



AUBURN ALABAMA -

A SMALL CITY

“DREAM TOWN”

~ DEMOGRAPHICS DAILY

## AUBURN, ALABAMA 2011 & 2012

**The City of Auburn  
Approved Biennial Budget  
and Financial Plan  
Fiscal Years 2011 & 2012**



# City of Auburn

## Biennial Budget ~ Fiscal Years 2011 and 2012

### Management Team

Charles M. Duggan, Jr ..... City Manager

Kevin A. Cowper ..... Assistant City Manager

James C. Buston, III ..... Assistant City Manager/CIO

Joe S. Bailey ..... Municipal Judge

Andrea E. Jackson ..... Director of Finance/Treasurer

T. Phillip Dunlap ..... Director of Economic Development

Steven A. Reeves ..... Director of Human Resources

William H. James ..... Director of Public Safety

Jeffery L. Ramsey ..... Director of Public Works/City Engineer

Timothy L. Woody ..... Director of Environmental Services

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# The City of Auburn

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### **Vision Statement**

The City of Auburn is committed to being an attractive, environmentally conscious community that is progressive, responsible and hospitable.

This community desires for all citizens:

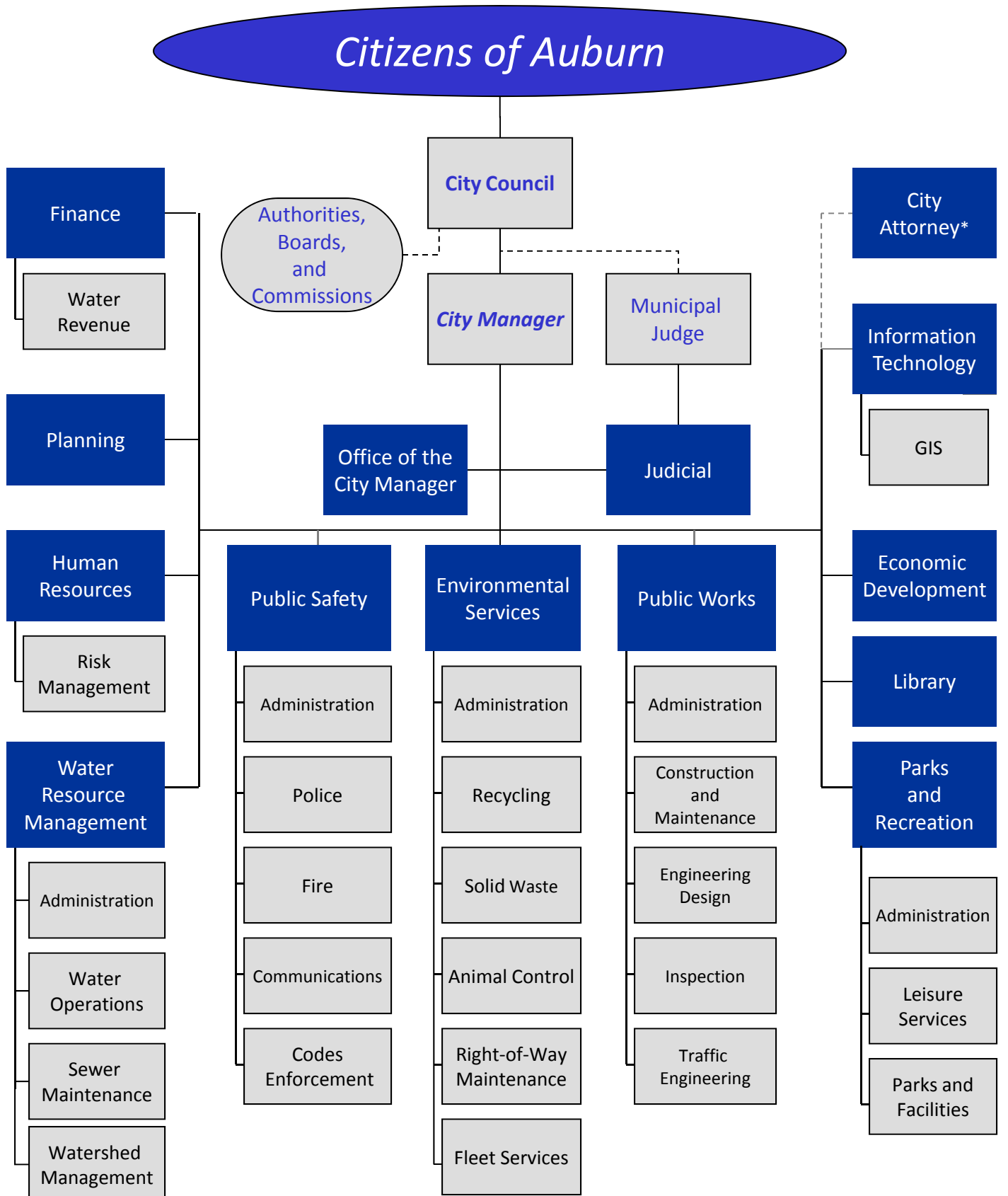
- ❖ safe and attractive neighborhoods with adequate housing,
- ❖ quality educational opportunities,
- ❖ diverse cultural and recreational opportunities,
- ❖ vibrant economic opportunities, and
- ❖ active involvement of all citizens.

### **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 by 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, education, 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.

# Organization Chart



\* City Attorney services are contracted outside the organization

Legend:

Policy or Judicial Authority

Department

Division or Sub-Departmental Unit



# The City of Auburn, Alabama

**"Home of Auburn University"**  
**[www.auburnalabama.org](http://www.auburnalabama.org)**

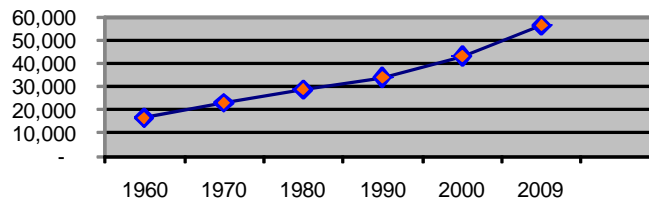
*Welcome to Auburn, Alabama*

The City of Auburn, located in east central Alabama, is a thriving and diverse university-based community. The City incorporated in Lee County in February 1839. The establishment of Auburn University in 1856 marked the beginning of a mutually beneficial partnership, producing what *Demographics Daily* recognized as a small city "dream town," offering a high quality of life to all its citizens. In June 2009, Auburn was named as one of the "10 best places to live" by *U. S. News & World Report*.



Located near Georgia's west central border, Auburn is conveniently located on Interstate Highway 85, 115 miles southwest of Atlanta and 60 miles east of Montgomery, the Alabama State Capitol. Auburn is 120 miles southeast of Birmingham, the largest city in Alabama, and is 40 miles northwest of Columbus, Georgia's second largest city. With easy access to highway, rail, and air transportation, Auburn's location has been a significant factor in its continuing growth.

Auburn's population has grown steadily since 1960. Auburn's population has grown from 1,831 in 1900 to an estimated 56,088 in 2009. Population growth has averaged 3% per year. As the population has grown and the economic base diversified, the City of Auburn has responded with expanded and innovative government services to provide for the needs and the expectations of a highly educated and multi-cultural citizenry.



Auburn has a Council-Manager form of municipal government. The City Council consists of nine members: eight elected from eight single-member wards, and the Mayor, who is elected at large. This legislative body establishes policy to guide the various City departments in providing services to its citizens. The City Manager is the chief executive officer of the City, directing and managing the daily activities of the City Government. Charles M. Duggan, Jr., a graduate of Auburn University, has served as City Manager since October 2006. The City departments include:

Office of the City Manager	Environmental Services	Planning
Information Technology	Judicial	Public Works
Human Resources	Library	Public Safety
Economic Development	Finance	Water Resource Management
Parks and Recreation		

Approximately 459 regular, full-time employees staff these departments, producing high quality and cost-effective public services.

*Citizen satisfaction with city leadership has increased 6%.*

***Source: 2010 Citizen Survey.***

## Government Services



***Fire Station No. 5 opened in November 2007.***

The Fire Division includes 43 regular, full-time firefighters and 55 student firefighters, operating five fire stations. The City currently has a 3/9 fire insurance rating. The Communications Division provides E-911 emergency response and dispatch services to the public. The Codes Enforcement Division monitors construction activities within the City for compliance with public safety ordinances. Ambulance services are provided via a contract with East Alabama Medical Center.

***In the 2010 Citizen Survey, 90% of Auburn citizens who had an opinion were satisfied with the quality of the City's police, fire, and ambulance protection.***

**Public Works Services.** The City's Public Works Department oversees the development and maintenance of the City's transportation systems. The City's roadway system currently includes over 650 miles of paved streets and less than 2.2 miles of unpaved road. Public Works expends approximately \$1.5 million per fiscal year on road maintenance.

The Engineering Division of the Public Works Department performs planning and design services for the City's future highway, bikeway, and sidewalk systems. In addition, Public Works also monitors and inspects the construction and renovation of City facilities, including buildings and parks.



***Ivy Morris Bike Lane Ribbon Cutting***



**Environmental Services.** Given Auburn University's origins as an agricultural and mechanical college, it is not surprising that Auburn's residents give a high priority to its environmental quality of life. The City's Environmental Services Department maintains the cleanliness of the City's rights of way to a standard considered remarkable for a university town. Environmental Services collects household waste, recyclables, and yard waste, offering citizens their choice of lower-cost curbside collection or higher-fee back yard collection service. Environmental Services is also responsible for animal control and maintenance of the City's vehicle fleet.

**Leisure Services.** In addition to the many diverse cultural opportunities afforded by Auburn University, the City's Parks and Recreation Department and Library provide many leisure time choices to residents. The Library has 46 internet-connected public computer workstations available to the public; the Library had 123,046 patron sign-ins during fiscal 2009 and checked out 238,809 items. The Library offers wireless internet access so that patrons may use their laptop computers in the facility. The Library also has a children's edition of the public access catalog to provide younger users with an easily understood and graphically appealing way to search the library catalog.

The Parks and Recreation Department maintains sixteen City parks, four cemeteries, numerous recreation facilities - including three recreation centers, two pools, forty-four tennis courts, four youth baseball complexes, a seven-field soccer complex, 30 miles of bike paths, an award-winning five-field competition class softball complex, a community arts center and more. Parks and Recreation provides programs ranging from organized team sports leagues for football, basketball, soccer, baseball, and softball to music and dancing lessons to summer day camps and swimming teams.



**Education Services.** Auburn City Schools provide services to more than 5,600 students. The City Schools' facilities include an early education center, six elementary schools, one middle school, one junior high school, and one high school. Teacher to student ratios range from 1:18 in the early education center to 1:23 in the middle and high schools. Of its teachers and administrators, approximately 68% hold advanced degrees and twelve have earned doctorates. The City School system spends an average of \$9,014 annually per pupil.

***The 2010 Citizen Survey indicated that 92% of citizens were satisfied with the quality of Auburn City Schools.***

The City school system is accredited by the State Department of Education and the Southern Association of Colleges and Schools. It has been rated among the top 100 school systems in the nation by *Offspring Parenting* magazine (a subsidiary of *The Wall Street Journal*). The system consistently produces an average of six National Merit Scholars out of a graduating class of nearly 300. Auburn High School offers an International Baccalaureate (IB) Program, a rigorous program based on the syllabi for 11<sup>th</sup> and 12<sup>th</sup> grades used by outstanding education systems throughout the world. Auburn is one of 11 high schools in Alabama to offer this curriculum. Excellent choral, drama, art, band, academic teams, sports, and other extracurricular programs are offered and encouraged. All schools (grades 1-12) have a media center, art teacher, music teacher, and one or more full-time counselors.



***Yarbrough Elementary School***

Enrichment classes and programs are provided for all students throughout the system. Auburn High School offers 12 Advanced Placement (AP) classes. Concurrent college enrollment, through Auburn University and Southern Union State Community College, is available for students who wish to take courses not taught at Auburn High School. The quality of the school system is a significant factor in the City's recent residential and industrial growth.

There are numerous colleges and technical schools within a 50-mile radius of Auburn, including:

- Auburn University, in Auburn
- Columbus State University, Columbus, GA
- Tuskegee University, Tuskegee, AL
- Southern Union State Community College, Opelika, AL
- Chattahoochee Valley Community College, Phenix City, AL
- LaGrange College, LaGrange, GA
- Central Alabama Community College, Alexander City, AL
- Auburn University at Montgomery, Montgomery, AL
- Huntingdon College, Montgomery, AL
- Alabama State University, Montgomery, AL



***Samford Hall houses Auburn University's administrative offices.***



- Troy State University at Montgomery, Montgomery, AL
- Faulkner University, Montgomery, AL
- Patterson State Technical College, Montgomery, AL

Auburn University has been rated among the top 50 public institutions in the nation for providing a quality education at an exceptional value by *US News & World Report* for seventeen consecutive years.



Auburn University's student body is taught by approximately 1,180 full-time faculty members, and the student to faculty ratio is 18 to 1. Approximately 96% of Auburn students receiving their degrees are employed full-time after graduation. The University is nationally known for the achievements of its veterinary medicine, engineering, and business graduates. Auburn offers degrees in 13 schools and colleges at the undergraduate, graduate, and professional levels.

#### ***Auburn University's Mascot, Aubie***

As the City's largest employer, Auburn University is a major contributor to the local economy. Enrollment, which has remained steady over the past ten years, was 24,602 for fall semester of the 2009/2010 academic year. Included in the total enrollment are 3,689 graduate students.

Southern Union State Community College is located in Auburn's sister city, Opelika, which is also the Lee County seat. Southern Union is located six miles from Auburn and offers courses in business, accounting, computer science, industrial electricity and electronics technology, automotive mechanics technology, welding, and more. Fall 2009 enrollment at the Opelika campus was approximately 4,200.

**Utilities.** The City's Water Works Board, drawing from Lake Ogletree as its main source, provides potable water services. The City's Water Resource Management (WRM) department also manages two wastewater treatment plants with a total treatment capacity of 12 million gallons per day. The City's stormwater program is also managed by WRM. The Watershed Management Division coordinates and implements the Phase II Stormwater Regulations published by the federal government in 1999, while offering educational opportunities about stormwater issues and enforcing the City's erosion and sediment control ordinance.

**Healthcare.** The Auburn area is served by the East Alabama Medical Center (EAMC). Among the many services that EAMC provides are open-heart surgery and cancer treatment, both of which are highly acclaimed specialties at the hospital. EAMC, which was named as one of *Fortune's* "100 best companies to work for" list in 2001 and 2002, has over 2,700 employees, making it the second largest employer in Lee County. Of these employees, more than 500 work at facilities in Auburn such as HealthPlus Fitness Center, Bethany House, Hospice, and several assisted living communities.



***East Alabama Medical Center***

EAMC's main building is licensed for 352 beds, and the center provides emergency medical transport services to the City of Auburn. In addition, EAMC operates the Auburn University Medical Clinic on the Auburn University campus.



***AU Regional Airport  
New Terminal Rendering***

**Transportation.** The Auburn area is highly accessible by various transportation modes. Situated at the intersections of Interstate 85 with US Highways 280 and 29, the cities of Atlanta, Montgomery and Birmingham are all within an easy two-hour drive. Auburn is served by four trucking terminals, all within 25 miles of the City, three overnight delivery services, and two commercial bus lines.

Auburn University operates the Auburn University Regional Airport with the financial support of the three local governments in Lee County. Federally funded improvements are currently underway to accommodate the airport's growth in corporate jet activity. Other conveniently accessible airports include Hartsfield International Airport in Atlanta (100 miles by Interstate 85), the Columbus (Georgia) regional airport (40 miles by US 280), and the Montgomery regional airport (60 miles by Interstate 85). CSX Transportation provides local mainline rail service through its Southern Railway and Western Railway of Alabama divisions.

## **Factors Affecting Financial Conditions**

### ***Local Economy***

From the founding of Auburn University in 1856, the City's economy has been dominated by the University's presence. The University's students and faculty were attracted to the quality of life in Auburn and wanted to remain in the City on a long-term basis. Consequently, many were overqualified for the available jobs, but chose to accept under-employment in order to remain in Auburn.

***89% of Auburn citizens who had an opinion were satisfied  
with the quality of life in Auburn.***

***Source: 2010 Citizen Survey.***

In the mid-1980's, the City government began a concerted effort to strengthen the City's economic base through diversification. The City government established an Economic Development Department, whose mission is to recruit small- to medium-sized technology-based companies that offer a high level of employment to citizens, with the corresponding improvements in salaries and benefits.

The City's Economic Development Department, in partnership with the City's Industrial Development Board, has achieved an outstanding level of success in this effort, having assisted in the recruitment of more than forty companies, resulting in the creation of over 4,000 jobs in the last 25 years. The location of these companies in Auburn has meant that the City had to acquire and develop four industrial-technology parks. Construction of the first phase of the newest park, Auburn Technology Park West, was completed in 2008.

In addition, the City has partnered with Auburn University and the State of Alabama to construct a University-based research park. Construction of the first building in the Auburn Research Park was completed in 2008, with Northrop Grumman Corporation being the first official tenant. The City of Auburn and Auburn University continue to work together to recruit prospects for the first phase of the Research Park. In the summer of 2009, Auburn University and Siemens Medical Solutions USA, Inc. announced the signing of a master research agreement for the establishment of the Auburn University Magnetic Resonance Imaging (MRI) Research Center. The Auburn University MRI Research Center will be located in a new building in Phase I of the Auburn Research Park, directly adjacent to Building I. The facility will have a Siemens 3T (Tesla) scanner that will be used for both clinical and research purposes, and a Siemens 7T Investigational Device that allows viewing of microscopic tissue metabolism for research purposes. The 7T will be a shielded whole body unit, the first of its kind in the world and will put Auburn University at the forefront of MRI research. The new technology has prompted partnerships with East Alabama Medical Center, the University Of Alabama at Birmingham School of Medicine, and China's Central South University. Recruitment efforts for Research Park projects are ongoing.



***Building I – Auburn Research Park***

The City's innovative economic development tools include a Revolving Loan program funded from a loan repayment stream that was the product of certain federal grant programs, facilitation of public-private technology partnerships with Auburn University, a small-business incubator facility, a workforce development initiative, and property tax abatements. The focused and creative use of these tools resulted in the location of the following companies, among others, in the City's industrial parks and the Auburn Center for Developing Industries:



***Aluminum Technology Schmid - ATPW***

Aluminum Technology Schmid North America, Inc.; Briggs & Stratton Corporation; CV Holdings, LLC; Donaldson Company; EPOS Corporation; Leggett & Platt, Inc.; MasterBrand Cabinets, Inc.; Nikki America Fuel Systems; Northrop Grumman Corporation; Seohan Auto USA Corporation; Straehle + Hess USA, Inc.; Touchstone Precision, Inc.; and Weidmann Plastics.

The Auburn Center for Developing Industries (ACDI), a small business incubator facility, opened in 1989 to enable new business ventures to become established in a cost-controlled environment while adding jobs to the community. This project has been highly successful, graduating several of its tenants to the City's industrial parks and expanding its facilities three times. Current tenants located in the incubator include a biotechnology company, a robotics automation repair and design company, an automotive conveyer systems company, and a systems engineering and technology development company.

While the past year proved to be economically challenging, Auburn's industrial sector weathered the storm and was fortunate enough to see several expansions in 2009. In the summer of 2009, Borbet Alabama, Inc. completed a 29,000 square foot expansion to their existing facility in the Auburn Technology Park North. The expansion resulted in a capital investment of over \$20 million and created 67 new jobs. Summer 2009 also saw the location of a new tenant in Auburn Technology Park West. Aluminum Technology Schmid North America, Inc. graduated from the incubator facility and moved into a brand new 40,000 square foot facility. In addition to these expansions, several other existing industries expanded operations in 2009, including Straehle + Hess USA, Inc. (another incubator graduate); Cumberland Plastics Systems, LLC; Seohan Auto USA Corporation; and Seohan-NTN Driveshaft Corporation. In total, new and expanded industry in 2009 represented 332 new jobs and \$43.7 million in capital investment.

The Auburn Exchange Shopping Center at Exit 57 now encompasses more than 220,000 square feet of shopping for residents, including a Sam's Club and an Academy Sports + Outdoors store. Additional tenants near the new shopping center include a bank, a family-style restaurant, a used car dealership, a car wash, and a fast food restaurant. CVS Pharmacy completed the addition of two new stores in the Auburn market. Two new grocery stores opened in Auburn in summer 2010. Publix opened in June 2010 as the anchor tenant to Hamilton Place Shopping Center. The 12-acre shopping center at the corner of Moores Mill Road and Hamilton Road will provide room for other retailers and restaurants as well. Publix is the largest supermarket at 54,000 square feet. Earthfare, an organic supermarket, opened its first Alabama location at Flint's Crossing Shopping Center at the intersection of East University Drive and Opelika Road, across from the Village Mall in June 2010.



***Auburn Exchange Shopping Center – Exit 57***

In addition to its business recruitment programs, the City's Economic Development Department has worked to improve housing opportunities within the Auburn city limits in several ways, including: an Affordable Housing Program; collaboration with Habitat for Humanity; and administering numerous housing rehabilitation and other public service programs funded by the federal Community Development Block Grant Program. The North Auburn Housing Development Corporation (NAHDC), a non-profit organization dedicated to affordable housing in Auburn, and the City of Auburn are currently collaborating in the development of Phase I of the Northwest Village Subdivision. As Auburn's newest affordable housing subdivision, the Northwest Village Subdivision was created to give Auburn residents the opportunity to purchase a home. Currently, nine families reside in the subdivision. Construction of five additional homes is now underway.

The physical boundaries of the City continue to expand with residential, commercial, and industrial growth. During fiscal 2009, the City's Planning Commission recommended annexing 642.76 acres into the City limits as



part of the City's long-range plan for growth through annexation. All annexations are initiated by request of the property owners. The Planning Commission also approved 12 new subdivisions, incorporating 284 single-family lots.

In fiscal 2009, building permits were issued for 243 new single-family residences valued at \$53.6 million. The average valuation for single-family homes was \$220,576. Also permitted during fiscal 2009 were 84 multi-family buildings valued at \$83.4 million and 20 new commercial and industrial facilities valued at \$27.7 million.

**Community Life.** The Auburn area, through its ties to the University, its convenient accessibility to larger cities, and its active and diverse citizenry, enjoys a rich, varied, and multi-cultural community life.



***Historic Nunn-Winston House at Kiesel Park***

Community gathering places include the Hotel at Auburn University and Dixon Conference Center, which was constructed in partnership with the City; Kiesel Park, a 127-acre pastoral park that includes the recently restored Nunn Winston House and pavilion; the Jan Dempsey Community Arts Center; the Auburn Technology Park common area and gazebo; Chewacla State Park with its lake, waterfall and hiking trails; the City Library; Boykin Community Center; Hickory Dickory Park, a community-built children's playground; Frank Brown Recreation Center; Dean Road Recreation Center; and the Foy Student Union Building, Davis Arboretum, and Graves Amphitheater, all on the campus of Auburn University.

Auburn's multi-cultural population is evident from the variety of the religions represented by the more than 50 churches in the area: Catholic, Baptist, Jewish, Muslim, Unitarian, Presbyterian, Church of God, Church of Christ, Methodist, Seventh Day Adventist, Episcopal, Assembly of God, Lutheran and the Church of Jesus Christ of Latter Day Saints.

Cultural interests are promoted by the Auburn Arts Association and the various liberal arts schools at the University. The University and the City's Community Arts Center host plays, ballets, art exhibits, and musical performances. The 1200-seat Performing Arts Center in nearby Opelika features world-class operas, playwrights, musicians and other forms of entertainment, including the San Francisco and New York City Opera Companies and Houston's Alley Theater.



***Auburn City School students enjoy Adventures in Art, an annual community-based art education program presented by the City of Auburn, Auburn University, and the Auburn Arts Association.***

Auburn University opened the Jule Collins Smith Museum of Art in October 2003. The 40,000 square foot museum houses the University's permanent collection of American art that includes works by Georgia O'Keeffe, Jacob Lawrence, Arthur Dove, and other internationally noted artists. The museum features a 120-seat auditorium, restaurant, grand rotunda, and eight exhibition galleries. The museum gardens feature walking paths, fountains, and large-scale sculpture.

The Alabama Shakespeare Festival is just 60 miles away in Montgomery's Winton M. Blount Cultural Park. Also located in Montgomery are the Alabama Archives and History Museum and the Alabama State Capitol, one of only a few state capitol buildings to be designated a National Historic Landmark. The State Theater of Georgia, the Springer Theater, is located in Columbus, Georgia. Columbus, about 45 minutes from Auburn, also hosts the

Columbus Symphony, the Confederate Naval Museum, the Columbus Ballet and the U.S. Army Infantry Museum in the adjacent military installation, Fort Benning.

Special events unique to the Auburn area include:

- Floral Trail in late March and early April, a self-driving tour showcasing the area's azaleas and dogwoods.
- Auburn University's A-Day weekend in April, the annual intra-squad football game and University class reunions.
- Auburn City Fest, an annual outdoor festival including: music, arts & crafts, food, and children's activities
- Mayor's Memorial Day Breakfast in honor of the area's veterans.
- Spring and fall concert series in Kiesel Park
- The Loachapoka Syrup-Sopping festival and historical fair held at the Lee County Historical Society Museum.
- The annual Dogwood Dash, a road race comprised of two running segments and one biking segment.
- Fourth of July fireworks celebration at Duck Samford Park.
- Auburn University's football Fan Day, preceding the start of each football season.
- Pine Hill Cemetery Lantern Tour, a walking history tour of Auburn's oldest cemetery, sponsored by the Auburn Heritage Association.
- Holiday Tour of Homes sponsored by the Auburn Heritage Association.
- Victorian Front Porch Christmas Tour in neighboring Opelika, where historical homes and their front porches are decorated for the holidays in Victorian style.



***Auburn Veterans Memorial Monument***

**What makes Auburn unique?** The presence of Auburn University brings a unique and vibrant atmosphere to the "Loveliest Village on the Plains." An estimated two out of three people living in Auburn are from other parts of the country or the world. As a member of the Southeastern Conference, Auburn athletic events bring an influx of visitors year-round. Auburn fans will pack the stands of Jordan-Hare Stadium for seven home football games during the 2008 season. Fans and alumni also frequent Auburn throughout the year to cheer on the Tigers in SEC basketball, baseball, softball, swimming, tennis, and gymnastics competition. Orange & blue bows on mailboxes and doors and business marquees greet returning alumni and fans each season. In short, Auburn is not just a town with a university, but rather a university-town. Regardless of their alma mater, Auburn residents take a great deal of pride in their adopted school.

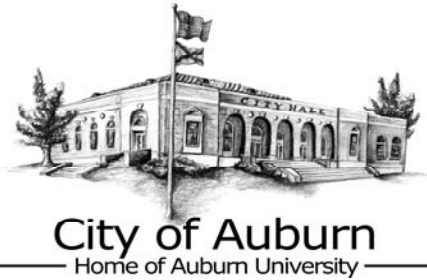


***Auburn University alumni and fans "roll" the trees at Auburn's historic Toomer's Corner after an AU victory.***

Auburn feels like a much larger city in many respects, but residents still enjoy the amenities of smaller town life: friendly townspeople, helpful neighbors, ease of movement from one part of town to another, a feeling of community and a sense of security. They also enjoy a spirit that is difficult to define or to describe: *The Auburn Spirit!*







June 16, 2010

Honorable Mayor and Council Members  
City of Auburn, Alabama

Dear Mayor and Members of Council:

I am pleased to present for your consideration the City of Auburn's Proposed Biennial Budget for Fiscal Years 2011 and 2012. This budget represents the continuing commitment of our city government to provide superior services and facilities while striving towards excellence in efficiency and taxpayer value. The Council's goals, priorities and tradition of fiscal discipline, as well as the City's historically conservative management policies are reflected in this budget. Fiscal sustainability in the face of a slow national economic recovery remains a key factor in our budgeting strategy. As always, input from the citizens we serve greatly directs our budget development.

### ***Citizen Survey Summary***

The 2010 Annual Citizen Survey again indicated a very high level of resident satisfaction with the City's school system (92% overall), and with Auburn as a place to live (94%), work (83%) and raise a family (94%). While most municipalities surveyed by the ETC Institute saw satisfaction levels fall, Auburn was a notable exception, with 29 categories receiving significant increases in resident satisfaction. Notable increases over 2009 results include:

- Satisfaction with the visibility of Police in neighborhoods increased by 11%;
- Satisfaction with the enforcement of speeding in neighborhoods increased by 10%;
- Satisfaction with the enforcement of local traffic laws increased by 10%;
- Satisfaction with transparency of City government increased by 9%;
- Satisfaction with level of public involvement in decision-making increased by 7%;
- Satisfaction with the flow of traffic and congestion management increased by 7%; and
- Satisfaction with the ease of travel in all directions increased by 7%.

While the Survey did not identify any critical deficiencies, several areas previously identified for targeted improvements remain priorities for citizens, including:

- Maintenance of City streets and facilities;
- Flow of traffic and congestion management;
- Community recreation centers; and
- Public safety capabilities, especially in the areas of crime prevention and traffic law enforcement.

The proposed budget includes a number of projects and programs targeting these areas. The Capital Improvement Plan, found in the Capital Budgets section, has related projects listed by their program areas, and a future Special Five Mill referendum will be tailored to respond to these needs.



### ***FY 2007-2010 Quadrennial Review***

At the beginning of the current term, the Council established a list of priorities to guide City management and staff in providing services to residents. Since that time, with citizen expectations always in mind, the Council's priorities have been reaffirmed and adjusted. The Council's core priorities have remained unchanged. As the current term winds down, I wanted to give you a brief overview of how your priorities have influenced the development and direction of the City.

**School Funding** - Historically, school funding has been identified as the highest priority of past Councils, and it remains this Council's highest priority. To this end, the City of Auburn provides a level of local funding that stands among the highest in the state, enabling schools to develop and implement outstanding curriculum and programs utilizing some of the best teachers in the state. Since FY2007, total school appropriations from the City's General Fund have exceeded \$27.5 million. The current budget proposal includes an additional \$14.1 million for the schools. The proposed budget includes a supplemental appropriation of \$344,673 in each fiscal year in order to level fund the school system even as revenues have declined or budget changes would have lowered the appropriation.

**Commercial Development** - Recognizing the importance of retail development to our revenue base and the value of expanded shopping opportunities to our citizens, you have placed a high priority on commercial development efforts. We continue to aggressively pursue regional and national retailers, as well as assist our local retailers in their efforts. The past biennium has seen the development of the Auburn Exchange Shopping Center at Exit 57, which features Sam's Club and Academy Sports + Outdoors anchoring a growing list of businesses along that corridor. We have partnered with private enterprises to recruit two Publix grocery stores, one of which recently opened to an enthusiastic reception. We have recruited Auburn's first major health food retailer, Earth Fare, opening this month, and assisted in the location of six restaurants, two hotels, two pharmacies, twelve general merchandise stores and two office projects.

**Industrial Development** - Industrial development has consistently ranked as one of this Council's top priorities. The results of our recruitment efforts are a key contributing factor in buoying Auburn through the current challenges in our economy. The importance of a diversified and highly technical manufacturing base to the strength and prosperity of our community was first identified in the 1980's. The resulting strategy has allowed us to develop a strong program of industrial recruitment targeting small to medium firms. We

have worked to continue our industrial expansion and have been fortunate to announce a number of major expansions in the past several months. Over the past four years, industrial and technology parks have welcomed thirteen new projects and 20 expansions, resulting in over 1,576 new jobs and over \$247 million in capital investment. We have forged a partnership with Auburn University in creating the Auburn Research & Technology Foundation, investing \$5 million in the new Auburn Research Park and providing interim financing for the construction of the park's buildings. The Auburn Research Park project will



help to ensure our community remains competitive in a rapidly changing technological environment, as well as providing highly technical employment opportunities that will aid in retaining a skilled and talented workforce in our community. The forthcoming Auburn University MRI Research Center is expected to place Auburn at the forefront of MRI research.

**Transportation Infrastructure** – Although citizen satisfaction with traffic flow and congestion management have experienced significant improvements in recent years, traffic flow and transportation infrastructure construction, maintenance, and improvement continue to be priorities for our citizens. According to our Citizen Survey consultants, traffic flow concerns are frequently reported in growing,

dynamic communities. Being nationally recognized for quality of life and a community in which people clearly want to live, work and shop can be a good problem to have. It does, however, create challenges in maintaining a transportation network that is adequate to serve our resident's daily requirements as well as handle the periodic influxes of visitors we get as a result of Auburn University athletics programs and the regional attraction to the City's excellent recreational and cultural facilities.



This Council has approved a significant number of projects to maintain and expand our road network. In the past four years, we have completed nearly \$4 million in resurfacing projects from General Fund revenues. In addition, we have spent nearly \$5 million in new road construction and the extension of existing roadways including Richland Road, Samford Avenue, and Twin City Court. During this same time frame we have seen significant intersection improvements at several locations. Recently, \$1.25 million in improvements were completed at the Magnolia/Donahue intersection. Significant bridge projects have also been undertaken, from the replacement of the Wire Road Bridge at the Saugahatchee Creek earlier this year, to the ongoing project to widen and replace the North Donahue Bridge in partnership with Lee County.

**Downtown Parking** - The downtown core is an important part of any town, but downtown Auburn is more than just a retail and civic hub; it is the nexus of town and gown, and nowhere is the Auburn spirit more evident than at Toomer's Corner. Recognizing the importance of adequate parking to



downtown commerce and social life, you identified downtown parking as a major priority in your FY07 rankings. We responded by developing a comprehensive strategy to enhance existing parking inventory, rehabilitate our existing parking deck, and acquire the Auburn Bank Drive-through for future expansion of surface and deck parking. These projects are in various stages of completion, and future projects include landscaping and further improvements to parking lots and meter systems. The parking projects downtown have been complemented by a number of other pedestrian enhancements to benefit residents and visitors, and these improvements have greatly improved access to the downtown core for all modes of transportation.

City's credit ratings:		
	Moody's	S&P
August 1, 2005	Aa3	AA-
January 1, 2007	Aa3	AA
December 1, 2008	Aa3	AA+
June 1, 2010	Aa2	AA+

Perhaps most importantly in times of economic distress, the Council's fiscal discipline and continued commitment to our aggressive economic development strategy has allowed us to weather the current economy in relative calm. Others have recognized our fiscal fortitude, our experienced and well-educated staff, our strong management and the leadership shown in financial matters. As a result, our credit ratings

continue to improve in stark contrast to what is happening in most municipalities in the state and throughout the country.

In addition to the specific initiatives noted above, we have continued to provide an exceptionally high level of service in all areas of operation. Other notable accomplishments over the last four years include the following:

- Expansion of the pedestrian, bicycle and greenway network, including the Town Creek greenway, Samford Avenue bike lanes, Wire Road multi-use path, and sidewalk projects on St. James Drive, MLK/Woodland Park Drive and Sanders Street, as well as rehabilitation of several miles of existing bike lanes and sidewalks. Solar mid-block crossing lights were installed at sixteen intersections. Seven major downtown intersections will receive upgraded pedestrian facilities in the next few months.
- Addition of a new 10,000 square foot, \$2 million wing to the Auburn Public Library, which houses an expanded Youth Services collection, activities room and computer lab. The additional space allowed the public computing area to double in size. Since the expansion, library circulation has nearly doubled.
- Recreation projects have included The City of Auburn/Auburn University Yarbrough Tennis Center, which was completed in 2007; replacement of the heating and cooling systems in the original Boykin Community Center building; renovations of Samford Pool; and interior renovations of the Frank Brown Recreation Center. We are also in the final stages of design for the exterior renovation of Frank Brown Recreation Center and the construction of a Senior Center to commence in spring of 2011.
- Public Safety – Police Division has implemented the Mobile Data Technology initiative, installing mobile data terminals in patrol vehicles and installing a wireless network to





improve efficiency. In response to the Citizen Survey, Police also initiated a traffic enforcement program and added two dedicated traffic enforcement officers in 2009. Citizen feedback has been overwhelmingly positive, with satisfaction levels for traffic law enforcement and neighborhood speeding both jumping by 7% this year. In the last four years, over \$900,000 in vehicle replacements have been approved, giving our officers the tools they need to keep the public safe.



- Public Safety – Fire Division opened Station 5 in 2007, and completed construction of a 2-story burn building for live fire training exercises. In the last four years, over \$1.5 million in new equipment, including two new pumper trucks and a 95' aerial platform truck have been approved.
- Public Safety – Codes Enforcement Division demolished 32 dilapidated structures in the last four years; clearing the way for redevelopment and eliminating neighborhood blight.



- Over \$5.4 million in water distribution and purification projects have been completed by the Water Works Board under the direction of the City's Water Resource Management Department.
- The Planning Department has seen 61 annexations approved, expanding the City limits by 1,579 acres, or 2.47 miles, including 2,082 new lots. Planning also developed and implemented the Auburn Interactive Growth Model (AIGM). This tool allows for the study of future growth scenarios and population estimates, including needs analyses for locating future schools, parks, commercial uses, and fire stations, as we plan for the next several decades. In March 2009, the AIGM was recognized as the "Outstanding Planning Project/Program/Tool" at the Alabama Chapter of the American Planning Association Annual Conference in Orange Beach. The AIGM serves as a solid foundation upon which CompPlan 2030 is constructed. CompPlan 2030 will be the long-range planning and growth guide for the City of Auburn for years to come. Annual updates of the AIGM and five-year updates of CompPlan 2030 will institutionalize the City's commitment to long-range planning and will put us in a strong position to manage orderly growth. We anticipate bringing CompPlan 2030 to Council for approval early in 2011.

### ***A Brief Review of the FY09-10 Biennial Budget Strategy...***

The national economy has taken considerable blows over the last two years. While Auburn has fared better than many areas, the local economy has clearly been impacted. Reduced consumer activity and declines in industrial output in the regional and local economies have resulted in declines to municipal revenues. Sales & Use tax revenues, which account for approximately 40% of General Fund revenues, are projected to fall over 10% in FY10 from the FY07 peak receipts, and total locally levied taxes are down almost 5% in the same period.

When developing the budget for FY09-10, revenue forecasts were conservative, and a strategy was employed to draw down General Fund reserves while simultaneously implementing targeted, incremental reductions to departmental expenditures. The purpose of this strategy was to 1) continue drawing down excessive fund reserves; 2) slowly reduce the gap between expenditures and falling revenues and; 3) avoid disruptions to the level of service our residents have come to

expect. To this end, a number of actions were taken at the outset of the FY09-10 Biennial Budget. Departments were level funded in FY09-10, with the exception of necessary increases in energy budgets and some limited capital outlay. Most capital outlay was conditioned upon sufficient revenue, and many decisions for FY10 were postponed pending review of FY08 and FY09 budget-to-actual performance. Excess debt capacity was identified in the Special Five Mill Debt Service Fund, allowing us to successfully shift virtually all infrastructure spending out of the General Fund and complete a number of significant transportation projects, approved by voters in a referendum.

At Mid-Biennium, revenues were showing continued deterioration, and further steps were taken to reduce expenditures: 3% reductions were made to overtime, contractual and commodities line items, and a thorough review of all future position vacancies was ordered. These reductions were proactively designed to protect our financial strength, and fell in line with our strategy of decreasing our reliance on reserves.

This strategy has been successful so far. While FY09 adjusted revenues declined .68% from FY08 and FY10 revenues are projected to decline an additional 4.66%, departmental expenditures have remained roughly level, even when including almost \$2.6 million in capital equipment replacements and capital infrastructure investments from the General Fund over the biennium. During this time we have taken advantage of new equipment and advanced technologies.

These actions have also allowed the City to absorb the brunt of the revenue shortfalls that occurred in sales and use tax and other revenue streams without detriment to the high level of quality services to which our residents are accustomed. And, unlike many municipalities across the state and country, Auburn has not been forced to lay off personnel or implement furloughs or pay cuts.

In commenting on the recent affirmation of our AA+ bond rating (upgraded in October of FY09), Standard & Poor's credited the City's "...strong financial position and management, as evidenced by [the City's] very strong reserves..." S&P further states "...with roughly 50% of its budget dedicated to wages and a stable municipal workforce, the city has significant expenditure flexibility." As further testament to the effectiveness of this strategy, Moody's Investor Services cited the City's solid financial position, strong management team and manageable debt burden, despite the planned drawdown of fund balance in the short term, in their recent June 2010 affirmation of the Aa2 rating on General Obligation Refunding School Warrants. These upgrades and affirmations continue to be significant in a time when many municipalities are experiencing rating downgrades as revenues weaken and rating evaluation criteria continue to be tightened.

Category	FY11 Reduction		FY12 Reduction	
	%	\$	%	\$
Contractual Services	5%	(177,930)	10%	(356,124)
Commodities	5%	(141,990)	10%	(279,498)
Overtime Reg. Employees (non-emerg.)	10%	(16,751)	35%	(58,629)
Overtime Temp. Employees (non-emerg.)	100%	(10,442)	100%	(10,442)
OT - Regular Emergency Personnel	10%	(137,794)	30%	(413,382)
OT - Student Emergency Personnel	10%	(5,837)	30%	(17,511)
Temp. Part-time budget	10%	(63,911)	35%	(223,688)
Temp. Full-time budget	10%	(54,138)	35%	(189,485)
<b>Departmental Subtotal</b>		<b>(572,626)</b>		<b>(1,507,480)</b>
<b>Non-Departmental Reductions</b>				
IDB Transfer (excl. debt svc)	5%	(23,060)	10%	(46,120)
<b>Non-Departmental Subtotal</b>		<b>(23,060)</b>		<b>(46,120)</b>
<b>Total Targeted Reductions</b>		<b>(595,686)</b>		<b>(1,553,600)</b>

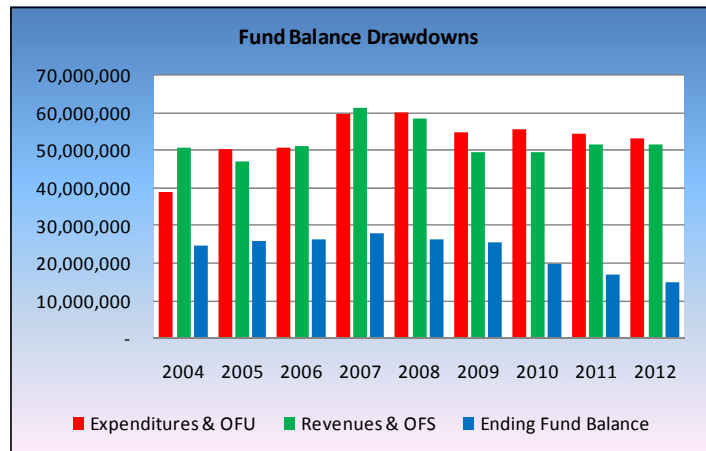
Figure 1

### ***Fiscal Strategy Moving Forward...***

Since revenue increases have not recovered to their previous levels and, although the local economy is beginning to show promising signs of improvement, continued caution is warranted during the upcoming biennium.

Based on our revenue projections I have included targeted spending reductions in the proposed biennial budget. These reductions are made with a high regard for 1) minimizing any impact on our levels of service; 2) maintaining public safety services; 3) protecting our regular, full-time personnel assets; and 4) ensuring our reserves will continue to be available at adequate levels given the likelihood of a protracted economic recovery period. Proposed reductions are noted in **figure 1**.

I view these reductions as precautionary corrective measures, designed primarily to preserve our ending fund balance in FY12 and beyond. These reductions in FY11 and in FY12 are proposed under the conservative assumption that revenues will continue to struggle. With this approach, we retain the ability to adjust our expenditures at Mid-Biennium should our outlook improve.



**Figure 2**

**Figures 2 and 3** illustrate the current pattern of General Fund expenditures and revenues, and how the planned drawdown is affecting our reserve balance. Our practice of conservatively budgeting revenues, while realistically planning for expenditures, typically results in either a smaller than forecasted Ending Fund Balance drawdown or a surplus. This has been the case in eight of the past ten years and we see no evidence to suspect this not to be the case this year.

We view the budgeted drawdown as a worst-case scenario, and expect actual performance to continue to be better than our budget. Please note on **figure 2** that the gap between expenditures and revenues has been shrinking, while the reduction in fund balance (drawdown) is projected to begin easing by FY12.

Overview of Changes in Fund Balance					
	Actual FY08	Actual FY09	Adj. Budget FY10	Proposed Budget	
				FY11	FY12
<b>Beginning Fund Balance</b>	27,918,909	26,392,816	25,686,770	19,648,624	16,613,894
Revenues	54,137,432	51,663,706	49,247,633	50,979,382	51,355,050
Other Financing Sources (OFS)	24,432,885	2,324,577	285,750	466,250	241,250
<b>Total Revenues &amp; OFS</b>	<b>78,570,317</b>	<b>53,988,283</b>	<b>49,533,383</b>	<b>51,445,632</b>	<b>51,596,300</b>
Expenditures	69,169,410	44,849,546	45,707,171	45,345,356	43,933,275
Other Financing Uses (OFU)	10,927,001	9,844,783	9,864,358	9,135,006	9,503,160
<b>Total Expenditures &amp; OFU</b>	<b>80,096,411</b>	<b>54,694,329</b>	<b>55,571,529</b>	<b>54,480,362</b>	<b>53,436,435</b>
Excess of Revenues & OFS over Expenditures & OFU	(1,526,094)	(706,046)	(6,038,146)	(3,034,730)	(1,840,135)
<b>Ending Fund Balance</b>	<b>26,392,815</b>	<b>25,686,770</b>	<b>19,648,624</b>	<b>16,613,894</b>	<b>14,773,759</b>
Less: Permanent Reserve Fund	(4,620,075)	(4,620,075)	(4,620,075)	(4,350,402)	(4,080,729)
<b>Net Ending Fund Balance</b>	<b>21,772,740</b>	<b>21,066,695</b>	<b>15,028,549</b>	<b>12,263,492</b>	<b>10,693,030</b>
Net Ending Fund Balance as a % of Expenditures and OFU	27.18%	38.52%	27.04%	22.51%	20.01%

**Figure 3**

The maintenance of strong reserves is, by design, intended to act as a cushion to fluctuations in revenues, as it is doing now. We will continue to closely monitor the City's financial status, and are prepared to make adjustments should any further deterioration occur, or should actual revenues in FY10-11 warrant a more positive outlook.

## Revenue Outlook

Our revenue projections reflect the uncertainty in the national economy. **Figure 4** shows our historical and projected mainline revenue trends. The decline noted in sales & use tax in FY08 and continuing into FY10 is intensified by relatively flat performance in occupational license and general business license receipts, as growth in other revenue sources was insufficient to overcome the rapid decrease in consumer activity at the onset of the recession.

Figure 4

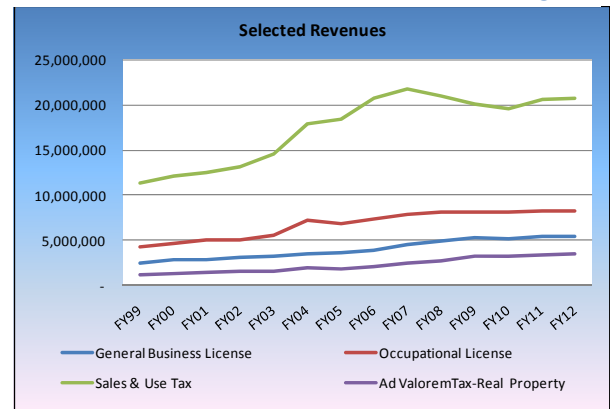


Figure 5

	Apr 2006	Apr 2007	Apr 2008	Apr 2009	Apr 2010
<b>Sales taxes</b>					
For the month	1,658,058	1,895,057	1,717,729	1,564,322	1,731,684
Year to date (YTD)	11,813,041	13,037,967	12,863,213	12,107,128	12,590,953
YTD-change from prior year		1,224,926	(174,754)	(756,085)	483,825
Change from FY07		n/a	-	(930,839)	(447,014)
<b>Occupation license fees</b>					
For the month	1,199,061	1,016,867	1,073,159	788,857	930,455
Year to date (YTD)	4,782,409	4,813,945	5,121,591	4,983,674	5,074,736
YTD-change from prior year		31,536	307,646	(137,917)	91,062
Change from FY07		n/a	-	169,729	260,791
<b>Business license fees</b>					
For the month	165,445	223,394	123,829	179,593	209,881
Year to date (YTD)	4,787,931	5,809,422	6,205,525	6,645,785	6,904,091
YTD-change from prior year		1,021,491	396,103	440,260	258,306
Change from FY07		n/a	-	836,363	1,094,669

While some modest improvement has occurred in most revenue categories, our revenue projections are guarded, due to an assumption that previous levels of consumer spending will not be restored in the near term as people continue to modify their financial behavior by spending less. This view seems to be supported by **figure 5** showing the difference in impact the recession has had on certain revenue categories. Occupational

and business license fees have clearly been less impacted than sales taxes; while there is likely some timing issues at play here, it is clear that people are simply spending less.

While this may indicate that our residents are becoming less likely to succumb to financial stressors like bankruptcy or foreclosure, it also may point to a new model for what percentage of their incomes they view as disposable, reducing the generation of sales tax revenues. This also could indicate a shift in the proportion of sales tax revenues in our overall revenue structure, and will need to be carefully watched and considered during the Quadrennial Revenue Review in the fall.

It is primarily due to the uncertainty surrounding sales and use tax revenues and the factors that drive it that our revenue projections continue to remain very conservative. There are, however, some encouraging signs on the horizon.

## Emerging Positive Trends...

Some emerging bright spots in our local economy can be found in the number of recent industrial expansions that have been announced.



An April 2010 report showed a gain of 273 jobs, or an increase of 7.6%, for selected industries with 244 of those jobs coming from the manufacturing sector. Construction permit activity has increased considerably in recent months. As of April, year-to-date construction permits were up over 16%. While these revenues are still down from FY2007 receipts and are not likely to reach the volume seen in FY2007, increased activity in the construction market is an encouraging sign of growth potential over the next 12-24 months.

Sales tax revenues are also beginning to edge up from last year. Year-to-date receipts are up 4%, and we are on track to exceed our adjusted budget amount for the fiscal year. FY11 forecasts call for a modest, but steady, increase of 2.5% over FY09 audited receipts, and we are forecasting roughly level receipts in FY12 out of an abundance of caution. There is enough concern remaining over the potential for a “double-dip” recession and severely altered consumer spending patterns that it seems wise to prepare now for spending reductions rather than be forced into reductions should revenues fail to improve.

### ***Challenges ahead...***

We do not anticipate that the spending reductions proposed will translate into any measurable decrease in service levels to our residents. Even with the reductions and their projected positive impact on our fund balance in FY12, a number of familiar challenges remain on the horizon.

- **On revenues:**

- Preservation and expansion of our commercial and industrial base will be a very important aspect in restoring and maintaining our historically strong municipal revenues. Our Economic Development staff continues to work to recruit new industries and commercial investment. Equally important, staff continues to dedicate significant resources to supporting our existing industries and maintaining the recent trend in industrial expansions.
- Continued emphasis on the downtown core is critical. Not only do downtown businesses provide a significant amount of the City’s total revenues, but the urban core is the heart of this community. A number of projects to improve our downtown pedestrian and parking networks are underway, and additional projects are planned to ensure we have the infrastructure in place to support and enhance the downtown retail base.
- A comprehensive review of revenue sources will be conducted beginning this fall to ensure service charges and fees are commensurate with the cost of services provided. In the fall of 2010, staff will begin preparations for the 2011 Revenue Review. This review will include rate studies for Sewer and Solid Waste services, as well as most other taxes, fees and service charges.

- **On expenditures:**

- Capital equipment needs will continue. While the City has an adequate fleet to service current needs, developing a comprehensive and sustainable plan to provide for long-term operation and replacement of our vehicle and equipment assets will be a priority in FY11. OCM staff continues to evaluate options to move the City

away from relying on budget surpluses to provide for capital purchases and towards a more sustainable and predictable replacement strategy.

- Infrastructure needs will be an ongoing priority. Continued investments in maintenance of streets and improvements to our existing transportation inventory will be necessary to ensure that we continue to provide safe and reliable road and pedestrian assets for our residents.
- Improvements in technology infrastructure will allow us to more effectively and efficiently evaluate existing infrastructure maintenance and expansion needs. The Auburn Interactive Growth Model (AIGM) and our outstanding Geographic Information System (GIS) are invaluable tools in this regard. Future projects include a GIS-based inventory mapping project, as well as continued expansion of the Public Safety wireless initiative.

Management and staff, with support and direction from the City Council, will continue to meet these challenges by finding innovative ways to improve the services we provide our residents. We do this in a manner that recognizes and reflects the trust instilled in our government by our citizens.

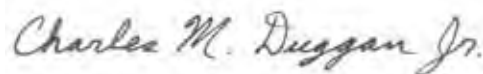
### ***Conclusion***

The residents of Auburn expect superior service and accountability for their tax dollar. While the proposed budget is consistent with that expectation, it is also reflective of uncertain revenue conditions and fiscal realities which define our economy.

I am confident that this budget represents an accurate, realistic, and honest assessment of the City's current financial position. The City's economy is diverse and its finances are strong; we are prepared to continue to meet the needs of our residents and our community.

The staff and I welcome any questions you may have about the budget.

Sincerely,

A handwritten signature in dark ink that reads "Charles M. Duggan, Jr." in a cursive script.

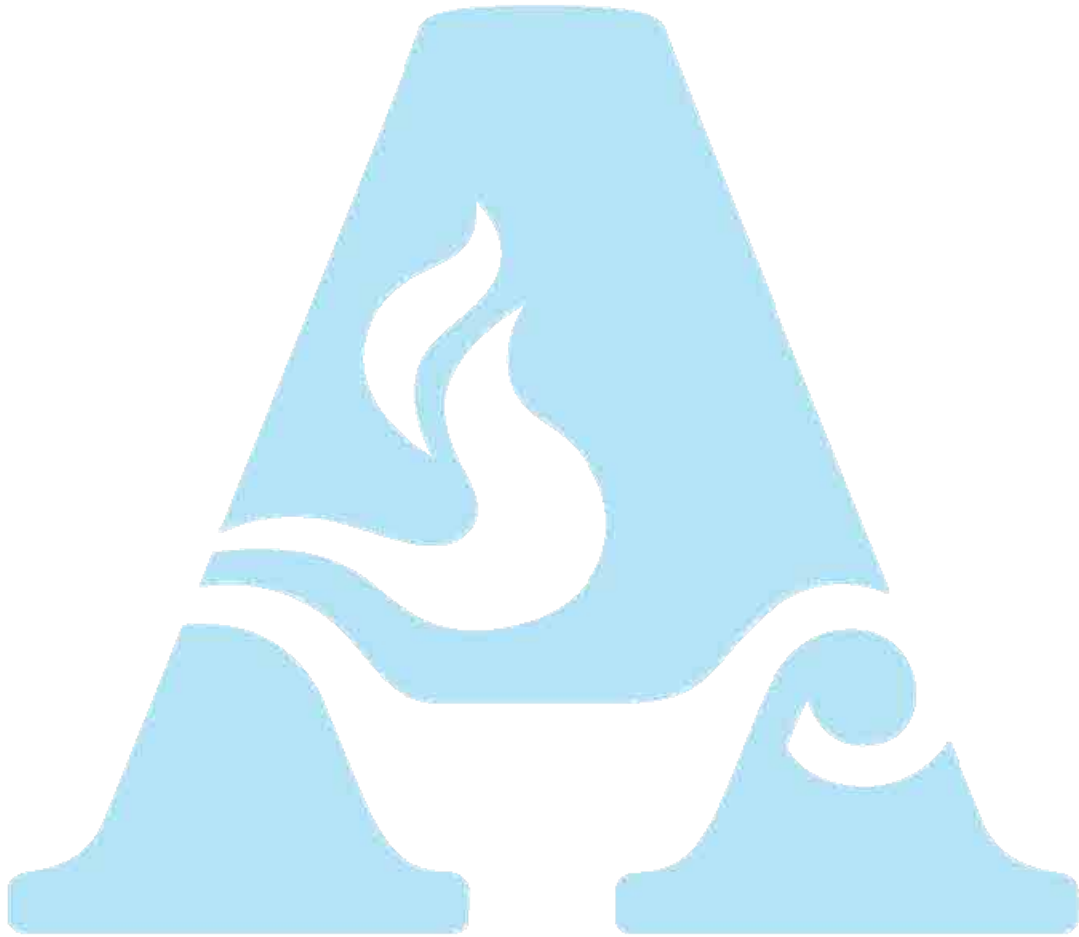
Charles M. Duggan, Jr.  
City Manager

# CITY OF AUBURN

## Key Decisions

### FY 2011 & FY 2012 Biennial Budget

1. Should the regular, full-time position of Sewer Maintenance Technician be added in the Sewer Fund? In budget.  
Yes   X   No
2. Should the City continue to fund the Merit Pay Plan in FY 2011 and FY 2012? In budget. A cost of living adjustment (COLA) is not proposed in the budget.  
Yes   X   No
3. Funding of Outside Agencies A packet containing the copies of the agency request letters, as well as the Council's adopted policy on the funding of outside agencies, may be found in the binder pocket.
  - a. Should the City reduce funding to Outside Agencies by 10% in FY 2011 and 25% in FY 2012? The Council will have an opportunity to review available resources and the FY 2012 appropriations at Mid-Biennium. In budget.  
Yes            No   X
  - b. Should the City provide additional support to any agencies currently receiving support, or begin providing support to any new agencies? If yes, please provide details on back of page. Not in the budget.  
Yes            No   X
4. Does the Council approve the capital outlays proposed in the Capital Budgets section of this document? In budget upon receipt of sufficient revenues.  
Yes   X   No
5. Does the City Council adopt the Capital Improvements Plan (CIP) with the understanding that projects included in FY 2011 and FY 2012 are budgeted, but projects listed for FY 2013-2016 are subject to change, depending on future economic conditions and changing citizen preferences?  
Yes   X   No
6. Does the City Council wish for staff to assemble a package of recommended projects for the next 5-Mill referendum? Please view the CIP for a listing of proposed projects.  
Yes   X   No
7. Under the current funding formula, the appropriation to Auburn City Schools decreases by \$344,673 in each fiscal year. Does the City Council approve the drawdown of the General Fund's Permanent Reserve in order to provide level funding to Auburn City Schools? In budget.  
Yes   X   No



# City of Auburn



# The City of Auburn

## Approved Biennial Budget for FY 2011 & FY 2012

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Auburn  
Alabama**

For the Biennium Beginning

**October 1, 2008**

President

Executive Director

# City of Auburn

## *Financial Policies*

### ***Background***

As the City has expanded, City management believed that it was important to codify the municipality's broad financial policies, to put into writing the practices that management had employed to provide adequate resources for providing high quality services and facilities to citizens and taxpayers. Because these are policies they provide broad guidelines for management in developing proposals for the City Council to consider. Sound recommendations and prudent decisions still require the Management Team to exercise their professional judgment and, in some cases, to seek expertise outside the City staff. In February 2007, the Council approved Resolution Number 07-34, which adopted these policies.

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### ***Overview***

The City of Auburn establishes these financial policies to provide guidance to the City's management and staff in conducting the financial activities of the City. Financial policy statements provide broad guidance and are not intended to be a detailed statement of procedures to be performed. Financial policies are proposed by the management staff and presented to the City Council for approval via adoption of a Council resolution. The 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.

### ***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 any time that Finance proposes changes in the internal control system, Finance shall evaluate the results of those changes periodically 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 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. 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 funds 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.

### ***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 staff shall not propose revenue projections and budgeted expenditures that would 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 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 Sub-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. The full faith and credit of the City backs the Liability Risk Retention Fund.

**Employee Benefits Self-Insurance Sub-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 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 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, including the business license ordinance, and in accordance with the procedural requirements of the Municipal Court. 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 commodities 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, as well as for 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 to the appropriate department head, 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. A portion of infrastructure capital assets shall be inventoried each fiscal year.

### ***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 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. 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. 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 concerning and 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) [State law will change to \$15,000 effective August 1, 2008; staff proposes that this policy criterion change as well.] 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 change order shall be submitted 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 City's annual revenues typically are not adequate to finance all the expenditures proposed to and approved by the Council. 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 several 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. Annual operating costs, including costs of employees' personal services, will be financed from current revenues or fund equities.
- 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 with the approval of the City Manager upon the request of the department head for whose department the equipment purchase is proposed. 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 least once every three years. 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 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. 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 not inadvertently hampered. 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.

### ***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 proposed budget shall be presented to the Council no later than July 31 of the fiscal year prior to the first year of the proposed biennial budget.

The process for developing the budget shall begin with the conduct of an annual 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 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 and management staff 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 minor 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**

Capital projects shall be managed by the department responsible for operating the project upon its completion; however, the City Manager may designate a specific department head to manage a specific 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) [*State law will change to \$15,000 effective August 1, 2008*] 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; review by other City staff, as may be appropriate, may be invited.

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.

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## **The City of Auburn, Alabama**

### *Description of the Budgetary System*

Auburn follows a comprehensive budgeting process that is founded on the priorities set by the City Council and Auburn residents. One document that has served as a source of Auburn's long-term priorities is the City's comprehensive plan, *Auburn 2020*. In 1980, the City's leaders decided to take a more systematic approach to managing municipal affairs and long-term planning. They organized a community-based process through which many people examined Auburn's problems and potentials, and defined programs and projects through which the problems could be solved and the potentials fulfilled. The result of this process was *Auburn 2000*, a plan that set forth goals, policies, and programs for encouraging and influencing positive change. Since its adoption, the City's officials used the goals, policies, and programs developed in *Auburn 2000* to guide their decisions.

In May 1998, the City Council followed the *Auburn 2000* process model and adopted *Auburn 2020*, the document that sets forth ideas and recommendations on how to manage the inevitable changes Auburn will face during the next twenty years. As Auburn moves through the first decades of the 21st century, the City will depend on the *Auburn 2020* plan to guide decisions that will maintain the impetus for quality growth that has occurred in the past decade. The major goals identified in *Auburn 2020*, as well as a status update, are presented later in this section.

In the summer of 2000, the City Manager recommended and the City Council approved a change from an annual budget to a two-year or biennial budget for fiscal years 2001 and 2002. The objectives of a biennial budget process were two-fold: to give the Council and City management a longer budgeting horizon and to reduce the amount of staff time required for developing and adjusting the budget. Under the annual budgeting process, Auburn conducted a Mid-Year Budget Review process each April, which was nearly as rigorous as the budget development each summer. With a Biennial Budget, the Mid-Year Review process has been streamlined, while adding an in-depth Mid-Biennium Review process to the two-year period.



The City of Auburn's budget process begins in late winter with the annual Citizens' Survey. This practice involves the distribution of an approximately six-page survey to approximately 600 randomly selected Auburn residents, followed up by telephone interviews to ensure an adequate sample size is obtained. The survey results are presented to Council in early April, with the full report and presentation also distributed to media and made available to the public in print and online. Questions are designed not only to gauge satisfaction with City services and various aspects of City governance, but also to allow for the ranking of potential projects and the issues where Council and management should concentrate their efforts. The survey is reviewed carefully by management and the City Council, and is an influential element in discussions as the City Council sets the priorities for the upcoming fiscal year. More detailed information about the Citizens' Survey is included in this section of the budget document.

The City Council considers the results of the Citizens' Survey when prioritizing the various initiatives for consideration in each upcoming biennium. The City Manager's budget staff prepares a detailed listing of projects and initiatives and distributes this to the Council for a written priority ranking; this form includes areas for comments on several projects, as well as a general comment field.

Each Council member decides on priorities individually and then the individual priorities are consolidated to produce a prioritized list of initiatives that represents the Council's consensus. The consensus priorities are then used by department heads to develop proposed goals for the departments in the new biennium. Also at this time, letters are sent to the various outside agencies to which the City provides funding, requesting a written statement of their support needs, as well as their financial statements and budgets.

After the first half of each fiscal year is complete (March 31), the Finance Department reviews the budget-to-actual performance of revenues, updates revenue trend data and determines whether the current fiscal year's revenue projections should be adjusted. If this Mid-Year Review of revenues shows that existing revenue projections may not be met, the City Manager would direct department heads on the amount and manner of expenditure reductions that would be needed. At this time, the City Manager also determines whether any conditional capital outlay funds will be released. A detailed description of the conditional capital process is discussed below.



After completing the Mid-Year review in even numbered years, Finance proceeds with developing revenue projections for the upcoming biennium, incorporating the most recent budget-to-actual revenue results and current information about the economy and legislation that may affect revenue sources. The City Manager reviews these revenue projections, as well as fund balance projections, to develop a budget strategy, including a target budget for each department, for the new biennium. In developing target budgets, an overriding budgetary goal is to maintain salaries and benefits costs at no more than 50% of the General Fund's budgeted expenditures.

After the initial revenue projections and budget strategy are complete, the City Manager holds the Biennial Budget Kick-Off meeting with the department heads and appropriate staff, discussing the biennial budget strategy and distributing materials including target budget data, informational resources, position budgeting information and instructions for submitting budget requests. At this meeting, the City Manager gives the department heads an overview of the expectations for the upcoming budget: the prospects for revenue growth and/or borrowing proceeds to fund increased expenditures, the amounts needed to fund cost of living pay increases at various levels, the amount by which the School Board's legislated appropriation will increase, etc. All requests are submitted electronically, so the Budget Analyst conducts a training session to review the submission process and ensure all questions are answered.

Department heads are required to justify all budget requests, whether for personal services (salaries and benefits), contractual services, commodities or capital outlay, specifying the expected cost savings, additional operating and maintenance expenses, and budgetary impact. Departmental budget requests are submitted electronically through the City's financial software. Additional electronic forms are required to be submitted for capital outlay and capital improvement projects. At the same time, the Finance Director continues to review current year actual revenues and to evaluate the need to adjust the initial revenue projections.

The departmental goals are also developed during this time and are submitted to the City Manager for approval as part of the development of the proposed budget. Departmental goals are based on the

Council's strategic goals and on carrying out the priorities that the City Council set, based on the Citizens' Survey results. The department heads present their departments' approved goals to the City Council during budget hearings. Departmental goals are an integral part of the budget process and serve to focus the activities of the departments throughout the year. (All departmental goals for FY 2011 & FY 2012 are provided in this document.) Like the budget requests, departmental goals are submitted electronically, with detailed funding information and estimated timelines. Goals are updated quarterly, and Council is presented with a comprehensive goals status report each quarter.

Upon receipt of the departmental budget requests, which include requests for capital equipment and projects, the City Manager develops a balanced budget and presents it to the City Council in the form of a proposed budget. The City defines a *balanced budget* as maintaining a budgeted ending General Fund balance, after revenues and expenditures, of a sufficient amount to provide for a ratio of ending fund balance to total expenditures of at least 20%. This fund balance goal excludes the permanent reserve and eliminates any effect of principal repaid with refinancing debt issues from the total expenditures. The proposed budget must meet this condition. The proposed budget document also identifies the key decisions to be addressed by the Council and summarizes the budgetary impact of the key decisions by fiscal year and funding source.

The Council holds budget work sessions, which are open to the public, with the City Manager and all department heads. During these work sessions, the City Manager presents an overview of the current biennium's achievements, current and projected financial status, and proposed goals and initiatives for the upcoming biennium. Copies of the proposed budget are made available to the public at City Hall and the City Library, as well as via the City's web site; emails are sent to electronic subscribers with links to the document online. A public hearing on the proposed budget is advertised and held during a regular City Council meeting prior to adopting the budget. The Council finalizes the key decisions following the public hearing and prior to consideration of the budget ordinance for adoption. State law requires that the budget be approved no later than the first regular Council meeting each October (the City's fiscal year begins on October 1). The expenditures authorized by the budget ordinance are detailed by fund and, within the General Fund, by departments and divisions.



The City Manager, Finance Director and budget staff monitor revenues and expenditures on a monthly basis during the fiscal year and review progress on departmental goals at the end of each calendar quarter. The City Manager holds department heads accountable for their departments' overall budgetary performance. Auburn has a strong track record for conservatively realistic revenue projections, as well as for controlling expenditures within the budget. Careful budget administration typically results in changes to fund balances that are better than budgeted. The accompanying table illustrates the variance of actual results from the budgeted, and the net effect on fund balance in the City's General Fund.

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Fiscal Year	General Fund (Fund 100 only)		
	Variance of Budget to Actual		Net Variance
	Favorable (Unfavorable)		Fund Balance
	Revenues & Transfers	Expenditures & Transfers	Favorable (Unfavorable)
2001	\$ 1,466,763	\$(1,019,669)	\$ 401,317
2002	2,227,808	791,884	3,002,052
2003	(230,956)	1,041,293	1,148,849
2004	15,416,450	1,510,891	11,789,246
2005	11,019,631	(12,382,020)	(3,183,136)
2006	(366,854)	810,785	476,452
2007	12,528,484	(7,784,703)	1,728,180
2008*	27,850,751	(27,019,259)	(1,526,090)
2009	(491,191)	2,145,172	(758,099)

\* Revenues and expenditures reflect a principal refinancing. Drawdown of Fund Balance reflects an early repayment of a \$1.5M line of credit.



The City Council adjusts the budget in the spring, if necessary, following the Mid-Year Review, to reflect changing conditions. For the Mid-Year Review, the Finance Director reviews revenues and revises projections as appropriate. If the revenue projections, as revised, appear adequate to fund the originally budgeted expenditures, no changes are made. If the revised revenue projections reflect that resources will not be adequate to cover the budgeted expenditures, department heads are directed to make reductions from the original budgeted amounts.

If the revenue revisions reflect a significantly greater amount of resources than originally budgeted, the City Manager considers whether to propose using those projected additional resources to finance additional projects or provide additional services. A review of conditionally budgeted capital outlay for equipment expansion and replacement is also performed. If a determination of excess capacity is made, the department heads are required to submit a prioritized listing of capital needs to the City Manager's budget staff. Needs are evaluated and careful consideration is given to Council priorities and any concerns revealed by the Citizen Survey results. Once final decisions are made, the City Manager releases funds for specific purposes. These expenditures are noted for a budget adjustment at Mid-Year or Mid-Biennium as appropriate.



After the City Manager's review of the budget status at Mid-Year, he may submit a proposed budget adjustment to the Council. If the Council approves the proposed adjustments, an amending ordinance is adopted. The amending ordinance details expenditures by fund and within the General Fund, by departments and divisions.

In summer of the first year of the biennium, the City Council and staff conduct the Mid-Biennium Review. Once again, revenue projections are reviewed and revised, as appropriate, based on year-to-date actual revenues and other relevant information.

If the revised revenue projections appear adequate to finance the budgeted expenditures for the biennium, as may have been revised in the Mid-Year Review, those projections are used by the City Manager to determine the strategy for the Mid-Biennium Review. If the revised revenue projections are not sufficient to provide for budgeted expenditures, the City Manager directs the Department Heads about the amount of expenditure reductions needed to maintain a balanced budget and the fund balance goal. If the revised revenue projections indicate a substantial amount of projected revenues in excess of the Mid-Year amended amounts, the City Manager considers whether to propose using those projected additional resources to finance additional projects or provide additional services in determining the Mid-Biennium Review strategy.

Expenditures are adjusted based for Council-approved unbudgeted items and changes in conditions since the biennial budget was adopted, based on the departments' requests and justifications.

The proposed revenue projection and expenditure adjustments, and the related key decisions are presented to the Council in a public budget work session. After the Council makes the key decisions, a budget amendment ordinance is submitted to the Council for adoption. If the amendments are approved, the budget within the financial management system is updated accordingly.

In April of the second fiscal year of the biennium, the Mid-Year Review of revenues is conducted in the same manner as during the first fiscal year.

After completion of the Mid-Year Review of revenues is completed, the budget development process begins again, following completion of the Citizens Survey. As part of the process of preparing a new biennial budget, the City Manager and staff review the actual and budgeted revenues and expenditures of the current biennium and develop proposed amendments to the budget for the current biennium that may be considered necessary. Any proposed amendments to the current biennial budget are included in the Proposed Budget information provided to the City Council.

Auburn's budget is developed based on generally accepted accounting principles (GAAP) for the governmental fund types. The modified accrual basis of accounting is used to project revenues and appropriations for the governmental funds: General, Special Revenue and Debt Service funds. The City has no primary revenue sources that are treated as being susceptible to accrual. The City does not accrue property or sales taxes because those revenue sources are budgeted to finance the fiscal year in which they are scheduled to be received. Each fiscal year's budget and financial statements include twelve months' revenue from these sources. The City accrues grants receivable for the amounts expended from reimbursable-type grants.



For the proprietary funds, a hybrid approach is used for the budget. The full accrual basis of accounting (revenues are recognized when earned) is used for estimating revenues. However, for greater control over Enterprise Funds' expenses, the full accrual basis (expenses recognized when incurred) is modified: in addition to the full accrual basis expenses, including amortization and depreciation, capital outlays and any debt service principal payments are included as budgeted expenses. The basis of accounting used for budgeting is the same as the basis used for accounting and financial reporting for all funds, with the exception of the inclusion of capital outlay and debt service principal expenses in proprietary funds' budgets.

**City of Auburn**  
**Budget Calendar**  
**Fiscal Years 2008 through 2010**

S	M	T	W	T	F	S
<b>March 2008</b>						

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2	3	4	5	6	7	8
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23	24	25	26	27	28	29
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<b>April 2008</b>						
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<b>May 2008</b>						
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<b>June 2008</b>						
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<b>July 2008</b>						
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<b>August 2008</b>						
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<b>September 2008</b>						
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**March 2008**

31 Review status of capital projects funds

**April 2008**

1 Citizen Survey results presented to City Council  
 16 Conduct Mid-Year Review of revenues for fiscal year 2008  
 18 Finance Department submits revenue projections to City Manager  
 21 City Manager develops budget strategy  
 23 Budget Kick-off for 2009 & 2010 biennial budget

**May 2008**

7 City Council sets priorities; priorities provided to department heads  
 9 City Manager develops budget strategy for accomplishing priorities and maintaining fund balance goal, based on Council priorities and revenue projections  
 16 Budget forms and instructions distributed to Departments  
 30 City Manager, Budget Analyst, and other departments involved in capital projects review and tentatively revise the six-year Capital Improvement Plan (CIP) based on Council priorities

**June 2008**

6 Requests for new positions due  
 6 Department Heads submit budget requests for compilation and review  
 10 Departmental goals due  
 13 City Manager reviews compiled budget requests and re-evaluates strategy for accomplishing priorities and maintaining fund balance goal  
 13 Long-term capital plan (CIP) reviewed and revised

**July 2008**

9 City Manager makes final decisions for balanced budget and fund balance goals  
 18 Long-term projections revised based on tentative proposed budget; City Manager makes revisions as necessary  
 24 Proposed Budget document published  
 28 City Council's first budget work session with City Manager and Department Heads

**August 2008**

4 City Council's second budget work session; Key Decisions made  
 6 Budget ordinance drafted based on Key Decisions  
 12 Analysis begins for Fiscal Year-End budget review  
 19 Public hearing on budget held at regular City Council meeting  
 City Council considers adoption of budget ordinance (first reading)  
*State law requires adoption no later than the first regular Council meeting in October, which is the first month of the City's fiscal year*

**September 2008**

1 Development of comprehensive (approved) budget document begins  
 2 City Council considers adoption of budget ordinance (second reading)  
 3 Approved FY09 budget line items entered into accounting system and balanced  
 5 Ordinance drafted for FY08 year-end adjustments  
 16 Ordinance proposing 08 year-end adjustments considered by Council for approval  
 24 Working Budget Document (line item detail) published for use by departments  
 30 End of fiscal year 2008

**City of Auburn**  
*Budget Calendar*  
**Fiscal Years 2008 through 2010**

S	M	T	W	T	F	S
<b>October 2008</b>						

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5 6 7 8 9 10 11  
12 13 14 15 16 17 18  
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26 27 28 29 30 31

<b>November 2008</b>						
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<b>December 2008</b>						
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21 22 23 24 25 26 27  
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<b>January 2009</b>						
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18 19 20 21 22 23 24  
25 26 27 28 29 30 31

<b>March 2009</b>						
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<b>April 2009</b>						
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<b>July 2009</b>						
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19 20 21 22 23 24 25  
26 27 28 29 30 31

<b>August 2009</b>						
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23 24 25 26 27 28 29  
30 31

<b>September 2009</b>						
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13 14 15 16 17 18 19  
20 21 22 23 24 25 26  
27 28 29 30

**October 2008**

- 1 Begin fiscal year 2009
- Development of comprehensive budget document continues

**November 2008**

- 14 Comprehensive budget document published, posted to City's website and submitted to GFOA
- 18 Budget in Brief published and posted to City's website
- 28 Council approves draft of Citizen Survey

**December 2008**

- 17 City Manager reviews and revises 2009 Citizen Survey questionnaire as necessary

**January 2009**

- 19 Begin Conducting Citizen Survey

**March 2009**

- 31 Review status of capital projects funds

**April 2009**

- 7 Citizen Survey results presented to Council
- 17 Conduct Mid-Year Review of revenues for fiscal year 2009

**July 2009**

- 1 Mid-Biennium Review begins
- 3 Revenue projections reviewed by City Manager and Finance Director
- 6 Non-budgeted expenditures approved by Council compiled
- 6 Citizen Survey results considered
- 10 Department Heads submit requests for expenditure adjustments
- 15 City Manager develops proposed adjustments to Biennial Budget
- 27 City Council work session to review proposed adjustments

**August 2009**

- 3 Analysis begins for Fiscal Year-End budget review
- 4 Council considers ordinance to amend biennial budget
- 7 Ordinance drafted for FY09 year-end adjustments
- 18 Mid-Biennium Budget amendment ordinance adopted
- Council considers adoption of 09 year-end adjustments

**September 2009**

- 1 Ordinance to adopt 09 year-end adjustments approved
- 28 Working budget document (line item detail) published for use by departments
- 30 End of fiscal year 2009

**City of Auburn**  
*Budget Calendar*  
**Fiscal Years 2008 through 2010**

S	M	T	W	T	F	S
<b>January 2010</b>						

1 2  
3 4 5 6 7 8 9  
10 11 12 13 14 15 16  
17 18 19 20 21 22 23  
24 25 26 27 28 29 30  
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**January 2010**

4 Begin Conducting Citizen Survey

<b>March 2010</b>						
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7 8 9 10 11 12 13  
14 15 16 17 18 19 20  
21 22 23 24 25 26 27  
28 29 30 31

**March 2010**

1 Begin another biennial cycle  
26 Capital Equipment request complete  
26 CIP request form complete  
26 5 Mill forecast complete  
26 Budget request doc. ready for OCM/Finance  
31 Revenue forecasts complete

<b>April 2010</b>						
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4 5 6 7 8 9 10  
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18 19 20 21 22 23 24  
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**April 2010**

6 Citizen Survey Presentation  
9 Budget Kickoff  
15 Rankings compiled and analyzed by OCM  
23 Position budgets  
30 Budget Request Docs

<b>May 2010</b>						
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23 24 25 26 27 28 29  
30 31

**May 2010**

2 CIP/Capital Outlay  
2 Budget Strategy finalized by OCM  
7 CIP/Capital-Corrections Due  
24 Publish Doc

<b>June 2010</b>						
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1 2 3 4 5  
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13 14 15 16 17 18 19  
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27 28 29 30

**June 2010**

16 1st work session  
23 2nd work session  
25 Ordinance Complete

<b>July 2010</b>						
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11 12 13 14 15 16 17  
18 19 20 21 22 23 24  
25 26 27 28 29 30 31

**July 2010**

6 1st Reading of Ordinance  
20 2nd Reading & Adoption

## **City of Auburn**

### *Annual Citizen Survey*

Many citizens do not become actively involved in local government affairs unless they feel they are directly affected. Sometimes it appears that citizen participation tends to be dominated by highly organized permanent or ad hoc special interest groups. Consequently, the views and interest of many people, the “silent majority,” remain unheard.

In an effort to overcome this problem and to demonstrate its commitment to strong citizen participation, the City of Auburn decided to survey each year a representative cross section of the community on issues of governmental importance and community priorities. Auburn’s citizen survey is conducted each year at the beginning of the priority setting process in preparation for the proposed budget. The first citizen survey in Auburn was completed in the spring of 1986. The City’s annual Citizen Survey was awarded a 1999 City Livability Award by the United States Conference of Mayors.

Many of the survey questions have remained constant, allowing the City leaders to track public opinion over time. Other questions are added each year to reflect public sentiment on current issues. In years past, the Planning Department administered the survey. In 2004, the City hired a firm that specializes in survey development, administration, and analysis to conduct the Citizen Survey.

The 2010 Citizen Survey was conducted in early 2010, in preparation for the FY11 & FY12 biennial budget process. A six-page survey was mailed to a random sample of 1,500 households in the City of Auburn. Responses to the survey were entered into a computer database, enabling the survey results to be tabulated promptly. The confidence interval calculated for the 2010 survey indicates a 95% level of confidence with a precision of at least +/- 3.5%. In order to better understand how well services are being delivered in different areas of the City, the addresses of the respondents were geo-coded into the database.

The survey results reflect high levels of satisfaction with City services and the overall quality of life in Auburn. The areas that residents thought should receive the most increase in emphasis from the City over the next two years were (1) management of traffic flow in the City and (2) maintenance of City streets, building, and facilities. The Executive Summary from the 2010 survey is presented on the following pages. The complete results of the Citizen Survey are available from the City’s website at [www.auburnalabama.org/citizensurvey](http://www.auburnalabama.org/citizensurvey).

Once the survey results are summarized and presented to the City Council for review, the Council establishes the priorities for the upcoming budget cycle. The survey results are publicized through the City’s web page, the City’s monthly newsletter that is distributed with water bills, and the local media. Publicity makes the survey results available to the entire community, which has helped institutionalize the annual survey as a tool used by the City Council and management to address the priorities and desires of the citizenry.

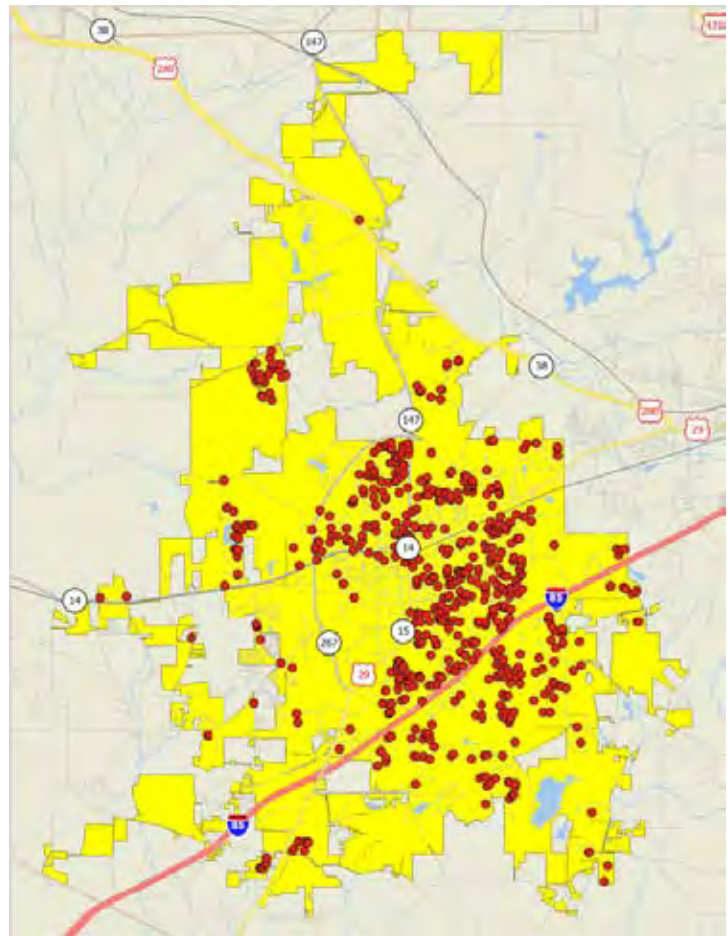
# DirectionFinder® Survey Executive Summary

## Purpose and Methodology

ETC Institute administered the DirectionFinder® survey for the City of Auburn during the spring of 2010. The survey was administered as part of the City's on-going effort to assess citizen satisfaction with the quality of city services. The City of Auburn has been administering an annual citizen survey for over 20 years.

**Resident Survey.** A six-page survey was mailed to a random sample of 1,500 households in the City of Auburn. Approximately seven days after the surveys were mailed; residents who received the survey were contacted by phone. Those who indicated that they had not returned the survey were given the option of completing it by phone. Of the households that received a survey, 419 completed the survey by phone and 359 returned it by mail for a total of 778 completed surveys (52% response rate). The results for the random sample of 778 households have a 95% level of confidence with a precision of at least +/- 3.5%. There were no statistically significant differences in the results of the survey based on the method of administration (phone vs. mail). In order to better understand how well services are being delivered by the City, ETC Institute geocoded the home address of respondents to the survey. The map to the right shows the physical distribution of survey respondents based on the location of their home.

**Location of Survey Respondents**



**2010 City of Auburn CitizenSurvey**



The percentage of “don’t know” responses has been excluded from many of the graphs shown in this report to facilitate valid comparisons of the results from Auburn with the results from other communities in the *DirectionFinder®* database. Since the number of “don’t know” responses often reflects the utilization and awareness of city services, the percentage of “don’t know” responses has been provided in the tabular data section of this report. When the “don’t know” responses have been excluded, the text of this report will indicate that the responses have been excluded with the phrase “*who had an opinion*”.

This report contains:

- a summary of the methodology for administering the survey and major findings
- charts showing the overall results for most questions on the survey
- GIS maps that show the results of selected questions as maps of the City
- benchmarking data that shows how the results for Auburn compare to other cities
- importance-satisfaction analysis
- tables that show the results for each question on the survey
- a copy of the survey instrument.

**\*note: tables showing the results of the leader survey will be provided in appendix A.**

## Major Findings

- **Most of the residents surveyed were satisfied with City services.** Ninety-two percent (92%) of the residents surveyed *who had an opinion* were satisfied (rating of 4 or 5 on a 5-point scale) with the quality of the City’s public school system, 90% were satisfied with the quality of police, fire, and ambulance services, 88% were satisfied with the quality of city library services, and 81% were satisfied with the quality of city parks programs and facilities. *Satisfaction with the flow of traffic and congestion management increased by 7% over the past year. There was also a significant increase in satisfaction with the effectiveness of city communication (+5%). There were no significant decreases.*

\*Note: changes of 4% or more were statistically significant

- **Services that residents thought should receive the most increase in emphasis over the next two years.** The areas that residents thought should receive the most increase in emphasis from the City of Auburn over the next two years were: (1) flow of traffic and congestion management and (2) the maintenance of city streets and facilities. These have been the top priorities since 2004.

- **Perceptions of the City.** Most (89%) of the residents surveyed *who had an opinion* indicated that they were satisfied with the quality of life in Auburn; only 2% were not satisfied; the remaining 9% gave a neutral rating. Also, most (89%) of the residents surveyed *who had an opinion* indicated that they were satisfied with the overall image of Auburn; only 2% were not satisfied; the remaining 10% gave a neutral rating (does not equal 100% due to rounding). *There was one significant increase: overall appearance of Auburn (+5%) and there were no significant decreases.*
- **Public Safety.** Eighty-seven percent (87%) of the residents surveyed *who had an opinion* were satisfied (rating of 4 or 5 on a 5-point scale) with the quality of local police protection and local fire protection. Eighty-six percent (86%) of those surveyed were satisfied with fire personnel emergency response. Residents thought the public safety services that should receive the most additional emphasis over the next two years were: (1) efforts to prevent crime, and (2) enforcement of speed limits in neighborhoods. *Since the 2008 survey, satisfaction with the enforcement of speed limits in neighborhoods increased by 16%.*
- **Utility and Environmental Services.** Eighty-nine percent (89%) of the residents surveyed *who had an opinion* were satisfied (rating of 4 or 5 on a 5-point scale) with residential garbage collection service. Eighty-five percent (85%) of those surveyed were satisfied with the quality of water service to their home and eighty-three percent (83%) were satisfied with sanitary sewer service. Residents thought the utility/environmental services that should receive the most additional emphasis over the next two years were (1) curbside recycling and (2) residential garbage collection.
- **City Maintenance.** The areas of maintenance with the highest levels of satisfaction included: the overall satisfaction with the maintenance of traffic signals (86%), maintenance of City buildings (85%), and maintenance of downtown Auburn (84%). Residents were generally least satisfied with the maintenance of city streets and the maintenance of sidewalks. Residents thought the city maintenance services that should receive the most additional emphasis over the next two years were (1) the maintenance of streets and (2) adequacy of city street lighting.
- **Parks and Recreation.** Eighty-four percent (84%) of the residents *who had an opinion* were satisfied (rating of 4 or 5 on a 5-point scale) with the maintenance of city parks, 77% were satisfied with the outdoor athletic fields, and 76% were satisfied with maintenance of cemeteries. Residents thought the area of parks and recreation that should receive the most additional emphasis over the next two years was improvements to the City's walking and biking trails. *Improvements to walking and biking trails was also identified last year by respondents as the parks and recreation issue that should receive the most additional emphasis over the next two years.*

- **City Communications.** Three-fourths (75%) of the residents surveyed *who had an opinion* were satisfied (rating of 4 or 5 on a 5-point scale) with the quality of the City newsletter (*Open Line*) and 71% were satisfied with the availability of information about city parks and recreation services.

### **Other Findings.**

- 88% of the residents surveyed in 2010 had access to the Internet at home. Ninety-three percent (93%) of those with Internet access at home had high-speed access. In 2006, 80% of those surveyed had Internet access at home, but only 75% had high-speed access.
- 94% of the residents surveyed were satisfied with Auburn as a place to raise children, 94% were satisfied with Auburn as a place to live and 83% were satisfied with Auburn as a place to work.
- 42% of the residents surveyed had called or visited the City with a question or complaint over the past year. Of those who had called or visited the City, 86% found it very or somewhat easy to reach the person they needed to reach; 13% found it difficult. More than three-fourths (81%) of those who had contacted the City thought the department they contacted was responsive to their issue.
- 32% of the residents surveyed thought that Auburn University students had a positive impact on their neighborhood, 12% thought that students had a negative impact, 48% thought they had no impact, and 8% did not have an opinion.

### **Significant Increases.**

The City of Auburn had many significant increases in the 2010 DirectionFinder® survey. These significant increases are listed in a table on the following page.

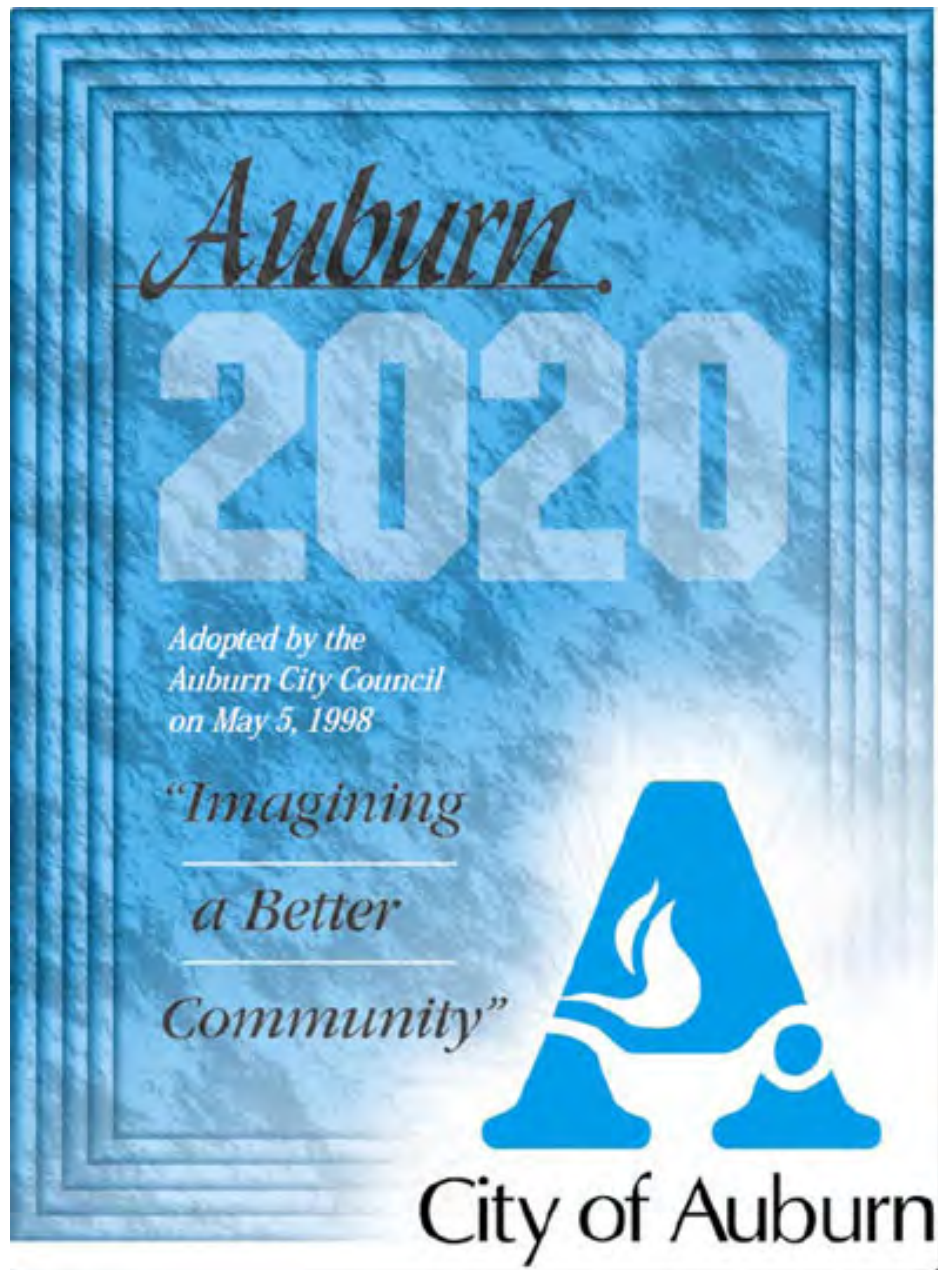
<b>Category</b> by percentage of respondents who rated the item as a 4 or 5 on a 5-point scale (excluding don't knows)				
	<b>2010</b>	<b>2009</b>	<b>Increase in Percentage</b>	<b>Category</b>
Visibility of police in neighborhood	73%	62%	11%	Public Safety
Enforcement of traffic laws	75%	65%	10%	Public Safety
Enforcement of speed limits in neighborhoods	62%	52%	10%	Public Safety
Transparency of city government	55%	46%	9%	City Communication
Fire codes and regulations	77%	69%	8%	City Codes and Ordinances
Building codes	60%	52%	8%	City Codes and Ordinances
Zoning regulations	54%	46%	8%	City Codes and Ordinances
Fire safety education programs	74%	66%	7%	Public Safety
Ease of east-west travel in Auburn	60%	53%	7%	Traffic Flow
Level of public involvement in local decision-making	49%	42%	7%	City Communication
Flow of traffic and congestion management	56%	49%	7%	Overall Satisfaction
Ease of north-south travel in Auburn	54%	48%	7%	Traffic Flow
Effectiveness of the City Manager	75%	69%	6%	City Leadership
Availability of info on other city services/programs	63%	57%	6%	City Communication
Erosion and sediment control regulations	50%	44%	6%	City Codes and Ordinances
Fire personnel emergency response	85%	80%	6%	Public Safety
Effectiveness of city communication	73%	68%	5%	Overall Satisfaction
Ease of travel by bicycle in Auburn	38%	33%	5%	Traffic Flow
Clean up of debris/litter in neighborhoods	77%	72%	5%	City Codes and Ordinances
Sign regulations	68%	64%	5%	City Codes and Ordinances
Adequacy of city street lighting	67%	63%	5%	Maintenance Services
Sewer lines and manholes	78%	73%	5%	Maintenance Services
Effectiveness of appointed boards	63%	59%	5%	City Leadership
Visibility of police in retail areas	68%	64%	4%	Public Safety
Overall appearance of the City	80%	75%	4%	Perceptions of City
Other city recreation programs	66%	61%	4%	Parks and Recreation Services
Quality of local ambulance service	77%	73%	4%	Public Safety
Police safety education programs	66%	62%	4%	Public Safety
Leadership provided by City's elected officials	70%	67%	4%	City Leadership

## Auburn 2020 Revisited

### *22 Long-Term Goals – Updated June 2010*

The Auburn City Council involved the community in developing the following goals (not in priority order) during the *Auburn 2020* long range planning process. A group of over two hundred citizen volunteers joined with City staff and members of the various City boards and agencies to envision the City of Auburn in the year 2020. Committees were formed to address major areas of concern and develop long range goals to address those concerns. These major goals present a blueprint for Auburn's future. The Auburn 2020 goals and their status as of June 2010 are presented below.

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1. Continue strong community financial support of Auburn City Schools with the goal of retaining the reputation as one of the outstanding public school systems in the Southeast.
  - The City Council appropriates 13% of total General Fund revenues to Auburn City Schools (ACS), and provides additional support through a number of collaborative community art and education programs.
  - The City issues debt on behalf of Auburn City Schools, enabling the School Board to supplement its resources with the City staff's financial expertise and the City's strong credit rating, resulting in lower interest costs on the School's bonds.
  - Enrollment in Auburn City Schools increased by nearly 2,000 students since 1999, with 6,215 pupils enrolled in 2009-2010.
  - Auburn City Schools' staff of 515 certified instructors and administrative personnel possesses a collective 17 doctoral degrees, 32 specialist certificates, 310 master's degrees and 156 bachelor's degrees.
  - ACS had Principals of the Year for Alabama for both elementary school and middle school in 2007. The 2010 Alabama State Teacher of the year was the music teacher at Ogletree Elementary School.
  - Auburn High School has produced an average of six (6) National Merit Scholars per graduating class over the past five years. The Auburn High School Class of 2010 included seven (7) National Merit Finalist, two (2) Commended National Merit Scholars and one (1) National Merit Semi-Finalist.
  - The 2010 Senior Class was awarded nearly \$7 million in scholarships, and Auburn High School graduates are accepted each year at premier colleges and universities throughout the country.
  - Since 2005, Auburn High School has been ranked among the top 400 public high schools in the nation by Newsweek Magazine, appearing at #77 in 2006.
  - Auburn Early Education Center garnered national attention in 2005 when it was named a School of Distinction by Intel Corporation and the children's book publisher Scholastic. Only twenty schools from across the nation were selected.
  - Expansion Management, a magazine providing the manufacturing sector with information on how to evaluate and compare communities nationally, has recognized Auburn City Schools as in the top 17% of school systems in the nation.
  - For 13 consecutive years, ACS has been awarded the What Parents Want award presented by the research firm School Match. Only 16.2% of the nation's 15,573 public school districts have been so recognized.
  - The Auburn Early Education Center and Wright's Mill Road Elementary School have been recognized by Blue Ribbon Schools of Excellence, Inc. as Blue Ribbon Schools of Distinction.

2. Provide adequate facilities for all City departments to fulfill their missions of providing services to the Auburn community.

➤ City Hall

- In 2001, City Hall was moved to newly renovated facilities at the former site of Auburn's Post Office.
- In 2004, to further accommodate office space needs of other City Hall departments, the Human Resources Department moved into a renovated space in the east end of the City Hall Annex.
- The City Meeting Room was moved to the southwest portion of the City Hall Annex to allow for the Human Resources Department's move.
- Office space was made available to the City Attorney's office on the northwest portion of the City Hall Annex. In 2010, the City Attorney moved to a private office in downtown Auburn.
- Following the move of the City Attorney's office, the Community Development Division of the Economic Development Department moved into the northwest corner of the City Hall Annex.

➤ Development Services

- After the move of City Hall, the former City Hall location was renovated to become the Development Services Building.
- In 2005, more office space was added to the Public Works Construction and Maintenance facility.
- The Water Resource Management department moved into a new facility, the Bailey-Alexander complex, in 2006.
- In 2010, the Auburn City Council approved the lease of a facility on Alabama Street from the Industrial Development Board. The facility will be renovated to house the Environmental Services, Planning and Public Works Departments as well as the Codes Enforcement Division.

➤ The move of Development Services departments to the Alabama Street facility will allow Public Safety to expand to occupy the entire Douglas J. Watson Municipal Complex.

➤ Construction of the new Auburn Public Library on Thach Avenue was completed in 2001 and a 10,000 square foot expansion was added in 2008.

3. Establish a community learning center that will offer learning opportunities for Auburn adults, such as literacy schooling, GED training, high school diploma classes, and computer oriented activities.

➤ Adult literacy and other training needs are currently addressed in the community through the Lee County Literacy Coalition (LCLC), a local non-profit agency that provides free literacy tutoring and GED training.



- Workforce training is provided through the Auburn Training Connection, a non-profit workforce initiative that assists industries in training, supporting and maintaining a skilled workforce.
4. In cooperation with other local governments and school systems, establish an area-wide alternative school to serve at-risk children.
    - Auburn City Schools, Lee County Schools, and Opelika City Schools have studied the concept of an area-wide alternative school. Due to a number of factors, including the federal No Child Left Behind mandates, it has been deemed more effective for each school system to focus on their respective students. A top priority for Auburn City Schools is to identify at-risk students and employ early intervention programs to keep them on track for a high school diploma and beyond.
  5. Establish an accredited educational program for three- and four-year-old children in the Auburn City Schools.
    - Auburn City Schools remains interested in such a program, but increased state funding would be required for implementation.
  6. Update the Land Use Plan periodically over the next 20 years, including a comprehensive review prior to 2000.
    - In October 2004, the City of Auburn adopted a new Land Use Plan.
    - In October 2006, the City Council commissioned a contract for the Planning Department to work in tandem with private planning consultants (Van Buskirk, Ryffel, and Associates, Inc.) to develop and administer the Auburn Interactive Growth Model (AIGM). The AIGM provides population estimates for the City and distributes that population over time in five-year increments to build-out. The contract was completed and a final report was provided to the City Council and Planning Commission in July 2008.
    - Immediately following the completion of the AIGM contract, Planning Department staff began to lay the groundwork for a new land use plan for the City to be known as CompPlan 2030. This plan will be the successor to the 2004 Auburn Land Use Plan. The baseline data generated by the AIGM (and updated annually by the Planning staff) is serving as the solid foundation upon which CompPlan 2030 is being constructed. To date, multiple public input meetings have been held, the existing conditions components of the various CompPlan 2030 elements have been completed, issues and needs have been identified, and various land use scenarios are being developed. A final report of the findings will be presented to the City Council and Planning Commission in October 2010, and is anticipated to be considered by Council for adoption in early 2011.
  7. Construct with Auburn University a technology transfer center to promote the commercialization of technology developed at the University.
    - The City, along with the City's Industrial Development Board, partnered with Auburn University and the State of Alabama to construct the Auburn Research Park. The first building was completed in 2008, with Northrop Grumman being the first official tenant.
    - In the summer of 2009, Auburn University and Siemens Medical Solutions USA, Inc. announced a research agreement for the establishment of the Auburn University MRI

Research Center, to be equipped with a Siemens 3T (Tesla) scanner, and a Siemens 7T device, the first of its kind in the world. The Auburn University MRI Research Center is expected to place Auburn University at the forefront of MRI research.

- Funding is in place for a third building that will begin construction in 2011.
8. Complete the construction of the infrastructure of the Auburn Technology Park expansion north of I-85, including an east/west boulevard from South College Street to Cox Road.
    - Construction of the West Veterans Boulevard is complete. Preliminary work on a proposed extension is underway. This road connection will provide a western connection between South College Street, the proposed outer loop and Auburn's forthcoming new I-85 interchange.
    - Construction of Auburn Technology Park North is complete. The park added a new tenant in January 2008; currently, the park is at capacity with eight tenants.
  9. Identify and purchase additional suitable property for future industrial parks in order to maintain the City's positive industrial recruitment program.
    - Phase I infrastructure is complete for the 430-acre Auburn Technology Park West, Auburn's third technology park. Three new companies have located in Auburn Technology Park West.
    - Planning is underway for Phase II infrastructure.
  10. Build additional parking facilities in downtown Auburn to ensure the prosperity and viability of the central city.
    - The City has completed a comprehensive parking study of the downtown area and has acquired additional land for a new public parking facility.
    - As of July 2008, the ground floor of the Auburn Municipal Parking Deck features all metered spaces, providing additional transient parking for citizens frequenting downtown. Maintenance and repair work has been performed on the Parking Deck to improve its use and extend its life to 2020 and beyond.
    - Additional metered parking is being provided at the East parking deck entrance and by re-working parking on Tichenor Avenue.
  11. In conjunction with the Alabama Department of Transportation, Auburn University, and other local governments, expand the mass transit program so that all citizens will have access to public transportation.
    - Auburn University has expanded its campus transportation system, Tiger Transit, since this goal was established. As the University continues the transition to a pedestrian campus, the program is expected to grow to accommodate the needs of students.
    - Officials from the Lee-Russell Council of Governments continue to work in coordination with City officials to identify the most efficient means of operating the Lee-Russell Public Transit bus system.

