

City of Auburn, Maine

"Maine's City of Opportunity"

Office of the City Manager

Date: 23 March 2015

To: Mayor LaBonte and Members of the Auburn City Council

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

RE: FY2016 Municipal Budget Submission

Please find enclosed the FY 2016 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 1.8% growth or less. **We have met that directive.** It was not easy. 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.

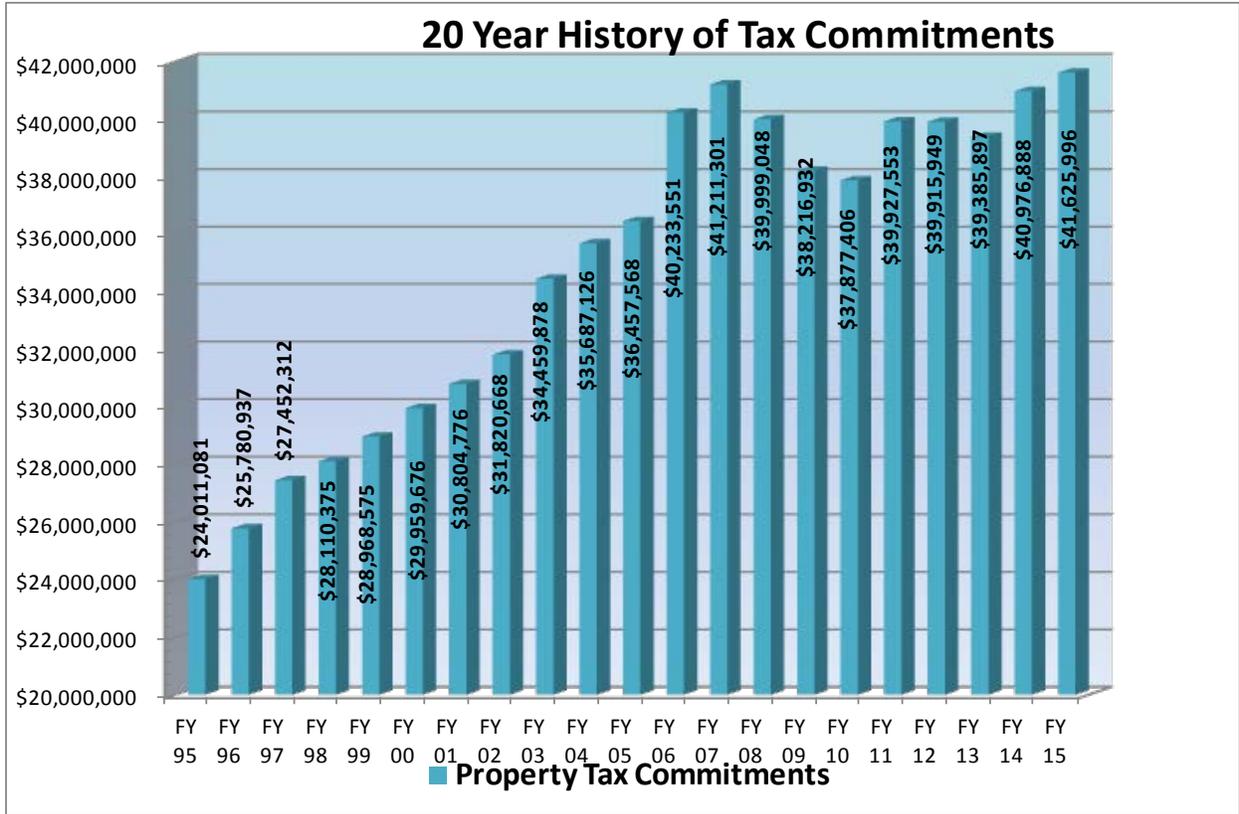
Now as the Council reviews the manager's recommended budget and takes votes to change policies or funding, the documents provided contain the information needed to debate and consider changes. Decisions will no longer be just a number but will be a statement of direction or policy.

Tax Commitment

The City of Auburn's history for tax commitment going back to 1994 is charted below. As Acting 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.

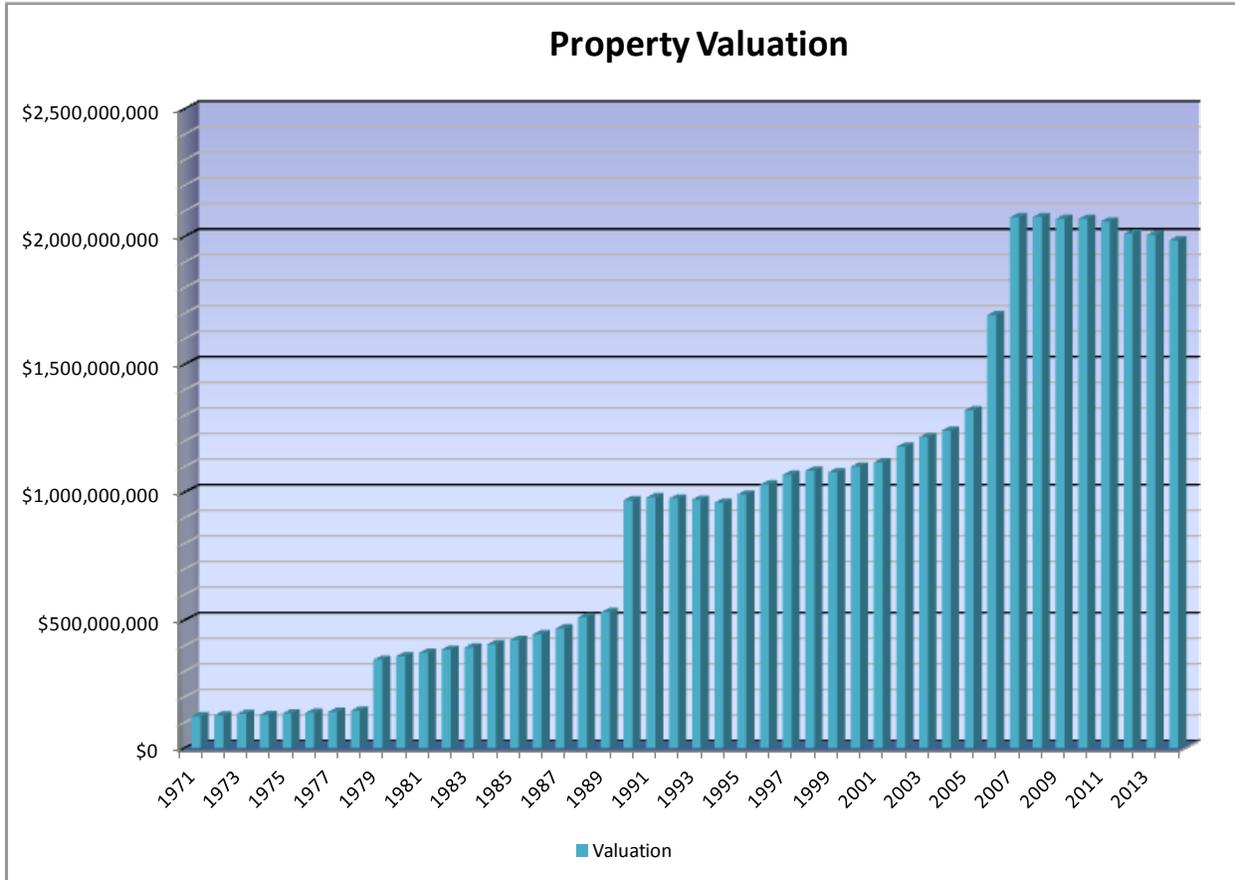
The Chart below shows that tax commitment for Auburn steadily increased from 1994 to 2007. In 1994 the Commitment was \$23,323,812 and by 2007 was \$41,211,301, a 76.6% increase. The 2015 tax commitment was \$41,625,996 which was a 1.6% increase and was the first time in 8 years that the tax commitment 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 Acting 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.



