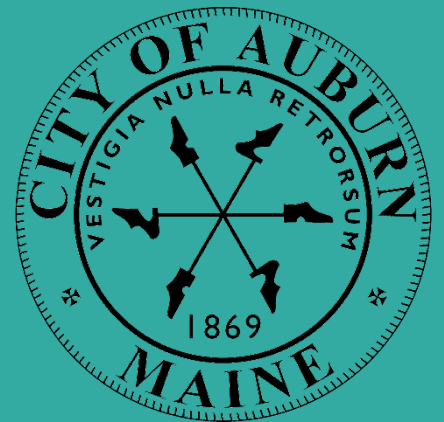


Monthly Financial Report

July 2024 - Fiscal Year 2025

Authored by: Kelsey Earle



To: Honorable Mayor, Members of the City Council and City Manager
Subject: Financial Report for the Month Ending July 31, 2024

I respectfully submit the financial summaries of the revenue and expenditure activities for the City during the month ending July 31, 2024.

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 first month of the current fiscal year. As a guideline for tracking purposes, if split evenly throughout the year, revenues and expenditures should amount to approximately 8.33% of the annual budget. However, not all costs and revenues are distributed evenly as individual line items can vary based upon cyclical activity.

General Fund Highlights

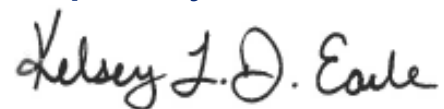
Revenues

- Total revenues collected through July 2024 were **\$7.49M** or **11.1%** of budgeted general fund revenue, as compared to 3.4% of actual revenues through July 2023.
- Year-to-date tax revenues of **\$220K** were **0.6% higher** than the prior year
Percentages based upon total collected vs. tax levy for the year

Expenditures

- Expenditures through July 2024 were **\$4.68M** or **5.5%** of the budget, as compared to 4.7% of actual expenditures through July 2023.
- IT expenditures had increased costs in yearly software licensing and security
- 1020-Capital Investment & Purchasing budget was moved to 1014-Engineering & 1015-Facilities. Some expenses were billed to 1020, adjustments will be made to move expenses to those accounts

