City of Auburn FY2027 Budget Binder Front Matter

Independent Research Notes

Primary source: City of Auburn FY2027 Mayor & Council Budget Presentation Binder

Source pages: Binder pages 1-6 / Front Matter

Binder inspected: August 31, 2026

Status: Independent companion notes based on preliminary / working budget material

These notes identify what the binder supports, where the presentation is useful, and where the available material leaves questions unanswered. A gap or inconsistency in the front matter is not evidence of wrongdoing. Preliminary, proposed, scheduled, adopted, and actually spent amounts or actions are treated as different categories.

What the binder documents clearly

- Auburn used a staged budget-development process that included department submissions, a planning retreat, two called pre-budget workshops, two public hearings, and a scheduled ordinance presentation.
- The first called workshop on July 30 was assigned revenue projections for the General Fund, Water, and Stormwater plus expenditures for Buildings and Grounds, Public Works, roads, streetlights/electricity, Water, Stormwater, DDA, Mainstreet, and the Library.
- The August 6 workshop was assigned the remaining major governmental departments and functions, including Legislative Council, Executive Mayor, Elections, Administration/Financial, Law, Information Technology, Courts, Police, Code Enforcement, Planning and Zoning, Special Events, Parks, and Leisure.
- The City expressly labeled at least one budget-status page as a preliminary proposal subject to change.
- The final Barrow County property tax digest was received July 29, one day before the July 30 workshop, and staff stated that tax-revenue projections were still being updated.
- Accounts-payable reclassifications, outstanding procurement quotes, and GMA employee-insurance premiums were also identified as pending inputs that could change budget projections or line items.
- The table of contents provides a useful map of the binder's later sections and shows that the binder was assembled as a working decision-making package rather than a single summary sheet.

Main gaps and weak points

- **FY2026 / FY2027 labeling:** The cover and May 28 memo identify the project as FY2027, but the schedule refers to an "FY 2026 Proposed Budget Packet" on July 23 and an ordinance to approve the "FY 2026 Budget" on September 10. The front matter does not reconcile those labels.
- **Version control:** The preliminary-status page says the proposal is subject to change before July 30 and that updated projections will be handed out at the July 30 meeting. The binder photographed August 31 contains later meeting material, but the front matter does not identify which earlier pages were superseded or which figures were updated.
- **Late-arriving tax data:** The final Barrow County tax digest arrived July 29. The front matter confirms revenue projections were still being revised immediately before the July 30 workshop but does not show the before-and-after effect of that update.
- **Procurement pricing:** The City states that project projections could change as quotes were received. The front matter does not identify which projects were affected or whether later quoted amounts represent estimates, requests, or final awards.
- **Insurance assumptions:** GMA premium information was still pending. The front matter does not show which later employee-benefit lines were updated after final premium information arrived.
- **Accounts-payable reclassifications:** The City says some expenditures would be moved to the proper categories. The front matter does not identify the affected accounts or whether reclassification changed only category placement or also changed department totals.
- **Adoption status:** The schedule shows an ordinance presentation for September 10, but these pages do not contain the adopted ordinance, vote, final budget, or evidence that the schedule occurred exactly as planned.
- **Administrative title:** Michael E. Parks is labeled "City Administrator" in the May 28 schedule memo and "City Manager" on the July 30 agenda. This may simply reflect title usage, but the front matter does not explain the difference.

What should not be concluded

- The preliminary-status notice should not be treated as proof that later pages were wrong. It shows that the budget was still being developed at that point.
- The FY2026 references should not automatically be corrected to FY2027 without City confirmation. They may be typographical errors, but the source itself does not say that.
- A scheduled public hearing or ordinance presentation should not be described as an action that definitely occurred without the meeting record.
- Outstanding procurement quotes should not be described as awarded contracts or final project costs unless later records show an award or executed agreement.
- The receipt of the final tax digest on July 29 does not by itself show whether revenue projections ultimately increased or decreased.

Records most likely to resolve the open questions

1. The final adopted FY2027 budget ordinance and complete adopted budget package.
2. Minutes and final agenda packets for the July 30 and August 6 called budget meetings.
3. Minutes, presentations, and public-hearing materials for August 20 and August 27.
4. The September 10 business-meeting agenda, minutes, ordinance, and recorded vote.
5. Any revised budget schedule or staff clarification explaining the FY2026 references inside the FY2027 binder.
6. The updated revenue worksheet incorporating the July 29 Barrow County property tax digest.
7. Final GMA employee-insurance premium information used in the FY2027 budget.
8. Procurement quote summaries or award records for projects whose projections were still pending.
9. Any accounting workpaper showing the accounts-payable reclassifications referenced in the preliminary notice.

Working assessment

The front matter is useful because it does something many budget packets do not: it openly shows the budget process and identifies several inputs that were still unsettled. That gives readers important context for the figures that appear later in the binder.

Its main weakness is version control. The binder contains material from multiple points in the budget process, but these first pages do not consistently identify which projections were superseded, which pending items were later resolved, or which version ultimately became the adopted budget.

The FY2026 references inside an otherwise FY2027 schedule are also worth preserving exactly as written. They look inconsistent with the rest of the binder, but the current source is not enough to say why.

Source note: Primary record is the City of Auburn FY2027 Mayor & Council Budget Presentation Binder photographed during public inspection at Auburn City Hall on August 31, 2026. These notes are independently prepared and are not an official City of Auburn document.