

**CITY OF AUBURN
FY 2026 EXPENDITURES
COMPARISON FY24, FY25 AND FY26 BUDGET**

	COUNCIL ADOPTED BUDGET FY 23-24	COUNCIL ADOPTED BUDGET FY 24-25	MANAGER PROPOSED BUDGET FY 25-26	COUNCIL PROPOSED BUDGET FY 25-26	\$ Change	% Change
Municipal Expenses						
Operating Expenses	37,570,039	41,434,118	43,081,253	42,591,211	1,157,093	2.79%
Intergovernmental	2,172,480	2,328,502	2,568,975	2,477,975	149,473	6.42%
County Tax	2,972,037	3,117,240	3,385,568	3,385,568	268,328	8.61%
Total Municipal Expenses	42,714,556	46,879,860	49,035,796	48,454,754	1,574,894	3.36%
TIF Expenses	3,049,803	3,049,803	3,272,673	3,272,673	222,870	7.31%
School Expenses						
Operating Expenses	48,801,317	50,697,851	53,679,558	53,454,558	2,756,707	5.44%
Total School Expenses	48,801,317	50,697,851	53,679,558	53,454,558	2,756,707	5.44%
Debt Service						
Municipal	8,334,544	9,772,812	11,959,434	11,799,434	2,026,622	20.74%
School	9,604,152	10,379,025	10,016,027	10,016,027	(362,998)	-3.50%
Municipal Public Referendum	0	0	460,543	460,543	460,543	100.00%
School Public Referendum	665,820	1,046,596	1,023,308	1,023,308	(23,288)	-2.23%
Total Debt Expenses	18,604,516	21,198,433	23,459,312	23,299,312	2,100,879	9.91%
Total Expenses	113,170,192	121,825,947	129,447,339	128,481,297	6,655,350	5.46%
Less: Non-Tax Revenues						
Municipal	23,121,704	26,142,646	26,822,975	27,172,975	1,030,329	3.94%
School	39,274,140	41,368,735	43,230,641	43,505,641	2,136,906	5.17%
Total Non-Tax Revenues	62,395,844	67,511,381	70,053,616	70,678,616	3,167,235	4.69%
Tax Levy						
Municipal Operating	17,498,138	18,341,275	19,530,951	18,690,909	349,634	1.91%
School Operating	19,319,133	18,418,890	19,282,179	18,782,179	363,289	1.97%
Intergovernmental	5,144,517	5,445,742	5,954,543	5,863,543	417,801	7.67%
Debt Municipal	8,334,544	9,772,812	11,959,434	11,799,434	2,026,622	20.74%
Debt School	632,284	1,289,250	1,182,765	1,182,765	(106,485)	-8.26%
Debt Municipal Public Referendu	0	0	460,543	460,543	460,543	100.00%
Debt School Public Referendum	665,820	1,046,596	1,023,308	1,023,308	(23,288)	-2.23%
Overlay	485,296	454,657	0	0	(454,657)	-100.00%
Total Tax Levy	52,079,732	54,769,223	59,393,723	57,802,681	3,033,459	5.54%
Total Assessed Value	2,253,171,176	2,460,446,182	2,485,446,182	2,485,446,182		
Tax Rate			*	*		
Municipal	11.68	11.61	12.86	12.45	0.84	7.25%
School	9.15	8.44	8.65	8.44	0.01	0.11%
Intergovernmental	2.28	2.21	2.40	2.36	0.15	6.59%
Total	23.11	22.25	23.90	23.26	1.01	4.52%