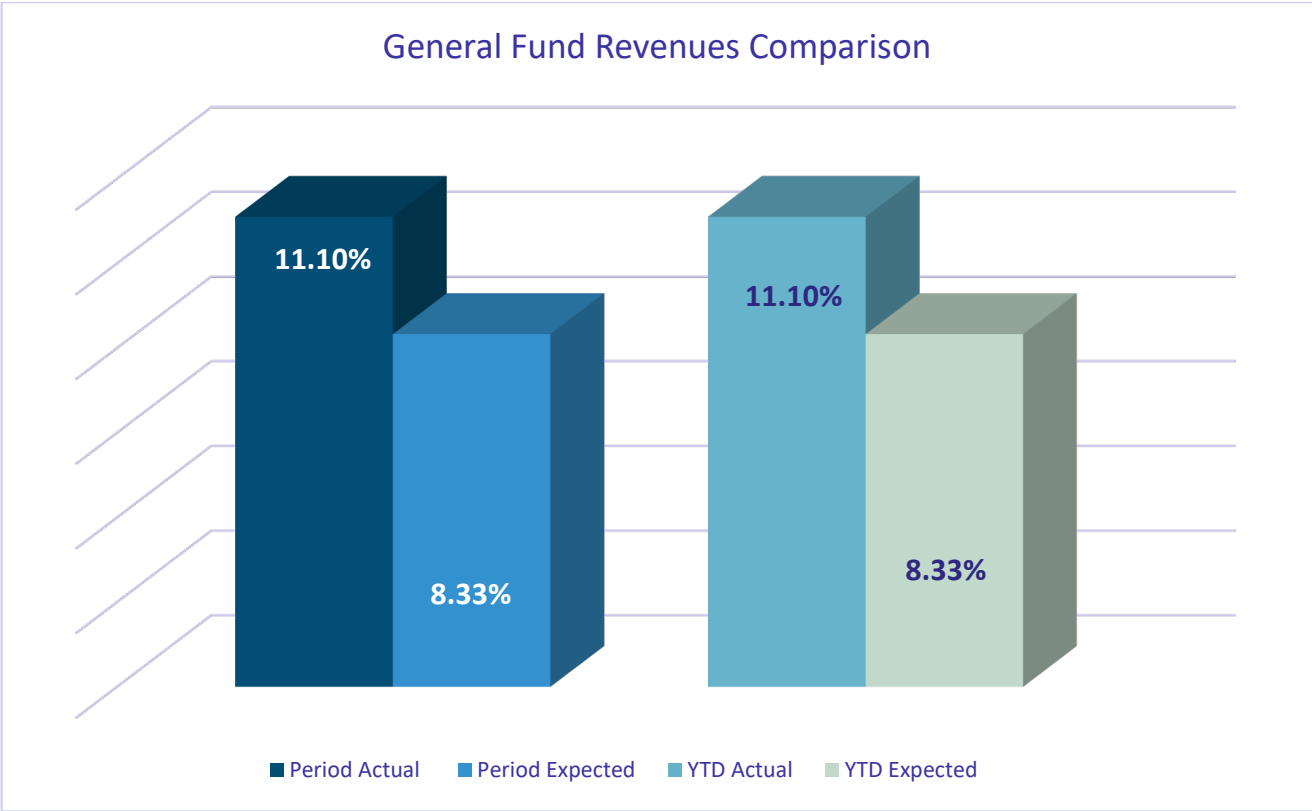
Respectfully submitted,



Kelsey L. D. Earle
Finance Director

General Fund

for the Period Ended July 31, 2024

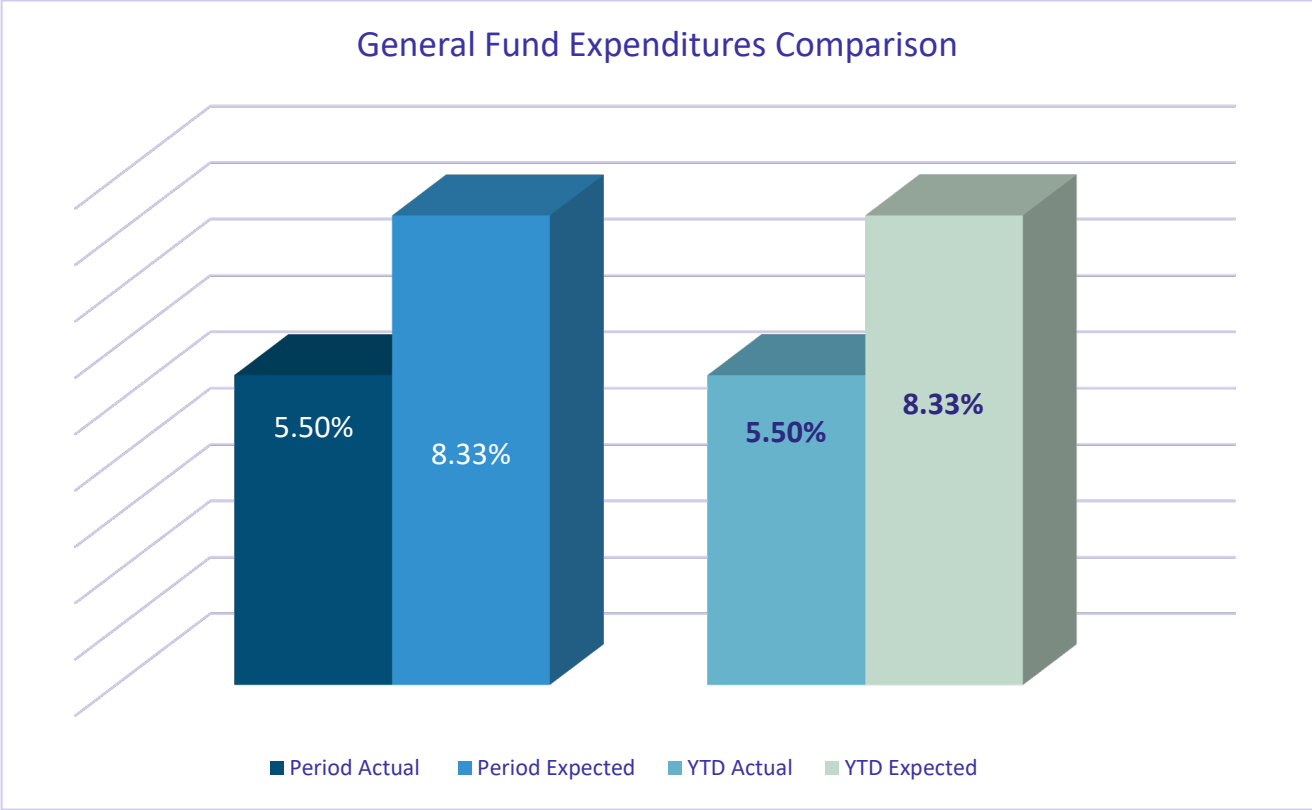


CITY OF AUBURN
REVENUES - JULY 2024

FROM 2025 01 TO 2025 02						
ACCOUNTS FOR:	ORIGINAL				AVAILABLE	PCT
1000 General Fund	APPROP	ACTUALS	ENCUMBRANCES	BUDGET	USED	
1006 Communications & Engagement	-65000	0.00	0.00	65000.00	0.0%	
1007 City Clerk	-308860	-41,189.20	0.00	267670.80	13.3%	
1008 Finance	-22535996	-6,959,654.48	0.00	15576341.52	30.9%	
1010 Planning & Permitting	0	-24,500.00	0.00	-24500.00	0.0%	
1012 Planning & Permitting	-183400	-53,152.85	0.00	130247.15	29.0%	
1014 Engineering	-20450	-120.00	0.00	20330.00	0.6%	
1015 Facilities	-104000	-25,833.50	0.00	78166.50	24.8%	
1021 Fire & EMS Transport	-100	0.00	0.00	100.00	0.0%	
1022 Police	-64000	-4,181.86	0.00	59818.14	6.5%	
1023 Fire EMS Transport	-1700000	-260,626.09	0.00	1439373.91	15.3%	
1032 Health and Social Serv Assist	-630840	-125,839.09	0.00	505000.91	19.9%	
1042 Public works	-400000	0.00	0.00	400000.00	0.0%	
1070 Education	-41368735	0.00	0.00	41368735.00	0.0%	
TOTAL General Fund Revenues	-67381381	-7,495,097.07	0.00	59,886,283.93	11.1%	

