



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: February 2023 Financial Report

DATE: March 20, 2023

The following is a discussion regarding the significant variances found in the City's February 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 eighth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 66.7% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues collected through February 28th, including the school department were \$66,303,219 or 61.94% of the budget. The municipal revenues including property taxes were \$44,798,901, or 63.56% of the budget which is less than the same period last year by 1.95%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 62.56% compared to last year at 63.47% the second payment is due March 15th. We are currently \$1,061,340 higher than last year at this time.
- B. Excise tax for the month of February is at 68.82%. This is a \$101,641 increase over FY 22.
- C. State Revenue Sharing at the end of February is 96.62% or \$4,351,685. The percentage is less than last year, but the dollars collected are \$743,064 more than last year.



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Expenditures

City expenditures through February 2023 were \$35,605,613 or 69.39% of the budget. This is a decrease of 2.62%, but an increase in dollars of \$1,685,308 for the same period last year.

Noteworthy variances are:

- A. Fiscal Services are higher than last year due to the increase in Debt Service payments for FY 23.
- B. Public Safety and Public Works are higher than at this time last year.
- C. Public Works is high than last year at this time by \$ 326,459. This also includes solid waste disposal.

Investments

This section contains an investment schedule as of February 28th. Currently the City's funds are earning an average interest rate of 2.88%. I was also notified by Androscoggin Bank that they will be raising the interest rate on our accounts this month. (March).

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M. Eastman".

Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of February 2023, January 2023, and June 2022

