

BUDGET REDUCTIONS LIST

4/28/2014

	Expenditure Reductions	Revenue Increases	
Finance			
Training & Tuition	\$ (500.00)		
Revenue Increase		\$ 5,000.00	
City Clerk			
Regular Salaries	\$ (23,946.00)		
Training	\$ (200.00)		
Travel & Mileage	\$ (200.00)		
Office Supplies	\$ (250.00)		
Poling Places	\$ (3,000.00)		
Record Restoration	\$ (5,000.00)		
Revenue Increases		\$ 4,400.00	
City Manager			
Annual DC Trip (manager - mayor)	\$ (1,700.00)		
Fire			
Misc. Efficiencies w/EMS	\$ (37,500.00)		
Fire at 0%	\$ (73,000.00)		
EMS Implementation	\$ 720,468.00	\$ 987,551.00	
Health and Social Services			
Reduce Budget to FY14	\$ (38,399.00)		
Human Resources			
Medical Consulting in Fringe	\$ (55,000.00)		
Benefit Changes - non-union	\$ (25,000.00)		
ICT			
Seven Tablet Computers	\$ (4,500.00)		
ESRI ArcGIS Local Govt Model	\$ (9,300.00)		
Lucity Parks Management	\$ (4,000.00)		
MUNIS Employee Self Service	\$ (9,900.00)		
Library	\$ (28,672.00)		
Parking Program		\$ 55,000.00	
Police			
Overtime	\$ (10,039.00)		
Animal Control	\$ (15,142.00)		
Vehicle Purchases	\$ (125,000.00)		
Special Equipment	\$ (49,500.00)		
Misc	\$ (25,000.00)		
Increase Revenue		\$ 45,000.00	
Public Services			
Operational Cuts	\$ (182,000.00)		
Intergovernmental			
Airport	\$ (8,750.00)		
Transit	\$ (1,648.00)		
LA911	\$ (12,535.00)		
LAEGC	\$ (15,792.00)		
June Staff Reductions			
MISC	\$ (29,000.00)		
CIP - Operational			
Oper. To Bond	\$ (335,427.00)		
Staff Reductions			
MISC	\$ (319,859.00)		
Assessing	\$ (17,000.00)		
Misc			
Rec Program Leader-Spec Rev Fund		\$ 41,720.00	
	\$ (746,291.00)	\$ 1,138,671.00	\$ (1,884,962.00)
			\$ 1,700,000.00
			\$ (184,962.00)

Budget Policy Considerations

Below are a list of possible reductions per the City Council's request to reduce the municipal budget by \$1.7 million.

FINANCE

1. **Training & Tuition:** Reduce the seminar costs by \$500.
 - a. **Financial Impact:** Reduction \$500
 - b. **Pros:**
 - i. Reduction of overall budget.
 - c. **Cons:**
 - i. Does not provide training for all staff to keep updated on procedures and the ability to network with other Tax and Finance professionals.
 - d. **Director's Recommendation:** I would recommend reduction.

2. **Revenue Increase:** Increase revenue for Penalties and Interest due to increase in lien filing fees.
 - a. **Financial Impact:** Increase revenue \$5,000.
 - b. **Pros:**
 - i. Offsets increase associated with same.
 - c. **Cons:**
 - i. None
 - d. **Director's Recommendation:** I would recommend increase.

CITY CLERK

Below is a list of reductions to be considered as well as some recommendations for increasing revenue in the City Clerk's office. Also noted are the impacts of those reductions and proposed revenue increases.

3. **Switchboard:** Consider eliminating the Switchboard/Information Assistant position and utilize the auto attendant feature and/or volunteers.
 - a. **Pros:** Potential savings \$23,946.

 - b. **Cons:**
 - i. The City Clerk's office is already understaffed and this reduction would increase workload for remaining City Clerk staff.
 - ii. Customer service impacts.
 - iii. Soliciting, scheduling, training, and background checks for volunteers would require significant staff time and tracking, taking them away from their current duties. It would be difficult to manage volunteers with the minimal staffing that we have.

4. **Training:** Reduce training from \$1,575 to \$1,375
 - a. **Pros:**
 - i. Savings of \$200.
 - b. **Cons:**

- i. Reduces opportunities to network.
 - ii. Reduces professional development and opportunities to stay abreast of new and/or improved processes and various law changes.
 - iii. Could have a negative impact on employee morale.

- 5. **Travel and Mileage:** Reduce travel and mileage from \$700 to \$500
 - a. **Pros:**
 - i. Savings of \$200.
 - b. **Cons:**
 - i. Reduces the opportunities to network.
 - ii. Reduces professional development and opportunities to stay abreast of new and/or improved processes and various law changes.
 - iii. Could have a negative impact on employee morale.

- 6. **General Office Supplies:** Reduce general office supplies from \$1,250 to \$1,000
 - a. **Pros:**
 - i. Savings of \$250.
 - b. **Cons:**
 - i. Staff may not have the supplies needed to work efficiently.

- 7. **Reduce the number of Polling Places:**
 - a. **Pros:**
 - i. Potential savings of approximately \$2,200 (going from 5 to 3 polling places), \$2,600 (from 5 to 2 polling places), or \$3,000 (5 to 1 polling place). This estimate is for the November 2014 election. The cost savings may vary based on the type of election. This savings is based on Election workers only and does not include staff time (City Clerk and Public Services).
 - ii. Efficiency gains.
 - b. **Cons:**
 - i. May be confusing to the voters initially.
 - ii. May cause transportation issues for some individuals however absentee voting is always an option.