General Fund

for the Period Ended July 31, 2024



CITY OF AUBURN
EXPENSES - JULY 2024

FROM 2025 01 TO 2025 02
ACCOUNTS FOR:

1000 General Fund	ORIGINAL APPROP	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1004 Mayor and Council	178800	33,369.62	0.00	-145,430.38	18.7%
1005 City Manager	711450	119,095.62	1,506.75	-592,354.38	16.7%
1006 Communications & Engagement	378966	45,846.49	19,728.00	-333,119.51	12.1%
1007 City Clerk	335291	41,130.01	0.00	-294,160.99	12.3%
1008 Finance	1351064	266,306.21	0.00	-1,084,757.79	19.7%
1009 Human Resources	280420	39,678.21	0.00	-240,741.79	14.1%
1010 Planning & Permitting	829048	115,901.99	0.00	-713,146.01	14.0%
1011 Economic Development	135461	29,346.49	0.00	-106,114.51	21.7%
1012 Planning & Permittin	0	500.00	0.00	500.00	#DIV/0!
1013 Business & Community Developme	804568	82,480.52	0.00	-722,087.48	10.3%
1014 Engineering	363646	80.00	0.00	-363,566.00	0.0%
1015 Facilities	1874151	56,517.12	149,160.09	-1,817,633.88	3.0%
1016 worker's Compensation	719025	0.00	0.00	-719,025.00	0.0%
1017 Fringe Benefits & Salary Incre	8212715	1,305,570.18	0.00	-6,907,144.82	15.9%
1019 Debt Service	9772812	0.00	0.00	-9,772,812.00	0.0%
1020 Capital Investment and Purchas	0	73,687.73	-9,985.50	73,687.73	#DIV/0!
1021 Fire & EMS Transport	6634967	969,940.22	-1,097.87	-5,665,026.78	14.6%
1022 Police	5517652	760,722.95	66,152.19	-4,756,929.05	13.8%
1025 Information Technology	1039215	328,282.44	25,808.24	-710,932.56	31.6%
1030 Recreation and Sports Tourism	590866	87,001.22	4,000.00	-503,864.78	14.7%
1032 Health and Social Serv Assist	901200	134,769.67	0.00	-766,430.33	15.0%
1042 Public Works	6368936	748,236.53	209,881.64	-5,620,699.47	11.7%
1043 Solid Waste Disposal	1616500	152,336.72	0.00	-1,464,163.28	9.4%
1045 County Tax	3117240	3,117,240.00	0.00	0.00	100.0%
1046 PW School Maint & Custodial	3745487	230,172.98	1,009,863.97	-3,515,313.99	6.1%
1049 Auburn Art in the Park	25000	0.00	0.00	-25,000.00	0.0%
1050 Public Library	1199897	267,761.14	0.00	-932,135.86	22.3%
1051 Transfer to TIF	3049803	0.00	0.00	-3,049,803.00	0.0%
1052 Water & Sewer	840280	0.00	0.00	-840,280.00	0.0%
1053 Tax Sharing	260000	0.00	0.00	-260,000.00	0.0%
1054 Auburn-Lewiston Airport	205000	-9,777.75	0.00	-214,777.75	-4.8%
1056 LA Transit Committee	458502	0.00	0.00	-458,502.00	0.0%
1057 LA-911	1380000	176,158.02	0.00	-1,203,841.98	12.8%
1070 Education	62123472	0.00	0.00	-62,123,472.00	0.0%
TOTAL General Fund Expenses	84390117	4,682,127.64	1219745.61	-115,849,079.64	5.5%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2024 - July 31,2024
Report as of July 31st, 2024

	Beginning	July 2024					Ending
	Balance 7/1/2024	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 7/31/2024
Attorney/In care of	\$ (16.75)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16.75)
Bluecross	\$ 80,159.85	\$ 7,402.00	\$ (5,699.20)	\$ -	\$ (3,117.40)	\$ -	\$ 78,745.25
Intercept	\$ (2,169.40)	\$ 100.00	\$ (100.00)	\$ -	\$ -	\$ -	\$ (2,169.40)
Medicare	\$ 457,917.35	\$ 177,572.00	\$ (36,030.88)	\$ -	\$ (67,695.17)	\$ -	\$ 531,763.30
Medicaid	\$ (184,337.63)	\$ 58,324.00	\$ (35,289.28)	\$ -	\$ (27,992.28)	\$ -	\$ (189,295.19)
Other/Commercial	\$ 154,332.76	\$ 32,611.30	\$ (16,762.80)	\$ 650.00	\$ (3,123.49)	\$ -	\$ 167,707.77
Patient	\$ (26,262.44)	\$ 10,512.00	\$ (10,021.94)	\$ 1,658.93	\$ (300.00)	\$ (12,955.53)	\$ (37,368.98)
Worker's Comp	\$ (12,554.01)	\$ 2,054.00	\$ (928.00)	\$ -	\$ -	\$ -	\$ (11,428.01)
TOTAL	\$ 467,069.73	\$ 288,575.30	\$ (104,832.10)	\$ 2,308.93	\$ (102,228.34)	\$ (12,955.53)	\$ 537,937.99