- Lee-Russell Public Transit held public hearings to discuss abandoning its fixed route system for an on-demand system. The transition to “Dial-a-Ride” was made in 2008.
12. Construct the roads and streets shown on the current Master Street Plan and update the Master Street Plan at least every five years.
- The City has been very active in implementing the Master Street Plan. The plan has been instrumental in educating developers and citizens on the future layout of the City’s roadways. The plan is currently being evaluated as part of CompPlan 2030.
  - City staff members worked with a developer to extend Longleaf Drive to Cox Road. This project will eventually bring relief to traffic congestion along portions of South College Street.
  - The project to extend Samford Avenue from East University Drive to Glenn Avenue was completed in 2009.
  - The City has extended Veterans Boulevard to tie Harmon Subdivision into the traffic signal at South College Street.
13. Acquire funding from the Alabama Department of Transportation for the widening of the bridge over I-85 at South College Street and to construct a new interchange at I-85 and Cox Road.
- The bridge widening and interchange improvements at the South College interchange (Exit 51) were completed in fall 2005.
  - In early 2008, construction at the Bent Creek Interchange (Exit 57) was completed. The existing bridge was widened and improvements were made at all on and off ramps.
  - The City’s forthcoming third I-85 Interchange, the Auburn Technology Park Interchange (Exit 50) is scheduled to go to bid in the summer. Federal funding for a significant portion of this project has been provided to ALDOT.
14. Establish a community network of sidewalks and bicycle trails that will allow all citizens to use alternative modes of transportation.
- The City Council’s commitment to sidewalks and bicycle paths has been strong, with 34 miles of existing bike and multi-use paths available in the City and 117 miles proposed for the future. The City of Auburn currently has approximately 79 miles of sidewalks available.
  - Every fourth grader in the City participates in the school system’s bicycle safety program.
  - Auburn was named a Bronze Level Bicycle Friendly Community by the League of American Bicyclists in 2005. Auburn is the only community in the State of Alabama to hold a bicycle friendly designation.
  - The City recently worked with Auburn University on the “Travel with Care” campaign to educate and raise awareness for good safety practices.

- The City is working with Auburn University to make improvements on Magnolia Avenue and College Street to enhance safety for pedestrians and cyclists.
15. Facilitate community-wide access to the Internet with a goal of becoming a “wired city” to improve the quality and quantity of information sharing between City government and citizens.
- The expansion of the Auburn Public Library in 2008 brought the addition of 22 new public access computers to the Library’s electronic services for a total of 46 computers that Library patrons can use for Internet access.
  - All City facilities, including Auburn City Hall, the Douglas J. Watson Municipal Complex and the Auburn Public Library offer free wireless internet access to the public.
  - The City’s wireless initiative is continuing. Currently, several blocks in the downtown area feature wireless internet access. The wireless mesh network has been expanded to the Auburn University campus where wireless access for Public Safety has been provided.
  - The City of Auburn has used federal funding through the COPS grant program to develop and install a Wireless Mobile Data system for Police vehicles, with 50 wireless mesh access points providing high speed data access to 72 mobile data terminals in police vehicles.
  - The 2010 Citizen Survey indicated that 88% of residents have internet access at home. Of those, 93% have high-speed or broadband access.
  - The City of Auburn established a Facebook and a Twitter presence in 2009. The City currently has 1,801 Facebook fans and 168 Twitter followers as of this writing.
16. Identify and develop water sources that will provide the City with an adequate quantity of potable water.
- In 2001, the Auburn Water Works Board (AWWB) completed a substantial expansion to Lake Ogletree to increase the storage volume in the reservoir which serves as AWWB’s primary water supply. Treatment and storage upgrades were also completed at the James Estes Water Treatment Plant.
  - The AWWB has completed significant storage, pumping and distribution improvements including the Northwest Tank and Booster Station, the Gold Hill Booster Pump Station, the Teague Court Tank and water main, the Shug Jordan water main from Donahue Drive to College Street, the Magnolia Drive water main replacement project, and water main extensions on Samford Avenue, Cox Road and Wire Road to name a few.
  - In 2007, the AWWB completed a Water Supply Master Plan and formed a Long Range Water Supply Planning Committee to evaluate water supply alternatives identified in the plan.
  - The AWWB completed a groundwater test well in 2009 and is evaluating this well as a potential part of the permanent water supply.

- The AWWB is currently working to complete upgrades at the James Estes WTP which will allow for a high rate study to be completed at the WTP. A successful high rate study will allow the AWWB to increase the capacity of the James Estes WTP.
- The AWWB is completing hydraulic modeling of the existing water distribution system to evaluate options for purchasing water.
- The AWWB continues to evaluate long range water supply options.

17. Upgrade the City's wastewater treatment plants to ensure sufficient capacity to serve the needs of Auburn University and the community.

- In 2005, the H.C. Morgan (Southside) Plant's capacity was expanded to 9.0 mgd.
- Construction of the Northside WPCF Phase I Improvements Project was completed in 2007 and consisted primarily of the construction of a new 60 ft diameter clarifier to increase the solids handling capability of the facility. The improvements allow the facility to operate more efficiently during wet weather events. The Northside WPCF Phase II Improvements Project was completed in 2009 and consisted of a new transfer pump station, upgrades to the existing influent pump station, and a new pump station just north of I-85. This project, in conjunction with the S-5 sewer system, will allow the City to transfer all flow from the Northside sewer basin to the H.C. Morgan sewer basin once additional improvements at the H.C. Morgan WPCF are completed in FY11–FY13.
- The S-5 Sewer Project began construction in May 2007 and was completed in February 2010. The S-5 project consisted of the following individual projects: Choctafaula Gravity Sewer Phases I and II, Northside Transfer Force Main, Timberwood Gravity Sewer and the Timberwood Sewer Reinforcement Project. The S-5 project consisted of constructing approximately 4,700 linear feet (LF) of 10-inch gravity sewer, 22,500 LF of 30-inch gravity sewer, 4,200 LF of 36-inch gravity sewer, 3,800 LF of 42-inch gravity sewer, 10,500 LF of 18-inch force main, 6,100 LF of 20-inch force main and 7,500 LF of 24-inch force main. Completion of the S-5 Sewer Project, in conjunction with the Northside WPCF Phase II Improvements project, will allow the City to transfer all flow from the Northside sewer basin to the H.C. Morgan sewer basin once additional improvements at the H.C. Morgan WPCF are made in FY11-FY13.
- The City completed a Wastewater Treatment and Disposal Master Plan in 2005. Facility Master Plans for Northside and H.C. Morgan WPCFs were completed in 2010. Recommended WPCF Improvements are currently under design.
- Phase I of the WPCF Improvements Project will be completed in FY11 and will consist of a new mechanical screen at the Northside WPCF and an additional belt press at the H.C. Morgan WPCF. These improvements are needed prior to transferring flow from the Northside WPCF to the H.C. Morgan WPCF.
- Phase II of the WPCF Improvements Project will begin construction by FY12 and will be completed in FY13. These improvements are based on recommendations outlined in the Facility Master Plans. Completion of this project will allow for the Northside WPCF to be closed for a period of time and all flow transferred from the Northside WPCF to

the H.C. Morgan WPCF. These improvements will increase the rated capacity of the H.C. Morgan WPCF to 11.25 MGD which will provide adequate capacity until approximately 2025.

- The Saugahatchee Interceptor Cured-In-Place (CIPP) sewer rehabilitation project was completed in 2008 and consisted of CIPP lining approximately 18,150 LF of 30-inch gravity sewer interceptor to address inflow and infiltration in the Northside sewer basin.
- Numerous sewer rehabilitation projects have helped address Inflow and infiltration. The City has aggressively worked to address Inflow and infiltration in the Northside sewer basin and the H.C. Morgan sewer basin. The 2009 Sewer Rehabilitation Improvements Project, which involves CIPP lining and point repairs to rehabilitate aging infrastructure in the Northside sewer basin, began construction in January 2010 and is anticipated to be completed in June 2010. Areas included in this project were targeted based on Sanitary Sewer Evaluation Surveys (SSEs) that were completed in 2008 and included areas with known sanitary sewer overflow problems. The Cary Woods Sanitary Sewer Rehabilitation Project, which involved pipe bursting an existing pipe to install a larger pipe with more capacity, was completed in 2008. A flow monitoring study in the H.C. Morgan sewer basin was completed in 2009. SSEs of areas prioritized from that flow monitoring study as contributing significant Inflow and infiltration will be completed in 2010 and additional rehabilitation projects will begin construction in FY11 and FY12.

18. Provide funding for facilities and programs for the arts through the Auburn City Schools and the Parks and Recreation Department.

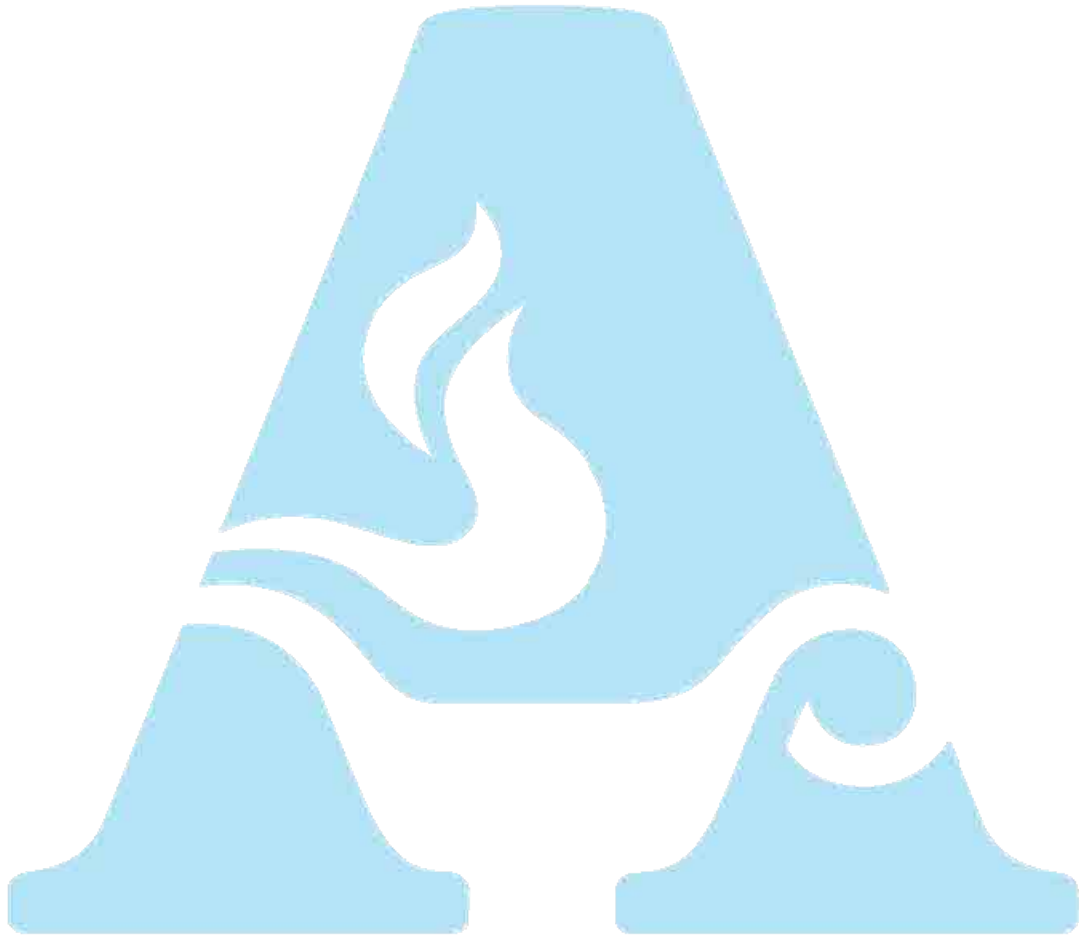
- The construction of the Jan Dempsey Community Arts Center marked the beginning of a new era in the City's art education programs. The Arts Center features a number of free gallery exhibitions each year available for public viewing. Auburn's focus on the arts includes extensive exhibitions, musical concerts, lectures, art classes, and special events for children & adults throughout the year. Community partnerships with Auburn CityKids, a community art program exposing at-risk youth to the arts; the Auburn Arts Association, the Auburn Area Community Theatre, the Auburn Symphony Orchestra, and the Auburn Ballet have furthered the City's commitment to the arts.
- The City of Auburn presents two community-based art education programs to Auburn City Schools students each year, Adventures in Art and the Auburn Studio Project. These programs are a joint initiative by the City of Auburn, the Jule Collins Smith Museum of Fine Art at Auburn University, the Auburn Arts Association, and other community agencies. The programs focus on art education through interactive art projects, gallery talks, writing workshops, and performance workshops.
- Auburn CityFest, a free annual arts & crafts festival presented by the City of Auburn, features an Annual Juried Art Exhibition.
- Recent additions to the City's art programs include a spring and fall concert series at Kiesel Park; the Polar Express, a morning of holiday craft projects and story time at the Arts Center; the Nutcracker Tea Party; and SummerNight: a Downtown Art Walk.

- The City has provided funding to the Jules Collins Smith Museum for programming for Auburn City Schools Students.
19. Construct a senior citizens center to house expanded programs for Auburn's seniors and a teen center for afternoon and evening recreation for Auburn teenagers.
- Property for a future senior citizens center has been acquired next to the newly renovated Frank Brown Recreation Center and the Jan Dempsey Community Arts Center. Construction plans have been completed and include a senior citizen center, an addition to Frank Brown, and improvements to parking and surrounding park areas that would benefit all facilities. Construction is projected to begin in Fiscal Year 2011.
20. Acquire and develop additional parks, green spaces, playgrounds, and recreation facilities.
- Town Creek Park, a 90-acre passive park near the downtown area, was completed in 2006.
  - Duck Samford Park was expanded in 2005 to add youth baseball fields prior to the City hosting the 50<sup>th</sup> Anniversary Dixie Youth World Series. This three field addition followed a four field addition completed in 2000.
  - The City of Auburn/Auburn University Yarbrough Tennis Center was completed in summer 2007, providing sixteen outdoor clay courts (including a stadium court,) twelve outdoor hard courts, and six indoor courts.
  - Auburn residents approved the use of monies from the Special Five Mill Tax Fund to construct the Auburn Soccer Complex on Wire Road. The new complex, completed in 2004, includes seven fields, six of which are lighted, parking and a control building.
  - A number of Auburn's parks, including Felton Little Park, Martin Luther King Park, Sam Harris Park, and Hickory Dickory Park feature playgrounds. Playground equipment at Hickory Dickory Park is maintained and updated through the support of the Auburn Rotary Club. In addition, the Duncan Wright Fitness Trail at Town Creek Park was purchased with funds donated by the Auburn Kiwanis Club.
  - Other notable additions or upgrades include construction of Drake Pool, renovation of Samford Pool, renovations to Boykin Center, the renovation of the historic Nunn-Winston House and construction of a service building at Kiesel Park.
  - Property has been acquired on Lake Wilmore at Society Hill Road and Moores Mill Road, at Asheton Lane and North College Street, on Windway Road, and on Forestdale Drive for future parks and greenspace. In addition, the Hwy. 280 rest stop was deeded to the City of Auburn by ALDOT and plans are to create a park on the property. Other greenways and trails are being created through the development review process, utilizing the Master Greenway Plan.
21. Acquire and develop a new cemetery of sufficient size to serve Auburn through the year 2020.
- Town Creek Cemetery opened in 2006.



22. Continue the strong commitment to maintaining a city where citizens are safe from crime and fire hazards.

- In 2004, the Auburn University Campus Police Department merged with the City's Police Division. The merger allowed for more comprehensive and higher quality public safety protection for citizens and student residents without duplicating services. Recent Citizen Survey responses show an average 86% approval rating among Auburn citizens with the City's police, fire, and ambulance services.
- Advancements in technology have created more efficient public safety services. Recently, Communications, Police and Fire personnel collaborated with Information Technology staff to complete a project that identifies individual fire zones and police beats for each portion of the City. Fire zones are assigned corresponding fire stations to respond to calls from each zone, improving the efficiency of the City's fire response times. Police beats are assigned to efficiently target crime areas within the City.
- In 2007, the Fire Division added a fifth fire station in Auburn Technology Park South and a 95 foot aerial platform quint truck.
- The addition of bicycle patrols and T3 electric mobility vehicles has increased the Police Division's ability to patrol areas that are not as accessible by motor vehicle, such as Auburn University's campus; City events like CityFest, Bike Bash, the Annual 4<sup>th</sup> of July Celebration; and the downtown area.
- The City's wireless mobile data initiative allows patrol officers to remain in the field and visible, instead of at the station completing paperwork, and is expected to greatly enhance efficiency and effectiveness of the City's patrol activities.
- The Codes Enforcement Division and Fire Division continue to work together to inspect, follow-up and correct any deficiencies found in existing buildings. This effort works to mitigate any unsafe conditions and to ensure a safe environment.

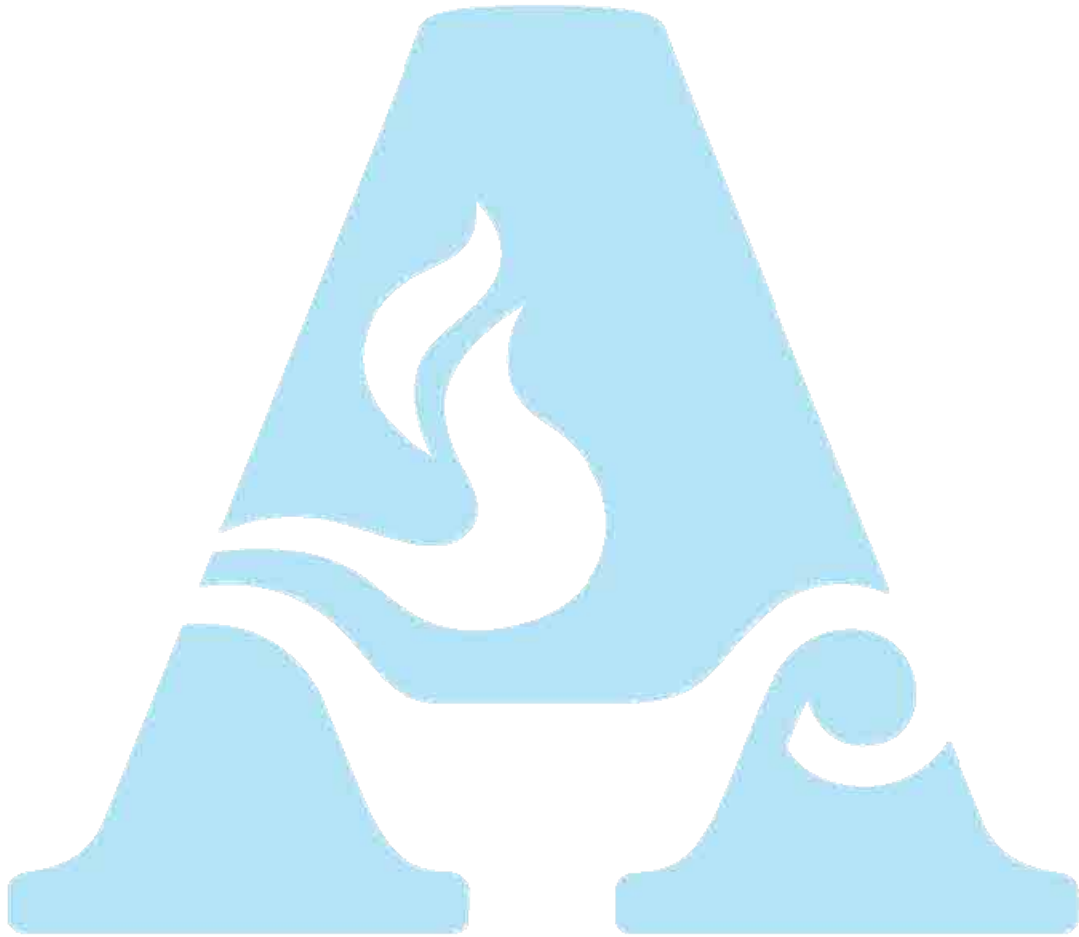


# City of Auburn

*City of Auburn, Alabama*  
Office of the City Manager



Fiscal Year 2010 2<sup>nd</sup> Quarter Goals Update



# City of Auburn

## Fiscal Year 2010 2<sup>nd</sup> Quarter Goals Update

### City Council

Bill Ham, Jr., Mayor

Arthur Dowdell, Sr.

Robin Kelley

Sheila Eckman

Dick Phelan

Tom Worden

Gene Dulaney

Brent Beard

Bob Norman

### Management Team

Charles M. Duggan, Jr. .... City Manager

Kevin A. Cowper ..... Assistant City Manager

James C. Buston, III ..... Assistant City Manager/CIO

Joe S. Bailey ..... Municipal Judge

Andrea E. Jackson ..... Finance Director/Treasurer

T. Phillip Dunlap ..... Director of Economic Development

Steven A. Reeves ..... Director of Human Resources

William H. James ..... Director of Public Safety

Jeffery L. Ramsey ..... Director of Public Works

Timothy L. Woody ..... Director of Environmental Services

Margie B. Huffman ..... Director of City Library

Rebecca O. Richardson ..... Director of Parks and Recreation

Forrest E. Cotten ..... Director of Planning

Laura A. Koon ..... Director of Water Resource Management

# City of Auburn





City of Auburn  
Home of Auburn University

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## MEMORANDUM

Date: April 23, 2010  
To: Mayor and Council Members  
From: Charles M. Duggan, Jr., City Manager  
Re: Fiscal Year 2010 2<sup>nd</sup> Quarter Goals Update

The attached report provides an update on the status of the City's Fiscal Year 2010 Departmental Goals.

Constant monitoring of goal status, as well as identifying emerging issues, allows the Management Team to handle the City's business effectively, efficiently and with high regard to fiscal responsibility.

Pictured on the cover are examples of projects and events which occurred this quarter in the City. From top left: a new signal at Glenn Avenue and Airport Road was operational in February; Congressman Mike Rogers and Mayor Bill Ham with an Auburn University flag that will fly over "Q-West" Army base in Iraq; the new Wire Road Bridge and multi-use path extension; citizens participate in a CompPlan 2030 meeting; and Pyongsan America, Inc announced it would expand its Auburn operations and create 100 additional jobs over the next two years. These projects and events contribute to Auburn's continuing national recognition and outstanding Citizen Survey results.

This overview of the City's accomplishments in the second quarter of the fiscal year is a testament to the strong commitment of City staff to achieving their stated goals. If you have any questions about this document, please don't hesitate to contact me.

Fiscal Year 2010 2<sup>nd</sup> Quarter Goals Update



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## Judicial

1. If warranted in recommendations regarding private probation services from FY09 goals, implement use of private probation services for procedures such as house arrest as alternatives to incarceration.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***This project is ongoing.***
2. Based upon recommendations regarding counseling service providers from FY09 goals, implement use of counseling service providers for defendants and those convicted of crimes indicating obsessive/compulsive behavior.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***This project is ongoing. At least one other source has been located and we are awaiting an informational packet.***
3. Develop, write and implement a Standard Operating Procedures manual for the staff.  
Anticipated to commence by **10/1/2009** and be completed by **4/30/2010**  
***This project is ongoing and should be completed by the current deadline of April 30, 2010.***
4. Cross train Judicial staff in order to adequately cover employees absent for annual leave or extended illness.  
Anticipated to commence by **10/1/2009** and be completed by **5/31/2010**  
***This project is ongoing and working well.***

## Information Technology

1. Expand the Wireless Mesh Network to include area in and around Boykin Community Center. Anticipated to commence by **1/1/2010** and be completed by **9/30/2010**  
*We have been having problems with the Sprint connectivity in our Mobile Access Routers which has been causing intermittent connectivity issues for the police when using the mesh network. We are close to resolving this issue by swapping to Verizon but we are still testing. We expect to make our goal of deploying 25 more wireless access points this period.*
2. Rollout Microsoft Windows 7 to all workstations. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*We continue to upgrade Windows XP and Windows Vista workstations to Windows 7. We are about 60% complete and expect to meet this goal as indicated.*
3. Provide two training courses to cover various aspects of the technology available to City staff. Anticipated to commence by **11/1/2009** and be completed by **9/30/2010**  
*We are continuing to work on setting up the next round of training initiatives. We have implemented GIS training for the new "sign" application that was developed as part of a grant from ESRI. We continue to explore further training opportunities.*
4. Design and implement a software application and license management system for organizing and implementing new software, locating and installing updates and archiving and/or discarding of previously used or out of date materials. Anticipated to commence by **10/1/2009** and be completed by **2/28/2010**  
*This goal has been completed. Our software management system is operational. New software installs as well as all software patches and updates are controlled through the software management system.*
5. Assist the Public Safety Department with the continued installation of Computer Aided Dispatch, Police Records Management and Mobile Data software. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*We have installed the new police records management system and we are continuing to work with the vendor to identify and fix the various issues we have encountered. We are hopeful that the vendor will be able to resolve these issues to our satisfaction so we can move forward to the third and final stage of this project which is the installation of the mobile component of the software.*
6. Assist the Environmental Services Department with the acquisition and installation of Fleet Services software. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*We are awaiting direction from Environmental Services to proceed with this project.*
7. Assist the Library with a study to determine the feasibility of offering digital downloads for Library patrons. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*We are awaiting direction from Library staff to proceed with this project.*

8. Assist the Library with the implementation of the overdue notice by e-mail feature currently available on the Library's electronic card catalog system.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***This project has been completed. Emails are now automatically generated to inform patrons who are or will soon be delinquent in returning a loaned book.***
9. Assist the Planning Department with modifying the scope and structure of the land use data in preparation for the FY2010 land use update.  
Anticipated to commence by **10/1/2009** and be completed by **1/31/2010**  
***This goal has been accomplished.***
10. Assist the Water Resource Management Department with a feasibility study to determine the best way to integrate ADEM permit data into the City's centralized GIS system.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***We have received the information for Water Resource Management and the GIS staff has designed the application. We are currently working on the application and hope to have it ready before the goal deadline.***
11. Assist the Water Resource Management Department with incorporating an inventory of Auburn's wetlands data into the City's centralized GIS system.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***We are awaiting guidance from Water Resource Management to proceed with this project.***
12. Assist the Water Resource Management Department with the Utility Inventory project by providing management and direction of the GPS contractors to assure that the data collected is compatible with the City's centralized GIS system.  
Anticipated to commence by **10/1/2008** and be completed by **9/30/2013**  
***We received the consultant's (Woolpert) report with recommendations on how to proceed with this project and with an estimated cost. The report has been presented to Water Resource Management staff, Public Works staff and staff from the Office of the City Manager. Available funding will determine how this project proceeds.***
13. Assist the Water Resource Management Department with the reorganization and restructuring of the Water Quality Database.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***We are awaiting guidance from Water Resource Management to proceed with this project.***
14. Assist the Water Resource Management Department with a security audit of the Bailey/Alexander complex.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***IT staff has completed a security analysis of the Water Resource Management facility. We have designed a security plan and implemented the portion of the plan that is doable with the security equipment currently installed at the facility. Additional security measures will need to be evaluated as to necessity and existing funding to implement.***

## Finance

### Accounting and Financial Reporting

1. Publish the FY 2009 CAFR and PAFR by March 15, 2010.  
Anticipated to commence by **11/1/2009** and be completed by **3/15/2010**  
***CAFR and PAFR completed on March 31, 2010. Delays were caused by the need to resolve some accounting and financial reporting issues.***
2. Evaluate the results of the purchasing cards pilot project and issue a report thereon that makes recommendations about the feasibility of expanding the use of purchasing cards City-wide.  
Anticipated to commence by **2/1/2010** and be completed by **4/30/2010**  
***Pilot project is underway; completion is now anticipated in the third quarter.***

### Revenue Administration

1. Research and develop procedures for assessing the degree of probable taxpayer compliance and test the procedures through conduct of taxpayer reviews.  
Anticipated to commence by **7/1/2009** and be completed by **7/31/2010**  
***This project is planned to begin and be completed during the third quarter.***
2. Complete the review of the City's occupation license fee ordinance and develop a proposal to the City Manager for amending the ordinance in order to strengthen the City's ability to equitably enforce the ordinance.  
Anticipated to commence by **10/1/2009** and be completed by **11/30/2009**  
***Completed in first quarter.***

### Water Board Accounting and Revenue Office

1. In cooperation with IT, expand the use of paperless processes with respect to the utility billing software, as well as procedures/documentation that does not involve the financial management software, to streamline procedures and to reduce commodities' costs and the need for documentation storage.  
Anticipated to commence by **2/1/2009** and be completed by **8/31/2010**  
***Completed in first quarter.***
2. In cooperation with IT, issue a report on the feasibility of automatic telephone notification to customers for water service cut-offs, water main breaks, sewage overflows and other water and sewer issues.  
Anticipated to commence by **6/1/2009** and be completed by **4/30/2010**  
***Completion is expected by June 30, 2010.***
3. In cooperation with IT, assess the security of WRO customers' confidential information (Social Security and Drivers License numbers, credit card account numbers, etc.) and develop proposals for strengthening security in areas of identified weaknesses.  
Anticipated to commence by **4/1/2009** and be completed by **12/31/2009**  
***Completed during first quarter.***
4. In cooperation with IT, implement procedures necessary to produce Water Board customer refund checks using the financial management software system.  
Anticipated to commence by **11/1/2009** and be completed by **5/31/2010**  
***No progress during the second quarter.***

5. In cooperation with WRM staff, update the Water Board's statement of policies and procedures.  
Anticipated to commence by **1/1/2010** and be completed by **9/30/2010**  
**No progress during the second quarter.**

## **Purchasing**

1. In cooperation with IT, evaluate the legal allowability of and the technology related issues to streamline and reduce the costs of the City's bid invitation process by issuing bid invitations solely through the City's web site.  
Anticipated to commence by **5/1/2010** and be completed by **9/30/2010**  
**Work on this project is expected to begin as scheduled.**
2. Develop materials for and provide training to department heads, managers and supervisors on the State bid law and the City's purchasing policies.  
Anticipated to commence by **2/1/2010** and be completed by **8/31/2010**  
**Completion by the goal date is expected.**
3. Develop procedures for tracking all City and Water Board contracts to assess bid law compliance and prepare a proposal to the City Manager for implementing the tracking and review procedures.  
Anticipated to commence by **10/1/2009** and be completed by **6/30/2010**  
**Completion by the goal date is expected.**

## Economic Development

### Workforce Development

1. Partner with Auburn High School to administer the Industrial Systems Technology curriculum per the needs of AHS students and Auburn area industry with the goal of six classes and 75 students in school year 2009-2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
**33 students are enrolled in the Spring Semester. 32 students are expected to pass.**
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 students by March 31, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **3/31/2010**  
**Six people are currently enrolled with an expected graduation date of May 22nd.**
3. Research the need for updating current wage and benefit survey and if deemed necessary, conduct a wage and benefit survey(s) of industry in Auburn and significant companies in surrounding areas by August 31, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **8/31/2010**  
**A small error was determined in one of the benefit calculations. The error was fixed and the survey redistributed to participants. There were no errors in the wage portion.**
4. Develop, edit, print, distribute and secure funding for the "Focus on Your Future" student career catalog for school year 2009-2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
**We continue to distribute copies electronically as needed.**
5. Coordinate the administrative and fiscal functions for the State of Alabama's Regional Workforce Development Council (region 8) via the Auburn Training Connection.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
**Meetings, financial reports, and meeting minutes are being conducted in accordance to the guidelines of the State of Alabama Office of Workforce Development.**
6. Set up and manage topic-specific training for Auburn area industry. The classes are ongoing during FY10 and will all be completed by September 30, 2010. The classes include, but are not be limited to: Management training (four classes), Quality training (two classes), TS16949 training (two classes), Labor relations (two classes), PLC and other automation training (four classes).  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
**Leadership Skills I was conducted January 26-27 in Suite A with 10 participants. The Auburn Technical Assistance Center (ATAC) conducted TWI-Job Methods in Suite D January 25-29 with 9 participants. Thermo Fisher used Suite A for training on January 21st and 28th with 12-15 participants. AU Outreach conducted an "Introduction to Successful Project Management" seminar in Suite A February 1-3 with 5 participants. ATAC conducted TWI-Job Relations in Suite A February 8-12 with 9 participants representing Cumberland Plastic, ToolCare, and Hoerbiger Automotive. ATAC conducted TWI -Job Instruction on February 15-19 in Suite A with 9 participants representing Cumberland Plastics, ToolCare, and Nikki. I-85 Corridor Alliance met in Suite A on February 25th. Region 8 Workforce Development Council met in Suite A on March 2nd. The State Office of Workforce Development conducted a seminar on Strategic Planning for the Region 8 Workforce Development Council in Suite A on March 2nd. ATAC conducted Lean Office training in Suite A on March 9th and Problem Solving training in Suite A on March 31st. Hoerbiger conducted "in-house" training in Suite A on March 30th.**

## Community Development Block Grant

1. Administer at least nine Community Development Block Grant projects adopted in the FY09 Action Plan. Anticipate six projects will be completed by May 31, 2010. The FY09 Action Plan projects are contingent upon the approved allocation from the U.S. Department of Housing and Urban Development.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***All CDBG FY09 projects are underway and are expected to meet HUD'S expenditure requirements by May 31, 2010.***
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, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***During the second quarter of FY10, 261 elderly households were provided services through the Brown Bag Program of Lee County.***
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 100 citizens to benefit from the funding by May 31, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **5/31/2010**  
***During the second quarter of FY10, 100 households were provided services through the Utility, Rental, and Mortgage Assistance Programs.***
4. Provide financial assistance to various local non-profit agencies to address the needs of the youth, homeless, and victims of natural disaster. Anticipate 40 citizens to benefit from the funding by September 30, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***During the second quarter of FY10, an average of 93 residents benefited from various public service programs funded by the CDBG program.***
5. Continue the housing rehab program to assist homeowners with home repairs. Anticipate assisting five households by September 30, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***During the second quarter of FY10, three homes were rehabilitated and three referrals were made to the Auburn Housing Assistance Network.***
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, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **5/31/2010**  
***During the second quarter of FY10, Council approved bids to resurface MLK Drive from Boykin Street to Shug Jordan Parkway. Construction will begin during the third quarter of FY10.***
7. Collaborate with North Auburn Housing Development Corporation to construct affordable housing units. Anticipate constructing four homes and assisting three families with homeownership assistance by September 30, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***During the second quarter of FY10, NAHDC continued construction of five additional units in the Northwest Village subdivision.***



8. Participate with a "Continuum of Care" coalition by May 31, 2010 in the effort to address homelessness in Auburn and the surrounding areas.  
Anticipated to commence by **10/1/2009** and be completed by **5/31/2010**  
*Community Development staff continues to meet with the East Alabama Coalition for the Homeless (EACH) monthly to collaborate with local agencies to address homelessness in Auburn and the surrounding areas. During the second quarter of FY10, ten households were provided temporary shelter funded by the CDBG Homeless Assistance Program.*
9. Anticipate receiving Section 108 Loan Guarantee proceeds to leverage additional funds to address the needs of our low to moderate-income citizens. Anticipate receiving funds by October 2010.  
Anticipated to commence by **10/1/2009** and be completed by **10/31/2010**  
*During the second quarter of FY10, the Economic Development Department identified potential projects to be funded by the Section 108 program. A recommendation will be made to City Council during the third quarter.*

## **Commercial Development**

1. Seek to attract new or expanding major commercial developments by locating at least two projects in Auburn by September 30, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*During the second quarter, Economic Development staff continued work on several commercial prospects and generated three new potential projects. One new restaurant, Auburn Diner, signed a lease during the second quarter for the old Ruby Tuesday's building at the front of the Village Mall.*
2. Plan and attend two commercial trade shows by September 30, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*During the second quarter, preparation for ICSC ReCon continued. Economic Development Department staff will attend that tradeshow during the third quarter. The City of Auburn/Commercial Development Authority joined the Alabama Retail Alliance. Department staff will attend several Alabama Retail Alliance meetings and events during the third and fourth quarters.*

## **Industrial Development**

1. Seek to attract no less than eight industrial visits with the goal of locating at least one new industry by September 30, 2010  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*There were four industrial visits in the second quarter of FY10, totaling seven industrial visits thus far in FY10.*
2. Administer the City's revolving loan program with the goal of packaging two loans in FY10.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*No new loan activity in the second quarter of FY10.*
3. Present business development opportunities in Auburn in form of a speaking engagement at a business seminar such as Forum Amerika by September 30, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*Speaking opportunities are currently being researched and evaluated.*

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 FY10. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***All units are occupied and leased to industries.***
5. Participate in four industrial trade shows or delegations, international and domestic, in FY10 with the goal of developing at least one industrial prospect. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***No tradeshow attendance in the second quarter FY10. Plans are being confirmed for attendance of two trade shows in the third quarter of FY10.***
6. Operate a business retention/expansion program with the following goals: Develop an opportunity to assist with the expansion of at least one industry in FY10; Market existing vacant buildings for new prospects as an ongoing activity in FY10; 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 FY10. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Regarding Goal 1: Were able to confirm the expansion of two existing industries for plans to expand in FY10. Regarding Goal 2: Presented the two available buildings to three prospects during second quarter of FY10; were able to agree with tenant to take the second building which now is off the market, leaving one available building. Regarding Goal 3: No E-Synchronist interviews in second quarter of FY10.***
7. Market the Auburn Technology Park West (ATPW) based on marketing plan as designed and implemented in December 2006 as an ongoing activity in FY10. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***During the second quarter of FY10, one project committed to co-locate with existing industry in Auburn Technology Park West. Marketing of the ATPW continues to be an ongoing project.***
8. Support Auburn University in marketing the Auburn University Research Park as an ongoing activity in FY10. Anticipated to commence by **10/2/2009** and be completed by **9/30/2010**  
***During the second quarter of FY10 one project located in the Auburn University Research Park. Marketing of the Auburn University Research Park continues to be an ongoing project.***
9. Manage Technology Park including completion of phased construction of Auburn Technology Park West in FY10. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Plans are underway for additional infrastructure in FY10.***

## Human Resources

1. Present two leadership development seminars to approximately twenty employees by September 30, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***The Issues in Local Government Enrichment Series led by Doug Watson is underway. Twelve applicants were selected to participate in this unique opportunity to explore issues affecting local government. The series consists of 10, one and one-half hour sessions.***
2. Present the Crew Leader Development Course to approximately fifteen employees by April 30, 2010.  
Anticipated to commence by **3/15/2010** and be completed by **4/30/2010**  
***Accomplished. Eleven employees from five departments completed this program.***
3. Present the Supervisor Certification Course to approximately fifteen employees by August, 31, 2010.  
Anticipated to commence by **7/15/2010** and be completed by **8/31/2010**  
***This course is scheduled for summer.***
4. Present the Customer Service Certification Course to approximately fifteen employees by September 30, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***This course begins May 3, 2010. The instructor will incorporate the City's Core Values Statement into the course material and will update information gleaned from the annual Citizen Survey.***
5. Present at least three human resource management seminars by September 30, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***None to date. We plan to deliver the ethics seminar, the diversity seminar, and the performance appraisal seminar.***
6. Present at least eight safety presentations by September 30, 2010.  
Anticipated to commence by **9/1/2009** and be completed by **9/30/2010**  
***Accomplished. During this quarter, five safety presentations were delivered. These included discussions about work zone safety, hazard communication and material safety data sheets, and three sessions covering heat stress and avoidance. A total of ten presentations have been made to date.***
7. Conduct at least five employee events by September 30, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***The annual basketball tournament will be held in April. While not a formal event, the Scale Back Alabama program is nearing completion. Approximately 40 employees are participating in this wellness initiative.***

## Public Safety Administration

1. Develop a staffing recommendation to assist walk up customers at the Police Division after hours and on weekends.  
Anticipated to commence by **10/1/2009** and be completed by **3/31/2010**  
***We are currently staffing the lobby area 24/7 with our patrol officers, records clerks or student public safety officers. We will review this staffing as needed and make any adjustments as necessary.***
2. Work with the Police Chief, Fire Chief and Environmental Services-Fleet Division to develop a fleet replacement recommendation based on the usable life expectancy of Departmental vehicles.  
Anticipated to commence by **10/1/2009** and be completed by **3/30/2010**  
***We have not finalized any recommendations during this quarter.***

## Codes Enforcement

1. Target at least ten structures for demolition to continue the removal of abandoned/dilapidated structures in the City.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***We have 7 dilapidated houses that will be presented to the City Council in April for their approval to raze them.***
2. Review and issue recommendation regarding the adoption of the 2009 ICC Codes.  
Anticipated to commence by **12/1/2009** and be completed by **9/30/2010**  
***The 2009 Editions of the International Codes have been adopted and went into effect March 1, 2010.***
3. Use the permit call-in program to enter 75% of sub permits into the computer prior to the contractor's arrival, from phone or web-extension contact.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Approximately two out of three contractors continue to call in their permits prior to arrival.***
4. Achieve certification in an area of inspection or plan review for each inspector through continuing education classes.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***No new certifications were obtained during the second quarter.***

## Communications

1. With cooperation of Information Technology, activate caller ID on non-emergency lines in the 911 center.  
Anticipated to commence by **10/1/2009** and be completed by **3/31/2010**  
***This goal was completed during the second quarter.***

## Fire

1. Evaluate and update the Fire Division strategic plan to ensure effective and efficient emergency response.  
Anticipated to commence by **10/1/2009** and be completed by **3/31/2010**  
***Work continues on the strategic plan update and it should be completed in May.***
2. Work with Auburn University personnel to develop a confined space rescue team for response within the City of Auburn and Auburn University.  
Anticipated to commence by **10/1/2009** and be completed by **6/30/2010**  
***Auburn University personnel were not able to meet during the second quarter. We will continue to work with AU to develop and implement a confined space rescue team.***
3. Through the Fire Career Development Plan, schedule and teach Fire Inspector I so that the remaining Fire career personnel achieve this certification.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***A Fire Inspector I class was taught in February. This has all but two career personnel certified as Fire Inspector I.***

## Police

1. Coordinate with other law enforcement agencies within Lee County to establish quarterly command staff meetings to discuss current trends in law enforcement.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***The first full meeting with area agencies is scheduled for April 2010.***
2. Work with the Police Chief and in cooperation with other city departments to finalize a recommendation to secure the expansion of police facilities.  
Anticipated to commence by **10/1/2009** and be completed by **12/31/2009**  
***A building has been acquired that will house the departments currently in the Development Services Building. Remodeling should begin sometime during FY2011. The departments that currently occupy the DSB will move once that remodel has been completed. We will remodel as necessary prior to moving into that space.***
3. Reinstitute a career development and job rotation program which will allow patrol officers to gain a minimum of three months experience within the detective division and/or other specialized unit.  
Anticipated to commence by **10/1/2009** and be completed by **6/30/2010**  
***Patrol officers will be rotated through the detective section beginning in May.***
4. Conduct at least one major training drill with members of Auburn University, Lee County Emergency Management Agency, Auburn Public Safety Fire and Communications Divisions, and other county emergency operations entities.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***This goal has been completed.***

## **Public Works Administration**

1. In conjunction with the Alabama Department of Transportation, provide project management for the construction of the bridge replacement at Moore's Mill Road over I-85. Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*The plans for the project are 30% complete. The environmental document is complete and has been sent to ALDOT for review and comments.*

## **Construction and Maintenance**

1. Rebuild or repair 750 feet of broken sidewalk.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*The Sidewalk Crew has rebuilt/repared 1,131 feet of sidewalk.*
2. Improve storm sewer infrastructure, including ditch maintenance and piping projects, by completing at least 10,000 feet of stream maintenance.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*The Drainage Crew has completed 4,500 feet of stream maintenance.*
3. Perform crack-sealing on 10 lane miles of streets.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*The Asphalt Crew will begin crack sealing late April/early May.*

## **Engineering Design**

1. Identify streets that are most in need of resurfacing and place the project out for competitive bid.  
Anticipated to commence by **2/1/2010** and be completed by **9/30/2010**  
*This year's resurfacing is being completed as part of the ARRA and CDBG projects.*
2. Construction of sidewalk on east side of S. College Street from S. Donahue Drive to E. University Drive.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*We are awaiting ALDOT's authorization to bid the project.*

## **Inspection**

1. Conduct annual detention pond inspections.  
Anticipated to commence by **11/2/2009** and be completed by **9/30/2010**  
*The first round of detention pond inspections is complete.*
2. Prepare and place out for competitive bid the project to re-stripe street pavement markings throughout the City wherever they are deteriorated or where necessary to redirect traffic movements.  
Anticipated to commence by **2/1/2010** and be completed by **9/30/2010**  
*The restriping project should be bid during 3rd quarter.*

## Traffic Engineering

1. Complete DOT and FHWA required bridge inspections.  
Anticipated to commence by **1/4/2010** and be completed by **6/30/2010**  
***The bridge inspections are 75 percent complete.***
2. Replace 100 engineer grade traffic signs with High Intensity Prismatic (HIP) grade signs.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***To date, 70 engineer grade traffic signs have been replaced with high intensity prismatic grade signs.***
3. Perform traffic signal warrant analysis on 3 intersections within the City.  
Anticipated to commence by **1/4/2010** and be completed by **9/30/2010**  
***A signal warrant analysis was performed at the intersection of Glenn Avenue-Skyway Drive and at Bent Creek Road and Hamilton Road; no signal is warranted at this time. The other analysis is scheduled to be completed during the spring.***
4. Organize Transportation Safety Campaign to educate citizens about safety issues regarding different modes of transportation - Walk, Cycle & Drive Alike (WaCaDa).  
Anticipated to commence by **3/2/2010** and be completed by **9/30/2010**  
***The transportation safety campaign, Travel with Care, is scheduled for April 5-9.***
5. Replacement of one traffic signal cabinet at an intersection identified for maintenance.  
Anticipated to commence by **6/7/2010** and be completed by **9/30/2010**  
***This project is scheduled for summer 2010.***
6. Pending grant funding, design and construct Wire Road Bikeway from Cox Road to Webster Road.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***This project was not funded.***
7. Installation of mast arm traffic signal poles at intersection of S. College Street and Shell Toomer Parkway pending ALDOT approval.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Street lights were installed but ALDOT did not approve the traffic signal.***
8. Installation of mast arm traffic signal poles at intersection of E. Glenn Ave and Airport Road.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***This project is complete.***
9. Installation of mast arm traffic signal poles at intersection of Shug Jordan Parkway and West Samford Avenue pending ALDOT approval.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***ALDOT did not approve the project.***



## Environmental Services Administration

1. Further streamline administrative processes in order to promote greater efficiency and accountability such as updating/adjusting internal databases and ensuring garbage account information that is cross-referenced with the Water Revenue Division's software program is consistently accurate and up to date.

Anticipated to commence by **10/1/2009** and be completed by **6/30/2010**

***Databases have been updated and streamlined. Additional adjustments were made to improve how customer account information is cross-referenced, which has led to improved account information accuracy.***

## Recycling

1. After review of bids received, negotiate and execute an agreement for trash disposal.

Anticipated to commence by **10/1/2009** and be completed by **12/31/2009**

***The agreement was executed during this quarter, which provides for the continued recycling of woody debris and appliances collected as a part of the City's municipal solid waste collection program.***

2. Reduce the number of missed service complaints related to recycling and trash collection by at least 3% as compared to FY 09.

Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

***There was a 0% reduction in service complaints for this quarter as compared to the same quarter last fiscal year and the first quarter of this fiscal year.***

3. Increase the City's combined residential and commercial recycling participation rate by 10% through education, marketing, and special events.

Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

***It is estimated that a 1% increase in the recycling participation rate was realized this quarter over last quarter for a total of a 2% increase for this fiscal year thus far. Utilizing grant funds, marketing materials were developed, recycling bins were purchased and other related efforts have contributed to the continued increase.***

## Solid Waste

1. Reduce the number of missed service complaints related to residential and commercial garbage collection services by at least 3% as compared to FY09.

Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

***Missed garbage complaints are down 1% this quarter versus the same quarter last year for a total of a 1.5% reduction thus far this fiscal year.***

## Animal Control

1. Conduct one Animal Care Week event to educate citizens about the City's Animals and Fowls Ordinance and the general care/control of animals.

Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**

***Planning activities are underway. The event will be held later this fiscal year.***

2. Continue work started during the last quarter of FY09 by making revisions to the City's Animals and Fowls Ordinance and recommending adoption.  
Anticipated to commence by **10/1/2009** and be completed by **12/31/2009**  
*The review of the first draft by interdepartmental stakeholders was completed during this quarter. Additional revisions are underway, with a secondary review to be scheduled upon completion of the revisions, which is anticipated to occur during the third quarter of this fiscal year.*

## **Right-Of-Way Maintenance**

1. In conjunction with Auburn City Schools and the City's Public Safety Department, in an effort to educate the public about litter prevention, conduct at least one City school district/neighborhood clean up event and one vehicular traffic stop litter education event.  
Anticipated to commence by **10/1/2009** and be completed by **6/30/2010**  
*Held three vehicular litter stop events during which literature and plant seeds were distributed in an effort to reduce litter, and encourage recycling and beautification. Plant seeds were also distributed to the local elementary schools to encourage beautification. These seeds will be passed out during child drop off/pick up before and after school.*
2. On an interdepartmental basis, work closely with others to enhance the appearance and maintenance of the downtown area through cooperative solid waste collection arrangements and cleanliness/aesthetic projects.  
Anticipated to commence by **10/1/2009** and be completed by **6/30/2010**  
*A solid waste collection bid is scheduled to begin during the third quarter, which will include a recycling component for some businesses in the downtown area. Six (6) decorative recycling containers were strategically placed along pedestrian routes to encourage recycling. During the Auburn University Student Government Association's "Big Event" a number of volunteers painted the stairwells at the municipal parking deck and washed down sidewalks along College Street. In addition, volunteers with the AU Air Force ROTC have partnered with us to help recycle glass bottles from downtown businesses for the next several months.*

## **Fleet Services**

1. Continue the joint mechanic/community college training initiative to enhance the knowledge, skills, and abilities of mechanics in order to stay abreast of the latest automotive engineering and technological advances in the profession.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*Several mechanics attended manufacturer-specific training courses to enhance their skills and abilities related to vehicle/equipment maintenance and repair. The soft and hard cost benefits are being evaluated.*
2. As budgetary monies will allow, purchase software that will allow for the provision of more detailed analytical maintenance and repair information to assist City departments with vehicle/equipment purchasing decisions.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
*Fleet software has not been purchased, but work has continued with the Budget Analyst and others to extrapolate data related to vehicle/equipment life cycle costs and to assist with purchasing recommendations.*

## Library

1. In cooperation with IT, explore potential use, costs, and methods of implementation associated with acquiring digital downloads and develop a plan for future acquisitions if deemed feasible.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Research has been completed and presented to the Library Director.***
2. Working with IT, implement the available overdue notice by e-mail function of the library's Polaris system to save time and money in sending overdue notices.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Completed. Collection of e-mail addresses will be ongoing.***
3. Install a library materials protection system to stop loss of valuable library books and audio-visuals.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Completed.***
4. Create greater diversity in the circulating collection with the addition of more multicultural choices in both print and audio formats.  
Anticipated to commence by **10/1/2009** and be completed by **5/31/2010**  
***Completed. All purchases have been made and materials are circulating.***

## **Parks and Recreation Administrative Services**

1. Identify area and develop a recommendation for a walking/biking trail in an area that is currently underserved.  
Anticipated to commence by **10/1/2009** and be completed by **7/30/2010**  
**No progress in second quarter.**
2. Development a recommendation to make adjustments to buildings and to operations of facilities to save utility costs and implement upon approval.  
Anticipated to commence by **10/1/2009** and be completed by **4/30/2010**  
**Recommendations for Boykin Center were developed with the intention of applying for CDBG funding to implement.**
3. Working with the Parks and Recreation Advisory Board, develop list of uses for inclusion in a recommendation for the future Lake Wilmore Community Center.  
Anticipated to commence by **2/1/2010** and be completed by **9/30/2010**  
**The Parks and Recreation Advisory Board began work on this goal in the second quarter. All members were given a list of uses to evaluate and they are scheduled to submit their input at the April meeting of the board.**
4. Determine the cost of developing a portion of the 280 Rest Area into a passive park and develop funding recommendations in order to begin work on developing the park.  
Anticipated to commence by **10/1/2009** and be completed by **6/30/2010**  
**Continued to work on possible funding options and uses in this quarter.**

## **Leisure Services**

1. Add to the ceramics and other arts programs through funding through the State Council on the Arts.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
**No progress in second quarter.**
2. Host a minimum of three tournaments at the soccer complex that will draw teams to Auburn.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
**The Showcase Tournament was held in March and attracted 30 teams that stayed for two nights.**
3. Host a minimum of eight events at state level or higher at the City of Auburn/Auburn University Yarbrough Tennis Center.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
**The Southern Indoor attracted 75 players that stayed 3 nights. The Junior Indoor attracted 80 players that stayed 2 nights. The NTRP Adult attracted 50 players that stayed one night.**
4. Hold at least six events with 30 or more teams at the softball complex.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
**A high school tournament had 46 teams participate. The majority stayed for one night.**

5. Working with local businesses and other organizations, develop a new large scale event for the community that incorporates and benefits the business community.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***No progress in second quarter.***

## **Parks and Facilities**

1. Renovation of interior of Frank Brown Recreation Center.  
Anticipated to commence by **9/1/2009** and be completed by **11/30/2009**  
***Project is complete.***

## Planning

1. Gather public input and undertake community visioning process for CompPlan 2030.  
Anticipated to commence by **9/1/2009** and be completed by **2/28/2010**  
**Completed.**
2. Using public input and the Auburn Interactive Growth Model (AIGM), staff will generate analysis of future land use, transportation, natural systems, and civic systems and prepare draft recommendations for inclusion in CompPlan 2030, in conjunction with the Planning Commission.  
Anticipated to commence by **3/2/2010** and be completed by **9/30/2010**  
**This goal remains on target for completion by November 30, 2010.**
3. In cooperation with IT, complete a comprehensive review and enhancement of the current land use GIS layers by January 31, 2010.  
Anticipated to commence by **10/1/2009** and be completed by **1/31/2010**  
**Completed.**
4. Inspect commercial and performance residential development sites to inventory existing landscaping and parking to confirm the status of required vegetation and parking. Take inventory of residential open space to ensure accessibility and maintenance.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
**This goal remains on target for completion by September 30, 2010.**
5. Provide the annual comprehensive report to the Planning Commission.  
Anticipated to commence by **10/1/2009** and be completed by **1/31/2010**  
**Completed.**

## Water Resource Management

### Sewer Maintenance

1. Prepare construction plans for necessary rehabilitation work and complete construction in areas MP04 and MP12 identified in the Southside Flow Study.  
Anticipated to commence by **7/1/2010** and be completed by **9/30/2010**  
***Contractor began working on MP04 and MP12 Sewer System Evaluation Surveys (SSESs) during 2nd quarter FY10. SSES report expected 3rd quarter FY10. Preparation of construction plans anticipated to begin 4th quarter FY10.***
2. Issue a report evaluating existing collection system capacity and identify immediate and future upgrades needed within the Northside Sewer Basin.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Began compiling information on Northside basin. Will begin compiling report 4th quarter FY10.***
3. Issue recommendations for providing regional sewer service to unsewered areas where future growth is anticipated.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Project has not started. Anticipate beginning project 3rd or 4th quarter FY10.***
4. Complete the permitting and design of necessary H. C. Morgan WPCF and Northside Transfer pump station Improvements. This is a multi-year project.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***A permit modification will be submitted to ADEM for the Southside WPCF by 4th quarter FY10. Necessary improvements are being identified and prioritized. Design of the necessary improvements should begin during 4th quarter FY10.***
5. Initiate development of a recommended master maintenance plan for the existing sewer infrastructure in the City of Auburn to include routine cleaning, CCTV inspection, smoke testing and root control treatment. This is a multi-year project.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Staff began review of existing SOPs. Project will not start until 3rd or 4th quarter FY10 as City moves forward with GIS asset management software selection.***
6. Implementation of a Fats, Oils, and Grease (FOG) program to collect and dispose of household grease including public education and outreach.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Department collected approximately 150 gallons of household grease in 2nd quarter FY10. FOG pamphlets have been distributed to most of the local grocery stores. Staff will begin a pilot curbside grease collection program by 4th quarter FY10.***
7. Complete rehabilitation work required for the Mall Outfall, Northeast Outfall, and Tullahoma Drive/Wrights Mill Road/Carter Street projects.  
Anticipated to commence by **10/1/2009** and be completed by **3/31/2010**  
***Construction began 2nd quarter FY10 and project is anticipated to be completed in July 2010.***



## Water Operations

1. Implementation of Annual Tank Maintenance Plan.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***A painting specification and bid package was completed and bids were received during the 2nd quarter FY10 for the West Glenn and Summerhill Tanks. Utility Service Company was awarded the contract. Construction set to begin the week of April 5th. Painting of the West Glenn Tank should be completed 4th quarter FY10. Painting of the Summerhill Tank will begin 4th quarter FY10.***
2. Issue update to existing Water Supply Master Plan. Begin study FY10 and complete FY11.  
Anticipated to commence by **6/1/2010** and be completed by **12/31/2010**  
***Project has not started.***
3. Complete Motor Control Center (MCC) replacement for both raw water pump stations at Lake Ogletree and select and install variable frequency drives (VFDs) on two raw water pumps.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Project will be implemented along with the water system SCADA evaluation project.***
4. Select, purchase, and install necessary process instrumentation (turbidimeters, pH meters, etc.) to allow high rate testing to occur at the water treatment plant.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Project completed March 15, 2010.***
5. Obtain high rate study approval from ADEM and complete necessary testing to re-rate the water plant capacity from 8 MGD to 12 MGD.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***The high rate study has been postponed due to needed repair and replacement projects at the WTP and priority placed on the new AWWB well.***
6. Complete raw water pump station inspections and cleaning at Lake Ogletree. Determine condition of existing pump station structures and gates.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Completed cleaning of raw water pump station 1st quarter FY10. Structural evaluations are on hold until water turbidity improves enough to allow for a meaningful inspection.***
7. Complete clear well inspections and cleanings at water treatment plant.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Inspection reports were submitted during 2nd quarter FY10. Necessary repairs will be budgeted for and completed during FY11.***
8. Complete bathymetric survey of Lake Ogletree.  
Anticipated to commence by **10/1/2009** and be completed by **12/31/2009**  
***Report submitted to WRM by consultant on January 13, 2010.***
9. Complete study to evaluate spillway replacement alternatives at Lake Ogletree.  
Anticipated to commence by **10/1/2009** and be completed by **3/31/2010**  
***A draft report was completed during 2nd quarter FY10. The report will be finalized by 4th quarter FY10.***

10. Complete Raw Water Pump Station No. 1 evaluation. Determine whether to rehabilitate the existing pump station or replace.  
Anticipated to commence by **2/1/2010** and be completed by **5/31/2010**  
***Evaluation has been postponed until the underwater evaluation project can be completed during a period of lower water turbidity to provide a meaningful inspection.***
11. Evaluate replacement/upgrade options for the carbon contact basin (CCB) and the washwater return systems at the water plant which restrict the plant's capacity.  
Anticipated to commence by **10/1/2009** and be completed by **3/31/2010**  
***Washwater return improvements were completed on March 26, 2010 by utilizing an existing abandoned raw water line. A hydraulic analysis of the CCB has been completed detailing the required piping modification to increase the capacity of the CCB to 12 mgd. CCB improvements will be included in the FY11 budget.***
12. Evaluate replacement/upgrade of the existing alum storage tanks for increased storage capacity. Existing tanks are in bad condition and need to be replaced.  
Anticipated to commence by **8/1/2009** and be completed by **9/30/2010**  
***Project has not started. Project will begin 4th quarter FY10.***
13. Complete permitting and design of the AWWB Well No. 1.  
Anticipated to commence by and be completed by **6/30/2010**  
***A production well has been completed and tested. A six (6) month extension was recently granted which extends the ADEM construction permit to March 30, 2011. Final design will be completed once a firm well capacity has been established.***
14. Complete construction and startup of the AWWB Well No. 1.  
Anticipated to commence by **7/1/2010** and be completed by **1/31/2011**  
***No activity on this project at this time. See Goal 13 update.***

## **Watershed Management**

1. Begin implementation of Phase II Water Quality Monitoring Plan recommendations. This will be done in conjunction with the Saugahatchee TMDL Stormwater Implementation Plan. This is a multi-year project.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Staff commented to ADEM on draft Phase II Stormwater Permit during 2nd quarter FY10. ADEM is expected to issue final permit 3rd or 4th quarter FY10. Staff will finalize monitoring plan upon ADEM's issuance of final permit. Implementation of Water Quality Plan will begin upon permit issuance.***
2. In coordination with IT, issue a report evaluating the feasibility of a program to integrate construction site ADEM permit information in to an interactive database that would provide information on permit expiration, coverage, etc...  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***WRM and IT began working on the database during 2nd quarter FY10. A draft database was completed in 2nd quarter FY10. The final database should be completed 3rd quarter FY10.***

3. Strengthen existing Illicit Discharge Detection Improvements program by incorporating annual inspection (one watershed per year) of all streams within the City's Phase II jurisdiction. This is a multi-year project.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Staff initiated Outfall Reconnaissance Inventory Inspection program in 2nd quarter FY10. To date, approximately 10.2 miles of stream have been inspected and 38 stormwater outfalls have been inspected and documented.***
4. In cooperation with IT, complete initial GIS inventory of wetlands in the Auburn area.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Staff gathered and refined existing internal and external sources of spatial distribution of wetlands in the Auburn area. Staff is currently working with IT to make these datasets available as an additional GIS layer. Project should be completed by 4th quarter FY10.***
5. Begin Implementation of Plan to comply with the stormwater water quality requirements outlined in the Saugahatchee TMDL. Submit plan to ADEM for approval. This is a multi-year project.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Staff continue to collect background TP data at 5 sites in the Saugahatchee Watershed using composite samplers. Staff commented on draft Phase II permit that was issued by ADEM for public comment 2nd quarter FY10. ADEM is expected to issue final permit 3rd or 4th quarter FY10. Staff will finalize TMDL Implementation Plan upon ADEM's issuance of final permit.***
6. In coordination with IT, reorganize and restructure how water quality data is viewed and used in GIS database.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Staff began integration of Outfall Reconnaissance Inventory data into GIS. Staff continue to update all existing water quality databases as needed. Additional improvements are contingent upon finalization of Woolpert's GIS report and recommendations.***

## **Administration**

1. Initiate water rate study and access fee evaluation update and issue revised report. This is a multi-year project with actual completion expected 12/10.  
Anticipated to commence by **6/1/2010** and be completed by **9/30/2010**  
***Project will begin 4th quarter FY10 or 1st quarter FY11. Rate study will be initiated once the Water Capital Improvement Plan is further refined.***
2. In coordination with IT, assist with utility GIS mapping for the water and sewer system. This will be a multi-year project.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***WRM staff updated InfoNet with additional surveyed manhole information and worked to obtain better data connectivity in InfoNet.***
3. Begin developing revisions to existing Water Board policies and procedures manual. This is a multi-year project.  
Anticipated to commence by **1/1/2010** and be completed by **9/30/2010**  
***Project will begin 4th quarter FY10 or 1st quarter FY11.***

4. Initiate sewer rate study and access fee evaluation update and issue report. This is a multi-year project with actual completion expected 12/10.  
Anticipated to commence by **6/1/2010** and be completed by **9/30/2010**  
***Project will begin 4th quarter FY10 or 1st quarter FY11. Rate study will be initiated once Southside and Northside WPCF needs are finalized and solids disposal options are evaluated.***
5. Complete revisions to the City Sewer Ordinance to include Fats, Oils and Grease program and other needed changes.  
Anticipated to commence by **10/1/2009** and be completed by **3/31/2010**  
***Sewer Ordinance revisions are being reviewed by staff. Revisions will be finalized and submitted to City Council concurrently with the Design Manual and other required ordinance revisions.***
6. Complete WRM Design Manual and have Manual adopted by City Council and AWWB.  
Anticipated to commence by **10/1/2009** and be completed by **3/31/2010**  
***Follow-up meeting with the development community is scheduled for April 15, 2010.***
7. Evaluate existing Supervisory Control and Data Acquisition (SCADA) system and develop replacement plan.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Sewer SCADA improvements have been evaluated and the existing Rockwell Automation (Allen-Bradley) control system will be expanded to provide remote monitoring for the new Choctawfaula and Northside transfer pump stations. The control system equipment will be ordered during 3rd quarter FY10.***
8. Evaluate existing security measures at Water & Sewer Complex and recommend needed improvements. Evaluation will include access to facility and other security measures.  
Anticipated to commence by **10/1/2009** and be completed by **9/30/2010**  
***Door access between the WRM Admin HVAC/Electrical Room is being changed to secure the WRM Revenue Office area.***

# City of Auburn

## *Financial Overview*

The City of Auburn has felt the effects of the national and global recession that first became widely apparent late in 2007: there have been some job losses, construction has slowed considerably, growth in sales tax and other revenue sources has been interrupted. While other local governments have had to reduce service levels and downsize their payrolls via hiring freezes, furloughs, layoffs and across-the-board salary cuts, Auburn has managed to maintain services to citizens and customers and to preserve its employee base.

Even in the face of widespread economic decline, the City's financial outlook continues to be significantly and positively affected by several factors:

- ◆ The economically stabilizing influence of Auburn University, the State's second largest public university;
- ◆ The diversity of the City's economic base that has been achieved through the City Industrial Development Board's and Economic Development Department's efforts to attract financially sound, small to medium-sized technology companies that employ moderately to highly skilled persons in environmentally responsible business activities; as well as the Commercial Development Board's and Economic Development Department's efforts to attract a greater variety and number of retailers and restaurants;
- ◆ The excellence of the Auburn City Schools, which produces well-educated and productive citizens and which has attracted families whose jobs are not in Auburn, spurring residential and service sector growth;
- ◆ The openness and the frequency of the communication between the City government and the citizens, as characterized by the annual Citizen Survey, the City's web presence and the City's strong tradition of customer-orientation, result in consensus building about the City's priorities and informed governmental decision-making; and
- ◆ The City's successful management and fiscal practices, including robust use of the budget as a management tool, requiring that stringent criteria be met before borrowing funds and tenacious adherence to budgetary and fund balance goals, enable the government to achieve its numerous goals for enhancing citizens' "quality of life," while maintaining a prudently conservative financial condition.

After the audit of each fiscal year, the General Fund's actual revenues are typically in excess of projections and actual expenditures are usually well under budget. The cumulative effect of this typical result is growth in fund balance of the City's largest fund, in excess of the goal amount of 20% of expenditures. The table on the following page illustrates the variances between the General Fund's budgeted change (increase or decrease) in fund balance and the actual change in fund balance, as well as the effect thereof on the General Fund's ending fund balance since fiscal 2000. A higher than planned fund balance has helped Auburn weather the economic recession.

General Fund	Fiscal Year				
	2000	2001	2002	2003	2004
Fund balance		\$	\$	\$	\$
Budgeted increase (decrease)	(1,417,192)	(45,777)	(17,640)	338,512	(2,116,313)
Actual increase (decrease)	916,035	401,317	3,002,052	1,148,849	3,789,246
Cumulative effect of actual					
change on fund balance		1,317,352	4,319,404	5,468,253	9,257,499
	2005	2006	2007	2008	2009
Fund balance	\$	\$	\$	\$	\$
Budgeted increase (decrease)	(1,820,747)	32,521	(3,015,601)	(4,871,034)	(4,915,493)
Actual increase (decrease)	(3,183,136)	476,452	1,728,180	(1,526,090)	(758,099)
Cumulative effect of actual					
change on fund balance	6,074,363	6,550,815	8,278,995	6,752,905	5,994,806

Even in 2008 and 2009, the actual draw-down of the General Fund's balance was significantly less than budgeted; this will improve the City's ability to continue to maintain service levels to citizens during the new biennium.

In addition to the goal of maintaining a General Fund balance at 20-25% of total budgeted expenditures, the City also has had a long-standing budget goal of keeping salaries and benefits at 50% or less of total expenditures in the General Fund. Management's proactive budget monitoring and recommendation of prudent budget adjustments to the Council provided a fund balance level that enabled the City to weather these first two years of economic challenge. The unknowns of the 2011 & 2012 biennium mean that conservative revenue projections and careful expenditure planning are even more critical than in the past.

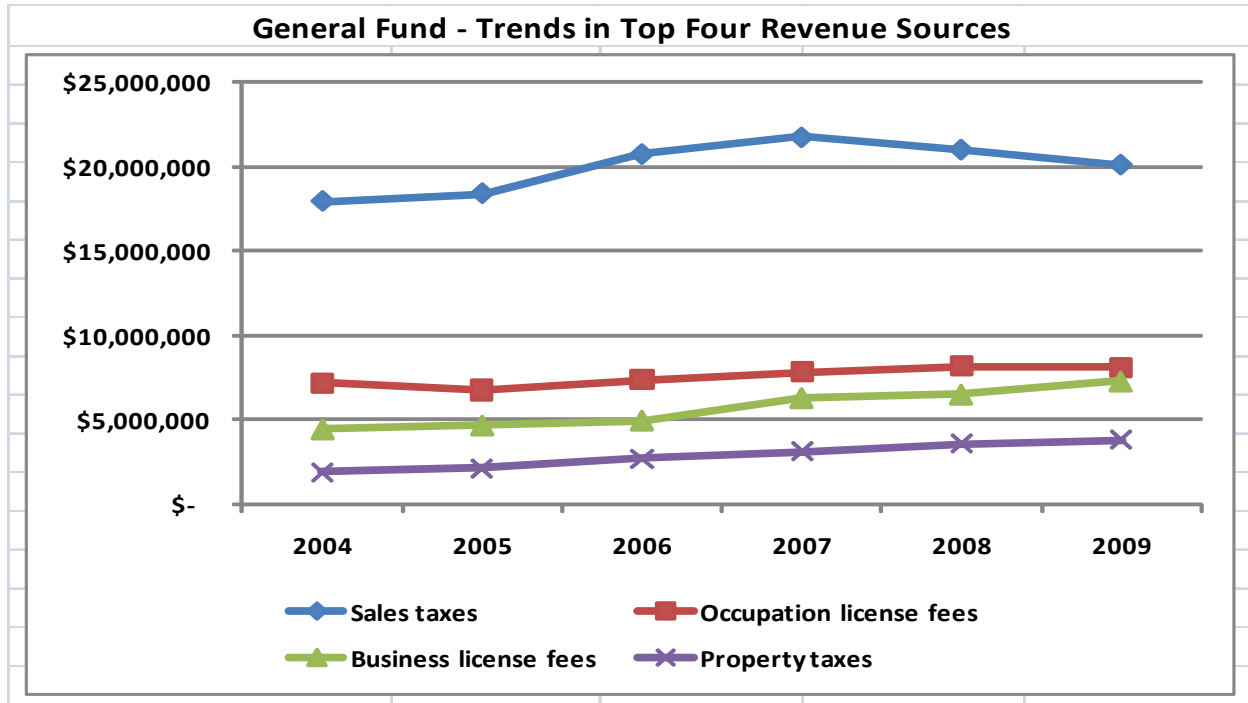
### ***The Financial Foundation – Diversified Revenue Base***

As is typical in the State of Alabama, City of Auburn property taxes are relatively low and therefore, are not the City's primary revenue source. Sales taxes are the largest revenue source in the City's General Fund, providing approximately 40% of revenue. The second largest revenue source for the General Fund is the City's occupation license fee, which is a fee of 1% of the gross salaries and wages earned within the City, and produces around 15% of General Fund revenues. The third largest revenue source, business license fees provide about 13% of revenue in the General Fund. Property taxes generate nearly 7% of total General Fund revenue. Across all City funds, property taxes provide approximately 20% of total revenues.

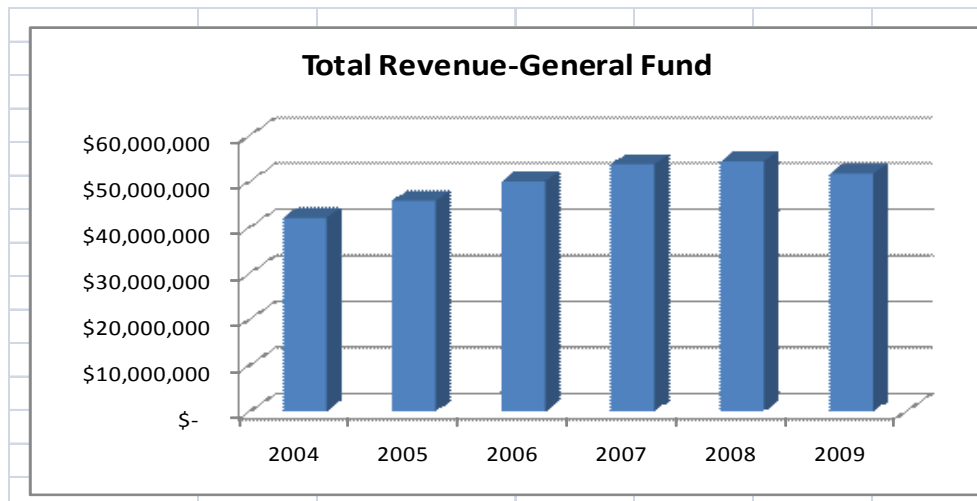
Together, the top four revenue sources provide approximately 75-80% of the funds to finance the City services provided by the General Fund, the City's largest fund. The three largest revenue sources can be increased by a vote of the City Council without a citizens' referendum. Property tax increases are governed by the State Constitution and require approval from the taxpayers via a referendum.

While property tax increases across the country are typically denied by voters, Auburn's university-based population has historically approved most of the conservative property tax increases for education that have been proposed by the Council and the City's Board of Education. However,

the most recent referendum (August 2007) for a proposed 9-mill increase in the City's education ad valorem tax, was turned down by the voters. Still, the City's revenue structure, with the General Fund's top three sources and the rates for enterprise services subject to change by Council ordinance, gives the Council a great deal of flexibility in providing the financial resources needed to fund municipal services within the confines of political realities. Trends in the General Fund's top four revenue sources are illustrated in the chart below.

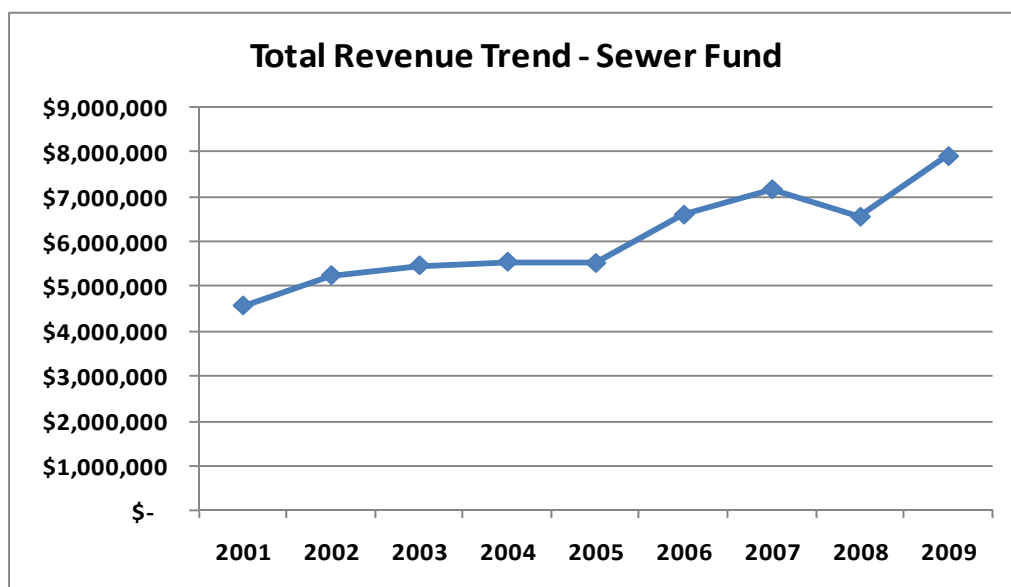


The City's population growth and geographic expansion account for increases in many other revenue streams, as well. Total revenues of the General Fund, excluding other financing sources, exhibited a solid growth trend until fiscal 2008, similar to the top five sources. Total revenues in 2009 were down 3.7% from 2007. Unaudited actual total General Fund revenues for 2010 were level with 2009. The chart below shows the growth in General Fund revenues.



The City's second largest fund is its **Sewer Fund**, an enterprise fund. All the revenues generated from the sewer services provided by the City and all the expenses incurred to provide those services are accounted for in the Sewer Fund. Management's goal with respect to sewer services is to provide services in a cost efficient manner and maintain sewer rates that will cover the full cost of the related expenses, while operating the wastewater plants in an efficient and environmentally compliant manner.

Sewer revenues are affected by residential, commercial and industrial growth within the city, as well as the weather (since sewer usage is based on water usage, except for accounts having a separate irrigation water meter). Operating revenues in the Sewer Fund have increased an average of 8.9% per year from fiscal 2001 to 2009; total revenues increased 9.2% over the same period.



The City conducted a sewer rate study in 2009, to ensure that regulatory-compliant capacity is available for Auburn's future and that rates charged are structured to continue to cover the costs to provide sewer services. Following the completion of the sewer rate study, a 16% rate increase was recommended and became effective on April 1, 2009; another recommended 16% increase was implemented on April 1, 2010. More detailed financial information about the *Sewer Fund* is provided in the Enterprise Funds section of this document.

Additional information about the City's revenue sources is available in the *Revenue Overview* within this section of the budget document.

## Debt

The City's annual revenues typically are not adequate to finance all the expenditures proposed to and approved by the Council. Expenditures that benefit the citizens for the long term generally have significant costs and 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 the costs can be paid from the revenues of several years. Balancing this advantage is the cost of borrowing, which includes interest and administrative costs. To manage public debt in a responsible manner requires consistent application of sound debt management policies. The City's financial policies, including debt policies, are included in this section of this document.

The City maintains a conservative debt policy (see *Financial Policies* within this section of the budget document), issuing debt only for the acquisition of property, the construction of capital projects and the purchase of major capital equipment, or to refinance existing debt to achieve interest cost savings. Auburn City Schools follows an approach similar to the City, which is the issuer of School Board debt. To minimize total interest costs, debt terms are as short as feasible, taking projected revenues, expenditures/expenses and cash flows into consideration.

When interest rates decline, the City and its debt advisors will review the currently outstanding debt for possible interest cost savings via refinancing. During fiscal 2009, the City refinanced a portion of Sewer Fund bonds outstanding; and in June 2010, a Schools bond issue was refunded, to take advantage of lower interest rates.

**General obligation (GO) debt** is supported by the full faith and credit of the City of Auburn. This debt form is used to finance various types of capital projects of the City and the City's Board of Education. School Board debt is repaid from property taxes received by the City, which are earmarked for education purposes. The City has issued general obligation debt to finance sewer system expansion and improvements; it is the Council's intention that general obligation debt issued for sewer facilities be repaid from revenues of the Sewer Fund. Auburn also has a 5-mill property tax that is dedicated to the repayment of debt that is issued to finance capital projects that have been approved by the voters; this tax is called the Special Five Mill Tax. When GO debt is issued to pay for voter-approved projects, the City can repay the principal and interest on such debt from the resources of the Special Five Mill Tax Fund.

The City's general obligation long-term debt outstanding at September 30, 2010, is shown below.

General Obligation Long-Term Debt Allocation			
			At Sept. 30, 2010
Payable from:			\$
General Fund			47,387,449
Five-Mill Tax Fund			25,920,000
Sewer Fund			45,315,000
School Tax Funds			66,026,915
Total GO long-term debt			184,649,364
Less:			
Debt issued f/b/o Auburn City Schools			(66,026,915)
Debt issued f/b/o Auburn University			(5,863,045)
Net GO Debt for benefit of City			112,759,404

**Debt Issuances for the Biennium including Fiscal Years 2011 and 2012.** The City has planned no borrowings in the General Fund during the new biennium. A borrowing is planned for the Special 5 Mill Tax Fund, if approved by the voters in FY2011. A borrowing is anticipated in the Sewer Fund; timing of another borrowing for sewer infrastructure will depend on the pace of capital projects' construction and the related depletion of borrowed funds currently on hand in the Sewer Fund. Continuing significant growth in the enrollment at Auburn City Schools indicates that a borrowing for additional or expanded public school facilities may be needed. Biennial budgets are reviewed during the summer of the first fiscal year of the biennium and may be amended at that time to reflect updated revenue projections and changing conditions, priorities and capital projects' status. More detailed information about the City's long-term debt and debt service requirements is provided in the *Debt Overview* within this section of the budget document.

### ***Economic Development***

Auburn's City Council has a longstanding record of supporting the diversification of the City's revenue base via economic development activity. This initiative began in the mid-1980s and has increased the City's job base by approximately 4,000 in a 25-year period. The City's efforts in industrial, retail and commercial recruitment and development are carried out with the assistance of its Industrial Development Board and Commercial Development Authority. A parallel goal to the expansion and stabilization of the tax base is the goal to provide employment in high-skilled jobs with sound, mid- to small-sized growth-potential companies that will provide good employee benefits and be excellent corporate citizens in the community.

### ***Credit Rating***

The City's credit ratings were most recently reviewed in June 2010; Moody's confirmed the Aa2 rating and Standard & Poor's confirmed the City's credit rating of AA+. The Moody's rating reflects the agency's conversion of all municipal ratings to a rating scale that is consistent with corporate debt. Previously, the City's rating from Moody's was Aa3. The Water Board's Aa2 from Moody's was confirmed in May 2010; the Water Board's previous Moody's rating was Aa3.

### ***Financial Policies***

The City's conservative financial practices were standardized into a policy statement that was approved by the City Council in 2007. The written policies have served as a guide to City staff, as well as for the governing body, when making finance-related decisions. Written financial policies demonstrate the City's willingness to examine its practices and establish formal guidelines for accounting, financial reporting, budgeting and financial management, as well as Auburn's commitment to consistent financial behavior and transparency of government for its citizens. The City Council-approved *Financial Policies* are included in this section of the budget document.

### **Budget Strategy**

The budget strategy is determined by the City Manager each budget cycle and is rooted in the results of the annual Citizens' Survey. Revenue trends and projections are another cornerstone of the budget strategy. The City Manager's *Budget Message* explains the strategy used in developing the fiscal 2011 & 2012 biennial budget:

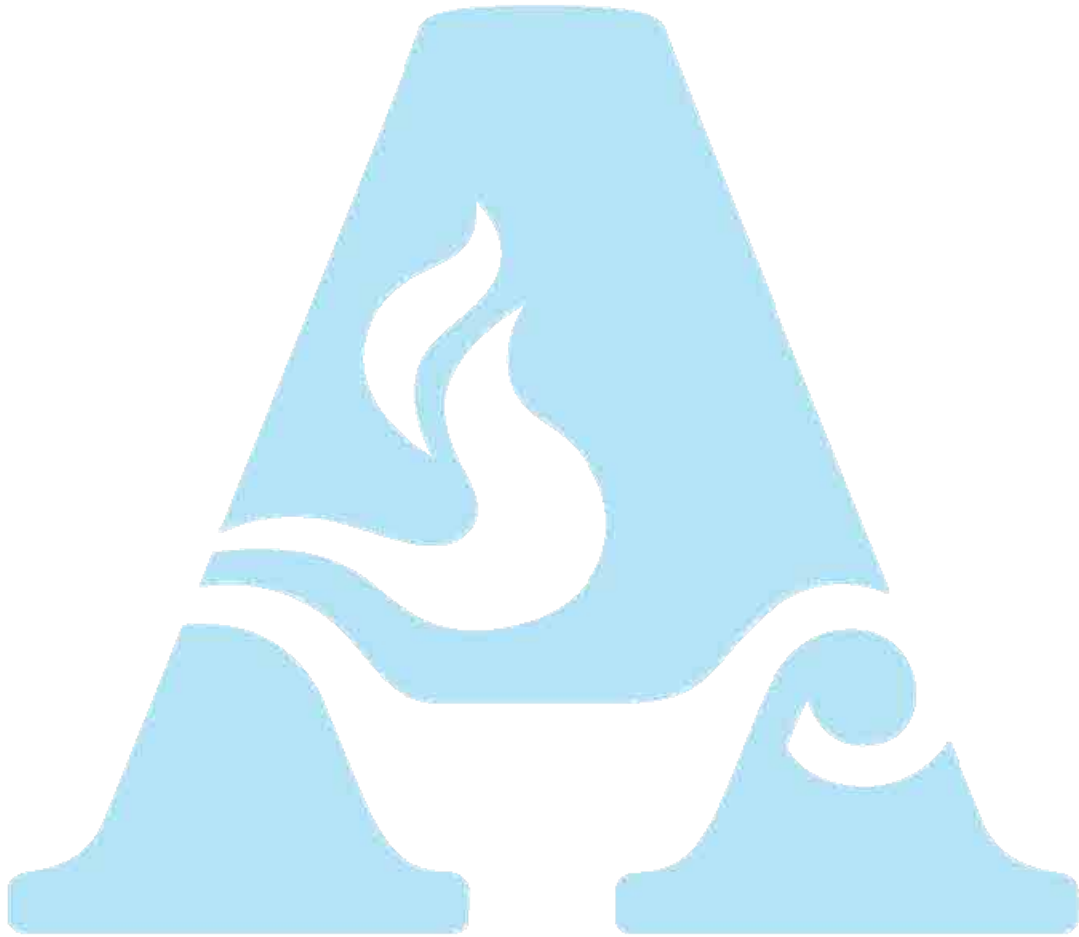
When developing the budget for FY09-10, revenue forecasts were conservative, and a strategy was employed to draw down General Fund reserves while simultaneously implementing targeted, incremental reductions to departmental expenditures. The purpose of this strategy was to 1) continue drawing down excessive fund reserves; 2) slowly reduce the gap between expenditures and falling revenues and; 3) avoid disruptions to the level of service our residents have come to expect. To this end, a number of actions were taken at the outset of the FY09-10 Biennial Budget. Departments were level funded in FY09-10, with the exception of necessary increases in energy budgets and some limited capital outlay. Most capital outlay was conditioned upon sufficient revenue, and many decisions for FY10 were postponed pending review of FY08 and FY09 budget-to-actual performance. Excess debt capacity was identified in the Special Five Mill Debt Service Fund, allowing us to successfully shift virtually all infrastructure spending out of the General Fund and complete a number of significant transportation projects, approved by voters in a referendum.

At Mid-Biennium, revenues were showing continued deterioration, and further steps were taken to reduce expenditures: 3% reductions were made to overtime, contractual and commodities line items, and a thorough review of all future position vacancies was ordered. These reductions were proactively designed to protect our financial strength, and fell in line with our strategy of decreasing our reliance on reserves.

This strategy has been successful so far. While FY09 adjusted revenues declined .68% from FY08 and FY10 revenues are projected to decline an additional 4.66%, departmental expenditures have remained roughly level, even when including almost \$2.6 million in capital equipment replacements and capital infrastructure investments from the General Fund over the biennium. During this time we have taken advantage of new equipment and advanced technologies.

These actions have also allowed the City to absorb the brunt of the revenue shortfalls that occurred in sales and use tax and other revenue streams without detriment to the high level of quality services to which our residents are accustomed. And, unlike many municipalities across the state and country, Auburn has not been forced to lay off personnel or implement furloughs or pay cuts.

As the 2011 & 2012 biennial budget is implemented beginning in October 2010, City management and staff will continue to monitor revenue trends and spending, to prepare for the Mid-Biennium Budget Review in the spring of 2011, while working to achieve the departments' individual goals in support of the Council's strategic goals in service to the Auburn community.



# City of Auburn

# City of Auburn

## Revenue Overview

Revenue projections form the foundation of the budget. The Council considers the City Manager's budget proposal in the context of the following revenue policies:

- New or increased taxes or fees will be enacted in response to citizen approved referenda or to finance increased costs to provide citizen-desired services after all cost containment innovations have been exhausted.
- Fees for City services or fines and court costs will be set at amounts consistent with State requirements and at rates that are intended to promote positive citizen behaviors.
- Idle funds will be invested as permitted by State law in a manner that will "provide the highest investment return with the maximum security while meeting the City's daily cash flow demands" as provided by the City's Investment Policy.
- Adequate revenue must be produced to finance all operating costs for providing City services. Borrowed funds will be used only to finance capital acquisition and construction costs.
- Projected revenues and borrowing coupled with the projected fund balance at the beginning of the new fiscal year must provide for a projected ending fund balance of at least 20% of the budgeted expenditures.

The City Manager prepares a revenue budget that is consistent with revenue and debt policy. The projected revenues must finance the proposed expenditures while meeting the Council's ending fund balance goals. The Finance Director develops revenue projections based on historical revenue data as well as input from the Finance staff and the department heads of those departments that generate revenue. In addition, the state of the global, national, state and local economies is considered, as well as any new legislation affecting revenues. Then, the projections are reviewed and approved by the City Manager and incorporated into the proposed budget.

The Finance Department's Revenue Office administers the collection of all City Council-levied taxes and fees with the exception of ad valorem (property) taxes, which are collected by the county as provided by State law, and fees that are collected by individual City departments for services or fines. The Revenue Office maintains at least ten years' history on all major and many of the less significant revenue sources of the City's funds. Initial revenue projections are formulated in the following manner:



1. A projection is made extrapolating from the ten-year trend data.
2. A projection is made assuming that the change for the year to be budgeted will be the same as the current year's change over the prior year.

3. Socio-economic factors affecting specific revenue sources are identified. These factors include—
  - relevant new national, state and city statutes, changes in those statutes and recent court decisions;
  - global, national and regional economic trends as reported in national and state media;
  - residential and commercial building permit data from the City's Codes Inspection Office, which are indicators of the housing sector of the economy;
  - annexation and planned residential and commercial development data from the City's Planning Department;
  - enrollment projections from Auburn University and the City Board of Education;
  - business and industrial expansion and downsizing data from the City's Economic Development Department;
  - estimates from all City departments concerning grant applications and awards, and
  - estimates from various City departments concerning staffing and activity levels that affect revenue sources.

For the 2011 and 2012 biennium, consideration of the nation's recession and its impact on the City's revenue trends was the most significant of all factors affecting revenue projections. Other sources of information used in developing the revenue projections included the Economic Development staff's analysis of revenue trends by geographic node and close monitoring of revenue results in the City Manager's newly instituted monthly revenue review meetings that include staff from the City Manager's Office, the Finance Department and the Economic Development Department. Also considered were the number of Auburn University home football games and the quality of their opponents scheduled for the home games.

4. The Finance Director determines the initial revenue estimates, considering the two projections and the various known socio-economic indicators outlined above. The Finance Director also considers pending grant applications, planned debt issuances and interfund transfers, and other relevant factors.
5. The Budget Analyst reviews the Finance Director's estimates for consistency with the data and factors known at that level and makes proposed adjustments to the City Manager.

The City Manager then reviews the initial revenue projections and the various factors considered during the projection process with the Finance Director. The City Manager's review ensures that relevant factors known at the chief executive level are considered in projecting the revenue sources for the fiscal year's operations. If projected revenues are not adequate to fund the expenditures to be proposed to Council, the Budget Analyst provides an analysis of the City's fund balances and the capital and operations spending included in the proposed expenditures; then various scenarios of fund balance draw-downs, reductions of proposed expenditures and borrowing options and the related debt service costs are considered by the City Manager. After any revisions resulting from this executive level review, the Finance Director makes additional revisions of the revenue projections as new information emerges during the process of developing the budget proposal for Council and to incorporate the effect of any debt issuances that will be proposed.

In April of each year, the City's management team reviews the operating results of the first half of the fiscal year (October through March). The City Manager, Budget Analyst and Finance Director compare budgeted revenues with actual revenues recorded through March 31. Then, they revise the revenue estimates as considered necessary. If the revised revenue projections at mid-year are adequate to fund the expenditures budget originally approved by the City Council, no expenditure revisions are recommended. If the revised projected revenue and debt proceeds are inadequate to fund the originally approved expenditures, the City Manager directs the Budget Analyst and department heads in developing expenditure budget cuts.

At the mid-biennium review in the summer of the first fiscal year of the biennium, the City's management team reviews the operating results of the first nine months of that first fiscal year. The Finance Director updates the known socio-economic factors and conducts a thorough analysis of the actual revenues received and projected to be received for the first year of the biennium. Then, Finance revises the revenue projections for both fiscal years of the biennium as necessary. The Budget Analyst compiles the City departments' revised expenditure requests for the biennium and provides the revised revenue and expenditures data, as well as various analyses, to the City Manager for executive review. The City Manager determines if the revenues and debt proceeds projected and the revised expenditures proposed for the remaining year in the biennium should be adjusted. These revised revenue and expenditure amounts are reflected in the mid-biennium budget amendment ordinance presented to the Council for adoption prior to the beginning of the second fiscal year of the biennium in October.

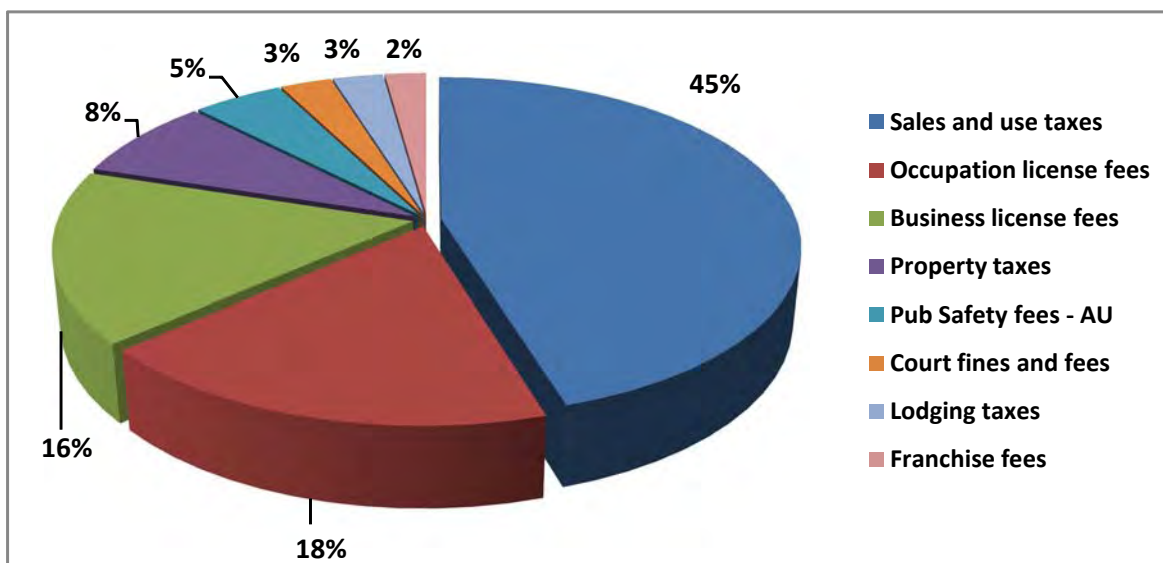
Following the mid-year mark in the second fiscal year of the biennium, a revenue review is conducted as described above for the mid-year review during the first biennium year. During the summer of the second fiscal year, a new biennial budget is prepared for the upcoming biennium. As part of this process, the revenues for the second year of the current biennium are reviewed and revised as necessary based on actual revenues to date, other known factors and the status of the actual expenditures compared to the budget in light of action plans for the remainder of the biennium.

In September of each fiscal year, the Finance Director performs a final review of actual revenues and the Budget Analyst reviews the non-budgeted expenditure items approved by the Council since the budget was last amended by ordinance. Typically, there will be a final budget amendment ordinance in September of each fiscal year, to incorporate any approved non-budgeted expenditures and adjust revenue projections as may be considered necessary.

### **General Fund Revenues**

The top five revenue sources of the General Fund typically comprise approximately 80% of the total projected resources available to finance the annual expenditures of the Fund. The City's largest revenue source, sales taxes, averages about 40-45% of total General Fund revenues. The breakdown of projected revenues by source for fiscal 2009 (audited amounts) is shown on the following page.

## General Fund Largest Revenue Sources - FY 2009



During the 2009 and 2010 biennium, expenditures for the solid waste function were shifted from the General Fund into a separate enterprise fund, to enable management to clearly evaluate the revenues and costs associated with providing these services (solid waste collection and recycling) to the general public on a user charge basis. Solid waste fees were the fifth largest revenue source in the General Fund prior to the creation of the Solid Waste Management Enterprise Fund. The trend information below has been adjusted to eliminate solid waste related revenues from fiscal years 2008 and 2009 for comparability.

## General Fund Revenue Trends

	Audited Actual		Unaudited Actual	Approved Budget	
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Sales and use taxes	\$ 21,044,830	\$ 20,143,854	\$ 20,839,097	\$ 20,625,000	\$ 20,725,000
Occupation license fees	8,174,202	8,107,024	8,285,701	8,256,000	8,297,205
Business license fees	6,432,458	7,310,421	7,239,321	7,180,000	7,199,500
Ad valorem (property) taxes	3,053,438	3,471,520	3,708,010	3,736,150	4,200,373
Public Safety fees from Auburn Univ.	2,373,847	2,108,617	2,065,958	2,112,000	2,324,000
Total - top five revenues	\$ 41,078,775	\$ 41,141,436	\$ 42,138,087	\$ 41,909,150	\$ 42,746,078
Change from prior year	7.9%	0.2%	2.4%	-0.5%	2.0%
Total revenues	\$ 51,023,795	\$ 51,734,957	\$ 51,675,105	\$ 50,979,382	\$ 51,355,050
Change from prior year	2.1%	1.4%	-0.1%	-1.3%	0.7%
Top five revenues as % of total	80.5%	79.5%	81.5%	82.2%	83.2%

**Sales and use tax:** The City's sales and use tax rate is 3.0%; the most recent increase was a half-cent increase effective August 1, 2003. The State sales tax is 4% and the county sales tax is 1%, for a combined sales tax rate within the City of 8.0%. This rate is comparable to that levied in the neighboring



city and compares favorably with other Alabama cities nearby. Collection of the City sales tax is administered by the Finance Department staff. Growth in sales tax revenue through FY07 was attributed to geographic expansion (annexations) and economic development of the City. The national economic slowdown has been reflected in the City's revenue trends since 2007, when sales tax reached its peak at \$21,784,157. Revenue from sales tax fell 3.4% (\$739,327) in 2008 and 4.3% in 2009 (\$900,976), a cumulative loss of \$1.6 million. Fiscal year 2010 saw a modest recovery: sales tax revenue increased by \$695,243 (3.2%). The increase is considered to be the result of several factors, including slight improvement in the national economy, industrial expansions in 2010, slight growth in the student enrollment at Auburn University, and the success of Auburn University's football team. The amounts budgeted for the 2011 and 2012 biennium are very conservative, projecting a slight decrease in 2011 (\$214,097) from the 2010 unaudited actual, and then a small increase in 2012 (\$100,000, 0.5%).

**Occupation license fee:** Auburn levies a 1% occupation license fee on the compensation of all employees working within the city limits. Generally, the employer withholds the occupation license fee and remits the taxes withheld to the City. If the occupation license fee is not withheld and remitted by federal employers, the federal employee is individually responsible, under the City's ordinance, for remitting the license fee to the City. The occupation license fee, as an additional revenue source and one that is positively affected by the City's industrial development program provides additional assurance to the rating agencies and creditors that the City of Auburn is a sound credit risk.

This revenue source directly reflects the impact of Auburn University's presence and the City's economic development efforts. The recent locations of companies including Publix and Earth Fare, the announced locations of Viper Motorcycle Company and Tube Technology Systems, and the announced expansions of Health Information Designs Inc., Aluminum Technology Schmid, CNJ Tech, Hoerbiger Automotive Comfort Systems and Pyongsan America Inc. are examples of the City's ability to recruit new industries, creating a diversified economy for the citizens of Auburn. The City's effort to broaden the economic base has produced growth in the occupation license fee revenue source averaging approximately 9.7% per year from 2000 through 2007. In spite of the slowdown in the economy, 2008 revenue from occupation license fees increased by \$347,547 (4.4%) over 2007. In 2009, there was a slight decrease (\$67,278, less than 1%) in occupation license fees; 2010 saw a very modest recovery, an increase of \$178,677 (2.2%). Projected occupation license fees for the 2011 & 2012 biennium are cautious: a decrease of less than ½ of 1% (\$29,701) in 2011 and growth of about ½ of 1% (\$41,205) in 2012.

**Business license fee:** City ordinance requires that each business obtain a license annually before conducting business operations within the City. The amount of the business license fee is dependent upon the nature of the business and the amount of its previous year's gross receipts, except that there is a flat fee for the first year's business license. Typically, variations in this revenue source reflect changes in economic conditions, changes in the number of businesses conducting operations in Auburn, as well as the success of individual businesses and the Finance Department's business license enforcement efforts.

The Council adopted a revised alcoholic beverage ordinance, effective January 1, 2008; the change resulted in less revenue from business license fees, offset by a liquor tax. The net effect of this revenue restructuring has been negligible. Fiscal 2008 business license revenue reflected a 7.1% (\$326,627) increase over 2007, a logical result given that each year's business license fee is calculated based on the prior year's gross receipts. However, the 2009 revenue from business license fees also increased, by \$877,963 (13.6%); and the 2010 revenue showed only a slight (\$71,100, or less than 1%) decrease. The fact that business license revenues seem to have been less affected by the economic slowdown is attributed to the one-year lag in the fee calculation method as well as increased enforcement efforts,

which often result in the collection of delinquent revenue related to prior periods. The projected revenue from business license fees in 2011 and 2012 is projected to be slightly less than the unaudited actual for 2010 (a decrease of slightly less than 1% each year), an acknowledgement of the slow economy and that business license fees are a lagging indicator. Enforcement efforts are planned to continue in the new biennium.

**Ad valorem (property) tax:** Since October 1, 1996, when the City's millage for education increased from 10 to 16 mills, the City's property tax rate has been 54 mills on the assessed value of all taxable property within the city limits. Of this amount, 5 mills are revenue to the General Fund for general governmental purposes, 5 mills are allocated to a debt service fund to amortize bonded debt for capital improvements approved by the City's voters, 19 mills (16 City mills and 3 county mills) provide revenue for the school board, 6.5 mills are earmarked for State purposes, 4 mills are revenue to the county hospital and the children's home and 14.5 mills are directed to the county treasury. Increases in this revenue source reflect increases in assessed valuations and residential and commercial construction activity (new construction as well as renovation), and continuing annexations by the City.

Property tax is typically the most stable source of local governments' revenue. In 2008, property tax revenue increased 11.7% (\$319,294) over the prior year. The 2009 increase in property tax revenue was \$418,520 (13.7%). Fiscal 2010 saw a smaller increase of \$236,490 (6.8%). The City is conservatively estimating a less than 1% (\$28,140) increase in property tax revenue in 2011. The 2012 projected increase of 12.4% (\$464,223) is attributed to the conclusion of tax abatements on several industrial properties.

**Public Safety charges from Auburn University:** In July 2004, the Auburn University Public Safety Department was merged into the City's Public Safety Department by mutual agreement between the two entities. The City and the University agreed that having a single entity with public safety authority and responsibility would be a more effective and more efficient way of serving the citizens of Auburn and the faculty, staff, and students on campus. Under the terms of the agreement, the University shares in the cost of operating the Police Division of the City's Public Safety Department. Growth in this revenue source is related to staffing and salaries. The agreement has been amended to address changing conditions affecting the provision of public safety services.

Revenue from this service agreement increased 3.4% (78,143) in 2008; decreased 11.2 % (\$265,230) in 2009; and decreased again by 2% (\$42,659) in 2010. The decreases were related to restructuring of certain services within the agreement. Projected revenues for the budgeted biennium reflect a 2.2% (\$46,042) increase in 2011 and a 10% (\$212,000) increase for 2012.

**Lesser General Fund revenue sources** include court fines; franchise fees; building permit fees; lodging, gasoline, liquor and cigarette taxes; grants; interest on idle funds; fees for services; and revenues shared with municipalities by the State government. Of these less significant revenue sources, the lodging tax rate was increased by the City Council effective February 1, 2006. This increased the City's rate from 4% to 7%, with 1% of the tax then appropriated to the local Convention and Visitor's Bureau via the City's budget ordinance.

