

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

TO: Phillip Crowell, City Manager
FROM: Jill Eastman, Finance Director
REF: September 2022 Financial Report
DATE: October 12, 2022

The following is a discussion regarding the significant variances found in the City's September 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 third month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 25.0% 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, for the City, collected through September 30 were \$29,139,470, or 41.35%, of the budget, which is a lower percentage than last year at this time. The percentage difference is 2.83% lower, but the dollar amount of collection is higher by \$358,355. Accounts listed below are noteworthy.

- A. Excise taxes of \$1,223,074-down \$10,464 from last year.
- B. Property tax revenue of \$25,470,090 an increase over last year of \$1,524,496.
- C. State Revenue Sharing for the month of September is 35.52% or \$1,599,744. This is an increase over last year of \$257,900.

Expenditures

City expenditures through September 30th were \$12,606,993, or 20.76%, of the budget as compared to last year at \$14,176,601 or 30.1%. Noteworthy variances are:

In the current fiscal year, the percentage of expenditures is less than last year by 9.34% or \$3,523,574 less. The major differences are the timing of Debt Service payments and payment for County Tax. Last year the Debt Service was posted September and this year it will be in October. County Tax was posted in September this year and October last year. Most of the departments are in line with last year's expenditures.

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Investments

This section contains an investment schedule as of September 30th with a comparison to August 31st. Currently the City's funds are earning an average interest rate of 0.45%.

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M. Eastman". The signature is written in a cursive style with a large, stylized initial "J".

Jill M. Eastman
Finance Director

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

	September 2022	August 2022	Increase (Decrease)	UNAUDITED JUNE 30 2022
ASSETS				
CASH	\$ 64,605,962	\$ 44,657,967	\$ 19,947,995	\$ 25,056,314
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,315,403	1,519,401	(203,998)	1,461,282
TAXES RECEIVABLE-CURRENT	23,997,743	43,355,340	(19,357,597)	42,636
DELINQUENT TAXES	451,494	453,121	(1,627)	395,714
TAX LIENS	1,042,894	1,132,483	(89,589)	1,297,627
NET DUE TO/FROM OTHER FUNDS	(16,222,709)	(12,171,613)	(4,051,096)	4,391,622
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TOTAL ASSETS	\$ 75,190,787	\$ 78,946,699	\$ (3,755,912)	\$ 32,645,195
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (1,222,503)	\$ (637,591)	\$ (584,912)	\$ (824,510)
PAYROLL LIABILITIES	(1,773,190)	2,962,075	(4,735,265)	2,948,844
ACCRUED PAYROLL	(65)	(91)	26	(263,746)
STATE FEES PAYABLE	(101,609)	(92,786)	(8,823)	(183)
ESCROWED AMOUNTS	(40,436)	(40,436)	(0)	(40,426)
DEFERRED REVENUE	(25,341,775)	(44,790,589)	19,448,814	(1,585,602)
DUE TO OTHER FUNDS	-	-	-	-
	<hr/>			
TOTAL LIABILITIES	\$ (28,479,578)	\$ (42,599,418)	\$ 14,119,840	\$ 234,377
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (43,712,393)	\$ (33,348,465)	\$ (10,363,928)	\$ (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/>			
TOTAL FUND BALANCE	\$ (46,711,209)	\$ (36,347,281)	\$ (10,363,928)	\$ (32,879,572)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (75,190,787)	\$ (78,946,699)	\$ 3,755,912	\$ (32,645,195)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH September 30, 2022 VS September 30, 2021

