

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Phillip Crowell, City Manager**  
**FROM: Jill Eastman, Finance Director**  
**REF: October 2021 Financial Report**  
**DATE: November 10, 2021**

The following is a discussion regarding the significant variances found in the City's October 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 fourth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 33.3% 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 October 31st, including the school department were \$42,035,329, or 44.04%, of the budget. The municipal revenues including property taxes were \$31,053,050, or 47.67% of the budget which is more than the same period last year by \$905,995. The accounts listed below are noteworthy.

- A. September 15<sup>th</sup> the first installment for real estate taxes were due. The current year tax revenue is at 49.68% as compared to 49.60% last year or \$231,621 more than last year.
- B. Excise tax for the month of October is at 36.31%. This is a \$278,201 decrease from FY 21.
- C. State Revenue Sharing for the month of October is 59.66% or \$1,879,375. This is an increase from last October of \$678,701.
- D. EMS Transport is at 39.83% or \$497,845, which is an increase over last year of \$111,705.

## **Expenditures**

City expenditures through October 2021 were \$23,452,838 or 49.79% of the budget. This is a total increase over last year of \$560,148. Noteworthy variances are:

- A. Debt Service is \$506,424 higher than last year.
- B. Public Safety is less than last year by \$1,093.

## **Investments**

This section contains an investment schedule as of October 31st. Currently the City's funds are earning an average interest rate of 0.33% compared to 0.9% at this time last year.

Respectfully submitted,

A handwritten signature in cursive script 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 October 2021, September 2021, and June 2021**

	October 30 2021	September 30 2021	Increase (Decrease)	UNAUDITED JUNE 30 2021
<b>ASSETS</b>				
CASH	\$ 34,140,385	\$ 25,751,745	\$ 8,388,640	\$ 23,686,573
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,204,828	1,367,420	(162,592)	1,895,710
TAXES RECEIVABLE-CURRENT	22,151,053	23,064,531	(913,478)	55,238
DELINQUENT TAXES	432,477	432,359	118	809,349
TAX LIENS	789,478	827,263	(37,785)	1,091,138
NET DUE TO/FROM OTHER FUNDS	(7,852,330)	7,260,584	(15,112,914)	-
<b>TOTAL ASSETS</b>	<b>\$ 50,865,891</b>	<b>\$ 58,703,902</b>	<b>\$ (7,838,011)</b>	<b>\$ 27,538,008</b>
<b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (373,500)	\$ (158,006)	\$ (215,494)	\$ (985,754)
PAYROLL LIABILITIES	961,000	1,016,810	(55,810)	(858,084)
ACCRUED PAYROLL	(85)	(10,562)	10,478	(3,963,795)
STATE FEES PAYABLE	(46,800)	(37,178)	(9,622)	-
ESCROWED AMOUNTS	(29,176)	(27,668)	(1,508)	(27,653)
DEFERRED REVENUE	(23,198,380)	(24,150,689)	952,309	(1,916,073)
DUE TO OTHER FUNDS	-	-	-	(3,460,216)
<b>TOTAL LIABILITIES</b>	<b>\$ (22,686,940)</b>	<b>\$ (23,367,293)</b>	<b>\$ 680,353</b>	<b>\$ (11,211,574)</b>
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (25,381,315)	\$ (32,538,973)	\$ 7,157,658	\$ (13,291,007)
FUND BALANCE - RESTRICTED	(1,364,114)	(1,364,114)		(2,273,457)
FUND BALANCE - NON SPENDABLE	(1,433,522)	(1,433,522)	-	(761,970)
<b>TOTAL FUND BALANCE</b>	<b>\$ (28,178,951)</b>	<b>\$ (35,336,609)</b>	<b>\$ 7,157,658</b>	<b>\$ (16,326,434)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (50,865,891)</b>	<b>\$ (58,703,902)</b>	<b>\$ 7,838,011</b>	<b>\$ (27,538,008)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH October 31, 2021 V October 31, 2020**

