

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: January 2022 Financial Report

DATE: February 7, 2022

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 \$57,008,701 or 59.73%, of the budget. The municipal revenues including property taxes were \$38,628,892, or 59.29% of the budget which is less than the same period last year by 0.12%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 57.84% as compared to 58.17% last year. This is a \$59,433 increase over last year. The second payment is due March 15th.
- B. Excise tax for the month of January is at 59.05%. This is a decrease of \$260,546 over FY 21. Our excise revenues for FY22 are 0.75% above projections as of January 31, 2022.
- C. State Revenue Sharing at the end of January is 98.56% or \$3,104,618. This is an increase of \$1,011,942 over last January.

Expenditures

City expenditures through January 2022 were \$31,450,440, or 66.77%, 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 0.15% compared to .58% in 2021.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of January 2022, December 2021, and June 2021

	January 31 2022	December 31 2021	Increase (Decrease)	UNAUDITED JUNE 30 2021
ASSETS				
CASH	\$ 20,392,763	\$ 22,235,704	\$ (1,842,941)	\$ 23,686,573
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,165,145	1,196,474	(31,329)	1,895,710
TAXES RECEIVABLE-CURRENT	21,084,942	21,795,718	(710,776)	55,238
DELINQUENT TAXES	405,055	401,870	3,185	809,349
TAX LIENS	609,838	747,604	(137,766)	1,091,138
NET DUE TO/FROM OTHER FUNDS	2,495,595	927,093	1,568,502	-
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TOTAL ASSETS	\$ 46,153,338	\$ 47,304,463	\$ (1,151,125)	\$ 27,538,008
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (2,266)	\$ (1,897)	\$ (369)	\$ (985,754)
PAYROLL LIABILITIES	1,609,155	1,933,735	(324,580)	(858,084)
ACCRUED PAYROLL	(91)	(91)	(0)	(3,963,795)
STATE FEES PAYABLE	(45,274)	(34,982)	(10,292)	-
ESCROWED AMOUNTS	(141,194)	(29,183)	(112,011)	(27,653)
DEFERRED REVENUE	(21,925,101)	(22,770,564)	845,463	(1,916,073)
DUE TO OTHER FUNDS	-	-	-	(3,460,216)
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TOTAL LIABILITIES	\$ (20,504,771)	\$ (20,902,982)	\$ 398,211	\$ (11,211,574)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (22,850,931)	\$ (23,603,845)	\$ 752,914	\$ (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)
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TOTAL FUND BALANCE	\$ (25,648,567)	\$ (26,401,481)	\$ 752,914	\$ (16,326,434)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (46,153,338)	\$ (47,304,463)	\$ 1,151,125	\$ (27,538,008)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH January 31, 2022 VS January 31, 2021

