

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Phillip Crowell, City Manager**  
**FROM: Jill Eastman, Finance Director**  
**REF: October 2022 Financial**  
**DATE: Report November 16, 2022**

The following is a discussion regarding the significant variances found in the City's October financial report. Please note that although the monthly financial report contains amounts reported by the School Department, this discussion is limited to the City's financial results and does not attempt to explain any variances for the School Department.

The City has completed its fourth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 33.3% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

### **Revenues**

Revenues collected through October 31st, including the school department were \$40,071,534, or 37.43%, of the budget. The municipal revenues including property taxes were \$32,379,279, or 45.94% of the budget which is more than the same period last year by \$1,326,230. The accounts listed below are noteworthy.

- A. September 15<sup>th</sup> the first installment for real estate taxes were due. The current year tax revenue is at 49.54% as compared to 49.68% last year or \$1,129,088 more than last year.
- B. Excise tax for the month of October is at 37.23%. This is a \$44,404 increase over FY 22.
- C. State Revenue Sharing for the month of October is 51.08% or \$2,300,587. This is an increase from last October of \$421,212.
- D. EMS Transport is at 36.74% or \$495,963, which is a decrease from last year of \$1,882.

**Expenditures**

City expenditures through October 2022 were \$24,236,518 or 47.23% of the budget. This is a total increase over last year of \$783,680. Noteworthy variances are:

- A. Fiscal Services are \$687,166 higher than last year.
- B. Public Works is more than last year by \$102,958.

**Investments**

This section contains an investment schedule as of October 31st. Currently the City's funds are earning an average interest rate of 1.44% compared to 0.33% at this time last year. As of November 1<sup>st</sup>, Androscoggin Bank increased the interest rate for the City to .8% up from .3%. I have also invested in another \$1,000,000 into CD's with interest rates from 4.5% to 4.85% and maturities of 6 months to 1 year.

Respectfully submitted,



Jill M. Eastman  
Finance Director

**CITY OF AUBURN, MAINE**  
**BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND**  
**AS of October 2022, September 2022, and June 2022**

	October 2022	September 2022	Increase (Decrease)	UNAUDITED JUNE 30 2022
<b>ASSETS</b>				
CASH	\$ 41,544,703	\$ 64,605,962	\$ (23,061,259)	\$ 25,056,314
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	3,467,895	1,315,403	2,152,492	1,461,282
TAXES RECEIVABLE-CURRENT	23,476,571	23,997,743	(521,172)	42,636
DELINQUENT TAXES	451,415	451,494	(79)	395,714
TAX LIENS	965,967	1,042,894	(76,927)	1,297,627
NET DUE TO/FROM OTHER FUNDS	(11,632,671)	(16,222,709)	4,590,038	4,391,622
	<hr/>			
<b>TOTAL ASSETS</b>	<b>\$ 58,273,880</b>	<b>\$ 75,190,787</b>	<b>\$ (16,916,907)</b>	<b>\$ 32,645,195</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ 24,374	\$ (1,222,503)	\$ 1,246,877	\$ (824,510)
PAYROLL LIABILITIES	(675,930)	(1,773,190)	1,097,260	2,948,844
ACCRUED PAYROLL	-	(65)	65	(263,746)
STATE FEES PAYABLE	(39,521)	(101,609)	62,088	(183)
ESCROWED AMOUNTS	(41,956)	(40,436)	(1,520)	(40,426)
DEFERRED REVENUE	(24,743,598)	(25,341,775)	598,177	(1,585,602)
DUE TO OTHER FUNDS	-	-	-	-
	<hr/>			
<b>TOTAL LIABILITIES</b>	<b>\$ (25,476,630)</b>	<b>\$ (28,479,578)</b>	<b>\$ 3,002,948</b>	<b>\$ 234,377</b>
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (29,798,433)	\$ (43,712,393)	\$ 13,913,960	\$ (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)
	<hr/>			
<b>TOTAL FUND BALANCE</b>	<b>\$ (32,797,249)</b>	<b>\$ (46,711,209)</b>	<b>\$ 13,913,960</b>	<b>\$ (32,879,572)</b>
	<hr/>			
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (58,273,880)</b>	<b>\$ (75,190,787)</b>	<b>\$ 16,916,907</b>	<b>\$ (32,645,195)</b>