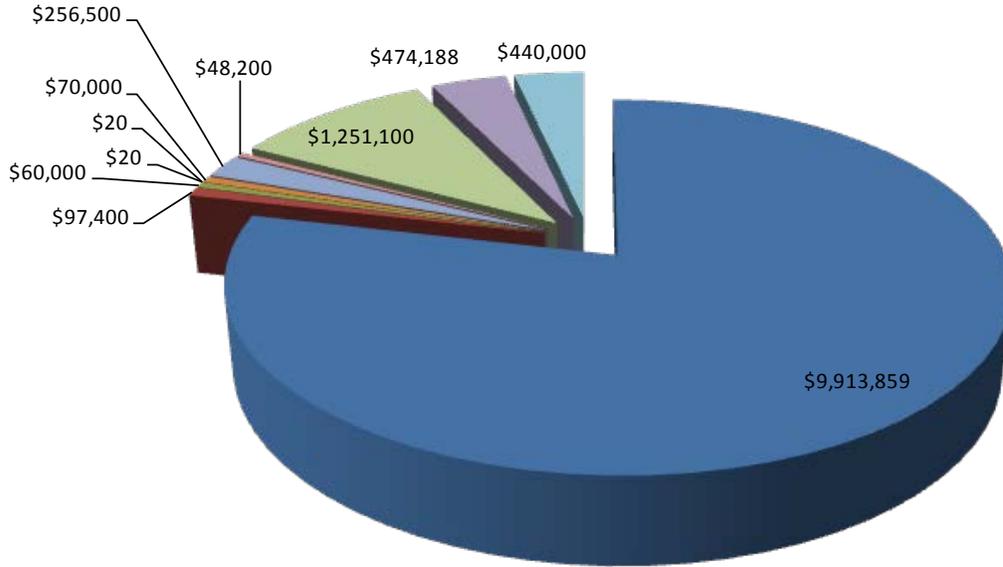
Auburn’s value is still fair and equitable under the law. However, staff works diligently to sustain these while also anticipating a change in the economy. As the Acting City Manager I can report that a number of projects occurred in 2014/15. There are potential projects that we see on the horizon that 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 2016 is **\$1,976,187,978**, a decrease of **\$8,729,400** 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

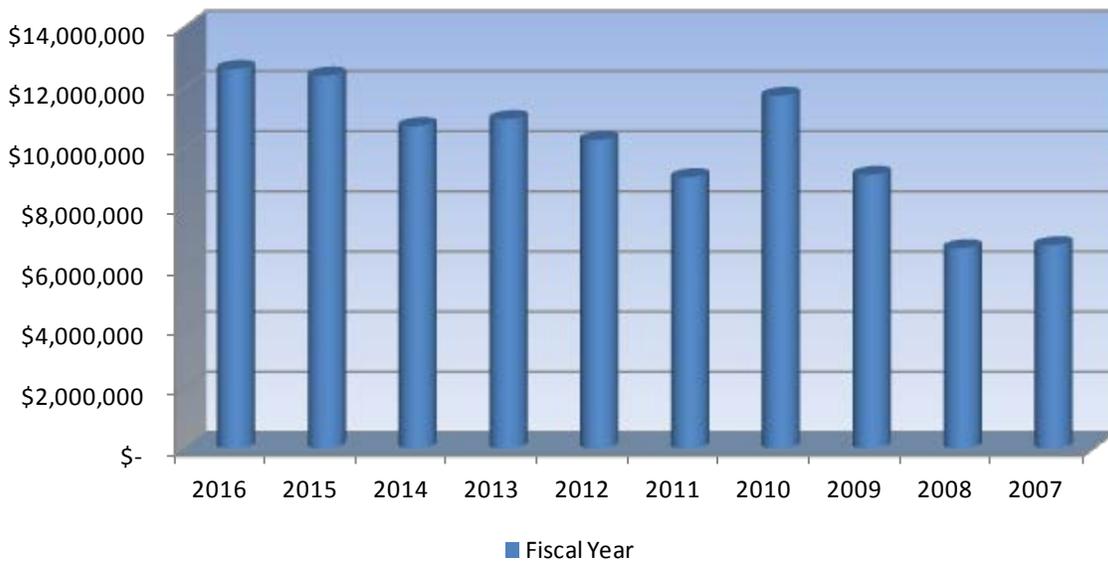
The total revenues for FY 2016 are budgeted at **\$12,611,287**. In comparison this is **1.78X%** higher than last year. Considering the overall reduction of revenue sharing as detailed below, the City of Auburn has been exceptional at developing the statutorily very limited options for local revenue.