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU OCT 2021	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU OCT 2020	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 50,042,450	\$ 24,858,856	49.68%	\$ 49,655,498	\$ 24,627,235	49.60%	\$ 231,621
PRIOR YEAR TAX REVENUE	\$ -	\$ 269,370		\$ -	\$ 8,167		\$ 261,203
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,650,000	\$ 1,290,048	78.18%	\$ 1,420,000	\$ 1,405,540	98.98%	\$ (115,492)
EXCISE	\$ 4,425,000	\$ 1,606,595	36.31%	\$ 4,112,861	\$ 1,884,796	45.83%	\$ (278,201)
PENALTIES & INTEREST	\$ 120,000	\$ 23,227	19.36%	\$ 150,000	\$ 26,218	17.48%	\$ (2,991)
<b>TOTAL TAXES</b>	<b>\$ 56,237,450</b>	<b>\$ 28,048,097</b>	<b>49.87%</b>	<b>\$ 55,338,359</b>	<b>\$ 27,951,956</b>	<b>50.51%</b>	<b>\$ 96,141</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 166,000	\$ 111,957	67.44%	\$ 166,000	\$ 95,440	57.49%	\$ 16,517
NON-BUSINESS	\$ 300,200	\$ 153,066	50.99%	\$ 392,400	\$ 153,613	39.15%	\$ (547)
<b>TOTAL LICENSES</b>	<b>\$ 466,200</b>	<b>\$ 265,023</b>	<b>56.85%</b>	<b>\$ 558,400</b>	<b>\$ 249,053</b>	<b>44.60%</b>	<b>\$ 15,970</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 390,000	\$ -	0.00%	\$ 400,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 3,150,000	\$ 1,879,375	59.66%	\$ 2,708,312	\$ 1,200,674	44.33%	\$ 678,701
WELFARE REIMBURSEMENT	\$ 90,656	\$ 6,718	7.41%	\$ 90,656	\$ 11,362	12.53%	\$ (4,644)
OTHER STATE AID	\$ 32,000	\$ 12,579	39.31%	\$ 32,000	\$ 10,269	32.09%	\$ 2,310
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ 29,877	13.08%	\$ (29,877)
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 3,891,040</b>	<b>\$ 1,898,672</b>	<b>48.80%</b>	<b>\$ 3,459,352</b>	<b>\$ 1,252,182</b>	<b>36.20%</b>	<b>\$ 646,490</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 184,400	\$ 76,992	41.75%	\$ 198,440	\$ 62,371	31.43%	\$ 14,621
PUBLIC SAFETY	\$ 176,600	\$ 38,229	21.65%	\$ 181,600	\$ 15,101	8.32%	\$ 23,128
EMS TRANSPORT	\$ 1,250,000	\$ 497,845	39.83%	\$ 1,200,000	\$ 386,140	32.18%	\$ 111,705
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,611,000</b>	<b>\$ 613,067</b>	<b>38.06%</b>	<b>\$ 1,580,040</b>	<b>\$ 463,612</b>	<b>29.34%</b>	<b>\$ 149,455</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 41,500	\$ 16,756	40.38%	\$ 55,000	\$ 8,655	15.74%	\$ 8,101
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 40,000	\$ 6,770	16.92%	\$ 80,000	\$ 12,558	15.70%	\$ (5,788)
RENTS	\$ 125,000	\$ 1,366	1.09%	\$ 35,000	\$ 24,317	69.48%	\$ (22,951)
UNCLASSIFIED	\$ 20,000	\$ 18,842	94.21%	\$ 10,000	\$ 30,385	303.85%	\$ (11,543)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 24,900		\$ -	\$ 25,121		\$ (221)
SALE OF PROPERTY	\$ 120,000	\$ 1,113	0.93%	\$ 25,000	\$ 67,242	268.97%	\$ (66,130)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 234,000	\$ 77,370	33.06%	\$ 230,000	\$ 57,723	25.10%	\$ 19,647
TRANSFER IN: TIF	\$ 1,140,000	\$ -	0.00%	\$ 1,117,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 473,925	\$ -	0.00%	\$ 578,925	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
CDBG	\$ 252,799	\$ -	0.00%	\$ 214,430	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 2,867	14.34%	\$ 20,000	\$ 4,251	21.26%	\$ (1,384)
CITY FUND BALANCE CONTRIBUTION	\$ 475,000	\$ 78,208	16.46%	\$ 527,500	\$ -	0.00%	\$ 78,208
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,900,724</b>	<b>\$ 211,436</b>	<b>7.29%</b>	<b>\$ 2,838,673</b>	<b>\$ 221,597</b>	<b>7.81%</b>	<b>\$ (10,161)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 65,147,914</b>	<b>\$ 31,053,050</b>	<b>47.67%</b>	<b>\$ 63,829,824</b>	<b>\$ 30,147,055</b>	<b>47.23%</b>	<b>\$ 905,995</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 28,900,061	\$ 10,776,369	37.29%	\$ 26,217,074	\$ 9,236,905	35.23%	\$ 1,539,464
EDUCATION	\$ 518,821	\$ 205,909	39.69%	\$ 717,415	\$ 23,015	3.21%	\$ 182,894
SCHOOL FUND BALANCE CONTRIBUTION	\$ 879,404	\$ -	0.00%	\$ 970,862	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 30,298,286</b>	<b>\$ 10,982,279</b>	<b>36.25%</b>	<b>\$ 27,905,351</b>	<b>\$ 9,259,920</b>	<b>33.18%</b>	<b>\$ 1,722,359</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 95,446,200</b>	<b>\$ 42,035,329</b>	<b>44.04%</b>	<b>\$ 91,735,175</b>	<b>\$ 39,406,975</b>	<b>42.96%</b>	<b>\$ 2,628,354</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH October 31, 2021 VS October 31, 2020**