* Estimated Valuation

**CITY OF AUBURN
FY 2026 REVENUES
COMPARISON FY24, FY25 AND FY26 BUDGETS**

CLASSIFICATION	ACTUAL REVENUE FY 23-24	COUNCIL ADOPTED BUDGET FY 24-25	YTD AS OF 3.1.2025	MANAGER PROPOSED BUDGET FY 25-26	COUNCIL ADOPTED BUDGET FY 25-26	Council's Increase (Decrease) from Prior Year Budget	Council's Percentage of Increase (Decrease)
General Government							
Homestead Exemption Reimbursement	1,738,629	1,770,000	1,722,459	1,770,000	1,770,000	-	0.00%
Personal Property Reimbursement	2,710,648	3,000,000	3,094,948	3,100,000	3,100,000	100,000	0.00%
Tree Growth Reimbursement	12,883	12,500	11,323	13,000	13,000	500	0.00%
Veterans Reimbursement	13,354	18,000		18,000	18,000	-	0.00%
Special Events		65,000		40,000	25,000	(40,000)	0.00%
In Lieu of Taxes	173,658	90,000	94,912	94,000	94,000	4,000	4.44%
Excise Tax-Vehicles	4,831,086	4,650,000	3,399,026	4,800,000	4,800,000	150,000	3.23%
Excise Tax-Boats	15,190	15,000	3,141	15,000	15,000	-	0.00%
Excise Tax-Aircraft	26,073	5,000	75	5,000	5,000	-	0.00%
State Revenue Sharing	6,607,704	7,200,000	5,822,832	7,200,000	7,200,000	-	0.00%
Other State Aid	3,019	3,400	2,674	3,400	3,400	-	0.00%
Penalties & Interest	99,990	100,000	36,208	100,000	100,000	-	0.00%
Investment Income	729,645	350,000	10,024	350,000	350,000	-	0.00%
Transfer in from TIF	-	1,500,000		1,550,000	1,550,000	50,000	3.33%
Transfer in from TIF Workforce Development		-		-	-	-	0.00%
Transfer in from ARPA Funds				-	-	-	#DIV/0!
Ingersoll Revenue	-	245,000		62,950	62,950	(182,050)	-74.31%
Transfer in from Other Funds	-			-	0	-	0.00%
Rental Income (Intermodal 1011)		84,000	18,849	84,000	84,000	-	0.00%
Sale of Property Assets	12,423	100,000		100,000	100,000	-	0.00%
Tax Sharing Revenue	189,195	182,000		182,000	182,000	-	0.00%
Cable Television Franchise	121,811	125,000	56,455	125,000	125,000	-	0.00%
Cable Television Franchise - City of Lewiston	64,525	71,000		71,000	71,000	-	
MMWAC Host Fees	232,110	232,110	19,343	232,110	232,110	-	0.00%
Utility Reimbursement	-	20,000		-	0	(20,000)	-100.00%
Miscellaneous (Unclassified)	283,592	50,000	172,876	150,000	150,000	100,000	200.00%
Reimbursed Services	-	193,132	74,847	364,500	364,500	171,368	88.73%
Fund Balance Contribution	1,875,000	1,875,000		1,875,000	1,875,000	-	0.00%
Total General Government	19,740,535	21,956,142	14,539,992	22,304,960	22,289,960	333,818	1.52%
City Clerk							
Hunting/Fishing/Dogs	601	700	386	700	700	-	0.00%
Neutered Animals	2,811	2,000	1,761	2,500	2,500	500	25.00%
Voter Reg List	363	200	22	200	200	-	0.00%
Clerk/Sale of Copies	45	60	10	60	60	-	0.00%
City Clerk Notary	1,395	1,100	790	1,300	1,300	200	18.18%
Private Vacant Bldg. Permits	-			-	105,000	105,000	0.00%
Commercial License	76,551	75,000	34,884	75,000	75,000	-	0.00%

