



City of Auburn

Mid-Biennium Budget Review

FY07 and FY08



City of Auburn
FY 07 & 08
Mid-Biennium Review
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Introductory Information

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City of Auburn

Home of Auburn University

Honorable Mayor and Council
City of Auburn, Alabama

Dear Members of the Council:

I am pleased to present for your consideration the City of Auburn's Proposed Mid-Biennium Budget Review for the Fiscal Years 2007 and 2008. It is in keeping with your goals and past Councils' tradition of fiscal discipline and the City's historically conservative financial and operations management policies that this review was prepared. This budget represents the continuing commitment by the City staff and elected officials to provide superior service and facilities while striving towards the utmost in efficiency and taxpayer value. It is through our budget plan that we strive to accomplish all of the other goals that our government has adopted.

Citizen Survey Summary

The 2007 Annual Citizen Survey once again indicated a very high level of resident satisfaction with City services. Notable results included:

- Extremely high levels of satisfaction for quality of life ratings in Auburn, with 96% of residents who had an opinion satisfied or very satisfied with Auburn as a place to live, 96% satisfied with Auburn as a place to work, and 94% satisfied with Auburn as a place to raise children; 87% were satisfied with the quality of life overall.
- Very high satisfaction levels with City services, with 87% satisfied with the quality of police, fire and ambulance services, and a satisfaction level of more than 80% for both Parks and Library services and facilities; 78% were satisfied with the quality of City services overall.
- Satisfaction with the quality of education provided by the Auburn City Schools remained very high at 91%, reflecting the long-standing commitment from this Council, and those past, to provide the highest level of support to our public schools.
- As a testament to the fiscal discipline of our management team and fiscally conservative decisions of Council, the survey also indicated that residents feel the value received for their tax dollars is very high, as this indicator climbed 6% to 74% overall.

Individual departments fared very well in public opinion also:

- The Public Safety Department realized increases in satisfaction by an average of 4.4% over 2006, with approval of fire safety education and crime prevention each

experiencing an 8% increase over the prior year, while satisfaction with Police safety education increased 7%.

- Water Resource Management saw increases in satisfaction with water and sanitary sewer service, with both indicators improving 4% to 82% overall; satisfaction with the customer service received from the Water Revenue Office jumped 7% as well.
- Environmental Services' satisfaction ratings increased in almost every category, with solid gains in customer service satisfaction as a result of a targeted improvement effort by that department.
- Satisfaction with Parks & Recreation continued to exceed the 80% mark. Recent additions to the facilities inventory, such as the new City of Auburn and Auburn University Yarbrough Tennis Center, will likely result in increased satisfaction in this area in the future.

While the report did not identify any areas requiring attention that we would consider in a state of crisis, several areas previously identified for targeted improvements continue to require monitoring. Ultimately, no matter how positive the results overall, the Citizen Survey is intended to be a tool for critical learning to permit the city's staff, management, and elected officials to address the concerns of the citizens that we serve. For the second term of the mid-biennium, the City should focus on several areas for improvement, several of which are detailed below.

- Continue to increase satisfaction in the enforcement of neighborhood speed limits, which overall currently remains low. Recent traffic calming projects on Windway Road and Deer Run Road have had very positive results. The City will continue to evaluate speeding concerns and traffic calming requests by citizens in the coming year.
- Satisfaction with the enforcement of erosion and sediment control guidelines and overall management of stormwater control was still low. Since the survey was conducted, the City has made several presentations to clear up the considerable confusion existing with regard to jurisdictional obligations in this area. We believe that these efforts are improving the public's understanding of our role in this process. The proposed mid-biennium budget for fiscal year 2008 contains a 5% increase in funding for the Watershed Management Division; numerous educational and outreach projects are planned, in addition to those already completed. Moreover, a number of development and inspection-related process improvements are in progress now or planned for fiscal year 2008 that should help to improve the City's overall plan review and inspection program.

Fiscal Year 2007 Highlights

The past fiscal year evidences a continued commitment to excellence by City staff and Council. A number of projects were completed and several new opportunities were identified and acted upon. The following provides a brief overview of the City's accomplishments during fiscal year 2007.

- Standard & Poor's upgraded the City's credit rating to a straight AA in December 2006. This is a clear indication of the respect with which the financial community

holds the City of Auburn and is reflective of the fiscal discipline exemplified by the management team and the Council.

- The Finance Department earned accolades from the Government Finance Officers' Association for the Comprehensive Annual Financial Report (CAFR), Popular Annual Financial Report (PAFR) and Distinguished Budget Presentation Awards. This marks the City of Auburn's 21st recognition for the annual CAFR, and the fifth recognition for the PAFR. Each of the last eight city budget documents, covering twelve fiscal years, received the Distinguished Budget Presentation Award.
- Increased revenues allowed the City to purchase an additional \$1,883,866 in capital outlay items that were originally budgeted conditionally, contingent upon the performance of the various General Fund revenue sources.
- Expected grants and other financing sources in the amount of \$1,485,245 allowed the Public Works Department to expand their Project Operations budget to include additional drainage, bikeway and roadway projects.
- The City of Auburn/Auburn University Yarbrough Tennis Center has been completed and has already hosted its first tournament. A grand opening celebration is planned to introduce the public to this world-class facility in September.
- The City's Economic Development Department has had a very successful year in commercial development, and with Council's support, was able to attract Sam's Club to the new Bent Creek I-85 Interchange. Site work has been completed, and the new building is progressing at a rapid pace. Sam's Club expects to open its doors to shoppers in January, 2008.
- Sam's will be joined by an as-yet unnamed major big box retailer, thanks to an incentive package approved by the Council. There is every reason to expect sales tax revenues from these retailers to generate a significant return for the City.
- In continuing response to the results of the Citizen Survey, sidewalks remain a priority for the Council; to date 3,228 feet of sidewalk have been rebuilt or repaired in fiscal year 2007. Additionally, survey work has been completed for sidewalks on Sanders Street and Harper Avenue and design work should be completed by the end of the fiscal year.
- The grand opening celebration was held on August 4th for the Highway 14 Bikeway from Webster to Chadwick. Council has continued to act on citizens' desire for enhanced transportation and recreation alternatives.
- Fiscal year 2007 has been a busy year for the Fire Division: Fire Station #5 is substantially underway and construction is expected to be complete well ahead of schedule. Station #1 is currently receiving a modest facelift with new flooring and paint. The Burn Building training facility has been completed and over 40 hours of live fire training and more than 60 hours of rescue and shift training have been conducted already in fiscal year 2007.
- The Public Safety Department conducted an area-wide emergency training exercise with other local police, fire, emergency management and other first responders.

- Codes Enforcement demolished eight dilapidated houses this year in the continuing effort to improve blighted areas of the City.
- Public Safety's Communications Division purchased and installed a new 911 emergency communications system, as well as additional equipment to provide better radio coverage.
- Environmental Services held the 5th Annual Hazardous Material Day, collecting over 18,000 lbs of hazardous waste, an increase of 20% over last year. The Department also collected over 253 tons of debris during the 3rd Annual Trash Amnesty Week, with the Council waiving collection fees for residents as an incentive to keep Auburn beautiful.
- The City's Parks & Recreation Department held the largest-ever CityFest at Kiesel Park, with over 35,000 in attendance.
- The City and Auburn University partnered to bring Auburn residents the first-ever Safety Week, or *WaCaDa (Walk and Cycle and Drive Alike)*, in an effort to enhance safety and mutual respect for all modes of transportation.
- The Human Resources Department implemented a City-wide time clock program which will help to more accurately record employee attendance, ultimately resulting in higher productivity and efficiency.

Forecast for Fiscal Year 2008

The upcoming fiscal year offers remarkable opportunities for the City and its residents. Several new projects have arisen as a result of new opportunities. A significant number of grant-funded projects are slated, as are the conclusions of a number of long-planned endeavors. Below please find a selection of special projects planned for fiscal year 2008.

- Design work continues for Auburn Technology Park West. Currently, sewer construction to the site is underway, most of the water easements have been obtained, and the road infrastructure contract is currently out to bid.
- The City will continue with financing support for the Auburn University Technology and Research Park. In fiscal year 2007, the Auburn Research and Technology Foundation Agreement was signed, committing the City to assist in the financing of the park. The City has completed infrastructure projects totaling \$5,000,000 for the site. The Park's first tenant, Fortune 100 company Northrop Grumman Corp., has been announced and will begin operations in the Auburn Center for Developing Industries, awaiting the completion of the first Park building. The Park is expected to further solidify the reputation of the University and the City of Auburn as a technology center in the region.
- Infrastructure improvements to Auburn's Northwest Village low- to moderate-income housing project have been completed and a groundbreaking ceremony was held in June. Housing construction is expected to continue throughout fiscal year 2008.
- The Auburn Public Library Expansion design has been completed and the construction contract awarded for the \$1,750,000 project that will add 10,000 square

feet and a new Youth Services wing to the existing facility. Construction is expected to begin shortly, with the addition completed by mid-June, 2008.

- The Technology Park Interchange (Beehive Road) has been designed and right-of-way acquisition is continuing. The construction is expected to be bid in early spring of 2008.
- The Donahue Drive/Highway 14 realignment project is expected to go to bid in December. All right-of-way has been acquired and design is complete.
- Design work for the Twin City Court extension is expected to be complete by the end of fiscal year 2007, with construction anticipated to begin in January 2008.

General Fund Review

Overall, the General Fund performed very well in fiscal year 2007. Revenues were significantly higher than projected, offering the opportunity to purchase a number of items designated as conditional capital in the original budget. Departmental budgets will require adjustments totaling \$2,098,216 due primarily to the inclusion of \$1,883,866 in conditional capital outlay items.

Adjustments for operating expenditures for fiscal year 2008 are being requested in three areas as a result of economic events and circumstances affecting the nation as a whole. Increases for electricity (5%), fuel (5%) and postage (10%) are included in the proposed fiscal year 2008 budget. Postage and electricity rates have both increased substantially and, while the actual price per gallon has remained steady, City service area increases and the continuing escalation of oil prices worldwide are anticipated to result in substantially higher fuel costs for the City's fleet.

The Mid-Biennium Budget Review process offers an opportunity to adjust the budget at the mid-point of the budget cycle; it is not a new budget. Capital projects opportunities may arise, revenue streams may change and the timing of significant events may be different than originally expected; these events require adjustments to keep budgets realistic. The following items are representative of those warranting an adjustment and are reflected in the Proposed Mid-Biennium Budget for fiscal years 2007 and 2008.

Fiscal Year 2007

- General Fund revenues are projected to be \$2,437,207 greater than were originally budgeted.
- Capital outlay items in the amount of \$1,883,866 conditionally approved by Council in the original budget have been purchased. Council approval in the original budget was conditioned on sufficient revenue, which is projected to be received as detailed above.
- Transfers to the Industrial Development Board (IDB) increased by \$403,627, primarily due to an interest rate adjustment on variable rate loans obtained by the Board.
- Transfers to the Commercial Development Authority (CDA) have been approved by Council in the amount of \$8,800,000 for incentive packages offered to secure Sam's Club and an as-yet unnamed major retailer.

- Additional capital projects costs of \$1,445,403 are being proposed. These added costs are in some cases due to increases in construction costs and in large part to the significant amount of state reimbursement grants awarded to the City.

Fiscal Year 2008

- General Fund revenues are projected to be \$2,260,888 greater than were originally budgeted.
- Debt proceeds of \$8,800,000 will be realized when the City converts interim financing for commercial development activities to permanent financing. There is no net effect on the General Fund balance.
- Transfers to the Industrial Development Board (IDB) increased by \$250,000 due to an interest rate adjustment on variable rate loans obtained by the Board.
- The RSA's actuarial evaluation of the City's pension plan assets and liabilities resulted in an increase in the City's contribution of \$165,557.

The following table summarizes the proposed mid-biennium changes to the budget as a result of these adjustments. These adjustments will be explored in greater detail later in this document.

<i>General Fund</i>	<i>Original Budget</i>		<i>Mid-Biennium Proposed Budget</i>	
	<i>FY 07</i>	<i>FY 08</i>	<i>FY 07</i>	<i>FY 08</i>
Beginning Fund Balance	\$26,550,694	\$23,535,093	\$26,195,727	\$21,688,204
Revenues	48,475,343	50,337,066	50,912,550	52,597,954
Other Financing Sources (OFS)	415,000	382,500	9,390,750	9,298,250
Total Revenues and OFS	48,890,343	50,719,566	60,303,300	61,896,204
Expenditures	43,281,121	44,127,325	46,982,373	53,843,876
Other Financing Uses (OFU)	8,624,823	8,949,823	17,828,450	9,235,523
Total Expenditures and OFU	51,905,944	53,077,148	64,810,823	63,079,399
Excess of Revenues and OFS over Expenditures and OFU	(3,015,601)	(2,357,582)	(4,507,523)	(1,183,195)
Ending Fund Balance	23,535,093	21,177,511	21,688,204	20,505,009
Less: Permanent Reserve	4,620,075	4,620,075	4,620,075	4,620,075
Net Ending Fund Balance	\$18,915,018	\$16,557,436	\$17,068,129	\$15,884,934

Revenue Review

In April 2007, the City's Finance Department conducted the Quadrennial Revenue Review, a comprehensive examination of the General Fund's revenue structure in order to determine its adequacy to finance the City's operations and capital plans for the current and subsequent biennial budget periods.

Staff recommended that Council consider several proposals related to the City's revenue structure and policies. Council answered affirmatively to the following key decisions requiring staff to:

- study the effect of an amendment to the business license ordinance to provide for a "small vendor" category; and
- study the effect of an amendment to the business license ordinance to provide for a "true up" of the first year's business license fee at the time the second year's business license is obtained; and
- conduct a study to determine the most feasible method by which to enable the City's taxpayers to file tax returns and remit tax payments via the internet; and
- conduct an analysis of building permit, planning, engineering and inspection fees to determine the adequacy of Auburn's fee structure compared to other municipalities.

The above analyses will provide information to allow Council to make informed decisions about potential modifications to the existing revenue structure should they be beneficial and necessary in the future. This information will be presented to the Council when the above-mentioned studies are complete.

New Personnel

For fiscal year 2008, I am proposing the addition of two regular, full-time positions. These positions are directly related to expansions in existing facilities and/or programs and are necessary to continue to offer the level of service our citizens desire. The recommended positions include:

- Judicial Department: Education Monitoring & Treatment Program Coordinator/Staff Assistant. This position is necessary due to the implementation and rapid expansion of the Educational Monitoring and Treatment Program (EMTP) and an expected 22% increase in case load generated in part by a rise in number of Police Division officers. The Judicial Department has not been assigned a new regular employee in over 15 years. The position is expected to cost the City \$42,772 in salary and benefits in fiscal year 2008, with a five-year cost estimated at approximately \$241,451. In budget.
- Library Department: Library Assistant – Youth Services. This position is necessary due to the expansion of the Auburn Public Library and will assist in supervision of the new Youth Services wing. The expansion will increase the area existing staff must supervise by approximately 42%. The position is expected to cost the City \$8,966 in salary and benefits in fiscal year 2008 (25% of fiscal year), with a five-year cost estimated at approximately \$201,962. In budget.

Sewer Fund

For several years now, the Water Resource Management Department (WRM) has been evaluating the long-term wastewater needs of the City. The Wastewater Treatment and Disposal Master Plan has identified a number of projects necessary to provide a comprehensive and cohesive sewer system to meet the demands of a growing

municipality. WRM staff has worked intensively to prioritize these projects, which include the rehabilitation, repair and maintenance of the existing system, as well as significant system expansions designed to accommodate development occurring in Auburn. Capital projects totaling \$45,402,520 are planned through FY2012 and are to be financed in part through a \$25,750,000 borrowing occurring in fiscal year 2008; debt service will be covered through service revenues and access fees to the Sewer Fund. Projects include:

- improvements to the Northside Wastewater and Pollution Control Facility (WPCF) totaling \$14,657,200 through FY2011; and
- the Choctafaula Interceptor Phases I & II and Pump Station, totaling \$8,692,033, are planned for completion by FY2009; and
- repairs and replacements of existing system components amounting to \$9,125,000;

For a more complete accounting of Sewer projects, please consult the Capital Improvement Plan (CIP) listing, presented later in this document. Based on studies performed by the City's wastewater consultant, the improvements contained in the current CIP will provide the framework and basic sewer infrastructure to meet the criteria of the City's Land Use Plan through 2025.

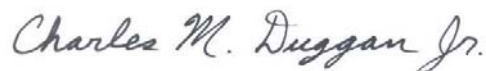
Conclusion

The residents of Auburn have continued to expect superior service and accountability from their municipal government. The Proposed Mid-Biennium Budget is consistent with these purposes. As mentioned earlier, the Mid-Biennium Review process offers an opportunity to adjust the existing budget to reflect changing revenue conditions, unforeseen circumstances, new opportunities and, perhaps most importantly, fiscal realities.

I am confident that this represents a continuation of the course set by the Council at the outset of the Biennium, with the added benefit of hindsight and a clearly identified set of opportunities for the upcoming year. My excitement going into the next fiscal year is as great as it is for the current year, and my optimism for the City's future has never been stronger.

Please take time to read this document thoroughly; the staff and I welcome any questions you may have about the budget.

Sincerely,

A handwritten signature in cursive script that reads "Charles M. Duggan Jr.".

Charles M. Duggan, Jr.
City Manager

City of Auburn

Mission Statement

The mission of the City of Auburn is to provide economical delivery of quality services created and designed in response to the needs of its citizens rather than by habit or tradition. We will achieve this by:

- Encouraging planned and managed growth as a means of developing an attractive built-environment and protecting and conserving our natural resources
- Creating diverse employment opportunities leading to an increased tax base
- Providing and maintaining reliable and appropriate infrastructure
- Providing and promoting quality housing, educational, cultural and recreational opportunities
- Providing quality public safety services
- Operating an adequately funded city government in a financially responsible and fiscally sound manner
- Recruiting and maintaining a highly motivated work force committed to excellence
- Facilitating citizen involvement

Judicial Department
Joe S. Bailey, Municipal Judge

The mission of the Judicial Department is to provide a constitutional and statutory medium for the enforcement of traffic offenses, municipal ordinance violations, and State misdemeanors adopted by municipal ordinance as offenses against the City of Auburn.

In order to accomplish this mission, the Judicial Department operates the Auburn Municipal Court by:

- Providing adequate personnel with all employees, other than the Judge, being state certified magistrates
- Ensuring that no warrants of arrest are issued before probable cause is established to support the warrant
- Ensuring that no person is deprived of his or her liberty or property without due process of law
- Providing court administration to guarantee that all persons coming before the Court are treated equally and have protected rights afforded them under the United States Constitution, the Alabama Constitution, and applicable ordinances and statutes

FY 08 Goals

1. Continue to consider private probation services for procedures such as house arrest as alternatives to incarceration.
2. Identify providers of counseling services for shoplifting defendants and those convicted of crimes indicating any obsessive/compulsive behaviors.
3. Continue to monitor the Court Referral Program as it pertains to the three major areas of related crimes: drug, alcohol and domestic violence.
4. Continue working with Finance to finalize a procedure for aging delinquent fines and delineation of the same regarding financial reporting and anticipated collection probabilities.
5. In conjunction with Public Safety, study caseloads for various patrol shifts, docket volumes and case disposition efficiencies.
6. Work with IT to automate processing of files in the courtroom transferring data to the Clerk's office to automatically produce part-pay forms, subpoenas, etc....
7. Develop 'drop box' system for payment of parking tickets 24-7.
8. Study cost and feasibility of using 'palm pilot' type devices for electronic entering of parking tickets, eliminating the necessity of multiple entry.

Information Technology Department

James C. Buston III, Director

The mission of the Information Technology Department is to facilitate reliable, timely, and easy access to information for the employees and residents of the City of Auburn. Through our commitment to provide quality service and support, the Department will strive to exceed the expectations of employees and residents by:

- Providing technical assistance and advice to the City Manager and Department Heads on all Information Technology concerns.
- Operating and maintaining a fiscally sound and reliable communications infrastructure while providing an exceedingly high level of service and support.
- Facilitating interdepartmental and community involvement in Information Technology decisions.
- Providing City employees and City residents with the best available, most cost effective technology and procedures relating to the field of Information Technology.