Proposed Non Property Tax Revenue FY 16



- General Government
- City Clerk
- Finance
- ICT
- Assessing
- Health & Social Services
- Planning & Permitting
- Engineering
- Fire Department
- Police Department
- Public Works

10 Yr History of Non Property Tax Revenue

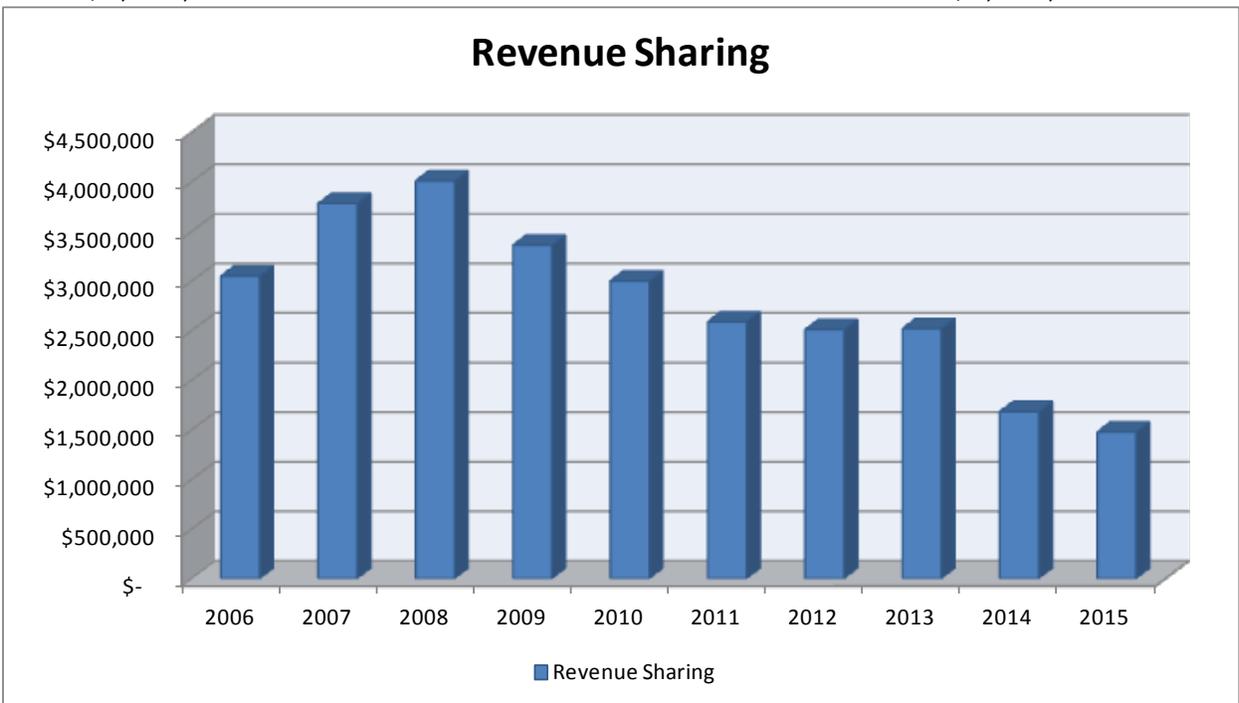


The use of fund balance at \$1.3 million has been acceptable however with the use of a one-time special revenue line in the current budget staff recommends increasing this number to \$1.6 million. With FY16 being a year of transition we can safely make the change. As long as fund balance does not begin to shrink this amount should be sustainable.

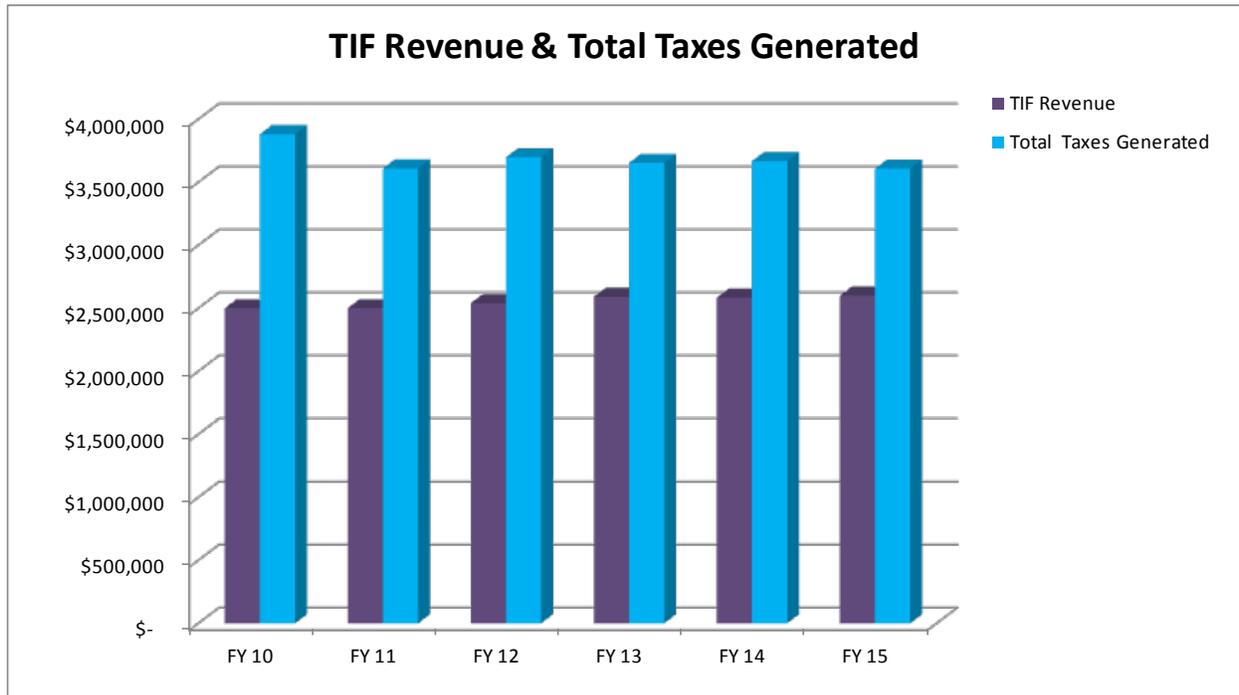
Revenue Sharing

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 2016 Auburn is scheduled to receive \$1,477,641. 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 2016 budget. Bonding is always one year delayed in financial impact. Since the City is retiring \$8,544,732 this year, the FY 2016 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 \$170,000 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 Acting City Manager's budget funds the operational capital items from general fund tax dollars.

As I stated at the 23 February 2015 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.

We have to start somewhere and I felt \$5.5 million allows us to continue to make improvements to infrastructure as well as replace/update equipment that needs to be retired or costs more to maintain than to purchase new.