DEPARTMENT	FY 2022 BUDGET	EXP THRU OCT 2021	% OF BUDGET	FY 2021 BUDGET	EXP THRU OCT 2020	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 104,850	\$ 57,848	55.17%	\$ 99,000	\$ 30,143	30.45%	\$ 27,705
CITY MANAGER	\$ 447,401	\$ 182,808	40.86%	\$ 776,095	\$ 217,956	28.08%	\$ (35,148)
COMMUNICATIONS & TECHNOLOGY	\$ 911,637	\$ 426,928	46.83%	\$ 609,260	\$ 370,247	60.77%	\$ 56,681
CITY CLERK	\$ 237,474	\$ 68,461	28.83%	\$ 216,946	\$ 72,463	33.40%	\$ (4,002)
FINANCIAL SERVICES	\$ 810,303	\$ 243,148	30.01%	\$ 751,849	\$ 244,687	32.54%	\$ (1,539)
HUMAN RESOURCES	\$ 220,250	\$ 67,080	30.46%	\$ 157,057	\$ 49,509	31.52%	\$ 17,571
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,731,915</b>	<b>\$ 1,046,273</b>	<b>38.30%</b>	<b>\$ 2,610,207</b>	<b>\$ 985,005</b>	<b>37.74%</b>	<b>\$ 61,268</b>
<b>COMMUNITY SERVICES</b>							
PLANNING & PERMITTING	\$ 900,583	\$ 264,305	29.35%	\$ 1,339,047	\$ 341,886	25.53%	\$ (77,581)
ECONOMIC DEVELOPMENT	\$ 108,469	\$ 30,319	27.95%				\$ 30,319
BUSINESS & COMMUNITY DEVELOPMENT	\$ 512,260	\$ 89,740	17.52%				\$ 89,740
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 19,853	16.56%	\$ 199,282	\$ 38,173	19.16%	\$ (18,320)
RECREATION & SPORTS TOURISM	\$ 584,056	\$ 185,159	31.70%	\$ 520,474	\$ 239,660	46.05%	\$ (54,501)
PUBLIC LIBRARY	\$ 1,052,163	\$ 350,721	33.33%	\$ 1,031,533	\$ 343,844	33.33%	\$ 6,877
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,277,406</b>	<b>\$ 940,097</b>	<b>28.68%</b>	<b>\$ 3,090,336</b>	<b>\$ 963,563</b>	<b>31.18%</b>	<b>\$ (23,466)</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 7,734,169	\$ 6,955,516	89.93%	\$ 7,577,735	\$ 6,449,092	85.11%	\$ 506,424
FACILITIES	\$ 677,872	\$ 224,285	33.09%	\$ 667,494	\$ 224,287	33.60%	\$ (2)
WORKERS COMPENSATION	\$ 642,400	\$ 642,400	100.00%	\$ 641,910	\$ 641,910	100.00%	\$ 490
WAGES & BENEFITS	\$ 7,334,932	\$ 2,168,655	29.57%	\$ 6,840,635	\$ 2,179,331	31.86%	\$ (10,676)
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ (2,500)	-0.54%	\$ 2,500
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 16,850,603</b>	<b>\$ 9,990,856</b>	<b>59.29%</b>	<b>\$ 16,189,004</b>	<b>\$ 9,492,120</b>	<b>58.63%</b>	<b>\$ 498,736</b>
<b>PUBLIC SAFETY</b>							
FIRE & EMS DEPARTMENT	\$ 5,446,588	\$ 1,911,393	35.09%	\$ 5,302,131	\$ 1,834,999	34.61%	\$ 76,394
POLICE DEPARTMENT	\$ 4,343,924	\$ 1,316,792	30.31%	\$ 4,332,339	\$ 1,394,279	32.18%	\$ (77,487)
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 9,790,512</b>	<b>\$ 3,228,185</b>	<b>32.97%</b>	<b>\$ 9,634,470</b>	<b>\$ 3,229,278</b>	<b>33.52%</b>	<b>\$ (1,093)</b>
<b>PUBLIC WORKS</b>							
PUBLIC WORKS DEPARTMENT	\$ 5,077,370	\$ 1,362,204	26.83%	\$ 4,979,329	\$ 1,347,912	27.07%	\$ 14,292
SOLID WASTE DISPOSAL*	\$ 1,089,950	\$ 249,321	22.87%	\$ 1,051,318	\$ 264,387	25.15%	\$ (15,066)
WATER AND SEWER	\$ 792,716	\$ 390,602	49.27%	\$ 792,716	\$ 390,602	49.27%	\$ -
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,960,036</b>	<b>\$ 2,002,127</b>	<b>28.77%</b>	<b>\$ 6,823,363</b>	<b>\$ 2,002,901</b>	<b>29.35%</b>	<b>\$ (774)</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 177,000	\$ 176,115	99.50%	\$ 170,000	\$ 167,110	98.30%	\$ 9,005
E911 COMMUNICATION CENTER	\$ 1,161,479	\$ 580,740	50.00%	\$ 1,134,304	\$ 567,152	50.00%	\$ 13,588
LATC-PUBLIC TRANSIT	\$ 225,000	\$ -	0.00%	\$ 331,138	\$ -	0.00%	\$ -
ARTS & CULTURE AUBURN	\$ 10,000	\$ 10,000	100.00%	\$ 10,000	\$ 10,000	100.00%	\$ -
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 260,000	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,833,479</b>	<b>\$ 766,855</b>	<b>41.83%</b>	<b>\$ 1,905,442</b>	<b>\$ 744,262</b>	<b>39.06%</b>	<b>\$ 22,593</b>
<b>COUNTY TAX</b>							
TIF (10108058-580000)	\$ 2,611,080	\$ 2,611,080	100.00%	\$ 2,629,938	\$ 2,629,938	100.00%	\$ (18,858)
OVERLAY	\$ 3,049,803	\$ 2,867,365	94.02%	\$ 3,049,803	\$ 2,845,623	93.31%	\$ 21,742
	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ -	\$ -		\$ -	\$ -		\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 47,104,834</b>	<b>\$ 23,452,838</b>	<b>49.79%</b>	<b>\$ 45,932,563</b>	<b>\$ 22,892,690</b>	<b>49.84%</b>	<b>\$ 560,148</b>
<b>EDUCATION DEPARTMENT</b>							
	\$ 48,341,366	\$ 8,934,989	18.48%	\$ 45,802,612	\$ 11,093,138	24.22%	\$ (2,158,149)
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 95,446,200</b>	<b>\$ 32,387,827</b>	<b>33.93%</b>	<b>\$ 91,735,175</b>	<b>\$ 33,985,828</b>	<b>37.05%</b>	<b>\$ (1,598,001)</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF October 31, 2021**

