

"Maine's City of Opportunity"



- TO: Clinton Deschene, City Manager
- FROM: Jill Eastman, Finance Director
- REF: June 2013 Financial Report
- DATE: July 10, 2013

The following is a discussion regarding the significant variances found in the City's June 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 the final month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 100% of the annual budget. The attached reports are where we are right now. We are still processing invoices for FY 13 and there are some revenues that haven't been received that belong in FY 13. This report shows you where we are today. When the audit is complete, the auditors will give a formal presentation of the final year end picture.

<u>Revenues</u>

Revenues collected through June 30th, including the school department were \$67,059,524, or 93.21%, of the budget. The municipal revenues including property taxes were \$49,153,028, or 98.59% of the budget which is less than the same period last year by 1.56%. The accounts listed below are noteworthy.

- A. Property Tax collections that are received for the first 60 days following fiscal year end are posted to the prior year. What this means is that any property taxes collected in July and August will be posted to FY 13.
- B. Excise tax for the month of June is at 106.45%. This is a \$135,455 increase from FY 12. Our excise revenues for FY13 are 6.45% above projections as of June 30, 2013.

- C. State Revenue Sharing for the month of June is 104.99% or \$2,519,701. The city received \$308,570 this month compared to \$279,828 FY12, \$265,203 FY11, \$270,084 FY10, and \$187,607 FY09. This is 10.3% increase from this June to last June.
- D. State-Local Road Assistance is at 120.65% of budget, or over projections by \$78,045.
- E. Business and Non-Business Licenses and Permits are at 147.12% of budget due to Commercial Licenses, Street Openings, Building and Electrical Permits coming in higher than anticipated.

Expenditures

City expenditures through June 2013 were \$34,616,010 or 95.13%, of the budget. Noteworthy variances are:

A. Health and Social services continues to exceed expectations and is at 127.05% of the total budget at the end of June. The Administration portion of the budget is at 96% of the total budget, where the Assistance portion is at 147.6% of its \$134,111 budget, or over budget by \$50,575.

Investments

This section contains an investment schedule as of June 30th. Currently the City's funds are earning an average interest rate of .22%.

Respectfully submitted,

um Castman

Jill M. Eastman Finance Director

CITY OF AUBURN, MAINE BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND (NOT INCLUDING SCHOOL) AS of June 2013, May 2013, and June 2012 Preliminary Pre-Audit

ASSETS	I	UNAUDITED June 30 2013	ι	JNAUDITED May 31 2013	Increase (Decrease)	AUDITED JUNE 30 2012
	\$	15,388,319	\$	19,437,999	\$ (4,049,679)	\$ 15,074,324
RECEIVABLES ACCOUNTS RECEIVABLES TAXES RECEIVABLE-CURRENT DELINQUENT TAXES TAX LIENS NET DUE TO/FROM OTHER FUNDS		527,945 104,937 540,724 1,391,484 15,397,082		677,120 1,303,257 540,678 443,956 22,362,706	- (149,175) (1,198,320) 45 947,528 (6,965,624)	1,218,554 107,929 486,160 1,415,461 470,312
TOTAL ASSETS	\$	33,350,491	\$	44,765,716	\$ (11,415,225)	\$ 18,772,740
LIABILITIES & FUND BALANCES						
ACCOUNTS PAYABLE PAYROLL LIABILITIES ACCRUED PAYROLL STATE FEES PAYABLE ESCROWED AMOUNTS DEFERRED REVENUE	\$	(235,651) (16,619) 9,914 (48,954) (41,865) (1,858,291)	\$	(283,495) 223,822 9,914 (76,389) (41,865) (2,106,591)	\$ 47,844 (240,441) - 27,435 - 248,300	\$ (670,227) (501) (2,274,075) - (41,865) (1,822,839)
TOTAL LIABILITIES	\$	(2,191,466)	\$	(2,274,605)	\$ 83,138	\$ (4,809,507)
FUND BALANCE - UNASSIGNED FUND BALANCE - RESTRICTED FOR	\$	(30,373,317)		(41,705,405)	11,332,087	\$ (12,378,441)
WORKERS COMP & UNEMPLOYMENT		776,017		776,017	-	684,766
FUND BALANCE - RESTRICTED		(1,561,724)		(1,561,724)	-	(2,269,558)
TOTAL FUND BALANCE	\$	(31,159,024)	\$	(42,491,112)	\$ 11,332,087	\$ (13,963,233)
TOTAL LIABILITIES AND FUND BALANCE	\$	(33,350,491)	\$	(44,765,716)	\$ 11,415,226	\$ (18,772,740)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH June 30, 2013 VS June 30, 2012 (Preliminary-Pre Audit)

REVENUE SOURCE		FY 2013 BUDGET		ACTUAL REVENUES RU JUNE 2013	% OF BUDGET		FY 2012 BUDGET		ACTUAL REVENUES RU JUNE 2012	% OF BUDGET	v	ARIANCE
TAXES												-
PROPERTY TAX REVENUE-	\$	42,121,141	\$	39,617,460	94.06%	\$	41,053,952	\$	39,980,875	97.39%		(363,415)
PRIOR YEAR REVENUE	\$	-	\$	1,039,161		\$	-	•	905,827		\$	133,334
HOMESTEAD EXEMPTION REIMBURSEMENT	\$	514,584	\$	377,311	73.32%	\$ \$	488,573	\$	488,573	100.00%	\$	(111,262)
ALLOWANCE FOR ABATEMENT ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ \$	_	\$ \$	-		ъ \$	-	\$ \$	-		\$ \$	-
EXCISE	\$	3,018,500	\$	3,213,054	106.45%	\$	2,719,000	\$	3,079,786	113.27%	\$	133,268
PENALTIES & INTEREST	\$	140,000	\$	163,441	116.74%	\$	140,000	\$	149,318	106.66%		14,123
TOTAL TAXES	\$	45,794,225	\$	44,410,428	96.98%	\$	44,401,525	\$	44,604,379	100.46%	\$	(193,951)
LICENSES AND PERMITS												
BUSINESS	\$	39,900	\$	80,376	201.44%	\$	30,000	\$	56,284	187.61%	\$	24,092
NON-BUSINESS	\$	260,700	\$	361,860	138.80%	\$	268,400	\$	288,101	107.34%		73,759
TOTAL LICENSES	\$	300,600	\$	442,236	147.12%	\$	298,400	\$	344,385	115.41%	\$	97,851
INTERGOVERNMENTAL ASSISTANCE												
STATE-LOCAL ROAD ASSISTANCE	\$	378,000	\$	456,045	120.65%	\$	378,000	\$	461,397	122.06%	\$	(5,352)
STATE REVENUE SHARING	\$	2,400,000	\$	2,519,701	104.99%	\$	2,400,000		2,509,193	104.55%		10,508
WELFARE REIMBURSEMENT	\$	53,083	\$	75,575	142.37%	\$	44,955	\$	60,039	133.55%		15,536
OTHER STATE AID	\$	21,000	\$	20,742	98.77%	\$	20,000	\$	22,615	113.08%		(1,873)
CITY OF LEWISTON	\$	158,362	\$	155,225	98.02%	\$	158,362	\$	153,385	96.86%		1,840
TOTAL INTERGOVERNMENTAL ASSISTANCE	: \$	3,010,445	\$	3,227,288	107.20%	\$	3,001,317	\$	3,206,629	106.84%	\$	20,659
CHARGE FOR SERVICES												
GENERAL GOVERNMENT	\$	130,955		129,102	98.58%	\$	135,090		126,243	93.45%		2,859
PUBLIC SAFETY	\$	263,102	\$	139,041	52.85%	\$	206,545	\$	82,180	39.79%		56,861
EMS AGREEMENT TOTAL CHARGE FOR SERVICES	\$ \$	100,000 494,057	\$ \$	100,000 368,143	100.00% 74.51%	\$ \$	100,000 441,635	\$ \$	100,000 308,423	100.00% 69.84%		(0) 59,720
	•	,	•	,		•	,	•			•	,
FINES PARKING TICKETS & MISC FINES	\$	45,000	\$	29,375	65.28%	\$	55,000	\$	39,031	70.97%	\$	(9,656)
MISCELLANEOUS												
INVESTMENT INCOME	\$	30,000	\$	14,017	46.72%	\$,		62,129	103.55%		(48,112)
INTEREST-BOND PROCEEDS	\$	2,000	\$	-	0.00%	\$	2,000	\$	2,000	100.00%		(2,000)
RENTS	\$	122,000	\$	122,027	100.02%	\$	122,000	\$	121,827	99.86%		200
UNCLASSIFIED SALE OF RECYCLABLES	\$ \$	5,150	\$ \$	73,543	1428.01%	\$ \$	7,340	\$ \$	99,461 15,097	1355.05%	\$ \$	(25,919) (15,097)
COMMERCIAL SOLID WASTE FEES	φ \$		φ \$	42,622		э \$	-	φ \$	46,981		գ Տ	(4,359)
SALE OF PROPERTY	\$	20,000	\$	16,962	84.81%	\$	20,000	\$	3,965	19.83%	\$	12,997
RECREATION PROGRAMS/ARENA	\$	43,275	\$	13,275	30.68%	\$	33,275	\$	33,668	101.18%		(20,393)
MMWAC HOST FEES	\$	197,400	\$	201,906	102.28%	\$	197,400	\$	200,213	101.43%	\$	1,693
9-1-1 DEBT SERVICE REIMBURSEMENT	\$	-	\$	-		\$	98,318	\$	-	0.00%	\$	-
TRANSFER IN: TIF	\$	324,212	\$	324,212	100.00%	\$	324,212	\$	324,212	100.00%		-
ENERGY EFFICIENCY	\$	2,000	\$	1,514	75.71%	\$	2,600	\$	1,685		\$	(171)
	\$	8,000	\$	1,334	16.68%	\$	8,000	\$	8,004	100.05%		(6,670)
UTILITY REIMBURSEMENT CITY FUND BALANCE CONTRIBUTION	\$ \$	37,500	\$	33,715	89.91%	\$ \$	37,500	\$ \$	30,940	82.51%		2,775
TOTAL MISCELLANEOUS	э \$	1,350,000 2,141,537	\$ \$	- 845,127	0.00% 39.46%	ֆ \$	1,050,000	۰ ۶	- 950,182	0.00%	э \$	(105,055)
	-		-			•		\$	-			
TOTAL GENERAL FUND REVENUES	\$	51,785,864	\$	49,322,596	95.24%	\$	50,160,522	\$	49,453,029	98.59%	\$	(130,433)
SCHOOL REVENUES												
EDUCATION SUBSIDY	\$	17,942,071		17,004,700	94.78%		17,942,071		17,836,233	99.41%		(831,533)
	\$	1,358,724		732,227	53.89%	\$	1,358,724		1,234,130	90.83%		(501,903)
SCHOOL FUND BALANCE CONTRIBUTION	\$	855,251		-	0.00%	\$	855,251		-	0.00%		-
TOTAL SCHOOL	\$	20,156,046	\$	17,736,928	88.00%	\$	20,156,046	\$	19,070,363	94.61%	Ф	(1,333,435)
GRAND TOTAL REVENUES	¢	71 0/1 010	¢	67,059,524	93.21%	¢	70 316 560	¢	68 522 202	07 /5%	¢	(1,463,868)
GRAND TOTAL REVENUES	\$	71,941,910	\$	07,059,524	93.21%	\$	70,316,568	\$	68,523,392	97.45%	φ	(1,403,808)

