

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: January 2023 Financial Report

DATE: February 7, 2023

The following is a discussion regarding the significant variances found in the City's January 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 seventh month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 58.3% 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 January 31st, including the school department were \$59,947,134 or 56.00%, of the budget. The municipal revenues including property taxes were \$40,741,012, or 57.81% of the budget which is less than the same period last year by 1.482%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 57.00% as compared to 57.84% last year. This is a \$958,590 increase over last year. The second payment is due March 15th.
- B. Excise tax for the month of January is at 63.30%. This is an increase of \$194,410 over FY 21. Our excise revenues for FY22 are 0.75% above projections as of January 31, 2023.
- C. State Revenue Sharing at the end of January is 83.27% or \$3,750,613. This is an increase of \$645,995 over last January.

Expenditures

City expenditures through January 2023 were \$32,876,464, or 64.07%, of the budget. This is a decrease of 0.02% less than the same period last year. The percentage of expenditures is lower, but dollars are higher due to the higher budget. Noteworthy variances are:

- A. Administration is higher than last year by 2.52%. The major increases are Communications & Technology and Human Resources budgets being higher than last year.
- B. Public Safety is higher due to both Police and Fire/EMS are higher.
- C. Public Works is higher due to Winter Storm operations and overtime.

Investments

This section contains an investment schedule as of January 31st. Currently the City's funds are earning an average interest rate of 2.88% compared to .15% in 2022.

