

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: April 2023 Financial Report

DATE: May 15, 2023

The following is a discussion regarding the significant variances found in the City's April 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 tenth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 83.3% 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 April 30, including the school department were \$90,481,315, or 84.53%, of the budget. The municipal revenues including property taxes were \$64,354,670, or 91.31% of the budget which is less than the same period last year by 3.03%, however, the dollar amount is \$2,851,549 more than last year. The accounts listed below are noteworthy.

- A. March 15th the second installment for real estate taxes was due. The current year's tax revenue is at 96.63% as compared to 97.14% last year. Courtesy letters were sent out in April for those taxpayers that had not paid their taxes. The lien process will begin in May.
- B. State Revenue Sharing continues to outpace expectations and is currently \$474,209 more than last year.
- C. Excise tax for the month of April is 86.52%. This is an increase from FY 22 of \$89,217.

Expenditures

City expenditures through April 2023 are \$41,094,937 or 80.09%, of the budget. Noteworthy variances are:

- A. The majority of operating departments are either below or right on target for April. The accounts that are over at 10 months are Debt Service, which the largest part of this line item is paid in the fall. General Assistance is currently at 164.48% The intergovernmental agencies get paid either quarterly or one annual payment. The budget is currently below last year's expenditures by 5.33%.

Investments

This section contains an investment schedule as of April 30th. Currently the City's funds are earning an average interest rate of 3.24% compared to last years 0.24%.

