00% \$ 77,800           PUBLIC WORKS<br>PUBLIC WORKS         \$ 7,614,372 \$ 1,106,126 14.53% \$ 7,343,927 \$ 1,028,326 14.00% \$ 77,800           PUBLIC WORKS         \$ 4,730,432 \$ 566,743 11.98% \$ 4,617,744 \$ 507,440 10.99% \$ 59,303 \$ 135,251 24.20% \$ 558,835 \$ 135,251 24.20% \$ (20)           TOTAL PUBLIC WORKS         \$ 5,289,267 \$ 701,974 13.27% \$ 5,176,579 \$ 642,691 12.42% \$ 59,283           INTERGOVERNMENTAL PROGRAMS<br>AUBURN-LEWISTON AIRPORT<br>E911 COMMUNICATION CENTER<br>5 1,036,409 \$ 250,725 25.16% \$ 1,035,381 \$ 26,550 25.00% \$ 105,000 \$ 26,250 25.00% \$ 26,250<br>COMMUNICATION CENTER \$ 1,036,409 \$ 260,725 25.16% \$ 1,035,381 \$ 268,733 24.99% \$ 1,992<br>LATC-PUBLIC TRANSIT<br>\$ 235,496 \$ - 0.00% \$ 235,548 \$ - 0.00% \$ -<br>\$ 0,00% |                                 |    | ,                 | •   | 5,731,724        |         | •  |            |     | 887,364          |         | •             |
| FIRE DEPARTMENT       \$ 4,024,789       \$ 618,338       15.36%       \$ 3,904,344       \$ 581,240       14.89%       \$ 37,098         POLICE DEPARTMENT       \$ 3,699,683       \$ 447,788       13.59%       \$ 3,439,683       \$ 447,086       13.00%       \$ 40,702         PUBLIC WORKS       \$ 7,614,372       \$ 1,106,126       14.53%       \$ 7,343,927       \$ 1,028,326       14.00%       \$ 77,800         PUBLIC WORKS       \$ 7,614,372       \$ 1,106,126       14.53%       \$ 4,617,744       \$ 507,440       10.99%       \$ 59,303         PUBLIC WORKS       \$ 55,835       \$ 135,231       24.20%       \$ 558,835       \$ 135,251       24.20%       \$ 59,283         INTERGOVERNMENTAL PROGRAMS       \$ 5,289,267       \$ 701,974       13.27%       \$ 5176,579       \$ 642,691       12.42%       \$ 59,283         INTERGOVERNMENTAL PROGRAMS       \$ 105,000       \$ 52,500       50.00%       \$ 105,000       \$ 26,250       25.00%       \$ 26,250       25.073       24.99%       \$ 1.992         LAEGC-ECONOMIC COUNCIL       \$ 235,496       -       0.00%       \$ 200,725       25.16%       \$ 1.035,381       \$ 256,733       24.99%       \$ 1.992         LAEGC-ECONOMIC COUNCIL       \$ 235,496       -       0.00%       \$ 20,000  |                                 |    |                   |     |                  |         |    | , ,        |     | ,                |         | . , ,         |
| POLICE DEPARTMENT<br>TOTAL PUBLIC SAFETY       \$ 3,589,583 \$ 487,788       13.59%       \$ 3,439,583 \$ 447,086       13.00% \$ 40,702         PUBLIC WORKS       PUBLIC WORKS DEPARTMENT<br>WATER AND SEWER       \$ 4,730,432 \$ 566,743       11.98%       \$ 4,617,744 \$ 507,440       10.99% \$ 59,303         INTERGOVERNMENTAL PUBLIC WORKS       \$ 5,289,267 \$ 701,974       13.27% \$ 5,176,579 \$ 642,691       12.42% \$ 59,203         INTERGOVERNMENTAL PROGRAMS<br>AUBURN-LEWISTON AIRPORT       \$ 105,000 \$ 52,500       50.00% \$ 105,000 \$ 26,250       25.00% \$ 26,250         PUBLIC COMMUNICATION CENTER       \$ 1,036,409 \$ 260,725       25.16% \$ 1,035,841 \$ 258,733       24.99% \$ 1,992         LAEGC-ECONOMIC COUNCIL       \$ - \$ 100,000 \$ 27,000 \$ 32,548 \$ - 0,000% \$ -       0.00% \$ -   | PUBLIC SAFETY                   |    |                   |     |                  |         |    |            |     |                  |         |               |