Respectfully submitted,



Jill M. Eastman
Finance Director

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

	January 31 2023	December 31 2022	Increase (Decrease)	UNAUDITED JUNE 30 2022
ASSETS				
CASH	\$ 47,969,455	\$ 44,481,861	\$ 3,487,594	\$ 25,056,314
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,178,501	1,235,068	(56,567)	1,461,282
TAXES RECEIVABLE-CURRENT	22,432,654	22,784,200	(351,546)	42,636
DELINQUENT TAXES	459,968	460,022	(54)	395,714
TAX LIENS	666,036	688,153	(22,117)	1,297,627
NET DUE TO/FROM OTHER FUNDS	(15,126,633)	(16,067,392)	940,759	4,391,622
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TOTAL ASSETS	\$ 57,579,981	\$ 53,581,912	\$ 3,998,069	\$ 32,645,195
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ 26,389	\$ (257,305)	\$ 283,694	\$ (824,510)
PAYROLL LIABILITIES	(1,863,031)	(1,354,924)	(508,107)	2,948,844
ACCRUED PAYROLL	-	4,861,578	(4,861,578)	(263,746)
STATE FEES PAYABLE	(69,573)	(98,075)	28,502	(183)
ESCROWED AMOUNTS	(41,999)	(41,981)	(18)	(40,426)
DEFERRED REVENUE DUE TO OTHER FUNDS	(23,406,804)	(23,780,520)	373,716	(1,585,602)
	-	-	-	-
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TOTAL LIABILITIES	\$ (25,355,018)	\$ (20,671,227)	\$ (4,683,791)	\$ 234,377
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (29,226,147)	\$ (29,911,869)	\$ 685,722	\$ (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)
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TOTAL FUND BALANCE	\$ (32,224,963)	\$ (32,910,685)	\$ 685,722	\$ (32,879,572)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (57,579,981)	\$ (53,581,912)	\$ (3,998,069)	\$ (32,645,195)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH January 31, 2023 VS January 31, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU JAN 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU JAN 2022	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 52,463,320	\$ 29,903,956	57.00%	\$ 50,042,450	\$ 28,945,366	57.84%	\$ 958,590
PRIOR YEAR TAX REVENUE	\$ -	\$ 619,262		\$ -	\$ 475,800		\$ 143,462
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	\$ 2,807,300	63.30%	\$ 4,425,000	\$ 2,612,890	59.05%	\$ 194,410
PENALTIES & INTEREST	\$ 120,000	\$ 45,616	38.01%	\$ 120,000	\$ 62,130	51.78%	\$ (16,514)
TOTAL TAXES	\$ 58,788,320	\$ 34,699,054	59.02%	\$ 56,237,450	\$ 33,386,234	59.37%	\$ 1,312,820
LICENSES AND PERMITS							
BUSINESS	\$ 190,000	\$ 188,977	99.46%	\$ 166,000	\$ 173,417	104.47%	\$ 15,560
NON-BUSINESS	\$ 195,250	\$ 187,879	96.22%	\$ 300,200	\$ 214,588	71.48%	\$ (26,709)
TOTAL LICENSES	\$ 385,250	\$ 376,856	97.82%	\$ 466,200	\$ 388,005	83.23%	\$ (11,149)
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	\$ 3,750,613	83.27%	\$ 3,150,000	\$ 3,104,618	98.56%	\$ 645,995
WELFARE REIMBURSEMENT	\$ 83,912	\$ 46,863	55.85%	\$ 90,656	\$ 25,852	28.52%	\$ 21,011
OTHER STATE AID	\$ 32,000	\$ -	0.00%	\$ 32,000	\$ 15,763	49.26%	\$ (15,763)
CITY OF LEWISTON	\$ 182,000	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 5,202,012	\$ 4,217,220	81.07%	\$ 3,891,040	\$ 3,567,825	91.69%	\$ 649,394
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 361,400	\$ 79,388	21.97%	\$ 184,400	\$ 105,324	57.12%	\$ (25,936)
PUBLIC SAFETY	\$ 30,800	\$ 66,824	216.96%	\$ 176,600	\$ 82,574	46.76%	\$ (15,751)
EMS TRANSPORT	\$ 1,350,000	\$ 887,136	65.71%	\$ 1,250,000	\$ 841,078	67.29%	\$ 46,058
TOTAL CHARGE FOR SERVICES	\$ 1,742,200	\$ 1,033,347	59.31%	\$ 1,611,000	\$ 1,028,976	63.87%	\$ 4,371
FINES							
PARKING TICKETS & MISC FINES	\$ 28,000	\$ 13,359	47.71%	\$ 41,500	\$ 25,750	62.05%	\$ (12,391)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 30,000	\$ 40,932	136.44%	\$ 40,000	\$ 13,268	33.17%	\$ 27,664
RENTS	\$ 75,000	\$ 5,909	7.88%	\$ 125,000	\$ 7,839	6.27%	\$ (1,930)
UNCLASSIFIED	\$ 20,000	\$ 140,738	703.69%	\$ 20,000	\$ 25,150	125.75%	\$ 115,588
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 39,377		\$ -	\$ 37,877		\$ 1,500
SALE OF PROPERTY	\$ 100,000	\$ 1,156	1.16%	\$ 120,000	\$ 2,936	2.45%	\$ (1,780)
MMWAC HOST FEES	\$ 240,000	\$ 135,398	56.42%	\$ 234,000	\$ 135,398	57.86%	\$ 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	\$ 2,521	12.61%	\$ 20,000	\$ 9,634	48.17%	\$ (7,113)
CITY FUND BALANCE CONTRIBUTION	\$ 1,500,000	\$ -	0.00%	\$ 475,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 4,332,154	\$ 401,176	9.26%	\$ 2,900,724	\$ 232,102	8.00%	\$ 133,929
TOTAL GENERAL FUND REVENUES	\$ 70,477,936	\$ 40,741,012	57.81%	\$ 65,147,914	\$ 38,628,893	59.29%	\$ 2,076,975
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 34,826,024	\$ 18,952,206	54.42%	\$ 28,900,061	\$ 17,894,242	61.92%	\$ 1,057,964
EDUCATION	\$ 489,465	\$ 236,193	48.26%	\$ 518,821	\$ 471,335	90.85%	\$ (235,142)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 1,251,726	\$ 17,723	1.42%	\$ 879,404	\$ 14,232	1.62%	\$ 3,491
TOTAL SCHOOL	\$ 36,567,215	\$ 19,206,121	52.52%	\$ 30,298,286	\$ 18,379,809	60.66%	\$ 826,312
GRAND TOTAL REVENUES	\$ 107,045,151	\$ 59,947,134	56.00%	\$ 91,735,175	\$ 57,008,702	62.14%	\$ 2,903,287

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH January 31, 2023 VS January 31, 2022