- 8. **Record Restoration:** Reduce record restoration from \$12,500 to \$7,500
 - a. **Pros:**
 - i. Savings of \$5,000.
 - b. **Cons:**
 - i. Delays the process of preserving and restoring City records and could potentially cause further damage when handling the records.

- 9. **Perform Marriages:** This is something staff has considered but due to staffing levels, have not moved forward on. We could begin performing simple marriages, by appointment only with a fee of \$75. This is also something we've had a number of requests for from the public.
 - a. **Pros:**
 - i. Increases revenue.
 - ii. Provides an additional service to the public.
 - b. **Cons:**
 - i. Increases staff workload.

10. **Implement Genealogy Fees:** Many Maine municipalities charge a genealogy fee. Currently the City of Auburn does not. Normally these requests are for older records in the 1800's and require quite a bit of staff time to research. Most Municipalities charge a fee of \$3 to \$5 per record, while some charge an hourly fee. I would propose a fee of \$5 per record which would include a non certified copy of the record if found.
 - a. **Pros:**
 - i. Increases revenue.
 - b. **Cons:**
 - i. None.

11. **Implement a business license application processing fee:** Several municipalities charge a non refundable business license application processing fee in addition to the license fee itself. The fees range from \$20 to \$35 depending on the municipality. If a business is applying for multiple licenses, they would only be charged one application processing fee. This helps cover the administrative costs in the Clerk's office. I would propose a fee of \$25 on new applications and \$10 for renewals.
 - a. **Pros:**
 - i. Increases revenue.
 - b. **Cons:**
 - i. Additional fee to business owners.

12. **Increase lot fees at Oak Hill Cemetery:** Currently we charge \$200 for a single lot at Oak Hill Cemetery. After researching the cost of other local cemeteries, the cost for a single lot ranges from \$300 to \$850. I would propose increasing the fee for a single lot from \$200 to \$350.
 - a. **Pros:**
 - i. Increases revenue which would offset maintenance expenses and staff time for site visits when going out to meet potential customers and marking out lots.
 - b. **Cons:**
 - i. None

13. **Sound amplification fee:** Propose the implementation of a sound amplification fee. Other municipalities have a licensing fee of \$16 to \$20 for a sound amplification permit. The City of Auburn has none. I would like to propose a \$20 sound amplification fee.
 - a. **Pros:**
 - i. Increases revenue.
 - ii. Supports the City Ordinance
 - b. **Cons:**
 - i. It is an additional fee for event organizers.

14. **Implement a fee for businesses looking to expand their current liquor license outside of their establishment:** Lewiston charges a fee of \$25 for a permit for an existing business to serve alcohol outside of their establishment. Our current process when a business wants to extend their current liquor license outside of their establishment, they need to submit a diagram to Planning and Permitting, Fire Department and Police Department. It may also require inspections. I would propose a fee of \$25.
 - a. **Pros:**
 - i. Increases revenue which will help to offset administrative and inspection costs.

b. **Cons:**

- i. It is an additional fee for business owners.

**Please note the following;

- A. In the City Clerk's budget, I included an election for June of 2015. In looking at past elections, it is uncommon for an election to be held in June during the odd numbered years. The most recent was in June of 2007. I did, however include approximately \$4,800 in the City Clerk's budget in the event that there will be an election.
- B. In error, I included the cost (\$2,880) to print ballots for the November 2014 Election. Unless there is also a Special Municipal Election in November, there will not be any Municipal ballots to be printed.
- C. Total reductions in the City Clerk's budget between \$31,796 and \$40,276.
- D. Proposed revenue increases projected at \$4,400 + per year.

CITY MANAGER

1. **Travel and Mileage:** Reduce travel and mileage \$1,700 for National League of Cities in Washington DC
- a. **Pros:**
- i. Savings of \$1,700.
- b. **Cons:**
- i. Reduces the opportunities to network.
- ii. Reduces the opportunities for grants.

FIRE

See separate EMS implementation memo.

HEALTH AND SOCIAL SERVICES

1. **Eliminating GA: SECTION II. RESPONSIBILITIES** MUNICIPAL: State law mandates that every municipality shall administer a General Assistance program (§4305(1)). The municipal officers of each municipality must adopt an ordinance (after notice and hearing) which establishes written standards including the amount of the assistance to be provided. These standards are to be employed in making eligibility determinations (§4305(3)). Within 30 Days of enactment the ordinance must be filed with the Department of Health and Human Services. If a municipality amends any part of its General Assistance Ordinance (including the adoption of new yearly maximums), only the amendment or notice thereof needs to be filed with the Department within 30 Days of enactment (§4305(4)).

As you can see eliminating GA would not make Auburn in compliance with the state statutes.

2. **GA Budget:** Putting the GA budget to FY 14's manager's request for general assistance for FY 15.
- a. **Financial impact:** This is a 20% decrease from what I had proposed for FY 15.
- b. **Pros:** it may look good on paper
- c. **Con:** chances are we will be over budget by the end of next year.

HUMAN RESOURCES

On 4/17, I sent Clint a list of ideas for reductions to the FY 15 budget. I am reformatting them as per his request at the Department Director’s meeting yesterday. Please treat the personnel issues as you are doing for the other personnel reductions. I am still working on a couple more. Please call me if you have questions.

