

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Office of the City Manager

Date: 11 April 2016

To: Mayor LaBonte and Members of the Auburn City Council

From: Howard Kroll, City Manager  
Jill Eastman, Finance Director

RE: FY2017 Municipal Budget Submission

Please find enclosed the FY 2017 municipal budget. The budget can be considered a continuation of the Council's desire to follow the charter and budget by goals and programs. All City departments were tasked with complying with City Council Directive to present an overall municipal budget at .7% growth or less. **We HAVE meet that directive.** Many departments either came in flat funded or even less. This is not a budget based on a "wish list" but one that the departments recommended to support the systems, services, and programs Councils have set, while taking into consideration a realistic balance of revenues and taxes.

**This budget has been a painful exercise in looking at the way we do business both on the municipal side but also with our jointly funded agencies we share with the City of Lewiston. We simply can't continue to do business as we have historically over the last 20+ years.**

**Now is the time to consolidate services and change the way we operate.**

**I am recommending a number of initiatives that will need the City Council's support/approval in ordinance amendment and department creation to move in this direction.**

**One of those recommendations is to merge the Police and Fire Departments into a Public Safety Department. We have the leadership on both sides of those operations to make that happen. There has been a number of Maine communities that have gone in this direction and have been successful.**

**Another is to merge the Community Development, Economic Development and Planning and Code Departments into the Economic and Community Development Department. It makes perfect sense to have these merge and stretch our funds to their maximum potential.**

**These efforts eliminate two (2) Department Director positions and in my opinion improve the planning, organization and implementation of City initiatives.**

**We have a number of joint agencies who have submitted budget requests and they are in the budget for your consideration. I also have the responsibility to submit the City Manager's budget and recommend what I feel is the best use of our precious funds.**

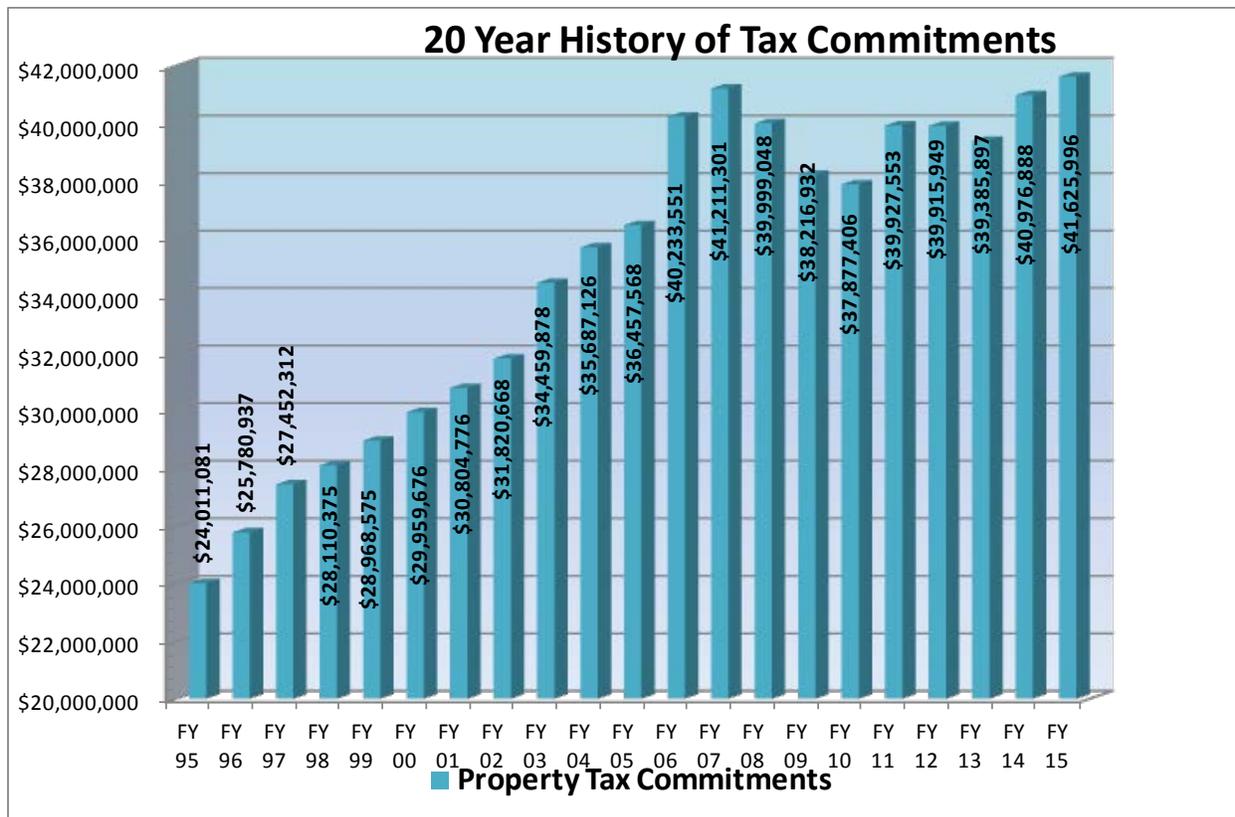
Moving forward the Council reviews the manager's recommended budget and takes votes to change policies or funding, the documents provided contain the information needed to debate and consider changes. Decisions will no longer be just a number but will be a statement of direction or policy.

### ***Tax Commitment***

The City of Auburn's history for tax commitment going back to 1994 is charted below. As City Manager I focus mostly on tax commitment. Tax commitment is the amount of money we need to raise from the taxpayers to balance the city's expense budget. It is this number that can show increases and decreases in spending.

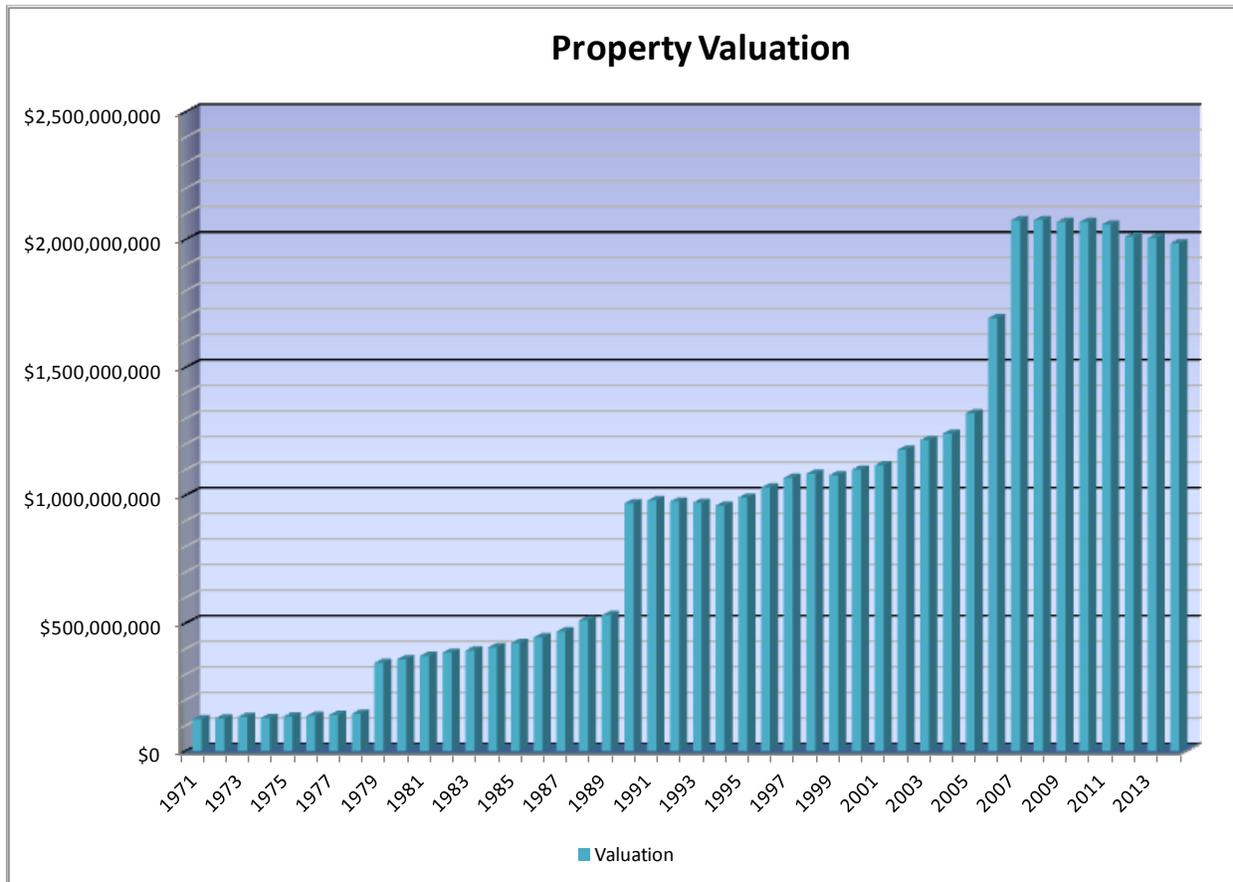
The Chart below shows that tax commitment for Auburn steadily increased from 1994 to 2007. In 1994 the Commitment was \$23,323,812 and by 2007 was \$41,211,301, a 76.6% increase. The 2015 tax commitment was \$41,625,996 which was a 1.6% increase and was the first time in 8 years that the tax commitment was more than in 2007. My point is that property taxes increased by 5.89% per year for 14 years up to 2007 and since 2007 had not increased compared to 2007 until FY15.