CLASSIFICATION	ACTUAL REVENUE FY 23-24	COUNCIL ADOPTED BUDGET FY 24-25	YTD AS OF 3.1.2025	MANAGER PROPOSED BUDGET FY 25-26	COUNCIL ADOPTED BUDGET FY 25-26	Council's Increase (Decrease) from Prior Year Budget	Council's Percentage of Increase (Decrease)
Marijuana Licenses	189,082	200,000	189,082	200,000	220,000	20,000	10.00%
Marriage License	4,216	5,500	5,858	5,500	5,500	-	0.00%
Birth/Death/Marriage Cert	22,776	25,000	17,542	25,000	25,000	-	0.00%
Permits - Burial	2,282	2,000	1,382	2,000	2,000	-	0.00%
Fines-Dog	3,922	3,000	1,753	3,500	3,500	500	16.67%
Total City Clerk	304,044	314,560	253,470	315,760	440,760	126,200	40.12%
Finance							
Reg - Vehicles Agent Fee	90,616	95,000	60,147	95,000	95,000	-	0.00%
Total Finance	90,616	95,000	60,147	95,000	95,000	-	0.00%
Business & Community Development							
CDBG Reimbursement for Services		588,154		588,154	588,154	-	0.00%
General Assistance State Reimbursement	520,066	630,840	343,010	560,840	560,840	(70,000)	-11.10%
Total Business & Community Development	520,066	1,218,994	343,010	1,148,994	1,148,994	(70,000)	-5.74%
Planning & Permitting							
Maps & Copies	-	-			-	-	0.00%
Departmental Reviews	13,534	12,000	26,552	15,000	15,000	3,000	25.00%
Citation Ordinance -Court Fees (Legal Judgements)	1,452	3,000	26,603	3,000	3,000	-	0.00%
Advertising Costs	2,700	3,400		3,400	3,400	-	0.00%
Permits - Building	158,420	120,000	214,290	160,000	260,000	140,000	116.67%
Permits - Electrical	44,005	25,000	24,297	30,000	30,000	5,000	20.00%
Permits - Plumbing	29,502	15,000	12,745	25,000	25,000	10,000	66.67%
Permits - Sign	5,154	5,000	2,456	5,000	5,000	-	0.00%
Total Planning & Permitting	254,767	183,400	306,943	241,400	341,400	158,000	86.15%
Parks & Recreation							
Recreation Fees		-		361,611	361,611	361,611	0.00%
Recreation Program		-		-	95,000	95,000	0.00%
Total Parks & Recreation		-	-	361,611	456,611	456,611	0.00%
Engineering							
Fees - Inspection	-	5,000		5,000	5,000	-	0.00%
Fees - Drive Opening	360	250	280	250	250	-	0.00%
Fees - Bid Documents	-	-				-	0.00%
Permits - Fill	125	200		200	200	-	0.00%
Permits - Street Opening/Excavation	73,235	15,000		15,000	15,000	-	0.00%
Total Engineering	73,720	20,450	280	20,450	20,450	-	0.00%
Fire & EMS							
Copies of Reports	85	100		100	100	-	0.00%
Multiple Alarms						-	0.00%
EMS Transport	1,788,378	1,700,000	1,123,383	1,700,000	1,700,000	-	0.00%
EMS Grant	-	130,000		-	-	(130,000)	-100.00%

CLASSIFICATION	ACTUAL REVENUE FY 23-24	COUNCIL ADOPTED BUDGET FY 24-25	YTD AS OF 3.1.2025	MANAGER PROPOSED BUDGET FY 25-26	COUNCIL ADOPTED BUDGET FY 25-26	Council's Increase (Decrease) from Prior Year Budget	Council's Percentage of Increase (Decrease)
Salvage Calls	-	-				-	0.00%
Crash Calls	-	-			30,000	30,000	0.00%
Total Fire Department	1,788,463	1,830,100	1,123,383	1,700,100	1,730,100	(100,000)	-5.46%
Police Department							
Accident & Police	11,590	11,000	9,635	11,000	11,000	-	0.00%
Court	4,803	3,300	1,101	4,000	4,000	700	21.21%
Photos & Tapes	610	800	430	800	800	-	0.00%
False Alarms	12,240	15,000	5,845	15,000	15,000	-	0.00%
Animal Impound			475			-	0.00%
Veh Rel/Non Driver	1,925	3,000	1,895	3,000	3,000	-	0.00%
Veh Rel/Driver Licence	3,510	4,000	3,250	4,000	4,000	-	0.00%
ARRA Cops Grant						-	0.00%
Transfer in -Opioid Settlement (for PACE program)	-	60,000		60,000	60,000	-	0.00%
Permits - Firearms	1,855	1,900	1,175	1,900	1,900	-	0.00%
Fines - Parking Violations	22,575	25,000	22,672	35,000	50,000	25,000	100.00%
Total Police Department	59,108	124,000	46,478	134,700	149,700	25,700	20.73%
Public Works							
State/Local Road Assistance	484,820	400,000	520,220	500,000	500,000	100,000	25.00%
Total Public Works	484,820	400,000	520,220	500,000	500,000	100,000	25.00%
Total Municipal	23,316,139	26,142,646	17,193,923	26,822,975	27,172,975	1,030,329	3.94%
School Department							
Reg Secondary Tuition / Adult Education	249,802	-		44,754	44,754	44,754	0.00%
SOS Tuition	-	-		-	-	-	0.00%
Franklin Tuition	5,200	100,000	6,349	160,000	160,000	60,000	60.00%
State Subsidy for Education	27,927,315	29,231,738	29,231,738	32,046,130	32,046,130	2,814,392	9.63%
Debt Service Reimbursement	8,971,868	9,089,775	7,548,882	8,833,262	8,833,262	(256,513)	-2.82%
Special Ed/Mainecare	126,088	100,000	50,353	120,000	120,000	20,000	20.00%
State Agency Clients / SOS	53,458	20,000	18,293	30,000	30,000	10,000	50.00%
State Aid for Adult Education	88,042	162,072	122,073	101,495	101,495	(60,577)	-37.38%
Miscellaneous	602,950	104,150	319,748	145,000	145,000	40,850	39.22%
Naming Rights	-	211,000		-	-	(211,000)	-100.00%
Fund Balance	233,320	2,350,000	38,278	1,750,000	2,025,000	(325,000)	-13.83%
Total School	38,258,043	41,368,735	37,335,714	43,230,641	43,505,641	2,136,906	5.17%
Total Non-Property Tax Revenue - Municipal	23,316,139	26,142,646		26,822,975	27,172,975	1,030,329	3.94%
Total Non-Property Tax Revenue - School	38,258,043	41,368,735		43,230,641	43,505,641	2,136,906	5.17%
Total Non-Property Tax Revenue - Intergovernmental	-	-		-	-	-	-
Total Non-Property Tax Revenue	61,574,182	67,511,381		70,053,616	70,678,616	3,167,235	4.69%

