



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: March 2022 Financial Report

DATE: April 20, 2022

The following is a discussion regarding the significant variances found in the City's March 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 ninth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 75.0% 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 March 31st, including the school department were \$82,157,648 or 86.08% of the budget. The municipal revenues including property taxes were \$58,372,800, or 91.45% of the budget which is more than the same period last year by 0.53%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 94.62%, the second payment was due March 15th. We are currently \$300,565 higher than this time last year.
- B. Excise tax for the month of March is at 75.61%. This is an decrease of \$290,177 compared to FY 21.
- C. State Revenue Sharing at the end of March is 122.22% or \$1,119,0892 more than in FY 21.



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Expenditures

City expenditures through March 2022 were \$37,297,410 or 79.18% of the budget. This is a 1.72% increase for the same period last year. Noteworthy variances are:

- A. Fiscal Services are higher than last year due to the higher debt service payments than last year.
- B. Administration, Community Services, Public Safety and Public Works are higher than last year.

Investments

This section contains an investment schedule as of March 31st. Currently the City's funds are earning an average interest rate of 0.11%.

Respectfully submitted,

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

Jill M. Eastman
Finance Director

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

ASSETS	March 2022 2022	February 28 2022	Increase (Decrease)	AUDITED JUNE 30 2021
CASH	\$ 35,529,504	\$ 27,277,212	\$ 8,252,292	\$ 25,988,510
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,130,601	1,158,886	(28,285)	1,928,565
TAXES RECEIVABLE-CURRENT	2,734,872	18,324,643	(15,589,771)	55,238
DELINQUENT TAXES	400,360	404,498	(4,138)	809,349
TAX LIENS	575,629	597,787	(22,158)	636,696
NET DUE TO/FROM OTHER FUNDS	2,932,999		2,932,999	-
TOTAL ASSETS	\$ 43,303,965	\$ 47,763,026	\$ (4,459,061)	\$ 29,418,358
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (101,248)	\$ (2,356)	\$ (98,892)	\$ (1,037,281)
PAYROLL LIABILITIES	(932,256)	1,136,681	(2,068,937)	(846,341)
ACCRUED PAYROLL	(91)	(91)	(0)	(3,963,795)
STATE FEES PAYABLE	(32,139)	(28,431)	(3,708)	-
ESCROWED AMOUNTS	(141,204)	(141,199)	(5)	-
DEFERRED REVENUE	(3,536,128)	(19,152,194)	15,616,066	(1,551,069)
DUE TO OTHER FUNDS	-	(3,050,393)	3,050,393	(3,877,470)
TOTAL LIABILITIES	\$ (4,743,066)	\$ (21,237,983)	\$ 16,494,917	\$ (11,275,956)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (35,763,263)	\$ (23,526,227)	\$ (12,237,036)	\$ (15,143,586)
FUND BALANCE - RESTRICTED	(1,364,114)	(2,309,553)		(2,309,553)
FUND BALANCE - NON SPENDABLE	(1,433,522)	(689,263)	(744,259.00)	(689,263)
TOTAL FUND BALANCE	\$ (38,560,899)	\$ (26,525,043)	\$ (12,035,856)	\$ (18,142,402)
TOTAL LIABILITIES AND FUND BALANCE	\$ (43,303,965)	\$ (47,763,026)	\$ 4,459,061	\$ (29,418,358)

