

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

	<b>COUNCIL ADOPTED BUDGET FY 24-25</b>	<b>COUNCIL ADOPTED BUDGET FY 25-26</b>	<b>MANAGER PROPOSED BUDGET FY 26-27</b>	<b>Manager \$ Change</b>	<b>Manager % Change</b>
<b>Municipal Expenses</b>					
Operating Expenses	41,434,118	42,591,211	44,393,887	1,802,676	4.23%
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%
<b>Total Municipal Expenses</b>	<b>46,879,860</b>	<b>48,454,754</b>	<b>50,760,096</b>	<b>2,305,342</b>	<b>4.76%</b>
<b>TIF Expenses</b>	3,049,803	3,272,673	3,627,256	354,583	10.83%
<b>School Expenses</b>					
Operating Expenses	50,697,851	53,454,558	57,372,499	3,917,411	7.33%
<b>Total School Expenses</b>	<b>50,697,851</b>	<b>53,454,558</b>	<b>57,372,499</b>	<b>3,917,411</b>	<b>7.33%</b>
<b>Debt Service</b>					
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%
<b>Total Debt Expenses</b>	<b>21,198,433</b>	<b>23,299,312</b>	<b>26,720,945</b>	<b>3,421,633</b>	<b>14.69%</b>
<b>Total Expenses</b>	<b>121,825,947</b>	<b>128,481,297</b>	<b>138,480,796</b>	<b>9,999,499</b>	<b>7.78%</b>
<b>Less: Non-Tax Revenues</b>					
Municipal	26,142,646	27,172,975	27,962,056	789,081	2.90%
School	41,368,735	43,505,641	45,997,235	2,491,594	5.73%
<b>Total Non-Tax Revenues</b>	<b>67,511,381</b>	<b>70,678,616</b>	<b>73,959,291</b>	<b>3,280,675</b>	<b>4.64%</b>
<b>Tax Levy</b>					
Municipal Operating	18,341,275	18,690,909	20,059,087	1,368,178	7.32%
School Operating	18,418,890	18,782,179	19,482,920	700,741	3.73%
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	100.00%
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%
<b>Total Tax Levy</b>	<b>54,769,222</b>	<b>58,185,948</b>	<b>64,521,505</b>	<b>6,335,557</b>	<b>10.89%</b>

**CITY OF AUBURN**  
**FY 2027 PROPOSED EXPENDITURES**

CLASSIFICATION	ACTUAL	COUNCIL	MANAGER	Manager	
	EXPENDED	ADOPTED	PROPOSED	\$ of Increase	% of Increase
	BUDGET	BUDGET	BUDGET	or (Decrease)	or (Decrease)
	FY 24-25	FY 25-26	FY 26-27		
<b><u>Municipal Services</u></b>					
General Government	7,698,584	8,850,771	8,499,275	(351,496)	-3.97%
Fringe Benefits	8,543,227	8,899,292	9,446,190	546,898	6.15%
Information Technology	1,082,514	1,095,845	1,305,949	210,104	19.17%
Fire & EMS Transport	6,813,374	6,770,859	7,151,110	380,251	5.62%
Police	5,278,613	5,549,367	5,869,363	319,996	5.77%
Public Works	8,306,265	8,262,820	8,312,594	49,774	0.60%
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%
<b>Total Municipal Services</b>	<b>40,426,895</b>	<b>42,041,211</b>	<b>43,707,671</b>	<b>1,666,460</b>	<b>3.96%</b>
<b><u>Fiscal Services</u></b>					
Debt Service	9,592,857	12,259,977	16,407,700	4,147,723	33.83%
Emergency Reserve	0	550,000	686,216	136,216	24.77%
Transfer to TIF	3,627,253	3,272,673	3,627,256	354,583	10.83%
<b>Total Fiscal Services</b>	<b>13,220,110</b>	<b>16,082,650</b>	<b>20,721,172</b>	<b>4,638,522</b>	<b>28.84%</b>
<b><u>Intergovernmental Programs</u></b>					
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%
<b>Total Intergovernmental Programs</b>	<b>5,417,823</b>	<b>5,863,543</b>	<b>6,366,209</b>	<b>502,666</b>	<b>8.57%</b>
<b>Grand Total Municipal Expenditures</b>	<b>59,064,828</b>	<b>63,987,404</b>	<b>70,795,052</b>	<b>6,807,648</b>	<b>10.64%</b>
<b><u>Non-Tax Revenues</u></b>					
<b>Total Non-Tax Revenue</b>	<b>26,142,646</b>	<b>27,172,975</b>	<b>27,962,056</b>	<b>789,081</b>	<b>2.90%</b>