| TOTAL PUBLIC SAFETY         \$ 7,614,372         \$ 1,06,126         14.53%         \$ 7,343,927         \$ 1,028,326         14.00%         \$ 77,800           PUBLIC WORKS         PUBLIC WORKS DEPARTMENT         \$ 4,730,432         \$ 566,743         11.98%         \$ 4,617,744         \$ 507,440         10.99%         \$ 59,303           WATER AND SEWER         \$ 558,835         \$ 135,231         24.20%         \$ 558,835         \$ 135,251         24.20%         \$ 59,283           INTERGOVERNMENTAL PROGRAMS         \$ 5,289,267         \$ 701,974         13.27%         \$ 5,176,579         \$ 642,691         12.42%         \$ 59,283           INTERGOVERNMENTAL PROGRAMS         \$ 105,000         \$ 52,500         50.00%         \$ 105,000         \$ 26,250         25.00%         \$ 26,250           LATC-PUBLIC TRANSIT         \$ 105,000         \$ 52,500         50.00%         \$ 10,305,381         \$ 258,733         24.99%         \$ 1,992           LAEGC-ECONOMIC COUNCIL         \$ - \$         -         \$ 1006,807         -         0.00%         -         -         0.00%         -         -         0.00%         -         -         0.00%         -         -         0.00%         -         -         0.00%         -         -         0.00%         -  | FIRE DEPARTMENT                 | \$ | 4,024,789         | \$  | 618,338          | 15.36%  | \$ | 3,904,344  | \$  | 581,240          | 14.89%  | \$ 37,098     |
| PUBLIC WORKS       PUBLIC WORKS DEPARTMENT       \$ 4,730,432       \$ 566,743       11,98%       \$ 4,617,744       \$ 507,40       10,99%       \$ 59,303         WATER AND SEWER       \$ 558,835       \$ 135,231       24.20%       \$ 558,835       \$ 135,251       24.20%       \$ 59,283         INTERGOVERNMENTAL PROGRAMS       \$ 5,289,267       \$ 701,974       13.27%       \$ 5,176,579       \$ 642,691       12.42%       \$ 59,283         INTERGOVERNMENTAL PROGRAMS       \$ 105,000       \$ 52,500       50.00%       \$ 105,000       \$ 26,250       25.00%       \$ 26,250         EATC-PUBLIC TRANSIT       \$ 235,496       \$ -       .000%       \$ 235,544       -       .000%       \$ -       .0000%   | POLICE DEPARTMENT               | \$ | 3,589,583         | \$  | 487,788          | 13.59%  | \$ | 3,439,583  | \$  | 447,086          | 13.00%  | \$ 40,702     |
| PUBLIC WORKS DEPARTMENT       \$       4,730,432       \$       566,743       11.98%       \$       4,617,744       \$       507,440       10.99%       \$       59,303         WATER AND SEWER       \$       558,835       \$       135,231       24.20%       \$       558,835       \$       135,251       24.20%       \$       558,835       \$       133,251       24.20%       \$       558,835       \$       135,251       24.20%       \$       558,835       \$       135,251       24.20%       \$       558,835       \$       135,251       24.20%       \$       59,283         INTERGOVERNMENTAL PROGRAMS       \$       \$       52,500       50.00%       \$       105,000       \$       260,725       25.16%       \$       10,05,000       \$       262,250       25.00%       \$       26,250       2       25.00%       \$       26,250       2       25.00%       \$       26,250       2       25.00%       \$       26,250       2       26,070       \$       10.90%       \$       26,250       2       5.00%       \$       10.90%       \$       26,250       2       5.00%       \$       26,250       2       5.00%       1.992       2       2       2   |                                 |    | 7,614,372         |     |                  | 14.53%  | \$ |            | \$  | 1,028,326        | 14.00%  | \$ 77,800     |