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

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU MAR 2022	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU MAR 2021	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 50,042,450	\$ 47,349,675	94.62%	\$ 49,655,498	\$ 47,049,110	94.75%	\$ 300,565
PRIOR YEAR TAX REVENUE	\$ -	\$ 513,399		\$ -	\$ 818,165		\$ (304,766)
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	\$ 3,345,718	75.61%	\$ 4,112,861	\$ 3,635,895	88.40%	\$ (290,177)
PENALTIES & INTEREST	\$ 120,000	\$ 81,393	67.83%	\$ 150,000	\$ 127,995	85.33%	\$ (46,602)
TOTAL TAXES	\$ 56,237,450	\$ 52,580,233	93.50%	\$ 55,338,359	\$ 53,036,705	95.84%	\$ (456,472)
LICENSES AND PERMITS							
BUSINESS	\$ 166,000	\$ 233,451	140.63%	\$ 166,000	\$ 207,014	124.71%	\$ 26,437
NON-BUSINESS	\$ 300,200	\$ 307,769	102.52%	\$ 392,400	\$ 341,483	87.02%	\$ (33,714)
TOTAL LICENSES	\$ 466,200	\$ 541,220	116.09%	\$ 558,400	\$ 548,497	98.23%	\$ (7,277)
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	\$ 3,849,923	122.22%	\$ 2,708,312	\$ 2,730,834	100.83%	\$ 1,119,089
WELFARE REIMBURSEMENT	\$ 90,656	\$ 34,414	37.96%	\$ 90,656	\$ 26,447	29.17%	\$ 7,967
OTHER STATE AID	\$ 32,000	\$ 15,763	49.26%	\$ 32,000	\$ 13,573	42.42%	\$ 2,190
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ 29,877	13.08%	\$ (29,877)
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,891,040	\$ 4,321,692	111.07%	\$ 3,459,352	\$ 3,191,707	92.26%	\$ 1,129,985
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 184,400	\$ 125,813	68.23%	\$ 198,440	\$ 112,006	56.44%	\$ 13,807
PUBLIC SAFETY	\$ 176,600	\$ 121,029	68.53%	\$ 181,600	\$ 133,370	73.44%	\$ (12,341)
EMS TRANSPORT	\$ 1,250,000	\$ 1,119,331	89.55%	\$ 1,200,000	\$ 835,717	69.64%	\$ 283,614
TOTAL CHARGE FOR SERVICES	\$ 1,611,000	\$ 1,366,173	84.80%	\$ 1,580,040	\$ 1,081,093	68.42%	\$ 285,080
FINES							
PARKING TICKETS & MISC FINES	\$ 41,500	\$ 36,769	88.60%	\$ 55,000	\$ 20,931	38.06%	\$ 15,838
MISCELLANEOUS							
INVESTMENT INCOME	\$ 40,000	\$ 19,348	48.37%	\$ 80,000	\$ 36,834	46.04%	\$ (17,486)
RENTS	\$ 125,000	\$ 13,661	10.93%	\$ 35,000	\$ 33,597	95.99%	\$ (19,936)
UNCLASSIFIED	\$ 20,000	\$ 28,102	140.51%	\$ 10,000	\$ 138,780	1387.80%	\$ (110,678)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 37,779		\$ -	\$ 37,765		\$ 14
SALE OF PROPERTY	\$ 120,000	\$ 33,577	27.98%	\$ 25,000	\$ 78,514	314.06%	\$ (44,937)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 234,000	\$ 174,083	74.39%	\$ 230,000	\$ 155,943	67.80%	\$ 18,140
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	\$ 13,854	69.27%	\$ 20,000	\$ 12,434	62.17%	\$ 1,420
CITY FUND BALANCE CONTRIBUTION	\$ 475,000	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,900,724	\$ 320,404	11.05%	\$ 2,838,673	\$ 493,867	17.40%	\$ (173,463)
TOTAL GENERAL FUND REVENUES	\$ 65,147,914	\$ 59,166,491	90.82%	\$ 63,829,824	\$ 58,372,800	91.45%	\$ 793,691
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 28,900,061	\$ 22,430,127	77.61%	\$ 26,217,074	\$ 19,801,879	75.53%	\$ 2,628,248
EDUCATION	\$ 518,821	\$ 561,031	108.14%	\$ 717,415	\$ 309,326	43.12%	\$ 251,705
SCHOOL FUND BALANCE CONTRIBUTION	\$ 879,404	\$ -	0.00%	\$ 970,862	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 30,298,286	\$ 22,991,158	75.88%	\$ 27,905,351	\$ 20,111,205	72.07%	\$ 2,879,953
GRAND TOTAL REVENUES	\$ 95,446,200	\$ 82,157,648	86.08%	\$ 91,735,175	\$ 78,484,005	85.55%	\$ 3,673,643

