

City of Auburn
General Fund Revenues

Mid-Biennium Budget Review ~ FY03 & FY04

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| Revenue Sources | FY 03 Actual as of July 31, 2003 | | Original Biennium Budget | | | Revised Biennium Budget | | | Incr / (Decr) |
|-------------------------------------|-------------------------------------|--------------|--------------------------|-------------------|-------------------|-------------------------|-------------------|-------------------|----------------------------------|
| | Amount | As % | FY03 | FY04 | Biennium | FY03 | FY04 | Biennium | Revised > Orig Biennium Total |
| | | | | | Total | | | Total | |
| Cigarette Tax | \$ 83,005 | 76.2% | \$ 107,500 | \$ 110,000 | \$ 217,500 | 108,900 | 115,000 | \$ 223,900 | \$ 6,400 |
| Gasoline Tax | 200,791 | 80.3% | 235,000 | 240,000 | 475,000 | 250,100 | 260,000 | 510,100 | 35,100 |
| Sales and Use Tax | 11,297,253 | 79.8% | 13,200,000 | 13,500,000 | 26,700,000 | 14,150,000 | 16,900,000 | 31,050,000 | 4,350,000 |
| Lodging Tax | 455,587 | 82.1% | 415,000 | 427,000 | 842,000 | 555,000 | 575,000 | 1,130,000 | 288,000 |
| Rental and Leasing Tax | 334,585 | 83.0% | 208,000 | 216,500 | 424,500 | 403,000 | 407,500 | 810,500 | 386,000 |
| Total Locally Levied Taxes | 12,371,221 | 80.0% | 14,165,500 | 14,493,500 | 28,659,000 | 15,467,000 | 18,257,500 | 33,724,500 | 5,065,500 |
| Financial Institution Tax | - | 0.0% | 35,000 | 35,000 | 70,000 | 12,000 | 12,000 | 24,000 | (46,000) |
| Business Privilege Tax | 153,770 | 100.0% | 155,000 | 157,500 | 312,500 | 153,770 | 157,500 | 311,270 | (1,230) |
| ABC Tax | 34,730 | 99.2% | 17,000 | 17,500 | 34,500 | 35,000 | 37,500 | 72,500 | 38,000 |
| Motor Vehicle Tax | 212,114 | 80.3% | 165,000 | 170,000 | 335,000 | 264,000 | 269,000 | 533,000 | 198,000 |
| Alabama Trust Fund | 165,919 | 100.0% | 153,000 | 168,000 | 321,000 | 165,919 | 170,000 | 335,919 | 14,919 |
| Total State Shared Taxes | 566,533 | 89.8% | 525,000 | 548,000 | 1,073,000 | 630,689 | 646,000 | 1,276,689 | 203,689 |
| Ad Valorem Tax | 1,539,305 | 96.3% | 1,665,000 | 1,735,000 | 3,400,000 | 1,599,000 | 1,740,000 | 3,339,000 | (61,000) |
| Contrib in Lieu of Tax | 379,123 | 87.6% | 422,000 | 435,000 | 857,000 | 433,000 | 437,000 | 870,000 | 13,000 |
| Total Property Taxes | 1,918,428 | 94.4% | 2,087,000 | 2,170,000 | 4,257,000 | 2,032,000 | 2,177,000 | 4,209,000 | (48,000) |
| Franchise Fees | 517,793 | 93.3% | 560,000 | 566,000 | 1,126,000 | 555,000 | 586,000 | 1,141,000 | 15,000 |