Respectfully submitted,



Jill M. Eastman
Finance Director

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

	April 30 2023	March 31 2023	Increase (Decrease)	UNAUDITED JUNE 30 2022
ASSETS				
CASH	\$ 61,742,942	\$ 65,083,908	\$ (3,340,966)	\$ 25,056,314
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	813,943	3,072,657	(2,258,714)	1,461,282
TAXES RECEIVABLE-CURRENT	1,738,132	2,902,946	(1,164,814)	42,636
DELINQUENT TAXES	446,660	453,145	(6,485)	395,714
TAX LIENS	580,911	599,820	(18,909)	1,297,627
NET DUE TO/FROM OTHER FUNDS	(24,116,451)	(25,870,873)	1,754,422	4,391,622
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TOTAL ASSETS	\$ 41,206,137	\$ 46,241,603	\$ (5,035,466)	\$ 32,645,195
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (243,940)	\$ 21,731	\$ (265,671)	\$ (824,510)
PAYROLL LIABILITIES	(1,229,880)	(191,636)	(1,038,244)	2,948,844
ACCRUED PAYROLL	-	-	-	(263,746)
STATE FEES PAYABLE	(112,906)	(126,744)	13,838	(183)
ESCROWED AMOUNTS	(43,565)	(42,041)	(1,524)	(40,426)
DEFERRED REVENUE	(2,613,849)	(3,804,057)	1,190,208	(1,585,602)
DUE TO OTHER FUNDS	-	-	-	-
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TOTAL LIABILITIES	\$ (4,244,139)	\$ (4,142,747)	\$ (101,392)	\$ 234,377
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (33,963,182)	\$ (39,100,040)	\$ 5,136,858	\$ (29,880,756)
FUND BALANCE - RESTRICTED	(2,309,553)	(2,309,553)		(2,309,553)
FUND BALANCE - NON SPENDABLE	(689,263)	(689,263)	-	(689,263)
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TOTAL FUND BALANCE	\$ (36,961,998)	\$ (42,098,856)	\$ 5,136,858	\$ (32,879,572)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (41,206,137)	\$ (46,241,603)	\$ 5,035,466	\$ (32,645,195)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH April 30, 2023 VS April 30, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU APR 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU APR 2022	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 52,463,320	\$ 50,697,768	96.63%	\$ 50,042,450	\$ 48,611,259	97.14%	\$ 2,086,509
PRIOR YEAR TAX REVENUE	\$ -	\$ 717,359		\$ -	\$ 523,015		\$ 194,344
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,770,000	\$ 1,322,921	74.74%	\$ 1,650,000	\$ 1,290,048	78.18%	\$ 32,873
EXCISE	\$ 4,435,000	\$ 3,837,029	86.52%	\$ 4,425,000	\$ 3,747,812	84.70%	\$ 89,217
PENALTIES & INTEREST	\$ 120,000	\$ 63,881	53.23%	\$ 120,000	\$ 94,556	78.80%	\$ (30,675)
TOTAL TAXES	\$ 58,788,320	\$ 56,638,959	96.34%	\$ 56,237,450	\$ 54,266,690	96.50%	\$ 2,372,269
LICENSES AND PERMITS							
BUSINESS	\$ 190,000	\$ 247,930	130.49%	\$ 166,000	\$ 261,833	157.73%	\$ (13,903)
NON-BUSINESS	\$ 195,250	\$ 287,768	147.38%	\$ 300,200	\$ 395,507	131.75%	\$ (107,739)
TOTAL LICENSES	\$ 385,250	\$ 535,698	139.05%	\$ 466,200	\$ 657,340	141.00%	\$ (121,642)
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 419,744	104.94%	\$ 390,000	\$ 421,592	108.10%	\$ (1,848)
STATE REVENUE SHARING	\$ 4,504,100	\$ 4,603,571	102.21%	\$ 3,150,000	\$ 4,129,362	131.09%	\$ 474,209
WELFARE REIMBURSEMENT	\$ 83,912	\$ 79,233	94.42%	\$ 90,656	\$ 59,663	65.81%	\$ 19,570
OTHER STATE AID	\$ 32,000	\$ 16,791	52.47%	\$ 32,000	\$ 15,763	49.26%	\$ 1,028
CITY OF LEWISTON	\$ 182,000	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 5,202,012	\$ 5,119,339	98.41%	\$ 3,891,040	\$ 4,626,380	118.90%	\$ 492,959
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 361,400	\$ 112,273	31.07%	\$ 184,400	\$ 138,827	75.29%	\$ (26,554)
PUBLIC SAFETY	\$ 30,800	\$ 80,962	262.86%	\$ 176,600	\$ 136,290	77.17%	\$ (55,328)
EMS TRANSPORT	\$ 1,350,000	\$ 1,294,848	95.91%	\$ 1,250,000	\$ 1,233,250	98.66%	\$ 61,598
TOTAL CHARGE FOR SERVICES	\$ 1,742,200	\$ 1,488,084	85.41%	\$ 1,611,000	\$ 1,508,367	93.63%	\$ (20,283)
FINES							
PARKING TICKETS & MISC FINES	\$ 28,000	\$ 20,945	74.80%	\$ 41,500	\$ 39,730	95.73%	\$ (18,785)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 30,000	\$ 94,990	316.63%	\$ 40,000	\$ 22,278	55.70%	\$ 72,712
RENTS	\$ 75,000	\$ 12,382	16.51%	\$ 125,000	\$ 15,819	12.66%	\$ (3,437)
UNCLASSIFIED	\$ 20,000	\$ 146,018	730.09%	\$ 20,000	\$ 29,178	145.89%	\$ 116,840
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 52,141		\$ -	\$ 50,005		\$ 2,136
SALE OF PROPERTY	\$ 100,000	\$ 2,438	2.44%	\$ 120,000	\$ 35,235	29.36%	\$ (32,797)
MMWAC HOST FEES	\$ 240,000	\$ 193,426	80.59%	\$ 234,000	\$ 193,426	82.66%	\$ (0)
TRANSFER IN: TIF	\$ 1,140,000	\$ -	0.00%	\$ 1,140,000	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 619,000	\$ -	0.00%	\$ 473,925	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
SPONSORSHIPS - ECONOMIC DEVELOPMENT		\$ 43,095					
CDBG	\$ 588,154	\$ -	0.00%	\$ 252,799	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 7,156	35.78%	\$ 20,000	\$ 15,578	77.89%	\$ (8,422)
CITY FUND BALANCE CONTRIBUTION	\$ 1,500,000	\$ -	0.00%	\$ 475,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 4,332,154	\$ 551,645	12.73%	\$ 2,900,724	\$ 361,519	12.46%	\$ 147,031
TOTAL GENERAL FUND REVENUES	\$ 70,477,936	\$ 64,354,670	91.31%	\$ 65,147,914	\$ 61,460,026	94.34%	\$ 2,851,549
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 34,826,024	\$ 25,701,314	73.80%	\$ 28,900,061	\$ 22,430,127	77.61%	\$ 3,271,187
EDUCATION	\$ 489,465	\$ 393,786	80.45%	\$ 518,821	\$ 561,031	108.14%	\$ (167,245)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 1,251,726	\$ 31,545	2.52%	\$ 879,404	\$ -	0.00%	\$ 31,545
TOTAL SCHOOL	\$ 36,567,215	\$ 26,126,645	71.45%	\$ 30,298,286	\$ 22,991,158	75.88%	\$ 3,135,487
GRAND TOTAL REVENUES	\$ 107,045,151	\$ 90,481,315	84.53%	\$ 95,446,200	\$ 84,451,184	88.48%	\$ 5,987,036

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH April 30, 2023 VS April 30, 2022

