

**CITY OF AUBURN
FY 2027 EXPENDITURES
COMPARISON FY25, FY26 AND FY27 BUDGET**

	COUNCIL ADOPTED BUDGET FY 24-25	COUNCIL ADOPTED BUDGET FY 25-26	COUNCIL PROPOSED BUDGET FY 26-27	COUNCIL PROPOSED BUDGET \$ Change	COUNCIL PROPOSED BUDGET % Change
Municipal Expenses					
Operating Expenses	41,434,118	42,591,211	44,200,255	1,609,044	3.78%
Intergovernmental	2,328,502	2,477,975	2,671,297	193,322	7.80%
County Tax	3,117,240	3,385,568	3,694,912	309,344	9.14%
Total Municipal Expenses	46,879,860	48,454,754	50,566,464	2,111,710	4.36%
TIF Expenses	3,049,803	3,272,673	3,627,256	354,583	10.83%
School Expenses					
Operating Expenses	50,697,851	53,454,558	56,997,499	3,542,941	6.63%
Total School Expenses	50,697,851	53,454,558	56,997,499	3,542,941	6.63%
Debt Service					
Municipal	9,772,812	11,799,434	12,886,598	1,087,164	9.21%
School	1,046,596	1,023,308	1,099,999	76,691	7.49%
Municipal Public Referendum	0	460,543	3,521,102	3,060,559	664.55%
School Public Referendum	10,379,025	10,016,027	9,213,246	(802,781)	-8.01%
Total Debt Expenses	21,198,433	23,299,312	26,720,945	3,421,633	14.69%
Total Expenses	121,825,947	128,481,297	137,912,164	9,430,867	7.34%
Less: Non-Tax Revenues					
Municipal	26,142,646	27,172,975	27,962,056	789,081	2.90%
School	41,368,735	43,505,641	46,122,235	2,616,594	6.01%
Total Non-Tax Revenues	67,511,381	70,678,616	74,084,291	3,405,675	4.82%
Tax Levy					
Municipal Operating	18,341,275	18,690,909	19,865,455	1,174,546	6.28%
School Operating	18,418,890	18,782,179	18,982,920	200,741	1.07%
Intergovernmental	5,445,742	5,863,543	6,366,209	502,666	8.57%
Debt Municipal	9,772,812	11,799,434	12,886,598	1,087,164	9.21%
Debt School	1,046,596	1,023,308	1,099,999	76,691	7.49%
Debt Municipal Public Referendum	0	460,543	3,521,102	3,060,559	664.55%
Debt School Public Referendum	1,289,250	1,182,765	1,105,590	(77,175)	-6.53%
Overlay	454,657	383,267	0	(383,267)	-100.00%
Total Tax Levy	54,769,222	58,185,948	63,827,873	5,641,925	9.70%

CITY OF AUBURN
FY 2027 PROPOSED EXPENDITURES

CLASSIFICATION	ACTUAL	COUNCIL	COUNCIL	Council	
	EXPENDED	ADOPTED	PROPOSED	\$ of Increase	% of Increase
	BUDGET	BUDGET	BUDGET	or (Decrease)	or (Decrease)
	FY 24-25	FY 25-26	FY 26-27		
<u>Municipal Services</u>					
General Government	7,698,584	8,850,771	8,419,275	(431,496)	-4.88%
Fringe Benefits	8,543,227	8,899,292	9,446,190	546,898	6.15%
Information Technology	1,082,514	1,095,845	1,281,949	186,104	16.98%
Fire & EMS Transport	6,813,374	6,770,859	7,137,410	366,551	5.41%
Police	5,278,613	5,549,367	5,844,363	294,996	5.32%
Public Works	8,306,265	8,262,820	8,262,594	(226)	0.00%
Solid Waste	1,923,115	1,771,977	2,278,627	506,650	28.59%
Water & Sewer	781,203	840,280	844,563	4,283	0.51%
Total Municipal Services	40,426,895	42,041,211	43,514,971	1,473,760	3.51%
<u>Fiscal Services</u>					
Debt Service	9,592,857	12,259,977	16,407,700	4,147,723	33.83%
Emergency Reserve	0	550,000	685,284	135,284	24.60%
Transfer to TIF	3,627,253	3,272,673	3,627,256	354,583	10.83%
Total Fiscal Services	13,220,110	16,082,650	20,720,240	4,637,590	28.84%
<u>Intergovernmental Programs</u>					
County Taxes	3,117,240	3,385,568	3,694,912	309,344	9.14%
Tax Sharing	205,121	260,000	260,000	0	0.00%
Arts & Culture	35,000	10,000	10,000	0	0.00%
Auburn-Lewiston Municipal Airport	217,850	205,000	205,000	0	0.00%
Lew-Aub Transit Committee	458,502	566,298	570,000	3,702	0.65%
Lew-Aub 911 Communications Center	1,384,110	1,436,677	1,626,297	189,620	13.20%
Total Intergovernmental Programs	5,417,823	5,863,543	6,366,209	502,666	8.57%
Grand Total Municipal Expenditures	59,064,828	63,987,404	70,601,420	6,614,016	10.34%
<u>Non-Tax Revenues</u>					
Total Non-Tax Revenue	26,142,646	27,172,975	27,962,056	789,081	2.90%