**As City Manager I recommend Auburn seek methods to find a controlled and sustainable amount of tax growth.**



### Assessment

The City of Auburn has had a difficult transition in updating its assessing records. Prior to 2006 minimum updates should have been occurring to values. The updates finally, fully implemented, in 2006 were long overdue. Unfortunately the turn in the economy that coincides with the valuation changes creates many problems. It moved the focus from the valuation change being a correction of past years to being incorrect compared to current market conditions. As the Chart below indicates what resulted are no increases in valuation since the implementation. This means that even new added valued couldn't compensate for the declined market. This is further aggravated by the phasing out of personal property in the State BETR (Business Equipment Tax Reimbursement) program.

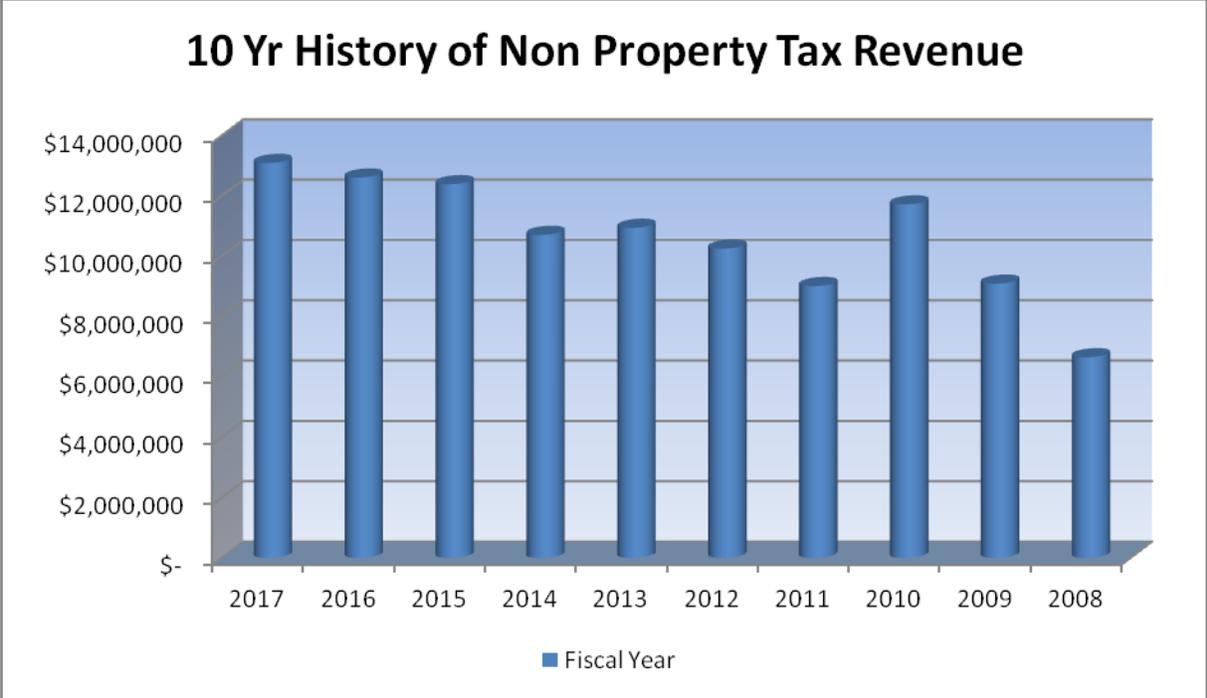
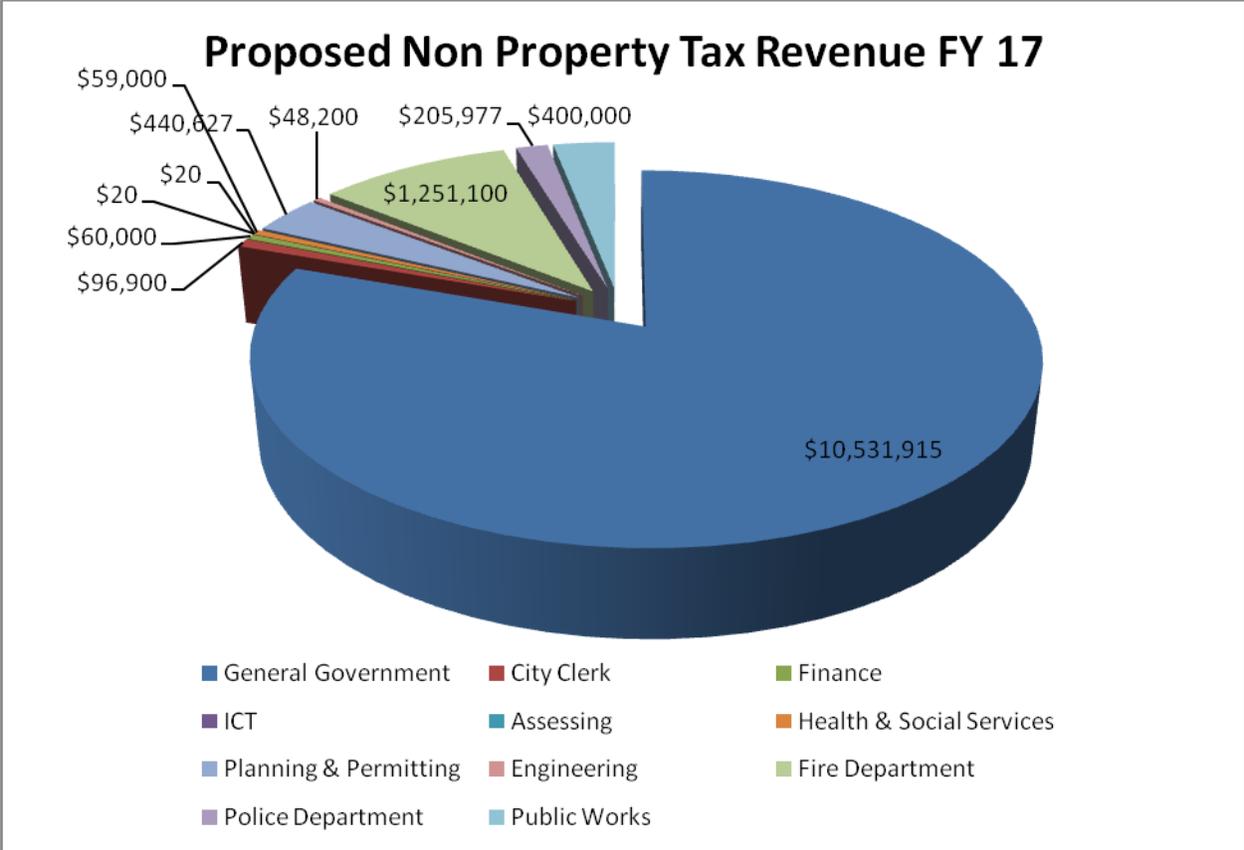


Auburn’s value is still fair and equitable under the law. However, staff works diligently to sustain these while also anticipating a change in the economy. As the City Manager I can report that a number of projects occurred in 2015/16. There are potential projects that we see on the horizon that will not impact the City until FY2017. The number of projects that the City is working on will show a change to values and growth. Many existing businesses are considering expansions or renovations. The new industrial park has had measurable interest since the lots became available for purchase. And plans for New Auburn and the Downtown show the potential for significant economic recovery.