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

DEPARTMENT	FY 2022 BUDGET	EXP THRU MAR 2022	% OF BUDGET	FY 2021 BUDGET	EXP THRU MAR 2021	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 104,850	\$ 97,813	93.29%	\$ 99,000	\$ 63,496	64.14%	\$ 34,317
CITY MANAGER	\$ 447,401	\$ 348,011	77.79%	\$ 776,095	\$ 499,693	64.39%	\$ (151,682)
COMMUNICATIONS & TECHNOLOGY	\$ 911,637	\$ 797,541	87.48%	\$ 609,260	\$ 557,946	91.58%	\$ 239,595
CITY CLERK	\$ 237,474	\$ 173,322	72.99%	\$ 216,946	\$ 167,378	77.15%	\$ 5,944
FINANCIAL SERVICES	\$ 810,303	\$ 575,845	71.07%	\$ 751,849	\$ 539,088	71.70%	\$ 36,757
HUMAN RESOURCES	\$ 220,250	\$ 155,692	70.69%	\$ 157,057	\$ 109,883	69.96%	\$ 45,809
TOTAL ADMINISTRATION	\$ 2,731,915	\$ 2,148,224	78.63%	\$ 2,610,207	\$ 1,937,484	74.23%	\$ 210,740
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 900,583	\$ 599,006	66.51%	\$ 1,339,047	\$ 721,307	53.87%	\$ (122,301)
ECONOMIC DEVELOPMENT	\$ 108,469	\$ 86,678	79.91%				\$ 86,678
BUSINESS & COMMUNITY DEVELOPMENT	\$ 512,260	\$ 208,298	40.66%				\$ 208,298
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 74,134	61.84%	\$ 199,282	\$ 103,100	51.74%	\$ (28,966)
RECREATION & SPORTS TOURISM	\$ 584,056	\$ 429,551	73.55%	\$ 520,474	\$ 432,807	83.16%	\$ (3,256)
PUBLIC LIBRARY	\$ 1,052,163	\$ 789,122	75.00%	\$ 1,031,533	\$ 773,650	75.00%	\$ 15,472
TOTAL COMMUNITY SERVICES	\$ 3,277,406	\$ 2,186,789	66.72%	\$ 3,090,336	\$ 2,030,864	65.72%	\$ 155,925
FISCAL SERVICES							
DEBT SERVICE	\$ 7,734,169	\$ 7,629,420	98.65%	\$ 7,577,735	\$ 7,590,676	100.17%	\$ 38,744
FACILITIES	\$ 677,872	\$ 487,732	71.95%	\$ 667,494	\$ 493,971	74.00%	\$ (6,239)
WORKERS COMPENSATION	\$ 642,400	\$ 642,400	100.00%	\$ 641,910	\$ 641,910	100.00%	\$ 490
WAGES & BENEFITS	\$ 7,334,932	\$ 4,871,295	66.41%	\$ 6,840,635	\$ 4,753,447	69.49%	\$ 117,848
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ (2,500)	-0.54%	\$ 2,500
TOTAL FISCAL SERVICES	\$ 16,850,603	\$ 13,630,847	80.89%	\$ 16,189,004	\$ 13,477,504	83.25%	\$ 153,343
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,446,588	\$ 4,278,854	78.56%	\$ 5,302,131	\$ 4,043,302	76.26%	\$ 235,552
POLICE DEPARTMENT	\$ 4,343,924	\$ 3,358,372	77.31%	\$ 4,332,339	\$ 3,128,861	72.22%	\$ 229,511
TOTAL PUBLIC SAFETY	\$ 9,790,512	\$ 7,637,226	78.01%	\$ 9,634,470	\$ 7,172,163	74.44%	\$ 465,063
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 5,077,370	\$ 3,802,104	74.88%	\$ 4,979,329	\$ 3,432,961	68.94%	\$ 369,143
SOLID WASTE DISPOSAL*	\$ 1,089,950	\$ 647,957	59.45%	\$ 1,051,318	\$ 681,454	64.82%	\$ (33,497)
WATER AND SEWER	\$ 792,716	\$ 585,902	73.91%	\$ 792,716	\$ 585,902	73.91%	\$ -
TOTAL PUBLIC WORKS	\$ 6,960,036	\$ 5,035,963	72.36%	\$ 6,823,363	\$ 4,700,317	68.89%	\$ 335,646
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 177,000	\$ 180,092	101.75%	\$ 170,000	\$ 167,110	98.30%	\$ 12,982
E911 COMMUNICATION CENTER	\$ 1,161,479	\$ 871,109	75.00%	\$ 1,134,304	\$ 851,208	75.04%	\$ 19,901
LATC-PUBLIC TRANSIT	\$ 225,000	\$ 118,715	52.76%	\$ 331,138	\$ -	0.00%	\$ 118,715
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	\$ 1,179,916	64.35%	\$ 1,905,442	\$ 1,028,318	53.97%	\$ 151,598
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	\$ 37,297,410	79.18%	\$ 45,932,563	\$ 35,822,211	77.99%	\$ 1,475,199
EDUCATION DEPARTMENT							
	\$ 48,341,366	\$ 24,667,380	51.03%	\$ 45,802,612	\$ 27,354,140	59.72%	\$ (2,686,760)
TOTAL GENERAL FUND EXPENDITURES	\$ 95,446,200	\$ 61,964,790	64.92%	\$ 91,735,175	\$ 63,176,351	68.87%	\$ (1,211,561)