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU SEPT 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU SEPT 2021	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 52,463,320	\$ 25,470,090	48.55%	\$ 50,042,450	\$ 23,945,594	47.85%	\$ 1,524,496
PRIOR YEAR TAX REVENUE	\$ -	\$ 62,686		\$ -	\$ 227,926		\$ (165,240)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,770,000	\$ -	0.00%	\$ 1,650,000	\$ 1,290,048	78.18%	\$ (1,290,048)
EXCISE	\$ 4,435,000	\$ 1,223,074	27.58%	\$ 4,425,000	\$ 1,233,538	27.88%	\$ (10,464)
PENALTIES & INTEREST	\$ 120,000	\$ 10,425	8.69%	\$ 120,000	\$ 17,903	14.92%	\$ (7,478)
TOTAL TAXES	\$ 58,788,320	\$ 26,766,275	45.53%	\$ 56,237,450	\$ 26,715,009	47.50%	\$ 51,266
LICENSES AND PERMITS							
BUSINESS	\$ 190,000	\$ 63,047	33.18%	\$ 166,000	\$ 82,040	49.42%	\$ (18,993)
NON-BUSINESS	\$ 195,250	\$ 99,340	50.88%	\$ 300,200	\$ 106,027	35.32%	\$ (6,687)
TOTAL LICENSES	\$ 385,250	\$ 162,387	42.15%	\$ 466,200	\$ 188,067	40.34%	\$ (25,680)
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 390,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 4,504,100	\$ 1,599,744	35.52%	\$ 3,150,000	\$ 1,341,844	42.60%	\$ 257,900
WELFARE REIMBURSEMENT	\$ 83,912	\$ 45,023	53.66%	\$ 90,656	\$ 4,160	4.59%	\$ 40,863
OTHER STATE AID	\$ 32,000	\$ -	0.00%	\$ 32,000	\$ -	0.00%	\$ -
CITY OF LEWISTON	\$ 182,000	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 5,202,012	\$ 1,644,767	31.62%	\$ 3,891,040	\$ 1,346,004	34.59%	\$ 298,763
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 361,400	\$ 31,189	8.63%	\$ 184,400	\$ 39,199	21.26%	\$ (8,010)
PUBLIC SAFETY	\$ 30,800	\$ 23,576	76.54%	\$ 176,600	\$ 34,494	19.53%	\$ (10,918)
EMS TRANSPORT	\$ 1,350,000	\$ 346,590	25.67%	\$ 1,250,000	\$ 362,367	28.99%	\$ (15,777)
TOTAL CHARGE FOR SERVICES	\$ 1,742,200	\$ 401,355	23.04%	\$ 1,611,000	\$ 436,060	27.07%	\$ (34,705)
FINES							
PARKING TICKETS & MISC FINES	\$ 28,000	\$ 6,044	21.59%	\$ 41,500	\$ 14,676	35.36%	\$ (8,632)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 30,000	\$ 3,306	11.02%	\$ 40,000	\$ 5,095	12.74%	\$ (1,789)
RENTS	\$ 75,000	\$ 6,681	8.91%	\$ 125,000	\$ 4,965	3.97%	\$ 1,716
UNCLASSIFIED	\$ 20,000	\$ 38,518	192.59%	\$ 20,000	\$ 17,546	87.73%	\$ 20,972
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 12,881		\$ -	\$ 12,822		\$ 59
SALE OF PROPERTY	\$ 100,000	\$ 436	0.44%	\$ 120,000	\$ 812	0.68%	\$ (377)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 240,000	\$ 58,028	24.18%	\$ 234,000	\$ 38,685	16.53%	\$ 19,343
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	\$ -	\$ 38,550		\$ -	\$ -		\$ 38,550
CDBG	\$ 588,154	\$ -	0.00%	\$ 252,799	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 243	1.22%	\$ 20,000	\$ 1,374	6.87%	\$ (1,131)
CITY FUND BALANCE CONTRIBUTION	\$ 1,500,000	\$ -	0.00%	\$ 475,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 4,332,154	\$ 158,642	3.66%	\$ 2,900,724	\$ 81,299	2.80%	\$ 77,343
TOTAL GENERAL FUND REVENUES	\$ 70,477,936	\$ 29,139,470	41.35%	\$ 65,147,914	\$ 28,781,115	44.18%	\$ 358,355
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 34,826,024	\$ 4,846,112	13.92%	\$ 28,900,061	\$ 7,715,620	26.70%	\$ (2,869,508)
EDUCATION	\$ 489,465	\$ 11,858	2.42%	\$ 518,821	\$ 31,749	6.12%	\$ (19,891)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 1,251,726	\$ -	0.00%	\$ 879,404	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 36,567,215	\$ 4,857,970	13.29%	\$ 30,298,286	\$ 7,747,369	25.57%	\$ (2,889,399)
GRAND TOTAL REVENUES	\$ 107,045,151	\$ 33,997,441	31.76%	\$ 95,446,200	\$ 36,528,484	38.27%	\$ (2,531,043)