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU JAN 2022	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU Jan 2021	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 50,042,450	\$ 28,945,366	57.84%	\$ 49,655,498	\$ 28,885,933	58.17%	\$ 59,433
PRIOR YEAR TAX REVENUE	\$ -	\$ 475,800		\$ -	\$ 481,767		\$ (5,967)
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	\$ 2,612,890	59.05%	\$ 4,112,861	\$ 2,873,436	69.86%	\$ (260,546)
PENALTIES & INTEREST	\$ 120,000	\$ 62,130	51.78%	\$ 150,000	\$ 67,866	45.24%	\$ (5,736)
TOTAL TAXES	\$ 56,237,450	\$ 33,386,235	59.37%	\$ 55,338,359	\$ 33,714,542	60.92%	\$ (328,307)
LICENSES AND PERMITS							
BUSINESS	\$ 166,000	\$ 173,417	104.47%	\$ 166,000	\$ 139,609	84.10%	\$ 33,808
NON-BUSINESS	\$ 300,200	\$ 214,588	71.48%	\$ 392,400	\$ 239,821	61.12%	\$ (25,233)
TOTAL LICENSES	\$ 466,200	\$ 388,005	83.23%	\$ 558,400	\$ 379,430	67.95%	\$ 8,575
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 390,000	\$ 421,592	108.10%	\$ 400,000	\$ 390,976	97.74%	\$ 30,616
STATE REVENUE SHARING	\$ 3,150,000	\$ 3,104,618	98.56%	\$ 2,708,312	\$ 2,092,676	77.27%	\$ 1,011,942
WELFARE REIMBURSEMENT	\$ 90,656	\$ 25,852	28.52%	\$ 90,656	\$ 21,704	23.94%	\$ 4,148
OTHER STATE AID	\$ 32,000	\$ 15,763	49.26%	\$ 32,000	\$ 10,269	32.09%	\$ 5,494
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ 29,877	13.08%	\$ (29,877)
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,891,040	\$ 3,567,825	91.69%	\$ 3,459,352	\$ 2,545,502	73.58%	\$ 1,022,323
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 184,400	\$ 105,324	57.12%	\$ 198,440	\$ 88,673	44.69%	\$ 16,651
PUBLIC SAFETY	\$ 176,600	\$ 82,574	46.76%	\$ 181,600	\$ 80,280	44.21%	\$ 2,294
EMS TRANSPORT	\$ 1,250,000	\$ 841,078	67.29%	\$ 1,200,000	\$ 668,864	55.74%	\$ 172,214
TOTAL CHARGE FOR SERVICES	\$ 1,611,000	\$ 1,028,975	63.87%	\$ 1,580,040	\$ 837,817	53.03%	\$ 191,158
FINES							
PARKING TICKETS & MISC FINES	\$ 41,500	\$ 25,750	62.05%	\$ 55,000	\$ 15,455	28.10%	\$ 10,295
MISCELLANEOUS							
INVESTMENT INCOME	\$ 40,000	\$ 13,268	33.17%	\$ 80,000	\$ 32,095	40.12%	\$ (18,827)
RENTS	\$ 125,000	\$ 7,839	6.27%	\$ 35,000	\$ 28,632	81.81%	\$ (20,793)
UNCLASSIFIED	\$ 20,000	\$ 25,150	125.75%	\$ 10,000	\$ 134,101	1341.01%	\$ (108,951)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 37,877		\$ -	\$ 37,667		\$ 210
SALE OF PROPERTY	\$ 120,000	\$ 2,936	2.45%	\$ 25,000	\$ 70,147	280.59%	\$ (67,211)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 234,000	\$ 135,398	57.86%	\$ 230,000	\$ 115,750	50.33%	\$ 19,648
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	\$ 9,634	48.17%	\$ 20,000	\$ 8,877	44.39%	\$ 757
CITY FUND BALANCE CONTRIBUTION	\$ 475,000	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,900,724	\$ 232,102	8.00%	\$ 2,838,673	\$ 427,269	15.05%	\$ (195,167)
TOTAL GENERAL FUND REVENUES	\$ 65,147,914	\$ 38,628,892	59.29%	\$ 63,829,824	\$ 37,920,015	59.41%	\$ 708,877
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 28,900,061	\$ 17,894,242	61.92%	\$ 26,217,074	\$ 15,618,568	59.57%	\$ 2,275,674
EDUCATION	\$ 518,821	\$ 471,335	90.85%	\$ 717,415	\$ 259,073	36.11%	\$ 212,262
SCHOOL FUND BALANCE CONTRIBUTION	\$ 879,404	\$ 14,232	1.62%	\$ 970,862	\$ -	0.00%	\$ 14,232
TOTAL SCHOOL	\$ 30,298,286	\$ 18,379,809	60.66%	\$ 27,905,351	\$ 15,877,641	56.90%	\$ 2,502,168
GRAND TOTAL REVENUES	\$ 95,446,200	\$ 57,008,701	59.73%	\$ 91,735,175	\$ 53,797,656	58.64%	\$ 3,211,045

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH January 31, 2022 VS January 31, 2021