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

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU OCT 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU OCT 2021	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 52,463,320	\$ 25,987,944	49.54%	\$ 50,042,450	\$ 24,858,856	49.68%	\$ 1,129,088
PRIOR YEAR TAX REVENUE	\$ -	\$ 80,370		\$ -	\$ 269,370		\$ (189,000)
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	\$ 1,650,999	37.23%	\$ 4,425,000	\$ 1,606,595	36.31%	\$ 44,404
PENALTIES & INTEREST	\$ 120,000	\$ 16,302	13.59%	\$ 120,000	\$ 23,227	19.36%	\$ (6,925)
<b>TOTAL TAXES</b>	<b>\$ 58,788,320</b>	<b>\$ 29,058,536</b>	<b>49.43%</b>	<b>\$ 56,237,450</b>	<b>\$ 28,048,096</b>	<b>49.87%</b>	<b>\$ 1,010,440</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 190,000	\$ 93,333	49.12%	\$ 166,000	\$ 111,957	67.44%	\$ (18,624)
NON-BUSINESS	\$ 195,250	\$ 131,352	67.27%	\$ 300,200	\$ 153,066	50.99%	\$ (21,714)
<b>TOTAL LICENSES</b>	<b>\$ 385,250</b>	<b>\$ 224,685</b>	<b>58.32%</b>	<b>\$ 466,200</b>	<b>\$ 265,023</b>	<b>56.85%</b>	<b>\$ (40,338)</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 390,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 4,504,100	\$ 2,300,587	51.08%	\$ 3,150,000	\$ 1,879,375	59.66%	\$ 421,212
WELFARE REIMBURSEMENT	\$ 83,912	\$ 13,858	16.51%	\$ 90,656	\$ 6,718	7.41%	\$ 7,140
OTHER STATE AID	\$ 32,000	\$ -	0.00%	\$ 32,000	\$ 12,579	39.31%	\$ (12,579)
CITY OF LEWISTON	\$ 182,000	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 5,202,012</b>	<b>\$ 2,314,445</b>	<b>44.49%</b>	<b>\$ 3,891,040</b>	<b>\$ 1,898,672</b>	<b>48.80%</b>	<b>\$ 415,773</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 361,400	\$ 41,567	11.50%	\$ 184,400	\$ 76,992	41.75%	\$ (35,425)
PUBLIC SAFETY	\$ 30,800	\$ 26,281	85.33%	\$ 176,600	\$ 38,229	21.65%	\$ (11,948)
EMS TRANSPORT	\$ 1,350,000	\$ 495,963	36.74%	\$ 1,250,000	\$ 497,845	39.83%	\$ (1,882)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,742,200</b>	<b>\$ 563,811</b>	<b>32.36%</b>	<b>\$ 1,611,000</b>	<b>\$ 613,066</b>	<b>38.05%</b>	<b>\$ (49,255)</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 28,000	\$ 9,051	32.33%	\$ 41,500	\$ 16,756	40.38%	\$ (7,705)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 30,000	\$ 14,561	48.54%	\$ 40,000	\$ 6,770	16.93%	\$ 7,791
RENTS	\$ 75,000	\$ 2,593	3.46%	\$ 125,000	\$ 1,366	1.09%	\$ 1,227
UNCLASSIFIED	\$ 20,000	\$ 54,109	270.55%	\$ 20,000	\$ 18,842	94.21%	\$ 35,267
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 26,038		\$ -	\$ 24,900		\$ 1,138
SALE OF PROPERTY	\$ 100,000	\$ 611	0.61%	\$ 120,000	\$ 1,113	0.93%	\$ (502)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 240,000	\$ 77,370	32.24%	\$ 234,000	\$ 77,370	33.06%	\$ 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 - ECON DEVELOPMENT	\$ -	\$ 32,700		\$ -	\$ -		\$ 32,700
CDBG	\$ 588,154	\$ -	0.00%	\$ 252,799	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 769	3.84%	\$ 20,000	\$ 2,867	14.34%	\$ (2,098)
CITY FUND BALANCE CONTRIBUTION	\$ 1,500,000	\$ -	0.00%	\$ 475,000	\$ 78,208	16.46%	\$ (78,208)
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 4,332,154</b>	<b>\$ 208,751</b>	<b>4.82%</b>	<b>\$ 2,900,724</b>	<b>\$ 211,436</b>	<b>7.29%</b>	<b>\$ (2,685)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 70,477,936</b>	<b>\$ 32,379,279</b>	<b>45.94%</b>	<b>\$ 65,147,914</b>	<b>\$ 31,053,049</b>	<b>47.67%</b>	<b>\$ 1,326,230</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 34,826,024	\$ 7,667,473	22.02%	\$ 28,900,061	\$ 10,776,369	37.29%	\$ (3,108,896)
EDUCATION	\$ 489,465	\$ 24,782	5.06%	\$ 518,821	\$ 205,909	39.69%	\$ (181,127)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 1,251,726	\$ -	0.00%	\$ 879,404	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 36,567,215</b>	<b>\$ 7,692,255</b>	<b>21.04%</b>	<b>\$ 30,298,286</b>	<b>\$ 10,982,278</b>	<b>36.25%</b>	<b>\$ (3,290,023)</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 107,045,151</b>	<b>\$ 40,071,534</b>	<b>37.43%</b>	<b>\$ 95,446,200</b>	<b>\$ 42,035,327</b>	<b>44.04%</b>	<b>\$ (1,963,793)</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH October 31, 2022 VS October 31, 2022**