| PUBLIC WORKS DEPARTMENT       \$       4,730,432       \$       566,743       11.98%       \$       4,617,744       \$       507,440       10.99%       \$       59,303         WATER AND SEWER       \$       558,835       \$       135,231       24.20%       \$       558,835       \$       135,251       24.20%       \$       558,835       \$       133,251       24.20%       \$       558,835       \$       135,251       24.20%       \$       558,835       \$       135,251       24.20%       \$       558,835       \$       135,251       24.20%       \$       59,283         INTERGOVERNMENTAL PROGRAMS       \$       \$       52,500       50.00%       \$       105,000       \$       260,725       25.16%       \$       10,05,000       \$       262,250       25.00%       \$       26,250       2       25.00%       \$       26,250       2       25.00%       \$       26,250       2       25.00%       \$       26,250       2       26,070       \$       10.90%       \$       26,250       2       5.00%       \$       10.90%       \$       26,250       2       5.00%       \$       26,250       2       5.00%       1.992       2       2       2   |                                 |    |                   |     |                  |         |    |            |     |                  |         |               |
| WATER AND SEWER       \$ 558,835 \$ 135,231       24.20%       \$ 558,835 \$ 135,251       24.20% \$ (20)         TOTAL PUBLIC WORKS       \$ 5,289,267 \$ 701,974       132,27% \$ 5,176,579 \$ 642,691       12.42% \$ 59,283         INTERGOVERNMENTAL PROGRAMS       \$ 105,000 \$ 52,500       \$ 0,00% \$ 105,000 \$ 26,250       25.00% \$ 26,250         E911 COMMUNICATION CENTER       \$ 105,000 \$ 226,725       25.16% \$ 1,033,81 \$ 258,733       24.99% \$ 1,992         LATC-PUBLIC TRANSIT       \$ 235,499 \$ - 0,00% \$ 255,568 \$ - 0,00% \$ - 0,0  |                                 | ¢  | 1 720 122         | ¢   | 566 743          | 11 09%  | ¢  | 1 617 711  | ¢   | 507 440          | 10 00%  | ¢ 50.202      |
| TOTAL PUBLIC WORKS       \$ 5,289,267 \$ 701,974       13.27% \$ 5,176,579 \$ 642,691       12.42% \$ 59,283         INTERGOVERNMENTAL PROGRAMS<br>AUBURN-LEWISTON AIRPORT       \$ 105,000 \$ 52,500       50.00% \$ 105,000 \$ 26,250       25.00% \$ 26,250         E911 COMMUNICATION CENTER       \$ 105,000 \$ 22,500       50.00% \$ 105,000 \$ 26,250       25.00% \$ 26,250         LATC-PUBLIC TRANSIT       \$ 235,496 \$ -       0.00% \$ 235,548 \$ -       0.00% \$ -         LAEGC-ECONOMIC COUNCIL       \$ - \$ -       \$ 160,687 \$ -       0.00% \$ -         COMMUNITY LITTLE THEATER       \$ 270,000 \$ 37,347 13.83% \$ 289,000 \$ 39,156 13.55% \$ (1,809)       39,156 13.55% \$ (1,809)         TOTAL INTERGOVERNMENTAL       \$ 1,646,905 \$ 350,572 21.29% \$ 1,845,776 \$ 324,139 17.56% \$ 26,433       100.00% \$ (2,006,244)         COUNTY TAX       \$ 2,029,513 \$ -       0.00% \$ 2,006,244 \$ 2,006,244 \$ 00.00% \$ -       0.00% \$ -         TOTAL CITY DEPARTMENTS       \$ 36,140,508 \$ 8,657,022 23.95% \$ 36,389,414 \$ 5,551,164 15.25% \$ 3,105,858       2.69% \$ 124,465         EDUCATION DEPARTMENT       \$ 37,128,028 \$ 1,058,868 2.85% \$ 34,705,246 \$ 934,403 2.69% \$ 124,465  |                                 |    |                   |     | ,                |         |    |            |     |                  |         |               |