➤ **Medical Consulting Account in the Fringe Benefit Budget**

- a. **Financial Impact:** Potential Savings of \$55,000
- b. **Pros** –This line item has been carried forward since 7/1/11, but has not been used. This account was used to pay the annual service contract with Occupational Medical Services for the implementation, support and services for the health coach. Although it was a successful program, it was cut due to budgetary constraints. The contract was terminated in 2011 due to budget and the City did not extend the contract with OMC. While there are benefits to a Health Promotion Program, it does require staff time and support.
- c. **Cons** – The City could consider re-instituting the Heal Promotion Program. The Health Promotion Program can have a positive impact on the annual health insurance premium adjustments, which could save money in health insurance premiums in future years. The City has a Wellness Team which sponsors a number of educational programs as well as fitness and recreational activities. A health promotion program staffed by professional health coaches would greatly enhance the City’s current Wellness Programs.
- d. **Manager’s Recommendation:**

➤ **Benefit Changes for Non-union personnel**

- a. **Potential Savings :** \$25,000
- b. **Pros:** Potential savings of \$25,000.
- c. **Cons:** The only group that the City can implement unilaterally without negotiation is the Supervisory/Confidential
- d. **Manager’s Recommendation:**

INFORMATION AND COMMUNICATION TECHNOLOGY

Seven Tablet Computers (City Council Paperless Agendas) \$4500.00

- a. **Financial Impact:** Decreased operational cost of \$4500.00
- b. **Pros:**
 - 1. Reduction of Cost
 - 2. Less staff time used on training, support and maintenance (2 days to train and implement, estimated 2-3 hours per week on preparing tablet and maintenance)
- c. **Cons:**
 - i. Annual approximate cost of continuing with paper agendas is \$3040.00
- d. **Manager’s Recommendation:**

ESRI ArcGIS Local Government Information Model \$9300.00

- a. **Financial Impact:** Decreased operational cost of \$9300.00
- b. **Pros:**
 - i. Reduction of cost

- ii. Since this technology is relatively new, there is a benefit from waiting to implement. The major benefit includes giving us more time to seek out and build increased inter-agency cooperation.
- c. **Cons:**
 - i. Limits our ability to roll out new web services thus decreasing citizen engagement.
 - ii. Delays our movement and progress toward industry standards.
- d. **Manager's Recommendation:**

Lucity Parks Management

\$4000.00

- a. **Financial Impact:** Decreased operational cost of \$4000.00
- b. **Pros:**
 - i. Reduction of cost
- c. **Cons:**
 - ii. Lack of inventory on park and recreational assets
 - iii. Delaying our ability to manage and cost out those resources in an integrated system.
- d. **Manager's Recommendation:**

MUNIS Employee Self Services

\$9900.00

- a. **Financial Impact:** Decreased operational cost of \$9900.00
- b. **Pros:**
 - i. Reduction of cost
- c. **Cons:**
 - i. Limits our ability to serve out secure employee information on-line
 - ii. Continues our process of paper timesheets
 - iii. No change in administrative time in distributing these requested forms
- d. **Manager's Recommendation:**

ICT does not recommend any of these cuts, and in fact we are only holding them off until next year. However by removing them, we are decreasing the ICT budget by \$27,700 or 1.2% less than the approved FY14 budget. New proposed budget is \$390,629.00. Again – although not recommended – it fulfills the Council directive for the department budget to come in at 0% or less increase.

LIBRARY

The following are the reductions to be considered for the Library's FY15 budget. These reductions would keep the Library at its current funding levels.

1. **Part-time Library Associate:** This 15-hour per week position was proposed to ease the strain caused by understaffing at the lending desk, the reference desk, and the children's room lending desk. From time to time due to programming and staff absences, there is not enough staffing to provide proper customer service. There are times in the children's room during programming when there is no one to staff the desk.
 - a. Financial Impact: Reduction of \$10,076.
 - b. Pros: Savings of \$10,076. (0.85%). Keeps staffing at current levels.

- c. Cons: Continued gaps in service. Safety concerns when public areas are understaffed.
- 2. Eliminate proposed wage increases for staff: The submitted budget proposed a 2% increase in wages for FY15. This would be the first time in three years that that staff would receive an increase.
 - a. Financial Impact: Reduction of \$12,561.
 - b. Pros: Savings of \$12,561. (1.06%) Keeps staffing at current levels.
 - c. Cons: Possible loss of staff. Morale will be affected. The staff has fallen further behind the compensation levels at similar Maine libraries (Lewiston, Brunswick, Portland, and Bangor).
- 3. Eliminate proposed reinstatement of wellness benefit: The wellness benefit which is similar to city employees' was discontinued in the current fiscal year.
 - a. Financial Impact: Reduction of \$3,750.
 - b. Pros: Savings of \$3,750. (0.32%)
 - c. Cons: An additional decrease in compensation for eligible staff. Morale and staff stability are concerns.
- 4. Eliminate proposed increase in materials budget: This increase was requested to be able to purchase additional large print materials, videos, and a language learning database. In addition to a general increase in demand for large print, we are reaching out to a larger number of senior residences. We have placed rotating collections and are making regular visits to senior residences. Large print is more expensive – almost twice as much (an average of \$27 v. \$17). Our eBook/audiobook demand is also increasing (39% so far this fiscal year) and the State collection is insufficient to meet that need. Demand for our print materials has either remained constant or increased slightly on a month-to-month basis.
 - a. Financial Impact: Reduction of \$3,265.
 - b. Pros: Savings of \$3,265 (0.28%).
 - c. Cons: Inability to meet customer needs and keep collection current. We have already adjusted our collection to reflect a shift in customer tastes. With the costs of books rising in general, we are losing purchasing power.
- 5. Eliminate proposed increase in programming: This increase was proposed to support an increased demand in programming for all ages. The Library has seen an increased demand for programming. We have planned more author visits, to expand the number of children's program, and to increase teen programming.
 - a. Financial Impact: Reduction of \$1,020.
 - b. Pros: Savings of \$1,020. (0.09%)
 - c. Cons: Programming is becoming more expensive. Many authors will no longer come for free, but are asking for stipends to cover travel expenses. Our children's programming (such as our science program and crafting programs) is requiring more sophisticated materials.
- 6. Increase professional development: This increase is proposed to offset the reduction in staff compensation.
 - a. Financial Impact: Increase of \$3,000. (0.25%)
 - b. Pros: It is essential that we have a well-trained staff, given the rapid changes in the profession. While taking advantage of many free continuing education programs (such