DEPARTMENT	FY 2023 BUDGET	EXP THRU OCT 2022	% OF BUDGET	FY 2022 BUDGET	EXP THRU OCT 2021	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 170,500	\$ 44,812	26.28%	\$ 104,850	\$ 57,848	55.17%	\$ (13,036)
CITY MANAGER	\$ 510,978	\$ 159,742	31.26%	\$ 447,401	\$ 182,808	40.86%	\$ (23,066)
COMMUNICATIONS & ENGAGEMENT	\$ 218,746	\$ 61,278	28.01%	\$ 911,637	\$ 426,928	46.83%	\$ (365,650)
CITY CLERK	\$ 257,506	\$ 79,151	30.74%	\$ 237,474	\$ 68,461	28.83%	\$ 10,690
FINANCE	\$ 1,138,802	\$ 365,800	32.12%	\$ 810,303	\$ 243,148	30.01%	\$ 122,652
HUMAN RESOURCES	\$ 222,099	\$ 65,907	29.67%	\$ 220,250	\$ 67,080	30.46%	\$ (1,173)
INFORMATION TECHNOLOGY	\$ 827,000	\$ 351,483	42.50%	\$ -	\$ -	-	\$ 351,483
<b>TOTAL ADMINISTRATION</b>	<b>\$ 3,345,631</b>	<b>\$ 1,128,173</b>	<b>33.72%</b>	<b>\$ 2,731,915</b>	<b>\$ 1,046,273</b>	<b>38.30%</b>	<b>\$ 81,900</b>
<b>COMMUNITY SERVICES</b>							
PLANNING & PERMITTING	\$ 666,629	\$ 233,246	34.99%	\$ 900,583	\$ 264,305	29.35%	\$ (31,059)
ECONOMIC DEVELOPMENT	\$ 286,598	\$ 91,139	31.80%	\$ 108,469	\$ 30,319	27.95%	\$ 60,820
BUSINESS & COMMUNITY DEVELOPMENT	\$ 671,411	\$ 93,736	13.96%	\$ 512,260	\$ 89,740	17.52%	\$ 3,996
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 32,707	27.28%	\$ 119,875	\$ 19,853	16.56%	\$ 12,854
RECREATION	\$ 762,440	\$ 196,851	25.82%	\$ 584,056	\$ 185,159	31.70%	\$ 11,692
PUBLIC LIBRARY	\$ 1,084,437	\$ 361,480	33.33%	\$ 1,052,163	\$ 350,721	33.33%	\$ 10,759
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,591,390</b>	<b>\$ 1,009,159</b>	<b>28.10%</b>	<b>\$ 3,277,406</b>	<b>\$ 940,097</b>	<b>28.68%</b>	<b>\$ 69,062</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 8,361,254	\$ 7,549,963	90.30%	\$ 7,734,169	\$ 6,955,516	89.93%	\$ 594,447
CAPITAL INVESTMENT AND PURCHASING	\$ 672,473	\$ 205,190	30.51%	\$ 677,872	\$ 224,285	33.09%	\$ (19,095)
WORKERS COMPENSATION	\$ 698,000	\$ 698,000	100.00%	\$ 642,400	\$ 642,400	100.00%	\$ 55,600
WAGES & BENEFITS	\$ 7,876,393	\$ 2,224,869	28.25%	\$ 7,334,932	\$ 2,168,655	29.57%	\$ 56,214
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 18,069,350</b>	<b>\$ 10,678,022</b>	<b>59.09%</b>	<b>\$ 16,850,603</b>	<b>\$ 9,990,856</b>	<b>59.29%</b>	<b>\$ 687,166</b>
<b>PUBLIC SAFETY</b>							
FIRE & EMS DEPARTMENT	\$ 5,693,284	\$ 1,870,690	32.86%	\$ 5,446,588	\$ 1,911,393	35.09%	\$ (40,703)
POLICE DEPARTMENT	\$ 4,945,034	\$ 1,374,926	27.80%	\$ 4,343,924	\$ 1,316,792	30.31%	\$ 58,134
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 10,638,318</b>	<b>\$ 3,245,616</b>	<b>30.51%</b>	<b>\$ 9,790,512</b>	<b>\$ 3,228,185</b>	<b>32.97%</b>	<b>\$ 17,431</b>
<b>PUBLIC WORKS</b>							
PUBLIC WORKS DEPARTMENT	\$ 5,600,109	\$ 1,420,440	25.36%	\$ 5,077,370	\$ 1,362,204	26.83%	\$ 58,236
SOLID WASTE DISPOSAL*	\$ 1,320,000	\$ 294,043	22.28%	\$ 1,089,950	\$ 249,321	22.87%	\$ 44,722
WATER AND SEWER	\$ 792,716	\$ 390,602	49.27%	\$ 792,716	\$ 390,602	49.27%	\$ -
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 7,712,825</b>	<b>\$ 2,105,085</b>	<b>27.29%</b>	<b>\$ 6,960,036</b>	<b>\$ 2,002,127</b>	<b>28.77%</b>	<b>\$ 102,958</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 205,000	\$ 206,299	100.63%	\$ 177,000	\$ 176,115	99.50%	\$ 30,184
E911 COMMUNICATION CENTER	\$ 1,217,713	\$ 608,856	50.00%	\$ 1,161,479	\$ 580,740	50.00%	\$ 28,116
LATC-PUBLIC TRANSIT	\$ 431,811	\$ -	0.00%	\$ 225,000	\$ -	0.00%	\$ -
LA ARTS	\$ 30,000	\$ 15,000	50.00%	\$ 10,000	\$ 10,000	100.00%	\$ 5,000
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 260,000	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 2,144,524</b>	<b>\$ 830,155</b>	<b>38.71%</b>	<b>\$ 1,833,479</b>	<b>\$ 766,855</b>	<b>41.83%</b>	<b>\$ 63,300</b>
<b>COUNTY TAX</b>							
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)
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 51,313,061</b>	<b>\$ 24,236,518</b>	<b>47.23%</b>	<b>\$ 47,104,834</b>	<b>\$ 23,452,838</b>	<b>49.79%</b>	<b>\$ 783,680</b>
<b>EDUCATION DEPARTMENT</b>							
	\$ 55,732,090	\$ 7,129,785	12.79%	\$ 48,341,366	\$ 8,934,989	18.48%	\$ (1,805,204)
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 107,045,151</b>	<b>\$ 31,366,303</b>	<b>29.30%</b>	<b>\$ 95,446,200</b>	<b>\$ 32,387,827</b>	<b>33.93%</b>	<b>\$ (1,021,524)</b>