DEPARTMENT	FY 2022 BUDGET	EXP THRU JAN 2022	% OF BUDGET	FY 2021 BUDGET	EXP THRU Jan 2021	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 104,850	\$ 80,660	76.93%	\$ 99,000	\$ 55,935	56.50%	\$ 24,725
CITY MANAGER	\$ 447,401	\$ 320,034	71.53%	\$ 776,095	\$ 383,300	49.39%	\$ (63,266)
COMMUNICATIONS & TECHNOLOGY	\$ 911,637	\$ 643,028	70.54%	\$ 609,260	\$ 517,262	84.90%	\$ 125,766
CITY CLERK	\$ 237,474	\$ 135,130	56.90%	\$ 216,946	\$ 122,620	56.52%	\$ 12,510
FINANCIAL SERVICES	\$ 810,303	\$ 440,050	54.31%	\$ 751,849	\$ 428,102	56.94%	\$ 11,948
HUMAN RESOURCES	\$ 220,250	\$ 117,957	53.56%	\$ 157,057	\$ 86,559	55.11%	\$ 31,398
TOTAL ADMINISTRATION	\$ 2,731,915	\$ 1,736,859	63.58%	\$ 2,610,207	\$ 1,593,778	61.06%	\$ 143,081
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 900,583	\$ 449,636	49.93%	\$ 1,339,047	\$ 559,082	41.75%	\$ (109,446)
ECONOMIC DEVELOPMENT	\$ 108,469	\$ 59,978	55.30%				\$ 59,978
BUSINESS & COMMUNITY DEVELOPMENT	\$ 512,260	\$ 160,303	31.29%				\$ 160,303
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 55,598	46.38%	\$ 199,282	\$ 72,389	36.32%	\$ (16,791)
RECREATION & SPORTS TOURISM	\$ 584,056	\$ 335,439	57.43%	\$ 520,474	\$ 351,285	67.49%	\$ (15,846)
PUBLIC LIBRARY	\$ 1,052,163	\$ 613,762	58.33%	\$ 1,031,533	\$ 687,689	66.67%	\$ (73,927)
TOTAL COMMUNITY SERVICES	\$ 3,277,406	\$ 1,674,716	51.10%	\$ 3,090,336	\$ 1,670,445	54.05%	\$ 4,271
FISCAL SERVICES							
DEBT SERVICE	\$ 7,734,169	\$ 6,955,516	89.93%	\$ 7,577,735	\$ 6,859,092	90.52%	\$ 96,424
FACILITIES	\$ 677,872	\$ 457,614	67.51%	\$ 667,494	\$ 437,758	65.58%	\$ 19,856
WORKERS COMPENSATION	\$ 642,400	\$ 642,400	100.00%	\$ 641,910	\$ 641,910	100.00%	\$ 490
WAGES & BENEFITS	\$ 7,334,932	\$ 3,752,241	51.16%	\$ 6,840,635	\$ 3,723,435	54.43%	\$ 28,806
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ (2,500)	-0.54%	\$ 2,500
TOTAL FISCAL SERVICES	\$ 16,850,603	\$ 11,807,771	70.07%	\$ 16,189,004	\$ 11,659,695	72.02%	\$ 148,076
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,446,588	\$ 3,352,479	61.55%	\$ 5,302,131	\$ 3,118,696	58.82%	\$ 233,783
POLICE DEPARTMENT	\$ 4,343,924	\$ 2,520,162	58.02%	\$ 4,332,339	\$ 2,450,191	56.56%	\$ 69,971
TOTAL PUBLIC SAFETY	\$ 9,790,512	\$ 5,872,641	59.98%	\$ 9,634,470	\$ 5,568,887	57.80%	\$ 303,754
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 5,077,370	\$ 2,739,695	53.96%	\$ 4,979,329	\$ 2,567,678	51.57%	\$ 172,017
SOLID WASTE DISPOSAL*	\$ 1,089,950	\$ 497,355	45.63%	\$ 1,051,318	\$ 526,902	50.12%	\$ (29,547)
WATER AND SEWER	\$ 792,716	\$ 585,902	73.91%	\$ 792,716	\$ 585,902	73.91%	\$ -
TOTAL PUBLIC WORKS	\$ 6,960,036	\$ 3,822,952	54.93%	\$ 6,823,363	\$ 3,680,482	53.94%	\$ 142,470
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 177,000	\$ 176,115	99.50%	\$ 170,000	\$ 167,110	98.30%	\$ 9,005
E911 COMMUNICATION CENTER	\$ 1,161,479	\$ 870,941	74.99%	\$ 1,134,304	\$ 850,916	75.02%	\$ 20,025
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%	\$ -
TOTAL INTERGOVERNMENTAL	\$ 1,833,479	\$ 1,057,056	57.65%	\$ 1,905,442	\$ 1,028,026	53.95%	\$ 29,030
COUNTY TAX							
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
	\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL CITY DEPARTMENTS	\$ 47,104,834	\$ 31,450,440	66.77%	\$ 45,932,563	\$ 30,676,874	66.79%	\$ 773,566
EDUCATION DEPARTMENT							
	\$ 48,341,366	\$ 18,361,000	37.98%	\$ 45,802,612	\$ 20,831,516	45.48%	\$ (2,470,516)
TOTAL GENERAL FUND EXPENDITURES	\$ 95,446,200	\$ 49,811,440	52.19%	\$ 91,735,175	\$ 51,508,390	56.15%	\$ (1,696,950)