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

DEPARTMENT	FY 2023 BUDGET	EXP THRU SEPT 2022	% OF BUDGET	FY 2022 BUDGET	EXP THRU SEPT 2021	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 170,500	\$ 16,338	9.58%	\$ 104,850	\$ 56,774	54.15%	\$ (40,436)
CITY MANAGER	\$ 510,978	\$ 125,114	24.49%	\$ 447,401	\$ 143,825	32.15%	\$ (18,711)
COMMUNICATIONS & ENGAGEMENT	\$ 218,746	\$ 53,405	24.41%	\$ 911,637	\$ 378,388	41.51%	\$ (324,983)
CITY CLERK	\$ 257,506	\$ 60,053	23.32%	\$ 237,474	\$ 50,654	21.33%	\$ 9,399
FINANCE	\$ 1,138,802	\$ 339,951	29.85%	\$ 810,303	\$ 184,607	22.78%	\$ 155,344
HUMAN RESOURCES	\$ 222,099	\$ 52,343	23.57%	\$ 220,250	\$ 50,891	23.11%	\$ 1,452
INFORMATION TECHNOLOGY	\$ 827,000	\$ 333,978	40.38%		\$ -		\$ 333,978
TOTAL ADMINISTRATION	\$ 3,345,631	\$ 981,182	29.33%	\$ 2,731,915	\$ 865,139	31.67%	\$ 116,043
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 666,629	\$ 182,036	27.31%	\$ 900,583	\$ 206,339	22.91%	\$ (24,303)
ECONOMIC DEVELOPMENT	\$ 286,598	\$ 79,479	27.73%	\$ 108,469	\$ 23,038	21.24%	\$ 56,441
BUSINESS & COMMUNITY DEVELOPMENT	\$ 671,411	\$ 79,191	11.79%	\$ 512,260	\$ 68,056	13.29%	\$ 11,135
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 15,855	13.23%	\$ 119,875	\$ 15,086	12.58%	\$ 769
RECREATION	\$ 762,440	\$ 144,237	18.92%	\$ 584,056	\$ 137,668	23.57%	\$ 6,569
PUBLIC LIBRARY	\$ 1,084,437	\$ 90,370	8.33%	\$ 1,052,163	\$ 263,041	25.00%	\$ (172,671)
TOTAL COMMUNITY SERVICES	\$ 3,591,390	\$ 591,168	16.46%	\$ 3,277,406	\$ 713,228	21.76%	\$ (122,060)
FISCAL SERVICES							
DEBT SERVICE	\$ 8,361,254	\$ 90,807	1.09%	\$ 7,734,169	\$ 6,523,785	84.35%	\$ (6,432,978)
CAPITAL INVESTMENT AND PURCHASING	\$ 672,473	\$ 132,372	19.68%	\$ 677,872	\$ 208,718	30.79%	\$ (76,346)
WORKERS COMPENSATION	\$ 698,000	\$ -	0.00%	\$ 642,400	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 7,876,393	\$ 1,688,542	21.44%	\$ 7,334,932	\$ 1,645,678	22.44%	\$ 42,864
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 18,069,350	\$ 1,911,721	10.58%	\$ 16,850,603	\$ 8,378,181	49.72%	\$ (6,466,460)
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,693,284	\$ 1,307,477	22.97%	\$ 5,446,588	\$ 1,325,595	24.34%	\$ (18,118)
POLICE DEPARTMENT	\$ 4,945,034	\$ 1,052,814	21.29%	\$ 4,343,924	\$ 992,755	22.85%	\$ 60,059
TOTAL PUBLIC SAFETY	\$ 10,638,318	\$ 2,360,291	22.19%	\$ 9,790,512	\$ 2,318,350	23.68%	\$ 41,941
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 5,600,109	\$ 1,105,306	19.74%	\$ 5,077,370	\$ 1,062,090	20.92%	\$ 43,216
SOLID WASTE DISPOSAL*	\$ 1,320,000	\$ 198,546	15.04%	\$ 1,089,950	\$ 167,815	15.40%	\$ 30,731
WATER AND SEWER	\$ 792,716	\$ 195,301	24.64%	\$ 792,716	\$ 195,301	24.64%	\$ -
TOTAL PUBLIC WORKS	\$ 7,712,825	\$ 1,499,153	19.44%	\$ 6,960,036	\$ 1,425,206	20.48%	\$ 73,947
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 205,000	\$ 204,593	99.80%	\$ 177,000	\$ 176,115	99.50%	\$ 28,478
E911 COMMUNICATION CENTER	\$ 1,217,713	\$ 336,199	27.61%	\$ 1,161,479	\$ 290,382	25.00%	\$ 45,817
LATC-PUBLIC TRANSIT	\$ 431,811	\$ -	0.00%	\$ 225,000	\$ -	0.00%	\$ -
LA ARTS	\$ 30,000	\$ 7,500	25.00%	\$ 10,000	\$ 10,000	100.00%	\$ (2,500)
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 260,000	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL	\$ 2,144,524	\$ 548,292	25.57%	\$ 1,833,479	\$ 476,497	25.99%	\$ 71,795
COUNTY TAX							
TIF (10108058-580000)	\$ 2,761,220	\$ 2,761,220	100.00%	\$ 2,611,080	\$ -	0.00%	\$ 2,761,220
OVERLAY	\$ 3,049,803	\$ -	0.00%	\$ 3,049,803	\$ -	0.00%	\$ -
	\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL CITY DEPARTMENTS	\$ 51,313,061	\$ 10,653,027	20.76%	\$ 47,104,834	\$ 14,176,601	30.10%	\$ (3,523,574)
EDUCATION DEPARTMENT							
	\$ 55,732,090	\$ 1,953,966	3.51%	\$ 48,341,366	\$ 4,905,037	10.15%	\$ (2,951,071)
TOTAL GENERAL FUND EXPENDITURES	\$ 107,045,151	\$ 12,606,993	11.78%	\$ 95,446,200	\$ 19,081,638	19.99%	\$ (6,474,645)