| INTERGOVERNMENTAL PROGRAMS         AUBURN-LEWISTON AIRPORT       \$ 105,000 \$ 52,500       50.00% \$ 105,000 \$ 26,250       25.00% \$ 26,250         E911 COMMUNICATION CENTER       \$ 1,036,409 \$ 260,725       25.16% \$ 1,035,381 \$ 258,733       24.99% \$ 1,992         LATC-PUBLIC TRANSIT       \$ 235,496 \$ -       0.00% \$ 235,548 \$ -       0.00% \$ -         LATC-PUBLIC TRANSIT       \$ 235,496 \$ -       0.00% \$ 235,548 \$ -       0.00% \$ -         COMMUNITY LITTLE THEATER       \$ - \$ -       \$ 160,687 \$ -       0.00% \$ -         TAX SHARING       \$ 270,000 \$ 37,347       13.83% \$ 289,000 \$ 39,156       13.55% \$ (1,809)         TOTAL INTERGOVERNMENTAL       \$ 1,646,905 \$ 350,572       21.29% \$ 1,845,776 \$ 324,139       17.56% \$ 26,624         COUNTY TAX       \$ 2,029,513 \$ -       0.00% \$ 2,006,244 \$ 2,006,244       100.00% \$ (2,006,244)         TIF (10108058-580000)       \$ 2,555,723 \$ -       0.00% \$ 2,619,142 \$ -       0.00% \$ -         OVERLAY       \$ 36,140,508 \$ 8,657,022       23.95% \$ 36,389,414 \$ 5,551,164       15.25% \$ 3,105,858         EDUCATION DEPARTMENT       \$ 37,128,028 \$ 1,058,868       2.85% \$ 34,705,246 \$ 934,403       2.69% \$ 124,465   |                                 |    | ,                 |     | ,                |         |    |            |     | 1                |         |               |
| AUBURN-LEWISTON AIRPORT       \$ 105,000 \$ 52,500       50.00% \$ 105,000 \$ 26,250       25.00% \$ 26,250         E911 COMMUNICATION CENTER       \$ 1,036,409 \$ 260,725       25.16% \$ 1,035,381 \$ 258,733       24.99% \$ 1,992         LATC-PUBLIC TRANSIT       \$ 235,496 \$ -       0.00% \$ 235,548 \$ -       0.00% \$ -         LAEGC-ECONOMIC COUNCIL       \$ -       \$ 160,687 \$ -       0.00% \$ -         COMMUNITY LITTLE THEATER       \$ 270,000 \$ 37,347       13.83% \$ 289,000 \$ 39,156       13.55% \$ (1,809)         TOTAL INTERGOVERNMENTAL       \$ 2,029,513 \$ -       0.00% \$ 2,0160 \$ 2,006,244 \$ 2,006,244       100.00% \$ (2,006,244)         TIF (10108058-580000)       \$ 2,555,723 \$ -       0.00% \$ 2,619,142 \$ -       0.00% \$ -         OVERLAY       \$ 36,140,508 \$ 8,657,022       23.95% \$ 36,389,414 \$ 5,551,164       15.25% \$ 3,105,858         EDUCATION DEPARTMENT       \$ 37,128,028 \$ 1,058,868       2.85% \$ 34,705,246 \$ 934,403       2.69% \$ 124,465  | TOTAL PUBLIC WORKS              | \$ | 5,289,267         | Ф   | 701,974          | 13.27%  | \$ | 5,176,579  | Ф   | 642,691          | 12.42%  | \$ 59,283     |
| E911 COMMUNICATION CENTER       \$ 1,036,409 \$ 260,725       25.16% \$ 1,035,381 \$ 258,733       24.99% \$ 1,992         LATC-PUBLIC TRANSIT       \$ 235,496 \$ -       0.00% \$ 235,548 \$ -       0.00% \$ -         LAEGC-ECONOMIC COUNCIL       \$ - \$ -       \$ 160,687 \$ -       0.00% \$ -         COMMUNITY LITTLE THEATER       \$ - \$ -       \$ 20,160 \$ -       0.00% \$ -         TAX SHARING       \$ 270,000 \$ 37,347 13.83% \$ 289,000 \$ 39,156 13.55% \$ (1,809)         TOTAL INTERGOVERNMENTAL       \$ 1,646,905 \$ 350,572 21.29% \$ 1,845,776 \$ 324,139 17.56% \$ 26,433         COUNTY TAX       \$ 2,029,513 \$ -       0.00% \$ 2,006,244 \$ 2,006,244 \$ 2,006,244 \$ 2,006,244 \$ 2,006,244 \$ 2,006,244 \$ 0.00% \$ -         TIF (10108058-580000)       \$ 2,555,723 \$ -       0.00% \$ 2,619,142 \$ -       0.00% \$ -         OVERLAY       \$ 36,140,508 \$ 8,657,022 23.95% \$ 36,389,414 \$ 5,551,164 152.55% \$ 3,105,858         EDUCATION DEPARTMENTS       \$ 37,128,028 \$ 1,058,868 2.85% \$ 34,705,246 \$ 934,403 2.69% \$ 124,465   |                                 |    |                   |     |                  |         |    |            |     |                  |         |               |