as the volunteer certification program offered through the Maine State Library), there are conferences and workshops that the staff has had to pass up due to a limited professional development budget. In addition to addressing the specialties of the staff, these in-person development opportunities offer invaluable networking among other professionals. The investment in professional development should also be a boost to staff morale.

- c. Cons: The staff will not be able to keep up with developments in the profession. The staff morale could also suffer. Savings of \$3,000.
7. Insurance Savings: We have shopped our liability policies. With a combination of new insurers we will see savings for FY15.
- a. Financial Impact: Decrease of \$1,000. (0.08%)
 - b. Pros: Savings of \$1,000. Additional savings are possible for FY16, as the Library's workers comp payout will be completed in FY15. That should allow us to more widely shop our policies and achieve additional savings.
 - c. Cons: We are using additional insurers which could result in less than ideal customer service situation.

PARKING PROGRAM

Parking Fine Revenue – Increase parking fine revenue

- 2. Pro.
 - 1. Revenue Increase - \$29,000
 - 2. More time will be dedicated to parking enforcement
- 3. Con.
 - 1. PEO will spend less time handling citizen/council complaints that require installation of the speed trailer and reporting out the data collection

POLICE

- 1. Overtime – we will go below the recommended minimum staffing requirements during non-peak hours.
 - a. Pro.
 - i. Savings - \$10,039
 - b. Con. –
 - i. Officer response times will be delayed
 - ii. Officer Safety concerns for serious calls requiring two officer responses (domestic, burglary, etc.)
- 2. Animal Control – dissolve current agreement with Lewiston and contract the service to a private vendor.
 - a. Pro.
 - i. Savings - \$15,142
 - ii. Potentially a better response to citizen complaints
 - b. Con.
 - i. Uncertain of private vendor availability
 - ii. Costs may be greater than proposed

3. **Eliminate Police Vehicle purchases for FY15 :**

- a. **Financial Impact:** The Police Department has carefully crafted a vehicle replacement schedule that maximizes the service life of the vehicle while minimizing maintenance costs. Patrol vehicles have had an average three year service life while support vehicles average seven years, with maintenance costs averaging \$15,500 per year. Reduces vehicle line expense by \$125,000 while increasing vehicle repairs line by \$7000.
- b. **Pros:**
 - i. Could save money short term.
 - ii. Reduces staff time on bid development and purchasing process.
 - iii. Eliminates vehicle downtime for new vehicle changeover.
- c. **Cons:**
 - i. Adding a year to the service life of a vehicle will reduce the trade-in value of the vehicle by as much as 30%, which will lead to increased purchase prices for new vehicles.
 - ii. Adding a year to the service life of the vehicle will increase maintenance costs. Replacement of transmissions and steering & suspension components will need to be factored in for replacement.
 - iii. Increased repairs will increase vehicle down time which will add stress to the remaining fleet vehicles.
 - iv. Adding a year to the service life of the vehicle will cause a ripple effect in the vehicle maintenance line, causing annual increases to the maintenance line.
- d. **Manager's Recommendation:** If the council makes a policy decision not to fund this line, understand that the effect will be felt long-term with annual increases to the vehicle maintenance line and a reduction in trade-in value which will lead to increased purchase prices in the years to come. Recommendation is to fund this line at the requested amount.

4. **Special Equipment** – delay radar purchase and extend the timeline for the mobile radio replacement.

- a. Pro.
 - i. Savings - \$49,500
- b. Con.
 - i. Risk officer safety if a radio fails
 - ii. Cost to replace radios will continue to increase
 - iii. Radio equipment is no longer being serviced by manufacturer
 - iv. Radar enforcement will decline if a radar is out of service

5. **MISC.** – various other line items will need to be reduced to hold the line on last year's purchases.

- a. Pro.
 - i. Savings - \$25,000

- b. Con.
 - i. Necessary archiving of documents will be delayed creating the need for additional storage space
 - ii. Risk being over budget at the end of the year for holiday pay and sick leave incentive. These are estimates based on officer choice
 - iii. Patrol/Detectives will not be reimbursed for tuition expenses. Possible contract implications and delaying officers furthering their education

PUBLIC SERVICES

Public Services Operational Cuts

Spring Clean up	\$25,000
Cemetery Maint. supplies	\$2,000
Bleacher repair/replacment	\$6,000
Island Planters	\$6,000
Headstone repair	\$10,000
Herbicide program	\$20,000
Contracted mowing at Oak Hill	\$37,700
Televant DTN	\$2,800
GPS Units	\$5,328
Snow removal equip	\$8,200
OS-welding	\$2,700
OS-sign material	\$8,000
OS-MV- repairs	\$8,301
pre-mix asphalt	\$16,350
culverts/basins	\$9,613
loam/seed	\$2,988
small tools	\$800
gravel	\$5,145
plow grader blades	\$2,000
bridge/fence repairs	\$3,500
Total	\$182,425

MISCELLANEOUS

1. Various salary reductions: Reduce salaries due to reorganization, alternate funding and attrition.
 - a. Pro.
 - i. Savings - \$371,739
 - b. Con.
 - i. Potential reduction in workforce, therefore reduction in services to citizens.