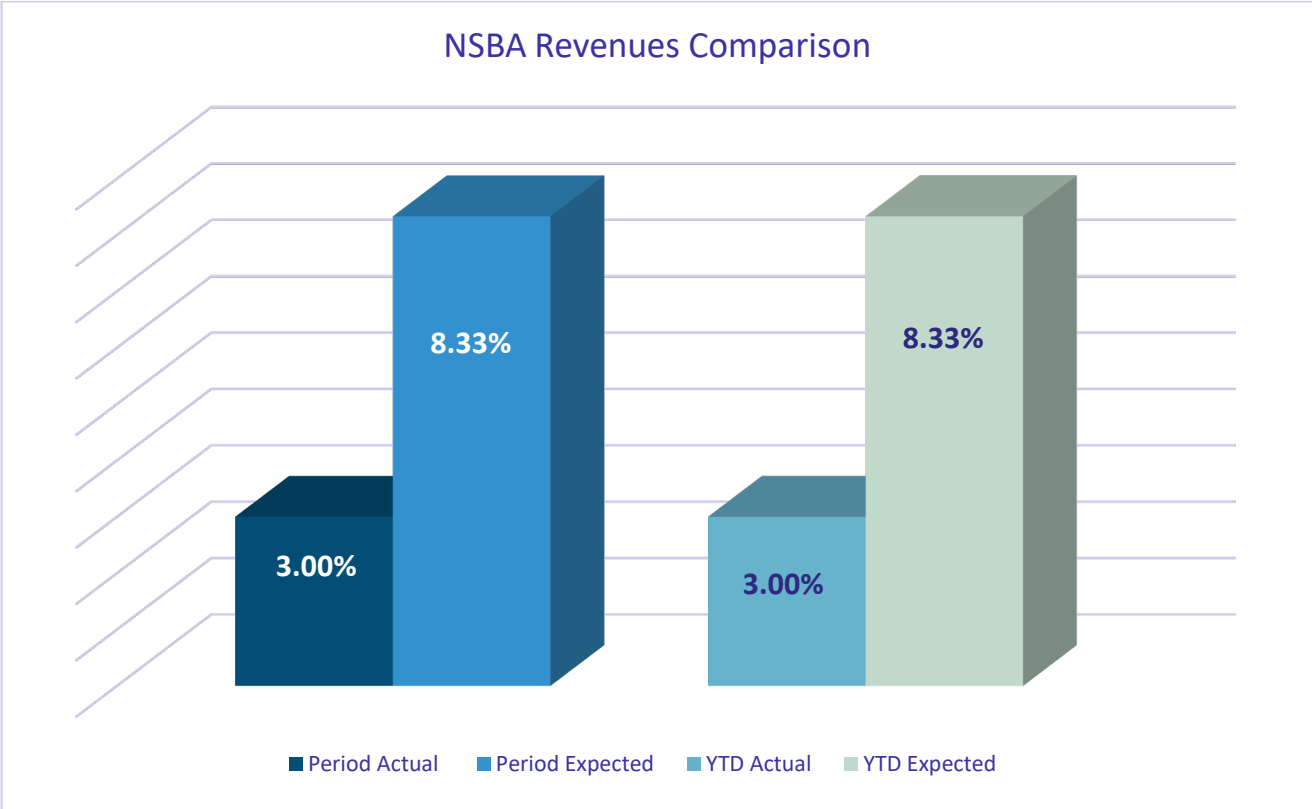
Norway Savings Bank Arena

for the Period Ended July 31, 2024

As of July 2024, Norway Arena had an operating gain fiscal YTD of \$1,534.45.

Revenues:

The operating revenues for Norway Arena through July 2024 are \$33,065 or 3.0% of the budget as compared to 2.83% of actual revenues through July 2023. This revenue comes from concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating, and ice rentals. Table 1 reflects revenues collected for the current year with comparison for the same period a year ago.