| LATC-PUBLIC TRANSIT       \$ 235,496 \$ -       0.00% \$ 235,548 \$ -       0.00% \$ -         LAEGC-ECONOMIC COUNCIL       \$ -       \$ -       \$ 160,687 \$ -       0.00% \$ -         COMMUNITY LITTLE THEATER       \$ -       \$ 270,000 \$ 37,347       13.83% \$ 289,000 \$ 39,156       13.55% \$ (1,809)         TAX SHARING       \$ 270,000 \$ 37,347       13.83% \$ 289,000 \$ 39,156       13.55% \$ (1,809)         TOTAL INTERGOVERNMENTAL       \$ 1,646,905 \$ 350,572       21.29% \$ 1,845,776 \$ 324,139       17.56% \$ 26,433         COUNTY TAX       \$ 2,029,513 \$ -       0.00% \$ 2,006,244 \$ 2,006,244 \$ 2,006,244       100.00% \$ (2,006,244)         TIF (10108058-580000)       \$ 2,555,723 \$ -       0.00% \$ 2,619,142 \$ -       0.00% \$ -         OVERLAY       \$ 36,140,508 \$ 8,657,022       23.95% \$ 36,389,414 \$ 5,551,164       15.25% \$ 3,105,858         EDUCATION DEPARTMENTS       \$ 37,128,028 \$ 1,058,868       2.85% \$ 34,705,246 \$ 934,403       2.69% \$ 124,465   |                                 |    | ,                 |     | ,                |         |    | ,          |     |                  |         | . ,           |
| LAEGC-ECONOMIC COUNCIL       \$ - \$ - \$ - \$ 160,687 \$ - 0.00% \$ -         COMMUNITY LITTLE THEATER       \$ - \$ - \$ 20,160 \$ - 0.00% \$ -         TAX SHARING       \$ 270,000 \$ 37,347 13.83% \$ 289,000 \$ 39,156 13.55% \$ (1,809)         TOTAL INTERGOVERNMENTAL       \$ 1,646,905 \$ 350,572 21.29% \$ 1,845,776 \$ 324,139 17.56% \$ 26,433         COUNTY TAX       \$ 2,029,513 \$ - 0.00% \$ 2,006,244 \$ 2,006,244 \$ 2,006,244 \$ 0.00% \$ -         TIF (10108058-580000)       \$ 2,555,723 \$ - 0.00% \$ 2,619,142 \$ - 0.00% \$ -         OVERLAY       \$ 36,140,508 \$ 8,657,022 23.95% \$ 36,389,414 \$ 5,551,164 15.25% \$ 3,105,858         EDUCATION DEPARTMENTS       \$ 37,128,028 \$ 1,058,868 2.85% \$ 34,705,246 \$ 934,403 2.69% \$ 124,465  |                                 |    | 1,036,409         |     | 260,725          | 25.16%  |    |            |     | 258,733          |         | . ,           |
| COMMUNITY LITTLE THEATER       \$ - \$ - \$ - \$ 20,160 \$ - 0.00% \$ -  |                                 |    | 235,496           | \$  | -                | 0.00%   |    | 235,548    |     | -                | 0.00%   | \$-           |
| TAX SHARING       \$       270,000       \$       37,347       13.83%       \$       289,000       \$       39,156       13.55%       \$       (1,809)         TOTAL INTERGOVERNMENTAL       \$       1,646,905       \$       350,572       21.29%       \$       1,845,776       \$       324,139       17.56%       \$       26,433         COUNTY TAX       \$       2,029,513       \$       -       0.00%       \$       2,006,244       \$       20,06,244       \$       100.00%       \$       (2,006,244)       \$       0.00%       \$       -       0.00%       \$       2,619,142       \$       -       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%       \$       -       0.00%       \$       -       0.00%       \$       -       0.00%       \$       -       0.00%       \$  | LAEGC-ECONOMIC COUNCIL          | \$ | -                 | \$  | -                |         | \$ | 160,687    | \$  | -                | 0.00%   | \$-           |
| TOTAL INTERGOVERNMENTAL       \$ 1,646,905 \$ 350,572       21.29% \$ 1,845,776 \$ 324,139       17.56% \$ 26,433         COUNTY TAX<br>TIF (10108058-580000)<br>OVERLAY       \$ 2,029,513 \$ - 0.00% \$ 2,006,244 \$ 2,006,244 \$ 0.00% \$ (2,006,244)<br>\$ 2,555,723 \$ - 0.00% \$ 2,619,142 \$ - 0.00% \$ - 0.00\% \$ - 0.00\% \$ - 0.00\% \$ - 0.00\% \$ - 0.0  | COMMUNITY LITTLE THEATER        | \$ | -                 | \$  | -                |         | \$ | 20,160     | \$  | -                | 0.00%   | \$-           |