DEPARTMENT	FY 2023 BUDGET	EXP THRU APR 2023	% OF BUDGET	FY 2022 BUDGET	EXP THRU APR 2022	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 170,500	\$ 153,044	89.76%	\$ 104,850	\$ 101,773	97.07%	\$ 51,271
CITY MANAGER	\$ 510,978	\$ 379,715	74.31%	\$ 447,401	\$ 399,558	89.31%	\$ (19,843)
COMMUNICATIONS & ENGAGEMENT	\$ 218,746	\$ 139,055	63.57%	\$ 911,637	\$ 811,995	89.07%	\$ (672,940)
CITY CLERK	\$ 257,506	\$ 212,629	82.57%	\$ 237,474	\$ 190,205	80.10%	\$ 22,424
FINANCIAL SERVICES	\$ 1,138,802	\$ 934,146	82.03%	\$ 810,303	\$ 634,852	78.35%	\$ 299,294
HUMAN RESOURCES	\$ 222,099	\$ 175,369	78.96%	\$ 220,250	\$ 171,702	77.96%	\$ 3,667
INFORMATION TECHNOLOGY	\$ 827,000	\$ 635,111	76.80%	\$ -	\$ -	-	\$ 635,111
TOTAL ADMINISTRATION	\$ 3,345,631	\$ 2,629,069	78.58%	\$ 2,731,915	\$ 2,310,085	84.56%	\$ 318,984
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 666,629	\$ 600,602	90.10%	\$ 900,583	\$ 677,230	75.20%	\$ (76,628)
ECONOMIC DEVELOPMENT	\$ 286,598	\$ 234,089	81.68%	\$ 108,469	\$ 95,613	88.15%	\$ 138,476
BUSINESS & COMMUNITY DEVELOPMENT	\$ 671,411	\$ 232,044	34.56%	\$ 512,260	\$ 230,263	44.95%	\$ 1,781
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 197,165	164.48%	\$ 119,875	\$ 80,283	66.97%	\$ 116,882
RECREATION & SPORTS TOURISM	\$ 762,440	\$ 530,546	69.59%	\$ 584,056	\$ 470,785	80.61%	\$ 59,761
PUBLIC LIBRARY	\$ 1,084,437	\$ 918,190	84.67%	\$ 1,052,163	\$ 964,483	91.67%	\$ (46,293)
TOTAL COMMUNITY SERVICES	\$ 3,591,390	\$ 2,712,636	75.53%	\$ 3,277,406	\$ 2,518,657	76.85%	\$ 193,979
FISCAL SERVICES							
DEBT SERVICE	\$ 8,361,254	\$ 8,394,861	100.40%	\$ 7,734,169	\$ 7,652,856	98.95%	\$ 742,005
CAPITAL INVESTMENT & PURCHASING	\$ 672,473	\$ 493,560	73.39%	\$ 677,872	\$ 531,853	78.46%	\$ (38,293)
WORKERS COMPENSATION	\$ 698,000	\$ 698,000	100.00%	\$ 642,400	\$ 642,400	100.00%	\$ 55,600
WAGES & BENEFITS	\$ 7,876,393	\$ 4,924,603	62.52%	\$ 7,334,932	\$ 5,381,175	73.36%	\$ (456,572)
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 18,069,350	\$ 14,511,024	80.31%	\$ 16,850,603	\$ 14,208,284	84.32%	\$ 302,740
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,693,284	\$ 4,605,841	80.90%	\$ 5,446,588	\$ 4,700,890	86.31%	\$ (95,049)
POLICE DEPARTMENT	\$ 4,945,034	\$ 3,881,136	78.49%	\$ 4,343,924	\$ 3,704,803	85.29%	\$ 176,333
TOTAL PUBLIC SAFETY	\$ 10,638,318	\$ 8,486,977	79.78%	\$ 9,790,512	\$ 8,405,693	85.86%	\$ 81,284
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 5,600,109	\$ 4,458,504	79.61%	\$ 5,077,370	\$ 4,106,975	80.89%	\$ 351,529
SOLID WASTE DISPOSAL*	\$ 1,320,000	\$ 857,551	64.97%	\$ 1,089,950	\$ 727,901	66.78%	\$ 129,650
WATER AND SEWER	\$ 792,716	\$ 585,902	73.91%	\$ 792,716	\$ 781,203	98.55%	\$ (195,301)
TOTAL PUBLIC WORKS	\$ 7,712,825	\$ 5,901,957	76.52%	\$ 6,960,036	\$ 5,616,079	80.69%	\$ 285,878
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 205,000	\$ 205,015	100.01%	\$ 177,000	\$ 175,932	99.40%	\$ 29,083
E911 COMMUNICATION CENTER	\$ 1,217,713	\$ 946,140	77.70%	\$ 1,161,479	\$ 1,161,479	100.00%	\$ (215,339)
LATC-PUBLIC TRANSIT	\$ 431,811	\$ 431,811	100.00%	\$ 225,000	\$ 118,715	52.76%	\$ 313,096
LA ARTS	\$ 30,000	\$ 30,000	100.00%	\$ 10,000	\$ 10,000	100.00%	\$ -
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 260,000	\$ 232,729	89.51%	\$ (232,729)
TOTAL INTERGOVERNMENTAL	\$ 2,144,524	\$ 1,612,966	75.21%	\$ 1,833,479	\$ 1,698,855	92.66%	\$ (85,889)
COUNTY TAX							
TIF (10108058-580000)	\$ 2,761,220	\$ 2,761,220	100.00%	\$ 2,611,080	\$ 2,611,080	100.00%	\$ 150,140
OVERLAY	\$ 3,049,803	\$ 2,479,088	81.29%	\$ 3,049,803	\$ 2,867,365	94.02%	\$ (388,277)
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TOTAL CITY DEPARTMENTS	\$ 51,313,061	\$ 41,094,937	80.09%	\$ 47,104,834	\$ 40,236,098	85.42%	\$ 858,839
EDUCATION DEPARTMENT							
	\$ 55,732,090	\$ 35,699,133	64.05%	\$ 48,341,366	\$ 24,667,380	51.03%	\$ 11,031,753
TOTAL GENERAL FUND EXPENDITURES	\$ 107,045,151	\$ 76,794,070	71.74%	\$ 95,446,200	\$ 64,903,478	68.00%	\$ 11,890,592