**CITY OF AUBURN
 FY 2027 REVENUES
 COMPARISON FY25, FY26 AND FY27 BUDGETS**

CLASSIFICATION	ACTUAL REVENUE FY 24-25	COUNCIL ADOPTED BUDGET FY 25-26	COUNCIL PROPOSED BUDGET FY 26-27	Council's Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<u>General Government</u>					
Homestead Exemption Reimbursement	1,699,353	1,770,000	1,770,000	-	0.00%
Personal Property Reimbursement	3,094,948	3,100,000	3,100,000	-	0.00%
Tree Growth Reimbursement	11,323	13,000	13,000	-	0.00%
Veterans Reimbursement	12,757	18,000	18,000	-	0.00%
Special Events	-	25,000	25,000	-	0.00%
In Lieu of Taxes	111,126	94,000	94,000	-	0.00%
Excise Tax-Vehicles	5,165,529	4,800,000	5,100,000	300,000	6.25%
Excise Tax-Boats	14,041	15,000	15,000	-	0.00%
Excise Tax-Aircraft	75	5,000	5,000	-	0.00%
State Revenue Sharing	8,302,024	7,200,000	8,000,000	800,000	11.11%
Other State Aid	2,674	3,400	3,400	-	0.00%
Penalties & Interest	85,471	100,000	100,000	-	0.00%
Investment Income	577,662	350,000	350,000	-	0.00%
Transfer in from TIF		1,550,000	1,550,000	-	0.00%
Ingersoll Revenue		62,950	62,950	-	0.00%
Rental Income (ARC)	27,915	84,000	70,000	(14,000)	-16.67%
Sale of Property Assets	24,068	100,000	100,000	-	0.00%
Tax Sharing Revenue		182,000	182,000	-	0.00%
Cable Television Franchise		125,000	125,000	-	0.00%
Cable Television Franchise - City of Lewiston		71,000	71,000	-	0.00%
MMWAC Host Fees		232,110	250,000	17,890	7.71%
Utility Reimbursement		-	-	-	0.00%
Miscellaneous (Unclassified)		150,000	150,000	-	0.00%
Reimbursed Services		364,500	111,122	(253,378)	-69.51%
Fund Balance Contribution		1,875,000	1,775,000	(100,000)	-5.33%
Total General Government	19,128,966	22,289,960	23,040,472	750,512	3.37%