FY 08 GOALS

1. Review, test and modify as necessary the City's Information Technology Emergency Operations plan implemented in FY 07 by September 30, 2008.
2. Design and implement an annual Information Technology inter-departmental survey to judge how IT is meeting the needs of the organization and to identify areas needing attention by December 31, 2007.
3. Design and implement a network storage solution for shared drives using SharePoint by November 30, 2007.
4. Formalize a web based, Information Technology standard operating procedure (SOP) document by September 30, 2008.
5. Upgrade all SQL servers to SQL 2005 by February 28, 2008.
6. Evaluate pending Microsoft technologies for testing and possible rollout, including such products as Form Server, Expression, new versions of existing software and deeper, more comprehensive uses for existing software currently in use by Auburn City staff.
7. Provide two training courses each for: web page editing, SharePoint site creation and scanning/Laserfiche procedures by September 30, 2008.
8. Assist the Finance Department with implementing a web based, on-line tax return submission capability by September 30, 2008.
9. Assist the Finance Department with implementing the acceptance of credit and debit cards for Internet transaction by September 30, 2008.
10. Assist the Finance Department, Water Revenue Division, with a feasibility study for implementing multiple billing cycles by September 30, 2008.
11. Contract and implement a new set of aerial photographs to encompass 92 square miles in and around the City of Auburn by March 31, 2008.

12. Implement ArcServer as the replacement platform for the GIS mapping software (IMS) on our web site by April 31, 2008.
13. Upgrade the City of Auburn phone system software to the latest version and feature set by September 30, 2008.
14. Continue implementing targeted, wireless sites for use by City of Auburn emergency and non emergency staff by January 31, 2008.
15. Re-install network cabling and communications infrastructure during the renovation of Fire Station #1 by June 30, 2008.
16. Assist the Public Safety Department with the continued installation (started in FY 07) of mobile data systems in all emergency vehicles by April 30, 2008.
17. Assist the Public Safety Department in conducting pathway studies and possible tower(s) antennae placements for determining the feasibility of placing satellite radios (for Public Safety use) in the area of South College and I-85 to improve radio communications in the southern area of Auburn by September 30, 2008.

Finance Department
Andrea E. Jackson, Director

The mission of the Finance Department is to provide high quality financial services to all of its customers, both external and internal, by:

- Providing accurate, complete and timely information regarding the City's financial condition and transactions
- Protecting City assets against unauthorized use and managing City assets for their most productive use
- Administering the City's revenue ordinances and finance-related laws, regulations and contracts in an efficient and equitable manner
- Providing administrative services to other City departments to obtain the supplies, equipment, and services they need
- Implementing effective procedures for the timely liquidation of all properly documented City liabilities which ensures compliance with all legal requirements
- Maintaining a commitment to a high level of personal productivity and a continuous pursuit of the means for improving the Department's procedures and achieving significant personal satisfaction in the staff's professional roles

FY 08 Goals

Accounting, Budgeting and Financial Reporting

1. Assess results of performance measurements in fiscal 2007, revise performance measures, if needed, and continue measurements by October 31, 2007.
2. Publish the FY 2007 CAFR and submit to the GFOA's award program by March 15, 2008.
3. Publish the FY 2007 PAFR and submit to the GFOA's award program by March 31, 2008.
4. Provide group and one-on-one refresher training in on-line requisitioning (paperless purchase orders) and other modules of the financial management software as needed or requested by other City departments by April 30, 2008.
5. Continue the internal controls evaluation program by completing evaluations of selected departments, with a plan to evaluate controls in all departments over a three-year cycle, by September 30, 2008.
6. Review the City's debt policy and assess whether changes should be proposed to City Council by April 30, 2008.
7. Work with Human Resources, City Revenue Office and Water Revenue Office staff to perform spot audits of billing and payroll software functions and monitor internal control procedures by April 30, 2008.

Revenue Administration

1. Assess the results of performance measurements in fiscal 2007 and revise performance measures, if appropriate, and continue measurements by October 31, 2007.
2. Draft an ordinance to amend the City's business license ordinance to parallel the State's simplified business licensing statute for Council consideration by November 30, 2007, to enable an effective date of January 1, 2008.
3. Assess taxpayers' demand for training about the City's revenue ordinances, filing requirements and procedures by November 30, 2007. If demand is sufficient, provide taxpayer training by December 31, 2007, in advance of the business license renewal period.
4. With support from Information Technology, implement on-line submission of tax returns by September 30, 2008.
5. With support from Information Technology, implement the acceptance of credit and debit cards for Internet transactions by September 30, 2008.
6. Update the City Revenue Office Procedures Manual by September 30, 2008.

Water Revenue Office and Water Board Accounting

1. Assess results of performance measurements in fiscal 2007, revise performance measures if needed, and continue measurements by October 31, 2007.
2. Publish the Water Board's audited annual financial report on fiscal year 2007 by March 15, 2008.
3. With the support of Information Technology, assess the feasibility of implementing multiple billing cycles by September 30, 2008.

Purchasing

1. Assess results of performance measurements in fiscal 2007, revise performance measures if needed, and continue measurements by October 31, 2007.
2. Revise the City's Purchasing Policies and Procedures Manual by September 30, 2008.

Economic Development Department

Phillip Dunlap, Director

The mission of the City's Economic Development Department is to create employment opportunities for citizens of Auburn and to expand the tax base of the community through industrial, commercial and retail development. We will develop and maintain economic development plans, strategies, and programs by:

- Devising and utilizing unique marketing techniques to recruit prospects
- Creating and providing competitive incentive packages which may include designing financial assistance packages
- Administering the City's revolving loan program
- Identifying and developing property for new industrial parks
- Maintaining contact with existing industries and businesses
- Providing technical and financial assistance to merchants in an effort to maintain a viable Central Business District
- Administering the Auburn Center for Developing Industries to allow fledgling industrial projects an opportunity to succeed
- Working closely with other federal, state, local and private economic development organizations that are able to make resources available for Auburn businesses and industries

FY 08 Goals

Industrial Development

1. Seek to attract no less than eight industrial visits with the goal of locating at least one new industry in Auburn by September 30, 2008.
2. Administer the City's revolving loan program with the goal of packaging two (2) loans in FY08.
3. Present business development opportunities in Auburn in form of a speaking engagement at a business seminar such as Forum Amerika by September 30, 2008.
4. Operate the small business incubator through the Auburn Center for Developing Industries including lease management of tenants with the goal of assisting four companies in FY08.
5. Participate in four industrial trade shows, international and domestic, including the Detroit International Automobile Show in January 2008, the management Briefing Seminar in August 2008, the MOTK in September 2008, and the Automechanika in September 2008, with the goal of developing at least one industrial prospect.
6. Operate a business retention/expansion program with the following goals:
 - a. Develop an opportunity to assist with the expansion of at least one industry in FY08.
 - b. Market existing vacant buildings for new prospects as an ongoing activity in FY08.
 - c. Perform 3-4 surveys of existing industry in form of on-site visits to be

entered in E-Synchronist Software Program in each quarter in FY08.

7. Market the Auburn Technology Park West based on marketing plan as designed and implemented in December 2006 as an ongoing activity in FY08.
8. Support Auburn University in marketing the Auburn University Research Park as an ongoing activity in FY08.
9. Begin phased construction of Auburn Technology Park West by the first quarter of 2008.

Commercial Development

1. Seek to attract new or expanding major commercial developments by locating at least two projects in Auburn by September 30, 2008.
2. Plan and attend two commercial trade shows by September 30, 2008.

Workforce Development

1. Partner with Auburn High School to administer the Career Technical Education curriculum per the needs of Auburn area industry with the goal of six (6) classes and seventy-five (75) students in school year 2007-2008.
2. Set up and manage a program to assimilate chronically unemployed or never employed people into the Auburn area workforce with the goal of graduating fifteen (15) students by March 31, 2008.
3. Conduct a wage and benefit survey of industry in Auburn and significant companies in surrounding areas by August 31, 2008.
4. Update the software and manage the use of the Alabama Power interactive computer lab by November 30, 2007.

5. Set up and manage topic specific training for Auburn area industry. The classes are on-going during FY08 and will all be completed by September 30, 2008. The classes will include but not be limited to:
 - a. Management training (two classes)
 - b. Quality training (one class)
 - c. TS16949 training (one class)
 - d. Union awareness (two classes)
 - e. PLC and other automation training (four classes)

Community Development Block Grant (CDBG)

1. Administer at least nine Community Development Block Grant projects adopted in the FY07 Action Plan. Anticipate six projects will be completed by May 31, 2008. The FY07 Action Plan projects are contingent upon the approved allocation from the U.S. Department of Housing and Urban Development.
2. Continue to address the needs for low-income elderly by providing Community Development Block Grant funds for operating expenses to a local non-profit agency to distribute food to the City's elderly citizens. Anticipate three hundred citizens to benefit from the funding during by September 30, 2008.
3. Utilize Community Development Block Grant funds to assist low-to-moderate income citizens of Auburn with their monthly utility bills, rent, and mortgage. Anticipate one hundred citizens to benefit from the funding by May 31, 2008.
4. Provide financial assistance to various local non-profit agencies to address the needs of the youth, homeless, and victims of natural disaster. Anticipate forty citizens to benefit from the funding by September 30, 2008.

5. Continue the housing rehab program to assist homeowners with home repairs. Anticipate assisting five households by September 30, 2008.
6. Continue infrastructure improvement projects in low-to-moderate income residential areas funded by the Community Development Block Grant. Expect to improve two streets by May 31, 2008.
7. Collaborate with North Auburn Housing Development Corporation and local banks to develop the Northwest Village affordable housing subdivision by using CDBG funds for infrastructure improvement, housing construction, and homeownership assistance. Anticipate improving two streets, constructing three homes and assisting three families with homeownership assistance by September 30, 2008.
8. Utilize the Housing Assistance Network to refer a minimum of four spot rehabilitations for needy low-to-moderate households by September 30, 2008.
9. Participate with a "Continuum of Care" coalition by May 1, 2008 in the effort to address homelessness in Auburn and the surrounding areas.

Human Resources Department

Steven A. Reeves, Director

The mission of the Human Resources Department is to recruit and maintain an able and highly motivated work force and to assist the City government operate in a financially responsible and fiscally sound manner by:

- Recruiting, orienting, and developing qualified and motivated employees dedicated to the service of the Auburn community through its City government
- Working closely with all departments on personnel matters
- Promoting fair and equitable application of personnel policies
- Assisting employees with work-related problems
- Coordinating a competitive compensation and benefits management program
- Encouraging open communication, active participation, and organizational identity
- Administering a comprehensive risk management program

FY 08 Goals

1. Coordinate and present the Crew Leader Development Course for approximately 15 employees by September 30, 2008.
2. Present Spanish language instruction to approximately 15 employees by September 30, 2008.
3. Present customer service training by September 30, 2008.
4. Present at least three human resource management seminars by September 30, 2008.
5. Present at least eight safety presentations by September 30, 2008.
6. Conduct at least five employee events by September 30, 2008.
7. Implement computer-based safety training by September 30, 2008.
8. Obtain an actuarial analysis for Other Post-Employment Benefits in order to comply with GASB Statement 45.

Public Safety Department

William James, Director

The mission of the Auburn Public Safety Department is to promote and maintain a safe environment in all areas of the City. Through employee commitment to provide quality Public Safety services, the Department will strive to assure that the residents of Auburn feel safe in their neighborhoods and workplaces by:

- Maintaining strong codes enforcement and fire prevention for safe, durable structures for homes and businesses
- Providing well-trained and equipped police officers and firefighters
- Maintaining a quality emergency communication system to provide immediate response to citizen calls for service
- Conducting effective crime prevention and apprehension programs to maintain safety and a sense of security in the community

FY 08 Goals

1. Coordinate with other law enforcement agencies within Lee County and with the Police and Fire Divisions to create a county wide or regional training board to initiate/host training opportunities for all involved entities in a cost-effective manner by December 31, 2007.
2. Work with the Police Chief to analyze the space needs of the Police Division and work with other departments to develop a plan to secure the expansion of the facilities through assumption of City owned buildings, construction of new facilities, and/or leasing or additional space by December 31, 2007.
3. Work with the Police Chief to develop a five year needs assessment and budgeting plan to anticipate and project for planning purposes by March 31, 2008.
4. Coordinate with Auburn University Student Affairs and Administration to develop Crime Prevention Programs specifically to address the needs of faculty and students by March 31, 2008.
5. Coordinate with the Planning Department, Auburn University and Public Safety Communications to review all new development areas and reassess/evaluate beat boundaries and personnel deployment by designated beats by June 30, 2008.
6. Work with Human Resources to intensify our employment recruitment activities to attract a diversified and qualified applicant pool by making at least ten formal presentations at structured events by September 30, 2008.
7. Work with Information Technology to install mobile data systems into all first responder vehicles by April 30, 2008.
8. Evaluate the Fire Divisions ten year strategic plan to ensure effective and efficient emergency services needed for the future by September 30, 2008.
9. Expand our efforts to promote fire prevention activities, recruitment and a fire safe community. This would improve media relations and public image. This program would be developed and presented by in-house personnel.

10. Offer a Department wide CPR/AED class for interested city employees to improve patient viability and customer service by December 31, 2007. This program would integrate with the City of Auburn's AED program.
11. Complete the renovation of Fire Station One to provide a modernized and functional building by June 30, 2008.
12. Continue the removal of abandoned/dilapidated structures by targeting at least ten buildings for demolition by September 30, 2008.
13. Continue the development of the Code Enforcement staff to become certified in an area of inspection or plan review by September 30, 2008.
14. Review and adopt the 2008 Edition of the National Electrical Code by June 30, 2008.
15. Work with business owners to correct deficiencies on pre-fire plan inspections within 20 days of Fire Division contact.
16. Locate and purchase Training materials to train new communications employees in house prior to June 30, 2008.
17. Determine the feasibility of placing satellite radios for Public Safety in the area of South College and I-85 by September 30, 2008 to improve radio communications in the southern area of Auburn. This will include pathway studies and possible tower(s) for antenna placement.

Public Works Department
Jeffery Ramsey, City Engineer and
Public Works Director

The mission of the Public Works Department is to provide excellent construction and engineering services on City-related projects to all residents and firms in a timely, efficient manner. Excellent service includes appropriate service hours and a trained, courteous staff to provide timely, accurate, and appropriate information and assistance. We will achieve this by:

- Constructing, installing, repairing, and maintaining the City's streets, sidewalks, bridges, and drainage structures
- Installing and maintaining proper traffic control and street name signs
- Devising creative options and innovative solutions to the City Manager to address municipal infrastructure issues in the most cost-effective manner
- Providing technical assistance and advice to the City Manager and Planning Commission on all engineering questions
- Developing and maintaining an accurate mapping database with a variety of information for the City and the public
- Pursuing knowledge of the best available technology and procedures relating to the field of engineering

FY 08 Goals

Construction and Maintenance Division

1. Design sidewalk on Lingle Drive from Donahue Drive to South College by September 30, 2008.
2. Design sidewalk on Gay Street from Halal Court to Shelton Mill Road by September 30, 2008.
3. Design sidewalk on Gatewood Drive from Academy Drive to end by September 30, 2008.
4. Continue to rebuild/repair an estimated 750 feet of broken sidewalk by September 30, 2008.
5. Improve storm sewer infrastructure, including ditch maintenance and piping projects, by completing at least two miles of stream maintenance by September 30, 2008.

6. Perform crack-sealing on ten miles of streets by September 30, 2008.
7. Complete FY 08 Streets Resurfacing Project by September 30, 2008.

Traffic Engineering Division

1. Design a multiuse path on South Donahue Drive from South College Street to East University Drive by September 2008.
2. Design intersection improvements to enhance traffic flow and reduce accidents at Donahue Drive and West Magnolia Avenue by July 2008.
3. Design intersection improvements to enhance traffic flow and reduce accidents at South College Street and East University Drive/Shug Jordan Drive by July 2008.

4. Design intersection improvements to enhance traffic flow and reduce accidents at East University Drive and Shelton Mill Road by September 2008.
5. Install traffic signals at East Samford Avenue and East Glenn Avenue when Samford Avenue is extended by September 2008.
6. Install traffic signals at East Samford Avenue and East University Drive when Samford Avenue is extended by September 2008.
7. Perform signal warrant analysis for a traffic signal at Willow Creek Road and Hwy 14 by September 2008.
8. Perform signal warrant analysis for a traffic signal at Opelika Road and Saugahatchee Road upon substantial completion of subdivision by September 2008.
9. Improve access to critical data by continuously updating traffic counts in GIS to within 5 years by September 2008.
10. Complete ALDOT/FHWA required Bridge Inspections by June 2008.
11. Complete analysis of Intelligent Transportation Systems applications for City of Auburn by September 2008.

Engineering Division

1. Design and construct the Samford Avenue Extension from East University Drive to Glenn Avenue by September 2008.
2. Design replacement of Wire Road Bridge by August 2008.
3. Design the East Glenn Avenue Median Project by September 2008.
4. Design project to widen Bragg Avenue to three lanes by September 2008.

5. Design project to improve drainage on Opelika Road near Guthries by August 2008.
6. Design sidewalk on West Glenn Avenue from Byrd Street to Donahue Drive by September 2008 (CDBG).
7. Complete annual update of Engineering Standard Operating Procedures by June 2008.

Inspections Division

1. Conduct annual detention pond inspections by September 2008.
2. Have all the inspectors certified/recertified as Grade I Water Treatment Operator and Roadway Technician by September 2008.
3. Complete FY 08 Streets Re-striping Project by September 2008.
4. Oversee construction of the addition to the Library by September 2008.
5. Oversee construction of the Samford Avenue Extension project by September 2008.

Administrative Division Goals

1. Complete wetlands bank study by September 2008.
2. Complete development of a comprehensive Engineering Manual that consolidates all current design standards and specifications and incorporates new specifications into one easy to use source for use by the Engineering staff as well as the development community by September 2008.

Environmental Services Department

Timothy L. Woody, Director

The mission of the City of Auburn Environmental Services Department is to process and dispose of materials that are placed out for collection by the residents and small businesses of Auburn, Alabama in a manner consistent with applicable local ordinances and state and federal regulations and to maintain public streets, rights-of-way, equipment, and municipal vehicles as directed through the policies and directives of the City Council and the City Manager. We will achieve this by:

- Providing our customers with an integrated solid waste management system that meets the performance standards established by the City Council and City Manager
- Providing environmentally sound management of the City of Auburn's solid waste system through state-of-the-art facilities and equipment, high standards of operation, and a commitment to adhering to federal, state, and local regulations
- Developing a highly professional and technically competent staff
- Providing creative and innovative solutions to the diverse waste management issues facing the City of Auburn
- Maintaining the appearance of the City's rights-of-way through grass cutting, curb trimming, and weed control
- Administering the City's vehicle and equipment maintenance program in a timely and effective manner

FY 08 Goals

1. Continue to build upon the fiscal year 2007 joint beautification initiative designed to promote advocacy, education, and involvement with other stakeholder groups with the goal of conducting a seminar program by June 30, 2008.
2. Contingent upon the results of the residential garbage collection variable rate pricing review initiated in fiscal year 2007 and continuing into the first quarter of fiscal year 2008, implement a pilot project and evaluate the results by September 30, 2008.
3. Contingent upon the progress of the FY 07 goal to develop a plan for space needs, ensure that those needs continue to be addressed during fiscal year 2008.
4. Reevaluate the city's fleet to ensure the needs of all departments are addressed and continued attention is given to 2007 federal emissions standards throughout fiscal year 2008.
5. Conduct at least one city school district litter education campaign and one vehicular traffic litter education event by June 30, 2008.
6. Continue the on-going goal of developing and improving the department's education and outreach effort through media, presentations to groups, and other mediums as it relates to the following programs:
 - a. Keep Auburn Beautiful
 - b. *RecycleAuburn*
 - c. Household Hazardous Waste Collection
 - d. Animal Control & Care

7. Continue focus on the department's on-going goal to reduce the number of service complaints received by at least five percent over the previous fiscal year, by September 30, 2008.
8. Work with those entities that have research interests centered on evaluating the City's municipal solid waste stream in an effort to determine the feasibility of utilizing alternative disposal methods, including, but not limited to biomass recycling to produce alternative energy.
9. Continue to work with the Public Works Department on identifying alternative fuel possibilities for the City's vehicle and equipment fleet.

Auburn Public Library
Margie B. Huffman, Director

The mission of the Auburn Public Library is to provide excellent library service to all residents of Auburn. Excellent service includes convenient library service hours and appropriately trained staff to provide access to educational, cultural, and recreational library resources. Special emphasis is placed on:

- Providing current, high-demand materials in a variety of formats for persons of all ages
- Encouraging young children to develop an interest in reading and learning through programs designed especially for children
- Providing timely, accurate, and useful information for community residents in their pursuit of personal interests

FY 08 Goals

1. Complete construction of the library expansion by June 30, 2008.
2. Move Youth Services operations into the new wing and move Electronic Services into the renovated area by July 31, 2008.
3. Add additional public access computer workstations to the Electronic Services area as funds allow by September 30, 2008.
4. Expand integrated automated library system into the library addition as needed by July 31, 2008.
5. Create training procedures manuals for each service division by September 30, 2008.
6. Encourage supervisory staff to take on-line professional development courses offered by Alabama Public Library Service by September 30, 2008.