| COUNTY TAX<br>TIF (10108058-580000)<br>OVERLAY       \$ 2,029,513 \$<br>2,555,723 \$<br>*       -       0.00%<br>\$ 2,619,142 \$<br>*       2,006,244 \$<br>2,619,142 \$<br>*       2,006,244 \$<br>0.00% \$       100.00% \$<br>*       2,006,244 \$<br>0.00% \$         TOTAL CITY DEPARTMENTS       \$ 36,140,508 \$<br>*       8,657,022       23.95% \$<br>36,389,414 \$       36,389,414 \$<br>5,551,164       5,551,164       15.25% \$<br>3,105,858         EDUCATION DEPARTMENT       \$ 37,128,028 \$       1,058,868       2.85% \$<br>34,705,246 \$       934,403       2.69% \$       124,465   | TAX SHARING                     | \$ | 270,000           | \$  | 37,347           | 13.83%  | \$ | 289,000    | \$  | 39,156           | 13.55%  | \$ (1,809     |
| TIF (10108058-580000)<br>OVERLAY       \$ 2,555,723 \$ -<br>\$ - \$ -       \$ 0.00% \$ 2,619,142 \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ -       • 0.00% \$ -<br>0.00% \$ -       • 0.00% \$ -<br>0.00% \$ -       • 0.00% \$ -<br>0.00% \$ -       • 0.00% \$ -<br>2.555,1164       • 0.00% \$ -<br>0.00% \$ -       • 0.00% \$ -<br>2.555,1164       • 0.00  | TOTAL INTERGOVERNMENTAL         | \$ | 1,646,905         | \$  | 350,572          | 21.29%  | \$ | 1,845,776  | \$  | 324,139          | 17.56%  | \$ 26,433     |
| TIF (10108058-580000)<br>OVERLAY       \$ 2,555,723 \$ -<br>\$ - \$ -       \$ 0.00% \$ 2,619,142 \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ - \$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ -       • 0.00% \$ -<br>0.00% \$ -<br>\$ -       • 0.00% \$ -<br>0.00% \$ -       • 0.00% \$ -<br>0.00% \$ -       • 0.00% \$ -<br>0.00% \$ -       • 0.00% \$ -<br>2.555,1164       • 0.00% \$ -<br>0.00% \$ -       • 0.00% \$ -<br>2.555,1164       • 0.00  | COUNTY TAX                      | \$ | 2,029.513         | \$  | -                | 0.00%   | \$ | 2,006.244  | \$  | 2,006.244        | 100.00% | \$ (2,006.244 |
| OVERLAY       \$       -       \$       \$       0.00%       \$       -       \$       5 <th< 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></th<>   |                                 |    |                   |     | -                |         |    |            |     | ,,               |         |               |
| TOTAL CITY DEPARTMENTS         \$ 36,140,508 \$ 8,657,022         23.95%         \$ 36,389,414 \$ 5,551,164         15.25% \$ 3,105,858           EDUCATION DEPARTMENT         \$ 37,128,028 \$ 1,058,868         2.85% \$ 34,705,246 \$ 934,403         2.69% \$ 124,465  |                                 |    |                   |     | -                |         |    |            |     | -                |         | \$ -          |
|  | TOTAL CITY DEPARTMENTS          | \$ | 36,140,508        | \$  | 8,657,022        | 23.95%  | \$ | 36,389,414 | \$  | 5,551,164        | 15.25%  |               |
| TOTAL GENERAL FUND EXPENDITURES \$ 73,268,536 \$ 9,715,890 13.26% \$ 71,094,660 \$ 6,485,567 9.12% \$ 3,230,323  | EDUCATION DEPARTMENT            | \$ | 37,128,028        | \$  | 1,058,868        | 2.85%   | \$ | 34,705,246 | \$  | 934,403          | 2.69%   | \$ 124,465    |
|  | TOTAL GENERAL FUND EXPENDITURES | \$ | 73,268,536        | \$  | 9,715,890        | 13.26%  | \$ | 71,094,660 | \$  | 6,485,567        | 9.12%   | \$ 3,230,323  |