CLASSIFICATION	ACTUAL REVENUE FY 24-25	COUNCIL ADOPTED BUDGET FY 25-26	COUNCIL PROPOSED BUDGET FY 26-27	Council's Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
City Clerk					
Hunting/Fishing/Dogs		700	700	-	0.00%
Neutered Animals		2,500	2,500	-	0.00%
Voter Reg List		200	200	-	0.00%
Clerk/Sale of Copies		60	60	-	0.00%
City Clerk Notary		1,300	1,300	-	0.00%
Commercial License		75,000	75,000	-	0.00%
Marijuana Licenses		220,000	220,000	-	0.00%
Marriage License		5,500	5,500	-	0.00%
Birth/Death/Marriage Cert		25,000	25,000	-	0.00%
Permits - Burial		2,000	100	(1,900)	-95.00%
Fines-Dog		3,500	3,500	-	0.00%
Total City Clerk	-	335,760	333,860	(1,900)	-0.57%
Finance					
Reg - Vehicles Agent Fee		95,000	95,000	-	0.00%
Total Finance	-	95,000	95,000	-	0.00%
Business & Community Development					
CDBG Reimbursement for Services		588,154	588,154	-	0.00%
General Assistance State Reimbursement		560,840	445,550	(115,290)	-20.56%
Total Business & Community Development	-	1,148,994	1,033,704	(115,290)	-10.03%
Planning & Permitting					
Maps & Copies	-	-	-	-	0.00%
Departmental Reviews		15,000	15,000	-	0.00%
Citation Ordinance -Court Fees (Legal Judgements)		3,000	3,000	-	0.00%
Private Vacant Bldg. Permits		105,000	105,000	-	0.00%
Advertising Costs		3,400	3,400	-	0.00%
Permits - Building		260,000	260,000	-	0.00%
Permits - Electrical		30,000	30,000	-	0.00%

CLASSIFICATION	ACTUAL REVENUE FY 24-25	COUNCIL ADOPTED BUDGET FY 25-26	COUNCIL PROPOSED BUDGET FY 26-27	Council's Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
Permits - Plumbing		25,000	25,000	-	0.00%
Permits - Sign		5,000	5,000	-	0.00%
Total Planning & Permitting	-	446,400	446,400	-	0.00%
<u>Parks & Recreation</u>					
Recreation Fees		361,611	389,370	27,759	7.68%
Recreation Program		95,000	95,000	-	0.00%
Total Parks & Recreation		456,611	484,370	27,759	6.08%
<u>Engineering</u>					
Fees - Inspection		5,000	5,000	-	0.00%
Fees - Drive Opening		250	250	-	0.00%
Fees - Bid Documents		-	-	-	0.00%
Permits - Fill		200	200	-	0.00%
Permits - Street Opening		15,000	15,000	-	0.00%
Total Engineering	-	20,450	20,450	-	0.00%
<u>Fire & EMS</u>					
Copies of Reports		100	100	-	0.00%
Multiple Alarms				-	0.00%
EMS Transport		1,700,000	1,785,000	85,000	5.00%
EMS Grant		-	-	-	0.00%
Salvage Calls		-	-	-	0.00%
Crash Calls		30,000	30,000	-	0.00%
Total Fire Department	-	1,730,100	1,815,100	85,000	4.91%
<u>Police Department</u>					
Accident & Police		11,000	11,000	-	0.00%
Court		4,000	4,000	-	0.00%
Photos & Tapes		800	800	-	0.00%
False Alarms		15,000	15,000	-	0.00%
Animal Impound				-	0.00%
Veh Rel/Non Driver		3,000	3,000	-	0.00%

CLASSIFICATION	ACTUAL REVENUE FY 24-25	COUNCIL ADOPTED BUDGET FY 25-26	COUNCIL PROPOSED BUDGET FY 26-27	Council's Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
Veh Rel/Driver Licence		4,000	4,000	-	0.00%
MDEA Agent			153,000	153,000	0.00%
Transfer in -Opioid Settlement (for PACE program)		60,000	-	(60,000)	-100.00%
Permits - Firearms		1,900	1,900	-	0.00%
Fines - Parking Violations		50,000	-	(50,000)	-100.00%
Total Police Department	-	149,700	192,700	43,000	28.72%
Public Works					
State/Local Road Assistance		500,000	500,000	-	0.00%
Total Public Works	-	500,000	500,000	-	0.00%
Total Municipal	19,128,966	27,172,975	27,962,056	789,081	2.90%
School Department					
Reg Secondary Tuition / Adult Education (Other)		44,754	66,000	21,246	47.47%
Section 28/65 Reimbursement		-	135,000	135,000	0.00%
Franklin Tuition		160,000	180,000	20,000	12.50%
State Subsidy for Education		32,046,130	34,658,280	2,612,150	8.15%
State Subsidy for Education Supplemental		-	256,230	256,230	0.00%
Debt Service Reimbursement		8,833,262	8,151,425	(681,837)	-7.72%
Special Ed/Mainecare		120,000	140,000	20,000	16.67%
State Agency Clients / SOS		30,000	40,000	10,000	33.33%
State Aid for Adult Education		101,495	116,530	15,035	14.81%
Miscellaneous		145,000	160,000	15,000	10.34%
Fund Balance		2,025,000	2,218,770	193,770	9.57%
Total School	-	43,505,641	46,122,235	2,616,594	6.01%