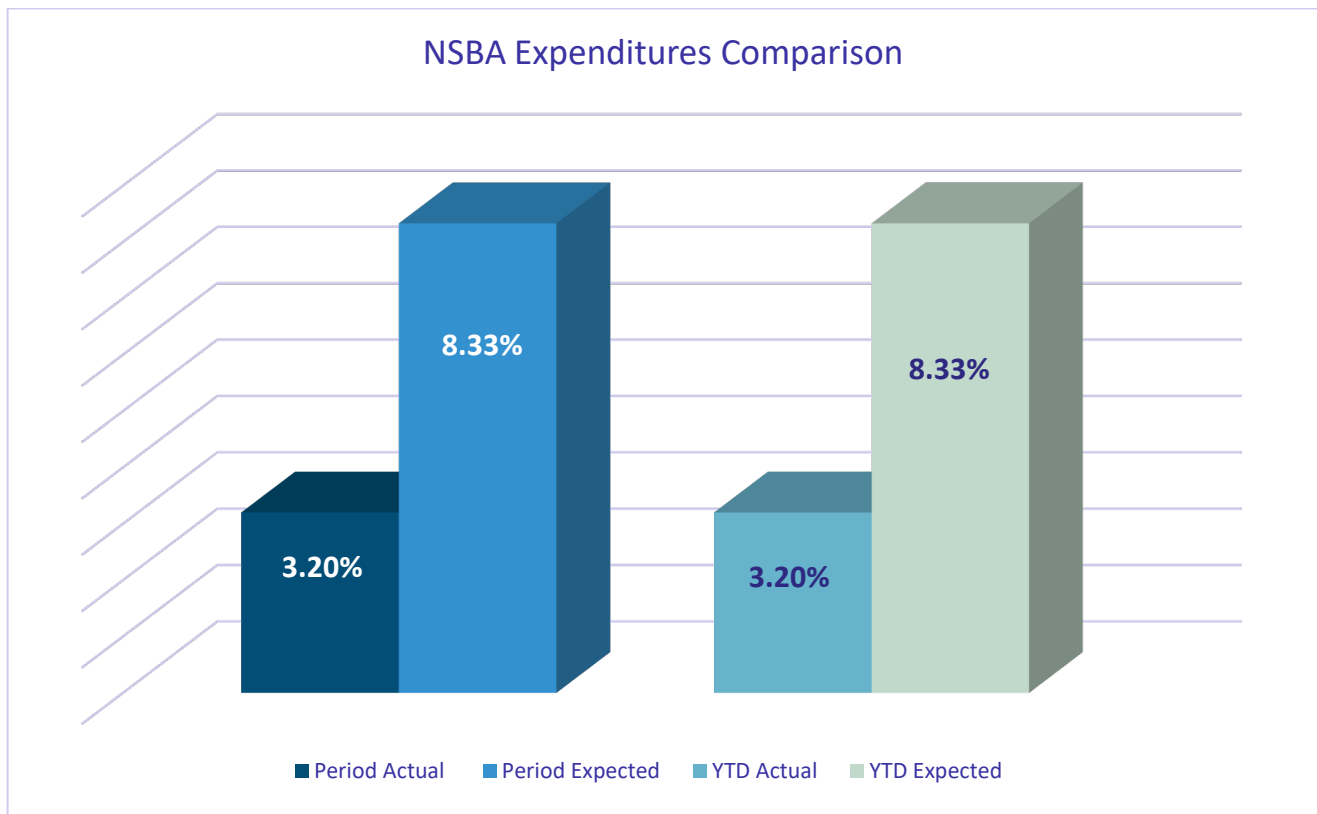


NSBA REVENUES - JULY 2024

FOR 2025 01			ORIGINAL APPROP	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
ACCOUNTS FOR:							
6200	Norway Savings Bank Arena						
6200 Norway Savings Bank Arena							
6200	4201	Ice Rental-Gladiators	-280,000.00	0.00	0.00	-280,000.00	0.0%
6200	4202	Ice Rental-Edward Lit	-22,500.00	0.00	0.00	-22,500.00	0.0%
6200	4203	Ice Rental-Red Hornet	-18,500.00	0.00	0.00	-18,500.00	0.0%
6200	4205	Ice Rental-St Doms (B	-35,000.00	0.00	0.00	-35,000.00	0.0%
6200	4206	Ice Rental-Poland/Gra	-18,500.00	0.00	0.00	-18,500.00	0.0%
6200	4207	Ice Rental-CMCC	-22,500.00	0.00	0.00	-22,500.00	0.0%
6200	4208	Ice Rental-SMMHL	-2,000.00	0.00	0.00	-2,000.00	0.0%
6200	4209	Ice Rental-Adult Leag	-162,000.00	-4,320.00	0.00	-157,680.00	2.7%
6200	4210	Ice Rental-Youth Othe	-33,800.00	0.00	0.00	-33,800.00	0.0%
6200	4211	Ice Rental-HS/MS Othe	-28,600.00	-1,116.00	0.00	-27,484.00	3.9%
6200	4215	Freestyle-Figure Skat	-7,500.00	-120.00	0.00	-7,380.00	1.6%
6200	4220	Camps/Clinics	-45,000.00	-6,860.00	0.00	-38,140.00	15.2%
6200	4221	Tournaments	-75,000.00	0.00	0.00	-75,000.00	0.0%
6200	4222	Birthday Party Rental	0.00	0.00	0.00	0.00	#DIV/0!
6200	4223	Private Rentals	-30,000.00	-2,010.00	0.00	-27,990.00	6.7%
6200	4224	Public Skate	-25,000.00	0.00	0.00	-25,000.00	0.0%
6200	4225	Shinny Hockey	-4,000.00	0.00	0.00	-4,000.00	0.0%
6200	4240	Programs	-20,000.00	0.00	0.00	-20,000.00	0.0%
6200	4250	Non Ice & Facility Re	-40,000.00	2,608.75	0.00	-42,608.75	-6.5%
6200	4252	Skate Rentals	-3,000.00	0.00	0.00	-3,000.00	0.0%
6200	4260	Concession	-21,000.00	0.00	0.00	-21,000.00	0.0%
6200	4261	Pepsi Vending Machine	-3,000.00	-498.22	0.00	-2,501.78	16.6%
6200	4265	Pro Shop	-7,000.00	0.00	0.00	-7,000.00	0.0%
6200	4270	Sponsorships	-195,000.00	-20,750.00	0.00	-174,250.00	10.6%
6200	4271	Sign Advertisement	0.00	0.00	0.00	0.00	#DIV/0!
6200	429000	Events	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL NSBA Revenues			-1,098,900.00	-33,065.47	0.00	-1,065,834.53	3.0%