INVESTMENT		FUND	BALANCE October 31, 2021	BALANCE September 30, 2021	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 6,343,534.76	\$ 6,341,892.82	0.35%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,050,869.13	\$ 1,050,597.18	0.35%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 6,868,775.02	\$ 4,771,108.83	0.35%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,497.54	\$ 52,483.95	0.35%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 339,431.16	\$ 339,343.32	0.35%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 226,640.30	\$ 226,581.66	0.35%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 62,612.28	\$ 62,596.08	0.35%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 114,593.26	\$ 136,062.63	0.35%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,360.71	\$ 15,356.74	0.35%
NOMURA		ELHS Bond Proceeds	\$ 50,920,977.00	\$ 53,016,338.00	0.15%
<b>GRAND TOTAL</b>			<b>\$ 65,995,291.16</b>	<b>\$ 66,012,361.21</b>	<b>0.33%</b>

**EMS BILLING**  
**SUMMARY OF ACTIVITY**  
**July 1, 2021 - June 30, 2022**  
**Report as of October 31, 2021**

	Beginning	October 2021					Ending
	Balance 10/1/2021	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 10/31/2021
<b>Bluecross</b>	\$ 19,277.33	\$ 5,116.80	\$ (4,746.66)		\$ (8,480.26)		\$ 11,167.21
<b>Intercept</b>	\$ 500.00	\$ 400.00	\$ (500.00)		\$ (100.00)		\$ 300.00
<b>Medicare</b>	\$ 165,061.59	\$ 161,026.60	\$ (50,072.46)		\$ (106,987.70)		\$ 169,028.03
<b>Medicaid</b>	\$ 52,391.69	\$ 59,852.00	\$ (38,780.03)		\$ (23,099.63)		\$ 50,364.03
<b>Other/Commercial</b>	\$ 111,799.47	\$ 40,310.40	\$ (25,285.66)		\$ (849.31)	\$ (23,618.88)	\$ 102,356.02
<b>Patient</b>	\$ 160,177.17	\$ 12,239.40	\$ (6,135.26)	\$ 168.00	\$ 1,663.22	\$ (35,073.59)	\$ 133,038.94
<b>Worker's Comp</b>	\$ -	\$ 908.00	\$ (872.00)		\$ 830.60		\$ 866.60
<b>TOTAL</b>	\$ 509,207.25	\$ 279,853.20	\$ (126,392.07)	\$ 168.00	\$ (137,023.08)	\$ (58,692.47)	\$ 467,120.83

**EMS BILLING**  
**BREAKDOWN -TOTAL CHARGES**  
**July 1, 2021 - June 30, 2022**  
**Report as of October 31, 2021**

	July 2021	August 2021	Sept 2021	Oct 2021	Totals	% of Total
<b>Bluecross</b>	\$ 6,623.27	\$ 9,833.80	\$ 13,473.60	\$ 5,116.80	\$ 35,047.47	2.85%
<b>Intercept</b>			\$ 400.00	\$ 400.00	\$ 800.00	0.07%
<b>Medicare</b>	\$ 194,354.65	\$ 158,483.00	\$ 204,199.40	\$ 161,026.60	\$ 718,063.65	58.45%
<b>Medicaid</b>	\$ 68,121.50	\$ 50,785.00	\$ 90,618.80	\$ 59,852.00	\$ 269,377.30	21.93%
<b>Other/Commercial</b>	\$ 25,704.69	\$ 27,604.40	\$ 44,861.20	\$ 40,310.40	\$ 138,480.69	11.27%
<b>Patient</b>	\$ 20,928.65	\$ 18,060.40	\$ 11,284.20	\$ 12,239.40	\$ 62,512.65	5.09%
<b>Worker's Comp</b>	\$ 915.20		\$ 2,475.00	\$ 908.00	\$ 4,298.20	0.35%
<b>TOTAL</b>	\$ 316,647.96	\$ 264,766.60	\$ 367,312.20	\$ 279,853.20	\$ 1,228,579.96	100.00%