The projected valuation at this time for FY 2017 is **\$1,989,546,748**, a decrease of **\$5,017,695** compared to last year. Not all of the new value has been added to the valuation yet. I will continue to update the valuation as the data becomes available.

### ***City Revenues***

The total revenues for FY 2017 are budgeted at **\$13,093,759**. In comparison this is **4.27%** higher than last year. Considering the overall reduction of revenue sharing as detailed below, the City of Auburn has been exceptional at developing the statutorily very limited options for local revenue.



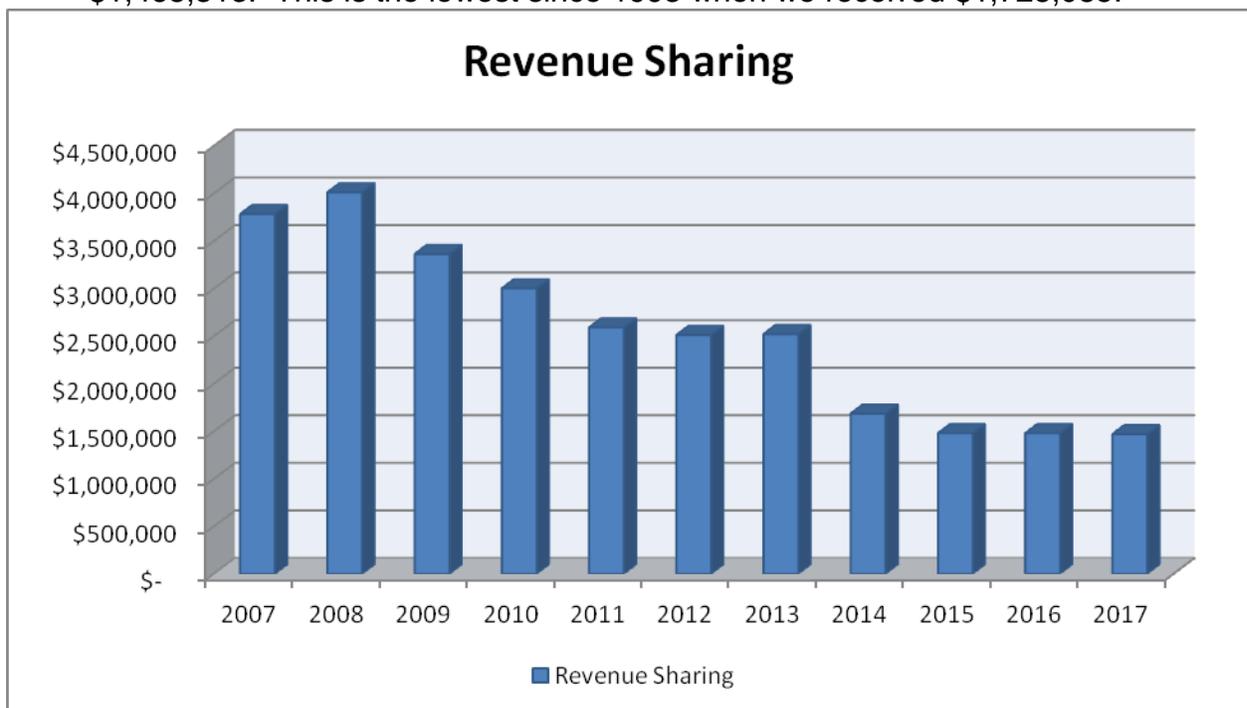
**The use of fund balance has to cease and or be reduced in order to reach a level that is above the 12.5% of total expenses as directed by City Ordinance. City**

**Council directed staff to be in compliance with the ordinance over the next two (2) FY budgets. To achieve that we propose to reduce the municipal side of the budget by an additional \$825,000 in both FY17 and FY18 budgets. Once we are at the 12.5% amount required by ordinance any amount over that amount should be considered to offset property taxes and only if that occurs. This is a difficult task but it gives the City the peace of mind it deserves in the event of a major financial crisis.**

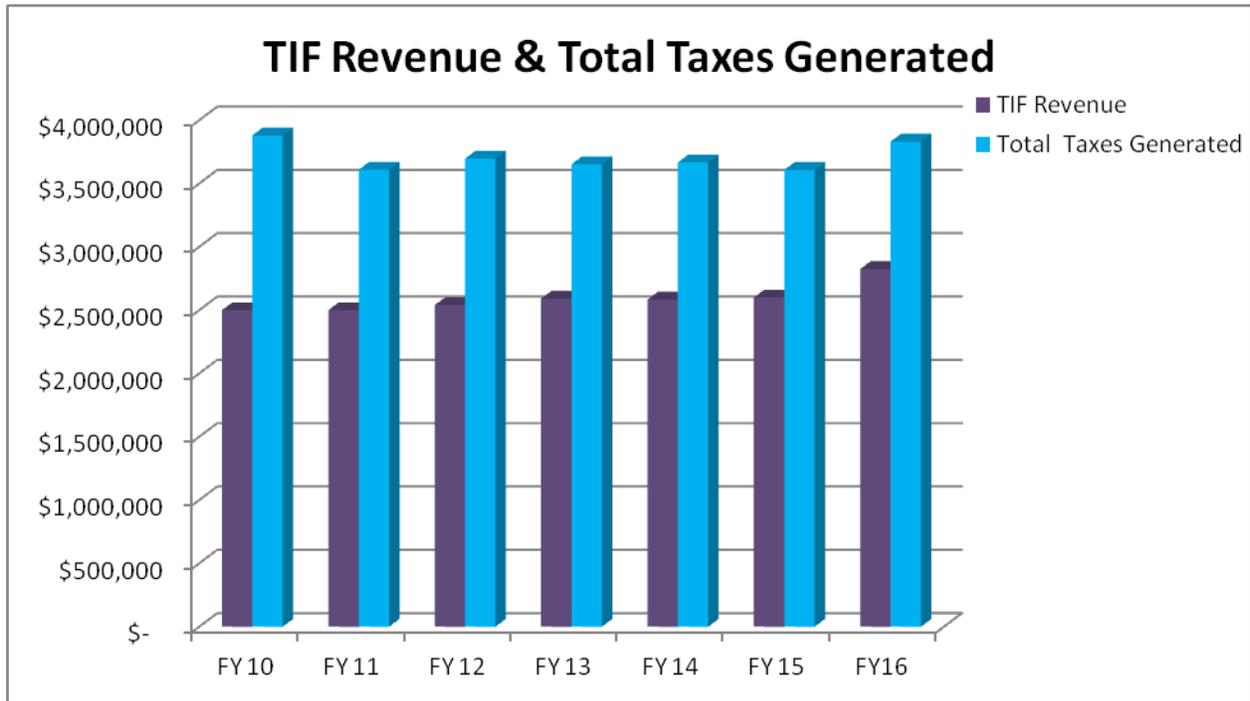
### Revenue Sharing

In 2007 the City of Auburn received \$3,781,007 in revenue sharing from the State of Maine. In 2015 revenue sharing was \$1,649,570. The point to make is that full funding of department requests for FY 2015 would be less than the amount of revenue sharing lost since 2007.