Expenditures:

The operating expenses for Norway Arena through July 2024 were \$31,531 or 3.2 % of the budget as compared to 4.28% of actual expenditures through July 2023. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance. Table 2 reflects expenditures for the current year with comparison for the same period a year ago.



NSBA EXPENSES - JULY 2024

FOR 2025 01							
ACCOUNTS FOR:		ORIGINAL	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT	
6200	Norway Savings Bank Arena	APPROP			BUDGET	USED	
6200 Norway Savings Bank Arena							
6200	611000	Regular Salaries	311032	20,841.90	0.00	290,190.10	6.7%
6200	612000	Part Time	60000	2,648.68	0.00	57,351.32	4.4%
6200	612008	Programs	10000	242.50	0.00	9,757.50	2.4%
6200	620000	Advertising	2000	0.00	0.00	2,000.00	0.0%
6200	628000	PS - Gen/Profession	12000	0.00	0.00	12,000.00	0.0%
6200	628003	PS - Drug Testing	400	0.00	0.00	400.00	0.0%
6200	628014	PS - Solid Waste Di	600	0.00	0.00	600.00	0.0%
6200	628019	Repairs - Buildings	50000	619.92	0.00	49,380.08	1.2%
6200	628020	Repairs - Vehicles	4000	5,385.51	0.00	-1,385.51	134.6%
6200	628021	Repairs - Equipment	4000	0.00	0.00	4,000.00	0.0%
6200	628051	PS-Cleaning Service	20000	0.00	0.00	20,000.00	0.0%
6200	628070	PS-Security	4900	0.00	0.00	4,900.00	0.0%
6200	629000	Training & Tuition	5000	0.00	0.00	5,000.00	0.0%
6200	632000	Dues & Subscription	7412	0.00	1,350.00	7,412.00	0.0%
6200	633000	Office Supplies	2000	0.00	0.00	2,000.00	0.0%
6200	633001	Operating Supplies	70000	1,752.20	0.00	68,247.80	2.5%
6200	633002	ADVERTISITNG SIGNS	3000	0.00	0.00	3,000.00	0.0%
6200	633021	Safety Equipment	4000	40.31	0.00	3,959.69	1.0%
6200	640000	Telephone	5000	0.00	0.00	5,000.00	0.0%
6200	640001	Cable	2500	0.00	0.00	2,500.00	0.0%
6200	641000	Water/Sewer	46000	0.00	0.00	46,000.00	0.0%
6200	641001	Natural Gas	42153	0.00	0.00	42,153.00	0.0%
6200	641002	Electricity	220000	0.00	0.00	220,000.00	0.0%
6200	641003	Bottled Gas	5000	0.00	0.00	5,000.00	0.0%
6200	642000	Postage	150	0.00	0.00	150.00	0.0%
6200	645000	Insurance Premiums	43223	0.00	0.00	43,223.00	0.0%
6200	650000	Capital Outlay	40000	0.00	0.00	40,000.00	0.0%
		TOTAL NSBA Expenses	974,370.0	31,531.02	1,350.00	942,838.98	3.2%