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF April 30, 2023**

INVESTMENT		FUND	BALANCE April 30, 2023	BALANCE March 31, 2023	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 11,179,976.96	\$ 11,170,041.94	0.80%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,054,490.99	\$ 1,053,460.33	0.80%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 18,525,200.97	\$ 13,478,584.10	0.80%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,857.22	\$ 52,815.77	0.80%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 341,794.84	\$ 341,490.20	0.80%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 228,625.64	\$ 227,831.35	0.80%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 470,192.39	\$ 468,957.49	0.80%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 997,763.31	\$ 835,968.36	0.80%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,491.55	\$ 15,450.87	0.80%
NOMURA 2		ELHS Bond Proceeds	\$ 37,688,301.00	\$ 41,148,609.00	2.08%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.25%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.40%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.60%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.85%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.70%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.45%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.85%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.00%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.40%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.20%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.15%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	5.30%
GRAND TOTAL			\$ 74,554,694.87	\$ 72,793,209.41	3.24%

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

	Beginning	April 2023					Ending
	Balance 4/1/2023	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 4/30/2023
Bluecross	\$ 13,627.31	\$ 7,179.80	\$ (5,716.09)		\$ (1,317.60)		\$ 13,773.42
Intercept	\$ 300.00	\$ 200.00	\$ (100.00)				\$ 400.00
Medicare	\$ 107,899.28	\$ 163,176.00	\$ (56,494.90)		\$ (84,934.17)		\$ 129,646.21
Medicaid	\$ 48,058.96	\$ 79,725.80	\$ (46,882.89)		\$ (35,732.96)		\$ 45,168.91
Other/Commercial	\$ 84,734.88	\$ 20,033.10	\$ (21,504.49)		\$ (3,986.71)		\$ 79,276.78
Patient	\$ 143,140.11	\$ 19,389.80	\$ (17,531.31)			\$ (17,350.28)	\$ 127,648.32
Worker's Comp	\$ (4,561.89)		\$ (2,837.26)		\$ 127.37		\$ (7,271.78)
TOTAL	\$ 393,198.65	\$ 289,704.50	\$ (151,066.94)	\$ -	\$ (125,844.07)	\$ (17,350.28)	\$ 388,641.86

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

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	Totals	% of Total
Bluecross	\$ 2,477.35	\$ 13,307.40	\$ 13,596.80	\$ 13,635.40	\$ 10,192.40	\$ 11,633.60	\$ 13,907.00	\$ 12,001.00	\$ 13,676.80	\$ 7,179.80	\$ 111,607.55	3.72%
Intercept	\$ 100.00	\$ -	\$ 100.00	\$ 200.00	\$ 200.00	\$ 300.00	\$ 200.00	\$ 200.00	\$ 100.00	\$ 200.00	\$ 1,600.00	0.05%
Medicare	\$ 155,398.20	\$ 205,712.40	\$ 155,567.20	\$ 163,526.80	\$ 154,190.50	\$ 190,431.40	\$ 216,896.50	\$ 138,902.80	\$ 196,522.60	\$ 163,176.00	\$ 1,740,324.40	58.02%
Medicaid	\$ 61,000.80	\$ 82,386.60	\$ 63,625.60	\$ 50,457.40	\$ 68,679.75	\$ 51,541.80	\$ 65,923.00	\$ 49,823.00	\$ 77,619.20	\$ 79,725.80	\$ 650,782.95	21.70%
Other/Commercial	\$ 38,520.45	\$ 50,549.60	\$ 28,756.00	\$ 21,232.20	\$ 18,577.60	\$ 28,491.40	\$ 26,074.30	\$ 31,940.20	\$ 20,282.80	\$ 20,033.10	\$ 284,457.65	9.48%
Patient	\$ 8,120.20	\$ 12,558.80	\$ 18,008.60	\$ 32,205.60	\$ 18,078.20	\$ 18,295.40	\$ 19,672.25	\$ 19,312.40	\$ 30,303.00	\$ 19,389.80	\$ 195,944.25	6.53%
Worker's Comp	\$ 1,803.40	\$ 3,664.60	\$ -	\$ 827.00	\$ 1,805.20	\$ 1,720.60	\$ 1,974.60	\$ -	\$ 2,789.00	\$ -	\$ 14,584.40	0.49%
TOTAL	\$ 267,420.40	\$ 368,179.40	\$ 279,654.20	\$ 282,084.40	\$ 271,723.65	\$ 302,414.20	\$ 344,647.65	\$ 252,179.40	\$ 341,293.40	\$ 289,704.50	\$ 2,999,301.20	100.00%