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF January 31, 2022**

INVESTMENT		FUND	BALANCE January 31, 2022	BALANCE December 31, 2021	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 6,347,517.59	\$ 6,344,838.15	0.15%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,051,531.28	\$ 1,051,084.98	0.15%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 12,266,660.74	\$ 9,487,185.88	0.15%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,530.62	\$ 52,508.32	0.15%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 339,645.02	\$ 339,500.87	0.15%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 226,783.08	\$ 226,686.84	0.15%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 62,651.72	\$ 62,625.14	0.15%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 154,117.27	\$ 142,357.48	0.15%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,370.38	\$ 15,363.86	0.15%
NOMURA		ELHS Bond Proceeds	\$ 40,529,598.00	\$ 48,303,196.00	0.15%
ANDROSCOGGIN BANK	5127	ARPA Funds	\$ 6,002,958.81	\$ 6,001,765.86	0.15%
GRAND TOTAL			\$ 67,049,364.51	\$ 72,027,113.38	0.15%

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

	Beginning	January 2022					Ending
	Balance 1/1/2022	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 1/31/2022
Bluecross	\$ 19,810.94	\$ 5,044.60	\$ (6,202.84)		\$ (8,454.84)		\$ 10,197.86
Intercept	\$ 100.00	\$ -	\$ -				\$ 100.00
Medicare	\$ 147,267.33	\$ 140,776.20	\$ (37,467.30)		\$ (99,306.23)		\$ 151,270.00
Medicaid	\$ 59,629.53	\$ 54,005.60	\$ (35,323.54)		\$ (21,613.69)		\$ 56,697.90
Other/Commercial	\$ 106,438.10	\$ 18,878.80	\$ (21,105.47)		\$ (11,427.52)		\$ 92,783.91
Patient	\$ 135,191.78	\$ 11,443.60	\$ (12,620.07)		\$ 21,165.95	\$ (30,449.11)	\$ 124,732.15
Worker's Comp	\$ -						\$ -
TOTAL	\$ 468,437.68	\$ 230,148.80	\$ (112,719.22)	\$ -	\$ (119,636.33)	\$ (30,449.11)	\$ 435,781.82