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

INVESTMENT		FUND	BALANCE October 31, 2022	BALANCE September 30, 2022	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 7,338,495.11	\$ 7,335,706.20	0.30%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,053,403.90	\$ 1,053,403.90	0.30%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 17,206,394.12	\$ 17,199,819.81	0.30%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,664.21	\$ 52,644.12	0.30%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 340,509.84	\$ 340,379.76	0.30%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 227,360.38	\$ 227,273.54	0.30%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 466,891.99	\$ 66,743.20	0.30%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 497,549.87	\$ 301,183.19	0.30%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,407.58	\$ 15,401.70	0.30%
NOMURA 1		ELHS Bond Proceeds	\$ 5,840,941.97	\$ 5,840,941.97	0.15%
NOMURA 2		ELHS Bond Proceeds	\$ 55,430,000.00	\$ 55,430,000.00	2.08%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ -	4.25%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ -	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ -	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ -	4.50%
<b>GRAND TOTAL</b>			<b>\$ 89,469,618.97</b>	<b>\$ 87,863,497.39</b>	<b>1.44%</b>

**EMS BILLING**  
**SUMMARY OF ACTIVITY**  
**July 1, 2022 - June 30, 2023**  
**Report as of October 31, 2022**

	Beginning	October 2022					Ending
	Balance 10/1/2022	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 10/31/2022
<b>Bluecross</b>	\$ 15,130.23	\$ 13,635.40	\$ (5,485.38)		\$ (8,685.52)		\$ 14,594.73
<b>Intercept</b>	\$ 200.00	\$ 200.00	\$ (300.00)		\$ 200.00		\$ 300.00
<b>Medicare</b>	\$ 121,753.33	\$ 163,526.80	\$ (52,044.55)		\$ (105,091.96)		\$ 128,143.62
<b>Medicaid</b>	\$ 79,407.60	\$ 50,457.40	\$ (39,279.57)		\$ (27,117.40)		\$ 63,468.03
<b>Other/Commercial</b>	\$ 86,315.65	\$ 21,232.20	\$ (14,606.29)		\$ (15,342.53)		\$ 77,599.03
<b>Patient</b>	\$ 124,814.94	\$ 32,205.60	\$ (7,883.15)		\$ 20,643.86	\$ (21,284.17)	\$ 148,497.08
<b>Worker's Comp</b>	\$ -	\$ 827.00	\$ (3,053.80)		\$ 2,226.80		\$ -
<b>TOTAL</b>	\$ 427,621.75	\$ 282,084.40	\$ (122,652.74)	\$ -	\$ (133,166.75)	\$ (21,284.17)	\$ 432,602.49