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.

| CITYWIDE TEN YEAR CAPITAL IMPROVEMENT PLAN FY 16 Only | | | |
|---|--|--|-------------------|
| | Description | | Operating |
| Facilities | Security Cameras-PS Garage | | \$ 24,000 |
| Facilities | Replace Card Access System Components Phase II | | \$ 20,000 |
| Fire | Replace expired SCBA cylinders | | \$ 10,000 |
| Library | Carpet Replacement | | \$ 17,000 |
| Library | New Insight Server | | \$ 2,500 |
| Planning | Municipal Fire Alarm System-Electrical Shop | | \$ 16,050 |
| Police | Vehicle Replacement | | \$ 79,000 |
| TOTAL CIP | | | \$ 168,550 |

If the City selected to bond the highlighted items listed above, the annual debt service would be under \$20,000 per year and the budget could save approximately \$168,550.

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 | | | Outstanding |
| | Debt at Beginning | Debt | Debt | Debt at End of |
| | of Fiscal Year | Issued | Retirement | Fiscal Year |
| FY 05-06 | \$63,248,668 | \$13,291,307 | \$7,552,775 | \$68,987,200 |
| 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 | | \$8,684,488 | \$45,932,437 |

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, 2014 was 1.8%.

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

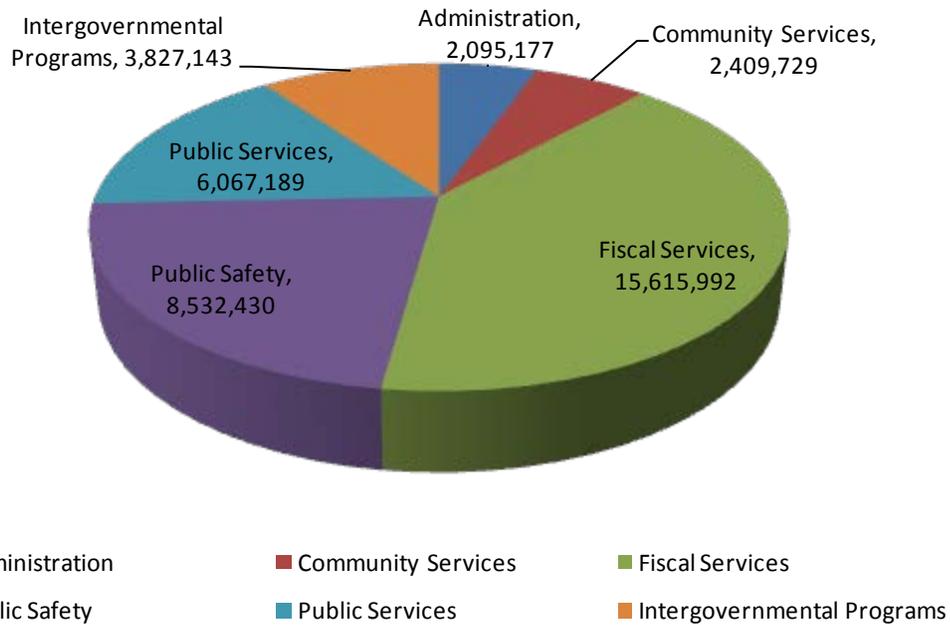
(a) **Budget tax commitment cap.** Beginning with the fiscal year 2016 budget, the city council will not approve any increase in the budget which exceeds the consumer price index (urban) as compiled for the 12-month period ending as of December 31 prior the start of the succeeding fiscal year.

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

The Acting 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 **\$1,090,690** in cuts to expenses.¹

¹ The amount needed to develop a City budget with 0% impact on taxes would require a cut of \$1,839,958 from the City Manager's recommended budget.

Manager's Proposed Budget FY 16



Budget Drivers

Attached are changes made to the departmental requests that lead to the Acting 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 1.8% expense increase City Council requested the Acting City Manager to meet. A few of some of the more noteworthy increases:

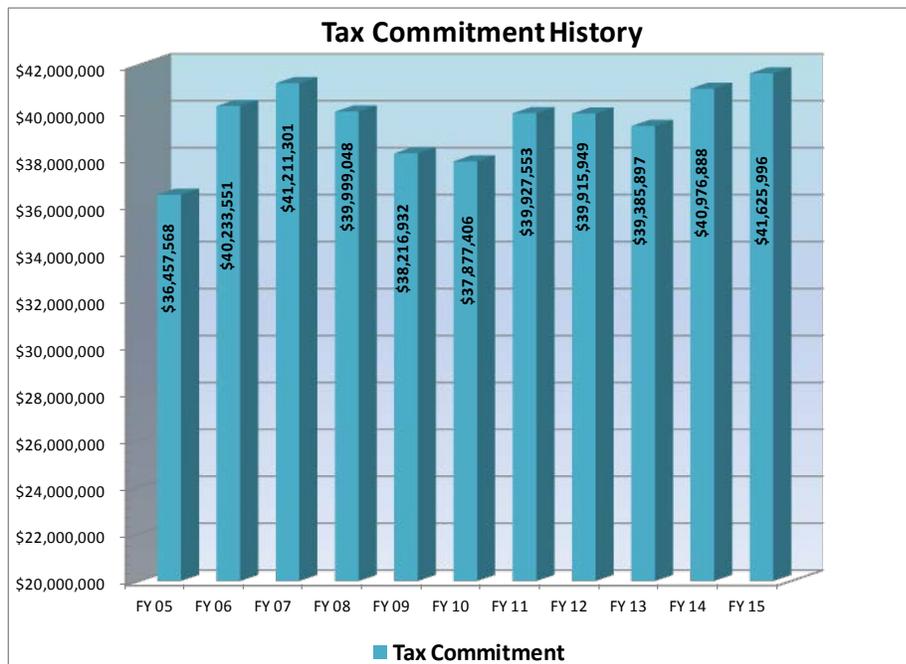
| | |
|--|---------------------------|
| <u>Androscoggin County:</u> | \$ 95,388 (4.66%) |
| <u>Solid Waste (MMWAC)</u> | \$105,207 (12.80%) |
| <u>Lew-Aub 911 Communications Center</u> | \$ 33,382 (3.13%) |
| <u>Debt Service (funding Quint)</u> | \$ 90,808 (0.97%) |
| <u>MSRS (Maine State Retirement System)</u> | \$245,955 (21.26%) |
| | <u>\$570,740</u> |

County Tax

The FY15 Androscoggin County increased over 4%. Due to Maine Revenue Services Property Tax Division increasing our valuation from \$1,926,000,000 to \$1,963,550,000 we account for \$37,350,000 of valuation increase across the County. This coupled with the remaining municipalities seeing either a slight increase or loss in valuation placed the largest increase to the County budget with Auburn.