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

	July 2021	August 2021	Sept 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Totals	% of Total
Bluecross	\$ 6,623.27	\$ 9,833.80	\$ 13,473.60	\$ 5,116.80	\$ 12,429.20	\$ 13,425.20	\$ 5,044.60	\$ 65,946.47	3.20%
Intercept			\$ 400.00	\$ 400.00	\$ 100.00	\$ 100.00	\$ -	\$ 1,000.00	0.05%
Medicare	\$ 194,354.65	\$ 158,483.00	\$ 204,199.40	\$ 161,026.60	\$ 208,080.60	\$ 152,210.38	\$ 140,776.20	\$ 1,219,130.83	59.14%
Medicaid	\$ 68,121.50	\$ 50,785.00	\$ 90,618.80	\$ 59,852.00	\$ 67,343.00	\$ 44,175.40	\$ 54,005.60	\$ 434,901.30	21.10%
Other/Commercial	\$ 25,704.69	\$ 27,604.40	\$ 44,861.20	\$ 40,310.40	\$ 47,752.60	\$ 33,461.40	\$ 16,369.00	\$ 236,063.69	11.45%
Patient	\$ 20,928.65	\$ 18,060.40	\$ 11,284.20	\$ 12,239.40	\$ 14,619.20	\$ 8,974.40	\$ 11,443.60	\$ 97,549.85	4.73%
Worker's Comp	\$ 915.20		\$ 2,475.00	\$ 908.00			\$ 2,509.80	\$ 6,808.00	0.33%
TOTAL	\$ 316,647.96	\$ 264,766.60	\$ 367,312.20	\$ 279,853.20	\$ 350,324.60	\$ 252,346.78	\$ 230,148.80	\$ 2,061,400.14	100.00%

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

	July 2021	August 2021	Sept 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Totals	% of Total
Bluecross	10	10	13	5	12	13	5	68	2.88%
Intercept	0		4	4	1	1	0	10	0.42%
Medicare	244	172	227	174	226	186	168	1397	59.22%
Medicaid	82	54	100	64	80	48	60	488	20.69%
Other/Commercial	34	32	48	44	51	35	20	264	11.19%
Patient	45	19	12	13	15	10	11	125	5.30%
Worker's Comp	1	0	2	1	0	0	3	7	0.30%
TOTAL	416	287	406	305	385	293	267	2359	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 6,859.32	67%	\$ -	0%	\$ -	0%	\$ 88.39	1%	\$ 3,250.15	32%	\$ 10,197.86	2.34%
Intercept	\$ -		\$ 100.00								\$ 100.00	0.02%
Medicare	\$ 83,884.00	55%	\$ 18,898.27	12%	\$ 13,700.20	9%	\$ 8,057.20	5%	\$ 26,730.33	18%	\$ 151,270.00	34.71%
Medicaid	\$ 22,573.23	40%	\$ 29,815.56	53%	\$ 1,565.97	3%	\$ 1,247.03	2%	\$ 1,496.11	3%	\$ 56,697.90	13.01%
Other/Commercial	\$ 25,761.89	28%	\$ 31,396.52	34%	\$ 6,866.24	7%	\$ 5,728.02	6%	\$ 23,031.24	25%	\$ 92,783.91	21.29%
Patient	\$ 35,090.15	28%	\$ 20,628.21	17%	\$ 27,126.21	22%	\$ 27,790.74	22%	\$ 14,096.84	11%	\$ 124,732.15	28.62%
Worker's Comp	\$ -										\$ -	0.00%
TOTAL	\$ 174,168.59		\$ 100,838.56		\$ 49,258.62		\$ 42,911.38		\$ 68,604.67		\$ 435,781.82	
	40%		23%		11%		10%		16%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of January 31, 2022

	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	\$ 131,750.21	\$ (112,745.48)	\$ 6,975.14	\$ 12,596.25	\$ 4,318.98	\$ 2,820.93
Revenues FY22	\$ 44,908.78	\$ 264.00	\$ 482.42		\$ 1,942.39	\$ 245.00				\$ 15,676.00	\$ 157,242.00	\$ 109,031.40	\$ 2,851.40	\$ 6,652.50	\$ 2,416.38	\$ 6,828.83
Expenditures FY22	\$ 143,018.00	\$ 39.98			\$ 2,389.74	\$ 730.38			\$ 124.21	\$ 15,676.00	\$ 277,563.74	\$ 125,234.49	\$ 2,801.38	\$ -	\$ 2,379.07	\$ 10,506.18
Fund Balance 1/31/2022	\$ 501,095.97	\$ 6,760.98	\$ 34,848.77	\$ 1,221.68	\$ 4,684.03	\$ (485.38)	\$ 4,796.03	\$ (566,303.71)	\$ 169.19	\$ 2,808.57	\$ 11,428.47	\$ (128,948.57)	\$ 7,025.16	\$ 19,248.75	\$ 4,356.29	\$ (856.42)