**EMS BILLING**  
**BREAKDOWN -TOTAL CHARGES**  
**July 1, 2022 - June 30, 2023**  
**Report as of October 31, 2022**

	July 2022	August 2022	Sept 2022	Oct 2022	Totals	% of Total
Bluecross	\$ 2,477.35	\$ 13,307.40	\$ 13,596.80	\$ 13,635.40	\$ 43,016.95	3.59%
Intercept	\$ 100.00	\$ -	\$ 100.00	\$ 200.00	\$ 400.00	0.03%
Medicare	\$ 155,398.20	\$ 205,712.40	\$ 155,567.20	\$ 163,526.80	\$ 680,204.60	56.81%
Medicaid	\$ 61,000.80	\$ 82,386.60	\$ 63,625.60	\$ 50,457.40	\$ 257,470.40	21.50%
Other/Commercial	\$ 38,520.45	\$ 50,549.60	\$ 28,756.00	\$ 21,232.20	\$ 139,058.25	11.61%
Patient	\$ 8,120.20	\$ 12,558.80	\$ 18,008.60	\$ 32,205.60	\$ 70,893.20	5.92%
Worker's Comp	\$ 1,803.40	\$ 3,664.60	\$ -	\$ 827.00	\$ 6,295.00	0.53%
<b>TOTAL</b>	\$ 267,420.40	\$ 368,179.40	\$ 279,654.20	\$ 282,084.40	\$ 1,197,338.40	100.00%

**EMS BILLING**  
**BREAKDOWN -TOTAL COUNT**  
**July 1, 2022 - June 30, 2023**  
**Report as of October 31, 2022**

	July 2022	August 2022	Sept 2022	Oct 2022	Totals	% of Total
Bluecross	3	13	14	14	44	3.36%
Intercept	1	0	1	2	4	0.31%
Medicare	170	231	170	180	751	57.37%
Medicaid	65	88	69	55	277	21.16%
Other/Commercial	43	54	30	23	150	11.46%
Patient	10	13	19	34	76	5.81%
Worker's Comp	2	4		1	7	0.53%
<b>TOTAL</b>	294	403	303	309	1309	100.00%



**EMS BILLING  
AGING REPORT  
July 1, 2022 to June 30, 2023  
Report as of October 31, 2022**

	Current		31-60		61-90		91-120		121+ days		Totals	
<b>Bluecross</b>	\$ 9,077.35	62%	\$ 3,068.79	21%	\$ -	0%	\$ 81.26	1%	\$ 2,367.33	16%	\$ 14,594.73	3.37%
<b>Intercept</b>	\$ 200.00	67%	\$ 100.00	33%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 300.00	0.07%
<b>Medicare</b>	\$ 95,544.94	75%	\$ 20,200.99	16%	\$ 4,670.00	4%	\$ -	0%	\$ 7,727.69	6%	\$ 128,143.62	29.62%
<b>Medicaid</b>	\$ 25,649.44	40%	\$ 14,512.17	23%	\$ 13,144.94	21%	\$ 7,494.37	12%	\$ 2,667.11	4%	\$ 63,468.03	14.67%
<b>Other/Commercial</b>	\$ 19,035.71	25%	\$ 16,434.25	21%	\$ 17,707.15	23%	\$ 7,124.42	9%	\$ 17,297.50	22%	\$ 77,599.03	17.94%
<b>Patient</b>	\$ 55,437.14	37%	\$ 37,290.74	25%	\$ 22,261.34	15%	\$ 15,159.96	10%	\$ 18,347.90	12%	\$ 148,497.08	34.33%
<b>Worker's Comp</b>											\$ -	0.00%
<b>TOTAL</b>	\$ 204,944.58		\$ 91,606.94		\$ 57,783.43		\$ 29,860.01		\$ 48,407.53		\$ 432,602.49	
	47%		21%		13%		7%		11%		100%	100.00%