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

<b>CLASSIFICATION</b>	<b>ACTUAL REVENUE FY 24-25</b>	<b>COUNCIL ADOPTED BUDGET FY 25-26</b>	<b>MANAGER PROPOSED BUDGET FY 26-27</b>	<b>Manager's Increase (Decrease) from Prior Year Budget</b>	<b>Percentage of Increase (Decrease)</b>
<b>General Government</b>					
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		-	-	-	#DIV/0!
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%
<b>Total General Government</b>	<b>19,128,966</b>	<b>22,289,960</b>	<b>23,040,472</b>	<b>750,512</b>	<b>3.37%</b>

CLASSIFICATION	ACTUAL REVENUE FY 24-25	COUNCIL ADOPTED BUDGET FY 25-26	MANAGER PROPOSED BUDGET FY 26-27	Manager's Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<b>City Clerk</b>					
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%
<b>Total City Clerk</b>	<b>-</b>	<b>335,760</b>	<b>333,860</b>	<b>(1,900)</b>	<b>-0.57%</b>
<b>Finance</b>					
Reg - Vehicles Agent Fee		95,000	95,000	-	0.00%
<b>Total Finance</b>	<b>-</b>	<b>95,000</b>	<b>95,000</b>	<b>-</b>	<b>0.00%</b>
<b>Business &amp; Community Development</b>					
CDBG Reimbursement for Services		588,154	588,154	-	0.00%
General Assistance State Reimbursement		560,840	445,550	(115,290)	-20.56%
<b>Total Business &amp; Community Development</b>	<b>-</b>	<b>1,148,994</b>	<b>1,033,704</b>	<b>(115,290)</b>	<b>-10.03%</b>
<b>Planning &amp; Permitting</b>					
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%
Permits - Plumbing		25,000	25,000	-	0.00%
Permits - Sign		5,000	5,000	-	0.00%

CLASSIFICATION	ACTUAL REVENUE FY 24-25	COUNCIL ADOPTED BUDGET FY 25-26	MANAGER PROPOSED BUDGET FY 26-27	Manager's Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<b>Total Planning &amp; Permitting</b>	-	446,400	446,400	-	0.00%
<b><u>Parks &amp; Recreation</u></b>					
Recreation Fees		361,611	389,370	27,759	7.68%
Recreation Program		95,000	95,000	-	0.00%
<b>Total Parks &amp; Recreation</b>		<b>456,611</b>	<b>484,370</b>	<b>27,759</b>	<b>0.00%</b>
<b><u>Engineering</u></b>					
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%
<b>Total Engineering</b>	-	<b>20,450</b>	<b>20,450</b>	-	<b>0.00%</b>
<b><u>Fire &amp; EMS</u></b>					
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%
<b>Total Fire Department</b>	-	<b>1,730,100</b>	<b>1,815,100</b>	<b>85,000</b>	<b>4.91%</b>
<b><u>Police Department</u></b>					
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%
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%