Parks & Recreation

Rebecca O. Richardson, Director

The mission of the Auburn Parks & Recreation Department is twofold: to provide quality leisure services and facilities to the citizens of Auburn and to appropriately manage Auburn's cemeteries. We will achieve this by:

- Establishing and organizing quality programs that address the diverse leisure interests of Auburn's citizens
- Managing safe, well-maintained parks, facilities, and cemeteries
- Exceeding the needs of citizens, advisory groups, local officials, and the media through a commitment to effective and efficient delivery of services and a positive approach to customer service
- Continuing to offer innovative programs and up-to-date facilities

FY 08 Goals

1. Assuming funding is available, develop plans for renovation of Frank Brown Center and construction of Senior Center and park by Sept. 30, 2008.
2. Host a minimum of five state level and three higher level tournaments at the Yarbrough Tennis Center by Sept. 30, 2008.
3. Continue improvements to include additional trails and other amenities at Kiesel Park by Dec. 30, 2007.
4. Design new brochures for tennis and for Frank Brown Center by Sept. 30, 2008.
5. Assuming funding is available, resurface the courts at Samford Avenue Tennis in coordination with the Auburn City Schools by January 31, 2008.
6. Utilize the Art Education Specialist to increase programming at the Jan Dempsey Arts Center by adding two special programs by Sept. 30, 2008.
7. Assuming funding is available, complete construction of a section of trail on Saugahatchee Creek by Sept. 30, 2008.
8. Host a minimum of two tournaments at the Auburn Soccer Complex by Sept. 30, 2008.
9. Host a minimum of five national, regional, state or district softball tournaments at the Auburn Softball Complex by Sept. 30, 2008.
10. Acquire property and develop site for public use for a park in northeast Auburn by Sept. 30 2008.

Planning Department

Forrest E. Cotten, Director

The mission of the Planning Department is to promote planned and managed change as a means of creating and maintaining an attractive “built environment” and conserving and protecting the City’s “natural environment.” To this end, special emphasis is placed upon:

- Promoting the land use, public services, and transportation components of the City’s comprehensive plan so that they serve as an effective means of articulating and implementing the City’s developmental policies
- Providing a high level of professional and technical support to the City Manager, City Council, Planning Commission, and Board of Zoning Adjustment in formulating and implementing developmental policies
- Meeting the immediate needs of local officials, citizens, and developers through a proactive approach to customer service and a commitment to quality that is shared among all members of the Department
- Conceiving and implementing programs aimed at improving the opportunities for low and moderate income families to have decent housing

FY 08 Goals

Population Forecasting and Formulation of an Interactive Growth Model for the City of Auburn. A current development model will be constructed that can be updated annually. Detailed inventories will be conducted for current development such as housing unit by type, population by age groups, retail space by gross area, etc. A demographic forecasting model will be developed as well as models for other uses that will provide guidance for future land use allocations. Finally, the Auburn Interactive Growth Model (AIGM) will be developed that forecasts the spatial distribution of the population over time and the apportionment of land uses necessary to meet the needs of the population.

- *Complete population forecast by October 30, 2007.*
- *Complete Auburn’s Interactive Growth Model by October 30, 2007.*

Future Land Use Plan Amendments. In order to implement the anticipated results of the AIGM, map and text amendments

will be necessitated to the Future Land Use Plan which will, in turn, provide guidance for future zoning decisions.

- *Complete necessary text amendments to the Future Land Use Plan by September 30, 2008.*
- *Complete necessary map amendments to the Future Land Use Plan by September 30, 2008.*

Development Review Task Force. The City Manager has established an internal Task Force comprised of the Directors of Economic Development, Information Technology, Planning, Public Works, and Water Resource Management to review the City’s entire development process from start to finish. The Task Force is charged with identifying opportunities for improving the process and helping to set realistic expectations for developers, citizens, City staff, Planning Commission members, and elected officials.

- *Participate in the Development Review Task Force with the goal of producing a set of recommendations on improving the development process by January 31, 2007.*

Annexation Policy. The City of Auburn is currently operating under a policy that guides annexation decisions that was approved in 1995. There is a need to revisit this policy with possible refinements in mind that would provide additional criteria in order to guide future annexation decisions.

- *Complete research necessary to formulate recommendations for policy change by March 31, 2007.*
- *Effectuate changes to the City's Annexation Policy (Resolution 95-171) by September 30, 2007.*

Special Development Standards for Permitted and Conditional Uses.

Changes to the Table of Permitted Uses effectuated during the FY 05-06 Triennial Review process resulted in a trend toward more uses being classified as conditional, than had previously been the case. A large part of the reason for this lies in the fact that there are no "foundational" development standards/ requirements for many of these uses identified in the Table. As a result, these standards need to be developed and adopted as part of the Zoning Ordinance.

- *Develop proposed standards and present to Planning Commission by April 30, 2007.*
- *Adopt special development standards as part of the COA Zoning Ordinance by July 31, 2007.*

Village District Zoning Regulations.

Much of the emphasis within the existing Future Land Use Plan is on the "village concept" which is an embodiment of New Urbanism. To date, zoning regulations have not been effectuated to implement this concept, if so desired, by the private sector. Therefore, zoning regulations need to be created and adopted to enable this concept to be realized.

- *Develop draft zoning regulations for village concept implementation by December 31, 2006.*

- *Adopt zoning regulations for village concept implementation by April 30, 2007.*

Historic Preservation Commission. Staff responsibility for this Commission is beginning to transition from the Economic Development Department to the Planning Department.

- *Planning Department to assume full staffing responsibility for Historic Preservation Commission by January 1, 2007.*

Annual Report of the Planning Commission.

The purpose of this effort is to provide an annual comprehensive reporting of the Planning Commission's accomplishments for the year to the City Council. This would include a reporting of annexations, rezonings, subdivision approvals, conditional use approvals, and any recommended changes to the Zoning Ordinance and Future Land Use Plan. This information can be of benefit to Commission, the City Council, city staff, and the citizenry. It can serve as a basis for discerning trends and tracking development activity.

- *Publish first annual report (for FY 07) by December, 2007 (and annually thereafter).*

Unrelated Occupancy Regulations. The Department will examine the methods used in other college communities to address this issue, and make recommendations for change, if necessary, to current regulations.

- *Make any recommendations for regulatory change by March 31, 2008.*

Citizens' Planning Academy. The Department will sponsor and staff an organization designed to establish a core group of interested and knowledgeable citizens to provide support and act as a sounding board for the Planning Commission and the Department.

- *Establish the Citizens' Planning Academy by September 30, 2008.*

Water Resource Management Department

Scott Cummings, Director

The mission of the City's Water Resource Management Department is to provide excellent water and sewer services to all residents and businesses. Excellent service includes appropriate service hours and a trained, courteous staff to provide timely, accurate, and appropriate information and assistance. We will achieve this by:

- Providing technical assistance and recommendations to the City Manager and Water Board on all water and sewer issues
- Operating and maintaining public utilities in a fiscally sound manner while providing a level of service exceeding legal requirements
- Working cooperatively with other City Departments to address the future water and sewer needs of the city based on new developments, annexations, and industrial growth
- Encouraging environmental awareness and education as they relate to clean water issues
- Pursuing knowledge of the best available technology and procedures relating to the field of water and sewer

FY08 Goals

1. Perform a Process Evaluation on the HC Morgan WPCF to maximize plant performance by September 30, 2008. Evaluate the feasibility of abandoning the improvements necessary to convert to an alternate disinfectant such as UV.
2. Perform field inspections of the sanitary sewer collection system in the HC Morgan basin on those subbasins identified by a flow monitoring study as having excessive inflow and infiltration by September 30, 2008.
3. Perform Lake Ogletree dam and spillway improvements to improve level control by September 30, 2008.
4. Prepare and distribute brochures and website information and conduct a city-wide workshop for water conservation options for residential use by September 30, 2008.
5. Construct Phase II of S5 Gravity Sewer and Pump Station to serve areas north of the West Technology Park and to include wastewater transferred from the Northside WPCF for by September 30, 2008.
6. Complete the Saugahatchee Interceptor Sewer Improvement design and construction on the sanitary sewer rehabilitation project by September 30, 2008.
7. Perform a computer hydraulic network analysis of the potable water system for the purpose of monitoring and managing water quality and quantity in the distribution system by September 30, 2008.
8. Integrate water quality monitoring into City's GIS for improved recordkeeping and analysis by September 30, 2008.
9. Evaluate and implement program for benchmarking performance indicators for water and wastewater utilities to maximize quality service to customers by September 30, 2008.

City of Auburn
Overview of All Budgeted Funds

	Governmental Fund Types				Proprietary Fund Type	Total - All Budgeted Funds
	General	Gen. Fd. Spec. Act.	Special Revenue	Debt Service	Enterprise Sewer	
FY 07 Proposed Mid-Biennium Budget						
Audited Ending Fund Balance, 9.30.06	\$ 26,190,727	\$ 1,725,404	\$ 4,527,863	\$ 2,486,351	\$ 20,309,575	\$ 55,239,920
Revenues	50,912,550	155,200	9,585,900	2,775,000	7,530,493	70,959,143
Other Financing Sources	9,390,750	2,660,558	6,050,000	-	6,350,000	24,451,308
Total Revenues and Other Financing Sources	60,303,300	2,815,758	15,635,900	2,775,000	13,880,493	95,410,451
Expenditures/Expenses	46,982,373	2,721,665	4,283,623	2,668,647	16,521,141	73,177,449
Other Financing Uses	17,828,450	-	12,355,120	-	175,750	30,359,320
Total Expenditures / Expenses and Other Uses	64,810,823	2,721,665	16,638,743	2,668,647	16,696,891	103,536,769
Proposed Ending Fund Balance, 9.30.07	\$ 21,683,204	\$ 1,819,497	\$ 3,525,020	\$ 2,592,704	\$ 17,493,177	\$ 47,113,602
FY 08 Proposed Mid-Biennium Budget						
Proposed Ending Fund Balance, 9.30.07	\$ 21,683,204	\$ 1,819,497	\$ 3,525,020	\$ 2,592,704	\$ 17,493,177	\$ 47,113,602
Revenues	52,597,954	91,000	9,956,200	2,907,500	7,762,000	73,314,654
Other Financing Sources	9,298,250	2,766,352	6,050,000	-	25,750,000	43,864,602
Total Revenues and Other Financing Sources	61,896,204	2,857,352	16,006,200	2,907,500	33,512,000	117,179,256
Expenditures/Expenses	53,843,876	3,212,345	4,374,704	2,830,463	34,146,697	98,408,085
Other Financing Uses	9,235,523	-	11,632,500		175,750	21,043,773
Total Expenditures / Expenses and Other Uses	63,079,399	3,212,345	16,007,204	2,830,463	34,322,447	119,451,858
Proposed Ending Fund Balance, 9.30.08	\$ 20,500,009	\$ 1,464,504	\$ 3,524,016	\$ 2,669,741	\$ 16,682,730	\$ 44,841,000

City of Auburn
Key Decisions

1. Support for Outside Agencies. One agency requested a change in funding for fiscal year 2008. Details of this request may be found in Section 6, Reference Information.
 - a. Should the City increase its annual appropriation to LRCOG by \$4,500, or 5%, to \$93,750 for fiscal year 2008? Not in budget.

Yes_____ **No**_____
 - b. Should the City contribute an additional \$10,000 to LRCOG for the City's portion of four (4) additional LETA modified vans to be used in the new demand response service for fiscal year 2008? Not in budget.

Yes_____ **No**_____
2. Should the City grant the RSA's proposed cost of living adjustment (COLA) of 7% to retirees, effective fiscal year 2008? This is estimated to cost \$117,569. The City's retirees have not had a COLA since 2004. In budget.

Yes_____ **No**_____
3. Should the following regular full-time positions be added?
 - a. Education Monitoring & Treatment Program Coordinator/Staff Assistant for Judicial. Fiscal year 2008 Total Cost \$42,772. In budget.

Yes_____ **No**_____
 - b. Assistant Reference Librarian – Youth Services. Fiscal year 2008 (25% of year) Total Cost \$8,966. In budget.

Yes_____ **No**_____
4. The City Manager's current annual salary is \$145,000. In budget. The City Manager's annual salary should be set at \$_____ for fiscal year 2008.

City of Auburn
FY 07 & 08
Mid-Biennium Review
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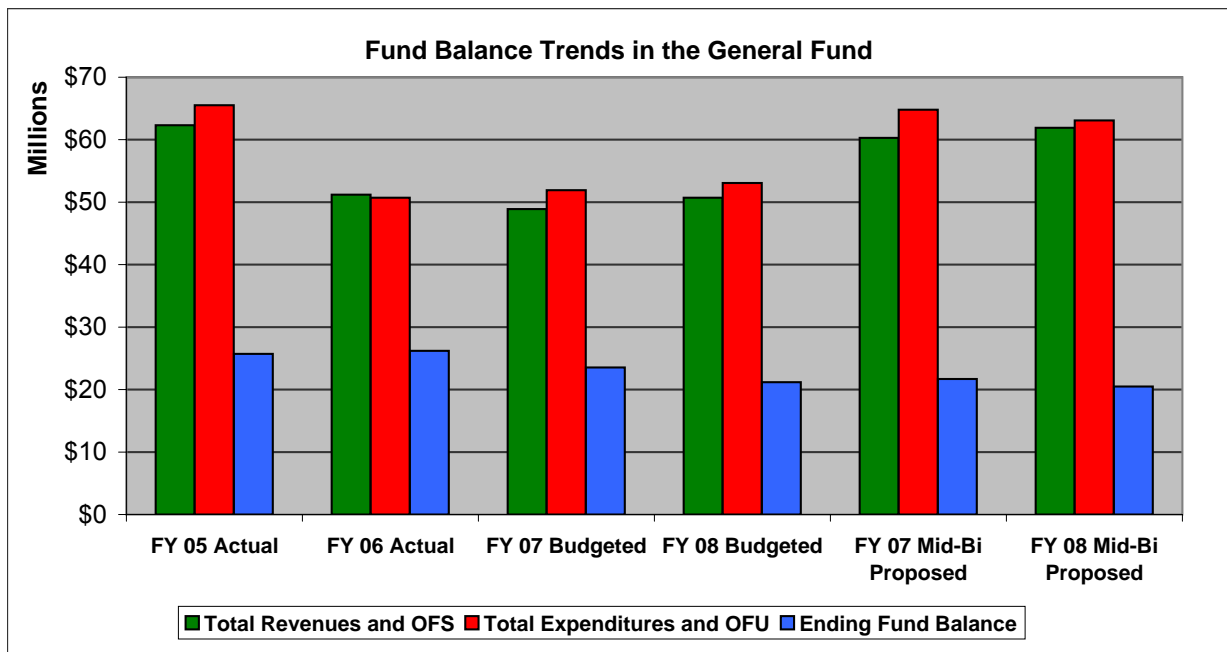


City of Auburn

General Fund - Overview of Changes in Fund Balance

The City Council and staff assure the adequacy of the General Fund's balance in several ways: 1) setting a priority to maintain a fund balance of at least 20% of expenditures and other uses; 2) maintaining a Permanent Reserve within the total fund balance as a buffer to provide for natural disasters and significant economic downturns; and 3) a strong budget administration and monitoring process that enables timely management responses to variations from projected revenues and budgeted expenditures.

	Audited Actual		Original Budget		Mid-Biennium Proposed Budget	
	FY 05	FY 06	FY 07	FY 08	FY 07	FY 08
Beginning Fund Balance ⁽¹⁾	\$ 28,902,411	\$ 25,714,275	\$ 26,550,694	\$ 23,535,093	\$ 26,190,727	\$ 21,683,204
Revenues	45,945,515	50,117,390	48,475,343	50,337,066	50,912,550	52,597,954
Other Financing Sources (OFS)	16,378,450	1,070,272	415,000	382,500	9,390,750	9,298,250
Total Revenues and OFS	62,323,965	51,187,662	48,890,343	50,719,566	60,303,300	61,896,204
Expenditures	56,849,166	41,693,378	43,281,121	44,127,325	46,982,373	53,843,876
Other Financing Uses (OFU)	8,662,935	9,017,832	8,624,823	8,949,823	17,828,450	9,235,523
Total Expenditures and OFU	65,512,101	50,711,210	51,905,944	53,077,148	64,810,823	63,079,399
Excess of Revenues and OFS over Expenditures and OFU	(3,188,136)	476,452	(3,015,601)	(2,357,582)	(4,507,523)	(1,183,195)
Ending Fund Balance	\$ 25,714,275	\$ 26,190,727	\$ 23,535,093	\$ 21,177,511	\$ 21,683,204	\$ 20,500,009
Less: Permanent Reserve Fund ⁽²⁾	4,419,717	4,620,075	4,620,075	4,620,075	4,620,075	4,620,075
Net Ending Fund Balance⁽³⁾	\$ 21,294,558	\$ 21,570,652	\$ 18,915,018	\$ 16,557,436	\$ 17,063,129	\$ 15,879,934
Net Ending Fund Balance as a % of Expenditures and OFU	32.5%	42.5%	36.4%	31.2%	26.3%	25.2%



⁽¹⁾ Beginning fund balances include the Permanent Reserve.

⁽²⁾ Permanent Reserve amounts for FY 2007 and FY 2008 will be increased by investment income earned on the Permanent Reserve.

⁽³⁾ The decrease in fund balances during FY 2007 and FY 2008 is due to a planned draw-down to bring the fund balance closer to 25% of budgeted expenditures and other uses.

City of Auburn
General Fund - Revenues

Revenue Sources	FY 07 Actual as of June 30, 2007 (75% of year elapsed)		Original Budget		Mid-Biennium Proposed Budget		Increase / (Decrease) Proposed > Original	
	Amount	As %*	FY 07	FY 08	FY 07	FY 08	FY 07	FY 08
Sales and use taxes	\$ 16,318,141	77.1%	\$ 19,683,000	\$ 20,535,000	\$ 21,160,000	\$ 21,565,000	\$ 1,477,000	\$ 1,030,000
Other locally levied taxes	1,651,340	81.5%	1,937,164	1,982,000	2,025,800	2,028,000	88,636	46,000
Locally Levied Taxes	17,969,481	77.5%	21,620,164	22,517,000	23,185,800	23,593,000	1,565,636	1,076,000
State Shared Taxes	605,338	89.6%	707,240	718,240	675,304	684,440	(31,936)	(33,800)
Ad valorem taxes	2,587,857	97.9%	2,515,500	2,664,330	2,644,000	2,670,000	128,500	5,670
Government services fees	324,196	90.8%	795,600	811,500	357,140	360,000	(438,460)	(451,500)
Property Taxes	2,912,053	97.0%	3,311,100	3,475,830	3,001,140	3,030,000	(309,960)	(445,830)
Franchise fees	855,198	100.0%	803,400	827,500	855,199	895,000	51,799	67,500
General business lic fees	4,533,630	102.0%	4,053,000	4,215,000	4,445,000	4,582,000	392,000	367,000
Residential rental taxes	925,053	93.0%	1,074,000	1,127,000	995,000	1,000,000	(79,000)	(127,000)
Construction percent	591,599	75.7%	813,200	853,800	781,000	804,000	(32,200)	(49,800)
Construction permit fees	805,773	81.5%	850,000	892,200	989,000	997,500	139,000	105,300
Occupation license fee	5,717,119	77.8%	7,278,000	7,570,000	7,348,200	7,679,200	70,200	109,200
Other licenses and permits	86,301	69.6%	161,800	162,000	123,950	122,850	(37,850)	(39,150)
Licenses and Permits	13,514,674	87.0%	15,033,400	15,647,500	15,537,349	16,080,550	503,949	433,050
Grants	130,973	62.7%	10,000	10,000	209,000	910,000	199,000	900,000
Court fines	610,016	81.3%	700,000	710,000	750,000	768,500	50,000	58,500
Other fines and costs	237,087	94.8%	295,500	285,600	250,000	250,000	(45,500)	(35,600)
Fines and Costs	847,103	84.7%	995,500	995,600	1,000,000	1,018,500	4,500	22,900
Solid waste collection fees	1,993,193	77.0%	2,575,000	2,652,250	2,590,000	2,652,250	15,000	-
Public Safety charges - AU	1,520,389	81.0%	1,854,000	1,909,600	1,876,000	1,932,000	22,000	22,400
Other charges for services	1,175,789	88.0%	1,113,700	1,119,550	1,336,791	1,261,250	223,091	141,700
Charges for Services	4,689,371	80.8%	5,542,700	5,681,400	5,802,791	5,845,500	260,091	164,100
Investment interest	614,002	94.5%	500,000	500,000	650,000	650,000	150,000	150,000
Other revenue	631,242	74.2%	755,239	791,496	851,166	785,964	95,927	(5,532)
Other Revenue	1,245,244	83.0%	1,255,239	1,291,496	1,501,166	1,435,964	245,927	144,468
Total Revenue	41,914,238	82.3%	48,475,343	50,337,066	50,912,550	52,597,954	2,437,207	2,260,888
Transfers from:								
City Gas Tax Fund	142,500	63.3%	190,000	160,000	225,000	160,000	35,000	-
State 7c Gas Tax Fund	101,250	67.5%	135,000	122,500	150,000	122,500	15,000	-
State 9c Gas Tax Fund	67,500	67.5%	90,000	100,000	100,000	100,000	10,000	-
Sewer Fund	86,812	75.0%	-	-	115,750	115,750	115,750	115,750
Transfers in-Other Funds	398,062	67.4%	415,000	382,500	590,750	498,250	175,750	115,750
Proceeds from borrowing:								
Interim debt	4,464,084	50.7%	-	-	8,800,000		8,800,000	
Permanent debt			-	-		8,800,000		8,800,000
Proceeds from Borrowing	4,464,084	50.7%	-	-	8,800,000	8,800,000	8,800,000	8,800,000
Total Other Financing Sources	4,862,146	51.8%	415,000	382,500	9,390,750	9,298,250	8,975,750	8,915,750
Total Revenues & Other Financing Sources	\$ 46,776,383	77.6%	\$ 48,890,343	\$ 50,719,566	\$ 60,303,300	\$ 61,896,204	\$ 11,412,957	\$ 11,176,638

*As % of Mid-Biennium Proposed Budget for FY 2007.