### CITY OF AUBURN, MAINE INVESTMENT SCHEDULE AS Of August 31, 2013

| INVESTMENT        |            | FUND              | BALANCE            | BALANCE<br>July 31, 2013 | INTEREST<br>RATE | WEIGHTED<br>AVG YIELD |
|-------------------|------------|-------------------|--------------------|--------------------------|------------------|-----------------------|
|                   |            |                   |                    |                          |                  |                       |
| BANKNORTH MNY MKT | 24-1242924 | GENERAL FUND      | \$<br>55,337.13    | \$<br>55,327.73          | 0.20%            |                       |
| BANKNORTH MNY MKT | 24-1745910 | GF-WORKERS COMP   | \$<br>49,246.39    | \$<br>49,242.21          | 0.10%            |                       |
| BANKNORTH MNY MKT | 24-1745944 | GF-UNEMPLOYMENT   | \$<br>66,906.25    | \$<br>66,894.89          | 0.20%            |                       |
| BANKNORTH CD      | 7033       | GF-UNEMPLOYMENT   | \$<br>102,404.84   | \$<br>102,404.84         | 2.64%            |                       |
| BANKNORTH MNY MKT | 24-1809302 | SPECIAL REVENUE   | \$<br>52,561.41    | \$<br>52,552.48          | 0.20%            |                       |
| BANKNORTH MNY MKT | 24-1745902 | SR-PERMIT PARKING | \$<br>198,006.81   | \$<br>197,973.18         | 0.20%            |                       |
| BANKNORTH MNY MKT | 24-1745895 | SR-TIF            | \$<br>1,117,904.27 | \$<br>1,117,714.41       | 0.20%            |                       |
| BANKNORTH MNY MKT | 24-1746819 | CAPITAL PROJECTS  | \$<br>5,899,579.30 | \$<br>10,897,810.36      | 0.20%            |                       |
| BANKNORTH MNY MKT | 24-1745928 | ICE ARENA         | \$<br>249,311.95   | \$<br>249,269.61         | 0.10%            |                       |
| GRAND TOTAL       |            |                   | \$<br>7,791,258.35 | \$<br>12,789,189.71      |                  | 0.22%                 |



"Maine's City of Opportunity"

# **Financial Services**



To: Clinton Deschene, City Manager From: Jill Eastman, Finance Director Re: Arena Financial Reports for August 31, 2013

Attached you will find a Statement of Net Assets and a Statement of Activities for the Ingersoll Arena and the Twin Sheet Arena as of August 31, 2013.

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

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets.

#### **Current Assets:**

As of the end of August 2013 the total current assets were \$329,075. These consisted of cash and cash equivalents of \$249,297, accounts receivable of \$36,575 and an interfund receivable is a \$43,203, which means that the General Fund owes the arena \$43,203, so net cash available to the arena is \$292,500 at the end of August.

The accounts receivable of \$36,575, consists of the following outstanding invoices for ice time that has been billed to various organizations. There are also current invoice that were billed in August for sign advertisement at the new twin sheet arena. At the end of August the outstanding accounts were categorized as follows: \$17,750 that are current, \$18,825 that are over 120 days past due. The past due invoices are broken down as follows:

Auburn Youth Hockey: \$18,395 – the original balance was \$51,195, and the Youth Hockey Organization entered into a payment agreement and has paid a total of \$32,800 towards this outstanding balance to date.