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

INVESTMENT		FUND	BALANCE March 31, 2022	BALANCE February 28, 2022	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 6,350,082.63	\$ 6,348,734.83	0.10%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,051,956.14	\$ 1,051,732.92	0.10%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 18,426,614.04	\$ 11,928,290.31	0.10%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,551.79	\$ 52,540.66	0.10%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 339,782.25	\$ 339,710.13	0.10%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 226,874.70	\$ 226,826.55	0.10%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 62,677.03	\$ 62,663.73	0.10%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 163,690.08	\$ 159,382.64	0.10%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,376.58	\$ 15,373.32	0.10%
NOMURA		ELHS Bond Proceeds	\$ 30,374,814.00	\$ 36,870,477.00	0.15%
GRAND TOTAL			\$ 57,064,419.24	\$ 57,055,732.09	0.11%

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

	Beginning	March 2022					Ending
	Balance 3/1/2022	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 3/31/2022
Bluecross	\$ 15,553.48	\$ 18,744.80	\$ (2,606.14)		\$ (14,897.74)		\$ 16,794.40
Intercept	\$ -	\$ 150.00					\$ 150.00
Medicare	\$ 98,264.75	\$ 186,922.40	\$ (53,367.42)		\$ (112,330.75)		\$ 119,488.98
Medicaid	\$ 48,065.66	\$ 58,278.40	\$ (32,379.00)		\$ (19,355.43)		\$ 54,609.63
Other/Commercial	\$ 76,897.16	\$ 29,270.60	\$ (17,490.45)		\$ 679.50		\$ 89,356.81
Patient	\$ 116,889.00	\$ 15,308.20	\$ (14,057.59)	\$ 1,529.25	\$ 12,762.83	\$ (20,140.79)	\$ 112,290.90
Worker's Comp	\$ -	\$ 1,945.80					\$ 1,945.80
TOTAL	\$ 355,670.05	\$ 310,620.20	\$ (119,900.60)	\$ 1,529.25	\$ (133,141.59)	\$ (20,140.79)	\$ 394,636.52