CITY OF AUBURN, MAINE EXPENDITURES - GENERAL FUND COMPARATIVE THROUGH June 30, 2013 VS June 30, 2012 (Preliminary-Pre Audit)

DEPARTIENT ADMINISTRATION MAYOR AND COUNCIL © 90,000 (S) 0,000 (S) 0,0000 (S) 0,0000 (S) 0,000 (S) 0,000 (S) 0,000 (S) 0,000 (S) 0,000	DEPARTMENT	DEV	FY 2013		Unaudited EXP	% OF BUDGET		FY 2012 BUDGET		Unaudited EXP	% OF	VARIANCE
MAYOR AND COUNCIL \$ 99.680 \$ 99.680 \$ 99.780 \$ 20.413 CITY MANAGRE \$ 313,201 \$ 109.724 92.24% \$ 182.47 96.56% \$ (12.723) ASSESSING SERVICES \$ 113,301 \$ 109.724 92.24% \$ 182.47 96.56% \$ (12.723) CITY CLERK \$ 109.724 92.24% \$ 137.035 \$ 317.320 \$ 132.471 \$ (2.25%) \$ (2.413) \$ (2.413) \$ (2.425%) \$ (2.425%) \$ (2.425%) \$ (2.425%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450%) \$ (2.450		REV	ISED BODGET	Inr	CO JUNE 2013	BODGET		BUDGET	101	TO JUNE 2012	BUDGET	VARIANCE
CITY MANAGER \$ 343,206 \$ 302,475 88.11% \$ 200,474 \$ (20,54% \$ (20,54% \$ (20,36) ASSESSING SERVICES \$ 130,467 \$ 130,467 \$ 130,460 \$ 86,803 \$ 336,805 \$ 120,54% \$ (20,36) FINANCLI SERVICES \$ 137,368 \$ 137,368 \$ 137,268 \$ 366,023 \$ 37,20 108,80% \$ (2,429) HUMAN RESOURCES \$ 137,368 \$ 137,368 \$ 137,763 \$ 137,767 \$ 137,767 \$ 137,767 \$ 147,558 \$ 143,568 \$ 144,568 \$ 144,569 \$ 1,657,069 \$ 1,657,069 \$ 1,657,069 \$ 1,657,069 \$ 1,657,069 \$ 1,657,069 \$ 1,657,069 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,657,669 \$ 1,652,619		¢	00 600	¢	90 159	80 1 19/	¢	00 600	¢	112 571	112 02%	¢ (22.412)
ASSESSING SERVICES \$ 193,201 \$ 196,724 92,24% \$ 182,447 96,56% \$ (12,723) CITY CLERK \$ 190,075 \$ 190,008 95,35% \$ 397,320 108,85% \$ 2,723 HUMAN RESOURCES \$ 147,058 \$ 394,002 84,03% \$ 397,320 108,85% \$ 2,743 HUMAN RESOURCES \$ 337,320 \$ 397,320 108,087% \$ 2,743 COMMUNTOR S 157,077 \$ 24,428 \$ 7,468 84,97% \$ (1,576) \$ 1,277,757 \$ 1,277,757 \$ 1,277,757 \$ 1,277,757 \$ 1,277,757 \$ 1,277,757 \$ 1,277,757 \$ 1,277,757 \$ 1,277,757 \$ 1,277,757 \$ 1,277,757 \$ 1,277,757 \$ 1,274,757 1,277,757 \$ 1,274,77 \$ 1,274,77 \$ 1,274,77 \$ 1,274,77 \$ 1,274,77 \$ 1,274,77 \$ 1,274,78 \$<			,		,			,		,		, ,
CITY CLERK \$ 190.676 \$ 130.860 86.91% \$ 137.432 \$ 151.346 110.13% \$ (20.36) FINANCLAL SERVICES \$ 137.838 \$ 137.838 \$ 137.838 \$ 360.837 \$ 360.837 \$ 360.857 \$ 360.83 \$ 300.867 \$ 42.428 \$ 17.42.715 \$ 42.428 \$ 1.767 \$ 42.424 \$ 1.767 \$ 42.424 \$ 1.767 \$ 42.424 \$ 1.767 \$ 42.424 \$ 1.742.715 165.7167 \$ 2.4243 \$ 1.742.715 166.7167 \$ 2.4361 \$ 1.2600 \$ 1.2600 \$ 1.2600 \$ 1.2600 \$ 1.2600 \$ 1.2600 \$ 1.2600 \$ 1.2600 \$ 1.2600 \$ 1.2600 \$ 1.2600 \$ 1.2600 \$ 1.2600 \$ 1.2619 9.99.97%			,		,					,		, ,
FINANCIAL SERVICES \$ 419.538 \$ 400.068 98.36% \$ 385.023 \$ 397.202 108.85% \$ 2.743 HUMAN RESOURCES \$ 137.838 \$ 137.683 \$ 337.835 \$ 377.858 \$ 337.835 \$ 347.402 8.403% \$ 88.108 \$ 347.005 \$ (2.429) INFORMER SERVICES \$ 1.006.470 \$ 1.777.73 87.36% \$ 1.772.15 \$ (1.65.427) COMMUNTY SERVICES \$ 1.006.470 \$ 1.577.707 87.36% \$ 1.242.15 \$ 1.002.775 \$ (1.65.427) PLANING A PERMITTING \$ 1.005.470 \$ 1.577.707 87.36% \$ 1.249.9 \$ 1.459 PLANING A PERMITTING \$ 2.02.3182 91.51% \$ 2.03.812 \$ 91.51% \$ 2.03.812 \$ 1.459.4 \$ 1.459.4 \$ 1.459.4 \$ 1.459.4 <td></td> <td></td> <td>,</td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>+ () -)</td>			,		,							+ () -)
HUMAN RESOURCES \$ 137,388 \$ 127,688 92,62% \$ 133,383 \$ 130,877 94,70% \$ (2,29) LEGAL SERVICES \$ 385,000 \$ 32,143 37,82% \$ 84,248 \$ 74,663 88,59% \$ (4,21%) 1,577 64,91% \$ (4,21%) \$ (4,248) \$ 74,663 88,59% \$ (4,21%) \$ (4,247) \$ (4,247) \$ (4,247) \$ (4,247) \$ (4,247) \$ (4,247) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ (4,21%) \$ <t< 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></t<>			,									
INFORMATION COMMUNICATION TECHNOLOGY \$ 386,532 \$ 324,402 \$ 84,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 344,003 \$ 332,003 \$ 322,403 \$ 300,275 \$ 322,403 \$ 300,275 \$ 322,403 \$ 300,275 \$ 32,24,003 \$ 31,245 \$ 32,24,003 \$ 31,275 \$ 32,24,003 \$ 31,275 \$ 32,24,003 \$ 31,275 \$ 32,24,003 \$ 31,275 \$ 32,24,003 \$ 31,275 \$ 32,24,003 \$ 31,275 \$ 32,24,003 \$ 31,275 \$ 32,24,003			,		,			,				
LEGAL SERVICES CUSTOME REVICE \$ 8, 32, 43, 33, 78, 27, 8, 58, 84, 28, 57, 74, 63, 74, 663, 74, 97, 84, 74, 745, 75, 75, 75, 75, 75, 75, 75, 75, 75, 7		-	,		,					,		, ,
CUSTOMER SERVICE \$ - \$ 2,428 \$ 1,576 64.91% \$ (1,556,542) COMMUNITY SERVICES 5 1,606,470 \$ 1,577,073 87.30% \$ 1,567,089 \$ 1,427,115 105.17% \$ (1,556,42) COMMUNITY SERVICES 5 320,370 \$ 293,182 91.51% \$ 293,612 \$ 300,295 102.28% \$ (7,113) COMMUNITY PROGRAMS \$ 14,605 \$ 12,649 90.49% \$ 12,6269 90.04% \$ 12,638 \$ 16,82,41 107.43% \$ 56,61,82 1,645,24 \$ 1,476 \$ 64,424 \$ 42,42% \$ 1,476 \$ 1,476 \$ 1,476 \$ 1,478 \$ 1,478 \$ 1,478 \$ 1,478 \$ 1,478 \$ 1,478 \$ 1,478 \$ 1,478 \$ 1,478 \$ 1,478 \$ 1,478 \$ </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 \$ 1,806,470 \$ 1,577,073 87.30% \$ 1,657,089 \$ 1,742,715 105,17% \$ (165,642) COMMUNITY SERVICES ENGINEERING \$ 320,370 \$ 293,182 91,51% \$ 293,612 \$ 300,295 102,28% \$ (7,173) PUBLIC SERVICES \$ 14,050 \$ 12,660 90,04% \$ 727,766 \$ 694,442 95,42% \$ 727,766 \$ 694,442 95,42% \$ 727,766 \$ 694,442 94,295,42% \$ 727,766 \$ 615,858 \$ 511,924 83,12% \$ 22,640 7 100,00% \$ 495,29% \$ 513,811 107,43% \$ 506,811 107,43% \$ 727,766 \$ 514,814 \$ 106,17% \$ 292,407 \$ 292,407 \$ 292,407 \$ 292,407 \$ 292,407 \$ 100,00% \$ 445,300 \$ 2,481,517 90,22% \$ 507,319,49 99,61% \$ 100,00% \$ 465,398 \$ 51,924 91 100,00% \$ 466,830 99,96% \$ 2,485,3002 \$ 2,841,517 90,243% \$ 2,415,17 90,243% \$ 2,2437 2 2,730,94 \$ 2,2407 2 100,00% \$ 451,880 \$ 451,720 99,96% \$ (166,880) PHOPERTY TOTAL PORCHENTS 5 4,667,451 \$ 4,209,229 \$ 4,00% 39,95 \$ 3,23,816 \$ - 0,00% \$ 2,241 1 1,340,325 \$ 2,243 \$ 1,11,840,623 92,99% \$ 1,2431,114 \$ 11,080,385 9 94,52% \$ 2,24,31 101,10% \$ 3,236,10 \$ 2,203 \$ - 0,00% \$ 2,24,31			,		32,143	37.82%						