**EMS BILLING**  
**BREAKDOWN -TOTAL COUNT**  
**July 1, 2021 - June 30, 2022**  
**Report as of October 31, 2021**

	July 2021	August 2021	Sept 2021	Oct 2021	Totals	% of Total
<b>Bluecross</b>	10	10	13	5	38	2.69%
<b>Intercept</b>	0		4	4	8	0.57%
<b>Medicare</b>	244	172	227	174	817	57.78%
<b>Medicaid</b>	82	54	100	64	300	21.22%
<b>Other/Commercial</b>	34	32	48	44	158	11.17%
<b>Patient</b>	45	19	12	13	89	6.29%
<b>Worker's Comp</b>	1	0	2	1	4	0.28%
<b>TOTAL</b>	416	287	406	305	1414	100.00%



**EMS BILLING  
AGING REPORT  
July 1, 2021 to June 30, 2022  
Report as of October 31, 2021**

	<b>Current</b>		<b>31-60</b>		<b>61-90</b>		<b>91-120</b>		<b>121+ days</b>		<b>Totals</b>	
<b>Bluecross</b>	\$ 1,949.71	17%	\$ 1,350.73	12%	\$ 1,028.80	9%	\$ 1,049.16	9%	\$ 5,788.81	52%	\$ 11,167.21	2.39%
<b>Intercept</b>	\$ 300.00		\$ -		\$ -		\$ -		\$ -		\$ 300.00	0.06%
<b>Medicare</b>	\$ 112,213.32	66%	\$ 21,388.20	13%	\$ 8,317.16	5%	\$ 10,488.27	6%	\$ 16,621.08	10%	\$ 169,028.03	36.19%
<b>Medicaid</b>	\$ 39,414.27	78%	\$ 8,384.21	17%	\$ 541.32	1%	\$ 1,653.45	3%	\$ 370.78	1%	\$ 50,364.03	10.78%
<b>Other/Commercial</b>	\$ 49,795.76	49%	\$ 15,875.10	16%	\$ 11,919.54	12%	\$ 6,113.24	6%	\$ 18,652.38	18%	\$ 102,356.02	21.91%
<b>Patient</b>	\$ 50,984.66	38%	\$ 30,329.85	23%	\$ 21,279.39	16%	\$ 19,583.82	15%	\$ 10,861.22		\$ 133,038.94	28.48%
<b>Worker's Comp</b>			\$ 866.60		\$ -		\$ -		\$ -		\$ 866.60	0.19%
<b>TOTAL</b>	\$ 254,657.72		\$ 78,194.69		\$ 43,086.21		\$ 38,887.94		\$ 52,294.27		\$ 467,120.83	
	55%		17%		9%		8%		11%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES  
As of October 31, 2021

	1902 Riverwatch	1910 Community Service	1914 Oak Hill Cemeteries	1915 Fire Training Building	1917 Wellness Grant	1928 Vending	1929 Fire Prevention	1930 211 Fairview	1931 Donations	2003 Byrne JAG	2005 MDOT	2008 Homeland Security	2010 State Drug Money	2011 PD Capital Reserve	2013 OUI Grant	2014 Speed Grant
Fund Balance 7/1/21	\$ 599,205.19	\$ 6,536.96	\$ 34,366.35	\$ 1,221.68	\$ 5,131.38	\$ -	\$ 4,796.03	\$ (566,303.71)	\$ 293.40	\$ 2,808.57	\$ (214,592.58)	\$ (112,745.48)	\$ 6,975.14	\$ 12,596.25	\$ 4,318.98	\$ 2,820.93
Revenues FY22	\$ 39,383.50	\$ 156.00	\$ 446.63		\$ 1,045.00	\$ 245.00					\$ 157,242.00		\$ 424.76	\$ 6,513.75	\$ 2,416.38	\$ 6,828.83
Expenditures FY22	\$ 143,018.00				\$ 1,534.74	\$ 420.30					\$ 170,342.21	\$ 101,234.49	\$ 1,548.56	\$ -	\$ 2,345.29	\$ 4,967.79
<b>Fund Balance 10/31/2021</b>	<b>\$ 495,570.69</b>	<b>\$ 6,692.96</b>	<b>\$ 34,812.98</b>	<b>\$ 1,221.68</b>	<b>\$ 4,641.64</b>	<b>\$ (175.30)</b>	<b>\$ 4,796.03</b>	<b>\$ (566,303.71)</b>	<b>\$ 293.40</b>	<b>\$ 2,808.57</b>	<b>\$ (227,692.79)</b>	<b>\$ (213,979.97)</b>	<b>\$ 5,851.34</b>	<b>\$ 19,110.00</b>	<b>\$ 4,390.07</b>	<b>\$ 4,681.97</b>