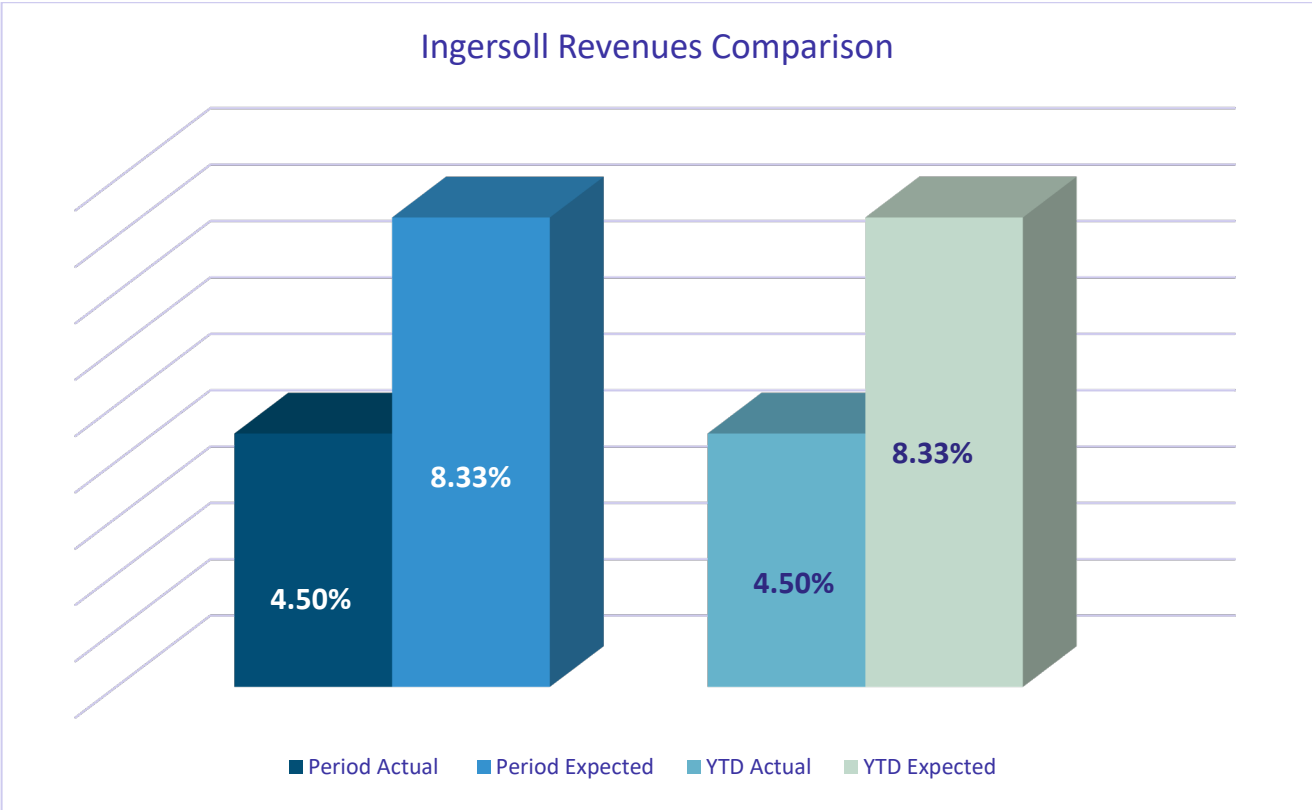
Ingersoll Turf Facility

for the Period Ended July 31, 2024

As of July 2024, Ingersoll had an operating gain YTD of \$9,720. Of note, revenue to expenditure comparison is disproportionate as some expenditures are listed under the Recreation department budget, and regular salaries under Public Works.

Revenues:

The operating revenues for Ingersoll through July 2024 are \$9,889 or 4.5% of the budget as compared to 1.1% of actual revenues through July 2023. This revenue comes from sponsorships, programs, rental income, and batting cages. Table 1 reflects revenues collected for the current year with comparison for the same period a year ago.