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

	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	\$ 28,763.55	\$ 114.00	\$ 1,160.11		\$ 2,284.00	\$ 100.00				\$ 75,100.00			\$ 5,190.00		\$ 3,193.29	\$ 1,053.34
Expenditures FY23	\$ 145,743.00				\$ 1,297.58	\$ 284.09		\$ 382.50		\$ 314,755.68	\$ 17,910.71	\$ 1,365.67	\$ -		\$ 2,820.39	\$ 917.14
<b>Fund Balance 10/31/2022</b>	<b>\$ 400,073.22</b>	<b>\$ 7,033.98</b>	<b>\$ 36,074.50</b>	<b>\$ 1,421.68</b>	<b>\$ 4,025.77</b>	<b>\$ (184.09)</b>	<b>\$ 4,796.03</b>	<b>\$ (213.31)</b>	<b>\$ 2,808.57</b>	<b>\$ (159,787.07)</b>	<b>\$ (171,710.39)</b>	<b>\$ 2,923.98</b>	<b>\$ 28,785.00</b>	<b>\$ 4,356.29</b>	<b>\$ 5,893.42</b>	<b>\$ 545.31</b>

	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	\$ 36,912.22		\$ 419,649.97	\$ 119.34	\$ 31,165.02	\$ 42,090.00						\$ 14,450.82		\$ 9,600.00		\$ 7,996.88
Expenditures FY23			\$ 511,250.80	\$ 137.00		\$ 80,504.31		\$ 2,909.14		\$ 1,876.50		\$ 601.72		\$ 8,672.91		
<b>Fund Balance 10/31/2022</b>	<b>\$ 36,912.22</b>	<b>\$ (8,205.29)</b>	<b>\$ 978,215.62</b>	<b>\$ 30,804.80</b>	<b>\$ 31,165.02</b>	<b>\$ 7,757.09</b>	<b>\$ 2,560.00</b>	<b>\$ 5,372.10</b>	<b>\$ 20,536.23</b>	<b>\$ 20,973.95</b>	<b>\$ (930.00)</b>	<b>\$ 106,181.36</b>	<b>\$ (1,695.00)</b>	<b>\$ 927.09</b>	<b>\$ 189.35</b>	<b>\$ (1,522.60)</b>

	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2059 Distacted Driving	2067 Hometown Heros Banners	2068 Northern Borders Grant	2070 Leadercast	2077 CTCI Grant	2080 Futsol Court Project	2300 ARPA Grant	2400 NRPA Youth Mentoring	2405 Elmina B Sewall Grant	2500 Parks & Recreation	6200 Ingersoll Turf
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	\$ (184.44)	\$ 175,385.76		\$ 508.14						\$ 11,022.82			\$ 141,008.56	
Expenditures FY23				\$ 604.26						\$ 629,217.37	\$ 7,324.25		\$ 264,784.90	
<b>Fund Balance 10/31/2022</b>	<b>\$ 21,174.83</b>	<b>\$ 345,434.38</b>	<b>\$ 4,911.03</b>	<b>\$ 802.57</b>	<b>\$ 209.00</b>	<b>\$ 178,046.71</b>	<b>\$ (3,500.00)</b>	<b>\$ 1,719.02</b>	<b>\$ 25,353.61</b>	<b>\$ 12,097,883.58</b>	<b>\$ (8,767.94)</b>	<b>\$ 10,000.00</b>	<b>\$ 108,589.53</b>	<b>\$ -</b>

	2600 Tambrands II TIF 6	2600 Mall TIF 9	2600 Downtown TIF 10	2600 Auburn Industrial TIF 12	2600 Auburn Plaza TIF 13	2600 Auburn Plaza II TIF 14	2600 Webster School TIF 16	2600 Hartt Transport TIF 19	2600 62 Spring St TIF 20	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Auburn Memory Care Facility TIF 23	2600 Millbran TIF 24	2600 Futurguard TIF 25	2600 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	\$ 3,485,770.92
Expenditures FY23			\$ 299,441.66	\$ 244,200.00	\$ 69,152.14	\$ 105,461.73	\$ 14,576.84			\$ 12,054.66	\$ 24,000.61	\$ 136,134.34	\$ 17,624.20	\$ 5,996.98		\$ 2,922,003.08
<b>Fund Balance 10/31/2022</b>	<b>\$ 269,925.48</b>	<b>\$ 806,274.01</b>	<b>\$ 803,583.46</b>	<b>\$ (606,311.49)</b>	<b>\$ 680,606.94</b>	<b>\$ (557,153.65)</b>	<b>\$ 34,012.58</b>	<b>\$ 27,952.81</b>	<b>\$ 57,615.99</b>	<b>\$ 86,405.28</b>	<b>\$ 156,062.79</b>	<b>\$ 10,272.87</b>	<b>\$ 31,538.55</b>	<b>\$ (73,774.60)</b>	<b>\$ 59,527.65</b>	<b>\$ 15,964,479.82</b>

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services

To: Phillip Crowell, City Manager  
From: Jill Eastman, Finance Director  
Re: Financial Reports for October 31, 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 October 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 October 31, 2022.