COMMUNITY SERVICES S 200,370 \$ 293,182 91.51% \$ 293,612 \$ 200,28% \$ (7,113) COMMUNITY PROGRAMS \$ 14.605 \$ 12.669 90.04% \$ 12.669 90.04% \$ 12.669 90.04% \$ 12.669 90.04% \$ 12.649 90.04% \$ 12.649 90.04% \$ 12.649 90.04% \$ 12.649 90.04% \$ 12.649 90.04% \$ 12.649 90.04% \$ 12.649 90.04% \$ 12.649 90.04% \$ 12.640 90.04% \$ 12.6453 90.64% \$ 22.660 100.00% \$ 46.62.349 90.64% \$ 2.613.968 96.64% \$ 27.559 FISCAL SERVICES \$ 6.682.797 \$ 6.617.024 90.02% \$ 6.810.37 \$ 7.73.72 84.16% 3.263.56 3.264.56 \$ 2.633.86 \$ 2.613.988 98.6% 3.264.56					-							
ENGINEERING \$ 220,370 223,182 91,51% 223,612 300,295 102,28% \$ (7,113) COMMUNTP ROGRAMS \$ 14,660 \$ 12,660 90,04% \$ 12,660 312,449 99,99% \$ 1<49 PLANNING & PERMITING \$ 776,532 605,301 80,82% \$ 176,567 \$ 224,322 127,05% \$ 603,4142 93,42% \$ 2,458 300,297 \$ 92,9407 \$ 90,294 \$ 0,00% \$ 4,429 99,01% \$ 2,641,517 \$ 24,322 127,05% \$ 6,810,550 \$ 6,783,904 \$ 99,01% \$ 2,641,517 \$ 2,243,207 \$ 99,02% \$ 6,810,550 \$ 6,783,904 \$ 99,01% \$ 2,613,958 95,64% \$ 2,7559 FISCAL SERVICES \$ 6,692,797 \$ 6,617,024 99,02% \$ 6,810,550 \$ 6,783,904 99,61% \$ (166,880) PROPERTY \$ 6,99,114 \$ 6,047,39 86,60% \$ 4,209,329 \$ 4,001,369 9,56% \$ 2,2,491 WORKERS COMPENSATION \$ 4,402,545 \$ 4,203,460 91,34% \$ 3,2,60,57 \$ 2,2,003 - 0,00% - 0,	TOTAL ADMINISTRATION	\$	1,806,470	\$	1,577,073	87.30%	\$	1,657,089	\$	1,742,715	105.17%	\$ (165,642)
COMMUNITY PROGRAMS \$ 14,050 \$ 12,649 99,99% \$ 1 PLANING S PERMITING \$ 76,532 606,501 80,25% \$ 72,755 604,42 95,42% \$ 14,293,429 \$ 22,422 \$ 72,755 604,42 95,42% \$ 12,643 99,99% \$ 11,244 95,42% \$ 12,643 99,99% \$ 11,244 95,42% \$ 12,643 99,99% \$ 11,244 95,42% \$ 12,643 99,97% \$ 72,73,094 \$ 22,613,958 95,64% \$ 27,559 FISCAL SERVICES DEBT SERVICE \$ 6,682,797 \$ 6,647,794 \$ 6,4739 \$ 6,809,575 \$ 6,470,928 \$ 4,5100 \$ 4,5100 \$ 4,5100 \$ 4,5100 \$ 4,5100 \$ 4,51,720 \$ 93,856 \$ 2,613,956 \$ 2,613,996 \$ 5,647,55 \$ 4,510,700 \$ 6,417,85 \$ 6,417,85 \$ 6,417,224 \$ 8,4132,80		•	000.070	•	000 400	04 5404	•	000.040	•	000 005	400.000/	• (7 4 4 0)
PLANNING & PERMITTING \$ 776:532 \$ 693.291 \$ 727.756 \$ 694.429 94.42% \$ 1.42 PARKS AND RECREATION \$ 602.191 \$ 534.599 82.2665 \$ 11.24 83.12% \$ 22.6265 HEALTH & SOCIAL SERVICES \$ 176.567 \$ 224.322 127.05% \$ 133.811 \$ 165.241 107.43% \$ 59.0407 PUBLIC LIBRARY \$ 2.868.002 \$ 2.641.517 92.43% \$ 2.613.958 96.64% \$ 27.559 FISCAL SERVICES \$ 6.682.797 \$ 6.617.024 99.02% \$ 6.810.550 \$ 6.783.904 99.61% \$ (66.68.007) WAGES & BENEFITS \$ 4.602.545 \$ 4.203.860 91.34% \$ 4.201.360 \$ 0.00% \$ 2.24.91 TOTAL FISCAL SERVICES \$ 12.733.274 \$ 11.840.523 \$ 0.00% \$ 0.26.9			,		,					,		, ,
PARKS AND RECREATION \$ 602,191 \$ 543,689 88.77% \$ 615,888 \$ 511,924 83.12% \$ 224,832 PUBLIC LIBRARY \$ 968,292 \$ 800,873 90.97% \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 929,407 \$ 2613,958 95,64% \$ 27,559 FISCAL SERVICES DEBT SERVICE \$ 6,682,797 \$ 6,617,024 99,02% \$ 6,81,720 99,61% \$ 32,657 \$ 6,672,72 84.416% \$ 27,232 84.16% \$ 32,367 \$ 6,672,72 84.416% \$ 27,232 84.16% \$ 32,3418 \$ 0.00% \$ <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td>,</td> <td></td> <td>•</td>			,					,		,		•
HEALTH & SOCIAL SERVICES \$ 176.667 \$ 224.322 127.06% \$ 153.811 \$ 165.241 107.43% \$ 59.081 PUBLIC LIBRARY \$ 986.292 \$ 880.873 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 924.07 \$ 90.61% \$ 5 6.617.024 99.02% \$ 6415.00 \$ 6415.00 \$ 90.61% \$ 5 757.272 8 84.16% \$ 32.267 99.61% \$ 12,491.14 \$ 11.809.365 94.201.30 \$ 95.05% \$ 202.491 1704.196.4 91.04% \$ 12,333.18 \$ - 0.00% \$ 328.808 \$ - 0.00% \$ 328.808 \$ - 0.00% \$ 22.04.91 11.809.365 94.202.491 11.809.365 94.202.491 11.809.365 94.202.491 11.809.365 94.202.491 11.809.365 94.202.491 11.809.365 94.20 11.809.365 94.20 31.285 90.00% \$ 12,681.14 \$ 11.809.365 94.20 12,681.14 \$ 11.809.365 94.20 12,681.14 \$ 11.8			,		,			,		,		• •
PUBLIC LIBRARY TOTAL COMMUNITY SERVICES \$ 968,202 \$ 808,073 90,97% \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 928,407 \$ 20,407			,		,			,				
TOTAL COMMUNITY SERVICES \$ 2,658,002 \$ 2,641,517 92,43% \$ 2,733,094 \$ 2,613,958 95,64% \$ 2,7559 DEBT SERVICE \$ 6,682,797 \$ 6,617,024 99,02% \$ 6,810,550 \$ 6,783,904 99,61% \$ (166,880) PROPERTY \$ 699,114 \$ 604,739 86,50% \$ 6,810,550 \$ 6,783,904 99,61% \$ (166,880) WAGES & BENEFITS \$ 4400,2455 4,203,809 \$ 4,001,369 99,61% \$ (26,77) \$ (24,91,214) \$ 11,800,365 94,62% \$ 322,467 WAGES & BENEFITS \$ 1,2,733,818 \$ - 0,00% \$ 322,467 \$ 11,000,365 94,62% \$ 31,258 PUBLIC SAFETY \$. \$. \$ 2,4033 \$. 0,00% \$ - 0,00% \$. .												