**Total revenue of the General Fund** has seen little change in the years from 2008 to 2010. Total General Fund revenue increased \$1.049 million (2.1%) in 2008 over 2007. The 2009 increase was \$711,162 (1.4%). Unaudited actual for 2010 shows a very slight (\$59,852 or 0.1%) decrease. The City's policy of realistically conservative revenue projections for the 2011 and 2012 biennium forecast a 1.3 %

(\$695,723) decrease in 2011 and then a 0.7% (\$375,668) increase in 2012, based on the assumption that the national economy will begin to show improvement late in 2011.

### **Special Activities of the General Fund's Revenues**

The City separately accounts for special activities of the General Fund, which include employee group insurance benefits and liability risk retention. The special activities sub-funds of the General Fund receive revenues from charges to City employees for health and dental insurance services provided and from the transfer of resources from the General Fund. These sub-funds are budgeted separately from the General Fund, but are consolidated with the General Fund for financial reporting purposes in the City's Comprehensive Annual Financial Report (CAFR).

### **Special Revenue Funds Revenues**

The largest revenue sources for the City's budgeted special revenue funds include the ad valorem tax described above, which provides resources to the two school tax funds for education purposes, and gasoline taxes levied by the State, which are earmarked for street construction and maintenance.

### **Debt Service Funds Revenues**

The primary revenue sources of the City's debt service funds are the ad valorem tax described above, investment income and resources transferred from the General Fund.

### **Enterprise Funds Revenues**

**Sewer Fund:** The City has accounted for the wastewater function in a separate enterprise fund for many years. The operations of the City's Sewer Fund are financed primarily by sewer system service charges collected from customers, supplemented by sewer access fees, tap fees and special sewer surcharges. In addition to charges for general sewer services, the City charges access fees for connection of previously undeveloped properties to the City's sewer system. Spending of access fees is restricted to expansion of the sanitary sewer collection, treatment and disposal system. The Sewer Fund's operating revenues increased by 19.6% (\$1.27 million) in fiscal 2009 and by 11.1% (\$867,638-unaudited) in 2010. A significant portion of these increases is attributable to rate increases. Fees for general sewer service were increased by 16% effective

April 1, 2009, and again by 16% effective April 1, 2010. These rate increases were recommended by a rate study conducted by a utilities rate consultant. The budget for 2011 and 2012 did not include rate increases, pending a rate study to be completed early in 2011.



**Solid Waste Management Fund:** The City currently provides solid waste collection services for residential customers and small business operations. Residential customers receive once-weekly collection of household garbage, recycling and trash. A per household monthly fee increase from \$24.50 to \$26.50 for back yard service went into effect October 1, 2004. The rate for curbside service remains \$17.00 per month. Residential customers are given the option to choose the less costly curbside pickup

service, with the exception that in certain residential area where back yard service is complicated by the logistics of the housing, in which cases curb service is required. The option to choose service levels and the differential fee structure which became effective in October 1999, have resulted in approximately 90% of households electing to have curb service.

New development and annexations contribute to the increase in this revenue source. Customers' shifting to the lower cost curb service reduces the amount of revenue received from this source; however, the City's residential growth and lower costs to provide curbside service offset the increased percentage of customers opting for the lower cost service.

Through fiscal 2008, solid waste activities were accounted for in the General Fund, using modified accrual accounting.

In the proposed budget for fiscal years 2009 and 2010, City management moved the activities of the solid waste collection and recycling functions to a separate enterprise fund, which uses business-type accounting and will show the full-accrual basis revenues and expenses of providing these services separately from the General Fund. Some General Fund resources are contributed to the Solid Waste Management Enterprise fund to assist with the purchase of capital equipment.

The 2011 and 2012 budget reflect virtually level operating revenues in the Solid Waste fund from fiscal 2010. The City will conduct a solid waste rate study in the winter of 2010-2011; rates will be reviewed following the completion of the rate study.



### **Total City Revenues**

The chart below shows the City's top five revenue sources across all budgeted funds for the 2011 and 2012 biennium and displays the significant percentage of total revenue that the top five sources comprise. The City's single largest revenue source, sales tax, makes up roughly 25% of total budgeted funds' revenues. Property taxes, the most stable revenue source, accounts for approximately 25% of total budgeted funds' revenue, as well. Taken together, the five largest revenue sources comprise approximately 90% of total budgeted funds' revenues for the new biennium.

	General Fund Major Fund	Special School Tax Major Fund	Special Add'l School Tax Major Fund	All Non-Major Governmental Funds	Sewer Enterprise Major Fund	Solid Waste Management Non-Major	Total - All Budgeted Funds
<b>Fiscal Year 2011</b>	\$	\$	\$	\$	\$	\$	\$
Sales taxes	20,625,000						20,625,000
Occupation license fees	8,256,000						8,256,000
Business license fees	7,180,000						7,180,000
Ad valorem (property) taxes	3,736,150	3,981,000	8,292,000	3,921,500			19,930,650
Charges for services	3,919,750			2,929,840	7,829,500	2,960,862	17,639,952
Subtotal - top five sources	43,716,900	3,981,000	8,292,000	6,851,340	7,829,500	2,960,862	73,631,602
Total revenues	50,979,382	4,011,000	8,327,000	6,969,340	8,179,500	2,961,362	81,427,584
Top five sources as % of total	85.8%	99.3%	99.6%	98.3%	95.7%	100.0%	90.4%
<b>Fiscal Year 2012</b>	\$	\$	\$	\$	\$	\$	\$
Sales taxes	20,725,000						20,725,000
Occupation license fees	8,297,205						8,297,205
Business license fees	7,199,500						7,199,500
Ad valorem (property) taxes	4,200,373	4,101,000	8,541,000	4,032,000			20,874,373
Charges for services	3,941,850			3,050,840	8,051,980	3,019,833	18,064,503
Subtotal - top five sources	44,363,928	4,101,000	8,541,000	7,082,840	8,051,980	3,019,833	75,160,581
Total revenues	51,355,050	4,131,000	8,576,000	7,083,340	8,401,980	3,020,333	82,567,703
Top five sources as % of total	86.4%	99.3%	99.6%	100.0%	95.8%	100.0%	91.0%

The table on the following page shows that total City revenues for fiscal years 2000 through 2007 reflected solid, steady growth with a spike in the increase percentages in 2004, resulting from a sales tax rate increase from 2.5% to 3.0% in August 2003. The total revenue for all budgeted funds was relatively flat in fiscal 2008, when the economic slowdown affected the entire year's revenue. Fiscal 2009 shows an increase in revenue, primarily as a result of the fact that property taxes in Alabama are assessed and collected in arrears (increase of approximately \$1.4 million across all funds) and an infusion of federal grant revenue of nearly \$1 million.

The slowdown in the national economy has affected Auburn; but the effect has not been as severe as for other areas of the country and the State. Sales tax revenue in FY 2010 was up nearly 4% over 2009 (unaudited); and, the City saw modest growth in occupation license fees and ad valorem (property) taxes, while business license fees were level with the prior year. Total General Fund revenues for fiscal 2011 are projected to show a slight (\$695,000 or 1.3%) decrease from 2010; fiscal 2012 revenues are projected to increase less than 1% (\$375,000) over 2011. These revenue projections are consistent with the City's policy of projecting revenues in a realistically conservative manner.

In response to the national recession, the City Manager instituted monthly revenue review meetings in 2009; these meetings include staff from the Office of the City Manager, Finance and Economic Development. Each month, the previous month's interim financial statements are reviewed to identify potential budgetary issues relating to revenue performance. On a quarterly basis, the Economic Development staff, with assistance from the Revenue Office, prepares an in-depth report on revenue from the City's businesses classified by geographic areas as well as business categories. These meetings have increased the staff's knowledge of revenue performance and the need for budget adjustments.

Auburn's economic stability is, at least in part, a result of the City's Industrial Development Board's significant success in developing a more diversified economy for the City, which stabilizes the tax base. In addition, the City Schools' reputation for excellence has stimulated residential growth and an accompanying expansion of the retail and service components of the economy, including public-private partnerships to expand commercial development.

<b>Growth in Total City Revenues ~ Fiscal Years 2000-2009</b>						
Fiscal Year	Governmental Funds (1)			Proprietary Fds	Total City Revenues (4)	Change from Prior Yr
	General Fund (2)	Special Revenue	Debt Service	Enterprise Funds (3)		
	\$	\$	\$	\$	\$	
2000	29,189,221	5,335,091	1,538,265	5,006,562	41,069,139	
2001	30,976,507	6,353,794	1,554,205	4,562,913	43,447,419	5.8%
2002	33,712,967	6,817,921	1,594,936	3,251,995	45,377,819	4.4%
2003	36,024,052	7,167,153	1,651,287	5,464,467	50,306,959	10.9% (5)
2004	43,739,241	6,694,071	1,959,505	6,443,875	58,836,692	17.0% (5)
2005	45,964,980	7,729,424	2,277,805	6,695,720	62,667,929	6.5%
2006	50,345,777	9,773,987	2,496,384	6,605,134	69,221,282	10.5%
2007	54,337,133	12,272,556	2,885,915	7,173,534	76,669,138	10.8%
2008	54,922,691	12,199,183	3,161,799	6,553,296	76,836,969	0.2%
2009	54,018,321 (6)	15,289,486	3,557,303	11,050,245 (6)	83,915,355	9.2%

(1) Excludes Capital Projects Funds, for which the resources are primarily the proceeds of borrowing.

(2) Includes Special Activities of the General Fund sub-funds.

(3) Includes both operating and non-operating revenues.

(4) Excludes Other Financing Sources (primarily, borrowing proceeds and transfers from other funds). Note that Governmental Funds revenues are budgeted on the modified accrual basis and Proprietary Funds' revenues are budgeted on the full accrual basis.

(5) Sales tax rate increased from 2.5% to 3.0% effective August 1, 2003. There were two months of increased revenue in FY03.

(6) Solid waste function revenues and expenditures were moved from the General Fund to an Enterprise Fund in fiscal year 2009. The Total City Revenues column is unaffected by this change.

As a result of the Industrial Development Board's success in diversifying Auburn's economy and the excellence of Auburn City Schools as an attraction to families with young children, combined with the stability of the economic resources provided by the presence of Auburn University, the City's revenue rate increases have been held to a minimum. The sales tax rate was increased by 0.5% in 2003; prior to that, the most recent increase in the sales tax rate occurred in 1991. There have been no increases in the occupation license fee since 1970. The business license fee schedule was revamped for the year 2000, resulting in the first rate restructuring since 1977. Solid waste collection fees have been increased by small amounts over the years, in an effort to generate revenues adequate to cover the costs of providing the related services. Sewer rates were increased 16%, both in 2009 and 2010, in response to the increasing costs to operate the wastewater system in compliance with environmental regulations and the ongoing need for adequate maintenance of the system.

The City's efforts to expand and diversify the tax base through its industrial and commercial development initiatives have helped to buffer the City's revenue forecast from significant decreases. The tables on the next three pages provide evidence of the success of the City's economic development program over the past 20+ years.

## Industrial Development Board of the City of Auburn, Alabama

## Results of Economic Development Activity ~ 1994 - 2009

Year	Company	Corporate Headquarters	Product	Capital Investment
1994	KD Industries	Valley View, Ohio	Metal stamping	\$ 1,300,000
	Langcourt, Ltd	Auburn, Alabama	Re-manufactured engines/parts	650,000
	Briggs & Stratton Corporation	Milwaukee, Wisconsin	Gasoline engines	100,000,000
1995	Auburn Millworks	Auburn, Alabama	Molding, window/door frames	1,000,000
	Capitol Vial (Expansion)	Fultonville, New York	Sterile plastic vials	25,000
	Falk Corporation (Expansion)	Rockford, Illinois	Power transmitting gears	20,000,000
1996	Craftmaster, Inc.	Auburn, Alabama	Commercial printing	3,268,000
1997	Capitol Vial (Expansion)	Fultonville, New York	Sterile plastic vials	3,950,000
	Family Properties, LLC	Auburn, Alabama	Office furniture	1,200,000
1998	Environmental Resource Analysts, Inc.	Auburn, Alabama	Environmental engineers	500,000
	Hoerbiger Drivtech USA, Inc.	Vienna, Austria	Clutch plates	3,700,000
1999	Donaldson Company, Inc.	Bloomington, Minnesota	Air filtration systems	25,000,000
	EPOS Corporation	Auburn, Alabama	Computer hardware/software	2,100,000
	Masterbrands Cabinets, Inc.	Jasper, Indiana	Kitchen cabinets	13,500,000
2000	Nat'l Center for Asphalt Technology	Auburn University, AL	Asphalt research	4,000,000
2001	ATS Wheels	Werdohl, Germany	Automotive aluminum wheels	49,000,000
	Touchstone Precision Inc.	Kyoto, Japan	Injection molding/automotive	10,000,000
	Hoerbiger Hydraulics, Inc.	Vienna, Austria	Automotive hydraulics	3,000,000
2003	CV Partners	Amsterdam, NY	Sterile plastic vials	38,660,000
	Electric Fuel Corporation	Tel Aviv, Israel	Zinc air batteries	600,000
	IntraMicron, Inc.	Auburn, Alabama	Micro-fibrous materials	1,300,000
	MDT Armor Corporation	Tel Aviv, Israel	Armored cars	250,000
	Weidmann Plastics Technology NA, Inc.	Rapperswil, Switzerland	Automotive/injection molding	11,000,000
2004	Capitol Vial (expansion)	Fultonville, New York	Sterile plastic vials	3,500,000
	Hoerbiger Drivtech, Inc. (expansion)	Vienna, Austria	Clutch plates	2,100,000
	Leggett & Platt, Inc.	Carthage, Missouri	Aluminum castings	25,000,000
	Pyongsan America, Inc.	Asan, Korea	Automotive HVAC tubing	2,955,000
	SCA, Inc.	Asan, Korea	Automotive injection molding	5,957,000
	Sommer Metal Craft (expansion)	Crawfordsville, Indiana	Wire fabrication	2,005,000
	Auburn Investment Casting	Auburn, Alabama	Steel casting	2,000,000
2005	ATS Engineering	Bad Duerkheim, Germany	Alloy casting tools	150,000
	Hightex, Inc.	Althengstett, Germany	Automotive textiles	569,948
	K.C. Sol-Tech, Inc.	Hwasang-City, S. Korea	Tool and die	200,000
	J&S North America Corporation	Wustermark, Germany	Seatbelt systems	4,500,000
	Rexnord [Former Falk] (expansion)	Milwaukee, Wisconsin	Power transmitting gears	9,300,000
	Briggs and Stratton (expansion)	Milwaukee, Wisconsin	Gasoline engines	13,000,000
2006	Nikki America Fuel Systems, LLC	Kawakawa, Japan	Automotive Fuel Systems	9,200,000
	Donaldson Company, Inc. (Expansion)	Bloomington, Minnesota	Air Filtration Systems	4,000,000
	Hoerbiger Hydraulics (Expansion)	Zug, Switzerland	Automotive Hydraulics	6,000,000
	Cumberland Plastic Systems, LLC	Auburn, Alabama	Automotive Plastics	3,700,000
2007	Aluminum Technology Schmid NA, Inc.	Stuttgart, Germany	Aluminum Parts for Automotive	5,000,000
	Cylpro Auburn, Inc.	Hengelo, Netherlands	Aluminum Cylinder Housing	3,700,000
	Seohan-NTN Driveshaft USA Corporation	Chungbuk, Korea	Drive Shafts	22,000,000
	Seohan Auto USA Corporation	Chungbuk, Korea	Front & Rear Axles	16,000,000
	Northrop Grumman Corporation	Los Angeles, California	Computer Systems Design	500,000
	Capitol Plastic Products, LLC (Expansion)	Amsterdam, NY	Specialty Plastic Packaging	8,000,000
	CV Holdings, LLC (Expansion)	Amsterdam, NY	Specialty Plastic Packaging	41,650,000
	Leggett & Platt, Inc. (Expansion)	Carthage, Missouri	Aluminum Castings	7,000,000
	HDI Solutions, Inc. (Expansion)	Auburn, AL	Data Management	500,000
	Health Information Design, Inc. (Expansion)	Auburn, AL	Drug Utilization Review	2,500,000
	Weidmann Plastics Technology (Expansion)	Rapperswil, Switzerland	Automotive/injection molding	8,500,000
	SCA Inc (Expansion)	Asan, Korea	Automotive injection molding	8,200,000
2008	CNJ, Inc.	Korea	Automotive Brake Discs & Knuckles	15,066,000
	Toolcare U.S. International, LLC	Auburn, AL	Specialized Tooling & Design	2,800,000
	Briggs & Stratton Corporation (Expansion)	Milwaukee, WI	Gasoline Engines	15,367,425
	Pyongsan America, Inc. (Expansion)	Asan, Korea	Automotive Plastics	5,400,000
	Kull Die Casting Technology NA, Inc.	Germany	Automotive Die Castings	1,500,000
	Stratford Plastic Components, Inc.	Canada	Automotive Plastics	3,400,000
	HANA Factory Automation Corporation	Korea	Industrial Automation	300,000
	SMI Auto USA, Inc.	Korea	Automotive Stamping	3,000,000
	Initial Outfitters, Inc.	Auburn, AL	Custom Home Party Solutions	700,000
	Aluminum Technology Schmid NA, Inc. (Expansion)	Stuttgart, Germany	Aluminum Parts for Automotive	3,800,000
	CV Holdings, LLC (Expansion)	Amsterdam, NY	Specialty Plastic Packaging	22,960,000
2009	Borbet Alabama, Inc. (Expansion)	Hallenberg-Hesborn, Germany	Aluminum Wheels for Automotive	19,740,000
	Straehle + Hess USA, Inc. (Expansion)	Althengstett, Germany	Special Technical Textiles for Automotive	500,000
	Seohan Auto USA Corporation (Expansion)	Chungbuk, Korea	for Automotive	9,690,000
	Seohan-NTN Driveshaft USA Corporation (Expansion)	Chungbuk, Korea	Driveshafts for Automotive	6,900,000
	Donaldson Company, Inc. (Expansion)	Bloomington, Minnesota	Emissions Systems	3,480,000
	Cumberland Plastic Systems, LLC (Expansion)	Auburn, AL	Plastic Components for Automotive	1,900,000
	Matrix Wire, Inc. (Expansion)	Auburn, AL	Custom Wire Fabrication	-
	Daehan USA, Inc.	Korea	Automotive Conveyor Systems	1,506,000

**Total Capital Investment \$ 629,699,373**

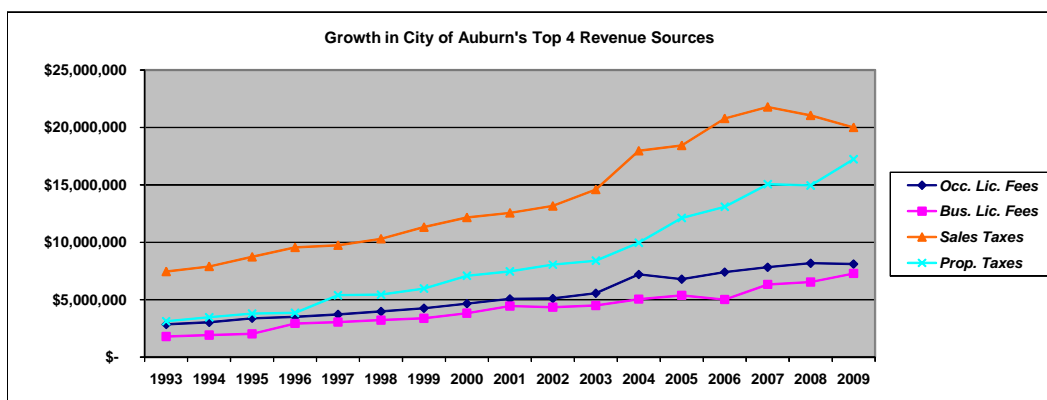
**Total Employment 5,221**



## Industrial Development Board of the City of Auburn, Alabama

Growth of City Revenue Sources Directly Affected by Industrial Recruitment<sup>^</sup>

Fiscal Year	Occupation License Fees		Business License Fees		Sales and Use Taxes		Property Taxes*	
	Revenue	Increase %	Revenue	Increase %	Revenue	Increase %	Revenue	Increase %
1993	\$ 2,837,947		\$ 1,788,429		\$ 7,451,555		\$ 3,126,195	
1994	3,026,679	6.65%	1,918,759	7.29%	7,897,169	5.98%	3,471,817	11.06%
1995	3,385,351	11.85%	2,022,174	5.39%	8,729,493	10.54%	3,790,864	9.19%
1996	3,503,339	3.49%	2,927,978	44.79%	9,545,803	9.35%	3,845,988	1.45%
1997	3,715,926	6.07%	3,049,061	4.14%	9,739,125	2.03%	5,390,311	40.15% <sup>(1)</sup>
1998	3,969,132	6.81%	3,219,091	5.58%	10,300,115	5.76%	5,431,807	0.77%
1999	4,253,353	7.16%	3,373,027	4.78%	11,313,849	9.84%	5,969,272	9.89%
2000	4,654,854	9.44%	3,815,737	13.13%	12,154,032	7.43%	7,082,494	18.65%
2001	5,063,472	8.78%	4,441,428	16.40%	12,554,602	3.30%	7,459,103	5.32%
2002	5,102,558	0.77%	4,344,629	-2.18%	13,160,761	4.83%	8,050,340	7.93%
2003	5,557,851	8.92%	4,490,842	3.37%	14,589,315	10.85% <sup>(2)</sup>	8,388,489	4.20%
2004	7,197,943	29.51%	5,044,650	12.33%	17,959,076	23.10% <sup>(2)</sup>	9,959,852	18.73%
2005	6,785,103	-5.74% <sup>(3)</sup>	5,370,552	6.46%	18,429,012	2.62%	12,111,245	21.60%
2006	7,402,470	9.10%	5,016,484	-6.59% <sup>(4)</sup>	20,773,724	12.72%	13,088,499	8.07%
2007	7,826,656	5.73%	6,327,438	26.13% <sup>(5)</sup>	21,784,157	4.86%	15,057,103	15.04%
2008	8,174,202	4.44%	6,532,255	3.24%	21,044,830	-3.39%	14,948,469	-0.72%
2009	8,106,865	-0.82%	7,287,506	11.56%	19,996,427	-4.98%	18,696,415	25.07%
Increases from 1993 to 2009	\$ 5,268,918	185.66%	\$ 5,499,077	307.48%	\$ 12,544,872	168.35%	\$ 15,570,220	498.06%
Increase in total growth from all sources 1993-2009			\$ 38,883,087	255.74%				
Amounts paid by recruited entities during FY 2009	\$ 8,106,865		\$ 7,287,506		\$ 19,996,427		\$ 18,696,415	
Total paid to City by recruited entities for FY 09			\$ 54,087,213					



<sup>^</sup> This data was provided by the City of Auburn Revenue Office

\* Includes all City funds receiving property tax revenues.

(1) Special School Tax Fund millage increased from 5 mills to 11 mills effective 10/01/96 (property taxes collected in arrears).

(2) Sales tax rate increased from 2.5% to 3.0% effective 8/01/03.

(3) Fiscal 2004 year-end accrual was overestimated, so 2004 amount is overstated and 2005 amount is understated.

(4) Payment schedule for rental real estate business license fees was changed from quarterly to annually in FY06.

(5) Real estate business license fees were paid for the full year.

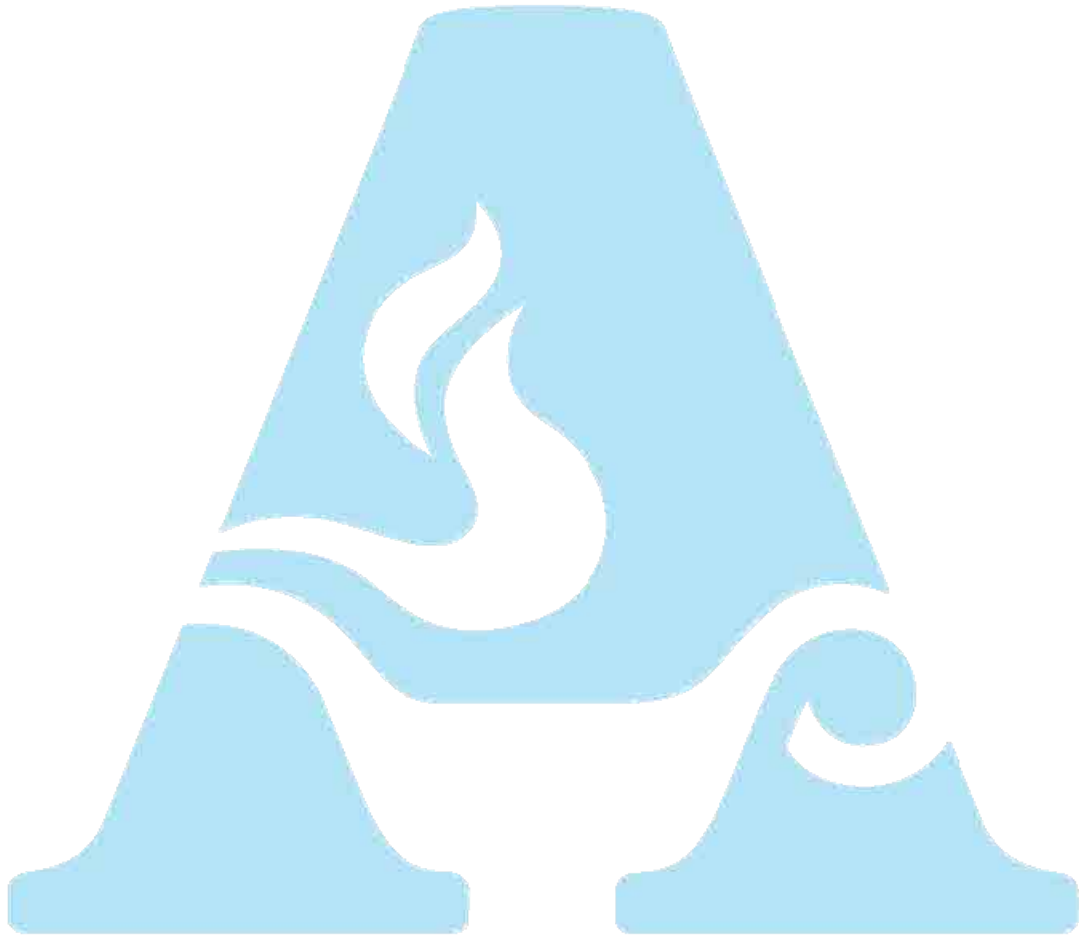


## City of Auburn

**Economic Impact of Economic Development Activities on the City of Auburn General Fund ~ 2009<sup>(1)</sup>**

	Occupation License Fees	Business License Fees	Sales and Use Taxes	Property Taxes	Total
Total General Fund revenue from the top four revenue sources - FY 2009	<u>\$ 8,106,865</u>	<u>\$ 7,287,506</u>	<u>\$ 19,996,427</u>	<u>\$ 18,696,415</u>	<u>\$ 54,087,213</u>
Total General Fund revenue from industries recruited to Auburn - FY 2009	<u>\$ 1,296,129</u>	<u>\$ 138,681</u>	<u>\$ 429,489</u>	<u>\$ 874,693<sup>(2)</sup></u>	<u>\$ 2,738,992</u>
Payroll paid by recruited industries as estimated from occupation license fees	\$ 129,612,900				
Estimated % of recruited industries' payroll spent in Auburn	<u>50%</u>				
Estimated spending in Auburn resulting from industrial recruitment	\$ 64,806,450				
Economic impact turnover <sup>(3)</sup>	<u>x 5</u>				
Estimated economic impact of recruited industries	<u>\$ 324,032,250</u>				
Sales tax on estimated economic impact					<u>\$ 9,720,968</u>
Top four revenue sources generated by recruited industries					<u>\$ 12,459,960</u>
Top four revenue sources generated by recruited industries as a % of General Fund total of top four sources					<u>23.04%</u>
Total General Fund revenue - fiscal 2009 <sup>(4)</sup>					<u>\$ 66,888,603</u>
<b>Top four revenue sources generated by recruited industries as a percentage of total General Fund revenue</b>					<u><b>18.63%</b></u>

<sup>(1)</sup> This data was provided by the City of Auburn Revenue Office<sup>(2)</sup> Calculated based on data from the Lee County Revenue Commissioner's Office.<sup>(3)</sup> An economic impact turnover of 5 is conservative. A typically used turnover rate is 7.<sup>(4)</sup> Includes all City funds receiving property tax revenues.



# City of Auburn

# City of Auburn

## *Debt Overview*

The City's annual revenues typically are not adequate to finance all the expenditures proposed to and approved by the Council. Expenditures that benefit the citizens for the long term generally have significant costs and 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 the costs can be paid from the revenues of several years. Balancing this advantage is the cost of borrowing, which includes interest and administrative costs. To manage public debt in a responsible manner requires consistent application of sound debt management policies. The City's financial policies, including debt policies, are included in this section of this document.

### **General Obligation Debt**

General obligation (GO) debt is supported by the full faith and credit of the City of Auburn. This debt form is used to finance various types of capital projects of the City and the City's Board of Education. The City issues debt on behalf of the School Board to finance the Board's capital projects. School Board debt is repaid from property taxes received by the City, which are earmarked for education purposes. The City has issued general obligation debt to finance sewer system expansion and improvements; it is the Council's intention that this GO be repaid from revenues of the Sewer Fund. Auburn also has a 5-mill property tax that is dedicated to the repayment of debt that is issued to finance capital projects that have been approved by the voters; this tax is called the Special Five Mill Tax. When GO debt is issued to pay for voter-approved projects, the City can repay the principal and interest on such debt from the resources of the Special Five Mill Tax Fund.

There are circumstances in which the City will establish temporary borrowings, lines of credit, which are later refinanced. In FY07, the City established a \$12.1 million credit line for sewer capital projects. This construction financing was refunded with a GO warrant, issued in December, 2008. The City also obtained a credit line for the planned appropriation to the Commercial Development Authority for site work incentives for two new retailers at the Bent Creek/Interstate I-85 interchange in 2007, for which permanent financing was obtained in fiscal 2008.

For "smaller" borrowings (less than \$20 million), the City has obtained financing from financial institutions without going to the national bond market. Such financings are obtained via a competitive process, through which all local financial institutions, and any others that have indicated an interest in providing financing to the City, have the opportunity to propose interest rates. This process results in significantly lower debt issuance costs, as well as very competitive interest rates. The documents for such borrowings are prepared by the City's bond counsel. These "local borrowings" are submitted to Council for approval and are evidenced by the City's issuance of a general obligation warrant, which is a long-term liability for the City, just as are GO bonds.

When the interest rate environment provides opportunities for debt service savings, the City and its debt advisors will review the currently outstanding debt for possible refinancing. Long-term interest rates were falling during fiscal 2010, so the City refinanced a GO school warrant, with an outstanding principal balance of \$26,990,000 to reduce interest costs. The City also refunded the Industrial Development Board's (a component unit of the City) Series 2000-A and 2004-A bonds during fiscal 2010. Given the favorable interest rate environment, the City refinanced each of the bonds with a fixed-rate general obligation warrant to achieve interest cost savings.

The City's general obligation long-term debt outstanding at September 30, 2010 was as follows:

Description of debt	Payment Source	Original Principal \$	Principal Outstanding 9/30/2010 \$	Calendar Year of Maturity
Capital Improvement Bonds ('98)	Five-Mill Tax	2,000,000	755,000	2015
GO Refunding School Warrants ('98)	School Tax	8,170,000	360,000	2011
GO Bonds ('99)	Five-Mill Tax	3,700,000	1,555,000	2014
GO Warrants ('99)	General Fund	4,110,000	2,355,000	2019
GO Warrants ('01)	General Fund	1,035,400	137,905	2011
GO Warrants ('01)	Sewer Fund	24,765,000	5,805,000	2016
Capital Improvement Bonds ('02)	Five-Mill Tax	7,250,000	3,790,000	2016
GO Warrant ('03)	General Fund	6,300,000	2,328,032	2013
GO Bonds ('05)	Five-Mill Tax	9,905,000	7,220,000	2021
GO School Warrants ('05)	School Tax	33,010,000	31,690,000	2035
GO Warrants ('05)	General Fund	6,000,000	3,078,395	2014
GO Warrants ('06)	General Fund	5,000,000	2,682,355	2015
GO Warrants ('06)	General Fund	3,700,000	3,180,690	2026
GO Bonds ('07)	Five-Mill Tax	5,200,000	4,220,000	2021
GO Warrant (2008-C)	General Fund	8,657,050	7,041,553	2018
GO Warrant (2008-D)	General Fund	8,800,000	7,348,817	2018
GO Warrant (2008-E)	General Fund	4,211,050	2,634,071	2015
GO Warrant (2008-F)	General Fund	2,031,270	1,501,344	2015
GO Ref. & Cap. Imp. Warrant (2008-H)	Sewer Fund	25,370,000	24,265,000	2033
GO Warrant (2008-I)	School Tax	8,500,000	8,016,915	2028
GO Bonds ('09)	Five-Mill Tax	9,000,000	8,380,000	2021
Go Refunding Warrants (2009-A)	Sewer Fund	15,245,000	15,245,000	2024
GO Ref. School Warrants (2010-A)	School Tax	27,020,000	25,960,000	2026
GO Refunding Warrant (2010-B)	General Fund	3,010,000	2,989,310	2020
GO Refunding Warrant (2010-C)	General Fund	10,275,000	10,239,977	2024
GO Refunding Warrant (2010-D)	General Fund	1,870,000	1,870,000	2022
Total Outstanding at 9/30/2010			184,649,364	Due within 10 years
				\$
Five Mill			25,920,000	6,100,000
School Tax			66,026,915	360,000
Sewer Fund			45,315,000	5,805,000
General Fund			47,387,449	29,741,782
Total, as above			184,649,364	42,006,782
				22.7%

In June of 2010, the City issued a general obligation warrant (Series 2010-A) to refund, on an advance basis, the City's \$27,275,000 original principal amount General Obligation School Warrants, dated February 1, 2002. The outstanding principal balance for these warrants was \$26,990,000 at the date of refunding. The purpose of this refunding was to reduce total interest costs to the City by taking advantage of favorable interest rates.

In July of 2010, the City issued two General Obligation warrants to refund the Industrial Development Board's Series 2000-A and Series 2004-A bonds. The 2000-A Tax-exempt Infrastructure Improvement Bonds had an outstanding principal balance of \$2,990,000. The City issued a GO Refunding Warrant (Series 2010-B), in the amount of \$3,010,000, to refund the 2000-A IDB bonds. The 2004-A Taxable Industrial Development Refunding and Infrastructure Bonds had an outstanding principal balance of \$10,230,000. The City issued a Taxable GO Refunding Warrant (referred to as GO Warrant, Series 2010-C by the City), in the amount of \$10,275,000, to refund the 2004-A IDB bonds. The purpose of both of these refundings was to reduce total interest costs to the City by taking advantage of favorable interest rates. The City previously had paid the debt service on the Industrial Development Board's bonds via an appropriation agreement; so the interest cost savings accrue to the City.

The effects of the refunding transactions completed in fiscal 2010 are shown below –

Issue	Payment Source	Original Issuance		Refinanced Issuance	
		Principal	Rates	Principal	Rates
GO Warrant ('02)	School Tax Fund	\$ 27,275,000	4.10% - 5.125%	\$ 27,020,000	0.45% - 5.00%
GO Ref. Warrant (2010-B)	General Fund	4,680,000	variable	3,010,000	2.90%
GO Ref. Warrant (2010-C)	General Fund	12,075,000	variable	10,275,000	4.84%

In August of 2010, the City issued a tax-exempt general obligation warrant, in the amount of \$1,870,000. The purpose of this warrant is to finance the acquisition of the land and building located at 155 Alabama Street in Auburn, presently being leased by the City from the Industrial Development Board. The facility will be renovated and the City intends to relocate its Public Works, Environmental Services, and Planning departments, as well as the Codes Enforcement division of Public Safety to this building.

### Issuances on Behalf of the City of Auburn Board of Education, Auburn Research Park and Auburn University

The City of Auburn issues debt in the City's name for the benefit of the Board of Education, a component unit under the City of Auburn's oversight. Property taxes dedicated for education are collected by the county and paid to the City, out of which the City pays the principal and interest on School Board debt. The City of Auburn must report the bonds issued for the School Board on the City's books. However, the City does not have a legal right (title) to the capital assets associated with the debt; the school buildings and the related real estate are owned by the School Board.

Similarly, an innovative partnership was formed in fiscal year 2007 among the City of Auburn, Auburn University and the State of Alabama, to build a research park on the University campus. The City of Auburn committed \$5 million for project infrastructure (roads, a bridge and street lighting). The research park infrastructure will be owned by Auburn University (a component unit of the State of Alabama), but the debt principal is included in the City's long-term liabilities.

In fiscal year 2006, the City entered into an agreement with Auburn University to facilitate the issuance of debt to enable Auburn University to finance the construction of an expansion of the City's tennis complex. Payment of principal and interest on this City debt is reimbursed by Auburn University's lease payments to the City for use of the tennis facilities. The joint tennis facility is owned and operated by the City's Public Park and Recreation Board, a component unit of the City. The debt principal of \$3.7 million for the tennis facilities leased to Auburn University is included in the City's long-term liabilities and the offsetting capital asset is reported as a capital asset of the Public Park and Recreation Board.

Total City debt issued to benefit the City Schools and outstanding at September 30, 2009, was \$68.6 million. Debt issued in respect to agreements made with Auburn University was \$6.54 million. The effect of eliminating this debt from the City's total debt outstanding as of September 30, 2010 is shown below.

#### General Obligation Long-Term Debt Allocation

	At Sept. 30, 2010
Payable from:	\$
General Fund	47,387,449
Five-Mill Tax Fund	25,920,000
Sewer Fund	45,315,000
School Tax Funds	66,026,915
Total GO long-term debt	<u>184,649,364</u>
Less:	
Debt issued f/b/o Auburn City Schools	(66,026,915)
Debt issued f/b/o Auburn University	<u>(5,863,045)</u>
Net GO Debt for benefit of City	<u><u>112,759,404</u></u>

### Debt Repayment Resources in Addition to the General Fund

#### Five Mill Tax Fund

The City's Five Mill Tax Fund receives property taxes earmarked by State law for the repayment of bonded debt issued to finance the construction of voter-approved capital improvements. This Fund's revenues, expenditures and ending fund balances demonstrate the stability and conservative use of this source for debt repayment:

Fiscal Year	2005	2006	2007	2008	2009
<b>Revenues</b>	\$ 2,181,464	\$ 2,494,080	\$ 2,885,901	\$ 3,161,799	\$ 3,557,303
<b>Expenditures</b>					
Debt service-principal	732,663	1,095,000	1,465,000	1,630,000	1,770,000
Debt service-interest	781,680	891,719	866,286	1,002,201	921,910
Debt service-other	96,342		107,675	17,225	10,123
Tax collection fees	74,386	100,188	81,007	97,614	120,376
Payments to component units	-	-	103,763	-	-
<b>Other Sources (Uses)</b>	96,341	-	456	-	-
<b>Ending Fund Balance</b>	<b>\$ 2,079,176</b>	<b>\$ 2,486,351</b>	<b>\$ 2,748,975</b>	<b>\$ 3,163,736</b>	<b>\$ 3,898,630</b>

#### ■ 2001 Five Mill Tax Fund Capital Projects

In May 2002, the City issued a general obligation warrant for \$7,250,000 to finance the construction of a new Soccer Complex (\$2.5 million), park improvements (\$2 million) and cemetery development (\$2 million). The Soccer Complex was officially dedicated on March 20, 2004. The park improvements and cemetery developments were completed in 2005. Debt service on the \$7,250,000 issue is paid from the Five Mill Tax Fund.

#### ■ 2005 Five Mill Tax Fund Capital Projects



In March 2005, the City issued a general obligation bond in the amount of \$9,905,000. This borrowing served two functions: 1) \$4.9 million was used to refund the outstanding 1997 Series General obligation Capital Improvement Bonds, effectively reducing the interest rate by 86 basis points; 2) \$5 million was issued to finance infrastructure improvements, including several bridge improvements, some additional street reconstruction and various intersection improvements.

▪ **2007 Five Mill Tax Fund Capital Projects**

On January 19, 2007, the City issued a general obligation bond in the amount of \$5.2 million. This borrowing provided for the construction of a Tennis Center on property that had been donated to the City and the expansion of the City's Library.

▪ **2009 Five Mill Tax Fund Capital Projects**

On July 1, 2009, the City issued a general obligation bond in the amount \$9.0 million. This borrowing provided for capital improvements to the Frank Brown Recreation Center, improvements for fire protection services, and various other capital improvements including infrastructure and public transportation improvements.



*Frank Brown Rec. Center ~ Fitness Room*



*West Magnolia Avenue  
Pedestrian Improvements and Road Reconstruction*

### **Special Capital Improvements Projects Financing**

Under State law, Alabama cities may construct public improvements that will benefit specific property owners and then assess the costs of the improvements to those property owners. The City of Auburn initiates special capital improvement projects to construct new streets on the City's Master Street Plan, typically through undeveloped properties. First, the property owner and City come to agreement on the scope of the project and the City obtains collateral in the form of letters of credit and personal guaranties. Then, the City secures construction financing by inviting bids from local banks.

After project construction is complete and the total project costs (including construction period interest and City administrative costs) are known, permanent financing is arranged with a local bank through the competitive bid process. The property owner then executes a promissory note to the City, the terms of which are structured to provide a cash flow stream to cover the City's debt service requirements for the permanent financing. As a result of the special capital improvement project process, the City's infrastructure is expanded or improved at no cost to the taxpayers. The City currently has no special capital improvement projects in progress nor any related long-term debt outstanding.

## Enterprise Fund Debt

### Sewer Enterprise Fund

In August 2001, the City issued a general obligation warrant for \$24,765,000 and a non-interest bearing (zero coupon) General Obligation Warrant with a maturity value of \$9,400,000 to finance the de-privatization and expansion of the Northside and Southside Sewer Treatment Plants. In addition, the net proceeds were used to purchase sewer system equipment and several miles of interceptor lines and to provide funds for plant and line improvements and expansion. Debt service on the \$24,765,000 general obligation issue is paid from the Sewer Fund. The non-interest bearing (zero coupon) General Obligation Warrant was issued in favor of the seller of the sewer plants as part of the purchase price of the assets.

In order to provide for the payment of the Warrant at its maturity, the City began making semi-annual sinking fund payments in January 2002. The sinking fund payments required each fiscal year were \$672,518 through 2011. The final payment in 2012 was \$336,259. The sinking fund was required to be invested in repurchase agreements fully collateralized by securities authorized by State law so that the earnings, together with the deposit, would be sufficient to pay the maturity value in January 2012. Based on advice from the City's debt advisors, the zero coupon warrant was repaid early, in FY08. The repayment was funded primarily from the assets held within the sinking fund and the remainder was obtained from the \$12,100,000 note payable, obtained for sewer capital projects, which was replaced with permanent debt early in fiscal 2009.

In December 2008, the City issued a general obligation refunding and capital improvement warrant in the amount of \$25,370,000. The purpose of this warrant was to refund the \$12,100,000 note payable and to finance improvements to the sewer system, including the Saugahatchee Interceptor cured-in-place pipeline rehabilitation, the construction of the Choctafaula pump station, improvements to the Northside transfer force main, the Choctafaula interception project – phase 2 improvements, and various other additions and capital improvements. As of 6/30/2010, \$3,936,026 was still left from this borrowing for capital projects. This balance is scheduled to be spent by the end of fiscal 2011.

In September of 2009, the City issued a general obligation refunding warrant in the amount of \$15,245,000, to refund a portion of the 2001 general obligation warrant and to finance sewer capital projects. On October 22, 2009, subsequent to fiscal 2009 year-end, the City refunded \$15,300,000 of the \$21,625,000 outstanding 2001 general obligation warrants. The City completed the current refunding to reduce its total debt service payments over the next fifteen years by \$1,335,206, resulting in an economic gain (difference between the present values of the old and new debt service payments) on the transaction of \$122,480.



## Legal Debt Limit

The Code of Alabama establishes the legal debt limit for Alabama municipalities. The State government's ceiling for municipal debt is 20% of the assessed value of property within the city limits that is subject to ad valorem taxation. Excluded from the legal debt limit computation is debt payable from property assessments and debt issued for schools, waterworks and sewer systems.

Computation of the legal debt margin for the City of Auburn at September 30, 2010, is as follows:

Assessed value of property subject to taxation at 9/30/2009	<u>\$736,338,020</u>
Debt Limit: Twenty percent of assessed valuation	\$147,267,604
Amount of debt applicable to debt limit:	
Total bonded debt at September 30, 2010	\$ 184,649,364
Less: Exempt indebtedness	<u>(111,349,915)</u>
Net debt applicable to legal debt limit (49.8%)	<u>73,299,449</u>
Legal debt margin (limit of additional debt capacity – 50.2%)	\$ 89,335,652

This computation demonstrates that the City is well within the legal debt limit set by State law.

## Debt Issuances Planned for the Biennium including Fiscal Years 2011 and 2012

The City has a planned borrowing of \$9 million for the Special 5 Mill Tax Fund, if approved by the voters, in FY2011. The proceeds from this borrowing will be used for the expansion of the Frank Brown Recreation Center, renovation of the building located at 155 Alabama Street (in which will be located the Public Works, Environmental Services, and Planning Departments as well as the Codes division of Public Safety), and various other capital improvements. There are no borrowings budgeted for any of the City's budgeted funds for fiscal 2012. The biennial budget is reviewed during the summer of the first fiscal year of the biennium and may be amended at that time to reflect updated revenue projections and changing conditions, priorities and capital projects' status.

## Debt Per Capita

Debt per capita, or the amount of bonded debt per citizen, is a typical measurement of a government's debt status. Debt per capita is calculated below using the U.S. Bureau of the Census population count, which is revised once every ten years. These amounts were calculated using population estimates based on the City's 2000 Census Bureau population counts. When evaluating Auburn's debt per capita, the effects of the City's proactive economic development efforts must be considered. Debt issued for economic development initiatives diversifies the City's revenue base and results in revenue growth in the General Fund's top four revenue sources. Auburn's debt per capita statistics as of the end of fiscal years 2005-2009 are as follows:

**Net Bonded Debt per Capita, September 30, 2005 - 2009**  
*includes debt issued by City on behalf of City Board of Education*

<i>Fiscal Year End</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Population <sup>(1)</sup>	48,348	49,928	51,906	54,348	56,088
Debt per Capita	\$ 2,304	\$ 2,399	\$ 2,406	\$ 2,232	\$ 2,319

(1) Estimates per US Census Bureau

### Debt Service Requirements to Maturity

The following schedule shows the City's debt service requirements to maturity (principal and interest) for all City debt as of September 30, 2010. This schedule includes all of the borrowings through September 30, 2010, mentioned above. The City has no debt service requirements beyond 2026, except for the 2005 issue for Schools, which pays out in 2035. The General Fund's long-term obligations will be paid out in 2026.

#### Debt Service to Maturity - Principal and Interest

*As of September 30, 2010*

Fiscal Year	Payable from				Total
	General Fund	Five-Mill Tax Fund	School Tax Funds	Sewer Fund	
	\$	\$	\$	\$	\$
2011	7,863,923	3,782,272	4,856,116	3,281,210	19,783,521
2012	7,630,337	3,855,174	4,853,576	3,284,481	19,623,568
2013	7,356,203	3,878,162	4,855,126	3,944,300	20,033,791
2014	6,785,197	3,932,545	5,305,627	3,941,401	19,964,770
2015	5,490,852	3,525,720	5,309,876	3,944,708	18,271,156
2016	4,350,969	3,278,088	5,307,126	3,954,506	16,890,689
2017	4,350,568	1,845,575	5,310,401	3,950,074	15,456,618
2018	3,803,529	1,836,875	5,305,952	3,951,205	14,897,561
2019	2,164,045	1,832,975	5,310,702	3,948,705	13,256,427
2020	1,797,190	1,831,675	5,304,551	3,945,080	12,878,496
2021	1,478,901	1,788,488	5,312,551	3,940,518	12,520,458
2022	1,478,901		5,307,152	3,939,767	10,725,820
2023	1,292,658		5,306,251	3,940,674	10,539,583
2024	1,207,905		5,309,201	3,932,758	10,449,864
2025	275,613		5,309,951	1,828,261	7,413,825
2026	275,613		5,305,389	1,829,461	7,410,463
2027			2,845,014	1,827,512	4,672,526
2028			2,675,299	1,827,280	4,502,579
2029			2,177,156	1,826,824	4,003,980
2030			2,172,406	1,826,496	3,998,902
2031			2,173,906	1,825,969	3,999,875
2032			2,172,125	1,829,063	4,001,188
2033			2,172,063	1,827,094	3,999,157
2034			2,173,500	1,824,921	3,998,421
2035			2,176,219		2,176,219
Totals	57,602,404	31,387,549	104,307,236	72,172,268	265,469,457

## City of Auburn

### Personnel Authorization Summary

The City Council has long recognized that employees are the City's most important asset and has invested substantially in employees' training and development over the years. The City Council has adopted the position that the City should limit the number of employees to the absolute minimum "to get the job done" while ensuring that employees are fairly compensated and receive ample opportunities for professional growth. This policy has resulted in having well trained and highly motivated employees providing excellent services to the citizens of Auburn.

#### Regular Full-Time Employees

Department	Division	Budgeted (Authorized) Positions						
		FY06	FY07	FY08	FY09	FY10	FY11	FY12
Office of the City Manager		5	5	7	7	7	7	7
Judicial		6	6	7	7	7	7	7
Information Technology	Info Tech	7	7	7	6	6	6	6
	GIS	3	3	3	3	3	3	3
	Total Information Technology	10	10	10	9	9	9	9
Finance	Finance	17	17	17	17	17	17	17
	Water Revenue Office	9	9	9	9	9	9	9
	Total Finance	26	26	26	26	26	26	26
Economic Development		14	14	13	13	13	13	13
Human Resources		6	6	6	7	7	7	7
Public Safety	Administration	4	4	4	4	4	4	4
	Police	108	112	113	115	113	113	113
	Fire	43	43	43	43	43	43	43
	Communications	7	9	11	11	11	11	11
	Codes Enforcement	9	9	9	9	9	9	9
	Total Public Safety	171	177	180	182	180	180	180
Public Works	Administration	6	6	6	6	6	6	6
	Construction and Maintenance	18	18	18	18	18	18	18
	Engineering	12	11	11	11	11	11	11
	Inspection	6	6	6	6	6	6	6
	Traffic Engineering	3	3	3	3	3	3	3
	Total Public Works	45	44	44	44	44	44	44
Environmental Services	Administration*	6	6	6	6	6	6	6
	Recycling	16	16	16	16	16	16	16
	Solid Waste	16	16	16	16	16	16	16
	Animal Control	2	2	2	2	2	2	2
	Right of Way Maintenance	7	7	7	7	7	7	7
	Fleet Services	10	10	10	10	10	10	10
	Total Environmental Services	57	57	57	57	57	57	57
Library		15	15	16	16	16	16	16
Parks and Recreation	Administration	5	5	5	5	5	5	5
	Leisure Services	14	15	15	15	15	15	15
	Parks and Facilities	26	26	26	26	26	26	26
	Total Parks and Recreation	45	46	46	46	46	46	46
Planning		7	8	8	8	8	8	8
Water Resource Mgt	Administration	4	4	4	3	3	3	3
	Sewer Maintenance	15	15	15	15	15	15	15
	Watershed Management	4	4	4	4	4	4	4
	Water Pumping and Purification	8	8	8	8	8	8	8
	Water Distribution	12	12	13	14	14	14	14
	Meter Reading	4	4	4	4	4	4	4
	Total Water Resource Mgt	47	47	48	48	48	48	48
<b>Total employees</b>		<b>454</b>	<b>461</b>	<b>468</b>	<b>470</b>	<b>468</b>	<b>468</b>	<b>468</b>
<b>Employees by funding source:</b>								
	City - General Fund	398	405	411	373	371	371	371
	City - Sewer Fund	21	21	21	21	21	21	21
	City - Solid Waste Mgt Fund	0	0	0	38	38	38	38
	City - Public Park & Rec Board	0	0	0	2	2	2	2
	<b>Total City employees</b>	<b>419</b>	<b>426</b>	<b>432</b>	<b>434</b>	<b>432</b>	<b>432</b>	<b>432</b>
	Water Works Board	35	35	36	36	36	36	36
	<b>Total employees</b>	<b>454</b>	<b>461</b>	<b>468</b>	<b>470</b>	<b>468</b>	<b>468</b>	<b>468</b>

\* Environmental Services Admin Division employees' costs are allocated between the City's General and Solid Waste Management Funds.

# City of Auburn

## *Description of All Budgeted Funds and Major Funds*

The City of Auburn adopts annual budgets each fiscal year for the funds described below.

All **governmental funds** are budgeted and accounted for using the modified accrual basis of accounting. Their revenues are recognized when received in cash, except those accruable, which are recorded as receivables when measurable and available to pay current period liabilities. Expenditures are recognized on a modified accrual basis. Governmental funds' expenditures are recorded when the associated liability is incurred, with the following exceptions: general long-term obligations' principal and interest are reported when due; prepaid items are reported as current period expenditures; costs of accumulated unpaid vacation and sick leave are reported in the period due and payable rather than in the period earned.

The City's **proprietary funds** are accounted for on the full accrual basis, wherein revenues are recorded when earned and expenses when incurred. For management control purposes, the proprietary funds' expenses are budgeted on the accrual basis with the exception that capital outlays and repayments of debt principal are budgeted as expenses.

Funds that meet certain criteria established by the Governmental Accounting Standards Board are classified as **major funds**. These criteria focus on the relative size of each fund's assets, liabilities, revenues and expenditures or expenses as a percentage of corresponding amounts for total funds by fund category (governmental or proprietary) or the total of all funds. Major funds receive greater focus in the City's annual financial report because of their relative importance.

The City's **major funds** for which annual budgets are adopted include the General Fund, the Special School Tax Fund, the Special Additional School Tax Fund, and the Sewer Fund. In addition, the 2009 Capital Projects Fund was declared a major fund for the fiscal year ending September 30, 2009. Capital project funds do not have legally adopted annual budgets.

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### **Governmental Funds**

**The General Fund** is the general operating fund of the City and the City's largest major fund. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund accounts for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied, as well as special capital improvement projects, the construction of which is financed by the City and then repaid by the property owner without the levy of a special assessment.

- **Employee Benefit Self-Insurance *Special Activity* of the General Fund** accounts for the costs of operating and reserves provided for the City's self-insured employee benefits program, including health-care benefits for retirees.
- **Liability Risk-Retention *Special Activity* of the General Fund** accounts for the costs of operating and the reserves provided for the City's general liability and workers compensation self-insurance programs.

**Seven Cent State Gas Tax *Special Revenue Fund*** accounts for funds received from the State of Alabama and disbursed for street related projects.

**Nine Cent Gas Tax *Special Revenue Fund*** accounts for Auburn's share of the State of Alabama four cent and five cent gas tax revenues that is disbursed for the resurfacing, restoration of roads, bridges, and streets.

**Special School Tax *Special Revenue Fund***, a *major fund*, accounts for five mill ad valorem tax revenues used to pay principal and interest on bonds issued for school purposes.

**Special Additional School Tax *Special Revenue Fund***, a *major fund*, accounts for eleven mill ad valorem tax revenues used for the furtherance of education.

**Public Safety Substance Abuse Prevention *Special Revenue Fund*** accounts for funds received from the U.S. Marshal used for enforcement of laws against drug trafficking.

**Special 5-Mill Tax *Debt Service Fund*** accounts for general property tax receipts used to pay principal and interest on voted bonds of the City.

.....  
***Proprietary Funds***

**Sewer *Enterprise Fund***, a *major fund*, accounts for revenue earned from and costs related to the provision of sewer service.

**Solid Waste Management *Enterprise Fund*** accounts for the revenue earned from and the costs related to the provision of solid waste and recycling collection and disposal services.

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**Funds with Project Budgets**

Generally, when the City issues long-term bonds or warrants to finance a project, the expenditure of the debt proceeds are accounted for in a separate *capital projects* fund. Typically, these projects take more than a single year to construct. The ordinances and related legal documents that authorize the borrowing establish the budget for the capital project(s) that will be built with the borrowed funds. Each capital project fund has a project budget, established by the authorizing ordinance and documents; so annual budgets are not adopted for these funds.

The City of Auburn currently has the following capital projects funds with project budgets:

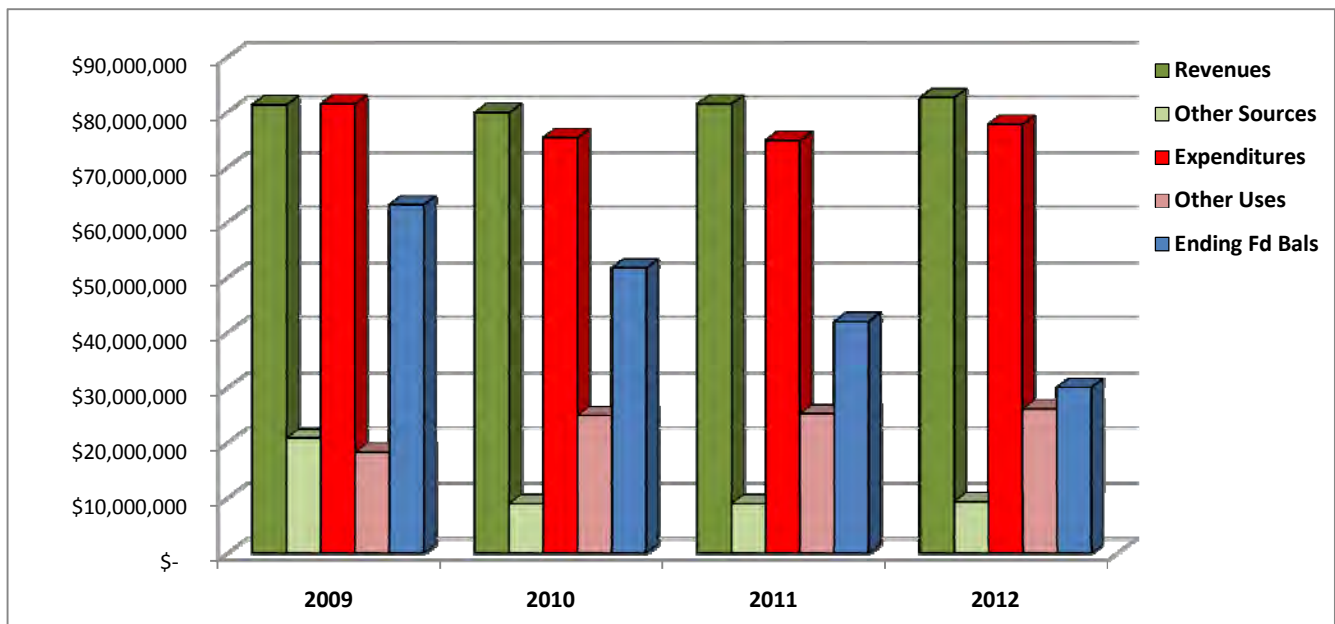
- **Bent Creek Interchange/West Tech Park *Capital Projects Fund***, a *major fund*
- **Tennis Center/Library Expansion *Capital Projects Fund***
- **Auburn University Research Park *Capital Projects Fund***
- **2009 Special Five Mill *Capital Projects Fund***
- **2003 Infrastructure Projects *Capital Projects Fund***

More information about the capital projects funds is available in the Capital Budgets section of this document.

## City of Auburn

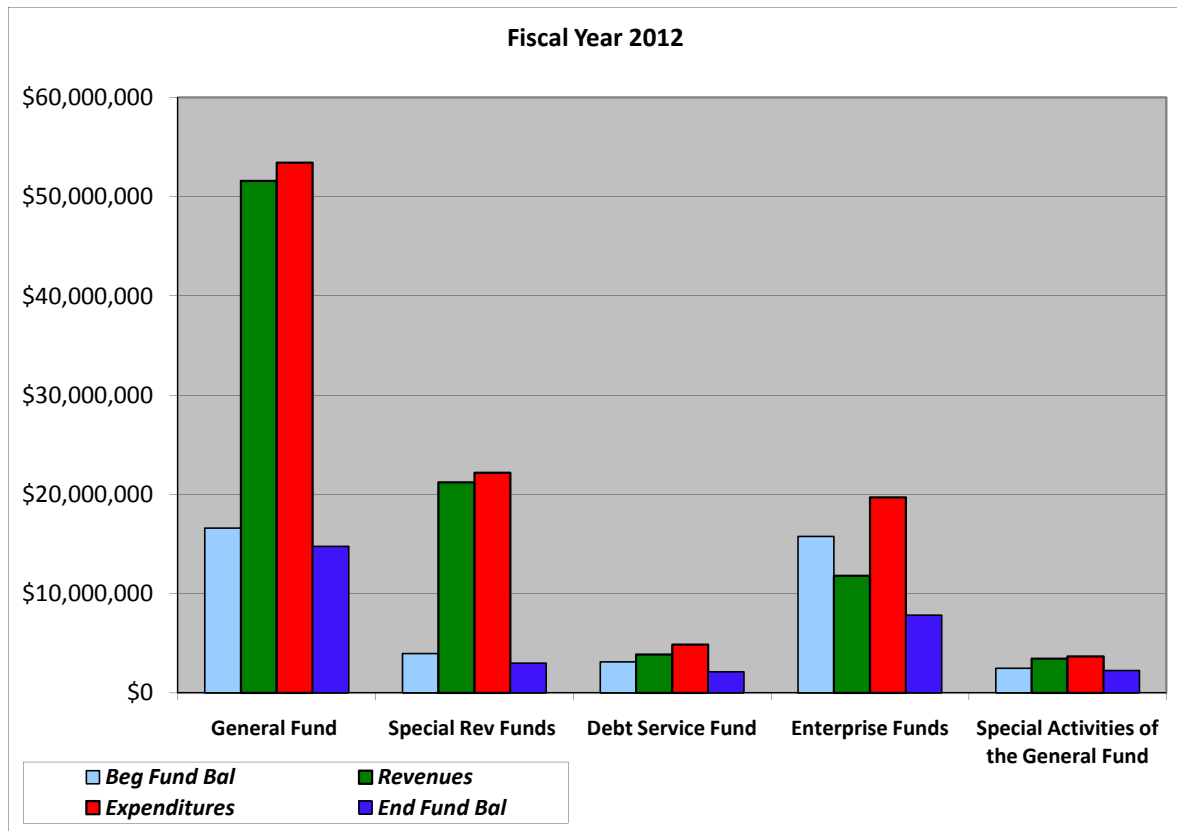
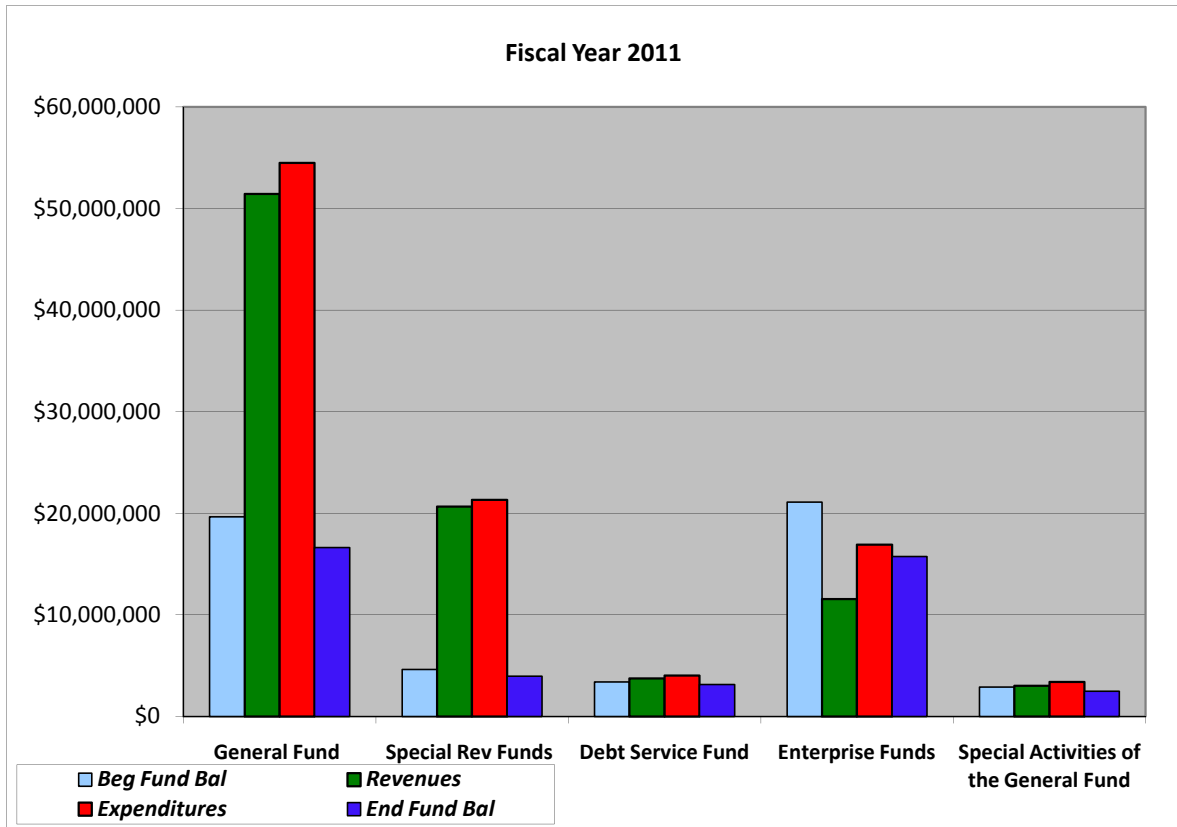
### *Trends in Revenues, Expenditures/Expenses and Fund Balances ~ All Budgeted Funds*

	Audited Actual	Year-End Budget	Approved Budget	
	FY09	FY10	FY11	FY12
	\$	\$	\$	\$
<b>Beginning fund balances/net assets excluding Permanent Reserve</b>	<b>56,143,530</b>	<b>58,523,874</b>	<b>47,334,281</b>	<b>37,879,856</b>
Revenues	81,324,694	79,873,158	81,427,584	82,567,703
Other financing sources	20,819,989	8,973,703	8,979,870	9,374,698
<b>Total available resources</b>	<b>158,288,213</b>	<b>147,370,735</b>	<b>137,741,735</b>	<b>129,822,257</b>
Expenditures/expenses	81,459,503	75,336,352	74,886,657	77,749,426
Other financing uses	18,304,836	24,969,775	25,244,895	26,133,404
<b>Total expenditures and other uses</b>	<b>99,764,339</b>	<b>100,306,127</b>	<b>100,131,552</b>	<b>103,882,830</b>
Excess (deficit) of revenues and other sources over expenditures/expenses and other uses	2,380,343	(11,459,266)	(9,724,098)	(11,940,429)
<b>Ending fund balances/net assets excluding Permanent Reserve</b>	<b>58,523,874</b>	<b>47,064,608</b>	<b>37,610,183</b>	<b>25,939,427</b>
Add: Permanent Reserve	4,620,075	4,620,075	4,350,402	4,080,729
<b>Ending fund balances/net assets</b>	<b>63,143,949</b>	<b>51,684,683</b>	<b>41,960,585</b>	<b>30,020,156</b>



# City of Auburn

## Graphical View of Projected Revenues and Budgeted Expenditures/Expenses by Fund Type



# City of Auburn

## Overview of Projected Revenues and Budgeted Expenditures/Expenses Major Funds and Aggregated Non-Major Funds by Fund Type

	Budgeted Governmental Activities				Budgeted Business-Type Activities		Total - All Budgeted Funds
	General ^	Special School Tax	Special Add'l School Tax	All Other Governmental	Sewer Enterprise	Solid Waste Management	
	Major Fund	Major Fund	Major Fund	Funds	Major Fund	Non-Major	
	FY11 Budget						
Projected Ending Fund Equity, 9.30.10*	\$ 19,648,625	\$ 1,390,886	\$ 2,990,805	\$ 6,541,948	\$ 20,654,666	\$ 457,754	\$ 51,684,684
Revenues	50,979,382	4,011,000	8,327,000	6,969,340	8,179,500	2,961,362	81,427,584
Other Financing Sources	466,250	8,100,000	-	-	305,000	108,620	8,979,870
Total Available Resources	71,094,257	13,501,886	11,317,805	13,511,288	29,139,166	3,527,736	142,092,138
Expenditures/Expenses	45,345,356	5,084,515	280,000	7,446,174	13,455,963	3,274,649	74,886,657
Other Financing Uses	9,135,006	7,433,639	8,100,000	395,000	181,250	-	25,244,895
Total Budgeted Expenditures/Expenses	54,480,361	12,518,154	8,380,000	7,841,174	13,637,213	3,274,649	100,131,551
Change in net assets	(3,034,729)	(407,154)	(53,000)	(871,834)	(5,152,713)	(204,667)	(9,724,097)
Projected Ending Fund Equity, 9.30.11	\$ 16,613,895	\$ 983,732	\$ 2,937,805	\$ 5,670,114	\$ 15,501,953	\$ 253,087	\$ 41,960,587
Ending Fund Equity as a % of Budgeted Expenditures	30.50%	7.86%	35.06%	72.31%	113.67%	7.73%	41.91%
	FY12 Budget						
Projected Ending Fund Equity, 9.30.11	\$ 16,613,895	\$ 983,732	\$ 2,937,805	\$ 5,670,114	\$ 15,501,953	253,087	\$ 41,960,587
Revenues	51,355,050	4,131,000	8,576,000	7,083,340	8,401,980	3,020,333	82,567,703
Other Financing Sources	241,250	8,300,000	-	450,000	305,000	78,448	9,374,698
Total Available Resources	68,210,196	13,414,732	11,513,805	13,203,454	24,208,933	3,351,868	133,902,988
Expenditures/Expenses	43,933,275	5,443,744	285,000	8,550,673	16,252,682	3,284,052	77,749,426
Other Financing Uses	9,503,160	7,953,994	8,300,000	195,000	181,250	-	26,133,404
Total Budgeted Expenditures/Expenses	53,436,435	13,397,738	8,585,000	8,745,673	16,433,932	3,284,052	103,882,830
Change in net assets	(1,840,135)	(966,738)	(9,000)	(1,212,333)	(7,726,952)	(185,271)	(11,940,429)
Projected Ending Fund Equity, 9.30.12	\$ 14,773,761	\$ 16,994	\$ 2,928,805	\$ 4,457,781	\$ 7,775,001	\$ 67,816	\$ 30,020,158
Ending Fund Equity as a % of Budgeted Expenditures	27.65%	0.13%	34.12%	50.97%	47.31%	2.07%	28.90%

\* Ending fund equity for FY08 is the beginning fund equity for FY09.

^ Beginning Fund Equity for the General Fund excludes the \$4,620,075 Permanent Reserve and reflects the FY 2008 projected balance.



# City of Auburn

## Overview of Projected Revenues and Budgeted Expenditures/Expenses by Fund Type All Budgeted Funds

	Governmental Fund Types					Proprietary Fund Type	Total - All Budgeted Funds
	General	Gen. Fd. Spec. Act.	Special Revenue	Debt Service	Total - All Governm'l	Enterprise	
	<b>FY11 Budget</b>						
<b>Projected Ending Fund Equity, 9.30.10*</b>	<b>\$ 19,648,625</b>	<b>\$ 2,883,430</b>	<b>\$ 4,630,110</b>	<b>\$ 3,410,099</b>	<b>\$ 30,572,263</b>	<b>\$ 21,112,421</b>	<b>\$ 51,684,684</b>
Revenues	50,979,382	3,002,840	12,556,500	3,748,000	70,286,722	11,140,862	81,427,584
Other Financing Sources	466,250	-	8,100,000	-	8,566,250	413,620	8,979,870
<b>Total Available Resources</b>	<b>71,094,257</b>	<b>5,886,270</b>	<b>25,286,610</b>	<b>7,158,099</b>	<b>109,425,236</b>	<b>32,666,902</b>	<b>142,092,138</b>
Expenditures/Expenses	45,345,356	3,405,900	5,382,515	4,022,274	58,156,045	16,730,612	74,886,656
Other Financing Uses	9,135,006	-	15,928,639	-	25,063,645	181,250	25,244,895
<b>Total Budgeted Expenditures/Expenses</b>	<b>54,480,361</b>	<b>3,405,900</b>	<b>21,311,154</b>	<b>4,022,274</b>	<b>83,219,689</b>	<b>16,911,862</b>	<b>100,131,551</b>
<b>Projected Ending Fund Equity, 9.30.11</b>	<b>16,613,895</b>	<b>2,480,370</b>	<b>3,975,456</b>	<b>3,135,825</b>	<b>26,205,546</b>	<b>15,755,041</b>	<b>41,960,587</b>
Ending Fund Equity as a % of Budgeted Expenditures	30.50%	72.83%	18.65%	77.96%	31.49%	93.16%	41.91%
	<b>FY12 Budget</b>						
<b>Projected Ending Fund Equity, 9.30.11</b>	<b>\$ 16,613,895</b>	<b>\$ 2,480,370</b>	<b>\$ 3,975,456</b>	<b>\$ 3,135,825</b>	<b>\$ 26,205,546</b>	<b>\$ 15,755,041</b>	<b>\$ 41,960,587</b>
Revenues	51,355,050	3,005,840	12,925,500	3,859,000	71,145,390	11,422,313	82,567,703
Other Financing Sources	241,250	450,000	8,300,000	-	8,991,250	383,448	9,374,698
<b>Total Available Resources</b>	<b>68,210,196</b>	<b>5,936,210</b>	<b>25,200,956</b>	<b>6,994,825</b>	<b>106,342,187</b>	<b>27,560,801</b>	<b>133,902,988</b>
Expenditures/Expenses	43,933,275	3,677,500	5,746,744	4,855,173	58,212,692	19,536,734	77,749,426
Other Financing Uses	9,503,160	-	16,448,994	-	25,952,154	181,250	26,133,404
<b>Total Budgeted Expenditures/Expenses</b>	<b>53,436,435</b>	<b>3,677,500</b>	<b>22,195,738</b>	<b>4,855,173</b>	<b>84,164,846</b>	<b>19,717,984</b>	<b>103,882,830</b>
<b>Projected Ending Fund Equity, 9.30.12</b>	<b>14,773,761</b>	<b>2,258,710</b>	<b>3,005,218</b>	<b>2,139,652</b>	<b>22,177,341</b>	<b>7,842,818</b>	<b>30,020,158</b>
Ending Fund Equity as a % of Budgeted Expenditures	27.65%	61.42%	13.54%	44.07%	26.35%	39.77%	28.90%

\* Ending fund equity for FY10 is the beginning fund equity for FY11.

# City of Auburn

## Projected Revenues by Source and Budgeted Expenditures/Expenses by Department and Division All Budgeted Funds by Major Funds and Aggregated Non-Major Funds

### FY11 Budget

	Governmental Activities				Business-Type Activities		FY11 Total
	General Fd	Spec. School	Spec. Add'l School	All Other	Sewer	Solid Waste	All Budgeted
	Major Fund	Major Fund	Major Fund	Gov't'l Funds	Major Fund	Non-Major	Funds
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Taxes	27,687,290	3,981,000	8,292,000	3,921,500	-	-	43,881,790
Licenses and permits	17,282,000	-	-	-	-	-	17,282,000
Fines and costs	1,240,000	-	-	-	-	-	1,240,000
Charges for services	3,919,750	-	-	2,929,840	7,829,500	2,960,862	17,639,952
Other revenue	850,342	30,000	35,000	118,000	350,000	500	1,383,842
<b>Total revenue</b>	<b>50,979,382</b>	<b>4,011,000</b>	<b>8,327,000</b>	<b>6,969,340</b>	<b>8,179,500</b>	<b>2,961,362</b>	<b>81,427,584</b>
Other financing sources							
Transfers in from other funds	466,250	8,100,000	-	-	-	108,620	8,674,870
Sale of surplus assets	-	-	-	-	5,000	-	5,000
Capital contributions	-	-	-	-	300,000	-	300,000
<b>Total revenue and other sources</b>	<b>51,445,632</b>	<b>12,111,000</b>	<b>8,327,000</b>	<b>6,969,340</b>	<b>8,484,500</b>	<b>3,069,982</b>	<b>90,407,454</b>
Expenditures/expenses							
City Council	190,776	-	-	-	-	-	190,776
City Manager	787,843	-	-	-	-	-	787,843
Judicial	695,740	-	-	-	-	-	695,740
Information Technology							
IT	1,098,467	-	-	-	-	-	1,098,467
GIS	385,118	-	-	-	-	-	385,118
Finance	1,520,789	-	-	-	-	-	1,520,789
Economic Development	973,429	-	-	-	-	-	973,429
Human Resources							
HR	728,668	-	-	2,837,400	-	-	3,566,068
Risk Management	283,000	-	-	568,500	-	-	851,500
Public Safety							
Administration	1,977,389	-	-	-	-	-	1,977,389
Police	8,730,309	-	-	18,000	-	-	8,748,309
Fire	4,493,960	-	-	-	-	-	4,493,960
Communications	856,097	-	-	-	-	-	856,097
Codes Enforcement	602,466	-	-	-	-	-	602,466
Public Works							
Administration	563,006	-	-	-	-	-	563,006
Construction and Maintenance	1,212,092	-	-	-	-	-	1,212,092
Engineering	944,039	-	-	-	-	-	944,039
Inspection	460,928	-	-	-	-	-	460,928
Traffic Engineering	317,558	-	-	-	-	-	317,558
Environmental Services							
Administration	273,285	-	-	-	-	-	273,285
Animal Control	213,349	-	-	-	-	-	213,349
Right of Way Maintenance	545,880	-	-	-	-	-	545,880
Fleet Services	702,929	-	-	-	-	-	702,929
Library	1,534,766	-	-	-	-	-	1,534,766
Parks and Recreation							
Administration	1,380,847	-	-	-	-	-	1,380,847
Leisure Services	1,557,012	-	-	-	-	-	1,557,012
Parks and Facilities	2,174,634	-	-	-	-	-	2,174,634
Planning	700,493	-	-	-	-	-	700,493
Water and Sewer							
Sewer Administration	-	-	-	-	1,278,295	-	1,278,295
Sewer Maintenance	-	-	-	-	1,038,351	-	1,038,351
Watershed Management	-	-	-	-	296,157	-	296,157
Solid Waste Management							
Administration	-	-	-	-	-	458,031	458,031
Recycling	-	-	-	-	-	1,290,275	1,290,275
Solid Waste	-	-	-	-	-	1,526,342	1,526,342
Total departmental	35,904,870	-	-	3,423,900	2,612,803	3,274,649	45,216,222
Non-departmental	9,440,486	5,084,515	280,000	4,022,274	10,843,160	-	29,670,435
Total expenditures	45,345,356	5,084,515	280,000	7,446,174	13,455,963	3,274,649	74,886,656
Other financing uses (OFU):							
Transfers out	9,135,006	7,433,639	8,100,000	395,000	181,250	-	25,244,895
<b>Total expens. and OFU</b>	<b>54,480,361</b>	<b>12,518,154</b>	<b>8,380,000</b>	<b>7,841,174</b>	<b>13,637,213</b>	<b>3,274,649</b>	<b>100,131,551</b>

# City of Auburn

## Projected Revenues by Source and Budgeted Expenditures/Expenses by Department and Division All Budgeted Funds by Major Funds and Aggregated Non-Major Funds

### FY12 Budget

	Governmental Activities				Business-Type Activities		FY12 Total
	General Fd	Spec. School	Spec. Add'l School	All Other	Sewer	Solid Waste	All Budgeted
	Major Fund	Major Fund	Major Fund	Gov't'l Funds	Major Fund	Non-Major	Funds
Revenues	\$	\$	\$	\$	\$	\$	\$
Taxes	27,961,513	4,101,000	8,541,000	4,032,500	-	-	44,636,013
Licenses and permits	17,357,505	-	-	-	-	-	17,357,505
Fines and costs	1,245,000	-	-	-	-	-	1,245,000
Charges for services	3,941,850	-	-	(8,122,973)	8,051,980	3,019,833	6,890,690
Other revenue	849,182	30,000	35,000	11,173,813	350,000	500	12,438,495
<b>Total revenue</b>	<b>51,355,050</b>	<b>4,131,000</b>	<b>8,576,000</b>	<b>7,083,340</b>	<b>8,401,980</b>	<b>3,020,333</b>	<b>82,567,703</b>
Other financing sources							
Transfers in from other funds	241,250	8,300,000	-	450,000	-	78,448	9,069,698
Sale of surplus assets	-	-	-	-	5,000	-	5,000
Capital contributions	-	-	-	-	300,000	-	300,000
<b>Total revenue and other sources</b>	<b>51,596,300</b>	<b>12,431,000</b>	<b>8,576,000</b>	<b>7,533,340</b>	<b>8,706,980</b>	<b>3,098,781</b>	<b>91,942,401</b>
<b>Expenditures/expenses</b>							
City Council	190,776	-	-	-	-	-	190,776
City Manager	786,314	-	-	-	-	-	786,314
Judicial	685,004	-	-	-	-	-	685,004
Information Technology							
IT	983,262	-	-	-	-	-	983,262
GIS	384,687	-	-	-	-	-	384,687
Finance	1,449,268	-	-	-	-	-	1,449,268
Economic Development	976,777	-	-	-	-	-	976,777
Human Resources							
HR	721,825	-	-	3,107,000	-	-	3,828,825
Risk Management	290,000	-	-	570,500	-	-	860,500
Public Safety							
Administration	1,942,975	-	-	-	-	-	1,942,975
Police	8,605,284	-	-	18,000	-	-	8,623,284
Fire	4,510,352	-	-	-	-	-	4,510,352
Communications	854,065	-	-	-	-	-	854,065
Codes Enforcement	610,283	-	-	-	-	-	610,283
Public Works							
Administration	559,822	-	-	-	-	-	559,822
Construction and Maintenance	1,213,087	-	-	-	-	-	1,213,087
Engineering	958,759	-	-	-	-	-	958,759
Inspection	463,837	-	-	-	-	-	463,837
Traffic Engineering	306,450	-	-	-	-	-	306,450
Environmental Services							
Administration	264,687	-	-	-	-	-	264,687
Animal Control	209,811	-	-	-	-	-	209,811
Right of Way Maintenance	513,913	-	-	-	-	-	513,913
Fleet Services	699,651	-	-	-	-	-	699,651
Library	1,515,127	-	-	-	-	-	1,515,127
Parks and Recreation							
Administration	1,355,167	-	-	-	-	-	1,355,167
Leisure Services	1,459,248	-	-	-	-	-	1,459,248
Parks and Facilities	2,059,391	-	-	-	-	-	2,059,391
Planning	702,624	-	-	-	-	-	702,624
Water and Sewer							
Sewer Administration	-	-	-	-	1,305,368	-	1,305,368
Sewer Maintenance	-	-	-	-	1,063,273	-	1,063,273
Watershed Management	-	-	-	-	267,610	-	267,610
Solid Waste Management							
Administration	-	-	-	-	-	458,431	458,431
Recycling	-	-	-	-	-	1,295,828	1,295,828
Solid Waste	-	-	-	-	-	1,529,792	1,529,792
Total departmental	35,272,442	-	-	3,695,500	2,636,251	3,284,052	44,888,244
Non-departmental	8,660,833	5,443,744	285,000	4,855,173	13,616,431	-	32,861,181
Total expenditures	43,933,275	5,443,744	285,000	8,550,673	16,252,682	3,284,052	77,749,426
Other financing uses (OFU):							
Transfers out	9,503,160	7,953,994	8,300,000	195,000	181,250	-	26,133,404
<b>Total expens. and OFU</b>	<b>53,436,435</b>	<b>13,397,738</b>	<b>8,585,000</b>	<b>8,745,673</b>	<b>16,433,932</b>	<b>3,284,052</b>	<b>103,882,830</b>

## City of Auburn

### Projected Revenues by Source and Budgeted Expenditures/Expenses by Department and Division All Budgeted Funds by Fund Type

#### FY11 Budget

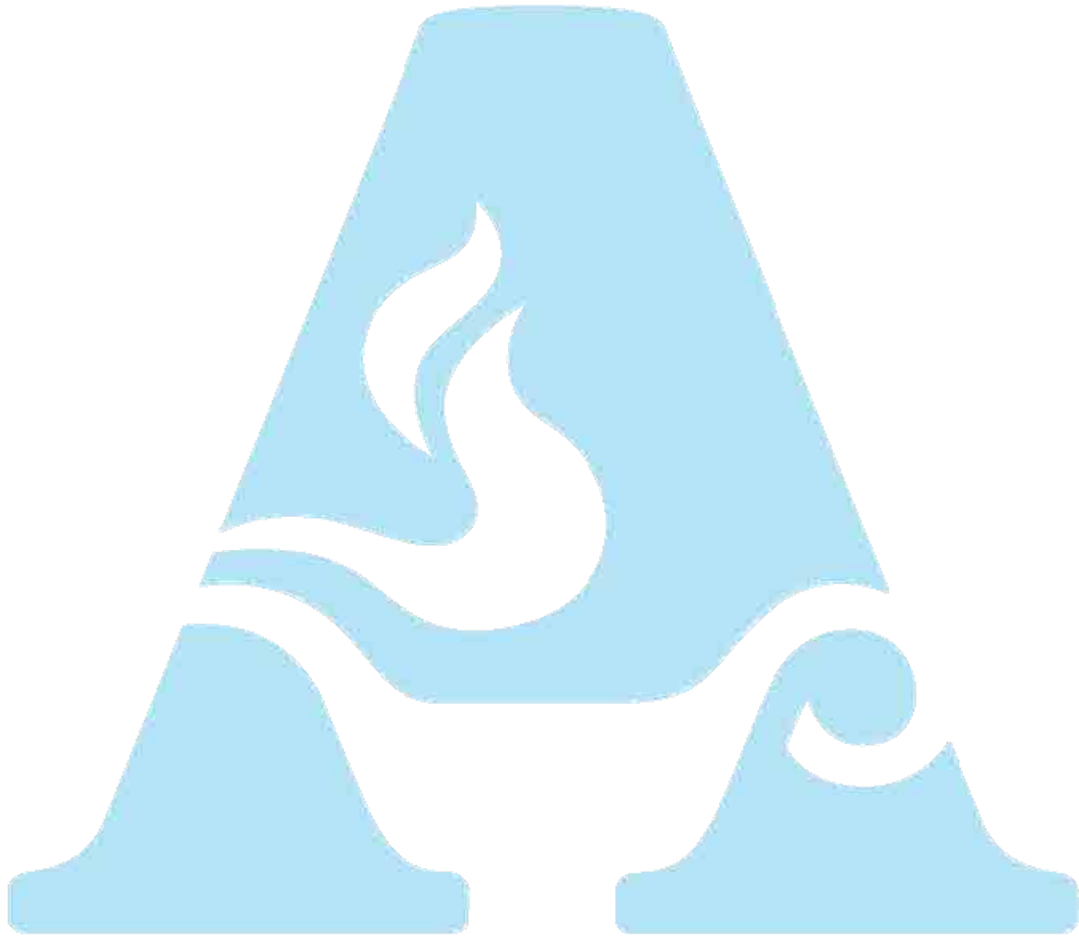
	Governmental Fund Types				Proprietary Fund Type	FY 11 Total
	General	Gen. Fd. Spec. Act.	Special Revenue	Debt Service	Enterprise	All Budgeted Funds
	\$	\$	\$	\$	\$	\$
<b>Revenues</b>						
Taxes	27,687,290	-	12,486,500	3,708,000	-	43,881,790
Licenses and permits	17,282,000	-	-	-	-	17,282,000
Fines and costs	1,240,000	-	-	-	-	1,240,000
Charges for services	3,919,750	2,948,840	-	-	10,771,362	17,639,952
Other revenue	850,342	54,000	70,000	40,000	369,500	1,383,842
<b>Total revenue</b>	<b>50,979,382</b>	<b>3,002,840</b>	<b>12,556,500</b>	<b>3,748,000</b>	<b>11,140,862</b>	<b>81,427,584</b>
Other financing sources						
Transfers in from other funds	466,250	-	8,100,000	-	108,620	8,674,870
Sale of surplus assets	-	-	-	-	5,000	5,000
Capital contributions	-	-	-	-	300,000	300,000
<b>Total revenue and other sources</b>	<b>51,445,632</b>	<b>3,002,840</b>	<b>20,656,500</b>	<b>3,748,000</b>	<b>11,554,482</b>	<b>90,407,454</b>
<b>Expenditures/expenses</b>						
City Council	190,776	-	-	-	-	190,776
City Manager	787,843	-	-	-	-	787,843
Judicial	695,740	-	-	-	-	695,740
Information Technology						
IT	1,098,467	-	-	-	-	1,098,467
GIS	385,118	-	-	-	-	385,118
Finance	1,520,789	-	-	-	-	1,520,789
Economic Development	973,429	-	-	-	-	973,429
Human Resources						
HR	728,668	2,837,400	-	-	-	3,566,068
Risk Management	283,000	568,500	-	-	-	851,500
Public Safety						
Administration	1,977,389	-	-	-	-	1,977,389
Police	8,730,309	-	18,000	-	-	8,748,309
Fire	4,493,960	-	-	-	-	4,493,960
Communications	856,097	-	-	-	-	856,097
Codes Enforcement	602,466	-	-	-	-	602,466
Public Works						
Administration	563,006	-	-	-	-	563,006
Construction and Maintenance	1,212,092	-	-	-	-	1,212,092
Engineering	944,039	-	-	-	-	944,039
Inspection	460,928	-	-	-	-	460,928
Traffic Engineering	317,558	-	-	-	-	317,558
Environmental Services						
Administration	273,285	-	-	-	-	273,285
Animal Control	213,349	-	-	-	-	213,349
Right of Way Maintenance	545,880	-	-	-	-	545,880
Fleet Services	702,929	-	-	-	-	702,929
Library	1,534,766	-	-	-	-	1,534,766
Parks and Recreation						
Administration	1,380,847	-	-	-	-	1,380,847
Leisure Services	1,557,012	-	-	-	-	1,557,012
Parks and Facilities	2,174,634	-	-	-	-	2,174,634
Planning	700,493	-	-	-	-	700,493
Water and Sewer						
Sewer Administration	-	-	-	-	1,278,295	1,278,295
Sewer Maintenance	-	-	-	-	1,038,351	1,038,351
Watershed Management	-	-	-	-	296,157	296,157
Solid Waste Management						
Administration	-	-	-	-	458,031	458,031
Recycling	-	-	-	-	1,290,275	1,290,275
Solid Waste	-	-	-	-	1,526,342	1,526,342
Total departmental	35,904,870	3,405,900	18,000	-	5,887,452	45,216,222
Non-departmental	9,440,486	-	5,364,515	4,022,274	10,843,160	29,670,435
<b>Total expenditures</b>	<b>45,345,356</b>	<b>3,405,900</b>	<b>5,382,515</b>	<b>4,022,274</b>	<b>16,730,612</b>	<b>74,886,656</b>
Other financing uses (OFU):						
Transfers out	9,135,006	-	15,928,639	-	181,250	25,244,895
<b>Total expens. and OFU</b>	<b>54,480,361</b>	<b>3,405,900</b>	<b>21,311,154</b>	<b>4,022,274</b>	<b>16,911,862</b>	<b>100,131,551</b>

# City of Auburn

## Projected Revenues by Source and Budgeted Expenditures/Expenses by Department and Division All Budgeted Funds by Fund Type

FY12 Budget

	Governmental Fund Types				Proprietary Fund Type	FY 12 Total
	General	Gen. Fd. Spec. Act	Special Revenue	Debt Service	Enterprise	All Budgeted Funds
	\$	\$	\$	\$	\$	\$
<b>Revenues</b>						
Taxes	27,961,513	-	12,855,500	3,819,000	-	44,636,013
Licenses and permits	17,357,505	-	-	-	-	17,357,505
Fines and costs	1,245,000	-	-	-	-	1,245,000
Charges for services	3,941,850	2,948,840	-	-	-	6,890,690
Other revenue	849,182	57,000	70,000	40,000	11,422,313	12,438,495
<b>Total revenue</b>	<b>51,355,050</b>	<b>3,005,840</b>	<b>12,925,500</b>	<b>3,859,000</b>	<b>11,422,313</b>	<b>82,567,703</b>
Other financing sources						
Transfers in from other funds	241,250	450,000	8,300,000	-	78,448	9,069,698
Sale of surplus assets	-	-	-	-	5,000	5,000
Capital contributions	-	-	-	-	300,000	300,000
<b>Total revenue and other sources</b>	<b>51,596,300</b>	<b>3,455,840</b>	<b>21,225,500</b>	<b>3,859,000</b>	<b>11,805,761</b>	<b>91,942,401</b>
<b>Expenditures/expenses</b>						
City Council	190,776	-	-	-	-	190,776
City Manager	786,314	-	-	-	-	786,314
Judicial	685,004	-	-	-	-	685,004
Information Technology						
IT	983,262	-	-	-	-	983,262
GIS	384,687	-	-	-	-	384,687
Finance	1,449,268	-	-	-	-	1,449,268
Economic Development	976,777	-	-	-	-	976,777
Human Resources						
HR	721,825	3,107,000	-	-	-	3,828,825
Risk Management	290,000	570,500	-	-	-	860,500
Public Safety						
Administration	1,942,975	-	-	-	-	1,942,975
Police	8,605,284	-	18,000	-	-	8,623,284
Fire	4,510,352	-	-	-	-	4,510,352
Communications	854,065	-	-	-	-	854,065
Codes Enforcement	610,283	-	-	-	-	610,283
Public Works						
Administration	559,822	-	-	-	-	559,822
Construction and Maintenance	1,213,087	-	-	-	-	1,213,087
Engineering	958,759	-	-	-	-	958,759
Inspection	463,837	-	-	-	-	463,837
Traffic Engineering	306,450	-	-	-	-	306,450
Environmental Services						
Administration	264,687	-	-	-	-	264,687
Animal Control	209,811	-	-	-	-	209,811
Right of Way Maintenance	513,913	-	-	-	-	513,913
Fleet Services	699,651	-	-	-	-	699,651
Library	1,515,127	-	-	-	-	1,515,127
Parks and Recreation						
Administration	1,355,167	-	-	-	-	1,355,167
Leisure Services	1,459,248	-	-	-	-	1,459,248
Parks and Facilities	2,059,391	-	-	-	-	2,059,391
Planning	702,624	-	-	-	-	702,624
Water and Sewer						
Sewer Administration	-	-	-	-	1,305,368	1,305,368
Sewer Maintenance	-	-	-	-	1,063,273	1,063,273
Watershed Management	-	-	-	-	267,610	267,610
Solid Waste Management						
Administration	-	-	-	-	458,431	458,431
Recycling	-	-	-	-	1,295,828	1,295,828
Solid Waste	-	-	-	-	1,529,792	1,529,792
Total departmental	35,272,442	3,677,500	18,000	-	5,920,303	44,888,244
Non-departmental	8,660,833	-	5,728,744	4,855,173	13,616,431	32,861,181
Total expenditures	43,933,275	3,677,500	5,746,744	4,855,173	19,536,734	77,749,426
Other financing uses (OFU):						
Transfers out	9,503,160	-	16,448,994	-	181,250	26,133,404
<b>Total expens. and OFU</b>	<b>53,436,435</b>	<b>3,677,500</b>	<b>22,195,738</b>	<b>4,855,173</b>	<b>19,717,984</b>	<b>103,882,830</b>



# City of Auburn



# The City of Auburn

## Approved Biennial Budget for FY 2011 & FY 2012

### Capital Budgets

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# The City of Auburn

## *Capital Budgeting Overview*

### Capital Improvement Plan for Fiscal Year 2011 through Fiscal Year 2016

The Capital Improvement Plan (CIP) is a six-year (three biennia) projection of major capital projects that the City Council has approved for funding based on the priorities established by Council. The CIP is carefully reviewed each biennium by the City Council following the development and presentation of the Plan by the City Manager and his staff. Since Council priorities and citizen preferences can change, the CIP is a flexible document that reflects the Council's current consensus on the priorities of various projects. The CIP guides the City's decision-making on debt issuance and capital budgeting and is a critical part of the City's biennial budget.

A number of different factors are considered during the development of the CIP. These include results of the Citizen Survey, priorities established by Council in their biennial ranking exercise, priorities from other advisory bodies, external studies, internal guiding documents and staff analysis. More detail on these factors follows.

**Citizen Survey** Conducted at the beginning of the second quarter of each fiscal year, the Citizen Survey is an independently conducted, statistically valid tool to measure satisfaction with various aspects of City services. The survey also contains targeted questions to gauge citizen preferences on a variety of potential projects and initiatives, and also measures satisfaction with different infrastructural conditions, such as biking trails or road conditions. The survey results are presented to Council at the beginning of the third fiscal quarter, and published to the City's website; they are also available in print at City Hall and the Auburn Public Library.

**Council Priorities** Following the presentation of the Citizen Survey, the City Manager's staff compiles a listing of a number of initiatives and projects. The listing contains descriptions of potential projects and broad strategic initiatives based on past priorities, citizen concerns based on the survey results, and needs identified by staff and consultants. Priorities are completed by individual Council members, then compiled by staff. Each item is ranked, based on average ranking, and placed in a matrix that allows for a visual representation of the general consensus of Council. The management team then reviews this information to determine which capital needs to emphasize in their capital budget requests. The current list of priorities can be found in the City Manager's Budget Message in the Introductory Information in this document.



**Advisory Bodies** While non-binding, the input from other advisory bodies is often considered when examining which specific projects to consider within the broad categories. For example, the staff and Council may accept advice from the Bicycle Committee on which areas may need more bikeways; or the Parks and Recreation Advisory Board may offer a priority assessment under the broad Council priority of "Community Recreation Centers." The advisory bodies typically work with staff liaisons, who communicate their input to management.

**External Studies** As the process of evaluating and considering potential projects and long-range capital investment strategies, the input of professional consultants is often solicited to vet Council priorities and staff recommendations. This is often the case when consultants can offer considerably more technical expertise and experience on specific projects. The Council's high priority of downtown parking, for example, necessitated the need to engage the advisory services of a nationally-renowned parking consultant to examine alternatives. External studies and professional services are typically, but not exclusively, sought regarding legal, engineering and financial concerns. Of course, staff thoroughly evaluates proposals and works closely with providers.

**Internal Guiding Documents** Over the last several decades, a number of principal guiding documents have been created, updated and relied upon in long-range planning. Chief among these is Auburn 2020 (and, previously, Auburn 2000.) This plan provides a broad strategic foundation for the long-range plans, and sets general timetables for reevaluating more specific internal guiding documents. Examples of the more specific documents include the Master Street Plan, Bicycle Plan, Greenways Master Plan and Land Use Plan.

**Staff Analysis** The City's professional staff utilizes both internal guiding documents and external studies to provide the optimal, most effective and efficient ways to meet those the priorities defined by the Citizen Survey and City Council. The Council relies on staff's professional judgment, recognizing their expertise and experience in providing for the needs of the community.

Early in the budget process, the City Manager's budget staff requests that the department heads submit project proposals documenting projected capital and operating costs, benefits to the City and its citizens, other community impacts, and priority ranking. The project requests are submitted electronically, and cataloged in a database for further review. After the department heads submit all the projects by the established deadline, the City Manager's budget staff places the projects in a draft CIP based on the priority rankings determined by the department heads and City Manager, and in keeping with the Council and citizen priorities. Following the development of the draft CIP, the City Manager, and the department heads that have proposed projects for inclusion in the CIP meet to discuss each project and its relative importance to the City in meeting the objectives of Council and needs of residents. This meeting allows points of view from department heads not directly involved in each project to be expressed and considered.



The outcome of the CIP sessions is a consensus document that the City Manager submits to the City Council with the biennial budget. The CIP included in the Proposed Budget document identifies the projects by fiscal year and specifies the projected funding sources for the project. All projects listed for the earliest biennium are included in the proposed biennial budget presented to the Council. Public input concerning the CIP is encouraged at the public hearing held on the budget. Citizens informed about the CIP during the budget work sessions, through

press releases about the budget process, online access to the budget document, and printed copies available for review at City Hall and the Auburn Public Library. Citizens also have the opportunity to comment on the CIP during the public hearing held during a City Council meeting prior to adoption of the budget.

Following adoption of the budget and CIP, staff begins the process of initiating the included projects. For those projects in the immediate term, this may involve immediate construction; for those projects with a longer horizon, staff begins to fully explore design, engineering and financing options. In addition to the responsible department managing individual projects, the City Manager's budget staff, in conjunction with Finance personnel, monitors the project expenditures and completion of major milestones to adjust overall budgets and planning horizons. As the projects contained on the CIP are typically reflected in the departmental goals, Council is updated quarterly on their progress. Additionally, construction updates are provided to Council weekly for all ongoing projects, and photo captioned reports are published on the City's website.



**City of Auburn**  
*Summary of Capital Outlay by Fund and Department*

**Sewer Fund - FY 2011**

	Equipment Replacement	Expansion - Other	Total
	\$	\$	\$
<i>Sewer Maintenance</i>			
Pickup Truck	30,000		
CCTV Camera Software		15,000	
Total - Sewer Maintenance			45,000
<i>Watershed</i>			
Erosion Control Software		35,000	
Total - Watershed			35,000
<b>Total - Sewer Fund</b>	<b>30,000</b>	<b>50,000</b>	<b>35,000</b>

**Sewer Fund - FY 2012**

	Equipment Replacement	Expansion - Other	Total
	\$	\$	\$
<i>Sewer Maintenance</i>			
Pickup Truck	30,000		
ROW Maintenance Utility Vehicle		13,000	
<b>Total - Sewer Fund</b>	<b>30,000</b>	<b>13,000</b>	<b>43,000</b>

**City of Auburn**  
*Conditional Capital Outlay\**  
**General Fund FY 2011**

		<b>Equipment Replacement</b>	<b>Expansion - Other</b>	<b>Total</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Public Safety</b>				
Marked Patrol Units (8)	Police	212,000		
Unmarked Police Units (3)	Police	79,500		
Extended Cab Pickup Truck	Fire	19,500		
Fire Hose (65 Sections)	Fire	18,750		
Radio Replacements	Communications	26,122		
<b>Total - Public Safety</b>				<b>355,872</b>
<b>Public Works</b>				
Menzi Muck	Constr. & Maint.	249,000		
1/2 Ton Pickup Truck	Constr. & Maint.	22,000		
4WD Pickup Truck	Inspection	20,000		
GPS Equipment - Surveying	Engineering	20,000		
<b>Total - Public Works</b>				<b>311,000</b>
<b>Environmental Services</b>				
Mechanical Street Sweeper	ROW	150,000		
Debris Trailer	Recycling	23,500		
Fork Lift	Fleet	50,000		
<b>Total - Environmental Services</b>				<b>223,500</b>
<b>Parks &amp; Recreation</b>				
Aerial Lift	Parks & Facilities	20,000		
3/4 Ton Pickup	Parks & Facilities	22,000		
Cargo Van	Parks & Facilities	23,000		
<b>Total - Parks &amp; Recreation</b>				<b>65,000</b>
<b>Total - General Fund Departments</b>		<b>955,372</b>	<b>-</b>	<b>955,372</b>
<b>Solid Waste Management Fund FY 2011</b>				
<b>Environmental Services</b>				
Debris Tow Truck	Recycling	80,000		
6Y Side-Load Packer Truck	SW	91,000		
<b>Total - Solid Waste Management Fund</b>				<b>171,000</b>
<b>Total - All Funds</b>		<b>1,126,372</b>	<b>-</b>	<b>1,126,372</b>

\*Conditional capital outlay is contingent upon the City Manager's and Finance Director's review of actual revenues compared to the budgeted.

**City of Auburn**  
*Conditional Capital Outlay\**

**General Fund FY 2012**

		<b>Equipment Replacement</b>	<b>Expansion - Other</b>	<b>Total</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Public Safety</b>				
Marked Patrol Units (7)	Police	185,500		
Unmarked Police Units (4)	Police	106,000		
Pickup Truck	Police	15,500		
Extended Cab 4WD Pickup Truck	Fire	40,500		
SCBA Apparatus/Cylinders	Fire	49,800		
1 Ton Pickup Truck	Fire	23,400		
<b>Total - Public Safety</b>				<b>420,700</b>
<b>Public Works</b>				
All-terrain Forklift		26,000		
Backhoe		40,000		
Pothole Patching Truck		130,000		
<b>Total - Public Works</b>				<b>196,000</b>
<b>Environmental Services</b>				
Animal Control Van	Animal Control	35,000		
Two-post Lift	Fleet	12,000		
Fleet Maintenance Software Program	Fleet	70,000		
Bike Path/Sidewalk Sweeper	ROW	59,000		
<b>Total - Environmental Services</b>				<b>176,000</b>
<b>Parks &amp; Recreation</b>				
3/4 Ton Pickup Truck	Parks & Facilities	22,000		
Deck Mower (2)	Parks & Facilities	22,500		
Utility Tractor	Parks & Facilities	16,000		
Field Vacuum	Parks & Facilities	9,500		
<b>Total - Parks &amp; Recreation</b>				<b>70,000</b>
<b>Total - General Fund Departments</b>		<b>862,700</b>	<b>-</b>	<b>862,700</b>

**Solid Waste Management Fund FY 2012**

<b>Environmental Services</b>				
25CY Automated Side-load Packer Truck	SW	190,000		
<b>Total - Solid Waste Management Fund</b>				<b>190,000</b>
<b>Total - All Funds</b>		<b>1,052,700</b>	<b>-</b>	<b>1,052,700</b>

\*Conditional capital outlay is contingent upon the City Manager's and Finance Director's review of actual revenues compared to the budgeted.