DEPARTMENT	FY 2023 BUDGET	EXP THRU JAN 2023	% OF BUDGET	FY 2022 BUDGET	EXP THRU JAN 2022	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 170,500	\$ 80,525	47.23%	\$ 104,850	\$ 80,660	76.93%	\$ (135)
CITY MANAGER	\$ 510,978	\$ 259,880	50.86%	\$ 447,401	\$ 320,034	71.53%	\$ (60,154)
COMMUNICATIONS & ENGAGEMENT	\$ 218,746	\$ 96,564	44.14%	\$ 911,637	\$ 643,028	70.54%	\$ (546,464)
CITY CLERK	\$ 257,506	\$ 157,832	61.29%	\$ 237,474	\$ 135,130	56.90%	\$ 22,702
FINANCIAL SERVICES	\$ 1,138,802	\$ 731,362	64.22%	\$ 810,303	\$ 440,050	54.31%	\$ 291,312
HUMAN RESOURCES	\$ 222,099	\$ 120,625	54.31%	\$ 220,250	\$ 117,957	53.56%	\$ 2,668
INFORMATION TECHNOLOGY	\$ 827,000	\$ 532,792	64.42%		\$ -		\$ 532,792
TOTAL ADMINISTRATION	\$ 3,345,631	\$ 1,979,580	59.17%	\$ 2,731,915	\$ 1,736,859	63.58%	\$ 242,721
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 666,629	\$ 421,510	63.23%	\$ 900,583	\$ 449,636	49.93%	\$ (28,126)
ECONOMIC DEVELOPMENT	\$ 286,598	\$ 173,295	60.47%	\$ 108,469	\$ 59,978	55.30%	\$ 113,317
BUSINESS & COMMUNITY DEVELOPMENT	\$ 671,411	\$ 160,600	23.92%	\$ 512,260	\$ 160,303	31.29%	\$ 297
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 94,055	78.46%	\$ 119,875	\$ 55,598	46.38%	\$ 38,457
RECREATION & SPORTS TOURISM	\$ 762,440	\$ 371,453	48.72%	\$ 584,056	\$ 335,439	57.43%	\$ 36,014
PUBLIC LIBRARY	\$ 1,084,437	\$ 632,590	58.33%	\$ 1,052,163	\$ 613,762	58.33%	\$ 18,828
TOTAL COMMUNITY SERVICES	\$ 3,591,390	\$ 1,853,503	51.61%	\$ 3,277,406	\$ 1,674,716	51.10%	\$ 178,787
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	\$ 352,192	52.37%	\$ 677,872	\$ 457,614	67.51%	\$ (105,422)
WORKERS COMPENSATION	\$ 698,000	\$ 698,000	100.00%	\$ 642,400	\$ 642,400	100.00%	\$ 55,600
WAGES & BENEFITS	\$ 7,876,393	\$ 3,852,184	48.91%	\$ 7,334,932	\$ 3,752,241	51.16%	\$ 99,943
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 18,069,350	\$ 12,452,339	68.91%	\$ 16,850,603	\$ 11,807,771	70.07%	\$ 644,568
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,693,284	\$ 3,293,361	57.85%	\$ 5,446,588	\$ 3,352,479	61.55%	\$ (59,118)
POLICE DEPARTMENT	\$ 4,945,034	\$ 2,791,688	56.45%	\$ 4,343,924	\$ 2,520,162	58.02%	\$ 271,526
TOTAL PUBLIC SAFETY	\$ 10,638,318	\$ 6,085,049	57.20%	\$ 9,790,512	\$ 5,872,641	59.98%	\$ 212,408
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 5,600,109	\$ 2,895,095	51.70%	\$ 5,077,370	\$ 2,739,695	53.96%	\$ 155,400
SOLID WASTE DISPOSAL*	\$ 1,320,000	\$ 645,566	48.91%	\$ 1,089,950	\$ 497,355	45.63%	\$ 148,211
WATER AND SEWER	\$ 792,716	\$ 585,902	73.91%	\$ 792,716	\$ 585,902	73.91%	\$ -
TOTAL PUBLIC WORKS	\$ 7,712,825	\$ 4,126,563	53.50%	\$ 6,960,036	\$ 3,822,952	54.93%	\$ 303,611
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 205,000	\$ 203,337	99.19%	\$ 177,000	\$ 176,115	99.50%	\$ 27,222
E911 COMMUNICATION CENTER	\$ 1,217,713	\$ 913,285	75.00%	\$ 1,161,479	\$ 870,941	74.99%	\$ 42,344
LATC-PUBLIC TRANSIT	\$ 431,811	\$ -	0.00%	\$ 225,000	\$ -	0.00%	\$ -
LA ARTS	\$ 30,000	\$ 22,500		\$ 10,000	\$ 10,000		\$ -
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 260,000	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL	\$ 2,144,524	\$ 1,139,122	53.12%	\$ 1,833,479	\$ 1,057,056	57.65%	\$ 82,066
COUNTY TAX							
TIF (10108058-580000)	\$ 2,761,220	\$ 2,761,220	100.00%	\$ 2,611,080	\$ 2,611,080	100.00%	\$ 150,140
OVERLAY	\$ 3,049,803	\$ 2,479,088	81.29%	\$ 3,049,803	\$ 2,867,365	94.02%	\$ (388,277)
	\$ -	\$ -		\$ -	\$ -		\$ -
							\$ -
TOTAL CITY DEPARTMENTS	\$ 51,313,061	\$ 32,876,464	64.07%	\$ 47,104,834	\$ 31,450,440	66.77%	\$ 1,426,024
EDUCATION DEPARTMENT							
	\$ 55,732,090	\$ 18,654,687	33.47%	\$ 48,341,366	\$ 18,361,000	37.98%	\$ 293,687
TOTAL GENERAL FUND EXPENDITURES	\$ 107,045,151	\$ 51,531,151	48.14%	\$ 95,446,200	\$ 49,811,440	52.19%	\$ 1,719,711