CITY OF AUBURN
FY 2027 PROPOSED EXPENDITURES
COMPARISON FY25, FY26 AND FY27 BUDGETS

CLASSIFICATION	ACTUAL EXPENDED BUDGET FY 24-25	COUNCIL ADOPTED BUDGET FY 25-26	COUNCIL PROPOSED BUDGET FY 26-27	COUNCIL	
				Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<u>Administration</u>					
City Clerk	286,282	535,326	585,489	50,163	9.37%
City Manager	787,734	600,469	703,611	103,142	17.18%
Finance	1,456,121	1,425,451	1,413,938	(11,513)	-0.81%
Human Resources	258,923	280,420	380,479	100,059	35.68%
Communication and Engagement	348,900	315,205	277,731	(37,474)	-11.89%
Mayor & Council	195,983	181,800	185,000	3,200	1.76%
Information Technology	1,082,514	1,095,845	1,281,949	186,104	16.98%
Fringe Benefits	7,824,202	8,180,267	8,727,165	546,898	6.69%
Workers' Compensation	719,025	719,025	719,025	0	0.00%
Total Administration	12,959,684	13,333,808	14,274,387	940,579	7.1%
<u>Community Services</u>					
Health & Social Services-General Assistance	845,729	801,200	636,500	(164,700)	-20.56%
Public Services (Economic Development)	134,626	533,073	293,479	(239,594)	-44.95%
Engineering	320,781	363,646	386,288	22,642	6.23%
Business and Community Development	511,769	904,162	894,627	(9,535)	-1.05%
Planning and Permitting	719,656	834,030	723,793	(110,237)	-13.22%
Recreation	629,947	890,095	750,314	(139,781)	-15.70%
Public Library	1,202,133	1,185,894	1,188,026	2,132	0.18%
Total Community Services	4,364,641	5,512,100	4,873,027	(639,073)	-11.59%
<u>Fiscal Services</u>					
Debt Service	9,592,857	12,259,977	16,407,700	4,147,723	33.83%
Emergency Reserve	0	550,000	685,284	135,284	24.60%
Transfer to TIF	3,627,253	3,272,673	3,627,256	354,583	10.83%
Total Fiscal Services	13,220,110	16,082,650	20,720,240	4,637,590	28.84%

CLASSIFICATION	ACTUAL EXPENDED BUDGET FY 24-25	COUNCIL ADOPTED BUDGET FY 25-26	COUNCIL PROPOSED BUDGET FY 26-27	COUNCIL	
				Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
Public Safety					
Fire & EMS Transport	6,813,374	6,770,859	7,137,410	366,551	5.41%
Police	5,278,613	5,549,367	5,844,363	294,996	5.32%
Total Public Safety	12,091,987	12,320,226	12,981,773	661,547	5.37%
Public Works					
Facilities	2,087,912	1,854,151	1,847,760	(6,391)	-0.34%
Operations	6,218,353	6,408,669	6,414,834	6,165	0.10%
Solid Waste	1,923,115	1,771,977	2,278,627	506,650	28.59%
Water & Sewer	781,203	840,280	844,563	4,283	0.51%
Total Public Works	11,010,583	10,875,077	11,385,784	510,707	4.70%
Total Municipal	53,647,005	58,123,861	64,235,211	6,111,350	10.51%
Intergovernmental Programs					
County Taxes	3,117,240	3,385,568	3,694,912	309,344	9.14%
Tax Sharing	205,121	260,000	260,000	0	0.00%
Arts & Culture	35,000	10,000	10,000	0	0.00%
Auburn-Lewiston Municipal Airport	217,850	205,000	205,000	0	0.00%
Lew-Aub Transit Committee	458,502	566,298	570,000	3,702	0.65%
Lew-Aub 911 Communications Center	1,384,110	1,436,677	1,626,297	189,620	13.20%
Total Intergovernmental Programs	5,417,823	5,863,543	6,366,209	502,666	8.57%
Grand Total Municipal	59,064,828	63,987,404	70,601,420	6,614,016	10.34%
Education Operation	48,801,317	53,454,558	56,997,499	3,542,941	6.63%
Education Debt Service	10,269,972	11,039,335	10,313,245	(726,090)	-6.58%
Total School	59,071,289	64,493,893	67,310,744	2,816,851	4.37%
Total Budget	118,136,117	128,481,297	137,912,164	9,430,867	7.34%