If Council needs more information on the above, the City attorney is available to discuss rights, duties and responsibility in an executive session.

CIP-OPERATIONAL

Remove all operational CIP Savings \$335,427.

INTERGOVERNMENTAL

Reduce Airport, Transit, LA911 and LAEGC to last years budgets. Savings \$38,725.

CITY OF AUBURN
FY 2015 EXPENDITURES
COMPARISON FY14 AND FY15 BUDGETS

	COUNCIL ADOPTED BUDGET FY 13-14	MANAGER PROPOSED BUDGET FY 14-15	COUNCIL DIRECTIVE BUDGET FY 14-15	\$ Change	% Change
City Expenses					
Operating Expenses	23,586,783	25,290,863	24,596,505	1,704,080	7.22%
Debt Service/TIF	8,877,307	8,847,968	8,847,968	(29,339)	-0.33%
Intergovernmental	3,676,418	3,746,636	3,723,703	70,218	1.91%
Total City Expenses	36,140,508	37,885,467	37,168,176	1,744,959	4.83%
School Expenses					
Operating Expenses	34,456,042	35,882,953	35,534,193	1,426,911	4.14%
Debt Service	2,671,986	2,707,131	2,707,130	35,145	1.32%
Total School Expenses	37,128,028	38,590,084	38,241,323	1,462,056	3.94%
Total Expenses	73,268,536	76,475,551	75,409,499	3,207,015	4.38%
Less: Non-Tax Revenues					
City	10,710,337	11,256,313	12,394,984	545,976	5.10%
School	21,766,728	22,140,765	22,092,693	374,037	1.72%
Total Non-Tax Revenues	32,477,065	33,397,078	34,487,677	920,013	2.83%
Tax Levy					
City	23,419,158	24,582,274	22,726,312	1,163,116	4.97%
School	15,361,300	16,449,319	16,148,630	1,088,019	7.08%
County	2,029,513	2,046,880	2,046,880	17,367	0.86%
Overlay	166,917				
Total Tax Levy	40,809,971	43,078,473	40,921,822	2,268,502	5.56%
Total Assessed Value	2,005,721,383	2,005,721,383	2,005,721,383		
Tax Rate					
City	11.76	12.26	11.33	(0.43)	-3.65%
School	7.66	8.20	8.05	0.39	5.13%
County	1.01	1.02	1.02	0.01	0.86%
Total	20.43	21.48	20.40	(0.03)	-0.13%

CITY OF AUBURN
FY 2015 EXPENDITURES
COMPARISON FY14 AND FY15 BUDGETS

Updated 4/30/14 per council directive

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 13-14	PROJECTED FY 14-15	DEPARTMENT PROPOSED BUDGET FY 14-15	MANAGER PROPOSED BUDGET FY 14-15	COUNCIL DIRECTIVE BUDGET FY 14-15	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<u>Administration</u>							
Assessing	172,277	173,245	191,970	177,320	160,320	(11,957)	-6.94%
City Clerk	162,045	171,080	194,214	170,243	137,647	(24,398)	-15.06%
City Manager	238,903	237,313	319,505	270,750	269,050	30,147	12.62%
Economic Development	318,933	119,705	385,755	359,500	343,708	24,775	7.77%
Finance	405,976	409,215	418,675	428,315	427,815	21,839	5.38%
Human Resources	139,566	137,778	139,578	139,578	139,578	12	0.01%
ICT	395,350	374,853	422,979	418,329	390,629	(4,721)	-1.19%
Legal Services	100,000	80,000	85,000	65,000	65,000	(35,000)	-35.00%
Mayor & Council	71,079	72,065	78,532	78,532	78,532	7,453	10.49%
Total Administration	2,004,129	1,775,254	2,236,208	2,107,567	2,012,279	8,150	0.41%
<u>Community Services</u>							
Health & Social Services							
Administration	83,557	83,557	86,972	86,972	86,972	3,415	4.09%
Assistance	105,982	161,684	144,381	144,381	105,982	0	0.00%
Planning & Permitting	775,230	795,030	915,544	804,494	804,494	29,264	3.77%
Public Library	927,237	927,237	942,407	941,192	912,520	(14,717)	-1.59%
Total Community Services	1,892,006	1,967,508	2,089,304	1,977,039	1,909,968	17,962	0.95%
<u>Fiscal Services</u>							
Debt Service	6,321,584	6,301,531	6,263,936	6,263,936	6,263,936	(57,648)	-0.91%
Emergency Reserve	375,289	0	375,289	375,289	375,289	0	0.00%
Facilities	715,667	678,552	729,870	698,335	698,335	(17,332)	-2.42%
Transfer to TIF	2,555,723	2,584,032	2,584,032	2,584,032	2,584,032	28,309	1.11%
Fringe Benefits	4,397,585	4,500,000	4,945,117	4,945,117	4,545,258	147,673	3.36%
Workers' Compensation	431,446	415,000	468,081	468,081	468,081	36,635	8.49%
Total Fiscal Services	14,797,294	14,479,115	15,366,325	15,334,790	14,934,931	137,637	0.93%
<u>Public Safety</u>							
Fire	4,024,789	4,113,156	4,300,126	4,120,633	4,730,601	705,812	17.54%
Police	3,589,583	3,324,191	3,958,119	3,884,183	3,659,502	69,919	1.95%
Total Public Safety	7,614,372	7,437,347	8,258,245	8,004,816	8,390,103	775,731	10.19%
<u>Public Services</u>							
Public Services	5,577,954	5,521,226	5,890,448	5,780,179	5,598,179	20,225	0.36%
Water & Sewer	558,835	558,835	599,013	599,013	599,013	40,178	7.19%
Total Public Works	6,136,789	6,080,061	6,489,461	6,379,192	6,197,192	60,403	0.98%
<u>Capital Improvement Projects</u>							
City Clerk (see Clerk Budget)	18,500		0	0	0	(18,500)	-100.00%
Engineering-Paving			100,000	0	0	0	0.00%

