

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Phillip Crowell, City Manager
FROM: Jill Eastman, Finance Director
REF: November 2022 Financial Report
DATE: December 19, 2022

The following is a discussion regarding the significant variances found in the City's November 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 fifth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 41.7% 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 November 30th, including the school department were \$48,180,162, or 45.01%, of the budget. The municipal revenues including property taxes were \$33,721,039 or 47.85% of the budget which is less than last year by 0.68% which is \$1,259,679 more in dollars. The accounts listed below are noteworthy.

- A. State Revenue Sharing for the month of November is 61.99% or \$2,791,878. This is an increase of \$491,0181 from last November.
- B. Current year Property Taxes for the month of November are 50.11% or \$26,289,598 which is \$1,075,450 more than last year.

Expenditures

City expenditures through November 2022 were \$26,695,655 or 52.03% of the budget. This is 2.49% less than the same period last year. The dollar amount is higher, due to the budget increase in FY 23. Noteworthy variances are:

- A. Debt Service is higher than last year by \$594,447.
- B. Public works is higher than last year by \$ 286,254.
- C. Administration is higher than last year by \$43,933, as is Community Services by \$120,594 and Public Safety by \$27,959 .

Investments

This section contains an investment schedule as of November 30th. Currently the City's funds are earning an average interest rate of 2.35%.

Respectfully submitted,



Jill M. Eastman
Finance Director

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

	November 2022	October 2022	Increase (Decrease)	UNAUDITED JUNE 30 2022
ASSETS				
CASH	\$ 36,657,863	\$ 41,544,703	\$ (4,886,840)	\$ 25,056,314
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,184,016	3,467,895	(2,283,879)	1,461,282
TAXES RECEIVABLE-CURRENT	23,174,917	23,476,571	(301,654)	42,636
DELINQUENT TAXES	451,375	451,415	(40)	395,714
TAX LIENS	933,058	965,967	(32,909)	1,297,627
NET DUE TO/FROM OTHER FUNDS	(11,539,778)	(11,632,671)	92,893	4,391,622
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TOTAL ASSETS	\$ 50,861,451	\$ 58,273,880	\$ (7,412,429)	\$ 32,645,195
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (129,033)	\$ 24,374	\$ (153,407)	\$ (824,510)
PAYROLL LIABILITIES	3,968,052	(675,930)	4,643,982	2,948,844
ACCRUED PAYROLL	-	-	-	(263,746)
STATE FEES PAYABLE	-	(39,521)	39,521	(183)
ESCROWED AMOUNTS	(41,966)	(41,956)	(10)	(40,426)
DEFERRED REVENUE	(24,408,995)	(24,743,598)	334,603	(1,585,602)
DUE TO OTHER FUNDS	-	-	-	-
	<hr/>			
TOTAL LIABILITIES	\$ (20,611,942)	\$ (25,476,631)	\$ 4,864,689	\$ 234,377
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (27,250,694)	\$ (29,798,433)	\$ 2,547,739	\$ (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	\$ (30,249,510)	\$ (32,797,249)	\$ 2,547,739	\$ (32,879,572)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (50,861,451)	\$ (58,273,880)	\$ 7,412,429	\$ (32,645,195)