City of Auburn
General Fund - Expenditures

Departments/Divisions	Original Budget		Mid-Biennium Proposed Budget		Increase / (Decrease) Proposed > Original	
	FY 07	FY 08	FY 07	FY 08	FY 07	FY 08
City Council	\$ 174,386	\$ 175,337	\$ 194,230	\$ 194,226	\$ 19,844	\$ 18,889
Office of the City Manager	531,281	524,344	503,745	527,199	(27,536)	2,855
Judicial	602,693	614,219	624,051	685,701	21,358	71,482
Information Technology						
Info Tech	1,010,156	1,026,040	1,094,692	1,062,535	84,536	36,495
GIS	338,986	348,542	338,986	345,664	-	(2,878)
Total Info Tech	1,349,142	1,374,582	1,433,678	1,408,199	84,536	33,617
Finance	1,259,169	1,305,375	1,259,169	1,318,894	-	13,519
Economic Development	920,558	911,090	920,558	921,828	-	10,738
Human Resources						
Human Resources	552,600	570,111	552,600	582,457	-	12,346
Risk Management	302,560	314,910	302,810	315,410	250	500
Total Human Resources	855,160	885,021	855,410	897,867	250	12,846
Public Safety						
Administration	1,208,393	1,235,640	1,243,307	1,250,190	34,914	14,550
Police	7,759,168	8,070,465	8,050,088	8,116,362	290,920	45,897
Fire	3,711,286	3,846,457	4,799,446	3,822,075	1,088,160	(24,382)
Communications	902,755	741,401	916,557	743,472	13,802	2,071
Codes	459,542	479,086	460,544	502,122	1,002	23,036
Total Public Safety	14,041,144	14,373,049	15,469,942	14,434,221	1,428,798	61,172
Public Works						
Administration	510,990	524,807	534,877	530,519	23,887	5,712
Construction & Maint.	1,071,827	1,124,126	1,106,423	1,138,100	34,596	13,974
Engineering Design	726,136	771,011	726,136	799,408	-	28,397
Inspection	363,691	376,166	387,274	404,373	23,583	28,207
Traffic Engineering	293,612	308,027	318,612	292,070	25,000	(15,957)
Total Public Works	2,966,256	3,104,137	3,073,322	3,164,470	107,066	60,333
Environmental Services						
Administration	532,230	541,810	532,230	567,952	-	26,142
Recycling	1,069,074	1,210,805	1,085,612	1,223,339	16,538	12,534
Solid Waste	1,221,765	1,194,927	1,432,105	1,201,446	210,340	6,519
Animal Control	205,176	220,313	217,029	208,146	11,853	(12,167)
ROW Maint.	489,252	487,267	506,657	493,187	17,405	5,920
Fleet Services	656,130	692,104	711,325	669,765	55,195	(22,339)
Total Environ. Services	4,173,627	4,347,226	4,484,958	4,363,835	311,331	16,609
Library	1,272,289	1,469,785	1,309,337	1,525,229	37,048	55,444
Parks & Recreation						
Administration	839,112	858,447	839,112	878,200	-	19,753
Leisure Services	1,509,678	1,597,229	1,515,641	1,639,770	5,963	42,541
Parks & Facilities	1,923,825	2,018,773	2,032,233	2,117,404	108,408	98,631
Total Parks & Recreation	4,272,615	4,474,449	4,386,986	4,635,374	114,371	160,925
Planning	635,835	623,632	636,985	640,631	1,150	16,999
Departmental Totals	33,054,155	34,182,246	35,152,371	34,717,674	2,098,216	535,428
Non-Departmental						
General Operations	1,191,866	1,137,054	1,411,780	1,175,256	219,914	38,202
Project Operations	1,250,000	1,500,000	2,695,403	1,961,000	1,445,403	461,000
Outside Agencies	1,416,671	1,417,971	1,413,384	1,407,431	(3,287)	(10,540)
Debt Service	6,368,429	5,890,054	6,309,435	14,582,515	(58,994)	8,692,461
Non-Departmental Totals	10,226,966	9,945,079	11,830,002	19,126,202	1,603,036	9,181,123
Total Expenditures	43,281,121	44,127,325	46,982,373	53,843,876	3,701,252	9,716,551
Transfers to Other Funds	275,000	500,000	275,000	500,000	-	-
Transfers to Component Units	8,349,823	8,449,823	17,553,450	8,735,523	9,203,627	285,700
Total Transfers	8,624,823	8,949,823	17,828,450	9,235,523	9,203,627	285,700
Total Expenditures and Transfers	\$ 51,905,944	\$ 53,077,148	\$ 64,810,823	\$ 63,079,399	\$ 12,904,879	\$ 10,002,251

City of Auburn
General Fund - Expenditures by Department and Category
FY 07 Proposed Expenditures

Department	Personal Services	Contractual Services	Commodities	Capital Outlay	Debt Service	Other	Totals
City Council	\$ 79,230	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ 194,230
Office of the City Manager	430,633	58,590	14,522	-	-	-	503,745
Judicial	386,613	219,938	17,500	-	-	-	624,051
Information Technology							
Information Technology	540,220	222,290	262,646	69,536	-	-	1,094,692
GIS	183,841	67,960	87,185	-	-	-	338,986
Finance	1,032,477	140,447	86,245	-	-	-	1,259,169
Economic Development	876,638	20,700	23,220	-	-	-	920,558
Human Resources							
Human Resources	392,620	148,370	11,610	-	-	-	552,600
Risk Management	-	302,810	-	-	-	-	302,810
Public Safety							
Administration	269,996	845,847	92,550	34,914	-	-	1,243,307
Police	7,076,173	65,320	578,143	330,452	-	-	8,050,088
Fire	3,453,274	153,498	159,700	1,032,974	-	-	4,799,446
Communications	622,275	70,280	30,200	193,802	-	-	916,557
Codes Enforcement	445,164	3,580	11,800	-	-	-	460,544
Public Works							
Administration	333,190	133,600	44,200	23,887	-	-	534,877
Construction	804,723	110,330	156,774	34,596	-	-	1,106,423
Engineering Design	665,136	28,500	32,500	-	-	-	726,136
Inspection	321,624	18,100	23,967	23,583	-	-	387,274
Traffic Engineering	212,337	11,275	87,750	7,250	-	-	318,612
Environmental Services							
Administration	353,747	131,927	46,556	-	-	-	532,230
Recycling	720,771	234,500	113,803	16,538	-	-	1,085,612
Solid Waste	691,155	258,000	210,473	272,477	-	-	1,432,105
Animal Control	99,693	95,237	10,246	11,853	-	-	217,029
ROW	373,942	31,259	67,500	33,956	-	-	506,657
Fleet Services	532,063	58,769	65,298	55,195	-	-	711,325
Library	988,029	122,045	182,215	17,048	-	-	1,309,337
Parks and Recreation							
Administration	303,404	489,408	46,300	-	-	-	839,112
Leisure Services	1,260,080	98,515	157,046	-	-	-	1,515,641
Parks and Facilities	1,501,484	134,650	293,365	102,734	-	-	2,032,233
Planning	501,885	107,500	27,600	-	-	-	636,985
General Operations	52,852	1,171,283	39,135	148,510	-	-	1,411,780
Project Operations				2,695,403			2,695,403
Outside Agencies						1,413,384	1,413,384
Debt Service							
Permanent debt					6,309,435		6,309,435
Transfers to							
Other Funds						275,000	275,000
Component Units							
Auburn City Schools						6,795,523	6,795,523
Industrial Dev Board						1,957,927	1,957,927
Commercial Dev Auth						8,800,000 *	8,800,000
Total Expenditures	\$ 25,505,269	\$ 5,669,528	\$ 2,980,049	\$ 5,104,708	\$ 6,309,435	\$ 19,241,834	\$ 64,810,823
As % of Total Expend	39%	9%	4%	8%	10%	30%	100%
Total Expenditures^	\$ 25,505,269	\$ 5,669,528	\$ 2,980,049	\$ 5,104,708	\$ 6,309,435	\$ 10,441,834	\$ 56,010,823
As % of Total Expend^	46%	10%	5%	9%	11%	19%	100%

* Transfer of borrowing proceeds of \$8.8 million to the Commercial Development Authority.

^ Adjusted to exclude the transfer of \$8.8 million of borrowing proceeds to the Commercial Development Authority.

City of Auburn

General Fund - Expenditures by Department and Category

FY 08 Proposed Expenditures

Department	Personal Services	Contractual Services	Commo-dities	Capital Outlay	Debt Service	Other	Totals
City Council	\$ 79,226	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ 194,226
Office of the City Manager	455,627	56,407	15,165	-	-	-	527,199
Judicial	442,400	225,651	17,650	-	-	-	685,701
Information Technology							
<i>Information Technology</i>	577,469	222,290	262,776	-	-	-	1,062,535
<i>GIS</i>	190,456	67,960	87,248	-	-	-	345,664
Finance	1,088,115	143,596	87,183	-	-	-	1,318,894
Economic Development	876,909	20,700	24,219	-	-	-	921,828
Human Resources							
<i>Human Resources</i>	415,343	154,360	12,754	-	-	-	582,457
<i>Risk Management</i>	-	315,410	-	-	-	-	315,410
Public Safety							
<i>Administration</i>	283,939	867,311	98,940	-	-	-	1,250,190
<i>Police</i>	7,407,407	75,320	588,635	45,000	-	-	8,116,362
<i>Fire</i>	3,542,068	100,812	179,195	-	-	-	3,822,075
<i>Communications</i>	619,992	70,280	30,200	23,000	-	-	743,472
<i>Codes Enforcement</i>	486,484	3,580	12,058	-	-	-	502,122
Public Works							
<i>Administration</i>	347,854	135,725	46,940	-	-	-	530,519
<i>Construction</i>	853,914	117,330	166,856	-	-	-	1,138,100
<i>Engineering Design</i>	726,928	33,500	38,980	-	-	-	799,408
<i>Inspection</i>	365,673	19,100	19,600	-	-	-	404,373
<i>Traffic Engineering</i>	205,472	11,275	75,323	-	-	-	292,070
Environmental Services							
<i>Administration</i>	387,632	132,294	48,026	-	-	-	567,952
<i>Recycling</i>	761,751	254,500	112,892	94,196	-	-	1,223,339
<i>Solid Waste</i>	723,473	278,000	199,973	-	-	-	1,201,446
<i>Animal Control</i>	105,992	91,123	11,031	-	-	-	208,146
<i>ROW</i>	391,408	31,259	70,520	-	-	-	493,187
<i>Fleet Services</i>	536,285	64,479	69,001	-	-	-	669,765
Library	1,068,459	173,294	183,476	100,000	-	-	1,525,229
Parks and Recreation							
<i>Administration</i>	321,385	508,415	48,400	-	-	-	878,200
<i>Leisure Services</i>	1,381,595	101,515	156,660	-	-	-	1,639,770
<i>Parks and Facilities</i>	1,670,739	136,150	310,515	-	-	-	2,117,404
Planning	534,347	68,200	38,084	-	-	-	640,631
General Operations	60,242	1,076,064	38,950	-	-	-	1,175,256
Project Operations				1,961,000		-	1,961,000
Outside Agencies						1,407,431	1,407,431
Debt Service							
<i>Permanent debt</i>					5,782,515		5,782,515
<i>Interim debt</i>					8,800,000		8,800,000
Transfers to							
<i>Other Funds</i>						500,000	500,000
<i>Component Units</i>							
<i>Auburn City Schools</i>						6,795,523	6,795,523
<i>Industrial Dev Board</i>						1,940,000	1,940,000
Total Expenditures	\$ 26,908,584	\$ 5,670,900	\$ 3,051,250	\$ 2,223,196	\$ 14,582,515	\$ 10,642,954	\$ 63,079,399
As % of Total Expend	43%	9%	4%	4%	23%	17%	100%
Total Expenditures^	\$ 26,908,584	\$ 5,670,900	\$ 3,051,250	\$ 2,223,196	\$ 5,782,515	\$ 10,642,954	\$ 54,279,399
As % of Total Expend^	49%	10%	6%	4%	11%	20%	100%

^ Adjusted to exclude the refinancing of \$8.8 million in interim debt with permanent debt.

Sewer Fund

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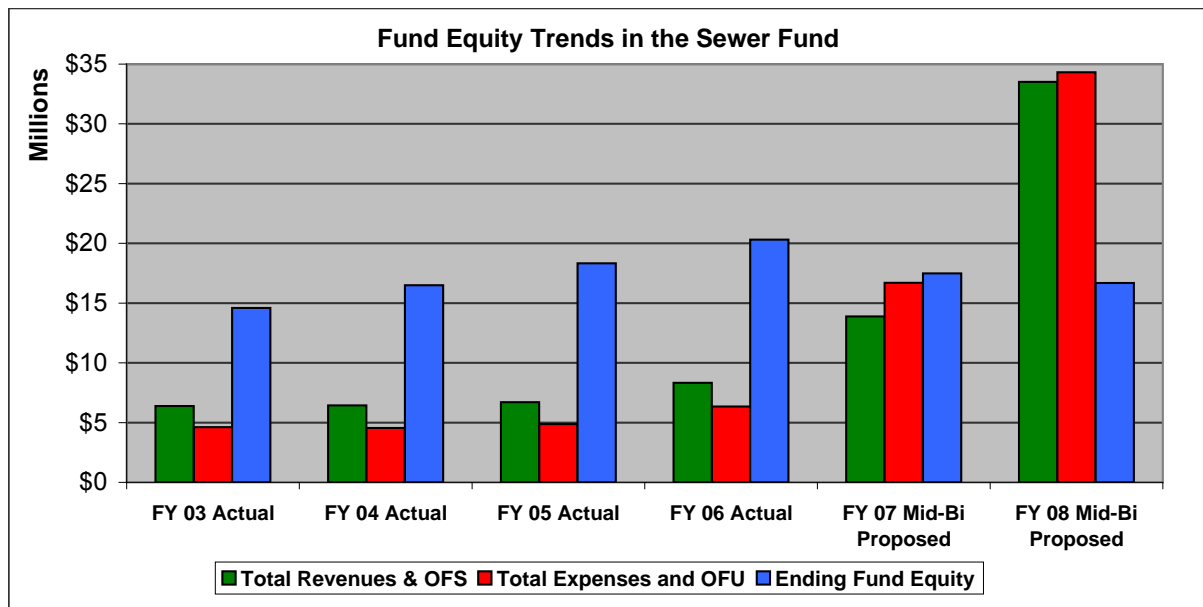
City of Auburn

Sewer Fund - Overview of Changes in Fund Equity

Enterprise funds are funds used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the cost, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Sewer Operating Fund accounts for revenues earned from and costs related to the provision of sewer service.

	Audited Actual				Mid-Biennium Proposed Budget	
	FY03	FY04	FY05	FY06	FY 07	FY 08
Beginning Fund Equity	\$ 12,833,805	\$ 14,600,717	\$ 16,489,642	\$ 18,325,589	\$ 20,309,575	\$ 17,493,177
Operating Revenue	5,113,315	5,223,391	5,271,475	6,169,581	6,304,393	6,512,000
Non-Operating Revenue	1,272,727	1,220,484	1,222,188	2,163,365	1,226,100	1,250,000
Other Financing Sources (OFS)	-	-	218,056	-	6,350,000 ⁽¹⁾	25,750,000 ⁽¹⁾
Total Revenues & OFS	6,386,042	6,443,875	6,711,719	8,332,946	13,880,493	33,512,000
Operating Expenses	3,005,488	3,029,577	3,472,667	4,741,504	14,924,220 ⁽²⁾	19,826,944 ⁽²⁾
Non-Operating Expenses	1,501,732	1,404,949	1,280,398	1,493,713	1,596,921	14,319,753 ⁽³⁾
Total Expenses	4,507,220	4,434,526	4,753,065	6,235,217	16,521,141	34,146,697
Other Financing Uses (OFU)	111,910	120,424	122,707	113,743	175,750	175,750
Total Expenses and OFU	4,619,130	4,554,950	4,875,772	6,348,960	16,696,891	34,322,447
Excess of Revenues and OFS over Expenses and OFU	1,766,912	1,888,925	1,835,947	1,983,986	(2,816,398)	(810,447)
Ending Fund Equity	\$ 14,600,717	\$ 16,489,642	\$ 18,325,589	\$ 20,309,575	\$ 17,493,177	\$ 16,682,730



⁽¹⁾ Other Financing Sources in FY07 includes an interim borrowing to finance certain capital projects. In FY08, a permanent borrowing will finance additional capital projects, as well as repay the interim borrowing.

⁽²⁾ The Sewer Operating fund and the Sewer Capital Projects fund were consolidated in FY06. The operating expense budget now includes capital projects. Expenses for capital items are capitalized and depreciated over the estimated useful lives of the various assets in the audited annual financial statements.

⁽³⁾ The increase in non-operating expense is the result of repaying the interim borrowing from FY07 with a permanent borrowing.