	2019 Law Enforcement Training	2020 CDBG	2025 Community Cords	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	2050 Project Lifesaver	2051 Project Canopy	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL
Fund Balance 7/1/21	\$ (8,505.29)	\$ 1,702,961.69	\$ 30,570.32	\$ 12,839.34	\$ (40.00)	\$ 2,729.15	\$ 20,536.23	\$ 26,247.04	\$ -	\$ 93,024.44	\$ -	\$ 189.35	\$ (9,522.60)	\$ 28,489.54	\$ 225,094.82	\$ 6,215.80
Revenues FY22	\$ 25.00	\$ 244,037.22	\$ 1,062.53	\$ 23,192.00					\$ -	\$ 62.50				\$ 13.52	\$ 181,549.16	
Expenditures FY22		\$ 258,168.29		\$ 15,594.30	\$ (2,600.00)	\$ 1,689.97	\$ 1,781.81	\$ 480.00		\$ 780.00					\$ 235,134.10	\$ 1,304.77
<b>Fund Balance 10/31/2021</b>	<b>\$ (8,480.29)</b>	<b>\$ 1,688,830.62</b>	<b>\$ 31,632.85</b>	<b>\$ 20,437.04</b>	<b>\$ 2,560.00</b>	<b>\$ 1,039.18</b>	<b>\$ 20,536.23</b>	<b>\$ 24,465.23</b>	<b>\$ (480.00)</b>	<b>\$ 93,086.94</b>	<b>\$ (780.00)</b>	<b>\$ 189.35</b>	<b>\$ (9,522.60)</b>	<b>\$ 28,503.06</b>	<b>\$ 171,509.88</b>	<b>\$ 4,911.03</b>

	2064 MDOT Sopers Mill Culvert	2065 State Bi- Centennial Parade	2067 Hometown Heros Banners	2068 Northern Borders Grant	2070 Leadercast	2077 CTCI Grant	2080 Futsal Court Project	2201 EDI Grant	2300 ARPA Grant	2400 NRPA Youth Mentoring	2500 Parks & Recreation
Fund Balance 7/1/21	\$ (46,370.03)	\$ (1,610.17)	\$ 209.00	\$ 201,371.71	\$ (3,500.00)	\$ 36,555.99	\$ (11,526.70)	\$ (1,484,407.18)	\$ 6,772,899.50	\$ -	\$ 252,323.69
Revenues FY22						\$ (3,111.14)					\$ 114,922.34
Expenditures FY22	\$ (46,370.03)	\$ (1,610.17)		\$ 23,325.00		\$ 15,398.37	\$ 21,646.39	\$ 32,344.10	\$ -	\$ 250,645.95	
<b>Fund Balance 10/31/2021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209.00</b>	<b>\$ 178,046.71</b>	<b>\$ (3,500.00)</b>	<b>\$ 18,046.48</b>	<b>\$ (33,173.09)</b>	<b>\$ (1,484,407.18)</b>	<b>\$ 6,740,555.40</b>	<b>\$ -</b>	<b>\$ 116,600.08</b>

	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 Total Special Revenues
Fund Balance 7/1/21	\$ (41,023.43)	\$ 348,613.20	\$ (269,889.73)	\$ (454,099.79)	\$ 281,097.17	\$ (752,490.87)	\$ (0.02)	\$ (2,663.69)	\$ 1,120.90	\$ 24,998.06	\$ 41,968.63	\$ 97,738.81	\$ 11,128.45	\$ (83,459.35)	\$ 6,837,243.07
Revenues FY22	\$ 199,956.89	\$ 457,660.81	\$ 853,881.02	\$ 164,715.30	\$ 329,051.86	\$ 443,099.40	\$ 30,524.85	\$ 32,643.98	\$ 59,152.21	\$ 50,486.49	\$ 84,184.64	\$ 118,621.92	\$ 36,906.23	\$ 6,479.04	\$ 3,643,819.62
Expenditures FY22			\$ 308,393.50	\$ 217,459.00	\$ 46,957.43	\$ 441,116.00	\$ 15,262.43	\$ 42,197.72		\$ 21,046.16	\$ 139,446.84	\$ 25,046.84	\$ 14,245.75		\$ 2,504,295.90
<b>Fund Balance 10/31/2021</b>	<b>\$ 158,933.46</b>	<b>\$ 806,274.01</b>	<b>\$ 275,597.79</b>	<b>\$ (506,843.49)</b>	<b>\$ 563,191.60</b>	<b>\$ (750,507.47)</b>	<b>\$ 15,262.40</b>	<b>\$ 29,980.29</b>	<b>\$ 18,075.39</b>	<b>\$ 75,484.55</b>	<b>\$ 105,107.11</b>	<b>\$ 76,913.89</b>	<b>\$ 22,987.84</b>	<b>\$ (91,226.06)</b>	<b>\$ 7,976,766.79</b>

# 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 October 31, 2021



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 October 31, 2020.

### **INGERSOLL TURF FACILITY**

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

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of October 31, 2021.

#### **Current Assets:**

As of the end of October 2021 the total current assets of Ingersoll Turf Facility were \$226,582. This consisted of cash and cash equivalents of \$226,582 an increase from September of \$65.

#### **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 October 31, 2021, was \$89,514.

#### **Liabilities:**

Ingersoll had an interfund payable of \$59,889 as of October 31, 2021.

#### **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 October 2021 are \$28,206. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through October 2021 were \$38,837. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of October 2021, Ingersoll has an operating loss of \$10,631 compared to a net loss in September of \$28,486.