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 (25.63% of the County valuation, Lewiston is 28.38%). It is time for change.

Tax Rate Projection



| Impact of Proposed Budget on Tax Rate | | | |
|--|-----------------|-----------------|-----------------|
| | | Manager | |
| | | Proposed | |
| | FY 15 | FY 16 | |
| | Tax Rate | Tax Rate | Increase |
| | 12.82 | 13.12 | 0.30 |
| City Budget | | | |
| \$150,000 Home | \$ 1,923.00 | \$ 1,968.00 | \$ 45.00 |
| | | Proposed | |
| | FY 15 | FY 16 | |
| | Tax Rate | Tax Rate | Increase |
| | 8.13 | 8.87 | 0.74 |
| School Budget | | | |
| \$150,000 Home | \$ 1,219.50 | \$ 1,330.50 | \$ 111.00 |
| | | Proposed | |
| | FY 15 | FY 16 | |
| | Tax Rate | Tax Rate | Increase |
| | 20.95 | 21.99 | 1.04 |
| Combined Budget | | | |
| \$150,000 Home | \$ 3,142.50 | \$ 3,298.50 | \$ 156.00 |

Enterprise Funds and Special Revenues

The City currently operates one Enterprise fund, Norway Savings Bank Arena. We are proposing another enterprise fund, Ingersoll Arena Turf Facility. Upon the recommendation of the Recreation and Special Events Advisory Board City Council authorized the reallocation of bond proceeds to cover the project (phase II of II). The facility is scheduled to be open in early fall 2015.

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 Acting 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 Acting 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 Acting 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
Acting City Manager

CITY OF AUBURN
FY 2016 EXPENDITURES
COMPARISON FY15 AND FY16 BUDGETS

| CLASSIFICATION | COUNCIL ADOPTED BUDGET FY 14-15 | DEPARTMENT PROPOSED BUDGET FY 15-16 | MANAGER PROPOSED BUDGET FY 15-16 | COUNCIL ADOPTED BUDGET FY 15-16 | Increase (Decrease) from Prior Year Budget | Percentage of Increase (Decrease) |
|--|--|--|---|--|---|---|
| <u>Administration</u> | | | | | | |
| City Clerk | 164,593 | 201,296 | 165,053 | | 460 | 0.28% |
| City Manager | 280,750 | 269,340 | 269,340 | | (11,410) | -4.06% |
| Economic Development | 359,500 | 361,080 | 361,080 | | 1,580 | 0.44% |
| Finance | 605,135 | 621,705 | 619,855 | | 14,720 | 2.43% |
| Human Resources | 139,578 | 147,319 | 143,526 | | 3,948 | 2.83% |
| IT | 413,829 | 433,825 | 390,190 | | (23,639) | -5.71% |
| Legal Services | 65,000 | 65,000 | 65,000 | | 0 | 0.00% |
| Mayor & Council | 78,532 | 82,133 | 81,133 | | 2,601 | 3.31% |
| Total Administration | 2,106,917 | 2,181,698 | 2,095,177 | 0 | (11,740) | -0.56% |
| <u>Community Services</u> | | | | | | |
| Health & Social Services | | | | | | |
| Administration | 86,972 | 87,855 | 75,722 | | (11,250) | -12.94% |
| Assistance | 105,982 | 108,989 | 108,989 | | 3,007 | 2.84% |
| Planning & Permitting | 902,494 | 1,000,215 | 906,631 | | 4,137 | 0.46% |
| Recreation & Special Events | 355,469 | 340,871 | 338,871 | | (16,598) | -4.67% |
| Public Library | 960,692 | 987,516 | 979,516 | | 18,824 | 1.96% |
| Total Community Services | 2,411,609 | 2,525,446 | 2,409,729 | 0 | (1,880) | -0.08% |
| <u>Fiscal Services</u> | | | | | | |
| Debt Service | 6,263,936 | 6,324,864 | 6,324,864 | | 60,928 | 0.97% |
| Emergency Reserve | 375,289 | 375,289 | 375,289 | | 0 | 0.00% |
| Facilities | 698,335 | 686,736 | 653,080 | | (45,255) | -6.48% |
| Transfer to TIF | 2,584,032 | 2,599,914 | 2,599,914 | | 15,882 | 0.61% |
| Fringe Benefits | 4,737,117 | 5,318,296 | 5,166,309 | | 429,192 | 9.06% |
| Workers' Compensation | 468,081 | 496,536 | 496,536 | | 28,455 | 6.08% |
| Total Fiscal Services | 15,126,790 | 15,801,635 | 15,615,992 | 0 | 489,202 | 3.23% |
| <u>Public Safety</u> | | | | | | |
| Fire | 4,057,633 | 4,111,634 | 4,101,634 | | 44,001 | 1.08% |
| Fire EMS Transport | 635,468 | 622,801 | 549,801 | | (85,667) | -13.48% |
| Police | 3,738,108 | 4,149,848 | 3,880,995 | | 142,887 | 3.82% |
| Total Public Safety | 8,431,209 | 8,884,283 | 8,532,430 | 0 | 101,221 | 1.20% |
| <u>Public Services</u> | | | | | | |
| Public Services | 4,628,839 | 4,576,189 | 4,540,898 | | (87,941) | -1.90% |
| Solid Waste | 822,071 | 927,278 | 927,278 | | 105,207 | 12.80% |
| Water & Sewer | 599,013 | 599,013 | 599,013 | | 0 | 0.00% |
| Total Public Works | 6,049,923 | 6,102,480 | 6,067,189 | 0 | 17,266 | 0.29% |
| <u>Capital Improvement Projects</u> | | | | | | |
| City Clerk (see Clerk Budget) | 0 | 0 | | | 0 | 0.00% |