CLASSIFICATION	ACTUAL REVENUE FY 23-24	COUNCIL ADOPTED BUDGET FY 24-25	YTD AS OF 3.1.2025	MANAGER PROPOSED BUDGET FY 25-26	COUNCIL ADOPTED BUDGET FY 25-26	Council's Increase (Decrease) from Prior Year Budget	Council's Percentage of Increase (Decrease)
Total Proposed Budget - Municipal & Overlay		54,256,733		58,773,903	58,123,861	4,517,170	8.33%
Total Proposed Budget - School		62,123,472		64,718,893	64,493,893	2,595,421	4.18%
Total Proposed Budget - Intergovernmental		5,445,742		5,954,543	5,863,543	508,801	9.34%
Total Proposed Budget		121,825,947		129,447,339	128,481,297	7,621,392	6.26%
Total Property Tax Dollars Needed - Municipal & Overlay		28,114,087		31,950,928	30,950,886	2,836,799	10.09%
Total Property Tax Dollars Needed - School		20,754,737		21,488,252	20,988,252	233,515	1.13%
Total Property Tax Dollars Needed - Intergovernmental		5,445,742		5,954,543	5,863,543	508,801	9.34%
Overlay		109,939					0.00%
Total Property Tax Dollars Needed		54,424,505		59,393,723	57,802,681	3,579,115	6.58%