	2016 Pedestrian Safety Grant	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
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
Revenues FY22	\$ 1,142.33	\$ 300.00	\$ 252,228.73	\$ 1,103.93	\$ 37,542.00		\$ 8,358.37			\$ 9,886.13	\$ 8,254.01			\$ 8,000.00	\$ 23.90	\$ 181,778.78
Expenditures FY22	\$ 1,366.04		\$ 440,331.39		\$ 51,094.86	\$ (2,600.00)	\$ 1,689.97		\$ 2,351.72	\$ 9,886.13	\$ 2,280.00	\$ 780.00		\$ 7,996.88	\$ 4,000.00	\$ 237,246.04
Fund Balance 1/31/2022	\$ (223.71)	\$ (8,205.29)	\$ 1,514,859.03	\$ 31,674.25	\$ (713.52)	\$ 2,560.00	\$ 9,397.55	\$ 20,536.23	\$ 23,895.32	\$ -	\$ 98,998.45	\$ (780.00)	\$ 189.35	\$ (9,519.48)	\$ 24,513.44	\$ 169,627.56

	2055 Work4ME- PAL	2059 Distracted Driving	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	\$ 6,215.80	\$ -	\$ -	\$ (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)	\$ 47,000.00		\$ 1,939.47		\$ 182,531.40
Expenditures FY22	\$ 1,304.77	\$ 2,062.28	\$ -	\$ (1,610.17)		\$ 23,325.00		\$ 17,055.95	\$ 21,646.39		\$ 283,535.21	\$ 2,736.00	\$ 325,012.63
Fund Balance 1/31/2022	\$ 4,911.03	\$ (2,062.28)	\$ -	\$ -	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 16,388.90	\$ 13,826.91	\$ (1,484,407.18)	\$ 6,491,303.76	\$ (2,736.00)	\$ 109,842.46

	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 TIF 19	2600 Transport TIF 20	2600 62 Spring St TIF 21	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Memory Care Facility TIF 23	2600 Millbran TIF 24	2600 Futurguard TIF 25	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)		\$ 7,229,955.89
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		\$ 3,952,883.65
Expenditures FY22			\$ 321,608.99	\$ 217,459.00	\$ 77,327.19	\$ 510,286.89	\$ 15,262.43		\$ 42,197.72		\$ 21,046.16	\$ 141,180.08	\$ 25,046.84	\$ 24,946.75		\$ 3,408,316.31
Fund Balance 1/31/2022	\$ 158,933.46	\$ 806,274.01	\$ 262,382.30	\$ (506,843.49)	\$ 532,821.84	\$ (819,678.36)	\$ 15,262.40	\$ 29,980.29	\$ 18,075.39	\$ 75,484.55	\$ 105,107.11	\$ 75,180.65	\$ 22,987.84	\$ (101,927.06)		\$ 7,774,523.23

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 2022



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, 2022.

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, 2022.

Current Assets:

As of the end of January 2022 the total current assets of Ingersoll Turf Facility were \$226,735. This consisted of cash and cash equivalents of \$226,735.

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, 2022, were \$89,514.

Liabilities:

Ingersoll had no accounts payable as of January 31, 2022, and an interfund payable of \$26,583.

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 2022 are \$108,013. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through January 2022 were \$85,185. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of January 2022, Ingersoll has an operating gain of \$22,828 compared to a net gain in December of \$12,868.

As of January 31, 2022, Ingersoll has a increase in net assets of \$22,828.