	February 28 2023	January 31 2023	Increase (Decrease)	UNAUDITED JUNE 30 2022
ASSETS				
CASH	\$ 48,173,422	\$ 47,969,455	\$ 203,967	\$ 25,056,314
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	3,009,692	1,178,501	1,831,191	1,461,282
TAXES RECEIVABLE-CURRENT	19,573,162	22,432,654	(2,859,492)	42,636
DELINQUENT TAXES	453,215	459,968	(6,753)	395,714
TAX LIENS	622,951	666,036	(43,085)	1,297,627
NET DUE TO/FROM OTHER FUNDS	(18,653,109)	(15,126,633)	(3,526,476)	4,391,622
TOTAL ASSETS	\$ 53,179,333	\$ 57,579,981	\$ (4,400,648)	\$ 32,645,195
LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ 21,198	\$ 26,389	\$ (5,191)	\$ (824,510)
PAYROLL LIABILITIES	(50,189)	(1,863,031)	1,812,842	2,948,844
ACCRUED PAYROLL	-	-	-	(263,746)
STATE FEES PAYABLE	(40,687)	(69,573)	28,886	(183)
ESCROWED AMOUNTS	(42,020)	(41,999)	(21)	(40,426)
DEFERRED REVENUE	(20,497,437)	(23,406,804)	2,909,367	(1,585,602)
DUE TO OTHER FUNDS	-	-	-	-
TOTAL LIABILITIES	\$ (20,609,135)	\$ (25,355,018)	\$ 4,745,883	\$ 234,377
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (29,571,381)	\$ (29,226,147)	\$ (345,234)	\$ (29,880,756)
FUND BALANCE - RESTRICTED	(2,309,553)	(2,309,553)		(2,309,553)
FUND BALANCE - NON SPENDABLE	(689,263)	(689,263)	-	(689,263)
TOTAL FUND BALANCE	\$ (32,570,197)	\$ (32,224,963)	\$ (345,234)	\$ (32,879,572)
TOTAL LIABILITIES AND FUND BALANCE	\$ (53,179,333)	\$ (57,579,981)	\$ 4,400,648	\$ (32,645,195)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH February 28, 2023 VS February 28, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU FEB 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU FEB 2022	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 52,463,320	\$ 32,821,798	62.56%	\$ 50,042,450	\$ 31,760,458	63.47%	\$ 1,061,340
PRIOR YEAR TAX REVENUE	\$ -	\$ 669,070		\$ -	\$ 488,125		\$ 180,945
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,770,000	\$ 1,322,921	74.74%	\$ 1,650,000	\$ 1,290,048	78.18%	\$ 32,873
EXCISE	\$ 4,435,000	\$ 3,052,369	68.82%	\$ 4,425,000	\$ 2,950,728	66.68%	\$ 101,641
PENALTIES & INTEREST	\$ 120,000	\$ 49,067	40.89%	\$ 120,000	\$ 72,736	60.61%	\$ (23,669)
TOTAL TAXES	\$ 58,788,320	\$ 37,915,224	64.49%	\$ 56,237,450	\$ 36,562,095	65.01%	\$ 1,353,129
LICENSES AND PERMITS							
BUSINESS	\$ 190,000	\$ 217,916	114.69%	\$ 166,000	\$ 201,327	121.28%	\$ 16,589
NON-BUSINESS	\$ 195,250	\$ 191,512	98.09%	\$ 300,200	\$ 298,970	99.59%	\$ (107,458)
TOTAL LICENSES	\$ 385,250	\$ 409,428	106.28%	\$ 466,200	\$ 500,297	107.31%	\$ (90,869)
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 419,744	104.94%	\$ 390,000	\$ 421,592	108.10%	\$ (1,848)
STATE REVENUE SHARING	\$ 4,504,100	\$ 4,351,685	96.62%	\$ 3,150,000	\$ 3,608,621	114.56%	\$ 743,064
WELFARE REIMBURSEMENT	\$ 83,912	\$ 47,098	56.13%	\$ 90,656	\$ 34,414	37.96%	\$ 12,684
OTHER STATE AID	\$ 32,000	\$ 3,403	10.63%	\$ 32,000	\$ 15,763	49.26%	\$ (12,360)
CITY OF LEWISTON	\$ 182,000	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 5,202,012	\$ 4,821,929	92.69%	\$ 3,891,040	\$ 4,080,390	104.87%	\$ 741,539
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 361,400	\$ 86,085	23.82%	\$ 184,400	\$ 114,391	62.03%	\$ (28,306)
PUBLIC SAFETY	\$ 30,800	\$ 72,387	235.02%	\$ 176,600	\$ 106,610	60.37%	\$ (34,224)
EMS TRANSPORT	\$ 1,350,000	\$ 1,016,190	75.27%	\$ 1,250,000	\$ 993,181	79.45%	\$ 23,009
TOTAL CHARGE FOR SERVICES	\$ 1,742,200	\$ 1,174,662	67.42%	\$ 1,611,000	\$ 1,214,182	75.37%	\$ (39,520)
FINES							
PARKING TICKETS & MISC FINES	\$ 28,000	\$ 17,328	61.89%	\$ 41,500	\$ 29,456	70.98%	\$ (12,128)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 30,000	\$ 62,486	208.29%	\$ 40,000	\$ 16,580	41.45%	\$ 45,906
RENTS	\$ 75,000	\$ 8,067	10.76%	\$ 125,000	\$ 9,996	8.00%	\$ (1,929)
UNCLASSIFIED	\$ 20,000	\$ 151,943	759.72%	\$ 20,000	\$ 26,831	134.16%	\$ 125,112
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 39,230		\$ -	\$ 37,779		\$ 1,451
SALE OF PROPERTY	\$ 100,000	\$ 1,562	1.56%	\$ 120,000	\$ 33,402	27.84%	\$ (31,840)
MMWAC HOST FEES	\$ 240,000	\$ 154,741	64.48%	\$ 234,000	\$ 154,741	66.13%	\$ (0)
TRANSFER IN: TIF	\$ 1,140,000	\$ -	0.00%	\$ 1,140,000	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 619,000	\$ -	0.00%	\$ 473,925	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
SPONSORSHIPS - ECONOMIC DEVELOPMENT		\$ 35,145					
CDBG	\$ 588,154	\$ -	0.00%	\$ 252,799	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 7,156	35.78%	\$ 20,000	\$ 13,854	69.27%	\$ (6,698)
CITY FUND BALANCE CONTRIBUTION	\$ 1,500,000	\$ -	0.00%	\$ 475,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 4,332,154	\$ 460,329	10.63%	\$ 2,900,724	\$ 293,183	10.11%	\$ 132,001
TOTAL GENERAL FUND REVENUES	\$ 70,477,936	\$ 44,798,901	63.56%	\$ 65,147,914	\$ 42,679,603	65.51%	\$ 2,084,153
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 34,826,024	\$ 21,223,137	60.94%	\$ 28,900,061	\$ 20,176,134	69.81%	\$ 1,047,003
EDUCATION	\$ 489,465	\$ 258,254	52.76%	\$ 518,821	\$ 505,316	97.40%	\$ (247,062)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 1,251,726	\$ 22,928	1.83%	\$ 879,404	\$ 20,494	2.33%	\$ 2,434
TOTAL SCHOOL	\$ 36,567,215	\$ 21,504,319	58.81%	\$ 30,298,286	\$ 20,701,944	68.33%	\$ 802,375
GRAND TOTAL REVENUES	\$ 107,045,151	\$ 66,303,219	61.94%	\$ 95,446,200	\$ 63,381,547	66.41%	\$ 2,886,527

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH February 28, 2023 VS February 28, 2022