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

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU NOV 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU NOV 2021	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 52,463,320	\$ 26,289,598	50.11%	\$ 50,042,450	\$ 25,214,148	50.39%	\$ 1,075,450
PRIOR YEAR TAX REVENUE	\$ -	\$ 92,633		\$ -	\$ 340,243		\$ (247,610)
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	\$ 1,976,620	44.57%	\$ 4,425,000	\$ 1,996,853	45.13%	\$ (20,233)
PENALTIES & INTEREST	\$ 120,000	\$ 19,952	16.63%	\$ 120,000	\$ 39,622	33.02%	\$ (19,670)
TOTAL TAXES	\$ 58,788,320	\$ 29,701,725	50.52%	\$ 56,237,450	\$ 28,880,914	51.36%	\$ 820,811
LICENSES AND PERMITS							
BUSINESS	\$ 190,000	\$ 121,931	64.17%	\$ 166,000	\$ 133,683	80.53%	\$ (11,752)
NON-BUSINESS	\$ 195,250	\$ 137,440	70.39%	\$ 300,200	\$ 168,752	56.21%	\$ (31,312)
TOTAL LICENSES	\$ 385,250	\$ 259,371	67.33%	\$ 466,200	\$ 302,435	64.87%	\$ (43,064)
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 390,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 4,504,100	\$ 2,791,878	61.99%	\$ 3,150,000	\$ 2,300,797	73.04%	\$ 491,081
WELFARE REIMBURSEMENT	\$ 83,912	\$ 16,955	20.21%	\$ 90,656	\$ 14,756	16.28%	\$ 2,199
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%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 5,202,012	\$ 2,808,833	54.00%	\$ 3,891,040	\$ 2,328,132	59.83%	\$ 480,701
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 361,400	\$ 49,046	13.57%	\$ 184,400	\$ 85,027	46.11%	\$ (35,981)
PUBLIC SAFETY	\$ 30,800	\$ 38,340	124.48%	\$ 176,600	\$ 54,843	31.05%	\$ (16,503)
EMS TRANSPORT	\$ 1,350,000	\$ 615,382	45.58%	\$ 1,250,000	\$ 628,250	50.26%	\$ (12,868)
TOTAL CHARGE FOR SERVICES	\$ 1,742,200	\$ 702,769	40.34%	\$ 1,611,000	\$ 768,120	47.68%	\$ (65,352)
FINES							
PARKING TICKETS & MISC FINES	\$ 28,000	\$ 10,627	37.95%	\$ 41,500	\$ 18,976	45.73%	\$ (8,349)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 30,000	\$ 21,538	71.79%	\$ 40,000	\$ 8,435	21.09%	\$ 13,103
RENTS	\$ 75,000	\$ 2,614	3.49%	\$ 125,000	\$ 5,031	4.02%	\$ (2,417)
UNCLASSIFIED	\$ 20,000	\$ 55,910	279.55%	\$ 20,000	\$ 20,701	103.51%	\$ 35,209
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 26,038		\$ -	\$ 24,966		\$ 1,072
SALE OF PROPERTY	\$ 100,000	\$ 678	0.68%	\$ 120,000	\$ 1,113	0.93%	\$ (435)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 240,000	\$ 96,713	40.30%	\$ 234,000	\$ 96,713	41.33%	\$ (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	\$ 1,523	7.62%	\$ 20,000	\$ 5,824	29.12%	\$ (4,301)
CITY FUND BALANCE CONTRIBUTION	\$ 1,500,000	\$ -	0.00%	\$ 475,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 4,332,154	\$ 237,714	5.49%	\$ 2,900,724	\$ 162,783	5.61%	\$ 74,931
TOTAL GENERAL FUND REVENUES	\$ 70,477,936	\$ 33,721,039	47.85%	\$ 65,147,914	\$ 32,461,360	49.83%	\$ 1,259,679
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 34,826,024	\$ 14,410,343	41.38%	\$ 28,900,061	\$ 13,064,442	45.21%	\$ 1,345,901
EDUCATION	\$ 489,465	\$ 48,781	9.97%	\$ 518,821	\$ 259,257	49.97%	\$ (210,476)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 1,251,726	\$ -	0.00%	\$ 879,404	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 36,567,215	\$ 14,459,123	39.54%	\$ 30,298,286	\$ 13,323,699	43.98%	\$ 1,135,424
GRAND TOTAL REVENUES	\$ 107,045,151	\$ 48,180,162	45.01%	\$ 95,446,200	\$ 45,785,059	47.97%	\$ 2,395,103

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH November 30, 2022 VS November 30, 2021