FISCAL SERVICES DEBT SERVICE \$ 6.687.797 \$ 6.617.024 99.02% \$ 6.810.550 \$ 6.783.904 99.61% \$ (166.880) PROPERTY WORKERS COMPENSATION \$ 699.114 \$ 604.739 86.50% \$ 66.783.904 99.61% \$ (166.880) WORKERS COMPENSATION \$ 415.000 \$ 451.890 \$ 451.890 \$ 44.10% \$ (36.201.999.98% \$ 44.10% \$ 99.02% \$ 4,001.369 95.05% \$ (36.201.999.98% \$ 4.01.369 95.05% \$ (36.701.999.98% \$ 4.001.369 95.05% \$ (36.701.999.98% \$ 4.001.369 95.05% \$ (36.701.711.918) \$ 3.204.345 \$ 3.204.345 \$ 3.204.345 \$ 3.204.345 \$ 3.204.345 \$ 3.204.345 \$ 3.204.748 \$ 3.304.341 \$ 3.316.161 \$ 3.204.569 \$ 2.40.345 \$ 2.201.745								-		-		
DEST SERVICE \$ 6.682.797 \$ 6.617.024 99.02% \$ 6.810.550 \$ 6.783.904 99.61% \$ (166.80) PROPERTY \$ 699.114 \$ 604.793 85.50% \$ 680.137 \$ 572.372 94.16% \$ 32.367 WORKERS COMPENSATION \$ 415.000 \$ 415.000 \$ 445.000 \$ 4.007.369 \$ 4.007.369 \$ 4.007.369 \$ 32.868 \$ - 0.00% \$ 4.160.70% \$ 32.868 \$ - 0.00% \$ - 0.00% \$ 32.868 \$ - 0.00% \$ - 0.00% \$ 32.868 \$ - 0.00% \$ 32.867 \$ - 0.00% \$ 32.869 \$ 3.269.657 \$ 3.716.161 \$ 3.706.939 \$ 240.345 PUBLIC SAFETY \$ 7.334.3263 \$ 3.266.657 \$ \$<	TOTAL COMMUNITY SERVICES	\$	2,858,002	\$	2,641,517	92.43%	\$	2,733,094	\$	2,613,958	95.64%	\$ 27,559
PROPERTY WORKERS COMPENSATION \$ 699,114 \$ 604,739 86,60% \$ 680,137 \$ 72,272 84,16%, \$ \$ 23,287 WORKERS COMPENSATION \$ 415,000 \$ 415,000 \$ 451,200 \$ 451,200 99,96% \$ (36,720) WAGES & BENEFITS \$ 4,602,245 \$ 4,203,860 91,34% \$ 4,209,292 \$ 4,001,369 95,05% \$ 22,491 EMERGENCY REST \$ 3,38,118 \$ - 0,00% \$ 328,608 \$ - 0,00% \$ 31,258 PUBLIC SAFETY \$ 3,394,344 \$ 3,394,7284 101,10% \$ 3,716,161 \$ 3,706,939 99,75% \$ 240,345 PUBLIC WORKS PUBLIC SAFETY \$ 7,343,927 \$ 7,243,941 98,64% \$ 4,132,800 98,25% \$ 233,868 PUBLIC WORKS PUPARTMENT \$ 4,617,744 \$		•		•			•		•			• (100.000)
WORKERS COMPENSATION \$ 415,000 \$ 415,000 \$ 415,000 \$ 415,000 \$ 451,200 99.96% \$ (36,22,0) WAGES & BENEFITS \$ 4.002,454 \$ 4.203,860 91.34% \$ 4.209,29 \$ 4.001,369 95.05% \$ 202,491 TOTAL FISCAL SERVICES \$ 12,733,274 \$ 11,840,623 92.99% \$ 12,481,114 \$ 11,809,365 94.62% \$ 31,258 PUBLIC SAFETY \$ 3.3904,344 \$ 3.947,284 101.10% \$ 3.716,161 \$ 3.706,939 99.75% \$ 2.403,35 3.204,566 98.44% \$ 3.13580 \$ 3.204,566 98.44% \$ 3.13580 \$ 3.204,566 98.44% \$ 4.69,71,505 99.11% \$ 2.203 \$ - 0.00% \$ 2.093 \$ - 2.005% \$ 3.216,456 99.47% \$ 3.20,911 \$ 3.20,444<					, ,					, ,		, ,
WAGES & BENEFITS \$ 4,602,545 \$ 4,203,860 \$ 4,001,369 96,05% \$ 202,491 EMERGENCY RESERVE (10108062-67000) \$ 333,818 \$ - 0.00% \$ 328,608 \$ - 0.00% \$ 328,608 \$ - 0.00% \$ 328,608 \$ - 0.00% \$ 328,608 \$ - 0.00% \$ 31,268 \$ - 0.00% \$ 31,263 \$ - 0.00% \$ 31,264,204 \$ 31,264,204 \$ 31,003,344 \$ 3,947,284 101,10% \$ 3,716,613 \$ 3,766,939 99,75% \$ 240,345 \$ 240,345 \$ 240,345 \$ 3,264,566 98,47% \$ 3,204,345 \$ 3,315,380 \$ 3,264,566 98,47% \$ 3,204,345 \$ 4,132,800 \$ 3,264,566 98,47% \$ 3,204,365 \$ 553,446 99,04% \$,		,			,				• •
EMERGENCY RESERVE (10108062-670000) TOTAL FISCAL SERVICES \$ 333.818 \$ - 0.00% \$ 12,481,111 \$ 11,809,365 94.62% \$ 31,258 PUBLIC SAFETY EMERGENCY MGMT AGENCY FIRE DEPARTMENT \$ 12,481,111 \$ 11,809,365 94.62% \$ 31,258 PUBLIC SAFETY POLICE DEPARTMENT \$ 3,904,344 \$ 3,947,284 101.10% \$ 3,716,161 \$ 3,706,339 99.75% \$ 240,345 POLICE DEPARTMENT \$ 3,439,583 \$ 3,296,657 95.84% \$ 3,315,380 \$ 3,264,566 98.47% \$ 3,2091 TOTAL PUBLIC SAFETY \$ 7,343,927 \$ 7,243,941 98.64% \$ 7,034,444 \$ 6,971,505 99.11% \$ 272,436 PUBLIC WORKS \$ 10,617,744 \$ 4,617,744 \$ 4,366,668 94.56% \$ 4,682,884 \$ 4,132,800 88.25% \$ 233,868 INTERGOVERNMENTAL PROGRAMS \$ 5,176,579 \$ 4,920,114 95.05% \$ 5,241,719 \$ 4,886,226 89.40% \$ 233,888 INTERGOVERNMENTAL PROGRAMS \$ 105,000 \$ 105,000 \$ 100,00% \$ 106,750 \$ 106,750 \$ 106,750 \$ 106,750 \$ 106,750 \$ 20,777			,									
TOTAL FISCAL SERVICES \$ 12,733,274 \$ 11,840,623 92.99% \$ 12,481,114 \$ 11,809,365 94.62% \$ 31,258 PUBLIC SAFETY EMERGENCY MGMT AGENCY \$ - \$ 2,903 \$ - 0.00% \$ - FIRE DEPARTMENT \$ 3,904,344 \$ 3,947,284 101.10% \$ 3,716,161 \$ 3,706,399 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 \$ 240,345 <					4,203,860			, ,		4,001,369		• •
PUBLIC SAFETY EMERGENCY MGMT AGENCY FIRE DEPARTMENT \$ - \$ 2.903 \$ - 0.00% \$ - POLICE DEPARTMENT POLICE DEPARTMENT \$ 3.904,344 \$ 3.947,284 101.10% \$ 3.716,939 99.75% \$ 240.345 POLICE DEPARTMENT TOTAL PUBLIC SAFETY \$ 3.493,583 \$ 3.296,657 95.84% \$ 3.315.380 \$ 3.266,657 95.84% \$ 3.315.380 \$ 3.266,657 95.84% \$ 3.315.380 \$ 3.266,657 95.84% \$ 3.315.380 \$ 3.266,657 95.84% \$ 4.132,800 88.25% \$ 233,868 PUBLIC WORKS PUBLIC WORKS \$ 5.176.579 \$ 4.920,114 95.05% \$ 5.241,719 \$ 4.686,226 89.40% \$ 233,868 INTERGOVERNMENTAL PROGRAMS \$ 105.000 \$ 100.00% \$ 106.750 \$ 100.00% \$ (1,750) LATC-PUBLIC TRANSIT \$					-					-		