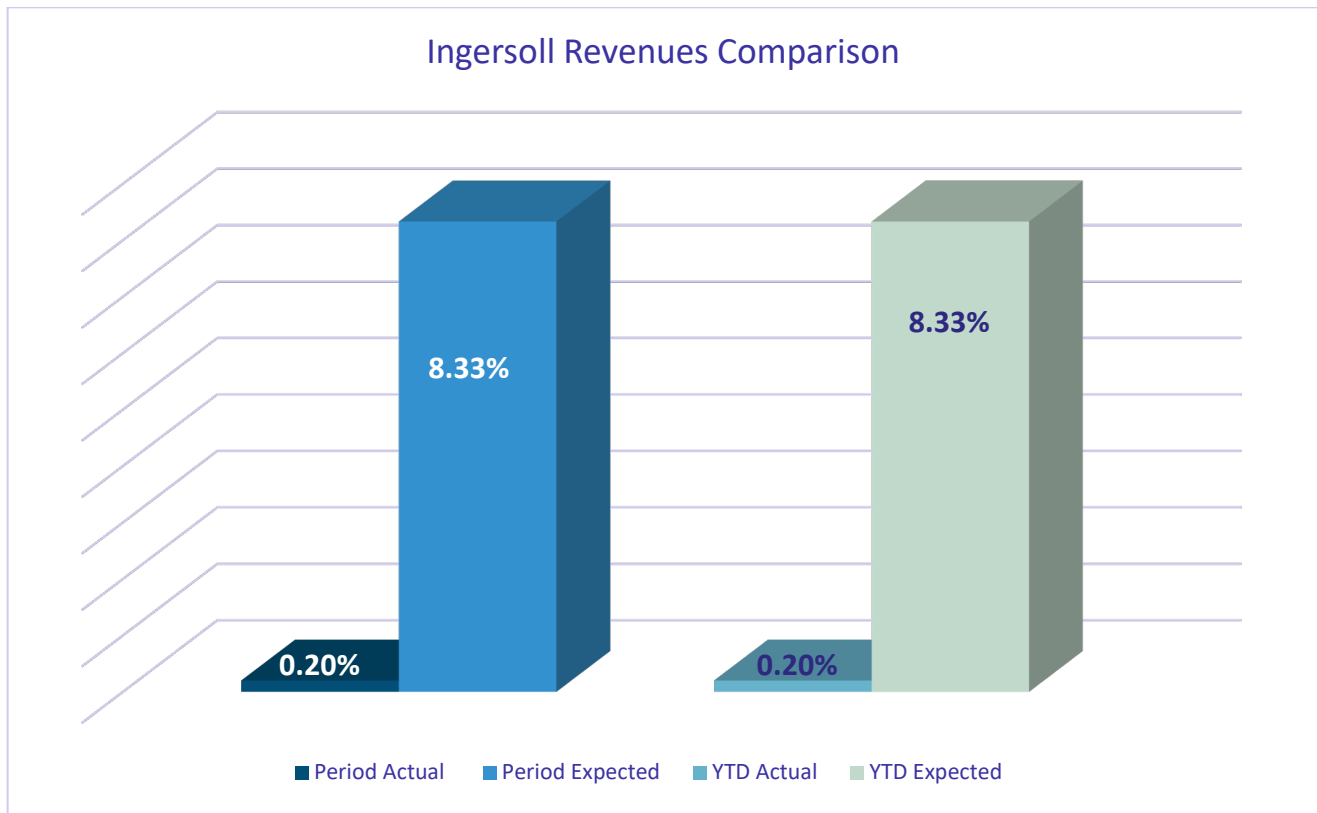


INGERSOLL REVENUES - JULY 2024

FOR 2025 01							
ACCOUNTS FOR:			ORIGINAL	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT
6100	Ingersoll Turf Facility		APPROP			BUDGET	USED
6100 Ingersoll Turf Facility							
6100	420070	Sponsorship	-20000	-1,000.00	0.00	-19,000.00	5.0%
6100	420800	Batting Cages	-18000	-1,895.00	0.00	-16,105.00	10.5%
6100	420903	Programs	-42000	0.00	0.00	-42,000.00	0.0%
6100	420903	TF01 Programs-Adult	0	0.00	0.00	0.00	#DIV/0!
6100	420903	TF02 Youth Softball	0	0.00	0.00	0.00	#DIV/0!
6100	420903	TF03 High School Soc	0	0.00	0.00	0.00	#DIV/0!
6100	420903	TF04 Birthday Partie	0	-145.00	0.00	145.00	#DIV/0!
6100	420903	TF05 Senior Walking	0	0.00	0.00	0.00	#DIV/0!
6100	420903	TF06 Sports Clinics	0	0.00	0.00	0.00	#DIV/0!
6100	422000	Investment Income	0	-448.91	0.00	448.91	#DIV/0!
6100	429010	Rental Income	-140000	-6,400.00	0.00	-133,600.00	4.6%
TOTAL Ingersoll Revenues			-220000	-9,888.91	0.00	-210,111.09	4.5%

Expenditures:

The operating expenses for Ingersoll through July 2024 were \$169 or 0.2% of the budget as compared to 0.05% of actual expenditures through July 2023. These expenses include supplies, repairs, capital purchases and maintenance. Table 2 reflects expenditures for the current year with comparison for the same period a year ago.



INGERSOLL EXPENSES - JULY 2024

FOR 2025 01			ORIGINAL	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT
ACCOUNTS FOR:		APPROP				BUDGET	USED
6100	Ingersoll Turf Facility						
6100 Ingersoll Turf Facility							
6100	611000	Regular Salaries	40000	0.00	0.00	40000.00	0.0%
6100	612000	Part Time	25000	45.00	0.00	24955.00	0.2%
6100	620000	Advertising	500	0.00	0.00	500.00	0.0%
6100	628000	PS - Gen/Profession	5300	0.00	0.00	5300.00	0.0%
6100	628019	Repairs - Buildings	20000	0.00	0.00	20000.00	0.0%
6100	629000	Training & Tuition	500	0.00	0.00	500.00	0.0%
6100	629001	Travel - Mileage Re	200	0.00	0.00	200.00	0.0%
6100	632000	Dues & Subscription	500	0.00	0.00	500.00	0.0%
6100	633000	Office Supplies	500	0.00	0.00	500.00	0.0%
6100	633003	Janitorial Supplies	2000	123.88	0.00	1876.12	6.2%
6100	633033	Program Expenses	16300	0.00	0.00	16300.00	0.0%
6100	640000	Telephone	1400	0.00	0.00	1400.00	0.0%
6100	641005	Diesel	300	0.00	0.00	300.00	0.0%
6100	642000	Postage	50	0.00	0.00	50.00	0.0%
		TOTAL Ingersoll Expenses	112550	168.88	0.00	112381.12	0.2%