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
January 31, 2022
Business-type Activities - Enterprise Fund

	January 31, 2022	December 31, 2021	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 226,735	\$ 226,687	\$ 48
Interfund receivables/payables		\$ -	-
Accounts receivable	-	-	-
Total current assets	226,735	226,687	48
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	316,249	316,201	48
LIABILITIES			
Accounts payable	\$ -	\$ 1,740	(1,740)
Interfund payable	\$ 26,583	\$ 34,755	(8,172)
Total liabilities	26,583	36,495	(9,912)
NET ASSETS			
Invested in capital assets	\$ 89,514	\$ 89,514	\$ -
Unrestricted	\$ 200,152	\$ 190,192	\$ 9,960
Total net assets	\$ 289,666	\$ 279,706	\$ 9,960

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, 2022

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 108,013
Operating expenses:	
Personnel	58,751
Supplies	8,832
Utilities	9,680
Repairs and maintenance	2,522
Rent	-
Depreciation	-
Capital expenses	5,400
Other expenses	-
Total operating expenses	85,185
Operating gain (loss)	22,828
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	22,828
Transfers out	-
Change in net assets	22,828
Total net assets, July 1	266,838
Total net assets, January 31, 2022	\$ 289,666

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through January 31, 2022 compared to January 31, 2021

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU JAN 2022	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU JAN 2021	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 5,775	23.10%	\$ 25,000	\$ 8,825	35.30%
Batting Cages	\$ 16,000	\$ 11,091	69.32%	\$ 13,000	\$ 9,280	71.38%
Programs	\$ 94,000	\$ 30,941	32.92%	\$ 90,000	\$ 2,337	2.60%
Rental Income	\$ 138,000	\$ 59,853	43.37%	\$ 102,000	\$ 31,177	30.57%
TOTAL CHARGE FOR SERVICES	\$ 273,000	\$ 107,660	39.44%	\$ 230,000	\$ 51,619	22.44%
INTEREST ON INVESTMENTS	\$ -	\$ 353		\$ -	\$ 891	
GRAND TOTAL REVENUES	\$ 273,000	\$ 108,013	39.57%	\$ 230,000	\$ 52,510	22.83%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through January 31, 2022 compared to January 31, 2021

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2022 BUDGET	EXPENDITURES THRU JAN 2022	% OF BUDGET	FY 2021 BUDGET	EXPENDITURES THRU JAN 2021	% OF BUDGET	
Salaries & Benefits	\$ 133,041	\$ 58,751	44.16%	\$ 187,546	\$ 75,847	40.44%	\$ (17,096)
Purchased Services	\$ 15,750	\$ 2,522	16.01%	\$ 14,450	\$ 2,225	15.40%	\$ 297
Programs	\$ 16,300	\$ -	0.00%	\$ 18,500	\$ -	0.00%	\$ -
Supplies	\$ 2,500	\$ 8,832	353.28%	\$ 4,000	\$ 718	17.95%	\$ 8,114
Utilities	\$ 24,150	\$ 9,680	40.08%	\$ 25,650	\$ 7,192	28.04%	\$ 2,488
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		
Capital Outlay	\$ -	\$ 5,400		\$ -	\$ -		\$ 5,400
	\$ 191,741	\$ 85,185	44.43%	\$ 250,146	\$ 85,982	34.37%	\$ (797)
GRAND TOTAL EXPENDITURES	\$ 191,741	\$ 85,185	44.43%	\$ 250,146	\$ 85,982	34.37%	\$ (797)

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 January 31, 2022



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, 2022.

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, 2020.

Current Assets:

As of the end of January 2022 the total current assets of Norway Savings Bank Arena were (\$1,163,208). These consisted of cash and cash equivalents of \$269,729, accounts receivable of \$157,621, and an interfund payable of \$1,590,558.

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, 2022, were \$195,258.

Liabilities:

Norway Arena had no accounts payable as of January 31, 2022.

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 2022 are \$606,964. 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 2022 were \$339,065. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of January 2022, Norway Arena has an operating and net gain of \$267,899.