City of Auburn
Sewer Fund - Revenues and Expenses

Revenue	Unaudited Actual through 9/30/07	Original Budget		Mid-Biennium Proposed Budget		Increase / (Decrease) Proposed>Original	
		FY07	FY08	FY07	FY08	FY 07	FY 08
<i>Operating Revenue</i>							
Sewer Service Fees	\$ 2,793,294	\$ 5,267,000	\$ 5,425,000	\$ 5,500,000	\$ 5,700,000	\$ 233,000	\$ 275,000
Sale of surplus assets	26,893	5,000	5,000	26,893	5,000	21,893	-
Sewer penalties	36,706	70,000	72,000	70,000	72,000	-	-
Sewer tap fees	1,800	5,000	5,000	2,500	5,000	(2,500)	-
Sewer surcharge	5,893	47,000	48,000	15,000	15,000	(32,000)	(33,000)
Sewer access fees	292,000	430,000	440,000	430,000	440,000	-	-
Misc. revenue	-	5,000	5,000	-	-	(5,000)	(5,000)
Reimbursement/Water Board	155,566	275,000	283,250	260,000	275,000	(15,000)	(8,250)
Total Operating Revenue	3,312,152	6,104,000	6,283,250	6,304,393	6,512,000	200,393	228,750
<i>Non-Operating Revenue</i>							
Investment interest	199,107	226,000	227,000	301,000	302,000	75,000	75,000
Capital Contributions	-	921,000	948,000	925,100	948,000	4,100	-
Total Non-Operating Revenue	199,107	1,147,000	1,175,000	1,226,100	1,250,000	79,100	75,000
<i>Other Financing Sources</i>							
Debt Proceeds	-	-	-	6,350,000	25,750,000	6,350,000	25,750,000
Total Revenue & Other Sources	3,511,259	7,251,000	7,458,250	13,880,493	33,512,000	6,629,493	26,053,750
<i>Expenses</i>							
<i>Sewer Maintenance</i>							
Personal Services	\$ 381,777	\$ 813,446	\$ 851,143	\$ 804,170	\$ 843,719	(9,276)	(7,424)
Contractual Services	327,590	701,438	724,460	728,044	847,300	26,606	122,840
Commodities	98,070	238,950	238,950	179,365	238,000	(59,585)	(950)
Capital Outlay	67,321	100,000	283,333	107,321	437,000	7,321	153,667
Total Sewer Maintenance	874,758	1,853,834	2,097,886	1,818,900	2,366,019	(34,934)	268,133
<i>Watershed Management</i>							
Personal Services	106,558	212,151	224,559	212,151	224,768	-	209
Contractual Services	25,535	55,650	30,650	42,500	42,500	(13,150)	11,850
Commodities	4,323	33,900	23,400	18,900	18,900	(15,000)	(4,500)
Capital Outlay	7,295	7,500	-	7,500	7,500	-	7,500
Total Watershed Management	143,711	309,201	278,609	281,051	293,668	(28,150)	15,059
<i>General Operations</i>							
Contractual Services	1,939,539	2,771,737	2,824,000	3,027,151	3,249,019	255,414	425,019
Commodities	5,798	-	-	-	-	-	-
Debt Service-Principal & Interest	1,016,546	1,892,593	2,155,385	1,596,921	14,319,753	(295,672)	12,164,368
Debt Service-Sinking Fund Dep.	-	672,518	672,518	672,518	672,518	-	-
Total General Operations	2,961,883	5,336,848	5,651,903	5,296,590	18,241,290	(40,258)	12,589,387
<i>Project Operations</i>	2,480,782	-	-	9,124,600	13,245,720	9,124,600	13,245,720
Total Operating Expenses	6,461,134	7,499,883	8,028,398	16,521,141	34,146,697	9,021,258	26,118,299
<i>Other Financing Uses (OFU)</i>							
Transfer to General Fund	57,875	115,750	115,750	115,750	115,750	-	-
Transfer to Water Board	29,145	33,098	33,098	60,000	60,000	26,902	26,902
Total Other Financing Uses	87,020	148,848	148,848	175,750	175,750	26,902	26,902
Total Expenses and Other Financing Uses (OFU)	\$ 6,548,154	\$ 7,648,731	\$ 8,177,246	\$ 16,696,891	\$ 34,322,447	\$ 9,048,160	\$26,145,201
Excess (deficit) of Revenue and Other Sources over (under) Expenses & Uses	(3,036,895)	(397,731)	(718,996)	(2,816,398)	(810,447)		
<i>Fund Equity</i>							
October 1 (beginning of year)	20,309,575	20,309,575	19,911,844	20,309,575	17,493,177		
<i>Projected Fund Equity</i>							
September 30 (end of year)	\$ 17,272,680	\$ 19,911,844	\$19,192,848	\$ 17,493,177	\$ 16,682,730		
Depreciation (non-cash expense)	\$ 838,915	\$ 875,000	\$ 875,000	\$ 1,110,000	\$ 1,300,000		
Debt Service (principal)	\$ 460,000	\$ 460,000	\$ 475,000	\$ 553,260	\$ 12,575,000		
Accrual basis net income	\$ (21,497)	\$ 842,287	\$ 711,855	\$ 1,298,801	\$ 377,291		

Other Budgeted Funds	
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City of Auburn
Special Activities of the General Fund

		Liability Risk Retention Fund	Employee Benefit Self-Insurance Fund	Total - All Budgeted Special Activities of the General Fund	
Original Biennium Budget	FY 07	Audited Fund Balance, 10/01/06	\$ 715,540	\$ 1,009,864	\$ 1,725,404
		Revenues & Other Sources	325,000	2,285,558	2,610,558
		Expenditures & Other Uses	513,395	2,201,770	2,715,165
		Fund Balance, 9/30/07	\$ 527,145	\$ 1,093,652	\$ 1,620,797
	FY 08	Revenues & Other Sources	550,000	2,291,352	2,841,352
Expenditures & Other Uses		535,265	2,671,448	3,206,713	
Ending Fund Balance		\$ 541,880	\$ 713,556	\$ 1,255,436	

Proposed Mid-Biennium Budget	FY 07	Audited Fund Balance, 10/01/06	\$ 715,540	\$ 1,009,864	\$ 1,725,404
		Revenues & Other Sources	450,000	2,365,758	2,815,758
		Expenditures & Other Uses	513,895	2,207,770	2,721,665
		Fund Balance, 9/30/07	\$ 651,645	\$ 1,167,852	\$ 1,819,497
	FY 08	Revenues & Other Sources	551,000	2,306,352	2,857,352
		Expenditures & Other Uses	552,665	2,659,680	3,212,345
		Ending Fund Balance	\$ 649,980	\$ 814,524	\$ 1,464,504

City of Auburn
Special Revenue Funds

		City Gas Tax Fund	Seven Cent Gas Tax Fund	Nine Cent Gas Tax Fund	Special School Tax Fund	Special Additional School Tax Fund	Public Safety Substance Abuse Fund	Total - All Budgeted Special Revenue Funds
Original Biennium Budget	Audited Fund							
	Balance, 10/01/06	\$ 85,056	\$ 53,472	\$ 42,414	\$ 1,718,988	\$ 2,466,207	\$ 161,726	\$ 4,527,863
	FY 07 Revenues &							
	Other Sources	214,670	125,500	100,839	8,504,310	5,474,150	24,000	14,443,469
	Expenditures							
	& Other Uses	190,000	135,000	90,000	9,970,743	6,387,000	8,000	16,780,743
	Fund Balance,							
	9/30/07	\$ 109,726	\$ 43,972	\$ 53,253	\$ 252,555	\$ 1,553,357	\$ 177,726	\$ 2,190,589
	FY 08 Revenues &							
	Other Sources	158,250	112,900	90,600	7,846,187	5,727,621	24,000	13,959,558
	Expenditures							
	& Other Uses	160,000	122,500	100,000	7,840,933	5,679,000	8,000	13,910,433
	Ending Fund							
	Balance	\$ 107,976	\$ 34,372	\$ 43,853	\$ 257,809	\$ 1,601,978	\$ 193,726	\$ 2,239,714

Proposed Mid-Biennium Budget	Audited Fund							
	Balance, 10/01/06	\$ 85,056	\$ 53,472	\$ 42,414	\$ 1,718,988	\$ 2,466,207	\$ 161,726	\$ 4,527,863
	FY 07 Revenues &							
	Other Sources	202,200	132,100	101,200	8,890,000	6,290,000	20,400	15,635,900
	Expenditures							
	& Other Uses	225,000	150,000	100,000	9,907,743	6,244,000	12,000	16,638,743
	Fund Balance,							
	9/30/07	\$ 62,256	\$ 35,572	\$ 43,614	\$ 701,245	\$ 2,512,207	\$ 170,126	\$ 3,525,020
	FY 08 Revenues &							
	Other Sources	158,500	119,200	91,000	9,032,000	6,597,000	8,500	16,006,200
	Expenditures							
	& Other Uses	160,000	122,500	100,000	9,319,704	6,305,000	-	16,007,204
	Ending Fund							
	Balance	\$ 60,756	\$ 32,272	\$ 34,614	\$ 413,541	\$ 2,804,207	\$ 178,626	\$ 3,524,016

City of Auburn
Debt Service Fund

		Special Five Mill Tax Fund	
Original Biennium Budget	FY 07	Audited Fund Balance, 10/01/06	\$ 2,486,351
		Revenues & Other Sources	7,703,663
		Expenditures & Other Uses	7,928,479
		Fund Balance, 9/30/07	\$ 2,261,535
		Revenues & Other Sources	2,558,210
FY 08	Expenditures & Other Uses	2,832,785	
	Ending Fund Balance	\$ 1,986,960	

Proposed Mid-Biennium Budget	FY 07	Audited Fund Balance, 10/01/06	\$ 2,486,351
		<i>Revenues & Other Sources</i>	<i>2,775,000</i>
		<i>Expenditures & Other Uses</i>	<i>2,668,647</i>
		Fund Balance, 9/30/07	\$ 2,592,704
		<i>Revenues & Other Sources</i>	<i>2,907,500</i>
	FY 08	<i>Expenditures & Other Uses</i>	<i>2,830,463</i>
		Ending Fund Balance	\$ 2,669,741

Capital Budget

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City of Auburn
Capital Outlay by Fund and Department
General Fund - FY 07

	Equipment Replacement	Expansion - Other	Total
Information Technology			
Mobile Data System - Police		\$ 42,000	
Sound system for Council chamber	\$ 27,536		
Total - Information Technology			\$ 69,536
Public Safety			
<i>Administration Division</i>			
Electronic Access		34,914	
<i>Police Division</i>			
Trailblazer SUV (2)		39,664	
Police Cars (10) and Trailblazer SUV (1)	230,608		
In-car Cameras		60,180	
<i>Fire Division</i>			
Quint truck		810,037	
4-door Pickup Truck		26,814	
Burn Building		181,892	
Hose		14,231	
<i>Communications Division</i>			
911 Recorder		9,770	
Voter and Satellite Radios		184,032	
Total - Public Safety			1,592,142
Public Works			
<i>Administration Division</i>			
Hybrid SUV	23,887		
<i>Construction and Maintenance Division</i>			
Crew Cab Truck		34,596	
<i>Inspection Division</i>			
Pickup Truck		23,583	
<i>Traffic Engineering Division</i>			
Sign Machine		7,250	
Total - Public Works			89,316
Environmental Services			
<i>Recycling</i>			
Debris Trailer		16,538	
<i>Solid Waste Division</i>			
Mini Trucks (2) and Packers (2)		272,477	
<i>Animal Control</i>			
Van	11,853		
<i>Right-of-Way Maintenance Division</i>			
Mowers (2)	13,956		
Van	20,000		
<i>Fleet Services Division</i>			
Vehicle Lifts	34,917		
Truck	20,278		
Total - Environmental Services			390,019

City of Auburn
Capital Outlay by Fund and Department
General Fund - FY 07

	Equipment Replacement	Expansion - Other	Total
Library			
Compressor Chiller (Emergency Purchase)	\$ 17,048		
Total - Library			\$ 17,048
Parks and Recreation			
<i>Parks and Facilities Division</i>			
Mowers (2)	11,809		
Van and trucks (3)	90,925		
Total - Parks and Recreation			102,734
Total - Departmental	\$ 502,817	\$ 1,757,978	\$ 2,260,795
General Operations			
Property acquisition		\$ 3,510	
Financial management software	\$ 45,000		
Special projects		100,000	
Total - General Operations			\$ 148,510
Project Operations - Public Works			
ISTEA bikeways		152,022	
Drainage projects		168,301	
Special projects*		264,619	
Streets and roadways expansion		1,060,000	
Traffic signal improvements		5,833	
ROW acquisition		37,470	
Street resurfacing and striping		1,007,158	
Total - PW Project Operations			2,695,403
Total - Non-Departmental	\$ 45,000	\$ 2,798,913	\$ 2,843,913
Total - General Fund	\$ 547,817	\$ 4,556,891	\$ 5,104,708

* Includes FEMA flood map, Northwest Village wetland mitigation, bank drive-thru property demolition and resurfacing/restriping, transportation safety campaign and bike education billboard.

City of Auburn
Capital Outlay by Fund and Department
General Fund - FY 08

	<u>Equipment Replacement</u>	<u>Expansion - Other</u>	<u>Total</u>
Public Safety			
<i>Communications Division</i>			
Voter and satellite radios		\$ 23,000	
<i>Police Division</i>			
Vehicle replacement	\$ 45,000		
Total - Public Safety			\$ 68,000
Environmental Services			
<i>Recycling Division</i>			
Knuckleboom loader truck	94,196		\$ 94,196
Library			
Furnishings for expansion		100,000	100,000
Total - Departmental	\$ 139,196	\$ 123,000	\$ 262,196
Project Operations - Public Works			
Engineering professional services		\$ 105,000	
Intersection improvements		356,000	
Street resurfacing and striping		1,500,000	
Total - Non-Departmental	\$ -	\$ 1,961,000	\$ 1,961,000
Total - General Fund	\$ 139,196	\$ 2,084,000	\$ 2,223,196

City of Auburn
Capital Outlay by Fund and Department

Sewer Fund - FY 07

	Equipment Replacement	Expansion - Other	Total
Sewer Maintenance			
Tractor	\$ 23,214		
Pickup Trucks (2)	44,107		
Transmission Line - Portable Pump		\$ 40,000	
Total - Sewer Maintenance			\$ 107,321
Watershed Management			
Water Quality Testing Equipment		7,500	7,500
Total - Sewer Fund	\$ 67,321	\$ 47,500	\$ 114,821

Sewer Fund - FY 08

Sewer Maintenance			
Sewer Jet Truck	\$ 130,000		
Dump Truck	55,000		
Pickup Truck	40,000		
Remote Camera Transporter		\$ 15,000	
Aerial Photography		197,000	
Total - Sewer Maintenance			\$ 437,000
Watershed Management			
Water Quality Testing Equipment		7,500	7,500
Total - Sewer Fund	\$ 225,000	\$ 219,500	\$ 444,500

Sewer Project Operations

	FY 07	FY 08
Special Projects	\$ 75,000	
Northside WPCF Improvements	1,800,000	\$ 600,000
Northside Transfer Forcemain	500,000	1,000,000
Timberwood Subdivision Line Extension	750,000	750,000
North Donahue Interceptor Sewer	899,600	-
Bent Creek Sanitary Sewer	300,000	-
S-5 Sewer Line	2,000,000	4,200,000
Richland Road South Sewer	425,000	250,000
Sewer Rehab Projects	1,075,000	2,800,000
Northside Pump Station	400,000	1,503,217
Cary Woods Sewer Project	500,000	1,592,033
Choctawhatchee Pump Station	400,000	250,000
Goose Hollow Sewer Project	-	300,470
Total - Sewer Project Operations	\$ 9,124,600	\$ 13,245,720

City of Auburn
Conditional* Capital Outlay by Department
General Fund - FY 08

		<u>Equipment Replacement</u>	<u>Expansion - Other</u>	<u>Total</u>
Information Technology				
Wireless Work Order System			\$ 90,000	\$ 90,000
Public Safety				
Replace HVAC Chiller in PS Building	Administration	\$ 50,000		
Police Cars (8)	Police	182,960		
In-car Digital Video Cameras	Police	71,388		
Vehicles for Tactical Team (3)	Police		72,900	
Digital Video Cameras for Motorcycles	Police		24,000	
Fingerprint Imager	Police		8,500	
Sports Utility Vehicles (2)	Police	42,880		
Pumper Apparatus (2)	Fire	700,000		
SCBA Air Bottles (38)	Fire	40,320		
Fire Hose Sections (68)	Fire	20,900		
Remodel Station #1	Fire		350,000	
Design/Eng Classroom Bldg at Training Ctr	Fire		35,000	
Land/ROW/Eng Station #6	Fire		250,000	
4-door Pickup	Fire	25,000		
Voter & Satellite Radios	Communications		23,000	
Total - Public Safety				1,896,848
Public Works				
Pickup Truck	Inspection	20,000		
Pickup Truck	Constr & Maint	25,000		
Dump Truck	Constr & Maint	56,000		
Debris Grinder/Mulcher	Constr & Maint	50,000		
Total - Public Works				151,000
Environmental Services				
Packer Truck 10-yard	Solid Waste		60,000	
Boom Cutter	ROW Maint.		85,000	
Dump Truck	ROW Maint.	63,000		
Street Sweeper	ROW Maint.	182,000		
Fleet Maintenance Software Program	Fleet Maint.	60,000		
Total - Environmental Services				450,000
Parks & Recreation				
Sound System - Softball Complex	Leisure Services	10,000		
Boykin Renovations	Leisure Services	100,000		
Drake Pool Motor	Leisure Services	5,000		
Samford Pool Renovations	Leisure Services	336,600		
Pickup Truck	Parks & Facilities	20,000		
Tractor	Parks & Facilities	18,000		
Flail Mower	Parks & Facilities	5,500		
Front End Loader & Backhoe	Parks & Facilities		10,500	
Pave DRRC Shop	Parks & Facilities		20,000	
Samford Tennis Resurfacing	Parks & Facilities	198,000		
Kiesel Park Trails	Parks & Facilities		20,000	
Tennis Complex - Gator	Parks & Facilities		6,000	
Tennis Complex - Exmark Mower w/ Bagger	Parks & Facilities		10,000	
Vehicle	Parks & Facilities	25,000		
Westview Cemetery	Parks & Facilities	50,000		
Crew Cab Pickup	Parks & Facilities	25,000		
Trailer	Parks & Facilities	6,000		
Total - Parks & Recreation				865,600
Library				
Office Furniture/Machines			62,866	62,866
Project Operations - Public Works				
Traffic Signal - S. College/Shell Toomer			75,000	
Traffic Signal - W. Samford			95,000	
Total - Project Operations				170,000
Total - General Fund		\$ 2,388,548	\$ 1,297,766	\$ 3,686,314

*Conditional capital outlay is budgeted, but it is conditional based on the City Manager's and Finance Director's review of actual revenues compared to budgeted.

City of Auburn
Capital Outlay by Capital Project Fund

	<i>Current Budget</i>	<i>Mid-Biennium Proposed Budget</i>	<i>Expenditures + Encumbrances thru 6/30/07</i>	<i>Budget Remaining</i>
2005 Five Mill Capital Projects Fund				
Sidewalks, bikeways and greenways				
Chewacla Dr sidewalk-Thach to Samford	\$ 26,000	\$ 26,000	\$ 28,865	\$ (2,865) c
Hwy 14 bikeway-Webster to Chadwick	375,000	375,000	198,356	176,644
Town Creek greenway	150,000	150,000	57,340	92,661 c
Saugahatchee Crk bikeway/greenway	224,000	224,000	-	224,000
Bridge improvements				
Bent Creek Road at I-85	3,592,000	2,195,017	2,195,170	- c
Moore's Mill at I-85	360,000	-	-	-
Town Creek bridge at Thach Av	200,000	200,000	49,565	150,435 c
Street reconstruction	1,500,000	1,500,000	1,229,397	270,603
Street construction				
Veterans Blvd, Sara to S College	260,000	260,000	352,572	(92,572)
Intersection improvements				
Realign Hwy 14 and Bragg Av	1,250,000	250,000	8,037	241,963
Decel lane, Hwy 14 and Willow Creek Rd	120,000	120,000	126,831	(6,831)
Traffic signal improvements				
Shug Jordan Pkwy and Richland Rd	75,000	-	-	-
Samford Av and East University Dr	100,000	100,000	-	100,000
Fire Station # 5	700,000	700,000	943,908	(243,908)
Bond/Warrant issuance costs	16,000	16,000	94,956	(78,956) c
Total - 2005 Five Mill Capital Projects Fund	\$ 8,948,000	\$ 6,116,017	\$ 5,284,997	\$ 831,174

2006 Five Mill Capital Projects Fund

Yarbrough Tennis Center	\$ 3,450,000	\$ 3,450,000	\$ 2,634,829	\$ 815,171
Library Expansion	1,750,000	1,750,000	115,036	1,634,964
Total - 2006 Five Mill Capital Projects Fund	\$ 5,200,000	\$ 5,200,000	\$ 2,749,865	\$ 2,450,135

AU Research Park Capital Projects Fund

Engineering and street construction	\$ 5,000,000	\$ 5,000,000	\$ 4,654,261	\$ 345,739
Bond/Warrant issuance costs	-	-	7,817	(7,817) c
Total - AU Research Park Capital Projects Fund	\$ 5,000,000	\$ 5,000,000	\$ 4,662,078	\$ 337,922

c - Project complete

City of Auburn
Capital Outlay by Capital Project Fund

	<i>Current Budget</i>	<i>Mid-Biennium Proposed Budget</i>	<i>Expenditures + Encumbrances thru 6/30/07</i>	<i>Budget Remaining</i>
2003 Capital Projects Fund - \$6.3M				
Samford Sports Complex	\$ 1,875,000	\$ 1,875,000	\$ 1,545,616	\$ 329,384 c
Duck Samford Stadium	800,000	800,000	809,585	(9,585) c
Fire Station #5 (initial design)	20,000	20,000	20,194	(194) c
Tennis Center	75,000	75,000	84,924	(9,924) c
Richland Road (Shug to Tennis Center)	602,213	602,213	401,679	200,534 c
Teen Center & Brown Center Renovation	250,000	250,000	114,437	135,563 c
Fleet Services Renovations (feasibility study)	60,000	60,000	17,471	42,529 c
Public Works/Env. Svcs. Equipment Building	120,000	120,000	16,268	103,732 c
Development Services Building renovations	50,000	50,000	52,691	(2,691) c
Road Reconstruction	1,900,000	1,900,000	1,758,901	141,100
Intersection Improvements	120,000	613,953	619,611	(5,658) c
Parking Improvements - Recreation	-	35,000	43,564	(8,564)
Drainage Projects	300,000	49,914	49,439	475
N. College Underground Utilities	200,000	200,000	-	200,000
I-85 / S. College Bridge Lighting	-	32,000	32,000	- c
Engineering Prof Svcs (traffic studies)	-	176,833	261,143	(84,310)
Bond/Warrant issuance costs	-	5,625	5,625	- c
Total - 2003 Capital Projects Fund - \$6.3M	\$ 6,372,213	\$ 6,865,538	\$ 5,833,147	\$ 1,032,391