| General Business Licenses | 3,229,351 | 99.4% | 3,080,000 | 3,157,000 | 6,237,000 | 3,250,000 | 3,400,000 | 6,650,000 | 413,000 |
| Residential Rental Tax | 694,948 | 86.9% | 777,000 | 780,000 | 1,557,000 | 800,000 | 804,000 | 1,604,000 | 47,000 |
| Wine Wholesale Tax | 21,561 | 86.2% | 25,000 | 25,000 | 50,000 | 25,000 | 27,000 | 52,000 | 2,000 |
| Construction Percent | 442,800 | 92.3% | 328,000 | 335,000 | 663,000 | 480,000 | 515,000 | 995,000 | 332,000 |
| Commercial Rental Tax | 6,505 | 95.7% | 10,500 | 11,000 | 21,500 | 6,800 | 7,000 | 13,800 | (7,700) |
| Construction Permits | 358,202 | 89.6% | 310,000 | 321,000 | 631,000 | 400,000 | 410,000 | 810,000 | 179,000 |
| Occupation License Fee | 4,706,827 | 90.5% | 4,950,000 | 5,075,000 | 10,025,000 | 5,200,000 | 5,300,000 | 10,500,000 | 475,000 |
| Leased Parking | 79,232 | 83.4% | 85,000 | 85,000 | 170,000 | 95,000 | 110,000 | 205,000 | 35,000 |
| Metered Parking - Street | 13,584 | 97.0% | 21,000 | 22,000 | 43,000 | 14,000 | 14,000 | 28,000 | (15,000) |
| Dog Licenses | 7,727 | 100.4% | 10,000 | 10,000 | 20,000 | 7,700 | 7,700 | 15,400 | (4,600) |
| Total Licenses and Permits | 10,078,530 | 93.0% | 10,156,500 | 10,387,000 | 20,543,500 | 10,833,500 | 11,180,700 | 22,014,200 | 1,470,700 |
| Taxpayer Audit/Sales Tax | - | - | - | - | - | - | 10,000 | 10,000 | 10,000 |
| Taxpayer Audit/OCC License | - | - | - | - | - | - | 5,000 | 5,000 | 5,000 |
| Taxpayer Audit/Business License | - | - | - | - | - | - | 10,000 | 10,000 | 10,000 |
| State Reimb'mt - Indigent Def | 10,605 | 75.0% | 14,140 | 14,140 | 28,280 | 14,140 | 14,140 | 28,280 | - |
| Miscellaneous Grants | 167,705 | 40.5% | 297,958 | 565,176 | 863,134 | 414,274 | 565,176 | 979,450 | 116,316 |
| Total Intergovernmental | 178,310 | 41.6% | 312,098 | 579,316 | 891,414 | 428,414 | 604,316 | 1,032,730 | 141,316 |
| Court Fines | 591,848 | 87.7% | 655,000 | 660,000 | 1,315,000 | 675,000 | 680,000 | 1,355,000 | 40,000 |
| Parking Fines | 121,118 | 83.5% | 130,000 | 130,000 | 260,000 | 145,000 | 147,000 | 292,000 | 32,000 |
| Court Awarded Restitution | 531 | 88.5% | 50 | 50 | 100 | 600 | 600 | 1,200 | 1,100 |
| Judicial Fees | 8,830 | 88.3% | 12,500 | 12,500 | 25,000 | 10,000 | 10,000 | 20,000 | (5,000) |
| Drug Screening Fees | 6,880 | 98.3% | 4,200 | 4,400 | 8,600 | 7,000 | 7,000 | 14,000 | 5,400 |
| Correction Collection | 123,459 | 82.3% | 170,000 | 172,000 | 342,000 | 150,000 | 170,000 | 320,000 | (22,000) |
| Total Fines, Costs, Forfeits | 852,666 | 86.3% | 971,750 | 978,950 | 1,950,700 | 987,600 | 1,014,600 | 2,002,200 | 51,500 |