Even more alarming is that for FY 2017 Auburn is scheduled to receive \$1,468,313. This is the lowest since 1993 when we received \$1,728,085.



## TIF



## Capital Improvement Plan

The City's CIP has been expanded to include more information and to develop a longer-term vision. The amount of bonding adopted by the Council for the Capital Plan will not impact the FY 2017 budget. Bonding is always one year delayed in financial impact. Since the City is retiring \$8,544,732 this year, the FY 2017 budget will not increase if bonding remains under this total.

A recent policy direction that has impacted the City budget is the decision to stop bonding items that are more operational. This year the change shifts approximately \$88,300 from bonding to operating budgets. This goal is one that I support and commend but under the current economic climate I feel is challenging. The City Manager's budget funds the operational capital items from general fund tax dollars.

As I stated at the 3 March 2016 Joint City Council and School Committee CIP Submission meeting that I recommend bonding no more than \$5.5 million per year until we get below \$40 million in outstanding debt. At that juncture we will revisit and determine what our next steps will be.

By borrowing no more than \$5.5 million we will annually retire \$2.5-\$3 million. My reason is two-fold- (1) we reduce our outstanding debt in an organized effort and set a limit to borrowing and (2) we need to be in a position that if the opportunity presents

itself for a major capital/infrastructure project or one is necessary/mandated we can present to the voters capacity to do so.

Please note that the City Charter dictates that any project that exceeds 9% of the annual appropriation resolve the City Council may place such bond proposal on the ballot for a city wide election.

<b>CITYWIDE</b>			
<b>CAPITAL IMPROVEMENT PLAN</b>			
<b>OPERATING FY 17 Only</b>			
	<b>Description</b>		<b>Operating</b>
Airport	Taxiway & Crack Repair		\$ 4,750
Airport	Taxiway A Maintenance		\$ 2,050
Facilities	Auburn Hall Maintenance		\$ 18,000
Facilities	Engine 2-Insulation and Unit Heater Upgrade		\$ 24,000
Fire	Replace expired SCBA cylinders		\$ 10,000
Library	Property Condition Assessment		\$ 14,500
Planning	Traffic Signal Upgrades		\$ 15,000
<b>TOTAL CIP</b>			<b>\$ 88,300</b>

If the City selected to bond the highlighted items listed above, the annual debt service would be under \$10,000 per year and the budget could save approximately \$88,300.

***Debt Service (City Only)***

The City of Auburn is reducing its total annual debt service for municipal items. The chart below shows that the average debt service in Auburn at the beginning of fiscal years averages \$65 million dating back to FY 2005. However the current balance of \$54,616,925, plus an additional \$5.5 million for FY 2016 leaves the City over \$11 million under the average for the beginning of a year.

## Debt Service Analysis

	Outstanding Debt at Beginning of Fiscal Year	Debt Issued	Debt Retirement	Outstanding Debt at End of Fiscal Year
FY 06-07	\$68,987,200	\$13,000,000	\$8,612,399	\$73,374,801
FY 07-08	\$73,374,801	\$6,000,000	\$8,489,239	\$70,885,562
FY 08-09	\$70,885,562	\$6,430,000	\$8,895,484	\$68,420,078
FY 09-10	\$68,420,078	\$6,500,000	\$8,575,483	\$66,344,595
FY 10-11	\$66,344,595	\$8,344,565	\$8,535,485	\$66,153,675
FY 11-12	\$66,153,675	\$4,500,000	\$8,816,077	\$61,837,598
FY 12-13	\$61,837,598	\$5,600,000	\$8,421,077	\$59,016,521
FY 13-14	\$59,016,521	\$5,625,000	\$8,368,864	\$56,272,657
FY 14-15	\$56,272,657	\$6,800,000	\$8,455,732	\$54,616,925
FY 15-16	\$54,616,925	\$5,700,000	\$8,684,488	\$51,632,437

### ***LD 1 Tax Cap***

The LD 1 Tax Cap has been in effect since 2006. Per the calculation worksheet, the City of Auburn has the capacity to raise \$28,153,296 in property taxes for the Municipal portion of the budget.

### ***City Tax Commitment Ordinance***

Pursuant to City Ordinances (see below) the total tax commitment increase of the City and School combined is limited to the consumer price index (urban). The CPI-U for December 31, 2015 was 0.7%.

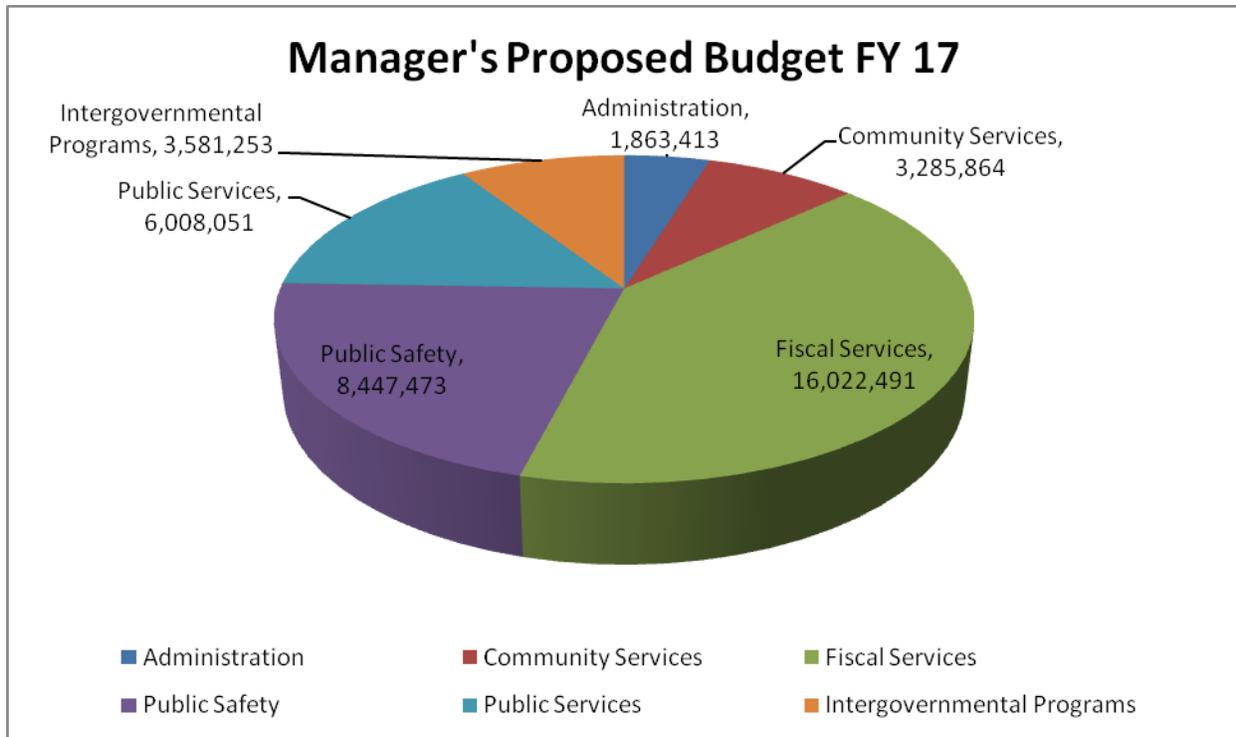
Sec. 2-485. Council action on budget increase.

(a) ***Budget tax commitment cap.*** Beginning with the fiscal year 2016 budget, the city council will not approve any increase in the budget which exceeds the consumer price index (urban) as compiled for the 12-month period ending as of December 31 prior the start of the succeeding fiscal year.

(b) ***Exception.*** When deemed necessary by the city council, this provision may be waived by a majority vote of the city council.