DEPARTMENT	FY 2023 BUDGET	EXP THRU FEB 2023	% OF BUDGET	FY 2022 BUDGET	EXP THRU FEB 2022	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 170,500	\$ 142,609	83.64%	\$ 104,850	\$ 104,334	99.51%	\$ 38,275
CITY MANAGER	\$ 510,978	\$ 292,777	57.30%	\$ 447,401	\$ 364,293	81.42%	\$ (71,516)
COMMUNICATIONS & ENGAGEMENT	\$ 218,746	\$ 109,864	50.22%	\$ 911,637	\$ 691,631	75.87%	\$ (581,767)
CITY CLERK	\$ 257,506	\$ 176,545	68.56%	\$ 237,474	\$ 151,921	63.97%	\$ 24,624
FINANCIAL SERVICES	\$ 1,138,802	\$ 802,791	70.49%	\$ 810,303	\$ 498,991	61.58%	\$ 303,800
HUMAN RESOURCES	\$ 222,099	\$ 138,764	62.48%	\$ 220,250	\$ 133,832	60.76%	\$ 4,932
INFORMATION TECHNOLOGY	\$ 827,000	\$ 566,703	68.53%	\$ -	\$ -	-	\$ 566,703
TOTAL ADMINISTRATION	\$ 3,345,631	\$ 2,230,053	66.66%	\$ 2,731,915	\$ 1,945,002	71.20%	\$ 285,051
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 666,629	\$ 476,560	71.49%	\$ 900,583	\$ 524,676	58.26%	\$ (48,116)
ECONOMIC DEVELOPMENT	\$ 286,598	\$ 190,735	66.55%	\$ 108,469	\$ 71,852	66.24%	\$ 118,883
BUSINESS & COMMUNITY DEVELOPMENT	\$ 671,411	\$ 186,022	27.71%	\$ 512,260	\$ 181,386	35.41%	\$ 4,636
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 117,757	98.23%	\$ 119,875	\$ 67,114	55.99%	\$ 50,643
RECREATION & SPORTS TOURISM	\$ 762,440	\$ 420,839	55.20%	\$ 584,056	\$ 380,525	65.15%	\$ 40,314
PUBLIC LIBRARY	\$ 1,084,437	\$ 632,590	58.33%	\$ 1,052,163	\$ 701,442	66.67%	\$ (68,852)
TOTAL COMMUNITY SERVICES	\$ 3,591,390	\$ 2,024,503	56.37%	\$ 3,277,406	\$ 1,926,995	58.80%	\$ 97,508
FISCAL SERVICES							
DEBT SERVICE	\$ 8,361,254	\$ 7,549,963	90.30%	\$ 7,734,169	\$ 6,955,516	89.93%	\$ 594,447
CAPITAL INVESTMENT & PURCHASING	\$ 672,473	\$ 396,665	58.99%	\$ 677,872	\$ 464,005	68.45%	\$ (67,340)
WORKERS COMPENSATION	\$ 698,000	\$ 698,000	100.00%	\$ 642,400	\$ 642,400	100.00%	\$ 55,600
WAGES & BENEFITS	\$ 7,876,393	\$ 4,355,506	55.30%	\$ 7,334,932	\$ 4,295,731	58.57%	\$ 59,775
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 18,069,350	\$ 13,000,134	71.95%	\$ 16,850,603	\$ 12,357,652	73.34%	\$ 642,482
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,693,284	\$ 3,677,163	64.59%	\$ 5,446,588	\$ 3,778,791	69.38%	\$ (101,628)
POLICE DEPARTMENT	\$ 4,945,034	\$ 3,104,438	62.78%	\$ 4,343,924	\$ 2,950,007	67.91%	\$ 154,431
TOTAL PUBLIC SAFETY	\$ 10,638,318	\$ 6,781,601	63.75%	\$ 9,790,512	\$ 6,728,798	68.73%	\$ 52,803
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 5,600,109	\$ 3,416,448	61.01%	\$ 5,077,370	\$ 3,269,260	64.39%	\$ 147,188
SOLID WASTE DISPOSAL*	\$ 1,320,000	\$ 752,769	57.03%	\$ 1,089,950	\$ 573,498	52.62%	\$ 179,271
WATER AND SEWER	\$ 792,716	\$ 585,902	73.91%	\$ 792,716	\$ 585,902	73.91%	\$ -
TOTAL PUBLIC WORKS	\$ 7,712,825	\$ 4,755,119	61.65%	\$ 6,960,036	\$ 4,428,660	63.63%	\$ 326,459
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 205,000	\$ 206,299	100.63%	\$ 177,000	\$ 173,644	98.10%	\$ 32,655
E911 COMMUNICATION CENTER	\$ 1,217,713	\$ 913,285	75.00%	\$ 1,161,479	\$ 871,109	75.00%	\$ 42,176
LATC-PUBLIC TRANSIT	\$ 431,811	\$ 431,811	100.00%	\$ 225,000	\$ -	0.00%	\$ 431,811
LA ARTS	\$ 30,000	\$ 22,500	75.00%	\$ 10,000	\$ 10,000	100.00%	\$ -
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 260,000	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL	\$ 2,144,524	\$ 1,573,895	73.39%	\$ 1,833,479	\$ 1,054,753	57.53%	\$ 519,142
COUNTY TAX	\$ 2,761,220	\$ 2,761,220	100.00%	\$ 2,611,080	\$ 2,611,080	100.00%	\$ 150,140
TIF (10108058-580000)	\$ 3,049,803	\$ 2,479,088	81.29%	\$ 3,049,803	\$ 2,867,365	94.02%	\$ (388,277)
OVERLAY	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TOTAL CITY DEPARTMENTS	\$ 51,313,061	\$ 35,605,613	69.39%	\$ 47,104,834	\$ 33,920,305	72.01%	\$ 1,685,308
EDUCATION DEPARTMENT	\$ 55,732,090	\$ 21,891,745	39.28%	\$ 48,341,366	\$ 21,378,858	44.22%	\$ 512,887
TOTAL GENERAL FUND EXPENDITURES	\$ 107,045,151	\$ 57,497,358	53.71%	\$ 95,446,200	\$ 55,299,163	57.94%	\$ 2,198,195