EMERGENCY MGMT AGENCY \$ - \$ 2,903 \$ - 0.00% \$ FIRE DEPARTMENT \$ 3,904,344 \$ 3,947,484 101.10% \$ 3,706,99 99.75% \$ 240,345 POLICE DEPARTMENT \$ 3,439,583 \$ 3,226,656 99.75% \$ 240,345 TOTAL PUBLIC SAFETY \$ 7,343,927 \$ 7,243,941 98.64% \$ 7,034,444 \$ 6,971,505 99.11% \$ 272,436 PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,617,744 \$ 4,366,668 94.56% \$ 4,682,884 \$ 4,132,800 88.25% \$ 233,888 INTERGOVERNMENTAL PROGRAMS \$ 5,176,579 \$ 4,920,114 95.05% \$ 247,41719 \$ 4,686,226 89.40% \$ 233,888 INTERGOVERNMENTAL PROGRAMS \$ 105,000 \$ 100.00% \$ 106,750 \$ 100.00% \$ 207,779 968,347<	TOTAL FISCAL SERVICES	\$	12,733,274	\$	11,840,623	92.99%	\$	12,481,114	\$	11,809,365	94.62%	\$ 31,258
FIRE DEPARTMENT \$ 3,904,344 \$ 3,947,284 101.10% \$ 3,716,161 \$ 3,706,939 99.75% \$ 240,345 POLICE DEPARTMENT \$ 3,439,583 \$ 3,296,657 95.84% \$ 3,315,380 \$ 3,264,566 98.47% \$ 3,2091 PUBLIC WORKS \$ 7,343,927 \$ 7,243,941 98.64% \$ 7,034,444 \$ 6,971,505 99.11% \$ 272,436 PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,617,744 \$ 4,366,668 94.56% \$ 4,682,884 \$ 4,132,800 88.25% \$ 233,868 WATER AND SEWER \$ 558,835 \$ 553,446 99.04% \$ 558,835 \$ 553,426 99.03% \$ 20 TOTAL PUBLIC WORKS \$ 5,176,579 \$ 4,920,114 95.05% \$ 5,241,719 \$ 4,686,226 89.40% \$ 233,888 INTERGOVERNMENTAL PROGRAMS \$ 105,000 \$ 100,00% \$ 106,750 \$ 100,00% \$ 106,750 100.00% \$ (1,750) AUBURN-LEWISTON AIRPORT \$ 105,000 \$ 100,00% \$ 106,750 \$ 100,00% \$ 27,717 E911 COMMUNICATION CENTER \$ 105,000 \$ 100,00% \$ 106,750 \$ 100,00% \$ 27,717 LAEGC-ECONOMIC COUNCIL \$ 160,687 \$ 120,515 75.00% \$ 100,02% \$ 968,347 \$ 968,347 \$ 968,347 \$ 00,00% \$ 27,717 LAEGC-ECONOMIC COUNCIL \$ 106,087 \$ 120,515 75.00% \$ 100,00% \$ 20,7179 \$ 207,779 \$ 207,779 \$ 207,779 \$ 100,00% \$ 27,717 LAEGC-ECONOMIC COUNCIL \$ 160,687 \$ 120,515 75.00% \$ 100,00% \$ 20,7179 \$ 207,779 \$ 207,779 \$ 00,00% \$ 27,717 TOTAL INTERGOVERNMENTAL \$ 20,160 \$ 18,904 93,77% \$ 20,160 \$ 100,00% \$ 2												
POLICE DEPARTMENT \$ 3,439,583 \$ 3,296,657 95.84% \$ 3,315,380 \$ 3,264,566 98.47% \$ 32,091 PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,617,744 \$ 4,366,668 94.56% \$ 4,682,884 \$ 4,132,800 88.25% \$ 233,868 PUBLIC WORKS TOTAL PUBLIC WORKS \$ 558,835 \$ 553,446 99.04% \$ 558,835 \$ 553,426 99.09% \$ 20 TOTAL PUBLIC WORKS \$ 5,176,579 \$ 4,920,114 95.05% \$ 5,241,719 \$ 4,686,226 89.40% \$ 233,888 INTERGOVERNMENTAL PROGRAMS \$ 105,000 \$ 105,000 \$ 100,00% \$ 106,750 \$ 106,750 \$ 100,00% \$ 67,248 AUBURN-LEWISTON AIRPORT \$ 105,000 \$ 105,000 \$ 100,00% \$ 106,750 \$ 106,750 \$ 100,00% \$ 67,248 LATC-PUBLIC TRANSIT \$ 235,548 \$ 233,868 \$ 207,779 \$ 207,779 \$ 100,00% \$ 67,248 COMMUNICATION CENTER \$ 105,000 \$ 105,000 \$ 100,00% \$ 106,750 \$ 106,750 \$ 100,00% \$ 67,248 LAGC-ECONOMIC COUNCIL \$ 106,687 \$ 120,515 75,00% \$ 160,687 \$ 120,515 75,00% \$ 100,00% \$ 201,60 \$ 201,60 \$ 100,00% \$ 27,717 COMMUNITY LITTLE THEATER \$ 20,160 \$ 18,904 99,98% \$ 207,779 \$ 201,707 \$ 100,000% \$ 249,958 98,75% \$ (4,944) TOTAL INTERGOVERNMENTAL \$ 2,006,244 \$ 2,006,244 \$ 100,00% \$ 285,93 \$ 1,05,556 \$ 95,660 \$ 94,80% \$ (1,255,60 \$ 100,00% \$ 281,935 COUNTY TAX \$ 2,006,244 \$ 2,006,244 \$ 2,006,244 \$ 100,00% \$ 1,925,561 \$ 1,925,560 \$ 100,00% \$ (28,195) OVERLAY \$ 36,389,4					-					-		•
TOTAL PUBLIC SAFETY \$ 7,343,927 \$ 7,243,941 98.64% \$ 7,034,444 \$ 6,971,505 99.11% \$ 272,436 PUBLIC WORKS PUBLIC WORKS DEPARTMENT WATER AND SEWER TOTAL PUBLIC WORKS \$ 4,617,744 \$ 4,366,668 94.56% \$ 4,682,884 \$ 4,132,800 88.25% \$ 233,868 INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 105,000 \$ 105,000 \$ 106,750 \$ 106,750 \$ 100.00% \$ 233,888 INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 105,000 \$ 105,000 \$ 100.00% \$ 106,750 \$ 106,750 \$ 100.00% \$ 67,248 LATC-PUBLIC TRANSIT \$ 235,548 \$ 235,496 \$ 99.98% \$ 207,779 \$ 207,779 \$ 100.00% \$ 27,717 LAEGC-ECONOMIC COUNCIL \$ 100,687 \$ 120,515 \$ 75.00% \$ 201,779 \$ 207,779 \$ 100.00% \$ 27,717 COMMUNIX LITLE THEATER TAX SHARING \$ 20,060 \$ 18,904 \$ 37,77% \$ 20,160 \$ 20,000 \$ 240,041 \$ 96.90% \$ 288,593 \$ 284,985 \$ 98.75% \$ (4,944) COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,006,244 \$ 2,006,244 \$ 2,006,244 \$ 1,728,551 \$ 1,925,561 \$ 1,925,560 \$ 100.00% \$ (118,448) COUNTY TAX TIF (10108058-580000) OVERLAY \$ 36,389,414 \$ 34,616,010 \$ 95.13% \$ 35,746,083 \$ 34,195,455 \$ 95.66% \$ 420,555 EDUCATION DEPARTMENT \$ 34,705,246 \$ 29,067,550 \$ 83.76% \$ 34,705,246 \$ 31,043,144 \$ 89.45% \$ (1,975,594)			, ,							3,706,939		
PUBLIC WORKS PUBLIC WORKS DEPARTMENT WATER AND SEWER TOTAL PUBLIC WORKS \$ 4,617,744 \$ 4,366,668 94.56% \$ 4,682,884 \$ 4,132,800 88.25% \$ 233,868 \$ 553,426 99.03% \$ 20 \$	POLICE DEPARTMENT				3,296,657	95.84%		3,315,380		3,264,566		. ,
PUBLIC WORKS DEPARTMENT \$ 4,617,744 \$ 4,366,668 94.56% \$ 4,682,884 \$ 4,132,800 88.25% \$ 233,868 WATER AND SEWER \$ 558,835 \$ 553,446 99.04% \$ 558,835 \$ 553,426 99.03% \$ 20 TOTAL PUBLIC WORKS \$ 5,176,579 \$ 4,920,114 95.05% \$ 5,241,719 \$ 4,686,226 89.40% \$ 233,888 INTERGOVERNMENTAL PROGRAMS \$ 105,000 \$ 105,000 100.00% \$ 106,750 \$ 106,750 \$ 106,750 \$ 100.00% \$ (1,750) \$ (1,750) \$ (1,750) \$ 105,000 \$ 106,750 \$ 106,750 \$ 100,00% \$ (1,750) \$ 105,000 \$ 106,750 \$ 106,750 \$ 106,750 \$ 106,750 \$ 106,750 \$ 106,750 \$ 106,750 \$ 106,750 \$ 106,750 \$ 106,750 \$ 106,000% \$ <td>TOTAL PUBLIC SAFETY</td> <td>\$</td> <td>7,343,927</td> <td>\$</td> <td>7,243,941</td> <td>98.64%</td> <td>\$</td> <td>7,034,444</td> <td>\$</td> <td>6,971,505</td> <td>99.11%</td> <td>\$ 272,436</td>	TOTAL PUBLIC SAFETY	\$	7,343,927	\$	7,243,941	98.64%	\$	7,034,444	\$	6,971,505	99.11%	\$ 272,436