**CITY OF AUBURN
FY 2026 PROPOSED EXPENDITURES
COMPARISON FY24, FY25 AND FY26 BUDGETS**

CLASSIFICATION	ACTUAL EXPENDED BUDGET FY 23-24	COUNCIL ADOPTED BUDGET FY 24-25	MANAGER PROPOSED BUDGET FY 25-26	COUNCIL ADOPTED BUDGET FY 25-26	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<u>Administration</u>						
City Clerk	335,493	335,291	535,326	535,326	200,035	59.66%
City Manager	704,396	711,450	600,469	600,469	(110,981)	-15.60%
Finance	1,303,080	1,351,064	1,387,669	1,425,451	74,387	5.51%
Human Resources	254,282	280,420	280,420	280,420	0	0.00%
Communication and Engagement	318,123	378,966	341,205	315,205	(63,761)	-16.82%
Mayor & Council	208,248	178,800	181,800	181,800	3,000	1.68%
Information Technology	894,338	1,039,215	1,095,845	1,095,845	56,630	5.45%
Fringe Benefits	6,961,210	8,212,715	8,408,267	8,180,267	(32,448)	-0.40%
Workers' Compensation	715,400	719,025	719,025	719,025	0	0.00%
Total Administration	11,694,570	13,206,946	13,550,026	13,333,808	126,862	1.00%
<u>Community Services</u>						
Health & Social Services-General Assistance	894,775	901,200	801,200	801,200	(100,000)	-11.10%
Public Services (Economic Development)	203,008	135,461	568,073	533,073	397,612	293.53%
Engineering	233,000	363,646	363,646	363,646	0	0.00%
Business and Community Development	411,958	804,568	815,162	904,162	99,594	12.38%
Planning and Permitting	752,575	829,048	767,030	834,030	4,982	0.60%
Recreation	733,273	590,866	974,851	890,095	299,229	50.64%
Public Library	1,139,018	1,199,897	1,235,894	1,185,894	(14,003)	-1.17%
Total Community Services	4,367,607	4,824,686	5,525,856	5,512,100	687,414	14.25%
<u>Fiscal Services</u>						
Debt Service	8,390,245	9,772,812	12,419,977	12,259,977	2,487,165	25.45%
Emergency Reserve	0	550,000	550,000	550,000	0	0.00%
Transfer to TIF	3,049,803	3,049,803	3,272,673	3,272,673	222,870	7.31%
Total Fiscal Services	11,440,048	13,372,615	16,242,650	16,082,650	2,710,035	20.27%
<u>Public Safety</u>						
Fire & EMS Transport	6,589,586	6,634,967	6,810,859	6,770,859	135,892	2.05%
Police	5,248,121	5,517,652	5,709,540	5,549,367	31,715	0.57%
Total Public Safety	11,837,707	12,152,619	12,520,399	12,320,226	167,607	1.38%
<u>Public Works</u>						
Facilities	467,600	1,874,151	1,874,151	1,854,151	(20,000)	-1.07%
Operations	6,428,140	6,368,936	6,551,964	6,408,669	39,733	0.62%
Solid Waste	1,455,266	1,616,500	1,668,577	1,771,977	155,477	9.62%

CLASSIFICATION	ACTUAL EXPENDED BUDGET FY 23-24	COUNCIL ADOPTED BUDGET FY 24-25	MANAGER PROPOSED BUDGET FY 25-26	COUNCIL ADOPTED BUDGET FY 25-26	Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
Water & Sewer	781,203	840,280	840,280	840,280	0	0.00%
Total Public Works	9,132,209	10,699,867	10,934,972	10,875,077	175,210	1.64%
Total Municipal	48,472,141	54,256,733	58,773,903	58,123,861	3,867,128	7.13%
<u>Intergovernmental Programs</u>						
County Taxes	2,972,037	3,117,240	3,385,568	3,385,568	268,328	8.61%
Tax Sharing	260,000	260,000	260,000	260,000	0	0.00%
Arts & Culture (LA Arts & Historical Society)	20,000	25,000	25,000	10,000	(15,000)	-60.00%
Auburn-Lewiston Municipal Airport	205,000	205,000	205,000	205,000	0	0.00%
Lew-Aub Transit Committee	400,079	458,502	592,298	566,298	107,796	23.51%
Lew-Aub 911 Communications Center	1,287,401	1,380,000	1,486,677	1,436,677	56,677	4.11%
Total Intergovernmental Programs	5,144,517	5,445,742	5,954,543	5,863,543	417,801	7.67%
Grand Total Municipal	53,616,658	59,702,475	64,728,446	63,987,404	4,284,929	7.18%
Education Operation	48,801,317	50,697,851	53,679,558	53,454,558	2,756,707	5.44%
Education Debt Service	10,269,972	11,425,621	11,039,335	11,039,335	(386,286)	-3.38%
Total School	59,071,289	62,123,472	64,718,893	64,493,893	2,370,421	3.82%
Total Budget	112,687,947	121,825,947	129,447,339	128,481,297	6,655,350	5.46%