As of October 31, 2021, Ingersoll has a decrease in net assets of \$10,631.

The budget to actual reports for revenue and expenditures, show that the revenue for FY22 compared to FY 21.

**Statement of Net Assets**  
**Ingersoll Turf Facility**  
**October 31, 2021**  
**Business-type Activities - Enterprise Fund**

	October 31, 2021	September 30, 2021	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 226,582	\$ 226,517	\$ 65
Interfund receivables/payables		\$ -	-
Accounts receivable	-	-	-
Total current assets	226,582	226,517	65
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(721,022)	(721,022)	-
Total noncurrent assets	89,514	89,514	-
Total assets	316,096	316,031	65
<b>LIABILITIES</b>			
Accounts payable	\$ 180	\$ -	180
Interfund payable	\$ 59,709	\$ 77,679	(17,970)
Total liabilities	59,889	77,679	(17,790)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 89,514	\$ 89,514	\$ -
Unrestricted	\$ 166,693	\$ 146,991	\$ 19,702
Total net assets	\$ 256,207	\$ 236,505	\$ 19,702

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**October 31, 2021**

	<b>Ingersoll Turf Facility</b>
<hr/>	
Operating revenues:	
Charges for services	\$ 28,206
<hr/>	
Operating expenses:	
Personnel	33,458
Supplies	2,095
Utilities	3,039
Repairs and maintenance	245
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	-
<b>Total operating expenses</b>	<b>38,837</b>
<hr/>	
Operating gain (loss)	(10,631)
<hr/>	
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
<hr/>	
Gain (Loss) before transfer	(10,631)
<hr/>	
Transfers out	-
<hr/>	
Change in net assets	(10,631)
<hr/>	
Total net assets, July 1	266,838
<hr/>	
<b>Total net assets, October 31, 2021</b>	<b>\$ 256,207</b>
<hr/>	

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
Through October 31, 2021 compared to October 31, 2020

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU OCT 2021	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU OCT 2020	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 25,000	\$ 2,525	10.10%	\$ 25,000	\$ 5,800	23.20%
Batting Cages	\$ 16,000	\$ 1,550	9.69%	\$ 13,000	\$ 280	2.15%
Programs	\$ 94,000	\$ 5,226	5.56%	\$ 90,000	\$ 642	0.71%
Rental Income	\$ 138,000	\$ 18,705	13.55%	\$ 102,000	\$ 12,195	11.96%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 273,000</b>	<b>\$ 28,006</b>	<b>10.26%</b>	<b>\$ 230,000</b>	<b>\$ 18,917</b>	<b>8.22%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ 200</b>		<b>\$ -</b>	<b>\$ 517</b>	
<b>GRAND TOTAL REVENUES</b>	<b>\$ 273,000</b>	<b>\$ 28,206</b>	<b>10.33%</b>	<b>\$ 230,000</b>	<b>\$ 19,434</b>	<b>8.45%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
**Through October 31, 2021 compared to October 31, 2020**

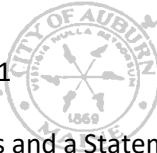
DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2022 BUDGET	EXPENDITURES THRU OCT 2021	% OF BUDGET	FY 2021 BUDGET	EXPENDITURES THRU OCT 2020	% OF BUDGET	
Salaries & Benefits	\$ 133,041	\$ 33,458	25.15%	\$ 187,546	\$ 40,090	21.38%	\$ (6,632)
Purchased Services	\$ 15,750	\$ 245	1.56%	\$ 14,450	\$ 1,913	13.24%	\$ (1,668)
Programs	\$ 16,300	\$ -	0.00%	\$ 18,500	\$ -	0.00%	\$ -
Supplies	\$ 2,500	\$ 2,095	83.80%	\$ 4,000	\$ -	0.00%	\$ 2,095
Utilities	\$ 24,150	\$ 3,039	12.58%	\$ 25,650	\$ 2,608	10.17%	\$ 431
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		\$ -
Capital Outlay	\$ -	\$ -		\$ -	\$ -		\$ -
	<b>\$ 191,741</b>	<b>\$ 38,837</b>	<b>20.25%</b>	<b>\$ 250,146</b>	<b>\$ 44,611</b>	<b>17.83%</b>	<b>\$ (5,774)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 191,741</b>	<b>\$ 38,837</b>	<b>20.25%</b>	<b>\$ 250,146</b>	<b>\$ 44,611</b>	<b>17.83%</b>	<b>\$ (5,774)</b>

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services

To: Phillip Crowell, City Manager  
From: Jill Eastman, Finance Director  
Re: Arena Financial Reports for October 31, 2021



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 October 31, 2021.

### **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, September 30, 2021.

#### **Current Assets:**

As of the end of October 2021 the total current assets of Norway Savings Bank Arena were (\$1,546,409). These consisted of cash and cash equivalents of \$265,386, accounts receivable of \$12,069, and an interfund payable of \$1,666,606.

#### **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 October 31, 2021 were \$195,258.

#### **Liabilities:**

Norway Arena had accounts payable of \$5,184 as of October 31, 2021.