## City of Auburn

### Capital Improvement Plan by Funding Source

Fiscal Years 2011-2016

The City of Auburn maintains a Capital Improvement Plan (CIP) which covers a six-year, or 3 biennia, period. This plan details both the timing and funding sources of various capital infrastructure needs of the City, as determined by the City's management team and professional engineering staff, and is reflective of the priorities of City Council and residents. Through annual updating and continual monitoring of infrastructure conditions, funding status and a changing urban environment, the CIP is a flexible tool for developing an attractive built-environment, while realizing the constraints imposed by limited resources.

The table below offers a summary of funding capacity from a number of sources, and is organized by year. Projects are grouped into category by type and the funding source available is identified by the color-coding in the table below. Only projects with an identified funding source appear in the first biennium, with the exception of those projects of low to medium priority which are funded conditionally based on sufficient revenues to the General Fund. The last four years represent a reasonable assumption of available funding, both from internal and external sources. The current recession has limited available funding from the General Fund in the current biennium as well as resulted in a more conservative outlook in future years as the availability of other revenue sources may become less certain.

	FY11	FY12	FY13	FY14	FY15	FY16	Total
Alabama Department of Transportation	\$ 696,488	\$ 696,488	\$ 700,000	\$ 700,000	\$ 887,000	\$ 700,000	\$ 4,379,976
Community Development Block Grant (CDBG) - Federal	80,000	-	207,000	201,000	-	-	488,000
2003/4 Capital Projects Fund 421	55,000	-	-	-	-	-	55,000
2009 5 Mill	500,000	-	-	-	-	-	500,000
Developer Contribution (Development Agreements)	40,000	120,000	180,000	-	-	-	340,000
Grant funding, if available	-	4,994,400	1,108,000	255,000	475,000	868,175	7,700,575
Water Works Board	100,000	111,000	111,000	194,333	111,000	111,000	738,333
Sewer Fund	100,000	111,000	111,000	194,333	111,000	111,000	738,333
General Fund	100,000	-	565,000	658,334	2,050,000	1,890,000	5,263,334
Future 5 Mill	4,681,200	4,310,000	4,248,430	1,410,000	847,000	4,091,995	19,588,625
General Obligation Debt Issue - General Fund	-	-	2,800,000	8,028,500	3,102,300	1,444,650	15,375,450
General Fund, contingent upon sufficient revenues (conditional)	748,100	980,500	812,550	1,031,000	802,000	671,600	5,045,750
<b>Total Projects</b>	<b>\$ 7,100,788</b>	<b>\$ 11,323,388</b>	<b>\$ 10,842,980</b>	<b>\$ 12,672,500</b>	<b>\$ 8,385,300</b>	<b>\$ 9,888,420</b>	<b>\$ 60,213,376</b>



# City of Auburn

## Capital Improvement Plan by Funding Source Fiscal Years 2011-2016

Projects	FY11	FY12	FY13	FY14	FY15	FY16	Total
<b>Public Safety</b>							
Custom Pump for Station 3	300,000	-	-	-	-	-	300,000
Remodel Fire Station 1	100,000	-	-	-	-	-	100,000
Frequency Expansion	50,000	-	-	-	-	-	50,000
Public Safety Security Camera System	40,000	-	-	-	-	-	40,000
Console Expansion	-	90,000	-	-	-	-	90,000
Fire Station Number 6	-	75,000	950,000	-	-	-	1,025,000
Antenna/Cable Relocation	-	50,000	-	-	-	-	50,000
Drafting Pit at Drill Field (Training Aid)	-	-	18,550	-	-	-	18,550
Back up Generator (Fire Station 1)	-	-	40,000	-	-	-	40,000
DJW Facility Renovation/HVAC/Energy Efficiency Retrofit	-	-	500,000	-	-	-	500,000
Energy Efficiency & Conservation Block Grant Portion	-	-	500,000	-	-	-	500,000
Custom Fire Pump North	-	-	385,000	-	-	-	385,000
Public Safety Training Center Drill Towers	-	-	180,000	-	-	-	180,000
Custom Pump for Station 4	-	-	-	425,000	-	-	425,000
Expansion of Current Burn Building	-	-	-	195,000	-	-	195,000
Replacement of Ladder 2	-	-	-	-	750,000	-	750,000
Back up Generators	-	-	-	-	90,000	-	90,000
Custom Pump for Station 1	-	-	-	-	425,000	-	425,000
Haz Mat/ Rescue Vehicle	-	-	-	-	165,000	-	165,000
Classroom Building	-	-	35,000	400,000	-	-	435,000
<b>Total - Public Safety</b>	<b>490,000</b>	<b>215,000</b>	<b>2,608,550</b>	<b>1,020,000</b>	<b>840,000</b>	<b>590,000</b>	<b>5,763,550</b>

<b>Leisure Facilities</b>							
Frank Brown Expansion/Senior Center/Park	3,250,000	-	-	-	-	-	3,250,000
Yarbrough Tennis Center Court Resurfacing	-	50,000	-	-	-	-	50,000
Samford Pool Renovations	-	-	140,000	-	-	-	140,000
Duck Samford Baseball Renovations	-	-	-	-	497,000	-	497,000
Lake Wilmore Community Center	-	-	-	-	350,000	4,000,000	4,350,000
<b>Total - Leisure Facilities</b>	<b>3,250,000</b>	<b>50,000</b>	<b>140,000</b>	<b>-</b>	<b>847,000</b>	<b>4,000,000</b>	<b>8,287,000</b>

<b>Bridges</b>							
Bent Creek Rd at Moores Mill Creek Bridge Maintenance	-	50,000	-	-	-	-	50,000
Moores Mill Rd/I-85 Bridge Replacement	-	-	-	7,536,500	-	-	7,536,500
Gay St at Town Creek Bridge Replacement	-	-	-	492,000	-	-	492,000
<b>Total - Bridges</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>8,028,500</b>	<b>-</b>	<b>-</b>	<b>8,078,500</b>

FY 2009-2014 Capital Improvement Plan Funding Source Key		Sewer Fund	Grant funding	General Obligation Debt
ALDOT	CD8G	2003/4 Capital Projects	Water Works Board	W. Tech Cap. Projects Fund
General Fund Conditional	Future 5 Mill	2009 5 Mill	General Fund	Developer Contribution



# City of Auburn

## Capital Improvement Plan by Funding Source Fiscal Years 2011-2016

Projects	FY11	FY12	FY13	FY14	FY15	FY16	Total
<b>Sidewalks/Bikeways/Multiuse Paths/Greenways</b>							
Byrd St Sidewalk: MLK Blvd to Zellars Ave	80,000	-	-	-	-	-	80,000
Moore's Mill Rd Multi-Use Path: CVS to Bent Brook	27,000	-	-	-	-	-	27,000
Hamilton Rd M-U Path: Moore's Mill Rd to Barkley Crest Dr	-	85,000	-	-	-	-	85,000
Wire Rd Bikeway: Cox Rd to Webster Rd	-	-	375,000	-	-	-	375,000
W. Glenn Ave Sidewalk: Hemlock Dr to N. Donahue Dr	-	-	233,000	-	-	-	233,000
Harper Ave Sidewalk: Ross St to Dean Rd	-	-	181,000	-	-	-	181,000
Camellia Dr Sidewalk: Wrights Mill Rd to Gay St	-	-	65,230	-	-	-	65,230
Lunsford Dr Sidewalk: 849 Lunsford to Bedell Ave	-	-	26,000	-	-	-	26,000
Janet Dr Sidewalk: Hollon Ave to Heard Ave	-	-	-	40,250	-	-	40,250
N College St Sidewalk: Drake Ave to Shelton Mill Rd	-	-	-	255,000	-	-	255,000
Drake Ave Sidewalk: Perry St to N. College St	-	-	-	124,000	-	-	124,000
Tucker Ave Sidewalk: Zellars Ave to Foster St	-	-	-	77,000	-	-	77,000
E University Dr Sidewalk: Glenn Ave to Samford Ave	-	-	-	69,750	-	-	69,750
N Donahue Dr M-U Path: Farmville Rd to Yarbrough Elem School	-	-	-	-	475,000	-	475,000
Byrd St Sidewalk: MLK Blvd to Magnolia Ave	-	-	-	-	-	91,995	91,995
Annaloe Drive Sidewalk: Dean to University	-	-	-	-	-	314,000	314,000
Magnolia Ave Sidewalk: Byrd St to Beech St	-	-	-	-	-	76,600	76,600
Saugahatchee Greenway	-	-	-	-	-	868,175	868,175
<b>Total - Sidewalks/Bikeways/Multiuse Paths/Greenways</b>	<b>107,000</b>	<b>85,000</b>	<b>880,230</b>	<b>566,000</b>	<b>475,000</b>	<b>1,350,770</b>	<b>3,464,000</b>

<b>Road Reconstruction</b>							
Street Resurfacing and Restriping	750,000	750,000	1,300,000	1,300,000	1,300,000	1,300,000	6,700,000
Auburn-Opelika MPO portion	696,488	696,488	700,000	700,000	700,000	700,000	4,192,976
Glenn Ave Widening: N College St to N Donahue Dr	591,700	-	-	-	-	-	591,700
Moore's Mill Rd Improvements: Dean Rd to Samford Ave	-	479,500	-	-	-	-	479,500
Hamilton Rd Improvements	-	-	400,000	-	-	-	400,000
Bragg Ave Widening: N. Donahue to N College/Mitcham Ave	-	-	-	-	1,120,100	-	1,120,100
Cox Rd Improvements: Wire Rd to Veterans Blvd	-	-	-	-	-	510,400	510,400
Dean Rd Improvements: Thach Ave to Terrace Acres	-	-	-	-	400,000	-	400,000
N Donahue Dr Widening: Cary Dr to Bedell Ave	-	-	-	-	-	299,700	299,700
<b>Total - Road Reconstruction</b>	<b>2,038,188</b>	<b>1,925,988</b>	<b>2,400,000</b>	<b>2,000,000</b>	<b>3,520,100</b>	<b>2,810,100</b>	<b>14,694,376</b>

<b>FY 2009-2014 Capital Improvement Plan Funding Source Key</b>	<b>Sewer Fund</b>	<b>Grant funding</b>	<b>General Obligation Debt</b>
<b>ALDOT</b>	<b>2003/4 Capital Projects</b>	<b>Water Works Board</b>	<b>W. Tech Cap. Projects Fund</b>
<b>General Fund Conditional</b>	<b>Future 5 Mill</b>	<b>General Fund</b>	<b>Developer Contribution</b>

# City of Auburn

## Capital Improvement Plan by Funding Source Fiscal Years 2011-2016

Projects	FY11	FY12	FY13	FY14	FY15	FY16	Total
<b>Intersection Improvements</b>							
S College St/Longleaf Dr Intersection Improvements	55,000	-	824,500	-	-	-	879,500
Fairfield Development Agreement	40,000	-	-	-	-	-	40,000
E University Dr/Opelika Rd Intersection Improvements	-	-	-	-	456,000	-	456,000
S College St/Shug Jordan Pkwy Intersection Improvements	-	-	-	-	861,200	-	861,200
Hwy 14/Webster Rd Intersection Improvements	-	-	-	-	-	361,000	361,000
Hwy 14/Shug Jordan Pkwy Intersection Improvements	-	-	-	-	-	143,550	143,550
<b>Total - Intersection Improvements</b>	<b>95,000</b>	<b>-</b>	<b>824,500</b>	<b>-</b>	<b>1,317,200</b>	<b>504,550</b>	<b>2,741,250</b>

### Future Roads

Veterans Extension: Cox Rd to Tech Park West	-	4,994,400	-	-	-	-	4,994,400
Outerloop Corridor Study	-	-	-	-	551,000	-	551,000
ALDOT Portion	-	-	-	-	187,000	-	187,000
<b>Total - Future Roads</b>	<b>-</b>	<b>4,994,400</b>	<b>-</b>	<b>-</b>	<b>738,000</b>	<b>-</b>	<b>5,732,400</b>

### City Buildings/Facilities

Parking Meter Replacement	100,000	-	150,000	-	-	-	250,000
Public Works/Environmental Services Building	325,000	3,000,000	-	-	-	-	3,325,000
Surface Parking Expansion and Landscaping	-	400,000	-	-	-	-	400,000
Auburn Technology Park West - Phase II	-	-	2,800,000	-	-	-	2,800,000
Parking Deck Design	-	-	-	150,000	-	-	150,000
<b>Total - City Buildings/Facilities</b>	<b>425,000</b>	<b>3,400,000</b>	<b>2,950,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>6,925,000</b>

### Drainage

Wright St Drainage Improvements	154,200	-	-	-	-	-	154,200
Green St at E University Dr Drainage Improvement	16,400	-	-	-	-	-	16,400
Opelika Rd at Guthrie's Drainage Improvements	-	-	145,000	-	-	-	145,000
Payne St Drainage Improvements	-	-	88,000	-	-	-	88,000
Mitcham Ave/Gay St Drainage Improvements	-	-	58,700	-	-	-	58,700
CIPP - Cured-In-Place-Pipe Drainage Improvements	-	-	50,000	50,000	50,000	50,000	200,000
<b>Total - Drainage</b>	<b>170,600</b>	<b>-</b>	<b>341,700</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>662,300</b>

FY 2009-2014 Capital Improvement Plan Funding Source Key		Sewer Fund	Grant funding	General Obligation Debt
ALDOT	CDBG	2003/4 Capital Projects	Water Works Board	W. Tech Cap. Projects Fund
General Fund Conditional	Future 5 Mill	2009 5 Mill	General Fund	Developer Contribution

# City of Auburn

## Capital Improvement Plan by Funding Source

Fiscal Years 2011-2016

Projects	FY11	FY12	FY13	FY14	FY15	FY16	Total
<b>Traffic Signals</b>							
W Samford Ave/Shug Jordan Pkwy Traffic Signal Installation	175,000	-	-	-	-	-	175,000
S College St/Timberwood Traffic Signal Installation	-	120,000	-	-	-	-	120,000
S College St/Shell Toomer Pkwy Traffic Signal Installation	-	-	180,000	-	-	-	180,000
N College St/Farmville Rd Traffic Signal Installation	-	-	130,000	-	-	-	130,000
Hwy 14/Willow Creek Traffic Signal Installation	-	-	-	100,000	-	-	100,000
S College St/Beehive Rd Traffic Signal Installation	-	-	-	-	165,000	-	165,000
Cox Rd/Wire Rd Traffic Signal Installation	-	-	-	-	100,000	-	100,000
N Donahue Dr/Farmville Rd Traffic Signal Installation	-	-	-	-	-	130,000	130,000
<b>Total - Traffic Signals</b>	<b>175,000</b>	<b>120,000</b>	<b>310,000</b>	<b>100,000</b>	<b>265,000</b>	<b>130,000</b>	<b>1,100,000</b>

<b>Other</b>							
Aerial Photography - GIS	100,000	-	-	83,334	-	-	183,334
Sewer Fund Portion	100,000	-	-	83,333	-	-	183,333
Water Works Board Portion	100,000	-	-	83,333	-	-	183,333
GPS Utility Inventory Project	-	111,000	111,000	111,000	111,000	111,000	555,000
Sewer Fund Portion	-	111,000	111,000	111,000	111,000	111,000	555,000
Water Works Board Portion	-	111,000	111,000	111,000	111,000	111,000	555,000
Alabama St Retaining Wall	50,000	-	-	-	-	-	50,000
Wayfinding	-	150,000	-	-	-	-	150,000
Wetland Bank Study	-	-	55,000	-	-	-	55,000
Comprehensive Traffic Study	-	-	-	125,000	-	-	125,000
Update ADT (Average Daily Traffic)	-	-	-	50,000	-	-	50,000
Comprehensive Drainage Study	-	-	-	-	-	120,000	120,000
<b>Total - Other</b>	<b>350,000</b>	<b>483,000</b>	<b>388,000</b>	<b>758,000</b>	<b>333,000</b>	<b>453,000</b>	<b>2,765,000</b>
<b>Total - Projects</b>	<b>7,100,788</b>	<b>11,323,388</b>	<b>10,842,980</b>	<b>12,672,500</b>	<b>8,385,300</b>	<b>9,888,420</b>	<b>60,213,376</b>

Please see the Enterprise Fund section for a complete listing of Sewer Capital Improvements .

FY 2009-2014 Capital Improvement Plan Funding Source Key	Sewer Fund	Grant funding	General Obligation Debt
ALDOT	2003/4 Capital Projects	Water Works Board	W. Tech Cap. Projects Fund
General Fund Conditional	2009 5 Mill	General Fund	Developer Contribution

**City of Auburn**  
**Capital Improvement Plan - Future Projects**  
**Projects beyond FY 2016**

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*Projects appearing on the Capital Improvement Plan - Future Projects include projects for which no significant design or detailed cost estimation has been performed. Typically, these projects have been identified through one or more long-range studies or conceptual plans and are part of the City's long-term plans. As projects on the current CIP are completed, these projects are evaluated for further consideration and funding.*

**Recreational Facilities**

Town Creek Park Phase II  
Lake Wilmore Pool and Splash Pad  
Lake Wilmore Trails  
Jan Dempsey Community Arts Center Expansion  
Kiesel Park Improvements  
Performing Arts Center

**Sidewalks/Bikeways/Multiuse Paths/Greenways**

Hamilton Road Bike Lanes: Bent Creek to Moores Mill  
Shelton Road Multi-use Path  
Hwy 14 Bikeway: Webster Road to Shug Jordan  
East University Drive Multi-use Path  
North Donahue Dr Bikeway  
Cox Road Bikeway: Wire Road to Longleaf  
Glenn Ave Bikeway: EUD to Bent Creek Rd  
Webster Rd Bikeway  
Parkerson Mill Creek Greenway  
Rock Fence Rd Multi-use Path: Fairway to Ogletree  
Binford Dr Bikeway  
Harper Ave Bike Lanes  
Chadwick Lane Bikeway  
Magnolia Ave Sidewalk: Byrd St. to Donahue Dr.  
Perry St. Sidewalk: Drake Ave. to Opelika Road  
Foster St. Sidewalk: Pleasant Ave. to Bedell Ave.  
N. Ross St Sidewalk: Opelika Rd. to Mary Ln.  
Opelika Road Sidewalk: Dean Rd. to Old Stage Rd.  
Opelika Road Sidewalk: EUD to Commerce  
Moores Mill Rd. Multi-use Path: Bent Brooke to E. Lake

**Traffic Signal**

Dean Road/Stage Road

**Street Segment Improvements**

Samford Ave Widening  
Sandhill Road: Mill Creek to South College  
East Glenn Avenue Median  
Gay Street Widening: Ross to Dekalb  
Shug Jordan Pkwy: N. College to S. College

**Intersection Improvements**

North Ross/Magnolia Avenue  
Hamilton Road/Bent Creek Road  
Byrd Street/Hwy 14  
North College/Drake  
Glenn Avenue/Dean  
Shug Jordan Pkwy/Ware Drive  
S College St/Samford Ave  
S College St/Southparke  
N College St/Shelton Mill Rd

**Bridge Improvements**

Bent Creek Rd at Moores Mill Creek

**Future Roads**

Southview Dr Extension  
Outerloop Rd: Cox Rd to Wire Rd  
N. Dean Rd. Extension: EUD to Academy Dr.  
Academy Drive Ext: Lee Scott to Shelton Mill

**Other**

Intelligent Transportation System Project  
Gay Street Streetscape Project  
South College Street Lighting: I-85 to Samford  
City Records Retention Facility

**City of Auburn**  
**Capital Improvement Plan Project Detail**  
**Fiscal Years 2011-2012**

**Project: Pumper Truck**

**Responsible Department: Public Safety**

Purchase new Custom Pumper Fire Truck for Station #3. Remove E-3 (1998 International Pumper) from frontline service and move to reserve.

Station 3 is located on Ogletree Road.

Project Costs	FY2011	FY2012
Total	\$ 300,000	\$ -

Funding Source	FY2011	FY2012
Five Mill Fund	\$ 300,000	\$ -



**Impact on Operating Budget:**

The new truck will have lower maintenance and fuel costs and improved reliability and capacity.

**Project: Remodel Fire Station #1**

**Responsible Department: Public Safety**

Renovate Fire Station #1 to include modernization of kitchen and bathrooms along with some electrical upgrade work. This building is over 40 years old and needs renovations throughout.

Station #1 is located at 359 East Magnolia Avenue.

Project Costs	FY2011	FY2012
Total	\$ 100,000	\$ -

Funding Source	FY2011	FY2012
Five Mill Fund	\$ 100,000	\$ -

**Impact on Operating Budget:**

There will be lower operational costs due to the use of more efficient plumbing and electrical fixtures.

**Project: Frequency Expansion****Responsible Department: Public Safety**

Expand Public Safety's current radio capabilities by adding two additional repeater frequencies.

The Public Safety Department including the Communication division is located at 161 North Ross Street.

Project Costs	FY2011	FY2012
Total	\$ 50,000	\$ -

Funding Source	FY2011	FY2012
General Fund	\$ 50,000	\$ -

**Impact on Operating Budget:**

Additional maintenance cost of \$200 month on the service agreement

Operational Cost	FY2011	FY2012
Total	\$ 2,400	\$ 2,400

**Project: Security Camera System****Responsible Department: Public Safety**

Installation of a security camera system for the police and administration buildings. This would allow monitoring of the interior and exterior of this complex to include after hours walkup to the phone on the exterior of the Police Building. This would provide additional security to the Police Building Court Room and Public Safety Administration Building as well as video in case of an event.

The Public Safety Department including the Police division is located at 141 and 161 North Ross Street.

Project Costs	FY2011	FY2012
Total	\$ 40,000	\$ -

Funding Source	FY2011	FY2012
General Fund	\$ 40,000	\$ -

**Impact on Operating Budget:**

None.

**Project: Console Expansion**

**Responsible Department: Public Safety**

Expand 911 Vesta and Gold Elite to the new console position. This will meet anticipated growth.

The Public Safety Department including the Communication division is located at 161 North Ross Street.

Project Costs	FY2011	FY2012
Total	\$ -	\$ 90,000

Funding Source	FY2011	FY2012
General Fund	\$ -	\$ 90,000

**Impact on Operating Budget:**

Additional maintenance cost of \$200 month on the service agreement

Operational Cost	FY2011	FY2012
Total	\$ 4,600	\$ 4,600

**Project: Fire Station Number #6**

**Responsible Department: Public Safety**

Purchase or receive donated land and design a fire station on north side of the City of Auburn. Construction is planned for fiscal year 2013.

Project Costs	FY2011	FY2012
Total	\$ -	\$ 75,000

Funding Source	FY2011	FY2012
Five Mill Fund	\$ -	\$ 75,000

**Impact on Operating Budget:**

None for the fiscal years 2011-2012, however once constructed operating impact on utilities, commodities and possibly personnel depending on assignment.



**Project: Antenna/Cable relocation****Responsible Department: Public Safety**

Transfer antennas, voters and usable cable to new tower.

Parking Lot of Municipal Complex on Ross Street

Project Costs	FY2011	FY2012
Total	\$ 50,000	\$ -

Funding Source	FY2011	FY2012
General Fund	\$ 50,000	\$ -

Impact on Operating Budget:

None

**Project: Frank Brown Expansion/Senior Center/Park****Responsible Department: Park and Recreation**

Expansion of current Frank Brown Recreation Center building of approximately 8000 square feet. Build a separate center for administration and seniors. Rework of current traffic flow, drainage, parking area and park amenities.

Frank Brown Center on Opelika Highway

Project Costs	FY2011	FY2012
Total	\$ 3,250,000	\$ -

Funding Source	FY2011	FY2012
General Fund	\$ 3,250,000	\$ -

Impact on Operating Budget:

Increased utilities and maintenance costs. May need to hire additional staff.

Operational Cost	FY2011	FY2012
Total	\$ 50,000	\$ 50,000



**Capital Improvement Plan Project Detail (continued)****Fiscal Years 2011-2012****Project: Yarbrough Tennis Center Court Resurfacing**  
**Responsible Department: Park and Recreation**

To repair and resurface the outdoor courts at Yarbrough Tennis Center.

Yarbrough Tennis Center is located at 777 South Yarbrough Farms Blvd

Project Costs	FY2011	FY2012
Total	\$ -	\$ 50,000

Funding Source	FY2011	FY2012
General Fund	\$ -	\$ 50,000

Impact on Operating Budget:  
None

**Project: Bent Creek Rd at Moores Mill Creek Bridge maintenance**  
**Responsible Department: Public Works**

Bridge in need of maintenance.

Bent Creek Rd at Moores Mill Creek

Project Costs	FY2011	FY2012
Total	\$ -	\$ 50,000

Funding Source	FY2011	FY2012
General Fund	\$ -	\$ 50,000

Impact on Operating Budget:  
None

**Capital Improvement Plan Project Detail (continued)****Fiscal Years 2011-2012**

**Project: Byrd Street Sidewalk: MLK Blvd to Zellars Ave**  
**Responsible Department: Public Works**

Installation of 5' sidewalk on Byrd Street from Martin Luther King Jr Blvd to Zellars Ave.

Project Costs	FY2011	FY2012
Total	\$ 80,000	\$ -

Funding Source	FY2011	FY2012
CDBG	\$ 80,000	\$ -

Impact on Operating Budget:  
None

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**Project: Multi-Use path on Moores Mill Rd**  
**Responsible Department: Public Works**

Installation of 8' Multi-Use path on Moores Mill Rd from CVS to Bent Brooke Drive.

Project Costs	FY2011	FY2012
Total	\$ 27,000	\$ -

Funding Source	FY2011	FY2012
Five Mill Fund	\$ 27,000	\$ -

Impact on Operating Budget:  
None




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**Project: Street Resurfacing and Restriping**  
**Responsible Department: Public Works**

Maintenance of City streets through resurfacing and restriping program.

Project Costs	FY2011	FY2012
Total	\$ 1,446,488	\$ 1,446,488

Funding Source	FY2011	FY2012
Five Mill Fund	\$ 750,000	\$ 750,000
MPO	696,488	696,488
Total	\$ 1,446,488	\$ 1,446,488

Impact on Operating Budget:  
None

**Capital Improvement Plan Project Detail (continued)**

**Fiscal Years 2011-2012**

**Project: Glenn Avenue Widening**  
**Responsible Department: Public Works**

Widen Glenn Avenue to three lanes from North College Street to North Donahue Drive to improve traffic flow.

Project Costs	FY2011	FY2012
Total	\$ 591,700	\$ -

Funding Source	FY2011	FY2012
General Fund	\$ 591,700	\$ -

Impact on Operating Budget: None

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**Project: Moores Mill Road Improvements**  
**Responsible Department: Public Works**

Resurfacing of Moores Mill Rd from Dean Rd to Samford Ave; Intersection improvements at Dean Rd/Moores Mill Rd to improve traffic flow.

Project Costs	FY2011	FY2012
Total	\$ -	\$ 479,500

Funding Source	FY2011	FY2012
General Fund	\$ -	\$ 479,500

Impact on Operating Budget: None

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**Project: Veterans Boulevard Extension**  
**Responsible Department: Public Works**

Construction of a new road that will extend Veterans Blvd from Cox Road to Auburn Technology Park West.

Project Costs	FY2011	FY2012
Total	\$ -	\$ 4,994,400

Funding Source	FY2011	FY2012
Grant Fund	\$ -	\$ 4,994,400

Impact on Operating Budget: None



**Capital Improvement Plan Project Detail (continued)**

**Fiscal Years 2011-2012**

**Project: South College Street/Longleaf Drive Intersection Improvements**  
**Responsible Department: Public Works**

Widen the intersection at College and Longleaf to provide a right turn lane westbound. This will improve Traffic flow. This is a recommendation of 2005 Traffic Study.

Project Costs	FY2011	FY2012
Total	\$ 95,000	\$ -

Funding Source	FY2011	FY2012
Five Mill Fund	\$ 55,000	\$ -
Developer Contribtn	40,000	-
Total	\$ 95,000	\$ -

Impact on Operating Budget: None

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**Project: Parking Meter Replacement**  
**Responsible Department: Public Works**

Replacement/upgrade of downtown parking meters.

Project Costs	FY2011	FY2012
Total	\$ 100,000	\$ -

Funding Source	FY2011	FY2012
Five Mill Fund	\$ 100,000	\$ -



Impact on Operating Budget:

Reduced maintenance and increased revenue due to acceptance of new means of payments.

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**Project: Surface Parking Expansion and Landscaping**  
**Responsible Department: Public Works**

Construct new parking lot off Gay St; repave west parking lot and access drives around Parking Deck, new parking lot and west parking lot to improve downtown parking.

Project Costs	FY2011	FY2012
Total	\$ -	\$ 400,000

Funding Source	FY2011	FY2012
Five Mill Fund	\$ -	\$ 400,000

Impact on Operating Budget:

Additional available metered parking will increase operating revenue.

**Capital Improvement Plan Project Detail (continued)**

**Fiscal Years 2011-2012**

**Project: Public Works/Environmental Services Building**  
**Responsible Department: Public Works**

Design and renovate space at 155 Alabama Street for the relocation of Public Works, Environmental Services, Planning and Codes Enforcement. This will vacate current space for Public Safety.

Project Costs	FY2011	FY2012
Total	\$ 325,000	\$ 3,000,000

Funding Source	FY2011	FY2012
2009 Five Mill Fund	\$ 325,000	
2011 Five Mill Fund		\$ 3,000,000

Impact on Operating Budget:

Increase in utilities and maintenance costs.

Operational Cost	FY2011	FY2012
Total	\$ -	\$ 50,000

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**Project: Wright Street Drainage Improvements**  
**Responsible Department: Public Works**

Rehabilitation/repair of 48" storm drainage pipe.

Project Costs	FY2011	FY2012
Total	\$ 154,200	\$ -

Funding Source	FY2011	FY2012
Five Mill Fund	\$ 154,200	\$ -



Impact on Operating Budget: None

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**Project: Green Street Drainage Improvements**  
**Responsible Department: Public Works**

Purchase and installation of inlet and storm drain pipe on Green Street at East University Drive.

Project Costs	FY2011	FY2012
Total	\$ 16,400	\$ -

Funding Source	FY2011	FY2012
General Fund	\$ 16,400	

Impact on Operating Budget: None

**Capital Improvement Plan Project Detail (continued)**

**Fiscal Years 2011-2012**

**Project: West Samford/Shug Jordan Traffic Signal Installation**  
**Responsible Department: Public Works**

Installation of traffic signal including four legs and four poles. This is pending Alabama Department of Transportation (ALDOT) approval.

Intersection of West Samford Avenue and Shug Jordan Parkway.

Project Costs	FY2011	FY2012
Total	\$ 175,000	\$ -

Funding Source	FY2011	FY2012
2009 Five Mill Fund	\$ 175,000	\$ -

Impact on Operating Budget:

Increase in General Operations Electricity - Traffic Signals.

Operational Cost	FY2011	FY2012
Total	\$ 50	\$ 50

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**Project: South College/Timberwood Traffic Signal Installation**  
**Responsible Department: Public Works**

Installation of traffic signal including four legs and four poles. This is pending Alabama Department of Transportation (ALDOT) approval.

Intersection of S College St and Timberwood Dr.

Project Costs	FY2011	FY2012
Total	\$ -	\$ 120,000

Funding Source	FY2011	FY2012
Developer Contrib	\$ -	\$ 120,000

Impact on Operating Budget:

Increase in General Operations Electricity - Traffic Signals.

Operational Cost	FY2011	FY2012
Total	\$ -	\$ 50



**Project: Aerial Photography - GIS****Responsible Department: Information Technology**

Photogrammetric services including 6-inch aerial imagery, elevation contours, and other mapping features for the Auburn city limits and surrounding area.

Project Costs	FY2011	FY2012
Total	\$ 300,000	\$ -

Funding Source	FY2011	FY2012
General Fund	\$ 100,000	\$ -
Sewer Fund	100,000	-
Auburn Water Board	100,000	-
Total	\$ 300,000	\$ -



Impact on Operating Budget:

None

**Project: GPS Utility Inventory Project****Responsible Department: Information Technology**

Geospatial data collection services to collect City assets related to sanitary sewer, storm water and water utility infrastructure as well as analytics to support maintenance and modeling of said infrastructure.

Project Costs	FY2011	FY2012
Total	\$ -	\$ 333,000

Funding Source	FY2011	FY2012
General Fund	\$ -	\$ 111,000
Sewer Fund	-	111,000
Auburn Water Board	-	111,000
Total	\$ -	\$ 333,000

Impact on Operating Budget:

None

**Capital Improvement Plan Project Detail (continued)**

**Fiscal Years 2011-2012**

**Project: Alabama Street Retaining Wall**  
**Responsible Department: Public Works**

Construction of a retaining wall on Alabama Street for steep bank stabilization.

Project Costs	FY2011	FY2012
Total	\$ 50,000	\$ -

Funding Source	FY2011	FY2012
General Fund	\$ 50,000	\$ -

Impact on Operating Budget:  
None

**Project: Wayfinding**  
**Responsible Department: Public Works**

Design and construction to implement a coordinated system of wayfinding (public signage) to move motorists from Interstate 85 to downtown Auburn and the Auburn University campus. This includes wayfinding for both motorists and pedestrians in the downtown area.

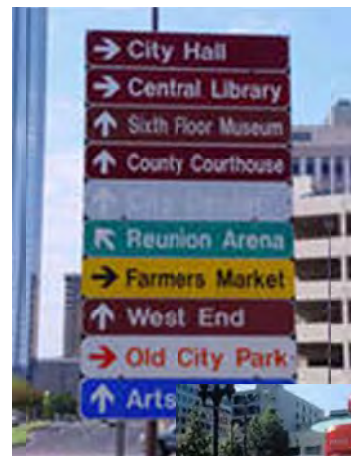
Wayfinding: Enabling a person to find his or her way to a given destination through the use of effective signage

Project Costs	FY2011	FY2012
Total	\$ -	\$ 150,000

Funding Source	FY2011	FY2012
General Fund	\$ -	\$ 150,000

Impact on Operating Budget:  
Increased maintenance cost of signage in the Auburn city limits.

Operational Cost	FY2011	FY2012
Total	\$ -	\$ 100





**Project: Glenn Avenue Widening****Responsible Department: Public Works**

Widen Glenn Avenue to three lanes from North College Street to North Donahue Drive to improve traffic flow.

Project Costs	FY2011	FY2012
Total	\$ 591,700	\$ -

Funding Source	FY2011	FY2012
General Fund	\$ 591,700	\$ -

Impact on Operating Budget: None

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**Project: Moores Mill Road Improvements****Responsible Department: Public Works**

Resurfacing of Moores Mill Rd from Dean Rd to Samford Ave; Intersection improvements at Dean Rd/Moores Mill Rd to improve traffic flow.

Project Costs	FY2011	FY2012
Total	\$ -	\$ 479,500

Funding Source	FY2011	FY2012
General Fund	\$ -	\$ 479,500

Impact on Operating Budget: None

---

**Project: Veterans Boulevard Extension****Responsible Department: Public Works**

Construction of a new road that will extend Veterans Blvd from Cox Road to Auburn Technology Park West.

Project Costs	FY2011	FY2012
Total	\$ -	\$ 4,994,400

Funding Source	FY2011	FY2012
Grant Fund	\$ -	\$ 4,994,400

Impact on Operating Budget: None



**Project: South College Street/Longleaf Drive Intersection Improvements****Responsible Department: Public Works**

Widen the intersection at College and Longleaf to provide a right turn lane westbound. This will improve Traffic flow. This is a recommendation of 2005 Traffic Study.

Project Costs	FY2011	FY2012
Total	\$ 95,000	\$ -

Funding Source	FY2011	FY2012
Five Mill Fund	\$ 55,000	\$ -
Developer Contribtn	40,000	-
Total	\$ 95,000	\$ -

Impact on Operating Budget: None

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**Project: Parking Meter Replacement****Responsible Department: Public Works**

Replacement/upgrade of downtown parking meters.

Project Costs	FY2011	FY2012
Total	\$ 100,000	\$ -

Funding Source	FY2011	FY2012
Five Mill Fund	\$ 100,000	\$ -



Impact on Operating Budget: None

---

**Project: Surface Parking Expansion and Landscaping****Responsible Department: Public Works**

Construct new parking lot off Gay St; repave west parking lot and access drives around Parking Deck, new parking lot and west parking lot to improve downtown parking.

Project Costs	FY2011	FY2012
Total	\$ -	\$ 400,000

Funding Source	FY2011	FY2012
Five Mill Fund	\$ -	\$ 400,000

Impact on Operating Budget: None

**Project: Public Works/Environmental Services Building****Responsible Department: Public Works**

Design and renovate space at 155 Alabama Street for the relocation of Public Works, Environmental Services, Planning and Codes Enforcement. This will vacate current space for Public Safety.

Project Costs	FY2011	FY2012
Total	\$ 325,000	\$ 3,000,000

Funding Source	FY2011	FY2012
2009 Five Mill Fund	\$ 325,000	
2011 Five Mill Fund		\$ 3,000,000

Impact on Operating Budget:

Increase in utilities and maintenance costs.

Operational Cost	FY2011	FY2012
Total	\$ -	\$ 50,000

**Project: Wright Street Drainage Improvements****Responsible Department: Public Works**

Rehabilitation/repair of 48" storm drainage pipe.

Project Costs	FY2011	FY2012
Total	\$ 154,200	\$ -

Funding Source	FY2011	FY2012
Five Mill Fund	\$ 154,200	\$ -



Drainage on South Donahue

Impact on Operating Budget: None

**Project: Green Street Drainage Improvements****Responsible Department: Public Works**

Purchase and installation of inlet and storm drain pipe on Green Street at East University Drive.

Project Costs	FY2011	FY2012
Total	\$ 16,400	\$ -

Funding Source	FY2011	FY2012
General Fund	\$ 16,400	

Impact on Operating Budget: None

**Project: West Samford/Shug Jordan Traffic Signal Installation****Responsible Department: Public Works**

Installation of traffic signal including four legs and four poles. This is pending Alabama Department of Transportation (ALDOT) approval.

Intersection of West Samford Avenue and Shug Jordan Parkway.

Project Costs	FY2011	FY2012
Total	\$ 175,000	\$ -

Funding Source	FY2011	FY2012
2009 Five Mill Fund	\$ 175,000	\$ -

**Impact on Operating Budget:**

Increase in General Operations Electricity - Traffic Signals.

Operational Cost	FY2011	FY2012
Total	\$ 20,000	\$ 20,000

**Project: South College/Timberwood Traffic Signal Installation****Responsible Department: Public Works**

Installation of traffic signal including four legs and four poles. This is pending Alabama Department of Transportation (ALDOT) approval.

Intersection of S College St and Timberwood Dr.

Project Costs	FY2011	FY2012
Total	\$ -	\$ 120,000

Funding Source	FY2011	FY2012
Developer Contrib	\$ -	\$ 120,000

**Impact on Operating Budget:**

Increase in General Operations Electricity - Traffic Signals.

Operational Cost	FY2011	FY2012
Total	\$ -	\$ 20,000



**Project: Aerial Photography - GIS****Responsible Department: Information Technology**

Photogrammetric services including 6-inch aerial imagery, elevation contours, and other mapping features for the Auburn city limits and surrounding area.

Project Costs	FY2011	FY2012
Total	\$ 300,000	\$ -

Funding Source	FY2011	FY2012
General Fund	\$ 100,000	\$ -
Sewer Fund	100,000	-
Auburn Water Board	100,000	-
Total	\$ 300,000	\$ -



Village Dorms at Auburn University

**Impact on Operating Budget:**

None

**Project: GPS Utility Inventory Project****Responsible Department: Information Technology**

Geospatial data collection services to collect City assets related to sanitary sewer, storm water and water utility infrastructure as well as analytics to support maintenance and modeling of said infrastructure.

Project Costs	FY2011	FY2012
Total	\$ -	\$ 333,000

Funding Source	FY2011	FY2012
General Fund	\$ -	\$ 111,000
Sewer Fund	-	111,000
Auburn Water Board	-	111,000
Total	\$ -	\$ 333,000

**Impact on Operating Budget:**

None

**Project: Alabama Street Retaining Wall**  
**Responsible Department: Public Works**

Construction of a retaining wall on Alabama Street for steep bank stabilization.

Project Costs	FY2011	FY2012
Total	\$ 50,000	\$ -

Funding Source	FY2011	FY2012
General Fund	\$ 50,000	\$ -

Impact on Operating Budget:  
None

**Project: Wayfinding**  
**Responsible Department: Public Works**

Design and construction to implement a coordinated system of wayfinding (public signage) to move motorists from Interstate 85 to downtown Auburn and the Auburn University campus. This includes wayfinding for both motorists and pedestrians in the downtown area.

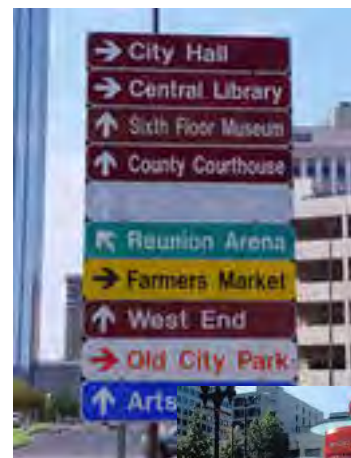
Wayfinding: Enabling a person to find his or her way to a given destination through the use of effective signage

Project Costs	FY2011	FY2012
Total	\$ -	\$ 150,000

Funding Source	FY2011	FY2012
General Fund	\$ -	\$ 150,000

Impact on Operating Budget:  
Increased maintenance cost of signage in the Auburn city limits.

Operational Cost	FY2011	FY2012
Total	\$ -	\$ 100





## The City of Auburn

### Approved Biennial Budget for FY 2011 & FY 2012

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Approved Biennial Budget for FY 2011 & FY 2012

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## City of Auburn

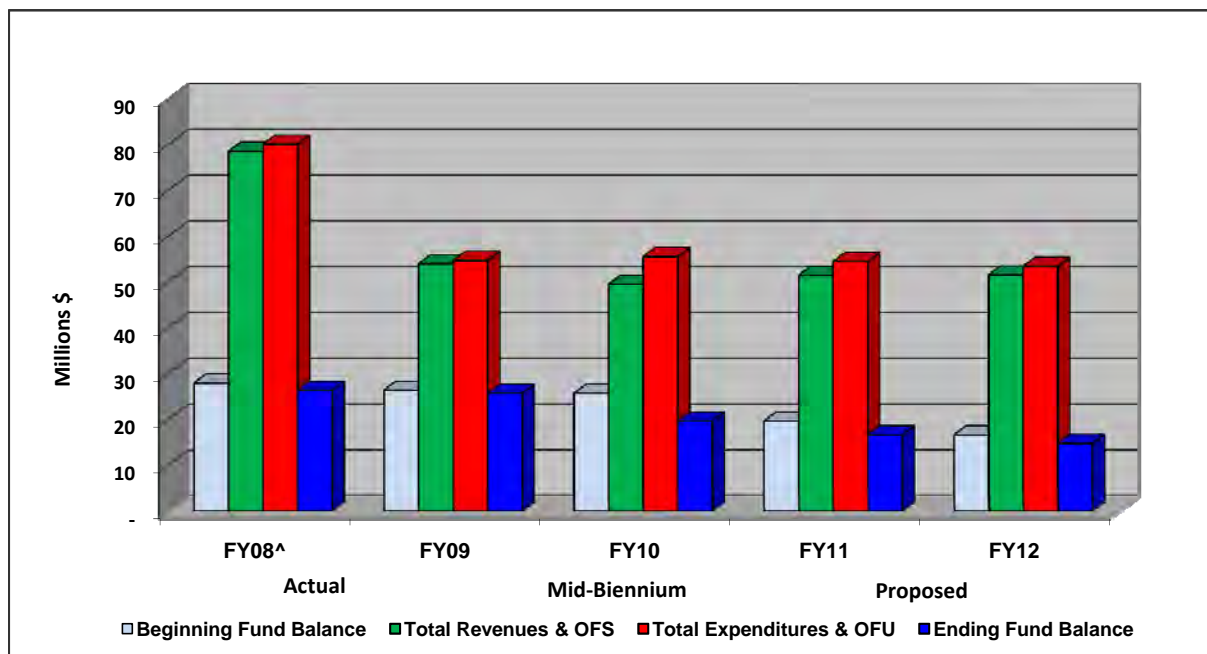
### General Fund (Fund 100 only) - Changes in Fund Balance

The City Council's approach to determining the level of fund balance to be maintained in the City's General Fund is two-fold: 1) a strong budget administration and monitoring process that enables a timely management response to changing economic conditions; and 2) commitment to a taxation level that will support the provision of services and facilities, as well as provide a modest reserve. Management strives to maintain a fund balance that is 20-25% of expenditures. In 2001, the Council created a Permanent Reserve, to be used only in times of natural disaster or significant, unexpected economic stress. Maintaining strong reserves is a strategy that has worked well over the years. In the 1990s, this approach sustained the City during recovery from hurricanes and is helping to mitigate the effects of the current recession.

	Audited Actual	Audited Actual	Adjusted Budget	<i>Budget</i>	
	<b>FY08<sup>^</sup></b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>
	\$	\$	\$	\$	\$
<b>Beginning Fund Balance*</b>	<b>27,918,909</b>	<b>26,392,815</b>	<b>25,686,771</b>	<b>19,648,625</b>	<b>16,613,896</b>
Revenues	54,348,842	51,663,707	49,247,633	50,979,382	51,355,050
Other Financing Sources (OFS)	24,221,475	2,324,577	285,750	466,250	241,250
<b>Total Revenues &amp; OFS</b>	<b>78,570,317</b>	<b>53,988,284</b>	<b>49,533,383</b>	<b>51,445,632</b>	<b>51,596,300</b>
Expenditures	69,169,410	44,871,225	45,707,171	45,345,356	43,933,275
Other Financing Uses (OFU)	10,927,001	9,823,103	9,864,358	9,135,006	9,503,160
<b>Total Expenditures &amp; OFU</b>	<b>80,096,411</b>	<b>54,694,328</b>	<b>55,571,529</b>	<b>54,480,361</b>	<b>53,436,435</b>
Excess of Revenues & OFS over Expenditures & OFU	(1,526,094)	(706,044)	(6,038,146)	(3,034,729)	(1,840,135)
<b>Ending Fund Balance</b>	<b>26,392,815</b>	<b>25,686,771</b>	<b>19,648,625</b>	<b>16,613,896</b>	<b>14,773,762</b>
Less: Permanent Reserve Fund	4,620,075	4,620,075	4,620,075	4,350,402	4,080,729
<b>Net Ending Fund Balance</b>	<b>21,772,740</b>	<b>21,066,696</b>	<b>15,028,550</b>	<b>12,263,494</b>	<b>10,693,033</b>

Net Ending Fund Balance as a % of Expenditures and OFU	27.18%	38.52%	27.04%	22.51%	20.01%
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\* Beginning fund balances include the Permanent Reserve.

<sup>^</sup> Revenues and expenditures increased by approximately \$21.7 million due to debt restructuring transactions occurring in May of 2008. This occurred to take advantage of the current downward trend in lending rates and reduce the City's interest costs.

# City of Auburn

## General Fund (Fund 100 only) - Changes in Fund Balance

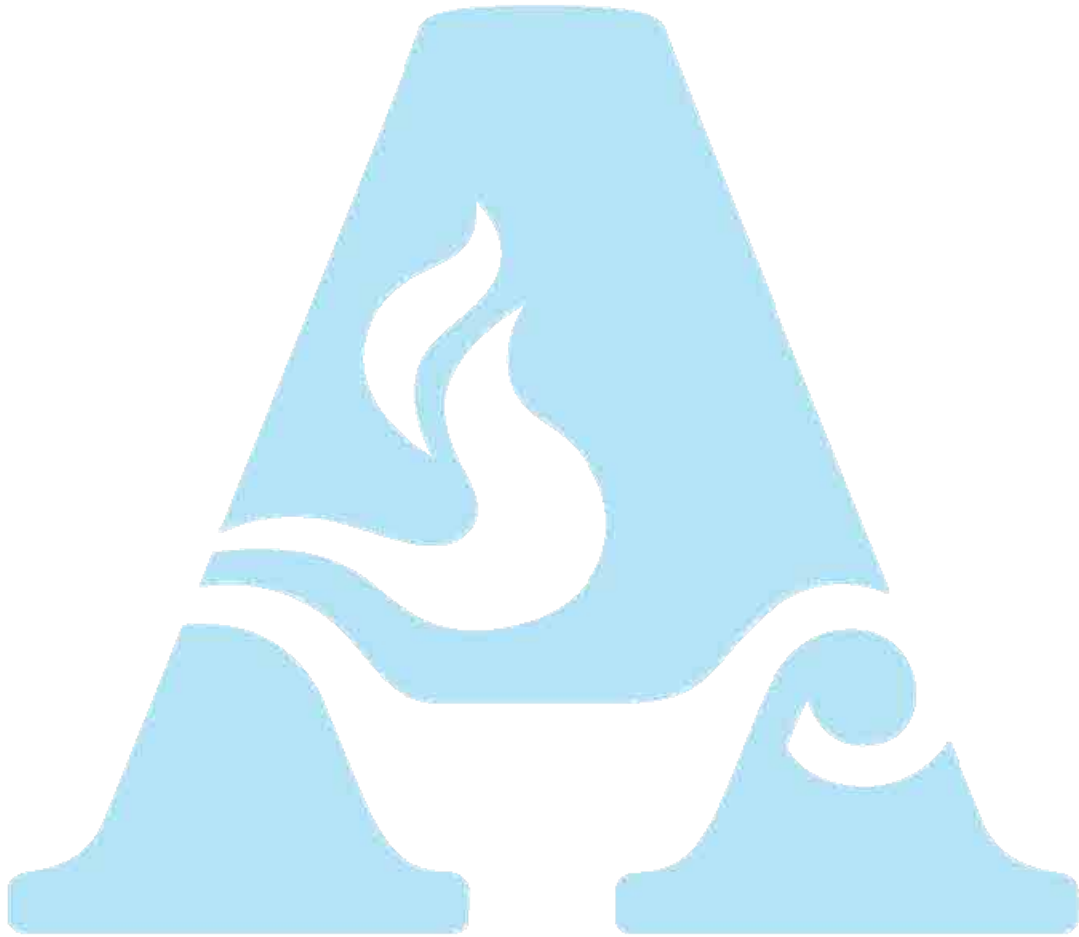
Fiscal Years 2004-2009	Actual (Audited)					Increase FY09 > FY04		Increase FY09 > FY08	
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	Amount	As %	Amount
<b>Revenues</b>									
Sales taxes	\$ 17,959,076	\$ 18,429,013	\$ 20,773,724	\$ 21,784,157	\$ 21,044,830	\$ 20,143,854	\$ 2,184,778	12.2%	\$ 2,184,778
Occupation license fees	7,197,943	6,785,103	7,402,470	7,826,656	8,174,202	8,107,024	909,081	12.6%	909,081
Business license fees	5,732,245	6,080,533	5,770,776	7,182,637	4,911,151	5,304,898	(427,347)	-7.5%	(427,347)
Property taxes	2,433,164	2,893,436	2,730,687	3,140,581	3,586,677	3,828,737	1,395,573	57.4%	1,395,573
Solid waste collection fees	2,288,184	2,441,380	2,557,582	2,665,251	-	-	(2,288,184)	-100.0%	-
Court and parking fines	# 876,748	1,013,374	1,082,822	1,332,108	1,471,164	1,411,047	534,299	60.9%	534,299
Construction permits	# 750,487	794,430	942,508	1,015,305	674,493	866,284	115,797	15.4%	115,797
E-911 fees	363,521	429,971	415,753	429,522	530,753	553,486	189,965	52.3%	189,965
Rental and leasing tax	454,016	426,891	499,315	488,266	484,973	427,743	(26,273)	-5.8%	(26,273)
Public safety charges	450,586	2,032,035	2,165,192	2,295,703	2,373,847	2,335,554	1,884,968	418.3%	1,884,968
Interest	418,683	496,081	814,558	816,881	572,988	415,463	(3,220)	-0.8%	(3,220)
Lodging taxes	568,887	668,094	1,085,062	1,369,273	1,425,637	1,184,540	615,653	108.2%	615,653
State shared taxes	582,317	760,445	1,040,720	919,494	950,199	1,166,771	584,454	100.4%	584,454
Grants	589,310	520,061	321,314	235,479	450,412	-	(589,310)	-100.0%	(589,310)
Corrections "fund" fees	140,044	168,531	181,448	210,383	203,802	207,270	67,226	48.0%	67,226
Contributions from the public	1,354,061	152,598	215,206	39,138	193,409	214,935	(1,139,126)	-84.1%	(1,139,126)
Other revenues	1,579,969	1,873,004	2,118,253	2,061,998	7,300,305	5,496,100	3,916,131	247.9%	3,916,131
<b>Total revenues</b>	<b>43,739,241</b>	<b>45,964,980</b>	<b>50,117,390</b>	<b>53,812,832</b>	<b>54,348,842</b>	<b>51,663,707</b>	<b>7,924,466</b>	<b>18.1%</b>	<b>7,924,466</b>
<b>Other financing sources (Ofs)</b>									
Transfers in from other funds	629,158	509,450	1,070,272	605,995	753,375	293,307	(335,851)	-53.4%	(335,851)
Borrowing proceeds	8,000,000	15,920,646	-	7,000,000	23,468,100	2,031,270	(5,968,730)	-74.6%	(5,968,730)
<b>Total OFS</b>	<b>8,629,158</b>	<b>16,430,096</b>	<b>1,070,272</b>	<b>7,605,995</b>	<b>24,221,475</b>	<b>2,324,577</b>	<b>(6,304,581)</b>	<b>-73.1%</b>	<b>(6,304,581)</b>
<b>Total revenues and OFs</b>	<b>52,368,399</b>	<b>62,395,076</b>	<b>51,187,662</b>	<b>61,418,827</b>	<b>78,570,317</b>	<b>53,988,284</b>	<b>1,619,885</b>	<b>3.1%</b>	<b>1,619,885</b>
<b>Expenditures</b>									
<b>Departmental</b>									
Personal services	19,156,852	21,475,947	23,015,907	23,929,011	26,006,305	25,532,874	6,376,022	33.3%	6,376,022
Contractual services	3,773,472	3,677,406	4,151,437	4,068,389	4,184,583	4,563,286	789,814	20.9%	789,814
Commodities	2,054,188	2,545,054	3,057,111	3,248,929	3,984,964	2,582,837	528,649	25.7%	528,649
Capital outlay	630,892	1,154,120	2,415,455	2,276,190	1,266,938	437,195	(193,697)	-30.7%	(193,697)
Debt service	278,336	138,566	69,524	-	-	5,593	(272,743)	-98.0%	(272,743)
<b>Total departmental expenditures</b>	<b>25,893,740</b>	<b>28,891,093</b>	<b>32,709,434</b>	<b>33,522,519</b>	<b>35,442,789</b>	<b>33,121,785</b>	<b>7,228,045</b>	<b>27.9%</b>	<b>7,228,045</b>
<b>Non-departmental</b>									
Personal services	233,003	85,109	62,364	51,649	44,552	48,516	(184,487)	-79.2%	(184,487)
Contractual services	700,859	795,961	874,599	882,251	1,074,879	1,246,073	545,214	77.8%	545,214
Commodities	45,520	40,971	38,296	47,691	47,691	56,793	11,273	24.8%	11,273
Capital outlay	901,116	6,767,749	984,255	1,504,803	3,546,061	2,749,919	1,848,803	205.2%	1,848,803
Debt service	3,170,303	18,990,900	5,378,585	6,142,549	27,603,157	6,419,251	3,248,948	102.5%	3,248,948
Intergovernmental	809,166	1,177,307	1,647,115	1,395,715	1,410,281	1,228,888	419,722	51.9%	419,722
<b>Total non-dept expenditures</b>	<b>5,859,967</b>	<b>27,857,997</b>	<b>8,985,214</b>	<b>10,019,178</b>	<b>33,726,621</b>	<b>11,749,440</b>	<b>5,889,473</b>	<b>100.5%</b>	<b>5,889,473</b>
<b>Total expenditures</b>	<b>31,753,707</b>	<b>56,849,090</b>	<b>41,694,648</b>	<b>43,541,697</b>	<b>69,169,410</b>	<b>44,871,225</b>	<b>13,117,518</b>	<b>41.3%</b>	<b>13,117,518</b>
<b>Other financing uses</b>									
Transfers to component units									
Bd of Education	5,852,620	5,939,173	6,795,523	6,795,523	6,795,523	6,988,003	1,135,383	19.4%	1,135,383
Industrial Development Bd	1,395,632	1,400,705	1,870,375	1,847,110	1,761,896	1,669,563	273,931	19.6%	273,931
Commercial Development Auth	-	-	-	7,005,300	1,805,170	3,450	3,450	n/a	3,450
Public Park and Rec Board	-	-	-	101,017	-	546,087	546,087	n/a	546,087
Water Board	-	374,083	-	-	-	-	-	n/a	-
<b>Total trsfers to comp units</b>	<b>7,248,252</b>	<b>7,713,961</b>	<b>8,665,898</b>	<b>15,748,950</b>	<b>10,362,589</b>	<b>9,207,103</b>	<b>1,958,851</b>	<b>27.0%</b>	<b>1,958,851</b>
Transfers to other funds	16,759	943,974	351,934	400,000	564,412	616,000	599,241	3575.6%	599,241
<b>Total other financing uses</b>	<b>7,265,011</b>	<b>8,657,935</b>	<b>9,017,832</b>	<b>16,148,950</b>	<b>10,927,001</b>	<b>9,823,103</b>	<b>2,558,092</b>	<b>35.2%</b>	<b>2,558,092</b>
<b>Total expends &amp; OFU</b>	<b>39,018,718</b>	<b>65,507,025</b>	<b>50,712,480</b>	<b>59,690,647</b>	<b>80,096,411</b>	<b>54,694,328</b>	<b>15,675,610</b>	<b>40.2%</b>	<b>15,675,610</b>
<b>Excess (deficit) of revs/OFs&gt;exps/OFU</b>	<b>\$ 13,349,681</b>	<b>\$ (3,111,949)</b>	<b>\$ 475,182</b>	<b>\$ 1,728,180</b>	<b>\$ (1,526,094)</b>	<b>\$ (706,044)</b>	<b>(14,055,725)</b>	<b>-105.3%</b>	<b>(14,055,725)</b>
<b>Excess (deficit) of revs/OFs&gt;exps/OFU</b>							<b>820,050</b>	<b>-53.7%</b>	<b>820,050</b>

Notes: In August of 2003 the Sales Tax Rate increased by 1/2%.  
Debt service and borrowing proceeds reflect financing needs in certain fiscal years which increases or decreases revenues and/or expenditures disproportionately.

# City of Auburn

## General Fund (Fund 100 only) - Changes in Fund Balance

	FY 09	FY 2010			FY 2011	FY 2012	FY 2013	FY 2014
	Actual (audited)	Adjusted Bud	@ May31 66.7% of FY	as % of Budget	Projection % FY13-14 only	Projected	Budgeted	Projected
<b>Revenues</b>								
Sales and use tax	20,143,854	19,946,527	14,262,935	71.5%	0.50%	19,946,527	20,625,000	20,828,625
Other Locally Levied Taxes	2,334,606	2,180,000	15,846,999	71.6%	4.00%	2,180,000	2,262,000	2,456,480
Property Taxes & Govt Svcs Fees	3,828,737	3,850,000	3,874,432	100.6%	1.70%	3,850,000	4,126,150	4,271,779
State Shared Taxes	1,166,771	680,939	604,701	88.8%	0.00%	680,939	674,140	674,140
General Business License	5,304,898	5,135,000	5,372,254	104.6%	0.40%	5,135,000	5,385,000	5,406,540
Other Business Lic & Franchise Fees	2,972,261	2,860,000	7,941,844	99.3%	0.70%	2,860,000	2,764,500	2,803,992
Occupation License Fees	8,107,024	8,065,000	5,655,315	70.1%	0.50%	8,065,000	8,256,000	8,338,691
Other Licenses and Permits	1,085,220	863,800	14,238,466	84.1%	1.60%	863,800	876,500	905,053
Fines and Court Fees	1,411,047	1,290,000	938,348	72.7%	0.40%	1,290,000	1,240,000	1,254,980
Public Safety Charges	2,335,554	2,269,700	1,520,437	67.0%	0.30%	2,269,700	2,324,000	2,330,972
Other Charges for Services	1,650,269	1,333,200	2,491,706	69.2%	0.90%	1,333,200	1,602,750	1,632,411
Other Revenue	1,323,465	773,467	528,267	68.3%	0.00%	773,467	850,342	849,182
<b>Total Revenue</b>	<b>51,663,707</b>	<b>49,247,633</b>	<b>73,275,704</b>			<b>49,247,633</b>	<b>50,979,382</b>	<b>51,747,845</b>
<b>Other financing sources</b>								
Transfers from Other Funds	293,307	285,750	140,729	49.2%	0.00%	285,750	466,250	241,250
Proceeds from Borrowing	2,031,270	-	-	n/a		-	-	-
<b>Total Other Fin Sources</b>	<b>2,324,577</b>	<b>285,750</b>	<b>140,729</b>	<b>49.2%</b>		<b>285,750</b>	<b>466,250</b>	<b>241,250</b>
<b>Total Revenue &amp; Other Sources</b>	<b>53,988,284</b>	<b>49,533,383</b>	<b>73,663,648</b>	<b>78.1%</b>		<b>49,533,383</b>	<b>51,445,632</b>	<b>51,989,095</b>
<b>Expenditures</b>								
<b>Departmental</b>								
Personal services	25,532,873	27,099,788	17,337,393	64.0%	3.00%	27,099,788	27,812,949	28,460,371
Contractual services	4,407,739	4,969,392	2,691,511	54.2%	0.00%	4,969,392	4,717,568	4,548,995
Commodities	2,582,837	3,046,016	1,541,769	50.6%	0.00%	3,046,016	2,997,079	2,814,745
Capital outlay	592,742	548,895	53,739	9.8%	0.00%	548,895	-	-
Projects	-	89,104	6,389	7.2%	0.00%	89,104	115,000	15,000
Agency support	-	129,774	139,820	107.7%	0.00%	129,774	262,274	262,274
Debt service	5,593	-	-	n/a		-	-	-
<b>Total departmental</b>	<b>33,121,784</b>	<b>35,882,969</b>	<b>21,770,621</b>			<b>35,882,969</b>	<b>35,904,870</b>	<b>36,101,385</b>
<b>Non-departmental</b>								
Personal services	48,516	125,360	71,546	57.1%	3.00%	125,360	125,829	128,546
Debt services	6,419,251	6,313,200	3,999,279	63.3%	Amor	6,313,200	6,302,499	5,805,690
Project Operations	2,749,919	949,610	27,069	2.9%	0.00%	949,610	531,147	-
Outside Agencies	1,228,888	865,339	472,557	54.6%	-5.00%	865,339	859,125	782,240
Other	1,302,866	1,570,693	836,346	53.2%	0.00%	1,570,693	1,621,886	1,621,886
<b>Total non-deptl</b>	<b>11,749,440</b>	<b>9,824,202</b>	<b>5,406,797</b>			<b>9,824,202</b>	<b>9,440,486</b>	<b>7,732,101</b>
<b>Total expenditures</b>	<b>44,871,224</b>	<b>45,707,171</b>	<b>27,177,418</b>			<b>45,707,171</b>	<b>45,345,356</b>	<b>44,439,746</b>
<b>Other financing uses</b>								
Transfers to component units	9,207,104	9,079,254	5,862,958	64.6%	0.00%	9,079,254	9,026,386	8,974,712
Transfers to other funds	616,000	785,104	628,536	80.1%	0.00%	785,104	108,620	528,448
<b>Total other financing uses</b>	<b>9,823,104</b>	<b>9,864,358</b>	<b>6,491,494</b>			<b>9,864,358</b>	<b>9,135,006</b>	<b>9,503,160</b>
<b>Total expenditures &amp; OFU</b>	<b>54,694,328</b>	<b>55,571,529</b>	<b>33,668,912</b>			<b>55,571,529</b>	<b>54,480,362</b>	<b>54,190,457</b>
<b>Excess (deficit) of revenues/</b>								
OFS > expenditures/OFU	(706,044)	(6,038,146)	4,994,736			(6,038,146)	(3,034,730)	(1,953,812)
Beginning Fund Balance	26,392,816	25,686,772	25,686,772			25,686,772	16,613,897	14,773,762
<b>Ending Fund Balance</b>	<b>25,686,772</b>	<b>19,648,626</b>	<b>19,648,626</b>			<b>19,648,626</b>	<b>16,613,897</b>	<b>12,819,950</b>
								<b>11,017,723</b>



# City of Auburn



## The City of Auburn

Approved Biennial Budget for FY 2011 & FY 2012

### **General Fund – A Major Fund**

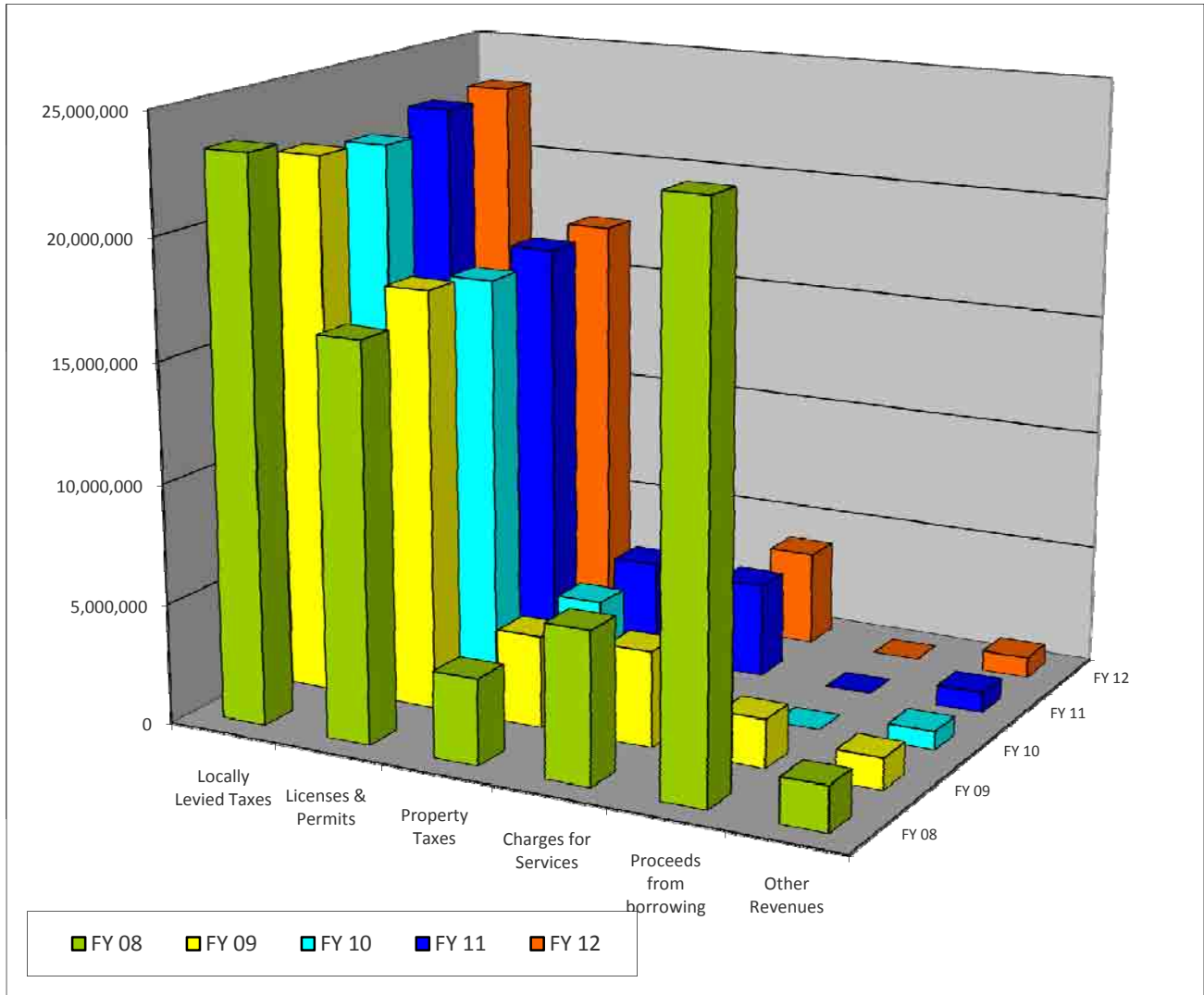
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# City of Auburn

## Trends in Total Revenue and Other Financing Sources - General Fund



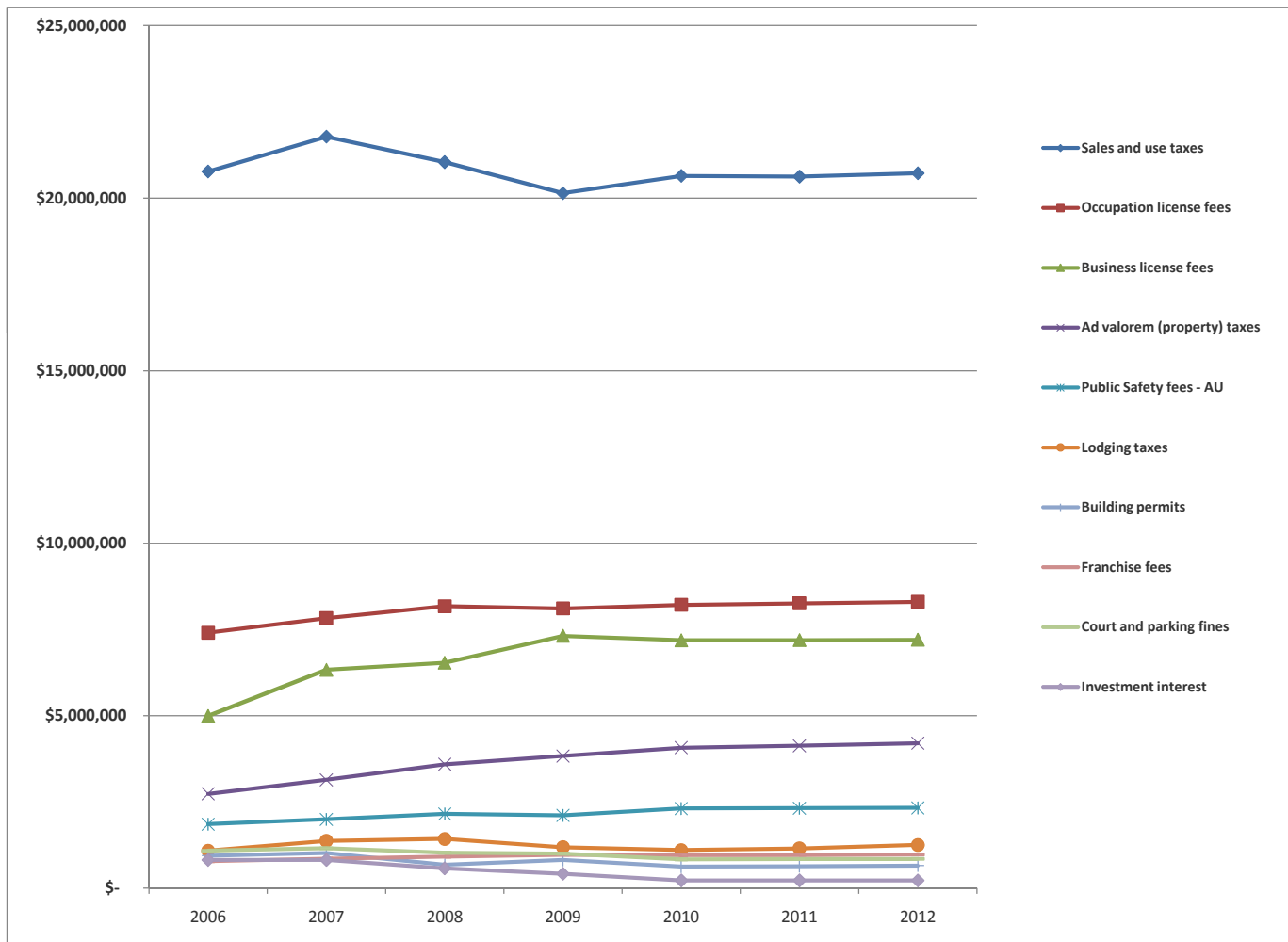
	Audited		Adjusted Budget	Budgeted	
	FY 08	FY 09	FY 10	FY 11	FY 12
	\$	\$	\$	\$	\$
Locally Levied Taxes	23,372,106	22,478,461	22,126,527	22,887,000	23,087,000
Licenses & Permits	16,493,939	17,469,404	16,923,800	17,282,000	17,357,505
Property Taxes & Govt Serv Fee	3,586,578	3,828,737	3,850,000	4,126,150	4,200,373
Charges for Services*	6,337,910	3,985,823	3,602,900	3,919,750	3,941,850
Proceeds from borrowing	23,468,100	2,031,270	-	-	-
Fines and Court Fees	1,267,363	1,411,047	1,290,000	1,240,000	1,245,000
Other Revenues	1,890,339	1,323,465	773,467	850,342	849,182
Grants	450,412	-	-	-	-
Transfers In	753,375	293,307	285,750	466,250	241,250
State Shared Taxes	950,200	1,166,771	680,939	674,140	674,140
<b>Totals</b>	<b>78,570,322</b>	<b>53,988,284</b>	<b>49,533,383</b>	<b>51,445,632</b>	<b>51,596,300</b>

\* In the fiscal years 2009 and 2010 charges for Environmental Services Solid Waste and Recycling divisions are accounted for in a new Solid Waste Management Fund (refer to this section for budgeting and statistics).

## City of Auburn

### Trends in Top Ten Revenue Sources ~ Graphical View - General Fund

	Audited Actual				Projected	Budgeted Revenues	
	2006	2007	2008	2009	2010	2011	2012
	\$	\$	\$	\$	\$	\$	\$
Sales and use taxes	20,773,724	21,784,157	21,044,830	20,143,854	20,650,000	20,625,000	20,725,000
Occupation license fees	7,402,470	7,826,656	8,174,202	8,107,024	8,212,795	8,256,000	8,297,205
Business license fees	4,991,571 ^	6,327,438	6,532,255	7,310,421	7,184,500	7,189,500	7,199,500
Ad valorem (property) taxes	2,730,687	3,140,581	3,586,578	3,828,737	4,067,530	4,126,150	4,200,373
Public Safety fees - AU	1,852,010	1,995,438	2,152,573	2,108,618	2,310,000	2,317,000	2,324,000
Lodging taxes	1,085,063	1,369,273	1,425,637	1,184,540	1,101,000	1,151,000	1,251,000
Building permits	942,508	1,015,305	674,494	814,662	620,000	635,000	650,000
Franchise fees	779,205	855,198	910,836	966,738	955,000	960,000	970,000
Fines and court fees	1,082,823	1,153,124	1,027,245	999,637	835,000	840,000	845,000
Investment interest	814,558	816,881	572,988	415,463	223,354	222,628	219,968
<b>Totals</b>	<b>42,454,619</b>	<b>46,284,051</b>	<b>46,101,638</b>	<b>45,879,695</b>	<b>46,159,179</b>	<b>46,322,278</b>	<b>46,682,046</b>



^ Payment schedule for residential rental business licenses was changed from quarterly to annually in FY2006.



# City of Auburn

## Trends in Top Ten Revenue Sources ~ Variance Analysis - General Fund

Revenue Sources:	Audited Actual				FY09 >		Projected FY10	FY10> FY09	Budgeted Revenues		Increase FY 11 > FY 10		
	FY06 \$	FY07 \$	07>06	FY08 \$	08>07	FY09 \$			FY11 \$	FY 12 \$	Amount	As %	
1 Sales and use taxes	20,773,724	21,784,157	4.9%	21,044,830	-3.4%	20,143,854	-4.3%	20,650,000	2.5%	20,625,000	20,725,000	(25,000)	-0.1%
2 Occupation license fees	7,402,470	7,826,656	5.7%	8,174,202	4.4%	8,107,024	-0.8%	8,212,795	1.3%	8,256,000	8,297,205	43,205	0.5%
3 Business license fees -													
General business licenses	3,916,912	4,584,524	17.0%	4,911,151	7.1%	5,304,898	8.0%	5,385,000	1.5%	5,385,000	5,385,000	-	0.0%
Residential rental bus. lic.	314,856	976,101	210.0%	1,001,016	2.6%	1,128,644	12.7%	1,165,000	3.2%	1,165,000	1,165,000	-	0.0%
Contractors' percentage lic.	754,292	758,068	0.5%	610,436	-19.5%	866,284	41.9%	625,000	-27.9%	630,000	640,000	5,000	0.8%
Commercial rental bus. lic.	5,511	8,745	58.7%	9,652	10.4%	10,594	9.8%	9,500	-10.3%	9,500	9,500	-	0.0%
Total business license fees	4,991,571	6,327,438	26.8%	6,532,255	3.2%	7,310,421	11.9%	7,184,500	-1.7%	7,189,500	7,199,500	5,000	0.1%
4 Ad valorem (property) taxes	2,730,687	3,140,581	15.0%	3,586,578	14.2%	3,828,737	6.8%	4,067,530	6.2%	4,126,150	4,200,373	58,620	1.4%
5 Public Safety fees to Auburn U.	1,852,010	1,995,438	7.7% *	2,152,573	7.9%	2,108,618	-2.0%	2,310,000	9.6%	2,317,000	2,324,000	7,000	0.3%
6 Lodging taxes	1,085,063	1,369,273	26.2%	1,425,637	4.1%	1,184,540	-16.9%	1,101,000	-7%	1,151,000	1,251,000	50,000	4.5%
7 Building permits	942,508	1,015,305	7.7%	674,494	-33.6%	814,662	20.8%	620,000	-24%	635,000	650,000	15,000	2.4%
8 Franchise fees	779,205	855,198	9.8%	910,836	6.5%	966,738	6.1%	955,000	-1.2%	960,000	970,000	5,000	0.5%
9 Fines and court fees	1,082,823	1,153,124	6.5%	1,027,245	-10.9%	999,637	-2.7%	835,000	13%	840,000	845,000	5,000	0.6%
10 Investment interest	814,558	816,881	0.3%	572,988	-29.9%	415,463	-27.5%	223,354	-46%	222,628	219,968	(726)	-0.3%
Total - Top Ten Revenues	42,454,619	46,284,051	9.0%	46,101,638	-0.4%	45,879,695	-0.5%	46,159,179	-1.1%	46,322,278	46,682,046	163,099	2.0%
Total Revenues	49,978,773	50,983,924	2.0%	49,978,773	-2.0%	51,663,707	3.4%	50,565,648	-2.1%	50,979,382	51,355,050	413,734	0.8%
Top Ten as % of Total	84.9%	90.8%		92.2%		88.8%		91.5%	90.9%	90.9%			

\* Auburn University Public Safety merged with City July 1, 2004.

1 Total sales tax within the City is 8%, comprised of 4% State, 1% County and 3% City.

2 The City levies a 1% occupation license fee on all persons employed within the City.

3 All business entities conducting business within the City are required to obtain a business license prior to beginning operations. After a flat fee for the first year, fees are based on the business' gross receipts for the prior calendar year.

4 Property tax levy within the City is 54 mills, of which 16 is dedicated to schools, 5 mills are for General Fund purposes and 5 mills are for debt service on voted projects. This category includes government services fee.

5 The University

6 Total lodging tax within the City is 13%, comprised of 4% State, 2% County and 7% City. The City increased the rate from 4% to 7% effective in February 2006.

7 Building permits are required for most categories of construction and fund the provision of inspection services to ensure compliance with building codes.

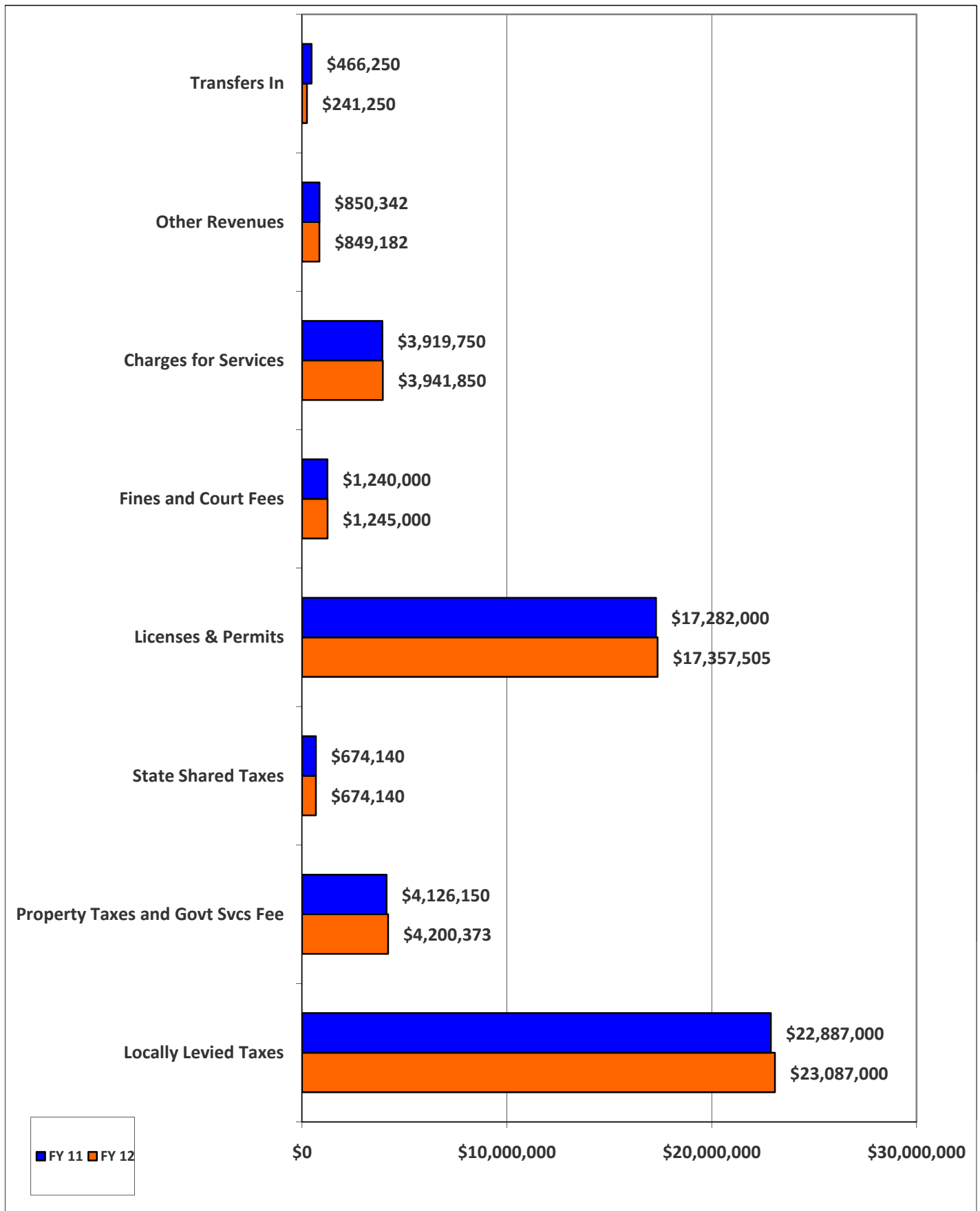
8 Franchise fees are collected from utility-type entities in exchange for the use of public rights-of-way owned by the City.

9 Violations of City ordinances are adjudicated by the City's Municipal Court.

10 State law authorizes cities to invest in bank deposits only if the bank is a member of the State's collateral pool. Alabama cities may invest in certain federal and municipal securities, but may not invest in stocks.

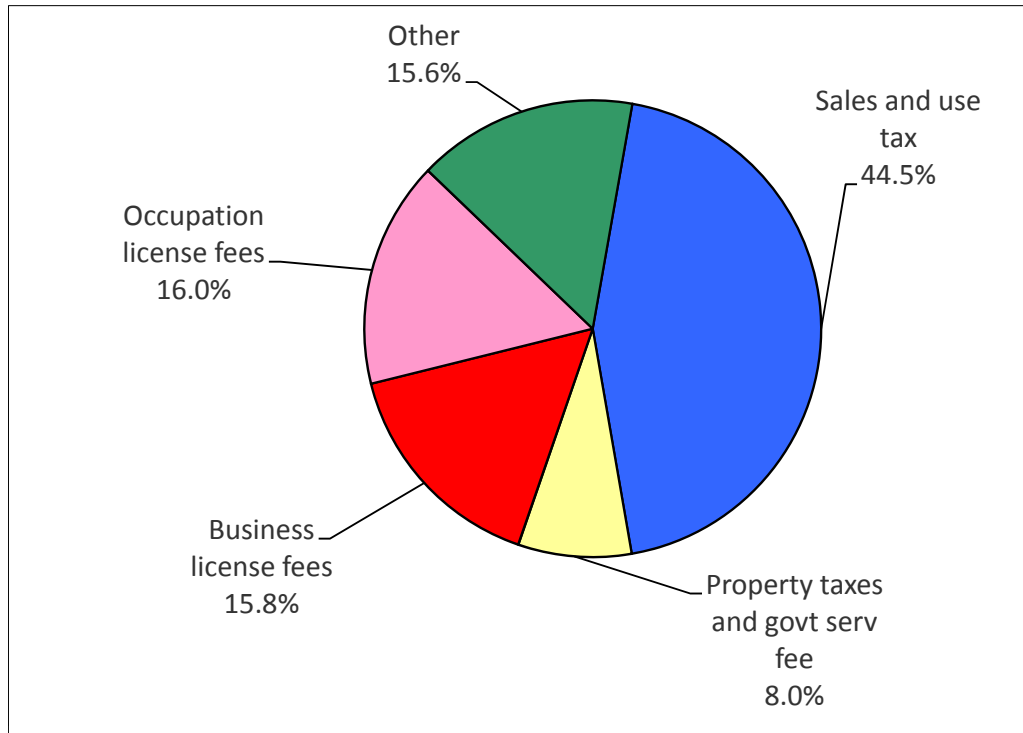
## The City of Auburn

### General Fund - Overview of Projected Revenues by Source



## The City of Auburn

### General Fund ~ Summary of Projected Revenues by Source - FY11



#### **Projected Revenues**

	\$	
Sales and use tax	20,625,000	40.1%
Other locally levied taxes	2,262,000	4.4%
Total locally levied taxes	22,887,000	44.5%
Property taxes and govt svcs fees	4,126,150	8.0%
State shared taxes	674,140	1.3%
Total taxes	27,687,290	53.8%
Business license fees	8,149,500	15.8%
Occupation license fees	8,256,000	16.0%
Other licenses and permits	876,500	1.7%
Total licenses and permits	17,282,000	33.6%
Fines and court fees	1,240,000	2.4%
Public safety charges	2,317,000	4.5%
Other charges for services	1,602,750	3.1%
Investment income	200,000	0.4%
Other miscellaneous revenue	650,342	1.3%
<b>Total projected revenues</b>	<b>50,979,382</b>	<b>99.1%</b>

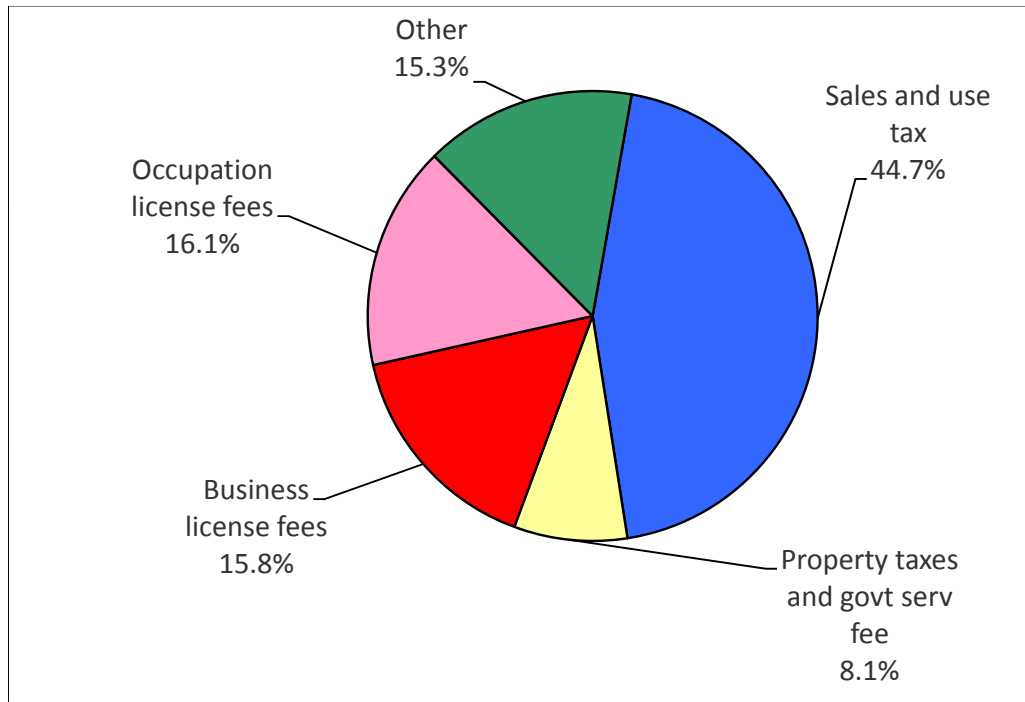
#### **Other financing sources**

Transfers in from other funds	466,250	0.9%
<b>Total projected other financing sources</b>	<b>466,250</b>	<b>0.9%</b>

<b>Total projected revenues and other sources</b>	<b>51,445,632</b>	<b>100.0%</b>
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## The City of Auburn

### General Fund ~ Summary of Projected Revenues by Source- FY12



#### **Projected Revenues**

	\$	
Sales and use tax	20,725,000	40.2%
Other locally levied taxes	2,362,000	4.6%
<b>Total locally levied taxes</b>	<b>23,087,000</b>	<b>44.7%</b>
Property taxes and govt svcs fees	4,200,373	8.1%
State shared taxes	674,140	1.3%
<b>Total taxes</b>	<b>27,961,513</b>	<b>54.2%</b>
Business license fees	8,169,500	15.8%
Occupation license fees	8,297,205	16.1%
Other licenses and permits	890,800	1.7%
<b>Total licenses and permits</b>	<b>17,357,505</b>	<b>33.6%</b>
Fines and court fees	1,245,000	2.4%
Public safety charges	2,324,000	4.5%
Other charges for services	1,617,850	3.1%
Investment income	200,000	0.4%
Other miscellaneous revenue	649,182	1.3%
<b>Total projected revenues</b>	<b>51,355,050</b>	<b>99.5%</b>

#### **Other financing sources**

Transfers in from other funds	241,250	0.5%
<b>Total projected other financing sources</b>	<b>241,250</b>	<b>0.5%</b>

<b>Total projected revenues and other sources</b>	<b>51,596,300</b>	<b>100.0%</b>
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# The City of Auburn

Approved Biennial Budget for FY 2011 & FY 2012

## **General Fund – A Major Fund**

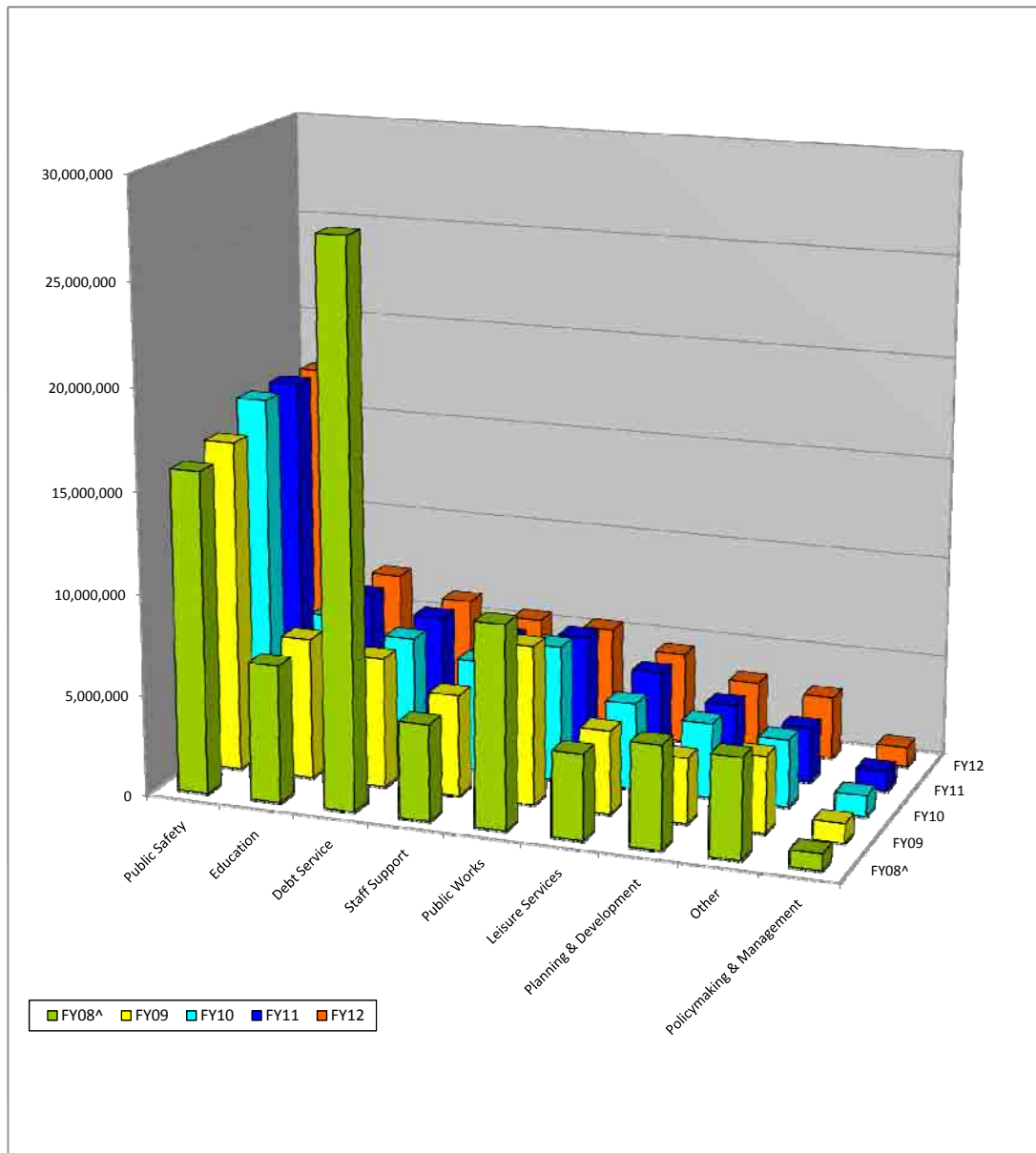
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## City of Auburn

### General Fund - Trends in Expenditures by Program

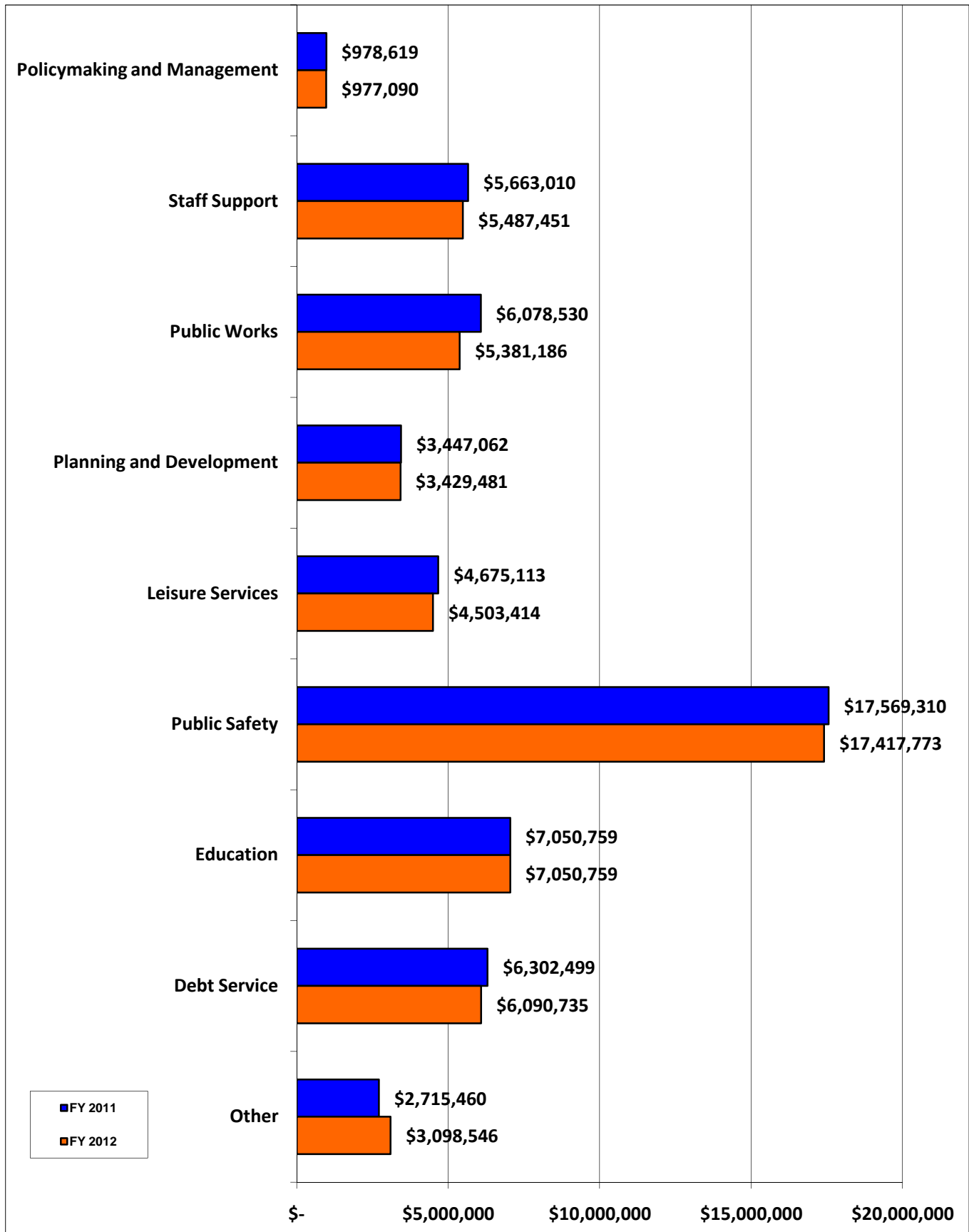


	Audited		Adjusted Budget	Approved Budget	
	FY08^	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Public Safety	15,893,077	16,385,445	17,607,621	17,569,310	17,417,773
Education	6,795,523	6,988,003	7,050,759	7,050,759	7,050,759
Debt Service	27,603,157	6,419,251	6,313,200	6,302,499	6,090,735
Staff Support	4,751,771	5,003,508	5,532,404	5,663,010	5,487,451
Public Works	10,017,581	7,858,281	6,711,017	6,078,530	5,381,186
Leisure Services	4,198,732	4,110,742	4,270,773	4,675,113	4,503,414
Planning & Development	5,078,588	3,216,688	3,711,573	3,447,062	3,429,481
Other	4,943,916	3,761,507	3,346,496	2,715,460	3,098,546
Policymaking & Management	814,067	950,904	1,027,686	978,619	977,090
<b>Totals</b>	<b>80,096,411</b>	<b>54,694,329</b>	<b>55,571,529</b>	<b>54,480,361</b>	<b>53,436,435</b>

^ Revenues and expenditures increased by approximately \$21.7 million due to debt restructuring transactions occurring in May of 2008. This occurred to take advantage of the current downward trend in lending rates and reduce the City's interest rates.