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF January 31, 2023**

INVESTMENT		FUND	BALANCE January 31, 2023	BALANCE December 31, 2022	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 11,161,108.84	\$ 11,152,077.10	0.80%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,054,180.39	\$ 1,053,327.40	0.80%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 17,467,617.45	\$ 11,454,665.75	0.80%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,773.27	\$ 52,730.58	0.80%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 341,215.28	\$ 340,939.18	0.80%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 227,831.35	\$ 227,647.01	0.80%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 468,597.98	\$ 468,231.00	0.80%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 952,286.19	\$ 952,071.29	0.80%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,439.03	\$ 15,426.95	0.80%
NOMURA 2		ELHS Bond Proceeds	\$ 47,504,562.00	\$ 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	\$ -	4.45%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ -	4.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ -	4.85%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ -	5.00%
GRAND TOTAL			\$ 82,245,611.78	\$ 75,221,678.26	2.88%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2022 - June 30, 2023
Report as of January 31, 2023

	Beginning	January 2023					Ending
	Balance 1/1/2023	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 1/31/2023
Bluecross	\$ 5,888.59	\$ 13,907.00	\$ (4,229.39)		\$ (5,727.04)		\$ 9,839.16
Intercept	\$ 600.00	\$ 200.00	\$ (400.00)		\$ -		\$ 400.00
Medicare	\$ 151,958.94	\$ 216,896.50	\$ (52,858.32)		\$ (95,304.76)		\$ 220,692.36
Medicaid	\$ 72,336.40	\$ 65,923.00	\$ (48,500.12)		\$ (38,135.52)		\$ 51,623.76
Other/Commercial	\$ 72,033.24	\$ 26,081.55	\$ (18,393.79)	\$ 845.71	\$ (543.35)		\$ 80,023.36
Patient	\$ 138,301.45	\$ 19,665.00	\$ (10,851.89)		\$ (2,066.60)	\$ (23,459.90)	\$ 121,588.06
Worker's Comp	\$ -	\$ 1,974.60	\$ (846.80)		\$ -		\$ 1,127.80
TOTAL	\$ 441,118.62	\$ 344,647.65	\$ (136,080.31)	\$ 845.71	\$ (141,777.27)	\$ (23,459.90)	\$ 485,294.50

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2022 - June 30, 2023
Report as of January 31, 2023