The City Manager's proposed budget, including school, does exceed the cap and the final budget resolve would have to include an exception per section (b). In order to

reduce the City Manager's recommended budget to satisfy the ordinance without an exception would require **\$852,879** in cuts to expenses.<sup>1</sup>



**Budget Drivers**

Attached are changes made to the departmental requests that lead to the City Manager's recommended budget. Included in the list are policy directives or issues that I feel need to be identified as major contributors to this budget and took a large percentage of the .8% expense increase City Council requested the City Manager to meet. A few of some of the more noteworthy decreases:

CAN YOU PLEASE ADD IN THE MAJOR DECREASES THAT ARE DRIVING THIS BUDGET? THANKS

<b><u>Fire Department</u></b>	<b>\$ 118,271 (2.88%)</b>
<b><u>Public Services</u></b>	<b>\$ 49,549 (1.09%)</b>
<b><u>Lew-Aub 911 Communications Center</u></b>	<b>\$ 213,824 (20.00%)</b>

<sup>1</sup> The amount needed to develop a City budget with 0% impact on taxes would require a cut of \$1,149,513 from the City Manager's recommended budget.

**LA Transit**

\$ 27,000 (12.9%)

**Library**

\$ 45,900 (4.69%)

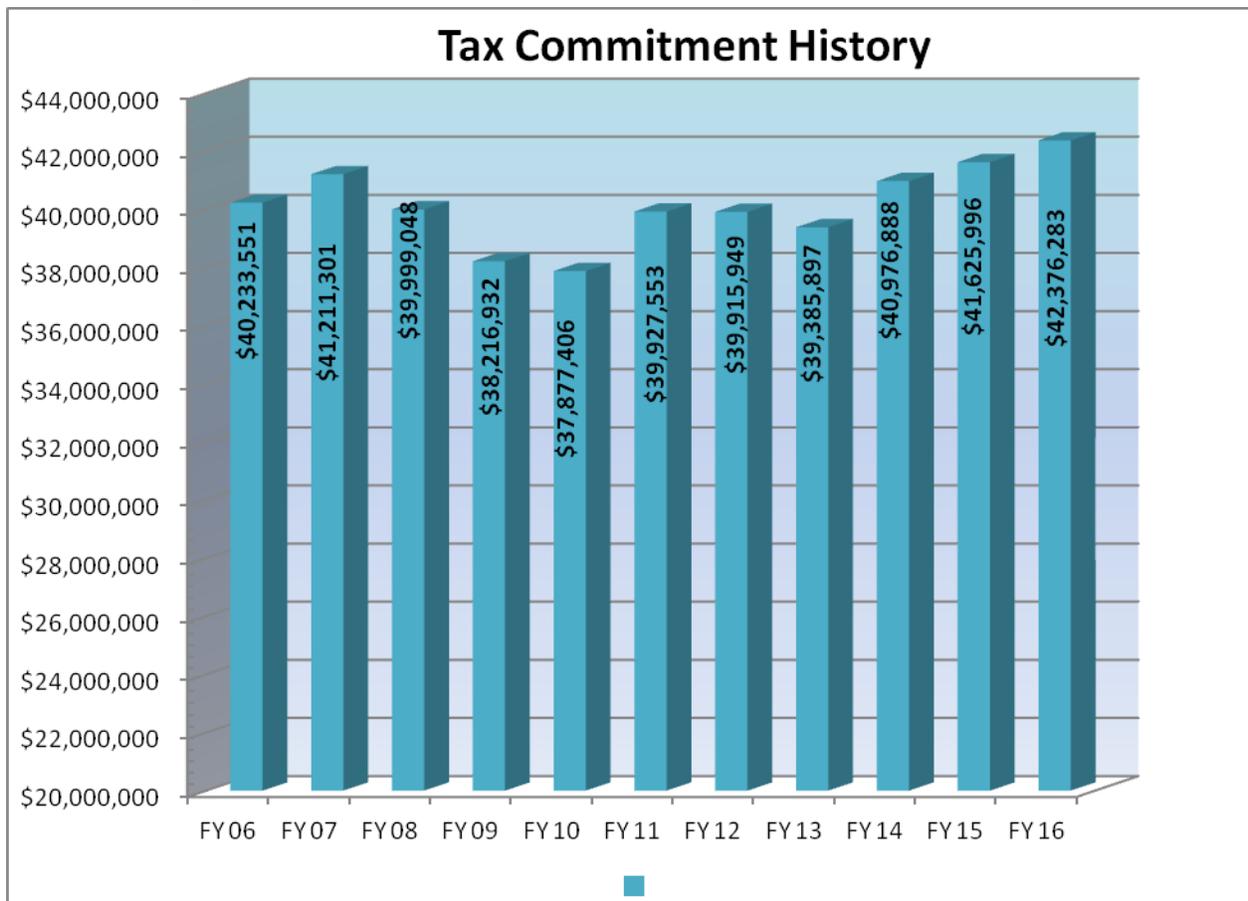
**\$454,544**

**County Tax**

The FY16 Androscoggin County Tax increased 1.19%.

I suggest we, in coordination with our partner municipalities, look at changing the County Charter so that it takes into consideration Municipal Revenue Sharing levels so that if a municipality takes a loss so does the County. We are subsidizing the rest of the County due to our size (25.33% of the County valuation, Lewiston is 28.47%). It is time for change.

**Tax Rate Projection**



**Impact of Proposed Budget on Tax Rate**

	<b>FY 16 Tax Rate 13.01</b>	<b>Manager Proposed FY 17 Tax Rate 13.13</b>	<b>Increase 0.12</b>
--	-------------------------------------	--	--------------------------

**City Budget**

	\$	\$	\$
\$150,000 Home	1,951.50	1,969.50	18.00

	<b>FY 16 Tax Rate 8.24</b>	<b>Proposed FY 17 Tax Rate 8.75</b>	<b>Increase 0.51</b>
--	------------------------------------	---	--------------------------

**School Budget**

	\$	\$	\$
\$150,000 Home	1,236.00	1,312.50	76.50

	<b>FY 16 Tax Rate 21.25</b>	<b>Proposed FY 17 Tax Rate 21.88</b>	<b>Increase 0.63</b>
--	-------------------------------------	--	--------------------------

**Combined  
Budget**

	\$	\$	\$
\$150,000 Home	3,187.50	3,282.00	94.50

***Enterprise Funds and Special Revenues***

The City currently operates two Enterprise funds, Norway Savings Bank Arena and Ingersoll Turf Facility.

***Succession Planning***

A budgetary item that is often overlooked is succession planning. As a City it is my goal to work with staff in the coming year to develop more specific plans for succession. Planning departmental structures and transitions will allow Auburn to effectively and cost-efficiently navigate any changes in current staff.

***Forecast***

The future for local government continues to be one I see as extremely challenging. In recent years budgets and services have been reduced. As City Manager I will continue to deliver efficient services, but any reductions in cost or staff will not be cloaked. Reductions will impact the level of service.

The reality that must be conveyed is, lowered costs must mean lowered services and conversely, increased services will mean increased cost. Bartering of services is an option, meaning that a service can be cancelled for the addition of a new service, but these must be a clear policy decision of the Council.

Auburn however is poised to respond. The slow or no growth years that we have been enduring appear to show a change. Projects for commercial development are beginning to take form. Over the last year Auburn has seen multiple projects begin or take hold. This will be a benefit to our valuation and create jobs.

### ***Conclusion***

I would like to take this opportunity to thank all City Staff. They understood the City Council directive and made it happen. They are the same people who work hard every day to make Auburn a better place to live, work, and play. Additionally I want to thank Jill Eastman, Finance Director, for putting together this document and working with each Department Director on their budget. The budget document grew exponentially this year to be a planning and policy resource that complies with the City Charter.

Since becoming the City Manager I have stated and will continue to state that the annual budget is the most important policy document the Council considers. It sets the stage not only for the fiscal year budget but also furthers the decisions of years past and sets a direction for years to come.