CITY OF AUBURN
FY 2015 EXPENDITURES
COMPARISON FY14 AND FY15 BUDGETS

Updated 4/30/14 per council directive

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 13-14	PROJECTED FY 14-15	DEPARTMENT PROPOSED BUDGET FY 14-15	MANAGER PROPOSED BUDGET FY 14-15	COUNCIL DIRECTIVE BUDGET FY 14-15	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
Fire	0		83,000	83,000	0	0	0.00%
LA 911			17,863	0	0	0	0.00%
Planning			98,000	98,000	0	0	0.00%
PW			63,700	63,700	0	0	0.00%
Recreation			20,500	20,500	0	0	0.00%
Airport			25,000	25,000	0	0	0.00%
Library	19,500	0	45,227	45,227	0	(19,500)	-100.00%
Total CIP	38,000	0	453,290	335,427	0	(38,000)	-100.00%
Total Municipal	32,482,590	31,739,285	34,892,833	34,138,831	33,444,473	961,883	2.96%
<u>Intergovernmental Programs</u>							
County Taxes	2,029,513	2,006,244	2,046,880	2,046,880	2,046,880	17,367	0.86%
Tax Sharing	270,000	288,593	270,000	270,000	270,000	0	0.00%
Auburn-Lewiston Municipal Airport	105,000	105,000	113,750	113,750	105,000	0	0.00%
Community Little Theater	0	20,160		0	0	0	0.00%
LA Arts	0	0	17,064	17,064	17,064	17,064	0.00%
Museum LA	0	0	37,500	0	0	0	0.00%
Lew-Aub Economic Growth Council (see EconDev)	0	160,687	0	0	0	0	0.00%
Lew-Aug Transit Committee	235,496	235,548	237,021	237,021	235,373	(123)	-0.05%
Lew-Aub 911 Communications Center	1,036,409	1,035,381	1,093,533	1,061,921	1,049,386	12,977	1.25%
Total Intergovernmental Programs	3,676,418	3,851,613	3,815,748	3,746,636	3,723,703	47,285	1.29%
Grand Total Municipal	36,140,508	35,590,898	38,708,581	37,885,467	37,168,176	1,027,668	2.84%
Education Operation	34,456,042	33,419,500	36,337,263	35,882,953	35,534,193	1,078,151	3.13%
Education Debt Service	2,671,986	2,483,582	2,707,131	2,707,131	2,707,130	35,144	1.32%
Total School	37,128,028	35,903,082	39,044,394	38,590,084	38,241,323	1,113,295	3.00%
Total Budget	73,268,536	71,493,980	77,752,975	76,475,551	75,409,499	2,140,963	2.92%
Non-Property Tax Revenue							
Municipal	10,710,337		11,256,313	11,256,313	12,394,984	1,684,647	15.73%
Education	21,766,728		22,140,765	22,140,765	22,092,693	325,965	1.50%

CITY OF AUBURN
 FY 2015 EXPENDITURES
 COMPARISON FY14 AND FY15 BUDGETS

Updated 4/30/14 per council directive

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 13-14	PROJECTED FY 14-15	DEPARTMENT PROPOSED BUDGET FY 14-15	MANAGER PROPOSED BUDGET FY 14-15	COUNCIL DIRECTIVE BUDGET FY 14-15	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
Total	32,477,065		33,397,078	33,397,078	34,487,677	2,010,612	6.19%
Property Tax Dollars Needed							
Municipal	25,448,671		27,452,268	26,629,154	24,773,192	(675,479)	-2.65%
Education	15,361,300		16,903,629	16,449,319	16,148,630	787,330	5.13%
Total	40,809,971		44,355,897	43,078,473	40,921,822	111,851	0.27%
Property Tax Rate Based on Assessed Values of :	20.43		22.11	21.48	20.40	(0.03)	-0.13%
	2,005,721,383		2,005,721,383	2,005,721,383	2,005,721,383		
Property Tax Rate							
Municipal Tax Rate	12.77		\$13.69	\$13.28	\$12.35	(0.42)	-3.28%
Education Tax Rate	7.66		\$8.43	\$8.20	\$8.05	0.39	5.11%
	20.43		22.11	21.48	20.40	(0.03)	-0.13%