## City of Auburn

### *General Fund - Overview of Expenditures by Program*

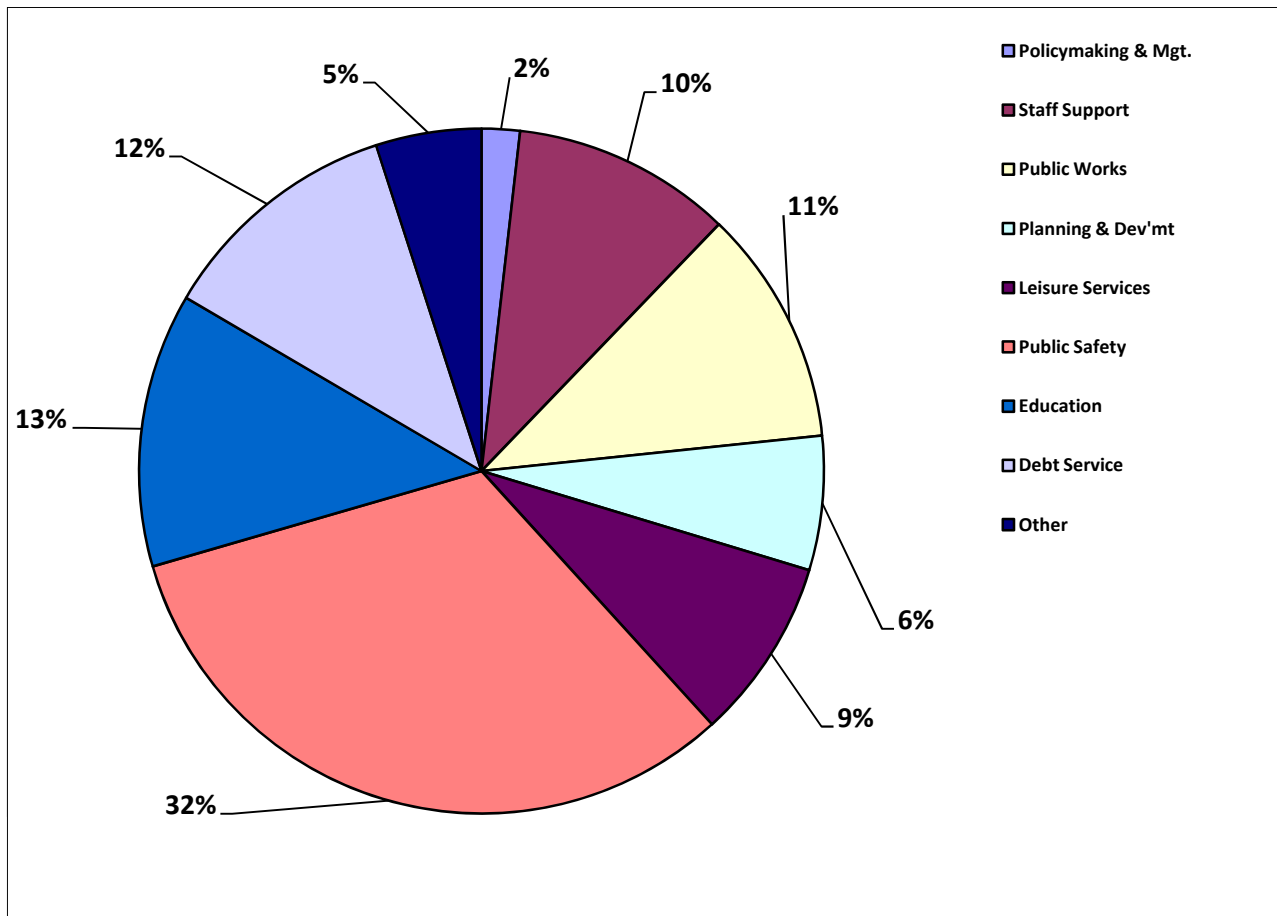




## City of Auburn

### General Fund - Graphical View of Budgeted Expenditures by Program

#### Budget - FY11



#### Program Areas

#### Budget - FY11

	\$	
Policymaking and Management	978,619	2%
Staff Support	5,663,010	10%
Public Works	6,078,530	11%
Planning and Development	3,447,062	6%
Leisure Services	4,675,113	9%
Public Safety	17,569,310	32%
Education	7,050,759	13%
Debt Service	6,302,499	12%
Other	2,715,460	5%
<b>Total Expenditures &amp; Other Uses</b>	<b>54,480,361</b>	<b>100%</b>

# City of Auburn

## General Fund - Detail of Budgeted Expenditures by Program

### Budget - FY11

<i>Program Area</i>		<i>Program Total</i>	<i>As %</i>
	\$	\$	
<b>Policymaking and Management</b>		<b>978,619</b>	<b>2%</b>
City Council	190,776		
Office of the City Manager	787,843		
<b>Staff Support</b>		<b>5,663,010</b>	<b>10%</b>
Information Technology	1,098,467		
Finance	1,520,789		
Engineering Design	944,039		
Geographic Information System (GIS)	385,118		
Fleet Services	702,929		
Human Resources	728,668		
Risk Management	283,000		
<b>Public Works</b>		<b>6,078,530</b>	<b>11%</b>
Public Works Administration	563,006		
Public Works Construction and Maint.	1,212,092		
Public Works Inspection	460,928		
Public Works Traffic Engineering	317,558		
Public Works Project Operations	531,147		
Environmental Services Administration	273,285		
Rights of Way Maintenance	545,880		
Parks and Facilities	2,174,634		
<b>Planning and Development</b>		<b>3,447,062</b>	<b>6%</b>
Economic Development	973,429		
Planning	700,493		
Transfer to the Industrial Development Board	1,773,140		
<b>Leisure Services</b>		<b>4,675,113</b>	<b>9%</b>
Parks and Recreation Admin	1,380,847		
Parks and Rec. Leisure Services	1,557,012		
Transfer to the Public Park & Recreation Board	202,487		
Library	1,534,766		
<b>Public Safety</b>		<b>17,569,310</b>	<b>32%</b>
Judicial	695,740		
Public Safety Admin	1,977,389		
Police	8,730,309		
Fire	4,493,960		
Communications	856,097		
Codes Enforcement	602,466		
Animal Control	213,349		
<b>Education</b>		<b>7,050,759</b>	<b>13%</b>
Transfer to Board of Education	7,050,759		
<b>Debt Service</b>		<b>6,302,499</b>	<b>12%</b>
Payments for Debt Service	6,302,499		
<b>Other</b>		<b>2,715,460</b>	<b>5%</b>
Outside Agencies Funding	859,125		
General Operations*	1,856,335		
<b>Total Expenditures and Other Financing Uses</b>		<b>54,480,361</b>	<b>100%</b>

\* Includes transfers to other City funds (details on following page)

## City of Auburn

### General Fund - Detail of Budgeted Expenditures by Department, Division and Category

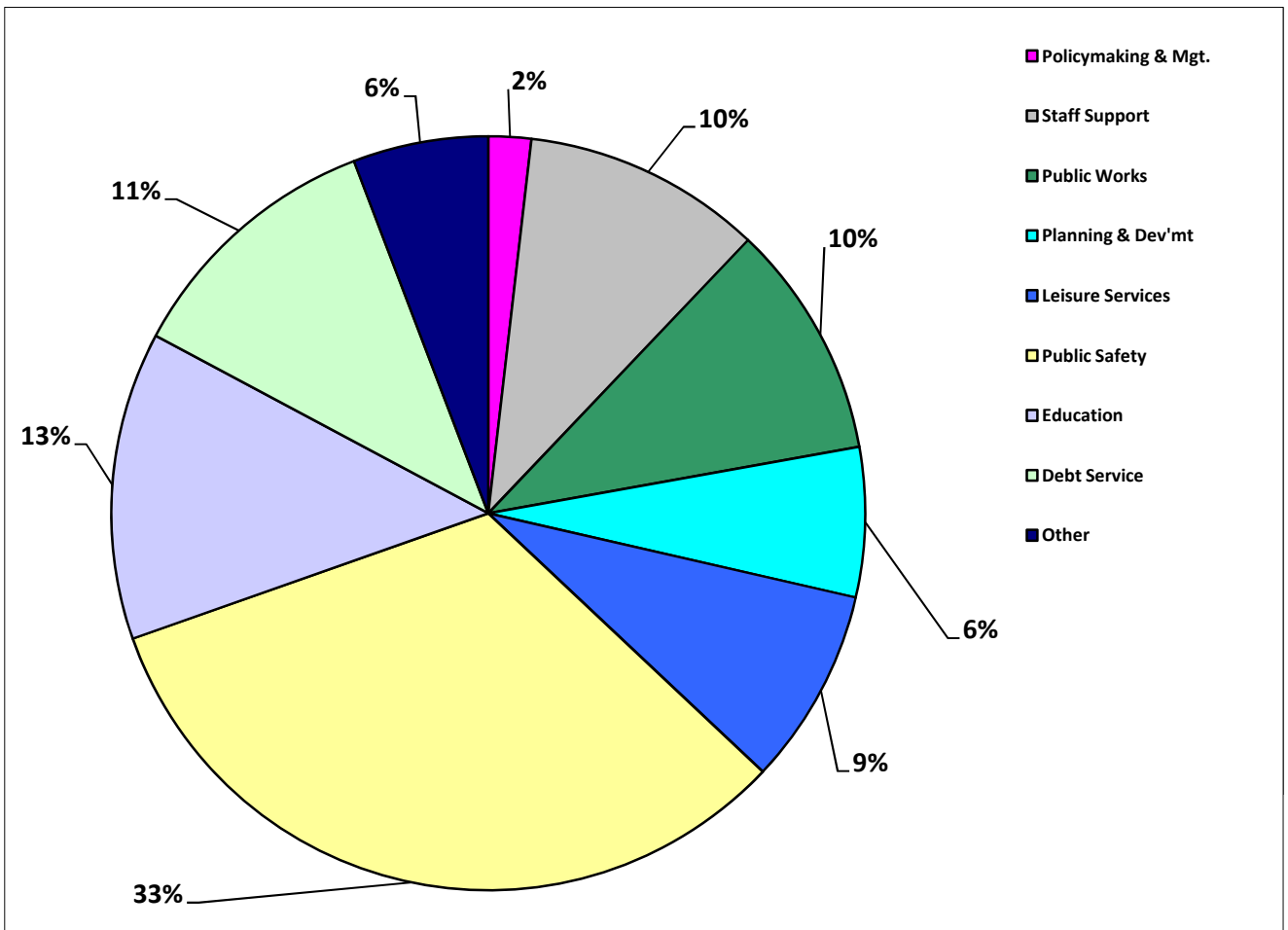
Budget - FY11

Department	Personal Services	Contractual Services	Commo- dities	Capital Outlay	Debt Service	Other	Totals
	\$	\$	\$	\$	\$	\$	\$
City Council	79,226	87,300	24,250	-	-	-	190,776
Office of the City Manager	721,889	48,854	17,100	-	-	-	787,843
Judicial	461,677	217,798	16,265	-	-	-	695,740
Information Technology							
Information Technology	549,731	205,755	242,981	-	-	100,000	1,098,467
GIS	242,400	62,626	80,092	-	-	-	385,118
Finance	1,232,217	194,237	94,335	-	-	-	1,520,789
Economic Development	912,460	38,573	22,396	-	-	-	973,429
Human Resources							
Human Resources	542,118	177,287	9,263	-	-	-	728,668
Risk Management	-	283,000	-	-	-	-	283,000
Public Safety							
Administration	312,513	1,572,876	92,000	-	-	-	1,977,389
Police	7,947,771	110,935	656,603	-	-	15,000	8,730,309
Fire	4,217,662	92,900	183,398	-	-	-	4,493,960
Communications	758,601	69,666	27,830	-	-	-	856,097
Codes Enforcement	542,941	46,050	13,475	-	-	-	602,466
Public Works							
Administration	393,050	128,321	41,635	-	-	-	563,006
Construction	933,031	114,571	164,490	-	-	-	1,212,092
Engineering Design	868,935	36,505	38,599	-	-	-	944,039
Inspection	420,289	20,365	20,274	-	-	-	460,928
Traffic Engineering	232,525	12,628	72,405	-	-	-	317,558
Environmental Services							
Administration	107,353	120,834	45,098	-	-	-	273,285
Animal Control	115,731	8,294	15,050	-	-	74,274	213,349
ROW	443,382	30,158	72,340	-	-	-	545,880
Fleet Services	573,740	63,089	66,100	-	-	-	702,929
Library	1,193,908	172,960	167,898	-	-	-	1,534,766
Parks and Recreation							
Administration	354,187	522,059	319,601	-	-	185,000	1,380,847
Leisure Services	1,319,102	93,548	144,362	-	-	-	1,557,012
Parks and Facilities	1,730,062	125,463	319,109	-	-	-	2,174,634
Planning	606,447	60,915	30,131	-	-	3,000	700,493
General Operations	125,829	1,559,652	62,234	-	-	-	1,747,715
Project Operations	-	-	-	531,147	-	-	531,147
Outside Agencies Funding	-	-	-	-	-	859,125	859,125
Transfers to Component Units	-	-	-	-	-	9,026,386	9,026,386
Transfers to Other Funds	-	-	-	-	-	108,620	108,620
Debt Service	-	-	-	-	6,302,499	-	6,302,499
<b>Total Expenditures</b>	<b>27,938,778</b>	<b>6,277,220</b>	<b>3,059,313</b>	<b>531,147</b>	<b>6,302,499</b>	<b>10,371,404</b>	<b>54,480,361</b>
As %	51%	12%	6%	1%	12%	19%	100%

## City of Auburn

### General Fund - Graphical View of Budgeted Expenditures by Program

#### Budget - FY12



#### Program Areas

**Policymaking and Management**  
**Staff Support**  
**Public Works**  
**Planning and Development**  
**Leisure Services**  
**Public Safety**  
**Education**  
**Debt Service**  
**Other**

#### *Total Expenditures & Other Uses*

#### Budget - FY12

\$		
	977,090	2%
	5,487,451	10%
	5,381,186	10%
	3,429,481	6%
	4,503,414	8%
	17,417,773	33%
	7,050,759	13%
	6,090,735	11%
	3,098,546	6%
	53,436,435	100%

# City of Auburn

## General Fund - Detail of Budgeted Expenditures by Program

### Budget - FY12

<i>Program Area</i>		<i>Program Total</i>	<i>As %</i>
	\$	\$	
<b>Policymaking and Management</b>		<b>977,090</b>	<b>2%</b>
City Council	190,776		
Office of the City Manager	786,314		
<b>Staff Support</b>		<b>5,487,451</b>	<b>10%</b>
Information Technology	983,262		
Finance	1,449,268		
Engineering Design	958,759		
Geographic Information System (GIS)	384,687		
Fleet Services	699,651		
Human Resources	721,825		
Risk Management	290,000		
<b>Public Works</b>		<b>5,381,186</b>	<b>10%</b>
Public Works Administration	559,822		
Public Works Construction and Maint.	1,213,087		
Public Works Inspection	463,837		
Public Works Traffic Engineering	306,450		
Public Works Project Operations	-		
Environmental Services Administration	264,687		
Rights of Way Maintenance	513,913		
Parks and Facilities	2,059,391		
<b>Planning and Development</b>		<b>3,429,481</b>	<b>6%</b>
Economic Development	976,777		
Planning	702,624		
Transfer to the Industrial Development Board	1,750,080		
<b>Leisure Services</b>		<b>4,503,414</b>	<b>8%</b>
Parks and Recreation Admin	1,355,167		
Parks and Rec. Leisure Services	1,459,248		
Transfer to the Public Park & Recreation Board	173,873		
Library	1,515,127		
<b>Public Safety</b>		<b>17,417,773</b>	<b>33%</b>
Judicial	685,004		
Public Safety Admin	1,942,975		
Police	8,605,284		
Fire	4,510,352		
Communications	854,065		
Codes Enforcement	610,283		
Animal Control	209,811		
<b>Education</b>		<b>7,050,759</b>	<b>13%</b>
Transfer to Board of Education	7,050,759		
<b>Debt Service</b>		<b>6,090,735</b>	<b>11%</b>
Payments for Debt Service	6,090,735		
<b>Other</b>		<b>3,098,546</b>	<b>6%</b>
Outside Agencies Funding	823,410		
General Operations*	2,275,135		
<b>Total Expenditures and Other Financing Uses</b>		<b>53,436,435</b>	<b>100%</b>

\* Includes transfers to other City funds (details on following page)

# City of Auburn

## General Fund - Detail of Budgeted Expenditures by Department, Division and Category

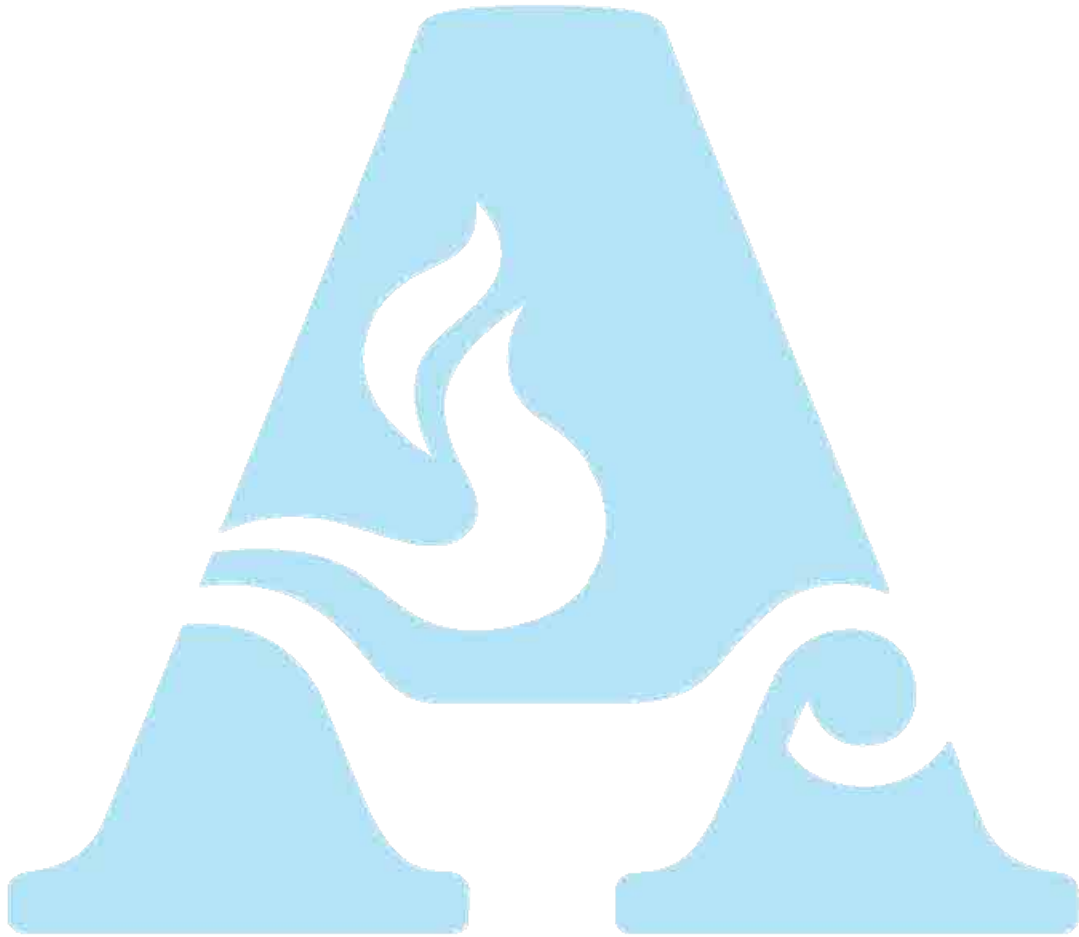
### Budget - FY12

Department	Personal Services	Contractual Services	Commodities	Capital Outlay	Debt Service	Other	Totals
	\$	\$	\$	\$	\$	\$	\$
City Council	79,226	87,300	24,250	-	-	-	190,776
Office of the City Manager	723,831	46,283	16,200	-	-	-	786,314
Judicial	462,742	206,853	15,409	-	-	-	685,004
Information Technology							
Information Technology	558,144	194,925	230,193	-	-	-	983,262
GIS	249,481	59,329	75,877	-	-	-	384,687
Finance	1,213,684	184,014	51,570	-	-	-	1,449,268
Economic Development	919,015	36,544	21,218	-	-	-	976,777
Human Resources							
Human Resources	545,267	167,783	8,775	-	-	-	721,825
Risk Management	-	290,000	-	-	-	-	290,000
Public Safety							
Administration	315,371	1,540,446	87,158	-	-	-	1,942,975
Police	7,863,145	105,095	622,044	-	-	15,000	8,605,284
Fire	4,248,596	88,010	173,746	-	-	-	4,510,352
Communications	761,701	65,999	26,365	-	-	-	854,065
Codes Enforcement	553,891	43,626	12,766	-	-	-	610,283
Public Works							
Administration	398,812	124,110	36,900	-	-	-	559,822
Construction	948,715	108,540	155,832	-	-	-	1,213,087
Engineering Design	887,608	34,583	36,568	-	-	-	958,759
Inspection	425,337	19,293	19,207	-	-	-	463,837
Traffic Engineering	225,893	11,963	68,594	-	-	-	306,450
Environmental Services							
Administration	107,486	114,474	42,727	-	-	-	264,687
Animal Control	113,422	7,858	14,257	-	-	74,274	209,811
ROW	416,813	28,569	68,531	-	-	-	513,913
Fleet Services	577,261	59,770	62,620	-	-	-	699,651
Library	1,192,210	163,857	159,060	-	-	-	1,515,127
Parks and Recreation							
Administration	358,330	494,582	317,255	-	-	185,000	1,355,167
Leisure Services	1,233,859	88,624	136,765	-	-	-	1,459,248
Parks and Facilities	1,638,217	118,860	302,314	-	-	-	2,059,391
Planning	613,371	57,708	28,545	-	-	3,000	702,624
General Operations	124,802	1,559,652	62,234	-	-	-	1,746,688
Project Operations	-	-	-	-	-	-	-
Outside Agencies Funding	-	-	-	-	-	823,410	823,410
Transfers to Component Units	-	-	-	-	-	8,974,712	8,974,712
Transfers to Other Funds	-	-	-	-	-	528,448	528,448
Debt Service	-	-	-	-	6,090,735	-	6,090,735
<b>Total Expenditures</b>	<b>27,756,230</b>	<b>6,108,647</b>	<b>2,876,979</b>	<b>-</b>	<b>6,090,735</b>	<b>10,603,844</b>	<b>53,436,435</b>
As %	52%	11%	5%	0%	11%	20%	100%

**City of Auburn**

*General Fund - Comparative Expenditures by Department and Division*

	FY10	Budget - FY11				Budget - FY12			
	Adjusted	Budget	Increase (Decrease)		Budget	Increase (Decrease)		Budget	As %
	Budget		Amount	As %		Amount	As %		
	\$	\$	\$		\$	\$		\$	
City Council	190,777	190,776	(1)	0.00%	190,776	-	0.00%		
Office of the City Manager	836,909	787,843	(49,066)	-5.86%	786,314	(1,530)	-0.19%		
Judicial	698,746	695,740	(3,006)	-0.43%	685,004	(10,736)	-1.54%		
Information Technology									
Information Technology	1,021,105	1,098,467	77,362	7.58%	983,262	(115,205)	-10.49%		
GIS	368,112	385,118	17,006	4.62%	384,687	(431)	-0.11%		
<i>Total Info Tech</i>	<i>1,389,217</i>	<i>1,483,585</i>	<i>94,368</i>	<i>6.79%</i>	<i>1,367,949</i>	<i>(115,636)</i>	<i>-7.79%</i>		
Finance	1,440,416	1,520,789	80,373	5.58%	1,449,268	(71,521)	-4.70%		
Economic Development	963,438	973,429	9,991	1.04%	976,777	3,348	0.34%		
Human Resources									
Human Resources	735,204	728,668	(6,536)	-0.89%	721,825	(6,844)	-0.94%		
Risk Management	277,000	283,000	6,000	2.17%	290,000	7,000	2.47%		
<i>Total Human Res.</i>	<i>1,012,204</i>	<i>1,011,668</i>	<i>(536)</i>	<i>-0.05%</i>	<i>1,011,825</i>	<i>156</i>	<i>0.02%</i>		
Public Safety									
Administration	2,009,125	1,977,389	(31,736)	-1.58%	1,942,975	(34,414)	-1.74%		
Police	9,082,296	8,730,309	(351,987)	-3.88%	8,605,284	(125,025)	-1.43%		
Fire	4,126,096	4,493,960	367,864	8.92%	4,510,352	16,392	0.36%		
Communications	879,169	856,097	(23,072)	-2.62%	854,065	(2,033)	-0.24%		
Codes	600,309	602,466	2,157	0.36%	610,283	7,816	1.30%		
<i>Total Public Safety</i>	<i>16,696,995</i>	<i>16,660,221</i>	<i>(36,774)</i>	<i>-0.22%</i>	<i>16,522,959</i>	<i>(137,263)</i>	<i>-0.82%</i>		
Public Works									
Administration	558,655	563,006	4,351	0.78%	559,822	(3,184)	-0.57%		
Construction	1,252,830	1,212,092	(40,738)	-3.25%	1,213,087	995	0.08%		
Engineering Design	927,031	944,039	17,008	1.83%	958,759	14,720	1.56%		
Inspection	439,080	460,928	21,848	4.98%	463,837	2,909	0.63%		
Traffic Engineering	315,797	317,558	1,761	0.56%	306,450	(11,109)	-3.50%		
<i>Total Public Works</i>	<i>3,493,393</i>	<i>3,497,623</i>	<i>4,230</i>	<i>0.12%</i>	<i>3,501,954</i>	<i>4,331</i>	<i>0.12%</i>		
Environmental Services									
Administration	280,896	273,285	(7,611)	-2.71%	264,687	(8,598)	-3.15%		
Animal Control	211,880	213,349	1,469	0.69%	209,811	(3,538)	-1.66%		
Rights-of-Way Maint.	634,135	545,880	(88,255)	-13.92%	513,913	(31,967)	-5.86%		
Fleet Services	763,536	702,929	(60,607)	-7.94%	699,651	(3,279)	-0.47%		
<i>Total Env'l Svcs.</i>	<i>1,890,447</i>	<i>1,735,443</i>	<i>(155,004)</i>	<i>-8.20%</i>	<i>1,688,061</i>	<i>(47,382)</i>	<i>-2.73%</i>		
Library	1,541,312	1,534,766	(6,546)	-0.42%	1,515,127	(19,640)	-1.28%		
Parks and Recreation									
Administration	1,141,367	1,380,847	239,480	20.98%	1,355,167	(25,680)	-1.86%		
Leisure Services	1,588,094	1,557,012	(31,082)	-1.96%	1,459,248	(97,765)	-6.28%		
Parks and Facilities	2,280,014	2,174,634	(105,380)	-4.62%	2,059,391	(115,243)	-5.30%		
<i>Total Parks &amp; Rec</i>	<i>5,009,475</i>	<i>5,112,493</i>	<i>103,019</i>	<i>2.06%</i>	<i>4,873,806</i>	<i>(238,688)</i>	<i>-4.67%</i>		
Planning	719,640	700,493	(19,147)	-2.66%	702,624	2,131	0.30%		
<b>Departmental Total</b>	<b>35,882,969</b>	<b>35,904,870</b>	<b>21,901</b>	<b>0.06%</b>	<b>35,272,442</b>	<b>(632,428)</b>	<b>-1.76%</b>		
Non-Departmental									
General Operations	1,696,053	1,747,715	51,662	3.05%	1,746,688	(1,028)	-0.06%		
Project Operations	949,610	531,147	(418,463)	-44.1%	-	(531,147)	-100.00%		
Outside Agencies Funding	865,339	859,125	(6,214)	-0.7%	823,410	(35,714)	-4.16%		
Transfers to Component Units	9,079,254	9,026,386	(52,868)	-0.6%	8,974,712	(51,674)	-0.57%		
Transfers to Other Funds	785,104	108,620	(676,484)	-86.2%	528,448				
Debt Service	6,313,200	6,302,499	(10,701)	-0.2%	6,090,735	(211,764)	-3.36%		
<b>Non-Departmental Total</b>	<b>19,688,560</b>	<b>18,575,492</b>	<b>(1,113,068)</b>	<b>-5.65%</b>	<b>18,163,993</b>	<b>(411,499)</b>	<b>-2.22%</b>		
<b>Total Budgeted Expenditures</b>	<b>55,571,529</b>	<b>54,480,361</b>	<b>(1,091,167)</b>	<b>-1.96%</b>	<b>53,436,435</b>	<b>(1,043,927)</b>	<b>-1.92%</b>		



# City of Auburn





# The City of Auburn

Approved Biennial Budget for FY 2011 & FY 2012

## **General Fund – A Major Fund**

### ***General Fund Expenditures***

#### ***Departmental Expenditures***

Trends in Expenditures by Department ..... 185

#### *Organization Chart, Mission Statement and Major Functions, Biennium Goals, and Comparative Budget Summaries*

##### *General Fund Departments*

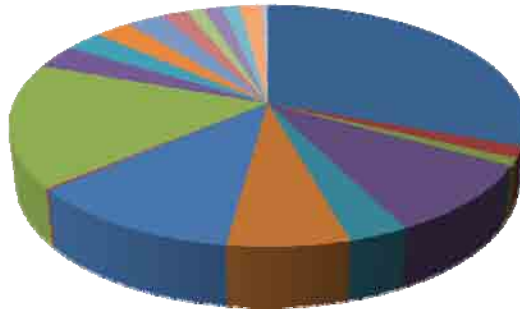
City Council .....	186
Office of the City Manager.....	192
Judicial .....	195
Information Technology .....	200
Finance.....	208
Economic Development.....	214
Human Resources .....	225
Public Safety .....	230
Public Works .....	242
Environmental Services .....	252
Auburn Public Library .....	262
Parks and Recreation .....	267
Planning .....	274



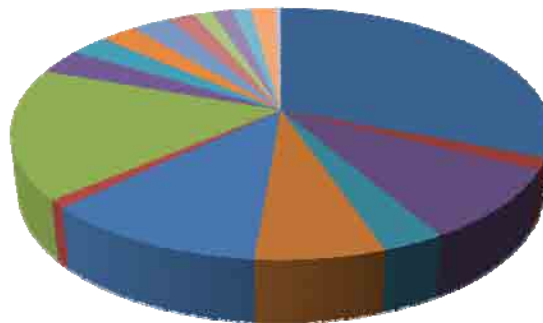
**City of Auburn**  
*General Fund - Trends in Expenditures by Department*

FY 2008 - FY 2012

**FY 11 Budgeted Expenditures**



**FY 12 Budgeted Expenditures**

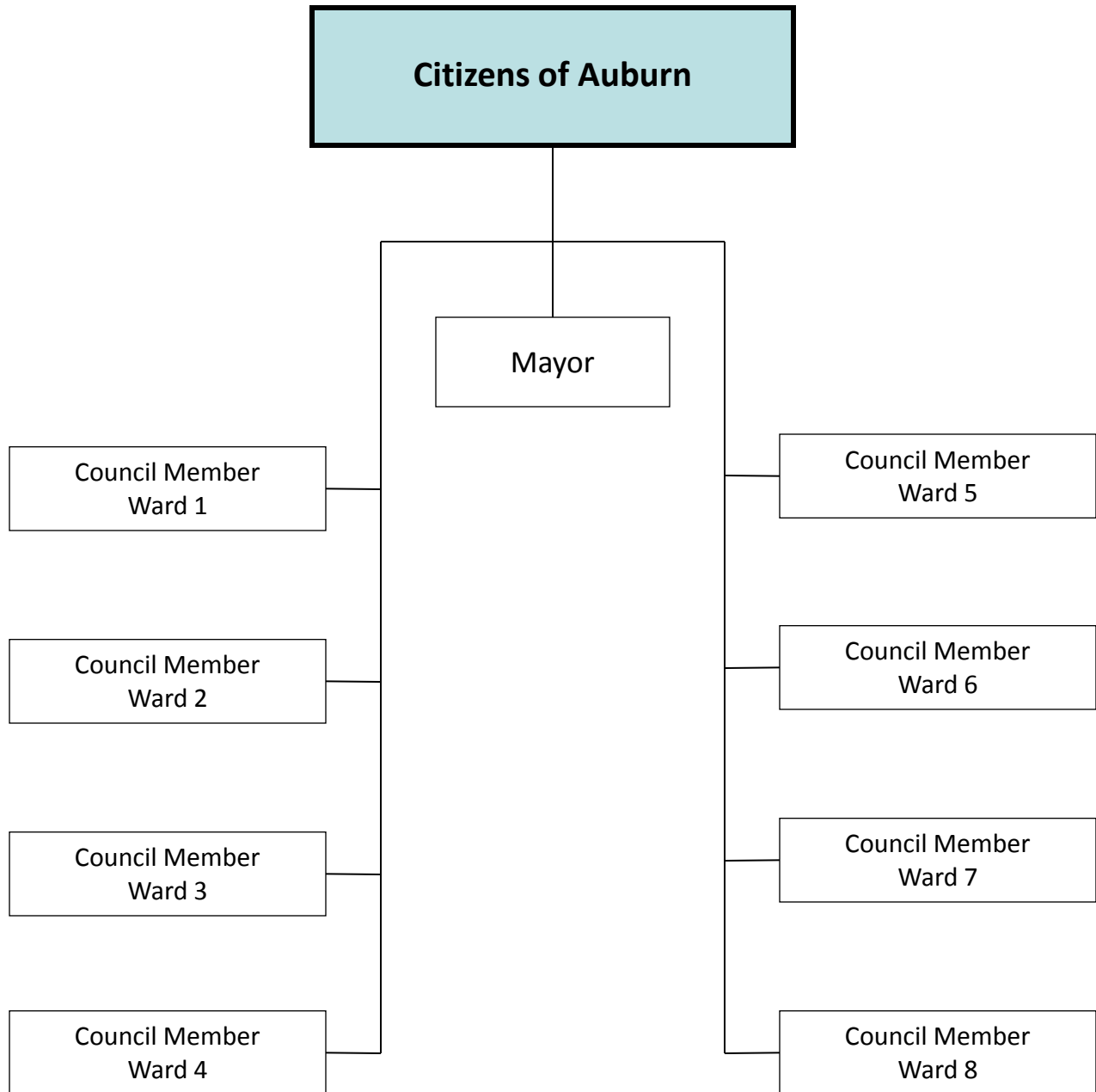


Public Safety	Outside Agencies Funding	Project Operations	Parks & Recreation
Environmental Services	Public Works	Debt Service	Transfers to Other Funds
Transfers to Component Units	General Operations	Finance	Information Technology
Library	Human Resources	Judicial	Office of the City Manager
Planning	Economic Development	City Council	

	Audited				Adjusted Budget		Budgeted			
	FY08^		FY09		FY10		FY11		FY12	
	\$		\$		\$		\$		\$	
Public Safety	15,012,568	18.74%	15,498,141	28.34%	16,696,995	30.05%	16,660,221	30.58%	16,522,959	30.92%
Outside Agencies Funding	1,410,281	1.76%	1,207,208	2.21%	865,339	1.56%	859,125	1.58%	823,410	1.54%
Project Operations	1,743,960	2.18%	2,730,771	4.99%	949,610	1.71%	531,147	0.97%	-	0.00%
Parks & Recreation	4,722,112	5.90%	4,507,495	8.24%	5,009,475	9.01%	5,112,493	9.38%	4,873,806	9.12%
Environmental Services	4,599,391	5.74%	1,674,580	3.06%	1,890,447	3.40%	1,735,443	3.19%	1,688,061	3.16%
Public Works	3,245,657	4.05%	3,308,531	6.05%	3,493,393	6.29%	3,497,623	6.42%	3,501,954	6.55%
Debt Service	27,603,157	34.46%	6,419,251	11.74%	6,313,200	11.36%	6,302,499	11.57%	6,090,735	11.40%
Transfers to Other Funds	564,412	0.70%	1,183,767	2.16%	785,104	1.41%	108,620	0.20%	528,448	0.99%
Transfers to Component Units	10,362,589	12.94%	8,661,016	15.84%	9,079,254	16.34%	9,026,386	16.57%	8,974,712	16.80%
General Operations	2,969,223	3.71%	1,370,531	2.51%	1,696,053	3.05%	1,747,715	3.21%	1,746,688	3.27%
Finance	1,285,709	1.61%	1,312,783	2.40%	1,440,416	2.59%	1,520,789	2.79%	1,449,268	2.71%
Information Technology	1,302,135	1.63%	1,308,867	2.39%	1,389,217	2.50%	1,483,585	2.72%	1,367,949	2.56%
Library	1,503,265	1.88%	1,435,017	2.62%	1,541,312	2.77%	1,534,766	2.82%	1,515,127	2.84%
Human Resources	777,953	0.97%	887,418	1.62%	1,012,204	1.82%	1,011,668	1.86%	1,011,825	1.89%
Judicial	668,410	0.83%	694,373	1.27%	698,746	1.26%	695,740	1.28%	685,004	1.28%
Office of the City Manager	659,014	0.82%	786,669	1.44%	836,909	1.51%	787,843	1.45%	786,314	1.47%
Planning	613,171	0.77%	625,213	1.14%	719,640	1.29%	700,493	1.29%	702,624	1.31%
Economic Development	898,351	1.12%	918,463	1.68%	963,438	1.73%	973,429	1.79%	976,777	1.83%
City Council	155,053	0.19%	164,235	0.30%	190,777	0.34%	190,776	0.35%	190,776	0.36%
Total	80,096,411	100.00%	54,694,329	100.00%	55,571,529	100.00%	54,480,361	100.00%	53,436,435	100.00%

^ Revenues and expenditures increased by approximately \$21.7 million due to debt restructuring transactions occurring in May of 2008. This occurred to take advantage of the current downward trend in lending rates and reduce the City's interest costs.

# City Council





City of Auburn  
Home of Auburn University

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## 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
  - *Primarily carried out by: Planning Department, Public Works Department, Economic Development Department, Environmental Services Department and Water Resource Management Department*
- ❖ Creating diverse employment opportunities leading to an increased tax base
  - *Economic Development Department*
- ❖ Providing and maintaining reliable and appropriate infrastructure
  - *Public Works Department, Water Resource Management*
- ❖ Providing and promoting quality housing, educational, cultural and recreational opportunities
  - *Economic Development Department, Auburn Public Library, Parks and Recreation Department, and Auburn City Schools (a component unit of the City)*
- ❖ Providing quality public safety services
  - *Public Safety Department and the Judicial Department*
- ❖ Operating an adequately funded city government in a financially responsible and fiscally sound manner
  - *Office of the City Manager and the Finance Department*
- ❖ Recruiting and maintaining a highly motivated work force committed to excellence
  - *Human Resources Department and Other Departments*
- ❖ Facilitating citizen involvement
  - *City Council, Information Technology Department and Office of the City Manager*

Departmental mission statements and goals for the biennium follow in the remainder of this section and in the section on Enterprise Funds.



## City of Auburn

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Home of Auburn University

### City Council Strategic Goals

1. **High Quality of Life-** Promote community life that includes cultural amenities, green space, recreational opportunities as well as low crime, neighborhood conservation, and the Village Center concept.
2. **A Unique Place-** Promote efforts to keep the distinctive image of Auburn and to build a sense of stability for citizens through downtown development, historic preservation, green space and trees, and high standards for appearance.
3. **Planned Growth-** Promote a balanced and planned focus on growth with a vibrant business community, affordable housing, redevelopment efforts, and sound growth policies.
4. **A Shared Sense of Responsibility-** Promote efforts that will meet the needs of all citizens, encourage all citizens to be involved in civic affairs, and that will build partnerships and cooperation within the community.
5. **Efficient Use of Resources-** Maintain focus and consistency on how we will use resources and funds, be innovative, fair, and fiscally responsible.

adopted June 1, 2004

**City of Auburn**  
Matrix Linking Departmental Missions to City Council Strategic Goals

		City Council Strategic Goals			
		High Quality of Life	A Unique Place	Planned Growth	A Shared Sense of Responsibility
Department	Department Mission				Efficient Use of Resources
Office of the City Manager	The mission of the Office of the City Manager is to work with the City Council and the department heads to ensure the ability of the City of Auburn government to provide services desired and needed by the community in an efficient, effective, and responsive manner, both presently and in the future.	X	X	X	X
Judicial	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.	X			X
Information Technology	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.	X			X
Finance	The mission of the Finance Department is to provide high quality financial services to all of its customers, both external and internal.				X
Economic Development	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.	X	X	X	X
Human Resources	The mission of the Human Resources Department is to recruit and maintain an able and highly motivated work force.				X
Public Safety	The mission of the Auburn Public Safety Department is to promote and maintain a safe environment in all areas of the City.				
Administration		X			X
Police		X			X
Fire		X			X
Communications		X			X
Codes Enforcement				X	
Public Works	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.				
Administration		X	X		X
Construction & Maintenance		X			
Engineering Design		X	X	X	
Inspection		X	X		
Traffic Engineering		X	X	X	

City of Auburn

Matrix Linking Departmental Missions to City Council Strategic Goals

Department	Department Mission	City Council Strategic Goals			
		High Quality of Life	A Unique Place	Planned Growth	A Shared Sense of Responsibility
Environmental Services	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.				
	Administration	X	X		X
	Recycling	X	X		
	Solid Waste				
	Animal Control	X	X		
Right of Way Maintenance			X		
	Fleet Services		X		X
Library	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.	X	X		X
Parks and Recreation	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.				
Administration		X	X		X
Leisure Services		X	X		X
Parks and Facilities		X	X		
Planning	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."	X	X	X	X
Water Resource Management	The mission of the City's Water Resource Management Department is to provide excellent water, sewer and watershed management 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.	X		X	X



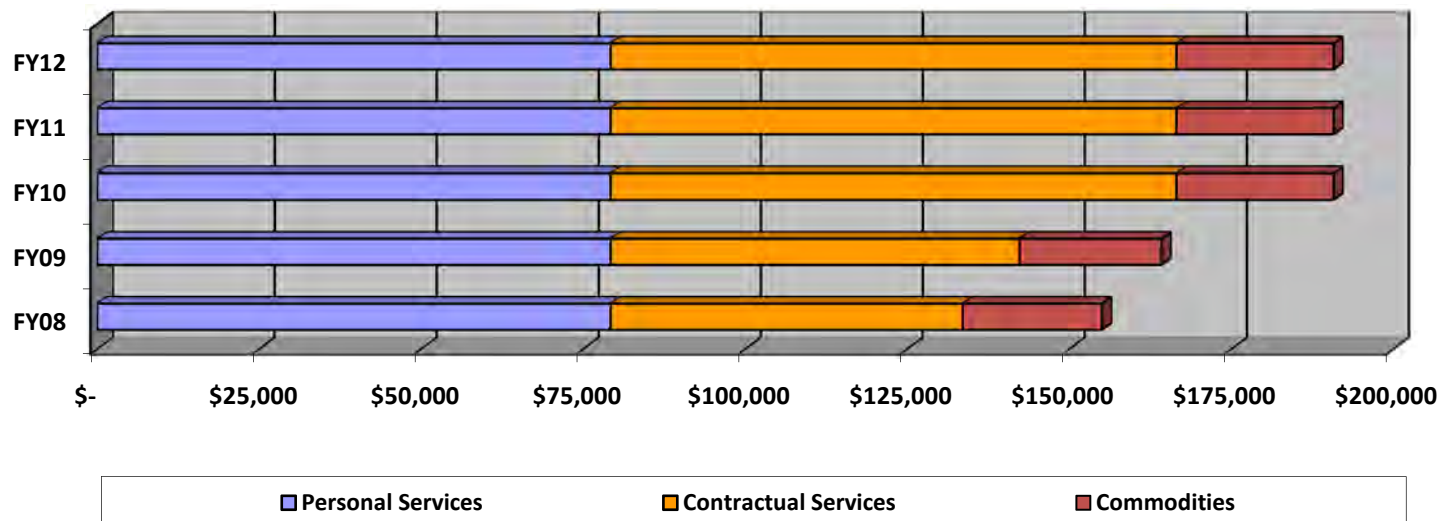
# City Council

## Budget Summary

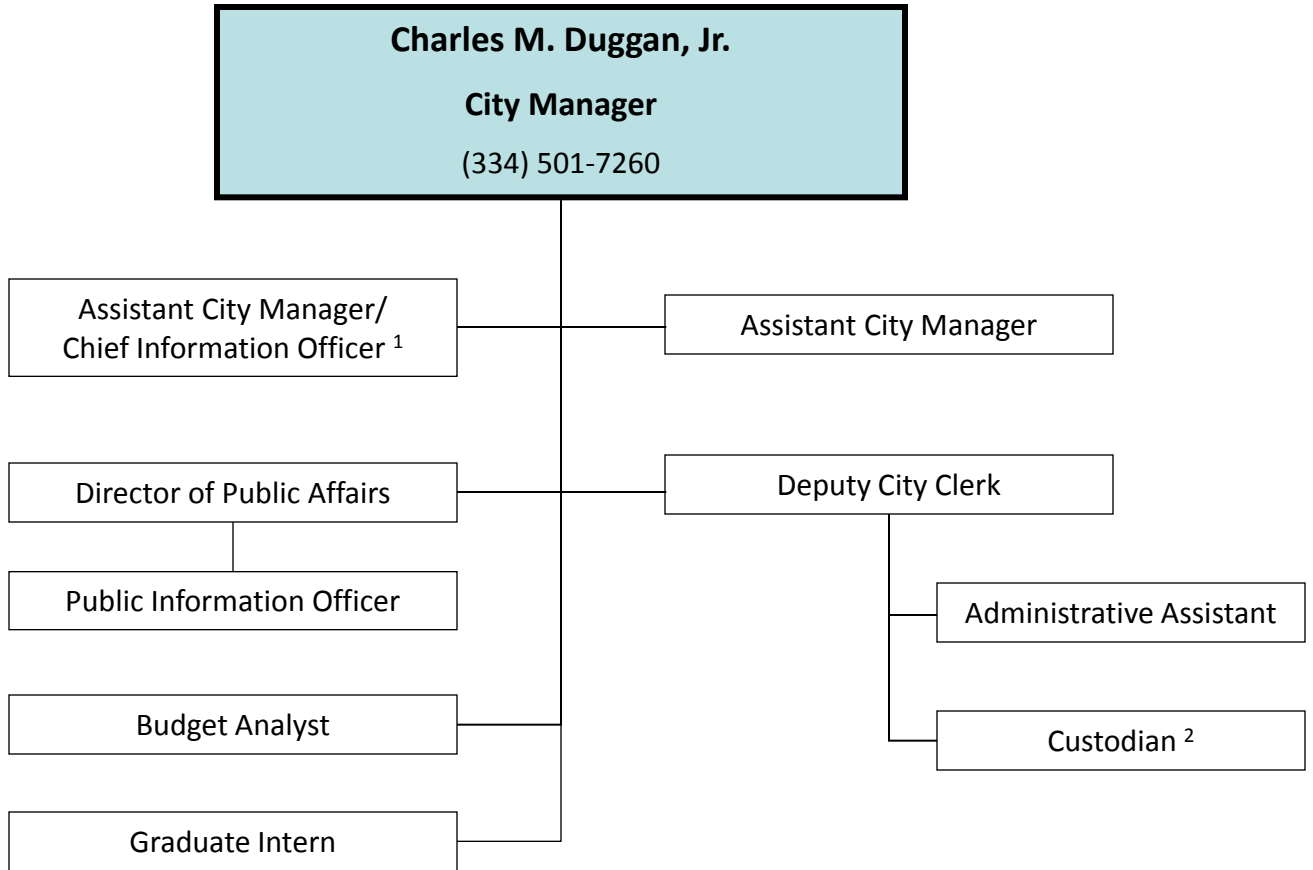
### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	79,230	79,230	79,226	79,226	79,226
Contractual Services	54,288	63,035	87,301	87,300	87,300
Commodities	21,535	21,969	24,250	24,250	24,250
<b>Totals</b>	<b>155,053</b>	<b>164,235</b>	<b>190,777</b>	<b>190,776</b>	<b>190,776</b>

### City Council - Five Year Budget Comparison



## Office of the City Manager



<sup>1</sup>Also serves as Department Head for Information Technology

<sup>2</sup>Position budgeted in General Operations

### Comparative Summary of Authorized Personnel (Regular Full-Time Only)

FY 08	FY 09	FY 10	FY 11	FY 12
7	7	7	7	7

## Office of the City Manager

Charles M. Duggan, Jr., City Manager



### Mission

The *mission* of the Office of the City Manager is to work with the City Council and the department heads to ensure the ability of the City of Auburn government to provide services desired and needed by the community in an efficient, effective, and responsive manner, both presently and in the future. This will be achieved by the following actions:

- ◆ Submitting policy proposals to the City Council and providing the Council with facts and advice on matters of policy as a basis for making decision and setting community goals
- ◆ Implementing the policy choices of the City Council through enforcement of ordinances, resolutions, policies, other directives, and budget
- ◆ Preparing for the future of the community and the City government through long-range planning and programming and economic development
- ◆ Providing administrative leadership in the coordination and direction of the work of the various departments of the City government
- ◆ Ensuring that City government is conducted in accordance with all federal, State, and local laws and in accordance with high ethical standards
- ◆ Providing courteous and timely responses to citizens' calls for services and determining the attitudes and opinions of the citizenry toward the City government based on a recognition that the City's reason for being is to serve its citizens

### Major Functions of the Office of the City Manager

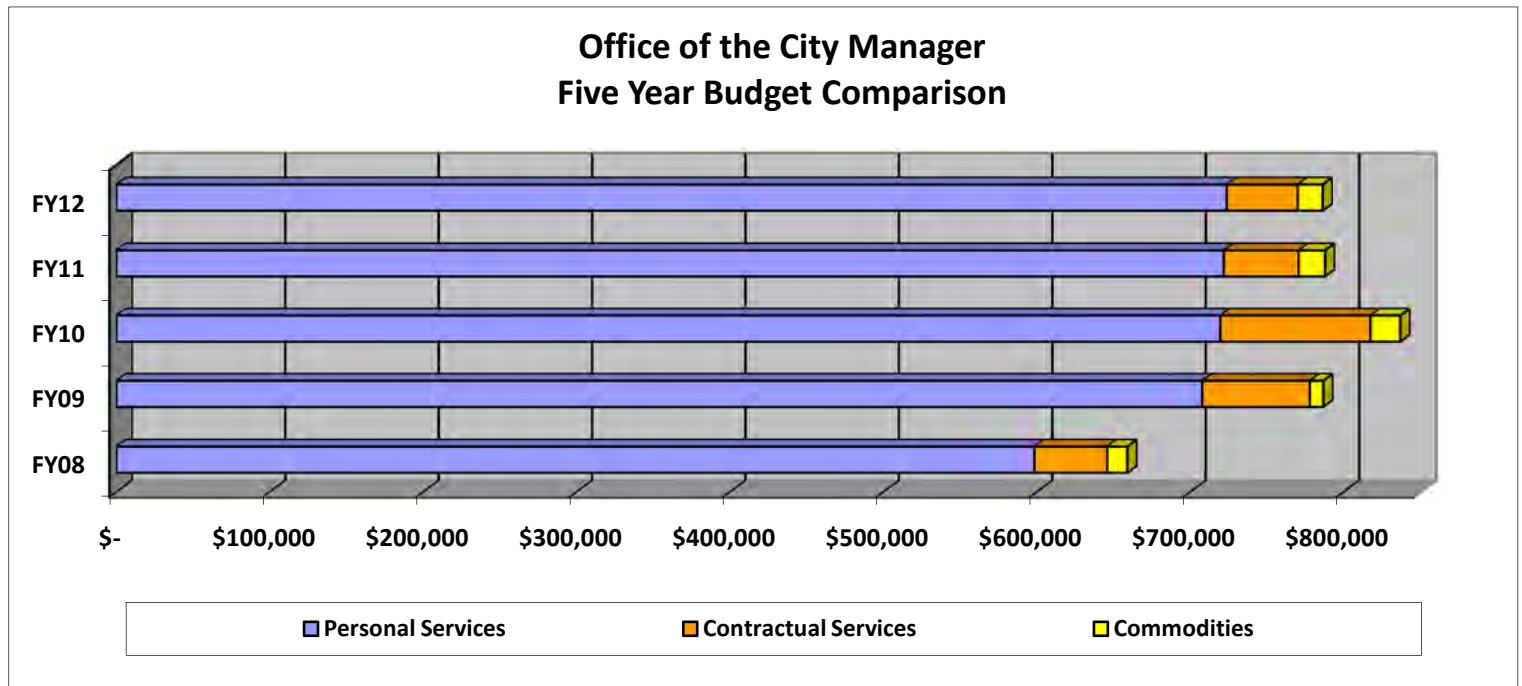
- ◆ Management of daily City operations
- ◆ Advising the City Council on policy matters
- ◆ Implementation of City Council decisions
- ◆ Responding to calls from citizens in a courteous and timely manner
- ◆ Development and implementation of long-range planning for the City
- ◆ Preparation of proposed biennial budget for City Council consideration (joint function with Finance Department)
- ◆ Preparation of City Council meeting agendas

# Office of the City Manager

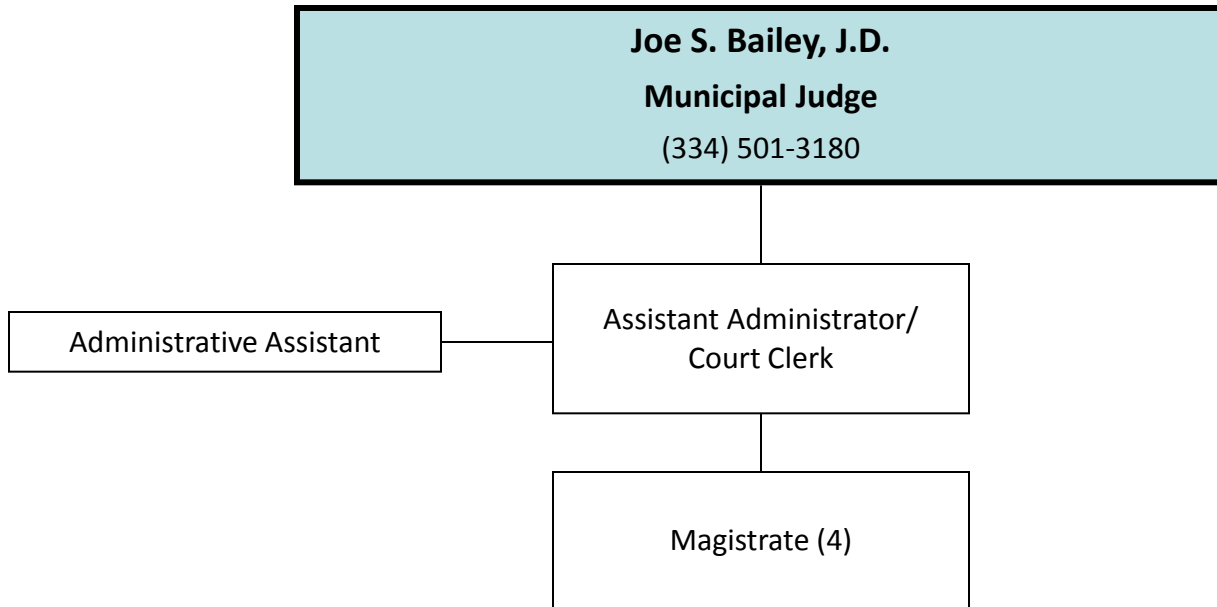
## Budget Summary

### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	598,469	707,801	719,627	721,889	723,831
Contractual Services	47,385	70,146	97,841	48,854	46,283
Commodities	13,159	8,722	19,441	17,100	16,200
<b>Totals</b>	<b>659,014</b>	<b>786,669</b>	<b>836,909</b>	<b>787,843</b>	<b>786,314</b>



## Judicial Department



### Comparative Summary of Authorized Personnel (Regular Full-Time Only)

FY 08	FY 09	FY 10	FY 11	FY 12
7	7	7	7	7

## Judicial Department

Joe S. Bailey, J.D., Municipal Judge



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### Mission

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 a adequate personnel with all employees, other than the Judge, being state certified magistrates
- Ensuring that no arrest warrants are issued before probable cause is established to support the warrant
- Ensuring that no person is deprived of his 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

### Major Functions of the Judicial Department

- ◆ Conduct probable cause hearings and issue arrest warrants for violations of municipal ordinance and State misdemeanors
  - ◆ Conduct trials for all other cases
  - ◆ Receive, process, and docket for trial Uniform Traffic Citations issued by Auburn Police
  - ◆ Accept payments for those desiring to plead guilty to certain charges that do not require court appearances
  - ◆ Process all parking tickets issued by Auburn Police
  - ◆ Monitor those sentenced to serve time in the City Jail and to work on the Weekend Bus Detail
  - ◆ Through the Court Referral Officer, direct all persons convicted of drug or alcohol crimes to various counseling programs and monitor their progress/completion
  - ◆ Conduct a Domestic Violence Intervention Program
  - ◆ Monitor the Partial Payment Program for those paying their fines via a payment plan
-

## Judicial FY2011 Goals

1. Have a "panic switch" installed and activated at the clerks window and develop a safety policy for emergency situations.  
Anticipated to commence by **10/4/2010** and be completed by **12/31/2010**
2. Research various types of security devices/metal detectors for use with new courtroom security procedures.  
Anticipated to commence by **10/4/2010** and be completed by **3/31/2011**
3. Purchase optimal security equipment and coordinate with the Police Division for training and manning of equipment.  
Anticipated to commence by **4/4/2011** and be completed by **7/29/2011**
4. Survey other courts in an effort to improve overall efficiency.  
Anticipated to commence by **10/4/2010** and be completed by **3/31/2011**
5. Complete a static video for introduction to court for all court sessions.  
Anticipated to commence by **10/4/2010** and be completed by **3/31/2011**
6. With assistance from Information Technology, implement the new software that is now in place and integrate the Public Safety software with Judicial to allow case entries to be electronically transferred between the two departments. This will negate the need for duplicate key entry and improve efficiency.  
Anticipated to commence by **10/4/2010** and be completed by **7/29/2011**

## **Judicial FY2012 Goals**

1. Strive to work out an agreement with the appropriate City management to obtain additional clerk/magistrate office space.  
Anticipated to commence by **10/3/2011** and be completed by **6/29/2012**
2. Complete procedures so that Judicial employee's to have feasible access to NCIC information.  
Anticipated to commence by **10/3/2011** and be completed by **6/29/2012**
3. Research the legality and feasibility of various electronic possibilities such as paperless, electronic filing.  
Anticipated to commence by **1/2/2012** and be completed by **8/31/2012**
4. Study annual report filings with AOC by other Alabama courts with special emphasis on case loads as compared to number of employee's and physical space.  
Anticipated to commence by **4/2/2012** and be completed by **8/31/2012**
5. Formalize mandatory courtroom training procedures with Police Division for both new and other officers. Include video and power point presentations for future use.  
Anticipated to commence by **5/1/2012** and be completed by **9/28/2012**



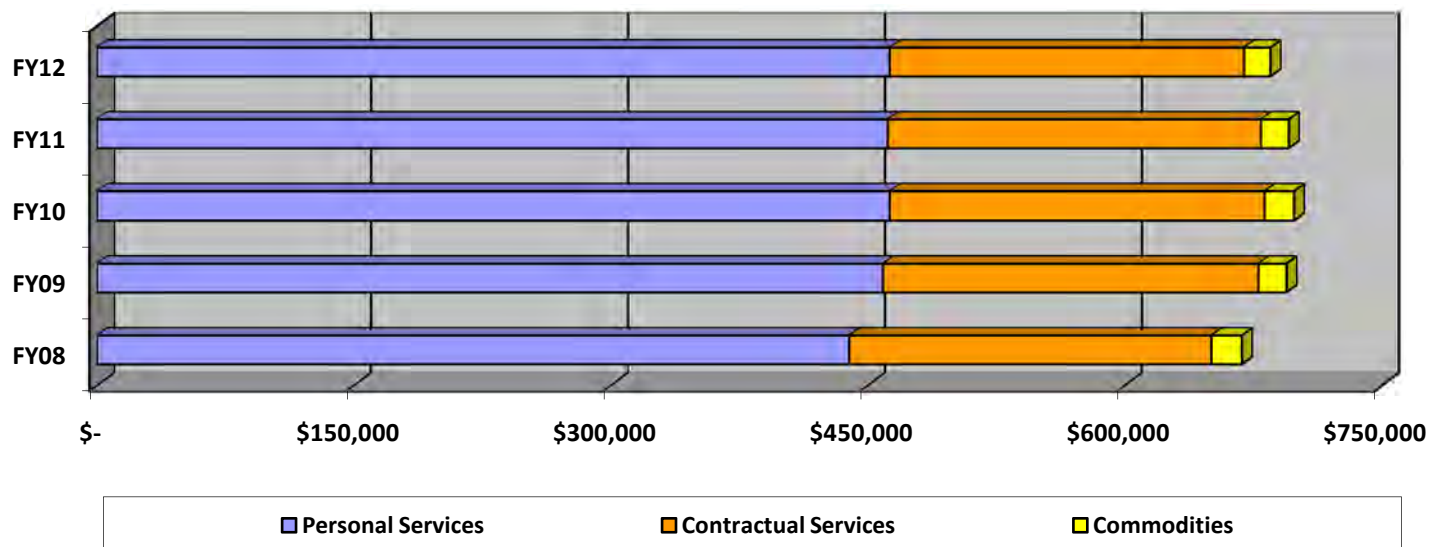
## Judicial

### Budget Summary

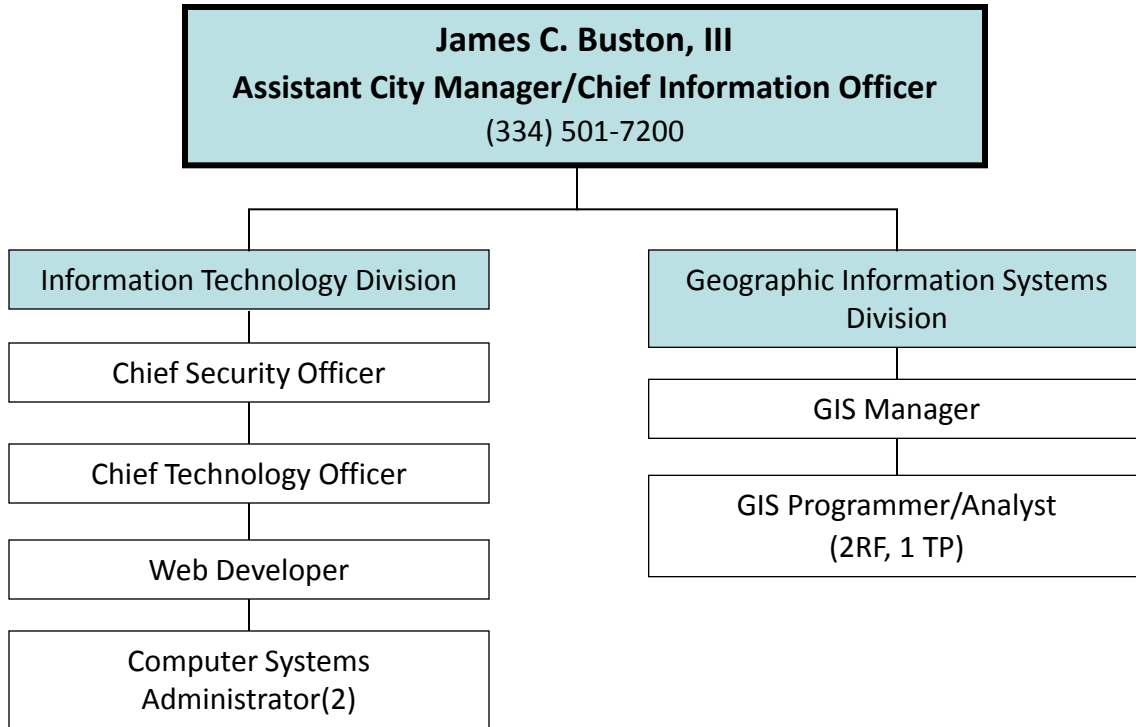
#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	439,152	458,862	462,744	461,677	462,742
Contractual Services	211,391	219,148	218,881	217,798	206,853
Commodities	17,867	16,363	17,121	16,265	15,409
<b>Totals</b>	<b>668,410</b>	<b>694,373</b>	<b>698,746</b>	<b>695,740</b>	<b>685,004</b>

#### Judicial - Five Year Budget Comparison



## Department of Information Technology



### Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 08	FY 09	FY 10	FY 11	FY 12
Info Tech	7	6	6	6	6
GIS	3	3	3	3	3
<b>TOTAL</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

## Information Technology Department

James C. Buston III, Asst. City Manager/CIO/Director

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### Mission

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, Department Heads, and City School System 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.

### Major Functions of the Information Technology Department

- ◆ Provide technical assistance and advice to the City Manager, Department Heads, and City personnel on all Information Technology concerns
  - ◆ Operate and maintain a fiscally sound and reliable voice, data and radio communications infrastructure while providing an exceedingly high level of service and support
  - ◆ Facilitate interdepartmental and community involvement in Information Technology decisions
  - ◆ Provide City employees and City residents with the best available, most cost-effective technology and procedures relating to the field of Information Technology
-

## Information Technology FY2011 Goals

1. Acquire orthophotography, Lidar, planimetrics, and other mapping grade quality products as part of our every three year update to our GIS mapping system.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
2. Migrate all GIS Applications to Microsoft's Silverlight platform.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Create an interface to the new CAD software that will map active calls in real time. Also create an interface to the new Police Records software that will map the location of various crimes and accidents.  
Anticipated to commence by **10/1/2010** and be completed by **6/30/2011**
4. Evaluate the feasibility of converting the City's Internet website to a Content Management format.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
5. Install the new Microsoft 2010 products including Office, SharePoint and Exchange.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
6. Upgrade all of the Cisco voice products (Call Manager, IPCC, Emergency Responder, Unity and InformaCast) to the latest Version 7.x release.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
7. Install fiber optic cable from the intersection of Donahue/Glenn to the Auburn University Tower Facility on Samford Ave.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
8. Reduce the current server farm by 50% using the Microsoft Hyper-V environment.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
9. Assist the Environmental Services Department with developing a routing optimization analysis.  
Anticipated to commence by **10/1/2010** and be completed by **5/31/2011**
10. Assist the Finance Department with implementing online filing of all City taxes and license fees.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
11. Assist the Finance Department with the setup of a training area for training Finance staff on the various EDEN modules.  
Anticipated to commence by **2/1/2011** and be completed by **6/30/2011**
12. Assist the Finance Department with a feasibility study to determine the process of making paperless many of Finance's daily interactions with the various City departments.  
Anticipated to commence by **10/1/2010** and be completed by **8/31/2011**
13. Assist the Finance Department with implementing an integration between the Water Revenue Billing Software and the City's financial software to facilitate the automated creation of refund checks for water/sewer customers.  
Anticipated to commence by **10/1/2010** and be completed by **11/30/2011**

14. Assist the Finance Department with converting the current meter change-out order process to a wireless process.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
15. Assist the Human Resources Department with creating a video that first time job applicants must watch before being allowed to submit a job application.  
Anticipated to commence by **10/1/2010** and be completed by **6/30/2011**
16. Assist the Judicial Department with the implementation of new Municipal Court Software and then integrate that software with the new Police Records software.  
Anticipated to commence by **10/4/2010** and be completed by **7/29/2011**
17. Assist the Public Safety Administration Division with enhancing the Public Safety Department website.  
Anticipated to commence by **10/1/2010** and be completed by **6/30/2011**
18. Assist the Public Safety Fire Division with a routine that will allow for the timely entry into the City's GIS of newly installed fire hydrants.  
Anticipated to commence by **1/2/2011** and be completed by **9/30/2011**
19. Assist the Public Safety Fire Division with installing laptop computers in all front run fire vehicles.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
20. Assist the Parks and Recreation Department with a web based online survey tool to allow Parks and Recreation to survey citizens on various aspects of the Parks and Recreation functions.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
21. Assist the Parks and Recreation Department with providing computer cabling in the Frank Brown Recreation Center expansion and the new Senior Center facility.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
22. Assist the Water Resource Management Watershed Management Division in the research and selection of erosion and sediment control inspection software.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## Information Technology FY2012 Goals

1. Analyze all network equipment to determine a comprehensive replacement strategy for legacy systems.  
Anticipated to commence by **10/3/2011** and be completed by **9/30/2012**
2. Assist the Water Resource Management Department, Water Operations Division with the replacement of the water treatment plant Supervisory Control and Data Acquisition (SCADA) system.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. Assist the Water Resource Management Department, Watershed Management Division with the implementation of software that allows inspection reports to be filled out on PDAs in the field with the goal of making the inspection process more efficient.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
4. Assist the Planning Department with establishing a comprehensive GIS database of all required tree plantings and freestanding signage.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
5. Assist the Parks and Recreation Department, Administrative Services Division with the web integration of a comprehensive facilities guide.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
6. Assist the Parks and Recreation Department, Parks and Facilities Division with the network wiring for the Frank Brown Recreation Center expansion and the new Senior Center complex.  
Anticipated to commence by **2/28/2011** and be completed by **11/30/2011**
7. Assist the Public Safety, Fire Division with a review of all station assignments and GIS mapping to ensure efficiency in the delivery of services.  
Anticipated to commence by **1/1/2012** and be completed by **8/31/2012**
8. Assist the Public Safety Department, Communications Division with the installation of an additional Gold Elite radio system and Vesta 911 telephony system in the Communications Center.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
9. Assist the Public Safety, Police Division with the compiling of crime data to assist in the prevention of crimes by identifying trends and assigning resources.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
10. Assist the Judicial Department with the installation of NCIC terminals in the Court Clerk's and Court Magistrate's offices.  
Anticipated to commence by **10/3/2011** and be completed by **6/29/2012**
11. Assist the Judicial Department with researching the feasibility of paperless electronic filing.  
Anticipated to commence by **1/2/2012** and be completed by **8/31/2012**
12. Assist the Library Department with establishing videoconferencing capability for professional development use.  
Anticipated to commence by **10/3/2011** and be completed by **9/3/2012**

13. Assist the Public Works Department with the renovation of the old Vermont American building by establishing a computer data center in the building and wiring the building for phone and network.  
Anticipated to commence by **10/31/2011** and be completed by **9/30/2012**
14. Assist the Environmental Services Department, Solid Waste Division with the implementation of a routing plan for solid waste collection.  
Anticipated to commence by **10/1/2011** and be completed by **6/30/2012**
15. Assist the Finance Department with implementing paperless systems for taxpayer refunds, waiver requests, alcoholic beverage license applications, email notifications to taxpayers of delinquencies, tax deadlines, sales tax holidays, etc.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
16. Assist the Finance Department with expanding the use of paperless processes related to accounting tasks.  
Anticipated to commence by **10/1/2011** and be completed by **6/30/2012**
17. Assist the Finance Department with researching an automated payment system for credit card payments made by telephone.  
Anticipated to commence by **10/1/2011** and be completed by **7/31/2012**
18. Assist the Human Resources Department with updating and deploying to the web the New Employee Orientation Video.  
Anticipated to commence by **10/3/2011** and be completed by **9/30/2012**

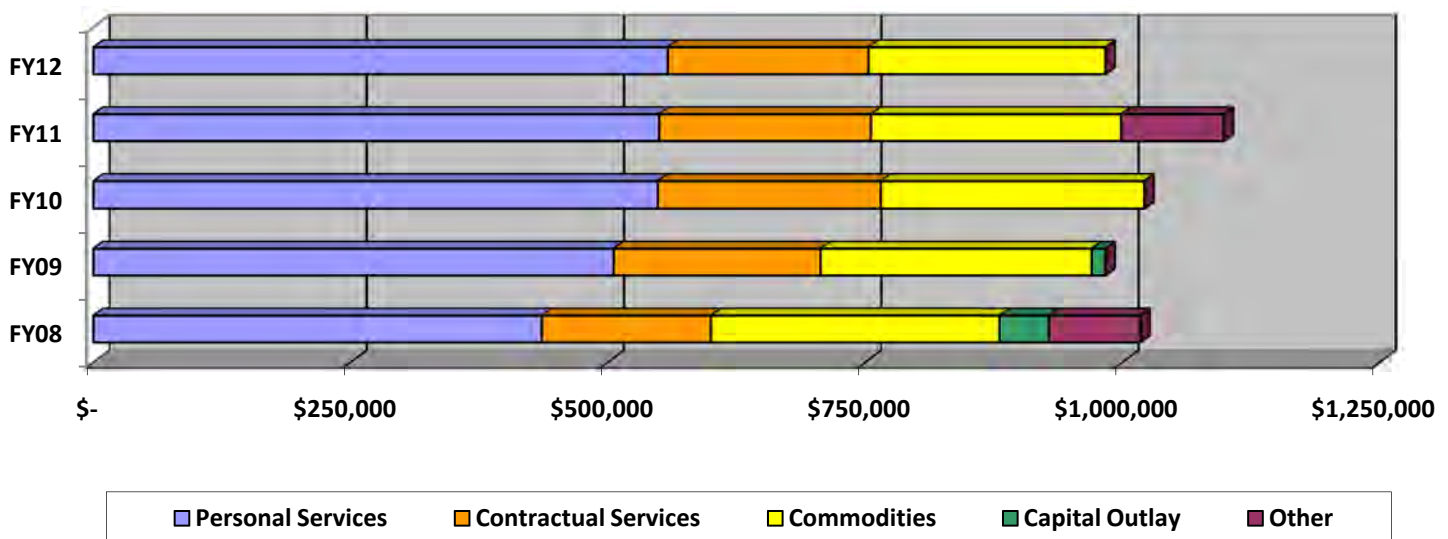
## Information Technology

### Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	435,932	505,519	548,443	549,731	558,144
Contractual Services	164,129	200,979	216,583	205,755	194,925
Commodities	280,220	263,413	256,079	242,981	230,193
Capital Outlay	47,960	13,220	-	-	-
Other	89,120	-	-	100,000	-
<b>Totals</b>	<b>1,017,362</b>	<b>983,131</b>	<b>1,021,105</b>	<b>1,098,467</b>	<b>983,262</b>

#### Information Technology - Five Year Budget Summary



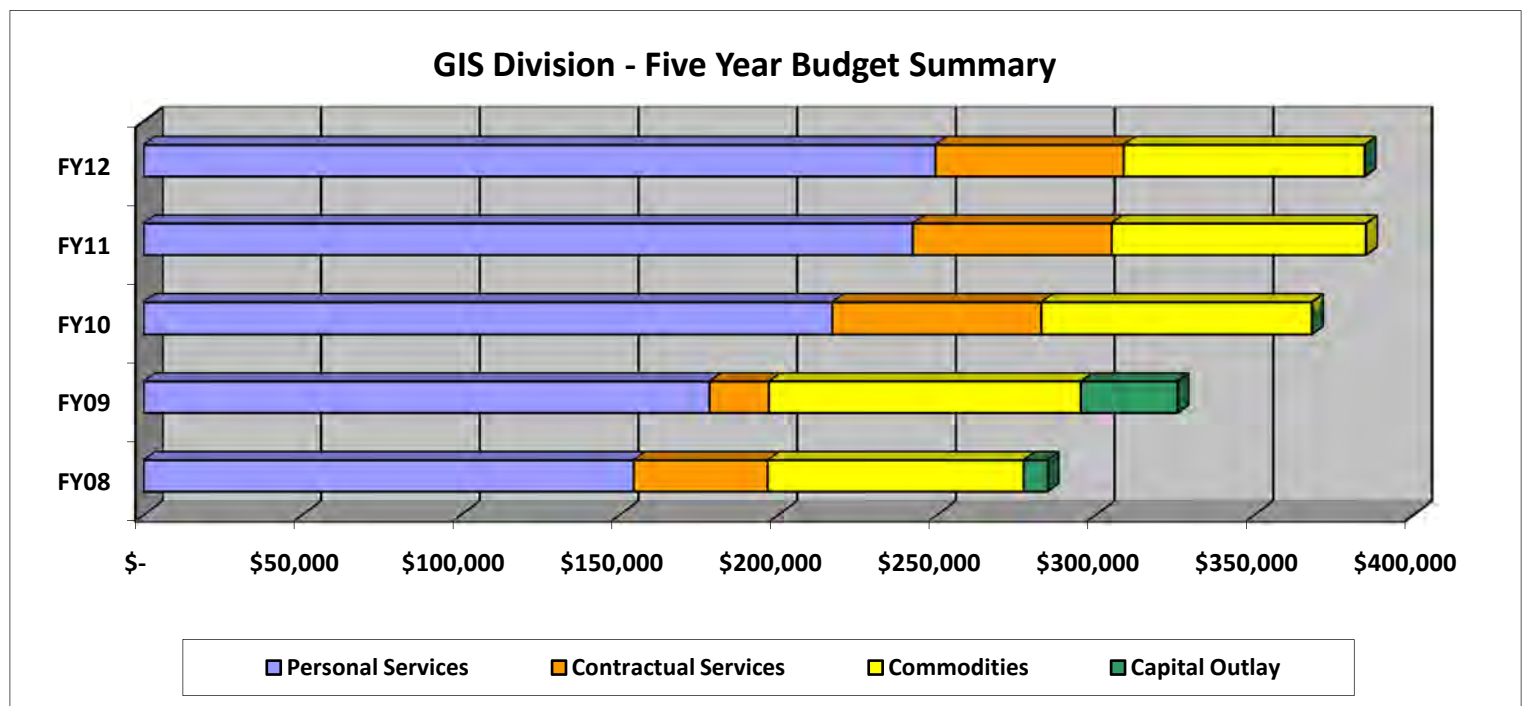


## Information Technology

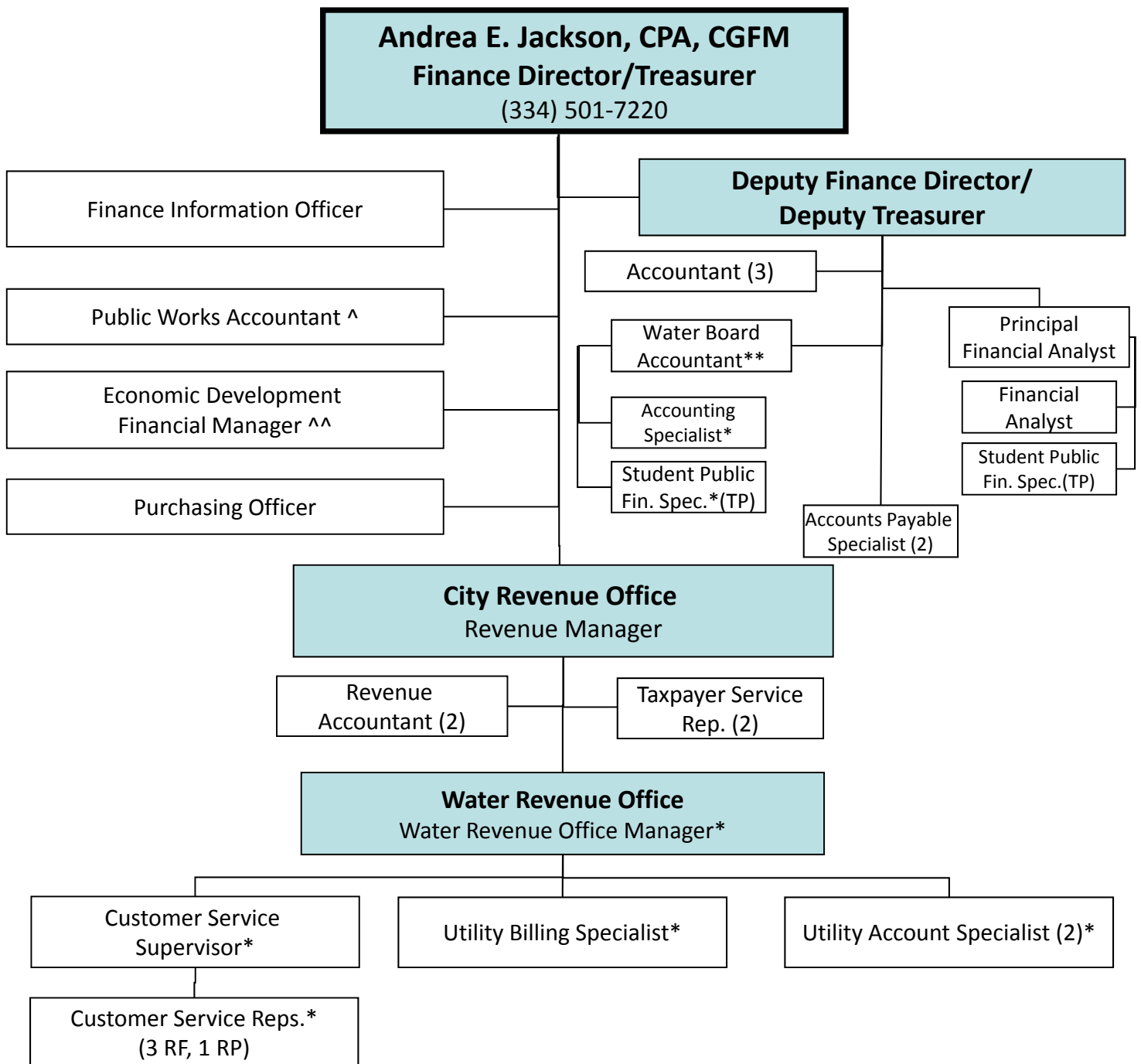
### *Geographic Information System (GIS) Division Budget Summary*

#### **Comparative Budget Summary by Category**

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	154,413	178,288	216,949	242,400	249,481
Contractual Services	42,237	18,725	65,922	62,626	59,329
Commodities	80,642	98,270	85,241	80,092	75,877
Capital Outlay	7,482	30,452	-	-	-
<b>Totals</b>	<b>284,774</b>	<b>325,736</b>	<b>368,112</b>	<b>385,118</b>	<b>384,687</b>



# Finance Department



^ Position housed in the Public Works Department and is jointly supervised by the Public Works Director and Finance Director

^^ Position housed in the Economic Development Department and is jointly supervised by the Economic Development Director and Finance Director

\* Water Board employees reporting to the Finance Department under the City's management agreement with the Water Board

\*\* Water Board reimburses City for this position's salary and benefits

## Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 08	FY 09	FY 10	FY 11	FY 12
Finance – City	17	17	17	17	17
Water Revenue Office*	9	9	9	9	9



## Finance Department

**Andrea E. Jackson, CPA, CGFM, Director/Treasurer**

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### Mission

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

### Major Functions of the Finance Department

- ◆ Perform centralized treasury function for all City departments: cash receipting, cash disbursements, cash account reconciliation, investment of idle cash, etc.
  - ◆ Monitor and collect City account receivable
  - ◆ Maintain the City's general ledger as the primary permanent accounting record of City finances
  - ◆ Administer the City's revenue ordinances, provide information and documents to City taxpayers, collect City taxes and license fees, take appropriate action with delinquent taxpayers
  - ◆ Provide centralized purchasing services to City departments
  - ◆ Develop, monitor, and evaluate internal control procedures
  - ◆ Perform debt management functions
  - ◆ Provide payroll processing services for all City and Water Board employees (joint function with the Human Resources Department)
  - ◆ Provide financial management services to the Water Works Board, including supervision of the Water Revenue Office
  - ◆ Provide records management services to all City departments
  - ◆ Develop proposed budget (joint function with the Office of the City Manager) and administer the approved budget
  - ◆ Develop financial projections to assist the City Manager's Office, the Water Board, and the School Board
  - ◆ Provide financial data and analysis in support of the Economic Development Department and the Industrial Development Board
  - ◆ Provide financial data and analysis to support the City Manager's Office and all City departments in the management of capital projects
-

## Finance FY2011 Goals

1. In cooperation with Information Technology, implement online filing of all City taxes and license fees (except business license fees).  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
2. Conduct the Quadrennial Revenue Review of all City revenue sources, develop analyses and recommendations, and prepare a report thereon.  
Anticipated to commence by **10/1/2010** and be completed by **1/31/2011**
3. Develop written procedures and timeline for the development of the government-wide annual financial statements using the Eden software GASB 34 Report Writer module.  
Anticipated to commence by **1/1/2011** and be completed by **5/31/2011**
4. With support from Information Technology, Finance staff will plan and provide training on all Finance-related Eden modules in an open structure format. For example, the Accounts Payable Specialists will have a computer set up to demonstrate the AP-related tasks such as requisitioning. During this time other City staff can also stop in to the City Meeting Room and ask for a demo or ask specific questions. The open structure training will help assess the need for structured training (a class) on specific software modules/activities.  
Anticipated to commence by **2/1/2011** and be completed by **7/31/2011**
5. Develop written procedures for the purchasing card program and provide training to all City departments; expand the purchasing card program to all City departments whose department heads so authorize.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
6. Publish the FY 2010 CAFR, PAFR and Water Board annual report by March 21, 2011.  
Anticipated to commence by **1/1/2011** and be completed by **3/21/2011**
7. Develop detailed written procedures and planning calendar for publication of the City's Comprehensive Annual Financial Report.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
8. With assistance from Information Technology, research the feasibility of and steps to implement paperless processes between Finance and other departments (e.g. paperless Parks & Recreation refund requests, paperless TT-1s and TT-2s) using SharePoint, InfoPath and other electronic formats/tools.  
Anticipated to commence by **10/1/2010** and be completed by **8/31/2011**
9. In cooperation with Information Technology, implement necessary procedures to produce Water Board customer refund checks using the Eden financial management software system, in an effort to expedite customers' receipt of refunds. This project was begun during fiscal 2010.  
Anticipated to commence by **10/1/2010** and be completed by **1/31/2011**
10. Acquire signage to direct in-person customers at the utility business office to wait a specified distance from the counter to strengthen customer confidentiality required by the federal Red Flag Rules.  
Anticipated to commence by **10/1/2010** and be completed by **11/30/2010**

11. Purchase additional scanners (for the front counter and the drive-through customer areas) to enable customer service representatives to scan documents continuously, instead of having to batch documents for scanning at a later time. This will strengthen control over customers' confidential information.  
Anticipated to commence by **10/1/2010** and be completed by **12/31/2010**
12. In cooperation with Information Technology and Water Resource Management, convert the meter change-out order process to be done wirelessly (as are turn-ons and turn-offs).  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
13. In cooperation with Water Resource Management, revise the Water Board Policies and Procedures statement to update for process changes, rate changes and procedural changes, for consideration by the Water Board.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
14. Research the costs and benefits of centralized purchasing for commonly purchased (large volume) supply items (such as copy paper, paper towels, bathroom tissue, etc.) and, if justified, develop a pilot program proposal for the City Manager's consideration.  
Anticipated to commence by **10/1/2010** and be completed by **4/30/2011**
15. In conjunction with Information Technology, study the Tyler Output Processor software for applicability to City's finance-related processes; and, if there is sufficient applicability, prepare cost/benefit analysis of implementation  
Anticipated to commence by **4/1/2011** and be completed by **9/30/2011**

## Finance FY2012 Goals

1. With support from Information Technology, create and implement systems for additional paperless processes (taxpayer refund and waiver requests, alcoholic beverage license applications, email notifications to taxpayers of delinquencies / tax deadlines / sales tax holiday, etc.). Obtain additional training in Eden, Infopath and Sharepoint to accomplish this goal.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. Reduce paper and postage costs by combining all monthly reported taxes and license fees into a single form and all quarterly reported taxes and license fees into a single form.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. In cooperation with Information Technology, expand the use of paperless processes related to accounting tasks. In FY12, implement paperless processes for journal entries and accounts payable. Also, consider other processes that can be made paperless.  
Anticipated to commence by **10/1/2011** and be completed by **6/30/2012**
4. Publish the FY 2011 CAFR, PAFR and Water Board annual report by March 15, 2012.  
Anticipated to commence by **1/2/2012** and be completed by **3/31/2012**
5. Develop detailed written procedures and planning calendars for the publication of the City's Popular Annual Financial Report and the Water Board's annual report.  
Anticipated to commence by **11/1/2011** and be completed by **5/31/2012**
6. With assistance from Information Technology, research the methods and costs to implement an automated payment system for credit card payments made by telephone. If feasible, implement such a system to improve customer confidentiality and to reduce need to add staff.  
Anticipated to commence by **10/1/2011** and be completed by **7/31/2012**
7. In cooperation with Water Resource Management and Environmental Services, develop a City utilities (sewer and garbage) policies and procedures statement for consideration by the City Manager/City Council.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
8. Update the City's Purchasing Policies statement to incorporate all process changes to date (purchasing cards, paperless processes).  
Anticipated to commence by **10/1/2011** and be completed by **5/31/2012**

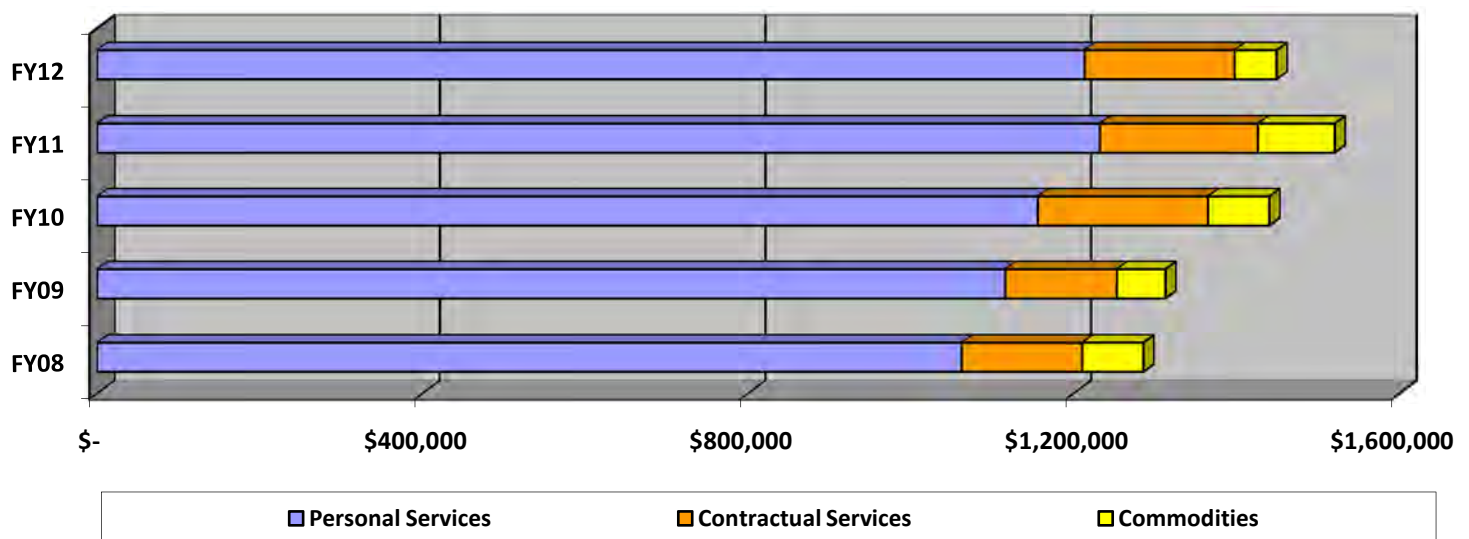
## Finance

### Budget Summary

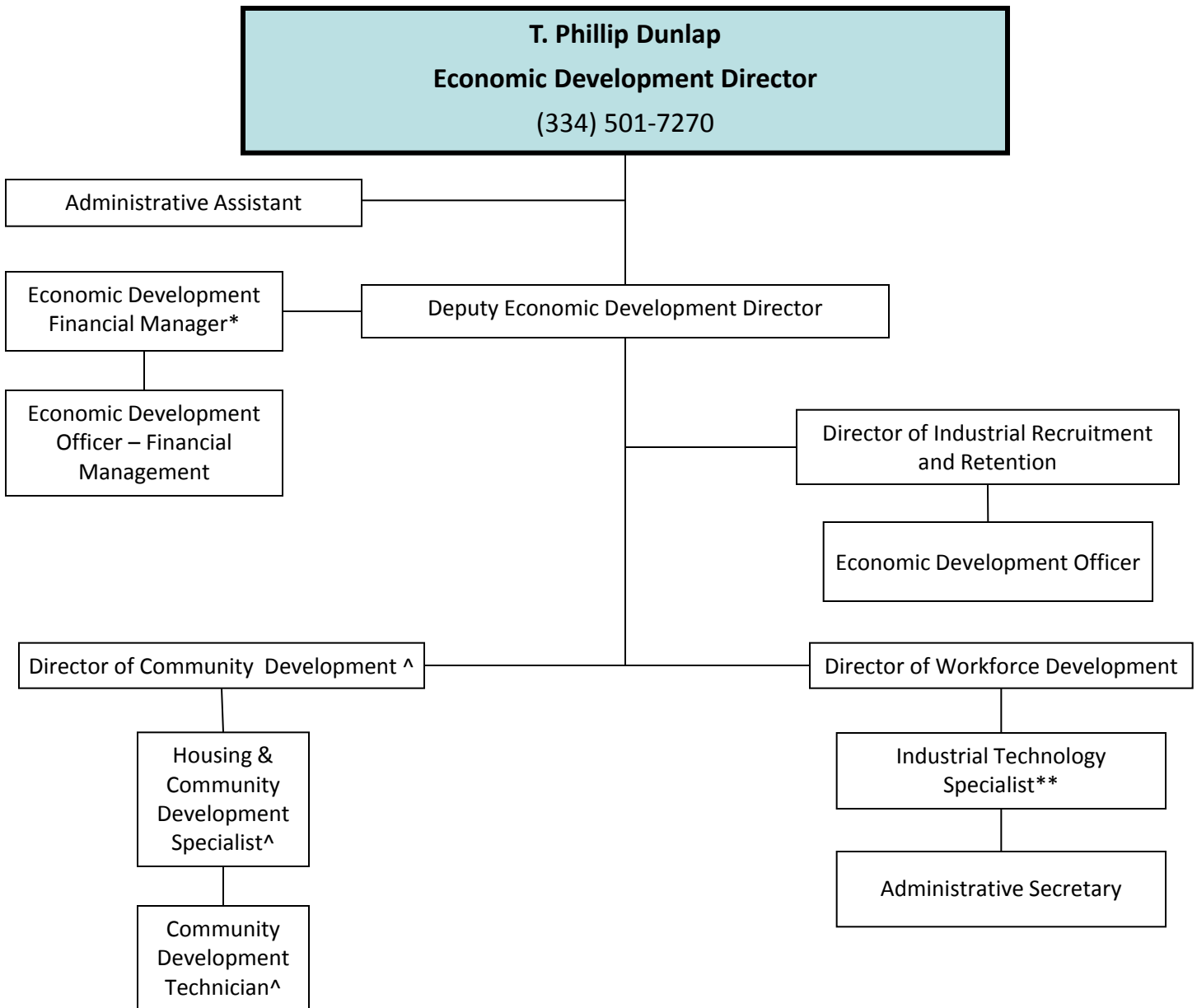
#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	1,062,427	1,116,011	1,155,994	1,232,217	1,213,684
Contractual Services	148,227	137,046	209,247	194,237	184,014
Commodities	75,055	59,726	75,175	94,335	51,570
<b>Totals</b>	<b>1,285,709</b>	<b>1,312,783</b>	<b>1,440,416</b>	<b>1,520,789</b>	<b>1,449,268</b>

#### Finance - Five Year Budget Comparison



# Department of Economic Development



\* Position jointly supervised by the Finance Director

\*\* Position partially funded by the Auburn City Schools

^ Position funded by the Community Development Block Grant

## Comparative Summary of Authorized Personnel (Regular Full-Time Only)

FY 08 13	FY 09 13	FY 10 13	FY 11 13	FY 12 13
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## Economic Development Department

T. Phillip Dunlap, Director



### Mission

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

### Major Functions of the Economic Development Department

- ◆ Recruit industrial and commercial businesses to locate in the City of Auburn
- ◆ Support existing businesses and industry
- ◆ Provide grant expertise and management for businesses and industrial development activities as well as community development activities
- ◆ Provide housing opportunities through new construction and rehabilitation for low to moderate income families and individuals
- ◆ Provide administration, management, and support for major capital projects
- ◆ Provide workforce development assistance for new, expanding, and existing industry
- ◆ Allocate Community Development Block Grant (CDBG) proceeds to fund public improvement projects to improve the living environment of low to moderate-income (LMI) residential areas and fund public service programs to provide needed resources to provide services to benefit LMI families and individuals

## **Economic Development FY2011 Goals**

### **Workforce Development**

1. Provide assistance to new industry to determine organizational structure, recruit and interview core personnel, determine wage rates and benefits, and determine skill sets. Partner with outside agencies and groups to ensure that training needs are met and full support is provided with a goal of two new companies in FY11.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
2. Provide assistance to existing companies to identify new business and streamline their processes. Training will be provided through ATC and partnering with outside agencies and groups with a goal of supporting two companies in FY11.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. 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 FY11.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
4. Partner with Auburn High School to administer the Industrial Systems Technology curriculum per the needs of Auburn area industry and AHS students with the goal of six classes and 75 students during the 2010-2011 school year.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
5. Work with outside partners to maintain a program to assimilate chronically unemployed or never employed people into the Auburn area workforce with the goal of graduating fifteen students by March 31, 2011.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
6. Research the need for updating current wage and benefit survey, and if deemed necessary, conduct a comprehensive wage and benefits survey(s) of industry in Auburn and significant companies in surrounding areas by August 31, 2011.  
Anticipated to commence by **10/1/2010** and be completed by **8/31/2011**
7. Develop, edit, print, distribute and secure funding for the "Focus on Your Future" student career catalog for school year 2010-2011.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
8. Coordinate the administrative and fiscal functions for the State of Alabama's Regional Workforce Development Council (Region 8) via the Auburn Training Connection.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
9. Set up and manage topic-specific training for Auburn area industry. The classes are ongoing during FY11 and will all be completed by September 30, 2011. The classes include, but are not limited to: Management Training (four classes), Quality Training (two classes), TS16949 Training (two classes), Labor Relations (two classes), PLC and Other Automation Training (four classes), Precision Measurement including CMM (class size TBD).  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## Community Development Block Grant

1. Administer community development projects as approved in the 2010 Community Development Block Grant (CDBG) Action Plan. Staff will perform an annual assessment of each project to ensure all programs comply with regulations established by HUD and meet the expenditure requirement (having less than 1.5 times the amount of the 2010 allocation remaining in the CDBG Line of Credit) by April 15, 2011.  
Anticipated to commence by **10/1/2010** and be completed by **4/15/2011**
2. Continue to address the needs for low-income elderly citizens by allocating CDBG funds to non-profit agencies to subsidize programs to benefit senior residents. Anticipate five hundred citizens to benefit from the funding by May 31, 2011.  
Anticipated to commence by **10/1/2010** and be completed by **5/31/2011**
3. Utilize CDBG funds to assist low-to-moderate income citizens of Auburn with their monthly utility bills, rent, and mortgage. Anticipate two hundred citizens to benefit from the funding by May 31, 2011.  
Anticipated to commence by **10/1/2010** and be completed by **5/31/2011**
4. Provide financial assistance to various local non-profit agencies to address the needs of the youth, including, but not limited to: childcare, sports, educational, and cultural arts programs. Anticipate fifty youths to benefit from the funding by May 31, 2011.  
Anticipated to commence by **10/1/2010** and be completed by **5/31/2011**
5. Continue the housing rehab program to assist homeowners with home repairs. Anticipate assisting five households by May 31, 2011.  
Anticipated to commence by **10/1/2010** and be completed by **5/31/2011**
6. Continue public improvement projects in low-to-moderate income residential areas funded by the CDBG. Expect to improve two projects by May 31, 2011.  
Anticipated to commence by **10/1/2010** and be completed by **5/31/2011**
7. Collaborate with North Auburn Housing Development Corporation to construct affordable housing units. Anticipate constructing three homes and assisting three families with homeownership assistance by May 31, 2011.  
Anticipated to commence by **10/1/2010** and be completed by **5/31/2011**
8. Continue to address the needs of families that are homeless or temporarily displaced by providing a voucher to persons for up to three nights of shelter. Staff will also participate with a "Continuum of Care" coalition in the effort to address homelessness in Auburn and the surrounding areas.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
9. Apply for \$3.95 million in Section 108 Loan Guarantee funds to finance housing and economic development programs to address the needs of our low to moderate-income citizens. Anticipate applying for funding by December 2010 to fund the following activities:  
a. Rehabilitation of the Moton Apartments-\$2,000,000 b. Economic Development Loans and Assistance Activities-\$1,650,000 c. Micro-Loan Program for Economic Development-\$300,000.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## Commercial Development

1. Seek to attract new or expanding commercial developments by locating at least two projects in Auburn.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
2. Plan and attend two commercial trade shows.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Administer the City's revolving loan program for commercial projects with the goal of packaging at least two loans.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
4. Evaluate property and solicit private sector partners for redevelopment projects citywide with the goal of one (1) project per year.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
5. Develop in conjunction with the Planning Department, a redevelopment plan for Opelika Road that will include inventorying existing development, identifying needed improvements, and developing incentives and a long-term strategy for creating an improved, functional corridor.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## Industrial Development

1. Seek to attract no less than eight industrial visits with the goal of locating at least one new industry by September 30, 2011.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
2. Administer the City's revolving loan program with the goal of packaging two loans in FY11 for new or expanding industries.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Present business development opportunities in Auburn in the form of a speaking engagement at a business seminar such as Forum Amerika by September 30, 2011.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
4. Participate in four industrial trade shows or delegations, international and domestic, in FY11 with the goal of developing at least one industrial prospect.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
5. Operate a business retention/expansion program with the following goals: 1) Develop an opportunity to assist with the expansion of at least one industry in FY11. 2) Market existing vacant buildings for new prospects as an ongoing activity in FY11. 3) Perform 3-4 surveys of existing industry in the form of on-site visits to be entered in E-Synchronist Software Program in each quarter in FY11.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
6. Market available sites and buildings in Auburn Technology Park West (ATPW) for the purpose of recruiting technology-based value-added jobs as ongoing activity.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

7. Develop a collaboration model to assist Auburn University in the effective utilization of the Auburn Research Park for the creation of knowledge-based jobs.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
8. During 2011, to work with Public Works to finalize Phase II bid specification for new infrastructure to be financed and constructed in the Auburn Technology Park West.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **Economic Development FY2012 Goals**

### **Workforce Development**

1. Provide assistance to new industry to determine organizational structure, recruit and interview core personnel, determine wage rates and benefits, and determine skill sets. Partner with outside agencies and groups to ensure that training needs are met and full support is provided with a goal of three new companies in FY12.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. Provide assistance to existing companies to identify new business and streamline their processes. Training will be provided through ATC and partnering with outside agencies and groups with a goal of supporting two companies in FY12.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. 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 FY12.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
4. Partner with Auburn High School to administer the Industrial Systems Technology curriculum per the needs of Auburn area industry and AHS students with the goal of six classes and 75 students during the 2011-2012 school year.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
5. Work with outside partners to maintain a program to assimilate chronically unemployed or never employed people into the Auburn area workforce with the goal of graduating fifteen students by March 31, 2012.  
Anticipated to commence by **10/1/2011** and be completed by **3/31/2012**
6. Research the need for updating current wage and benefit survey, and if deemed necessary, conduct a comprehensive wage and benefits survey(s) of industry in Auburn and significant companies in surrounding areas by August 31, 2012.  
Anticipated to commence by **10/1/2011** and be completed by **8/31/2012**
7. Develop, edit, print, distribute and secure funding for the "Focus on Your Future" student career catalog for school year 2011-2012.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
8. Coordinate the administrative and fiscal functions for the State of Alabama's Regional Workforce Development Council (Region 8) via the Auburn Training Connection.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
9. Set up and manage topic-specific training for Auburn area industry. The classes are ongoing during FY12 and will all be completed by September 30, 2012. The classes include, but are not limited to: Management Training (four classes), Quality Training (two classes), TS16949 Training (two classes), Labor Relations (two classes), PLC and Other Automation Training (four classes), Precision Measurement including CMM (class size TBD).  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

## Community Development Block Grant

1. Administer community development projects as approved in the 2011 Community Development Block Grant (CDBG) Action Plan. Staff will perform an annual assessment of each project to ensure all programs comply with regulations established by HUD and meet the expenditure requirement (having less than 1.5 times the amount of the 2011 allocation remaining in the CDBG Line of Credit) by April 15, 2012.  
Anticipated to commence by **10/1/2011** and be completed by **4/15/2012**
2. Continue to address the needs for low-income elderly citizens by allocating CDBG funds to non-profit agencies to subsidize programs to benefit senior residents. Anticipate five hundred citizens to benefit from the funding by May 31, 2012.  
Anticipated to commence by **10/1/2011** and be completed by **5/31/2012**
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 two hundred citizens to benefit from the funding by May 31, 2012.  
Anticipated to commence by **10/1/2011** and be completed by **5/31/2012**
4. Provide financial assistance to various local non-profit agencies to address the needs of the youth, to include, but not limited to: childcare, sports, educational, and cultural arts programs. Anticipate fifty youths to benefit from the funding by May 31, 2012.  
Anticipated to commence by **10/1/2011** and be completed by **5/31/2012**
5. Continue the housing rehab program to assist homeowners with home repairs. Anticipate assisting five households by May 31, 2012.  
Anticipated to commence by **10/1/2011** and be completed by **5/31/2012**
6. Continue public improvement projects in low-to-moderate income residential areas funded by the CDBG. Expect to complete two projects by May 31, 2012.  
Anticipated to commence by **10/1/2011** and be completed by **5/31/2012**
7. Collaborate with North Auburn Housing Development Corporation to construct affordable housing units. Anticipate constructing three homes and assisting three families with homeownership assistance by May 31, 2012.  
Anticipated to commence by **10/1/2011** and be completed by **5/31/2012**
8. Continue to address the needs of families that are homeless or temporarily displaced by providing a voucher to persons for up to three nights of shelter. Staff will also participate with a "Continuum of Care" coalition in the effort to address homelessness in Auburn and the surrounding areas.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
9. Upon approval of being awarded Section 108 Loan Guarantee funds, anticipate the Moton redevelopment project will be underway by December 2011 and expect to approve an economic development loan to a qualified applicant that applies for financial assistance to support a small business.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

## **Commercial Development**

1. Seek to attract new or expanding commercial developments by locating at least two projects in Auburn.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. Plan and attend two commercial trade shows.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. Administer the City's revolving loan program for commercial projects with the goal of packaging at least two loans.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
4. Evaluate property and solicit private sector partners for redevelopment projects citywide with the goal of one (1) project per year.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
5. Continue to develop, in conjunction with the Planning Department, a redevelopment plan for Opelika Road that will include inventorying existing development, identifying needed improvements, and developing incentives and a long-term strategy for creating an improved and functional corridor.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

## **Industrial Development**

1. Seek to attract no less than eight industrial visits with the goal of locating at least one new industry by September 30, 2012.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. Administer the City's revolving loan program with the goal of packaging two loans in FY12 for new or expanding industries.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. Present business development opportunities in Auburn in the form of a speaking engagement at a business seminar such as Forum Amerika by September 30, 2012.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
4. Participate in four industrial trade shows or delegations, international and domestic, in FY12 with the goal of developing at least one industrial prospect.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
5. Operate a business retention/expansion program with the following goals: 1) Develop an opportunity to assist with the expansion of at least one industry in FY12. 2) Market existing vacant buildings for new prospects as an ongoing activity in FY12. 3) Perform 3-4 surveys of existing industry in the form of on-site visits to be entered in E-Synchronist Software Program in each quarter in FY12.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**