CLASSIFICATION	ACTUAL REVENUE FY 24-25	COUNCIL ADOPTED BUDGET FY 25-26	MANAGER PROPOSED BUDGET FY 26-27	Manager's Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
Permits - Firearms		1,900	1,900	-	0.00%
Fines - Parking Violations		50,000	-	(50,000)	-100.00%
<b>Total Police Department</b>	<b>-</b>	<b>149,700</b>	<b>192,700</b>	<b>43,000</b>	<b>28.72%</b>
<b>Public Works</b>					
State/Local Road Assistance		500,000	500,000	-	0.00%
<b>Total Public Works</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>0.00%</b>
<b>Total Municipal</b>	<b>19,128,966</b>	<b>27,172,975</b>	<b>27,962,056</b>	<b>789,081</b>	<b>2.90%</b>
<b>School Department</b>					
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%
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	2,350,000	325,000	16.05%
<b>Total School</b>	<b>-</b>	<b>43,505,641</b>	<b>45,997,235</b>	<b>2,491,594</b>	<b>5.73%</b>

**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	MANAGER PROPOSED BUDGET FY 26-27	Manager	
				Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<b><u>Administration</u></b>					
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	307,731	(7,474)	-2.37%
Mayor & Council	195,983	181,800	185,000	3,200	1.76%
Information Technology	1,082,514	1,095,845	1,305,949	210,104	19.17%
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%
<b>Total Administration</b>	<b>12,959,684</b>	<b>13,333,808</b>	<b>14,328,387</b>	<b>994,579</b>	<b>7.5%</b>
<b><u>Community Services</u></b>					
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	1,238,026	52,132	4.40%
<b>Total Community Services</b>	<b>4,364,641</b>	<b>5,512,100</b>	<b>4,923,027</b>	<b>(589,073)</b>	<b>-10.69%</b>
<b><u>Fiscal Services</u></b>					
Debt Service	9,592,857	12,259,977	16,407,700	4,147,723	33.83%
Emergency Reserve	0	550,000	686,216	136,216	24.77%
Transfer to TIF	3,627,253	3,272,673	3,627,256	354,583	10.83%
<b>Total Fiscal Services</b>	<b>13,220,110</b>	<b>16,082,650</b>	<b>20,721,172</b>	<b>4,638,522</b>	<b>28.84%</b>
<b><u>Public Safety</u></b>					
Fire & EMS Transport	6,813,374	6,770,859	7,151,110	380,251	5.62%
Police	5,278,613	5,549,367	5,869,363	319,996	5.77%

CLASSIFICATION	ACTUAL EXPENDED BUDGET FY 24-25	COUNCIL ADOPTED BUDGET FY 25-26	MANAGER PROPOSED BUDGET FY 26-27	Manager	
				Increase (Decrease) from Prior Year Budget	Percentage of Increase (Decrease)
<b>Total Public Safety</b>	<b>12,091,987</b>	<b>12,320,226</b>	<b>13,020,473</b>	<b>700,247</b>	<b>5.68%</b>
<b>Public Works</b>					
Facilities	2,087,912	1,854,151	1,897,760	43,609	2.35%
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%
<b>Total Public Works</b>	<b>11,010,583</b>	<b>10,875,077</b>	<b>11,435,784</b>	<b>560,707</b>	<b>5.16%</b>
<b>Total Municipal</b>	<b>53,647,005</b>	<b>58,123,861</b>	<b>64,428,843</b>	<b>6,304,982</b>	<b>10.85%</b>
<b>Intergovernmental Programs</b>					
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%
<b>Total Intergovernmental Programs</b>	<b>5,417,823</b>	<b>5,863,543</b>	<b>6,366,209</b>	<b>502,666</b>	<b>8.57%</b>
<b>Grand Total Municipal</b>	<b>59,064,828</b>	<b>63,987,404</b>	<b>70,795,052</b>	<b>6,807,648</b>	<b>10.64%</b>
Education Operation	48,801,317	53,454,558	57,372,499	3,917,941	7.33%
Education Debt Service	10,269,972	11,039,335	10,313,245	(726,090)	-6.58%
<b>Total School</b>	<b>59,071,289</b>	<b>64,493,893</b>	<b>67,685,744</b>	<b>3,191,851</b>	<b>4.95%</b>
<b>Total Budget</b>	<b>118,136,117</b>	<b>128,481,297</b>	<b>138,480,796</b>	<b>9,999,499</b>	<b>7.78%</b>