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

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	Totals	% of Total
Bluecross	3	13	14	14	11	12	14	12	14	7	114	3.44%
Intercept	1	0	1	2	2	3	2	2	1	2	16	0.48%
Medicare	170	231	170	180	170	205	237	163	226	173	1925	58.05%
Medicaid	65	88	69	55	77	57	75	55	87	89	717	21.62%
Other/Commercial	43	54	30	23	21	33	32	37	21	25	319	9.62%
Patient	10	13	19	34	20	18	21	22	31	21	209	6.30%
Worker's Comp	2	4		1	2	2	2	0	3		16	0.48%
TOTAL	294	403	303	309	303	330	383	291	383	317	3316	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of April 30, 2023

	1902 Riverwatch	1910 Community Service	1914 Oak Hill Cemeteries	1915 Fire Training Building	1917 Wellness Grant	1928 Vending	1929 Fire Prevention	1931 Donations	2003 Byrne JAG	2005 MDOT	2008 Homeland Security	2010 State Drug Money	2011 PD Capital Reserve	2013 OUI Grant	2014 Speed Grant	2016 Pedestrian Safety
Fund Balance 7/1/22	\$ 517,052.67	\$ 6,919.98	\$ 34,914.39	\$ 1,421.68	\$ 3,039.35	\$ -	\$ 4,796.03	\$ 169.19	\$ 2,808.57	\$ 79,868.61	\$ (153,799.68)	\$ 4,289.65	\$ 23,595.00	\$ 4,356.29	\$ 5,520.52	\$ 409.11
Revenues FY23	\$ 61,648.39	\$ 1,286.95	\$ 1,580.61		\$ 10,425.00	\$ 306.00				\$ 200,100.00	\$ 101,027.87	\$ 13,474.00	\$ 11,148.75		\$ 3,818.51	\$ 1,053.34
Expenditures FY23	\$ 159,120.00	\$ 950.00	\$ 386.10		\$ 4,191.72	\$ 801.53		\$ 382.50		\$ 474,666.49	\$ 48,660.71	\$ 2,839.29	\$ 3,157.92		\$ 3,414.26	\$ 917.14
Fund Balance 4/30/2023	\$ 419,581.06	\$ 7,256.93	\$ 36,108.90	\$ 1,421.68	\$ 9,272.63	\$ (495.53)	\$ 4,796.03	\$ (213.31)	\$ 2,808.57	\$ (194,697.88)	\$ (101,432.52)	\$ 14,924.36	\$ 31,585.83	\$ 4,356.29	\$ 5,924.77	\$ 545.31

	2018 Nat Opioid Settlement	2019 Law Enforcement Training	2020 CDBG	2025 Community Cords	2026 State Grant Non-GA Heat Asst	2030 Parking	2034 EDUL Underage Drink	2037 Bulletproof Vests	2040 Great Falls TV	2041 Blanche Stevens	2043 DOJ Covid 19 Preventative	2044 Federal Drug Money	2047 American Firefighter Grant	2048 TD Tree Days	2050 Project Lifesaver	2051 Project Canopy
Fund Balance 7/1/22	\$ -	\$ (8,205.29)	\$ 1,069,816.45	\$ 30,822.46	\$ -	\$ 46,171.40	\$ 2,560.00	\$ 8,281.24	\$ 20,536.23	\$ 22,850.45	\$ (930.00)	\$ 92,332.26	\$ (1,695.00)	\$ -	\$ 189.35	\$ (9,519.48)
Revenues FY23	\$ 211,035.72		\$ 770,355.12	\$ 119.34	\$ 31,165.02	\$ 130,306.00		\$ 2,288.40		\$ 3,360.73	\$ 930.00	\$ 25,242.80	\$ 49,569.53	\$ 12,000.00		\$ 7,996.88
Expenditures FY23			\$ 981,472.85	\$ 562.00	\$ 694.61	\$ 135,288.82		\$ 5,975.72		\$ 4,593.00	\$ 18,743.13	\$ 4,887.22	\$ 49,569.53	\$ 9,786.95		
Fund Balance 4/30/2023	\$ 211,035.72	\$ (8,205.29)	\$ 858,698.72	\$ 30,379.80	\$ 30,470.41	\$ 41,188.58	\$ 2,560.00	\$ 4,593.92	\$ 20,536.23	\$ 21,618.18	\$ (18,743.13)	\$ 112,687.84	\$ (1,695.00)	\$ 2,213.05	\$ 189.35	\$ (1,522.60)