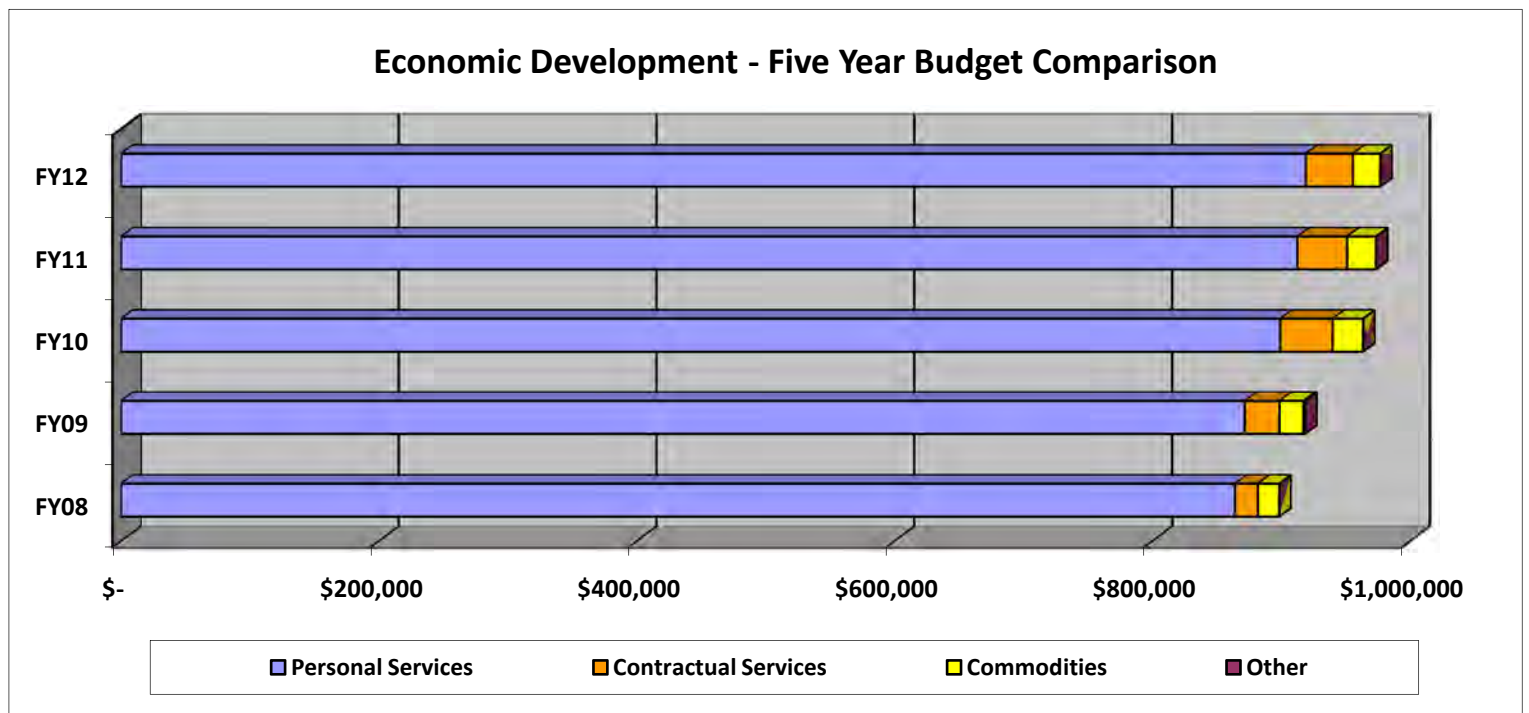
6. Market available sites and buildings in Auburn Technology Park West (ATPW) for the purpose of recruiting technology-based value-added jobs as an ongoing activity.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
7. Implement targeted marketing plan for the purpose of creating knowledge- based jobs.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

## Economic Development

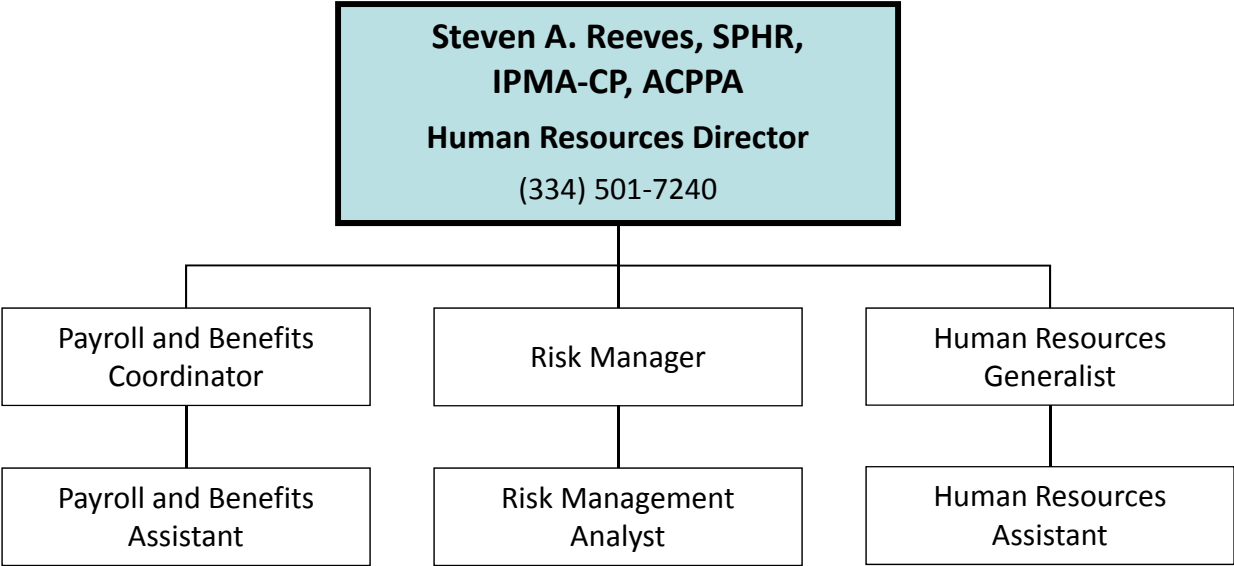
### Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	864,126	871,608	899,262	912,460	919,015
Contractual Services	17,736	26,996	40,602	38,573	36,544
Commodities	16,489	18,609	23,574	22,396	21,218
Other	-	1,250	-	-	-
<b>Totals</b>	<b>898,351</b>	<b>918,463</b>	<b>963,438</b>	<b>973,429</b>	<b>976,777</b>



# Human Resources Department



## Comparative Summary of Authorized Personnel (Regular Full-Time Only)

FY 08	FY 09	FY 10	FY 11	FY 12
6	7	7	7	7

## Human Resources Department

Steven A. Reeves, SPHR, IPMA-CP, ACPPA, Director

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### Mission

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

### Major Functions of the Human Resources Department

- |  |   |
|--|---|
| ◆ Coordinate and manage a competitive employee compensation and benefits program               | ◆ Promote fair and consistent treatment of employees in accordance with the Personnel Policies                            |
| ◆ Recruit, screen, enroll, and orient new employees  | ◆ Administer a comprehensive risk management program including loss control and risk financing of all liability exposures |
| ◆ Coordinate human resources training and development  | ◆ Promote good employee relations   |
| ◆ Consult and assist employees and managers with human resource management issues and problems |   |

## Human Resources FY2011 Goals

1. Develop a video first time job applicants must watch before being able to submit an on-line application. The video will provide information about the City of Auburn and its public service roles and expectations. The intent is to begin exposing prospective employees to an organizational culture that manifests courtesy, respect, professionalism and accountability in public service, and to help prospective employees decide if they wish to work for a really great organization.  
Anticipated to commence by **10/1/2010** and be completed by **6/30/2011**
2. The health care reform legislation passed by the federal government has many mandates that will need to be carefully studied and implemented beginning in January 2011. It is apparent that many requirements have not yet been determined by the federal government and will be created and communicated at a later date. Careful monitoring of these requirements and related expense will need to occur in insure sound and timely implementation.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. It has been several years since all City drivers have been required to go through defensive driving. In an effort to reduce accidents, injuries, and liability payments, all City drivers will be required to attend a four hour National Safety Council defensive driving course.  
Anticipated to commence by **2/1/2011** and be completed by **5/31/2011**
4. Present the Supervisor Certification Program to approximately fifteen employees.  
Anticipated to commence by **7/1/2011** and be completed by **9/30/2011**
5. Present the Crew Leader Development Program to approximately 15 employees.  
Anticipated to commence by **2/1/2011** and be completed by **3/31/2011**
6. Present the Customer Service Certification Program to approximately 15 employees.  
Anticipated to commence by **10/1/2010** and be completed by **6/30/2011**
7. Present two Leadership Development programs.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
8. Present three Human Resource Management seminars.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
9. Provide 12 Safety/Risk Management Presentations.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
10. Deliver a Payroll Training program to employees engaged in payroll preparation.  
Anticipated to commence by **3/1/2011** and be completed by **3/31/2011**
11. Install a fire extinguishing system in the Human Resources file room to protect employee files from loss due to fire.  
Anticipated to commence by **11/1/2010** and be completed by **11/30/2010**
12. Conduct at least five employee events.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## Human Resources FY2012 Goals

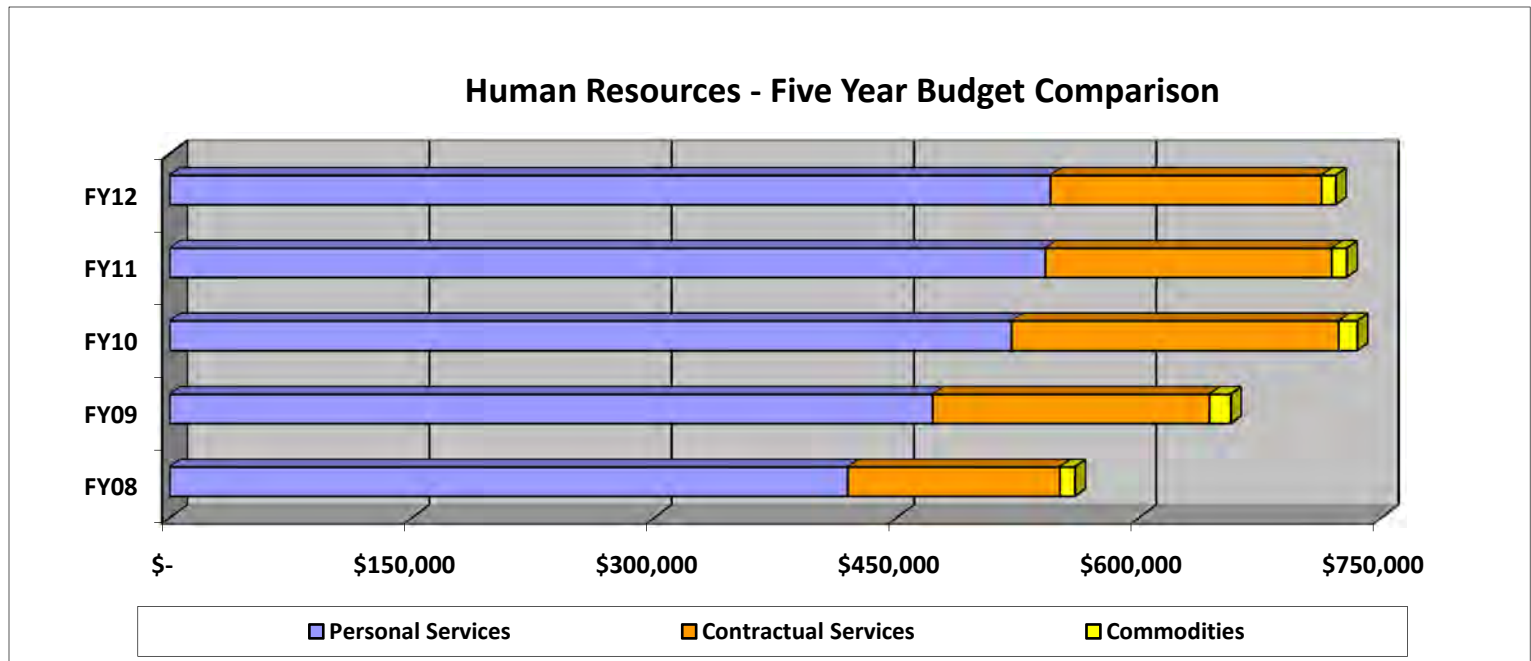
1. Update the new employee orientation video.  
Anticipated to commence by **10/3/2011** and be completed by **9/30/2012**
2. In FY 2009, a feasibility study was conducted to explore the implementation of pre-employment physicals for jobs requiring significant physical effort. Due to budget considerations and limited local service options, implementation in FY10 was not recommended. The purpose of this goal is to reevaluate this proposal and implement if appropriate and financially feasible.  
Anticipated to commence by **10/3/2011** and be completed by **1/31/2012**
3. Present the Supervisor Certification Program to approximately 15 employees.  
Anticipated to commence by **7/2/2012** and be completed by **9/28/2012**
4. Present the Crew Leader Development Program to approximately 15 employees.  
Anticipated to commence by **2/1/2012** and be completed by **3/30/2012**
5. Present the Customer Service Certification Program to approximately 15 employees.  
Anticipated to commence by **5/1/2012** and be completed by **6/29/2012**
6. Present two Leadership Development programs.  
Anticipated to commence by **10/3/2011** and be completed by **9/28/2012**
7. Present three Human Resource Management seminars.  
Anticipated to commence by **10/3/2011** and be completed by **9/28/2012**
8. Provide 12 Safety/Risk Management presentations.  
Anticipated to commence by **10/3/2011** and be completed by **9/28/2012**
9. Conduct at least five employee events.  
Anticipated to commence by **10/3/2011** and be completed by **9/28/2012**
10. Continue to monitor health care reform mandates so sound and timely implementation actions can be taken.  
Anticipated to commence by **10/3/2011** and be completed by **9/28/2012**

## Human Resources

### Human Resources Division Budget Summary

#### Comparative Budget Summary by Category

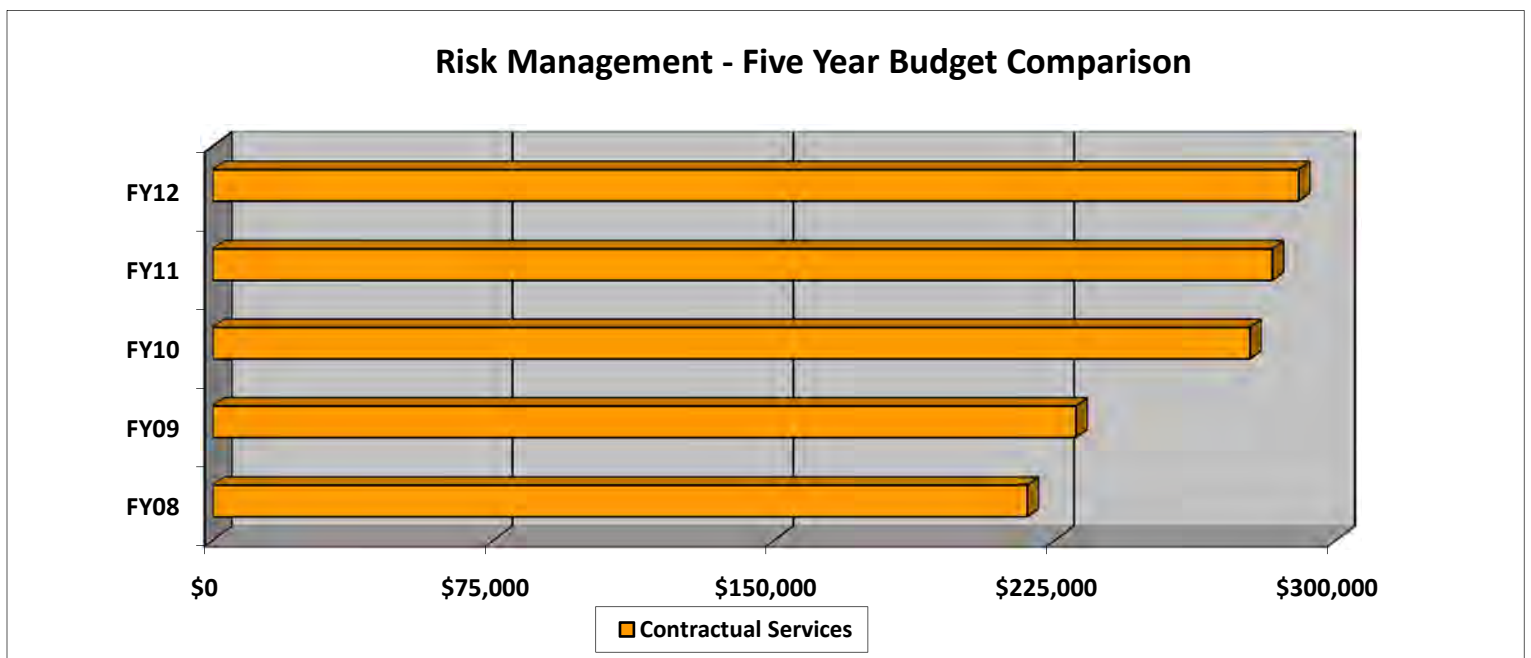
	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	419,873	472,345	521,214	542,118	545,267
Contractual Services	131,199	171,376	202,466	177,287	167,783
Commodities	9,367	13,178	11,524	9,263	8,775
<b>Totals</b>	<b>560,439</b>	<b>656,899</b>	<b>735,204</b>	<b>728,668</b>	<b>721,825</b>



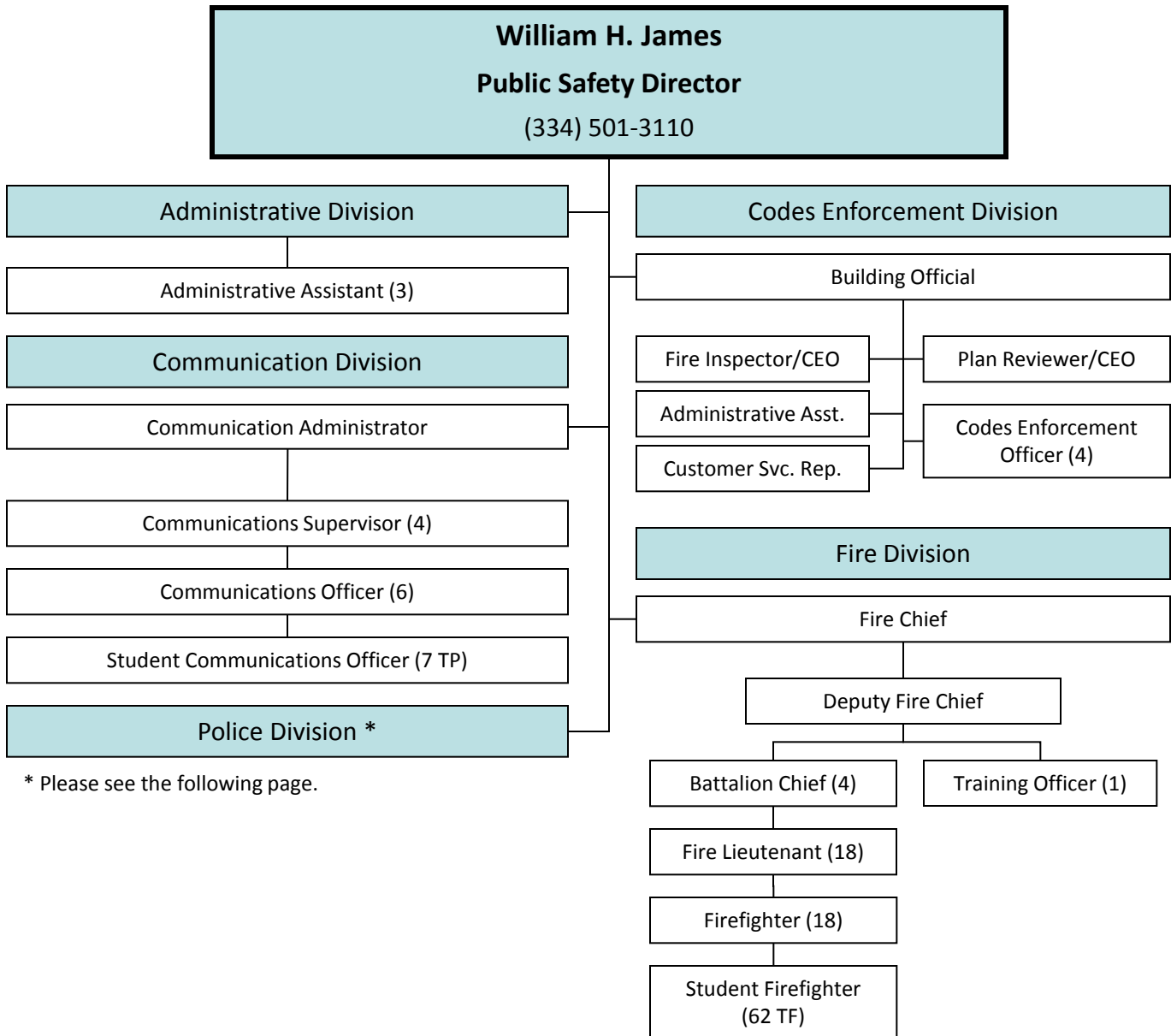
### Risk Management Division Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Contractual Services	217,514	230,519	277,000	283,000	290,000



# Department of Public Safety



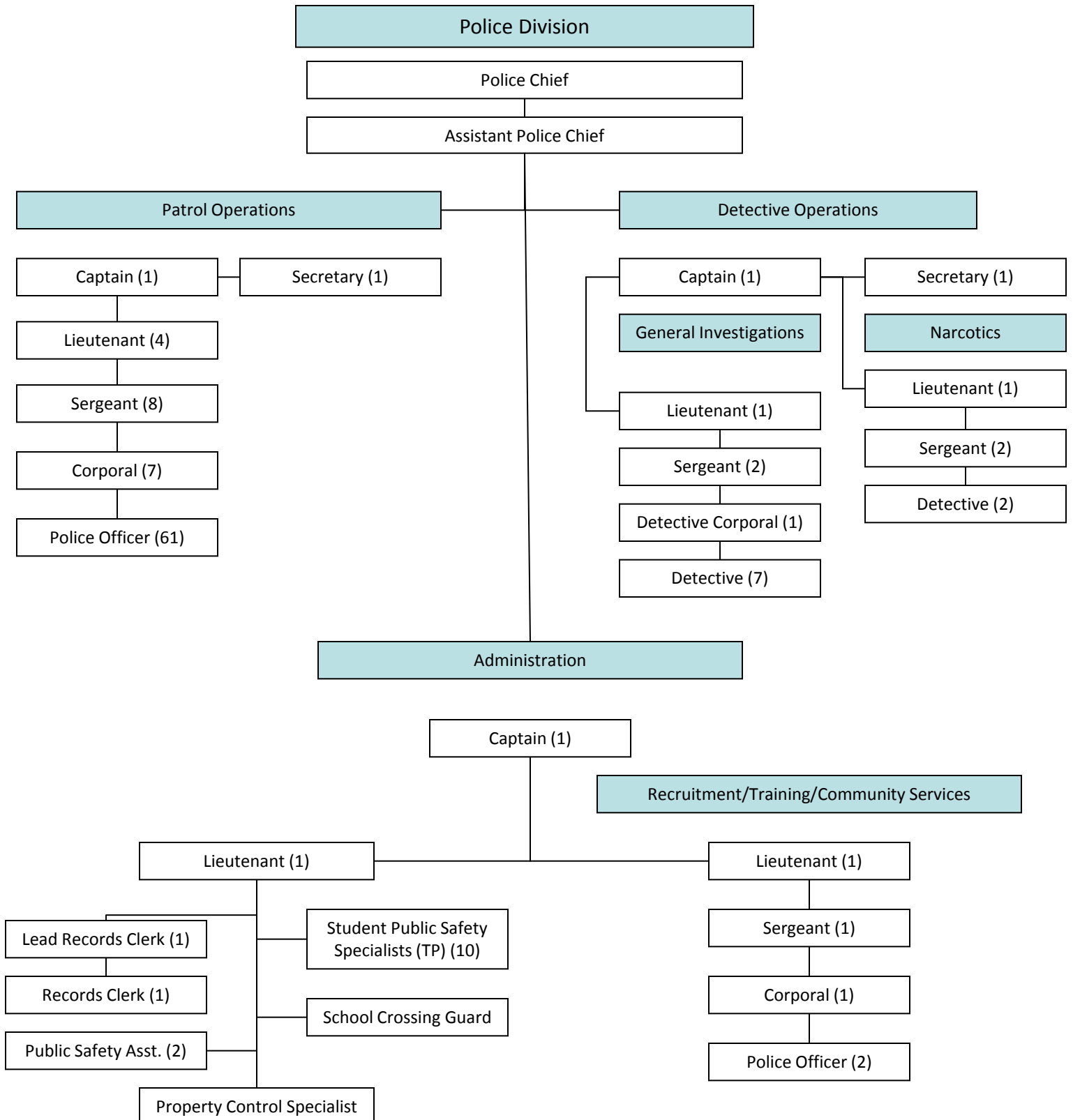
## Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 08	FY 09	FY 10	FY 11	FY 12
Administration	4	4	4	4	4
Police	113	115	113	113	113
Fire	43	43	43	43	43
Comm.	11	11	11	11	11
Codes	9	9	9	9	9
<b>TOTAL</b>	<b>180</b>	<b>182</b>	<b>180</b>	<b>180</b>	<b>180</b>



# Department of Public Safety

**William H. James**  
**Public Safety Director**  
(334) 501-3110



## Public Safety Department

William H. James, Director



### Mission

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

### Major Functions of the Public Safety Department

- ◆ Provide Building Codes inspections for all new construction in the City
- ◆ Provide fire prevention inspections for all City businesses and industries
- ◆ Provide immediate response to all fire calls
- ◆ Provide police patrol throughout the City
- ◆ Provide immediate response to all police calls for service
- ◆ Provide immediate dispatch of emergency 911 calls
- ◆ Provide special crime prevention programs (foot patrol, bike patrol) to maintain a sense of security in the community

## **Public Safety FY2011 Goals**

### **Administration**

1. Work with Information Technology to enhanced the Public Safety website to include links to state agencies, recruitment videos and related items that pertain to each division within Public Safety.  
Anticipated to commence by **10/1/2010** and be completed by **6/30/2011**
2. Identify areas of Auburn that have a limited or unavailable water supply in order to determine how these areas are affected in terms of a fire division response to a fire emergency.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

### **Fire**

1. Working with Information Technology, Public Works and Water Resource Management in order to enter locations of newly installed hydrants into GIS in a timely manner.  
Anticipated to commence by **1/2/2011** and be completed by **9/30/2011**
2. Conduct an assessment of current fire prevention and education activities to determine the effectiveness of these programs and identify additional methods or curricula to improve the quality of services.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Conduct a major training drill that would include Auburn University, Lee County Emergency Management Agency, Auburn Police, Fire, and Communications, and other area agencies.  
Anticipated to commence by **3/1/2011** and be completed by **9/30/2011**
4. Conduct a minimum of three officer in-service training courses to cover topics such as city government, Standard Operating Guidelines and operational issues.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
5. Place mobile data terminals in all front run fire trucks so fire personnel can have access to building floor plans, identified hazards, hydrant locations, and other available data.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

### **Communications**

1. Working with the Planning Department and other Public Safety Divisions, develop a policy for private property addressing compliance with current addressing procedures.  
Anticipated to commence by **10/1/2010** and be completed by **6/30/2011**
2. Working with Public Safety Divisions, replace all existing radios that are not narrowband compliant with radios that are, in order to meet the Federal Communications Commission's narrow banding compliance requirement by January 1, 2013.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Contingent upon APCO and FCC license approval and funding, install and activate two additional radio repeater frequencies for use by Public Safety. These two frequencies will provide backup to the current police and fire frequencies.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **Police**

1. Develop a utilization plan for the Development Services building for use by Detectives, Narcotics and Crime Prevention, and the expansion of the Patrol Section into the Detective Section area.  
Anticipated to commence by **3/1/2011** and be completed by **9/30/2011**
2. Plan and conduct a major training drill to include Auburn University, Lee County EMA, Auburn Fire, Communications and other agencies within Lee County.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Establish a quarterly command staff meeting with personnel from Auburn University Public Safety and Security. This meeting will be to exchange information and ideas that concern student safety.  
Anticipated to commence by **10/1/2010** and be completed by **12/31/2010**
4. The Police Division will compile and publish an annual report that will detail information about the division, efforts of the division, crime stats and tips.  
Anticipated to commence by **10/1/2010** and be completed by **6/30/2011**
5. Plan and develop a police customer service training course that will guide officers while assisting victims of crimes or those during crime events. This training will give the officers the tools to meet the needs of victims while the event is occurring and afterward.  
Anticipated to commence by **10/1/2010** and be completed by **12/31/2010**

## **Codes Enforcement**

1. Continue the removal of abandoned/dilapidated structures by targeting at least ten buildings for demolition.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
2. Review all office and inspection procedures and inspection checklist with the focus on improving operations and/or efficiencies.  
Anticipated to commence by **10/1/2010** and be completed by **12/31/2010**
3. Continue the effort to have each inspector obtain an additional certification in inspections or plan review. This will enhance the knowledge and cross training for each inspector.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
4. Purchase and review the 2011 National Electrical Code and make a recommendation for adoption.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **Public Safety FY2012 Goals**

### **Administration**

1. Make a comprehensive review of the Public Safety Student Programs Brochure, update the brochure, and then publish the updated brochure.  
Anticipated to commence by **10/1/2011** and be completed by **6/30/2012**
2. Work with each Division to evaluate existing city code sections that apply to Public Safety and propose updated amendments as necessary.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

### **Fire**

1. Conduct a review of all station assignments and GIS mapping to ensure efficiency and the appropriate delivery of services. This review will ensure each stations identified service area is the most appropriate for quickest response.  
Anticipated to commence by **1/1/2012** and be completed by **8/31/2012**
2. Coordinate and conduct Cardiopulmonary Resuscitation (CPR) and Automated External Defibrillator (AED) classes for city personnel and the citizens of Auburn as they are requested. The goal is to certify at least 400 people by September 30, 2012.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. Conduct a major training drill to include members from Auburn University, Lee County EMA, Auburn Police, Fire, Communications, and other area agencies. This drill will prepare area agencies to work together in the event of a disaster.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
4. Construct a 14,000 gallon drafting pit that will aid in the training of fire personnel on pump operations and allow for the annual testing of fire apparatus pumps.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
5. Working with Auburn University, continue to develop an on-line training program to train personnel on fire operations, streets and numbers, building locations and construction and standard operating guidelines.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

### **Communications**

1. Move Public Safety's remaining antennas from the old radio tower to the new Southern Link tower. This will improve reception as well as provide better lightning protection.  
Anticipated to commence by **3/1/2012** and be completed by **9/30/2012**
2. Install and make operational an additional Gold Elite Radio system and Vesta 911 telephony system within the Communications Center.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

## **Police**

1. Have all Crime Prevention Officers certified in Crime Prevention Through Environmental Design (CPTED) and establish a CPTED relationship with the Planning Department. The purpose is to design buildings and development sites that may reduce crime opportunities. Anticipated to commence by **10/1/2011** and be completed by **12/31/2011**
2. Plan and conduct a major county wide training drill to include Auburn University, Lee County EMA, Auburn Fire and Communications, as well as other area agencies. The drill will focus on working with other agencies during an emergency. Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. Develop a crime analyst function that will compile crime data in a format that will assist the police division in preventing crimes. This data can be used to identify trends and allow the division to commit resources to address increases in particular crimes. Anticipated to commence by **10/1/2011** and be completed by **12/31/2011**
4. Develop a plan with the patrol section to assign two existing officers to high crime areas to concentrate solely on preventing criminal activity. Anticipated to commence by **10/1/2011** and be completed by **3/30/2012**
5. Work toward developing and implementing more community oriented policing programs. Police would work with the Housing Authority and retail establishments in ways to reduce crime. They would also work in areas that have had increases in criminal activity. Anticipated to commence by **10/1/2011** and be completed by **3/30/2012**

## **Codes Enforcement**

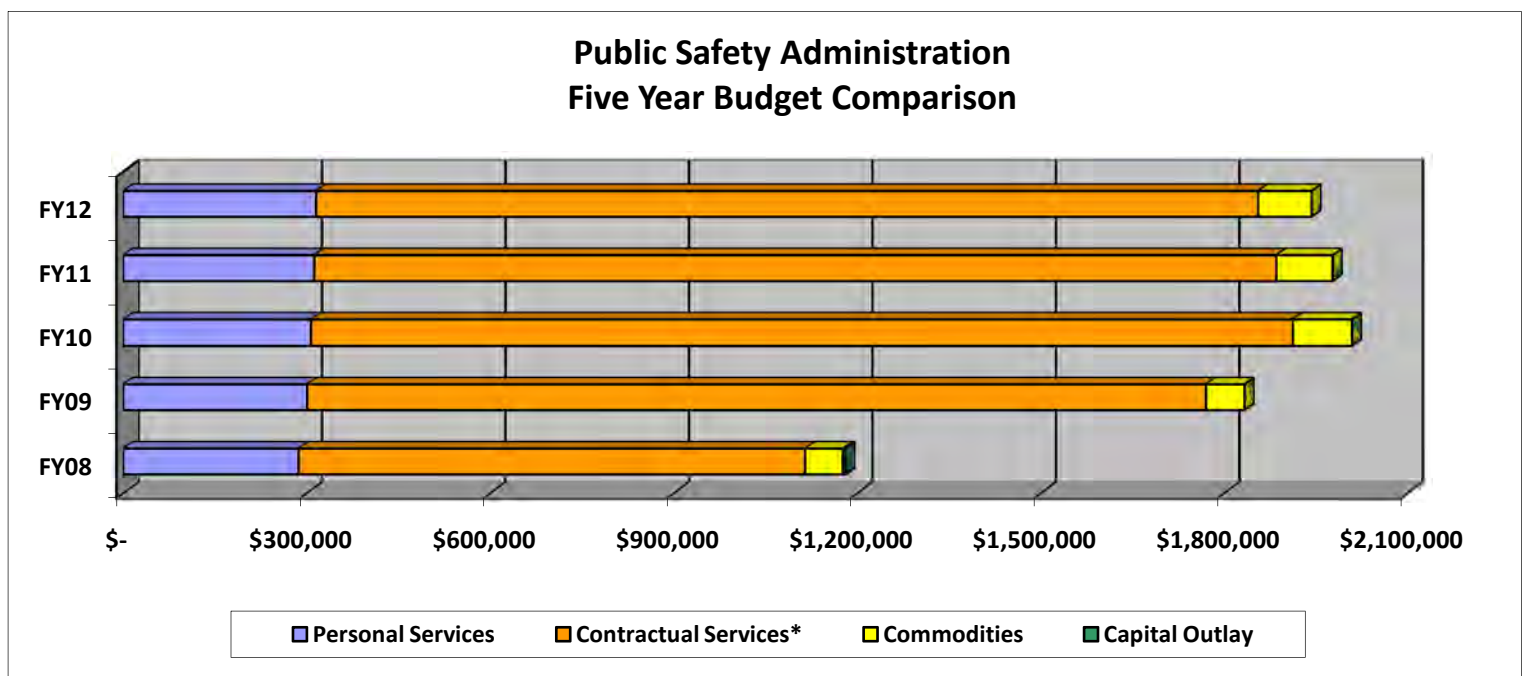
1. Continue the removal of abandoned/dilapidated structures by targeting at least ten buildings for demolition. Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. Continue the efforts to have each inspector obtain an additional certification in inspections or plan review. This will enhance the knowledge and cross training for each inspector. Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. Purchase and review the 2012 Editions of the International Codes and make a recommendation for adoption. Anticipated to commence by **1/1/2012** and be completed by **9/30/2012**
4. Review all city codes that pertain to Public Safety-Codes Enforcement and amend for accuracy and consistency. Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

## Public Safety

### Administration Division Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	286,955	300,868	306,980	312,513	315,371
Contractual Services*	828,100	1,469,559	1,605,304	1,572,876	1,540,446
Commodities	61,529	62,890	96,841	92,000	87,158
Capital Outlay	4,300	-	-	-	-
<b>Totals</b>	<b>1,180,885</b>	<b>1,833,317</b>	<b>2,009,125</b>	<b>1,977,389</b>	<b>1,942,975</b>



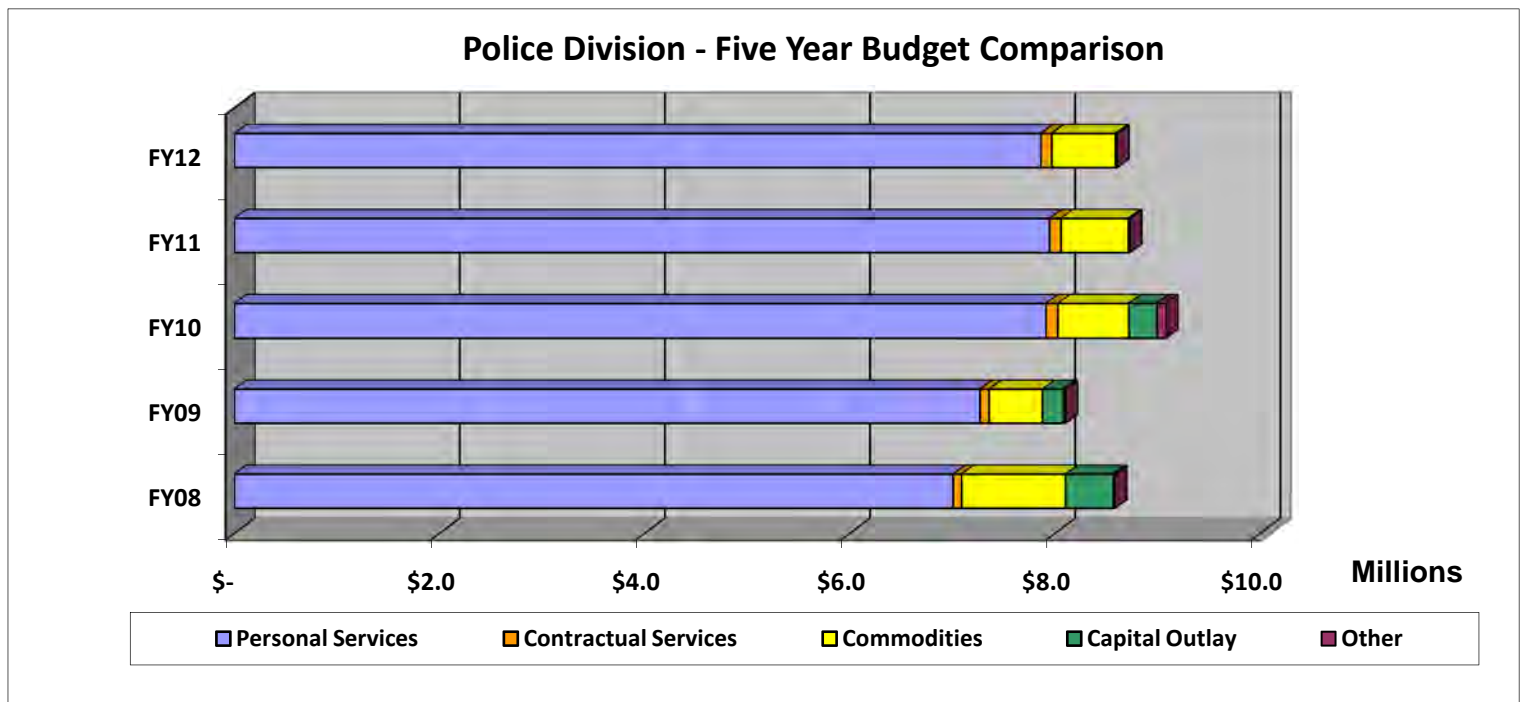
\* Beginning in FY 2009, contractual services in this division include the Lee County Jail and East Alabama Medical Center ambulance contracts. These were formerly reported in Outside Agencies Funding

## Public Safety

### Police Division Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	7,008,301	7,270,276	7,912,726	7,947,771	7,863,145
Contractual Services	82,673	88,132	116,772	110,935	105,095
Commodities	1,012,594	520,475	691,160	656,603	622,044
Capital Outlay	467,121	207,909	272,534	-	-
Other	13,451	16,316	89,104	15,000	15,000
<b>Totals</b>	<b>8,584,141</b>	<b>8,103,108</b>	<b>9,082,296</b>	<b>8,730,309</b>	<b>8,605,284</b>



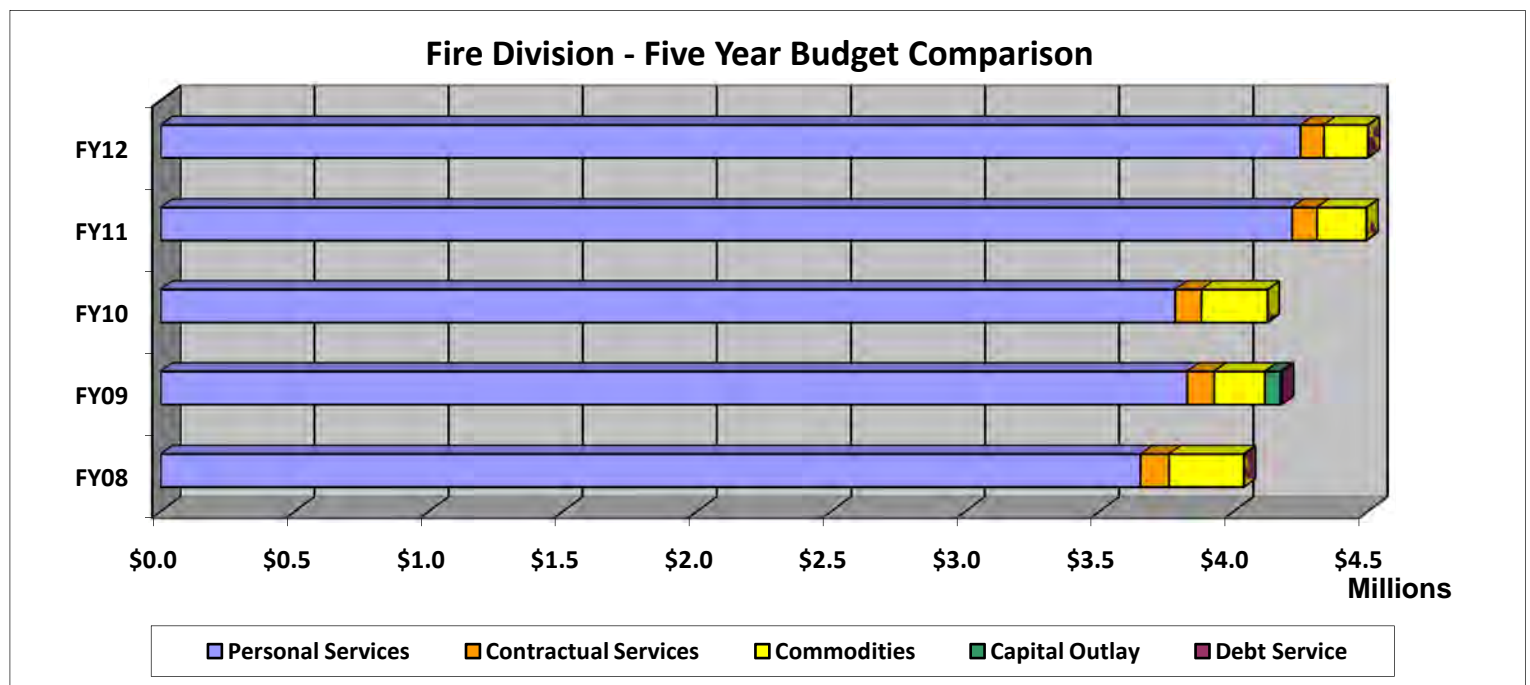


## Public Safety

### Fire Division Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	3,652,353	3,826,261	3,781,558	4,217,662	4,248,596
Contractual Services	106,522	100,812	97,788	92,900	88,010
Commodities	278,970	189,358	246,750	183,398	173,746
Capital Outlay	-	57,808	-	-	-
Debt Service	-	5,593	-	-	-
<b>Totals</b>	<b>4,037,845</b>	<b>4,179,833</b>	<b>4,126,096</b>	<b>4,493,960</b>	<b>4,510,352</b>



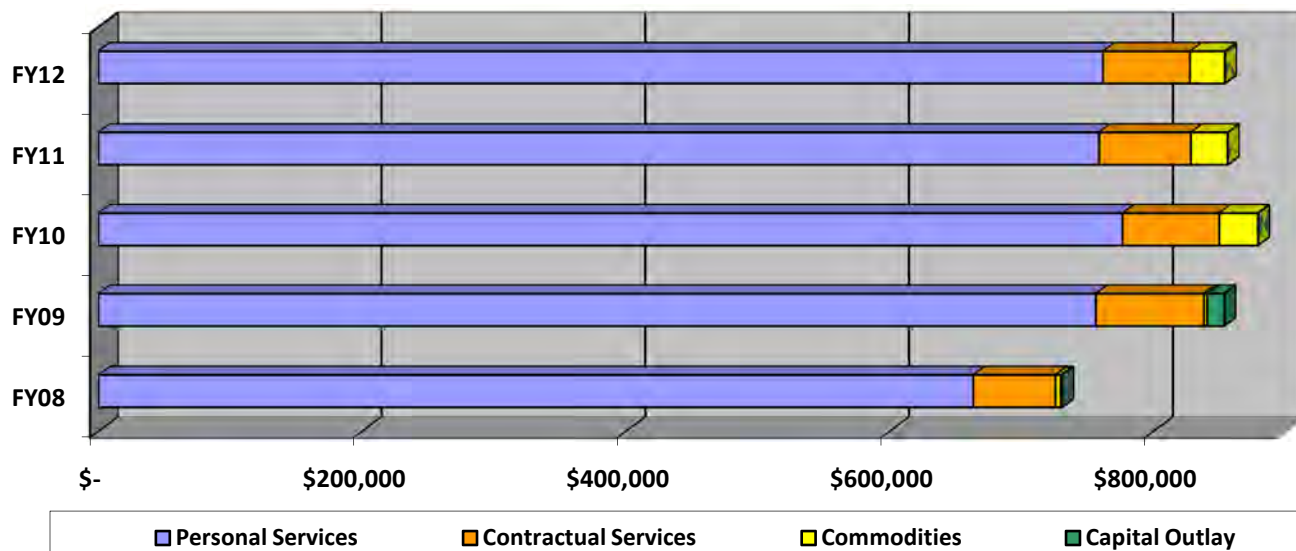
## Public Safety

### Communications Division Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	663,295	756,264	776,543	758,601	761,701
Contractual Services	62,318	81,947	73,332	69,666	65,999
Commodities	3,958	2,482	29,294	27,830	26,365
Capital Outlay	1,040	12,800	-	-	-
<b>Totals</b>	<b>730,611</b>	<b>853,492</b>	<b>879,169</b>	<b>856,097</b>	<b>854,065</b>

#### Communications Division - Five Year Budget Summary



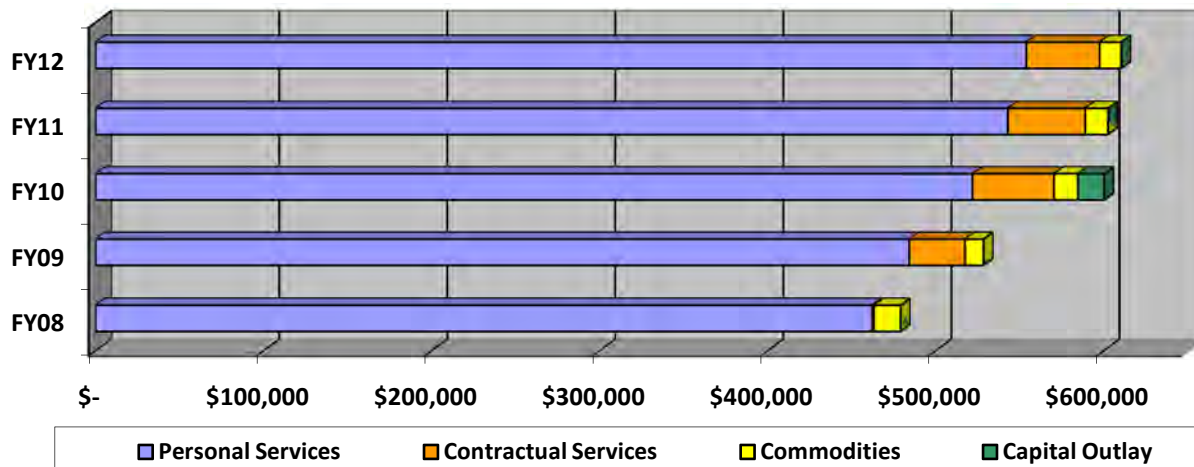
## Public Safety

### Codes Enforcement Division Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	462,233	484,299	521,902	542,941	553,891
Contractual Services	1,026	33,124	48,473	46,050	43,626
Commodities	15,827	10,968	14,184	13,475	12,766
Capital Outlay	-	-	15,750	-	-
<b>Totals</b>	<b>479,085</b>	<b>528,391</b>	<b>600,309</b>	<b>602,466</b>	<b>610,283</b>

#### Codes Enforcement Division - Five Year Budget Summary

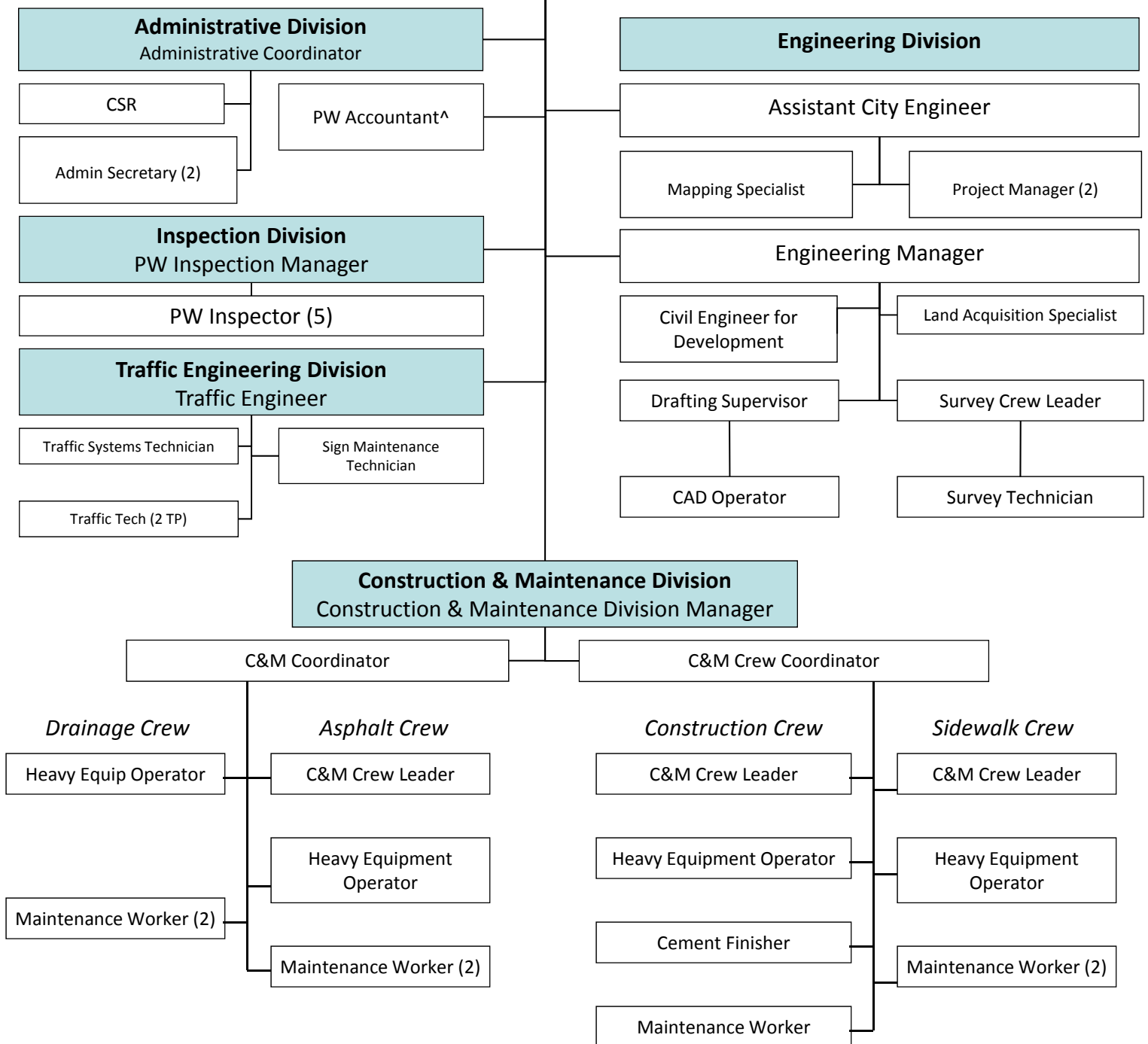


# Department of Public Works

**Jeffery L. Ramsey, P.E.**

**Director of Public Works/City Engineer**

(334) 501-3000



^Supervised jointly by the Public Works Director and Finance Director

## Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 08	FY 09	FY 10	FY 11	FY 12
Administration	6	6	6	6	6
Engineering	11	11	11	11	11
Traffic Eng.	3	3	3	3	3
Inspection	6	6	6	6	6
Construction & Maintenance	18	18	18	18	18
<b>TOTAL</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>44</b>

## Public Works Department

Jeffery Ramsey, P.E., Director/City Engineer

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### Mission

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

### Major Functions of the Public Works Department

- |   |   |
|---|---|
| ◆ Provide project technical assistance to the City Manager, City Council, and Planning Commission | ◆ Provide project management for major construction within the City of Auburn |
| ◆ Maintain streets, ditches, storm water pipes, and sidewalks within the City of Auburn           | ◆ Maintain the City of Auburn maps and all inventory of public infrastructure |
| ◆ Provide project inspections of public infrastructure installed by private developers            | ◆ Provide engineering services for construction projects                      |
|   | ◆ Maintain all traffic signals and signs within the City of Auburn            |

## **Public Works FY2011 Goals**

### **Administration**

1. This includes streets resurfacing, restriping and crack-sealing; detention pond inspections; sidewalk and drainage structure maintenance and repair; and maintenance of traffic signals and signs.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
2. Oversee the design and construction activities of private and public construction projects that deal with installation of public infrastructure.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Coordinate with associated departments and consultant to assure proper design specifications for the Development and Environmental Services Building project that will accommodate the present and future space needs of the department.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

### **Construction and Maintenance**

1. Construct an 8-ft wide concrete multi-use path from CVS driveway east 560 feet to Bent Brooke Subdivision to be constructed in-house.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

### **Engineering Design**

1. This project consists of several smaller projects, including parking deck condition appraisal, parking meter replacements, pressure washing, surface parking expansion, and landscaping.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
2. Widen the intersection at College Street and Longleaf Drive to provide dual left turn lanes southbound and eastbound and provide a right turn lane westbound onto Longleaf Drive. The first phase to include adding right turn lane for westbound traffic only.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Rehabilitate/repair a 48-inch storm drain pipe that runs under Wright Street and continues west through the parking lots of the student housing that front West Glenn Avenue and Wright Street.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
4. This project includes widening Glenn Avenue to three-lanes from College Street to North Donahue Drive.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

### **Inspection**

1. Resurfacing of various streets and restriping of symbols and markings of those streets determined to be most in need throughout the City.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
2. Installation of inlet and storm drain pipe at intersection of Green Street and East University Drive to reduce street flooding, pending availability of funding.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **Traffic Engineering**

1. Evaluate one-way streets to determine if they should be made two-way streets.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
2. Pending Alabama Department of Transportation approval, install traffic signal at intersection of West Samford Ave and Shug Jordan Pkwy.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

## **Public Works FY2012 Goals**

### **Administration**

1. Includes streets resurfacing, restriping and crack-sealing; detention pond inspections; sidewalk and drainage structure maintenance and repair; and maintenance of traffic signals and signs.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. Oversee construction activities of private and public construction projects that deal with installation of public infrastructure.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. Coordinate with associated departments and consultant to assure proper design specifications for the Development and Environmental Services Building project that will accommodate the present and future space needs of the department.  
Anticipated to commence by **10/31/2011** and be completed by **9/30/2012**

### **Construction and Maintenance**

1. This is a project to provide general maintenance to stabilize scour at Bent Creek Road Bridge over Moore's Mill Creek, pending availability of funding.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. This is a project to construct an 8-foot wide sidewalk from Moore's Mill Road to Barkley Crest Drive. The project will be constructed using in-house labor.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

### **Engineering Design**

1. Construction of new roadway to extend from Cox Road to the new West Technology Park.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. This project involves implementing a coordinated system of wayfinding and public signage, pending availability of funding.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. This project involves resurfacing Moore's Mill Road from Dean Road to Samford Avenue, pending availability of funding.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

### **Inspection**

1. Resurfacing of various streets and restriping of symbols and markings of those streets determined to be most in need throughout the City.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. This is a project to inventory utilities and incorporate into GPS. We will assist the WWB and Sewer on this project  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

### **Traffic Engineering**

1. Assist with inventory of utilities.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**



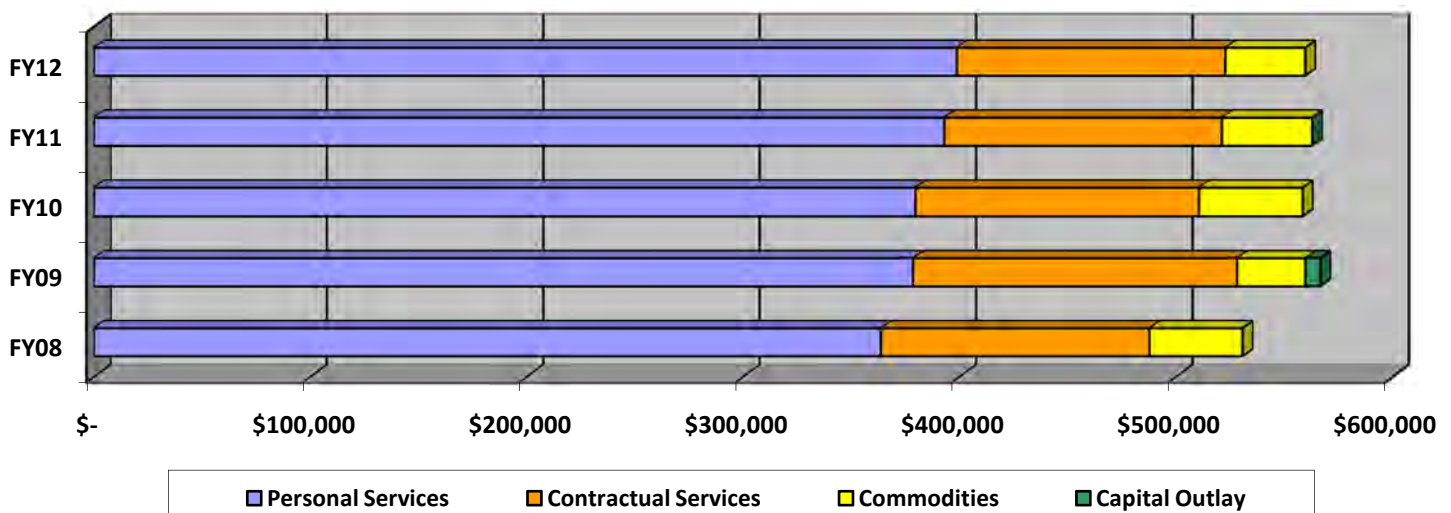
## Public Works

### Administration Division Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	363,738	378,595	379,738	393,050	398,812
Contractual Services	124,113	149,774	130,999	128,321	124,110
Commodities	42,997	31,544	47,918	41,635	36,900
Capital Outlay	-	6,812	-	-	-
<b>Totals</b>	<b>530,848</b>	<b>566,725</b>	<b>558,655</b>	<b>563,006</b>	<b>559,822</b>

#### Public Works Administration - Five Year Budget Summary



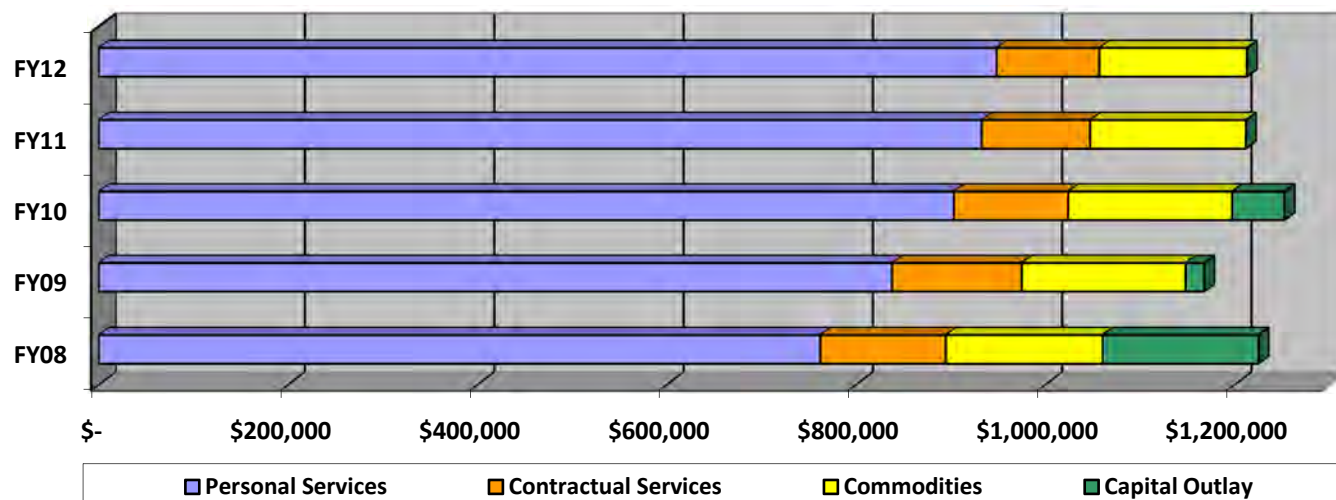
## Public Works

### Construction and Maintenance Division Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	762,356	838,183	903,685	933,031	948,715
Contractual Services	132,806	137,009	120,600	114,571	108,540
Commodities	165,531	173,195	173,145	164,490	155,832
Capital Outlay	164,843	19,656	55,400	-	-
<b>Totals</b>	<b>1,225,536</b>	<b>1,168,044</b>	<b>1,252,830</b>	<b>1,212,092</b>	<b>1,213,087</b>

#### Construction and Maintenance Division Five Year Budget Summary



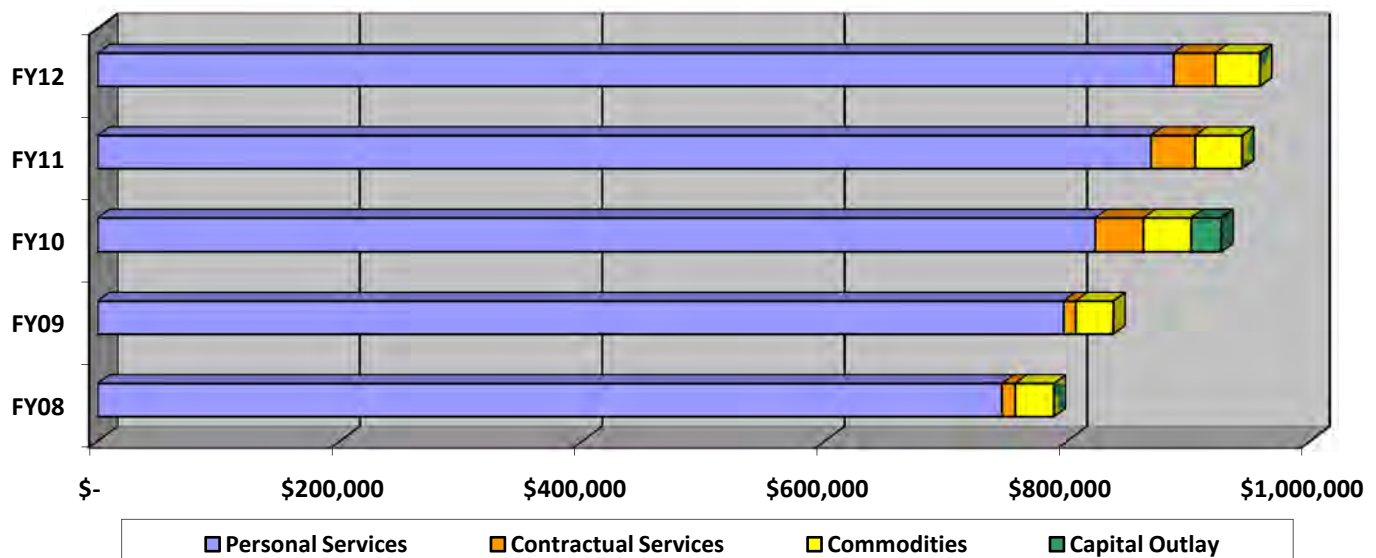
## Public Works

### Engineering Design Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	745,924	796,868	822,976	868,935	887,608
Contractual Services	11,050	10,015	39,770	36,505	34,583
Commodities	31,879	30,955	39,285	38,599	36,568
Capital Outlay	-	-	25,000	-	-
<b>Totals</b>	<b>788,853</b>	<b>837,838</b>	<b>927,031</b>	<b>944,039</b>	<b>958,759</b>

#### Engineering Design - Five Year Budget Summary

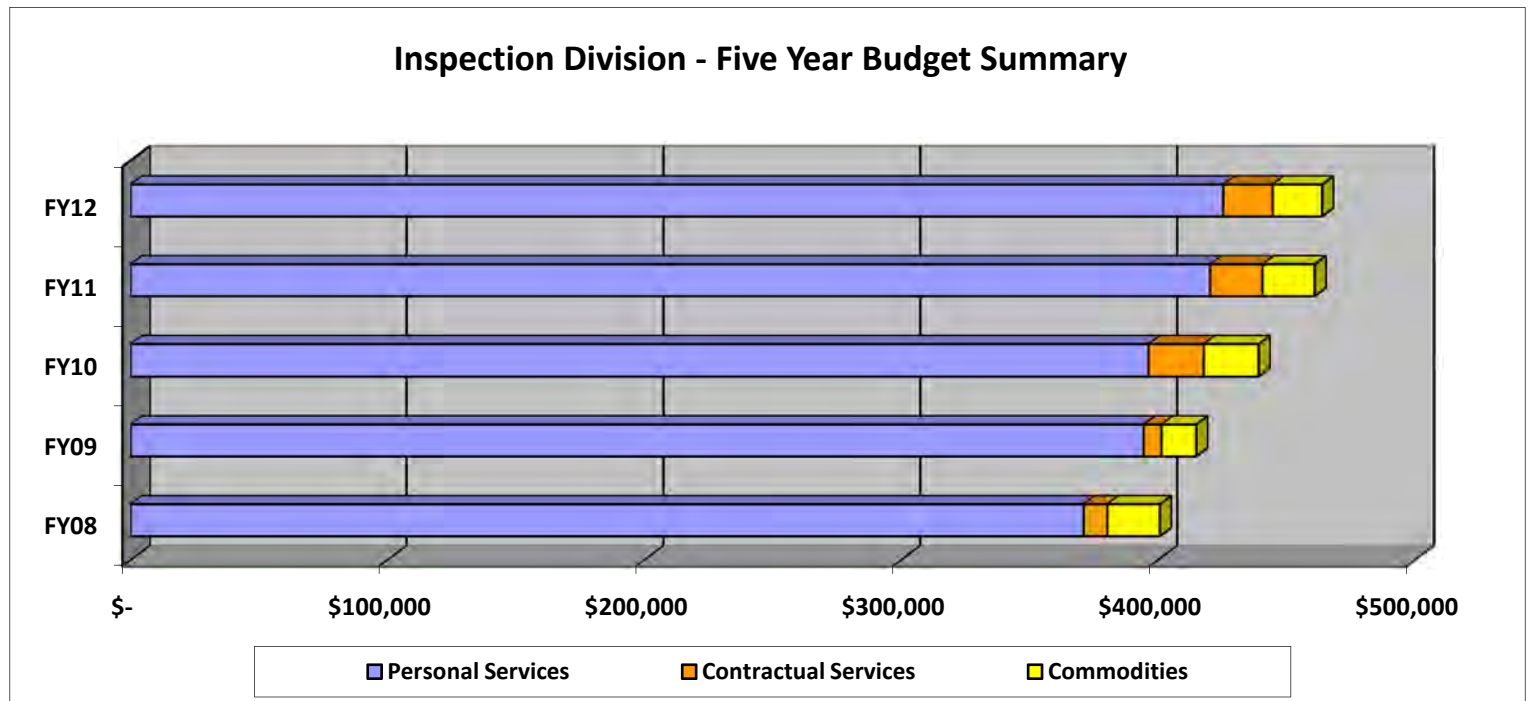


## Public Works

### Inspection Division Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	371,007	394,395	396,303	420,289	425,337
Contractual Services	9,234	6,939	21,437	20,365	19,293
Commodities	20,415	13,490	21,340	20,274	19,207
<b>Totals</b>	<b>400,656</b>	<b>414,824</b>	<b>439,080</b>	<b>460,928</b>	<b>463,837</b>

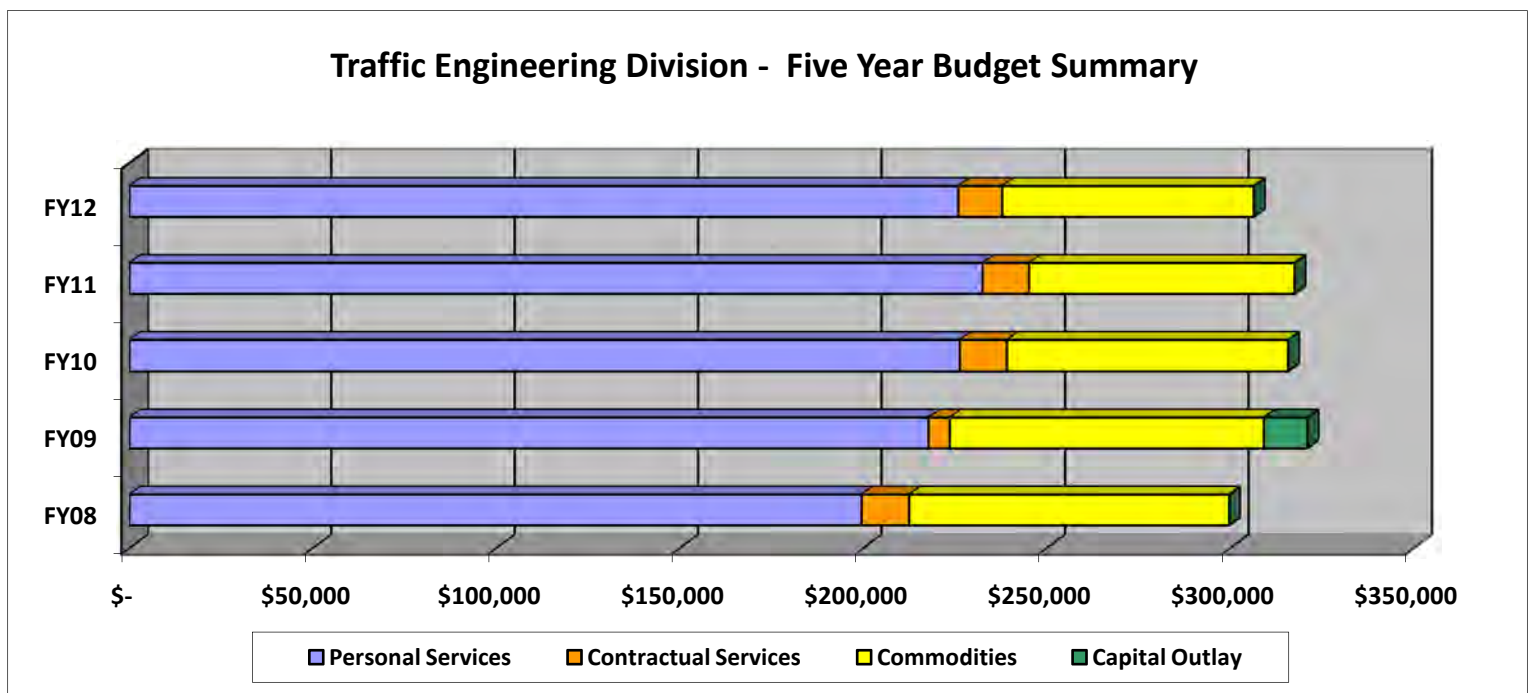


## Public Works

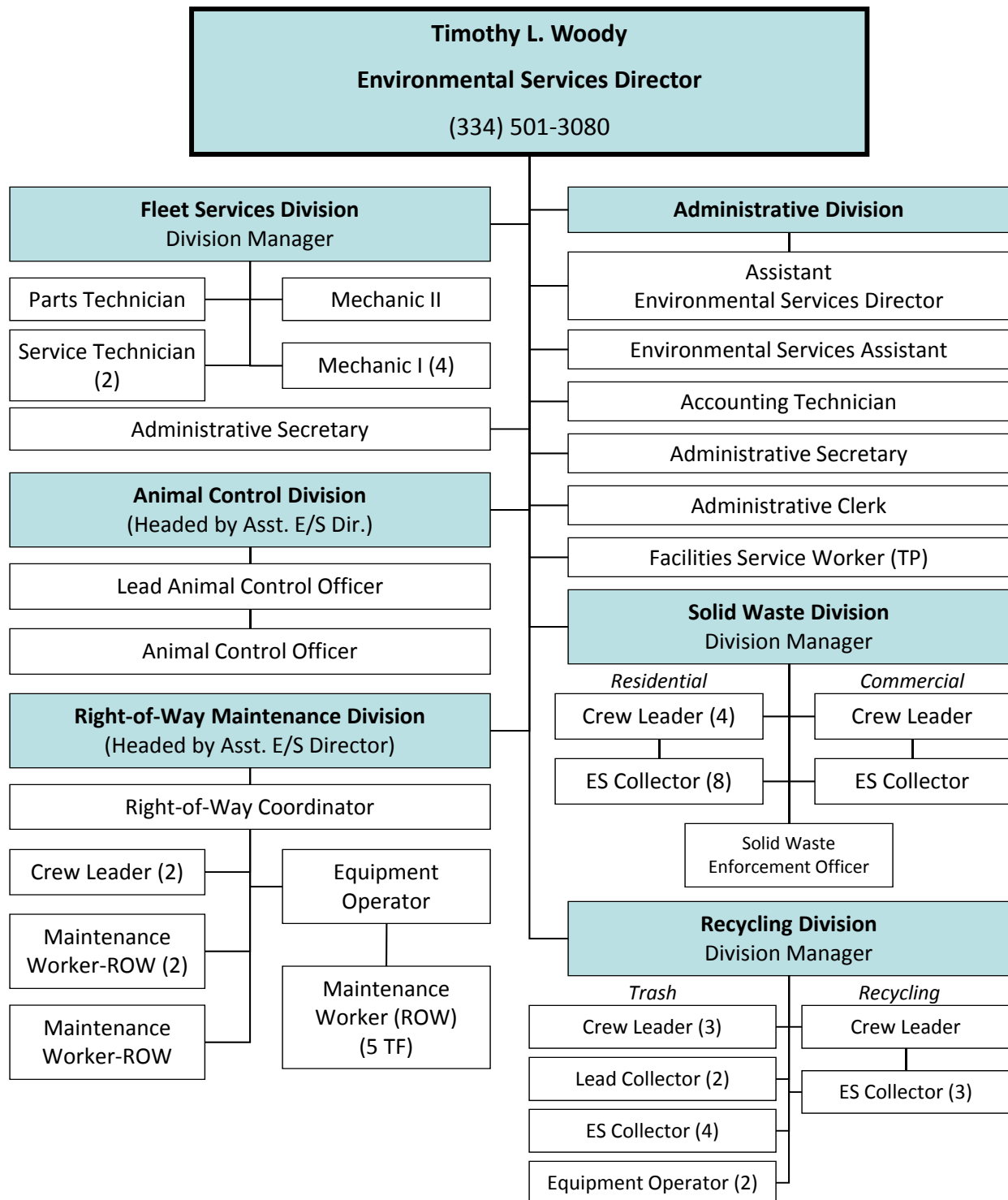
### Traffic Engineering Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	199,564	217,837	226,290	232,525	225,893
Contractual Services	12,950	5,745	12,877	12,628	11,963
Commodities	87,251	85,622	76,630	72,405	68,594
Capital Outlay	-	11,897	-	-	-
<b>Totals</b>	<b>299,765</b>	<b>321,101</b>	<b>315,797</b>	<b>317,558</b>	<b>306,450</b>



# Department of Environmental Services



## Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 08	FY 09	FY 10	FY 11	FY 12
Administration^	6	6	6	6	6
Recycling	16	16	16	16	16
Solid Waste	16	16	16	16	16
Animal Control	2	2	2	2	2
ROW Maint.	7	7	7	7	7
Fleet Services	10	10	10	10	10
<b>TOTAL Gen Fd/SWM Fd</b>	<b>57</b>	<b>25/32</b>	<b>25/32</b>	<b>25/32</b>	<b>25/32</b>

^ Administration Division personnel costs are allocated between the General Fund and the Solid Waste Mgt. Fund.

## Environmental Services Department

Timothy L. Woody, Director



### Mission

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

### Major Functions of the Environmental Services Department

- ◆ Provide a comprehensive solid waste management program to the city's residential and commercial services customer base (This function is accounted for in the separate Solid Waste Management Enterprise Fund.)\*
- ◆ Educate citizens as to proper animal care issues and enforce the city's Animals and Fowls ordinance
- ◆ Maintain the city's rights-of-ways through cutting, trimming, litter collection and prevention, and street sweeping
- ◆ Provide an integrated mosquito abatement program

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\*These missions and functions are funded by the Solid Waste Management enterprise fund. All others are funded by the General Fund.

## **Environmental Services FY2011 Goals**

### **Administration**

1. In conjunction with other departments and consultants, complete a garbage rate study that will evaluate current garbage rates and future revenue needs related to the Waste Management Enterprise Fund.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
2. Complete revisions to the Solid Waste Ordinance with the goal of updating outdated provisions.  
Anticipated to commence by **1/1/2011** and be completed by **6/30/2011**
3. Reduce recycling, solid waste and trash collection complaints by 3% over FY 2010.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
4. Coordinate with associated departments and consultant to assure proper design specifications for the Development and Environmental Services Building project that will accommodate the present and future space needs of the department.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
5. Conduct one neighborhood clean-up event that will allow residents to dispose of and/or recycle wastes from public and private property in an effort to promote beautification through the reduction of litter, unkempt properties, and additional recycling opportunities.  
Anticipated to commence by **1/1/2011** and be completed by **9/30/2011**
6. Update departmental staff guide information, including, but not limited to staff responsibilities, standard operating rules, building and office procedures, and frequently asked questions/answers for dissemination to the public.  
Anticipated to commence by **3/1/2011** and be completed by **9/30/2011**

### **Animal Control**

1. Update the Animal and Fowls Ordinance including registration and licensing provisions.  
Anticipated to commence by **1/1/2011** and be completed by **6/30/2011**
2. Host at least one Animal Care Week event with the goal of improving education and outreach efforts related to the care and control of animals, with emphasis at local schools.  
Anticipated to commence by **1/1/2011** and be completed by **6/30/2011**
3. Develop a brochure to educate the public about animal control services and how to care for their animals.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
4. Complete tasks associated with developing a two-year agreement for animals submitted for impounding by Animal Control and Auburn citizens.  
Anticipated to commence by **10/1/2010** and be completed by **12/31/2010**

### **Fleet Services**

1. Implement mechanic training initiatives to include automobile and equipment manufacturer-based training, community college automotive maintenance and repair programs, and after-market parts manufacturer programs that will provide for enhanced knowledge of vehicle engineering and technical specifications.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**



2. Install updated diagnostic programs that will provide for timely, accurate diagnosis of scheduled and unscheduled maintenance and repair issues that occur with late model vehicles and equipment.

Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **Recycling**

1. Research the feasibility of implementing a pilot curbside recycling program centered on single-stream or dual-stream recycling.

Anticipated to commence by **1/1/2011** and be completed by **9/30/2011**

2. Work with East Alabama Recycling Partnership to implement additional waste reuse, reduction and recycling education and outreach programs to include, but not be limited to, incandescent and Compact Fluorescent Bulb (CFL) waste, electronics recycling and household hazardous waste on both a City and County-wide basis.

Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

3. In conjunction with property owners, realtors, recycling vendors and waste disposal companies, research the feasibility of implementing a pilot recycling program at one or more apartment complexes.

Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **RightOfWay Maintenance**

1. In conjunction with Community Affairs, Information Technology and Public Safety, review the prospect of instituting a Litter Hotline that will serve as a public outreach tool to reduce vehicular litter.

Anticipated to commence by **1/1/2011** and be completed by **9/30/2011**

2. In conjunction with Public Safety, conduct at least three vehicle litter traffic stop education events focused on the reduction of litter caused by vehicular traffic.

Anticipated to commence by **1/1/2011** and be completed by **6/30/2011**

3. Staff and community volunteers will conduct a litter index survey utilizing Keep America Beautiful reporting standards to assess the litter condition of the community and submit a report that depicts the results.

Anticipated to commence by **3/1/2011** and be completed by **9/30/2011**

## **Solid Waste**

1. In conjunction with Information Technology, review municipal solid waste collection routes and devise a new routing plan that will further streamline routing efficiencies. Plan will emphasize right-turn routing, using roadway length, number of dwellings and other related variables.

Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **Environmental Services FY2012 Goals**

### **Administration**

1. Develop a comprehensive approach to education and outreach that advises the public of the department's programs and policies, which will include brochures, revised web page information and other information.  
Anticipated to commence by **10/1/2011** and be completed by **6/30/2012**
2. Reduce recycling, solid waste and trash complaints by at least 2% over FY 2011.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. In an effort to promote beautification by reducing litter and incidences of unkempt property, along with providing additional recycling opportunities, conduct one neighborhood clean-up event that will allow residents to dispose of and/or recycle wastes from public and private property in a yet-to-be-determined neighborhood location.  
Anticipated to commence by **1/1/2012** and be completed by **9/30/2012**
4. Develop a three-to-five year strategic management plan (SMP) for the department to identify and analyze strengths, weaknesses, opportunities and threats (SWOT). A corresponding program plan will also be developed and updated annually to address changes that may occur during the five-year period covered by the SMP. In addition, the plans will be used to assist with FY 2013 and FY 2014 budget planning.  
Anticipated to commence by **10/1/2011** and be completed by **3/31/2012**

### **Animal Control**

1. Host at least one Animal Care Week event with the goal of continuing to improve education and outreach efforts related to the care and control of animals, with emphasis at local schools.  
Anticipated to commence by **1/1/2012** and be completed by **6/30/2012**

### **Fleet Services**

1. Continue to expand upon mechanic training initiatives implemented during FY 2011 including automobile and equipment manufacturer-based training, community college programs and after-market parts manufacturers that provide enhanced knowledge of automotive engineering and technical specifications.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. Work with stakeholders to develop a vehicle and equipment capital outlay plan designed to assist with interdepartmental planning for replacing City vehicles and equipment based on life-cycle costs and other pertinent variables.  
Anticipated to commence by **1/1/2012** and be completed by **9/30/2012**

## **Recycling**

1. Based on the results of the curbside recycling pilot program initiated in FY 2011, expand the program to include additional service areas with the goal of utilizing a commingled or dual-stream collection approach.  
Anticipated to commence by **1/1/2012** and be completed by **9/30/2012**
2. Based on the results of the apartment recycling feasibility review undertaken during FY 2011, in conjunction with property owners, realtors and waste disposal companies, implement a recycling pilot program.  
Anticipated to commence by **1/1/2012** and be completed by **9/30/2012**
3. Work with East Alabama Recycling Partnership to continue to educate the public about recycling, commodity reuse and waste reduction on a City and County-wide basis.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

## **RightOfWay Maintenance**

1. In conjunction with Public Safety, conduct at least three vehicle litter traffic stop education events focused on the reduction of litter caused by vehicular traffic.  
Anticipated to commence by **1/1/2012** and be completed by **6/30/2012**
2. Conduct annual litter index survey utilizing Keep America Beautiful reporting standards to assess the overall litter condition of the community. A combination of departmental staff and community volunteers will conduct the survey.  
Anticipated to commence by **6/1/2012** and be completed by **9/30/2012**

## **Solid Waste**

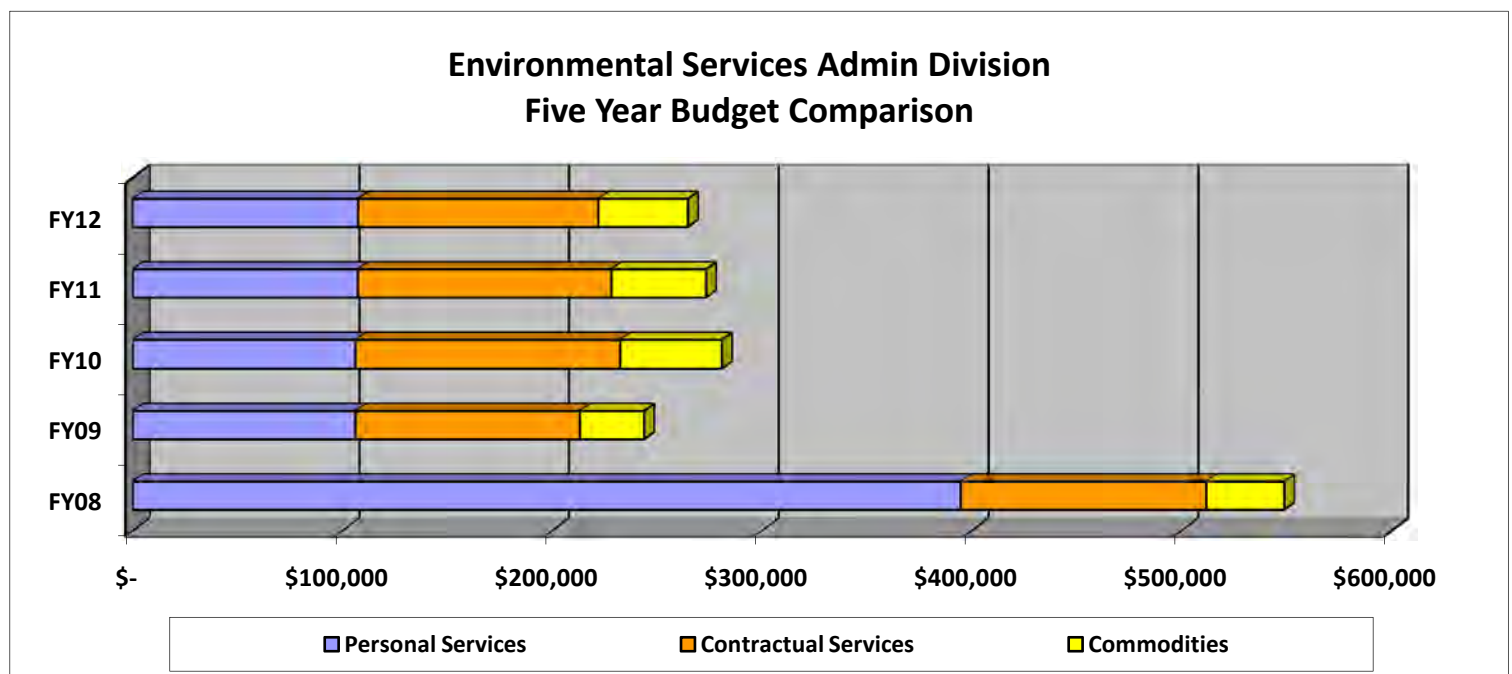
1. Utilizing information gathered during the FY 2011 review of municipal solid waste collection routes, implement a new routing plan with the goal of further streamlining routing efficiency. Provide public notification of collection schedule changes through a combination of door-to-door handouts in affected areas and other mediums.  
Anticipated to commence by **10/1/2011** and be completed by **6/30/2012**

## Environmental Services

### *Administration Division Budget Summary*

#### **Comparative Budget Summary by Category**

	Actual	Actual*	Adjusted Budget	Budget	
	FY08	FY09	FY10	<b>FY11</b>	<b>FY12</b>
	\$	\$	\$	\$	\$
Personal Services	394,734	106,240	106,233	<b>107,353</b>	<b>107,486</b>
Contractual Services	117,061	107,034	126,192	<b>120,834</b>	<b>114,474</b>
Commodities	37,140	30,593	48,471	<b>45,098</b>	<b>42,727</b>
<b>Totals</b>	<b>548,935</b>	<b>243,868</b>	<b>280,896</b>	<b>273,285</b>	<b>264,687</b>



\* Beginning in FY 2009, the portion of administration expenditures that can be attributed to the Solid Waste and Recycling functions will be accounted for in the Solid Waste Management enterprise fund.

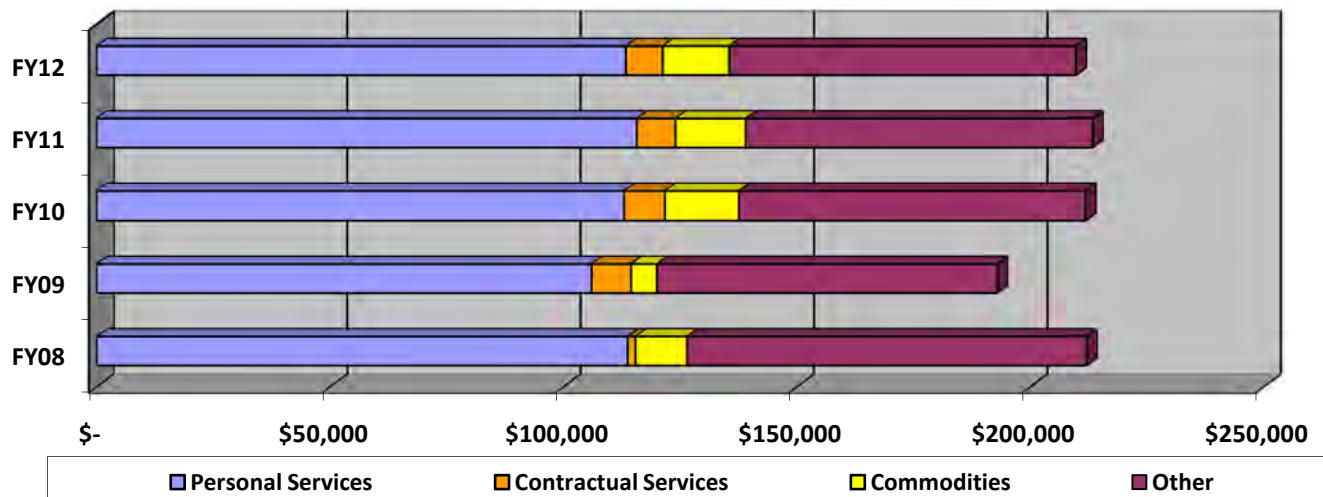
## Environmental Services

### *Animal Control Division Budget Summary*

#### **Comparative Budget Summary by Category**

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	113,805	106,059	113,035	115,731	113,422
Contractual Services	1,676	8,432	8,730	8,294	7,858
Commodities	10,995	5,574	15,841	15,050	14,257
Other	85,623	72,867	74,274	74,274	74,274
<b>Totals</b>	<b>212,099</b>	<b>192,931</b>	<b>211,880</b>	<b>213,349</b>	<b>209,811</b>

#### Animal Control Division - Five Year Budget Comparison



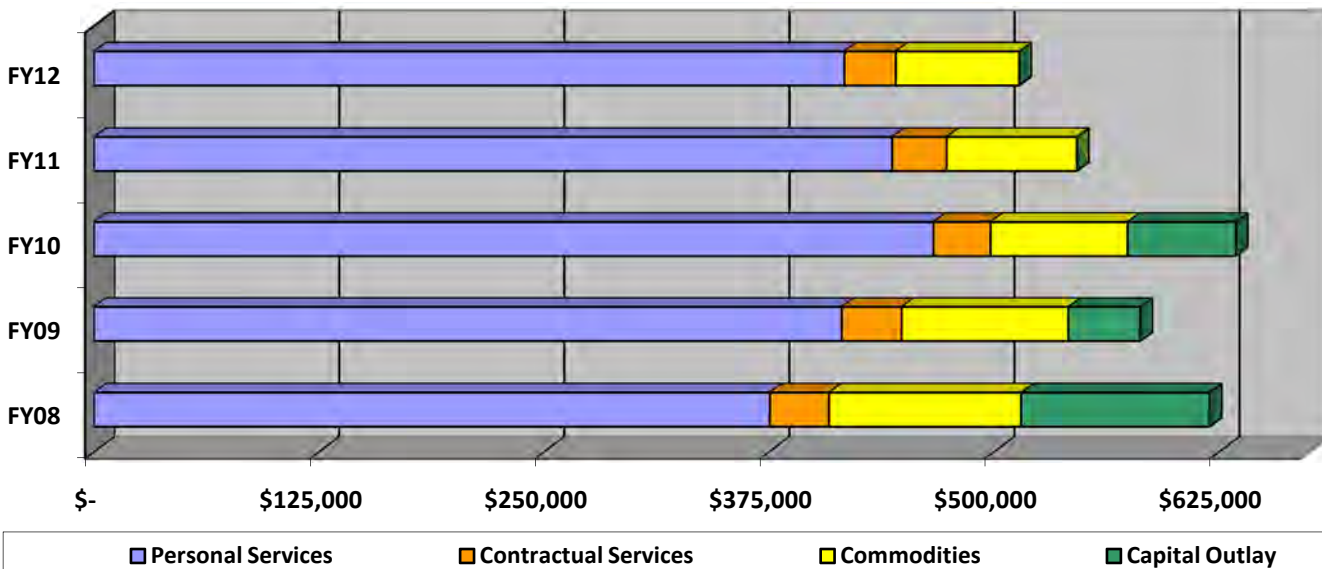
## Environmental Services

### *Right of Way Maintenance Division Budget Summary*

#### **Comparative Budget Summary by Category**

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	375,375	415,284	466,246	443,382	416,813
Contractual Services	32,843	33,363	31,744	30,158	28,569
Commodities	106,737	92,536	76,145	72,340	68,531
Capital Outlay	104,771	39,995	60,000	-	-
<b>Totals</b>	<b>619,725</b>	<b>581,178</b>	<b>634,135</b>	<b>545,880</b>	<b>513,913</b>

#### **ROW Maintenance Division - Five Year Budget Summary**

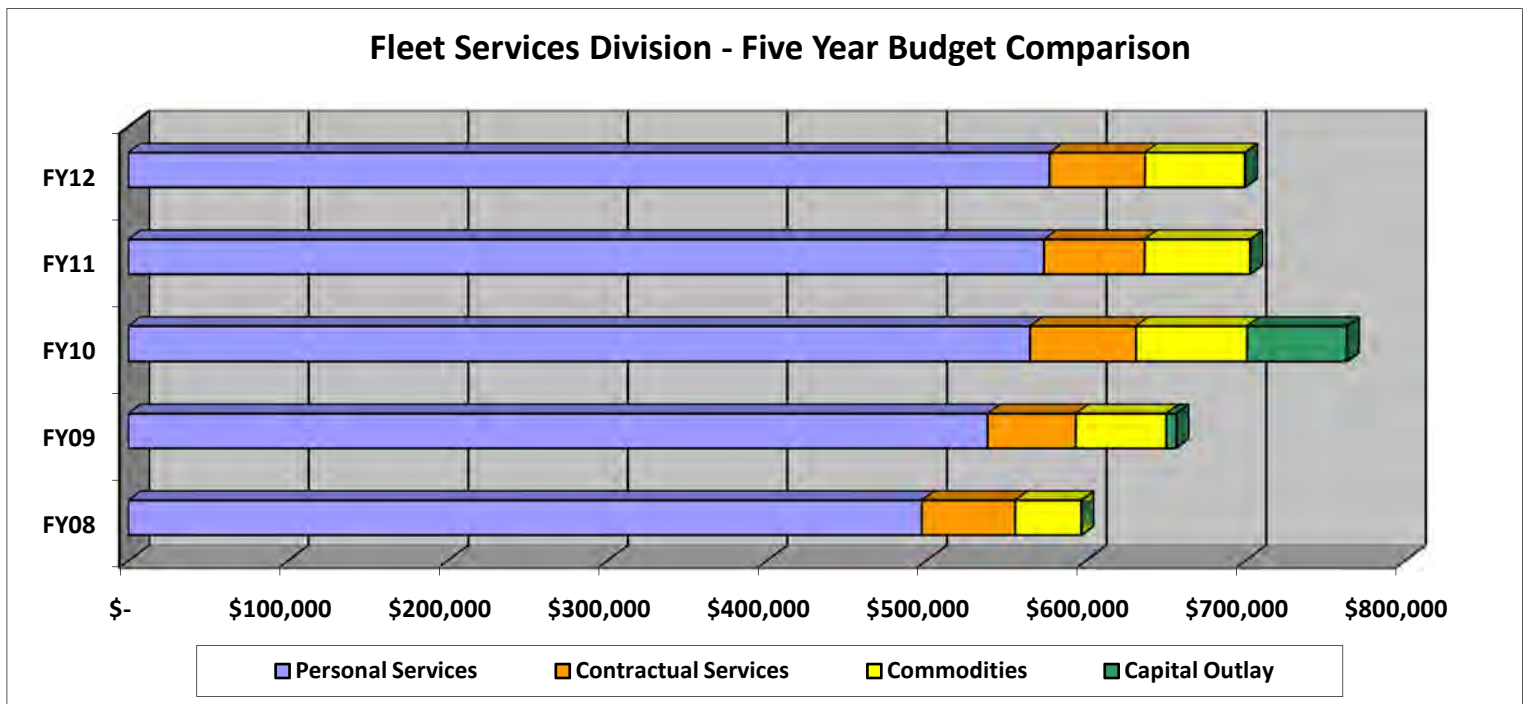


## Environmental Services

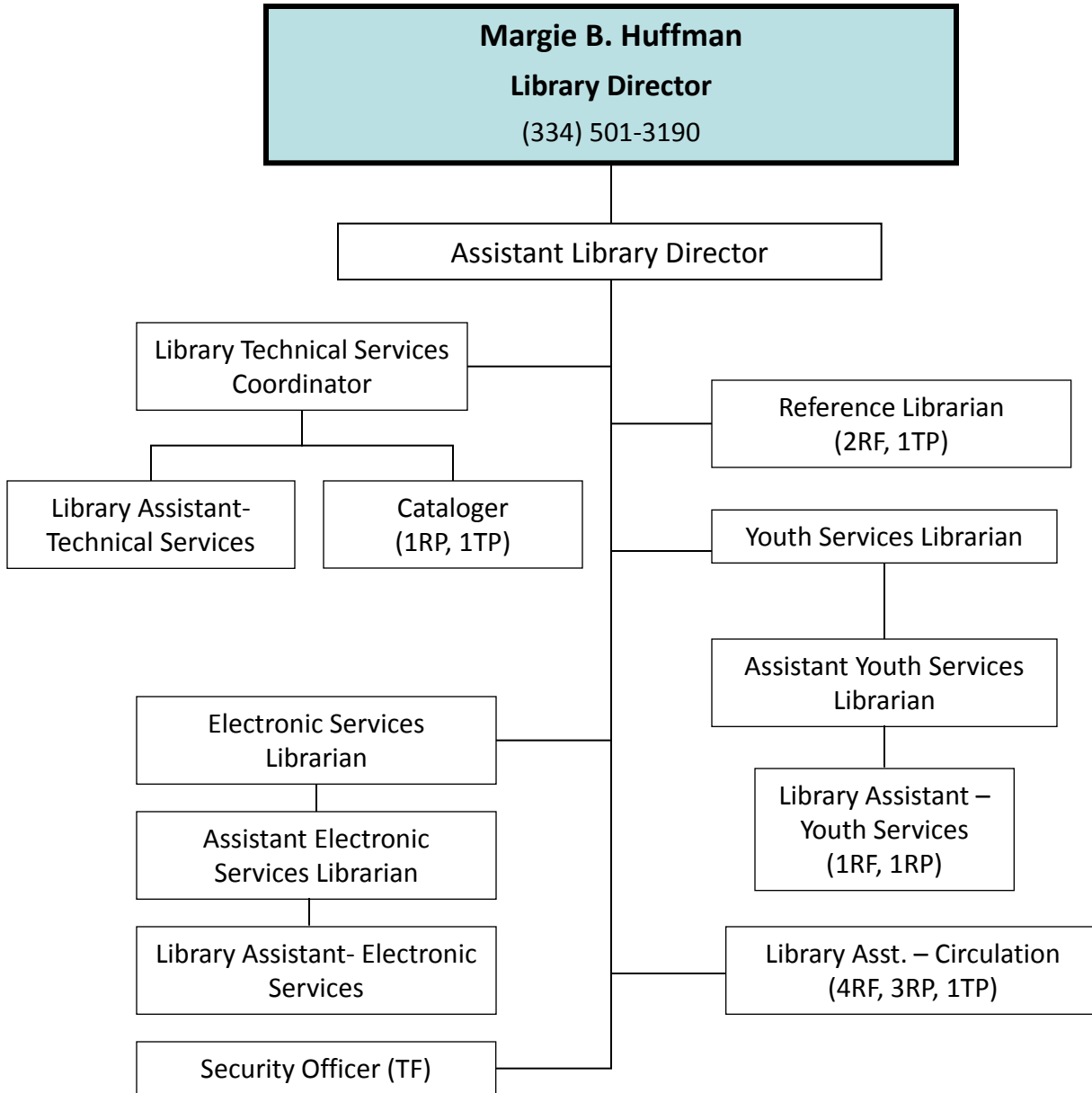
### *Fleet Services Division Budget Summary*

#### **Comparative Budget Summary by Category**

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	497,193	538,399	565,053	573,740	577,261
Contractual Services	58,488	55,220	66,407	63,089	59,770
Commodities	41,439	56,819	69,576	66,100	62,620
Capital Outlay	-	6,165	62,500	-	-
<b>Totals</b>	<b>597,121</b>	<b>656,603</b>	<b>763,536</b>	<b>702,929</b>	<b>699,651</b>



# Auburn Public Library



## Comparative Summary of Authorized Personnel (Regular Full-Time Only)

FY 08	FY 09	FY 10	FY 11	FY 12
16	16	16	16	16



## Auburn City Library

Margie B. Huffman, Director

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### Mission

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

### Major Functions of the City Library

- ◆ Develop a varied collection of library materials that meets the needs of all the community
- ◆ Organize library materials in to easily accessible areas
- ◆ Provide library reference service to the community
- ◆ Assist patrons of all ages in selecting library materials to meet their needs
- ◆ Provide programming for young patrons that will help them develop a love of reading

## **Library FY2011 Goals**

1. Offer library patrons home access to downloadable audio books.  
Anticipated to commence by **11/1/2010** and be completed by **9/1/2011**
2. Expand the collection of materials in foreign languages from the core collection of four languages to a total of seven languages.  
Anticipated to commence by **10/1/2010** and be completed by **6/30/2011**
3. Support English language learners and promote learning by establishing two bilingual early literacy workstations in Youth Services.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
4. Work with the City's Public Information Officer to increase awareness of library services and programs through increased media coverage.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
5. Submit at least two grant applications.  
Anticipated to commence by **10/1/2010** and be completed by **5/31/2011**

## **Library FY2012 Goals**

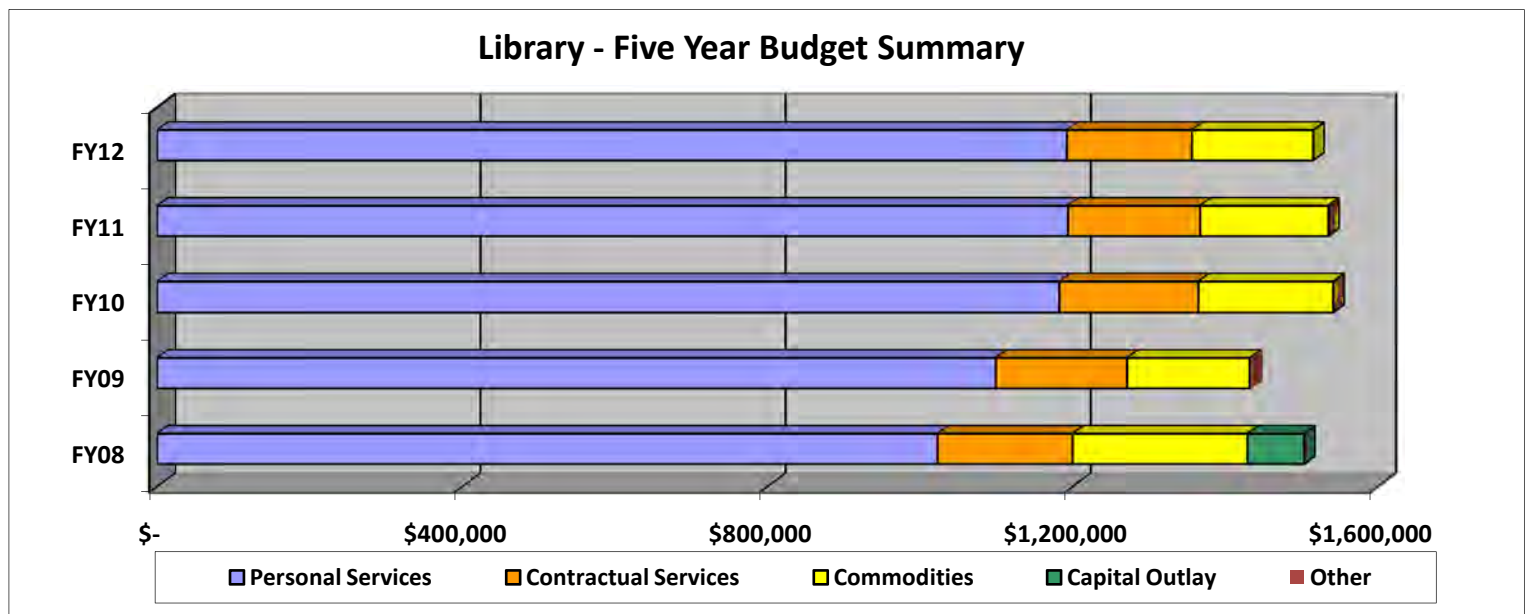
1. Improve service to visually impaired patrons by substantially increasing the number of large print titles.  
Anticipated to commence by **10/3/2011** and be completed by **4/30/2012**
2. Establish a parenting and family resource center in Youth Services  
Anticipated to commence by **10/3/2011** and be completed by **5/31/2012**
3. Update Young Adult nonfiction collection through weeding and increased purchases  
Anticipated to commence by **10/3/2011** and be completed by **5/31/2012**
4. Utilize videoconferencing to increase opportunities for professional development  
Anticipated to commence by **10/3/2011** and be completed by **9/3/2012**
5. Submit at least two grant applications.  
Anticipated to commence by **10/3/2011** and be completed by **4/2/2012**