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF September 30, 2022**

INVESTMENT		FUND	BALANCE September 30, 2022	BALANCE August 31, 2022	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 7,335,706.20	\$ 7,333,038.60	0.30%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,053,403.90	\$ 1,053,416.59	0.30%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 17,199,819.81	\$ 4,388,575.08	0.30%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,644.12	\$ 52,624.69	0.30%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 340,379.76	\$ 340,253.91	0.30%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 227,273.54	\$ 227,189.52	0.30%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 66,743.20	\$ 64,721.14	0.30%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 301,183.19	\$ 200,438.48	0.30%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,401.70	\$ 15,396.58	0.30%
NOMURA 1		ELHS Bond Proceeds	\$ 5,840,941.97	\$ 10,649,241.97	0.15%
NOMURA 2			\$ 55,430,000.00	\$ 55,430,000.00	2.08%
GRAND TOTAL			\$ 87,863,497.39	\$ 79,754,896.56	0.45%

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

	Beginning	September 2022					Ending
	Balance 9/1/2022	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 9/30/2022
Bluecross	\$ 13,121.13	\$ 13,596.80	\$ (4,553.09)		\$ (7,034.61)		\$ 15,130.23
Intercept	\$ 100.00	\$ 100.00	\$ -				\$ 200.00
Medicare	\$ 181,848.34	\$ 155,567.20	\$ (60,577.21)		\$ (155,085.00)		\$ 121,753.33
Medicaid	\$ 76,633.64	\$ 63,625.60	\$ (44,655.22)		\$ (16,196.42)		\$ 79,407.60
Other/Commercial	\$ 91,463.06	\$ 28,756.00	\$ (22,923.71)		\$ 879.17	\$ (11,858.87)	\$ 86,315.65
Patient	\$ 106,972.98	\$ 18,008.60	\$ (9,767.86)	\$ 311.10	\$ 12,773.03	\$ (3,482.91)	\$ 124,814.94
Worker's Comp	\$ -		\$ (1,681.00)		\$ 1,681.00		\$ -
TOTAL	\$ 470,139.15	\$ 279,654.20	\$ (144,158.09)	\$ 311.10	\$ (162,982.83)	\$ (15,341.78)	\$ 427,621.75

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

	July 2022	August 2022	Sept 2022	Totals	% of Total
Bluecross	\$ 2,477.35	\$ 13,307.40	\$ 13,596.80	\$ 29,381.55	3.21%
Intercept	\$ 100.00	\$ -	\$ 100.00	\$ 200.00	0.02%
Medicare	\$ 155,398.20	\$ 205,712.40	\$ 155,567.20	\$ 516,677.80	56.45%
Medicaid	\$ 61,000.80	\$ 82,386.60	\$ 63,625.60	\$ 207,013.00	22.62%