	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2059 Distracted Driving	2067 Hometown Heros Banners	2068 Northern Borders Grant	2070 Leadercast	2077 CTCI Grant	2080 Futsal Court Project	2085 Edna Hodakin Crowley Park	2300 ARPA Grant	2400 NRPA Youth Mentoring	2405 Elmina B Sewall Grant	2500 Parks & Recreation	
Fund Balance 7/1/22	\$ 21,359.27	\$ 170,048.62	\$ 4,911.03	\$ 898.69	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,719.02	\$ 25,353.61	\$ -	\$ 12,716,078.13	\$ (1,443.69)	\$ 10,000.00	\$ 232,365.87	
Revenues FY23	\$ (122.15)	\$ 176,800.84		\$ 508.14						\$ 5,000.00	\$ 298,645.04	\$ 13,491.68	\$ 82,000.00	\$ 398,203.61	
Expenditures FY23		\$ 37,916.05	\$ -	\$ 604.26			\$ 481.25			\$ 1,395,935.48	\$ 19,438.53		\$ 410,385.23		
Fund Balance 4/30/2023	\$ 21,237.12	\$ 308,933.41	\$ 4,911.03	\$ 802.57	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,237.77	\$ 25,353.61	\$ 5,000.00	\$ 11,618,787.69	\$ (7,390.54)	\$ 92,000.00	\$ 220,184.25	\$ -

	2600 Tambrands II TIF 6	2600 Mall TIF 9	2600 Downtown TIF 10	2600 Auburn Industrial TIF 12	2600 Auburn Plaza TIF 13	2600 Auburn Plaza II TIF 14	2600 Webster School TIF 16	2600 Hartt Transport TIF 19	2600 62 Spring St TIF 20	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Auburn Memory Care Facility TIF 23	2600 Millbran TIF 24	2600 Futurguard TIF 25	2600 W Shore Landing TIF 26	Total Special Revenues
Fund Balance 7/1/22	\$ 78,950.70	\$ 806,274.01	\$ 237,684.12	\$ (519,427.49)	\$ 455,494.65	\$ (900,465.25)	\$ (0.03)	\$ (2,663.69)	\$ 1,120.91	\$ 50,241.31	\$ 84,060.95	\$ 33,113.81	\$ 13,914.35	\$ (102,204.06)	\$ -	\$ 15,400,711.98
Revenues FY23	\$ 190,974.78		\$ 865,341.00	\$ 157,316.00	\$ 294,264.43	\$ 448,773.33	\$ 48,589.45	\$ 30,616.50	\$ 56,495.08	\$ 48,218.63	\$ 96,002.45	\$ 113,293.40	\$ 35,248.40	\$ 34,426.44	\$ 59,527.65	\$ 5,103,853.66
Expenditures FY23	\$ 143,231.09	\$ -	\$ 315,493.84	\$ 265,100.00	\$ 126,666.72	\$ 210,923.46	\$ 29,153.68	\$ 56,495.08	\$ 24,109.32	\$ 48,001.22	\$ 174,888.68	\$ 35,248.40	\$ 8,691.46	\$ -	\$ -	\$ 5,213,825.24
Fund Balance 4/30/2023	\$ 126,694.39	\$ 806,274.01	\$ 787,531.28	\$ (627,211.49)	\$ 623,092.36	\$ (662,615.38)	\$ 19,435.74	\$ 27,952.81	\$ 1,120.91	\$ 74,350.62	\$ 132,062.18	\$ (28,481.47)	\$ 13,914.35	\$ (76,469.08)	\$ 59,527.65	\$ 15,290,740.40

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 April 2023



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of April 30, 2023.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of April 30, 2023.

Current Assets:

As of the end of April 2023 the total current assets of Ingersoll Turf Facility were \$312,604. This consisted of cash and cash equivalents an increase from March of \$7,021.