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 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	\$ 78,749.95	3.72%
Intercept	\$ 100.00	\$ -	\$ 100.00	\$ 200.00	\$ 200.00	\$ 300.00	\$ 200.00	\$ 1,100.00	0.05%
Medicare	\$ 155,398.20	\$ 205,712.40	\$ 155,567.20	\$ 163,526.80	\$ 154,190.50	\$ 190,431.40	\$ 216,896.50	\$ 1,241,723.00	58.68%
Medicaid	\$ 61,000.80	\$ 82,386.60	\$ 63,625.60	\$ 50,457.40	\$ 68,679.75	\$ 51,541.80	\$ 65,923.00	\$ 443,614.95	20.96%
Other/Commercial	\$ 38,520.45	\$ 50,549.60	\$ 28,756.00	\$ 21,232.20	\$ 18,577.60	\$ 28,491.40	\$ 26,074.30	\$ 212,201.55	10.03%
Patient	\$ 8,120.20	\$ 12,558.80	\$ 18,008.60	\$ 32,205.60	\$ 18,078.20	\$ 18,295.40	\$ 19,672.25	\$ 126,939.05	6.00%
Worker's Comp	\$ 1,803.40	\$ 3,664.60	\$ -	\$ 827.00	\$ 1,805.20	\$ 1,720.60	\$ 1,974.60	\$ 11,795.40	0.56%
TOTAL	\$ 267,420.40	\$ 368,179.40	\$ 279,654.20	\$ 282,084.40	\$ 271,723.65	\$ 302,414.20	\$ 344,647.65	\$ 2,116,123.90	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2022 - June 30, 2023
Report as of January 31, 2023

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Totals	% of Total
Bluecross	3	13	14	14	11	12	14	81	3.48%
Intercept	1	0	1	2	2	3	2	11	0.47%
Medicare	170	231	170	180	170	205	237	1363	58.62%
Medicaid	65	88	69	55	77	57	75	486	20.90%
Other/Commercial	43	54	30	23	21	33	32	236	10.15%
Patient	10	13	19	34	20	18	21	135	5.81%
Worker's Comp	2	4		1	2	2	2	13	0.56%
TOTAL	294	403	303	309	303	330	383	2325	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of January 31, 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	\$ 47,845.29	\$ 981.00	\$ 1,247.29		\$ 3,795.00	\$ 100.00				\$ 200,100.00	\$ 101,027.87	\$ 45.00	\$ 7,410.00		\$ 3,818.51	\$ 1,053.34
Expenditures FY23	\$ 145,743.00	\$ 950.00	\$ 386.10		\$ 2,055.72	\$ 613.69		\$ 382.50		\$ 359,133.77	\$ 21,960.71	\$ 1,867.53	\$ -		\$ 3,414.26	\$ 917.14
Fund Balance 1/31/2023	\$ 419,154.96	\$ 6,950.98	\$ 35,775.58	\$ 1,421.68	\$ 4,778.63	\$ (513.69)	\$ 4,796.03	\$ (213.31)	\$ 2,808.57	\$ (79,165.16)	\$ (74,732.52)	\$ 2,467.12	\$ 31,005.00	\$ 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		\$ 542,694.24	\$ 119.34	\$ 31,165.02	\$ 85,419.50		\$ 2,288.40		\$ 3,360.73	\$ 930.00	\$ 15,066.91		\$ 12,000.00		\$ 7,996.88
Expenditures FY23			\$ 696,955.30	\$ 137.00		\$ 98,039.08		\$ 4,122.14		\$ 2,676.60		\$ 3,407.21	\$ 49,569.53	\$ 9,786.95		
Fund Balance 1/31/2023	\$ 211,035.72	\$ (8,205.29)	\$ 915,555.39	\$ 30,804.80	\$ 31,165.02	\$ 33,551.82	\$ 2,560.00	\$ 6,447.50	\$ 20,536.23	\$ 23,534.58	\$ -	\$ 103,991.96	\$ (51,264.53)	\$ 2,213.05	\$ 189.35	\$ (1,522.60)

	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2059 Distracted 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	\$ (159.19)	\$ 175,945.18		\$ 508.14						\$ 35,627.13	\$ 6,829.89		\$ 237,010.96	
Expenditures FY23				\$ 604.26			\$ 481.25		\$ 898,719.24	\$ 10,943.04		\$ 334,051.10		
Fund Balance 1/31/2023	\$ 21,200.08	\$ 345,993.80	\$ 4,911.03	\$ 802.57	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,237.77	\$ 25,353.61	\$ 11,852,986.02	\$ (5,556.84)	\$ 10,000.00	\$ 135,325.73	\$ -

	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	\$ 4,214,349.69
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		\$ 3,611,486.82
Fund Balance 1/31/2023	\$ 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	\$ 16,003,574.85

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 January 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 January 31, 2023.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of January 31, 2023.