As of January 31, 2022, Norway Arena has an increase in net assets of \$267,899.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY22 is \$271,996 more than in FY21 and expenditures in F22 are \$33,995 less than last year in January.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
January 31, 2022
Business-type Activities - Enterprise Fund

	January 31, 2022	December 31, 2021	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 269,729	\$ 265,152	\$ 4,577
Interfund receivables	\$ (1,590,558)	\$ (1,661,895)	\$ 71,337
Prepaid Rent			\$ -
Accounts receivable	157,621	12,068	\$ 145,553
Total current assets	(1,163,208)	(1,384,675)	221,467
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	(967,950)	(1,189,417)	221,467
LIABILITIES			
Accounts payable	\$ -	\$ 1,710	\$ (1,710)
Net OPEB liability	\$ 43,811	\$ 43,811	\$ -
Net pension liability	42,634	42,634	-
Total liabilities	86,445	88,155	(1,710)
NET ASSETS			
Invested in capital assets	\$ 195,258	\$ 195,258	\$ -
Unrestricted	\$ (1,249,653)	\$ (1,472,830)	\$ 223,177
Total net assets	\$ (1,054,395)	\$ (1,277,572)	\$ 223,177

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, 2022

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 606,964
Operating expenses:	
Personnel	124,123
Supplies	39,952
Utilities	124,102
Repairs and maintenance	19,948
Insurance Premium	30,940
Depreciation	
Capital expenses	
Other expenses	
Total operating expenses	339,065
Operating gain (loss)	267,899
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	267,899
Transfers out	-
Change in net assets	267,899
Total net assets, July 1	(1,322,294)
Total net assets, January 31, 2022	\$ (1,054,395)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through January 31, 2022 compared to January 31, 2021

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU JAN 2022	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU JAN 2021	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ 10,750	65.15%	\$ 16,500		0.00%	\$ 10,750
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	\$ 953	31.77%	\$ 3,000		0.00%	\$ 953
Vending Food	\$ 2,000	\$ 148	7.40%	\$ 3,000	\$ 5	0.17%	\$ 143
Sponsorships	\$ 185,000	\$ 116,051	62.73%	\$ 230,000	\$ 89,950	39.11%	\$ 26,101
Pro Shop	\$ 7,000	\$ 3,339	47.70%	\$ 7,000	\$ 4,503	64.33%	\$ (1,164)
Programs	\$ 20,000		0.00%	\$ 20,000	\$ -	0.00%	\$ -
Rental Income	\$ 683,500	\$ 449,944	65.83%	\$ 727,850	\$ 226,550	31.13%	\$ 223,394
Camps/Clinics	\$ 50,000	\$ 24,860	49.72%	\$ 50,000	\$ 13,960	27.92%	\$ 10,900
Tournaments	\$ 50,000		0.00%	\$ 55,000		0.00%	\$ -
TOTAL CHARGE FOR SERVICES	\$ 1,025,000	\$ 606,964	59.22%	\$ 1,122,850	\$ 334,968	29.83%	\$ 271,996

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through January 31, 2022 compared to January 31, 2021

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2022 BUDGET	EXPENDITURES THRU JAN 2022	% OF BUDGET	FY 2021 BUDGET	EXPENDITURES THRU JAN 2021	% OF BUDGET	
Salaries & Benefits	\$ 339,437	\$ 124,123	36.57%	\$ 328,913	\$ 142,781	43.41%	\$ (18,658)
Purchased Services	\$ 123,928	\$ 50,888	41.06%	\$ 120,000	\$ 71,578	59.65%	\$ (20,690)
Supplies	\$ 79,000	\$ 39,952	50.57%	\$ 83,000	\$ 41,689	50.23%	\$ (1,737)
Utilities	\$ 250,350	\$ 124,102	49.57%	\$ 244,650	\$ 117,012	47.83%	\$ 7,090
Capital Outlay	\$ 42,500	\$ -	0.00%	\$ 50,000	\$ -	0.00%	\$ -
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 835,215	\$ 339,065	40.60%	\$ 826,563	\$ 373,060	45.13%	\$ (33,995)
GRAND TOTAL EXPENDITURES	\$ 835,215	\$ 339,065	40.60%	\$ 826,563	\$ 373,060	45.13%	\$ (33,995)