(1) The City Sales Tax rate increased from 2.5% to 3% effective August 1, 2003.

City of Auburn

General Fund Revenues

Mid-Biennium Budget Review ~ FY03 & FY04

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| Revenue Sources | FY 03 Actual as of July 31, 2003 | | Original Biennium Budget | | | Revised Biennium Budget | | | Incr / (Decr) Revised > Orig Biennium Total |
|--------------------------------------------|-------------------------------------|--------------|--------------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|---------------------------------------------------|
| | Amount | As % | FY03 | FY04 | Biennium Total | FY03 | FY04 | Biennium Total | |
| Solid Waste Collection Fees | \$ 1,758,878 | 81.8% | \$ 2,101,000 | \$ 2,122,000 | \$ 4,223,000 | \$ 2,151,000 | \$ 2,369,225 | \$ 4,520,225 | \$ 297,225 (1) |
| Solid Waste - Special Collections | 19,582 | 97.9% | 13,000 | 13,000 | 26,000 | 20,000 | 22,000 | 42,000 | 16,000 (2) |
| Solid Waste - White Goods | 4,777 | 95.5% | 4,600 | 4,800 | 9,400 | 5,000 | 5,000 | 10,000 | 600 |
| Solid Waste - Downtown | - | - | 12,000 | 12,000 | 24,000 | - | - | - | (24,000) |
| Cemetery Fees | 50,751 | 89.0% | 68,000 | 70,000 | 138,000 | 57,000 | 60,000 | 117,000 | (21,000) |
| Cemetery Granite Sales | 2,542 | 84.7% | 2,000 | 3,000 | 5,000 | 3,000 | 3,000 | 6,000 | 1,000 |
| Pool and Recreation Fees | 103,197 | 86.0% | 102,000 | 104,000 | 206,000 | 120,000 | 125,000 | 245,000 | 39,000 |
| Softball Complex Fees | - | 0.0% | 6,000 | 7,000 | 13,000 | 6,000 | 7,000 | 13,000 | - |
| Tennis Complex Fees | - | - | - | 136,200 | 136,200 | - | - | - | (136,200) (3) |
| E-911 Service Fees | 242,261 | 83.5% | 320,000 | 325,000 | 645,000 | 290,000 | 295,000 | 585,000 | (60,000) |
| E-911 Wireless Service Fees | 65,627 | 82.0% | 79,000 | 82,500 | 161,500 | 80,000 | 85,000 | 165,000 | 3,500 |
| Finance Fees | 8,128 | 81.3% | 15,500 | 16,000 | 31,500 | 10,000 | 10,000 | 20,000 | (11,500) |
| Planning Fees | 34,422 | 95.6% | 36,000 | 37,500 | 73,500 | 36,000 | 37,500 | 73,500 | - |
| Sewer Management Fee | 105,750 | 83.9% | 126,000 | 126,000 | 252,000 | 126,000 | 126,000 | 252,000 | - |
| Public Works Charges | 800 | 80.0% | 750 | 750 | 1,500 | 1,000 | 1,000 | 2,000 | 500 |
| Public Safety Charges | 165,757 | 94.2% | 176,000 | 177,000 | 353,000 | 176,000 | 177,000 | 353,000 | - |
| PS-Downtown Law Enf Fee | 45,000 | 100.0% | 45,000 | 45,000 | 90,000 | 45,000 | 45,000 | 90,000 | - |
| Library Fees | 8,804 | 88.0% | 11,000 | 11,000 | 22,000 | 10,000 | 11,000 | 21,000 | (1,000) |
| Total Charges for Services | 2,616,276 | 83.4% | 3,117,850 | 3,292,750 | 6,410,600 | 3,136,000 | 3,378,725 | 6,514,725 | 104,125 |
| Rent and Lease Income | 62,019 | 82.7% | 65,000 | 66,000 | 131,000 | 75,000 | 75,000 | 150,000 | 19,000 |
| Investment Interest | 223,274 | 82.7% | 350,000 | 360,000 | 710,000 | 270,000 | 300,000 | 570,000 | (140,000) |
| Concessions Income | 36,477 | 79.3% | 46,000 | 47,000 | 93,000 | 46,000 | 47,000 | 93,000 | - |
| Sale of Publications | 2,030 | 101.5% | 1,000 | 1,000 | 2,000 | 2,000 | 2,000 | 4,000 | 2,000 |
| Certificate of Competency | 90 | 90.0% | 100 | 100 | 200 | 100 | 100 | 200 | - |
| Gifts & Donations - Parks & Rec | 29,901 | 99.7% | - | - | - | 30,000 | 10,000 | 40,000 | 40,000 |
| Gifts & Donations | 6,000 | 100.0% | 2,000 | 2,000 | 4,000 | 6,000 | 2,000 | 8,000 | 4,000 |