CITY OF AUBURN
FY 2015 REVENUES
COMPARISON FY14 AND FY15 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 13-14	MANAGER PROPOSED BUDGET FY 14-15	COUNCIL DIRECTIVE BUDGET FY 14-15	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<u>General Government</u>					
Homestead Exemption Reimbursement	482,575	495,000	495,000	12,425	2.57%
Personal Property Reimbursement	1,230,000	1,350,000	1,350,000	120,000	0.00%
Tree Growth Reimbursement	10,000	10,000	10,000	-	0.00%
Veterans Reimbursement	18,000	18,000	18,000	-	0.00%
CDBG Reimbursement	8,000	8,000	8,000	-	0.00%
In Lieu of Taxes	80,000	80,000	80,000	-	0.00%
Excise Tax-Vehicles	3,050,000	3,160,000	3,160,000	110,000	3.61%
Excise Tax-Boats	15,000	15,000	15,000	-	0.00%
Excise Tax-Aircraft	3,500	10,000	10,000	6,500	185.71%
State Revenue Sharing	1,649,470	1,649,470	1,649,470	-	0.00%
Other State Aid	4,000	4,000	4,000	-	0.00%
Penalties & Interest	140,000	140,000	145,000	5,000	3.57%
Investment Income	20,000	10,000	10,000	(10,000)	-50.00%
Interest from Bonds	2,000	2,000	2,000	-	0.00%
Transfer in from TIF	500,000	500,000	500,000	-	0.00%
Transfer in from Special Revenue Funds	20,000	310,000	310,000	290,000	1450.00%
Transfer in from Drug Forfeiture Funds	-	-	45,000	45,000	0.00%
Transfer in from Parking Program	-	-	55,000	55,000	0.00%
Rental Income (Intermodal)	122,000	122,000	122,000	-	0.00%
Sale of Property	20,000	20,000	20,000	-	0.00%
Tax Sharing Revenue	155,000	155,000	155,000	-	0.00%
Cable Television Franchise	126,000	126,000	126,000	-	0.00%
MMWAC Host Fees	204,000	206,000	206,000	2,000	0.98%
Energy Efficiency	2,000	-	-	(2,000)	-100.00%
Reimbursement-Other	10,000	10,000	10,000	-	0.00%
Utility Reimbursement	27,500	27,500	27,500	-	0.00%
Unclassified	7,500	10,000	10,000	2,500	33.33%
Fund Balance Contribution	1,350,000	1,350,000	1,350,000	-	0.00%
Total General Government	9,256,545	9,787,970	9,892,970	636,425	6.88%
<u>City Clerk</u>					
Hunting/Fishing/Dogs	2,000	2,000	2,000	-	0.00%
Neutered Animals	3,000	3,000	3,000	-	0.00%
Voter Reg List	100	100	100	-	0.00%
Clerk/Sale of Copies	200	200	200	-	0.00%
City Clerk Notary	1,800	1,800	1,800	-	0.00%
New City Clerk Fees	-	-	4,400	4,400	0.00%
Banner Hanging Fee	3,300	3,300	3,300	-	0.00%

CITY OF AUBURN
FY 2015 REVENUES
COMPARISON FY14 AND FY15 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 13-14	MANAGER PROPOSED BUDGET FY 14-15	COUNCIL DIRECTIVE BUDGET FY 14-15	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
Garage Sale Permits	-	3,000	3,000	3,000	0.00%
Commercial License	40,000	40,000	40,000	-	0.00%
Taxi License	3,000	4,000	4,000	1,000	33.33%
Marriage License	5,000	5,000	5,000	-	0.00%
Birth/Death/Marriage Cert	25,000	25,000	25,000	-	0.00%
Permits - Burial	7,000	7,000	7,000	-	0.00%
Fines-Dog	3,000	3,000	3,000	-	0.00%
Total City Clerk	93,400	97,400	101,800	8,400	8.99%
<u>Finance</u>					
Reg - Vehicles	60,000	60,000	60,000	-	0.00%
Total Finance	60,000	60,000	60,000	-	0.00%
<u>Community Services-ICT</u>					
GIS/Data & Maps	20	20	20	-	0.00%
Total Community Services-ICT	20	20	20	-	0.00%
<u>Assessing</u>					
Maps & Copies	20	20	20	-	0.00%
Total Assessing	20	20	20	-	0.00%
<u>Health & Social Services</u>					
GA Reimbursement	53,000	70,000	70,000	17,000	32.08%
Total Health & Social Services	53,000	70,000	70,000	17,000	32.08%
<u>Planning & Permitting</u>					
Maps & Copies	500	500	500	-	0.00%
Departmental Reviews	16,000	16,000	16,000	-	0.00%
Planning/Codes & Ordinance	3,000	-	-	(3,000)	-100.00%
Fire Alarm Inspections	29,000	29,000	29,000	-	0.00%
Citation Ordinance	2,000	2,000	2,000	-	0.00%
Advertising Costs	5,000	5,000	5,000	-	0.00%
Lisbon Reimbursement for Services	10,000	10,000	10,000	-	0.00%
Permits - Building	110,000	110,000	110,000	-	0.00%
CDBG Reimbursement for Services	50,000	50,000	50,000	-	0.00%
Permits - Electrical	16,000	16,000	16,000	-	0.00%
Permits - Plumbing	10,500	10,500	10,500	-	0.00%
Permits - Sign	5,000	5,000	5,000	-	0.00%
Total Planning & Permitting	257,000	254,000	254,000	(3,000)	-1.17%