WATER AND SEWER \$ 558,835 \$ \$ 553,446 99.04% \$ 558,835 \$ \$ 553,426 99.03% \$ 20 TOTAL PUBLIC WORKS \$ 5,176,579 \$ 4,920,114 95.05% \$ 5,241,719 \$ 4,686,226 89.40% \$ 233,888 INTERGOVERNMENTAL PROGRAMS \$ 105,000 \$ 105,000 \$ 100.00% \$ \$ 106,750 \$ 106,750 \$ 100.00% \$ \$ (1,750) \$ E911 COMMUNICATION CENTER \$ 105,000 \$ 105,000 \$ 100.02% \$ 968,347 \$ 968,347 \$ 968,347 \$ 900.00% \$ 207,779 \$ 207,779 \$ 100.00% \$ 27,717 \$ LAEGC-ECONOMIC COUNCIL \$ 106,687 \$ 120,515 75.00% \$ 160,687 \$ 120,515 75.00% \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$ 201,610 \$	PUBLIC WORKS											
TOTAL PUBLIC WORKS \$ 5,176,579 \$ 4,920,114 95.05% \$ 5,241,719 \$ 4,686,226 89.40% \$ 233,888 INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT E911 COMMUNICATION CENTER LATC-PUBLIC TRANSIT LAGC-ECONOMIC COUNCIL TAXSIT \$ 105,000 \$ 105,000 100.00% \$ 106,750 \$ 106,750 100.00% \$ (1,750) \$ 968,347 \$ 968,347 \$ 968,347 100.00% \$ 67,248 \$ 235,548 \$ 235,496 99.98% \$ 207,779 \$ 207,779 100.00% \$ 67,248 \$ 235,548 \$ 235,496 99.98% \$ 207,779 \$ 207,779 100.00% \$ 67,248 \$ 200,160 \$ 18,904 99.98% \$ 207,779 \$ 207,779 100.00% \$ 27,717 \$ 100.6087 \$ 120,515 75.00% \$ 160,687 \$ 120,515 75.00% \$ - COMMUNITY LITTLE THEATER \$ 20,160 \$ 18,904 93.77% \$ 20,160 \$ 20,160 100.00% \$ (1,256) \$ 288,900 \$ 288,933 \$ 284,985 98.75% \$ (4,944) \$ 0,000 \$ 1,925,551 97.28% \$ 1,752,316 \$ 1,708,536 97.50% \$ 87,015 COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,006,244 \$ 2,006,244 100.00% \$ 1,925,561 \$ 1,925,560 100.00% \$ (28,195) \$ 0,006 \$ 2,619,142 \$ 2,590,947 98.92% \$ 2,619,142 \$ 2,619,142 100.00% \$ (28,195) \$ 0,006 \$ 118,448 0.00% \$ (118,448) \$ - \$ \$ 301,604 \$ 118,448 0.00% \$ (118,448) \$ - \$ \$ 301,604 \$ 118,448 0.00% \$ (118,448) \$ - \$ \$ 301,604 \$ 118,448 0.00% \$ (118,448) \$ - \$ \$ \$ 301,604 \$ 118,448 0.00% \$ (118,448) \$ - \$ \$ \$ 301,604 \$ 118,448 0.00% \$ (118,448) \$ - \$ \$ \$ 301,604 \$ 118,448 0.00% \$ (118,448) \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	PUBLIC WORKS DEPARTMENT	\$	4,617,744	\$	4,366,668	94.56%	\$	4,682,884	\$	4,132,800	88.25%	\$ 233,868
INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 105,000 \$ 105,000 100.00% \$ 106,750 \$ 106,750 100.00% \$ (1,750) E911 COMMUNICATION CENTER \$ 1,035,381 \$ 1,035,595 100.02% \$ 968,347 \$ 968,347 100.00% \$ (7,248) LATC-PUBLIC TRANSIT \$ 235,548 \$ 235,496 99.98% \$ 207,779 \$ 207,779 100.00% \$ 27,717 LAGG-ECONOMIC COUNCIL \$ 160,687 \$ 120,515 75.00% \$ 160,687 \$ 120,515 75.00% \$ (1,256) COMMUNITY LITTLE THEATER \$ 20,160 \$ 18,904 93.77% \$ 20,160 \$ 20,160 100.00% \$ (1,256) TAX SHARING \$ 289,000 \$ 280,041 96.90% \$ 288,593 \$ 284,985 98.75% \$ (4,944) TOTAL INTERGOVERNMENTAL \$ 1,845,776 \$ 1,795,551 97.28% \$ 1,752,316 \$ 1,708,536 97.50% \$ 87,015 COUNTY TAX \$ 2,006,244 \$ 2,006,244 100.00% \$ 1,925,561 \$ 1,925,560 100.00% \$ (28,195) OVERLAY \$ 2,619,142 \$ 2,590,947 98.92% \$ 2,619,142 \$ 2,619,142 100.00% \$ (28,195) TOTAL CITY DEPARTMENTS \$ 36,389,414 \$ 34,616,010 95.13% \$ 35,746,083 \$ 34,195,455 95.66% \$ 420,555 EDUCATION DEPARTMENT \$ 34,705,246 \$ 29,067,550 83.76% \$ 34,705,246 \$ 31,043,144 89.45% \$ (1,975,594)	WATER AND SEWER		558,835	\$	553,446	99.04%	\$	558,835	\$	553,426	99.03%	\$ 20
AUBURN-LEWISTON AIRPORT \$ 105,000 \$ 105,000 \$ 106,750 \$ 106,750 \$ 100,00% \$ (1,750) E911 COMMUNICATION CENTER \$ 1,035,381 \$ 1,035,595 100.02% \$ 968,347 \$ 968,347 \$ 100,00% \$ 67,248 LATC-PUBLIC TRANSIT \$ 235,548 \$ 235,496 99.98% \$ 207,779 \$ 207,779 \$ 100,00% \$ 67,248 LAEGC-ECONOMIC COUNCIL \$ 160,687 \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 100,00% \$ (1,256) COMMUNITY LITTLE THEATER \$ 20,160 \$ 18,904 93.77% \$ 20,160 \$ 20,160 100.00% \$ (1,256) TAX SHARING \$ 280,001 \$ 280,041 96.90% \$ 288,593 \$ 284,985 98.75% \$ (4,944) TOTAL INTERGOVERNMENTAL \$ 1,845,776 \$ 1,795,551 97.28% \$ 1,752,316 \$ 1,708,536 97.50% \$ 87,015 COUNTY TAX \$ 2,006,244 \$ 2,006,244 \$ 2,006,244 \$ 00.00% \$ 1,925,561 \$ 1,925,560 100.00% \$ (28,195) \$ 00,00% \$ (28,195) \$ 00,00% \$ (28,195) \$ 00,00% \$ (118,448) \$ 0,00%	TOTAL PUBLIC WORKS	\$	5,176,579	\$	4,920,114	95.05%	\$	5,241,719	\$	4,686,226	89.40%	\$ 233,888
E911 COMMUNICATION CENTER \$ 1,035,381 \$ 1,035,395 100.02% \$ 968,347 \$ 968,347 \$ 100.00% \$ 67,248 LATC-PUBLIC TRANSIT \$ 235,548 \$ 235,496 99.98% \$ 207,779 \$ 207,779 \$ 207,779 100.00% \$ 67,248 LAEGC-ECONOMIC COUNCIL \$ 160,687 \$ 120,515 75.00% \$ 160,687 \$ 120,515 75.00% \$ 160,687 \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,516 \$ 120,515 75.00% \$ 120,516 \$ 120,515 75.00% \$ 120,516 \$ 120,516 \$ 100.00% \$ (1,256) \$ 280,001 96.90% \$ 288,593 \$ 284,985 98.75% \$ (4,944) TOTAL INTERGOVERNMENTAL \$ 1,845,776 \$ 1,795,551 97.28% \$ 1,752,316 \$ 1,708,536 97.50% \$ 87,015 COUNTY TAX \$ 2,006,244 \$ 2,006,244 \$ 100.00% \$ 1,925,561 \$ 1,925,560 \$ 100.00% \$ 80,684 TIF (10108058-580000) \$ 2,619,142 \$ 2,590,947 98.92% \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,14	INTERGOVERNMENTAL PROGRAMS											