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

	July 2021	August 2021	Sept 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 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	\$ 8,815.60	\$ 18,744.80	\$ 93,506.87	3.57%
Intercept			\$ 400.00	\$ 400.00	\$ 100.00	\$ 100.00	\$ -		\$ 150.00	\$ 1,150.00	0.04%
Medicare	\$ 194,354.65	\$ 158,483.00	\$ 204,199.40	\$ 161,026.60	\$ 208,080.60	\$ 152,210.38	\$ 140,776.20	\$ 132,523.40	\$ 186,922.40	\$ 1,538,576.63	58.79%
Medicaid	\$ 68,121.50	\$ 50,785.00	\$ 90,618.80	\$ 59,852.00	\$ 67,343.00	\$ 44,175.40	\$ 54,005.60	\$ 72,265.40	\$ 58,278.40	\$ 565,445.10	21.60%
Other/Commercial	\$ 25,704.69	\$ 27,604.40	\$ 44,861.20	\$ 40,310.40	\$ 47,752.60	\$ 33,461.40	\$ 16,369.00	\$ 20,858.60	\$ 29,270.60	\$ 286,192.89	10.94%
Patient	\$ 20,928.65	\$ 18,060.40	\$ 11,284.20	\$ 12,239.40	\$ 14,619.20	\$ 8,974.40	\$ 11,443.60	\$ 10,717.40	\$ 15,308.20	\$ 123,575.45	4.72%
Worker's Comp	\$ 915.20		\$ 2,475.00	\$ 908.00			\$ 2,509.80		\$ 1,945.80	\$ 8,753.80	0.33%
TOTAL	\$ 316,647.96	\$ 264,766.60	\$ 367,312.20	\$ 279,853.20	\$ 350,324.60	\$ 252,346.78	\$ 230,148.80	\$ 245,180.40	\$ 310,620.20	\$ 2,617,200.74	100.00%

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

	July 2021	August 2021	Sept 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Totals	% of Total
Bluecross	10	10	13	5	12	13	5	9	19	96	3.22%
Intercept	0		4	4	1	1	0	0	3	13	0.44%
Medicare	244	172	227	174	226	186	168	156	204	1757	58.84%
Medicaid	82	54	100	64	80	48	60	81	65	634	21.23%
Other/Commercial	34	32	48	44	51	35	20	22	39	325	10.88%
Patient	45	19	12	13	15	10	11	11	16	152	5.09%
Worker's Comp	1	0	2	1	0	0	3	0	2	9	0.30%
TOTAL	416	287	406	305	385	293	267	279	348	2986	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 12,470.37	74%	\$ 261.13	2%	\$ -	0%	\$ -	0%	\$ 4,062.90	24%	\$ 16,794.40	4.26%
Intercept	\$ 150.00		\$ -								\$ 150.00	0.04%
Medicare	\$ 83,656.50	70%	\$ 20,421.09	17%	\$ 2,731.40	2%	\$ 111.87	0%	\$ 12,568.12	11%	\$ 119,488.98	30.28%
Medicaid	\$ 30,751.72	56%	\$ 10,587.56	19%	\$ 5,628.18	10%	\$ 4,120.21	8%	\$ 3,521.96	6%	\$ 54,609.63	13.84%
Other/Commercial	\$ 48,707.37	55%	\$ 14,273.84	16%	\$ 7,687.00	9%	\$ 2,592.52	3%	\$ 16,096.08	18%	\$ 89,356.81	22.64%
Patient	\$ 32,370.55	29%	\$ 25,232.18	22%	\$ 18,064.93	16%	\$ 21,541.80	19%	\$ 15,081.44	13%	\$ 112,290.90	28.45%
Worker's Comp	\$ 1,945.80										\$ 1,945.80	0.49%
TOTAL	\$ 210,052.31		\$ 70,775.80		\$ 34,111.51		\$ 28,366.40		\$ 51,330.50		\$ 394,636.52	
	53%		18%		9%		7%		13%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of March 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	\$ 55,419.98	\$ 332.00	\$ 503.80		\$ 2,917.39	\$ 437.00				\$ 15,676.00	\$ (342,758.00)	\$ 109,031.40	\$ 2,859.80	\$ 7,507.50	\$ 2,416.38	\$ 13,184.10
Expenditures FY22	\$ 158,761.00	\$ 39.98			\$ 2,428.74	\$ 846.65		\$ 124.21		\$ 15,676.00	\$ 277,563.74	\$ 154,644.87	\$ 4,553.76	\$ -	\$ 2,379.07	\$ 11,643.26
Fund Balance 3/31/2022	\$ 495,864.17	\$ 6,828.98	\$ 34,870.15	\$ 1,221.68	\$ 5,620.03	\$ (409.65)	\$ 4,796.03	\$ (566,303.71)	\$ 169.19	\$ 2,808.57	\$ (488,571.53)	\$ (158,358.95)	\$ 5,281.18	\$ 20,103.75	\$ 4,356.29	\$ 4,361.77