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF February 28, 2023**

INVESTMENT		FUND	BALANCE February 28, 2023	BALANCE January 31, 2023	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 11,170,041.94	\$ 11,161,108.84	0.80%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,053,460.33	\$ 1,054,180.39	0.80%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 13,478,584.10	\$ 17,467,617.45	0.80%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,815.77	\$ 52,773.27	0.80%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 341,490.20	\$ 341,215.28	0.80%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 227,831.35	\$ 227,831.35	0.80%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 468,957.49	\$ 468,597.98	0.80%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 835,968.36	\$ 952,286.19	0.80%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,450.87	\$ 15,439.03	0.80%
NOMURA 2		ELHS Bond Proceeds	\$ 41,148,609.00	\$ 47,504,562.00	2.08%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.25%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.40%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.60%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.85%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.70%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.45%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.85%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.00%
GRAND TOTAL			\$ 71,793,209.41	\$ 82,245,611.78	2.88%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2022 - June 30, 2023
Report as of February 28, 2023

	Beginning	February 2023					Ending
	Balance 2/1/2023	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 2/28/2023
Bluecross	\$ 9,839.16	\$ 12,001.00	\$ (4,961.52)		\$ (6,960.68)		\$ 9,917.96
Intercept	\$ 400.00	\$ 200.00	\$ (200.00)		\$ -		\$ 400.00
Medicare	\$ 220,692.36	\$ 138,902.80	\$ (66,773.28)		\$ (109,781.86)		\$ 183,040.02
Medicaid	\$ 51,623.76	\$ 49,823.00	\$ (38,359.97)		\$ (28,831.16)		\$ 34,255.63
Other/Commercial	\$ 80,023.36	\$ 31,940.20	\$ (17,165.28)		\$ (1,472.42)		\$ 93,325.86
Patient	\$ 121,686.00	\$ 19,312.40	\$ (9,563.74)	\$ 3.73	\$ (485.49)	\$ (26,528.17)	\$ 104,424.73
Worker's Comp	\$ 1,127.80	\$ -	\$ (837.80)		\$ -		\$ 290.00
TOTAL	\$ 485,392.44	\$ 252,179.40	\$ (137,861.59)	\$ 3.73	\$ (147,531.61)	\$ (26,528.17)	\$ 425,654.20

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2022 - June 30, 2023
Report as of February 28, 2023