DEPARTMENT	FY 2023 BUDGET	EXP THRU NOV 2022	% OF BUDGET	FY 2022 BUDGET	EXP THRU NOV 2021	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 170,500	\$ 48,176	28.26%	\$ 104,850	\$ 69,561	66.34%	\$ (21,385)
CITY MANAGER	\$ 510,978	\$ 198,353	38.82%	\$ 447,401	\$ 224,679	50.22%	\$ (26,326)
COMMUNICATIONS & ENGAGEMENT	\$ 218,746	\$ 69,720	31.87%	\$ 911,637	\$ 529,067	58.03%	\$ (459,347)
CITY CLERK	\$ 257,506	\$ 117,923	45.79%	\$ 237,474	\$ 95,926	40.39%	\$ 21,997
FINANCE	\$ 1,138,802	\$ 438,879	38.54%	\$ 810,303	\$ 302,265	37.30%	\$ 136,614
HUMAN RESOURCES	\$ 222,099	\$ 84,141	37.88%	\$ 220,250	\$ 82,299	37.37%	\$ 1,842
INFORMATION TECHNOLOGY	\$ 827,000	\$ 390,538	47.22%		\$ -		\$ 390,538
TOTAL ADMINISTRATION	\$ 3,345,631	\$ 1,347,730	40.28%	\$ 2,731,915	\$ 1,303,797	47.72%	\$ 43,933
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 666,629	\$ 294,009	44.10%	\$ 900,583	\$ 317,214	35.22%	\$ (23,205)
ECONOMIC DEVELOPMENT	\$ 286,598	\$ 121,175	42.28%	\$ 108,469	\$ 38,235	35.25%	\$ 82,940
BUSINESS & COMMUNITY DEVELOPMENT	\$ 671,411	\$ 117,951	17.57%	\$ 512,260	\$ 112,211	21.91%	\$ 5,740
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 45,623	38.06%	\$ 119,875	\$ 32,084	26.76%	\$ 13,539
RECREATION	\$ 762,440	\$ 251,381	32.97%	\$ 584,056	\$ 223,250	38.22%	\$ 28,131
PUBLIC LIBRARY	\$ 1,084,437	\$ 451,850	41.67%	\$ 1,052,163	\$ 438,401	41.67%	\$ 13,449
TOTAL COMMUNITY SERVICES	\$ 3,591,390	\$ 1,281,989	35.70%	\$ 3,277,406	\$ 1,161,395	35.44%	\$ 120,594
FISCAL SERVICES							
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	\$ 253,180	37.65%	\$ 677,872	\$ 250,155	36.90%	\$ 3,025
WORKERS COMPENSATION	\$ 698,000	\$ 698,000	100.00%	\$ 642,400	\$ 642,400	100.00%	\$ 55,600
WAGES & BENEFITS	\$ 7,876,393	\$ 2,723,280	34.58%	\$ 7,334,932	\$ 2,663,921	36.32%	\$ 59,359
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 18,069,350	\$ 11,224,423	62.12%	\$ 16,850,603	\$ 10,511,992	62.38%	\$ 712,431
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,693,284	\$ 2,332,875	40.98%	\$ 5,446,588	\$ 2,341,984	43.00%	\$ (9,109)
POLICE DEPARTMENT	\$ 4,945,034	\$ 1,750,161	35.39%	\$ 4,343,924	\$ 1,713,093	39.44%	\$ 37,068
TOTAL PUBLIC SAFETY	\$ 10,638,318	\$ 4,083,036	38.38%	\$ 9,790,512	\$ 4,055,077	41.42%	\$ 27,959
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 5,600,109	\$ 1,881,743	33.60%	\$ 5,077,370	\$ 1,680,977	33.11%	\$ 200,766
SOLID WASTE DISPOSAL*	\$ 1,320,000	\$ 415,669	31.49%	\$ 1,089,950	\$ 330,181	30.29%	\$ 85,488
WATER AND SEWER	\$ 792,716	\$ 390,602	49.27%	\$ 792,716	\$ 390,602	49.27%	\$ -
TOTAL PUBLIC WORKS	\$ 7,712,825	\$ 2,688,014	34.85%	\$ 6,960,036	\$ 2,401,760	34.51%	\$ 286,254
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 205,000	\$ 206,299	100.63%	\$ 177,000	\$ 177,680	100.38%	\$ 28,619
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%	\$ -
TOTAL INTERGOVERNMENTAL	\$ 2,144,524	\$ 830,155	38.71%	\$ 1,833,479	\$ 768,420	41.91%	\$ 61,735
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	\$ 26,695,655	52.03%	\$ 47,104,834	\$ 25,680,886	54.52%	\$ 1,014,769
EDUCATION DEPARTMENT							
	\$ 55,732,090	\$ 15,329,888	27.51%	\$ 48,341,366	\$ 12,205,535	25.25%	\$ 3,124,353
TOTAL GENERAL FUND EXPENDITURES	\$ 107,045,151	\$ 42,025,543	39.26%	\$ 95,446,200	\$ 37,886,421	39.69%	\$ 4,139,122