Twin City Titans: \$430 – 2 hours of ice time from the fall of 2012.

#### **Noncurrent Assets:**

Noncurrent assets are the building, equipment and any building and land improvements, less depreciation. The total value of noncurrent assets as of August 31, 2013 were \$630,402.

### Liabilities:

The arena liabilities as of August 31, 2013, consisted of \$289 of accounts payable, which is for an invoice that we had received, but had not processed as of the end of the month.

#### **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 Arena through August 2013, are \$45,168 and revenues for the new Twin Sheet Arena were \$52,000. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating and ice rentals.

The operating expenses for Ingersoll Arena through August 2013, were \$41,722 and for the Twin Sheet Arena were \$10,872. These expenses include personnel costs, supplies, utilities, repairs and maintenance.

As of August 2013 the arenas have operating gains of \$3,446 and \$41,128 respectively.

Non-operating revenue and expenses consist of interest income and debt service payments. The interest income to date is \$567 and debt service expense to date is \$82,801.

As of August 31, 2013 the arenas have a combined decrease in net assets of \$37,660.

## CITY OF AUBURN, MAINE Statement of Net Assets Proprietary Funds August 31, 2013

# Business-type Activities - Enterprise Funds

|                               |                         | С  | ombined  |
|-------------------------------|-------------------------|----|----------|
| ASSETS                        |                         |    |          |
| Current assets:               |                         |    |          |
| Cash and cash equivalents     |                         | \$ | 249,297  |
| Interfund receivables         |                         |    | 43,203   |
| Accounts receivable           |                         |    | 36,575   |
|                               | Total current assets    |    | 329,075  |
| Noncurrent assets:            |                         |    |          |
| Capital assets:               |                         |    |          |
| Buildings                     |                         |    | 672,279  |
| Equipment                     |                         |    | 826,911  |
| Land improvements             |                         |    | 18,584   |
| Less accumulated depreciation |                         |    | (887,372 |
|                               | Total noncurrent assets |    | 630,402  |
|                               | Total assets            |    | 959,477  |
| LIABILITIES                   |                         |    |          |
| Accounts payable              |                         |    | 289      |
| Total liabilities             |                         |    | 289      |
| NET ASSETS                    |                         |    |          |
| Invested in capital assets    |                         |    | 630,402  |
| Unrestricted                  |                         |    | 328,786  |
| Total net assets              |                         | \$ | 959,188  |

#### CITY OF AUBURN, MAINE Statement of Revenues, Expenses and Changes in Net Assets Proprietary Funds Business-type Activities - Enterprise Funds Statement of Activities August 31, 2013

|   | Ingersoll<br>Ice Arena | Twin Sheet<br>Arena | Total      |
|---|------------------------|---------------------|------------|
| Operating revenues:<br>Charges for services | \$ 45,168              | \$ 52,000           | \$ 97,168  |
|   | · · · · · ·            | , ,,,,,,            | - ,        |
| Operating expenses:                         |                        |                     |            |
| Personnel                                   | 23,252                 | 10,872              | 34,124     |
| Supplies                                    | 497                    | -                   | 497        |
| Utilities                                   | 15,842                 | -                   | 15,842     |
| Repairs and maintenance                     | 1,865                  | -                   | 1,865      |
| Depreciation                                | -                      | -                   | -          |
| Other expenses                              | 266                    | -                   | 266        |
| Total operating expenses                    | 41,722                 | 10,872              | 52,594     |
| Operating gain (loss)                       | 3,446                  | 41,128              | 44,574     |
| Nonoperating revenue (expense):             |                        |                     |            |
| Interest income                             | 567                    | -                   | 567        |
| Interest expense (debt service)             | (82,801)               | -                   | (82,801)   |
| Total nonoperating expense                  | (82,234)               | -                   | (82,234)   |
| Gain before transfer                        | (78,788)               | 41,128              | (37,660)   |
| Transfers out                               | -                      | -                   |            |
| Change in net assets                        | (78,788)               | 41,128              | (37,660)   |
| Total net assets, July 1                    | 996,848                | -                   | 996,848    |
| Total net assets, August 31, 2013           | \$ 918,060             | \$ 41,128           | \$ 959,188 |