| Recycling Revenue | 15,397 | 90.6% | 13,500 | 14,000 | 27,500 | 17,000 | 17,500 | 34,500 | 7,000 |
| Donations/Therapeutic Prog | 10,000 | 100.0% | 5,000 | 5,000 | 10,000 | 10,000 | 5,000 | 15,000 | 5,000 |
| Sales of Surplus Assets | 10,710 | 71.4% | 5,000 | 5,000 | 10,000 | 15,000 | 15,000 | 30,000 | 20,000 |
| Supplies for Resale | 2,173 | 98.8% | 4,000 | 5,000 | 9,000 | 2,200 | 2,200 | 4,400 | (4,600) |
| Cash Overage | 2 | - | - | - | - | - | - | - | - |
| Miscellaneous Revenue | 4,976 | 99.5% | 5,000 | 5,000 | 10,000 | 5,000 | 5,000 | 10,000 | - |
| Reimb't from Bd of Ed | 88,408 | 73.7% | 67,000 | 69,000 | 136,000 | 120,000 | 126,000 | 246,000 | 110,000 |
| Reinsurance Reimbursement | 56,555 | 99.2% | 10,000 | 10,000 | 20,000 | 57,000 | 10,000 | 67,000 | 47,000 |
| Total Other Revenue | 548,012 | 83.6% | 573,600 | 589,100 | 1,162,700 | 655,300 | 616,800 | 1,272,100 | 109,400 |
| Total Revenue | 29,129,976 | 85.2% | 31,909,298 | 33,038,616 | 64,947,914 | 34,170,503 | 37,875,641 | 72,046,144 | 7,098,230 |
| Other Financing Sources: | | | | | | | | | |
| Transfer in from City Gas Tax | 195,000 | 65.0% | 300,000 | 300,000 | 600,000 | 300,000 | 200,000 | 500,000 | (100,000) |
| Transfer in from State 7c Gas Tax | 130,000 | 76.5% | 130,000 | 130,000 | 260,000 | 170,000 | 170,000 | 340,000 | 80,000 |
| Transfer in from State 4/5 Gas Tax | 90,000 | 72.0% | 90,000 | 94,000 | 184,000 | 125,000 | 125,000 | 250,000 | 66,000 |
| Transfer in from Water Board | 87,050 | 131.9% | 65,000 | 66,000 | 131,000 | 66,000 | 116,394 | 182,394 | 51,394 |
| Transfer in from '99 Capital Projects | 45,118 | - | 39,910 | - | 39,910 | - | - | - | (39,910) |
| Transfer in from WWB for GIS | 39,999 | 100.2% | - | 41,182 | 41,182 | 39,910 | 41,182 | 81,092 | 39,910 |
| Transfer in from Sewer Fund | 53,438 | 47.8% | 111,910 | 113,182 | 225,092 | 111,910 | 113,182 | 225,092 | - |
| Transfer in from Liability Risk Ret'n | - | 0.0% | - | - | - | 50,000 | 25,000 | 75,000 | 75,000 |
| Transfer in from Employee Benefit | - | - | 1,242,278 | 325,407 | 1,567,685 | 350,407 | 300,000 | 650,407 | (917,278) |
| Total Transfers in from Other Funds | 640,605 | 52.8% | 1,979,098 | 1,069,771 | 3,048,869 | 1,213,227 | 1,090,758 | 2,303,985 | (744,884) |
| Proceeds from Borrowing | 1,065,500 | 100.0% | 3,475,579 | 1,283,198 | 4,758,777 | 1,065,500 | 1,351,420 | 2,416,920 | (2,341,857) |
| Proceeds from Long Term Debt | 1,065,500 | 100.0% | 3,475,579 | 1,283,198 | 4,758,777 | 1,065,500 | 1,351,420 | 2,416,920 | (2,341,857) |
| Total Other Financing Sources | 1,706,105 | 74.9% | 5,454,677 | 2,352,969 | 7,807,646 | 2,278,727 | 2,442,178 | 4,720,905 | (3,086,741) |
| Total Revenue and OFS | 30,836,081 | 84.6% | 37,363,975 | 35,391,585 | 72,755,560 | 36,449,230 | 40,317,819 | 76,767,049 | 4,011,489 |
| Beginning Fund Balances | 12,140,828 | 100.0% | 8,514,813 | 8,370,890 | 16,885,703 | 12,140,828 | 9,594,501 | 21,735,329 | 4,849,626 |
| Available Resources | \$ 42,976,909 | 88.4% | \$ 45,878,788 | \$ 43,762,475 | \$ 89,641,263 | \$ 48,590,058 | \$ 49,912,320 | \$ 98,502,378 | \$ 8,861,115 |

(1) Includes an increase of \$1.50 for curb service and \$2.50 for back yard service effective January 1, 2004.

(2) Includes a doubling of fees for special pickups, effective October 1, 2003.

(3) This revenue was contingent on the Tennis Complex being built in FY 03. Construction on the Tennis Complex will begin in FY 04.