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

INVESTMENT		FUND	BALANCE November 30, 2022	BALANCE October 31, 2022	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 11,144,532.85	\$ 7,338,495.11	0.80%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,053,223.52	\$ 1,053,403.90	0.80%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 11,392,463.31	\$ 17,206,394.12	0.80%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,694.79	\$ 52,664.21	0.80%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 340,707.64	\$ 340,509.84	0.80%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 227,492.44	\$ 227,360.38	0.80%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 467,163.15	\$ 466,891.99	0.80%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 564,686.75	\$ 497,549.87	0.80%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,416.49	\$ 15,407.58	0.80%
NOMURA 1		ELHS Bond Proceeds	\$ -	\$ 5,840,941.97	0.15%
NOMURA 2		ELHS Bond Proceeds	\$ 51,859,388.00	\$ 55,430,000.00	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	\$ -	4.40%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ -	4.60%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ -	4.85%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ -	4.70%
GRAND TOTAL			\$ 79,117,768.94	\$ 89,469,618.97	2.35%

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

	Beginning	November 2022					Ending
	Balance 11/1/2022	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 11/30/2022
Bluecross	\$ 14,594.73	\$ 10,192.40	\$ (5,333.61)	\$ 324.40	\$ (10,373.75)		\$ 9,404.17
Intercept	\$ 300.00	\$ 200.00	\$ (300.00)				\$ 200.00
Medicare	\$ 128,143.62	\$ 154,190.50	\$ (55,140.89)		\$ (110,706.74)		\$ 116,486.49
Medicaid	\$ 63,468.03	\$ 68,679.75	\$ (36,812.49)		\$ (22,917.64)		\$ 72,417.65
Other/Commercial	\$ 77,599.03	\$ 18,577.60	\$ (23,103.13)	\$ 81.10	\$ 5,055.93		\$ 78,210.53
Patient	\$ 148,497.08	\$ 18,078.20	\$ (12,268.68)	\$ -	\$ (494.73)	\$ 364.53	\$ 154,176.40
Worker's Comp	\$ -	\$ 1,805.20	\$ (1,311.92)		\$ (493.28)		\$ -
TOTAL	\$ 432,602.49	\$ 271,723.65	\$ (134,270.72)	\$ 405.50	\$ (139,930.21)	\$ 364.53	\$ 430,895.24

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

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Totals	% of Total
Bluecross	\$ 2,477.35	\$ 13,307.40	\$ 13,596.80	\$ 10,192.40	\$ 10,192.40	\$ 49,766.35	3.41%
Intercept	\$ 100.00	\$ -	\$ 100.00	\$ 200.00	\$ 200.00	\$ 600.00	0.04%
Medicare	\$ 155,398.20	\$ 205,712.40	\$ 155,567.20	\$ 154,190.50	\$ 154,190.50	\$ 825,058.80	56.56%
Medicaid	\$ 61,000.80	\$ 82,386.60	\$ 63,625.60	\$ 68,679.75	\$ 68,679.75	\$ 344,372.50	23.61%
Other/Commercial	\$ 38,520.45	\$ 50,549.60	\$ 28,756.00	\$ 18,577.60	\$ 18,577.60	\$ 154,981.25	10.62%
Patient	\$ 8,120.20	\$ 12,558.80	\$ 18,008.60	\$ 18,078.20	\$ 18,078.20	\$ 74,844.00	5.13%
Worker's Comp	\$ 1,803.40	\$ 3,664.60	\$ -	\$ 1,805.20	\$ 1,805.20	\$ 9,078.40	0.62%
TOTAL	\$ 267,420.40	\$ 368,179.40	\$ 279,654.20	\$ 271,723.65	\$ 271,723.65	\$ 1,458,701.30	100.00%