Other/Commercial	\$ 38,520.45	\$ 50,549.60	\$ 28,756.00	\$ 117,826.05	12.87%
Patient	\$ 8,120.20	\$ 12,558.80	\$ 18,008.60	\$ 38,687.60	4.23%
Worker's Comp	\$ 1,803.40	\$ 3,664.60	\$ -	\$ 5,468.00	0.60%
TOTAL	\$ 267,420.40	\$ 368,179.40	\$ 279,654.20	\$ 915,254.00	100.00%

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

	July 2022	August 2022	Sept 2022	Totals	% of Total
Bluecross	3	13	14	30	3.00%
Intercept	1	0	1	2	0.20%
Medicare	170	231	170	571	57.10%
Medicaid	65	88	69	222	22.20%
Other/Commercial	43	54	30	127	12.70%
Patient	10	13	19	42	4.20%
Worker's Comp	2	4		6	0.60%
TOTAL	294	403	303	1000	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 11,900.38	79%	\$ -	0%	\$ 917.26	6%	\$ (581.70)	-4%	\$ 2,894.29	19%	\$ 15,130.23	3.54%
Intercept	\$ 100.00	50%	\$ 100.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 200.00	0.05%
Medicare	\$ 100,128.90	82%	\$ 10,943.60	9%	\$ 1,032.40	1%	\$ 1,018.00	1%	\$ 8,630.43	7%	\$ 121,753.33	28.47%
Medicaid	\$ 45,035.19	57%	\$ 17,846.14	22%	\$ 8,813.02	11%	\$ 6,368.41	8%	\$ 1,344.84	2%	\$ 79,407.60	18.57%
Other/Commercial	\$ 29,367.95	34%	\$ 25,964.93	30%	\$ 10,329.97	12%	\$ 3,704.34	4%	\$ 16,948.46	20%	\$ 86,315.65	20.19%
Patient	\$ 47,431.95	38%	\$ 22,584.59	18%	\$ 16,701.96	13%	\$ 19,684.02	16%	\$ 18,412.42	15%	\$ 124,814.94	29.19%
Worker's Comp											\$ -	0.00%
TOTAL	\$ 233,964.37		\$ 77,439.26		\$ 37,794.61		\$ 30,193.07		\$ 48,230.44		\$ 427,621.75	
	55%		18%		9%		7%		11%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of September 30, 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 7/1/22	\$ 517,052.67	\$ 6,919.98	\$ 34,914.39	\$ 1,421.68	\$ 3,039.35	\$ -	\$ 4,796.03	\$ (566,303.71)	\$ 169.19	\$ 2,808.57	\$ 79,868.61	\$ (153,799.68)	\$ 4,289.65	\$ 23,595.00	\$ 4,356.29	\$ 5,520.52
Revenues FY23	\$ 28,763.55	\$ 56.00	\$ 20.25			\$ 100.00					\$ 75,100.00			\$ 4,725.00		
Expenditures FY23					\$ 132.80	\$ 170.77		\$ 115.79			\$ 313,485.96	\$ 16,560.71	\$ 1,109.79	\$ -		\$ 2,820.39
Fund Balance 09/30/2022	\$ 545,816.22	\$ 6,975.98	\$ 34,934.64	\$ 1,421.68	\$ 2,906.55	\$ (70.77)	\$ 4,796.03	\$ (566,303.71)	\$ 53.40	\$ 2,808.57	\$ (158,517.35)	\$ (170,360.39)	\$ 3,179.86	\$ 28,320.00	\$ 4,356.29	\$ 2,700.13