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Totals	% of Total
Bluecross	\$ 2,477.35	\$ 13,307.40	\$ 13,596.80	\$ 13,635.40	\$ 10,192.40	\$ 11,633.60	\$ 13,907.00	\$ 12,001.00	\$ 90,750.95	3.83%
Intercept	\$ 100.00	\$ -	\$ 100.00	\$ 200.00	\$ 200.00	\$ 300.00	\$ 200.00	\$ 200.00	\$ 1,300.00	0.05%
Medicare	\$ 155,398.20	\$ 205,712.40	\$ 155,567.20	\$ 163,526.80	\$ 154,190.50	\$ 190,431.40	\$ 216,896.50	\$ 138,902.80	\$ 1,380,625.80	58.30%
Medicaid	\$ 61,000.80	\$ 82,386.60	\$ 63,625.60	\$ 50,457.40	\$ 68,679.75	\$ 51,541.80	\$ 65,923.00	\$ 49,823.00	\$ 493,437.95	20.84%
Other/Commercial	\$ 38,520.45	\$ 50,549.60	\$ 28,756.00	\$ 21,232.20	\$ 18,577.60	\$ 28,491.40	\$ 26,074.30	\$ 31,940.20	\$ 244,141.75	10.31%
Patient	\$ 8,120.20	\$ 12,558.80	\$ 18,008.60	\$ 32,205.60	\$ 18,078.20	\$ 18,295.40	\$ 19,672.25	\$ 19,312.40	\$ 146,251.45	6.18%
Worker's Comp	\$ 1,803.40	\$ 3,664.60	\$ -	\$ 827.00	\$ 1,805.20	\$ 1,720.60	\$ 1,974.60	\$ -	\$ 11,795.40	0.50%
TOTAL	\$ 267,420.40	\$ 368,179.40	\$ 279,654.20	\$ 282,084.40	\$ 271,723.65	\$ 302,414.20	\$ 344,647.65	\$ 252,179.40	\$ 2,368,303.30	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2022 - June 30, 2023
Report as of February 28, 2023

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Totals	% of Total
Bluecross	3	13	14	14	11	12	14	12	93	3.56%
Intercept	1	0	1	2	2	3	2	2	13	0.50%
Medicare	170	231	170	180	170	205	237	163	1526	58.33%
Medicaid	65	88	69	55	77	57	75	55	541	20.68%
Other/Commercial	43	54	30	23	21	33	32	37	273	10.44%
Patient	10	13	19	34	20	18	21	22	157	6.00%
Worker's Comp	2	4		1	2	2	2	0	13	0.50%
TOTAL	294	403	303	309	303	330	383	291	2616	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of February 28, 2023

	1902 Riverwatch	1910 Community Service	1914 Oak Hill Cemeteries	1915 Fire Training Building	1917 Wellness Grant	1928 Vending	1929 Fire Prevention	1931 Donations	2003 Byrne JAG	2005 MDOT	2008 Homeland Security	2010 State Drug Money	2011 PD Capital Reserve	2013 OUI Grant	2014 Speed Grant	2016 Pedestrian Safety
Fund Balance 7/1/22	\$ 517,052.67	\$ 6,919.98	\$ 34,914.39	\$ 1,421.68	\$ 3,039.35	\$ -	\$ 4,796.03	\$ 169.19	\$ 2,808.57	\$ 79,868.61	\$ (153,799.68)	\$ 4,289.65	\$ 23,595.00	\$ 4,356.29	\$ 5,520.52	\$ 409.11
Revenues FY23	\$ 52,553.38	\$ 1,256.95	\$ 1,290.30		\$ 6,090.00	\$ 100.00				\$ 200,100.00	\$ 101,027.87	\$ 45.00	\$ 11,148.75		\$ 3,818.51	\$ 1,053.34
Expenditures FY23	\$ 145,743.00	\$ 950.00	\$ 386.10		\$ 3,780.72	\$ 765.59		\$ 382.50		\$ 359,133.77	\$ 23,310.71	\$ 2,488.41	\$ -		\$ 3,414.26	\$ 917.14
Fund Balance 2/28/2023	\$ 423,863.05	\$ 7,226.93	\$ 35,818.59	\$ 1,421.68	\$ 5,348.63	\$ (665.59)	\$ 4,796.03	\$ (213.31)	\$ 2,808.57	\$ (79,165.16)	\$ (76,082.52)	\$ 1,846.24	\$ 34,743.75	\$ 4,356.29	\$ 5,924.77	\$ 545.31

	2018 Nat Opioid Settlement	2019 Law Enforcement Training	2020 CDBG	2025 Community Cords	2026 State Grant Non-GA Heat Asst	2030 Parking	2034 EDUL Underage Drink	2037 Bulletproof Vests	2040 Great Falls TV	2041 Blanche Stevens	2043 DOJ Covid 19 Preventative	2044 Federal Drug Money	2047 American Firefighter Grant	2048 TD Tree Days	2050 Project Lifesaver	2051 Project Canopy
Fund Balance 7/1/22	\$ -	\$ (8,205.29)	\$ 1,069,816.45	\$ 30,822.46	\$ -	\$ 46,171.40	\$ 2,560.00	\$ 8,281.24	\$ 20,536.23	\$ 22,850.45	\$ (930.00)	\$ 92,332.26	\$ (1,695.00)	\$ -	\$ 189.35	\$ (9,519.48)
Revenues FY23	\$ 211,035.72		\$ 599,959.39	\$ 119.34	\$ 31,165.02	\$ 98,064.00		\$ 2,288.40		\$ 3,360.73	\$ 930.00	\$ 15,066.91	\$ 49,569.53	\$ 12,000.00		\$ 7,996.88
Expenditures FY23			\$ 796,728.03	\$ 562.00	\$ 104.71	\$ 111,112.04		\$ 4,122.14		\$ 3,623.52		\$ 3,651.12	\$ 49,569.53	\$ 9,786.95		
Fund Balance 2/28/2023	\$ 211,035.72	\$ (8,205.29)	\$ 873,047.81	\$ 30,379.80	\$ 31,060.31	\$ 33,123.36	\$ 2,560.00	\$ 6,447.50	\$ 20,536.23	\$ 22,587.66	\$ -	\$ 103,748.05	\$ (1,695.00)	\$ 2,213.05	\$ 189.35	\$ (1,522.60)