Finally, as City Manager it is my privilege to present this budget and begin discussions. Operationally I recommend the Council review this budget and make changes by motion and vote. Propose the ideas or directions you want to consider and allow the issues to be vetted. The staff and I stand ready to work with you to finalize a budget that serves the needs of our fine City.

As always I am available to the public each Monday evening until 8 p.m. on non-City Council meeting nights as well as by phone/email. My door is always open.

Respectfully submitted,

Howard Kroll  
City Manager

CITY OF AUBURN  
FY 2016 EXPENDITURES  
COMPARISON FY15 AND FY16 BUDGETS

	COUNCIL ADOPTED BUDGET FY 15-16	DEPARTMENT PROPOSED BUDGET FY 16-17	MANAGER PROPOSED BUDGET FY 16-17	COUNCIL ADOPTED BUDGET FY 16-17	\$ Change	% Change
<b>City Expenses</b>						
Operating Expenses	25,769,972	26,595,714	26,395,644	0	625,672	2.43%
Debt Service/TIF	8,924,778	9,006,759	9,231,648	0	306,870	3.44%
Intergovernmental	3,795,634	3,847,833	3,581,253	0	(214,381)	-5.65%
<b>Total City Expenses</b>	<b>38,490,384</b>	<b>39,450,306</b>	<b>39,208,545</b>	<b>0</b>	<b>718,161</b>	<b>1.87%</b>
<b>School Expenses</b>						
Operating Expenses	36,220,126		40,505,769	0	4,285,643	11.83%
Debt Service	2,842,071		0	0	(2,842,071)	-100.00%
<b>Total School Expenses</b>	<b>39,062,197</b>	<b>0</b>	<b>40,505,769</b>	<b>0</b>	<b>1,443,572</b>	<b>3.70%</b>
<b>Total Expenses</b>	<b>77,552,581</b>	<b>39,450,306</b>	<b>79,714,314</b>	<b>0</b>	<b>2,161,733</b>	<b>2.79%</b>
<b>Less: Non-Tax Revenues</b>						
City	12,558,137	13,093,759	13,093,759	0	535,622	4.27%
School	22,618,161	23,094,759	23,094,759	0	476,598	2.11%
<b>Total Non-Tax Revenues</b>	<b>35,176,298</b>		<b>36,188,518</b>	<b>0</b>	<b>1,012,220</b>	<b>2.88%</b>
<b>Tax Levy</b>						
City	23,789,979	24,188,836	23,947,075	0	157,096	0.66%
School	16,444,036	18,066,004	17,411,010	0	966,974	5.88%
County Overlay	2,142,268	2,167,711	2,167,711	0	25,443	1.19%
<b>Total Tax Levy</b>	<b>42,376,283</b>	<b>44,422,551</b>	<b>43,525,796</b>	<b>0</b>	<b>1,149,513</b>	<b>2.71%</b>
Total Assessed Value	1,994,564,443	1,985,770,148	1,989,546,748	1,994,564,443		
Tax Rate						
City	11.93	12.18	12.04	0.00	0.11	0.91%
School	8.24	9.10	8.75	0.00	0.51	6.15%
County	1.07	1.09	1.09	0.00	0.02	1.44%
<b>Total</b>	<b>21.25</b>	<b>22.37</b>	<b>21.88</b>	<b>0.00</b>	<b>0.63</b>	<b>2.97%</b>

CITY OF AUBURN  
FY 2017 EXPENDITURES  
COMPARISON FY16 AND FY17 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 15-16	DEPARTMENT PROPOSED BUDGET FY 16-17	MANAGER PROPOSED BUDGET FY 16-17	COUNCIL ADOPTED BUDGET FY 16-17	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<b><u>Administration</u></b>						
City Clerk	165,053	177,906	177,906		12,853	7.79%
City Manager	269,340	273,880	273,880		4,540	1.69%
Finance	619,855	622,359	637,754		17,899	2.89%
Human Resources	143,526	152,435	150,435		6,909	4.81%
IT	390,190	479,324	479,324		89,134	22.84%
Legal Services	65,000	65,650	65,650		650	1.00%
Mayor & Council	77,366	78,464	78,464		1,098	1.42%
<b>Total Administration</b>	<b>1,730,330</b>	<b>1,850,018</b>	<b>1,863,413</b>	<b>0</b>	<b>133,083</b>	<b>7.69%</b>
<b><u>Community Services</u></b>						
Health & Social Services						
Administration	75,722	73,696	73,696		(2,026)	-2.68%
Assistance	108,989	97,778	97,778		(11,211)	-10.29%
Economic and Community Development	1,267,711	1,461,141	1,851,302		583,591	46.04%
Recreation & Special Events	338,871	330,116	329,472		(9,399)	-2.77%
Public Library	979,516	983,616	933,616		(45,900)	-4.69%
<b>Total Community Services</b>	<b>2,770,809</b>	<b>2,946,347</b>	<b>3,285,864</b>	<b>0</b>	<b>515,055</b>	<b>18.59%</b>
<b><u>Fiscal Services</u></b>						
Debt Service	6,324,864	6,406,845	6,406,845		81,981	1.30%
Emergency Reserve	375,289	375,289	375,289		0	0.00%
Facilities	653,080	658,810	645,756		(7,324)	-1.12%
Transfer to TIF	2,599,914	2,599,914	2,824,803		224,889	8.65%
Fringe Benefits	5,171,309	5,310,906	5,247,710		76,401	1.48%
Workers' Compensation	496,536	522,088	522,088		25,552	5.15%
<b>Total Fiscal Services</b>	<b>15,620,992</b>	<b>15,873,852</b>	<b>16,022,491</b>	<b>0</b>	<b>401,499</b>	<b>2.57%</b>
<b><u>Public Safety</u></b>						
Fire	4,099,634	4,131,994	3,981,363		(118,271)	-2.88%
Fire EMS Transport	549,801	617,465	590,997		41,196	7.49%
Police	3,870,995	3,936,791	3,875,113		4,118	0.11%
<b>Total Public Safety</b>	<b>8,520,430</b>	<b>8,686,250</b>	<b>8,447,473</b>	<b>0</b>	<b>(72,957)</b>	<b>-0.86%</b>
<b><u>Public Services</u></b>						
Public Services	4,525,898	4,714,304	4,476,349		(49,549)	-1.09%
Solid Waste	927,278	932,689	932,689		5,411	0.58%
Water & Sewer	599,013	599,013	599,013		0	0.00%
<b>Total Public Works</b>	<b>6,052,189</b>	<b>6,246,006</b>	<b>6,008,051</b>	<b>0</b>	<b>(44,138)</b>	<b>-0.73%</b>

CITY OF AUBURN  
FY 2017 EXPENDITURES  
COMPARISON FY16 AND FY17 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 15-16	DEPARTMENT PROPOSED BUDGET FY 16-17	MANAGER PROPOSED BUDGET FY 16-17	COUNCIL ADOPTED BUDGET FY 16-17	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<b>Total Municipal</b>	<b>34,694,750</b>	<b>35,602,473</b>	<b>35,627,292</b>	<b>0</b>	<b>932,542</b>	<b>2.69%</b>
<b>Intergovernmental Programs</b>						
County Taxes	2,142,268	2,167,711	2,167,711		25,443	1.19%
Tax Sharing	270,000	270,000	270,000		0	0.00%
Auburn-Lewiston Municipal Airport	105,000	106,000	106,000		1,000	0.95%
Lew-Aug Transit Committee	209,244	235,000	182,244		(27,000)	-12.90%
Lew-Aub 911 Communications Center	1,069,122	1,069,122	855,298		(213,824)	-20.00%
<b>Total Intergovernmental Programs</b>	<b>3,795,634</b>	<b>3,847,833</b>	<b>3,581,253</b>	<b>0</b>	<b>(214,381)</b>	<b>-5.65%</b>
<b>Grand Total Municipal</b>	<b>38,490,384</b>	<b>39,450,306</b>	<b>39,208,545</b>	<b>0</b>	<b>718,161</b>	<b>1.87%</b>
Education Operation	36,220,126	41,160,763	40,505,769		4,285,643	11.83%
Education Debt Service	2,842,071				(2,842,071)	-100.00%
<b>Total School</b>	<b>39,062,197</b>	<b>41,160,763</b>	<b>40,505,769</b>	<b>0</b>	<b>2,098,566</b>	<b>5.37%</b>
<b>Total Budget</b>	<b>77,552,581</b>	<b>80,611,069</b>	<b>79,714,314</b>	<b>0</b>	<b>2,161,733</b>	<b>2.79%</b>