CITY OF AUBURN
 FY 2016 EXPENDITURES
 COMPARISON FY15 AND FY16 BUDGETS

| CLASSIFICATION | COUNCIL ADOPTED BUDGET FY 14-15 | DEPARTMENT PROPOSED BUDGET FY 15-16 | MANAGER PROPOSED BUDGET FY 15-16 | COUNCIL ADOPTED BUDGET FY 15-16 | Increase (Decrease) from Prior Year Budget | Percentage of Increase (Decrease) |
|---|--|--|---|--|---|---|
| Engineering-Paving | | 0 | | | 0 | 0.00% |
| Fire | 0 | | | | 0 | 0.00% |
| LA 911 | | | | | 0 | 0.00% |
| Planning | | | | | 0 | 0.00% |
| PW | | | | | 0 | 0.00% |
| Recreation | | | | | 0 | 0.00% |
| Airport | | 65,500 | | | 0 | 0.00% |
| Library | 0 | | | | 0 | 0.00% |
| Total CIP | 0 | 65,500 | 0 | 0 | 0 | 0.00% |
| Salary Reductions | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Municipal | 34,126,448 | 35,561,042 | 34,720,517 | 0 | 594,069 | 1.74% |
| Intergovernmental Programs | | | | | | |
| County Taxes | 2,046,880 | 2,142,268 | 2,142,268 | | 95,388 | 4.66% |
| Tax Sharing | 270,000 | 270,000 | 270,000 | | 0 | 0.00% |
| Auburn-Lewiston Municipal Airport | 105,000 | 182,000 | 105,000 | | 0 | 0.00% |
| Community Little Theater | 0 | | | | 0 | 0.00% |
| LA Arts | 17,000 | 0 | | | (17,000) | -100.00% |
| Museum LA | 0 | 0 | | | 0 | 0.00% |
| Lew-Aub Economic Growth Council (see EconDev) | | 0 | | | 0 | 0.00% |
| Lew-Aug Transit Committee | 211,377 | 209,244 | 209,244 | | (2,133) | -1.01% |
| Auburn Only Transportation | 23,996 | | | | (23,996) | -100.00% |
| Lew-Aub 911 Communications Center | 1,067,249 | 1,100,631 | 1,100,631 | | 33,382 | 3.13% |
| Total Intergovernmental Programs | 3,741,502 | 3,904,143 | 3,827,143 | 0 | 85,641 | 2.29% |
| Grand Total Municipal | 37,867,950 | 39,465,185 | 38,547,660 | 0 | 679,710 | 1.79% |
| Education Operation | 35,534,192 | 37,305,671 | 37,305,671 | | 1,771,479 | 4.99% |
| Education Debt Service | 2,707,131 | 2,842,071 | 2,842,071 | | 134,940 | 4.98% |
| Total School | 38,241,323 | 40,147,742 | 40,147,742 | 0 | 1,906,419 | 4.99% |
| Total Budget | 76,109,273 | 79,612,927 | 78,695,402 | 0 | 2,586,129 | 3.40% |

CITY OF AUBURN
 FY 2016 EXPENDITURES
 COMPARISON FY15 AND FY16 BUDGETS

| CLASSIFICATION | COUNCIL ADOPTED BUDGET FY 14-15 | DEPARTMENT PROPOSED BUDGET FY 15-16 | MANAGER PROPOSED BUDGET FY 15-16 | COUNCIL ADOPTED BUDGET FY 15-16 | Increase (Decrease) from Prior Year Budget | Percentage of Increase (Decrease) |
|--|--|--|---|--|---|---|
| Non-Property Tax Revenue | | | | | | |
| Municipal | 12,390,584 | 12,611,287 | 12,611,287 | 0 | 220,703 | 1.78% |
| Education | 22,092,693 | 22,618,161 | 22,618,161 | 0 | 525,468 | 2.38% |
| Total | 34,483,277 | 35,229,448 | 35,229,448 | 0 | 746,171 | 2.16% |
| Property Tax Dollars Needed | | | | | | |
| Municipal | 25,477,366 | 26,853,898 | 25,936,373 | 0 | 459,007 | 1.80% |
| Education | 16,148,630 | 17,529,581 | 17,529,581 | 0 | 1,380,951 | 8.55% |
| Total | 41,625,996 | 44,383,479 | 43,465,954 | 0 | 1,839,958 | 4.42% |
| Property Tax Rate Based on Assessed Values of : | 20.95 | 22.46 | 21.99 | 0.00 | 1.04 | 4.99% |
| | 1,984,917,378 | 1,976,187,978 | 1,976,187,978 | 1,976,187,978 | | |
| Property Tax Rate | | | | | | |
| Municipal Tax Rate | \$12.82 | \$13.59 | \$13.12 | \$0.00 | 0.30 | 2.37% |
| Education Tax Rate | \$8.13 | \$8.87 | \$8.87 | \$0.00 | 0.74 | 9.11% |
| | <u>20.95</u> | <u>22.46</u> | <u>21.99</u> | <u>0.00</u> | <u>1.04</u> | <u>4.99%</u> |

CITY OF AUBURN
FY 2016 EXPENDITURES
COMPARISON FY15 AND FY16 BUDGETS

| | COUNCIL ADOPTED BUDGET FY 14-15 | MANAGER PROPOSED BUDGET FY 15-16 | \$ Change | % Change |
|-------------------------------|--|---|------------------|--------------|
| City Expenses | | | | |
| Operating Expenses | 25,278,480 | 25,795,739 | 517,259 | 2.05% |
| Debt Service/TIF | 8,847,968 | 8,924,778 | 76,810 | 0.87% |
| Intergovernmental | 3,741,502 | 3,827,143 | 85,641 | 2.29% |
| Total City Expenses | 37,867,950 | 38,547,660 | 679,710 | 1.79% |
| School Expenses | | | | |
| Operating Expenses | 35,534,192 | 37,305,671 | 1,771,479 | 4.99% |
| Debt Service | 2,707,131 | 2,842,071 | 134,940 | 4.98% |
| Total School Expenses | 38,241,323 | 40,147,742 | 1,906,419 | 4.99% |
| Total Expenses | 76,109,273 | 78,695,402 | 2,586,129 | 3.40% |
| Less: Non-Tax Revenues | | | | |
| City | 12,390,584 | 12,611,287 | 220,703 | 1.78% |
| School | 22,092,693 | 22,618,161 | 525,468 | 2.38% |
| Total Non-Tax Revenues | 34,483,277 | 35,229,448 | 746,171 | 2.16% |
| Tax Levy | | | | |
| City | 23,430,486 | 23,794,105 | 363,619 | 1.55% |
| School | 16,148,630 | 17,529,581 | 1,380,951 | 8.55% |
| County Overlay | 2,046,880 | 2,142,268 | 95,388 | 4.66% |
| Total Tax Levy | 41,625,996 | 43,465,954 | 1,839,958 | 4.42% |
| Total Assessed Value | 1,984,917,378 | 1,976,187,978 | | |
| Tax Rate | | | | |
| City | 11.79 | 12.04 | 0.25 | 2.13% |
| School | 8.13 | 8.87 | 0.74 | 9.11% |
| County | 1.03 | 1.08 | 0.05 | 5.12% |
| Total | 20.95 | 21.99 | 1.04 | 4.99% |