LATC-PUBLIC TRANSIT \$ 235,548 \$ 235,496 99.98% \$ 207,779 \$ 207,779 \$ 100.00% \$ 27,717 LAEGC-ECONOMIC COUNCIL \$ 160,687 \$ 120,515 75.00% \$ 160,687 \$ 120,515 75.00% \$ 160,687 \$ 120,515 75.00% \$ 160,687 \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,516 \$ 120,515 75.00% \$ 120,516 \$ 120,515 75.00% \$ 160,687 \$ 20,160 \$ 20,160 \$ 100.00% \$ (1,256) \$ 289,000 \$ 280,041 96.90% \$ 288,593 \$ 284,985 98.75% \$ (4,944) TAX SHARING \$ 1,845,776 \$ 1,795,551 97.28% \$ 1,752,316 \$ 1,708,536 97.50% \$ 87,015 COUNTY TAX \$ 2,006,244 \$ 2,006,244 \$ 100.00% \$ 1,925,561 \$ 1,925,560 \$ 100.00% \$ 80,684 TIF (10108058-580000) \$ 2,619,142 \$ 2,590,947 98.92% \$ 2,619,142 \$ 2,619,142 \$ 100.00% \$ (28,195) \$ 0VERLAY TOTAL CITY DEPARTMENTS \$ 36,389,414 \$ 34,616,010 95.13% \$ 35,746,083 \$ 34,195,455 95.66% \$ 420,555 EDUCATION DEPARTMENT \$ 34,705,246 \$ 29,067,550 83.76% \$ 34,705,246 \$ 31,043,144 89.45% \$ (1,975,594)	AUBURN-LEWISTON AIRPORT	\$	105,000	\$	105,000	100.00%		106,750	\$	106,750	100.00%	\$ (1,750)
LAEGC-ECONOMIC COUNCIL \$ 160,687 \$ 120,515 75.00% \$ 160,687 \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,515 75.00% \$ 120,500 95.75% \$ 120,515 97.50% \$ 120,515 97.50% \$ 120,515 97.50% \$ 120,515 97.50% \$ 120,515 97.50% \$ 120,515 97.50% \$ 120,515 97.50% \$ 120,515 97.50% \$ 120,515 97.50% \$ 120,515 97.50% \$ 120,515 97.50% \$ 120,515 97.50% \$ 120,515 97.50% \$ 100,00% \$ 120,515 97.50% \$ 100,00% \$ 118,448	E911 COMMUNICATION CENTER	\$	1,035,381	\$	1,035,595	100.02%	\$	968,347	\$	968,347	100.00%	\$ 67,248
COMMUNITY LITTLE THEATER \$ 20,160 \$ 18,904 93.77% \$ 20,160 \$ 20,160 \$ 20,160 100.00% \$ (1,256) TAX SHARING \$ 289,000 \$ 280,041 96.90% \$ 288,593 \$ 284,985 98.75% \$ (4,944) TOTAL INTERGOVERNMENTAL \$ 1,845,776 \$ 1,795,551 97.28% \$ 1,752,316 \$ 1,708,536 97.50% \$ 87,015 COUNTY TAX \$ 2,006,244 \$ 2,006,244 \$ 2,006,244 100.00% \$ 1,925,561 \$ 1,925,560 100.00% \$ 80,684 TIF (10108058-580000) \$ 2,619,142 \$ 2,590,947 98.92% \$ 2,619,142 \$ 2,619,142 \$ 0,000% \$ (28,195) 100.00% \$ (28,195) OVERLAY \$ 36,389,414 \$ 34,616,010 95.13% \$ 35,746,083 \$ 34,195,455 95.66% \$ 420,555 EDUCATION DEPARTMENT \$ 34,705,246 \$ 29,067,550 83.76% \$ 34,705,246 \$ 31,043,144 89.45% \$ (1,975,594)	LATC-PUBLIC TRANSIT	\$	235,548	\$	235,496	99.98%	\$	207,779	\$	207,779	100.00%	\$ 27,717
TAX SHARING TOTAL INTERGOVERNMENTAL \$ 289,000 \$ 280,041 96.90% \$ 289,593 \$ 284,985 98.75% \$ (4,944) \$ 1,845,776 \$ 1,795,551 97.28% \$ 1,752,316 \$ 1,708,536 97.50% \$ 87,015 COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,006,244 \$ 2,006,244 \$ 2,006,244 \$ 1,925,561 \$ 1,925,560 100.00% \$ 80,684 TOTAL CITY DEPARTMENTS \$ 2,619,142 \$ 2,590,947 98.92% \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142	LAEGC-ECONOMIC COUNCIL	\$	160,687	\$	120,515	75.00%	\$	160,687	\$	120,515	75.00%	\$-
TOTAL INTERGOVERNMENTAL \$ 1,845,776 \$ 1,795,551 97.28% \$ 1,752,316 \$ 1,708,536 97.50% \$ 87,015 COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,006,244 \$ 2,006,244 \$ 2,006,244 \$ 2,590,947 100.00% \$ 1,925,561 \$ 1,925,560 \$ 100.00% \$ 80,684 \$ 1,000% \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,61	COMMUNITY LITTLE THEATER	\$	20,160	\$	18,904	93.77%	\$	20,160	\$	20,160	100.00%	\$ (1,256)
COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,006,244 2,619,142 2,619,142 2,619,142 2,619,142 301,604 31,925,561 1,925,561 1,925,941 1,925,941 1,925,941 1,925,941 1,943,144 1,945,9594 1,943,144 1,945,9594 1,943,144 1,945,9594 1,9	TAX SHARING	\$	289,000	\$	280,041	96.90%	\$	288,593	\$	284,985	98.75%	\$ (4,944)
TIF (10108058-580000) \$ 2,619,142 \$ 2,590,947 98.92% \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142	TOTAL INTERGOVERNMENTAL	\$	1,845,776	\$	1,795,551	97.28%	\$	1,752,316	\$	1,708,536	97.50%	\$ 87,015
TIF (10108058-580000) \$ 2,619,142 \$ 2,590,947 98.92% \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142 \$ 2,619,142	COUNTY TAX	\$	2,006,244	\$	2,006,244	100.00%	\$	1,925,561	\$	1,925,560	100.00%	\$ 80,684
OVERLAY \$ - \$ - \$ 301,604 \$ 118,448 0.00% \$ (118,448) TOTAL CITY DEPARTMENTS \$ 36,389,414 \$ 34,616,010 95.13% \$ 35,746,083 \$ 34,195,455 95.66% \$ 420,555 EDUCATION DEPARTMENT \$ 34,705,246 \$ 29,067,550 83.76% \$ 34,705,246 \$ 31,043,144 89.45% \$ (1,975,594)							\$					
TOTAL CITY DEPARTMENTS \$ 36,389,414 \$ 34,616,010 95.13% \$ 35,746,083 \$ 34,195,455 95.66% \$ 420,555 EDUCATION DEPARTMENT \$ 34,705,246 \$ 29,067,550 83.76% \$ 34,705,246 \$ 31,043,144 89.45% \$ (1,975,594)	OVERLAY				-							\$ (118,448)
	TOTAL CITY DEPARTMENTS	\$	36,389,414	\$	34,616,010	95.13%	\$	35,746,083	\$	34,195,455	95.66%	
TOTAL GENERAL FUND EXPENDITURES \$ 71,094,660 \$ 63,683,560 89.58% \$ 70,451,329 \$ 65,238,599 92.60% \$ (1,555,039)	EDUCATION DEPARTMENT	\$	34,705,246	\$	29,067,550	83.76%	\$	34,705,246	\$	31,043,144	89.45%	\$ (1,975,594)
	TOTAL GENERAL FUND EXPENDITURES	\$	71,094,660	\$	63,683,560	89.58%	\$	70,451,329	\$	65,238,599	92.60%	\$ (1,555,039)