CITY OF AUBURN  
 FY 2017 EXPENDITURES  
 COMPARISON FY16 AND FY17 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 15-16	DEPARTMENT PROPOSED BUDGET FY 16-17	MANAGER PROPOSED BUDGET FY 16-17	COUNCIL ADOPTED BUDGET FY 16-17	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
Non-Property Tax Revenue						
Municipal	12,558,137	13,093,759	13,093,759	0	535,622	4.27%
Education	22,618,161	23,094,759	23,094,759	0	476,598	2.11%
<b>Total</b>	<b>35,176,298</b>	<b>36,188,518</b>	<b>36,188,518</b>	<b>0</b>	<b>1,012,220</b>	<b>2.88%</b>
Property Tax Dollars Needed						
Municipal	25,932,247	26,356,547	26,114,786	0	182,539	0.70%
Education	16,444,036	18,066,004	17,411,010	0	966,974	5.88%
<b>Total</b>	<b>42,376,283</b>	<b>44,422,551</b>	<b>43,525,796</b>	<b>0</b>	<b>1,149,513</b>	<b>2.71%</b>
<b>Property Tax Rate Based on Assessed Values of :</b>	<b>21.25 1,994,564,443</b>	<b>22.37 1,985,770,148</b>	<b>21.88 1,989,546,748</b>	<b>0.00 1,994,564,443</b>	<b>0.63</b>	<b>2.97%</b>
<b>Property Tax Rate</b>						
<b>Municipal Tax Rate</b>	<b>\$13.00</b>	<b>\$13.27</b>	<b>\$13.13</b>	<b>\$0.00</b>	<b>0.12</b>	<b>0.96%</b>
<b>Education Tax Rate</b>	<b>\$8.24</b>	<b>\$9.10</b>	<b>\$8.75</b>	<b>\$0.00</b>	<b>0.51</b>	<b>6.15%</b>
	<b>21.25</b>	<b>22.37</b>	<b>21.88</b>	<b>0.00</b>	<b>0.63</b>	<b>2.97%</b>

CITY OF AUBURN  
 FY 2016 REVENUES  
 COMPARISON FY15 AND FY16 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 15-16	MANAGER PROPOSED BUDGET FY 16-17	COUNCIL ADOPTED BUDGET FY 16-17	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<b>General Government</b>					
Homestead Exemption Reimbursement	505,000	750,000		245,000	48.51%
Personal Property Reimbursement	1,555,000	1,755,000		200,000	0.00%
Tree Growth Reimbursement	10,000	10,000		-	0.00%
Veterans Reimbursement	18,000	18,000		-	0.00%
CDBG Reimbursement	8,000			(8,000)	0.00%
In Lieu of Taxes	90,000	90,000		-	0.00%
Excise Tax-Vehicles	3,315,000	3,325,000		10,000	0.30%
Excise Tax-Boats	15,000	15,000		-	0.00%
Excise Tax-Aircraft	20,000	20,000		-	0.00%
State Revenue Sharing	1,477,641	1,468,313		(9,328)	-0.63%
Other State Aid	4,000	4,000		-	0.00%
Penalties & Interest	150,000	150,000		-	0.00%
Investment Income	5,000	10,000		5,000	100.00%
Interest from Bonds	2,000	-		(2,000)	-100.00%
Transfer in from TIF	545,000	950,000		405,000	74.31%
Transfer in from TIF Workforce Development		450,000		450,000	0.00%
Transfer in from Parking Program	-			-	0.00%
Transfer in from Police Drug Money	45,000			(45,000)	-100.00%
Transfer in from Recreation Special Revenue	42,718	42,718		-	0.00%
Rental Income (Intermodal)	18,000	18,000		-	0.00%
Sale of Property	20,000	20,000		-	0.00%
Tax Sharing Revenue	155,000	160,000		5,000	3.23%
Cable Television Franchise	126,000	140,000		14,000	11.11%
Cable Television Franchise - City of Lewiston	-	63,384		63,384	0.00%
MMWAC Host Fees	210,000	210,000		-	0.00%
Energy Efficiency	-			-	0.00%
Reimbursement-Other	10,000	-		(10,000)	-100.00%
Utility Reimbursement	27,500	27,500		-	0.00%
Unclassified	10,000	10,000		-	0.00%
Fund Balance Contribution	1,650,000	825,000		(825,000)	-50.00%
<b>Total General Government</b>	<b>10,033,859</b>	<b>10,531,915</b>	<b>-</b>	<b>498,056</b>	<b>4.96%</b>

CITY OF AUBURN  
FY 2016 REVENUES  
COMPARISON FY15 AND FY16 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 15-16	MANAGER PROPOSED BUDGET FY 16-17	COUNCIL ADOPTED BUDGET FY 16-17	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<b><u>City Clerk</u></b>					
Hunting/Fishing/Dogs	2,000	2,000		-	0.00%
Neutered Animals	3,000	3,000		-	0.00%
Voter Reg List	100	100		-	0.00%
Clerk/Sale of Copies	200	100		(100)	-50.00%
City Clerk Notary	1,800	1,500		(300)	-16.67%
Banner Hanging Fee	3,300	3,000		(300)	-9.09%
Garage Sale Permits	3,000	3,200		200	6.67%
Commercial License	40,000	40,000		-	0.00%
Taxi License	4,000	4,000		-	0.00%
Marriage License	5,000	5,000		-	0.00%
Birth/Death/Marriage Cert	25,000	25,000		-	0.00%
Permits - Burial	7,000	7,000		-	0.00%
Fines-Dog	3,000	3,000		-	0.00%
<b>Total City Clerk</b>	<b>97,400</b>	<b>96,900</b>	<b>-</b>	<b>(500)</b>	<b>-0.51%</b>
<b><u>Finance</u></b>					
Reg - Vehicles	60,000	60,000		-	0.00%
<b>Total Finance</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b><u>Community Services-ICT</u></b>					
GIS/Data & Maps	20	20		-	0.00%
<b>Total Community Services-ICT</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b><u>Assessing</u></b>					
Maps & Copies	20	20		-	0.00%
<b>Total Assessing</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b><u>Health &amp; Social Services</u></b>					
GA Reimbursement	70,000	59,000		(11,000)	-15.71%
<b>Total Health &amp; Social Services</b>	<b>70,000</b>	<b>59,000</b>	<b>-</b>	<b>(11,000)</b>	<b>-15.71%</b>