**City of Auburn
Master List**

Fiscal Year 2026
Proposed 3.17.2025
Council Proposed 4.22.2025
Adopted

	FY 2024 Actual	FY 2025 Approved	FY 2025 YTD 3.1.2025	FY 2026 Manager Proposed	FY 2026 Council Adopted	Increase/ Decrease (COUNCIL)	%
<i>Mayor and Council- 1004</i>	208,248	178,800	163,252	181,800	181,800	3,000	1.68%
<i>City Manager- 1005</i>	704,396	711,450	569,758	600,469	600,469	(110,981)	-15.60%
<i>City Clerk- 1007</i>	335,493	335,291	194,601	535,326	535,326	200,035	59.66%
<i>Finance Department- 1008</i>	1,303,080	1,351,064	978,457	1,387,669	1,425,451	74,387	5.51%
<i>Human Resources - 1009</i>	254,282	280,420	171,549	280,420	280,420	-	0.00%
<i>Communication & Community Engagement - 1006</i>	318,123	378,966	185,542	341,205	315,205	(63,761)	-16.82%
<i>Health & Social Services-General Assistance - 1032</i>	894,775	901,200	556,034	801,200	801,200	(100,000)	-11.10%
<i>Business and Community Development - 1013</i>	411,958	804,568	332,806	815,162	904,162	99,594	12.38%
<i>Public Services (Econ.Dev) - 1011</i>	203,008	135,461	130,223	568,073	533,073	397,612	293.53%
<i>Planning & Permitting - 1010</i>	752,575	829,048	449,890	767,030	834,030	4,982	0.60%
<i>Information Technology (IT) - 1025</i>	894,338	1,039,215	818,357	1,095,845	1,095,845	56,630	5.45%
<i>Recreation - 1030</i>	733,273	590,866	383,765	974,851	890,095	299,229	50.64%
<i>Public Library - 1050</i>	1,139,018	1,199,897	895,620	1,235,894	1,185,894	(14,003)	-1.17%
<i>Facilities & Energy - 1015</i>	467,600	1,874,151	894,009	1,874,151	1,854,151	(20,000)	-1.07%
<i>Engineering - 1014</i>	233,000	363,646	125,437	363,646	363,646	-	0.00%

**City of Auburn
Master List**

Fiscal Year 2026
Proposed 3.17.2025
Council Proposed 4.22.2025
Adopted

	FY 2024 Actual	FY 2025 Approved	FY 2025 YTD 3.1.2025	FY 2026 Manager Proposed	FY 2026 Council Adopted	Increase/ Decrease (COUNCIL)	%
Workers Compensation - 1016	715,400	719,025		719,025	719,025	-	0.00%
Fringe Benefits - 1017	6,961,210	8,212,715	5,085,668	8,408,267	8,180,267	(32,448)	-0.40%
Emergency Reserve - 1018	-	550,000		550,000	550,000	-	0.00%
Fire & EMS Transport - 1021	6,589,586	6,634,967	4,293,905	6,810,859	6,770,859	135,892	2.05%
Police - 1022	5,248,121	5,517,652	3,631,892	5,709,540	5,549,367	31,715	0.57%
Public Works - 1042	6,428,140	6,368,936	4,398,771	6,551,964	6,408,669	39,733	0.62%
Water & Sewer - 1052	781,203	840,280	585,903	840,280	840,280	-	0.00%
Solid Waste - 1043	1,455,266	1,616,500	1,074,120	1,668,577	1,771,977	155,477	9.62%
Tax Sharing - 1053	233,915	260,000		260,000	260,000	-	0.00%
Municipal Operating	37,266,008	41,694,118	25,919,559	43,341,253	42,851,211	1,157,093	2.78%
Debt Service - 1019	8,390,245	9,772,812	8,430,822	12,419,977	12,259,977	2,487,165	25.45%
Auburn-Lewiston Airport - 1054	218,449	205,000	203,272	205,000	205,000	-	0.00%
LA Transit Authority - 1056	389,797	458,502		592,298	566,298	107,796	23.51%
LA 911 -1057	1,287,655	1,380,000	933,165	1,486,677	1,436,677	56,677	4.11%
Arts & Culture - LA Arts & Historical- 1049	20,000	25,000	28,750	25,000	10,000	(15,000)	-60.00%
County Tax - 1045	2,972,037	3,117,240	3,117,240	3,385,568	3,385,568	268,328	8.61%
Total Municipal	50,544,191	56,652,672	38,632,808	61,455,773	60,714,731	4,062,059	7.17%