	FY 2025 Actual	FY 2026 Approved	FY 2027 MGR Request	Increase/ Decrease (Manager)	%
<b><i>Mayor and Council- 1004</i></b>	195,983	181,800	185,000	3,200	1.76%
<b><i>City Manager- 1005</i></b>	787,734	600,469	703,611	103,142	17.18%
<b><i>City Clerk- 1007</i></b>	286,282	535,326	585,489	50,163	9.37%
<b><i>Finance Department- 1008</i></b>	1,456,121	1,425,451	1,413,938	(11,513)	-0.81%
<b><i>Human Resources - 1009</i></b>	258,923	280,420	380,479	100,059	35.68%
<b><i>Communication &amp; Community Engagement - 1006</i></b>	348,900	315,205	307,731	(7,474)	-2.37%
<b><i>Health &amp; Social Services-General Assistance - 1032</i></b>	845,729	801,200	636,500	(164,700)	-20.56%
<b><i>Business and Community Development - 1013</i></b>	511,769	904,162	894,627	(9,535)	-1.05%
<b><i>Public Services (Econ.Dev) - 1011</i></b>	134,626	533,073	293,479	(239,594)	-44.95%
<b><i>Planning &amp; Permitting - 1010</i></b>	719,656	834,030	723,793	(110,237)	-13.22%
<b><i>Information Technology (IT) - 1025</i></b>	1,082,514	1,095,845	1,305,949	210,104	19.17%
<b><i>Recreation - 1030</i></b>	629,947	890,095	750,314	(139,781)	-15.70%
<b><i>Public Library - 1050</i></b>	1,202,133	1,185,894	1,238,026	52,132	4.40%
<b><i>Facilities &amp; Energy - 1015</i></b>	2,087,912	1,854,151	1,897,760	43,609	2.35%

	FY 2025 Actual	FY 2026 Approved	FY 2027 MGR Request	Increase/ Decrease (Manager)	%
<b>Engineering - 1014</b>	320,781	363,646	386,288	22,642	6.23%
<b>Workers Compensation - 1016</b>	719,025	719,025	719,025	-	0.00%
<b>Fringe Benefits - 1017</b>	7,824,202	8,180,267	8,727,165	546,898	6.69%
<b>Emergency Reserve - 1018</b>	-	550,000	686,216	136,216	24.77%
<b>Fire &amp; EMS Transport - 1021</b>	6,813,374	6,770,859	7,151,110	380,251	5.62%
<b>Police - 1022</b>	5,278,613	5,549,367	5,869,363	319,996	5.77%
<b>Public Works - 1042</b>	6,218,353	6,408,669	6,414,834	6,165	0.10%
<b>Water &amp; Sewer - 1052 (Fire Hydrants)</b>	781,203	840,280	844,563	4,283	0.51%
<b>Solid Waste - 1043</b>	1,923,115	1,771,977	2,278,627	506,650	28.59%
<b>Tax Sharing - 1053</b>	205,121	260,000	260,000	-	0.00%
<b>Municipal Operating</b>	40,632,016	42,851,211	44,653,887	1,802,676	4.21%
<b>Debt Service - 1019</b>	9,592,857	12,259,977	16,407,700	4,147,723	33.83%
<b>Auburn-Lewiston Airport - 1054</b>	217,850	205,000	205,000	-	0.00%

	FY 2025 Actual	FY 2026 Approved	FY 2027 MGR Request	Increase/ Decrease (Manager)	%
<b><i>LA Transit Authority - 1056</i></b>	458,502	566,298	570,000	3,702	0.65%
<b><i>LA 911 -1057</i></b>	1,384,110	1,436,677	1,626,297	189,620	13.20%
<b><i>Arts &amp; Culture - 1049</i></b>	35,000	10,000	10,000	-	0.00%
<b><i>County Tax - 1045</i></b>	3,117,240	3,385,568	3,694,912	309,344	9.14%
<b>Total Municipal</b>	<b>55,437,575</b>	<b>60,714,731</b>	<b>67,167,796</b>	<b>6,453,065</b>	<b>10.63%</b>