#### **Current Assets:**

As of the end of October 2022 the total current assets of Ingersoll Turf Facility were \$227,273. This consisted of cash and cash equivalents of \$227,273 an increase from September of \$170.

#### **Noncurrent Assets:**

Ingersoll's noncurrent assets are the building, and equipment that was purchased, less depreciation. The total value of the noncurrent assets as of October 31, 2022, was \$61,779.

#### **Liabilities:**

Ingersoll had an interfund payable of \$17,005 as of October 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 October 2022 are \$25,479. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through October 2022 were \$16,946. These expenses include program costs, supplies, and capital purchases.

As of October 2022, Ingersoll has an operating gain of \$8,533 compared to a net loss in September of \$4,166.

As of October 31, 2022, Ingersoll has a increase in net assets of \$8,533.

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**  
**October 31, 2022**  
**Business-type Activities - Enterprise Fund**

	October 31, 2022	September 30, 2022	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 227,273	\$ 227,103	\$ 170
Interfund receivables/payables		\$ -	-
Accounts receivable	-	-	-
Total current assets	227,273	227,103	170
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	289,052	288,882	170
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	-
Interfund payable	\$ 17,005	\$ 29,534	(12,529)
Total liabilities	17,005	29,534	(12,529)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 61,779	\$ 61,779	\$ -
Unrestricted	\$ 210,268	\$ 197,569	\$ 12,699
Total net assets	\$ 272,047	\$ 259,348	\$ 12,699

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

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 25,479
Operating expenses:	
Personnel	-
Supplies	-
Utilities	-
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	11,136
Programming Expenses	5,810
<b>Total operating expenses</b>	<b>16,946</b>
<b>Operating gain (loss)</b>	<b>8,533</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	8,533
Transfers out	-
Change in net assets	8,533
Total net assets, July 1	263,514
<b>Total net assets, October 31, 2022</b>	<b>\$ 272,047</b>

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

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU OCT 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU OCT 2021	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ -	\$ 1,500		\$ 25,000	\$ 2,525	10.10%
Batting Cages	\$ -	\$ 1,930		\$ 13,000	\$ 1,550	11.92%
Programs	\$ -	\$ 6,018		\$ 94,000	\$ 5,226	5.56%
Rental Income	\$ -	\$ 15,774		\$ 138,000	\$ 18,705	13.55%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ -</b>	<b>\$ 25,222</b>		<b>\$ 270,000</b>	<b>\$ 28,006</b>	<b>10.37%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ 257</b>		<b>\$ -</b>	<b>\$ 517</b>	
<b>GRAND TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 25,479</b>		<b>\$ 270,000</b>	<b>\$ 28,523</b>	<b>10.56%</b>

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

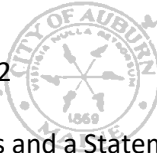
DESCRIPTION	FY 2023 BUDGET	ACTUAL		FY 2022 BUDGET	ACTUAL		Difference
		EXPENDITURES THRU OCT 2022	% OF BUDGET		EXPENDITURES THRU OCT 2021	% OF BUDGET	
Salaries & Benefits		\$ -		\$ 187,546	\$ 40,090	21.38%	\$ (40,090)
Purchased Services		\$ 5,810		\$ 14,450	\$ 1,913	13.24%	\$ 3,897
Programs		\$ -		\$ 18,500	\$ -	0.00%	\$ -
Supplies		\$ -		\$ 4,000	\$ -	0.00%	\$ -
Utilities		\$ -		\$ 25,650	\$ 2,608	10.17%	\$ (2,608)
Insurance Premiums		\$ -		\$ -	\$ -		
Capital Outlay	\$ -	\$ 11,136		\$ -	\$ -		\$ 11,136
	\$ -	\$ 16,946		\$ 250,146	\$ 44,611	17.83%	\$ (27,665)
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 16,946</b>		<b>\$ 250,146</b>	<b>\$ 44,611</b>	<b>17.83%</b>	<b>\$ (27,665)</b>

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services

To: Phillip Crowell, City Manager  
From: Jill Eastman, Finance Director  
Re: Arena Financial Reports for October 31, 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 October 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, September 30, 2022.

#### **Current Assets:**

As of the end of October 2022 the total current assets of Norway Savings Bank Arena were (\$1,361,553). These consisted of cash and cash equivalents of \$280,504, accounts receivable of \$90,515, and an interfund payable of \$1,732,572.

#### **Noncurrent Assets:**

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). The total value of the noncurrent assets as of October 31, 2022 were \$147,691.

#### **Liabilities:**

Norway Arena had no accounts payable as of October 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 October 2022 are \$245,646. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating and ice rentals.

The operating expenses for Norway Arena through October 2022 were \$223,658. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of October 2022, Norway Arena had an operating gain of \$21,988.