Technology Park West Capital Projects Fund

West Technology Park	\$ -	\$ 584,000	\$ 310,652	\$ 273,348
West Veterans Blvd Extension	-	800,000	-	800,000
FY07 Resurfacing	-	350,752	350,752	-
Drainage Projects	-	37,875	37,875	- c
South College/Woodfield Traffic Signal	-	75,000		75,000
Total - Tech Park West Capital Project Fund	\$ -	\$ 1,847,627	\$ 699,279	\$ 1,148,348

c - Project complete

City of Auburn
Capital Improvements Plan (CIP)
FY 07 - FY 12

Project	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
LEISURE FACILITIES						
Yarbrough Tennis Center	\$ 3,450,000					
Tennis Center - Auburn University portion	3,700,000					
Library Expansion		\$ 1,750,000				
Samford Pool Renovations		336,600				
Westview Cemetery Improvements		50,000				
Boykin Center Renovations		100,000				
Kiesel Park Trail Expansion*		20,000				
ADECA Grant Funding		80,000				
Samford Tennis Center Renovations		198,000				
Frank Brown Ctr Renov./Senior Ctr/Park			400,000	\$ 4,500,000		
Duck Samford Baseball Renovations				425,000		
Soccer Complex Bleachers					\$ 200,000	
Kiesel Park Improvements						\$ 1,200,000
Town Creek Park Phase 2						1,575,000
JDCAC Expansion						2,200,000
Leisure Facilities - Subtotal	\$ 7,150,000	\$ 2,534,600	\$ 400,000	\$ 4,925,000	\$ 200,000	\$ 4,975,000
BIKEWAYS/GREENWAYS						
Hwy 14 BW/GW: Webster to Chadwick	\$ 39,510					
ALDOT Grant Funding	158,042					
Town Creek Greenway	150,000					
Saugahatchee Creek BW/GW:		\$ 224,000	\$ 275,000	\$ 300,000	\$ 383,500	
Wire Rd BW: Webster Road to Cox Road*				37,780		
ALDOT Grant Funding				151,120		
Parkerson Mill Creek Greenway					793,700	
East Glenn BW: EUD to Bent Creek*					98,000	
ALDOT Grant Funding					392,000	
Chadwick Lane Bike Lanes*						\$ 188,600
ALDOT Grant Funding						754,400
Bikeway/Greenways - Subtotal	\$ 347,552	\$ 224,000	\$ 275,000	\$ 488,900	\$ 1,667,200	\$ 943,000
SIDEWALKS						
Byrd Street: Hwy 14 to Zellars		\$ 60,000				
Chewacala Sidewalk: Thach to Samford		26,000				
Sanders Street: Norwood Ave. to Drake Ave.			\$ 40,000			
Sanders Street: Drake Ave. to Bragg Ave.			30,000			
North Gay Street: Halal Court to Shelton Mill				\$ 21,700		
East University Drive: Glenn to Samford				229,000		
N. Donahue Dr: Yarbrough Elem To Bridge				45,800		
N. Donahue Drive: Hwy 14 to Magnolia Ave				97,300		
North Donahue Drive: West Glenn to Hwy 14				11,500		
N. Donahue D.: Greentree Terr to Bedell Ave				34,400		
Zellars Avenue: Byrd Street to Foster Street				34,400		
E. University Drive: Dean Rd to Samford Ave.					\$ 159,300	
Lunsford Drive: end to Bedell					22,000	
Slaughter Ave.: 734 Slaughter to Foster St.					29,400	
E. Veterans Blvd: South College to Sara St.						\$ 59,000
Boykin St.: Mary Brooks Drive to Stubb Ave.						59,000
Sidewalks - Subtotal	\$ -	\$ 86,000	\$ 70,000	\$ 474,100	\$ 210,700	\$ 118,000
STREETS						
Road Reconstruction						
Shelton Mill Road Resurfacing	\$ 69,549					
Veterans Blvd: Sara to S College	260,000					
Road Resurfacing and Restriping	937,609	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,750,000	\$ 1,750,000
Capital Projects Fund Portion	350,752					
Road Reconstruction - Subtotal	\$ 1,617,910	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,750,000	\$ 1,750,000
Funding Sources Key:						
	General Fund	2006 5-Mill	Grant	Future 5-Mill	GO Warrant	2005 5-Mill
	General Fund contingent upon sufficient revenues				FY06 GO Warrant \$3.7m	
* Dependent upon receipt of grant funding	CDBG	FY06 GO Warrant \$6.0m				

City of Auburn
Capital Improvements Plan (CIP)
FY 07 - FY 12

Project	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
Traffic Signal Installation						
South College/Shell Toomer^		\$ 75,000				
East Samford/East University		100,000				
West Samford/Shug Jordan^			\$ 75,000			
East Samford/Glenn			75,000			
South College/Woodfield^			75,000			
Opelika Road/Saugahatchee Road^			80,000			
Willow Creek Road/Hwy 14^			70,000			
Shug Jordan/Richland ^			85,800			
East Glenn/Wright Street			85,800			
Webster Road/Highway 14^				\$ 91,900		
Beehive Road/South College Street					\$ 85,800	
Commerce Drive/Opelika Road					75,000	
Cox Road/Wire Road					85,200	
Farmville Road/North College						\$ 91,900
Farmville Road/North Donahue						105,200
Traffic Signal Installation - Subtotal	\$ -	\$ 175,000	\$ 546,600	\$ 91,900	\$ 246,000	\$ 197,100

Intersection Improvements						
Dean & Samford	\$ 59,082					
Hwy 14/Willow Creek Road Decel Lane	128,677					
Hwy 14/Bragg Avenue Realignment		\$ 250,000				
ALDOT Funding		1,000,000				
Shug Jordan Pkwy/Richland Road		\$ 356,000				
Cox Road/Longleaf Drive		\$ 485,000				
North Donahue Drive/West Magnolia Avenue			\$ 343,800			
South College Street/Shug Jordan Parkway			557,800			
Shug Jordan Pkwy/Hwy 14				\$ 159,000		
EUD/Opelika Road					\$ 578,500	
Hwy 14/Webster Road					361,000	
South College/Samford Avenue					365,000	
Intersection Improvements - Subtotal	\$ 187,759	\$ 2,091,000	\$ 901,600	\$ 159,000	\$ 1,304,500	\$ -

Street Segment Improvements						
Richland Road Phase II	\$ 160,000					
Bragg Avenue			\$ 474,000			
Moores Mill Widening: Grove Hill to I-85				\$ 485,000		
Moores Mill Widening: I-85 to Dean				563,000		
Moores Mill Widening: Dean to Samford				914,200		
North Donahue: Bridge to Farmville Rd					\$ 1,090,000	
Cox Road Widening: Wire to Veterans					561,000	
Street Segment Improvements - Subtotal	\$ 160,000	\$ -	\$ 474,000	\$ 1,962,200	\$ 1,651,000	\$ -

Future Roads						
Twin City Court Extension (ALDOT)	\$ 900,000					
Samford Avenue Extension to Glenn Avenue			\$ 1,000,000			
Highway 147 Re-Route (Outer Loop)*			715,000	\$ 400,000	\$ 4,575,000	\$ 5,300,000
Future Roads - Subtotal	\$ 900,000	\$ -	\$ 1,715,000	\$ 400,000	\$ 4,575,000	\$ 5,300,000

Bridge Improvements/Replacements						
Bent Creek Bridge at I-85	\$ 2,195,017					
ALDOT	9,020,000					
Cox Road at I-85 Interchange	187,645	\$ 1,500,000	\$ 12,400,000			
Moores Mill Bridge at I-85	-	-	210,000			
ALDOT	240,000	48,000	840,000			
Town Creek Bridge at Thach	200,000					
North Donahue Drive at Saugahatchee Creek			1,725,000			
Wire Road at Choctaw Creek				\$ 225,800		
Bent Creek Road at Moores Mill Creek				572,500		
Heard Ave. at Town Creek -Culvert Repl.					\$ 159,300	
Samford Ave/Brookwood Dr.-Culvert Repl.					49,000	
EUD at Summertrees Dr.-Culvert Repl.						\$ 268,700
Gay Street at Town Creek						430,500
Bridge Imp/Repl - Subtotal	\$ 11,842,662	\$ 1,548,000	\$ 15,175,000	\$ 798,300	\$ 208,300	\$ 699,200

Funding Sources Key:	General Fund	2005 5-Mill	CDBG	Grant	FY03 GO Warrant
^ ALDOT Approval Required	* Contingent upon receipt of grant funding			General Fd contingent upon sufficient revs	
	GO Warrant	FY06 GO Warrant \$6.0m			

City of Auburn
Capital Improvements Plan (CIP)
FY 07 - FY 12

Project	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
CITY BUILDINGS						
PW Equipment Building		\$ 60,000				
Parking Deck	\$ 35,000	1,000,000	\$ 9,000,000			
PW/ES Complex			429,000	\$ 6,000,000		
DSB HVAC Renovations				360,000		
City Buildings - Subtotal	\$ 35,000	\$ 1,060,000	\$ 9,429,000	\$ 6,360,000	\$ -	\$ -
DRAINAGE PROJECTS						
S. Donahue/Longleaf Intersection	40,710					
County Circle Drainage Improvement *	50,286					
FEMA Grant Funding	77,305					
W. Glenn/Toomer St Drainage Improvement			12,700			
Opelika Rd at Guthries Improvement Project			\$ 128,000			
Comprehensive Drainage Study			120,000			
Subtotal - Drainage	\$ 168,301	\$ -	\$ 260,700	\$ -	\$ -	\$ -
OTHER						
Special Projects	\$ 264,619					
FEMA Grant Funding	93,927					
Historic District Streetscape		\$ 200,000				
Magnolia Avenue Lighting Improvements		95,000				
Wetland Banking Study			\$ 55,000			
Alabama Street retaining wall				\$ 25,000		
Water Board portion				25,000		
Subtotal - Other	\$ 358,546	\$ 295,000	\$ 55,000	\$ 50,000	\$ -	\$ -
INFORMATION TECHNOLOGY						
City Wireless Project*		\$ 1,700,000				
Work Order System		90,000				
Aerial Photography		-			\$ 98,334	
Sewer Fund		197,000			98,333	
Water Board		98,000			98,333	
Information Technology - Subtotal	\$ -	\$ 2,085,000	\$ -	\$ -	\$ 295,000	\$ -
PUBLIC SAFETY						
Fire Station #5	\$ 879,500					
911 System Replacement	184,032					
100 ft Aerial Platform Ladder Truck	810,037					
Remodel Fire Station #1		\$ 350,000				
Controlled Access for PS Buildings	34,914				\$ 40,000	
911 Center Recorder	9,770					
Custom Fire Pumper-Replacement (2)		700,000		\$ 375,000	415,000	
Expansion				375,000		
Police Building Chiller Replacement		50,000				
Voter Radio Expansion		23,000				
PS Classroom Building at Training Center		35,000	\$ 350,000			
Fire Station #6			250,000	800,000		
Fire Rescue Truck				150,000		
Public Safety - Subtotal	\$ 1,918,253	\$ 1,158,000	\$ 600,000	\$ 1,700,000	\$ 455,000	\$ -
Funding Sources Key: General Fund 2005 5-Mill Grant GO Warrant Parking Authority						
* Dependent upon receipt of grant funding General Fund contingent upon sufficient revenues					FY03 GO Warrant	
Sewer Fund Future 5-Mill						

City of Auburn
Capital Improvements Plan (CIP)
FY 07 - FY 12

Project	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
SEWER						
I-85/Bent Creek East Extension	\$ 300,000					
Cary Woods Sanitary Sewer	500,000					
North Donahue Regional Sewer	899,600					
S5/Choctawhatchee Interceptor Phase I	2,000,000	\$ 1,200,000				
Timberwood Subdivision Line Extension	750,000	750,000				
S5/Choctawhatchee Pump Station	400,000	1,592,033				
Richland Road Sanitary Sewer	425,000	250,000				
Northside Force Main	500,000	1,000,000				
Northside Pump Station	400,000	1,503,217				
Northside WPCF Improvements	1,800,000	600,000	\$ 700,000	\$ 5,406,600	\$ 6,150,600	
Goose Hollow Drive - Phase II		300,470				
Wrights Mill Rd, Southview Dr, VFW Rd Line		250,000	500,000	500,000		
S5/Choctawhatchee Interceptor Phase II		3,000,000	500,000			
Tamplin Farms Outfall/West Tech Park				1,100,000		
The Bottle Gravity Sewer - Phase II				200,000		
Finley Drive/South Wrights Mill Road Line				250,000		
Sandhill Regional Lift Station				1,500,000		
Timberwood Interceptor Reinforcement					1,300,000	
S5A Outfall					2,000,000	
Sewer Rehabilitation Projects	1,075,000	2,800,000	750,000	750,000	750,000	\$ 750,000
Sewer - Subtotal	\$ 9,049,600	\$ 13,245,720	\$ 2,450,000	\$ 9,706,600	\$ 10,200,600	\$ 750,000
Total - CIP	\$ 33,735,583	\$ 26,002,320	\$ 33,851,900	\$ 28,616,000	\$ 22,763,300	\$ 14,732,300
Breakdown of Funding Sources:						
General Fund	\$ 2,561,526	\$ 1,879,000	\$ 6,916,900	\$ 6,229,480	\$ 7,347,634	\$ 2,893,900
General Fund - contingent upon sufficient revenues	-	2,099,600		360,000	-	-
CDBG	-	60,000	-	68,800	51,400	59,000
Grant Funding	10,676,919	4,328,000	13,955,000	551,120	4,967,000	6,054,400
2005 5-Mill	3,852,704	600,000	-	-	-	-
2006 5-Mill	3,450,000	1,750,000	-	-	-	-
Future 5-Mill	-	-	400,000	5,675,000	-	4,975,000
FY04 GO Warrant	94,082	260,000	-	-	-	-
FY06 GO Warrant \$6.0M	350,752	485,000	75,000	-	-	-
FY06 GO Warrant \$3.7M	3,700,000					
Parking Authority	-	1,000,000	9,000,000	-	-	-
Future GO Warrant	-	-	1,000,000	6,000,000	-	-
Sewer Fund	1,974,600	197,000	55,000	-	98,333	-
Sewer Fund Borrowing	7,075,000	13,245,720	2,450,000	9,706,600	10,200,600	750,000
Water Board	-	98,000	-	25,000	98,333	-
Total	\$ 33,735,583	\$ 26,002,320	\$ 33,851,900	\$ 28,616,000	\$ 22,763,300	\$ 14,732,300

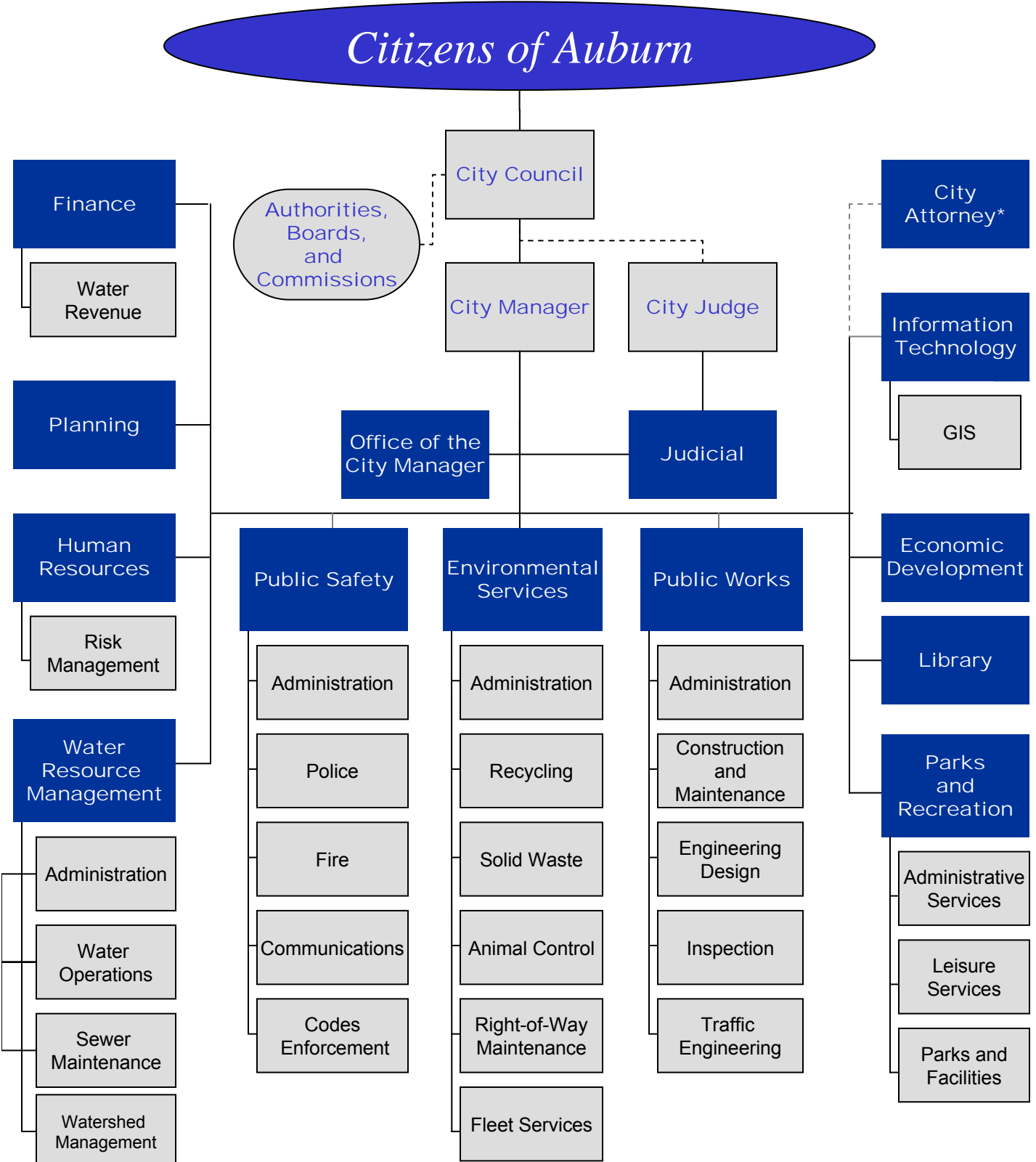
Six-Year Total: \$ 159,701,403

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Organization Chart



* City Attorney services are contracted outside the organization

Legend:	Policy or Judicial Authority	Department	Division or Sub-Departmental Unit
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May 1, 2007

The Honorable Bill Ham, Jr.
Mayor of Auburn
144 Tichenor Avenue, STE 1
Auburn, AL 36830

Re: Lee-Russell Council of Governments Fiscal Year 2008 Budget Request

Dear Mayor Ham:

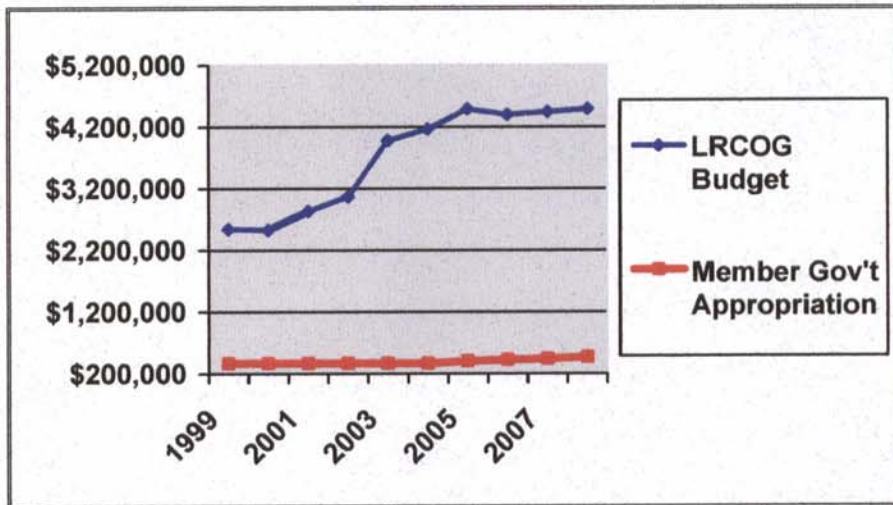
Thank you and the City Council for more than 39 years of support to the Lee-Russell Council of Governments to fund the City's programs. It is an honor to serve the member governments and citizens in Lee and Russell Counties. Without your investment millions of federal and state dollars would not come to this region.