# Library

## Budget Summary

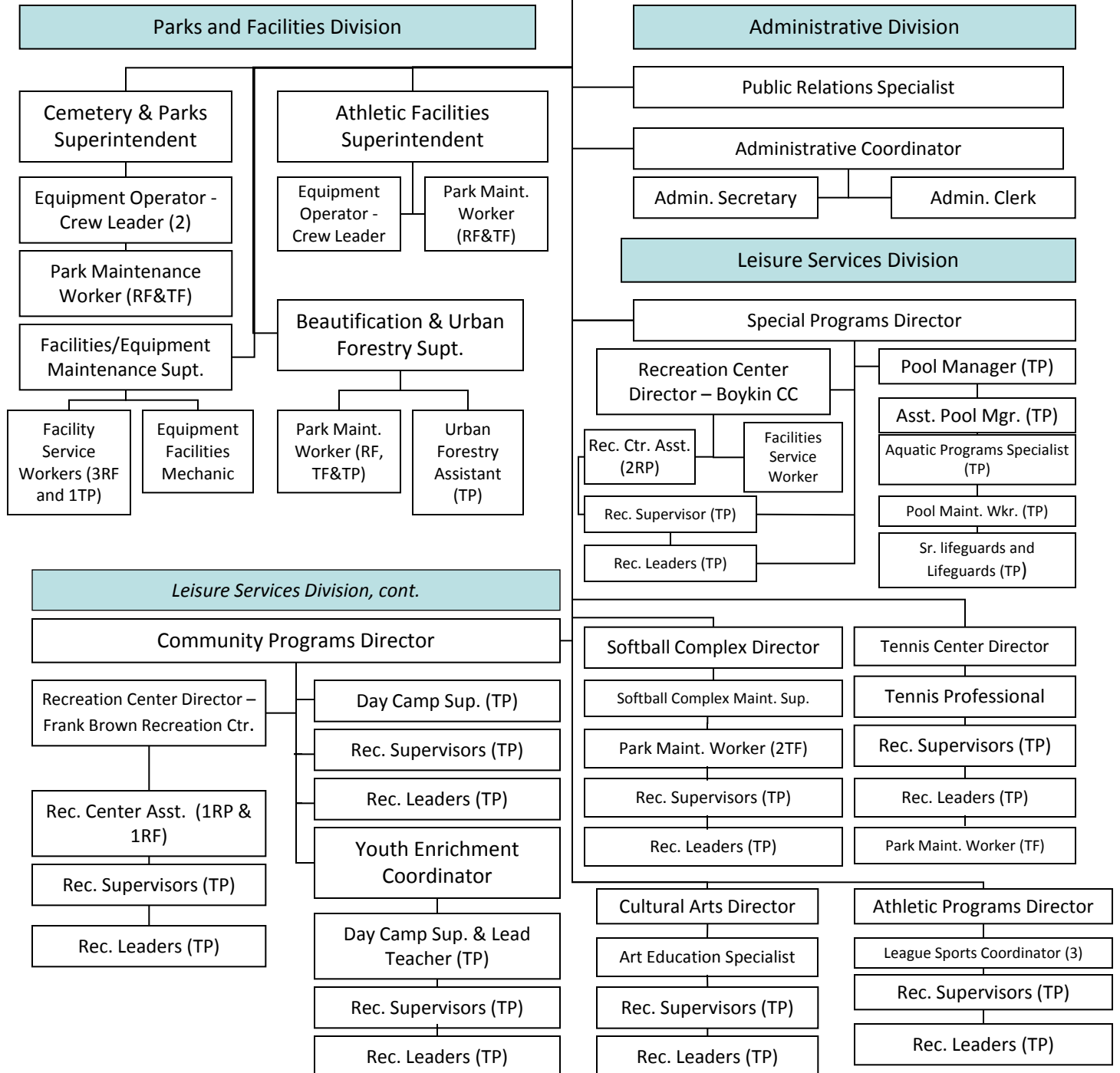
### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	1,022,710	1,099,055	1,182,515	1,193,908	1,192,210
Contractual Services	177,141	172,146	182,063	172,960	163,857
Commodities	229,182	160,440	176,734	167,898	159,060
Capital Outlay	74,231	-	-	-	-
Other	-	3,376	-	-	-
<b>Totals</b>	<b>1,503,265</b>	<b>1,435,017</b>	<b>1,541,312</b>	<b>1,534,766</b>	<b>1,515,127</b>



# Department of Parks and Recreation

**Rebecca O. Richardson**  
**Director of Parks and Recreation**  
 (334) 501-2930



## Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 08	FY 09	FY 10	FY 11	FY 12
Administration	5	5	5	5	5
Leisure Services.	15	15	15	15	15
Parks and Facilities	26	26	26	26	26
<b>TOTAL</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>

## Parks and Recreation Department

Rebecca O. Richardson, Director

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### Mission

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

### Major Functions of the Parks & Recreation Department

- |   |  |
|---|--|
| ◆ Provide safe, affordable, and innovative leisure activities for adults and children | ◆ Promote recreation events as an economic development activity                            |
| ◆ Develop and maintain recreation facilities  | ◆ Provide athletic programs for all levels of ability and competition for youth and adults |
| ◆ Maintain the City of Auburn cemeteries to be safe and attractive                    |  |

## **Parks and Recreation FY2011 Goals**

### **Administrative Services**

1. In order to facilitate more effective distribution of information about Parks and Recreation, in cooperation with the Information Technology Department, create and administer an online survey for citizens identifying how they receive information about the department. Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
2. In a continuation of the Passport to Fitness program, design five additional walking/running routes through Auburn, utilizing parks, historical areas and business areas to provide citizens and visitors with an opportunity for exercise and a chance to explore Auburn. Once design is complete, with the assistance of Information Technology, a webpage will be created for this project with maps that can be downloaded. Anticipated to commence by **10/1/2010** and be completed by **5/31/2011**
3. Provide staff to assist the Auburn/Opelika Sports Council in hosting the Alabama High School Football Championships. Anticipated to commence by **10/1/2010** and be completed by **12/31/2010**

### **Leisure Services**

1. Explore options and develop at least one additional summer children's program that could be considered as an alternative to the camp programs with the intent of offering the program in the summer of 2011. Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
2. Hold a minimum of 6 events with at least 30 teams at the Auburn Softball Complex. Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Hold a minimum of 8 events of state level or higher at Yarbrough Tennis Center. Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
4. Hold a minimum of 3 tournaments at the Auburn Soccer Complex. Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
5. Offer Kickball as an additional adult athletic activity. Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

### **Parks and Facilities**

1. Providing that the 5 mill tax fund vote is successful, begin construction of the Frank Brown Recreation Center expansion, Senior Center and parking improvements. Anticipated to commence by **10/1/2010** and be completed by **2/28/2011**
2. Develop applications and submit for funding with the goal of finding funds without using City funds for initial development of the walking trail, restroom renovations and play area. Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Replant a minimum of five beautification areas in need of updating of plant materials. Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **Parks and Recreation FY2012 Goals**

### **Administrative Services**

1. Develop a comprehensive facilities guide that can be printed, posted online and integrated with the website.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. Develop a brochure and web page on the Parks and Recreation site that details how donations may be made to Parks and Recreation.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

### **Leisure Services**

1. Develop one new special event for the community.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. Hold at least 6 tournaments with a minimum of 30 teams at the Auburn Softball Complex.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. Hold at least 8 events of state level or higher at the Yarbrough Tennis Center.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
4. Hold at least 4 tournaments at the Auburn Soccer Complex.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
5. Upon completion of the Frank Brown Center expansion and the construction of the new senior center, add two new programs at each facility.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

### **Parks and Facilities**

1. Providing that the 5 mill tax fund is successful, complete construction of the Frank Brown Recreation Center expansion, Senior Center and parking improvements.  
Anticipated to commence by **2/28/2011** and be completed by **11/30/2011**
2. Develop plans and implement landscaping of the Frank Brown Recreation Center, Senior Center project.  
Anticipated to commence by **11/30/2011** and be completed by **1/31/2012**
3. Working with the Auburn Cemetery Trust, address the lack of grass caused by the large trees and the erosion due to the lack of grass.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**



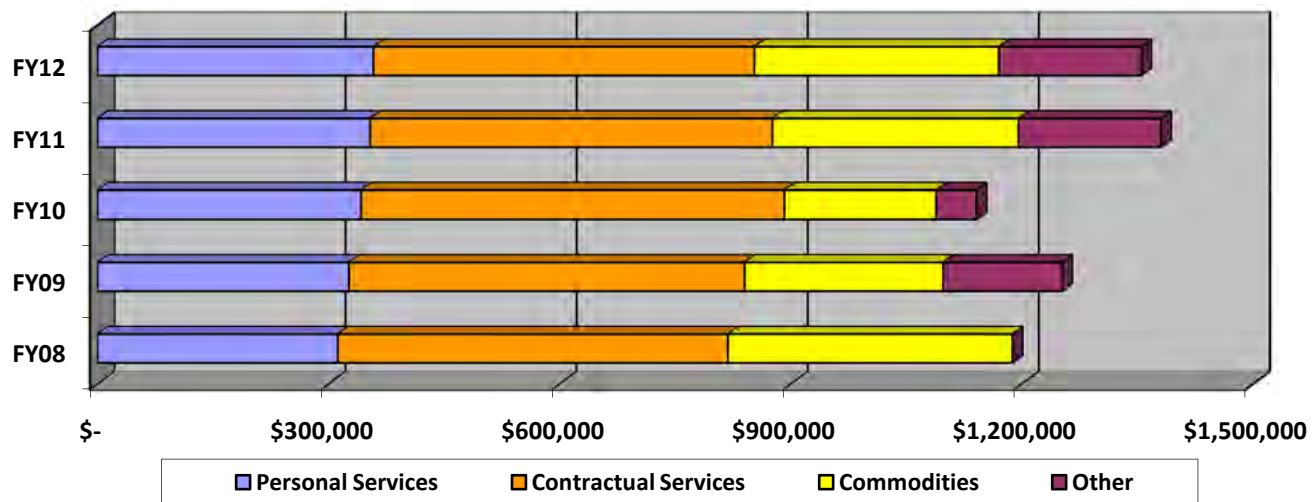
## Parks and Recreation

### Administration Division Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	312,161	326,706	342,384	354,187	358,330
Contractual Services	506,417	513,640	549,535	522,059	494,582
Commodities	369,455	257,809	196,948	319,601	317,255
Other	-	154,297	52,500	185,000	185,000
<b>Totals</b>	<b>1,188,033</b>	<b>1,252,451</b>	<b>1,141,367</b>	<b>1,380,847</b>	<b>1,355,167</b>

#### Administration Division - Five Year Budget Comparison

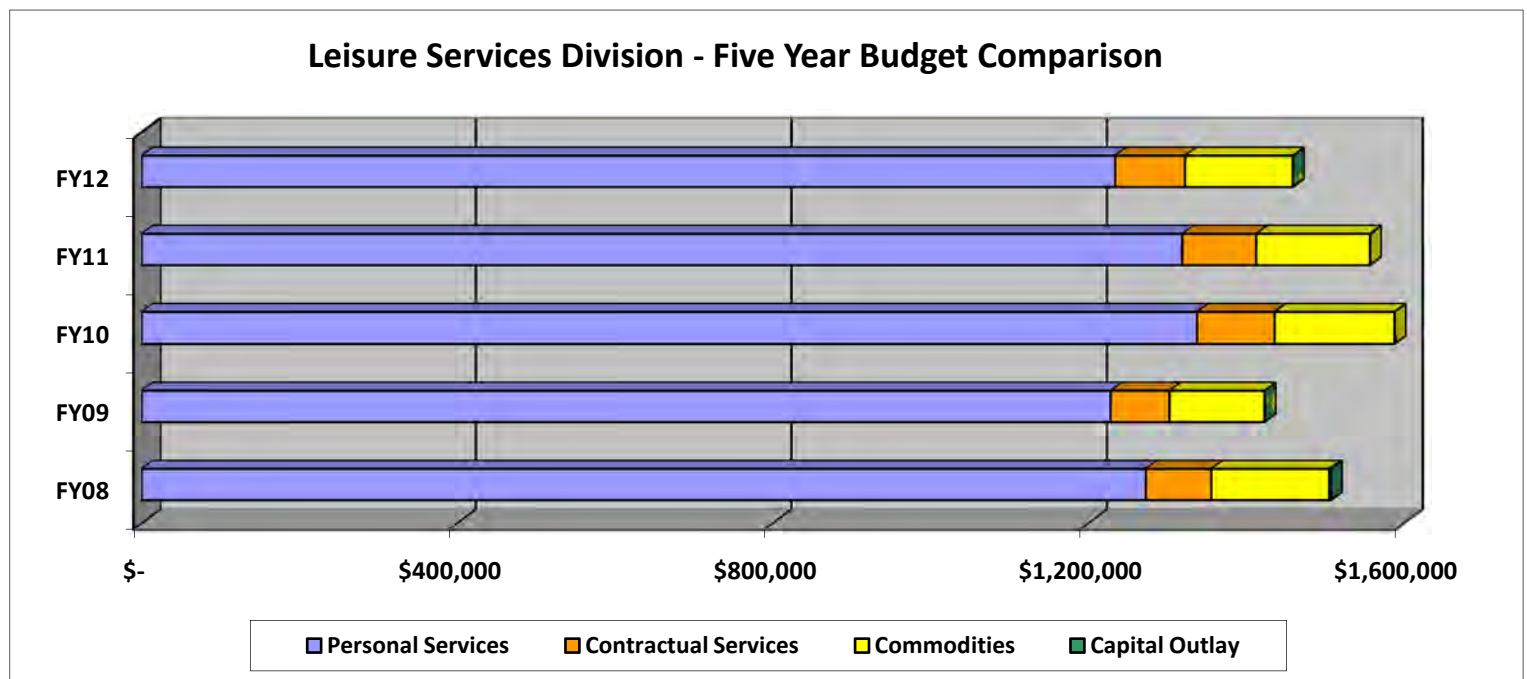


## Parks and Recreation Department

### *Leisure Services Division Budget Summary*

#### **Comparative Budget Summary by Category**

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	<b>FY11</b>	<b>FY12</b>
Personal Services	1,272,816	1,228,274	1,337,662	<b>1,319,102</b>	<b>1,233,859</b>
Contractual Services	83,146	74,544	98,471	<b>93,548</b>	<b>88,624</b>
Commodities	149,530	120,456	151,961	<b>144,362</b>	<b>136,765</b>
Capital Outlay	1,941	-	-	-	-
<b>Totals</b>	<b>1,507,433</b>	<b>1,423,274</b>	<b>1,588,094</b>	<b>1,557,012</b>	<b>1,459,248</b>



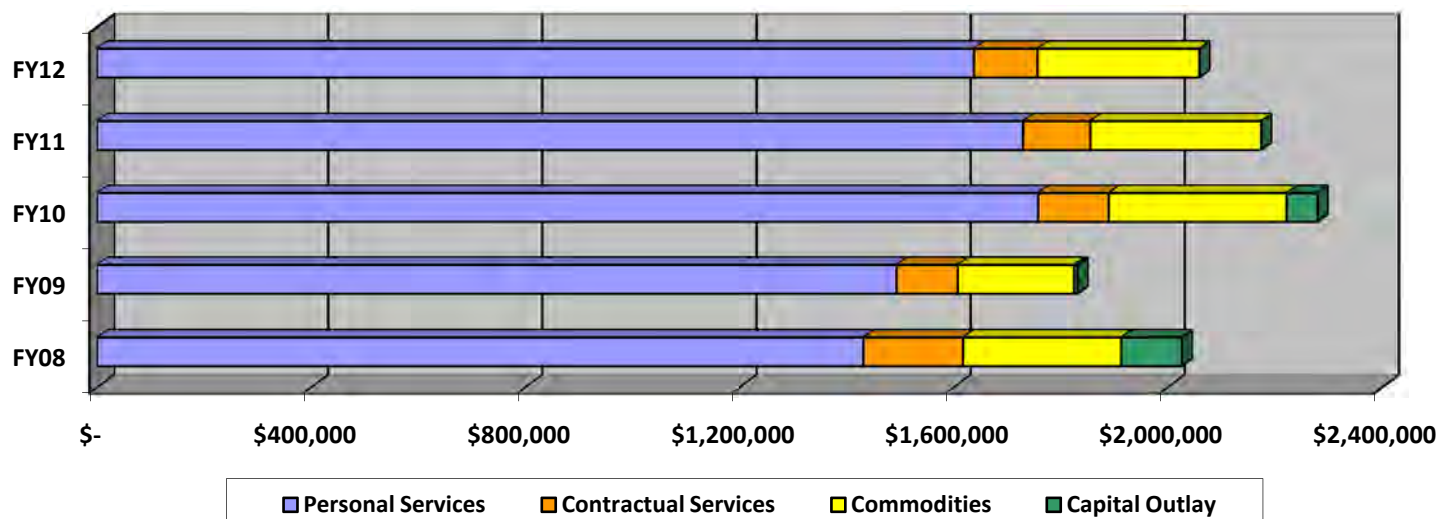
## Parks and Recreation Department

### *Parks and Facilities Division Budget Summary*

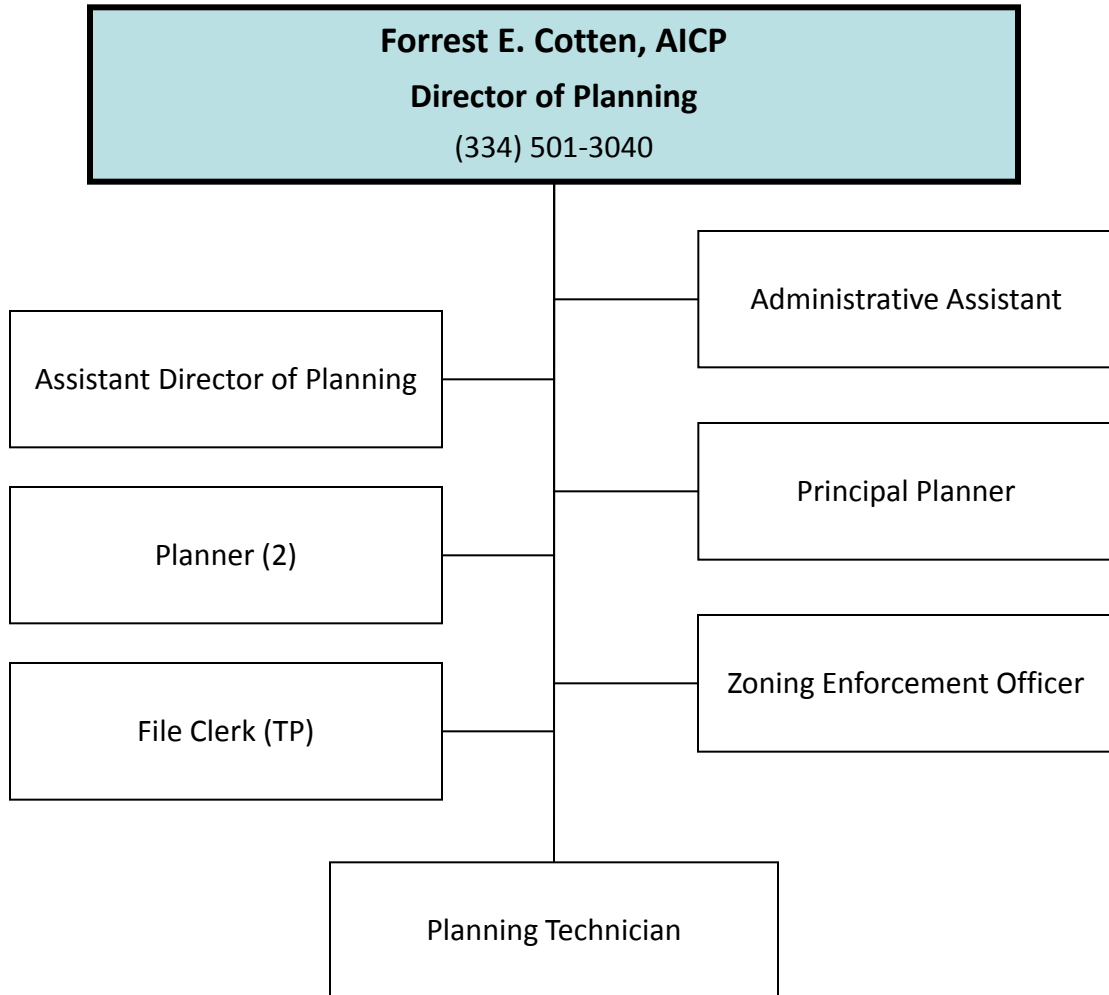
#### **Comparative Budget Summary by Category**

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	<b>FY11</b>	<b>FY12</b>
	\$	\$	\$	\$	\$
Personal Services	1,431,874	1,493,748	1,758,046	<b>1,730,062</b>	<b>1,638,217</b>
Contractual Services	186,012	114,085	132,066	<b>125,463</b>	<b>118,860</b>
Commodities	295,540	217,270	332,191	<b>319,109</b>	<b>302,314</b>
Capital Outlay	113,219	6,668	57,711	-	-
<b>Totals</b>	<b>2,026,645</b>	<b>1,831,771</b>	<b>2,280,014</b>	<b>2,174,634</b>	<b>2,059,391</b>

#### **Parks and Facilities Division - Five Year Budget Summary**



## Planning Department



### Comparative Summary of Authorized Personnel (Regular Full-Time Only)

FY 08	FY 09	FY 10	FY 11	FY 12
8	8	8	8	8

## Planning Department

Forrest E. Cotten, AICP, Director



### Mission

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 pro-active 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

### Major Functions of the Planning Department

- ◆ Provide technical support to the City Manager, City Council, and other Municipal Departments
- ◆ Provide staff support and prepare agendas for the Planning Commission and Board of Zoning Adjustment
- ◆ Develop proactive development policies
- ◆ Administer and enforce the Zoning Ordinance and Subdivision Regulation
- ◆ Assist developers, citizens, and other governmental agencies
- ◆ Monitor current case law and update land use ordinance accordingly
- ◆ Process annexation requests
- ◆ Represent the City of Auburn in long-range transportation planning with the Lee-Russell Council of Governments

## Planning FY2011 Goals

1. Create a Comprehensive Plan Implementation Document that will set forth strategies for achieving the recommendations established in CompPlan 2030.  
Anticipated to commence by **1/1/2011** and be completed by **4/30/2011**
2. Implement a priority round of zoning ordinance and subdivision regulation amendments in furtherance of CompPlan 2030 implementation.  
Anticipated to commence by **4/1/2011** and be completed by **9/30/2011**
3. Conduct preliminary research and evaluation of Payne Street area for historic designation purposes.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
4. Create a formal street naming and addressing policy. This policy would resolve longstanding issues associated with private streets and condominium developments and reconcile any existing conflicts between City and County protocols.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
5. Review the current guidelines and City Code for Game Day and Sidewalk sales. Consider establishing boundaries for vendors, specific timeframes for vendor activity, etc.  
Anticipated to commence by **1/1/2011** and be completed by **6/30/2011**
6. Provide the Fiscal Year 2010 comprehensive report to the Planning Commission.  
Anticipated to commence by **10/1/2010** and be completed by **1/31/2011**
7. Conduct a comprehensive study of the Opelika Road Corridor for purposes of inventorying existing development, identifying needed improvements, and developing incentives and a long-term strategy for creating an improved, functional corridor.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2012**
8. Coordinate with associated departments and consultant to assure proper design specifications for the Development and Environmental Services Building project that will accommodate the present and future space needs of the department.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## Planning FY2012 Goals

1. Conduct an annexation study and make recommendations for adjustments to the City's Annexation Policy in furtherance of CompPlan 2030 implementation.  
Anticipated to commence by **10/1/2011** and be completed by **6/30/2012**
2. Implement second round of zoning ordinance and subdivision regulation amendments in furtherance of CompPlan 2030 implementation.  
Anticipated to commence by **10/1/2011** and be completed by **6/30/2012**
3. Conduct a comprehensive study of the Opelika Road Corridor for purposes of inventorying existing development, identifying needed improvements, and developing incentives and a long-term strategy for realizing an improved and more functional corridor.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
4. Provide the Department's third offering of the Citizens' Planning Academy.  
Anticipated to commence by **9/1/2011** and be completed by **12/31/2011**
5. Establish a comprehensive GIS database of all required tree plantings and freestanding signage.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
6. Provide the Fiscal Year 2011 comprehensive report to the Planning Commission.  
Anticipated to commence by **10/1/2011** and be completed by **1/31/2012**

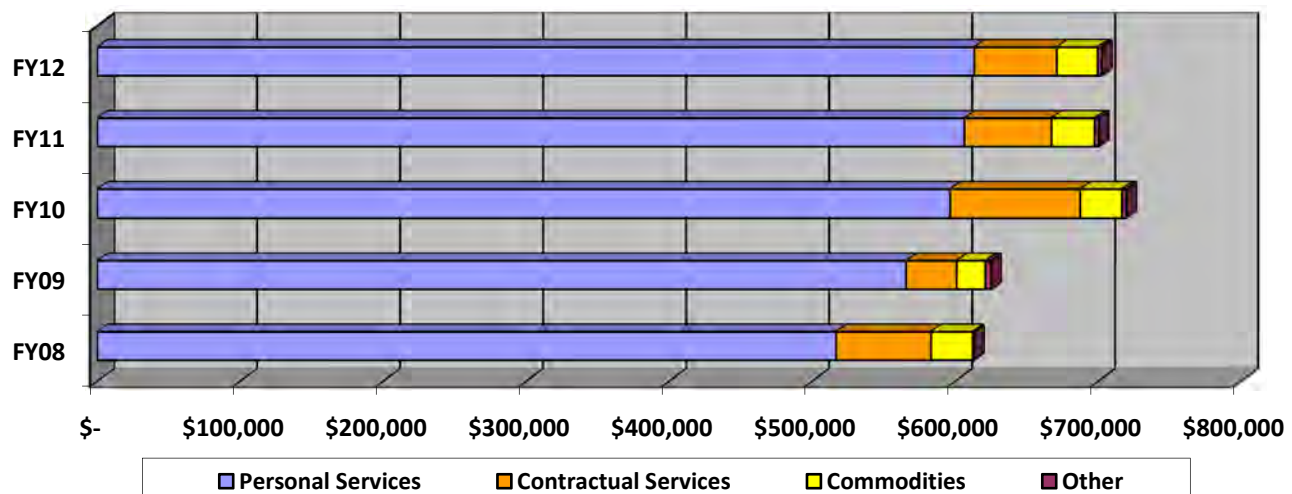
# Planning

## Budget Summary

### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	516,710	565,598	596,454	606,447	613,371
Contractual Services	66,374	35,382	90,989	60,915	57,708
Commodities	29,166	20,111	29,197	30,131	28,545
Other	922	4,121	3,000	3,000	3,000
<b>Totals</b>	<b>613,171</b>	<b>625,213</b>	<b>719,640</b>	<b>700,493</b>	<b>702,624</b>

### Planning - Five Year Budget Comparison







## The City of Auburn

Approved Biennial Budget for FY 2011 & FY 2012

### **General Fund – A Major Fund**

#### **General Fund Expenditures**

##### **General Fund - Non-Departmental Expenditures**

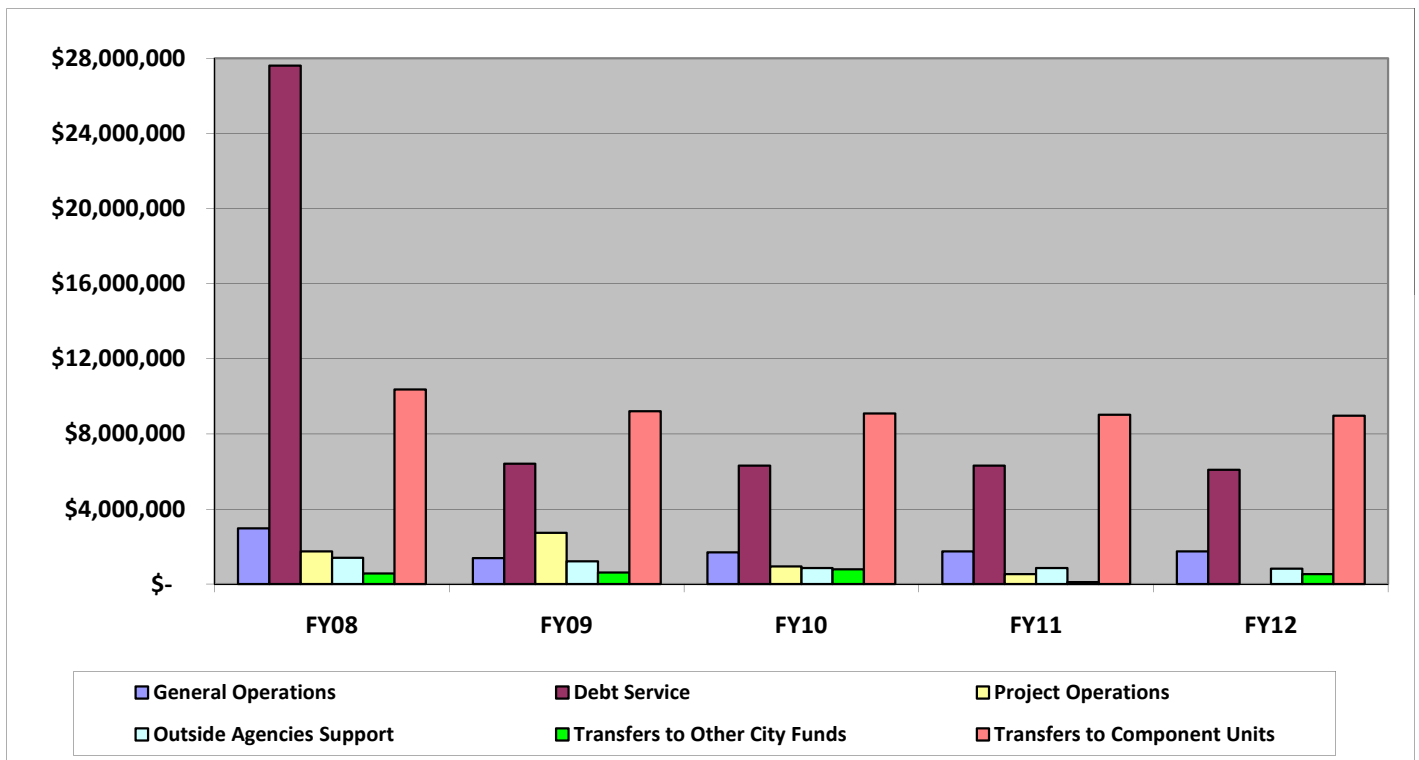
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## City of Auburn

### General Fund ~ Overview of Non-Departmental Expenditures

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
General Operations	2,969,223	1,392,216	1,696,053	1,747,715	1,746,688
Debt Service^	27,603,157	6,419,251	6,313,200	6,302,499	6,090,735
Project Operations	1,743,960	2,730,771	949,610	531,147	-
Outside Agencies Support	1,410,281	1,207,208	865,339	859,125	823,410
Transfers to Other City Funds	564,412	616,000	785,104	108,620	528,448
Transfers to Component Units*	10,362,589	9,207,103	9,079,254	9,026,386	8,974,712
<b>Totals</b>	<b>44,653,622</b>	<b>21,572,550</b>	<b>19,688,560</b>	<b>18,575,492</b>	<b>18,163,993</b>



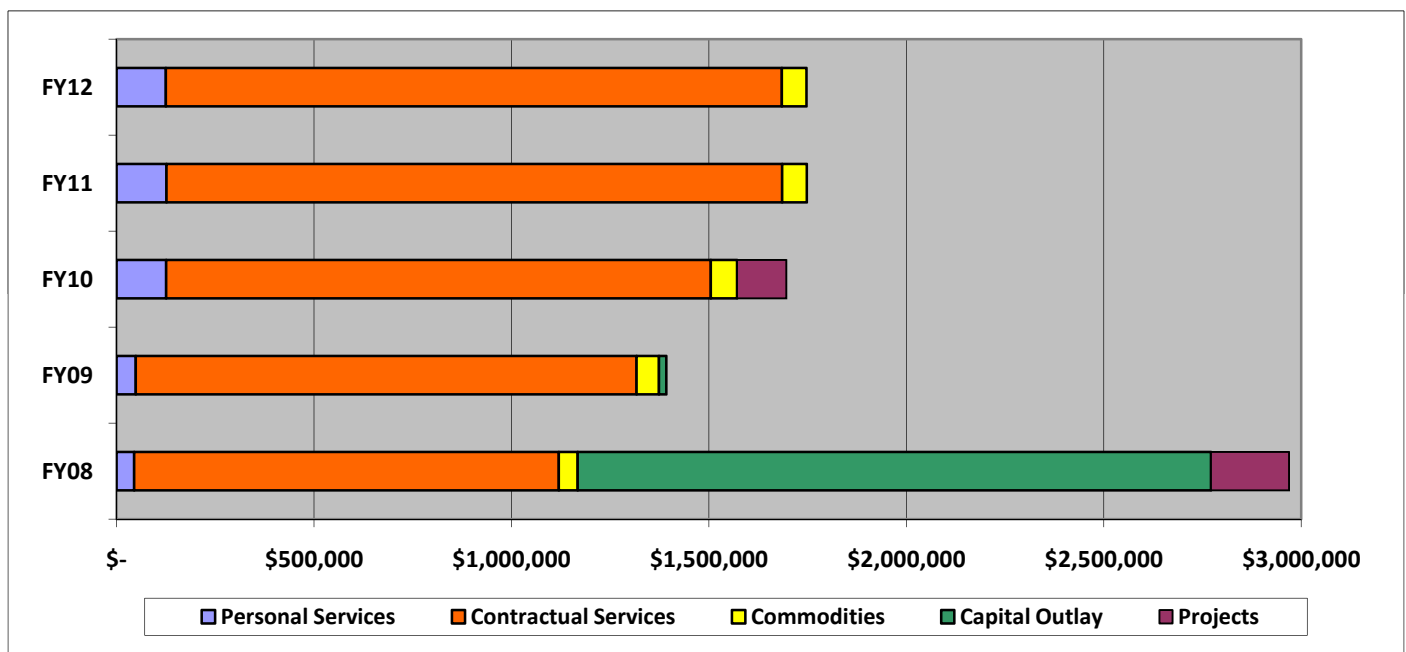
^ Revenues and expenditures increased by approximately \$21.7 million due to debt restructuring transactions occurring in May of 2008. This occurred to take advantage of the current downward trend in lending rates and reduce the City's interest costs.

\* Includes appropriation to Auburn City Schools

## City of Auburn

### General Fund ~ Non-Departmental - General Operations

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	44,552	48,516	125,360	125,829	124,802
Contractual Services	1,074,879	1,267,758	1,379,060	1,559,652	1,559,652
Commodities	47,691	56,793	66,633	62,234	62,234
Capital Outlay*	1,603,972	19,148	-	-	-
Projects	198,129	-	125,000	-	-
<b>Total General Operations</b>	<b>2,969,223</b>	<b>1,392,216</b>	<b>1,696,053</b>	<b>1,747,715</b>	<b>1,746,688</b>



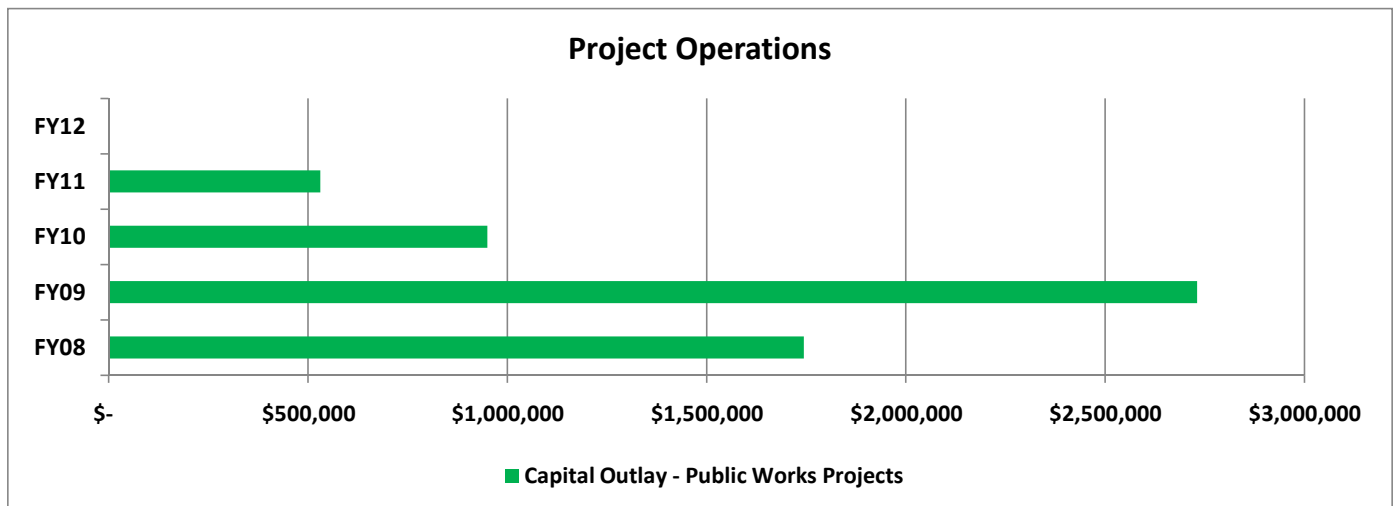
General Operations is the "department" that is used to account for expenditures that benefit multiple departments and for which it is not cost-beneficial to allocate the expenditures among departments. An example of such expenditures is building maintenance services for a building or complex that houses multiple departments. Also included in General Operations are the utilities costs for street lighting and traffic signals and other utilities for City buildings.

\* Purchase of Auburn Bank drive-thru in FY08.

## City of Auburn

### General Fund ~ Non-Departmental - Project Operations

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Public Works					
Street Resurfacing/Striping	1,170,650	2,639,545	326,063	531,147	-
Street Construction	-	-	-	-	-
Intersection Improvements	320,440	-	-	-	-
ROW Acquisition	-	-	-	-	-
Traffic Calming Devices	-	-	-	-	-
Traffic Signal Improvements	-	-	250,000	-	-
Drainage	-	-	-	-	-
Sidewalks	-	-	-	-	-
Bikeways	300	-	-	-	-
City Building Renovation	-	6,905	-	-	-
Engineering Services	124,427	51,768	325,000	-	-
Parking Improvements	-	18,266	28,547	-	-
Special Projects	128,144	14,286	20,000	-	-
Total Public Works	1,743,960	2,730,771	949,610	531,147	-
Total Project Operations	1,743,960	2,730,771	949,610	531,147	-

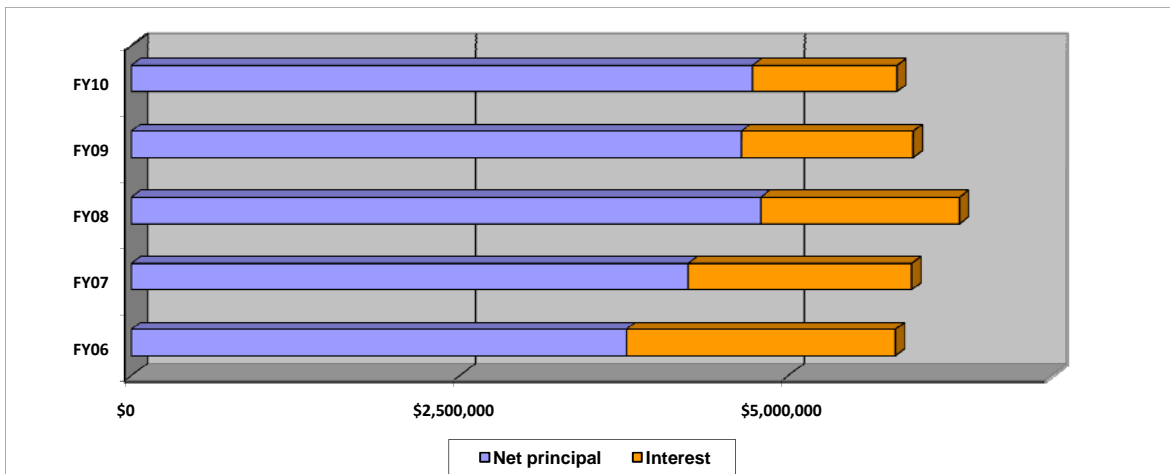


Project Operations is a separate General Fund "department" used for the various General Fund departments' capital outlays for projects for which the amount expended is significantly large enough to create disparities when comparing departmental expenditures over a period of several years. By accounting for large dollar capital projects funded within the General Fund in Project Operations, multi-year expenditures comparisons for the departments involved are more clearly "apples to apples." The majority of the infrastructure proposed for FY 2012 is included in a proposed 5 Mill issue.

## City of Auburn

### General Fund ~ Non-Departmental - Debt Service

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Debt issuance expenditures	1,428	7,500	10,000	-	-
Principal and Interest					
'96 Note Payable, EAMC (fire station #2)	25,000	-	-	-	-
'97 Note Payable, EAMC (fire station #4)	32,376	-	-	-	-
'98 GO warrant (Drake Gym, etc.)	155,914	-	-	-	-
'99 GO warrant (City Hall, streets)	338,015	339,015	339,515	339,315	338,395
'00 GO warrant (Salmon Park)	558,808	-	-	-	-
'01 GO warrant (drainage projects)	130,928	130,928	130,927	130,928	10,910
'02 GO warrant (drainage, streets)	1,093,100	-	-	-	-
'03 GO warrant (heavy eq., 122 Tichenor)	141,360	-	-	-	-
'03 GO warrant (infrastructure imprvmts)	764,934	764,934	764,935	764,934	764,934
'03 GO warrant (infrastructure imprvmts)	440,487	109,836	783,197	783,198	783,198
'04 LOC (West Tech Park)	1,325,071	-	-	-	-
'04 LOC (Ag Tech Bldg)	1,590,028	-	-	-	-
'05 GO warrant (Mall infrastructure)	9,312,478	-	-	-	-
'05 GO warrant (West Tech Park)	783,198	783,198	-	-	-
'06 GO warrant (AU Res Park infrasture)	664,717	664,717	664,717	664,718	664,717
'06 GO warrant (Tennis Ctr-AU part)	275,613	275,613	275,613	275,613	275,613
'07 LOC (Comm Dev Auth refinance)	7,384,222	-	-	-	-
'08 LOC (Comm Dev Auth refinance)	1,833,325	-	-	-	-
'08 GO warrant (Comm Dev Auth)	270,666	1,082,663	1,082,663	1,082,662	1,082,663
'08 GO warrant (Comm Dev Auth)	275,135	1,100,540	1,100,540	1,100,540	1,100,540
'08 GO warrant (refinance&property)	206,355	825,419	825,420	825,419	734,594
'09 GO warrant (Samford Ave Extension)	-	334,888	335,673	335,172	335,171
Total principal and interest	27,601,729	6,411,751	6,303,200	6,302,499	6,090,735
Total debt service	27,603,157	6,419,251	6,313,200	6,302,499	6,090,735
Principal	25,555,070	4,712,396	4,791,275	4,995,181	4,992,465
Interest	2,046,658	1,699,355	1,511,925	1,307,318	1,098,270
Total principal and interest	27,601,729	6,411,751	6,303,200	6,302,499	6,090,735
Less: principal refinanced	(20,068,100)	-	-	-	-
Net principal and interest	7,533,629	6,411,751	6,303,200	6,302,499	6,090,735
Net principal and interest as a % of total net expenditures and other uses	14.9%	10.7%	10.0%	11.1%	11.5%



Debt service is the category of expenditures representing the repayment of debt, including both principal and interest. Resources expended to repay debt are not available for expenditure on other goods and services. However, the long-term nature of many capital assets (roads, bridges, buildings, fire trucks, etc.) justify the borrowing of resources to enable the City to purchase or construct long-lived assets.

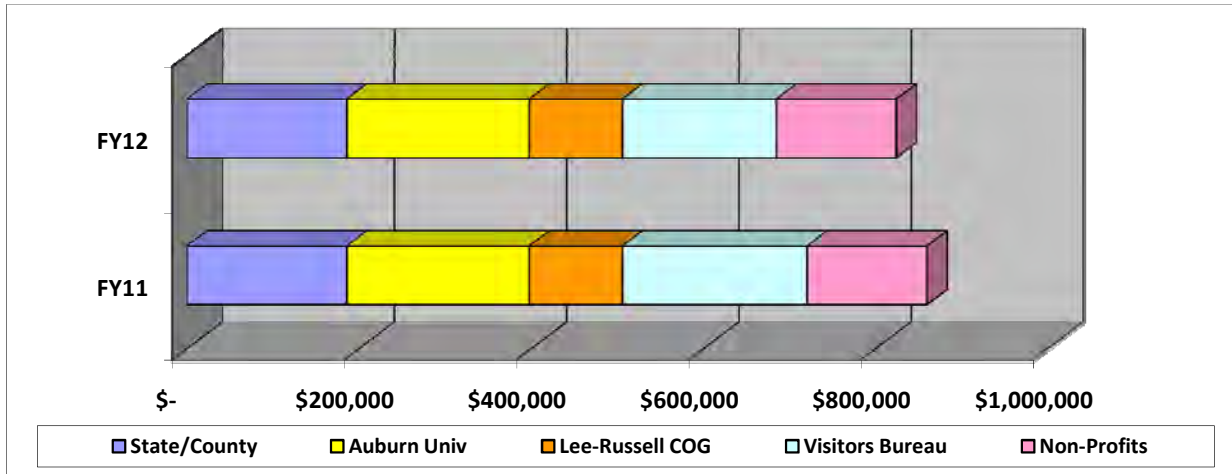
**The City of Auburn**  
*Trends in Outside Agencies Funding*

	<b>Audited Actual</b>	<b>Adjusted Budget</b>	<b>Requested</b>		<b>Budget FY11</b>	Incr/(Decr) of Proposed over FY10	<b>Budget FY12</b>	Incr/(Decr) of Proposed over FY11
	FY09	FY10	FY11	FY12				
	\$	\$	\$	\$	\$		\$	
AL Cooperative Extension Svc	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
AU Airport - Operations	21,647	21,647	21,647	21,647	21,647	-	21,647	-
AU Airport - Terminal Improv.	491,458	100,000	100,000	100,000	100,000	-	100,000	-
AU Airport-FAA Match	24,572	30,000	30,000	30,000	30,000	-	30,000	-
AU Jule Collins Smith Museum	50,000	50,000	50,000	50,000	50,000	-	50,000	-
Auburn Day Care Centers, Inc.	50,000	50,000	50,000	50,000	50,000	-	50,000	-
Boys & Girls Club of Lee County	18,123	18,123	43,559	43,559	18,123	-	18,123	-
Child Advocacy Center	5,000	5,000	5,000	5,000	5,000	-	5,000	-
Community Market of Food Bank	25,000	25,000	25,000	25,000	25,000	-	25,000	-
Convention & Visitor's Bureau	174,925	220,500	n/a	n/a	164,286	(56,214)	178,571	14,286
CVB - Special Activities	-	-	50,000	-	50,000	50,000	-	(50,000)
Domestic Violence Intervention Ctr	15,000	15,000	16,500	16,500	15,000	-	15,000	-
Unity Wellness Center (formerly East Alabama AIDS Outreach)	3,500	3,500	7,222	7,222	3,500	-	3,500	-
East AL Mental Health Board	42,000	42,000	48,000	48,000	42,000	-	42,000	-
East AL Svcs for the Elderly	12,500	12,500	15,000	15,000	12,500	-	12,500	-
Lee County EMA-Operations	20,000	20,000	42,000	42,000	31,903	11,903	31,903	-
Lee County EMA-Warning Sirens*	11,903	11,903	-	-	-	(11,903)	-	-
Lee County Health Department	47,904	47,904	52,694	52,694	47,904	-	47,904	-
Lee County Juvenile Court	18,612	18,612	19,000	19,000	18,612	-	18,612	-
Lee County Youth Dev Ctr	45,200	45,200	45,200	45,200	45,200	-	45,200	-
Lee-Russell COG-Operations	103,750	108,450	113,800	119,500	108,450	-	108,450	-
LRCOG-Transit Software	4,650	-	-	-	-	-	-	-
Red Cross	10,000	10,000	10,000	11,500	10,000	-	10,000	-
<b>Totals</b>	<b>1,205,743</b>	<b>865,339</b>	<b>754,622</b>	<b>711,822</b>	<b>859,125</b>	<b>(6,214)</b>	<b>823,410</b>	<b>(35,714)</b>
<b>Moved:</b>								
Tree Commission	1,465	-	Accounted for as a board/commission within Parks & Recreation beginning in FY08.					
<b>Totals</b>	<b>\$ 1,207,208</b>	<b>\$ 865,339</b>						

\* Cost to install/maintain warning sirens now accounted for in Operations appropriation.

## City of Auburn

### Outside Agencies Funding by Agency Type



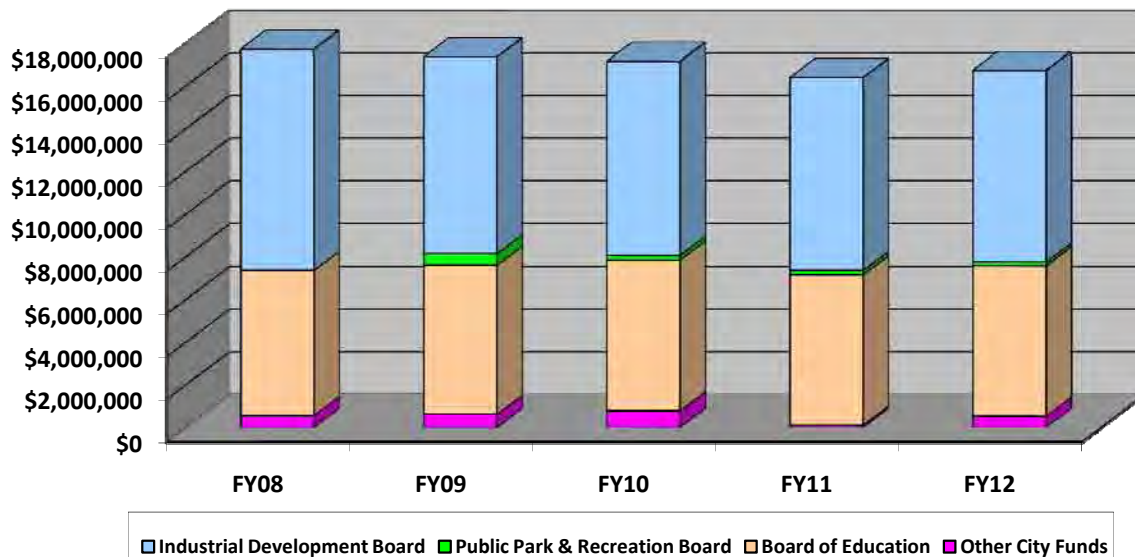
	<i>FY11 Budget</i>	<i>FY12 Budget</i>
	\$	\$
<b>Governmental -</b>		
<b>State of Alabama / Lee County</b>		
Administrative Office of Courts-Lee County Juvenile Court	18,612	18,612
Department of Public Health-Lee County Health Department	47,904	47,904
Department of Mental Health-East Alabama Mental Health	42,000	42,000
Lee Co. Emergency Management Agency (EMA)-Operations	31,903	31,903
Lee County Youth Development Center	45,200	45,200
<i>Total - State and County</i>	185,619	185,619
<b>Auburn University</b>		
Alabama Cooperative Extension Service	10,000	10,000
Airport - Operations	21,647	21,647
Airport - Terminal Improvements	100,000	100,000
Airport - FAA Match	30,000	30,000
Jule Collins Smith Museum of Fine Art	50,000	50,000
<i>Total - Auburn University</i>	211,647	211,647
<b>Lee-Russell Council of Governments (COG)</b>	108,450	108,450
<b>Auburn-Opelika Convention and Visitors Bureau</b>	214,286	178,571
<i>Total Governmental Entities</i>	720,002	684,287
<b>Non-Profit Organizations</b>		
Auburn Day Care Centers, Inc.	50,000	50,000
Boys and Girls Clubs of Lee County	18,123	18,123
Child Advocacy Center	5,000	5,000
Community Market of the Lee County Food Bank	25,000	25,000
Domestic Violence Intervention Center	15,000	15,000
Unity Wellness Center (formerly East Alabama AIDS Outreach)	3,500	3,500
East Alabama Services for the Elderly (EASE)	12,500	12,500
Red Cross	10,000	10,000
<i>Total Non-Profit Organizations</i>	139,123	139,123
<b>Total Outside Agencies Funding</b>	<b>859,125</b>	<b>823,410</b>



# City of Auburn

## General Fund ~ Non-Departmental - Transfers

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Transfers to Other City Funds					
Liability Risk Retention Fund	500,000	550,000	560,000	-	450,000
Grants - Special Activities	-	66,000	-	-	-
Memorial Monument Fund	63,362	-	-	-	-
PS Substance Abuse Prevention Funds	1,050	-	-	-	-
Solid Waste Management Fund	-	-	225,104	108,620	78,448
Total Transfers to Other Funds	564,412	616,000	785,104	108,620	528,448
Transfers to Component Units					
Board of Education	6,795,523	6,988,003	7,050,759	7,050,759	7,050,759
Public Park & Recreation Board	-	546,087	232,295	202,487	173,873
Industrial Development Board					
General Operations	160,000	160,000	155,200	147,440	139,680
Debt Service	1,300,896	1,195,813	1,335,000	1,335,000	1,335,000
Industrial Recruitment	200,000	200,000	194,000	184,300	174,600
Commercial Development	85,000	85,000	82,450	78,328	74,205
Workforce Development	16,000	15,000	14,550	13,823	13,095
Chamber of Commerce	-	13,750	15,000	14,250	13,500
Commercial Development Authority	1,805,170	3,450	-	-	-
Total Transfer to IDB	3,567,066	1,673,013	1,796,200	1,773,140	1,750,080
Total Transfers to Component Units	10,362,589	9,207,103	9,079,254	9,026,386	8,974,712
Total Transfers	10,927,001	9,823,103	9,864,358	9,135,006	9,503,160



The nature of governmental accounting requires that resources be accounted for in separate sets of books, called "funds," to show compliance with the legal restrictions placed on the spending of the resources. It is common for the various funds to transfer resources between them, when allowed by law. The City also transfers resources to some of its component units, which are entities created by the City to carry out public responsibilities, as authorized by law.



# City of Auburn



## The City of Auburn

### Approved Biennial Budget for FY 2011 & FY 2012

#### Enterprise Funds

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# City of Auburn

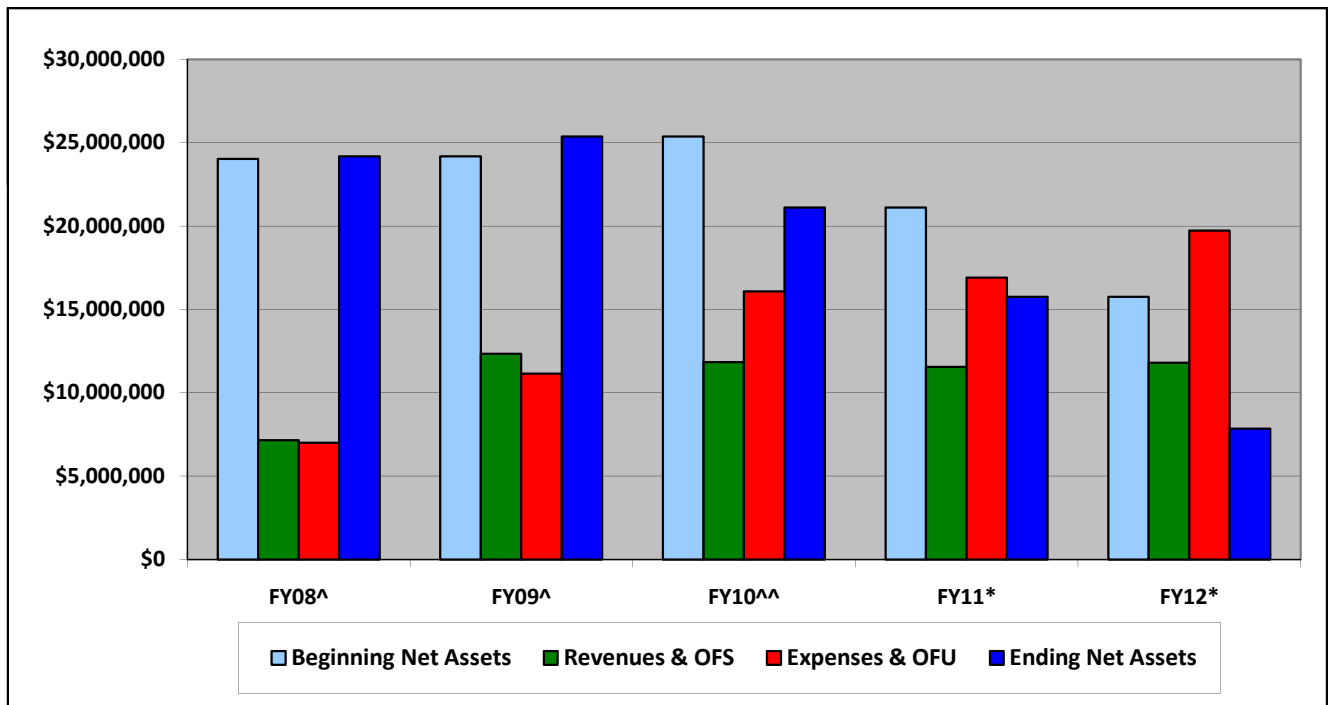
## Description of and Trends in Enterprise Funds

**Enterprise funds** are funds used to account for activities for which a fee is charged to external users for goods or services. Enterprise funds are categorized as proprietary or business-type funds and are accounted for using the full accrual basis. The City of Auburn budgets for the following enterprise funds:

**Sewer Fund** accounts for the provision of wastewater collection and treatment services provided to the public, as well as watershed protection services. The Sewer Fund's assets include the City's two wastewater treatment plants and the sewer collection system (sewer lines). The Sewer Fund's activities are regulated by both the federal (Environmental Protection Agency) and state (Alabama Department of Environmental Management) governments. Sewer fees are established by the City Council.

**Solid Waste Management Fund** accounts for the provision of solid waste and recycling collection and disposal services provided to the public. The Solid Waste Fund's assets include heavy equipment, other vehicles and other equipment. The City contracts with a private company for landfill services. The City has a permit for a construction and demolition landfill which has been closed for a number of years, but is still under monitoring. Through the end of fiscal year 2008, solid waste and recycling services were accounted for in the City's General Fund; beginning in fiscal 2009, the City will account for these activities and the related revenues and expenses in

**Total Enterprise Funds - Revenues, Expenses, and Net Assets**



^ Audited

^^ Adjusted Budget

\* Budget

# City of Auburn

## Total Enterprise Funds ~ Overview of Revenues, Expenses and Changes in Net Assets

Fiscal Years 2008 - 2012

	Actual		Adjusted Budget	Budget	
	FY08 <sup>#</sup>	FY09 <sup>#</sup>	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Beginning net assets	\$ 24,026,862	\$ 24,180,973	\$ 25,367,045	\$ 21,112,418	\$ 15,755,039
Revenues:					
Grants	-	-	162,727	-	-
Charges for services	6,202,041	10,527,679	10,716,942	10,789,362	11,070,813
Reimbursements and contributions	299,863	349,934	300,000	300,000	300,000
Interest	43,263	238,845	100,352	50,500	50,500
Other revenue	504	4,647	1,357	1,000	1,000
Total revenues	6,545,672	11,121,106	11,281,378	11,140,862	11,422,313
Other financing sources (OFS):					
Sale of surplus assets	21,565	28,748	21,469	5,000	5,000
Transfer in General Fund	-	-	225,104	108,620	78,448
Contributions from Gov. Funds	-	670,424	-	-	-
Capital contributions	595,781	507,760	300,000	300,000	300,000
Total OFS	617,346	1,206,931	546,573	413,620	383,448
<b>Total revenues &amp; OFS</b>	<b>7,163,018</b>	<b>12,328,037</b>	<b>11,827,951</b>	<b>11,554,482</b>	<b>11,805,761</b>
Expenses	6,829,078	10,969,052	12,363,928	11,695,612	11,707,734
Capital outlays	-	-	2,432,900	3,930,000	6,674,000
Principal Debt Payments	-	-	1,060,000	1,105,000	1,155,000
Other financing uses (transfers)	179,829	172,913	225,750	181,250	181,250
<b>Total expenses and transfers</b>	<b>7,008,907</b>	<b>11,141,965</b>	<b>16,082,578</b>	<b>16,911,862</b>	<b>19,717,984</b>
Excess (deficit) of revenues and other sources over expenses, and transfers out	154,111	1,186,072	(4,254,627)	(5,357,380)	(7,912,223)
Ending net assets <sup>^</sup>	\$ 24,180,973	\$ 25,367,045	\$ 21,112,418	\$ 15,755,039	\$ 7,842,816

<sup>#</sup> FY 2008 and FY 2009 amounts are reported on the full-accrual basis (capital assets are capitalized and expensed through depreciation and principal debt pymts are a reduction of liabilities). The budget is prepared on a modified accrual basis, including depreciation, capital outlays, and principal debt payments.

<sup>^</sup> FY 2008 and FY 2009 amounts are reported on the full-accrual basis (capital assets are capitalized and expensed through depreciation and principal debt pymts are a reduction of liabilities). The budget is prepared on a modified accrual basis, including depreciation, capital outlays, and principal debt payments.

# City of Auburn

## Enterprise Funds ~ Combining Statement of Projected Revenues and Expenses

	Sewer Fund	Solid Waste Management Fund	Total Enterprise Funds
<b>Audited net assets, 9.30.09</b>	<b>\$ 24,705,483</b>	<b>\$ 661,559</b>	<b>\$ 25,367,042</b>
FY 10 Projected revenues and other financing sources	8,527,500	3,300,453	11,827,953
FY 10 Projected expenses and other financing uses	12,578,317	3,504,261	16,082,578
<b>Projected net assets, 9.30.10</b>	<b>20,654,666</b>	<b>457,751</b>	<b>21,112,417</b>
<b>FY11 Budget</b>			
<b>Revenues</b>			
Sewer service fees	7,416,000	-	7,416,000
Sewer access fees	300,000	-	300,000
Sewer penalties	100,000	-	100,000
Tapping fees	3,000	-	3,000
Sewer surcharges	10,000	-	10,000
Miscellaneous revenue	500	500	1,000
Investment interest	50,000	500	50,500
Reimbursements & contributions	300,000	-	300,000
Solid waste collection fees	-	2,923,862	2,923,862
Solid waste special collections	-	16,000	16,000
Solid waste white goods	-	2,500	2,500
Solid waste downtown collections	-	-	-
Recycling	-	18,000	18,000
<b>Total revenues</b>	<b>8,179,500</b>	<b>2,961,362</b>	<b>11,140,862</b>
<b>Other financing sources</b>			
Sale of surplus assets	5,000	-	5,000
Proceeds of debt - Sewer Fund	-	-	-
Capital contributions	300,000	108,620	408,620
<b>Total revenues and other sources</b>	<b>8,484,500</b>	<b>3,069,982</b>	<b>11,554,482</b>
<b>Expenses</b>			
Sewer Fund - Administration	1,278,295	-	1,278,295
Sewer Fund - Maintenance	1,038,351	-	1,038,351
Sewer Fund - Watershed management	296,157	-	296,157
Sewer Fund - General operations	3,806,700	-	3,806,700
Sewer Fund - Debt service	3,286,460	-	3,286,460
Sewer Fund - Project operations	3,750,000	-	3,750,000
Solid Waste Fund - Administration	-	458,031	458,031
Solid Waste Fund - Recycling	-	1,290,275	1,290,275
Solid Waste Fund - Solid Waste	-	1,526,342	1,526,342
<b>Total expenses</b>	<b>13,455,963</b>	<b>3,274,648</b>	<b>16,730,611</b>
<b>Other financing uses</b>			
Operating transfers			
To General Fund	71,250	-	71,250
To Water Works Board	110,000	-	110,000
<b>Total expenses and other uses</b>	<b>13,637,213</b>	<b>3,274,648</b>	<b>16,911,861</b>
<b>Projected net assets, 9.30.11</b>	<b>\$ 15,501,953</b>	<b>\$ 253,085</b>	<b>\$ 15,755,038</b>

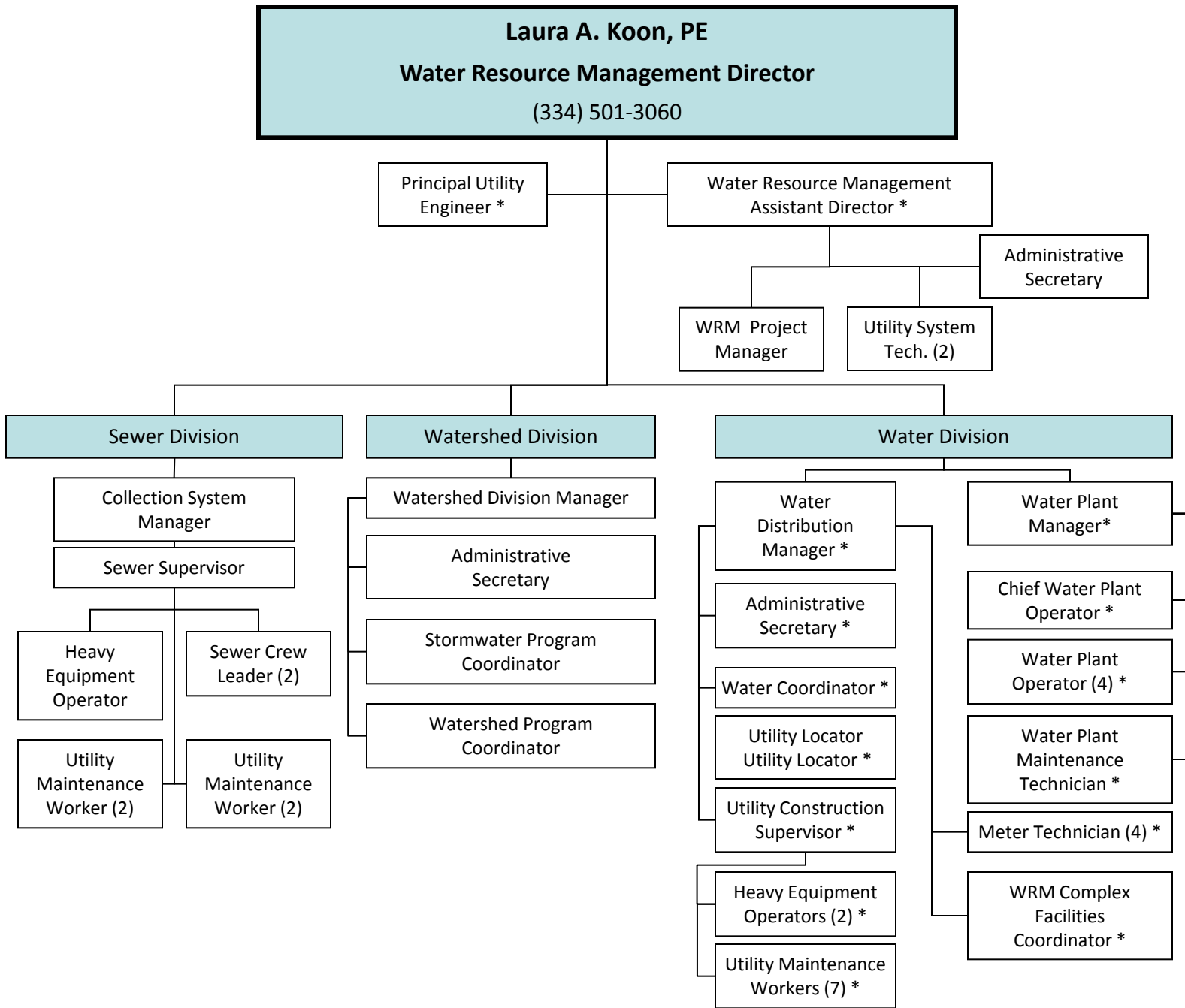
# City of Auburn

## Enterprise Funds ~ Combining Statement of Projected Revenues and Expenses

	Sewer Fund	Solid Waste Management Fund	Total Enterprise Funds
<b>Projected net assets, 9.30.11</b>	<b>\$ 15,501,953</b>	<b>\$ 253,085</b>	<b>\$ 15,755,038</b>
<b>FY12 Budget</b>			
<b>Revenues</b>			
Sewer service fees	7,638,480	-	7,638,480
Sewer access fees	300,000	-	300,000
Sewer penalties	100,000	-	100,000
Tapping fees	3,000	-	3,000
Sewer surcharges	10,000	-	10,000
Miscellaneous revenue	500	500	1,000
Investment interest	50,000	500	50,500
Reimbursements & contributions	300,000	-	300,000
Solid waste collection fees	-	2,982,333	2,982,333
Solid waste special collections	-	16,500	16,500
Solid waste white goods	-	2,500	2,500
Solid waste downtown collections	-	-	-
Recycling	-	18,000	18,000
<b>Total revenues</b>	<b>8,401,980</b>	<b>3,020,333</b>	<b>11,422,313</b>
<b>Other financing sources</b>			
Sale of surplus assets	5,000	-	5,000
Proceeds of debt - Sewer Fund	-	-	-
Capital contributions	300,000	78,448	378,448
<b>Total revenues and other sources</b>	<b>8,706,980</b>	<b>3,098,781</b>	<b>11,805,761</b>
<b>Expenses</b>			
Sewer Fund - Administration	1,305,368	-	1,305,368
Sewer Fund - Maintenance	1,063,273	-	1,063,273
Sewer Fund - Watershed management	267,610	-	267,610
Sewer Fund - General operations	3,806,700	-	3,806,700
Sewer Fund - Debt service	3,289,731	-	3,289,731
Sewer Fund - Project operations	6,520,000	-	6,520,000
Solid Waste Fund - Administration	-	458,431	458,431
Solid Waste Fund - Recycling	-	1,295,828	1,295,828
Solid Waste Fund - Solid Waste	-	1,529,792	1,529,792
<b>Total expenses</b>	<b>16,252,682</b>	<b>3,284,051</b>	<b>19,536,733</b>
<b>Other financing uses</b>			
Operating transfers			
To General Fund	71,250	-	71,250
To Water Works Board	110,000	-	110,000
<b>Total expenses and other uses</b>	<b>16,433,932</b>	<b>3,284,051</b>	<b>19,717,983</b>
<b>Projected net assets, 9.30.12</b>	<b>\$ 7,775,001</b>	<b>\$ 67,815</b>	<b>\$ 7,842,816</b>



# Department of Water Resource Management



\* Water Board Employees

## Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 08	FY 09	FY 10	FY 11	FY 12
Sewer Maintenance	15	15	15	15	15
Watershed Division	4	4	4	4	4
Operations Admin.	4	3	3	3	3
Pumping & Purification	8	8	8	8	8
Distribution	13	14	14	14	14
Meter Reading	4	4	4	4	4
<b>TOTAL City/Water Board</b>	<b>19/28 *</b>	<b>18/29 *</b>	<b>18/29 *</b>	<b>18/29 *</b>	<b>18/29 *</b>

# City of Auburn

## Water Resource Management Department Financing Structure

The Water Resource Management Department is housed in the Bailey-Alexander Complex on W. Samford Avenue. The operations of the City of Auburn's Water Resource Management (WRM) Department are financed differently from most other City departments' activities. WRM operations are funded jointly by the City and the Auburn Water Works Board, which is a component unit of the City. The Sewer Administration, Sewer Maintenance and Watershed Divisions are budgeted within a City fund separate from the General Fund. The City's Sewer Enterprise Fund accounts for sewer activities using business-type accounting (full accrual basis). The Sewer Fund's revenue sources include sewer service charges, sewer tap fees and access fees, special sewer charges, and investment income. The Sewer Fund's expenses are accounted for in the following WRM divisions: Sewer Administration, Sewer Maintenance, Watershed Management and General Operations.

Sewer rates and fees are established by City Council ordinance. It is the Council's intention that sewer fees shall cover the costs of providing wastewater services to residences and businesses. The schedule of current sewer fees is shown below:

<b>Sewer service charges</b>	\$4.32 per 1,000 gallons	<b>Late penalty</b>	5% of overdue balance
Subject to minimum bills, see below			
Residential billing capped at 18,000 gallons		<b>Tap fee</b>	
		Not in street	\$490
<b>Minimum sewer service charges</b>		In street but < 30' of pipe	\$865
3/4" meter	\$12.96	In street but > 30' of pipe	\$865 +
1" meter	\$21.67		\$25/foot > 30'
1 1/2" meter	\$43.31		
2" meter	\$64.97	<b>Sewer access fees (for undeveloped property)</b>	
3" meter	\$140.76	3/4" meter	\$1,800
4" meter	\$281.50	1" meter	\$4,500
6" meter	\$563.01	1 1/2" meter	\$9,000
		2" meter	\$14,400
<b>Deposit to open account</b>		3" meter	\$28,800
3/4" meter	\$50.00	4" meter	\$45,000
1" meter	\$100.00	6" meter	\$90,000
1 1/2" meter	\$180.00	8" or 10" meter	\$144,000
2" meter	\$300.00	<b>Sewer Surcharges</b>	
3" meter	\$600.00	Per ordinance	
4" meter	\$1,000.00		
6" or 8" meter	\$1,595.00		

The Water Divisions' operations are financed by the Water Works Board of the City of Auburn, a legal entity that is separate from the City. The City Council appoints the members of the Water Works Board, which then establishes policies for water operations, manages the water supply, and sets rates for the provision of potable water services to residents and businesses in the City. The Water Board's primary revenue sources include sales of water to customers, water access fees, fire protection service fees and other miscellaneous fees and charges. Expenses of water operations are accounted for in the following WRM divisions: Pumping and Purification, Water Distribution, Meter Reading, Water Revenue Office, and General Operations. Salaries of some WRM employees are allocated between sewer and water functions, resulting in reimbursements between the City Sewer Fund and the Water Board.

The City has a contract with the Water Board to provide management services to the Board. The head of the City's Water Resource Management Department supervises the operation of the water treatment plant and

the water storage and distribution system as well as the meter reading team and water source planning efforts. The City's Finance Director is responsible for managing the Water Revenue Office, which includes the customer service representatives, billing and collection, accounting, and financial reporting functions. In addition, the Finance Department provides other financial services to the Water Board, including accounts payable, cash management and debt management services. The City's Human Resources Department provides employee recruitment and retention and also risk management services to the Water Board. The City's Information Technology Department provides computer hardware and software support services and GIS (computerized mapping) services to the Water Board.

The Water Works Board approves a separate biennial budget for its operations. The budget approved by the Water Board for fiscal year 2011, which included a 5% rate increase, is shown below, along with comparative, audited data for fiscal years 2008 and 2009.

City of Auburn Water Works Board					
	Audited Actual		Projected	Approved Budget	
	FY08	FY09	FY10	FY11	FY12
<b>Revenues</b>	\$	\$	\$	\$	\$
Water sales	6,383,582	6,243,776	7,303,129	7,665,009	7,754,148
Access fees	647,675	397,125	350,000	350,000	350,000
Fire protection fees	109,830	114,913	122,148	122,148	122,148
Penalties & collection fees	214,529	298,342	290,188	295,992	301,912
Tapping fees	105,661	72,079	105,600	105,600	105,600
Service initiation fees	85,415	74,300	50,000	55,000	60,000
Investment income	225,563	111,477	129,144	110,000	110,000
Other revenues	703,986	457,226	388,943	394,514	397,292
Total revenues	8,476,241	7,769,238	8,739,152	9,098,263	9,201,100
<b>Expenses</b>					
Water treatment & pumping	2,392,350	2,008,779	1,625,685	2,088,757	2,126,787
Water distribution	889,873	881,368	804,387	943,488	956,028
Meter reading & maintenance	227,527	380,187	468,459	456,869	462,140
Water Revenue Office	557,697	686,482	685,175	781,930	804,151
Operations administration	231,187	217,221	253,324	264,811	267,169
Bond operations	903,371	866,995	959,832	925,710	908,988
General operations	3,188,619	3,091,567	3,809,579	3,387,801	3,419,946
Total expenses	8,390,624	8,132,599	8,606,441	8,849,366	8,945,209
Net income	85,617	(363,361)	132,711	248,897	255,891

The proposed budget for the City's funding of the Water Resource Management Department's wastewater management and operations is shown in the following pages about the City Sewer Fund.



## Water Resource Management Department

Laura A. Koon, P.E., Director



### Mission

The **mission** of the City's Water Resource Management Department is to provide excellent water, sewer and watershed management 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, sewer and watershed management 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, sewer and watershed management needs of the City based on new developments, annexations, and industrial growth;
- Encouraging environmental awareness and education as they relate to water, sewer and watershed management issues;
- Pursuing knowledge of the best available technology and procedures relating to the field of water, sewer and watershed management.

### Major Functions of the Water Resource Management Department

- ◆ Maintain over 275 miles of sewer lines, 6,400 manholes and service lines for over 20,267 customers, 12 wastewater pumping stations and associated force mains.
- ◆ Respond to approximately 450 sanitary sewer service calls each year, inspect approximately 145 grease traps semi-annually, perform approximately 4,600 line locate requests each year and inspect gravity sewers and major interceptor sewers.
- ◆ Respond to over 24,000 water service calls annually and maintain meters, storage tanks, booster pump stations and Lake Ogletree.
- ◆ Work with new developments on the review and approval of water and sanitary sewer systems internal to the development and evaluate the effects of the water and sewer systems on surrounding watersheds.
- ◆ Provide water and sewer service to approximately 50,000 residents.
- ◆ Manage the contract operator of the Northside Water Pollution Control Facility (WPCF) and the HCM organ (Southside) WPCF in treating domestic wastewater in compliance with federal and state regulations.
- ◆ Operate and maintain a water distribution system consisting of over 300 miles of water main, 2,500 fire hydrants, 8 storage tanks, and over 20,300 meters.
- ◆ Provide an annual water system consumer confidence report that summarizes water quality data and water system and watershed activities for the past year.
- ◆ Operate and maintain the James Estes Water Treatment Plant and raw water pumping facilities at Lake Ogletree to produce potable drinking water that meets or exceeds regulatory requirements.
- ◆ Manage approximately 12-15 capital projects per year associated with the water and sewer system.

- ◆ Oversee compliance with current regulatory requirements regarding the water, sewer and stormwater management programs and address changing regulatory requirements as necessary.
  - ◆ Provide annual Municipal Water Pollution Prevention (MWPP) reports to ADEM as required.
  - ◆ Manage implementation and compliance of the City's Phase II Stormwater Program.
  - ◆ Conduct approximately 550 routine and monthly erosion and sediment control inspections on all developments within the City of Auburn.
  - ◆ Manage a comprehensive water quality sampling program to include weekly turbidity monitoring, realtime quarterly water quality monitoring of local streams utilizing the City's Hydrolab sampling probe, stormwater outfall monitoring and bacteriological sampling to identify potential illicit discharges.
  - ◆ Respond to customer calls concerning water quality issues such as illicit discharges and erosion and sediment control concerns.
  - ◆ Provide public education and outreach program to raise awareness of stormwater-related issues.
-

## **Water Resource Management FY2011 Goals**

### **Water Operations**

1. Rehabilitation and painting of the EUD and Farmville Tanks.  
Anticipated to commence by **1/1/2011** and be completed by **9/30/2011**
2. Roof replacement on Clearwell No. 2 at the water treatment plant.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Replacement of Clarifier No. 1 and No. 2 at the water treatment plant.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
4. Design and construct carbon contact basin improvements.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
5. Replace existing alum storage tanks and add additional alum storage.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
6. Complete permitting, design and initiate construction of the AWWB Well No. 1.  
Anticipated to commence by **1/1/2009** and be completed by **9/30/2011**
7. Design, bidding and construction for necessary spillway maintenance.  
Anticipated to commence by **10/1/2010** and be completed by **12/31/2010**

### **Sewer Maintenance**

1. Complete construction/installation of H.C. Morgan WPCF belt filter press addition and Northside WPCF automatic screen addition.  
Anticipated to commence by **6/1/2010** and be completed by **6/30/2011**
2. Design of H.C. Morgan WPCF Improvements required to enable the transfer of flow from the Northside WPCF to the H.C. Morgan WPCF.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Install two (2) diesel bypass pumps per year at City pump stations - install at Graystone Pump Station and Woodland Park Ph. I Pump Station in FY11.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
4. Rehabilitation of Southside Interceptor using cured-in-place technology. This is a multi-year project.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2012**
5. Follow-up flow monitoring study in the Northside sewer basin to evaluate inflow and infiltration and to determine if additional sewer rehabilitation is needed in the Northside sewer basin.  
Anticipated to commence by **1/1/2011** and be completed by **7/31/2011**
6. Implementation of Fats, Oils and Grease (FOG) software purchased in FY10 for grease trap inspections.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
7. Northeast Outfall capacity upgrade.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **Watershed Management**

1. Renew Phase II Stormwater Permit and develop and begin implementation of the revised Stormwater Management Plan to comply with the new Phase II Stormwater Permit.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
2. Research options and select software for erosion and sediment control inspection program that allows inspection reports to be filled out electronically on Personal Digital Assistants (PDAs) in the field.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
3. Outfall Reconnaissance Inventory (ORI) of stormwater outfalls in the Saugahatchee watershed basin.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **Administration**

1. Update Water Rate Study.  
Anticipated to commence by **10/1/2010** and be completed by **6/30/2011**
2. Update Sewer Rate Study.  
Anticipated to commence by **10/1/2010** and be completed by **6/30/2011**
3. Update AWWB Policies and Procedures.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
4. Revisions to Sewer Ordinance, Subdivision Regulations and Zoning Ordinance to accommodate changes implemented with the WRM Design Manual.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**

## **Water Resource Management FY2012 Goals**

### **Water Operations**

1. Rehabilitation and painting of Shug Jordan and Northwest (Teague Court) Tanks.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. Replacement of the water treatment plant Supervisory Control and Data Acquisition (SCADA) system.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

### **Sewer Maintenance**

1. Construction of necessary improvements at H.C. Morgan WPCF to enable transfer of flow from Northside WPCF to H.C. Morgan WPCF in accordance with the Saugahatchee TMDL Implementation Plan and the WPCF Facility Master Plans.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2013**
2. Install two (2) diesel bypass pumps per year at City pump stations - install at Woodland Park Ph. II and Hamilton Hills pump stations in FY12.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. Rehabilitation of Southside Interceptor using cured-in-place technology. This is a multi-year project.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
4. Upgrade capacity in Northeast Outfall with the installation of additional parallel sewer between North College Street and Shug Jordan Parkway. Commencement and completion of this project is dependent on the Cary Creek development project.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
5. Complete design and construction of sanitary sewer rehabilitation project in Southside Basin 12.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
6. Sewer system evaluation survey (SSES) in Southside Basins 13 and 17B identified as priority basins for inflow and infiltration issues in 2008/2009 Flow Monitoring Study.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

### **Watershed Management**

1. Implementation of software that allows inspection reports to be filled out on Personal Digital Assistants (PDAs) in the field to make inspection process more efficient.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. Begin Outfall Reconnaissance Inventory (ORI) inspections of stormwater outfalls in the Moores Mill Creek watershed.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**



3. Target "hotspot" areas for the Saugahatchee Creek Total Phosphorus (TP) Total Maximum Daily Load (TMDL) Implementation by assigning basin-specific prioritization of best management practices appropriate for satisfactorily meeting the non-point source load allocations for TP within the Saugahatchee Watershed.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

## **Administration**

1. Prepare Professional Services Request for Proposals for general engineering services and execute Professional Service Agreement with selected firm(s).  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

# City of Auburn

Sewer Fund ~ Capital Improvement Plan  
Fiscal Years 2011-2016

Projects	FY11	FY12	FY13	FY14	FY15	FY16	Total
<b>Sewer</b>							
WPCF Improvements							-
Phase I (BFP and Screening Improvements)	1,200,000						1,200,000
Phase I (Professional Services)	100,000						
Phase II (H.C. Morgan Improvements)		4,000,000	3,000,000				
Phase II (Professional Services)	750,000						750,000
Lift Station Bypass Pumps							-
FY 11 (Woodland Park Ph. I and Graystone)	150,000						150,000
FY 12 (Woodland Park Ph. II and Hamilton Hills)		150,000					
FY 13 Lift Stations (Highlands and Wimberly Station 2)			150,000				
FY 14 Lift Stations (Solamere and Shadow Wood)				150,000			
FY 15 Lift Stations (Stone Creek)	-				75,000		75,000
Regional Sewer Capacity Improvements	75,000	75,000	150,000	150,000	200,000	200,000	850,000
Northeast Outfall Capacity Upgrade							-
Easement Acquisitions	100,000						
Ph. I (N. College St. to Shug Jordan Pkwy.)		450,000					
Ph. II (N. College St. to Shelton Mill Rd.)			325,000	325,000			
Northside Flow Study	100,000						
Southside Interceptor CIPP Rehab	1,250,000	1,250,000					
Southside Sewer Basin 12 Rehab		500,000					
Southside Sewer Basins 13 and 17B SSES		70,000					70,000
Southside Sewer Basins 13 and 17B Rehab			250,000	250,000			500,000
Sewer Rehab Projects	25,000	25,000	100,000	100,000	200,000	200,000	650,000
<b>Total - Sewer Fund</b>	<b>3,750,000</b>	<b>6,520,000</b>	<b>3,975,000</b>	<b>975,000</b>	<b>475,000</b>	<b>400,000</b>	<b>16,095,000</b>

# City of Auburn

## Sewer Fund History ~ Fiscal Years 2004-2009

	Audited Actual				Increase 09 > 04	
	2004	2005	2006	2007	2008	2009
	\$	\$	\$	\$	\$	\$
<b>Operating revenues</b>	<b>5,223,391</b>	<b>5,271,475</b>	<b>6,169,581</b>	<b>6,737,157</b>	<b>6,502,408</b>	<b>7,761,985</b>
Operating income (loss)	2,193,814	1,798,799	1,428,077	1,863,299	835,481	1,827,671
Nonoperating revenues (exps)						
Gain (loss) on disposal of assets	-	-	18,895	66,128	22,625	13,112
Interest earned	319,809	242,610	412,605	366,082	43,263	136,999
Interest and fiscal charges	(1,404,949)	(1,280,398)	(1,493,713)	(1,432,052)	(1,236,928)	(1,890,914)
Total nonoperating	(1,085,140)	(1,037,788)	(1,062,213)	(999,842)	(1,171,040)	(1,740,803)
Income before trsfers & cap contrns	1,108,674	761,011	365,864	863,457	(335,558)	86,867
Transfers in						
Transfers out	(120,424)	218,056	(113,734)	(107,291)	(106,111)	(70,116)
Capital contributions from developers	900,675	979,578	1,731,865	2,961,120	595,781	507,760
Change in net assets	1,888,925	1,835,938	1,983,995	3,717,286	154,112	524,511
Residual equity transfer in (out)						
Prior period adjustment						
Net assets, beginning	14,600,717	16,489,642	18,325,580	20,309,575	24,026,861	24,180,973
<b>Net assets, ending</b>	<b>16,489,642</b>	<b>18,325,580</b>	<b>20,309,575</b>	<b>24,026,861</b>	<b>24,180,973</b>	<b>24,705,484</b>
Cash flows -						
Operations	2,801,172	2,488,419	2,439,777	3,223,507	2,243,739	3,365,131
Noncapital financing	(114,277)	(111,594)	(113,734)	(107,291)	(106,111)	(70,116)
Capital and related	(7,861,851)	(2,383,771)	(3,132,200)	(8,535,846)	(3,386,807)	17,637,539
Investing	(470,011)	(527,859)	(470,217)	4,094,072	43,263	(864,316)
Net increase (decrease) in cash	(5,644,967)	(534,805)	(1,276,374)	(1,325,558)	(1,205,916)	20,068,238
Beginning cash & equivalents	11,099,156	5,454,189	4,919,384	3,643,010	2,317,452	1,111,536
Ending cash & equivalents	5,454,189	4,919,384	3,643,010	2,317,452	1,111,536	21,179,774

# City of Auburn

## Sewer Fund Operating Projections

*Financial projections are based on assumptions and are subject to continuous change as actual revenue and expense information is updated and assumptions revised. These projections do not include the effect of any borrowings or any rate increases beyond those already approved.*

	Adjusted Budget	Budget			% Increases		Projected					
		2010	2011	2012	Hist'l	Proj'n	2013	2014	2015	2016	2017	2018
	\$		\$	\$			\$	\$	\$	\$	\$	\$
Operating revenues	8,113,500	8,129,500	8,351,980		8.1%	1.5%	8,477,260	8,604,419	8,733,485	8,864,487	8,997,454	9,132,416
Operating expenses	6,190,468	6,199,187	6,247,427		16.0%	3.0%	6,434,850	6,627,895	6,826,732	7,031,534	7,242,480	7,459,755
Operating income (loss)	1,923,032	1,930,313	2,104,553				2,042,410	1,976,523	1,906,753	1,832,953	1,754,974	1,672,662
Nonoperating revenues (exps)												
Gain (loss) on disposal of assets	14,000	5,000	5,000				-	-	-	-	-	-
Interest earned	100,000	50,000	50,000		-9.5%	1.0%	50,500	51,005	51,515	52,030	52,551	53,076
Interest and fiscal charges	(2,780,099)	(2,181,460)	(2,134,731)		amort'n sched		(2,064,300)	(1,976,401)	(1,879,708)	(1,779,506)	(1,675,074)	(1,561,205)
Total nonoperating	(2,666,099)	(2,126,460)	(2,079,731)				(2,013,800)	(1,925,396)	(1,828,193)	(1,727,476)	(1,622,523)	(1,508,129)
Income before transfers & capital contributions	(743,067)	(196,147)	24,822				28,610	51,127	78,560	105,477	132,451	164,533
Transfers in	-	-					-	-	-	-	-	-
Transfers out	(225,750)	(181,250)	(181,250)		-7.0%	3.0%	(186,688)	(192,288)	(198,057)	(203,998)	(210,118)	(216,422)
Capital contributions from developers*	300,000	300,000	300,000		-7.3%	0.0%	300,000	300,000	300,000	300,000	300,000	300,000
Net assets, beginning	(668,817)	(77,397)	143,572				141,922	158,839	180,503	201,479	222,332	248,111
Change in net assets												
Net assets, beginning	24,705,484	24,036,667	23,959,270				24,102,842	24,244,764	24,403,603	24,584,106	24,785,585	25,007,918
Net assets, ending*	24,036,667	23,959,270	24,102,842				24,244,764	24,403,603	24,584,106	24,785,585	25,007,918	25,256,028

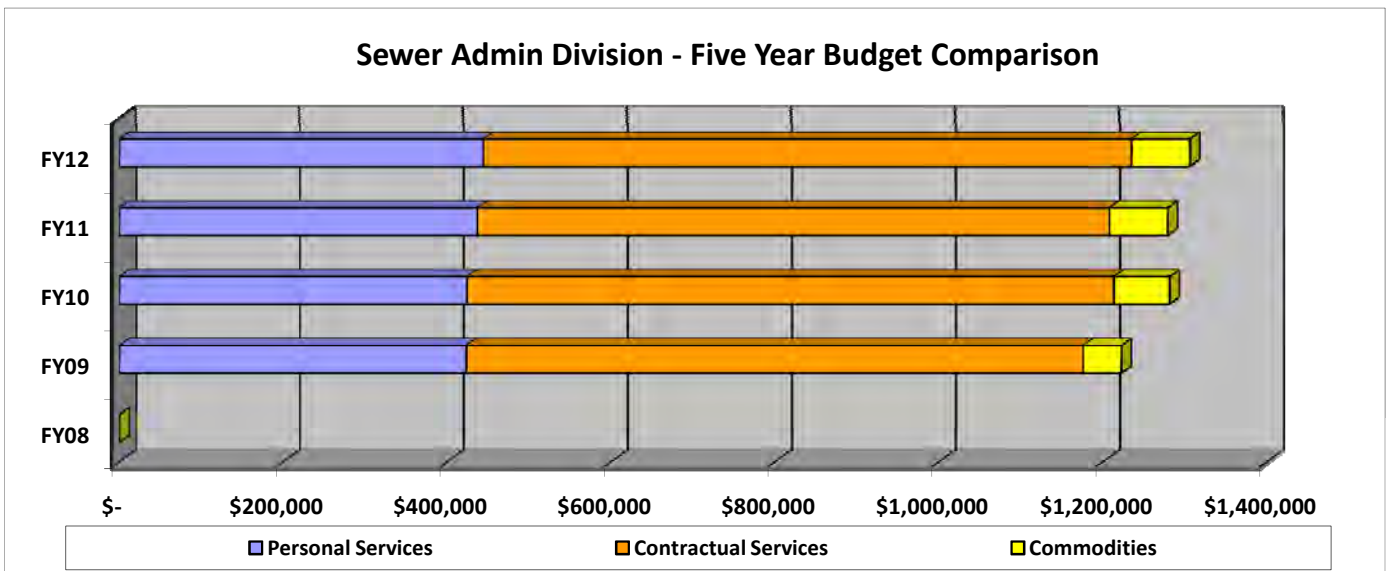
\* Projected amounts

## Sewer Fund

### Sewer Administration Division\* Budget

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	-	423,103	424,115	436,695	443,768
Contractual Services	-	752,123	788,500	770,500	790,500
Commodities	-	46,671	68,000	71,100	71,100
<b>Totals</b>	-	<b>1,221,897</b>	<b>1,280,615</b>	<b>1,278,295</b>	<b>1,305,368</b>
Debt Service					



\* This division began operations in FY 2009.

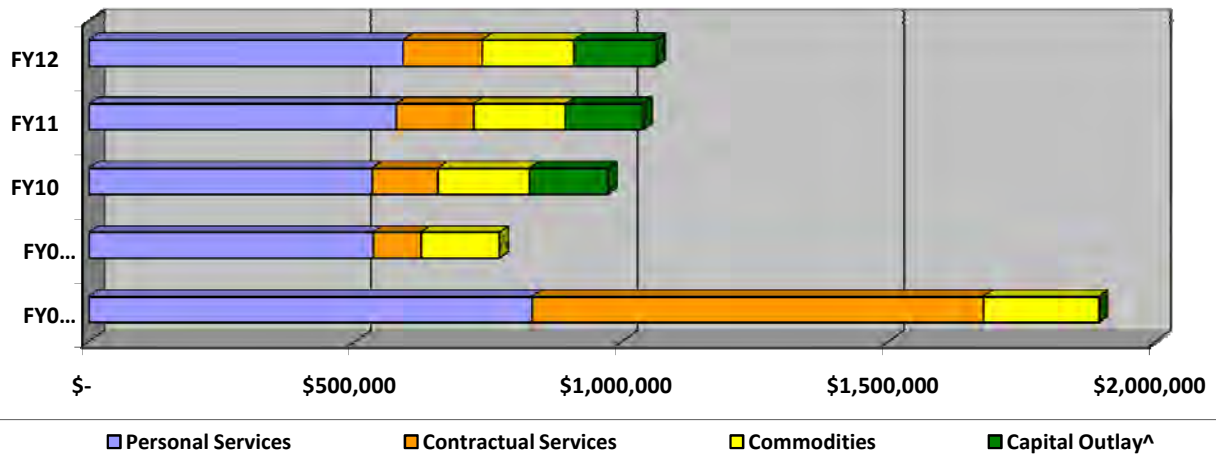
## Sewer Fund

### Sewer Maintenance Division\* Budget

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08 <sup>#</sup>	FY09 <sup>#</sup>	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	831,016	533,091	530,865	576,151	589,073
Contractual Services	845,942	89,677	123,500	145,500	148,500
Commodities	216,668	146,631	171,700	171,700	171,700
Capital Outlay <sup>^</sup>	-	-	147,000	145,000	154,000
Debt Service					
<b>Totals</b>	<b>1,893,626</b>	<b>769,400</b>	<b>973,065</b>	<b>1,038,351</b>	<b>1,063,273</b>

#### Sewer Maint. Division - Five Year Budget Comparison



\* The administration function of the Sewer Fund was separated into a new division in FY 2009.

<sup>#</sup>FY 2008 and FY 2009 amounts are reported on the full-accrual basis (capital assets are capitalized and expensed through depreciation and principal debt pymts are a reduction of liabilities). The budget is prepared on a modified accrual basis, including depreciation, capital outlays, and principal debt payments.

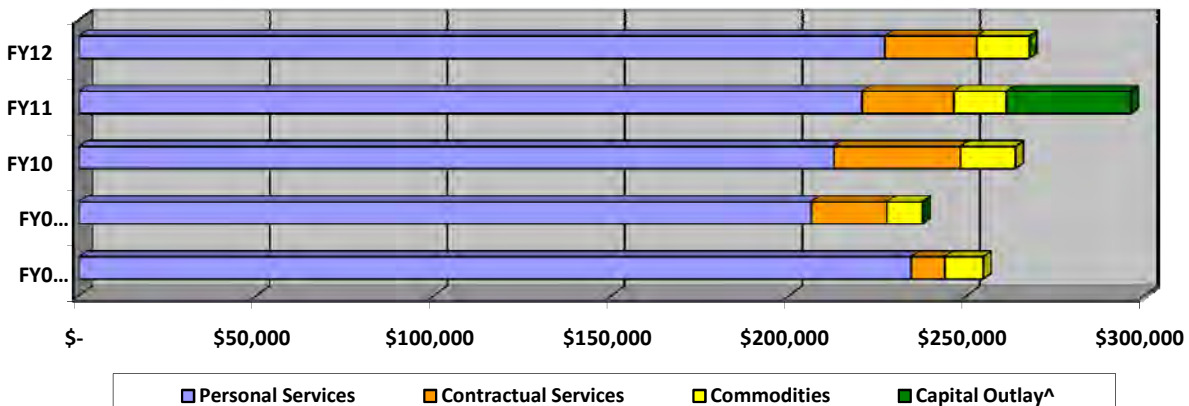
## Sewer Fund

### Watershed Division\* Budget

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08 <sup>#</sup>	FY09 <sup>#</sup>	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	234,392	206,304	212,554	220,507	226,960
Contractual Services	9,434	21,232	35,700	25,900	25,900
Commodities	10,804	10,001	15,500	14,750	14,750
Capital Outlay <sup>^</sup>	-	-	-	35,000	-
<b>Debt Service</b>	<b>254,630</b>	<b>237,536</b>	<b>263,754</b>	<b>296,157</b>	<b>267,610</b>

#### Watershed Division - Five Year Budget Comparison



\* The administration function of the Sewer Fund was separated into a new division in FY 2009.

<sup>#</sup>FY 2008 and FY 2009 amounts are reported on the full-accrual basis (capital assets are capitalized and expensed through depreciation and principal debt pymts are a reduction of liabilities). The budget is prepared on a modified accrual basis, including depreciation, capital outlays, and principal debt payments.

<sup>^</sup> For details, see Summary of Capital Outlay by Fund and Department.

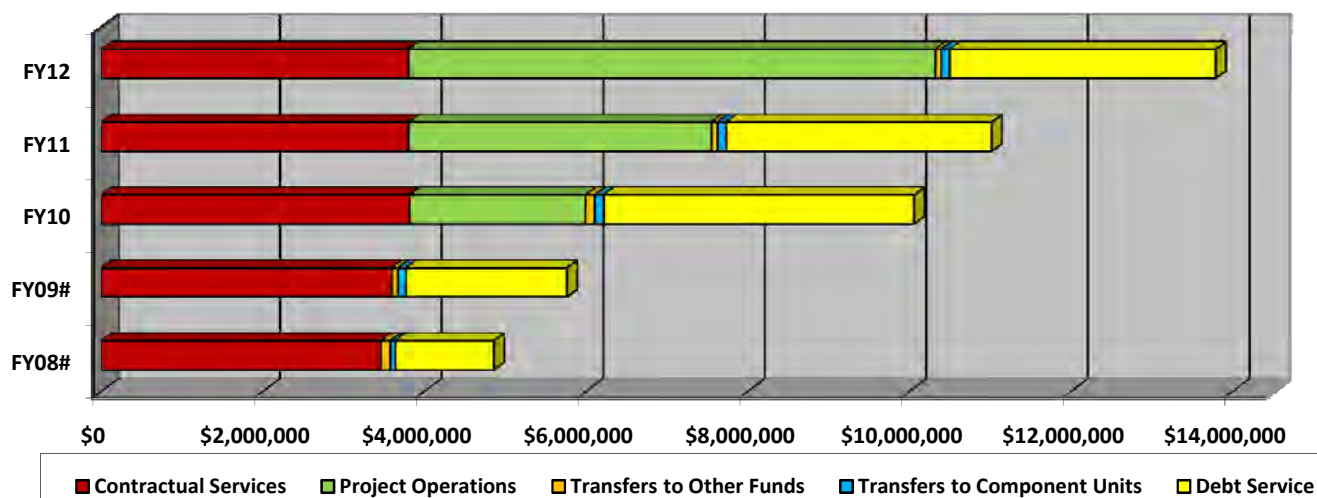
## Sewer Fund

### Sewer General Operations Budget

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08 <sup>#</sup>	FY09 <sup>#</sup>	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Contractual Services	3,463,029	3,602,686	3,820,034	3,806,700	3,806,700
Project Operations	-	-	2,175,000	3,750,000	6,520,000
Transfers to Other Funds	115,749	71,250	115,750	71,250	71,250
Transfers to Component Units	64,080	101,663	110,000	110,000	110,000
Debt Service	1,217,793	1,990,522	3,840,099	3,286,460	3,289,731
<b>Totals</b>	<b>4,860,651</b>	<b>5,766,121</b>	<b>10,060,883</b>	<b>11,024,410</b>	<b>13,797,681</b>

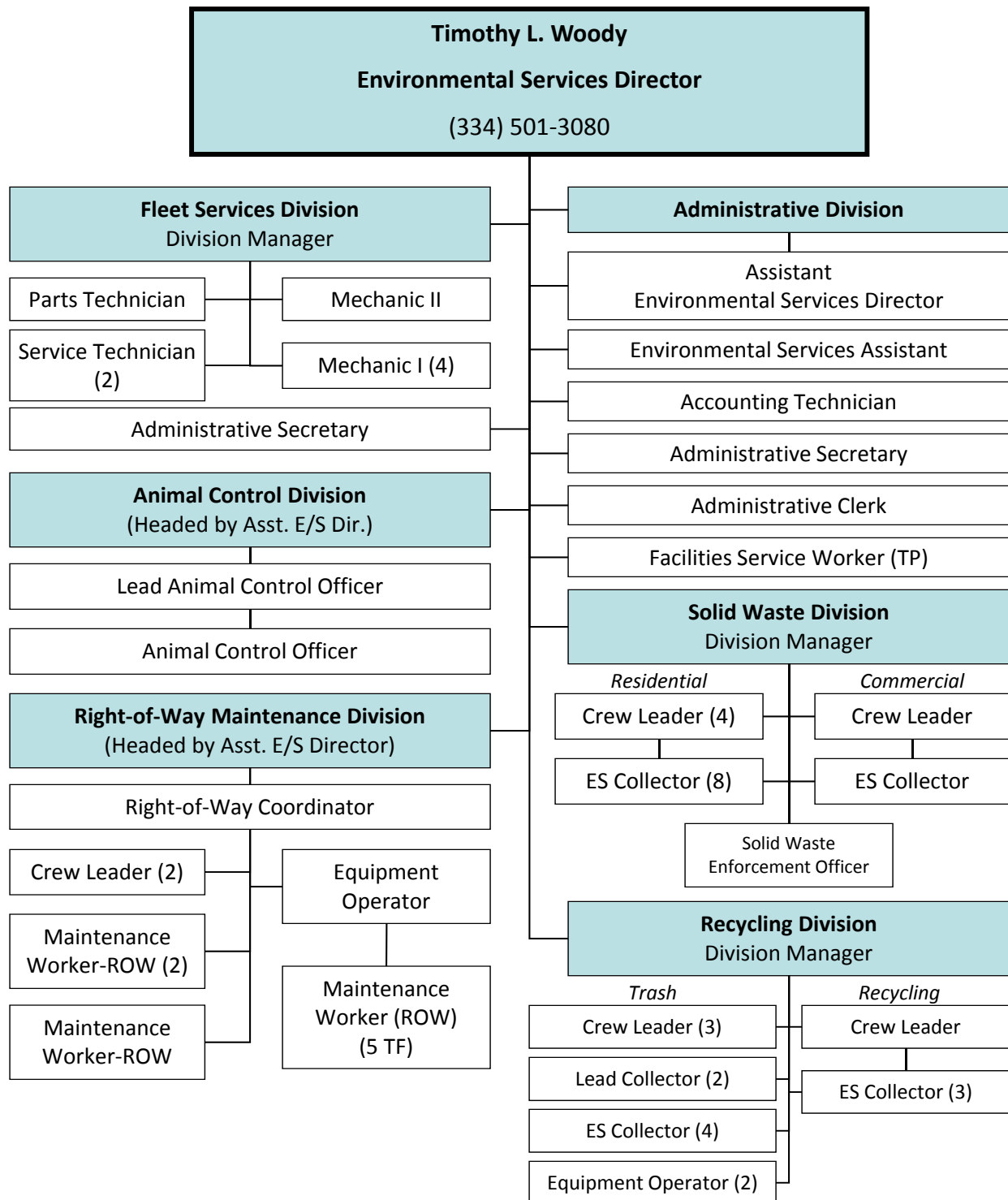
#### Sewer General Operations - Five Year Budget Comparison



<sup>#</sup>FY 2008 and FY 2009 amounts are reported on the full-accrual basis (capital assets are capitalized and expensed through depreciation and principal debt pymts are a reduction of liabilities). The budget is prepared on a modified accrual basis, including depreciation, capital outlays, and principal debt payments.