Current Assets:

As of the end of January 2023 the total current assets of Ingersoll Turf Facility were \$282,957. This consisted of cash and cash equivalents of \$227,647 and due from other funds \$55,310.

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 January 31, 2023, were \$61,779.

Liabilities:

Ingersoll had no liabilities as of January 31, 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 January 2023 are \$103,649. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through January 2023 were \$22,427. These expenses include supplies, repairs, capital purchases and maintenance.

As of January 2023, Ingersoll has an operating gain of \$81,222 compared to a net gain in December of \$55,522.

As of January 31, 2023, Ingersoll has a increase in net assets of \$81,222.

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
January 31, 2023
Business-type Activities - Enterprise Fund

	January 31, 2023	December 31, 2022	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 227,647	\$ 227,492	\$ 155
Interfund receivables/payables	\$ 55,310	\$ 29,870	25,440
Accounts receivable	-	-	-
Total current assets	282,957	257,362	25,595
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	344,736	319,141	25,595
LIABILITIES			
Accounts payable	\$ -	\$ 105	(105)
Interfund payable	\$ -	\$ -	-
Total liabilities	-	105	(105)
NET ASSETS			
Invested in capital assets	\$ 61,779	\$ 61,779	\$ -
Unrestricted	\$ 282,957	\$ 257,257	\$ 25,700
Total net assets	\$ 344,736	\$ 319,036	\$ 25,700

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
January 31, 2023

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 103,649
Operating expenses:	
Personnel	172
Supplies	8,119
Utilities	
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	14,136
Other expenses	-
Total operating expenses	22,427
Operating gain (loss)	81,222
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	81,222
Transfers out	-
Change in net assets	81,222
Total net assets, July 1	263,514
Total net assets, January 31, 2023	\$ 344,736

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through January 31, 2023 compared to January 31, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU JAN 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU JAN 2022	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship		\$ 2,000		\$ 25,000	\$ 5,775	23.10%
Batting Cages		\$ 8,185		\$ 16,000	\$ 11,091	69.32%
Programs		\$ 26,269		\$ 94,000	\$ 30,941	32.92%
Rental Income		\$ 67,195		\$ 138,000	\$ 59,853	43.37%
TOTAL CHARGE FOR SERVICES	\$ -	\$ 103,649		\$ 273,000	\$ 107,660	39.44%
INTEREST ON INVESTMENTS	\$ -			\$ -	\$ 353	
GRAND TOTAL REVENUES	\$ -	\$ 103,649		\$ 273,000	\$ 108,013	39.57%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through January 31, 2023 compared to January 31, 2022

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2023 BUDGET	EXPENDITURES THRU JAN 2023	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU JAN 2022	% OF BUDGET	
Salaries & Benefits	See Recreation Budget			\$ 133,041	\$ 58,751	44.16%	\$ (58,751)
Purchased Services		\$ 172		\$ 15,750	\$ 2,522	16.01%	\$ (2,350)
Programs		\$ 8,119		\$ 16,300	\$ -	0.00%	\$ 8,119
Supplies				\$ 2,500	\$ 8,832	353.28%	\$ (8,832)
Utilities				\$ 24,150	\$ 9,680	40.08%	\$ (9,680)
Insurance Premiums	\$ -			\$ -	\$ -		
Capital Outlay	\$ -	\$ 14,136		\$ -	\$ 5,400		\$ 8,736
	\$ -	\$ 22,427		\$ 191,741	\$ 85,185	44.43%	\$ (62,758)
GRAND TOTAL EXPENDITURES	\$ -	\$ 22,427		\$ 191,741	\$ 85,185	44.43%	\$ (62,758)



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 January 31, 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 January 31, 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, December 31, 2022.

Current Assets:

As of the end of January 2023 the total current assets of Norway Savings Bank Arena were (\$1,240,363). These consisted of cash and cash equivalents of \$281,162, accounts receivable of \$176,845, and an interfund payable of \$1,698,370.

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 January 31, 2023, was \$147,691.

Liabilities:

Norway Arena had no accounts payable as of January 31, 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 January 2023 are \$588,845. 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 January 2023 were \$445,667. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of January 2023, Norway Arena had an operating gain of \$143,178.