	FY 2025 Actual	FY 2026 Approved	FY 2027 COUNCIL Proposed	Increase/ Decrease (COUNCIL)	%
Mayor and Council- 1004	195,983	181,800	185,000	3,200	1.76%
City Manager- 1005	787,734	600,469	703,611	103,142	17.18%
City Clerk- 1007	286,282	535,326	585,489	50,163	9.37%
Finance Department- 1008	1,456,121	1,425,451	1,413,938	(11,513)	-0.81%
Human Resources - 1009	258,923	280,420	380,479	100,059	35.68%
Communication & Community Engagement - 1006	348,900	315,205	277,731	(37,474)	-11.89%
Health & Social Services-General Assistance - 1032	845,729	801,200	636,500	(164,700)	-20.56%
Business and Community Development - 1013	511,769	904,162	894,627	(9,535)	-1.05%
Public Services (Econ.Dev) - 1011	134,626	533,073	293,479	(239,594)	-44.95%
Planning & Permitting - 1010	719,656	834,030	723,793	(110,237)	-13.22%
Information Technology (IT) - 1025	1,082,514	1,095,845	1,281,949	186,104	16.98%
Recreation - 1030	629,947	890,095	750,314	(139,781)	-15.70%
Public Library - 1050	1,202,133	1,185,894	1,188,026	2,132	0.18%

	FY 2025 Actual	FY 2026 Approved	FY 2027 COUNCIL Proposed	Increase/ Decrease (COUNCIL)	%
Facilities & Energy - 1015	2,087,912	1,854,151	1,847,760	(6,391)	-0.34%
Engineering - 1014	320,781	363,646	386,288	22,642	6.23%
Workers Compensation - 1016	719,025	719,025	719,025	-	0.00%
Fringe Benefits - 1017	7,824,202	8,180,267	8,727,165	546,898	6.69%
Emergency Reserve - 1018	-	550,000	685,284	135,284	24.60%
Fire & EMS Transport - 1021	6,813,374	6,770,859	7,137,410	366,551	5.41%
Police - 1022	5,278,613	5,549,367	5,844,363	294,996	5.32%
Public Works - 1042	6,218,353	6,408,669	6,414,834	6,165	0.10%
Water & Sewer - 1052 (Fire Hydrants)	781,203	840,280	844,563	4,283	0.51%
Solid Waste - 1043	1,923,115	1,771,977	2,278,627	506,650	28.59%
Tax Sharing - 1053	205,121	260,000	260,000	-	0.00%
Municipal Operating	40,632,016	42,851,211	44,460,255	1,609,044	3.75%
Debt Service - 1019	9,592,857	12,259,977	16,407,700	4,147,723	33.83%

	FY 2025 Actual	FY 2026 Approved	FY 2027 COUNCIL Proposed	Increase/ Decrease (COUNCIL)	%
<i>Auburn-Lewiston Airport - 1054</i>	217,850	205,000	205,000	-	0.00%
<i>LA Transit Authority - 1056</i>	458,502	566,298	570,000	3,702	0.65%
<i>LA 911 -1057</i>	1,384,110	1,436,677	1,626,297	189,620	13.20%
<i>Arts & Culture - 1049</i>	35,000	10,000	10,000	-	0.00%
<i>County Tax - 1045</i>	3,117,240	3,385,568	3,694,912	309,344	9.14%
Total Municipal	55,437,575	60,714,731	66,974,164	6,259,433	10.31%