	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2059 Distacted Driving	2067 Hometown Heros Banners	2068 Northern Borders Grant	2070 Leadercast	2077 CTCI Grant	2080 Futsol Court Project	2300 ARPA Grant	2400 NRPA Youth Mentoring	2405 Elmina B Sewall Grant	2500 Parks & Recreation	6200 Ingersoll Turf
Fund Balance 7/1/22	\$ 21,359.27	\$ 170,048.62	\$ 4,911.03	\$ 898.69	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,719.02	\$ 25,353.61	\$ 12,716,078.13	\$ (1,443.69)	\$ 10,000.00	\$ 232,365.87	
Revenues FY23	\$ (147.11)	\$ 176,221.28		\$ 508.14						\$ 284,198.36	\$ 6,829.89		\$ 272,901.78	
Expenditures FY23			\$ -	\$ 604.26			\$ 481.25		\$ 1,158,148.36	\$ 11,961.61		\$ 361,745.76		
Fund Balance 2/28/2023	\$ 21,212.16	\$ 346,269.90	\$ 4,911.03	\$ 802.57	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,237.77	\$ 25,353.61	\$ 11,842,128.13	\$ (6,575.41)	\$ 10,000.00	\$ 143,521.89	\$ -

	2600 Tambrands II TIF 6	2600 Mall TIF 9	2600 Downtown TIF 10	2600 Auburn Industrial TIF 12	2600 Auburn Plaza TIF 13	2600 Auburn Plaza II TIF 14	2600 Webster School TIF 16	2600 Hartt Transport TIF 19	2600 62 Spring St TIF 20	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Auburn Memory Care Facility TIF 23	2600 Millbran TIF 24	2600 Futurguard TIF 25	2600 W Shore Landing TIF 26	Total Special Revenues
Fund Balance 7/1/22	\$ 78,950.70	\$ 806,274.01	\$ 237,684.12	\$ (519,427.49)	\$ 455,494.65	\$ (900,465.25)	\$ (0.03)	\$ (2,663.69)	\$ 1,120.91	\$ 50,241.31	\$ 84,060.95	\$ 33,113.81	\$ 13,914.35	\$ (102,204.06)	\$ -	\$ 15,400,711.98
Revenues FY23	\$ 190,974.78		\$ 865,341.00	\$ 157,316.00	\$ 294,264.43	\$ 448,773.33	\$ 48,589.45	\$ 30,616.50	\$ 56,495.08	\$ 48,218.63	\$ 96,002.45	\$ 113,293.40	\$ 35,248.40	\$ 34,426.44	\$ 59,527.65	\$ 4,629,639.90
Expenditures FY23			\$ 307,083.16	\$ 244,200.00	\$ 69,152.14	\$ 105,461.73	\$ 14,576.84		\$ 28,247.54	\$ 12,054.66	\$ 24,000.61	\$ 136,134.34	\$ 17,624.20	\$ 6,034.48		\$ 4,018,043.18
Fund Balance 2/28/2023	\$ 269,925.48	\$ 806,274.01	\$ 795,941.96	\$ (606,311.49)	\$ 680,606.94	\$ (557,153.65)	\$ 34,012.58	\$ 27,952.81	\$ 29,368.45	\$ 86,405.28	\$ 156,062.79	\$ 10,272.87	\$ 31,538.55	\$ (73,812.10)	\$ 59,527.65	\$ 16,012,308.70

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

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



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of February 28, 2023.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of February 28, 2023.

Current Assets:

As of the end of February 2023 the total current assets of Ingersoll Turf Facility were \$283,666. This consisted of cash and cash equivalents and interfund receivables with an increase from January of \$709.

Noncurrent Assets:

Ingersoll's noncurrent assets are the building and equipment that was purchased, less depreciation. The total value of the noncurrent assets as of February 28, 2023, were \$61,779.