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 April 30, 2023, were \$61,779.

Liabilities:

Ingersoll had accounts payable of \$1,180 as of April 30, 2023.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Ingersoll Turf Facility through April 2023 are \$140,711. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through April 2023 were \$32,224. These expenses include supplies, and capital purchases all other expenses are budgeted in the Recreation budget.

As of April 2023, Ingersoll has an operating gain of \$108,487 compared to \$103,848 in March an increase in the gain of \$4,639.

As of April 30, 2023, Ingersoll has an increase in net assets of \$109,689.

The budget to actual reports for revenue and expenditures, show that the revenue for FY23 compared to FY 22.

Statement of Net Assets
Ingersoll Turf Facility
April 30, 2023
Business-type Activities - Enterprise Fund

	April 30, 2023	March 31, 2023	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 228,218	\$ 228,015	\$ 203
Interfund receivables/payables	\$ 84,386	\$ 77,568	6,818
Accounts receivable	-	-	-
Total current assets	312,604	305,583	7,021
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(748,757)	(748,757)	-
Total noncurrent assets	61,779	61,779	-
Total assets	374,383	367,362	7,021
LIABILITIES			
Accounts payable	\$ 1,180	\$ -	1,180
Interfund payable	\$ -	\$ -	-
Total liabilities	1,180	-	1,180
NET ASSETS			
Invested in capital assets	\$ 61,779	\$ 61,779	\$ -
Unrestricted	\$ 311,424	\$ 305,583	\$ 5,841
Total net assets	\$ 373,203	\$ 367,362	\$ 5,841

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
April 30, 2023

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 140,711
Operating expenses:	
Personnel	490
Supplies	17,540
Utilities	58
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	14,136
Other expenses	
Total operating expenses	32,224
Operating gain (loss)	108,487
Nonoperating revenue (expense):	
Interest income	1,202
Interest expense (debt service)	-
Total nonoperating expense	1,202
Gain (Loss) before transfer	109,689
Transfers out	-
Change in net assets	109,689
Total net assets, July 1	263,514
Total net assets, April 30, 2023	\$ 373,203

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through April 30, 2023 compared to April 30, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU APR 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU APR 2022	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$	5,800		\$ 25,000	\$ 9,775	39.10%
Batting Cages	\$	14,037		\$ 16,000	\$ 16,116	100.73%
Programs	\$	31,907		\$ 94,000	\$ 45,360	48.26%
Rental Income	\$	-		\$ 138,000	\$ 90,362	65.48%
TOTAL CHARGE FOR SERVICES	\$ -	\$ 51,744		\$ 273,000	\$ 161,613	59.20%
INTEREST ON INVESTMENTS	\$ -	\$ 1,202		\$ -	\$ 445	
GRAND TOTAL REVENUES	\$ -	\$ 52,946		\$ 273,000	\$ 162,058	59.36%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through April 30, 2023 compared to April 30, 2022

DESCRIPTION	FY 2023 BUDGET	ACTUAL		FY 2022 BUDGET	ACTUAL		Difference
		EXPENDITURES THRU APR 2023	% OF BUDGET		EXPENDITURES THRU APR 2022	% OF BUDGET	
Salaries & Benefits	See Recreation Budget			\$ 133,041	\$ 73,019	54.88%	\$ (73,019)
Purchased Services		\$ 548		\$ 15,750	\$ 4,846	30.77%	\$ (4,298)
Programs		\$ 17,539		\$ 16,300	\$ -	0.00%	\$ 17,539
Supplies				\$ 2,500	\$ 14,903	596.12%	\$ (14,903)
Utilities				\$ 24,150	\$ 17,787	73.65%	\$ (17,787)
Insurance Premiums	\$ -			\$ -	\$ -		
Capital Outlay	\$ -	\$ 14,136		\$ -	\$ 5,556		\$ 8,580
	\$ -	\$ 32,223		\$ 191,741	\$ 116,111	60.56%	\$ (83,888)
GRAND TOTAL EXPENDITURES	\$ -	\$ 32,223		\$ 191,741	\$ 116,111	60.56%	\$ (83,888)



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 April 30, 2023

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of April 30, 2023.

NORWAY SAVINGS BANK ARENA

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities, and net assets and shows a comparison to the previous month, in this case, March 31 2023.

Current Assets:

As of the end of April 2023 the total current assets of Norway Savings Bank Arena were (\$1,132,500). These consisted of cash and cash equivalents of \$281,010, accounts receivable of \$135,543, and an interfund payable of \$1,549,053.

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 April 30, 2023, was \$147,691.

Liabilities:

Norway Arena had no accounts payable as of April 30, 2023.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Norway Arena through April 2023 are \$965,944. 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 April 2023 were \$628,459. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of April 2023, there was an operating gain of \$337,485.