I am enclosing the request for the City of Auburn's appropriation to the Lee-Russell Council of Governments (LRCOG) for Fiscal Year 2008 (FY08) to match the Federal and State funds that was approved by the LRCOG board on April 25, 2007. **We are requesting \$93,750 for FY 2008. This includes a \$4,500, or approximately 5% increase over FY 2007.**

LETA needs to purchase at least 4 modified vans in order to implement the new demand response service for FY08. The vehicles will cost approximately \$50,000 per vehicle. A 20% local match is required of approximately \$10,000 per vehicle. **City of Auburn's portion is 1/4 of the vehicle local match cost, which is approximately \$10,000.**

LRCOG operating appropriation	\$93,750
LETA capital improvements appropriation	<u>\$10,000</u>
Total appropriations	\$103,750

Despite annual budget increases our agency has requested level funding for the past six of nine years. The chart below shows our budget increases since 1999, with appropriations from member governments of \$73,543 each for five members 1999-2004 and \$80,900 for 2005, \$85,000 for 2006, \$89,250 for 2007 and \$93,750 for 2008.



Although we are requesting an increase in funding, our budget estimates show that we will have to use \$43,368 of the agency's reserve funds to cover the shortfall. The Alabama Legislature has not yet passed the FY08 budget and we may have to approach the City for additional funds during the year, or we will be forced to cut some of your programs for the elderly and/or transit.

LRCOG has consistently overmatched the Aging programs over the years using a variety of funding sources such as uncommitted funds from local members, donations from participants and LRCOG fund balance. For FY08 the aging programs will require a local match of \$299,816.

LETA Transit has over the last number of years been mostly self-sufficient because of large contracts from Auburn University for student transport and game-day airport shuttle and East Alabama Services for the Elderly. However, these contracts have been eliminated or reduced and that coupled with rising gas prices, insurance and an aging fleet along with adding additional services such as more demand response service, transit and other Economic Development grants now need \$170,134 in match from local sources.

The attached Budget Estimate identifies the programs for which the City's match will be used. It provides the return the City of Auburn and its citizens can expect to receive on the investment in programs administered by our agency. **The City's \$93,750 investment will leverage over \$? million for the City in FY08.**

Please do not hesitate to call if you need additional information or have questions. I will be happy to meet with you, the Budget Committee and the Council at your convenience to discuss this budget information, if deemed necessary.

Sincerely,

A handwritten signature in cursive script, reading "Suzanne G. Burnette". The signature is written in dark ink and is positioned above the printed name.

Suzanne G. Burnette
Executive Director

Attachments

AUBURN INVESTMENT

LEE-RUSSELL COUNCIL OF GOVERNMENTS

FISCAL YEAR 2008 BUDGET ESTIMATE

THE CITY OF AUBURN INVESTS **\$93,750** FOR SERVICES TO IT'S CITIZENS WITH THE LRCOG. LRCOG IN RETURN FOR THIS INVESTMENT PROVIDES SERVICES VALUED AT **\$27,792,349**. DETAILS ARE SHOWN BELOW.

<u>PROGRAM</u>	<u>CITY MATCHING FUNDS</u>	<u>STATE, FEDERAL, & OTHER DOLLARS SPENT IN CITY</u>
1. Aging Program (AAA-Total \$ 279,607)		
Contracts/Other Program Costs	53,739	\$30,132
Family Caregiver Program		52,248
Title V Senior Workers	1,373	14,288
Meals (14,131)		39,896
Transportation to Senior Centers		67,773
SenioRx (\$ 40,316) leverage		20,158
2. Medicaid Waiver (Total- \$341,030)		341,030
(32 clients or 19% of total MW clients)		
3. Local (Total \$8,762,830)		
General Fund	3,590	10,100
Technical Assistance		11,520
Revolving Loan Fund		8,440,182
Revolving Loan Fund Administration		7,225
Grants/Other PED Programs		290,213
4. MPO/Transit Programs (37% MPO Pop. Total \$18,502,632)		
Transportation/Transit Planning	16,830	46,027
Transit Operations	18,218	806,557
Highway Construction		17,615,000
5. Total (\$27,886,099)	\$93,750	\$27,792,349

THE COST/BENEFIT RATIO IS \$1.00/\$296.45, OR A 29,645 % RETURN ON INVESTMENT.

City of Auburn

Financial Policies

Overview

On February 6, 2007, the City Council by Resolution No. 07-34 adopted the following financial policies in a continuing effort to employ sound financial management practices in managing its financial activities, in providing services to the public and in administering the resources that finance the provision of these services. Written policy statements provide guidance in establishing priorities and guiding management and staff functions. Financial policy statements provide broad guidance and are not intended to be a detailed statement of procedures to be performed. These financial policies may be amended from time to time, as conditions change or the need for additional policies is identified.

Legal Compliance

The City of Auburn's financial activities shall be conducted in accordance with the provisions of relevant federal and State of Alabama laws and regulations. Examples of such legal requirements include IRS regulations concerning the use of borrowed monies, SEC regulations concerning financial disclosures, the State bid law, and the State law governing conflicts of interest. The City of Auburn's financial activities shall also be conducted in compliance with City policies that have been approved by the City Council and/or the boards of the City's component units or by the City Manager acting under the authority granted to him by law.

Generally Accepted Accounting Principles (GAAP)

The City of Auburn's financial activities shall be accounted for and reported on in accordance with generally accepted accounting principles established for local governments within the United States. At the time of the approval of these financial policies, the primary source for GAAP for local governments is the Governmental Accounting Standards Board. In the event that legal requirements conflict with GAAP, the Finance Department shall account for and report the transactions in accordance with GAAP and also maintained detailed subsidiary records as necessary to demonstrate legal compliance.

Internal Controls

A system of internal control consists of all measures that the management of an organization implements in order to protect the organization's assets from theft, loss, or misuse (intentional and unintentional) and to ensure the accuracy of the City's financial statements. The management of the City of Auburn is responsible for developing, monitoring and maintaining a cost beneficial system of internal control over all financial related activities of the City. The Finance Department shall fulfill this responsibility, under the direction of the City Manager.

The Finance Department shall assess the effectiveness of existing internal controls, taking into consideration their costs and benefits, and make recommendations to the City Manager for improvements. If at any time, the Finance Department identifies a significant weakness in the internal control system, this deficiency shall be reported to the City Manager immediately. At a minimum of once per budgeting cycle, Finance shall evaluate the results of changes approved by the City Manager to determine whether the level of internal control has been strengthened and whether the cost of the newly implemented controls does not outweigh the benefits.

Component Units

The City of Auburn's discretely presented component units include the Board of Education (also referred to as Auburn City Schools), the Water Works Board, the Industrial Development Board, the Public Park and Recreation Board, and the Commercial Development Authority. As much as is practical, the financial policies and accounting systems used for the component units shall parallel the City's, in order to streamline processes and increase efficiency of financial operations. It is understood that the Board of Education's financial policies and activities are supervised by the State of Alabama Department of Education.

Financial Reporting

Annual Reports. The City of Auburn Finance Department shall prepare and publish annual financial reports for the City, Water Works Board, Industrial Development Board, Public Park and Recreation Board, and Commercial Development Authority as required by generally accepted accounting principles (GAAP). The City's annual financial report shall include all component units required to be included by GAAP. Separately issued annual reports shall be published for the Water Works Board, Industrial Development Board, Public Park and Recreation Board, and the Commercial Development Authority in every year in which these component units have significant financial transactions. The annual financial report of the Auburn City Schools (ACS) is prepared and published by ACS. In addition to meeting GAAP requirements, the annual financial reports published by the City shall be prepared to embody a spirit of full disclosure for the benefit of the citizens of Auburn, the City Council and the boards of the component units.

Monthly Reports. The City of Auburn Finance Department shall prepare and publish monthly financial reports for the City and the Water Works Board to demonstrate the budget status of revenues and expenditures/expenses, as well as the entities' financial position as of the end of each month.

Other Interim Reports. The Finance Department shall prepare such other financial reports as may be requested by the City Manager and department heads. Requests for special financial reports by the City Council shall be directed to the City Manager, who shall then make the request to the Finance Department. If City departments request other reports that are available from the City's financial management software system, the Finance Department will train other departments' staff on generating such reports.

Funds Structure

The City of Auburn shall use the fund basis of accounting, as prescribed by generally accepted accounting principles. Within the fund structure requirements prescribed by GAAP, the City shall endeavor to employ the smallest possible number of funds to increase efficiency of financial processes. If grant agreements state that separate accounting funds are required, the Finance Department shall inquire of the grantor to determine whether separate accounting within an existing fund may be used to meet the requirements of the grant agreement. City Council approval shall be required to open or close any City fund. Council approval of any borrowing shall be deemed approval to open a fund to account for receipt and expenditure of the borrowing proceeds and to close such fund upon the completion of all related transactions.

Interfund Transactions

Any interfund transaction that is not authorized by the budget shall be documented as to amount and purpose; the documentation shall include a statement of whether or not the amount transferred is intended to be repaid and the repayment timeframe. The proposed interfund transaction shall be approved in writing by the City Manager in advance of recording the transaction. The Finance Department shall develop a form to be used for documenting the request for and approval of interfund

transactions. This documentation shall be maintained with the accounting records of the interfund transaction.

Fund Balance/Net Assets

General Policies for Fund Balances/Net Assets. It is the City's policy that all funds shall have positive fund balances/net assets. In developing the proposed budget and any budget amendments, City Manager shall not propose to the City Council revenue projections and budgeted expenditures that result in a deficit fund balance/net assets in any fund. In the event that any City fund other than the General Fund should have a deficit fund balance/net assets at fiscal year-end, the City's General Fund shall extend a short-term loan to such fund and the City's budget staff shall determine how to address the deficit as expeditiously as possible. In such cases, the General Fund shall be reimbursed for the interest foregone on the interfund receivable as soon as the receivable is repaid.

General Fund. The fund balance goal for the City's General Fund (fund 100) shall be 20% of the General Fund's expenditures plus other financing uses. The 20% goal applies to the total fund balance, including all reservations and designations, of the General Fund (fund 100). This goal is established in recognition that the State of Alabama's tax structure is such that a significant amount (40%+) of the General Fund's total revenues is derived from a single source – sales tax, and that sales tax is a revenue source which is highly sensitive to general and local economic conditions. This fund balance goal is a *goal* and is not intended to be a legal requirement; there may be economic conditions under which attainment of this goal is not possible.

In compliance with the requirements of the State workers' compensation program, the total budgeted ending fund balance of the General Fund (fund 100) is pledged to fund the satisfaction of any actuarial liabilities arising from the City's risk retention for worker's compensation and general liability claims. This pledge shall be incorporated into each budget ordinance presented to the City Council for consideration as long as the State requires such pledge.

General Fund – Permanent Reserve. The City Council has established, through various budget ordinances, a Permanent Reserve within the fund balance of the General Fund (fund 100). The City Council's intention in establishing the Permanent Reserve, as first stated in Ordinance 2025 (adopted September 18, 2001), is that the Permanent Reserve is to be maintained for the purpose of providing financial resources to be budgeted by the City Council for use only in times of natural disaster or economic downturn. This Permanent Reserve is to be invested in such securities as allowed under the provisions of the Code of Alabama and the City's Investment Policy. Investment earnings on the Permanent Reserve within fund balance shall be added to the Permanent Reserve so long as the balance in the Permanent Reserve is less than fifteen percent (15%) of the General Fund's budgeted expenditures and other financing uses. At such time as the balance of the Permanent Reserve exceeds fifteen percent (15%) of the General Fund's budgeted expenditures and other financing uses, investment earnings on the Permanent Reserve shall be available to finance the budgeted expenditures and other financing uses of the General Fund.

Liability Risk Retention Fund. The City of Auburn is self-insured for workers compensation losses and maintains self-insured retentions (deductibles) for various other risks of loss, including general liability, public officials' liability, and law enforcement liability. Insurance is purchased as recommended by the Human Resources Director and Risk Manager to reduce the risk of loss. The City maintains a separate fund to account for the costs of insurance, payment of liability claims and defense costs, and payment of costs of administration of the risk management program. To maintain an adequate reserve for the payment of future claims, the fund balance goal for the City's Liability Risk Retention Fund is \$600,000. This fund balance goal is a goal, and is not intended to be a legal requirement. There may be economic or organizational conditions under which attainment of this goal is not achieved; and there may be economic or organizational conditions under which this goal amount will be revised upward. Changes to the fund balance goal shall be made in consultation with the Human Resources Director and Risk Manager. The full faith and credit of the City backs the Liability Risk Retention Fund.

Employee Benefits Self-Insurance Fund. The City of Auburn is self-insured for various benefits provided to its employees, primarily health and dental insurance benefits. Some insurance is purchased

as recommended by the Human Resources Director and Risk Manager to reduce the risk of loss for health care expenses. The City maintains a separate fund to account for the costs of insurance, payment of health claims, and payment of costs of administration of the employee benefits program. To maintain an adequate reserve for the payment of future claims, the fund balance goal for the City's Employee Benefits Self-Insurance Fund is \$1,000,000. This fund balance goal is a goal, and is not intended to be a legal requirement. There may be economic or organizational conditions under which attainment of this goal is not achieved; and there may be economic or organizational conditions under which this goal amount will be revised upward. The full faith and credit of the City backs the Employee Benefits Self-Insurance Fund.

Cash Management

The Finance Department shall be responsible for managing the City's cash in compliance with State law (including collateralization requirements) and applicable federal regulations (including regulations governing the use of borrowing proceeds and grant agreement requirements). The Finance Department shall monitor cash balances to ensure that balances are adequate to provide for all anticipated cash disbursements. Any concerns about the adequacy of cash balances shall be reported to the City Manager immediately.

The City Council shall authorize the depositories into which City funds may be deposited; this authorization shall be documented in a Council resolution, duly adopted during a regularly scheduled City Council meeting. However, if a depository that has been authorized by the Council fails to meet criteria for such depositories imposed by State law, the Finance Department shall not maintain City accounts therein until such time as the depository meets the State law requirements. When significant, non-routine deposits or withdrawals of City funds are anticipated, Finance shall notify the affected depository in advance, to ensure that collateralization requirements are satisfied.

Demand deposit accounts shall be reconciled monthly; unrecorded items shall be recorded in the general ledger as appropriate. Each bank account reconciliation shall be reviewed and approved in a timely manner by an appropriate management-level Finance staff member; such review shall be documented in writing and dated. Reconciling items will be reviewed from month to month for reasonableness; unusual and continuing reconciling items shall be promptly investigated.

Investments

City monies shall be invested in accordance with State law and the City's detailed Investment Policy. The priorities for City investments shall be legal compliance, liquidity and safety of the investment, regardless of the amount. The Finance Director shall be responsible for the investment of City funds, even though specific investment duties may be delegated to other staff members. Investment income shall be allocated among City funds based on the allocation of monies that comprised the investment.

Accounts Receivable

Monies due to the City for which amounts are calculable, shall be billed promptly and monitored continuously by the appropriate City and Water Board Revenue Office staff members. Collection efforts for delinquent balances shall begin with a reasonably timed, courteous reminder and shall progress to more rigorous collection procedures which may include use of collection agencies, citations and subpoenas to Municipal Court, recording of liens against real property and other legal actions, as deemed appropriate by the Finance Director in consultation with the City Manager and the City Attorney. All collection efforts shall be conducted in a legally compliant, professional and equitable manner. The extent of collection efforts shall, however, recognize the costs inherent therein; and the Finance Department is authorized to establish *de minimus* delinquent account balances below which only a minimum of collection effort will be employed.

In the case of City license fees and taxes which are based on amounts self-reported by taxpayers and which are unknown to the City Revenue Office until tax returns are filed, the Finance Department shall

endeavor to collect delinquencies and fines for failure to file tax returns and pay the related taxes and license fees as provided by the City's license fee and tax ordinances, which includes the business license ordinance. All collections referred to the Municipal Court will be submitted to the Court in accordance with its procedural requirements. In the case of City utility billings, interruption of water service may be used as a collection method in accordance with policies established by the Auburn Water Works Board.

Inventories (Non-capital)

Inventories of materials and supplies shall be controlled through the use of physical devices and inventory procedures that account for the receipt and issuance of commodity inventory items, the periodic count of inventories on hand, and which produce written documentation thereof. Inventory items that are issued for use on a work order or project and that are not used for completing the work order or project shall be returned to inventory and the amount of the returned materials documented. Commodities in inventory that are determined to be no longer usable shall be disposed of properly under the procedures for disposal of surplus assets; disposed surplus inventory items shall be accounted for in accordance with GAAP. The disposal of surplus inventory items shall be approved by the appropriate department head; the approval and means of disposal shall be documented in writing. Any resources received on the disposal of surplus assets shall be returned to the fund which owned the surplus assets at the time of the disposal.

The Finance Department is responsible for designing procedures and documents to account for all receipts and issuances of inventories and shall recommend such procedures to the city Manager, who will authorize their implementation. The Finance Departments shall also conduct periodic physical counts of inventories on hand for all City departments. In developing inventory control procedures, the materiality of the cost of the inventory items will be considered together with the costs of implementing the control procedures; it is expected that inventory control procedures will be cost-beneficial. The operational requirements of the departments that maintain commodities inventories will be taken into consideration in the development of inventory control procedures.

In the event that material inventory losses are detected, such losses shall be reported by the Finance Director to the appropriate department head and the City Manager. If material inventory losses are detected by the responsible department head, such losses shall be reported to the Finance Director and the City Manager. Inventory losses shall be accounted for in accordance with GAAP. Each material loss of inventory items shall be analyzed to determine if the loss could have been prevented through stronger internal controls. Stronger controls shall be implemented if an evaluation of the improved controls projects that such would be cost-beneficial.

Capital Assets

The City shall account for its capital assets, including infrastructure assets, in accordance with generally accepted accounting principles (GAAP) for local governments. All items meeting the GAAP definition of capital assets and having a cost of \$5,000 or more and an expected useful life of more than two years shall be accounted for as capital assets. The City shall maintain a detailed inventory of capital assets that identifies the cost and location of each capital asset. For capital assets whose historical cost is unknown, an estimated cost shall be developed as provided by GAAP.

Department heads shall be responsible for all capital assets assigned to their respective departments. Transfers of capital assets from one department or division to another shall be reported to the Finance Department. Missing and surplus capital assets shall also be reported to Finance. Surplus capital assets shall be disposed of in accordance with State law and in a manner that optimizes City resources. A physical inventory of all capital assets, other than infrastructure, shall be conducted at the end of each fiscal year by the Finance Department. A portion of infrastructure capital assets shall be inventoried each fiscal year, as directed by the City Manager in consultation with the Finance Director.

Accounts Payable

The City shall record all obligations of funds prior to the issuance of orders for goods and services, to ensure effective budgetary control over expenditures. The City shall pay all legal obligations promptly (no more than 60 days after receipt) upon the receipt of original billings therefore which have been generated by the party providing the goods or performing the services for which the billings are submitted, provided that complete documentation of the receipt of the goods or services, including data concerning the degree of completion of construction projects, has been provided to the Finance Department. The Accounts Payable Office shall maintain documentation of all City payments, other than for payroll, in an easily retrievable manner to facilitate the resolution of accounts payable issues as well as the completion of the City's annual audit. The Finance Department is responsible for developing detailed procedures and deadlines for the processing of the City's accounts payable, and for providing training to City staff concerning accounts payable procedures and for notifying City staff of accounts payable deadlines.

Auditing Services

The City of Auburn (primary government) and its component units shall be audited annually as required by State law. When directed or authorized by the City Council or when so required by law or grant agreements, the City shall obtain auditing services through a "request for proposal" (RFP) process to identify the best qualified public accounting firm to provide auditing services at a reasonable fee. The RFP process shall be coordinated by the Finance Department and shall invite proposals for a three-year period with the option to renew for two successive one-year periods. Finance shall analyze the proposals, which analysis may include interviews with the respondents to the RFP. Finance shall prepare a report to the City Manager about the responses to the RFP; and the City Manager shall make a recommendation to the City Council concerning the selection of the independent auditor. The City may engage one public accounting firm to audit the City (primary government) and a separate firm for its component units. Although it is more expeditious to have the same firm audit all component units, the Board of Education may request to engage its own auditor through a separate process.

Banking Services

The City of Auburn and Auburn Water Works Board shall obtain demand deposit banking services through a "request for proposal" (RFP) process to identify the most advantageous offering of investment income structures and banking services fees. The RFP process shall invite proposals for a three-year period with the option to renew for two successive one-year periods. The RFP shall clearly state that proposals are invited for demand deposit services only and that subsequent investment or borrowing decisions shall be made based on subsequent competitive processes.