As of January 31, 2023 Norway Arena has an increase in net assets of \$143,178.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY23 is \$18,119 less than in FY22 and expenditures in FY23 are \$106,602 more than last year in December.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
January 31, 2023
Business-type Activities - Enterprise Fund

	January 31 2023	December 31 2022	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 281,162	\$ 281,162	\$ -
Interfund receivables	\$ (1,698,370)	\$ (1,730,236)	\$ 31,866
Prepaid Rent			\$ -
Accounts receivable	176,845	133,331	\$ 43,514
Total current assets	(1,240,363)	(1,315,743)	75,380
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	(1,092,672)	(1,168,052)	75,380
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	\$ (1,326,807)	\$ (1,402,187)	\$ 75,380
Total net assets	\$ (1,179,116)	\$ (1,254,496)	\$ 75,380

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
January 31, 2023

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 588,845
Operating expenses:	
Personnel	216,219
Supplies	22,865
Utilities	84,542
Repairs and maintenance	42,715
Insurance Premium	33,538
Depreciation	
Capital expenses	29,056
Other expenses	16,732
Total operating expenses	445,667
Operating gain (loss)	143,178
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	143,178
Transfers out	-
Change in net assets	143,178
Total net assets, July 1	(1,322,294)
Total net assets, January 31, 2023	\$ (1,179,116)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through January 31, 2023 compared to January 31, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU JAN 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU JAN 2022	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500		0.00%	\$ 16,500	\$ 10,750	65.15%	\$ (10,750)
Skate Rentals	\$ 6,000		0.00%	\$ 6,000	\$ 425	7.08%	\$ (425)
Pepsi Vending Machines	\$ 2,000	\$ 1,348	67.40%	\$ 2,000	\$ 494	24.70%	\$ 854
Games Vending Machines	\$ 3,000		0.00%	\$ 3,000	\$ 953	31.77%	\$ (953)
Vending Food	\$ 2,000	\$ 733	36.65%	\$ 2,000	\$ 148	7.40%	\$ 585
Sponsorships	\$ 230,000	\$ 151,882	66.04%	\$ 185,000	\$ 116,051	62.73%	\$ 35,831
Pro Shop	\$ 7,000	\$ 2,340	33.43%	\$ 7,000	\$ 3,339	47.70%	\$ (999)
Programs	\$ 20,000		0.00%	\$ 20,000	-	0.00%	\$ -
Rental Income	\$ 702,000	\$ 374,550	53.35%	\$ 683,500	\$ 449,944	65.83%	\$ (75,394)
Camps/Clinics	\$ 50,000	\$ 21,010	42.02%	\$ 50,000	\$ 24,860	49.72%	\$ (3,850)
Tournaments	\$ 50,000	\$ 36,982	73.96%	\$ 50,000	-	0.00%	\$ 36,982
TOTAL CHARGE FOR SERVICES	\$ 1,088,500	\$ 588,845	54.10%	\$ 1,025,000	\$ 606,964	59.22%	\$ (18,119)

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through January 31, 2023 compared to January 31, 2022

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2023 BUDGET	EXPENDITURES THRU JAN 2023	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU JAN 2022	% OF BUDGET	
Salaries & Benefits	\$ 291,095	\$ 216,219	74.28%	\$ 339,437	\$ 124,123	36.57%	\$ 92,096
Purchased Services	\$ 136,900	\$ 76,253	55.70%	\$ 123,928	\$ 50,888	41.06%	\$ 25,365
Supplies	\$ 76,562	\$ 39,597	51.72%	\$ 79,000	\$ 39,952	50.57%	\$ (355)
Utilities	\$ 267,000	\$ 84,542	31.66%	\$ 250,350	\$ 124,102	49.57%	\$ (39,560)
Capital Outlay	\$ 50,000	\$ 29,056	58.11%	\$ 42,500	\$ -	0.00%	\$ 29,056
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 821,557	\$ 445,667	54.25%	\$ 835,215	\$ 339,065	40.60%	\$ 106,602
GRAND TOTAL EXPENDITURES	\$ 821,557	\$ 445,667	54.25%	\$ 835,215	\$ 339,065	40.60%	\$ 106,602