CITY OF AUBURN
FY 2016 REVENUES
COMPARISON FY15 AND FY16 BUDGETS

| CLASSIFICATION | COUNCIL ADOPTED BUDGET FY 14-15 | MANAGER PROPOSED BUDGET FY 15-16 | COUNCIL ADOPTED BUDGET FY 15-16 | Increase (Decrease) from Prior Year Budget | Percentage of Increase (Decrease) |
|---|--|---|--|---|---|
| <u>General Government</u> | | | | | |
| Homestead Exemption Reimbursement | 495,000 | 505,000 | | 10,000 | 2.02% |
| Personal Property Reimbursement | 1,350,000 | 1,475,000 | | 125,000 | 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 | 80,000 | 90,000 | | 10,000 | 12.50% |
| Excise Tax-Vehicles | 3,160,000 | 3,275,000 | | 115,000 | 3.64% |
| Excise Tax-Boats | 15,000 | 15,000 | | - | 0.00% |
| Excise Tax-Aircraft | 10,000 | 20,000 | | 10,000 | 100.00% |
| State Revenue Sharing | 1,649,470 | 1,477,641 | | (171,829) | -10.42% |
| Other State Aid | 4,000 | 4,000 | | - | 0.00% |
| Penalties & Interest | 145,000 | 150,000 | | 5,000 | 3.45% |
| Investment Income | 10,000 | 5,000 | | (5,000) | -50.00% |
| Interest from Bonds | 2,000 | 2,000 | | - | 0.00% |
| Transfer in from TIF | 500,000 | 545,000 | | 45,000 | 9.00% |
| Transfer in from Special Revenue Funds | 310,000 | | | (310,000) | -100.00% |
| Transfer in from Parking Program | 55,000 | - | | (55,000) | -100.00% |
| Transfer in from Police Drug Money | 45,000 | 45,000 | | - | 0.00% |
| Transfer in from Recreation Special Revenue | 41,720 | 42,718 | | 998 | 2.39% |
| Rental Income (Intermodal) | 122,000 | 18,000 | | (104,000) | -85.25% |
| Sale of Property | 20,000 | 20,000 | | - | 0.00% |
| Tax Sharing Revenue | 155,000 | 155,000 | | - | 0.00% |
| Cable Television Franchise | 126,000 | 126,000 | | - | 0.00% |
| MMWAC Host Fees | 206,000 | 210,000 | | 4,000 | 1.94% |
| Energy Efficiency | - | - | | - | #DIV/0! |
| Reimbursement-Other | 10,000 | 10,000 | | - | 0.00% |
| Utility Reimbursement | 27,500 | 27,500 | | - | 0.00% |
| Unclassified | 10,000 | 10,000 | | - | 0.00% |
| Fund Balance Contribution | 1,350,000 | 1,650,000 | | 300,000 | 22.22% |
| Total General Government | 9,934,690 | 9,913,859 | - | (20,831) | -0.21% |

CITY OF AUBURN
FY 2016 REVENUES
COMPARISON FY15 AND FY16 BUDGETS

| CLASSIFICATION | COUNCIL ADOPTED BUDGET FY 14-15 | MANAGER PROPOSED BUDGET FY 15-16 | COUNCIL ADOPTED BUDGET FY 15-16 | Increase (Decrease) from Prior Year Budget | Percentage of Increase (Decrease) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---|--|---|---|-------------------------|---------------|---------------|----------|----------|--------------|-----------------------|--|--|--|--|--|----------------|--------|--------|--|---|-------|----------------------|---------------|---------------|----------|----------|--------------|--------------------------------------|--|--|--|--|--|-----------------|----|----|--|---|-------|-------------------------------------|-----------|-----------|----------|----------|--------------|-------------------------|--|--|--|--|--|---------------|----|----|--|---|-------|------------------------|-----------|-----------|----------|----------|--------------|--|--|--|--|--|--|------------------|--------|--------|--|---|-------|---|---------------|---------------|----------|----------|--------------|
| <u>City Clerk</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 200 | | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| City Clerk Notary | 1,800 | 1,800 | | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Banner Hanging Fee | 3,300 | 3,300 | | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Garage Sale Permits | 3,000 | 3,000 | | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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% | Total City Clerk | 97,400 | 97,400 | - | - | 0.00% | <u>Finance</u> | | | | | | Reg - Vehicles | 60,000 | 60,000 | | - | 0.00% | Total Finance | 60,000 | 60,000 | - | - | 0.00% | <u>Community Services-ICT</u> | | | | | | GIS/Data & Maps | 20 | 20 | | - | 0.00% | Total Community Services-ICT | 20 | 20 | - | - | 0.00% | <u>Assessing</u> | | | | | | Maps & Copies | 20 | 20 | | - | 0.00% | Total Assessing | 20 | 20 | - | - | 0.00% | <u>Health & Social Services</u> | | | | | | GA Reimbursement | 70,000 | 70,000 | | - | 0.00% | Total Health & Social Services | 70,000 | 70,000 | - | - | 0.00% |
| Total City Clerk | 97,400 | 97,400 | - | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>Finance</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reg - Vehicles | 60,000 | 60,000 | | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Finance | 60,000 | 60,000 | - | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>Community Services-ICT</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GIS/Data & Maps | 20 | 20 | | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Community Services-ICT | 20 | 20 | - | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>Assessing</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Maps & Copies | 20 | 20 | | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Assessing | 20 | 20 | - | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>Health & Social Services</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GA Reimbursement | 70,000 | 70,000 | | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Health & Social Services | 70,000 | 70,000 | - | - | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CITY OF AUBURN
FY 2016 REVENUES
COMPARISON FY15 AND FY16 BUDGETS