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

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Totals	% of Total
Bluecross	3	13	14	14	11	55	3.41%
Intercept	1	0	1	2	2	6	0.37%
Medicare	170	231	170	180	170	921	57.13%
Medicaid	65	88	69	55	77	354	21.96%
Other/Commercial	43	54	30	23	21	171	10.61%
Patient	10	13	19	34	20	96	5.96%
Worker's Comp	2	4		1	2	9	0.56%
TOTAL	294	403	303	309	303	1612	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 5,412.40	58%	\$ -	0%	\$ 1,624.44	17%	\$ -	0%	\$ 2,367.33	25%	\$ 9,404.17	2.18%
Intercept	\$ 100.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 100.00	50%	\$ 200.00	0.05%
Medicare	\$ 77,057.20	66%	\$ 23,679.80	20%	\$ 8,704.00	7%	\$ 174.80	0%	\$ 6,870.69	6%	\$ 116,486.49	27.03%
Medicaid	\$ 32,571.83	45%	\$ 9,078.05	13%	\$ 13,259.40	18%	\$ 8,441.90	12%	\$ 9,066.47	13%	\$ 72,417.65	16.81%
Other/Commercial	\$ 19,886.58	25%	\$ 13,362.84	17%	\$ 10,545.40	13%	\$ 11,915.60	15%	\$ 22,500.11	29%	\$ 78,210.53	18.15%
Patient	\$ 41,944.91	27%	\$ 36,075.83	23%	\$ 25,097.07	16%	\$ 20,458.88	13%	\$ 30,599.71	20%	\$ 154,176.40	35.78%
Worker's Comp											\$ -	0.00%
TOTAL	\$ 176,972.92		\$ 82,196.52		\$ 59,230.31		\$ 40,991.18		\$ 71,504.31		\$ 430,895.24	
	41%		19%		14%		10%		17%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of November 30, 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	\$ 33,536.69	\$ 669.00	\$ 1,180.37		\$ 3,795.00	\$ 100.00				\$ 75,100.00		\$ 45.00	\$ 6,765.00		\$ 3,193.29	\$ 1,053.34
Expenditures FY23	\$ 145,743.00				\$ 701.58	\$ 397.81		\$ 382.50		\$ 320,738.21	\$ 19,260.71	\$ 1,376.60	\$ -		\$ 2,820.39	\$ 917.14
Fund Balance 11/30/2022	\$ 404,846.36	\$ 7,588.98	\$ 36,094.76	\$ 1,421.68	\$ 6,132.77	\$ (297.81)	\$ 4,796.03	\$ (213.31)	\$ 2,808.57	\$ (165,769.60)	\$ (173,060.39)	\$ 2,958.05	\$ 30,360.00	\$ 4,356.29	\$ 5,893.42	\$ 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	\$ 78,699.07		\$ 422,130.31	\$ 119.34	\$ 31,165.02	\$ 69,939.50				\$ 3,360.73		\$ 15,066.91		\$ 9,600.00		\$ 7,996.88
Expenditures FY23			\$ 569,566.44	\$ 137.00		\$ 81,021.45		\$ 2,909.14		\$ 1,945.50		\$ 3,281.27		\$ 9,786.95		
Fund Balance 11/30/2022	\$ 78,699.07	\$ (8,205.29)	\$ 922,380.32	\$ 30,804.80	\$ 31,165.02	\$ 35,089.45	\$ 2,560.00	\$ 5,372.10	\$ 20,536.23	\$ 24,265.68	\$ (930.00)	\$ 104,117.90	\$ (1,695.00)	\$ (186.95)	\$ 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 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	\$ (178.56)	\$ 175,515.84		\$ 508.14						\$ 15,424.33	\$ 6,829.89		\$ 169,345.82	
Expenditures FY23				\$ 604.26			\$ 481.25		\$ 709,671.44	\$ 8,494.53			\$ 289,372.03	
Fund Balance 11/30/2022	\$ 21,180.71	\$ 345,564.46	\$ 4,911.03	\$ 802.57	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,237.77	\$ 25,353.61	\$ 12,021,831.02	\$ (3,108.33)	\$ 10,000.00	\$ 112,339.66	\$ -

	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	\$ 3,610,048.45
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		\$ 3,098,252.36
Fund Balance 11/30/2022	\$ 269,925.48	\$ 806,274.01	\$ 803,583.46	\$ (606,311.49)	\$ 680,606.94	\$ (557,153.65)	\$ 34,012.58	\$ 27,952.81	\$ 57,615.99	\$ 86,405.28	\$ 156,062.79	\$ 10,272.87	\$ 31,538.55	\$ (73,774.60)	\$ 59,527.65	\$ 15,912,508.07



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: Financial Reports for November 30, 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 November 30, 2022.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of November 30, 2022.