CITY OF AUBURN  
FY 2016 REVENUES  
COMPARISON FY15 AND FY16 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 15-16	MANAGER PROPOSED BUDGET FY 16-17	COUNCIL ADOPTED BUDGET FY 16-17	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)																																																																																																																														
<b><u>Planning &amp; Permitting</u></b>																																																																																																																																			
Maps & Copies	500	500		-	0.00%																																																																																																																														
Departmental Reviews	16,000	16,000		-	0.00%																																																																																																																														
Planning/Codes & Ordinance	-			-	0.00%																																																																																																																														
Fire Alarm Inspections	29,000	29,000		-	0.00%																																																																																																																														
Citation Ordinance	2,000	2,000		-	0.00%																																																																																																																														
Advertising Costs	5,000	5,000		-	0.00%																																																																																																																														
Lisbon Reimbursement for Services	10,000	-		(10,000)	-100.00%																																																																																																																														
Permits - Building	110,000	100,000		(10,000)	-9.09%																																																																																																																														
CDBG Reimbursement for Services	50,000	254,127		204,127	408.25%																																																																																																																														
Permits - Electrical	18,000	18,000		-	0.00%																																																																																																																														
Permits - Plumbing	11,000	11,000		-	0.00%																																																																																																																														
Permits - Sign	5,000	5,000		-	0.00%	<b>Total Planning &amp; Permitting</b>	<b>256,500</b>	<b>440,627</b>	<b>-</b>	<b>184,127</b>	<b>71.78%</b>	<b><u>Parks &amp; Recreation</u></b>						Arena	-	-	-	-	0.00%	Recreation Program	-	-	-	-	0.00%	<b>Total Parks &amp; Recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b><u>Community Services-Engineering</u></b>						Fees - Eng-Misc	-	-	-	-	0.00%	Fees - Inspection	6,000	6,000		-	0.00%	Fees - Drive Opening	200	200		-	0.00%	Fees - Bid Documents	1,000	1,000		-	0.00%	Permits - Fill	1,000	1,000		-	0.00%	Permits - Street Opening	40,000	40,000		-	0.00%	<b>Total Community Services-Engineering</b>	<b>48,200</b>	<b>48,200</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b><u>Fire Department</u></b>						Copies of Reports	200	200		-	0.00%	Inspections	-			-	0.00%	EMS Transport	1,250,000	1,250,000		-	0.00%	EMS Agreement	-			-	0.00%	Salvage Calls	100	100		-	0.00%	Permits - Oil Burner	800	800		-	0.00%	<b>Total Fire Department</b>	<b>1,251,100</b>	<b>1,251,100</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Planning &amp; Permitting</b>	<b>256,500</b>	<b>440,627</b>	<b>-</b>	<b>184,127</b>	<b>71.78%</b>																																																																																																																														
<b><u>Parks &amp; Recreation</u></b>																																																																																																																																			
Arena	-	-	-	-	0.00%																																																																																																																														
Recreation Program	-	-	-	-	0.00%																																																																																																																														
<b>Total Parks &amp; Recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>																																																																																																																														
<b><u>Community Services-Engineering</u></b>																																																																																																																																			
Fees - Eng-Misc	-	-	-	-	0.00%																																																																																																																														
Fees - Inspection	6,000	6,000		-	0.00%																																																																																																																														
Fees - Drive Opening	200	200		-	0.00%																																																																																																																														
Fees - Bid Documents	1,000	1,000		-	0.00%																																																																																																																														
Permits - Fill	1,000	1,000		-	0.00%																																																																																																																														
Permits - Street Opening	40,000	40,000		-	0.00%																																																																																																																														
<b>Total Community Services-Engineering</b>	<b>48,200</b>	<b>48,200</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>																																																																																																																														
<b><u>Fire Department</u></b>																																																																																																																																			
Copies of Reports	200	200		-	0.00%																																																																																																																														
Inspections	-			-	0.00%																																																																																																																														
EMS Transport	1,250,000	1,250,000		-	0.00%																																																																																																																														
EMS Agreement	-			-	0.00%																																																																																																																														
Salvage Calls	100	100		-	0.00%																																																																																																																														
Permits - Oil Burner	800	800		-	0.00%																																																																																																																														
<b>Total Fire Department</b>	<b>1,251,100</b>	<b>1,251,100</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>																																																																																																																														

CITY OF AUBURN  
 FY 2016 REVENUES  
 COMPARISON FY15 AND FY16 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 15-16	MANAGER PROPOSED BUDGET FY 16-17	COUNCIL ADOPTED BUDGET FY 16-17	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<b><u>Police Department</u></b>					
Accident & Police	13,000	12,000		(1,000)	-7.69%
Court	15,000	10,000		(5,000)	-33.33%
Photos & Tapes	2,000	3,500		1,500	75.00%
False Alarms	15,000	12,000		(3,000)	-20.00%
Animal Impound	1,000	1,000		-	0.00%
Veh Rel/Non Driver	2,000	2,000		-	0.00%
Veh Rel/Driver Licence	11,000	13,000		2,000	18.18%
ARRA Cops Grant	95,685	12,477		(83,208)	-86.96%
MDEA Reimbursement	61,000	71,000		10,000	16.39%
School Resource Officers	-	-		-	0.00%
Computer Crimes	21,353	-		(21,353)	-100.00%
Permits - Alarms	-	-		-	0.00%
Permits - Firearms	4,000	4,000		-	0.00%
Fines - Parking Violations	60,000	65,000		5,000	8.33%
<b>Total Police Department</b>	<b>301,038</b>	<b>205,977</b>	<b>-</b>	<b>(95,061)</b>	<b>-31.58%</b>
<b><u>Public Works</u></b>					
Community Cords	-	-	-	-	
State/Local Road Assistance	440,000	400,000		(40,000)	-9.09%
<b>Total Public Works</b>	<b>440,000</b>	<b>400,000</b>	<b>-</b>	<b>(40,000)</b>	<b>-9.09%</b>
<b>Total Municipal</b>	<b>12,558,137</b>	<b>13,093,759</b>	<b>-</b>	<b>535,622</b>	<b>4.27%</b>

CITY OF AUBURN  
FY 2016 REVENUES  
COMPARISON FY15 AND FY16 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 15-16	MANAGER PROPOSED BUDGET FY 16-17	COUNCIL ADOPTED BUDGET FY 16-17	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<b>School Department</b>					
Reg Secondary Tuition	179,620			(179,620)	-100.00%
SOS Tuition	107,576			(107,576)	-100.00%
Adult Ed Tuition	93,300			(93,300)	-100.00%
State Subsidy for Education	19,775,072	20,438,056		662,984	3.35%
Debt Service Reimbursement	1,079,600	1,042,975		(36,625)	-3.39%
PreK/CDS	40,000			(40,000)	-100.00%
Special Ed/Mainecare	125,000	1,613,728		1,488,728	1190.98%
State Agency Clients	48,350			(48,350)	-100.00%
State Aid for Adult Education	104,761			(104,761)	-100.00%
Miscellaneous	108,000			(108,000)	-100.00%
Daycare Rent	50,000			(50,000)	-100.00%
Fund Balance	906,882			(906,882)	0.00%
<b>Total School</b>	<b>22,618,161</b>	<b>23,094,759</b>	-	<b>476,598</b>	<b>2.11%</b>
<b>Total Non-Property Tax Revenue - Municipal</b>					
Total Non-Property Tax Revenue - Municipal	12,558,137	13,093,759	-	(12,558,137)	-100.00%
Total Non-Property Tax Revenue - School	<u>22,618,161</u>	<u>23,094,759</u>	-	<u>(22,618,161)</u>	<u>-100.00%</u>
<b>Total Non-Property Tax Revenue</b>	<b>35,176,298</b>	<b>36,188,518</b>	-	<b>(35,176,298)</b>	<b>-100.00%</b>
<b>Total Proposed Budget - Municipal</b>					
Total Proposed Budget - Municipal	38,490,384	39,208,545	-	(38,490,384)	-100.00%
Total Proposed Budget - School	<u>39,062,197</u>	<u>40,505,769</u>	-	<u>(39,062,197)</u>	<u>-100.00%</u>
<b>Total Proposed Budget</b>	<b>77,552,581</b>	<b>79,714,314</b>	-	<b>(77,552,581)</b>	<b>-100.00%</b>
<b>Total Property Tax Dollars Needed - Municipal</b>					
Total Property Tax Dollars Needed - Municipal	25,932,247	26,114,786	-	(25,932,247)	-100.00%
Total Property Tax Dollars Needed - School	<u>16,444,036</u>	<u>17,411,010</u>	-	<u>(16,444,036)</u>	<u>-100.00%</u>
<b>Total Property Tax Dollars Needed</b>	<b>42,376,283</b>	<b>43,525,796</b>	-	<b>(42,376,283)</b>	<b>-100.00%</b>