CITY OF AUBURN, MAINE INVESTMENT SCHEDULE AS OF June 30, 2013

INVESTMENT		FUND		BALANCE		BALANCE June 30, 2013	INTEREST RATE	WEIGHTED AVG YIELD
			•		Â			
BANKNORTH MNY MKT	24-1242924	GENERAL FUND	\$	55,318.33	\$	55,318.33	0.20%	
BANKNORTH MNY MKT	24-1745910	GF-WORKERS COMP	\$	49,238.03	\$	49,238.03	0.10%	
BANKNORTH MNY MKT	24-1745944	GF-UNEMPLOYMENT	\$	66,883.53	\$	66,883.53	0.20%	
BANKNORTH CD	7033	GF-UNEMPLOYMENT	\$	102,404.84	\$	102,404.84	2.64%	
BANKNORTH MNY MKT	24-1809302	SPECIAL REVENUE	\$	52,543.55	\$	52,543.55	0.20%	
BANKNORTH MNY MKT	24-1745902	SR-PERMIT PARKING	\$	197,939.56	\$	197,939.56	0.20%	
BANKNORTH MNY MKT	24-1745895	SR-TIF	\$	1,117,524.58	\$	1,117,524.58	0.20%	
BANKNORTH MNY MKT	24-1746819	CAPITAL PROJECTS	\$	10,895,959.54	\$	10,895,959.54	0.20%	
BANKNORTH MNY MKT	24-1745928	ICE ARENA	\$	249,227.28	\$	249,227.28	0.10%	
GRAND TOTAL			\$	12,787,039.24	\$	12,787,039.24		0.22%



"Maine's City of Opportunity"



To: Clinton Deschene, City Manager From: Jill Eastman, Finance Director Re: July 10, 2013

Attached you will find a Statement of Net Assets and a Statement of Activities for the Ingersoll Arena as of June 30, 2013. This report is **pre audit and prior to year end entries being made**.

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 June 2013 the total current assets were \$374,782. These consisted of cash and cash equivalents of \$249,169, accounts receivable of \$18,825 and an interfund receivable is a \$106,746, which means that the General Fund owes the arena \$106,746, so net cash available to the arena is \$355,915 at the end of June.

The accounts receivable of \$18,825, consists of the following outstanding invoices for ice time that has been billed to various organizations. At the end of June the outstanding accounts were categorized as follows: \$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 June 30, 2013 was \$729,731.

Liabilities:

The arena liabilities as of June 30, 2013, consisted of \$4,104 of accounts payable, which is for invoices that we had received, but had not paid 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 through June 2013, are \$438,060. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating and ice rentals.

60 Court Street • Suite 411 • Auburn, ME 04210 (207) 333-6600 Voice • (207) 333-6601 Automated • (207) 333-6620 Fax www.auburnmaine.org The operating expenses through June 2013, are \$295,142. These expenses include personnel costs, supplies, utilities, repairs and maintenance.

As of June 2013 the arena has a operating gain of \$141,918.

Non-operating revenue and expenses consist of interest income and debt service payments. The interest income to date is \$4520 and the debt service expense to date is \$92,339, for a net non-operating expense of \$91,929.

As of June 30, 2013 the arena has a increase in net assets of \$36,756.

CITY OF AUBURN, MAINE Statement of Net Assets Proprietary Funds June 30, 2013

Business-type Activities - Enterprise Funds

		Ingersoll
		Ice Arena
ASSETS		
Current assets:		
Cash and cash equivalents		\$ 249,211
Interfund receivables		106,746
Accounts receivable		18,825
	Total current assets	374,782
Noncurrent assets:		
Capital assets:		
Buildings		672,279
Equipment		826,911
Land improvements		18,584
Less accumulated depreciation		(788,043
	Total noncurrent assets	729,731
	Total assets	1,104,513
LIABILITIES		
Accounts payable		4,104
Total liabilities		4,104
NET ASSETS		
Invested in capital assets		829,060
Unrestricted		271,349

Total net assets

\$ 1,100,409

CITY OF AUBURN, MAINE Statement of Revenues, Expenses and Changes in Net Assets Proprietary Funds Business-type Activities - Enterprise Funds Statement of Activities June 30, 2013

	Ingersoll ce Arena
Operating revenues:	
Charges for services	\$ 438,060
Operating expenses:	
Personnel	130,761
Supplies	18,819
Utilities	113,137
Repairs and maintenance	24,023
Depreciation	-
Other expenses	9,402
Total operating expenses	296,142
Operating gain (loss)	141,918
Nonoperating revenue (expense):	
Interest income	452
Interest expense (debt service)	(92,339)
Total nonoperating expense	(91,887)
Gain (Loss) before transfer	50,031
Transfers out	(13,275)
Change in net assets	36,756
Total net assets, July 1	1,063,653
Total net assets, June 30	\$ 1,100,409