As of October 31, 2022, Norway Arena has an increase in net assets of \$21,988.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY23 is \$39,353 more for this period than in FY22 and expenditures in FY22 are \$54,137 more than last year in October.



**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**October 30, 2022**  
**Business-type Activities - Enterprise Fund**

	October 31 2022	September 30 2022	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 280,504	\$ 280,688	\$ (184)
Interfund receivables	\$ (1,732,572)	\$ (1,736,813)	\$ 4,241
Prepaid Rent			\$ -
Accounts receivable	90,515	73,092	\$ 17,423
Total current assets	(1,361,553)	(1,383,033)	21,480
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	(1,213,862)	(1,235,342)	21,480
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 6,025	\$ (6,025)
Net OPEB liability	\$ 43,810	\$ 43,810	\$ -
Net pension liability	42,634	42,634	-
Total liabilities	86,444	92,469	(6,025)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 147,691	\$ 147,691	\$ -
Unrestricted	\$ (1,447,997)	\$ (1,475,502)	\$ 27,505
Total net assets	\$ (1,300,306)	\$ (1,327,811)	\$ 27,505

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Norway Savings Bank Arena**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**October 31, 2022**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 245,646
Operating expenses:	
Personnel	110,294
Supplies	13,628
Utilities	31,512
Repairs and maintenance	35,448
Insurance Premium	-
Depreciation	
Capital expenses	23,794
Other expenses	8,982
<b>Total operating expenses</b>	<b>223,658</b>
<b>Operating gain (loss)</b>	<b>21,988</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	21,988
Transfers out	-
Change in net assets	21,988
Total net assets, July 1	(1,322,294)
<b>Total net assets, October 31, 2022</b>	<b>\$ (1,300,306)</b>

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

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU OCT 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU OCT 2021	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 16,500		0.00%	\$ 16,500	\$ 5,500	33.33%	\$ (5,500)
Skate Rentals	\$ 6,000		0.00%	\$ 6,000	\$ 425	7.08%	\$ (425)
Pepsi Vending Machines	\$ 2,000	\$ 523	26.15%	\$ 2,000	\$ 494	24.70%	\$ 29
Games Vending Machines	\$ 3,000		0.00%	\$ 3,000	\$ -	0.00%	\$ -
Vending Food	\$ 2,000	\$ 374	18.70%	\$ 2,000	\$ 66	3.30%	\$ 308
Sponsorships	\$ 230,000	\$ 68,688	29.86%	\$ 185,000	\$ 66,038	35.70%	\$ 2,650
Pro Shop	\$ 7,000	\$ 1,170	16.71%	\$ 7,000	\$ 2,169	30.99%	\$ (999)
Programs	\$ 20,000		0.00%	\$ 20,000	\$ -	0.00%	\$ -
Rental Income	\$ 702,000	\$ 136,194	19.40%	\$ 683,500	\$ 108,241	15.84%	\$ 27,953
Camps/Clinics	\$ 50,000	\$ 21,010	42.02%	\$ 50,000	\$ 23,360	46.72%	\$ (2,350)
Tournaments	\$ 50,000	\$ 17,687	35.37%	\$ 50,000	\$ -	0.00%	\$ 17,687
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,088,500</b>	<b>\$ 245,646</b>	<b>22.57%</b>	<b>\$ 1,025,000</b>	<b>\$ 206,293</b>	<b>20.13%</b>	<b>\$ 39,353</b>

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2023 BUDGET	EXPENDITURES THRU OCT 2022	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU OCT 2021	% OF BUDGET	
Salaries & Benefits	\$ 291,095	\$ 110,294	37.89%	\$ 339,437	\$ 65,561	19.31%	\$ 44,733
Purchased Services	\$ 136,900	\$ 44,430	32.45%	\$ 123,928	\$ 16,087	12.98%	\$ 28,343
Supplies	\$ 76,562	\$ 13,628	17.80%	\$ 79,000	\$ 25,432	32.19%	\$ (11,804)
Utilities	\$ 267,000	\$ 31,512	11.80%	\$ 250,350	\$ 62,441	24.94%	\$ (30,929)
Capital Outlay	\$ 50,000	\$ 23,794	47.59%	\$ 42,500	\$ -	0.00%	\$ 23,794
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	<b>\$ 821,557</b>	<b>\$ 223,658</b>	<b>27.22%</b>	<b>\$ 835,215</b>	<b>\$ 169,521</b>	<b>20.30%</b>	<b>\$ 54,137</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 821,557</b>	<b>\$ 223,658</b>	<b>27.22%</b>	<b>\$ 835,215</b>	<b>\$ 169,521</b>	<b>20.30%</b>	<b>\$ 54,137</b>