Liabilities:

Ingersoll had no accounts payable as of February 28, 2023.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Ingersoll Turf Facility through February 2023 are \$109,706. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through February 2023 were \$27,775. These expenses include supplies, repairs, and capital purchases. All other expenditures are now under the recreation budget.

As of February 2023, Ingersoll has an operating gain of \$81,931 compared to \$81,222 in January an increase in the gain of \$709.

As of February 28, 2023, Ingersoll has an increase in net assets of \$81,931.

The budget to actual reports for revenue and expenditures, show that the revenue for FY23 compared to FY 22.

Statement of Net Assets
Ingersoll Turf Facility
February 28, 2023
Business-type Activities - Enterprise Fund

	February 28, 2023	January 31, 2023	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 227,831	\$ 227,647	\$ 184
Interfund receivables/payables	\$ 55,835	\$ 55,310	525
Accounts receivable	-	-	-
Total current assets	283,666	282,957	709
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(748,757)	(748,757)	-
Total noncurrent assets	61,779	61,779	-
Total assets	345,445	344,736	709
LIABILITIES			
Accounts payable	\$ -	\$ -	-
Interfund payable	\$ -	\$ -	-
Total liabilities	-	-	-
NET ASSETS			
Invested in capital assets	\$ 61,779	\$ 61,779	\$ -
Unrestricted	\$ 283,666	\$ 282,957	\$ 709
Total net assets	\$ 345,445	\$ 344,736	\$ 709

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
February 28, 2023

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 109,706
Operating expenses:	
Personnel	490
Supplies	11,508
Utilities	
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	15,777
Other expenses	
Total operating expenses	27,775
Operating gain (loss)	81,931
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	81,931
Transfers out	-
Change in net assets	81,931
Total net assets, July 1	263,514
Total net assets, February 28, 2023	\$ 345,445

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through February 28, 2023 compared to February 28, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU FEB 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU FEB 2022	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$	2,500		\$ 25,000	\$ 6,275	25.10%
Batting Cages	\$	9,330		\$ 16,000	\$ 13,121	82.01%
Programs	\$	27,953		\$ 94,000	\$ 39,024	41.51%
Rental Income	\$	69,108		\$ 138,000	\$ 65,523	47.48%
TOTAL CHARGE FOR SERVICES	\$ -	\$ 108,891		\$ 273,000	\$ 123,943	45.40%
INTEREST ON INVESTMENTS	\$ -	\$ 815		\$ -	\$ 401	
GRAND TOTAL REVENUES	\$ -	\$ 109,706		\$ 273,000	\$ 124,344	45.55%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through February 28, 2023 compared to February 28, 2022

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2023 BUDGET	EXPENDITURES THRU FEB 2023	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU FEB 2022	% OF BUDGET	
Salaries & Benefits	See Recreation Budget			\$ 133,041	\$ 64,766	48.68%	\$ (64,766)
Purchased Services		\$ 490		\$ 15,750	\$ 3,633	23.07%	\$ (3,143)
Programs		\$ 11,508		\$ 16,300	\$ -	0.00%	\$ 11,508
Supplies				\$ 2,500	\$ 12,115	484.60%	\$ (12,115)
Utilities				\$ 24,150	\$ 13,935	57.70%	\$ (13,935)
Insurance Premiums	\$ -			\$ -	\$ -		
Capital Outlay	\$ -	\$ 15,777		\$ -	\$ 5,556		\$ 10,221
	\$ -	\$ 27,775		\$ 191,741	\$ 100,005	52.16%	\$ (72,230)
GRAND TOTAL EXPENDITURES	\$ -	\$ 27,775		\$ 191,741	\$ 100,005	52.16%	\$ (72,230)



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for February 28, 2023

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of February 28, 2023.

NORWAY SAVINGS BANK ARENA

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities, and net assets and shows a comparison to the previous month, in this case, January 31, 2023.

Current Assets:

As of the end of February 2023 the total current assets of Norway Savings Bank Arena were (\$1339,907). These consisted of cash and cash equivalents of \$281,140, accounts receivable of \$190,627, and an interfund payable of \$1,811,720.

Noncurrent Assets:

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). The total value of the noncurrent assets as of February 28, 2023 was \$147,691.

Liabilities:

Norway Arena had no accounts payable as of February 28, 2023.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Norway Arena through February 2023 are \$555,201. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating, and ice rentals.

The operating expenses for Norway Arena through February 2023 were \$511,567. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of February 2023, there was an operating gain of \$43,634.