	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	\$ 2,160.19	\$ 300.00	\$ 256,935.21	\$ 1,121.75	\$ 74,079.00		\$ 8,358.37			\$ 9,886.13	\$ 36,024.65			\$ 8,000.00	\$ 30.10	\$ 181,915.97
Expenditures FY22	\$ 2,431.26		\$ 491,401.01	\$ 1,144.80	\$ 78,404.19	\$ (2,600.00)	\$ 2,250.09		\$ 2,599.72	\$ 9,886.13	\$ 32,279.22	\$ 1,695.00		\$ 7,996.88	\$ 7,173.19	\$ 237,246.04
Fund Balance 3/31/2022	\$ (271.07)	\$ (8,205.29)	\$ 1,468,495.89	\$ 30,547.27	\$ 8,514.15	\$ 2,560.00	\$ 8,837.43	\$ 20,536.23	\$ 23,647.32	\$ -	\$ 96,769.87	\$ (1,695.00)	\$ 189.35	\$ (9,519.48)	\$ 21,346.45	\$ 169,764.75

	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		\$ 3,569.36						\$ (3,111.14)	\$ 47,000.00		\$ 3,879.70		\$ 258,136.15
Expenditures FY22	\$ 1,304.77	\$ 4,055.05	\$ -	\$ (1,610.17)		\$ 23,325.00		\$ 17,361.95	\$ 21,646.39		\$ 490,906.18	\$ 5,256.00	\$ 367,966.07
Fund Balance 3/31/2022	\$ 4,911.03	\$ (485.69)	\$ -	\$ -	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 16,082.90	\$ 13,826.91	\$ (1,484,407.18)	\$ 6,285,873.02	\$ (5,256.00)	\$ 142,493.77

	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 22	2600 48 Hampshire St TIF 23	2600 Auburn Memory Care Facility TIF 24	2600 Millbran TIF 25	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		\$ 3,623,177.43
Expenditures FY22			\$ 325,813.31	\$ 230,043.00	\$ 77,327.19	\$ 521,902.89	\$ 15,262.43		\$ 42,197.72		\$ 21,046.16	\$ 162,488.08	\$ 25,046.84	\$ 24,946.75		\$ 3,876,854.42
Fund Balance 3/31/2022	\$ 158,933.46	\$ 806,274.01	\$ 258,177.98	\$ (519,427.49)	\$ 532,821.84	\$ (831,294.36)	\$ 15,262.40	\$ 29,980.29	\$ 18,075.39	\$ 75,484.55	\$ 105,107.11	\$ 53,872.65	\$ 22,987.84	\$ (101,927.06)		\$ 6,976,278.90

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 March 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 March 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 March 31, 2022.

Current Assets:

As of the end of March 2022 the total current assets of Ingersoll Turf Facility were \$226,827. This consisted of cash and cash equivalents an increase from February of \$44.

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 March 31, 2022, were \$89,514.

Liabilities:

Ingersoll had accounts payable of \$322 as of March 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 Ingersoll Turf Facility through March 2022 are \$162,058. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through March 2022 were \$116,111. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of March 2022, Ingersoll has an operating gain of \$45,947 compared to \$24,339 in February an increase in the gain of \$21,608.

As of March 31, 2022, Ingersoll has an increase in net assets of \$45,947.