#### **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 October 2021 are \$206,293. 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 October 2021 were \$169,521. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of October 2021, Norway Arena had an operating gain of \$36,772.

As of October 31, 2021, Norway Arena has a decrease in net assets of \$36,772.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY22 is \$11,807 less for this period than in FY21 and expenditures in FY22 are \$52,575 less than last year in October.



**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**October 31, 2021**  
**Business-type Activities - Enterprise Fund**

	October 31, 2021	September 30, 2021	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 265,386	\$ 265,386	\$ -
Interfund receivables	\$ (1,666,606)	\$ (1,907,806)	\$ 241,200
Prepaid Rent			\$ -
Accounts receivable	12,069	78,677	\$ (66,608)
Total current assets	(1,389,151)	(1,563,743)	174,592
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(377,964)	(377,964)	-
Total noncurrent assets	195,258	195,258	-
Total assets	(1,193,893)	(1,368,485)	174,592
<b>LIABILITIES</b>			
Accounts payable	\$ 5,184	\$ -	\$ 5,184
Net OPEB liability	\$ 43,811	\$ 1,148	\$ 42,663
Net pension liability	42,634	(15,168)	57,802
Total liabilities	91,629	(14,020)	105,649
<b>NET ASSETS</b>			
Invested in capital assets	\$ 195,258	\$ 195,258	\$ -
Unrestricted	\$ (1,480,780)	\$ (1,549,723)	\$ 68,943
Total net assets	\$ (1,285,522)	\$ (1,354,465)	\$ 68,943

**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**  
**October 31, 2021**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 206,293
Operating expenses:	
Personnel	65,561
Supplies	25,432
Utilities	62,441
Repairs and maintenance	16,087
Insurance Premium	
Depreciation	
Capital expenses	
Other expenses	
<b>Total operating expenses</b>	<b>169,521</b>
<b>Operating gain (loss)</b>	<b>36,772</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	36,772
Transfers out	-
Change in net assets	36,772
Total net assets, July 1	(1,322,294)
<b>Total net assets, October 31, 2021</b>	<b>\$ (1,285,522)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
Through October 31, 2021 compared to October 30, 2020

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU OCT 2021	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU OCT 2020	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 16,500	\$ 5,500	33.33%	\$ 16,500		0.00%	\$ 5,500
Skate Rentals	\$ 6,000	\$ 425	7.08%	\$ 7,500		0.00%	\$ 425
Pepsi Vending Machines	\$ 2,000	\$ 494	24.70%	\$ 3,000		0.00%	\$ 494
Games Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000		0.00%	\$ -
Vending Food	\$ 2,000	\$ 66	3.30%	\$ 3,000	\$ 5	0.17%	\$ 61
Sponsorships	\$ 185,000	\$ 66,038	35.70%	\$ 230,000	\$ 69,950	30.41%	\$ (3,912)
Pro Shop	\$ 7,000	\$ 2,169	30.99%	\$ 7,000	\$ 1,053	15.04%	\$ 1,116
Programs	\$ 20,000		0.00%	\$ 20,000	\$ -	0.00%	\$ -
Rental Income	\$ 683,500	\$ 108,241	15.84%	\$ 727,850	\$ 133,632	18.36%	\$ (25,391)
Camps/Clinics	\$ 50,000	\$ 23,360	46.72%	\$ 50,000	\$ 13,460	26.92%	\$ 9,900
Tournaments	\$ 50,000		0.00%	\$ 55,000		0.00%	\$ -
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,025,000</b>	<b>\$ 206,293</b>	<b>20.13%</b>	<b>\$ 1,122,850</b>	<b>\$ 218,100</b>	<b>19.42%</b>	<b>\$ (11,807)</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
Through October 31, 2021 compared to October 31, 2020

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2022 BUDGET	EXPENDITURES THRU OCT 2021	% OF BUDGET	FY 2021 BUDGET	EXPENDITURES THRU OCT 2020	% OF BUDGET	
Salaries & Benefits	\$ 339,437	\$ 65,561	19.31%	\$ 328,913	\$ 93,252	28.35%	\$ (27,691)
Purchased Services	\$ 123,928	\$ 16,087	12.98%	\$ 120,000	\$ 24,205	20.17%	\$ (8,118)
Supplies	\$ 79,000	\$ 25,432	32.19%	\$ 83,000	\$ 29,431	35.46%	\$ (3,999)
Utilities	\$ 250,350	\$ 62,441	24.94%	\$ 244,650	\$ 75,208	30.74%	\$ (12,767)
Capital Outlay	\$ 42,500	\$ -	0.00%	\$ 50,000	\$ -	0.00%	\$ -
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	<b>\$ 835,215</b>	<b>\$ 169,521</b>	<b>20.30%</b>	<b>\$ 826,563</b>	<b>\$ 222,096</b>	<b>26.87%</b>	<b>\$ (52,575)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 835,215</b>	<b>\$ 169,521</b>	<b>20.30%</b>	<b>\$ 826,563</b>	<b>\$ 222,096</b>	<b>26.87%</b>	<b>\$ (52,575)</b>