| CLASSIFICATION | COUNCIL ADOPTED BUDGET FY 14-15 | MANAGER PROPOSED BUDGET FY 15-16 | COUNCIL ADOPTED BUDGET FY 15-16 | Increase (Decrease) from Prior Year Budget | Percentage of Increase (Decrease) |
|--|--|---|--|---|---|
| <u>Planning & Permitting</u> | | | | | |
| 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 | | - | 0.00% |
| Permits - Building | 110,000 | 110,000 | | - | 0.00% |
| CDBG Reimbursement for Services | 50,000 | 50,000 | | - | 0.00% |
| Permits - Electrical | 16,000 | 18,000 | | 2,000 | 12.50% |
| Permits - Plumbing | 10,500 | 11,000 | | 500 | 4.76% |
| Permits - Sign | 5,000 | 5,000 | | - | 0.00% |
| Total Planning & Permitting | 254,000 | 256,500 | - | 2,500 | 0.98% |
| <u>Parks & Recreation</u> | | | | | |
| Arena | - | - | - | - | 0.00% |
| Recreation Program | - | - | - | - | 0.00% |
| Total Parks & Recreation | - | - | - | - | 0.00% |
| <u>Community Services-Engineering</u> | | | | | |
| Fees - Eng-Misc | - | - | - | - | 0.00% |
| Fees - Inspection | 5,000 | 6,000 | | 1,000 | 20.00% |
| 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 | 25,000 | 40,000 | | 15,000 | 60.00% |
| Total Community Services-Engineering | 32,200 | 48,200 | - | 16,000 | 49.69% |
| <u>Fire Department</u> | | | | | |
| Copies of Reports | 200 | 200 | | - | 0.00% |
| Inspections | - | - | | - | 0.00% |
| EMS Transport | 987,551 | 1,250,000 | | 262,449 | 26.58% |
| EMS Agreement | - | - | - | - | 0.00% |
| Salvage Calls | 100 | 100 | | - | 0.00% |
| Permits - Oil Burner | 800 | 800 | | - | 0.00% |
| Total Fire Department | 988,651 | 1,251,100 | - | 262,449 | 26.55% |

CITY OF AUBURN
 FY 2016 REVENUES
 COMPARISON FY15 AND FY16 BUDGETS

| CLASSIFICATION | COUNCIL ADOPTED BUDGET FY 14-15 | MANAGER PROPOSED BUDGET FY 15-16 | COUNCIL ADOPTED BUDGET FY 15-16 | Increase (Decrease) from Prior Year Budget | Percentage of Increase (Decrease) |
|---------------------------------|--|---|--|---|---|
| <u>Police Department</u> | | | | | |
| Accident & Police | 13,000 | 13,000 | | - | 0.00% |
| Court | 15,000 | 15,000 | | - | 0.00% |
| Photos & Tapes | 2,000 | 2,000 | | - | 0.00% |
| False Alarms | 15,000 | 15,000 | | - | 0.00% |
| Animal Impound | 1,000 | 1,000 | | - | 0.00% |
| Veh Rel/Non Driver | 2,000 | 2,000 | | - | 0.00% |
| Veh Rel/Driver Licence | 11,000 | 11,000 | | - | 0.00% |
| ARRA Cops Grant | 119,351 | 95,685 | | (23,666) | -19.83% |
| MDEA Reimbursement | 60,102 | 61,000 | | 898 | 1.49% |
| School Resource Officers | 173,150 | 173,150 | | - | 0.00% |
| Computer Crimes | 72,000 | 21,353 | | (50,647) | -70.34% |
| Permits - Alarms | - | - | | - | 0.00% |
| Permits - Firearms | 4,000 | 4,000 | | - | 0.00% |
| Fines - Parking Violations | 26,000 | 60,000 | | 34,000 | 130.77% |
| Total Police Department | 513,603 | 474,188 | - | (39,415) | -7.67% |
| <u>Public Works</u> | | | | | |
| Community Cords | - | - | - | - | |
| State/Local Road Assistance | 440,000 | 440,000 | | - | 0.00% |
| Total Public Works | 440,000 | 440,000 | - | - | 0.00% |
| Total Municipal | 12,390,584 | 12,611,287 | - | 220,703 | 1.78% |

CITY OF AUBURN
 FY 2016 REVENUES
 COMPARISON FY15 AND FY16 BUDGETS

| CLASSIFICATION | COUNCIL ADOPTED BUDGET FY 14-15 | MANAGER PROPOSED BUDGET FY 15-16 | COUNCIL ADOPTED BUDGET FY 15-16 | Increase (Decrease) from Prior Year Budget | Percentage of Increase (Decrease) |
|---|--|---|--|---|---|
| School Department | | | | | |
| Reg Secondary Tuition | 134,266 | 179,620 | | 45,354 | 33.78% |
| SOS Tuition | 90,000 | 107,576 | | 17,576 | 19.53% |
| Adult Ed Tuition | 93,300 | 93,300 | | - | 0.00% |
| State Subsidy for Education | 19,291,333 | 19,775,072 | | 483,739 | 2.51% |
| Debt Service Reimbursement | 1,119,906 | 1,079,600 | | (40,306) | -3.60% |
| PreK/CDS | 55,000 | 40,000 | | (15,000) | -27.27% |
| Special Ed/Mainecare | 125,000 | 125,000 | | - | 0.00% |
| State Agency Clients | 30,000 | 48,350 | | 18,350 | 61.17% |
| State Aid for Adult Education | 98,500 | 104,761 | | 6,261 | 6.36% |
| Miscellaneous | 98,506 | 108,000 | | 9,494 | 9.64% |
| Daycare Rent | 50,000 | 50,000 | | - | 0.00% |
| Fund Balance | 906,882 | 906,882 | | - | 0.00% |
| Total School | 22,092,693 | 22,618,161 | - | 525,468 | 2.38% |
| <hr/> | | | | | |
| Total Non-Property Tax Revenue - Municipal | 12,390,584 | 12,611,287 | - | 220,703 | 1.78% |
| Total Non-Property Tax Revenue - School | <u>22,092,693</u> | <u>22,618,161</u> | - | <u>525,468</u> | <u>2.38%</u> |
| Total Non-Property Tax Revenue | 34,483,277 | 35,229,448 | - | 746,171 | 2.16% |
| <hr/> | | | | | |
| Total Proposed Budget - Municipal | 37,867,950 | 38,547,660 | - | 679,710 | 1.79% |
| Total Proposed Budget - School | <u>38,241,323</u> | <u>40,147,742</u> | - | <u>1,906,419</u> | <u>4.99%</u> |
| Total Proposed Budget | 76,109,273 | 78,695,402 | - | 2,586,129 | 3.40% |
| <hr/> | | | | | |
| Total Property Tax Dollars Needed - Municipal | 25,477,366 | 25,936,373 | - | 459,007 | 1.80% |
| Total Property Tax Dollars Needed - School | <u>16,148,630</u> | <u>17,529,581</u> | - | <u>1,380,951</u> | <u>8.55%</u> |
| Total Property Tax Dollars Needed | 41,625,996 | 43,465,954 | - | 1,839,958 | 4.42% |