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
March 31, 2022
Business-type Activities - Enterprise Fund

	March 31, 2022	February 28, 2022	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 226,827	\$ 226,783	\$ 44
Interfund receivables/payables		\$ -	-
Accounts receivable	-	-	-
Total current assets	226,827	226,783	44
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	316,341	316,297	44
LIABILITIES			
Accounts payable	\$ 322	\$ -	322
Interfund payable	\$ 3,234	\$ 25,120	(21,886)
Total liabilities	3,556	25,120	(21,564)
NET ASSETS			
Invested in capital assets	\$ 89,514	\$ 89,514	\$ -
Unrestricted	\$ 223,271	\$ 201,663	\$ 21,608
Total net assets	\$ 312,785	\$ 291,177	\$ 21,608

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
March 31, 2022

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 162,058
Operating expenses:	
Personnel	73,019
Supplies	14,903
Utilities	17,787
Repairs and maintenance	4,846
Rent	-
Depreciation	-
Capital expenses	5,556
Other expenses	-
Total operating expenses	116,111
Operating gain (loss)	45,947
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	45,947
Transfers out	-
Change in net assets	45,947
Total net assets, July 1	266,838
Total net assets, March 31, 2022	\$ 312,785

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

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU MAR 2022	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU MAR 2021	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 9,775	39.10%	\$ 25,000	\$ 9,825	39.30%
Batting Cages	\$ 16,000	\$ 16,116	100.73%	\$ 13,000	\$ 17,395	133.81%
Programs	\$ 94,000	\$ 45,360	48.26%	\$ 90,000	\$ 8,897	9.89%
Rental Income	\$ 138,000	\$ 90,362	65.48%	\$ 102,000	\$ 75,308	73.83%
TOTAL CHARGE FOR SERVICES	\$ 273,000	\$ 161,613	59.20%	\$ 230,000	\$ 111,425	48.45%
INTEREST ON INVESTMENTS	\$ -	\$ 445		\$ -	\$ 1,025	
GRAND TOTAL REVENUES	\$ 273,000	\$ 162,058	59.36%	\$ 230,000	\$ 112,450	48.89%

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

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2022 BUDGET	EXPENDITURES THRU MAR 2022	% OF BUDGET	FY 2021 BUDGET	EXPENDITURES THRU MAR 2021	% OF BUDGET	
Salaries & Benefits	\$ 133,041	\$ 73,019	54.88%	\$ 187,546	\$ 103,363	55.11%	\$ (30,344)
Purchased Services	\$ 15,750	\$ 4,846	30.77%	\$ 14,450	\$ 4,800	33.22%	\$ 46
Programs	\$ 16,300	\$ -	0.00%	\$ 18,500	\$ -	0.00%	\$ -
Supplies	\$ 2,500	\$ 14,903	596.12%	\$ 4,000	\$ 2,538	63.45%	\$ 12,365
Utilities	\$ 24,150	\$ 17,787	73.65%	\$ 25,650	\$ 15,185	59.20%	\$ 2,602
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		
Capital Outlay	\$ -	\$ 5,556		\$ -	\$ -		\$ 5,556
	\$ 191,741	\$ 116,111	60.56%	\$ 250,146	\$ 125,886	50.33%	\$ (9,775)
GRAND TOTAL EXPENDITURES	\$ 191,741	\$ 116,111	60.56%	\$ 250,146	\$ 125,886	50.33%	\$ (9,775)



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 March 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 March 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, February 28, 2022.

Current Assets:

As of the end of March 2022 the total current assets of Norway Savings Bank Arena were (\$1,249,597). These consisted of cash and cash equivalents of \$275,058, accounts receivable of \$10,219, and an interfund payable of \$1,534,874.

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 March 31, 2022 was \$195,258.

Liabilities:

Norway Arena had accounts payable of \$2,840 as of March 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 March 2022 are \$695,506. 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 March 2022 were \$516,835. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of March 2022, there was an operating gain of \$178,671.

As of March 31, 2022, Norway Arena has an increase in net assets of \$178,671.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY22 is \$80,734 more than in FY21 and expenditures in FY22 are \$19,161 less than last year in March.