CITY OF AUBURN
FY 2015 REVENUES
COMPARISON FY14 AND FY15 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 13-14	MANAGER PROPOSED BUDGET FY 14-15	COUNCIL DIRECTIVE BUDGET FY 14-15	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<u>Parks & Recreation</u>					
Arena	-	-	-	-	0.00%
Recreation Program (for Program Leader)	-	-	41,720	41,720	0.00%
Total Parks & Recreation	-	-	41,720	41,720	0.00%
<u>Community Services-Engineering</u>					
Fees - Eng-Misc	200	-	-	(200)	-100.00%
Fees - Inspection	10,000	5,000	5,000	(5,000)	-50.00%
Fees - Drive Opening	200	200	200	-	0.00%
Fees - Bid Documents	1,000	1,000	1,000	-	0.00%
Permits - Fill	1,000	1,000	1,000	-	0.00%
Permits - Street Opening	25,000	25,000	25,000	-	0.00%
Total Community Services-Engineering	37,400	32,200	32,200	(5,200)	-13.90%
<u>Fire Department</u>					
Copies of Reports	200	200	200	-	0.00%
Inspections	10,000	-	-	(10,000)	-100.00%
EMS Transport	-	-	987,551	987,551	0.00%
EMS Agreement	100,000	-	-	(100,000)	-100.00%
Salvage Calls	100	100	100	-	0.00%
Permits - Oil Burner	800	800	800	-	0.00%
Total Fire Department	111,100	1,100	988,651	877,551	789.87%
<u>Police Department</u>					
Accident & Police	13,000	13,000	13,000	-	0.00%
Court	15,000	15,000	15,000	-	0.00%
Photos & Tapes	500	2,000	2,000	1,500	300.00%
False Alarms	10,000	15,000	15,000	5,000	50.00%
Animal Impound	300	1,000	1,000	700	233.33%
Veh Rel/Non Driver	6,000	2,000	2,000	(4,000)	-66.67%
Veh Rel/Driver License	15,000	11,000	11,000	(4,000)	-26.67%
ARRA Cops Grant	-	119,351	119,351	119,351	0.00%
MDEA Reimbursement	60,102	60,102	60,102	-	0.00%
School Resource Officers	173,150	173,150	173,150	-	0.00%
Computer Crimes	56,000	72,000	72,000	16,000	28.57%
Permits - Alarms	5,000	-	-	(5,000)	-100.00%
Permits - Firearms	3,000	4,000	4,000	1,000	33.33%
Fines - Parking Violations	40,000	26,000	26,000	(14,000)	-35.00%
Total Police Department	397,052	513,603	513,603	116,551	29.35%

CITY OF AUBURN
FY 2015 REVENUES
COMPARISON FY14 AND FY15 BUDGETS

CLASSIFICATION	COUNCIL ADOPTED BUDGET FY 13-14	MANAGER PROPOSED BUDGET FY 14-15	COUNCIL DIRECTIVE BUDGET FY 14-15	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
Public Works					
Community Cords	4,800	-	-	(4,800)	
State/Local Road Assistance	440,000	440,000	440,000	-	0.00%
Total Public Works	444,800	440,000	440,000	(4,800)	-1.08%
Total Municipal	10,710,337	11,256,313	12,394,984	1,684,647	15.73%
School Department					
Reg Secondary Tuition	134,266	134,266	134,266	-	0.00%
SOS Tuition	90,000	90,000	90,000	-	0.00%
Adult Ed Tuition	93,800	93,300	93,300	(500)	-0.53%
State Subsidy for Education	18,976,018	19,339,405	19,291,333	315,315	1.66%
Debt Service Reimbursement	1,161,010	1,119,906	1,119,906	(41,104)	-3.54%
PreK/CDS	55,000	55,000	55,000	-	0.00%
Special Ed/Mainecare	125,000	125,000	125,000	-	0.00%
State Agency Clients	30,000	30,000	30,000	-	0.00%
State Aid for Adult Education	96,246	98,500	98,500	2,254	2.34%
Miscellaneous	98,506	98,506	98,506	-	0.00%
Daycare Rent	50,000	50,000	50,000	-	0.00%
Fund Balance	856,882	906,882	906,882	50,000	0.00%
Total School	21,766,728	22,140,765	22,092,693	325,965	1.50%
Total Non-Property Tax Revenue - Municipal	10,710,337	11,256,313	12,394,984	1,684,647	15.73%
Total Non-Property Tax Revenue - School	<u>21,766,728</u>	<u>22,140,765</u>	<u>22,092,693</u>	<u>325,965</u>	<u>1.50%</u>
Total Non-Property Tax Revenue	32,477,065	33,397,078	34,487,677	2,010,612	6.19%
Total Proposed Budget - Municipal	36,140,508	37,168,176	37,168,176	1,027,668	2.84%
Total Proposed Budget - School	<u>37,128,028</u>	<u>38,241,323</u>	<u>38,241,323</u>	<u>1,113,295</u>	<u>3.00%</u>
Total Proposed Budget	73,268,536	75,409,499	75,409,499	2,140,963	2.92%
Total Property Tax Dollars Needed - Municipal	25,430,171	25,911,863	24,773,192	(656,979)	-2.58%
Total Property Tax Dollars Needed - School	<u>15,361,300</u>	<u>16,100,558</u>	<u>16,148,630</u>	<u>787,330</u>	<u>5.13%</u>
Total Property Tax Dollars Needed	40,791,471	42,012,421	40,921,822	130,351	0.32%