

City of Auburn FY2027 Summary & Highlights

Independent Research Notes

Primary source	City of Auburn FY2027 Mayor & Council Budget Presentation Binder
Source pages	Binder pages 89-98 / Summary & Highlights
Binder inspected	August 31, 2026
Status	Independent companion notes based on preliminary / working summary material

These notes identify what the recap section supports, where it is useful, and where the condensed presentation leaves questions unanswered. Projected, recommended, adopted, collected, and actually spent amounts are treated as different categories.

What the binder documents clearly

- The recap pages project combined General, Water, and Stormwater revenue of about \$14.66 million for FY2027, up from about \$11.84 million.
- The Water Fund is the dominant revenue and expenditure change in the July 30 summary, increasing by about \$2.19 million.
- The rollback scenario compares 4.931 mills with 4.914 mills for Barrow County and attributes most digest growth to new development.
- The July 30 expenditure summary totals \$8,922,465 for the listed departments/funds, up \$2,346,933 from the prior budget figures shown.
- The August 6 summary totals \$5,816,356 for twelve departments/functions, up \$480,946 from the FY2026 original figures shown.
- The pages repeatedly label the material preliminary or tie it back to July 30/August 6 budget meetings.

Main gaps and weak points

- Summary-on-summary risk: These pages condense earlier worksheets. A transcription, rounding, or framing choice here should be checked against the underlying departmental pages before being treated as the controlling figure.
- Adoption status: A recommendation or projected total in the recap does not establish final Council adoption. The final budget ordinance and millage action are needed.
- Rollback characterization: The phrase "first-ever" and other promotional language are City presentation claims. The binder does not provide a complete historical millage record proving the characterization.
- Digest-growth explanation: The scenario attributes 98% of growth to new development, but these pages do not include the full tax-digest workpapers needed to independently reproduce that percentage.
- Revenue-performance labels: Terms such as "strong revenue performance" and "on track" are conclusions in the presentation. The pages do not include a full audited year-end revenue report.
- Version control: Earlier binder sections contain date-label issues and preliminary notes. The summary pages do not clearly identify which earlier projections were superseded before this recap was prepared.

What should not be concluded

- Projected revenue should not be described as actual collected revenue.
- A rollback-rate recommendation should not be described as the final millage rate without the later adoption record.
- The \$8.92 million and \$5.82 million expenditure totals should not be added together as a complete City budget without checking fund overlap and the binder's full structure.
- The summary's favorable narrative about growth, service levels, or financial stewardship should be attributed to the City rather than treated as an independent evaluation.

Records most likely to resolve the open questions

- Final adopted FY2027 budget ordinance and complete adopted budget schedules.
- Final Barrow and Gwinnett millage-rate resolutions, notices, and meeting minutes.
- 2026 tax-digest workpapers supporting the rollback-rate and growth calculations.
- Final year-end FY2026 revenue and expenditure reports for comparison with the YTD/projection figures.
- Any revised summary pages issued after insurance, procurement, tax-digest, or other pending inputs were finalized.

Working assessment

The Summary & Highlights section is useful as a map of what City staff wanted Mayor and Council to focus on: growth-driven revenue, the Water Fund expansion, rollback-rate options, department restructuring, and selected expenditure changes. Its weakness is the same feature that makes it convenient: it is a compressed presentation. For verification, the earlier departmental worksheets, tax-digest support, and final adopted records remain more important.

The safest use of these pages is to describe what the City projected and emphasized at this stage of the budget process, while keeping adoption, actual spending, and independent evaluation separate.