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

	March 31, 2022	February 28, 2021	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 275,058	\$ 275,258	\$ (200)
Interfund receivables	\$ (1,534,874)	\$ (1,527,966)	\$ (6,908)
Prepaid Rent			\$ -
Accounts receivable	10,219	190,627	\$ (180,408)
Total current assets	(1,249,597)	(1,062,081)	(187,516)
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	(1,054,339)	(866,823)	(187,516)
LIABILITIES			
Accounts payable	\$ 2,840	\$ -	\$ 2,840
Net OPEB liability	\$ 43,810	\$ 43,811	\$ (1)
Net pension liability	42,634	42,634	-
Total liabilities	89,284	86,445	2,839
NET ASSETS			
Invested in capital assets	\$ 195,258	\$ 195,258	\$ -
Unrestricted	\$ (1,338,881)	\$ (1,148,526)	\$ (190,355)
Total net assets	\$ (1,143,623)	\$ (953,268)	\$ (190,355)

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
March 31, 2022

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 695,506
Operating expenses:	
Personnel	243,533
Supplies	52,626
Utilities	163,725
Repairs and maintenance	26,011
Insurance Premium	30,940
Depreciation	
Capital expenses	
Other expenses	
Total operating expenses	516,835
Operating gain (loss)	178,671
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	178,671
Transfers out	-
Change in net assets	178,671
Total net assets, July 1	(1,322,294)
Total net assets, March 31, 2022	\$ (1,143,623)

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

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU MAR 2022	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU MAR 2021	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ 14,250	86.36%	\$ 16,500		0.00%	\$ 14,250
Skate Rentals	\$ 6,000	\$ 425	7.08%	\$ 7,500		0.00%	\$ 425
Pepsi Vending Machines	\$ 2,000	\$ 782	39.10%	\$ 3,000		0.00%	\$ 782
Games Vending Machines	\$ 3,000	\$ 1,093	36.43%	\$ 3,000		0.00%	\$ 1,093
Vending Food	\$ 2,000	\$ 148	7.40%	\$ 3,000	\$ 19	0.63%	\$ 129
Sponsorships	\$ 185,000	\$ 132,664	71.71%	\$ 230,000	\$ 118,110	51.35%	\$ 14,554
Pro Shop	\$ 7,000	\$ 4,622	66.03%	\$ 7,000	\$ 1,459	20.84%	\$ 3,163
Programs	\$ 20,000	\$ 2,370	11.85%	\$ 20,000	\$ -	0.00%	\$ 2,370
Rental Income	\$ 683,500	\$ 483,613	70.76%	\$ 727,850	\$ 472,084	64.86%	\$ 11,529
Camps/Clinics	\$ 50,000	\$ 24,860	49.72%	\$ 50,000	\$ 23,100	46.20%	\$ 1,760
Tournaments	\$ 50,000	\$ 30,679	61.36%	\$ 55,000		0.00%	\$ 30,679
TOTAL CHARGE FOR SERVICES	\$ 1,025,000	\$ 695,506	67.85%	\$ 1,122,850	\$ 614,772	54.75%	\$ 80,734

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2022 BUDGET	EXPENDITURES THRU MAR 2022	% OF BUDGET	FY 2021 BUDGET	EXPENDITURES THRU MAR 2021	% OF BUDGET	
Salaries & Benefits	\$ 339,437	\$ 243,533	71.75%	\$ 328,913	\$ 210,351	63.95%	\$ 33,182
Purchased Services	\$ 123,928	\$ 56,951	45.95%	\$ 120,000	\$ 89,998	75.00%	\$ (33,047)
Supplies	\$ 79,000	\$ 52,626	66.62%	\$ 83,000	\$ 48,743	58.73%	\$ 3,883
Utilities	\$ 250,350	\$ 163,725	65.40%	\$ 244,650	\$ 186,904	76.40%	\$ (23,179)
Capital Outlay	\$ 42,500	\$ -	0.00%	\$ 50,000	\$ -	0.00%	\$ -
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 835,215	\$ 516,835	61.88%	\$ 826,563	\$ 535,996	64.85%	\$ (19,161)
GRAND TOTAL EXPENDITURES	\$ 835,215	\$ 516,835	61.88%	\$ 826,563	\$ 535,996	64.85%	\$ (19,161)