# Department of Environmental Services



## Comparative Summary of Authorized Personnel (Regular Full-Time Only)

	FY 08	FY 09	FY 10	FY 11	FY 12
Administration^	6	6	6	6	6
Recycling	16	16	16	16	16
Solid Waste	16	16	16	16	16
Animal Control	2	2	2	2	2
ROW Maint.	7	7	7	7	7
Fleet Services	10	10	10	10	10
<b>TOTAL Gen Fd/SWM Fd</b>	<b>57</b>	<b>25/32</b>	<b>25/32</b>	<b>25/32</b>	<b>25/32</b>

^ Administration Division personnel costs are allocated between the General Fund and the Solid Waste Mgt. Fund.

## City of Auburn

### *Solid Waste Management Fund Financing Structure*



The Solid Waste Management Fund accounts for the solid waste collection and disposal and recycling activities within the City of Auburn. Accounting for this fund moved to a separate enterprise fund at the beginning of fiscal year 2009. The City has historically accounted and budgeted for the costs of providing all of these services in the Environmental Services (ES) department of the General Fund. However, since governmental accounting principles allow state and local governments the option to use business-type accounting for activities that involve providing services to the general public on a user-charge basis, the City's management decided to account for the solid waste and recycling activities of Environmental Services separately beginning in fiscal year 2009.

Although the activities are still managed by the Environmental Services (ES) Department, establishing a separate Solid Waste Management enterprise fund provides several distinct advantages for the financial management of the City. Since enterprise funds use full accrual basis accounting, as businesses do, a separate fund enables the Council and management to see the revenues and expenses of providing solid waste and recycling services to the public, apart from the other activities of the General Fund. Full accrual accounting provides matching of the actual costs to provide services in a given period with the revenues earned during the same period. There is a clear reporting of whether the user charges (revenues) covered the costs to provide the services and the amount of any excess or deficit of revenues over costs. Using a separate enterprise fund will also facilitate budgeting for and financing purchases of the equipment needed to perform the solid waste and recycling functions, without these capital needs having to compete directly with the General Fund's capital plans.

The Solid Waste Management Fund receives revenue from garbage charges to customers, special trash pick-up fees, sales of recyclables and white goods tags (for pick-up of household appliances). Expenses include salaries and benefits of the ES employees whose duties include solid waste and recycling functions, landfill tipping fees, fuel and other supplies, and depreciation expense on the capital assets used in the solid waste and recycling functions. The City provides once a week pick-up of garbage (household waste), trash (yard waste) and recycling, at two levels of service: curb service and back-yard service to most residences within the City. ES also services some non-residential customers, primarily City facilities. Most commercial solid waste services are provided by outside contractors. Fees for the City's solid waste services as of October 1, 2010 are as follows:

Monthly fees for residential service		
Back yard service	\$	26.50
Curb service	\$	17.00
White goods tag fees		
Appliances containing coolants	\$	28.00
All other appliances	\$	5.00
Fees for excess yard waste (more than 5 cubic yards)		
Up to 1/2 truck load (truck = 22 cubic yards)	\$	50.00
More than 1/2 truck load up to 1 truck load	\$	100.00
Each load over one truck load	\$	100.00

Solid waste fees are included on the utility billings for water and sewer services, which are processed by the Water Works Board of the City of Auburn. The proposed budget does not include any solid waste fee increases. However, the City has executed a professional services contract agreement with Public Resources Management Group, Inc. to conduct a solid waste rate study. The project will include a five-year financial forecast of the Solid Waste Management Enterprise Fund and collection activities to evaluate revenue sufficiency and to provide recommendations for adjustments to solid waste collection rates and miscellaneous service charges as necessary. Any proposed changes to Solid Waste rates or fees as a result of the rate study will be reviewed and voted on at a regular session by the City Council.

Some costs of the ES Administration Division are allocated to the Solid Waste enterprise fund; the remaining costs of the ES Administration Division are budgeted in the General Fund. Through consultation and study of the positions contained in the administration division of the Environmental Services department, it has been determined that a majority of the time spent by these employees were on planning, analysis and supervision of the Solid Waste and Recycling activities. This is reflected in the salaries and benefits of the administrative staff allocated to the Solid Waste Management Fund.



## Environmental Services Department

Timothy L. Woody, Director



### Mission

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

### Major Functions of the Environmental Services Department

- ◆ Provide a comprehensive solid waste management program to the city's residential and commercial services customer base (This function is accounted for in the separate Solid Waste Management Enterprise Fund.)\*
- ◆ Educate citizens as to proper animal care issues and enforce the city's Animals and Fowls ordinance
- ◆ Maintain the city's rights-of-ways through cutting, trimming, litter collection and prevention, and street sweeping
- ◆ Provide an integrated mosquito abatement program

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\*These missions and functions are funded by the Solid Waste Management enterprise fund. All others are funded by the General Fund.

## **Environmental Services FY2011 Goals**

### **Administration**

1. In conjunction with other departments and consultants, complete a garbage rate study that will evaluate current garbage rates and future revenue needs related to the Waste Management Enterprise Fund.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
2. Complete revisions to the Solid Waste Ordinance with the goal of updating outdated provisions.  
Anticipated to commence by **1/1/2011** and be completed by **6/30/2011**
3. Reduce recycling, solid waste and trash collection complaints by 3% over FY 2010.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
4. Coordinate with associated departments and consultant to assure proper design specifications for the Development and Environmental Services Building project that will accommodate the present and future space needs of the department.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**
5. Conduct one neighborhood clean-up event that will allow residents to dispose of and/or recycle wastes from public and private property in an effort to promote beautification through the reduction of litter, unkempt properties, and additional recycling opportunities.  
Anticipated to commence by **1/1/2011** and be completed by **9/30/2011**
6. Update departmental staff guide information, including, but not limited to staff responsibilities, standard operating rules, building and office procedures, and frequently asked questions/answers for dissemination to the public.  
Anticipated to commence by **3/1/2011** and be completed by **9/30/2011**

### **Animal Control**

1. Update the Animal and Fowls Ordinance including registration and licensing provisions.  
Anticipated to commence by **1/1/2011** and be completed by **6/30/2011**
2. Host at least one Animal Care Week event with the goal of improving education and outreach efforts related to the care and control of animals, with emphasis at local schools.  
Anticipated to commence by **1/1/2011** and be completed by **6/30/2011**
3. Develop a brochure to educate the public about animal control services and how to care for their animals.  
Anticipated to commence by **10/1/2010** and be completed by **3/31/2011**
4. Complete tasks associated with developing a two-year agreement for animals submitted for impounding by Animal Control and Auburn citizens.  
Anticipated to commence by **10/1/2010** and be completed by **12/31/2010**

### **Fleet Services**

1. Implement mechanic training initiatives to include automobile and equipment manufacturer-based training, community college automotive maintenance and repair programs, and after-market parts manufacturer programs that will provide for enhanced knowledge of vehicle engineering and technical specifications.  
Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

2. Install updated diagnostic programs that will provide for timely, accurate diagnosis of scheduled and unscheduled maintenance and repair issues that occur with late model vehicles and equipment.

Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **Recycling**

1. Research the feasibility of implementing a pilot curbside recycling program centered on single-stream or dual-stream recycling.

Anticipated to commence by **1/1/2011** and be completed by **9/30/2011**

2. Work with East Alabama Recycling Partnership to implement additional waste reuse, reduction and recycling education and outreach programs to include, but not be limited to, incandescent and Compact Fluorescent Bulb (CFL) waste, electronics recycling and household hazardous waste on both a City and County-wide basis.

Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

3. In conjunction with property owners, realtors, recycling vendors and waste disposal companies, research the feasibility of implementing a pilot recycling program at one or more apartment complexes.

Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **RightOfWay Maintenance**

1. In conjunction with Community Affairs, Information Technology and Public Safety, review the prospect of instituting a Litter Hotline that will serve as a public outreach tool to reduce vehicular litter.

Anticipated to commence by **1/1/2011** and be completed by **9/30/2011**

2. In conjunction with Public Safety, conduct at least three vehicle litter traffic stop education events focused on the reduction of litter caused by vehicular traffic.

Anticipated to commence by **1/1/2011** and be completed by **6/30/2011**

3. Staff and community volunteers will conduct a litter index survey utilizing Keep America Beautiful reporting standards to assess the litter condition of the community and submit a report that depicts the results.

Anticipated to commence by **3/1/2011** and be completed by **9/30/2011**

## **Solid Waste**

1. In conjunction with Information Technology, review municipal solid waste collection routes and devise a new routing plan that will further streamline routing efficiencies. Plan will emphasize right-turn routing, using roadway length, number of dwellings and other related variables.

Anticipated to commence by **10/1/2010** and be completed by **9/30/2011**

## **Environmental Services FY2012 Goals**

### **Administration**

1. Develop a comprehensive approach to education and outreach that advises the public of the department's programs and policies, which will include brochures, revised web page information and other information.  
Anticipated to commence by **10/1/2011** and be completed by **6/30/2012**
2. Reduce recycling, solid waste and trash complaints by at least 2% over FY 2011.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
3. In an effort to promote beautification by reducing litter and incidences of unkempt property, along with providing additional recycling opportunities, conduct one neighborhood clean-up event that will allow residents to dispose of and/or recycle wastes from public and private property in a yet-to-be-determined neighborhood location.  
Anticipated to commence by **1/1/2012** and be completed by **9/30/2012**
4. Develop a three-to-five year strategic management plan (SMP) for the department to identify and analyze strengths, weaknesses, opportunities and threats (SWOT). A corresponding program plan will also be developed and updated annually to address changes that may occur during the five-year period covered by the SMP. In addition, the plans will be used to assist with FY 2013 and FY 2014 budget planning.  
Anticipated to commence by **10/1/2011** and be completed by **3/31/2012**

### **Animal Control**

1. Host at least one Animal Care Week event with the goal of continuing to improve education and outreach efforts related to the care and control of animals, with emphasis at local schools.  
Anticipated to commence by **1/1/2012** and be completed by **6/30/2012**

### **Fleet Services**

1. Continue to expand upon mechanic training initiatives implemented during FY 2011 including automobile and equipment manufacturer-based training, community college programs and after-market parts manufacturers that provide enhanced knowledge of automotive engineering and technical specifications.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**
2. Work with stakeholders to develop a vehicle and equipment capital outlay plan designed to assist with interdepartmental planning for replacing City vehicles and equipment based on life-cycle costs and other pertinent variables.  
Anticipated to commence by **1/1/2012** and be completed by **9/30/2012**

## Recycling

1. Based on the results of the curbside recycling pilot program initiated in FY 2011, expand the program to include additional service areas with the goal of utilizing a commingled or dual-stream collection approach.  
Anticipated to commence by **1/1/2012** and be completed by **9/30/2012**
2. Based on the results of the apartment recycling feasibility review undertaken during FY 2011, in conjunction with property owners, realtors and waste disposal companies, implement a recycling pilot program.  
Anticipated to commence by **1/1/2012** and be completed by **9/30/2012**
3. Work with East Alabama Recycling Partnership to continue to educate the public about recycling, commodity reuse and waste reduction on a City and County-wide basis.  
Anticipated to commence by **10/1/2011** and be completed by **9/30/2012**

## RightOfWay Maintenance

1. In conjunction with Public Safety, conduct at least three vehicle litter traffic stop education events focused on the reduction of litter caused by vehicular traffic.  
Anticipated to commence by **1/1/2012** and be completed by **6/30/2012**
2. Conduct annual litter index survey utilizing Keep America Beautiful reporting standards to assess the overall litter condition of the community. A combination of departmental staff and community volunteers will conduct the survey.  
Anticipated to commence by **6/1/2012** and be completed by **9/30/2012**

## Solid Waste

1. Utilizing information gathered during the FY 2011 review of municipal solid waste collection routes, implement a new routing plan with the goal of further streamlining routing efficiency. Provide public notification of collection schedule changes through a combination of door-to-door handouts in affected areas and other mediums.  
Anticipated to commence by **10/1/2011** and be completed by **6/30/2012**

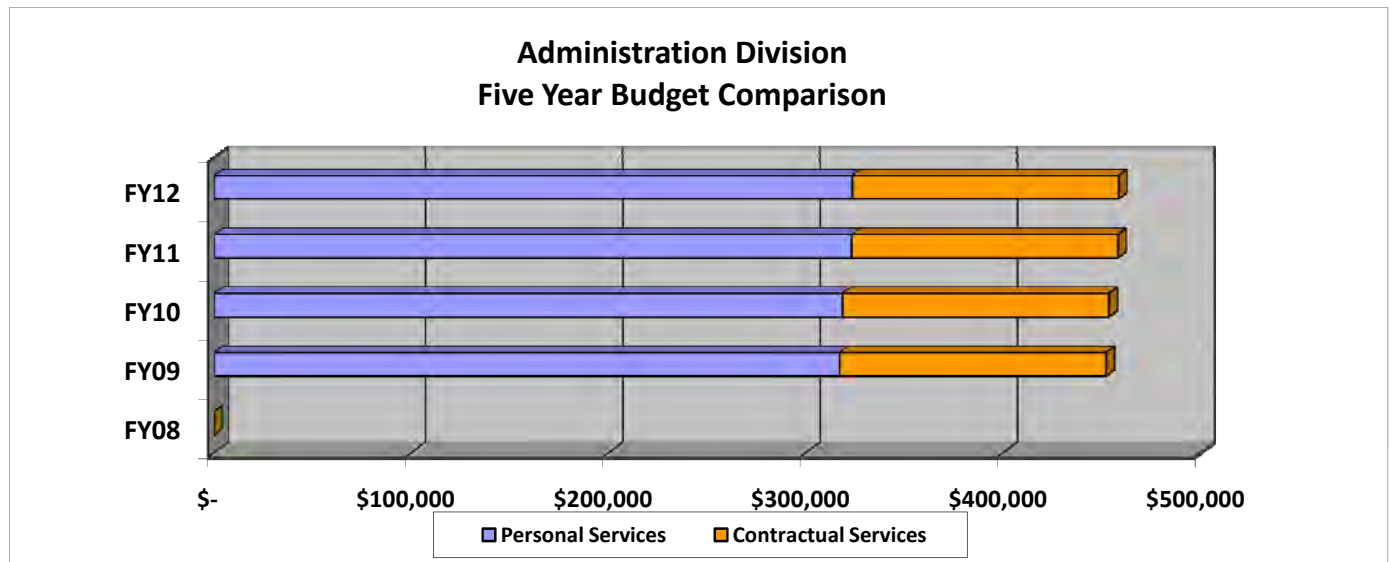


## Solid Waste Management Fund\*

### Administration Division Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	-	317,054	318,490	323,031	323,431
Contractual Services	-	135,000	135,000	135,000	135,000
<b>Totals</b>	-	<b>452,054</b>	<b>453,490</b>	<b>458,031</b>	<b>458,431</b>



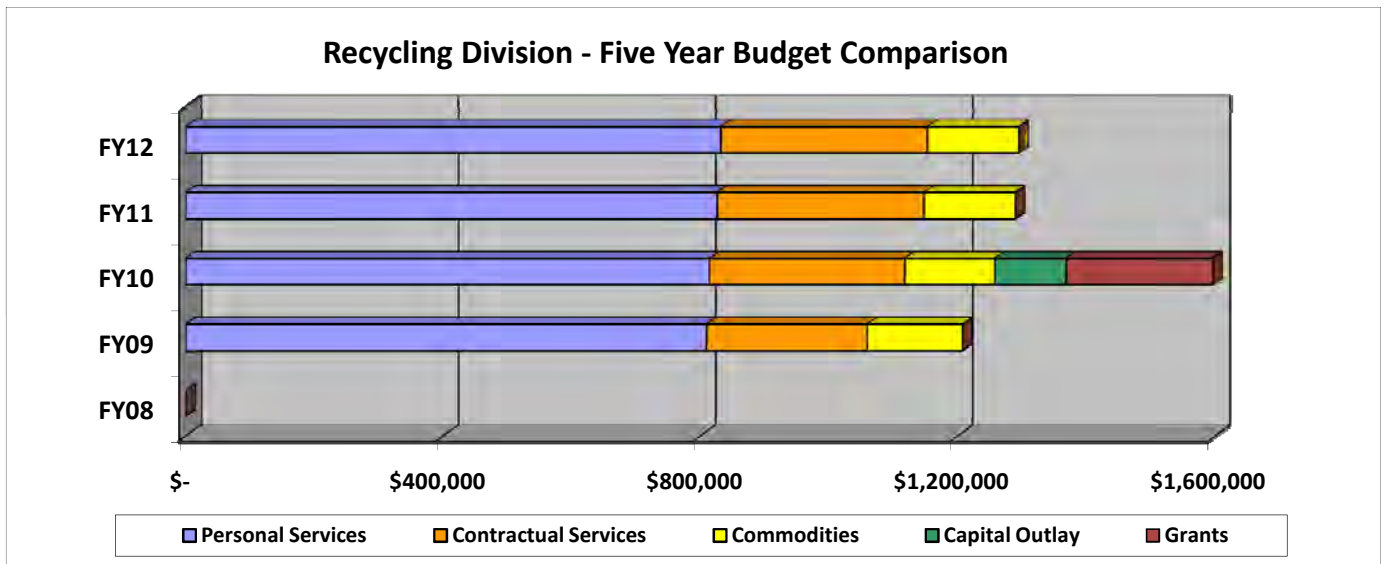
\* The Solid Waste Management Fund was created in fiscal 2009. These functions were previously accounted for in the General Fund.

## Solid Waste Management Fund\*

### Recycling Division Budget Summary

#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	-	809,977	814,871	826,737	832,290
Contractual Services	-	249,953	303,500	321,500	321,500
Commodities	-	148,528	140,038	142,038	142,038
Capital Outlay	-	-	110,900	-	-
Grants	-	-	228,228	-	-
<b>Totals</b>	-	<b>1,208,458</b>	<b>1,597,537</b>	<b>1,290,275</b>	<b>1,295,828</b>



\* The Solid Waste Management Fund was created in fiscal 2009. These functions were previously accounted for in the General Fund.

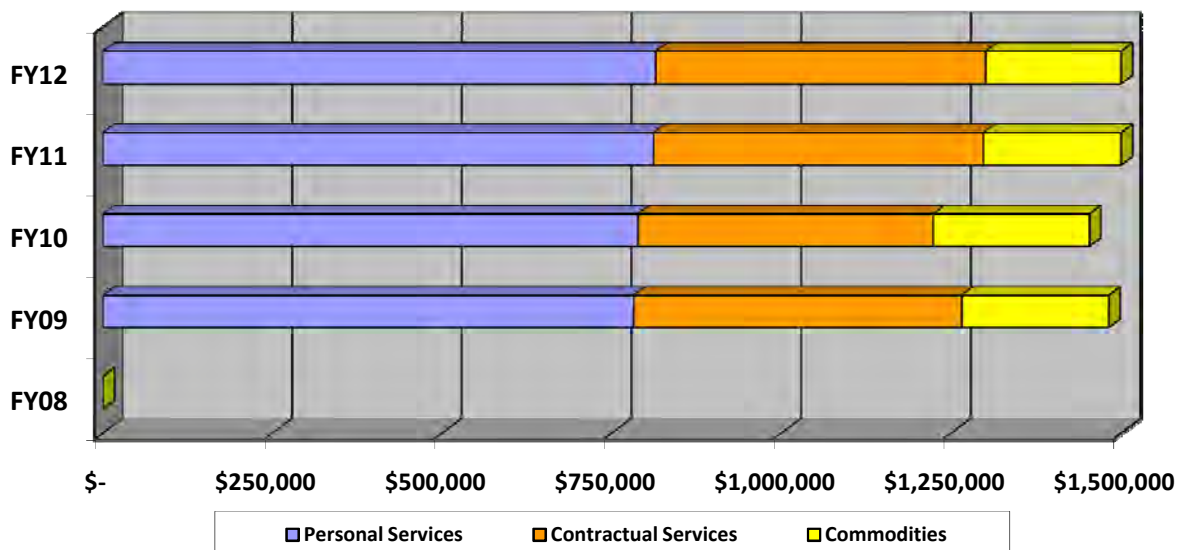
## Solid Waste Management Fund\*

### Solid Waste Division Budget Summary

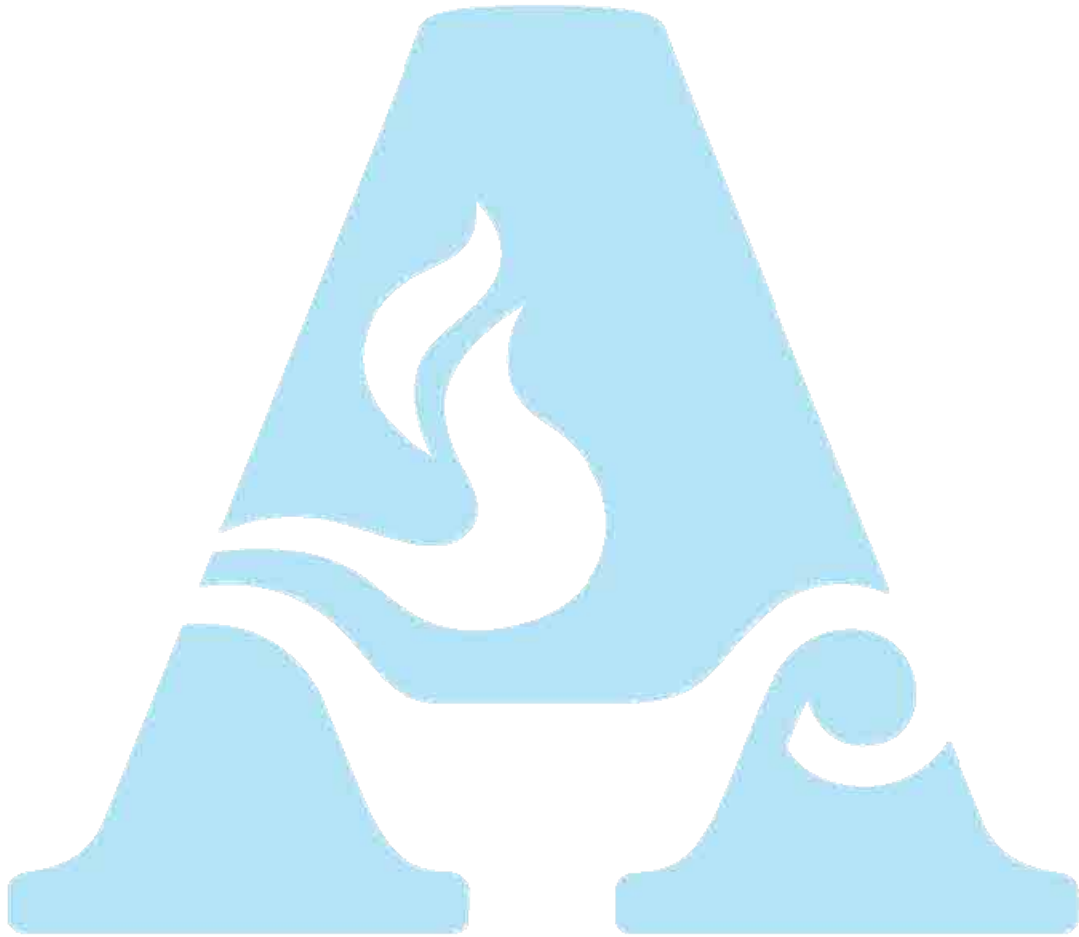
#### Comparative Budget Summary by Category

	Actual	Actual	Adjusted Projected	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Personal Services	-	781,992	788,159	811,267	814,717
Contractual Services	-	483,318	435,000	486,000	486,000
Commodities	-	216,417	230,075	229,075	229,075
<b>Totals</b>	-	<b>1,481,727</b>	<b>1,453,234</b>	<b>1,526,342</b>	<b>1,529,792</b>

#### Solid Waste Division - Five Year Budget Comparison



\* The Solid Waste Management Fund was created in fiscal 2009. These functions were previously accounted for in the General Fund.



# City of Auburn



## The City of Auburn

Approved Biennial Budget for FY 2011 & FY 2012

### Special Revenue Funds

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Special School Tax Fund – **A Major Fund** ..... 323

Special Additional School Tax Fund – **A Major Fund**..... 323

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# City of Auburn

## Description of and Trends in Special Revenue Funds

**Special revenue funds** are operating funds used to account for the proceeds of specific revenue sources that are legally restricted to be spent for specific purposes. Generally accepted accounting principles require these separate Special Revenue Funds, which demonstrate compliance with the legal restrictions on the use of these revenues. The City of Auburn budgets for the following special revenue funds:

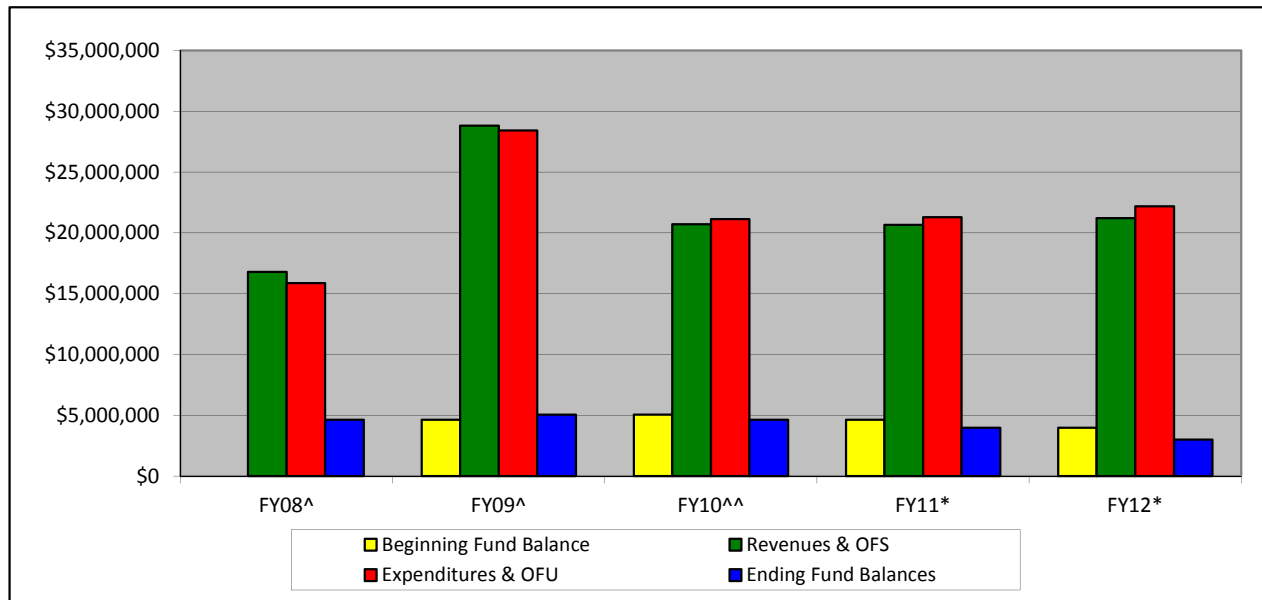
**Seven Cent State Gas Tax Fund** accounts for funds received from the State of Alabama and disbursed for street related projects.

**Nine Cent Gas Tax Fund** accounts for Auburn's share of the State of Alabama four cent and five cent gas tax revenues which is disbursed for the resurfacing and restoration of roads, bridges, and streets.

**Special School Tax Fund** accounts for five mill ad valorem tax revenues used to pay principal and interest on bonds issued for school purposes.

**Special Additional School Tax Fund** accounts for eleven mill ad valorem tax revenues used for the furtherance of education.

**Public Safety Substance Abuse Prevention Fund** accounts for funds received from the U.S. Marshall used for enforcement of laws against drug trafficking.



^ Audited

^^ Adjusted Budget

\* Budget

## City of Auburn

### Total Special Revenue Funds

#### Overview of Revenues, Expenditures and Changes in Fund Balance

	Audited Actual		Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
<b>Revenues:</b>					
Locally levied taxes	10,321,882	11,760,752	11,915,000	12,273,000	12,642,000
State shared taxes	242,707	237,937	199,250	213,500	213,500
Other revenues	182,818	183,103	146,395	70,000	70,000
Total revenues	10,747,407	12,181,792	12,260,645	12,556,500	12,925,500
<b>Other financing sources (OFS):</b>					
Proceeds of debt	73	8,500,052	-	-	-
Transfers in from other funds	6,051,050	8,138,820	8,455,380	8,100,000	8,300,000
<b>Total revenues and OFS</b>	<b>16,798,530</b>	<b>28,820,664</b>	<b>20,716,025</b>	<b>20,656,500</b>	<b>21,225,500</b>
<b>Expenditures</b>					
Public Safety	48,210	8,036	232,868	18,000	18,000
General Operations	376,069	413,689	395,000	412,000	419,000
Debt service (for Bd of Education)	3,991,613	5,149,382	5,402,644	4,952,515	5,309,744
Total expenditures	4,415,891	5,571,107	6,030,512	5,382,515	5,746,744
<b>Other financing uses (OFU):</b>					
Operating transfers to other funds	6,272,500	8,308,820	8,625,380	8,495,000	8,495,000
Transfer to Board of Education	5,200,000	14,556,109	6,480,037	7,433,639	7,953,994
<b>Total expenditures and OFU</b>	<b>15,888,391</b>	<b>28,436,036</b>	<b>21,135,929</b>	<b>21,311,154</b>	<b>22,195,738</b>
Excess of revenues and other sources over expenditures and other uses	910,139	384,627	(419,904)	(654,654)	(970,238)
<b>Fund balances, beginning of year</b>	<b>3,742,059</b>	<b>4,665,387</b>	<b>5,050,014</b>	<b>4,630,110</b>	<b>3,975,456</b>
<b>Fund balances, end of year</b>	<b>4,652,198</b>	<b>5,050,014</b>	<b>4,630,110</b>	<b>3,975,456</b>	<b>3,005,218</b>



# City of Auburn

## Special Revenue Funds

Combining Statement of Projected Revenues, Budgeted Expenditures and Changes in Fund Balances

	7 Cent State Gas Tax	9 Cent State Gas Tax	Special School Tax	Special Additional School Tax	Public Safety Substance Abuse Prevention	Total-All Budgeted Special Revenue Funds
	\$	\$	\$	\$	\$	\$
<b>Audited fund balances, 9.30.09</b>	<b>102,401</b>	<b>71,099</b>	<b>1,048,187</b>	<b>3,631,185</b>	<b>197,142</b>	<b>5,050,014</b>
FY10 Projected revenues	109,500	91,750	12,350,380	8,085,000	79,395	20,716,025
FY10 Projected expenditures	90,000	80,000	12,007,681	8,725,380	232,868	21,135,929
<b>Projected fund balances, 9.30.10</b>	<b>121,901</b>	<b>82,849</b>	<b>1,390,886</b>	<b>2,990,805</b>	<b>43,669</b>	<b>4,630,110</b>
<b>FY11 Budget</b>						
<b>Revenues</b>						
Taxes	118,500	95,000	3,981,000	8,292,000	-	12,486,500
Other revenue	1,000	1,000	30,000	35,000	3,000	70,000
<b>Total revenues</b>	<b>119,500</b>	<b>96,000</b>	<b>4,011,000</b>	<b>8,327,000</b>	<b>3,000</b>	<b>12,556,500</b>
<b>Other financing sources</b>						
Transfers from other funds	-	-	8,100,000	-	-	8,100,000
<b>Total revenues and other sources</b>	<b>119,500</b>	<b>96,000</b>	<b>12,111,000</b>	<b>8,327,000</b>	<b>3,000</b>	<b>20,656,500</b>
<b>Expenditures</b>						
Public Safety	-	-	-	-	18,000	18,000
Non-departmental						
General operations	-	-	132,000	280,000	-	412,000
Debt service	-	-	4,952,515	-	-	4,952,515
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>5,084,515</b>	<b>280,000</b>	<b>18,000</b>	<b>5,382,515</b>
<b>Other financing uses</b>						
Transfers to other funds	225,000	170,000	-	8,100,000	-	8,495,000
Transfers to Bd of Education	-	-	7,433,639	-	-	7,433,639
<b>Total expenditures and other uses</b>	<b>225,000</b>	<b>170,000</b>	<b>12,518,154</b>	<b>8,380,000</b>	<b>18,000</b>	<b>21,311,154</b>
<b>Projected fund balances, 9.30.11</b>	<b>16,401</b>	<b>8,849</b>	<b>983,732</b>	<b>2,937,805</b>	<b>28,669</b>	<b>3,975,456</b>
<b>FY12 Budget</b>						
<b>Revenues</b>						
Taxes	118,500	95,000	4,101,000	8,541,000	-	12,855,500
Other revenue	1,000	1,000	30,000	35,000	3,000	70,000
<b>Total revenues</b>	<b>119,500</b>	<b>96,000</b>	<b>4,131,000</b>	<b>8,576,000</b>	<b>3,000</b>	<b>12,925,500</b>
<b>Other financing sources</b>						
Transfers from other funds	-	-	8,300,000	-	-	8,300,000
<b>Total revenue and other sources</b>	<b>119,500</b>	<b>96,000</b>	<b>12,431,000</b>	<b>8,576,000</b>	<b>3,000</b>	<b>21,225,500</b>
<b>Expenditures</b>						
Public Safety	-	-	-	-	18,000	18,000
Non-departmental						
General operations	-	-	134,000	285,000	-	419,000
Debt service	-	-	5,309,744	-	-	5,309,744
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>5,443,744</b>	<b>285,000</b>	<b>18,000</b>	<b>5,746,744</b>
<b>Other financing uses</b>						
Transfers to other funds	100,000	95,000	-	8,300,000	-	8,495,000
Transfers to Bd of Education	-	-	7,953,994	-	-	7,953,994
<b>Total expenditures and other uses</b>	<b>100,000</b>	<b>95,000</b>	<b>13,397,738</b>	<b>8,585,000</b>	<b>18,000</b>	<b>22,195,738</b>
<b>Projected fund balances, 9.30.12</b>	<b>35,901</b>	<b>9,849</b>	<b>16,994</b>	<b>2,928,805</b>	<b>13,669</b>	<b>3,005,218</b>

# City of Auburn

## Special Revenue Funds

### Comparative Statement of Revenues, Expenditures and Changes in Fund Balances

#### State Seven Cent Gax Tax Special Revenue Fund

	Audited Actual		Adjusted Budget	Budget		Four Year Percent Change
	FY08	FY09	FY10	FY11	FY12	
	\$	\$	\$	\$	\$	
Revenues:						
State shared gasoline tax	136,150	134,005	108,500	118,500	118,500	-13.0%
Interest	1,710	1,548	1,000	1,000	1,000	-41.5%
<b>Total revenues</b>	<b>137,860</b>	<b>135,553</b>	<b>109,500</b>	<b>119,500</b>	<b>119,500</b>	-13.3%
<b>Operating transfers to other funds</b>	<b>122,500</b>	<b>90,000</b>	<b>90,000</b>	<b>225,000</b>	<b>100,000</b>	-18.4%
Excess of revenue and other sources over expenditures and other uses	15,360	45,553	19,500	(105,500)	19,500	n/a
<b>Fund balance, beginning of year</b>	<b>41,488</b>	<b>56,848</b>	<b>102,401</b>	<b>121,901</b>	<b>16,401</b>	-60.5%
<b>Fund balance, end of year</b>	<b>56,848</b>	<b>102,401</b>	<b>121,901</b>	<b>16,401</b>	<b>35,901</b>	-36.8%

#### State Nine Cent Gax Tax Special Revenue Fund

	Audited Actual		Adjusted Budget	Budget		Four Year Percent Change
	FY08	FY09	FY10	FY11	FY12	
	\$	\$	\$	\$	\$	
Revenues:						
State shared gasoline tax	106,557	103,931	90,750	95,000	95,000	-10.8%
Interest	1,848	1,484	1,000	1,000	1,000	-45.9%
<b>Total revenues</b>	<b>108,405</b>	<b>105,415</b>	<b>91,750</b>	<b>96,000</b>	<b>96,000</b>	-11.4%
Other financing uses (OFU):						
<b>Operating transfers to other funds</b>	<b>100,000</b>	<b>80,000</b>	<b>80,000</b>	<b>170,000</b>	<b>95,000</b>	-5.0%
Excess of revenue and other sources over expenditures and other uses	8,405	25,415	11,750	(74,000)	1,000	n/a
<b>Fund balance, beginning of year</b>	<b>37,279</b>	<b>45,684</b>	<b>71,099</b>	<b>82,849</b>	<b>8,849</b>	-76.3%
<b>Fund balance, end of year</b>	<b>45,684</b>	<b>71,099</b>	<b>82,849</b>	<b>8,849</b>	<b>9,849</b>	-78.4%

# City of Auburn

## Special Revenue Funds

### Comparative Statement of Revenues, Expenditures and Changes in Fund Balances

#### Special School Tax Fund ~ A Major Fund

	Audited Actual		Adjusted Budget	Budget		Four Year Percent Change
	FY08	FY09	FY10	FY11	FY12	
	\$	\$	\$	\$	\$	
Revenues:						
General property tax	3,225,588	3,675,235	3,865,000	3,981,000	4,101,000	27.1%
Interest	39,558	38,005	30,000	30,000	30,000	-24.2%
Total revenues	3,265,146	3,713,240	3,895,000	4,011,000	4,131,000	26.5%
Other financing sources (OFS)						
Proceeds of debt	73	8,500,052	-	-	-	n/a
Transfers in from other funds	6,050,000	8,138,820	8,455,380	8,100,000	8,300,000	37.2%
Total revenues and OFS	9,315,219	20,352,112	12,350,380	12,111,000	12,431,000	33.4%
Expenditures:						
General Operations						
Tax administration fee	117,521	129,622	125,000	132,000	134,000	14.0%
Appropriation to Bd. Of Education	5,200,000	14,556,109	6,480,037	7,433,639	7,953,994	53.0%
Debt Service	3,991,613	5,149,382	5,402,644	4,952,515	5,309,744	33.0%
Total expenditures and OFU	9,309,134	19,835,113	12,007,681	12,518,154	13,397,738	43.9%
Excess of revenue and other sources over expenditures and other uses	6,085	516,999	342,699	(407,154)	(966,738)	n/a
Fund balance, beginning of year	525,102	531,187	1,048,187	1,390,886	983,732	87.3%
Fund balance, end of year	531,187	1,048,187	1,390,886	983,732	16,994	-96.8%

#### Special Additional School Tax Fund ~ A Major Fund

	Audited Actual		Adjusted Budget	Budget		Four Year Percent Change
	FY08	FY09	FY10	FY11	FY12	
	\$	\$	\$	\$	\$	
Revenues:						
General property tax	7,096,294	8,085,517	8,050,000	8,292,000	8,541,000	20.4%
Interest	117,985	98,515	35,000	35,000	35,000	-70.3%
Total revenues	7,214,279	8,184,031	8,085,000	8,327,000	8,576,000	18.9%
Expenditures:						
General Operations						
Tax administration fee	258,547	284,068	270,000	280,000	285,000	10.2%
Other financing uses (OFU):						
Operating transfers to other funds	6,050,000	8,138,820	8,455,380	8,100,000	8,300,000	37.2%
Total expenditures and OFU	6,308,547	8,422,888	8,725,380	8,380,000	8,585,000	36.1%
Excess of revenue and other sources over expenditures and other uses	905,732	(238,856)	(640,380)	(53,000)	(9,000)	n/a
Fund balance, beginning of year	2,964,309	3,870,041	3,631,185	2,990,805	2,937,805	-0.9%
Fund balance, end of year	3,870,041	3,631,185	2,990,805	2,937,805	2,928,805	-24.3%

# City of Auburn

## Special Revenue Funds

### Comparative Statement of Revenues, Expenditures and Changes in Fund Balances

#### Public Safety Substance Abuse Prevention Fund

	Audited Actual		Adjusted Budget	Budget		Four Year Percent Change
	FY08	FY09	FY10	FY11	FY12	
	\$	\$	\$	\$	\$	
Revenues:						
Confiscation Revenue	16,635	39,572	76,895	500	500	-97.0%
Grants	13,189	-	-	-	-	
Interest	5,081	3,979	2,500	2,500	2,500	-50.8%
Total revenues	34,905	43,552	79,395	3,000	3,000	-91.4%
Other financing sources (OFS)						
Transfers in from other funds	1,050	-	-	-	-	n/a
<b>Total revenues and OFS</b>	<b>35,955</b>	<b>43,552</b>	<b>79,395</b>	<b>3,000</b>	<b>3,000</b>	-91.7%
Expenditures:						
<b>Public Safety</b>	<b>48,210</b>	<b>8,036</b>	<b>232,868</b>	<b>18,000</b>	<b>18,000</b>	-62.7%
Excess of revenue and other sources over expenditures and other uses	(12,255)	35,516	(153,473)	(15,000)	(15,000)	n/a
<b>Fund balance, beginning of year</b>	<b>173,881</b>	<b>161,626</b>	<b>197,142</b>	<b>43,669</b>	<b>28,669</b>	-83.5%
<b>Fund balance, end of year</b>	<b>161,626</b>	<b>197,142</b>	<b>43,669</b>	<b>28,669</b>	<b>13,669</b>	-91.5%



## **The City of Auburn**

Approved Biennial Budget for FY 2011 & FY 2012

### **Debt Service Fund**

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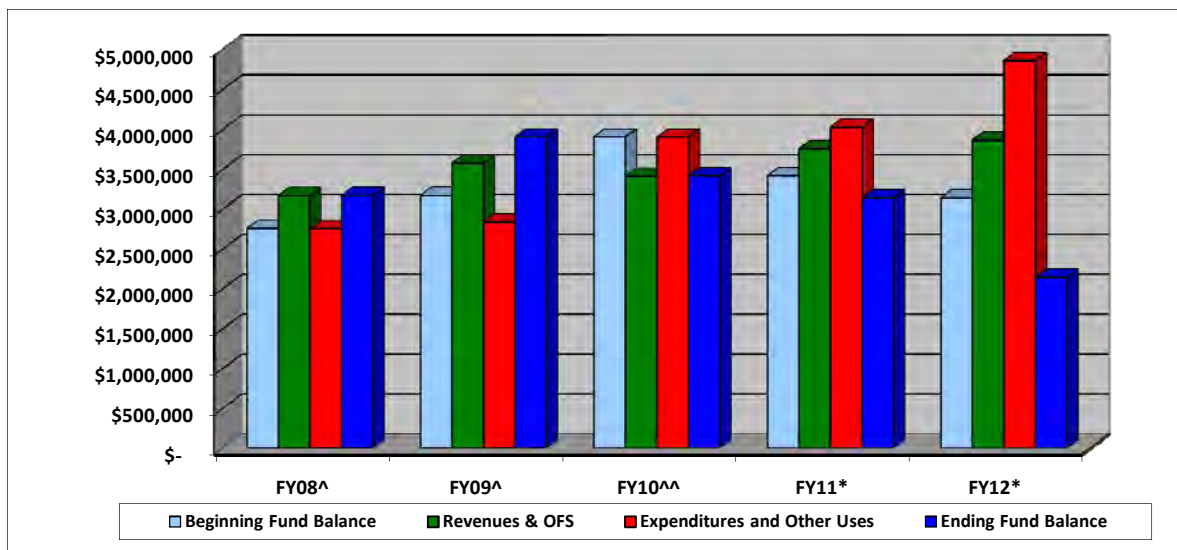


## City of Auburn

### *Debt Service Fund - Overview of Revenues, Other Sources, Expenditures and Other Uses*

**The Special 5-Mill Tax Fund** accounts for revenues received from five mills of ad valorem tax dedicated to the payment of principal and interest on bonds issued to finance projects approved by the citizens of Auburn in referenda.

	Audited		Adjusted Budget	Budget		Four Year Percent Change
	FY08	FY09	FY10	FY11	FY12	
	\$	\$	\$	\$	\$	
Revenues						
General property tax	3,044,712	3,464,143	3,325,000	3,708,000	3,819,000	25.4%
Interest	117,087	104,303	80,000	40,000	40,000	-65.8%
Total revenues	3,161,799	3,568,446	3,405,000	3,748,000	3,859,000	22.1%
Other financing sources (OFS):	-	-	-	-	-	n/a
<b>Total revenues and OFS</b>	<b>3,161,799</b>	<b>3,568,446</b>	<b>3,405,000</b>	<b>3,748,000</b>	<b>3,859,000</b>	<b>-18.1%</b>
Expenditures						
Tax Administration Fee	97,614	120,376	110,000	130,000	130,000	33.2%
Debt Service						
Principal	1,630,000	1,520,000	2,047,678	2,440,000	3,020,123	85.3%
Interest	1,002,200	1,183,053	1,495,853	1,342,274	1,695,050	69.1%
Fiscal fees	17,225	10,123	240,000	110,000	10,000	-41.9%
Total expenditures	2,747,039	2,833,551	3,893,531	4,022,274	4,855,173	76.7%
Other financing uses (OFU):						
Transfers out	-	-	-	-	-	n/a
<b>Total expenditures and OFU</b>	<b>2,747,039</b>	<b>2,833,551</b>	<b>3,893,531</b>	<b>4,022,274</b>	<b>4,855,173</b>	<b>-43.4%</b>
Excess (deficit) of revenue and OFS over expenditures and OFU	414,761	734,894	(488,531)	(274,274)	(996,173)	-141.6%
<b>Fund balance, beginning of year</b>	<b>2,748,975</b>	<b>3,163,736</b>	<b>3,898,630</b>	<b>3,410,099</b>	<b>3,135,825</b>	<b>-12.3%</b>
<b>Fund balance, end of year</b>	<b>3,163,736</b>	<b>3,898,630</b>	<b>3,410,099</b>	<b>3,135,825</b>	<b>2,139,652</b>	<b>47.9%</b>



^ Audited

^^ Adjusted Budget

\* Proposed Budget

# City of Auburn, Alabama

## Special Five Mill Tax Fund History ~ Fiscal years 2000 - 2009

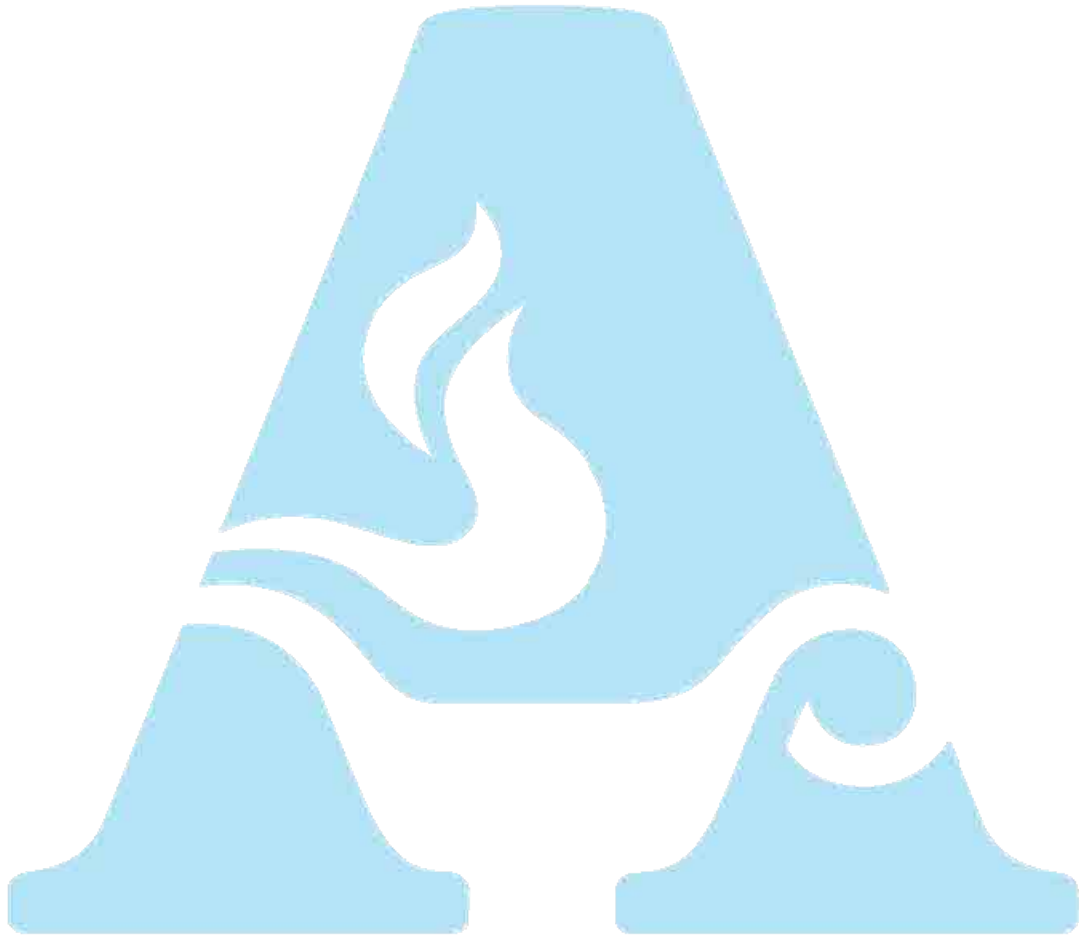
	FY 2000 Actual	FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	Inc FY09-FY00 Amount	As%
<b>Revenues:</b>												
Ad Valorem Tax	1,346,753	1,420,812	1,515,308	1,592,323	1,910,566	2,109,363	2,355,551	2,724,946	3,044,712	3,464,143	2,117,390	157%
Interest	188,804	130,837	78,169	57,454	48,939	72,101	138,530	160,955	117,087	104,303	(84,501)	-45%
<b>Total Revenues</b>	<b>1,535,557</b>	<b>1,551,649</b>	<b>1,593,477</b>	<b>1,649,777</b>	<b>1,959,505</b>	<b>2,181,464</b>	<b>2,494,081</b>	<b>2,885,901</b>	<b>3,161,799</b>	<b>3,568,446</b>	<b>2,032,889</b>	<b>132%</b>
<b>Expenditures:</b>												
Principal '71	10,000	10,000	10,000									
Interest '71	1,525	915	305									
Principal '74	40,000	40,000	40,000	40,000								
Interest '74	10,560	7,920	5,280	2,640								
Cap imp wts 6.01.97 \$6.5M Principal	210,000	225,000	245,000	260,000	280,000	42,663						
Cap imp wts 6.01.97 \$6.5M Interest	299,360	290,541	280,978	270,198	258,498	122,809						
(refunded by 2005 issue)												
Cap imp wts 6.01.98 \$2.0M Principal	75,000	80,000	85,000	90,000	95,000	95,000	105,000	110,000	115,000	120,000		
Cap imp wts 6.01.98 \$2.0M Interest	87,177	84,102	80,742	77,130	73,260	69,080	64,853	60,075	55,015	49,668		
GO Ref Bds 9.01.98 \$2.095M Prin	495,000	550,000	605,000									
GO Ref Bds 9.01.98 \$2.095M Interest	65,258	46,200	24,200									
GO Warrants 8.01.99 (Lib) \$3.7M Prin	177,580	190,265	190,265	215,000	225,000	240,000	260,000	275,000	290,000	310,000		
GO Warrants 8.01.99 (Lib) \$3.7M Int				190,265	179,515	168,265	156,265	143,265	129,515	115,015		
GO Warrants 8.01.02 \$7.25M Prin		290,000	290,000	310,000	330,000	355,000	375,000	405,000	435,000	465,000		
GO Warrants 8.01.02 \$7.25M Int		33,797		285,183	278,982	270,403	259,753	247,753	231,553	211,978		
GO Warrants 3.01.05 \$5.0M Prin							355,000	450,000	550,000	625,000		
GO Warrants 3.01.05 \$5.0M Int						144,799	406,548	393,643	377,218	357,293		
GO Warrants 10.06 \$5.2M Prin							225,000	225,000	240,000	250,000		
GO Warrants 10.06 \$5.2M Int							21,550	208,900	208,900	199,100		
Non-Departmental*												
Trustee Fees	53,843	65,266	66,075	64,605	69,710	74,385	100,189	81,007	97,614	120,376	66,533	124%
Bond/Warrant Issue Expense	6,527	3,641	11,788	6,931	6,871	6,325	4,300	6,360	17,225	10,123	3,596	55%
Advance refunding escrow						96,342		101,314				
<b>Total Expenditures</b>	<b>1,531,830</b>	<b>1,593,850</b>	<b>1,968,430</b>	<b>1,811,952</b>	<b>1,796,836</b>	<b>1,685,071</b>	<b>2,086,908</b>	<b>2,519,966</b>	<b>2,747,039</b>	<b>2,833,551</b>	<b>1,301,721</b>	<b>85%</b>
<b>Other Financing Sources and Uses</b>												
Proceeds of refunding bonds						9,905,000						
Transfer to Component units						328,038		(103,763)				
Premium on debt issued						(5,026,414)						
Payment to refunded bond escrow								456				
Operating transfers to other funds												
<b>Total OFS/OFU</b>	<b>(759,781)</b>											
<b>Excess of Revenues &gt; Expenditures</b>	<b>(756,054)</b>	<b>(42,201)</b>	<b>(374,953)</b>	<b>(162,175)</b>	<b>162,670</b>	<b>592,734</b>	<b>407,173</b>	<b>262,628</b>	<b>414,761</b>	<b>734,894</b>		
<b>Beginning fund balance</b>	<b>2,659,154</b>	<b>1,903,100</b>	<b>1,860,899</b>	<b>1,485,946</b>	<b>1,323,772</b>	<b>1,486,441</b>	<b>2,079,176</b>	<b>2,486,349</b>	<b>2,748,977</b>	<b>3,163,737</b>		
<b>Ending fund balance</b>	<b>1,903,100</b>	<b>1,860,899</b>	<b>1,485,946</b>	<b>1,323,772</b>	<b>1,486,441</b>	<b>2,079,176</b>	<b>2,486,349</b>	<b>2,748,977</b>	<b>3,163,737</b>	<b>3,898,632</b>	<b>1,995,532</b>	<b>105%</b>

\*Tax collection fees and property reappraisal fees



### Projection of the Special Five-Mill Tax Fund

(1) Average increase in property tax revenue since FY 98 has been 16.57%. To be conservative, projection calculated at an annual rate of 9.0%.



# City of Auburn



## The City of Auburn

Approved Biennial Budget for FY 2011 & FY 2012

### Special Activities of the General Fund

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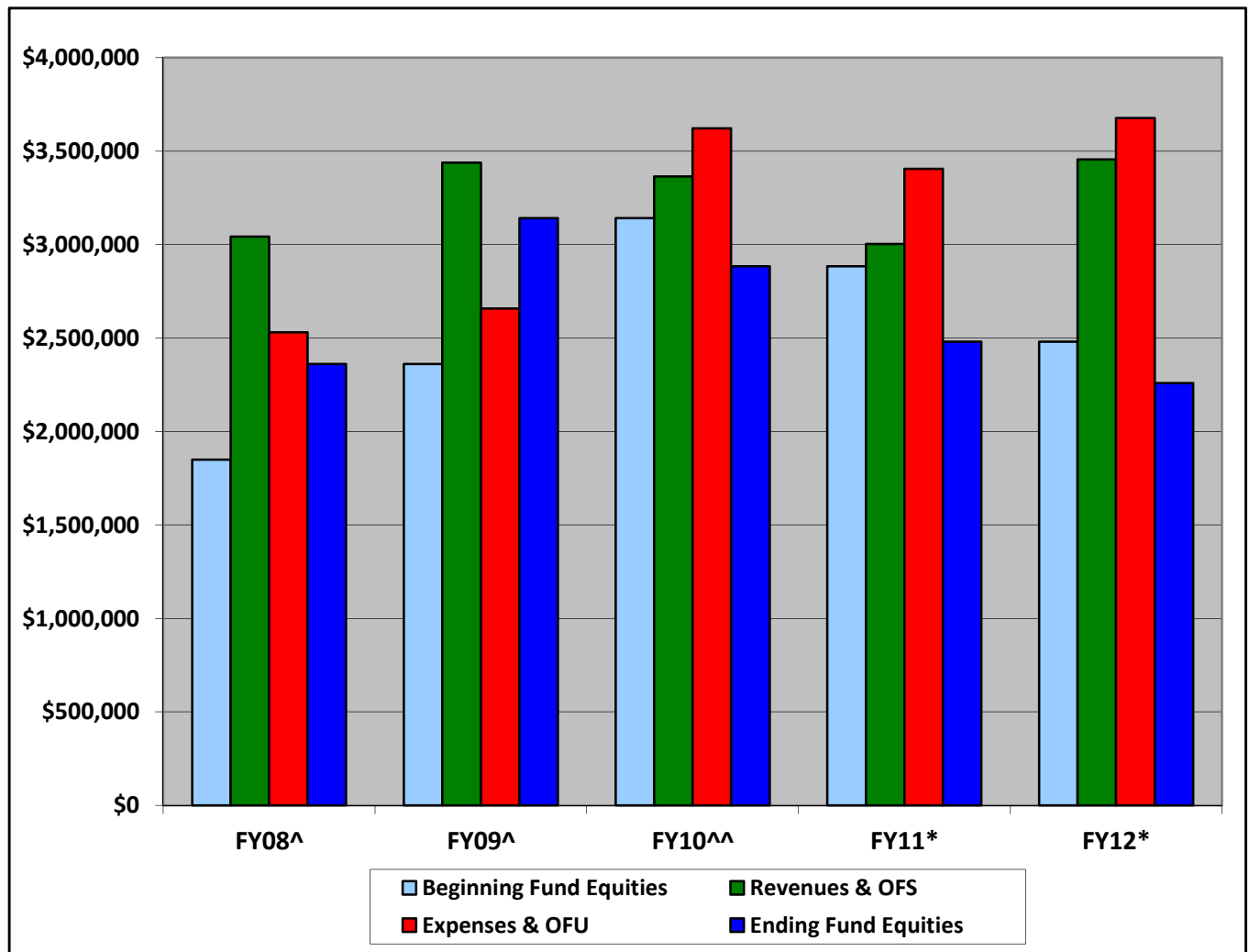


## City of Auburn

### *Description of and Trends in Special Activities of the General Fund*

**Liability Risk Retention Sub-Fund** accounts for the costs of operating the City's general liability and workers' compensation self-insurance program and funding self-insured retentions for other liability

**Employee Benefit Self-Insurance Sub-Fund** accounts for the cost of operating the City's self-insured employee health benefits program.



^ Audited

^^ Adjusted Budget

\* Budget

# City of Auburn

## Total Special Activities of the General Fund

### Overview of Revenues, Expenditures and Changes in Fund Balances

	Audited Actual		Adjusted Budget	Budget	
	FY08	FY09	FY10	FY11	FY12
	\$	\$	\$	\$	\$
Revenues					
Charges for Services					
Employer Premiums	1,519,178	1,823,668	1,827,000	1,865,800	1,865,800
Employee Premiums	857,125	1,010,050	918,500	1,083,040	1,083,040
Other revenues					
Interest	64,179	60,329	33,000	30,000	33,000
Claims reimbursement	78,703	12,338	-	-	-
Other	23,240	(17,132)	26,000	24,000	24,000
Total revenues	2,542,425	2,889,253	2,804,500	3,002,840	3,005,840
Other financing sources (OFS):					
Transfers in from other funds	500,000	550,000	560,000	-	450,000
<b>Total revenues and OFS</b>	<b>3,042,425</b>	<b>3,439,253</b>	<b>3,364,500</b>	<b>3,002,840</b>	<b>3,455,840</b>
Expenditures:					
General Operations					
Claims payments	2,015,357	2,211,321	2,911,850	2,685,000	2,919,000
Liability retention	57,178	13,452	160,965	161,000	162,000
Premium expenditures	260,369	259,235	312,750	314,500	335,500
Legal professional services	6,103	-	10,000	12,500	12,500
Administration fees	191,793	174,449	226,995	232,900	248,500
Total expenditures	2,530,800	2,658,457	3,622,560	3,405,900	3,677,500
Other financing uses (OFU)					
Operating transfers to other funds	-	-	-	-	-
<b>Total expenditures and OFU</b>	<b>2,530,800</b>	<b>2,658,457</b>	<b>3,622,560</b>	<b>3,405,900</b>	<b>3,677,500</b>
Excess (deficit) of revenue and OFS over expenditures and OFU	511,625	780,795	(258,060)	(403,060)	(221,660)
<b>Fund balance, beginning of year</b>	<b>1,849,069</b>	<b>2,360,694</b>	<b>3,141,490</b>	<b>2,883,430</b>	<b>2,480,370</b>
Transfers in from other funds					
<b>Fund balance, end of year</b>	<b>2,360,694</b>	<b>3,141,490</b>	<b>2,883,430</b>	<b>2,480,370</b>	<b>2,258,710</b>

# City of Auburn

## Special Activities of the General Fund

### Combining Statement of Projected Revenues, Budgeted Expenditures and Changes in Fund Balances

	Liability Risk Retention	Employee Benefit Self-Insurance	Total All Special Activities of the General Fund
	\$	\$	\$
<b>Audited fund balances, 9.30.09</b>	<b>1,211,786</b>	<b>1,929,704</b>	<b>3,141,490</b>
FY10 Projected revenues	599,000	2,765,500	<b>3,364,500</b>
FY10 Budgeted expenses	569,665	3,052,895	<b>3,622,560</b>
<b>Projected fund balances, 9.30.10</b>	<b>1,241,121</b>	<b>1,642,309</b>	<b>2,883,430</b>
<b>FY11 Budget</b>			
<b>Revenues</b>			
Interest	10,000	20,000	<b>30,000</b>
Insurance premiums	-	2,948,840	<b>2,948,840</b>
Other revenue	24,000	-	<b>24,000</b>
<b>Total revenues</b>	<b>34,000</b>	<b>2,968,840</b>	<b>3,002,840</b>
<b>Other financing sources</b>			
Transfers from other funds	-	-	-
<b>Total resources available</b>	<b>1,275,121</b>	<b>4,611,149</b>	<b>5,886,270</b>
<b>Expenditures</b>			
Risk management/employee benefits	568,500	2,837,400	<b>3,405,900</b>
<b>Total expenditures</b>	<b>568,500</b>	<b>2,837,400</b>	<b>3,405,900</b>
<b>Other financing uses</b>			
Transfers to other funds	-	-	-
<b>Total expenditures and other uses</b>	<b>568,500</b>	<b>2,837,400</b>	<b>3,405,900</b>
<b>Projected fund balances, 9.30.11</b>	<b>706,621</b>	<b>1,773,749</b>	<b>2,480,370</b>
<b>FY12 Budget</b>			
<b>Revenues</b>			
Interest	12,000	21,000	<b>33,000</b>
Insurance premiums	-	2,948,840	<b>2,948,840</b>
Other revenue	24,000	-	<b>24,000</b>
<b>Total revenues</b>	<b>36,000</b>	<b>2,969,840</b>	<b>3,005,840</b>
<b>Other financing sources</b>			
Transfers from other funds	450,000	-	<b>450,000</b>
<b>Total resources available</b>	<b>1,192,621</b>	<b>4,743,589</b>	<b>5,936,210</b>
<b>Expenditures</b>			
Risk management/employee benefits	570,500	3,107,000	<b>3,677,500</b>
Non-departmental	-	-	-
<b>Total expenditures</b>	<b>570,500</b>	<b>3,107,000</b>	<b>3,677,500</b>
<b>Other financing uses</b>			
Transfers to other funds	-	-	-
<b>Total expenditures and other uses</b>	<b>570,500</b>	<b>3,107,000</b>	<b>3,677,500</b>
<b>Projected fund balances, 9.30.12</b>	<b>622,121</b>	<b>1,636,589</b>	<b>2,258,710</b>

**City of Auburn**  
**Special Activities of the General Fund**  
**Comparative Revenue, Expenditures, and Changes in Fund Balance**

Liability Risk Retention Fund						
	Audited Actual		Adjusted Budget	Budget		Four Year Percent Change
	FY08	FY09	FY10	FY11	FY12	
	\$	\$	\$	\$	\$	
Revenues:						
Interest	25,878	24,397	13,000	10,000	12,000	-53.6%
Insurance Reimbursement	280	3,231	-	-	-	-100.0%
Reimbursement from AU	22,960	(20,363)	26,000	24,000	24,000	4.5%
Total revenues	49,118	7,265	39,000	34,000	36,000	
Other financing sources (OFS):						
Transfers in from other funds	500,000	550,000	560,000	-	450,000	-10.0%
Total revenues and OFS	549,118	557,265	599,000	34,000	486,000	-11.5%
Expenditures:						
Claims payments	147,198	259,654	256,650	257,000	257,000	74.6%
Liability retention	57,178	13,452	160,965	161,000	162,000	183.3%
Premium expenditures	73,662	66,703	92,200	88,000	89,000	20.8%
Legal professional services	6,103	-	10,000	12,500	12,500	104.8%
Administration fees	31,543	21,887	49,850	50,000	50,000	58.5%
Total expenses	315,684	361,696	569,665	568,500	570,500	80.7%
Other financing uses (OFU):						
Operating transfers to other funds	-	-	-	-	-	n/a
Total expenses & OFU	315,684	361,696	569,665	568,500	570,500	80.7%
Excess of revenue and other sources over expenditures and other uses	233,434	195,569	29,335	(534,500)	(84,500)	-136.2%
Fund balance, beginning of year	782,783	1,016,217	1,211,786	1,241,121	706,621	-9.7%
Fund balance, end of year	1,016,217	1,211,786	1,241,121	706,621	622,121	-38.8%

Employee Benefit Self-Insurance Fund						
	Audited Actual		Adjusted Budget	Budget		Four Year Percent
	FY08	FY09	FY10	FY11	FY12	Change
	\$	\$	\$	\$	\$	
Revenues:						
Employer premiums	1,519,178	1,823,668	1,827,000	1,865,800	1,865,800	22.8%
Employee premiums	857,125	1,010,050	918,500	1,083,040	1,083,040	26.4%
Interest	38,301	35,932	20,000	20,000	21,000	-45.2%
Claims reimbursement	78,703	12,338	-	-	-	n/a
Total revenues	2,493,307	2,881,988	2,765,500	2,968,840	2,969,840	19.1%
Other financing sources (OFS):						
Transfers in from other funds	-	-	-	-	-	n/a
<b>Total revenues and OFS</b>	<b>2,493,307</b>	<b>2,881,988</b>	<b>2,765,500</b>	<b>2,968,840</b>	<b>2,969,840</b>	19.1%
Expenditures:						
Claims payments	1,868,159	1,951,667	2,655,200	2,428,000	2,662,000	42.5%
Premium expenditures	186,707	192,532	220,550	226,500	246,500	32.0%
Administration fees	160,250	152,562	177,145	182,900	198,500	23.9%
Total expenses	2,215,115	2,296,761	3,052,895	2,837,400	3,107,000	40.3%
Other financing uses (OFU):						
Operating transfers to other funds	-	-	-	-	-	n/a
<b>Total expenses and OFU</b>	<b>2,215,115</b>	<b>2,296,761</b>	<b>3,052,895</b>	<b>2,837,400</b>	<b>3,107,000</b>	40.3%
Excess of revenue and other sources over expenditures and other uses	278,191	585,227	(287,395)	131,440	(137,160)	-149.3%
<b>Fund balance, beginning of year</b>	<b>1,066,286</b>	<b>1,344,477</b>	<b>1,929,704</b>	<b>1,642,309</b>	<b>1,773,749</b>	<b>66.3%</b>
<b>Fund balance, end of year</b>	<b>1,344,477</b>	<b>1,929,704</b>	<b>1,642,309</b>	<b>1,773,749</b>	<b>1,636,589</b>	<b>21.7%</b>





## The City of Auburn

Approved Biennial Budget for FY 2011 & FY 2012

### Public Park and Recreation Board Enterprise

#### Tennis Center

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## City of Auburn

### *Public Park and Recreation Board*

#### *Tennis Center Financing Structure*



In July 2007, the City of Auburn opened its newest recreation facility, the Yarbrough Tennis Center. This facility provides the public with superlative opportunities for tournament play, individual play, and lessons: the Tennis Center provides 16 outdoor clay courts, 12 outdoor hard courts with stadium seating, and 6 indoor tennis courts. The Center also includes a clubhouse with pro shop, men's and women's locker rooms, a concessions area and a meeting space. The facilities are located on 18 acres in a beautifully landscaped setting in the southwestern portion of the City. The land for the complex was donated to the City of Auburn by the Cecil Yarbrough family.

The City financed and built the Tennis Center through a creative partnership with Auburn University (AU). A tennis center has been in the City's capital plan for a number of years. Construction plans for the heart of the Auburn University campus meant that the Tennis Team needed a new location for its headquarters. When the City began preparing for the design and construction of its tennis center, the University approached the City about expanding the Tennis Center project to accommodate the University's Tennis Team. The City and the University developed an agreement to construct expanded facilities to provide space for the AU Tennis Team. The portion of the facilities housing the University's Tennis Team is available to the public when not in use by the University. The larger facilities and additional court space mean that the Yarbrough Tennis Center is capable of accommodating a wider variety of and larger-scale tennis tournaments.



The construction that the City had originally planned was financed with general obligation bond proceeds that will be repaid from the City's Special Five-Mill Tax Debt Service Fund. Auburn voters approved the construction of the Tennis Center and an expansion of the City Library in a referendum; then, \$5.2 million in bonds were issued to fund these two projects in January 2007. Financing for the facilities used by the University was provided by a City general obligation warrant in the amount of \$3.7 million issued in September 2006. Prior to the construction of the tennis complex, the City leased the property to the Auburn Public Park and Recreation Board (PPRB). The PPRB oversaw the design and construction of the facilities, coordinating with the University on those facilities to be used by the Tennis Team. Auburn University leases the section of the Tennis Center used by the Tennis Team; the lease payments are structured to cover the principal and interest due on the G.O. warrants that financed the facilities leased to the University. City Parks and Recreation staff manages the complex and schedules all uses of the

facilities. The University is billed for its proportionate share of the Tennis Center's operating costs.

The PPRB operates the Tennis Center on a user-charge basis. Members of the public can purchase annual passes or fees can be paid on a per visit basis. The fees for passes and per visit use of the complex are shown below.

<b>Yarbrough Tennis Center Court Fees</b>				
	<i>Clay Courts</i>	<i>Hard Courts*</i>	<i>Indoor Courts*</i>	
Annual passes				
Individual	\$ 250.00	\$ 125.00	\$ 200.00	
Family	\$ 400.00	\$ 225.00	\$ 350.00	
Junior	\$ 200.00	\$ 75.00	\$ 150.00	
Per visit	\$ 5.00	\$ 3.00	\$ 7.50	
Added to Clay Court pass				
Individual		\$ 50.00	\$ 100.00	
Family		\$ 100.00	\$ 250.00	
* Use of hard and indoor courts is subject to availability based on scheduling of the Auburn University Tennis Team.				

The Yarbrough Tennis Center is owned, via a lease, by the Public Park and Recreation Board (PPRB). It is accounted for as a separate business-type activity (an Enterprise fund). The PPRB does not have its own employees; the Tennis Center is managed and operated by the City's Parks and Recreation Department staff. It is not the City Council's intention that the Tennis Center's revenues cover its costs (full-accrual expenses, including depreciation). Separately accounting for the Tennis Center as an enterprise enables the PPRB and City Management to evaluate the Tennis Center's operating results and make informed decisions concerning the fees to be charged to the public. The proposed operating budget for the fiscal years 2011 and 2012 is based on the actual operating data from the fiscal years 2008 through March of FY2010 (selected data presented below) and knowledge of the staff of the forecasted and booked number and size of tournaments and events hosted by the complex.

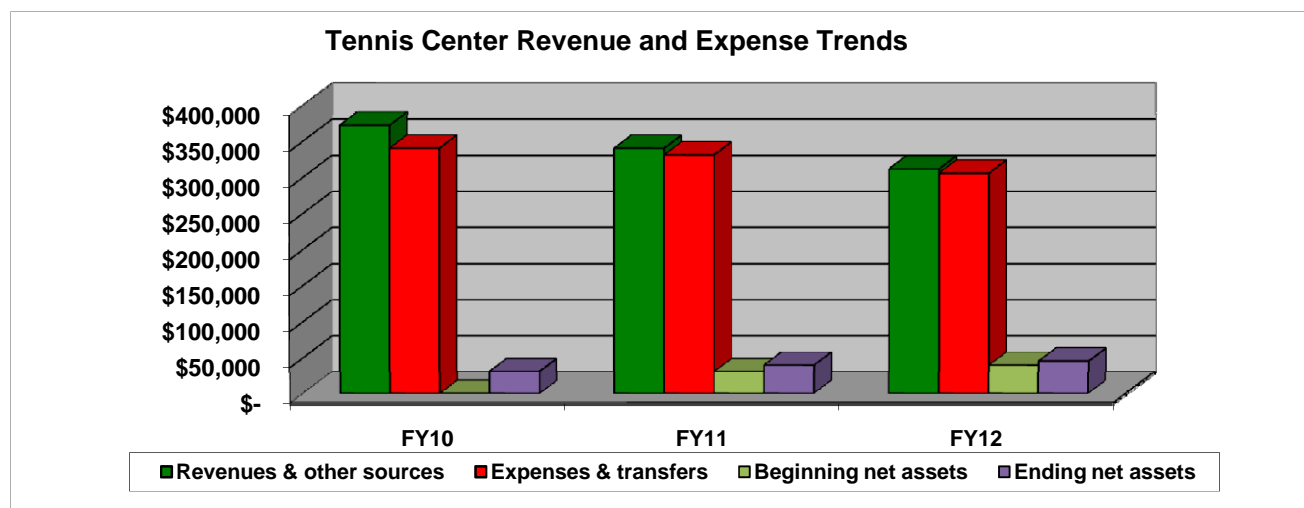
<b><i>PPRB - Tennis Center</i></b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>
Operating revenues:	<i>Actual</i>	<i>Actual</i>	<i>Actual-Unaudited</i>
Tennis rev ( <i>Court &amp; membership</i> )	\$ 68,621	\$ 66,396	\$ 74,052
Service charges to Auburn Univ.	50,068	69,012	63,173
<b>Total operating revenues</b>	<b>118,689</b>	<b>135,408</b>	<b>137,225</b>
Operating Expenses:			
Personal Services	61,072	190,476	174,447
Contractual	117,769	125,871	114,533
Commodities	20,468	71,100	15,326
Depreciation	284,047	296,348	299,302
<b>Total operating expenses</b>	<b>483,356</b>	<b>683,796</b>	<b>603,609</b>
<b>Operating income (loss)</b>	<b>(364,667)</b>	<b>(548,388)</b>	<b>(466,384)</b>
<b>Transfers (<i>General and Cap Proj</i>)</b>	<b>58,164</b>	<b>1,108,048</b>	<b>167,381</b>

# City of Auburn

## Public Parks and Recreation Board ~ Tennis Center

### Overview of Revenues, Expenses and Changes in Net Assets

	Adjusted Budget FY10	Budget FY11	Budget FY12
	\$	\$	\$
Revenues	140,610	138,600	138,600
Other financing sources - appropriations from COA	232,295	202,487	173,873
<b>Total revenues and other sources</b>	<b>372,905</b>	<b>341,087</b>	<b>312,473</b>
Expenses	638,485	631,914	606,673
Less: depreciation expense <sup>+</sup>	(297,275)	(300,000)	(300,000)
<b>Total expenses and transfers</b>	<b>341,210</b>	<b>331,914</b>	<b>306,673</b>
Excess (deficit) of revenues and other sources over expenses, and transfers out	31,695	9,173	5,800
<b>Beginning net assets</b>	<b>-</b>	<b>31,695</b>	<b>40,868</b>
<b>Ending net assets</b>	<b>31,695</b>	<b>40,868</b>	<b>46,668</b>



<sup>+</sup> Depreciation is a non-cash expense.

# City of Auburn

## Public Park and Recreation Board - Tennis Center

### Comparative Revenue, Expenses and Changes in Net Assets

	Adjusted Budget	Budget	
	FY10	FY11	FY12
Operating revenues:	(partial year)		
Tennis center revenue	12,000	13,000	13,000
Membership fees	25,000	22,000	22,000
Tennis court fees	33,000	33,000	33,000
Service charges to Auburn Univ.	70,000	70,000	70,000
Miscellaneous	610	600	600
<b>Total operating revenues</b>	<b>140,610</b>	<b>138,600</b>	<b>138,600</b>
Operating Expenses:			
Salaries and benefits	185,556	183,847	166,194
Utilities	122,872	111,408	105,545
Grounds maintenance	4,000	5,700	5,400
Miscellaneous contractual	6,182	9,488	9,194
Supplies	22,600	21,470	20,340
Depreciation	297,275	300,000	300,000
<b>Total operating expenses</b>	<b>638,485</b>	<b>631,914</b>	<b>606,673</b>
Less: Depreciation^	(297,275)	(300,000)	(300,000)
Operating income (loss), excluding depreciation	(200,600)	(193,314)	(168,073)
Appropriations from the City of Auburn	232,295	202,487	173,873
Change in net assets	31,695	9,173	5,800
<b>Net assets, beginning of year</b>	<b>-</b>	<b>31,695</b>	<b>40,868</b>
<b>Net assets, end of year</b>	<b>31,695</b>	<b>40,868</b>	<b>46,668</b>

^ Depreciation is a non-cash expense.



# The City of Auburn

Approved Biennial Budget for FY 2011 & FY 2012

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# City of Auburn

## Schedule of Tax and Fee Rates

	Rates				Effective Date of Most Recent City Rate Change
Revenue Source	City	County	State	Total	
General Fund					
Sales Tax	general items 3%	1%	4%	8%	August 1, 2003
	automobiles 1.1%	0.25%	2%	3.35%	
	manufacturing and farm machines 1.5%	0.25%	1.5%	3.25%	
Occupation License Fee	1%			1%	January 20, 1970
Business License Fees	various percentages of gross receipts, \$100 minimum				January 1, 2000
Ad valorem (property) tax	5 mills (\$.50 per \$100)	(see summary on next page)			Prior to 1948
Lodging Tax	7% (1% is committed to the Visitors Bureau)	2%	4%	13%	February 1, 2006
Cigarette Tax	\$.04 per pack	- 0 -	42.5¢	46.5¢	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 linens/clothing video rental		1.5% 4% 2%	3.75% 6.5% 4.5%	April 1, 2001
		10¢			
Gasoline Taxes	2¢ per gallon (1¢ to General Fund, 1¢ to City Gas Tax Fund)	- 0 -	16¢	18¢	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	\$75/month, effective April 1, 2008 \$100/month, effective October 1, 2008				August 21, 2007
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 \$.50 per day for DVD's and videos; \$.10 per day for all other items. Library cards for individuals not living in or working in the City or attending Auburn University are \$25 annually.				Sep-08
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
Five Mill Tax Fund					
Ad valorem (property) tax	5 mills (\$.50 per \$100)	(see summary on next page)			Prior to 1948
Special School Tax Fund					
Ad valorem (property) tax	11 mills (\$1.10 per \$100)	(see summary on next page)			October 1, 1996
Additional School Tax Fund					
Ad valorem (property) tax	5 mills (\$.50 per \$100)	(see summary on next page)			October 1, 1960

**CITY OF AUBURN**  
**FEE SCHEDULE FOR WATER, SEWER AND GARBAGE SERVICES**  
*Effective April 1, 2010*

**DEPOSITS**

METER SIZE	WATER	SEWER
3/4"	\$ 37.50	\$ 50.00
1"	75.00	100.00
1½"	135.00	180.00
2"	225.00	300.00
3"	450.00	600.00
4"	750.00	1,000.00
6"	1,200.00	1,595.00
8"	1,200.00	1,595.00

**ACCESS FEES**

METER SIZE	WATER*	SEWER* April 1, 2010
3/4"	\$ 1,200	\$ 1,800
1"	2,400	4,500
1½"	4,800	9,000
2"	9,600	14,400
3"	19,200	28,800
4"	36,000	45,000
6"	60,000	90,000
8"	120,000	144,000
10"	180,000	144,000

\*Water and Sewer Access Fees for single family, multi-family and master metered residential development are calculated on a per unit basis.

**TAP FEES**

METER SIZE	WATER	SEWER
1"	\$ 750	Outside of street (up to 30ft) No Paving \$490 plus \$12 each additional linear foot
2"	1,200	Street (up to 30ft) \$865 plus \$25 each additional linear foot Street (Over 30ft) \$25.00/FT

**WATER METER SET FEES (EXISTING "STUBBED OUT" SERVICES)**

WATER METER SIZE	FEE
3/4"	\$ 200
1"	225

**MINIMUM MONTHLY CHARGES**

METER SIZE	WATER	SEWER April 1, 2010
3/4"	\$ 11.10	\$ 12.96
1"	18.48	21.67
1½"	36.94	43.31
2"	55.40	64.97
3"	120.04	140.76
4"	240.10	281.50
6"	480.16	563.01
8"	960.35	563.01
10" or larger	1,829.24	563.01

**MONTHLY CHARGES (BASED ON WATER USAGE)**

WATER USAGE	WATER**	SEWER** April 1, 2010	GARBAGE ^^
0 - 3,000 gallons	\$ 11.10	\$ 12.96	
Over 3,000 gallons	\$2.93 per 1,000 gallons	\$4.32 per 1,000 gallons	
Curb-side pick-up			\$ 17.00
Back yard pick-up			\$ 26.50

\*\* Master Metered residential is charged the greater of the minimum charge per unit or the charge for the actual usage.

^^ Residential garbage service includes once-weekly pick-up of household garbage, yard waste and recycling.

# City of Auburn

## Property Tax Summary

	Mills <sup>^</sup>	
<b>City of Auburn</b>		
General Fund	5.0	
Education	16.0 *	
Debt repayment	5.0	
<i>Total City of Auburn</i>		26.0
<b>Lee County</b>		
General Fund	6.5	
Education	5.0 *	
Roads and bridges	3.0	
<i>Total Lee County</i>		14.5
<b>Distributed by Lee County</b>		
Lee County Hospital (EAMC)	2.5	
Children's homes	1.5	
Auburn District Schools	3.0 *	
<i>Total Distributed by Lee County</i>		7.0
<b>State of Alabama</b>		
General Fund	2.5	
Education	3.0 *	
Veterans' Pension	1.0	
<i>Total State of Alabama</i>		6.5
<b>Total mills on property within Auburn</b>		<u>54.0</u>

\* Total mills for education = 27

<sup>^</sup> A mill of property tax is calculated as one cent per dollar (\$10 per \$1,000) of the property's assessed valuation. Residential property is assessed at 10% of its appraised valuation.

**City of Auburn ~ Primary Government**  
**Demographic and Economic Statistics**

Last Ten Fiscal Years

*Unaudited*

<b>Fiscal Year</b>	<b>Population<sup>(1)</sup></b>	<b>Personal Income (expressed in thousands)<sup>(2)</sup></b>	<b>Per Capita Personal Income (Lee County)<sup>(2)</sup></b>	<b>Unemployment Rate<sup>(3)</sup></b>
		\$	\$	
2000	42,987	870,659	20,254	3.4%
2001	44,179	916,670	20,749	3.6%
2002	44,822	961,925	21,461	4.2%
2003	46,032	1,025,731	22,283	4.0%
2004	48,096	1,136,605	23,632	4.2%
2005	48,348	1,142,560	23,632	3.0%
2006	49,928	1,179,898	23,632	2.8%
2007	51,906	1,498,267	24,804	3.5%
2008	54,348	1,499,487	25,399	4.5%
<b>2009</b>	<b>56,088</b>	<b>1,499,913</b>	<b>25,943</b>	<b>4.1%</b>

<sup>(1)</sup> U. S. Census

<sup>(2)</sup> U. S. Department of Commerce, Bureau of Economic Analysis

<sup>(3)</sup> State of Alabama, Department of Industrial Relations

**City of Auburn ~ Primary Government**  
**Principal Revenue Remitters of Sales and Use Tax<sup>1</sup>**

Current Year and Nine Years Ago

*Unaudited*

<b>Employer</b>	<b>2000 Rank</b>	<b>2009 Rank</b>
Wal-Mart	1	1
Auburn University Financial Reporting	2	2
Sam's Club		3
Kroger	3	4
Academy Sports		5
Dillard's (formerly Gayfers)	4	6
Winn Dixie (Store 579)	8	7
Belk		8
Russell Lands, Inc (formerly Spencer Lumber Co)	10	9
Winn Dixie (Store 470)		10
Waid True Value	7	
K-Mart	5	
Sears	6	
Bruno's	9	

<sup>1</sup> State law prohibits the disclosure of the amount of sales tax remitted and any information that could enable the disclosure or calculation of confidential taxpayer information.

**City of Auburn ~ Primary Government**  
**Principal Remitters of Property Tax**

*Unaudited*

<b>Taxpayers</b>	<b>Total Assessed Value - Property in City Limits<sup>1</sup></b>	<b>Property Taxes Paid<sup>2</sup></b>	<b>Taxes Paid as Total of City's Property Tax</b>
	\$	\$	
Alabama Power Company (public utility)	13,619,180	735,436	3.86%
Briggs & Stratton Corp. (industrial-manufacturing)	10,946,440	429,021	2.25%
HSRE Preiss Auburn	6,105,960	329,722	1.73%
Marelda University Village Mall (commercial retail)	5,616,740	303,304	1.59%
Harbor Pointe (real estate development)	5,285,820	285,434	1.50%
University Commons (real estate development)	4,924,080	265,900	1.40%
Stahlschmidt & Maiworm (industrial-manufacturing)	6,910,920	229,746	1.21%
BellSouth Telecommunications (public utility)	3,854,900	208,165	1.09%
Retreat of Auburn (real estate development)	3,272,420	177,444	0.93%
GEM Auburn, Schenk Auburn	3,147,000	169,938	0.89%

Source: Lee County Revenue Commissioner

<sup>1</sup> Assessed 2007; collected October 2007 through September 2008

<sup>2</sup> 26-mill City levy only

**City of Auburn**  
**Fund Balances of Governmental Funds**

Last Ten Fiscal Years

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Fund										
Reserved	1,560,286	2,114,199	1,463,210	5,559,675	8,697,744	7,820,742	9,305,314	8,701,444	12,967,664	8,844,309
Unreserved	5,742,247	7,663,595	12,635,576	13,480,580	21,426,238	19,488,460	18,451,274	19,436,335	15,882,269	19,983,950
Total general fund	7,302,533	9,777,794	14,098,786	19,040,255	30,123,982	27,309,202	27,756,588	28,137,779	28,849,933	28,828,259
All other governmental funds										
Reserved	3,877,600	3,294,305	3,702,320	1,423,641	4,520,843	2,991,480	4,190,300	1,888,965	2,166,922	2,135,901
Unreserved, reported in:										
Special revenue funds	2,773,620	2,626,707	1,687,538	1,213,631	2,526,426	4,634,413	3,898,499	4,924,456	5,072,970	5,692,659
Debt service funds	-	-	-	1,360,172	1,523,137	2,116,996	2,499,525	2,748,975	3,163,736	3,898,630
Capital projects funds	4,047,148	477,658	6,461,000	3,510,899	4,775,796	6,405,416	11,280,128	8,362,129	1,667,086	6,402,424
Total all other governmental funds	10,698,368	6,398,670	11,850,858	7,508,343	13,346,202	16,148,305	21,868,452	17,924,525	12,070,714	18,129,614

**City of Auburn ~ Primary Government**  
**Ratios of Outstanding Debt by Type <sup>(1)</sup>**

Last Ten Fiscal Years

(dollar amounts expressed in thousands, except per capita amount)

*Unaudited*

Fiscal Year	Governmental Activities			Business-Type Activities			Total Debt as	
	General Obligation Bonds	Capital Leases		General Obligation Bonds <sup>(2)</sup>	Capital Leases		Percentage of Personal Income	Total Debt Per Capita
	\$	\$	\$	\$	\$	\$		
2000	48,050	660	142	-	142	48,852	6.03%	1,136
2001	46,765	1,443	110	30,048	110	78,366	10.56%	1,774
2002	65,805	952	74	30,330	74	97,161	12.04%	2,168
2003	67,872	530	38	30,253	38	98,693	11.33%	2,144
2004	79,058	199	38	30,253	38	109,548	12.04%	2,278
2005	113,591	68	-	30,111	-	143,770	12.58%	2,974
2006	122,272	-	-	30,054	-	152,326	12.91%	3,051
2007	127,635	-	-	28,263	-	155,898	10.41%	3,003
2008	124,476	-	-	34,220	-	158,696	10.58%	2,920
<b>2009</b>	<b>133,947</b>	<b>-</b>	<b>-</b>	<b>62,240</b>	<b>-</b>	<b>196,187</b>	<b>13.01%</b>	<b>2,498</b>

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

<sup>(1)</sup> The City does not have any special assessment bonds.

<sup>(2)</sup> The City has issued General Obligation Bonds/Warrants for the Sewer Revenue Fund. It is the intention of the Council that the Bonds/Warrants be repaid from Sewer Fund revenue.

**City of Auburn ~ Primary Government**  
**Operating Indicators by Function/Program**  
 Last Ten Fiscal Years  
*Unaudited*

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Police										
Physical arrests	2,385	3,246	2,595	2,135	2,339	2,921	2,574	2,978	3,143	2,480
Traffic violations	6,371	7,642	7,058	6,535	7,892	9,490	10,435	14,077	14,516	19,556
Fire										
Number of calls answered	987	981	1,119	1,167	1,149	1,147	1,342	2,258	2,330	2,523
Inspections^	6,421	6,148	6,208	6,314	6,256	6,324	1,860	1,857	1,792	1,752
Public Works										
Potholes repaired	1,761	1,798	939	805	403	414	347	230	210	273
Environmental Services										
Refuse collected (tons/day)*	58	57	67	68	72	85	85	86	86	88
Recyclable collected (tons/day)*	2.59	2.72	3.49	3.46	3.38	3.52	3.89	3.38	4.21	4.39
Parks and Recreation										
Athletic participants	4,915	4,791	4,824	4,501	5,391	4,956	4,623	5,154	5,648	5,031
Community center admissions	89,672	92,092	87,033	81,659	75,001	83,374	114,484	96,106	92,291	111,960
Sewer										
Average daily sewage treatment (millions of gallons)	5.10	5.40	5.14	6.60	6.15	6.86	6.10	5.90	5.60	6.70

\*Each year consists of 251 work days.

^A change in software lowered the number of inspections performed in 2006.

Source: City departments



**City of Auburn ~ Primary Government**  
**Capital Asset Statistics by Function/Program**

Last Ten Fiscal Years  
*Unaudited*

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	45	59	59	59	77	86	88	89	91	91
Fire stations	4	4	4	4	4	4	4	4	5	5
Environmental Services										
Collection trucks	7	8	8	8	8	8	8	8	8	8
Public Works										
Streets (lane miles)	196	196	286	313	565	597	650	658	696	3
Signaled Intersections	43	45	47	48	49	50	50	55	56	58
Parks and Recreation										
Parks acreage	1,820	1,838	1,838	1,914	1,914	1,914	1,914	1,914	1,944	1,944
Swimming pools	2	2	2	2	2	2	2	2	2	2
Tennis courts	14	14	14	14	14	10	10	44	44	44
Community centers	3	3	3	3	3	3	3	3	3	3
Sewer										
Sanitary sewers (miles)	138	170	176	183	195	201	210	235	240	245
Maximum daily treatment capacity (millions of gallons)	7	7	7	7	7	7	7	8	8	11

Sources: City departments

**City of Auburn ~ Primary Government**  
**Components of Sales Tax Revenue**

Last Ten Fiscal Years  
(amounts expressed in thousands)  
*Unaudited*

	2000	2001	2002	2003 <sup>A</sup>	2004	2005	2006	2007	2008	2009
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Apparel Stores	25,092	24,427	24,133	25,743	30,979	38,138	74,473	71,846	66,699	57,276
Grocery Stores	69,887	57,469	55,523	56,877	57,269	59,929	53,307	60,280	51,372	51,435
Eating & Drinking Establishments	58,508	60,960	65,441	68,641	70,983	75,052	101,287	111,409	120,987	120,462
Mass General Merchandise Stores	69,508	100,374	98,117	95,854	98,680	97,799	86,922	88,571	110,116	115,686
Auto Dealers & Supplies	98,812	156,944	100,730	134,933	151,290	160,833	103,690	116,070	40,203	33,484
Building Materials	14,066	15,521	21,080	57,692	28,674	32,569	49,464	55,721	34,454	32,257
Home Furnishing & Appliances	2,228	3,359	4,327	4,543	4,503	2,471	9,240	15,468	14,823	11,085
All Other Retail Sales	147,979	83,146	157,089	106,209	155,255	146,209	211,555	271,889	258,296	244,863
Totals	486,080	502,200	526,440	550,492	597,633	613,000	689,938	791,254	696,950	666,548

<sup>A</sup> City sales tax rate increased from 2.5% to 3.0% effective August 1, 2003.

# City of Auburn ~ Primary Government

## Principal Employers

Current Year and Nine Years Ago

Unaudited

	2000				2009			
Employer	Employees	Rank	Percentage of Total City Employment		Employees	Rank	Percentage of Total City Employment	
Auburn University	5,450	1	16.93%		5,500	1	15.71%	
Auburn City Schools	475	3	1.48%		800	2	2.29%	
City of Auburn and Auburn Water Works Board	375	4	1.16%		750	3	2.14%	
Briggs & Stratton Corporation	900	2	2.80%		550	4	1.57%	
East Alabama Medical Center	-				508	5	1.45%	
Wal-Mart Supercenter ( <i>opened in 2000</i> )	350	5			375	6	1.07%	
Masterbrand Cabinets	300	6	0.93%		325	7	0.93%	
CV Holdings	-		-		260	8	0.74%	
Borbet Alabama, Inc. ( <i>formerly ATS Wheels</i> )	-		-		205	9	0.59%	
SCA, Inc.	-		0.00%		175	10 (tie)	0.50%	
Rexnord	150	7	0.47%		175	10 (tie)	0.50%	
Total	8,000		23.29%		9,623		26.99%	

Source: City of Auburn Economic Development Department, Alabama Department of Industrial Relations

<b>Accrual Basis</b>	Accounting method in which revenues are recorded when earned and expenses recorded when the associated liability is incurred, irrespective of the timing of the related cash receipts and disbursements.
<b>ADA</b>	Americans with Disabilities Act.
<b>ADEM</b>	Alabama Department of Environmental Management.
<b>Ad valorem tax</b>	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.
<b>ALDOT</b>	State of Alabama Department of Transportation.
<b>Amortization</b>	The adjustment (increase or decrease) of an expense by allocation of a payment made or received in a related financial event, over the period benefited by the financial event. For example, when bonds are sold at a premium or a discount, the premium or discount is amortized over the term of the bonds as an adjustment to interest expense.
<b>Appropriation</b>	A legislative authorization for expenditures for specific purposes within a specific time frame.
<b>ASA</b>	Amateur Softball Association.
<b>Assessment</b>	Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.
<b>AU</b>	Auburn University, the State's land grant university, located in Auburn, Alabama.
<b>Auburn 2020</b>	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>Balanced budget</b>	A budget adopted by the City Council and authorized by ordinance in which the authorized expenditures and other financing uses are equal to or less than the projected revenues and financing sources plus the projected fund balance for the beginning of the budgeted year.
<b>Basis of accounting</b>	The timing for recognition of revenues and expenditures or expenses.
<b>BCC</b>	Boykin Community Center.
<b>Biennium</b>	A twenty-four month period for measuring financial activities, which may be divided into two twelve month periods, ending on a date specified by law. A biennial budget is a two-year budget, which may consist of two one-year budgets adopted at the same time.
<b>Bond</b>	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.
<b>Budget</b>	A financial plan showing projected costs and revenue for a specified time period.
<b>Capital Improvement Program (CIP)</b>	A six-year projection of capital improvements spending for long-term assets, which includes sources of funding and estimated project costs.
<b>Capital lease</b>	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.
<b>Capital outlay</b>	Expenditures for items with an estimated useful life of more than two years and of a substantial cost (more than \$5,000).
<b>Census Bureau</b>	An entity of the federal government responsible for determining the population of the states and cities within the United States.
<b>City Council</b>	The nine-person governing body of the City of Auburn. The Mayor is elected at-large and serves as a member of the City Council. The other eight members are elected from eight districts. All members serve concurrent four-year terms.
<b>City Manager</b>	The person hired by the City Council to serve as the chief executive officer of the City Council. The City Manager's duties include recommending the biennial budget, overseeing all personnel matters, and advising the City Council on policy matters.

<b>Commodities</b>	Tangible goods to be consumed in the course of governmental operations with a period of less than two years.
<b>CDBG</b>	Community Development Block Grant, a grant program of the US Housing and Urban Development agency of the federal government.
<b>Component units</b>	Organizations that are legally separate from but affiliated with and financially accountable to the primary government, in this case, the City.
<b>Contractual services</b>	Services provided to the government by entities other than its own employees.
<b>Credit rating</b>	A rating assigned by a professional organization as an indicator of the 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. The national rating agencies include Moody's Investors Service and Standard & Poors, Inc.
<b>Debt</b>	An obligation to pay money in the future for borrowing money or receiving goods or services presently.
<b>Debt limit</b>	The legally permitted maximum amount of outstanding debt of the City under the provisions of State law.
<b>Debt service</b>	The amount of money needed to pay principal and interest on borrowed funds for a specified period.
<b>Debt Service Funds</b>	Funds used to account for the payment of principal and interest on long-term debt.
<b>Department</b>	A major administrative unit that indicates overall management responsibility for an operation or a group of related operations within a functional area. A department may have more than one division.
<b>Department head</b>	The person appointed by the City Manager to oversee the day-to-day operations of a City department.
<b>Depreciation</b>	A non-cash expense that allocates the cost of an asset over its estimated useful life.
<b>DRRC</b>	Dean Road Recreation Center.
<b>EAMC</b>	East Alabama Medical Center located in Opelika, Alabama. The City of Auburn contracts with EAMC for the provision of emergency medical services.
<b>EMS</b>	Emergency Medical Services.
<b>Encumbrance</b>	Funding commitment related to unperformed contracts for goods and services.
<b>Enterprise Funds</b>	Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services provided to the general public.
<b>EUD</b>	East University Drive, the City's loop road.
<b>Expenditures</b>	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.
<b>Expenses</b>	Outflows of net economic resources in a proprietary fund typically from the production and/or delivery of goods and services.
<b>FAA</b>	Federal Aviation Administration.
<b>FBRC</b>	Frank Brown Recreation Center.
<b>FICA</b>	Social Security and Medicare.
<b>Fire insurance rating</b>	A rating from 1 to 10 (with 1 being the best) assigned by the Insurance Services Office which reflects the adequacy of water supply as well as the quantity and quality of fire protection service.
<b>Firewall</b>	A dedicated "gateway" computer and related software that provides security measures to protect a network of more loosely administered computers from being accessed by computer networks and individuals outside the organization.

<b>Fiscal year</b>	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.
<b>Full faith and credit</b>	A pledge of the City's general taxing power to pay the debt service requirement (principal and interest) of its debt obligations.
<b>Fund</b>	An accounting entity comprised of a group of self-balancing accounts.
<b>Fund balance</b>	The excess or deficit of fund assets over fund liabilities of governmental fund types.
<b>Fund equity</b>	The excess or deficit of fund assets over fund liabilities, equivalent to fund balance and net assets.
<b>FY</b>	Fiscal year ( <i>see above</i> ).
<b>General Fund</b>	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.
<b>General obligation bonds</b>	Bonds backed by the full faith and credit of the City (also referred to as GO bonds).
<b>GIS</b>	Geographic Information System. A type of computer generated mapping system used to organize various types of map-related data for reference and analysis.
<b>Goal</b>	A specific and measurable target that managers are expected to achieve.
<b>Governmental funds</b>	Funds generally used to account for tax-supported activities- the general fund, special revenue funds, and debt service funds are all governmental funds.
<b>Government services fee</b>	Government services fee is negotiated with governmental and other tax-exempt entities in exchange for the provision of municipal services.
<b>GPS</b>	Global Positioning System. A type of computer generated mapping system that identifies the latitude, longitude, and elevation of a particular point on earth, such as a building or a fire hydrant.
<b>HR</b>	Human Resources. The City department that provides personnel and risk management services.
<b>ICMA</b>	International City/County Management Association.
<b>ISA</b>	Independent Softball Association.
<b>ISDN</b>	Integrated Services Digital Network. A high-speed telephone line used to allow computers in various building to communicate.
<b>ISO</b>	Insurance Services Office. A private, national organization that provides quasi-regulatory services to the insurance industry and that assigns ratings to fire organizations based on the adequacy of their personnel, equipment, and training.
<b>Key decisions</b>	Decisions made by the City Council that have been identified by the Council and management as the critical decisions that will affect the proposed budget each fiscal year.
<b>MGD</b>	Million gallons per day. A unit of measure used in reference to water or wastewater treatment facilities.
<b>Major fund</b>	Any fund for which certain financial statement components (assets, liabilities, revenues, expenditures) meet certain thresholds when compared with comparable components of either total governmental funds or the total of governmental and proprietary funds. By definition, the general fund of a government is always a major fund.
<b>Management Team</b>	The upper level management staff of the City, including the City Manager, assistant city managers, department heads and the City Attorney.
<b>Millage</b>	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.
<b>Mission</b>	The central purposes of the organization that represent the reasons for the organization's existence.

<b>Modified accrual basis</b>	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 the related fund liability is incurred, with certain exceptions.
<b>Moody's</b>	Moody's Investors Service, one of the national credit rating agencies (see "credit rating").
<b>Net assets</b>	The excess or deficit of fund assets over fund liabilities, where full accrual-basis accounting is used, e.g. in Enterprise fund types.
<b>Non-departmental</b>	Expenditures or expenses not specifically associated with any individual department or division.
<b>OFS</b>	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 that are not expected to be repaid.
<b>OFU</b>	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 disbursement of refunding bond proceeds with a trustee/escrow agent.
<b>PC</b>	Personal computer. A computer designed to be used by one person at a time.
<b>Personal services</b>	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.
<b>Principal</b>	The face or par value of bonds or warrants payable at maturity.
<b>Program</b>	A group of activities, operations, or departments or divisions focused on achieving specific objectives.
<b>Property tax</b>	<i>See ad valorem tax.</i>
<b>Proprietary funds</b>	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.
<b>Purchase order</b>	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.
<b>Referendum</b>	A direct vote of the citizens to decide local issues.
<b>Revenue</b>	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.
<b>ROW (Right-of-Way)</b>	The real property that a governmental or utility agency has the right to declare as public use property for transportation or utility purposes.
<b>Special Revenue Funds</b>	Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes and for which separate accounting is required.
<b>Standard &amp; Poors</b>	One of the national credit rating agencies. (see "credit rating").
<b>TIP (Transportation Improvement Plan)</b>	The short-range transportation capital improvement plan for the Auburn-Opelika metropolitan area managed by the Lee-Russell Council of Governments.
<b>Warrant</b>	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.