As of February 28, 2023, Norway Arena has an increase in net assets of \$43,634.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY23 is \$555,201 more than in FY22 and expenditures in FY23 are \$206,766 less than last year in February.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
February 28, 2023
Business-type Activities - Enterprise Fund

	February 28 2023	January 31 2023	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 281,140	\$ 281,162	\$ (22)
Interfund receivables	\$ (1,811,720)	\$ (1,698,370)	\$ (113,350)
Prepaid Rent			\$ -
Accounts receivable	190,673	176,845	\$ 13,828
Total current assets	(1,339,907)	(1,240,363)	(99,544)
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(425,531)	(425,531)	-
Total noncurrent assets	147,691	147,691	-
Total assets	(1,192,216)	(1,092,672)	(99,544)
LIABILITIES			
Accounts payable	\$ -	\$ -	-
Net OPEB liability	\$ 43,810	\$ 43,810	-
Net pension liability	42,634	42,634	-
Total liabilities	86,444	86,444	-
NET ASSETS			
Invested in capital assets	\$ 147,691	\$ 147,691	-
Unrestricted	\$ (1,426,351)	\$ (1,326,807)	\$ (99,544)
Total net assets	\$ (1,278,660)	\$ (1,179,116)	\$ (99,544)

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Norway Savings Bank Arena
Business-type Activities - Enterprise Funds
Statement of Activities
February 28, 2023

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 555,201
Operating expenses:	
Personnel	248,906
Supplies	34,643
Utilities	101,263
Repairs and maintenance	44,338
Insurance Premium	33,538
Depreciation	-
Capital expenses	29,056
Other expenses	19,823
Total operating expenses	511,567
Operating gain (loss)	43,634
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	43,634
Transfers out	-
Change in net assets	43,634
Total net assets, July 1	(1,322,294)
Total net assets, February 28, 2023	\$ (1,278,660)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through February 28, 2023 compared to February 28, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU FEB 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU FEB 2022	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500		0.00%	\$ 16,500	\$ 12,500	75.76%	\$ (12,500)
Skate Rentals	\$ 6,000	\$ 1,715	28.58%	\$ 6,000	\$ 425	7.08%	\$ 1,290
Pepsi Vending Machines	\$ 2,000	\$ 1,348	67.40%	\$ 2,000	\$ 779	38.95%	\$ 569
Games Vending Machines	\$ 3,000		0.00%	\$ 3,000	\$ 1,093	36.43%	\$ (1,093)
Vending Food	\$ 2,000	\$ 733	36.65%	\$ 2,000	\$ 148	7.40%	\$ 585
Sponsorships	\$ 230,000	\$ 130,882	56.91%	\$ 185,000	\$ 154,951	83.76%	\$ (24,069)
Pro Shop	\$ 7,000	\$ 2,925	41.79%	\$ 7,000	\$ 4,622	66.03%	\$ (1,697)
Programs	\$ 20,000		0.00%	\$ 20,000	-	0.00%	\$ -
Rental Income	\$ 702,000	\$ 347,355	49.48%	\$ 683,500	\$ 554,504	81.13%	\$ (207,149)
Camps/Clinics	\$ 50,000	\$ 21,010	42.02%	\$ 50,000	\$ 24,860	49.72%	\$ (3,850)
Tournaments	\$ 50,000	\$ 49,233	98.47%	\$ 50,000	\$ 8,085	16.17%	\$ 41,148
TOTAL CHARGE FOR SERVICES	\$ 1,088,500	\$ 555,201	51.01%	\$ 1,025,000	\$ 761,967	74.34%	\$ (206,766)

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through February 28, 2023 compared to February 28, 2022

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2023 BUDGET	EXPENDITURES THRU FEB 2023	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU FEB 2022	% OF BUDGET	
Salaries & Benefits	\$ 291,095	\$ 248,906	85.51%	\$ 339,437	\$ 142,248	41.91%	\$ 106,658
Purchased Services	\$ 136,900	\$ 77,876	56.89%	\$ 123,928	\$ 53,777	43.39%	\$ 24,099
Supplies	\$ 76,562	\$ 54,466	71.14%	\$ 79,000	\$ 46,040	58.28%	\$ 8,426
Utilities	\$ 267,000	\$ 101,263	37.93%	\$ 250,350	\$ 150,876	60.27%	\$ (49,613)
Capital Outlay	\$ 50,000	\$ 29,056	58.11%	\$ 42,500	\$ -	0.00%	\$ 29,056
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 821,557	\$ 511,567	62.27%	\$ 835,215	\$ 392,941	47.05%	\$ 118,626
GRAND TOTAL EXPENDITURES	\$ 821,557	\$ 511,567	62.27%	\$ 835,215	\$ 392,941	47.05%	\$ 118,626