As of April 30, 2023, Norway Arena has an increase in net assets of \$337,485.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY23 is \$86,352 more than in FY22 and expenditures in FY23 are \$4,622 more than last year in March.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
April 30, 2023
Business-type Activities - Enterprise Fund

	April 30 2023	March 31 2023	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 281,010	\$ 281,010	\$ -
Interfund receivables	\$ (1,549,053)	\$ (1,654,689)	\$ 105,636
Prepaid Rent			\$ -
Accounts receivable	135,543	131,143	\$ 4,400
Total current assets	(1,132,500)	(1,242,536)	110,036
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(425,531)	(425,531)	-
Total noncurrent assets	147,691	147,691	-
Total assets	(984,809)	(1,094,845)	110,036
LIABILITIES			
Accounts payable	\$ 1,309	\$ -	\$ 1,309
Net OPEB liability	\$ 43,810	\$ 43,810	\$ -
Net pension liability	42,634	42,634	-
Total liabilities	87,753	86,444	1,309
NET ASSETS			
Invested in capital assets	\$ 147,691	\$ 147,691	\$ -
Unrestricted	\$ (1,132,500)	\$ (1,328,980)	\$ 196,480
Total net assets	\$ (984,809)	\$ (1,181,289)	\$ 196,480

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
April 30, 2023

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 965,944
Operating expenses:	
Personnel	315,328
Supplies	40,315
Utilities	109,801
Repairs and maintenance	47,556
Insurance Premium	33,538
Depreciation	-
Capital expenses	49,596
Other expenses	32,325
Total operating expenses	628,459
Operating gain (loss)	337,485
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	337,485
Transfers out	-
Change in net assets	337,485
Total net assets, July 1	(1,322,294)
Total net assets, April 30, 2023	\$ (984,809)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through April 30, 2023 compared to April 30, 2022

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU APR 2023	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU APR 2022	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500		0.00%	\$ 16,500	\$ 12,925	78.33%	\$ (12,925)
Skate Rentals	\$ 6,000	\$ 2,745	45.75%	\$ 6,000	\$ 425	7.08%	\$ 2,320
Pepsi Vending Machines	\$ 2,000	\$ 2,030	101.50%	\$ 2,000	\$ 2,000	100.00%	\$ 30
Games Vending Machines	\$ 3,000		0.00%	\$ 3,000	\$ 1,093	36.43%	\$ (1,093)
Vending Food	\$ 2,000	\$ 1,098	54.90%	\$ 2,000	\$ 354	17.70%	\$ 744
Sponsorships	\$ 230,000	\$ 168,882	73.43%	\$ 185,000	\$ 193,750	104.73%	\$ (24,868)
Pro Shop	\$ 7,000	\$ 4,095	58.50%	\$ 7,000	\$ 5,207	74.39%	\$ (1,112)
Programs	\$ 20,000		0.00%	\$ 20,000	\$ 2,370	11.85%	\$ (2,370)
Rental Income	\$ 702,000	\$ 689,579	98.23%	\$ 683,500	\$ 600,539	87.86%	\$ 89,040
Camps/Clinics	\$ 50,000	\$ 31,010	62.02%	\$ 50,000	\$ 24,860	49.72%	\$ 6,150
Tournaments	\$ 50,000	\$ 66,505	133.01%	\$ 50,000	\$ 36,069	72.14%	\$ 30,436
TOTAL CHARGE FOR SERVICES	\$ 1,088,500	\$ 965,944	88.74%	\$ 1,025,000	\$ 879,592	85.81%	\$ 86,352

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through April 30, 2023 compared to April 30, 2022

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2023 BUDGET	EXPENDITURES THRU APR 2023	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU APR 2022	% OF BUDGET	
Salaries & Benefits	\$ 291,095	\$ 315,328	108.32%	\$ 339,437	\$ 235,053	69.25%	\$ 80,275
Purchased Services	\$ 136,900	\$ 81,094	59.24%	\$ 123,928	\$ 95,270	76.88%	\$ (14,176)
Supplies	\$ 76,562	\$ 72,640	94.88%	\$ 79,000	\$ 50,924	64.46%	\$ 21,716
Utilities	\$ 267,000	\$ 109,801	41.12%	\$ 250,350	\$ 192,590	76.93%	\$ (82,789)
Capital Outlay	\$ 50,000	\$ 49,596	99.19%	\$ 42,500	\$ -	0.00%	\$ 49,596
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 821,557	\$ 628,459	76.50%	\$ 835,215	\$ 573,837	68.71%	\$ 54,622
GRAND TOTAL EXPENDITURES	\$ 821,557	\$ 628,459	76.50%	\$ 835,215	\$ 573,837	68.71%	\$ 54,622