Revenue Administration

The City of Auburn shall administer its ordinances to directly collect all taxes, license fees and other revenues as allowed under State law. The Finance Department shall maintain a taxpayer database which documents the collection of such revenues and enables the prosecution of delinquent taxpayers as provided under State law and City ordinances. All revenue administration processes shall be performed in an equitable manner and all taxpayers shall be treated without discrimination. Procedures shall be established to preserve and protect the confidentiality of taxpayer information as required by State law. Taxpayers to be audited shall be selected based on 1) the results of analytical review of the taxpayer database, 2) random selection, 3) the need to verify the validity of a refund request; or 4) creditable evidence of taxpayer non-compliance.

The Finance Department shall conduct a Revenue Review at least once every four years in the spring following the installation of each new City Council. The purposes of the Revenue Review are to 1) evaluate the City's tax structure and consider recommendations for revisions therein based on changes in economic conditions and revenue trends; and 2) evaluate the City's revenue ordinances to determine

the need for revision based on changes in circumstances and the identification of procedures in need of improvement. Financial projections shall be used as part of the Revenue Review process to assist in the evaluation of the need for changes in revenue rates. This policy is not intended to restrict the consideration of changes in tax structure or revenue administration procedures to the quadrennial Revenue Review; it is intended to ensure that an overall review of the revenue structure and revenue administration procedures is done once every four years. The results of the Revenue Review shall be completed and a report thereon provided to the City Manager prior to the inception of the Mid-Biennium Budget Review.

Purchasing

All City purchasing activities shall be conducted in accordance with State law governing municipal purchases and the City's detailed Purchasing Policies. Such activities include the maintenance of bidders' lists, the issuance of bid invitations, the receipt and opening of sealed bids, and the awarding of bid contracts. The Purchasing Officer shall be responsible for managing the issuance of bid invitations and the opening of sealed bids, except for bids wherein the preparation of project specifications, the issuance of the bid invitations and the opening of sealed bids shall be conducted by an architectural, engineering or other specialized consulting firm. In such exceptional circumstances, the Purchasing Officer shall be notified by the department head prior to the issuance of the bid invitations and the Purchasing Officer shall review and approve the bid invitation documents and bidders list prior to the issuance of the bid invitations by the consultant.

The purchase of any item with a cost of the State bid law minimum (currently \$7,500) or more, whether or not included in the approved budget, shall be placed upon the City Council agenda for Council consideration. The agenda item shall state whether or not bids or quotes were taken and if so, the results thereof, as well as whether or not the item is budgeted. For items proposed to Council for purchase that are not budgeted, the department requesting approval of the purchase shall state whether the purchase can be absorbed in the department's approved budget.

In the event that a contract change order is proposed in which the change order amount is an increase in the contract of 10% or more of the original contract amount or in which the change order amount is an increase in the contract price of more than the State Public Works Project bid law amount (currently \$50,000), the City Manager shall submit the change order to the City Council for approval. This policy shall also apply to change orders that in themselves do not constitute 10% of the original contract amount or an amount greater than the State Public Works Project bid law amount, but which, when combined with all previous change orders to that contract, produces a dollar amount that exceeds either of these thresholds (10% of the original contract amount or the State Public Works Project bid law amount).

Debt Management

Overview: The acquisition or construction of capital assets benefit the citizens for the long term and generally have significant costs; therefore, it is reasonable to spread the cost of such expenditures over more than one year. Borrowing is the mechanism through which the City is able to allocate the costs of large purchases so their costs can be paid from the revenues of future years. Balancing this advantage are the costs of borrowing, which include interest and administrative costs.

The City shall strive to maintain conservative policies for managing the City's level of outstanding indebtedness and annual expenditures for debt repayments, as follows:

- All debt issuances will be accomplished in compliance with federal regulations, State law, City ordinances and all other applicable legal constraints.
- The City will retain on a continuing basis, a competent and reputable attorney specializing in municipal financing in the State of Alabama.
- The City will retain on a continuing basis, a competent and reputable bond underwriter specializing in municipal financing in the State of Alabama.

- When issuing bonds that are to be sold in the national bond market and if the bonds are to be sold in a negotiated sale, the City shall consider whether to retain an independent financial advisor; this consideration shall address the dollar amount to be borrowed and the fee structure proposed by potential financial advisors.
- City debt will be issued only to finance the acquisition or construction of capital assets, including land to be held for future use.
- The repayment periods for long term debt issuances will not be extended beyond the expected useful life of the capital asset being acquired with the proceeds of the financing. Debt repayment periods will be as short as feasibly possible in order to minimize interest costs and maximize flexibility for future financial planning. Financial projections shall be used to evaluate the appropriate repayment period for individual borrowings.
- If the impact of significant capital outlays proposed to be budgeted on projected ending fund equities will cause fund equity to be less than 20% of annual budgeted expenditures, other financing sources (proceeds of long term debt) for specified significant capital outlays will be considered for inclusion in the proposed budget in order to maintain fund equity at an acceptable level. Financial projections shall be used to evaluate the effect of the repayment of such proposed borrowings on fund balances in future fiscal years.
- The Council and City Manager will engage in capital assets planning and will hold citizen referenda as required by law to enable the use of the City's property tax dedicated to repayment of general obligation long term debt for the construction and acquisition of major capital assets, including infrastructure fixed assets (the Special Five Mill Tax). The City's Special Five Mill property tax is dedicated by law to the payment of debt service on general obligation debt that is issued to finance the construction of capital projects that have been approved by the voters in a public referendum. Before holding any referendum on the use of the Special Five Mill Tax debt service fund as a debt repayment source, financial projections shall be used to evaluate principal amounts and the structure of amortization schedules of proposed debt issues to maintain a positive fund balance in the Special Five Mill Tax Fund.
- Capital leasing may be used for the acquisition of equipment items with an expected useful life of three years or longer and a purchase price of more than \$250,000 upon the request of the department head for whose department the equipment purchase is proposed, with the approval of the City Manager and the City Council. The use of capital leasing to finance specific items shall be addressed during the budgeting process. Debt service expenditures (including principal, interest and any related administrative costs) for capital leases will be budgeted in the department for which the equipment was purchased.
- When the City plans to borrow principal amounts that financial institutions can lend and when there are no legal requirements related to the planned debt repayment source that requires the issuance of bonds, general obligation notes or warrants will be issued to the financing source that submits the lowest responsible proposal meeting specifications. All invitations to bid on City borrowings that are issued to financial institutions will be reviewed by and must receive the approval of the City's bond attorneys prior to their issuance. Requests for proposals to lend monies to the City via general obligation warrants or notes shall be sent to all financial institutions within the city limits, as well as to any other financial institutions that have expressed an interest in lending to the City. Proposals for borrowings via general obligation warrants or notes shall be opened in a public meeting set for that purpose. The acceptance of such proposals shall be made by the City Council.
- Debt will be issued on behalf of the City Board of Education as provided under the Code of Alabama upon the official request of the Board. Principal amounts and amortization schedules of proposed education debt issues will be structured in a manner to maintain a positive fund balance in the City's School property tax funds (the Special School Tax and Special Additional School Tax special revenue funds) that are held by the City.
- The City shall engage a properly qualified consultant to perform a review of the City's compliance with federal regulations governing the issuance of tax-exempt debt at intervals that

are appropriate within the context of relevant federal requirements. The cost of such consulting services shall be allocated among the various funds in which debt repayments are recorded unless such allocation is prohibited by law.

Employee Compensation and Benefits Management

In an effort to recruit and retain well qualified employees, the City of Auburn shall strive to provide a competitive compensation and a comprehensive benefits package. Employee benefit programs shall be designed to meet the needs of employees, including employees with families, within available resources and as determined by the City Manager and City Council. Periodically, the City shall conduct a salary and benefits survey to help ensure that the City retains its competitive position in the employment market. Close attention shall be paid to the design of the City's employee benefits plan to ensure that benefits are attractive to current and potential future employees, that benefit costs are manageable, that economy is achieved, and that overall performance of the organization is enhanced. As in all service areas, the City shall strive to give its citizens good value for their tax dollars through the compensation and benefits available to City employees. The Human Resources Director, under the direction of the City Manager, is responsible for the design of the employee compensation and benefits program.

Budgeting

The City of Auburn shall develop and adopt budgets in compliance with State law. City staff shall develop a proposed biennial budget consisting of two one-year budgets and a six-year long-term capital plan (the first two years of which shall be the capital plan for the biennial budget being proposed) for the City Council's consideration.

The process for developing the budget shall begin with a Citizen Survey, which shall be based on a random sample of Auburn residents which are questioned about their satisfaction with City services and their priorities for spending of public funds. The City Manager's Office shall be responsible for administering the Citizen Survey process. A report on the results of the Citizen Survey shall be presented to Council and made available to the public.

The Finance Department shall develop revenue projections for the proposed budget, based on trend information available for each revenue source, knowledge of general and local economic trends, new State laws and City ordinances that may affect revenues, and other relevant factors. The City Manager shall review the revenue and revise revenue projections as he/she may consider appropriate.

The City Council shall then engage in a priority-setting process in which each Council member assigns priorities to a list of initiatives that is developed by the City Manager and to which the Council members may add their own initiatives. The City Council shall take into consideration the results of the Citizen Survey in determining their individual priorities. The Office of the City Manager will develop a consensus of the Council's priorities based on the individual Council members' priorities.

The City Manager will determine a budget strategy based on the revenue projections and the Council's consensus priorities and shall communicate the budget strategy to the department heads to guide the development of the departmental goals and proposed budgets. The Office of the City Manager shall also establish procedures for development of the proposed long-term capital plan.

The City Manager's Office shall compile the departments' budget requests and review for consistency with Council priorities. With support from the Finance Department, the City Manager's Office shall review the revenue projections and budget requests to evaluate their effects on fund balance. Then, the City Manager's Office shall determine the extent of reductions in proposed expenditures that may be necessary, the extent to which revenue rate increases may be necessary and the extent to which borrowing may be advisable. A long-term financial projection shall be developed to determine the long-term effects on fund balance of various revenue, expenditure and borrowing alternatives. The City Manager shall determine which alternatives to employ in developing a proposed budget that meets the City's current and long-term goals and that is consistent with the City's financial policies.

The proposed budget shall be presented by the City Manager to the City Council for its consideration in one or more meetings during which the strategies and components of the proposed budget shall be explained and Council members may pose questions about the proposed budget. The proposed budget shall identify the key decisions affecting the budget that are to be made by the Council. Upon its initial presentation to the Council, the proposed budget shall be made available to the public for inspection.

A public hearing on the proposed budget shall be publicized in advance and shall be held at a regularly scheduled City Council meeting. The budget adoption ordinance shall be placed on the Council agenda no later than the first regular Council meeting in September of each even-numbered fiscal year. If the City Council fails to adopt a budget prior to any fiscal year-end (September 30), the provisions of State law shall be followed concerning the budget for the new fiscal year.

Budgetary control shall be at the fund level, with managerial control exercised by the City Manager at the department level. The City Manager is authorized to make adjustments of appropriated amount between and among the various accounts (line items) of the General Fund and Sewer Fund (but not between the General Fund and the Sewer Fund), as necessitated by changing requirements; the City Council shall be informed of any such adjustments made.

A Mid-Biennium Budget Review shall be held after March (50% of the fiscal year elapsed) in the first fiscal year of the biennium. During the Mid-Biennium Budget Review, the approved budget for both fiscal years of the biennium may be amended by the Council. In addition to the Mid-Biennium Budget Review, the City Manager's Office shall conduct a review of each fiscal year's budget prior to fiscal year-end and may propose a fiscal year-end budget adjustment. Generally, the budget will be amended by ordinance only at the Mid-Biennium Budget Review and just prior to fiscal year-end. The Council may show its commitment to significant changes to the budget at other times during the biennium by approval of a resolution.

Capital Projects

The City Manager shall designate a specific department head to manage each capital project. The Finance Department shall be responsible for assigning project account numbers, which shall be used to accumulate all project costs for capitalization according to GAAP. The Finance Department shall prepare specialized reports as necessary to report on the financial status of all capital projects.

Contracts Management

City contracts for amounts exceeding the State bid law minimum (currently \$7,500) may be executed only by the Mayor and City Manager. Contracts for amounts less than the State bid law minimum may be executed only by the City Manager. Prior to the execution of City contracts, the proposed contract document shall be reviewed by the City Attorney, the Finance Director, and the City's Risk Manager, as appropriate. Review by other City staff, as may be appropriate, may be invited by the City Manager.

Originals of all executed contracts shall be routed to the Finance Department for filing in the City Archives; copies of executed contracts shall be routed to affected City departments and other offices, as appropriate.

The Finance Department shall be responsible for establishing detailed procedures for tracking contract payments, include payments of retainage, and shall assign contract codes for managing contracts via the City's financial management software. The City Attorney shall address legal issues that may arise in connection with contracts management.

City of Auburn
General Fund Tax and Fee Rates

Revenue Source	Rates	Effective Date of Most Recent Rate Change
Sales Tax	3%	August 1, 2003
Occupation License Fee	1%	January 20, 1970
Business License Fees	various percentages of gross receipts \$100 minimum + \$5 application fee	January 1, 2000
Property Taxes	5 mills (\$.50 per \$100)	Prior to 1948
Solid Waste Collection Fees		
Back Yard Service	\$26.50 per month	October 1, 2004
Cart Service	\$17.00 per month	January 1, 2004
Lodging Tax	7%	February 1, 2006
Cigarette Tax	4¢ per pack	March 10, 1981
Rental and Leasing Tax	1 1/4% of lease amount on automobiles 2 1/2% of lease amount on all other items	April 1, 2001
Gasoline Taxes	2¢ per gallon (1¢ to General Fund, 1¢ to City Gas Tax Fund)	March 23, 1976
Building Permit Fees	Graduated base fee + additional fee. Up to \$50,000 valuation, \$7/\$1,000 Demolition-\$100/structure	1990
Leased Parking	\$20/month, top floor of deck \$30/month, all others	June 1, 1987
Parking Fines	\$5, meter violation (\$10 if not paid in 48 hours) \$50, parking in leased space \$100, parking in handicapped space	November 5, 2002
Library Fees	Overdue fees are \$1.00 per day for DVD's and videos; \$.05 per day for all other items. Library cards for individuals not living in or working in the City or attending Auburn University are \$10 annually.	late 1970s
Planning Fees	various	January 1, 2003
Inspection Fees	First and second inspections included in building permit fee; \$25 for third inspection; \$100 thereafter.	March 16, 2004
Property Taxes in Other Funds		
Five Mill Tax Fund	5 mills (\$.50 per \$100)	Prior to 1948
Special School Tax Fund	11 mills (\$1.10 per \$100)	October 1, 1996
Additional School Tax Fund	5 mills (\$.50 per \$100)	October 1, 1960

Glossary of Terms

A

ADEM- Alabama Department of Environmental Management.

Ad valorem tax- A property tax based on the valuation assigned to property by the elected county tax assessor. State law establishes the method of valuing property and calculating the tax assessment.

ALDOT- Alabama State Department of Transportation.

Appropriation- A legislative authorization for expenditures for specific purposes within a specific time frame.

Auburn 2020- The City's long-range planning process, whereby the City Council and management, community leaders, and the citizens of Auburn developed a consensual vision of the City in the year 2020.

B

Biennium- A twenty-four month period for measuring financial activities, which may be divided into two twelve month periods. A biennial budget is a two-year budget.

Bond- A document evidencing the City's promise to pay a specified sum of money on a specified future date and periodic interest at a specified rate.

C

Capital Improvement Plan (CIP)- A six-year projection of capital improvements spending for long-term assets, which includes sources of funding and estimated project costs.

Capital lease- An agreement that gives the right to use real property or equipment for a stated period of time and that meets the accounting criteria for capitalization. The City uses such agreements as a financing method.

Capital outlay- Expenditures for items with an estimated useful life of more than two years and of a substantial cost (more than \$5,000).

Commodities- Tangible goods to be consumed in the course of governmental operations with a period of less than two years.

CDBG- Community Development Block Grant, a grant program of the US Housing and Urban Development agency of the federal government.

Component units- Organizations that are legally separate from but affiliated with and financially accountable to the City.

Contractual services- Services provided to the government by entities other than its own employees.

Credit rating- A rating assigned by a professional organization which indicates that organization's evaluation of the degree of risk associated with the debt issued by a company or a governmental entity. A high credit rating indicates that the rating organization considers the debt to have a low risk of default (non-payment). The national rating agencies include Moody's Investors Service and Standard & Poor's, Inc.

D

Debt- An obligation to pay money in the future for borrowing money or receiving goods or services presently.

Debt limit- The legally permitted maximum amount of outstanding debt of the City under the provisions of State law.

Debt service- The amount of money needed to pay principal and interest on borrowed funds.

Debt Service Funds- Funds used to account for monies that are legally set aside for the payment of principal and interest on long-term debt.

E

Encumbrance- Funding commitment related to unperformed contracts for goods and services.

Enterprise Funds- Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Expenditures- Decreases in a governmental fund's net financial resources resulting from the procurement of goods and services or the payment of principal and interest on general long-term debt.

Expenses- Outflows of net financial resources in a proprietary fund typically from the production and/or delivery of goods and services.

F

Fiscal year- A twelve-month period used by a government, not necessarily a calendar year. The City of Auburn's fiscal year begins October 1 and ends September 30, as required by State law.

Full faith and credit- A pledge of the City's general taxing power to pay the debt service requirement of its debt obligations.

Fund- An accounting entity comprised of a group of self-balancing accounts; that is, a separate set of books.

Fund balance- The excess or deficit of fund assets over fund liabilities of governmental fund types.

Fund equity- The excess or deficit of fund assets over fund liabilities of proprietary fund types.

G

General Fund- The main operating fund of the City which is used to account for all City financial resources except

those required by generally accepted accounting principles to be accounted for in another fund.

General obligation bonds (GO Bonds)- Bonds backed by the full faith and credit of the City.

GIS- Geographic Information System. A type of computer generated mapping system used to organize various types of map-related data for reference and analysis.

Governmental funds- Funds generally used to account for tax-supported activities- the general fund, special revenue funds, and debt service funds are all governmental funds.

H

HR- Human Resources. The City department that provides personnel and risk management services.

K

Key decisions- Decisions made by the City Council that have been identified by the City's management as the critical decisions that will affect the budget each fiscal year.

M

MGD- Million gallons per day. A unit of measure used in reference to water or wastewater treatment facilities.

Millage- A unit of measure used to refer to the calculation of ad valorem (property) taxes based on appraised value or some other valuation basis. One mill is one tenth of a cent.

Modified accrual basis- The basis of accounting used in governmental fund types wherein revenues and other financial resources are recognized when both measurable and available and expenditures are recognized in the period in which governments in general normally liquidate the related liability.

Moody's- Moody's Investors Service, one of the national credit rating agencies (see "credit rating").

N

Net ending fund balance- The ending fund balance after deducting one or more reservations of fund balance. Reservations of fund balance indicate amounts that are not available for appropriation.

Non-departmental- Expenditures or expenses not specifically associated with any individual department or division.

O

OFS- Other financing sources. Inflows of financial resources other than from revenues, such as from borrowing proceeds or the receipt of resources transferred from another fund.

OFU- Other financing uses. Outflows of financial resources other than for expenditures, such as for transfers of resources to other City funds or component units or for deposit of refunding bond proceeds with a trustee/escrow agent.

P

Personal services- Expenditure category including all salaries, wages, and fringe benefit expenditures paid to or on behalf of the government's employees. Fringe benefits include FICA, State of Alabama retirement, medical insurance, dental insurance, life insurance, workers compensation, education assistance, and other employee benefits.

Principal- The face or par value of bonds or warrants payable at maturity; typically, the amount of money borrowed on which interest must be paid.

Proprietary funds- Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase order- A written document issued by an entity to a vendor for ordering goods or services. The purchase order (PO) obligates the issuer to pay for the goods or services specified therein upon delivery.

R

Referendum- A direct vote of the Auburn citizens to decide local issues.

Revenue- Increases in a fund's net financial resources, typically resulting from such things as the collection of taxes, fees, charges for services, and earnings on invested resources.

Retained earnings- An equity account showing the accumulated net earnings of proprietary fund types.

ROW- Right-of-Way. The real property that a governmental or utility agency has the right to declare as public use property for transportation or utility purposes.

S

Special Activities of the General Fund- Separate sub-funds (sets of books) that are used to account for the City's employee group benefit and risk management activities.

Special Revenue Funds- Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Standard & Poors- One of the national credit rating agencies. (see "credit rating").

W

Warrant- A document authorized by the City Council directing the Treasurer to pay a specified amount to a specified entity. If the warrant specifies an interest rate and due date, it functions much like a bond.