Current Assets:

As of the end of November 2022 the total current assets of Ingersoll Turf Facility were \$236,476. This consisted of cash and cash equivalents.

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 November 30, 2022, were \$61,779.

Liabilities:

Ingersoll had accounts payable of \$405 as of November 30, 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 November 2022 are \$52,046. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through November 2022 were \$17,710. These expenses include program costs and capital purchases. Personal and operating costs are now in the Recreation budget.

As of November 2022, Ingersoll has an operating gain of \$34,336 compared to a net gain in October of \$8,533.

As of November 30, 2022, Ingersoll has an increase in net assets of \$34,336.

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
November 30, 2022
Business-type Activities - Enterprise Fund

	November 30, 2022	October 31, 2022	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 227,360	\$ 227,273	\$ 87
Interfund receivables/payables	\$ 9,116	\$ -	9,116
Accounts receivable	-	-	-
Total current assets	236,476	227,273	9,203
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	298,255	289,052	9,203
LIABILITIES			
Accounts payable	\$ 405	\$ -	405
Interfund payable	\$ -	\$ 17,005	(17,005)
Total liabilities	405	17,005	(16,600)
NET ASSETS			
Invested in capital assets	\$ 61,779	\$ 61,779	\$ -
Unrestricted	\$ 236,071	\$ 210,268	\$ 25,803
Total net assets	\$ 297,850	\$ 272,047	\$ 25,803

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
November 30, 2022

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 52,046
Operating expenses:	
Personnel	172
Supplies	4,761
Utilities	
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	11,136
Other expenses	1,641
Total operating expenses	17,710
Operating gain (loss)	34,336
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	34,336
Transfers out	-
Change in net assets	34,336
Total net assets, July 1	263,514
Total net assets, November 30, 2022	\$ 297,850

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through November 30, 2022 compared to November 30, 2021

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU NOV 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU NOV 2021	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship		\$ 1,500		\$ 25,000	\$ 2,525	10.10%
Batting Cages		\$ 2,855		\$ 16,000	\$ 3,390	21.19%
Programs		\$ 12,801		\$ 94,000	\$ 14,119	15.02%
Rental Income		\$ 34,717		\$ 138,000	\$ 26,680	19.33%
TOTAL CHARGE FOR SERVICES	\$ -	\$ 51,873		\$ 273,000	\$ 46,714	17.11%
INTEREST ON INVESTMENTS	\$ -	\$ 173		\$ -	\$ 258	
GRAND TOTAL REVENUES	\$ -	\$ 52,046		\$ 273,000	\$ 46,972	17.21%

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

DESCRIPTION	FY 2023 BUDGET	ACTUAL		FY 2022 BUDGET	ACTUAL		Difference
		EXPENDITURES THRU NOV 2022	% OF BUDGET		EXPENDITURES THRU NOV 2021	% OF BUDGET	
Salaries & Benefits	See Recreation B	\$ 172		\$ 133,041	\$ 42,732	32.12%	\$ (42,560)
Purchased Services				\$ 15,750	\$ 202	1.28%	\$ (202)
Programs		\$ 4,761		\$ 16,300	\$ -	0.00%	\$ 4,761
Supplies		\$ 1,641		\$ 2,500	\$ 3,916	156.64%	\$ (2,275)
Utilities				\$ 24,150	\$ 4,403	18.23%	\$ (4,403)
Insurance Premiums	\$ -			\$ -	\$ -		
Capital Outlay	\$ -	\$ 11,136		\$ -	\$ -		\$ 11,136
	\$ -	\$ 17,710		\$ 191,741	\$ 51,253	26.73%	\$ (33,543)
GRAND TOTAL EXPENDITURES	\$ -	\$ 17,710		\$ 191,741	\$ 51,253	26.73%	\$ (33,543)



City of Auburn, Maine

Finance Department

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Auburn, Maine 04210

207.333.6601

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

Current Assets:

As of the end of November 2022 the total current assets of Norway Savings Bank Arena were (\$1,340,177). These consisted of cash and cash equivalents of \$280,889, accounts receivable of \$99,561, and an interfund payable of \$1,720,627.