	2016 Pedestrian Safety	2018 Nat Opioid Settlement	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	2048 TD Tree Days	2050 Project Lifesaver	2051 Project Canopy
Fund Balance 7/1/22	\$ 409.11	\$ -	\$ (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		\$ 400,554.60	\$ 119.34	\$ 33,629.00						\$ 14,450.82		\$ 9,600.00		\$ 7,996.88
Expenditures FY23	\$ 917.14			\$ 433,983.64	\$ 137.00	\$ 77,902.08		\$ 2,909.14		\$ 750.00						
Fund Balance 09/30/2022	\$ (508.03)	\$ 36,912.22	\$ (8,205.29)	\$ 1,036,387.41	\$ 30,804.80	\$ 1,898.32	\$ 2,560.00	\$ 5,372.10	\$ 20,536.23	\$ 22,100.45	\$ (930.00)	\$ 106,783.08	\$ (1,695.00)	\$ 9,600.00	\$ 189.35	\$ (1,522.60)

	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2059 Distracted Driving	2064 MDOT Sopers Mill Culvert	2065 State Bi- Centenial 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	2405 Elmina B Sewall Grant	2500 Parks & Recreation	6200 Ingersoll Turf
Fund Balance 7/1/22	\$ 170,048.62	\$ 4,911.03	\$ 898.69	\$ -	\$ -	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,719.02	\$ 25,353.61	\$ (1,484,407.18)	\$ 12,716,078.13	\$ (1,443.69)	\$ 10,000.00	\$ 232,365.87	
Revenues FY23	\$ 129.91											\$ 4,398.91			\$ 110,159.82	
Expenditures FY23			\$ 604.26	\$ -								\$ 462,057.31	\$ 5,226.78		\$ 230,243.35	
Fund Balance 09/30/2022	\$ 170,178.53	\$ 4,911.03	\$ 294.43	\$ -	\$ -	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,719.02	\$ 25,353.61	\$ (1,484,407.18)	\$ 12,258,419.73	\$ (6,670.47)	\$ 10,000.00	\$ 112,282.34	\$ -

	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	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)	\$ 13,350,001.09
Revenues FY23															\$ 726,521.52
Expenditures FY23			\$ 3,481.40											\$ 3,415.00	\$ 1,556,023.31
Fund Balance 09/30/2022	\$ 78,950.70	\$ 806,274.01	\$ 234,202.72	\$ (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	\$ (105,619.06)	\$ 12,520,499.30