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 November 30, 2022, was \$147,691.

Liabilities:

Norway Arena had no accounts payable as of November 30, 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 November 2022 are \$322,756. 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 November 2022 were \$279,392. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of November 2022, Norway Arena had an operating gain of \$43,364.

As of November 30, 2022 Norway Arena has a increase in net assets of \$43,364

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY23 is \$405 more than in FY22 and expenditures in FY23 are \$64,215 more than last year in November.

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

	November 30 2022	October 31 2022	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 280,889	\$ 280,504	\$ 385
Interfund receivables	\$ (1,720,627)	\$ (1,732,572)	\$ 11,945
Prepaid Rent			\$ -
Accounts receivable	99,561	90,515	\$ 9,046
Total current assets	(1,340,177)	(1,361,553)	21,376
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	(1,192,486)	(1,213,862)	21,376
LIABILITIES			
Accounts payable	\$ -	\$ -	-
Net OPEB liability	\$ 43,810	\$ 43,810	-
Net pension liability	42,634	42,634	-
Total liabilities	86,444	86,444	-
NET ASSETS			
Invested in capital assets	\$ 147,691	\$ 147,691	-
Unrestricted	\$ (1,426,621)	\$ (1,447,997)	\$ 21,376
Total net assets	\$ (1,278,930)	\$ (1,300,306)	\$ 21,376

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
November 30, 2022

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 322,756
Operating expenses:	
Personnel	141,204
Supplies	15,867
Utilities	47,715
Repairs and maintenance	36,842
Insurance Premium	-
Depreciation	
Capital expenses	23,794
Other expenses	13,970
Total operating expenses	279,392
Operating gain (loss)	43,364
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	43,364
Transfers out	-
Change in net assets	43,364
Total net assets, July 1	(1,322,294)
Total net assets, November 30, 2022	\$ (1,278,930)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through November 30, 2022 compared to November 30, 2021

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU NOV 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU NOV 2021	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500		0.00%	\$ 16,500	\$ 7,250	43.94%	\$ (7,250)
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	\$ 81,053	35.24%	\$ 185,000	\$ 69,960	37.82%	\$ 11,093
Pro Shop	\$ 7,000	\$ 1,755	25.07%	\$ 7,000	\$ 2,169	30.99%	\$ (414)
Programs	\$ 20,000		0.00%	\$ 20,000	\$ -	0.00%	\$ -
Rental Income	\$ 702,000	\$ 181,059	25.79%	\$ 683,500	\$ 218,627	31.99%	\$ (37,568)
Camps/Clinics	\$ 50,000	\$ 21,010	42.02%	\$ 50,000	\$ 23,360	46.72%	\$ (2,350)
Tournaments	\$ 50,000	\$ 36,982	73.96%	\$ 50,000	\$ -	0.00%	\$ 36,982
TOTAL CHARGE FOR SERVICES	\$ 1,088,500	\$ 322,756	29.65%	\$ 1,025,000	\$ 322,351	31.45%	\$ 405

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through November 30, 2022 compared to November 30, 2021

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2023 BUDGET	EXPENDITURES THRU NOV 2022	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU NOV 2021	% OF BUDGET	
Salaries & Benefits	\$ 291,095	\$ 141,204	48.51%	\$ 339,437	\$ 82,316	24.25%	\$ 58,888
Purchased Services	\$ 136,900	\$ 50,812	37.12%	\$ 123,928	\$ 15,046	12.14%	\$ 35,766
Supplies	\$ 76,562	\$ 15,867	20.72%	\$ 79,000	\$ 29,966	37.93%	\$ (14,099)
Utilities	\$ 267,000	\$ 47,715	17.87%	\$ 250,350	\$ 87,849	35.09%	\$ (40,134)
Capital Outlay	\$ 50,000	\$ 23,794	47.59%	\$ 42,500	\$ -	0.00%	\$ 23,794
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 821,557	\$ 279,392	34.01%	\$ 835,215	\$ 215,177	25.76%	\$ 64,215
GRAND TOTAL EXPENDITURES	\$ 821,557	\$ 279,392	34.01%	\$ 835,215	\$ 215,177	25.76%	\$ 64,215